



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JANUARY 31, 2026  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

**FROM:** Russell Royal  
Director of Financial Services

**DATE:** March 11, 2026

**SUBJECT:** Monthly Financial Report for the Period Ended January 31, 2026

This report, which includes unaudited information for the first month of fiscal year 2026, is prepared by the Department of Financial Services as a summary of revenues and expenses for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
General Fund	Page 4
Service District Funds	Page 6
Water & Sewer Operating Fund	Page 10
Administrative Support Fund	Page 11
Financial Report	Page 12
Budget Adjustments by Fund Schedule	Page 59

# EXECUTIVE SUMMARY

## Fiscal Year 2026 Budget Adoption

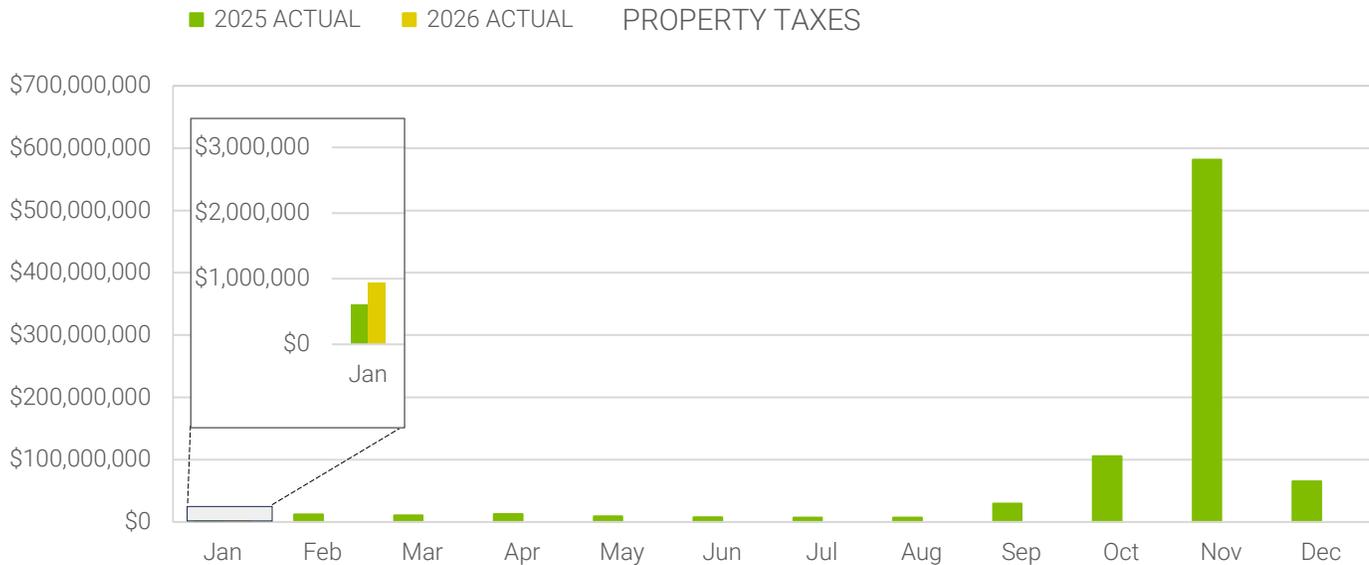
The Gwinnett County Board of Commissioners adopted a \$2.58 billion budget for fiscal year 2026 on January 7, 2026, a reduction of \$84.6 million from the 2025 budget. It includes an operating budget of \$2.15 billion and a capital budget of \$431 million, which includes \$135 million from the County's SPLOST program. Additional information about the [2026 budget](#), including the [Adopted 2026 Budget Resolution Summary](#) and the [2026 Budget in Brief](#), is available on the County's website.

## 2025 External Audit

The annual external audit began in March and is expected to end in June. 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 represented. As the audit is being completed, additional entries for 2025 may be required.

## 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, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. In the prior year, property taxes were collected around the November 15, 2025 due date. Please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year.

## **Investment Income**

Beginning in January 2026, investment revenue earned in capital funds will be recorded in the corresponding operating fund. As a result, General, Enterprise and Capital 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.

## **Tax Digest Adjustments**

In January, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$379.4 million for tax years 2020 through 2025. These adjustments include a net increase of approximately \$374.3 million in real property assessed values and a net increase of approximately \$5.2 million in personal property assessed values. The majority of the adjustments resulted from appeal resolutions.

## **Risk Management Fund**

As of the date of this report, the Risk Management Fund has expended 44 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 the prior year. The variance is related to timing and does not represent a decrease in positions or compensation.

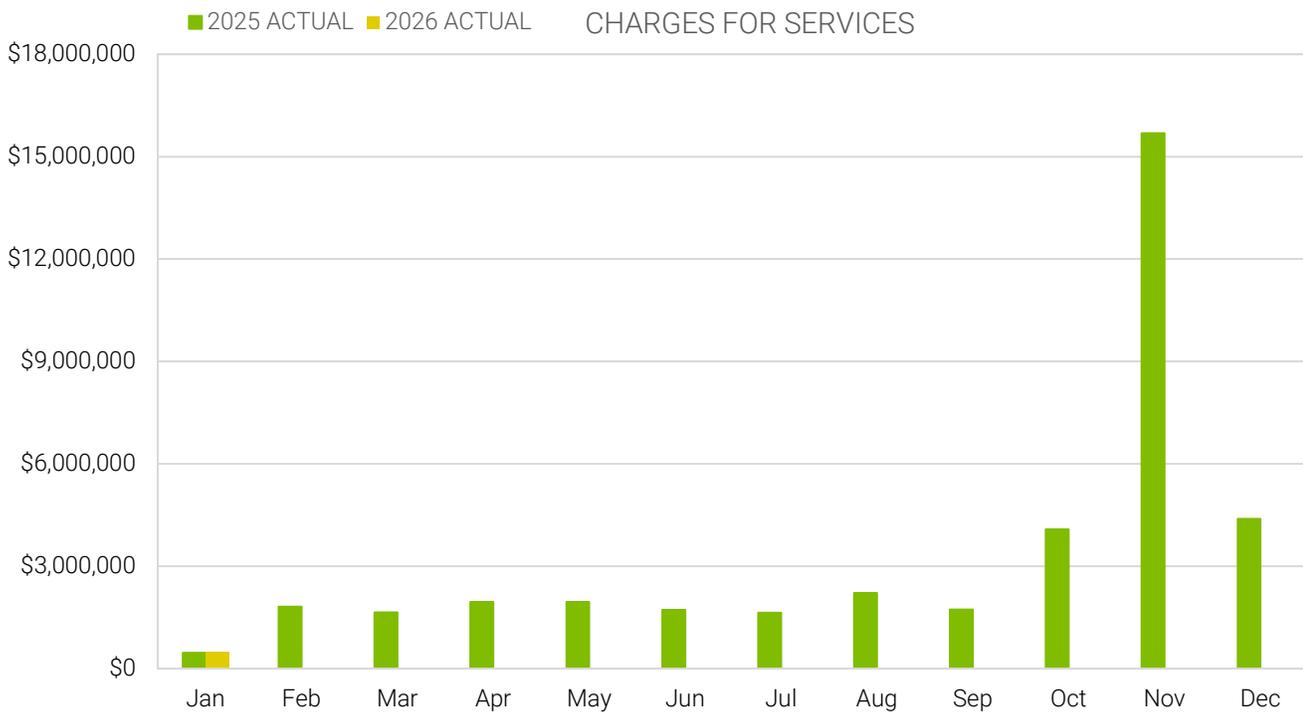
## **Contribution to Capital**

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.

