



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
FEBRUARY 28, 2026  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://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:** April 1, 2026

**SUBJECT:** Monthly Financial Report for the Period Ended February 28, 2026

This report, which includes unaudited information through the second 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:

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## EXECUTIVE SUMMARY

### **2025 Tax Digest**

During the month of February, the Assessors' Office finalized the 2025 tax digest. Due to improved home values and construction activity, the final net countywide digest for 2025 was approximately \$55.1 billion, which is a 6.3 percent increase over the 2024 digest. The greatest increase was in real property, which is the largest component of the digest representing approximately 90.7 percent of all property taxes in 2025. From 2024 to 2025, the real property portion of the net digest increased by approximately \$5.1 billion, or 8.2 percent.

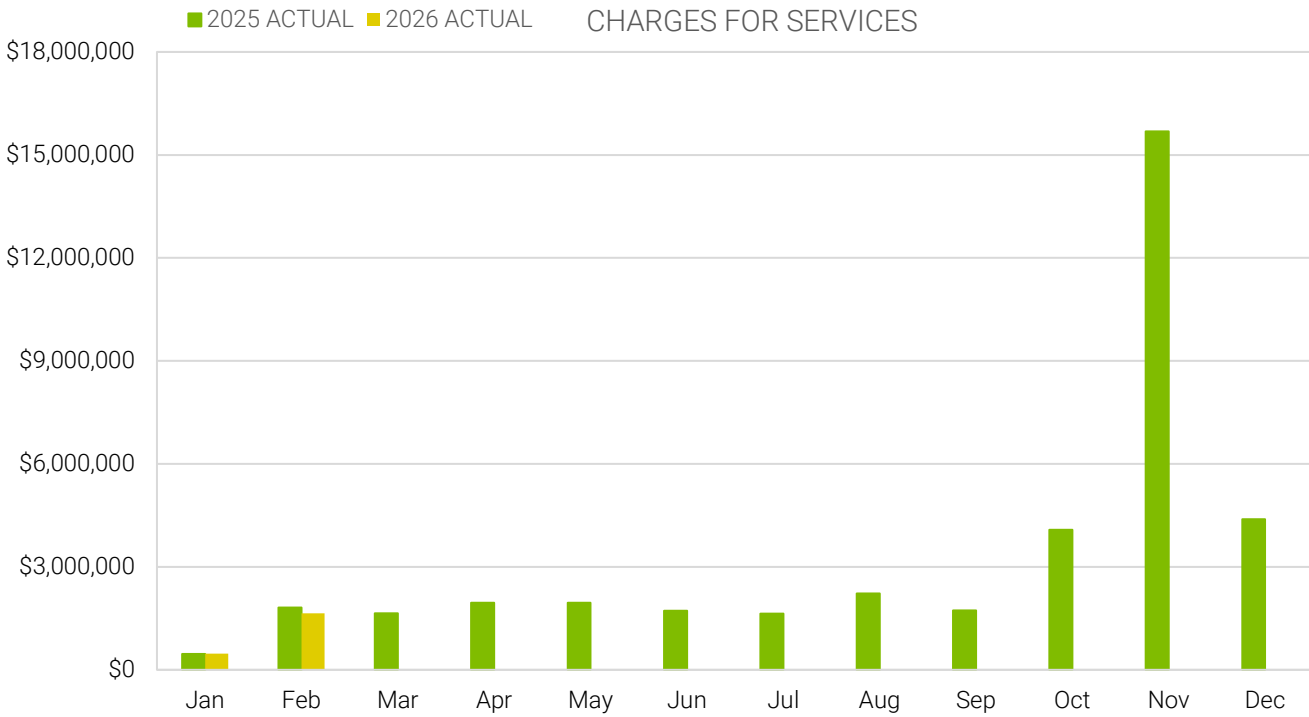
### **2025 External Audit**

The annual external audit is in progress. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly presented.

## GENERAL FUND (PAGE 14)

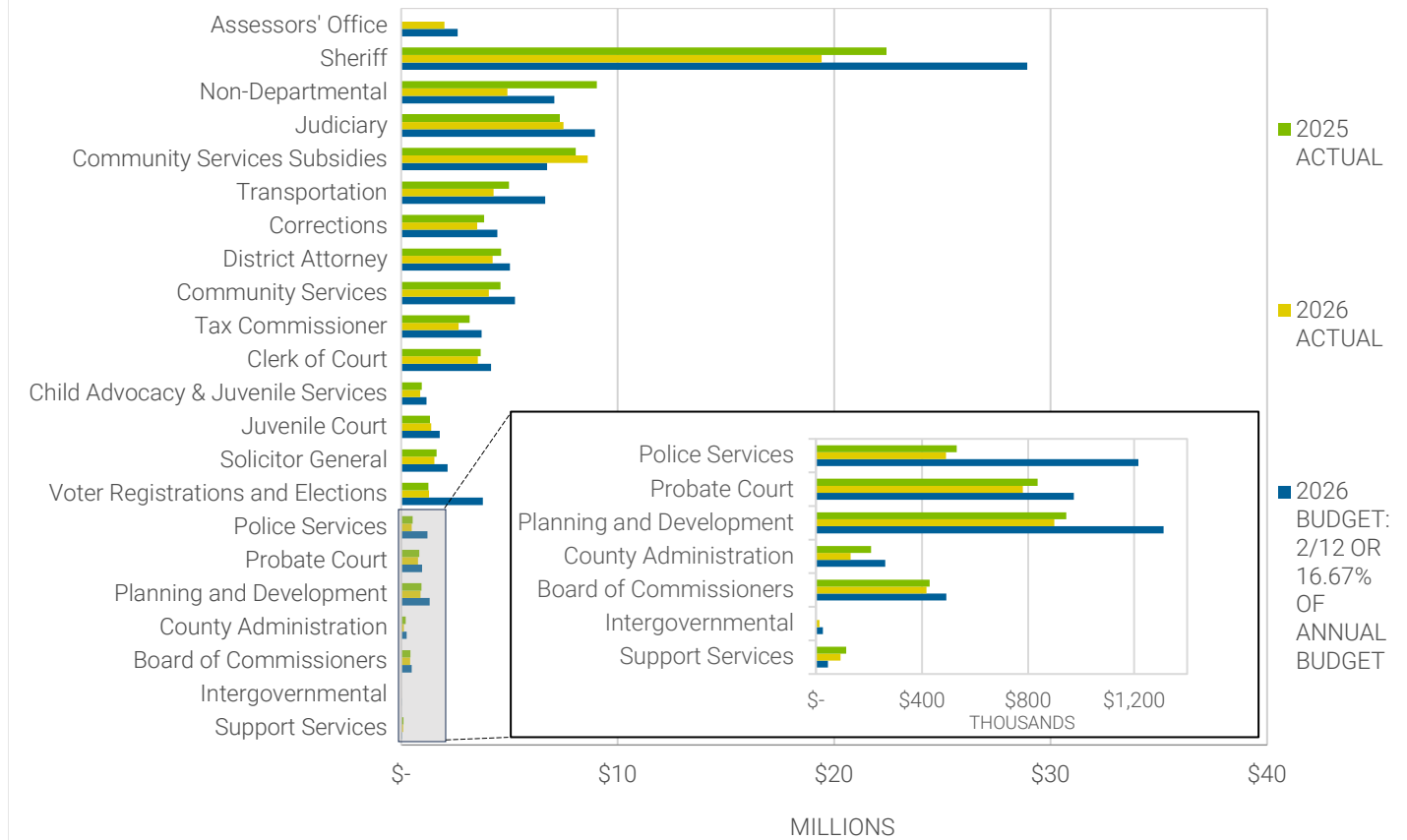
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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 down approximately \$157,000, or 7 percent, when compared to the same time last year. This is primarily due to a decrease in tax commissions and motor vehicle fees.

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



Sheriff expenses are approximately \$3.0 million, or 13 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. 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. Additionally, expenses are under budget approximately \$9.5 million, or 33 percent, primarily in personnel for the same reason as above. Professional services are also under budget due to an inmate healthcare contract which is paid in arrears.

Non-Departmental expenses are approximately \$4.1 million, or 46 percent, lower than the 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 drawing down accumulated Capital Fund reserves.

Judiciary expenses are approximately \$174,000 higher compared to 2025, primarily due to indigent defense attorney costs resulting from a 19 percent increase in cases where defendants cannot afford their own attorney. Additionally, expenses are under budget approximately \$1.5 million, or 16 percent, primarily in personnel services due to a change in the payroll process, discussed on page 12.

Subsidies are approximately \$555,000 higher than last year and are temporarily over budget due to the timing of and an increase in payments for the Medical Examiner and an increase in payments to the Gwinnett County Public Library.

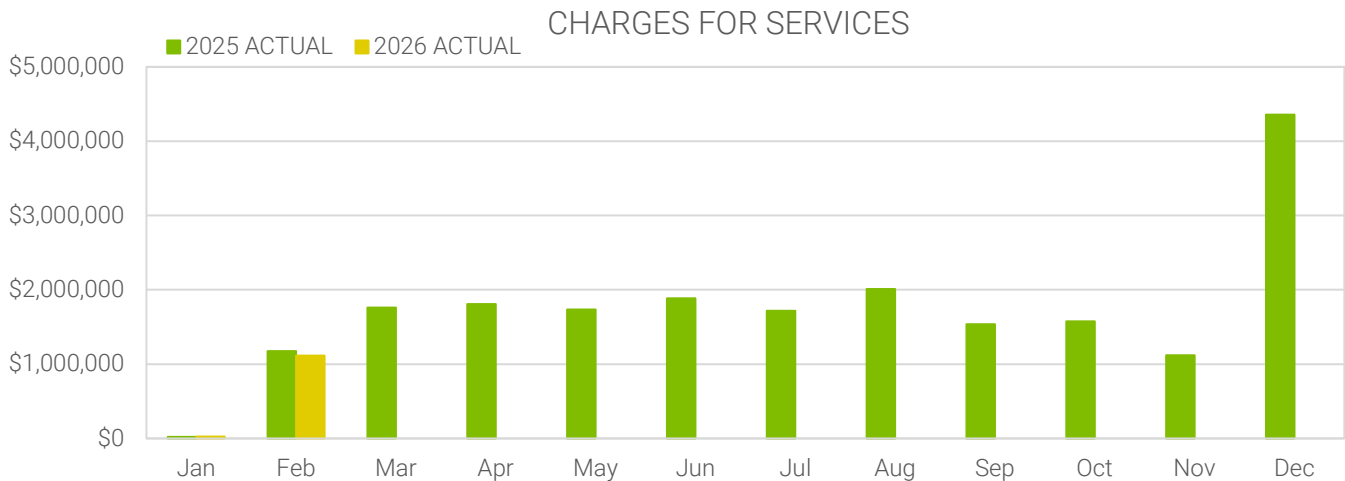
Transportation expenses are approximately \$711,000, or 11 percent, lower compared to last year primarily due to lower personnel costs related to the process change discussed on page 12, and a decrease in contributions to

capital vehicle replacements. Additionally, expenses are under budget approximately \$2.4 million, or 36 percent, primarily due to underutilization in personnel services, road services, professional services, and industrial supplies.