## GENERAL FUND (PAGE 12)

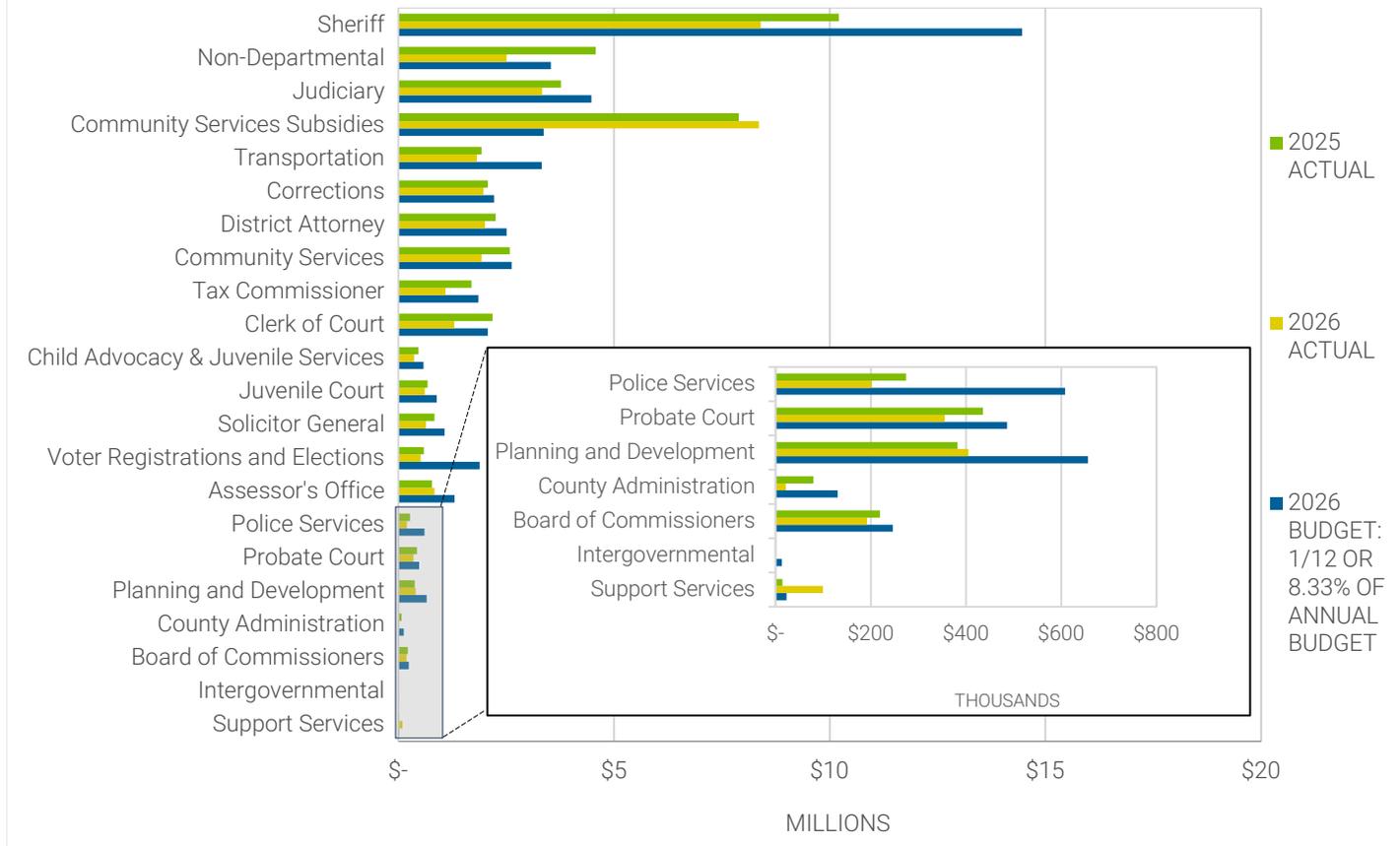
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

As discussed in the executive summary, the main revenue source for the General Fund will shift to property taxes later in the year when property taxes are collected. 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, monthly collections increased significantly around the property tax due date of November 15, 2025. January receipts are much lower than in other months and are comparable to the same period last year. This is primarily because most of January's collections relate to prior year services and were recorded in the previous year.

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



Sheriff expenses are approximately \$1.8 million lower compared to last year, primarily due to personnel costs resulting from a change in the payroll process discussed in the Executive Summary on page 3. This decrease is partially offset by an increase in the license support agreement for additional body cameras. Additionally, current expenses are under budget approximately \$6.1 million, or 42 percent, primarily due to personnel vacancies and professional services.

Non-Departmental expenses are approximately \$2.1 million lower in comparison to 2025, primarily due to lower operating contributions to capital funds. The decrease reflects a strategic decision to utilize existing capital fund balance rather than transfer additional resources from operating funds.

Judiciary expenses appear lower compared to 2025, and are approximately \$1.1 million, or 25 percent, under budget primarily due to personnel costs resulting from a change in the payroll process, discussed on page 3.

Community Services Subsidies are approximately \$482,000 higher than last year and are temporarily over budget due to the timing of payments for Medical Examiner, Library, and the Gwinnett Hospital Authority.

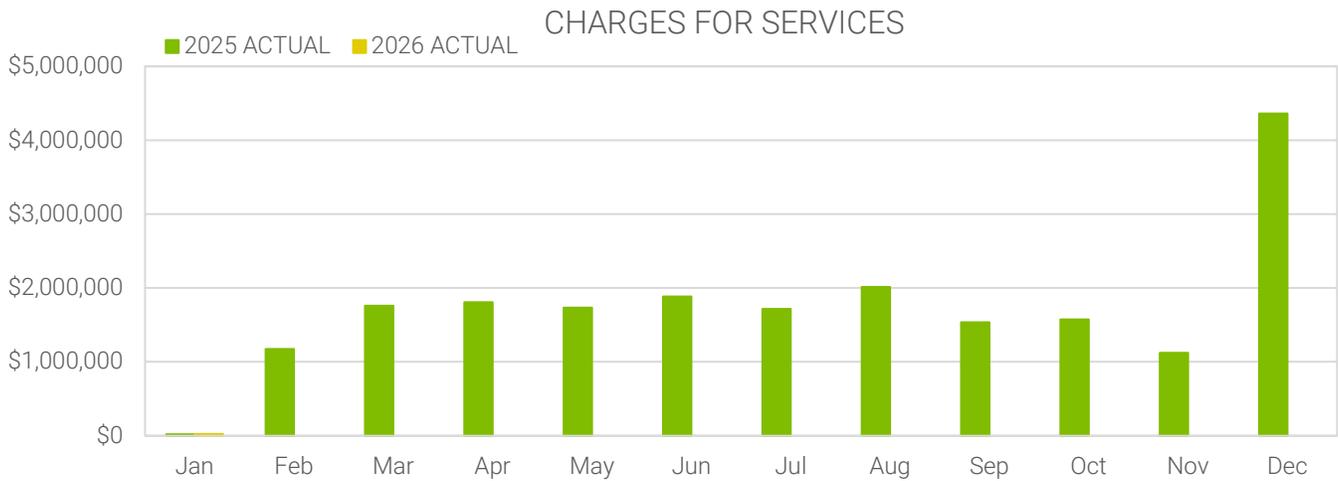
Transportation expenses are under budget approximately \$1.5 million, or 45 percent, primarily due to personnel services related to the process change discussed on page 3, repairs and maintenance, supplies, and utilities.

Voter Registrations and Elections expenses are under budget approximately \$1.4 million, or 73 percent, primarily due to personnel costs resulting from a change in the payroll process discussed on page 3, professional services, communications, and supplies.

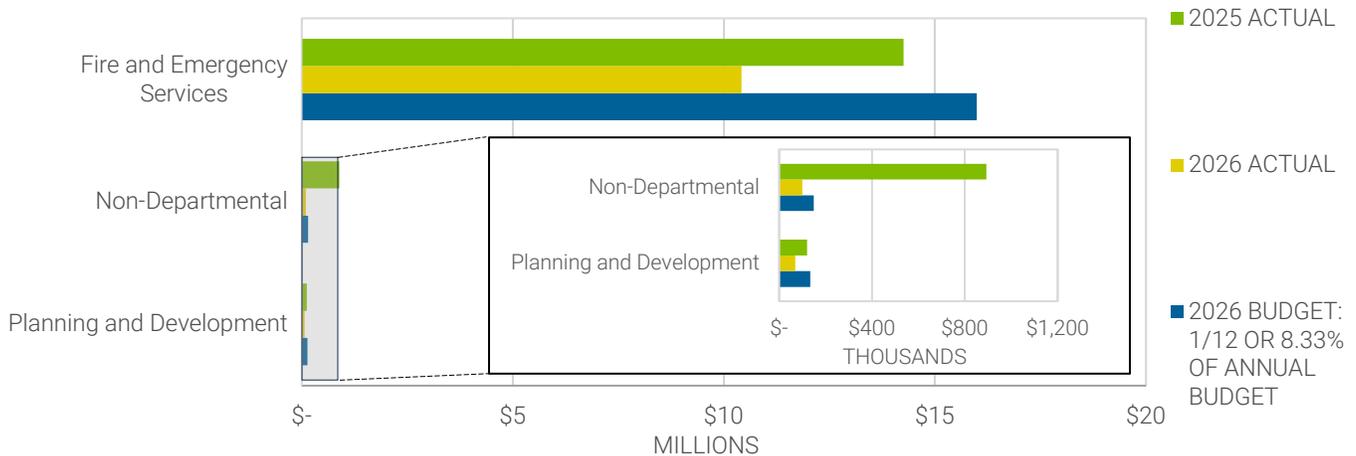
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

As discussed in the executive summary, 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 comparable to last year.