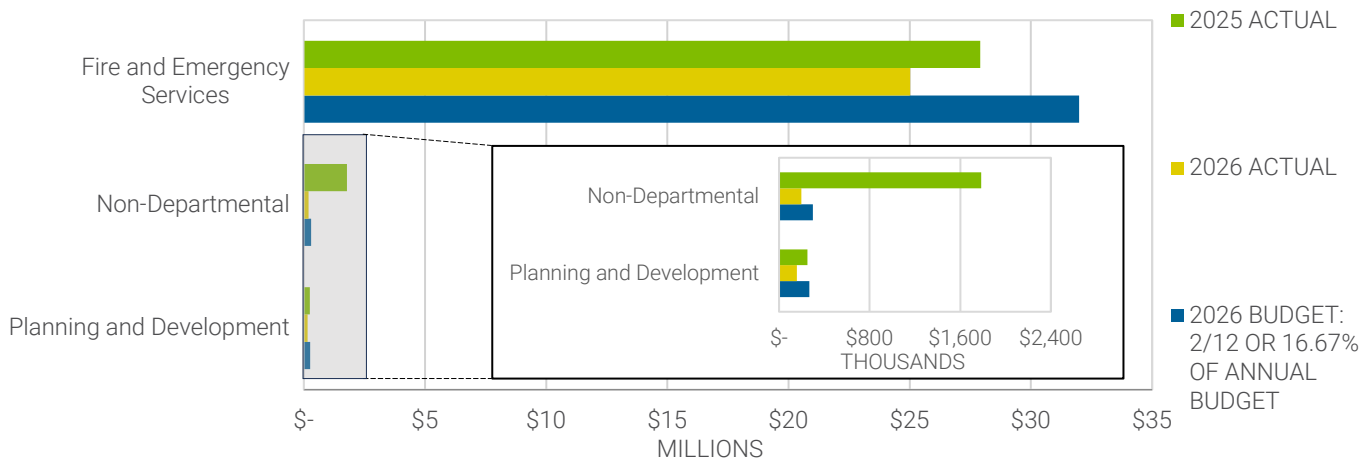
## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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 down approximately \$58,000, or 5 percent, when compared to the same time last year. This is attributed to a reduction in the number of emergency medical service transports.



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

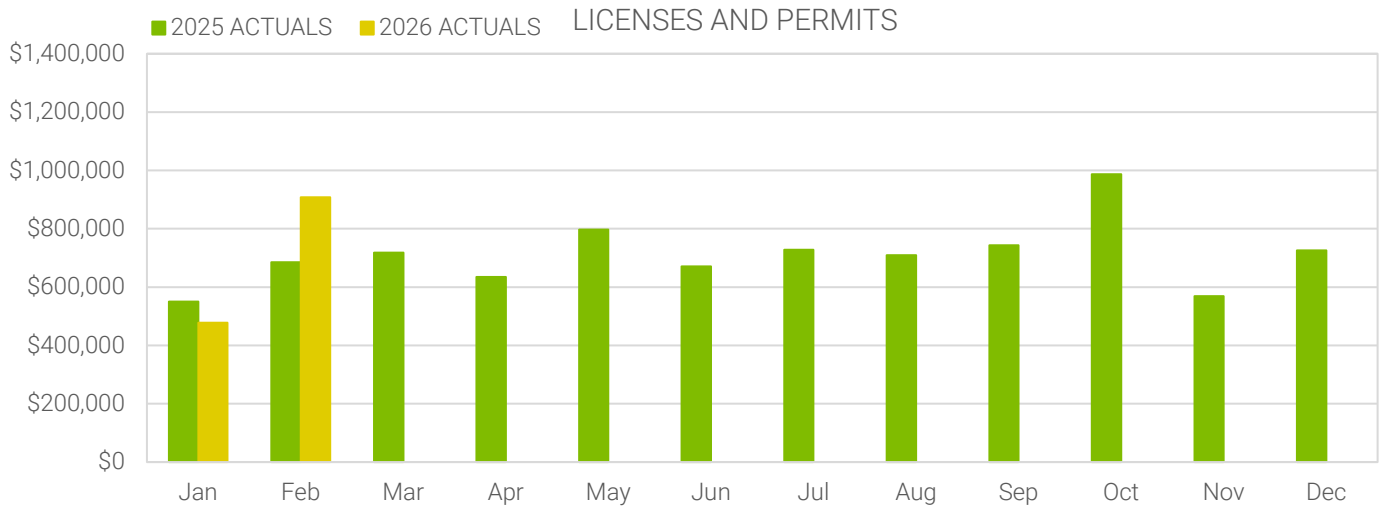


Non-Departmental expenses are approximately \$1.6 million lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Additionally, Fire and EMS expenses are under budget approximately \$7.0 million, or 22 percent, primarily due to underutilization in personnel services resulting from a change in the payroll process, discussed on page 12.

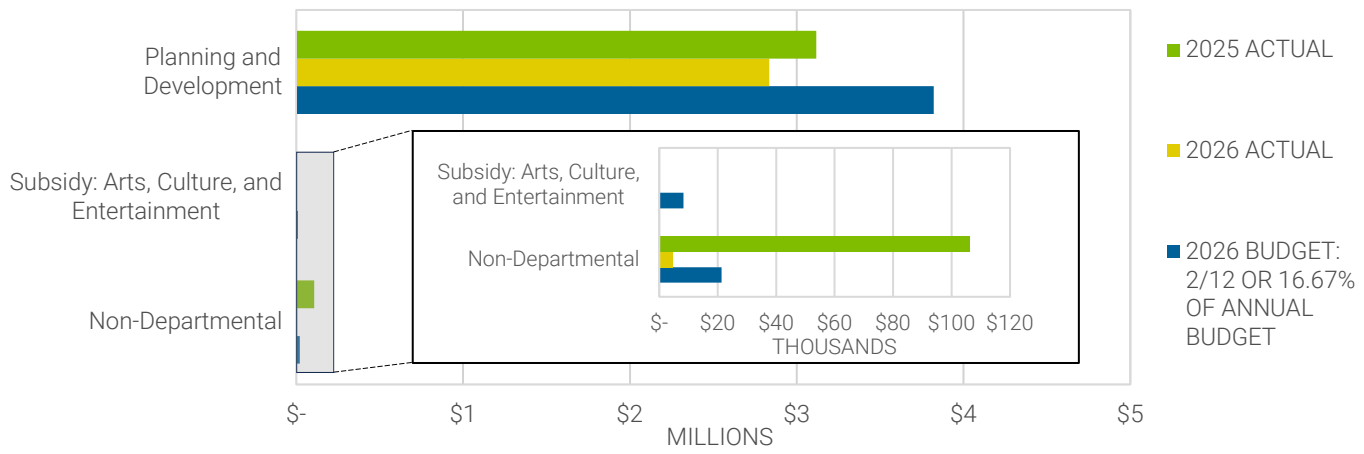
# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 17)

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 \$150,000, or 12 percent. This is primarily due to an increase in building permit activity.



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

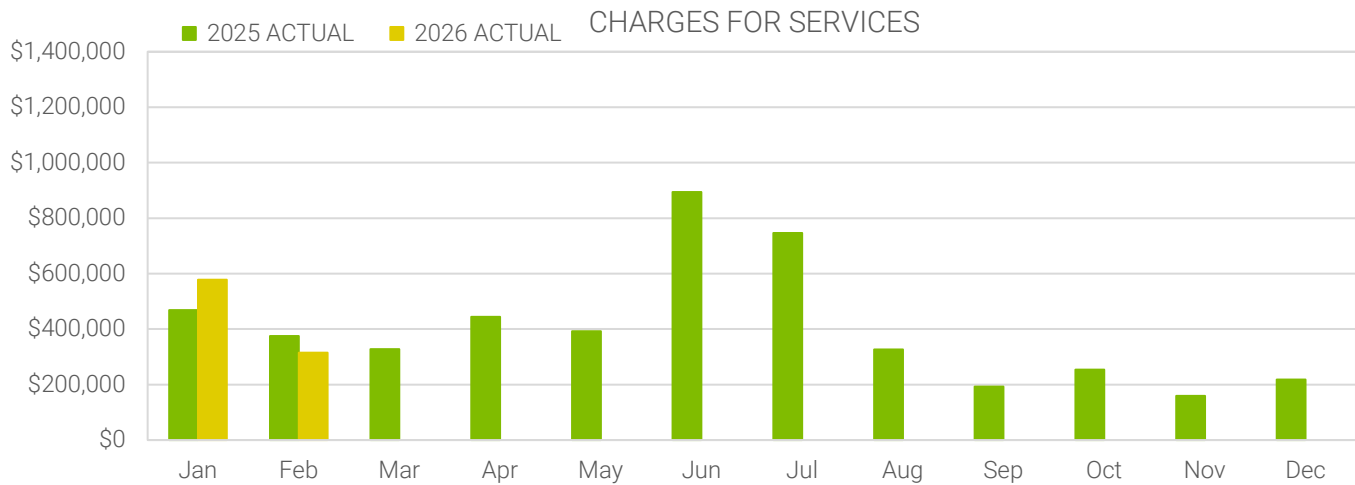


Non-Departmental expenses are approximately \$102,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Additionally, Planning and Development expenses are under budget by \$987,000, or 26 percent, primarily due to underutilization in personnel services resulting from a change in the payroll process, discussed on page 12

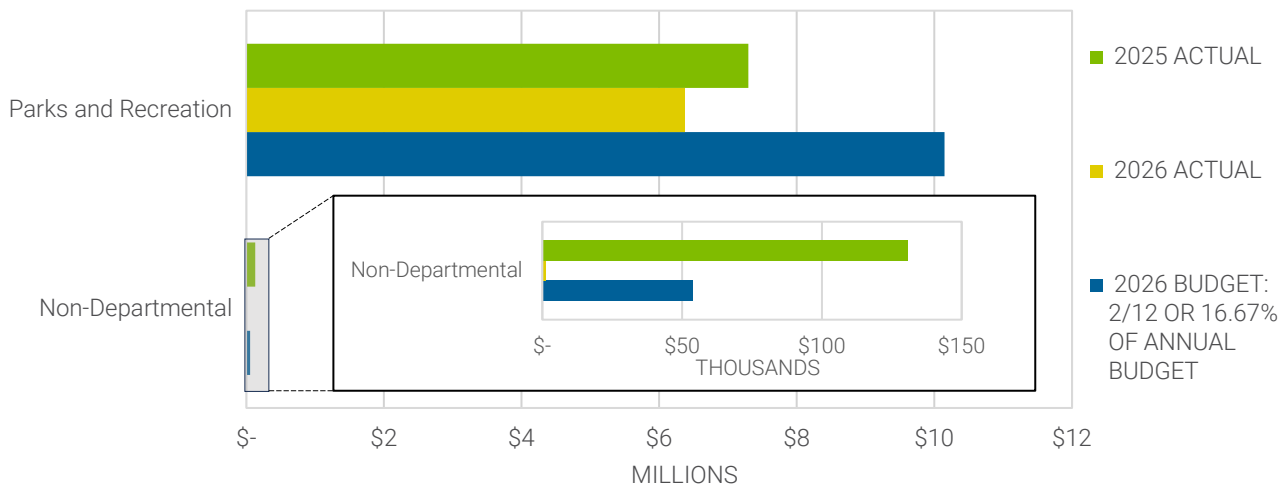
## RECREATION FUND (PAGE 18)

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 up approximately \$49,000. This is primarily due to increased participation in youth summer programs, recreation classes, and family passes.



RECREATION FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
FEBRUARY 2025-2026 YTD EXPENDITURES

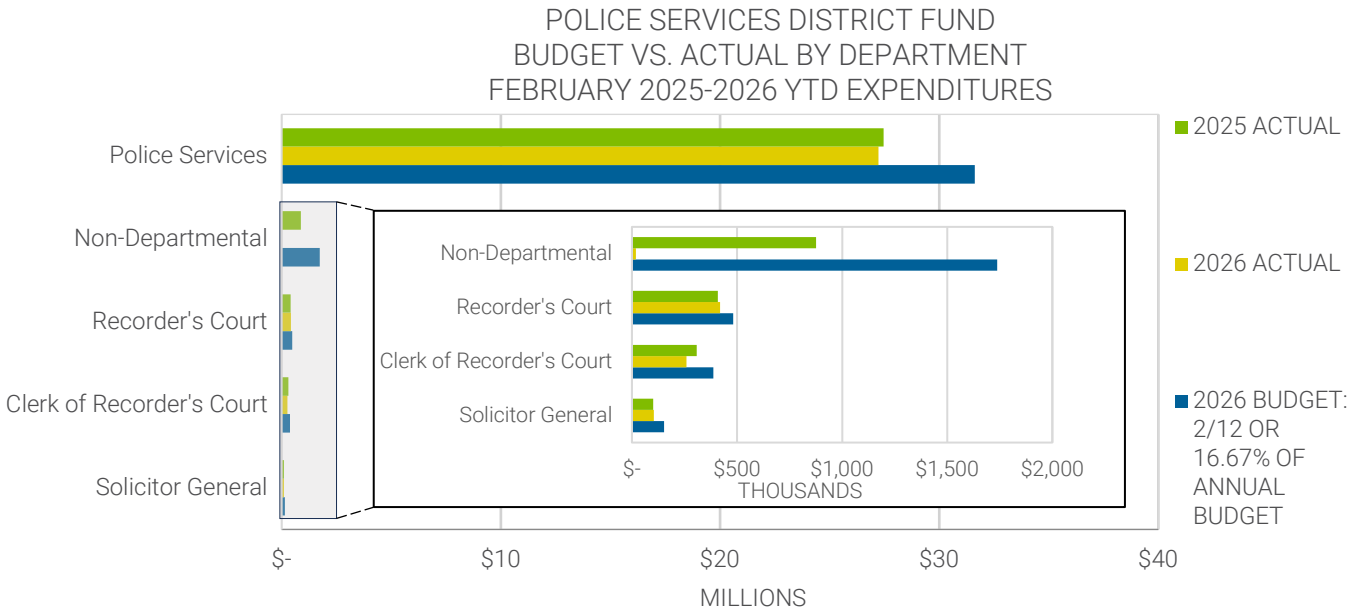
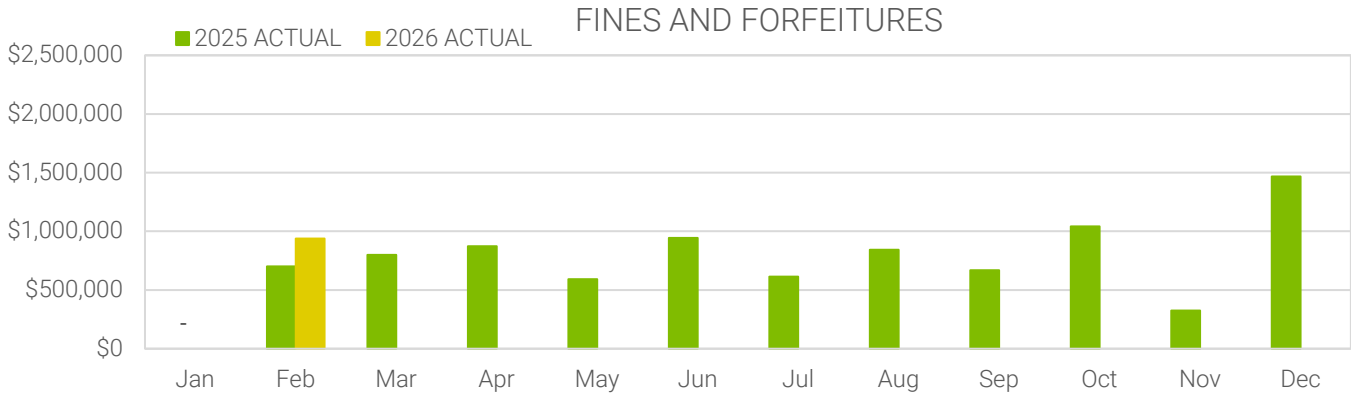


Non-Departmental expenses are approximately \$129,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Parks and Recreation expenses are under budget approximately \$3.8 million, or 37 percent, primarily in personnel services due to the change in the payroll process and there have been no transfers out to capital for vehicle replacements this year.

# 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 \$238,000, or 34 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.

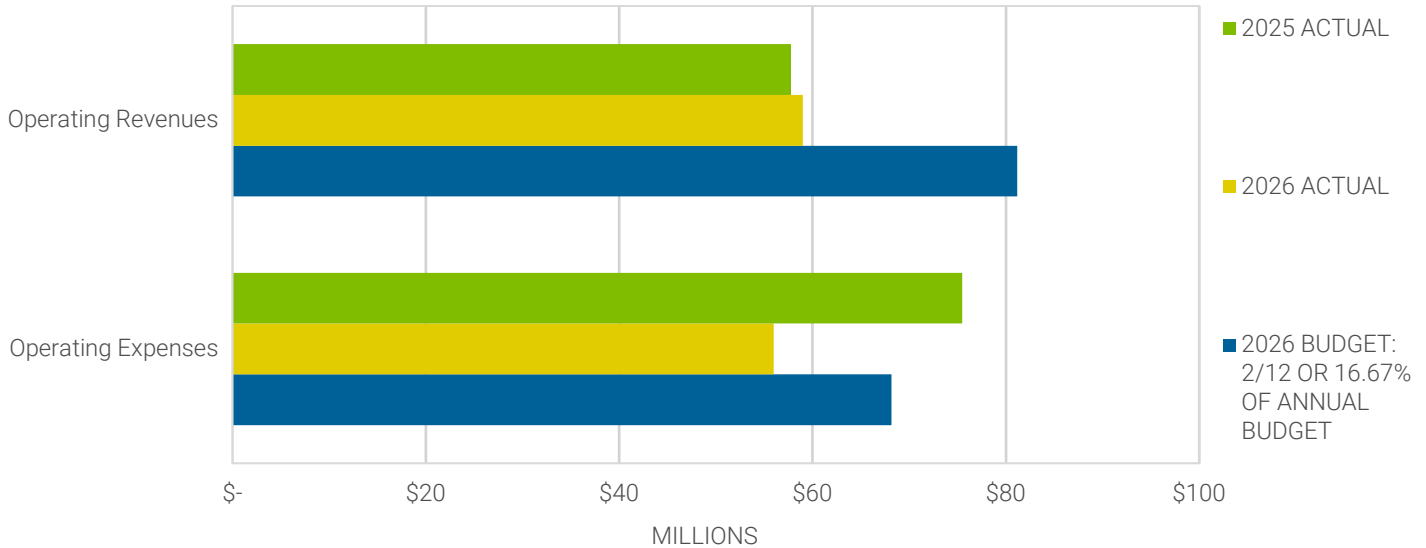


Police Services expenses are approximately \$231,000, or 1 percent, lower than the prior year primarily due to not having transfers to capital for vehicle replacements, and the process change for personnel services discussed on page 12. This decrease is partially offset by an increase in the license support agreement for body worn cameras. Additionally, Police Services is under budget approximately \$4.4 million, or 14 percent, primarily in personnel for the same reason already discussed. Non-Departmental expenses are approximately \$1.7 million lower when compared to last year primarily due to not having capital project contributions in the current year.

## 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  
FEBRUARY 2025-2026 YTD REVENUES AND EXPENSES



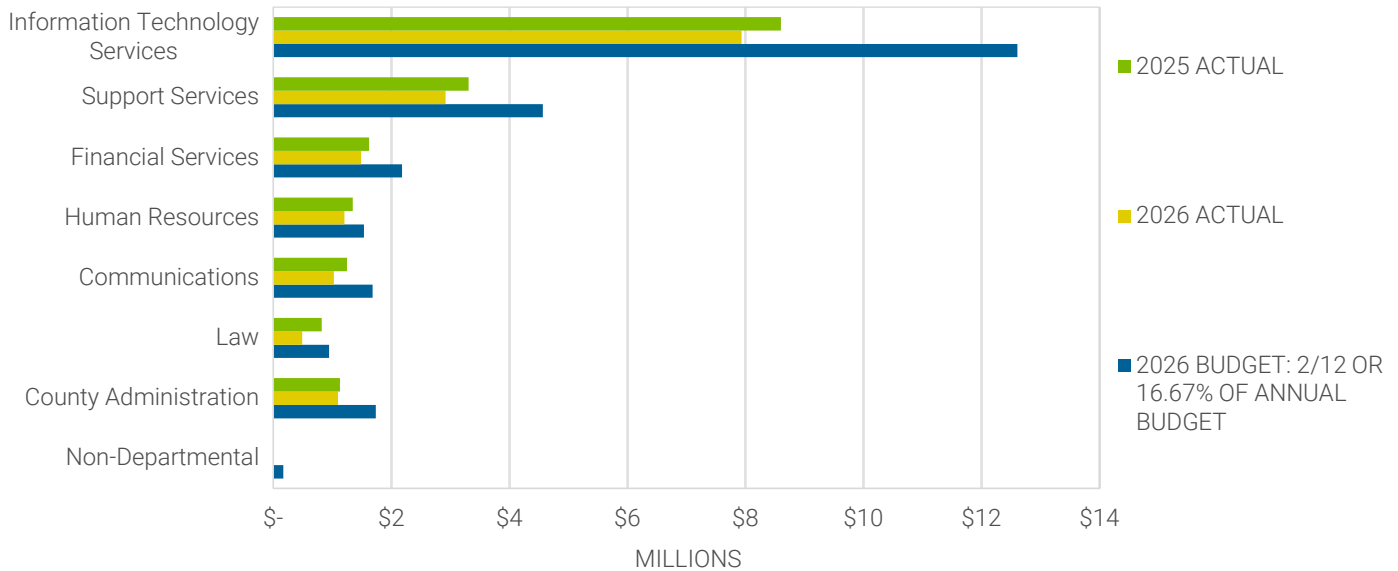
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$1.2 million, or 2 percent, when compared to last year. This is primarily attributable to an increase in Investment Income as discussed on page 13. However, revenues are under budget by approximately \$22.2 million, due to the timing of accruals and the billing cycle. Approximately 50 percent of revenue received in January was for services provided in December and was recorded in 2025.

Year-to-date, Water and Sewer expenses are down approximately \$19.5 million, or 26 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 repaid 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 \$11.8 million under budget primarily due to underutilization in areas such as personnel due to the same reason stated above. Professional services, utilities, and repairs and maintenance are also under budget.