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



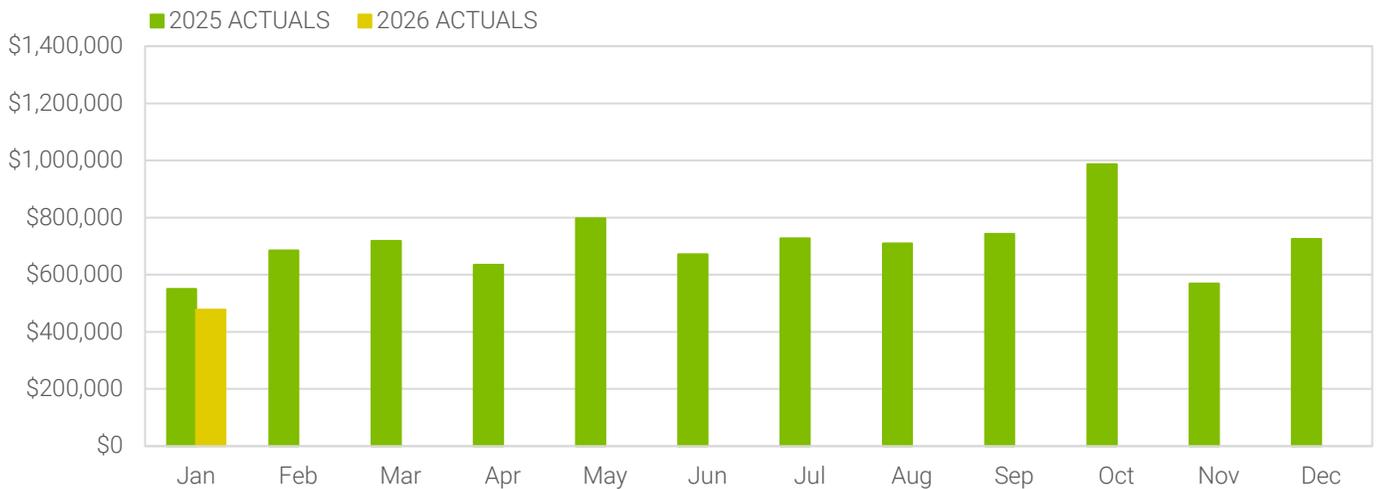
Non-Departmental expenses are approximately \$793,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year.

# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

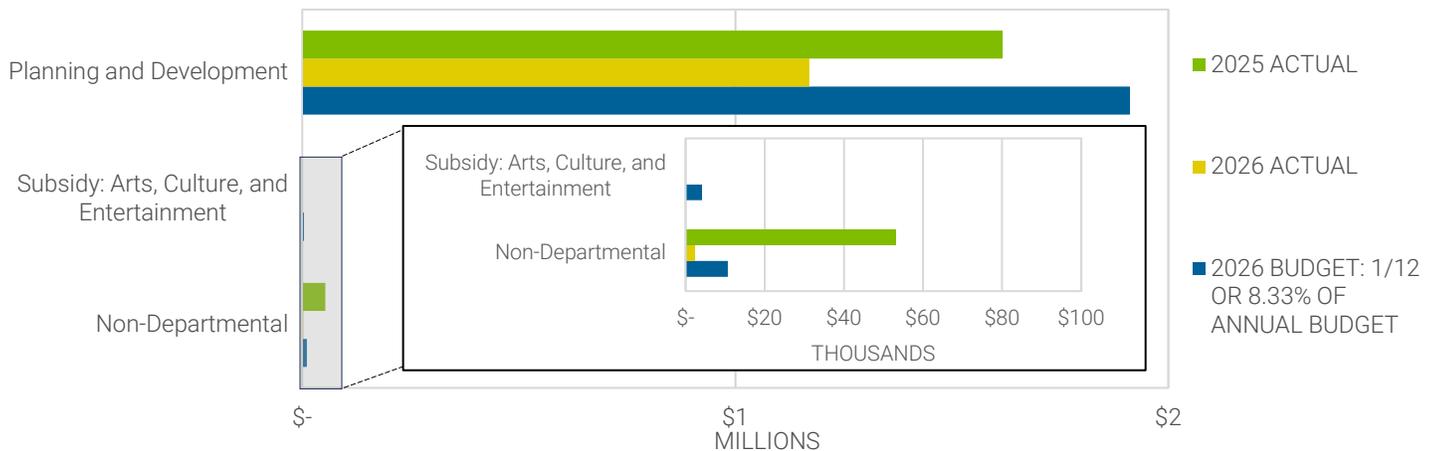
The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

As discussed in the executive summary, 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. Licenses and Permits revenue is down approximately \$73,000 when compared to last year. This is primarily attributable to a decrease in the issuance of residential building permits for new construction projects.

## LICENSES AND PERMITS



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



Non-Departmental expenses are approximately \$51,000 lower in comparison to 2025, primarily due to a reduction in transfers to capital.

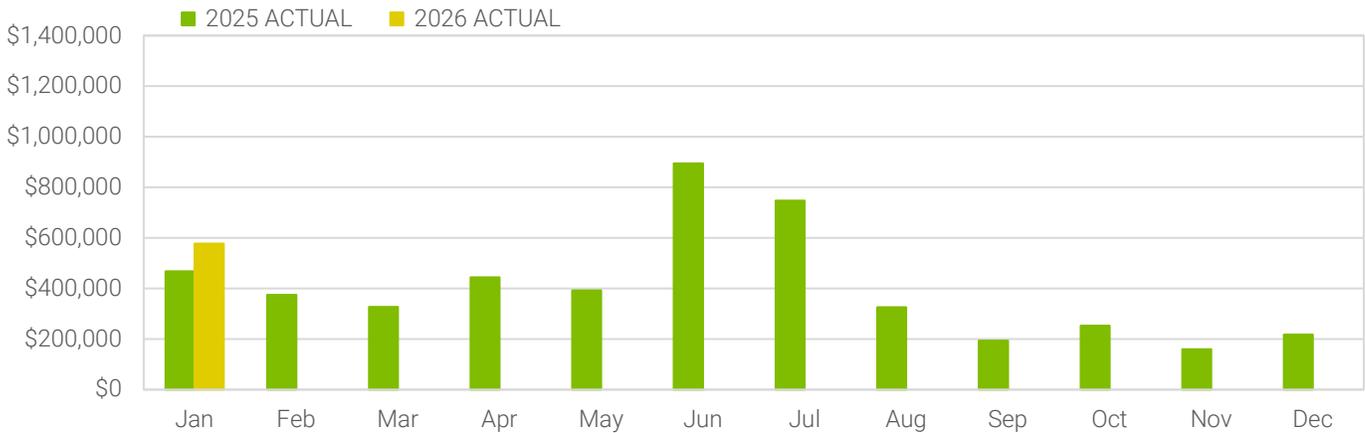
The 2026 budget included a \$50,000 subsidy payment for Arts, Culture, and Entertainment, previously budgeted in Non-Departmental expenses in the General Fund. As such, there are no prior year actuals.