## 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  
FEBRUARY 2025-2026 YTD EXPENSES

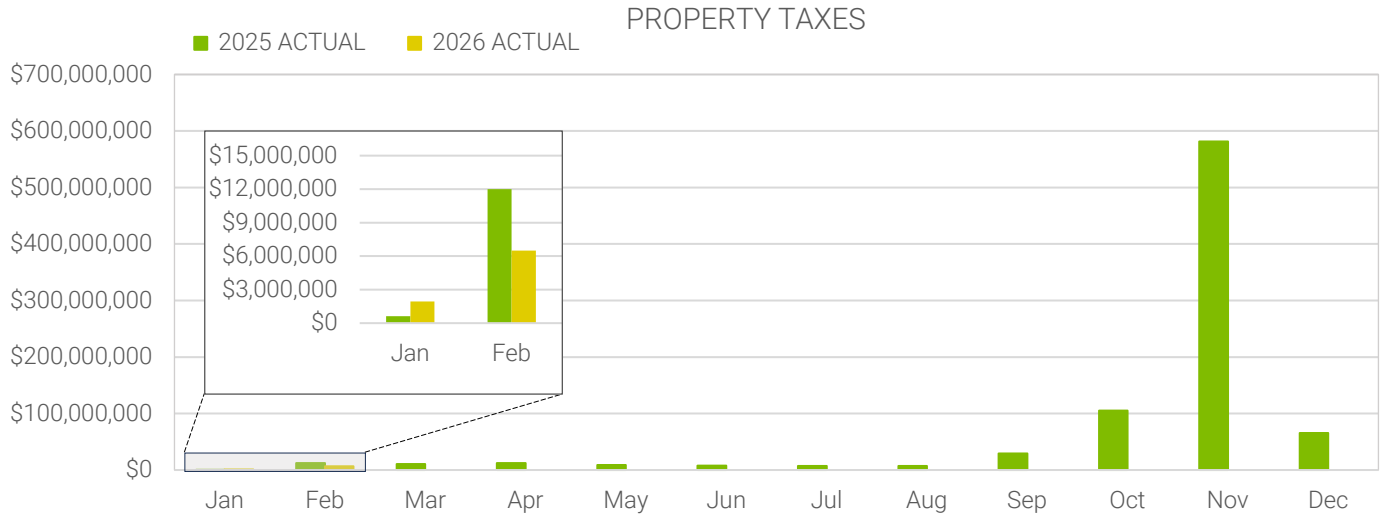


Information Technology Services expenses are down approximately \$668,000, or 8 percent, when compared to the same time last year. This is primarily due to personnel services resulting from the process change discussed on page 12, along with decreases in license and support agreement costs and technological outsourced service costs. Additionally, expenses are approximately \$4.7 million, or 37 percent, under budget, due to underutilization in areas such as license and support agreements, technological outsourced services, Cloud service subscriptions, and personnel 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. January and February show lower collections, which is typical because most payments received during those months are for prior year's taxes and are recorded in the previous fiscal year. Compared to the same time last year, property tax collections are down \$5.2 million, or 41 percent. This decrease is primarily due to fewer delinquent payments from prior-year taxes.

## Tax Digest Adjustment

In February, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$198.9 million for tax years 2020 through 2025. These adjustments include a net increase of approximately \$205.9 million in real property assessed values and a net decrease of approximately \$7.1 million in personal property assessed values. Most of the adjustments are from appeal resolutions.

## Risk Management Fund

As of the date of this report, the Risk Management Fund has expended 46 percent of its budgeted appropriations, which significantly exceeds the revenue collected to date. 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 monthly 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.

**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, 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. Investment revenue for 2026 in funds without a corresponding capital fund is expected to decrease.

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 228,560,976	\$ 228,560,976	\$ 228,560,976			
<b>Revenues:</b>						
Taxes	\$ 522,806,388	\$ 522,806,388	\$ 20,785,539	3.98%	\$ 24,167,075	4.80%
Licenses and Permits	5,470,409	5,470,409	1,107,419	20.24%	932,658	17.32%
Intergovernmental Revenues	2,490,047	2,490,047	217,271	8.73%	294,258	13.31%
Charges for Services	39,540,262	39,540,262	2,118,255	5.36%	2,274,896	5.95%
Fines and Forfeitures	3,110,758	3,110,758	293,448	9.43%	353,334	11.42%
Investment Income	10,258,811	10,258,811	2,169,107	21.14%	1,459,473	24.70%
Contributions and Donations	107,700	107,700	1,802	1.67%	2,808	2.47%
Miscellaneous	1,376,853	1,376,853	426,022	30.94%	412,618	20.08%
Other Financing Sources	-	-	27,402	-	9,177	-
<b>TOTAL REVENUES</b>	<b>\$ 585,161,228</b>	<b>\$ 585,161,228</b>	<b>\$ 27,146,265</b>	<b>4.64%</b>	<b>\$ 29,906,297</b>	<b>5.11%</b>
<b>Appropriations:</b>						
Assessors' Office	\$ 15,633,270	\$ 15,633,270	\$ 1,997,386	12.78%	\$ 1,917,610	12.80%
Board of Commissioners	2,951,332	2,951,332	417,140	14.13%	428,457	15.72%
County Administration	1,566,361	1,566,361	130,594	8.34%	208,045	12.92%
Tax Commissioner	22,276,728	22,276,728	2,653,389	11.91%	3,160,435	14.66%
Transportation	39,929,859	39,929,859	4,266,357	10.68%	4,977,431	12.02%
Planning and Development	7,869,908	7,869,908	898,940	11.42%	943,840	13.95%
Police Services	7,299,106	7,299,106	490,177	6.72%	530,323	6.97%
Corrections	26,697,375	26,697,375	3,511,007	13.15%	3,835,907	15.12%
Sheriff	173,541,610	173,541,610	19,420,315	11.19%	22,415,575	12.48%
District Attorney	30,177,211	30,177,211	4,230,077	14.02%	4,617,085	15.51%
Solicitor General	12,835,887	12,835,887	1,529,068	11.91%	1,633,411	13.42%
Judiciary	42,028,874	53,678,874	7,494,549	13.96%	7,320,508	13.86%
Juvenile Court	8,107,232	10,657,232	1,387,907	13.02%	1,326,302	12.99%
Child Advocacy & Juvenile Services	7,066,923	7,066,923	873,611	12.36%	954,881	14.27%
Probate Court	5,534,187	5,834,187	779,786	13.37%	836,466	15.49%
Clerk of Court	24,952,791	24,952,791	3,537,289	14.18%	3,678,991	15.57%
Voter Registrations & Elections	22,661,952	22,661,952	1,290,424	5.69%	1,252,827	9.40%
Support Services	274,300	274,300	93,030	33.92%	114,406	41.98%

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Intergovernmental	160,000	160,000	12,568	7.86%	-	-
Community Services	31,542,913	31,542,913	4,048,456	12.83%	4,583,691	14.31%
Subsidies:						
Atlanta Regional Commission	1,234,774	1,234,774	308,694	25.00%	304,134	25.00%
Board of Health	3,345,000	3,345,000	-	-	-	-
Dept. of Family and Children Services	660,638	660,638	-	-	-	-
Gwinnett Coalition - HHS	235,088	235,088	-	-	-	-
Gwinnett County Public Library	27,879,605	27,879,605	6,686,558	23.98%	6,451,122	23.92%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	-	-	-	-
Homelessness Prevention	1,012,300	1,012,300	-	-	-	-
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	612,826	24.48%	298,160	12.48%
Total Subsidies	40,471,325	40,471,325	8,615,435	21.29%	8,060,773	20.37%
Non-Departmental:						
Contingency	13,579,313	13,579,313	-	-	-	-
Contribution to Capital	12,729,858	12,729,858	2,121,643	16.67%	6,433,573	16.62%
Contribution to Local Transit	15,998,560	15,998,560	2,666,427	16.67%	2,466,667	16.67%
Contribution to Airport	-	-	-	-	19,458	16.67%
Pension Reserves	155,000	155,000	117,000	75.48%	120,000	50.00%
Indigent Defense Reserve	14,500,000	-	-	-	-	-
Total Non-Departmental	56,962,731	42,462,731	4,905,070	11.55%	9,039,698	15.69%
Appropriations without Contribution to Fund Balance	580,541,875	580,541,875	72,582,576	12.50%	81,836,661	13.98%
Contribution to Fund Balance	4,619,353	4,619,353	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 585,161,228</b>	<b>\$ 585,161,228</b>	<b>\$ 72,582,576</b>	<b>12.40%</b>	<b>\$ 81,836,661</b>	<b>13.98%</b>
Projected Fund Balance December 31	\$ 233,180,329	\$ 233,180,329				
Estimated Fund Balance as of Report Date			\$ 183,124,664			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 116,387,450	\$ 116,387,450	\$ 116,387,450			
<b>Revenues:</b>						
Taxes	\$ 192,440,515	\$ 192,440,515	\$ 300,303	0.16%	\$ 1,384,008	0.76%
Licenses and Permits	1,000,000	1,000,000	156,793	15.68%	152,350	15.24%
Charges for Services	20,595,090	20,595,090	1,138,540	5.53%	1,196,751	6.61%
Investment Income	4,164,960	4,164,960	1,222,292	29.35%	610,974	36.89%
Contributions and Donations	1,000	1,000	1,500	150.00%	1,235	123.50%
Miscellaneous	1,000	1,000	86,073	8,607.30%	79,204	7,920.39%
<b>TOTAL REVENUES</b>	<b>\$ 218,202,565</b>	<b>\$ 218,202,565</b>	<b>\$ 2,905,500</b>	<b>1.33%</b>	<b>\$ 3,424,523</b>	<b>1.69%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,605,081	\$ 1,605,081	\$ 158,224	9.86%	\$ 250,568	15.00%
Fire and Emergency Services	191,891,106	191,891,106	25,011,370	13.03%	27,912,065	15.01%
<b>Non-Departmental:</b>						
Fire EMS	1,787,584	1,787,584	198,014	11.08%	1,784,969	16.14%
<b>Total Non-Departmental</b>	<b>1,787,584</b>	<b>1,787,584</b>	<b>198,014</b>	<b>11.08%</b>	<b>1,784,969</b>	<b>16.14%</b>
Appropriations without Contribution to Fund Balance	195,283,771	195,283,771	25,367,608	12.99%	29,947,602	15.07%
Contribution to Fund Balance	22,918,794	22,918,794	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 218,202,565</b>	<b>\$ 218,202,565</b>	<b>\$ 25,367,608</b>	<b>11.63%</b>	<b>\$ 29,947,602</b>	<b>14.88%</b>
Projected Fund Balance December 31	\$ 139,306,244	\$ 139,306,244				
Estimated Fund Balance as of Report Date			\$ 93,925,343			

# YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

## 204-Development & Enforcement District Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 14,866,384	\$ 14,866,384	\$ 14,866,384			
Revenues:						
Taxes	\$ 13,460,195	\$ 13,460,195	\$ 22,589	0.17%	\$ 93,563	0.69%
Licenses and Permits	7,500,000	7,500,000	1,385,554	18.47%	1,235,246	16.25%
Charges for Services	720,000	720,000	130,167	18.08%	104,482	11.00%
Investment Income	892,883	892,883	208,640	23.37%	103,006	21.22%
Miscellaneous	-	-	12,972	-	9,686	-
Revenue without use of Fund Balance	22,573,078	22,573,078	1,759,923	7.80%	1,545,983	6.85%
Use of Fund Balance	538,288	538,288	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,111,366</b>	<b>\$ 23,111,366</b>	<b>\$ 1,759,923</b>	<b>7.61%</b>	<b>\$ 1,545,983</b>	<b>6.85%</b>
Appropriations:						
Planning and Development	\$ 22,933,518	\$ 22,933,518	\$ 2,835,577	12.36%	\$ 3,116,799	14.50%
Arts, Culture, and Entertainment	50,000	50,000	-	-	-	-
Non-Departmental:						
Development & Code Enforcement	127,848	127,848	4,641	3.63%	106,403	15.00%
Total Non-Departmental	127,848	127,848	4,641	3.63%	106,403	15.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,111,366</b>	<b>\$ 23,111,366</b>	<b>\$ 2,840,218</b>	<b>12.29%</b>	<b>\$ 3,223,202</b>	<b>14.37%</b>
Projected Fund Balance December 31	\$ 14,328,096	\$ 14,328,096				
Estimated Fund Balance as of Report Date			\$ 13,786,089			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 35,779,465	\$ 35,779,465	\$ 35,779,465			
<b>Revenues:</b>						
Taxes	\$ 60,972,505	\$ 60,972,505	\$ 94,064	0.15%	\$ 434,394	0.74%
Charges for Services	4,867,039	4,867,039	892,793	18.34%	843,323	16.70%
Investment Income	1,282,667	1,282,667	321,516	25.07%	191,590	29.14%
Contributions and Donations	10,500	10,500	6,000	57.14%	600	8.00%
Miscellaneous	2,831,773	2,831,773	473,914	16.74%	490,905	16.70%
Other Financing Sources	21,930	21,930	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,139,907</b>	<b>\$ 70,139,907</b>	<b>\$ 1,788,286</b>	<b>2.55%</b>	<b>\$ 1,960,813</b>	<b>2.90%</b>
<b>Appropriations:</b>						
Support Services	\$ -	\$ -	\$ -	-	\$ 6,129	11.76%
Parks and Recreation	60,876,624	60,876,624	6,376,417	10.47%	7,294,550	12.07%
<b>Non-Departmental:</b>						
Recreation	321,966	321,966	1,161	0.36%	130,583	11.45%
<b>Total Non-Departmental</b>	<b>321,966</b>	<b>321,966</b>	<b>1,161</b>	<b>0.36%</b>	<b>130,583</b>	<b>11.45%</b>
Appropriations without Contribution to Fund Balance	61,198,590	61,198,590	6,377,578	10.42%	7,431,261	12.06%
Contribution to Fund Balance	8,941,317	8,941,317	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,139,907</b>	<b>\$ 70,139,907</b>	<b>\$ 6,377,578</b>	<b>9.09%</b>	<b>\$ 7,431,261</b>	<b>11.02%</b>
Projected Fund Balance December 31	\$ 44,720,782	\$ 44,720,782				
Estimated Fund Balance as of Report Date			\$ 31,190,173			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 138,288,593	\$ 138,288,593	\$ 138,288,593			
Revenues:						
Taxes	\$ 141,260,607	\$ 141,260,607	\$ 228,122	0.16%	\$ 957,271	0.72%
Insurance Premium Tax	61,901,203	61,901,203	-	-	-	-
Charges for Services	1,116,000	1,116,000	99,869	8.95%	158,025	14.23%
Fines and Forfeitures	7,375,000	7,375,000	937,923	12.72%	700,056	8.63%
Investment Income	5,980,322	5,980,322	1,282,249	21.44%	820,345	34.28%
Miscellaneous	255,128	255,128	128,628	50.42%	145,094	31.61%
<b>TOTAL REVENUES</b>	<b>\$ 217,888,260</b>	<b>\$ 217,888,260</b>	<b>\$ 2,676,790</b>	<b>1.23%</b>	<b>\$ 2,780,792</b>	<b>1.27%</b>
Appropriations:						
Police Services	\$ 189,775,015	\$ 189,775,015	\$ 27,233,476	14.35%	\$ 27,464,219	13.33%
Solicitor General	920,415	920,415	104,715	11.38%	101,285	11.33%
Clerk of Recorder's Court	2,324,295	2,324,295	259,310	11.16%	307,481	14.10%
Recorder's Court	2,485,214	2,885,214	419,311	14.53%	408,677	14.78%
Non-Departmental:						
Police	10,825,718	10,425,718	18,781	0.18%	875,299	14.45%
Total Non-Departmental	10,825,718	10,425,718	18,781	0.18%	875,299	14.45%
Appropriations without Contribution to Fund Balance	206,330,657	206,330,657	28,035,594	13.59%	29,156,960	13.38%
Contribution to Fund Balance	11,557,603	11,557,603	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 217,888,260</b>	<b>\$ 217,888,260</b>	<b>\$ 28,035,594</b>	<b>12.87%</b>	<b>\$ 29,156,960</b>	<b>13.38%</b>
Projected Fund Balance December 31	\$ 149,846,196	\$ 149,846,196				
Estimated Fund Balance as of Report Date			\$ 112,929,788			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 3,235,008	\$ 3,235,008	\$ 3,235,008			
Revenues:						
Charges for Services	\$ 10,512,410	\$ 10,515,010	\$ -	-	\$ 37,093	0.39%
Investment Income	1,253	1,253	20,484	1,634.80%	23,277	-
Miscellaneous	-	-	85	-	37,619	-
Revenue without use of Fund Balance	10,513,663	10,516,263	20,569	0.20%	97,989	1.02%
Use of Fund Balance	3,364	3,364	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,517,027</b>	<b>\$ 10,519,627</b>	<b>\$ 20,569</b>	<b>0.20%</b>	<b>\$ 97,989</b>	<b>0.94%</b>
Appropriations:						
Transportation	\$ 10,507,027	\$ 10,509,627	\$ 879,129	8.36%	\$ 859,156	8.27%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,517,027</b>	<b>\$ 10,519,627</b>	<b>\$ 879,129</b>	<b>8.36%</b>	<b>\$ 859,156</b>	<b>8.25%</b>
Projected Fund Balance December 31	\$ 3,231,644	\$ 3,231,644				
Estimated Fund Balance as of Report Date			\$ 2,376,448			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 375,805	\$ 375,805	\$ 375,805			
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ -	- \$	564	0.38%
Investment Income	7,100	7,100	1,787	25.16%	2,384	19.87%
Miscellaneous	-	-	83	-	88	-
Revenue without use of Fund Balance	147,100	147,100	1,870	1.27%	3,037	1.87%
Use of Fund Balance	177,749	177,749	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 324,849</b>	<b>\$ 324,849</b>	<b>\$ 1,870</b>	<b>0.58%</b>	<b>\$ 3,037</b>	<b>0.82%</b>
Appropriations:						
Transportation	\$ 324,849	\$ 324,849	\$ 21,562	6.64%	\$ 21,195	5.71%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 324,849</b>	<b>\$ 324,849</b>	<b>\$ 21,562</b>	<b>6.64%</b>	<b>\$ 21,195</b>	<b>5.71%</b>
Projected Fund Balance December 31	\$ 198,056	\$ 198,056				
Estimated Fund Balance as of Report Date			\$ 356,113			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 353,210	\$ 353,210	\$ 353,210			
Revenues:						
Investment Income	\$ 9,950	\$ 9,950	\$ 2,582	25.95%	\$ 3,088	19.92%
Revenue without use of Fund Balance	9,950	9,950	2,582	25.95%	3,088	19.92%
Use of Fund Balance	91,934	91,934	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 101,884</b>	<b>\$ 101,884</b>	<b>\$ 2,582</b>	<b>2.53%</b>	<b>\$ 3,088</b>	<b>3.18%</b>
Appropriations:						
Loganville EMS	\$ 101,884	\$ 101,884	\$ 54	0.05%	\$ 182	0.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 101,884</b>	<b>\$ 101,884</b>	<b>\$ 54</b>	<b>0.05%</b>	<b>\$ 182</b>	<b>0.19%</b>
Projected Fund Balance December 31	\$ 261,276	\$ 261,276				
Estimated Fund Balance as of Report Date			\$ 355,739			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 21,110,431	\$ 21,110,431	\$ 21,110,431			
Revenues:						
Taxes	\$ 18,131,889	\$ 18,131,889	\$ 26,314	0.15%	\$ 131,455	0.77%
Investment Income	255,039	255,039	122,232	47.93%	94,084	59.74%
Revenue without use of Fund Balance	18,386,928	18,386,928	148,545	0.81%	225,539	1.31%
Use of Fund Balance	1,231,191	1,231,191	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 19,618,119</b>	<b>\$ 19,618,119</b>	<b>\$ 148,545</b>	<b>0.76%</b>	<b>\$ 225,539</b>	<b>1.31%</b>
Appropriations:						
Planning and Development	\$ 19,618,119	\$ 19,618,119	\$ 588,181	3.00%	\$ 882,250	5.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,618,119</b>	<b>\$ 19,618,119</b>	<b>\$ 588,181</b>	<b>3.00%</b>	<b>\$ 882,250</b>	<b>5.12%</b>
Projected Fund Balance December 31	\$ 19,879,240	\$ 19,879,240				
Estimated Fund Balance as of Report Date			\$ 20,670,796			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 42,972,042	\$ 42,972,042	\$ 42,972,042			
Revenues:						
Taxes	\$ -	\$ -	\$ 368,434	-	\$ 163,184	-
Investment Income	986,500	986,500	244,843	24.82%	209,591	22.60%
<b>TOTAL REVENUES</b>	<b>\$ 986,500</b>	<b>\$ 986,500</b>	<b>\$ 613,277</b>	<b>62.17%</b>	<b>\$ 372,776</b>	<b>40.19%</b>
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	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 986,500</b>	<b>\$ 986,500</b>	<b>\$ 3</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 43,858,542	\$ 43,858,542				
Estimated Fund Balance as of Report Date			\$ 43,585,316			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 14,026,917	\$ 14,026,917	\$ 14,026,917			
Revenues:						
Taxes	\$ -	\$ -	\$ 15,092	-	\$ 119,133	-
Investment Income	329,900	329,900	78,545	23.81%	66,111	25.62%
<b>TOTAL REVENUES</b>	<b>\$ 329,900</b>	<b>\$ 329,900</b>	<b>\$ 93,637</b>	<b>28.38%</b>	<b>\$ 185,244</b>	<b>71.80%</b>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	229,900	229,900	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 329,900</b>	<b>\$ 329,900</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 14,256,817	\$ 14,256,817				
Estimated Fund Balance as of Report Date			\$ 14,120,554			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 11,034,785	\$ 11,034,785	\$ 11,034,785			
Revenues:						
Taxes	\$ -	\$ -	\$ 151,427	-	\$ 27,193	-
Investment Income	232,250	232,250	59,680	25.70%	45,871	25.77%
<b>TOTAL REVENUES</b>	<b>\$ 232,250</b>	<b>\$ 232,250</b>	<b>\$ 211,107</b>	<b>90.90%</b>	<b>\$ 73,064</b>	<b>41.05%</b>
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	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 232,250</b>	<b>\$ 232,250</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 11,167,035	\$ 11,167,035				
Estimated Fund Balance as of Report Date			\$ 11,245,892			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 5,817,809	\$ 5,817,809	\$ 5,817,809			
Revenues:						
Taxes	\$ -	\$ -	\$ 34,232	-	\$ 25,153	-
Investment Income	121,800	121,800	25,298	20.77%	23,104	22.76%
<b>TOTAL REVENUES</b>	<b>\$ 121,800</b>	<b>\$ 121,800</b>	<b>\$ 59,530</b>	<b>48.88%</b>	<b>\$ 48,257</b>	<b>47.54%</b>
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	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 121,800</b>	<b>\$ 121,800</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 5,839,609	\$ 5,839,609				
Estimated Fund Balance as of Report Date			\$ 5,877,339			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 15,479,357	\$ 15,479,357	\$ 15,479,357			
Revenues:						
Taxes	\$ -	\$ -	\$ 126,779	-	\$ 25,467	-
Investment Income	319,700	319,700	78,943	24.69%	68,301	23.80%
Miscellaneous	-	-	-	-	10,000	-
Revenue without use of Fund Balance	319,700	319,700	205,722	64.35%	103,768	36.16%
Use of Fund Balance	126,967	126,967	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 446,667</b>	<b>\$ 446,667</b>	<b>\$ 205,722</b>	<b>46.06%</b>	<b>\$ 103,768</b>	<b>36.16%</b>
Appropriations:						
Planning and Development	\$ 446,667	\$ 446,667	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 446,667</b>	<b>\$ 446,667</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 15,352,390	\$ 15,352,390				
Estimated Fund Balance as of Report Date			\$ 15,685,079			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 8,026,419	\$ 8,026,419	\$ 8,026,419			
Revenues:						
Taxes	\$ -	\$ -	\$ 221,166	-	\$ 172,767	-
Investment Income	100,100	100,100	26,338	26.31%	21,881	9.02%
Revenue without use of Fund Balance	100,100	100,100	247,504	247.26%	194,648	80.27%
Use of Fund Balance	3,422,526	3,422,526	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,522,626</b>	<b>\$ 3,522,626</b>	<b>\$ 247,504</b>	<b>7.03%</b>	<b>\$ 194,648</b>	<b>6.42%</b>
Appropriations:						
Planning and Development	\$ 3,522,626	\$ 3,522,626	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,522,626</b>	<b>\$ 3,522,626</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 4,603,893	\$ 4,603,893				
Estimated Fund Balance as of Report Date			\$ 8,273,923			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 37,955,684	\$ 37,955,684	\$ 37,955,684			
<b>Revenues:</b>						
Charges for Services	\$ 24,323,874	\$ 24,323,874	\$ 1,208	0.00%	\$ -	-
Investment Income	872,050	872,050	217,169	24.90%	213,582	19.34%
Miscellaneous	-	-	8,719	-	8,716	-
Revenue without use of Fund Balance	25,195,924	25,195,924	227,097	0.90%	222,298	0.87%
Use of Fund Balance	8,574,308	8,574,308	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 33,770,232</b>	<b>\$ 33,770,232</b>	<b>\$ 227,097</b>	<b>0.67%</b>	<b>\$ 222,298</b>	<b>0.72%</b>
<b>Appropriations:</b>						
Police Services	\$ 30,427,375	\$ 30,427,375	\$ 3,637,329	11.95%	\$ 4,072,105	14.93%
Intergovernmental	2,940,357	2,940,357	-	-	-	-
<b>Non-Departmental:</b>						
Contingency	52,500	52,500	-	-	-	-
E-911	350,000	350,000	-	-	-	-
Total Non-Departmental	402,500	402,500	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 33,770,232</b>	<b>\$ 33,770,232</b>	<b>\$ 3,637,329</b>	<b>10.77%</b>	<b>\$ 4,072,105</b>	<b>13.19%</b>
Projected Fund Balance December 31	\$ 29,381,376	\$ 29,381,376				
Estimated Fund Balance as of Report Date			\$ 34,545,451			

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 23,759,472	\$ 23,759,472	\$ 23,759,472			
<b>Revenues:</b>						
Taxes	\$ 15,155,683	\$ 15,155,683	\$ 848,604	5.60%	\$ 1,055,393	7.46%
Charges for Services	1,000	1,000	891	89.08%	-	-
Investment Income	456,850	456,850	133,135	29.14%	147,455	18.39%
Revenue without use of Fund Balance	15,613,533	15,613,533	982,630	6.29%	1,202,849	8.02%
Use of Fund Balance	3,417,244	3,417,244	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 19,030,777</b>	<b>\$ 19,030,777</b>	<b>\$ 982,630</b>	<b>5.16%</b>	<b>\$ 1,202,849</b>	<b>6.43%</b>
<b>Appropriations:</b>						
Arts, Culture, and Entertainment	\$ 350,000	\$ 350,000	-	-	\$ 300,000	100.00%
Facility Debt	4,060,822	4,060,822	-	-	-	-
Tourism	14,619,955	14,619,955	414,166	2.83%	1,132,885	7.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,030,777</b>	<b>\$ 19,030,777</b>	<b>\$ 414,166</b>	<b>2.18%</b>	<b>\$ 1,432,885</b>	<b>7.66%</b>
Projected Fund Balance December 31	\$ 20,342,228	\$ 20,342,228				
Estimated Fund Balance as of Report Date			\$ 24,327,936			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 5,643,324	\$ 5,643,324	\$ 5,643,324			
Revenues:						
Taxes	\$ 1,251,037	\$ 1,251,037	\$ 27,938	2.23%	\$ 13,058	1.26%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,203,049	1,203,049	-	-	-	-
Investment Income	114,250	114,250	21,495	18.81%	26,163	55.67%
<b>TOTAL REVENUES</b>	<b>\$ 2,968,336</b>	<b>\$ 2,968,336</b>	<b>\$ 449,433</b>	<b>15.14%</b>	<b>\$ 439,221</b>	<b>16.35%</b>
Appropriations:						
Stadium Operations	\$ 2,097,167	\$ 2,097,167	\$ 1,709,468	81.51%	\$ 1,693,040	79.60%
Appropriations without Contribution to Fund Balance	2,097,167	2,097,167	1,709,468	81.51%	1,693,040	79.60%
Contribution to Fund Balance	871,169	871,169	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,968,336</b>	<b>\$ 2,968,336</b>	<b>\$ 1,709,468</b>	<b>57.59%</b>	<b>\$ 1,693,040</b>	<b>63.03%</b>
Projected Fund Balance December 31	\$ 6,514,493	\$ 6,514,493				
Estimated Fund Balance as of Report Date			\$ 4,383,289			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 7,913,307	\$ 7,913,307	\$ 7,913,307			
Revenues:						
Charges for Services	\$ 558,000	\$ 558,000	\$ 55,015	9.86%	\$ 52,712	6.07%
Investment Income	53,000	53,000	3,388	6.39%	4,417	5.92%
Revenue without use of Fund Balance	611,000	611,000	58,402	9.56%	57,129	6.06%
Use of Fund Balance	389,000	389,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 58,402</b>	<b>5.84%</b>	<b>\$ 57,129</b>	<b>3.81%</b>
Appropriations:						
Clerk of Court	\$ 1,000,000	\$ 1,000,000	-	-	\$ 555	0.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 555</b>	<b>0.04%</b>
Projected Fund Balance December 31	\$ 7,524,307	\$ 7,524,307				
Estimated Fund Balance as of Report Date			\$ 7,971,709			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 327,146	\$ 327,146	\$ 327,146			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 4,160	13.87%	\$ 4,280	14.27%
Revenue without use of Fund Balance	30,000	30,000	4,160	13.87%	4,280	14.27%
Use of Fund Balance	45,600	45,600	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ 4,160</b>	<b>5.50%</b>	<b>\$ 4,280</b>	<b>7.77%</b>
Appropriations:						
Juvenile Court	\$ 75,600	\$ 75,600	\$ -	-	\$ 5,100	9.26%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,100</b>	<b>9.26%</b>
Projected Fund Balance December 31	\$ 281,546	\$ 281,546				
Estimated Fund Balance as of Report Date			\$ 331,306			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 776,027	\$ 776,027	\$ 776,027			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 34,232	34.23%	\$ -	-
Investment Income	-	-	2,841	-	3,189	-
Revenue without use of Fund Balance	100,000	100,000	37,073	37.07%	3,189	3.19%
Use of Fund Balance	200,000	200,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 37,073</b>	<b>12.36%</b>	<b>\$ 3,189</b>	<b>0.80%</b>
Appropriations:						
Planning and Development	\$ 300,000	\$ 300,000	\$ -	-	\$ 250	0.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 250</b>	<b>0.06%</b>
Projected Fund Balance December 31	\$ 576,027	\$ 576,027				
Estimated Fund Balance as of Report Date			\$ 813,101			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 7,624,892	\$ 7,624,892	\$ 7,624,892			
Revenues:						
Investment Income	\$ -	\$ -	\$ 35,410		\$ 35,284	-
TOTAL REVENUES	\$ -	\$ -	\$ 35,410		\$ 35,284	13.12%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -		\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -		\$ -	-
Projected Fund Balance December 31	\$ 7,624,892	\$ 7,624,892				
Estimated Fund Balance as of Report Date			\$ 7,660,303			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 1,419,919	\$ 1,419,919	\$ 1,419,919			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 35,829	-	\$ 28,445	57.39%
Revenue without use of Fund Balance	-	-	35,829	-	28,445	57.39%
Use of Fund Balance	350,000	350,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 35,829</b>	<b>10.24%</b>	<b>\$ 28,445</b>	<b>7.12%</b>
Appropriations:						
Sheriff	\$ 350,000	\$ 350,000	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 230,053	\$ 230,053	\$ 230,053			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	- \$	-	-
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	- \$	-	-
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	- \$	200	0.27%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	- \$	<u>200</u>	<u>0.27%</u>
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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 638,195	\$ 638,195	\$ 638,195			
Revenues:						
Fines and Forfeitures	\$ -	\$ 15,391	\$ 21,875	142.13%	\$ 1,841	99.97%
Investment Income	-	-	5,392	-	1,046	-
Revenue without use of Fund Balance	-	15,391	27,268	177.17%	2,886	156.78%
Use of Fund Balance	70,000	70,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 85,391</b>	<b>\$ 27,268</b>	<b>31.93%</b>	<b>\$ 2,886</b>	<b>4.02%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 85,391	\$ 13,036	15.27%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 85,391</b>	<b>\$ 13,036</b>	<b>15.27%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 568,195	\$ 568,195				
Estimated Fund Balance as of Report Date			\$ 652,427			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 1,295,845	\$ 1,295,845	\$ 1,295,845			
Revenues:						
Fines and Forfeitures	\$ -	\$ 21,832	\$ 21,832	100.00%	\$ 3,052	99.99%
Investment Income	-	-	968	-	1,286	-
Revenue without use of Fund Balance	-	21,832	22,800	104.43%	4,338	142.14%
Use of Fund Balance	72,860	51,028	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 72,860</b>	<b>\$ 72,860</b>	<b>\$ 22,800</b>	<b>31.29%</b>	<b>\$ 4,338</b>	<b>1.30%</b>
Appropriations:						
Police Services	\$ 72,860	\$ 72,860	\$ 36,703	50.37%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 72,860</b>	<b>\$ 72,860</b>	<b>\$ 36,703</b>	<b>50.37%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 1,222,985	\$ 1,244,817				
Estimated Fund Balance as of Report Date			\$ 1,281,942			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 1,400,101	\$ 1,400,101	\$ 1,400,101			
Revenues:						
Fines and Forfeitures	\$ -	60,979	\$ 67,759	111.12%	\$ 16,523	100.00%
Investment Income	-	-	1,075	-	1,510	-
Revenue without use of Fund Balance	-	60,979	68,834	112.88%	18,033	109.14%
Use of Fund Balance	178,246	117,267	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 178,246</b>	<b>\$ 178,246</b>	<b>\$ 68,834</b>	<b>38.62%</b>	<b>\$ 18,033</b>	<b>12.82%</b>
Appropriations:						
Police Services	\$ 178,246	\$ 178,246	\$ 2	0.00%	\$ 29,900	21.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 178,246</b>	<b>\$ 178,246</b>	<b>\$ 2</b>	<b>0.00%</b>	<b>\$ 29,900</b>	<b>21.25%</b>
Projected Fund Balance December 31	\$ 1,221,855	\$ 1,282,834				
Estimated Fund Balance as of Report Date			\$ 1,468,932			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 493,587	\$ 493,587	\$ 493,587			
Revenues:						
Fines and Forfeitures	\$ 605,252	\$ 605,252	\$ 41,398	6.84%	\$ 50,512	8.69%
Investment Income	-	-	680	-	4,585	-
Miscellaneous	-	-	388	-	482	-
Revenue without use of Fund Balance	605,252	605,252	42,466	7.02%	55,578	9.56%
Use of Fund Balance	234,343	234,343	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 839,595</b>	<b>\$ 839,595</b>	<b>\$ 42,466</b>	<b>5.06%</b>	<b>\$ 55,578</b>	<b>6.90%</b>
Appropriations:						
District Attorney	\$ 409,634	\$ 409,634	\$ 48,712	11.89%	\$ 55,881	14.87%
Solicitor General	419,961	419,961	39,052	9.30%	42,634	10.17%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 839,595</b>	<b>\$ 839,595</b>	<b>\$ 87,764</b>	<b>10.45%</b>	<b>\$ 98,515</b>	<b>12.24%</b>
Projected Fund Balance December 31	\$ 259,244	\$ 259,244				
Estimated Fund Balance as of Report Date			\$ 448,289			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 173,878	\$ 173,878	\$ 173,878			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL REVENUES	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 143,788	\$ 143,788	\$ 143,788			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,656	\$ 13,656	100.00%	\$ 12,898	100.00%
Revenue without use of Fund Balance	-	13,656	13,656	100.00%	12,898	100.00%
Use of Fund Balance	31,718	31,718	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,718</b>	<b>\$ 45,374</b>	<b>\$ 13,656</b>	<b>30.10%</b>	<b>\$ 12,898</b>	<b>28.91%</b>
Appropriations:						
District Attorney	\$ 31,718	\$ 45,374	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,718</b>	<b>\$ 45,374</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 112,070	\$ 112,070				
Estimated Fund Balance as of Report Date			\$ 157,444			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 479,061	\$ 479,061	\$ 479,061			
Revenues:						
Miscellaneous	\$ 140,200	\$ 140,200	\$ 17,525	12.50%	\$ 23,427	15.97%
<b>TOTAL REVENUES</b>	<b>\$ 140,200</b>	<b>\$ 140,200</b>	<b>\$ 17,525</b>	<b>12.50%</b>	<b>\$ 23,427</b>	<b>15.97%</b>
Appropriations:						
Corrections	\$ 116,697	\$ 116,697	\$ 8,614	7.38%	\$ 15,484	13.39%
Appropriations without Contribution to Fund Balance	116,697	116,697	8,614	7.38%	15,484	13.39%
Contribution to Fund Balance	23,503	23,503	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,200</b>	<b>\$ 140,200</b>	<b>\$ 8,614</b>	<b>6.14%</b>	<b>\$ 15,484</b>	<b>10.55%</b>
Projected Fund Balance December 31	\$ 502,564	\$ 502,564				
Estimated Fund Balance as of Report Date			\$ 487,972			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 5,905,274	\$ 5,905,274	\$ 5,905,274			
Revenues:						
Investment Income	\$ 114,250	\$ 114,250	\$ 33,076	28.95%	\$ 22,954	14.57%
Miscellaneous	1,080,000	1,080,000	148,956	13.79%	78,764	5.02%
<b>TOTAL REVENUES</b>	<b>\$ 1,194,250</b>	<b>\$ 1,194,250</b>	<b>\$ 182,033</b>	<b>15.24%</b>	<b>\$ 101,718</b>	<b>5.90%</b>
Appropriations:						
Sheriff	\$ 506,180	\$ 506,180	\$ 16,251	3.21%	\$ 30,849	4.43%
Appropriations without Contribution to Fund Balance	506,180	506,180	16,251	3.21%	30,849	4.43%
Contribution to Fund Balance	688,070	688,070	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,194,250</b>	<b>\$ 1,194,250</b>	<b>\$ 16,251</b>	<b>1.36%</b>	<b>\$ 30,849</b>	<b>1.79%</b>
Projected Fund Balance December 31	\$ 6,593,344	\$ 6,593,344				
Estimated Fund Balance as of Report Date			\$ 6,071,055			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Fund Balance January 1	\$ 1,855,779	\$ 1,855,779	\$ 1,855,779			
Revenues:						
Investment Income	\$ -	\$ -	\$ 33,970	-	\$ 36,492	-
Other Financing Sources	3,517,126	3,517,126	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,517,126</b>	<b>\$ 3,517,126</b>	<b>\$ 33,970</b>	0.97%	<b>\$ 36,492</b>	1.34%
Appropriations:						
Debt Service	\$ 3,517,126	\$ 3,517,126	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,517,126</b>	<b>\$ 3,517,126</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ 1,855,779	\$ 1,855,779				
Estimated Fund Balance as of Report Date			\$ 1,889,749			