# RECREATION FUND (PAGE 16)

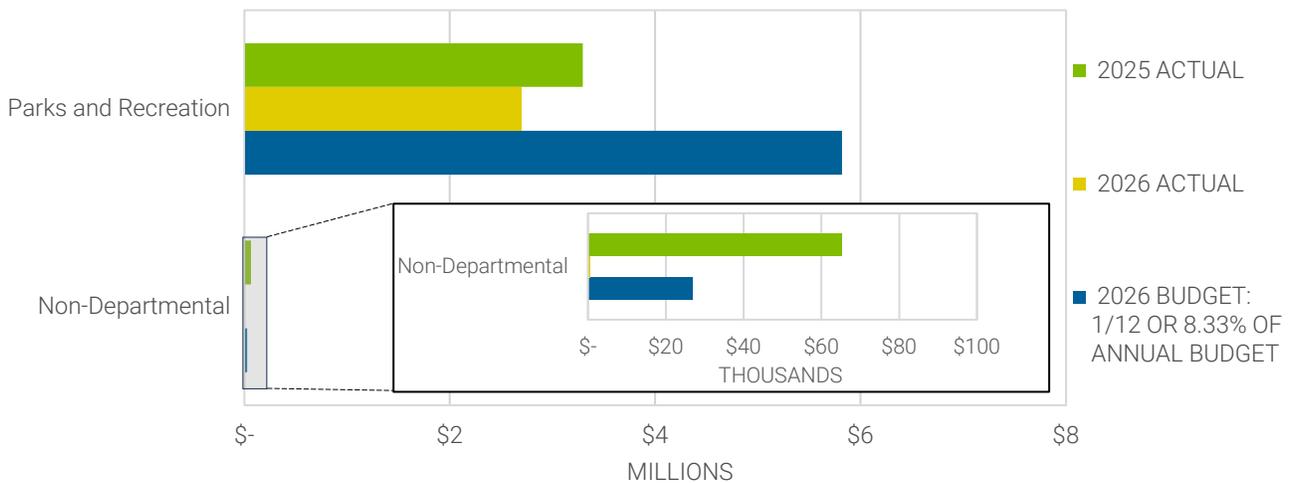
The Recreation Fund accounts for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

As discussed in the executive summary, 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 \$109,000. This is primarily due to increased participation in youth summer programs, recreation classes, and admissions and passes.

CHARGES FOR SERVICES



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

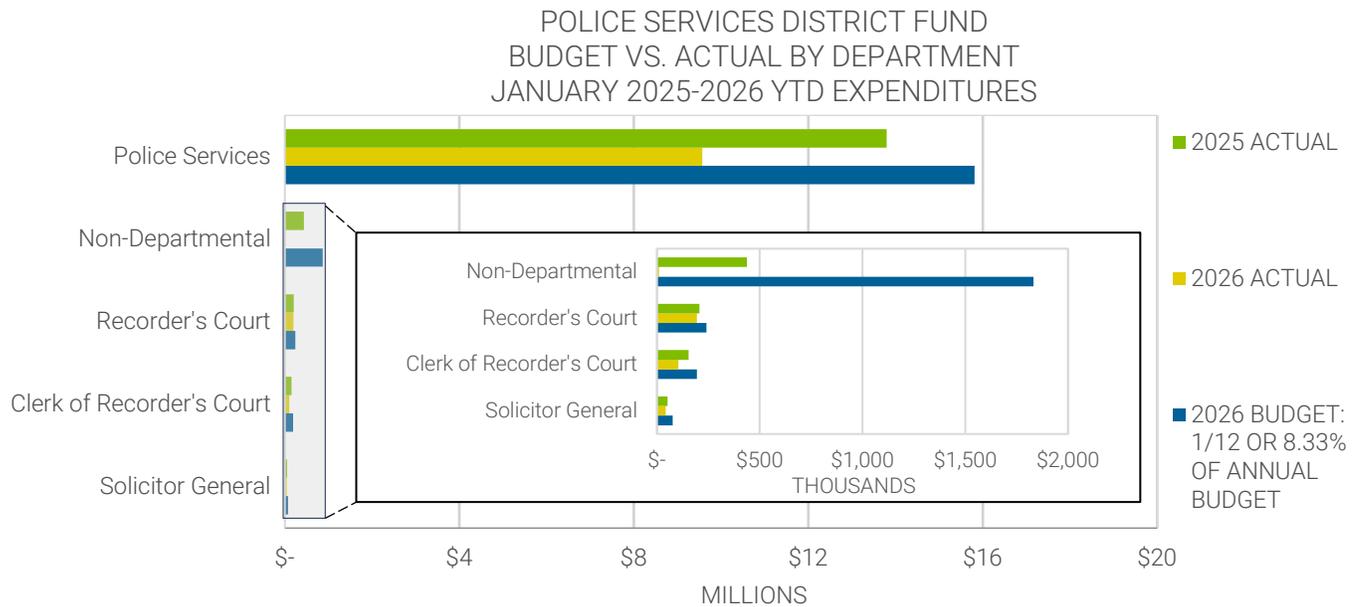
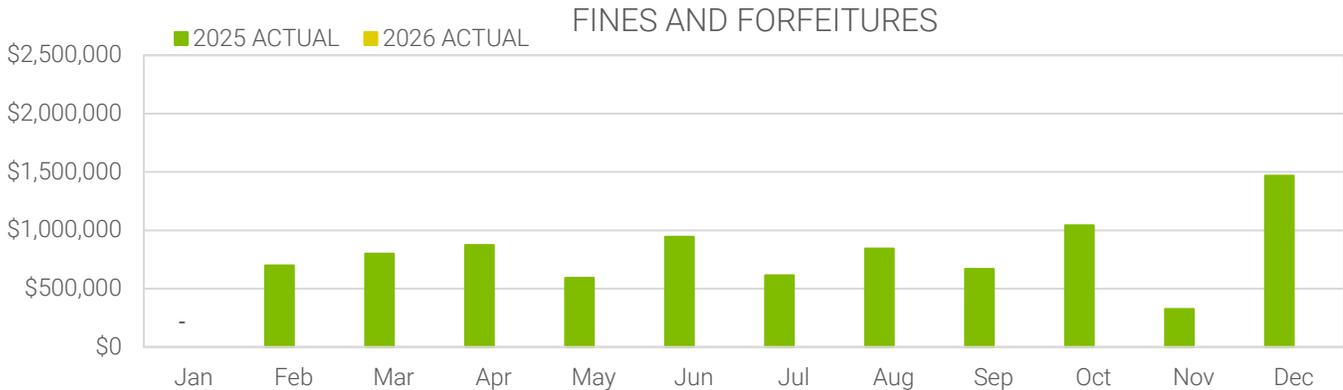


Non-Departmental expenses are approximately \$65,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year.

## POLICE SERVICES DISTRICT FUND (PAGE 17)

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

As discussed in the executive summary, 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 for this fund and is shown in the chart below.

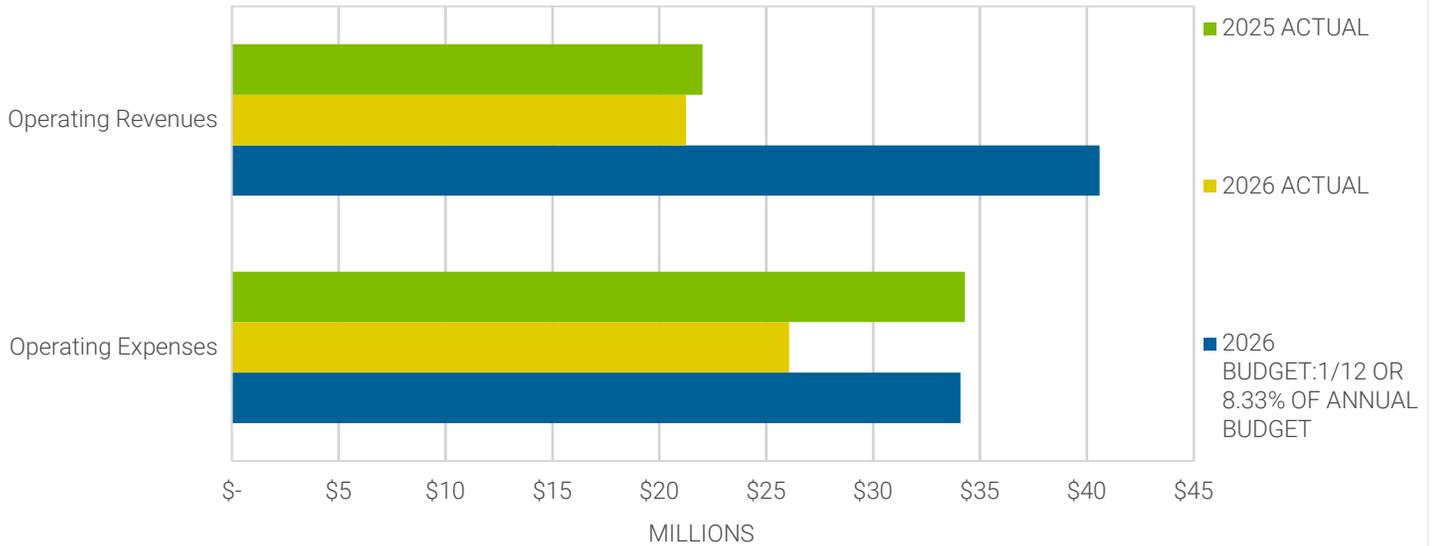


Police Services expenses are approximately \$4.2 million, or 31 percent, lower than the prior year, primarily due to the process change for personnel services discussed on page 3. Additionally, Police is approximately \$6.2 million under budget primarily in personnel for the same reason. Supplies, fleet repairs and maintenance, and professional services are also under budget and are expected to increase later in the year.