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## 501-Water and Sewer Operating Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 216,519,833	\$ 216,519,833	\$ 216,519,833			
<b>Revenues:</b>						
Charges for Services	\$ 449,885,380	\$ 449,885,380	\$ 52,549,627	11.68%	\$ 52,087,711	12.10%
Investment Income	10,042,100	10,042,100	2,048,230	20.40%	1,134,776	21.45%
Contributions and Donations	27,148,791	27,148,791	4,276,213	15.75%	4,381,744	14.50%
Miscellaneous	-	-	107,149	-	157,849	-
<b>TOTAL REVENUES</b>	<b>\$ 487,076,271</b>	<b>\$ 487,076,271</b>	<b>\$ 58,981,219</b>	<b>12.11%</b>	<b>\$ 57,762,080</b>	<b>11.77%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 2,186,288	\$ 2,186,288	\$ 232,877	10.65%	\$ 258,606	13.08%
Water Resources	406,463,141	403,963,141	55,765,448	13.80%	75,227,788	15.41%
<b>Non-Departmental:</b>						
Water Resources*	409,000	409,000	-	-	-	-
Total Non-Departmental	409,000	409,000	-	-	-	-
Appropriations without Working Capital Reserve	409,058,429	406,558,429	55,998,326	13.77%	75,486,395	15.38%
Working Capital Reserve	78,017,842	80,517,842	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 487,076,271</b>	<b>\$ 487,076,271</b>	<b>\$ 55,998,326</b>	<b>11.50%</b>	<b>\$ 75,486,395</b>	<b>15.38%</b>
Projected Net Position December 31	\$ 294,537,675	\$ 297,037,675				
Estimated Net Position as of Report Date			\$ 219,502,726			

\*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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 19,985,438	\$ 19,985,438	\$ 19,985,438			
<b>Revenues:</b>						
Charges for Services	\$ 32,275,437	\$ 32,275,437	\$ 6,794	0.02%	\$ 209,920	0.67%
Investment Income	657,000	657,000	192,536	29.31%	145,818	26.95%
Miscellaneous	-	-	5,241	-	4,896	-
Revenue without use of Net Position	32,932,437	32,932,437	204,571	0.62%	360,633	1.12%
Use of Net Position	5,140,931	5,140,931	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 38,073,368</b>	<b>\$ 38,073,368</b>	<b>\$ 204,571</b>	<b>0.54%</b>	<b>\$ 360,633</b>	<b>1.03%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,339,825	\$ 1,339,825	\$ 165,006	12.32%	\$ 233,438	14.82%
Water Resources*	36,646,043	36,646,043	5,138,912	14.02%	4,918,876	14.72%
<b>Non-Departmental:</b>						
Contingency	87,500	87,500	-	-	-	-
Total Non-Departmental	87,500	87,500	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 38,073,368</b>	<b>\$ 38,073,368</b>	<b>\$ 5,303,918</b>	<b>13.93%</b>	<b>\$ 5,152,314</b>	<b>14.65%</b>
Projected Net Position December 31	\$ 14,844,507	\$ 14,844,507				
Estimated Net Position as of Report Date			\$ 14,886,091			

\*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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 27,582,453	\$ 27,582,453	\$ 27,582,453			
<b>Revenues:</b>						
Taxes	\$ 1,350,000	\$ 1,350,000	\$ -	- \$	-	-
Charges for Services	59,177,114	59,177,114	9,990,683	16.88%	9,944,678	16.92%
Investment Income	1,793,500	1,793,500	515,252	28.73%	515,352	28.92%
Miscellaneous	1,200	1,200	2,561	213.41%	586	585.54%
Revenue without use of Net Position	62,321,814	62,321,814	10,508,497	16.86%	10,460,616	16.94%
Use of Net Position	300,206	300,206	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 62,622,020</b>	<b>\$ 62,622,020</b>	<b>\$ 10,508,497</b>	<b>16.78%</b>	<b>\$ 10,460,616</b>	<b>16.94%</b>
<b>Appropriations:</b>						
Support Services*	\$ 62,608,717	\$ 62,608,717	\$ 5,328,491	8.51%	\$ 5,149,840	8.42%
<b>Non-Departmental:</b>						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	3,303	3,303	551	16.67%	5,505	16.67%
Total Non-Departmental	13,303	13,303	551	4.14%	5,505	12.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 62,622,020</b>	<b>\$ 62,622,020</b>	<b>\$ 5,329,042</b>	<b>8.51%</b>	<b>\$ 5,155,346</b>	<b>8.42%</b>
Projected Net Position December 31	\$ 27,282,247	\$ 27,282,247				
Estimated Net Position as of Report Date			\$ 32,761,908			

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

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## 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 990,199	\$ 990,199	\$ 990,199			
<b>Revenues:</b>						
Charges for Services	\$ 180,000	\$ 180,000	\$ 30,643	17.02%	\$ 27,352	17.65%
Investment Income	71,550	71,550	21,188	29.61%	7,648	11.95%
Miscellaneous	1,854,500	1,859,593	310,215	16.68%	238,572	19.88%
Other Financing Sources	-	-	-	-	19,458	16.67%
<b>TOTAL REVENUES</b>	<b>\$ 2,106,050</b>	<b>\$ 2,111,143</b>	<b>\$ 362,046</b>	<b>17.15%</b>	<b>\$ 293,031</b>	<b>14.53%</b>
<b>Appropriations:</b>						
Transportation	\$ 2,000,033	\$ 2,000,033	\$ 229,827	11.49%	\$ 271,860	13.56%
<b>Non-Departmental:</b>						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	2,010,033	2,010,033	229,827	11.43%	271,860	13.48%
Working Capital Reserve	96,017	101,110	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,106,050</b>	<b>\$ 2,111,143</b>	<b>\$ 229,827</b>	<b>10.89%</b>	<b>\$ 271,860</b>	<b>13.48%</b>
Projected Net Position December 31	\$ 1,086,216	\$ 1,091,309				
Estimated Net Position as of Report Date			\$ 1,122,418			

\*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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 7,482,510	\$ 7,482,510	\$ 7,482,510			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 28,744	-	\$ 22,978	-
Charges for Services	1,738,484	1,738,484	175,604	10.10%	335,536	15.98%
Investment Income	679,250	679,250	158,583	23.35%	65,716	12.16%
Miscellaneous	-	-	27,032	-	2,865	-
Other Financing Sources	15,998,560	15,998,560	2,666,427	16.67%	2,466,667	16.67%
Revenue without use of Net Position	18,416,294	18,416,294	3,056,390	16.60%	2,893,761	16.59%
Use of Net Position	4,204,967	4,204,967	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 22,621,261</b>	<b>\$ 22,621,261</b>	<b>\$ 3,056,390</b>	<b>13.51%</b>	<b>\$ 2,893,761</b>	<b>12.18%</b>
Appropriations:						
Transportation	\$ 22,611,261	\$ 22,611,261	\$ 901,588	3.99%	\$ 619,499	2.61%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,621,261</b>	<b>\$ 22,621,261</b>	<b>\$ 901,588</b>	<b>3.99%</b>	<b>\$ 619,499</b>	<b>2.61%</b>
Projected Net Position December 31	\$ 3,277,543	\$ 3,277,543				
Estimated Net Position as of Report Date			\$ 9,637,312			