## WATER & SEWER OPERATING FUND (PAGE 47)

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

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



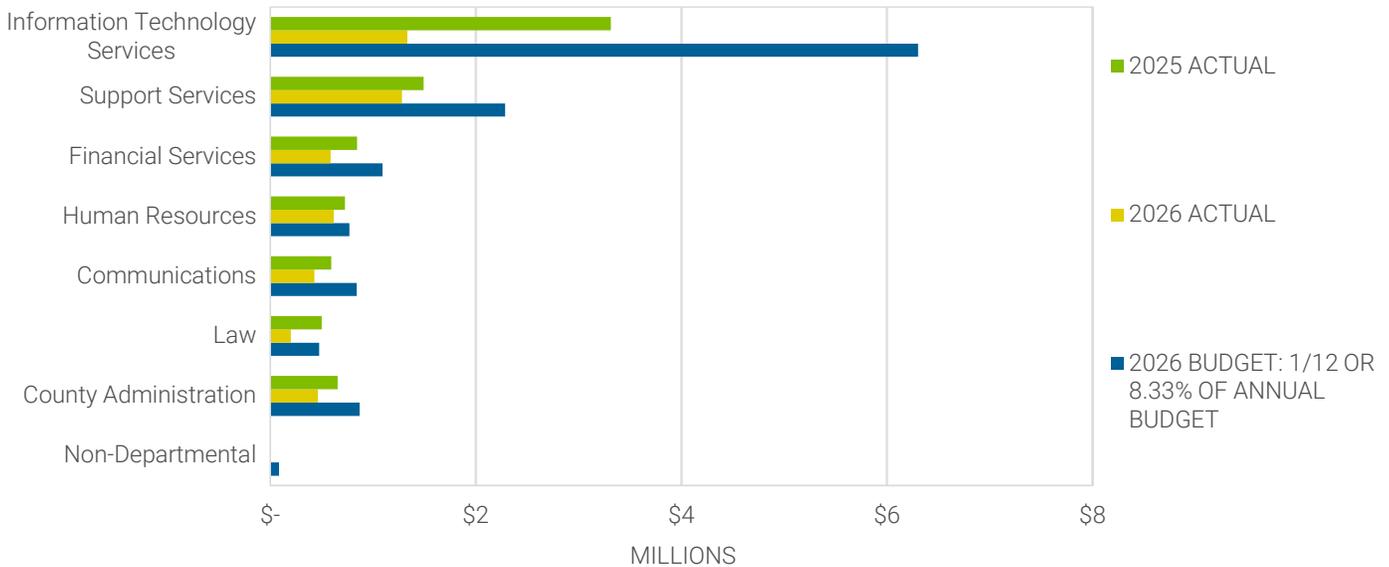
Year-to-date Water and Sewer Operating Fund revenues are slightly down by approximately \$770,000, or 4 percent, compared to last year. This is primarily attributable to reduced water consumption and fewer meter sales.

Year-to-date, Water and Sewer expenses are down approximately \$8.2 million, or 24 percent, compared to last year. This decrease is primarily attributable to lower capital contributions, debt service, and personnel costs resulting from a change in the payroll process, discussed on page 3. In August 2025, the Department of Water Resources repaid its 2016 and 2021 revenue bonds. Debt service 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 \$8.0 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 53)

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  
JANUARY 2025-2026 YTD EXPENSES



Information Technology Services expenses for January are down approximately \$2.0 million, or 60 percent, compared to last year. This is primarily due to a decrease in license and support agreement costs and personnel due to the process change discussed on page 3. Additionally, expenses are approximately \$5.0 million under budget. This variance is primarily attributable to underutilization in areas such as license and support agreements, technological outsourced services, and Cloud service subscriptions, which are expected to increase later in the year.

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 228,622,629	\$ 228,622,629	\$ 228,622,629			
Revenues:						
Taxes	\$ 522,806,388	\$ 522,806,388	\$ 5,735,136	1.10%	\$ 5,685,067	1.13%
Licenses and Permits	5,470,409	5,470,409	588,483	10.76%	428,398	7.96%
Intergovernmental Revenues	2,490,047	2,490,047	110,645	4.44%	149,156	6.75%
Charges for Services	39,540,262	39,540,262	470,048	1.19%	458,730	1.20%
Fines and Forfeitures	3,110,758	3,110,758	101,627	3.27%	47,298	1.53%
Investment Income	10,258,811	10,258,811	1,158,499	11.29%	849,177	14.37%
Contributions and Donations	107,700	107,700	856	0.79%	3,001	2.64%
Miscellaneous	1,376,853	1,376,853	161,247	11.71%	190,458	9.27%
Other Financing Sources	-	-	13,626	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 585,161,228</b>	<b>\$ 585,161,228</b>	<b>\$ 8,340,168</b>	<b>1.43%</b>	<b>\$ 7,811,285</b>	<b>1.33%</b>
Appropriations:						
Assessors' Office	\$ 15,633,270	\$ 15,633,270	\$ 841,211	5.38%	\$ 782,156	5.22%
Board of Commissioners	2,951,332	2,951,332	192,085	6.51%	219,464	8.05%
County Administration	1,566,361	1,566,361	21,539	1.38%	79,480	4.94%
Tax Commissioner	22,276,728	22,276,728	1,091,768	4.90%	1,700,162	7.88%
Transportation	39,929,859	39,929,859	1,818,596	4.55%	1,929,225	4.66%
Planning and Development	7,869,908	7,869,908	404,736	5.14%	381,714	5.64%
Police Services	7,299,106	7,299,106	202,165	2.77%	273,863	3.60%
Corrections	26,697,375	26,697,375	1,975,784	7.40%	2,073,413	8.17%
Sheriff	173,541,610	173,541,610	8,401,971	4.84%	10,215,238	5.69%
District Attorney	30,177,211	30,177,211	2,010,738	6.66%	2,257,372	7.58%
Solicitor General	12,835,887	12,835,887	645,277	5.03%	839,538	6.90%
Judiciary	42,028,874	53,678,874	3,334,596	6.21%	3,773,822	7.14%
Juvenile Court	8,107,232	10,657,232	615,532	5.78%	679,931	6.66%
Child Advocacy & Juvenile Services	7,066,923	7,066,923	363,970	5.15%	466,682	6.97%
Probate Court	5,534,187	5,834,187	354,990	6.08%	435,275	8.06%
Clerk of Court	24,952,791	24,952,791	1,294,735	5.19%	2,183,623	9.24%
Voter Registrations & Elections	22,661,952	22,661,952	516,485	2.28%	594,467	4.46%
Support Services	274,300	274,300	99,107	36.13%	14,556	5.34%

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Intergovernmental	160,000	160,000	-	-	-	-
Community Services	31,542,913	31,542,913	1,927,411	6.11%	2,588,625	8.08%
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	6,637,057	23.81%	6,415,400	23.79%
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	405,174	16.19%	148,986	6.24%
Total Subsidies	40,471,325	40,471,325	8,358,283	20.65%	7,875,878	19.90%
Non-Departmental:						
Contingency	13,579,313	13,579,313	117,000	0.86%	120,000	3.22%
Contribution to Capital	12,729,858	12,729,858	1,060,822	8.33%	3,216,786	8.31%
Contribution to Local Transit	15,998,560	15,998,560	1,333,213	8.33%	1,233,333	8.33%
Contribution to Airport	-	-	-	-	9,729	8.33%
Pension Reserves	155,000	155,000	-	-	-	-
Indigent Defense Reserve	14,500,000	-	-	-	-	-
Total Non-Departmental	56,962,731	42,462,731	2,511,035	5.91%	4,579,849	7.95%
Appropriations without Contribution to Fund Balance	580,541,875	580,541,875	36,982,013	6.37%	43,944,334	7.51%
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>\$ 36,982,013</b>	<b>6.32%</b>	<b>\$ 43,944,334</b>	<b>7.51%</b>
Projected Fund Balance December 31	\$ 233,241,982	\$ 233,241,982				
Fund Balance as of Report Date			\$ 199,980,784			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 116,426,691	\$ 116,426,691	\$ 116,426,691			
Revenues:						
Taxes	\$ 192,440,515	\$ 192,440,515	\$ 87,989	0.05%	\$ 56,604	0.03%
Licenses and Permits	1,000,000	1,000,000	77,766	7.78%	70,117	7.01%
Charges for Services	20,595,090	20,595,090	24,890	0.12%	20,204	0.11%
Investment Income	4,164,960	4,164,960	651,762	15.65%	360,751	21.78%
Contributions and Donations	1,000	1,000	1,500	150.00%	1,020	102.00%
Miscellaneous	1,000	1,000	30,596	3,059.63%	52,565	5,256.46%
<b>TOTAL REVENUES</b>	<b>\$ 218,202,565</b>	<b>\$ 218,202,565</b>	<b>\$ 874,503</b>	<b>0.40%</b>	<b>\$ 561,260</b>	<b>0.28%</b>
Appropriations:						
Planning and Development	\$ 1,605,081	\$ 1,605,081	\$ 69,105	4.31%	\$ 120,242	7.20%
Fire and Emergency Services	191,891,106	191,891,106	10,416,592	5.43%	14,257,496	7.67%
Non-Departmental:						
Fire EMS	1,787,584	1,787,584	99,007	5.54%	892,485	8.07%
Total Non-Departmental	1,787,584	1,787,584	99,007	5.54%	892,485	8.07%
Appropriations without Contribution to Fund Balance	195,283,771	195,283,771	10,584,704	5.42%	15,270,223	7.69%
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>\$ 10,584,704</b>	<b>4.85%</b>	<b>\$ 15,270,223</b>	<b>7.59%</b>
Projected Fund Balance December 31	\$ 139,345,485	\$ 139,345,485				
Fund Balance as of Report Date			\$ 106,716,490			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 14,866,384	\$ 14,866,384	\$ 14,866,384			
Revenues:						
Taxes	\$ 13,460,195	\$ 13,460,195	\$ 8,281	0.06%	\$ 4,361	0.03%
Licenses and Permits	7,500,000	7,500,000	477,419	6.37%	550,270	7.24%
Charges for Services	720,000	720,000	60,884	8.46%	47,490	5.00%
Investment Income	892,883	892,883	109,036	12.21%	63,594	13.10%
Miscellaneous	-	-	5,510	-	6,463	-
Revenue without use of Fund Balance	22,573,078	22,573,078	661,131	2.93%	672,179	2.98%
Use of Fund Balance	538,288	538,288	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,111,366</b>	<b>\$ 23,111,366</b>	<b>\$ 661,131</b>	<b>2.86%</b>	<b>\$ 672,179</b>	<b>2.98%</b>
Appropriations:						
Planning and Development	\$ 22,933,518	\$ 22,933,518	\$ 1,170,827	5.11%	\$ 1,617,043	7.52%
Arts, Culture, and Entertainment	50,000	50,000	-	-	-	-
Non-Departmental:						
Development & Code Enforcement	127,848	127,848	2,321	1.82%	53,201	7.50%
Total Non-Departmental	127,848	127,848	2,321	1.82%	53,201	7.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,111,366</b>	<b>\$ 23,111,366</b>	<b>\$ 1,173,147</b>	<b>5.08%</b>	<b>\$ 1,670,244</b>	<b>7.45%</b>
Projected Fund Balance December 31	\$ 14,328,096	\$ 14,328,096				
Fund Balance as of Report Date			\$ 14,354,368			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 27,568	0.05%	\$ 17,426	0.03%
Charges for Services	4,867,039	4,867,039	577,913	11.87%	468,479	9.28%
Investment Income	1,282,667	1,282,667	168,700	13.15%	117,393	17.85%
Contributions and Donations	10,500	10,500	6,000	57.14%	600	8.00%
Miscellaneous	2,831,773	2,831,773	229,547	8.11%	255,537	8.69%
Other Financing Sources	21,930	21,930	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,139,907</b>	<b>\$ 70,139,907</b>	<b>\$ 1,009,728</b>	<b>1.44%</b>	<b>\$ 859,435</b>	<b>1.27%</b>
<b>Appropriations:</b>						
Support Services	\$ -	\$ -	\$ -	-	\$ 1,470	2.82%
Parks and Recreation	60,876,624	60,876,624	2,700,318	4.44%	3,296,110	5.45%
<b>Non-Departmental:</b>						
Recreation	321,966	321,966	581	0.18%	65,291	5.72%
<b>Total Non-Departmental</b>	<b>321,966</b>	<b>321,966</b>	<b>581</b>	<b>0.18%</b>	<b>65,291</b>	<b>5.72%</b>
Appropriations without Contribution to Fund Balance	61,198,590	61,198,590	2,700,898	4.41%	3,362,871	5.46%
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>\$ 2,700,898</b>	<b>3.85%</b>	<b>\$ 3,362,871</b>	<b>4.99%</b>
Projected Fund Balance December 31	\$ 44,720,782	\$ 44,720,782				
Fund Balance as of Report Date			\$ 34,088,295			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 138,421,347	\$ 138,421,347	\$ 138,421,347			
Revenues:						
Taxes	\$ 141,260,607	\$ 141,260,607	\$ 71,021	0.05%	\$ 44,489	0.03%
Insurance Premium Tax	61,901,203	61,901,203	-	-	-	-
Charges for Services	1,116,000	1,116,000	37,671	3.38%	46,300	4.17%
Fines and Forfeitures	7,375,000	7,375,000	-	-	-	-
Investment Income	5,980,322	5,980,322	672,787	11.25%	477,120	19.94%
Miscellaneous	255,128	255,128	49,943	19.58%	68,016	14.82%
<b>TOTAL REVENUES</b>	<b>\$ 217,888,260</b>	<b>\$ 217,888,260</b>	<b>\$ 831,422</b>	<b>0.38%</b>	<b>\$ 635,925</b>	<b>0.29%</b>
Appropriations:						
Police Services	\$ 189,775,015	\$ 189,775,015	\$ 9,567,342	5.04%	\$ 13,794,541	6.69%
Solicitor General	920,415	920,415	41,953	4.56%	51,346	5.75%
Clerk of Recorder's Court	2,324,295	2,324,295	104,723	4.51%	154,326	7.08%
Recorder's Court	2,485,214	2,885,214	194,594	6.74%	206,021	7.45%
Non-Departmental:						
Police	10,825,718	10,425,718	9,391	0.09%	437,649	7.23%
Total Non-Departmental	10,825,718	10,425,718	9,391	0.09%	437,649	7.23%
Appropriations without Contribution to Fund Balance	206,330,657	206,330,657	9,918,003	4.81%	14,643,883	6.72%
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>\$ 9,918,003</b>	<b>4.55%</b>	<b>\$ 14,643,883</b>	<b>6.72%</b>
Projected Fund Balance December 31	\$ 149,978,950	\$ 149,978,950				
Fund Balance as of Report Date			\$ 129,334,766			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ -	- \$	-	-
Investment Income	1,253	1,253	11,756	938.20%	13,015	-
Miscellaneous	-	-	28	-	60	-
Revenue without use of Fund Balance	10,513,663	10,516,263	11,784	0.11%	13,074	0.14%