\*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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 34,322,890	\$ 34,322,890	\$ 34,322,890			
<b>Revenues:</b>						
Investment Income	\$ 71,500	\$ 71,500	\$ 59,267	82.89%	\$ 30,451	16.11%
Miscellaneous	2,100,000	2,100,000	222,654	10.60%	99,699	2.69%
Other Financing Sources	3,900,000	3,900,000	-	-	-	-
Revenue without use of Net Position	6,071,500	6,071,500	281,921	4.64%	130,149	1.19%
Use of Net Position	4,037,555	4,037,555	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,109,055</b>	<b>\$ 10,109,055</b>	<b>\$ 281,921</b>	<b>2.79%</b>	<b>\$ 130,149</b>	<b>1.08%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 9,607,855	\$ 9,607,855	\$ 201,134	2.09%	\$ 159,584	1.40%
<b>Non-Departmental:</b>						
Miscellaneous Economic Development	501,200	501,200	40,081	8.00%	59,927	9.04%
Total Non-Departmental	501,200	501,200	40,081	8.00%	59,927	9.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,109,055</b>	<b>\$ 10,109,055</b>	<b>\$ 241,215</b>	<b>2.39%</b>	<b>\$ 219,511</b>	<b>1.83%</b>
Projected Net Position December 31	\$ 30,285,335	\$ 30,285,335				
Estimated Net Position as of Report Date			\$ 34,363,597			

# YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

## 601-Administrative Support

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services, 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 34,717,823	\$ 34,717,823	\$ 34,717,823			
Revenues:						
Charges for Services	\$ 151,565,333	\$ 151,565,333	\$ 22,264,359	14.69%	\$ 22,410,982	14.62%
Investment Income	494,992	494,992	234,338	47.34%	171,952	24.03%
Miscellaneous	476,738	476,738	159,973	33.56%	139,492	35.97%
<b>TOTAL REVENUES</b>	<b>\$ 152,537,063</b>	<b>\$ 152,537,063</b>	<b>\$ 22,658,670</b>	<b>14.85%</b>	<b>\$ 22,722,426</b>	<b>14.71%</b>
Appropriations:						
Communications	\$ 10,094,431	\$ 10,094,431	\$ 1,026,084	10.16%	\$ 1,249,499	12.75%
County Administration	10,419,090	10,419,090	1,096,812	10.53%	1,126,437	11.61%
Financial Services	13,096,420	13,096,420	1,487,611	11.36%	1,621,524	13.03%
Law	5,680,552	5,680,552	490,493	8.63%	817,271	13.82%
Human Resources	9,216,747	9,216,747	1,205,425	13.08%	1,347,668	13.88%
Information Technology Services	75,638,252	75,638,252	7,930,825	10.49%	8,599,271	10.90%
Support Services	27,392,071	27,392,071	2,919,259	10.66%	3,307,043	12.82%
Non-Departmental:						
Contingency	999,500	999,500	-	-	-	-
Total Non-Departmental	999,500	999,500	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 152,537,063</b>	<b>\$ 152,537,063</b>	<b>\$ 16,156,508</b>	<b>10.59%</b>	<b>\$ 18,068,714</b>	<b>11.72%</b>
Projected Net Position December 31	\$ 34,717,823	\$ 34,717,823				
Estimated Net Position as of Report Date			\$ 41,219,985			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 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	\$ 17,529,968	16.58%	\$ 15,645,401	16.58%
Investment Income	1,772,950	1,772,950	301,988	17.03%	362,468	18.68%
Miscellaneous	-	-	115,579	-	514,635	-
Revenue without use of Net Position	107,532,172	107,532,172	17,947,535	16.69%	16,522,504	17.16%
Use of Net Position	10,692,079	10,692,079	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 118,224,251</b>	<b>\$ 118,224,251</b>	<b>\$ 17,947,535</b>	<b>15.18%</b>	<b>\$ 16,522,504</b>	<b>16.68%</b>
Appropriations:						
Human Resources	\$ 118,214,251	\$ 118,214,251	\$ 18,140,847	15.35%	\$ 16,596,135	16.75%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 118,224,251</b>	<b>\$ 118,224,251</b>	<b>\$ 18,140,847</b>	<b>15.34%</b>	<b>\$ 16,596,135</b>	<b>16.75%</b>
Projected Net Position December 31	\$ 34,917,154	\$ 34,917,154				
Estimated Net Position as of Report Date			\$ 45,415,921			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 2025 Budget
Estimated Net Position January 1	\$ 14,597,780	\$ 14,597,780	\$ 14,597,780			
<b>Revenues:</b>						
Charges for Services	\$ 16,541,782	\$ 16,541,782	\$ 3,321,927	20.08%	\$ 2,744,125	17.91%
Investment Income	222,000	222,000	85,759	38.63%	62,588	25.49%
Miscellaneous	344,000	344,000	543,001	157.85%	18,885	5.50%
Other Financing Sources	35,000	35,000	-	-	3,772	25.15%
<b>TOTAL REVENUES</b>	<b>\$ 17,142,782</b>	<b>\$ 17,142,782</b>	<b>\$ 3,950,687</b>	<b>23.05%</b>	<b>\$ 2,829,369</b>	<b>17.76%</b>
<b>Appropriations:</b>						
Support Services	\$ 13,447,640	\$ 13,447,640	\$ 1,803,853	13.41%	\$ 1,790,779	13.24%
<b>Non-Departmental:</b>						
Contingency	17,000	17,000	-	-	-	-
Fleet Management	1,952,429	1,952,429	325,405	16.67%	368,646	16.67%
<b>Total Non-Departmental</b>	<b>1,969,429</b>	<b>1,969,429</b>	<b>325,405</b>	<b>16.52%</b>	<b>368,646</b>	<b>16.40%</b>
Appropriations without Working Capital Reserve	15,417,069	15,417,069	2,129,258	13.81%	2,159,425	13.69%
Working Capital Reserve	1,725,713	1,725,713	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,142,782</b>	<b>\$ 17,142,782</b>	<b>\$ 2,129,258</b>	<b>12.42%</b>	<b>\$ 2,159,425</b>	<b>13.56%</b>
Projected Net Position December 31	\$ 16,323,493	\$ 16,323,493				
Estimated Net Position as of Report Date			\$ 16,419,209			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 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	\$ 2,666,667	16.67%	\$ 2,668,893	16.67%
Investment Income	216,650	216,650	120,464	55.60%	72,925	74.04%
Miscellaneous	-	-	22,536	-	78,753	29.17%
<b>TOTAL REVENUES</b>	<b>\$ 16,216,650</b>	<b>\$ 16,216,650</b>	<b>\$ 2,809,667</b>	<b>17.33%</b>	<b>\$ 2,820,572</b>	<b>17.22%</b>
Appropriations:						
Financial Services	\$ 15,170,587	\$ 15,170,587	\$ 7,029,360	46.34%	\$ 6,167,234	39.42%
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	7,029,360	46.30%	6,167,234	39.39%
Working Capital Reserve	1,036,063	1,036,063	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,216,650</b>	<b>\$ 16,216,650</b>	<b>\$ 7,029,360</b>	<b>43.35%</b>	<b>\$ 6,167,234</b>	<b>37.65%</b>
Projected Net Position December 31	\$ 13,762,161	\$ 13,762,161				
Estimated Net Position as of Report Date			\$ 8,506,405			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 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	\$ 500,000	16.67%	\$ 500,186	16.67%
Investment Income	443,450	443,450	96,193	21.69%	99,388	17.30%
Revenue without use of Net Position	3,443,450	3,443,450	596,193	17.31%	599,574	16.77%
Use of Net Position	2,458,589	2,458,589	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,902,039</b>	<b>\$ 5,902,039</b>	<b>\$ 596,193</b>	<b>10.10%</b>	<b>\$ 599,574</b>	<b>10.12%</b>
Appropriations:						
Human Resources	\$ 5,892,039	\$ 5,892,039	\$ 1,113,938	18.91%	\$ 1,170,145	19.78%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,902,039</b>	<b>\$ 5,902,039</b>	<b>\$ 1,113,938</b>	<b>18.87%</b>	<b>\$ 1,170,145</b>	<b>19.75%</b>
Projected Net Position December 31	\$ 6,098,367	\$ 6,098,367				
Estimated Net Position as of Report Date			\$ 8,039,212			

# 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 February 2026	Actuals YTD as of February 2026	% Actual to Current Budget	Actuals YTD as of February 2025	% Actual to February 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	\$ 750,000	16.67%	\$ 750,184	16.67%
Investment Income	217,650	217,650	54,941	25.24%	55,166	26.02%
<b>TOTAL REVENUES</b>	<b>\$ 4,717,650</b>	<b>\$ 4,717,650</b>	<b>\$ 804,941</b>	<b>17.06%</b>	<b>\$ 805,350</b>	<b>17.09%</b>
Appropriations:						
Financial Services	\$ 3,500,492	\$ 3,500,492	\$ 597,249	17.06%	\$ 201,276	5.33%
Appropriations without Working Capital Reserve	3,500,492	3,500,492	597,249	17.06%	201,276	5.33%
Working Capital Reserve	1,217,158	1,217,158	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,717,650</b>	<b>\$ 4,717,650</b>	<b>\$ 597,249</b>	<b>12.66%</b>	<b>\$ 201,276</b>	<b>4.27%</b>
Projected Net Position December 31	\$ 8,100,874	\$ 8,100,874				
Estimated Net Position as of Report Date			\$ 7,091,408			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (207)</b>						
Charges for Services	10,512,410	10,515,010	2,600	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				Total: Charges for Services	-	2,600
<i>Total: Street Lighting Fund</i>			2,600		-	2,600
<b>Sheriff Special State Fund (252)</b>						
Fines and Forfeitures	-	15,391	15,391	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	15,391	15,391
				Total: Fines and Forfeitures	15,391	15,391
<i>Total: Sheriff Special State Fund</i>			15,391		15,391	15,391
<b>Police Special Justice Fund (253)</b>						
Fines and Forfeitures	-	21,832	21,832	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	21,832	21,832
				Total: Fines and Forfeitures	21,832	21,832
Use of Fund Balance	72,860	51,028	(21,832)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	(21,832)	(21,832)
				Total: Use of Fund Balance	(21,832)	(21,832)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (254)</b>						
Fines and Forfeitures	-	60,979	60,979	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	60,979	60,979
				Total: Fines and Forfeitures	60,979	60,979
Use of Fund Balance	178,246	117,267	(60,979)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	(60,979)	(60,979)
				Total: Use of Fund Balance	(60,979)	(60,979)
<i>Total: Police Special State Fund</i>			-		-	-
<b>DA Special State Fund (258)</b>						
Fines and Forfeitures	-	13,656	13,656	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	13,656	13,656
				Total: Fines and Forfeitures	13,656	13,656
<i>Total: DA Special State Fund</i>			13,656		13,656	13,656
<b>Airport Operating Fund (570)</b>						
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
<b>Total Revenue Budget Adjustments</b>			<b>36,740</b>		<b>29,047</b>	<b>36,740</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (101)</b>						
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 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.	-	2,550,000
				Total: Juvenile Court	-	2,550,000
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
<b>Non-Departmental:</b>						
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)
<b>Total: General Fund</b>						
			-		-	-

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (206)</b>						
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 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: Non-Departmental	-	(400,000)
<i>Total: Police Services District Fund</i>						
<b>Street Lighting Fund (207)</b>						
Transportation	10,507,027	10,509,627	2,600	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				Total: Transportation	-	2,600
<i>Total: Street Lighting Fund</i>						
<b>Sheriff Special State Fund (252)</b>						
Sheriff	70,000	85,391	15,391	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	15,391	15,391
				Total: Sheriff	15,391	15,391
<i>Total: Sheriff Special State Fund</i>						
<b>DA Special State Fund (258)</b>						
District Attorney	31,718	45,374	13,656	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	13,656	13,656
				Total: District Attorney	13,656	13,656
<i>Total: DA Special State Fund</i>						
<b>Water and Sewer Operating Fund (501)</b>						
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>						
<b>Airport Operating Fund (570)</b>						
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>						
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 36,740</b>		<b>\$ 29,047</b>	<b>\$ 36,740</b>