Use of Fund Balance	3,364	3,364	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,517,027</b>	<b>\$ 10,519,627</b>	<b>\$ 11,784</b>	<b>0.11%</b>	<b>\$ 13,074</b>	<b>0.13%</b>
Appropriations:						
Transportation	\$ 10,507,027	\$ 10,509,627	\$ 36,055	0.34%	\$ 38,713	0.37%
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>\$ 36,055</b>	<b>0.34%</b>	<b>\$ 38,713</b>	<b>0.37%</b>
Projected Fund Balance December 31	\$ 3,231,644	\$ 3,231,644				
Fund Balance as of Report Date			\$ 3,210,738			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 375,805	\$ 375,805	\$ 375,805			
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ -	- \$	-	-
Investment Income	7,100	7,100	932	13.13%	1,422	11.85%
Miscellaneous	-	-	27	-	63	-
Revenue without use of Fund Balance	147,100	147,100	959	0.65%	1,485	0.92%
Use of Fund Balance	177,749	177,749	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 324,849</b>	<b>\$ 324,849</b>	<b>\$ 959</b>	<b>0.30%</b>	<b>\$ 1,485</b>	<b>0.40%</b>
Appropriations:						
Transportation	\$ 324,849	\$ 324,849	\$ 8,987	2.77%	\$ 11,030	2.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 324,849</b>	<b>\$ 324,849</b>	<b>\$ 8,987</b>	<b>2.77%</b>	<b>\$ 11,030</b>	<b>2.97%</b>
Projected Fund Balance December 31	\$ 198,056	\$ 198,056				
Fund Balance as of Report Date			\$ 367,777			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 353,210	\$ 353,210	\$ 353,210			
Revenues:						
Investment Income	\$ 9,950	\$ 9,950	\$ 1,347	13.54%	\$ 1,697	10.95%
Revenue without use of Fund Balance	9,950	9,950	1,347	13.54%	1,697	10.95%
Use of Fund Balance	91,934	91,934	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 101,884</b>	<b>\$ 101,884</b>	<b>\$ 1,347</b>	<b>1.32%</b>	<b>\$ 1,697</b>	<b>1.75%</b>
Appropriations:						
Loganville EMS	\$ 101,884	\$ 101,884	\$ 27	0.03%	\$ 91	0.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 101,884</b>	<b>\$ 101,884</b>	<b>\$ 27</b>	<b>0.03%</b>	<b>\$ 91</b>	<b>0.09%</b>
Projected Fund Balance December 31	\$ 261,276	\$ 261,276				
Fund Balance as of Report Date			\$ 354,531			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 21,110,431	\$ 21,110,431	\$ 21,110,431			
Revenues:						
Taxes	\$ 18,131,889	\$ 18,131,889	\$ 6,361	0.04%	\$ 5,605	0.03%
Investment Income	255,039	255,039	63,779	25.01%	51,248	32.54%
Revenue without use of Fund Balance	18,386,928	18,386,928	70,140	0.38%	56,853	0.33%
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>\$ 70,140</b>	<b>0.36%</b>	<b>\$ 56,853</b>	<b>0.33%</b>
Appropriations:						
Planning and Development	\$ 19,618,119	\$ 19,618,119	\$ 585,757	2.99%	\$ 586,958	3.60%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,618,119</b>	<b>\$ 19,618,119</b>	<b>\$ 585,757</b>	<b>2.99%</b>	<b>\$ 586,958</b>	<b>3.40%</b>
Projected Fund Balance December 31	\$ 19,879,240	\$ 19,879,240				
Fund Balance as of Report Date			\$ 20,594,814			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 42,972,042	\$ 42,972,042	\$ 42,972,042			
Revenues:						
Taxes	\$ -	\$ -	\$ 273,263	-	\$ 88,621	-
Investment Income	986,500	986,500	124,125	12.58%	106,322	11.46%
<b>TOTAL REVENUES</b>	<b>\$ 986,500</b>	<b>\$ 986,500</b>	<b>\$ 397,388</b>	<b>40.28%</b>	<b>\$ 194,943</b>	<b>21.02%</b>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	886,500	886,500	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 986,500</b>	<b>\$ 986,500</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 43,858,542	\$ 43,858,542				
Fund Balance as of Report Date			\$ 43,369,430			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 14,026,917	\$ 14,026,917	\$ 14,026,917			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,334	-	\$ 81,700	-
Investment Income	329,900	329,900	40,244	12.20%	33,796	13.10%
<b>TOTAL REVENUES</b>	<b>\$ 329,900</b>	<b>\$ 329,900</b>	<b>\$ 45,578</b>	<b>13.82%</b>	<b>\$ 115,495</b>	<b>44.77%</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				
Fund Balance as of Report Date			\$ 14,072,495			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 11,034,785	\$ 11,034,785	\$ 11,034,785			
Revenues:						
Taxes	\$ -	\$ -	\$ 8,197	-	\$ 1,729	-
Investment Income	232,250	232,250	30,699	13.22%	22,324	12.54%
<b>TOTAL REVENUES</b>	<b>\$ 232,250</b>	<b>\$ 232,250</b>	<b>\$ 38,896</b>	<b>16.75%</b>	<b>\$ 24,054</b>	<b>13.51%</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				
Fund Balance as of Report Date			\$ 11,073,681			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 5,817,809	\$ 5,817,809	\$ 5,817,809			
Revenues:						
Taxes	\$ -	\$ -	\$ 18,823	-	\$ 13,359	-
Investment Income	121,800	121,800	12,985	10.66%	10,482	10.33%
<b>TOTAL REVENUES</b>	<b>\$ 121,800</b>	<b>\$ 121,800</b>	<b>\$ 31,809</b>	<b>26.12%</b>	<b>\$ 23,841</b>	<b>23.49%</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				
Fund Balance as of Report Date			\$ 5,849,618			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 15,479,357	\$ 15,479,357	\$ 15,479,357			
Revenues:						
Taxes	\$ -	\$ -	\$ 16,810	-	\$ 9,487	-
Investment Income	319,700	319,700	40,549	12.68%	34,012	11.85%
Revenue without use of Fund Balance	319,700	319,700	57,359	17.94%	43,499	15.16%
Use of Fund Balance	126,967	126,967	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 446,667</b>	<b>\$ 446,667</b>	<b>\$ 57,359</b>	<b>12.84%</b>	<b>\$ 43,499</b>	<b>15.16%</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				
Fund Balance as of Report Date			\$ 15,536,716			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 8,026,419	\$ 8,026,419	\$ 8,026,419			
Revenues:						
Taxes	\$ -	\$ -	\$ 116,095	-	\$ 608	-
Investment Income	100,100	100,100	13,743	13.73%	10,834	4.47%
Revenue without use of Fund Balance	100,100	100,100	129,838	129.71%	11,442	4.72%
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>\$ 129,838</b>	<b>3.69%</b>	<b>\$ 11,442</b>	<b>0.38%</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				
Fund Balance as of Report Date			\$ 8,156,258			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 37,955,684	\$ 37,955,684	\$ 37,955,684			
Revenues:						
Charges for Services	\$ 24,323,874	\$ 24,323,874	\$ -	-	-	-
Investment Income	872,050	872,050	111,771	12.82%	101,290	9.17%
Miscellaneous	-	-	3,098	-	6,074	-
Revenue without use of Fund Balance	25,195,924	25,195,924	114,868	0.46%	107,363	0.42%
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>\$ 114,868</b>	<b>0.34%</b>	<b>\$ 107,363</b>	<b>0.35%</b>
Appropriations:						
Police Services	\$ 30,427,375	\$ 30,427,375	\$ 1,589,704	5.22%	\$ 2,032,564	7.45%
Intergovernmental	2,940,357	2,940,357	-	-	-	-
Non-Departmental:						
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>\$ 1,589,704</b>	<b>4.71%</b>	<b>\$ 2,032,564</b>	<b>6.59%</b>
Projected Fund Balance December 31	\$ 29,381,376	\$ 29,381,376				
Fund Balance as of Report Date			\$ 36,480,848			

# YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

## 231-Tourism Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ -	- \$	-	-
Charges for Services	1,000	1,000	891	89.08%	-	-
Investment Income	456,850	456,850	67,665	14.81%	74,119	9.24%
Miscellaneous	-	-	-	-	-	-
Revenue without use of Fund Balance	15,613,533	15,613,533	68,556	0.44%	74,119	0.49%
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>\$ 68,556</b>	<b>0.36%</b>	<b>\$ 74,119</b>	<b>0.40%</b>
<b>Appropriations:</b>						
Arts, Culture, and Entertainment	\$ 350,000	\$ 350,000	\$ -	- \$	-	-
Facility Debt	4,060,822	4,060,822	-	-	-	-
Tourism	14,619,955	14,619,955	1,184,393	8.10%	1,111,584	7.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,030,777</b>	<b>\$ 19,030,777</b>	<b>\$ 1,184,393</b>	<b>6.22%</b>	<b>\$ 1,111,584</b>	<b>5.94%</b>
Projected Fund Balance December 31	\$ 20,342,228	\$ 20,342,228				
Fund Balance as of Report Date			\$ 22,643,634			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 5,643,324	\$ 5,643,324	\$ 5,643,324			
Revenues:						
Taxes	\$ 1,251,037	\$ 1,251,037	\$ -	-	\$ 26	0.00%
Intergovernmental Revenues	400,000	400,000	-	-	400,000	100.00%
Charges for Services	1,203,049	1,203,049	-	-	-	-
Investment Income	114,250	114,250	12,272	10.74%	14,516	30.88%
<b>TOTAL REVENUES</b>	<b>\$ 2,968,336</b>	<b>\$ 2,968,336</b>	<b>\$ 12,272</b>	<b>0.41%</b>	<b>\$ 414,542</b>	<b>15.43%</b>
Appropriations:						
Stadium Operations	\$ 2,097,167	\$ 2,097,167	\$ 1,704,337	81.27%	\$ 1,685,210	79.23%
Appropriations without Contribution to Fund Balance	2,097,167	2,097,167	1,704,337	81.27%	1,685,210	79.23%
Contribution to Fund Balance	871,169	871,169	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,968,336</b>	<b>\$ 2,968,336</b>	<b>\$ 1,704,337</b>	<b>57.42%</b>	<b>\$ 1,685,210</b>	<b>62.74%</b>
Projected Fund Balance December 31	\$ 6,514,493	\$ 6,514,493				
Fund Balance as of Report Date			\$ 3,951,259			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 7,913,307	\$ 7,913,307	\$ 7,913,307			
Revenues:						
Charges for Services	\$ 558,000	\$ 558,000	\$ -	-	\$ 43,795	5.04%
Investment Income	53,000	53,000	-	-	-	-
Revenue without use of Fund Balance	611,000	611,000	-	-	43,795	4.65%
Use of Fund Balance	389,000	389,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 43,795</b>	<b>2.92%</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				
Fund Balance as of Report Date			\$ 7,913,307			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 327,746	\$ 327,746	\$ 327,746			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ -		- \$ -	-
Revenue without use of Fund Balance	30,000	30,000	-		-	-
Use of Fund Balance	45,600	45,600	-		-	-
<b>TOTAL REVENUES</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ -</b>		<b>- \$ -</b>	<b>-</b>
Appropriations:						
Juvenile Court	\$ 75,600	\$ 75,600	\$ -		- \$ 2,520	4.57%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ -</b>		<b>- \$ 2,520</b>	<b>4.57%</b>
Projected Fund Balance December 31	\$ 282,146	\$ 282,146				
Fund Balance as of Report Date			\$ 327,746			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 776,027	\$ 776,027	\$ 776,027			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 19,832	19.83%	\$ -	-
Investment Income	-	-	1,483	-	1,659	-
Revenue without use of Fund Balance	100,000	100,000	21,315	21.31%	1,659	1.66%
Use of Fund Balance	200,000	200,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 21,315</b>	<b>7.10%</b>	<b>\$ 1,659</b>	<b>0.41%</b>
Appropriations:						
Planning and Development	\$ 300,000	\$ 300,000	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 576,027	\$ 576,027				
Fund Balance as of Report Date			\$ 797,342			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 7,624,892	\$ 7,624,892	\$ 7,624,892			
Revenues:						
Investment Income	\$ -	\$ -	\$ 18,477		- \$ 17,896	-
TOTAL REVENUES	\$ -	\$ -	\$ 18,477		- \$ 17,896	6.65%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -		- \$ -	-
Projected Fund Balance December 31	\$ 7,624,892	\$ 7,624,892				
Fund Balance as of Report Date			\$ 7,643,369			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 1,419,919	\$ 1,419,919	\$ 1,419,919			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 49,565	100.00%
Revenue without use of Fund Balance	-	-	-	-	49,565	100.00%
Use of Fund Balance	350,000	350,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 49,565</b>	<b>12.40%</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				
Fund Balance as of Report Date			\$ 1,419,919			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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>		<u>- \$ -</u>	-
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Projected Fund Balance December 31	\$ 155,053	\$ 155,053				
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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 638,195	\$ 638,195	\$ 638,195			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 14,746	-	\$ 1,841	99.97%
Investment Income	-	-	1,936	-	-	-
Revenue without use of Fund Balance	-	-	16,682	-	1,841	99.97%
Use of Fund Balance	70,000	70,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 16,682</b>	<b>23.83%</b>	<b>\$ 1,841</b>	<b>2.56%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ 3,610	5.16%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 3,610</b>	<b>5.16%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 568,195	\$ 568,195				
Fund Balance as of Report Date			\$ 651,267			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 1,295,845	\$ 1,295,845	\$ 1,295,845			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,052	99.99%
Investment Income	-	-	487	-	695	-
Revenue without use of Fund Balance	-	-	487	-	3,747	122.78%
Use of Fund Balance	72,860	72,860	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 72,860</b>	<b>\$ 72,860</b>	<b>\$ 487</b>	<b>0.67%</b>	<b>\$ 3,747</b>	<b>1.12%</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	\$ 1,222,985				
Fund Balance as of Report Date			\$ 1,259,629			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 1,400,101	\$ 1,400,101	\$ 1,400,101			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 12,398	-	\$ 16,523	123.67%
Investment Income	-	-	534	-	811	-
Revenue without use of Fund Balance	-	-	12,931	-	17,335	129.74%
Use of Fund Balance	178,246	178,246	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 178,246</b>	<b>\$ 178,246</b>	<b>\$ 12,931</b>	<b>7.25%</b>	<b>\$ 17,335</b>	<b>12.32%</b>
Appropriations:						
Police Services	\$ 178,246	\$ 178,246	\$ 2	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 178,246</b>	<b>\$ 178,246</b>	<b>\$ 2</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 1,221,855	\$ 1,221,855				
Fund Balance as of Report Date			\$ 1,413,030			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 493,587	\$ 493,587	\$ 493,587			
<b>Revenues:</b>						
Fines and Forfeitures	\$ 605,252	\$ 605,252	\$ -	- \$ -	-	-
Investment Income	-	-	355	-	851	-
Miscellaneous	-	-	130	-	322	-
Revenue without use of Fund Balance	605,252	605,252	484	0.08%	1,172	0.20%
Use of Fund Balance	234,343	234,343	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 839,595</b>	<b>\$ 839,595</b>	<b>\$ 484</b>	<b>0.06%</b>	<b>\$ 1,172</b>	<b>0.15%</b>
<b>Appropriations:</b>						
District Attorney	\$ 409,634	\$ 409,634	\$ 19,145	4.67%	\$ 29,829	7.94%
Solicitor General	419,961	419,961	18,203	4.33%	22,949	5.47%
<b>Non-Departmental:</b>						
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>\$ 37,348</b>	<b>4.45%</b>	<b>\$ 52,777</b>	<b>6.56%</b>
Projected Fund Balance December 31	\$ 259,244	\$ 259,244				
Fund Balance as of Report Date			\$ 456,724			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 173,878	\$ 173,878	\$ 173,878			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL REVENUES	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Projected Fund Balance December 31	\$ 90,086	\$ 90,086				
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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 300	2.41%	\$ -	-
TOTAL APPROPRIATIONS	\$ 12,434	\$ 12,434	\$ 300	2.41%	\$ -	-
Projected Fund Balance December 31	\$ 34,870	\$ 34,870				
Fund Balance as of Report Date			\$ 47,004			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 143,788	\$ 143,788	\$ 143,788			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 4,028	-	\$ 10,665	120.32%
Revenue without use of Fund Balance	-	-	4,028	-	10,665	120.32%
Use of Fund Balance	31,718	31,718	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,718</b>	<b>\$ 31,718</b>	<b>\$ 4,028</b>	<b>12.70%</b>	<b>\$ 10,665</b>	<b>26.28%</b>
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,718</b>	<b>\$ 31,718</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 112,070	\$ 112,070				
Fund Balance as of Report Date			\$ 147,815			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 479,061	\$ 479,061	\$ 479,061			
Revenues:						
Charges for Services	\$ -	\$ -	\$ -	-	\$ 52	-
Miscellaneous	140,200	140,200	12,321	8.79%	10,996	7.50%
<b>TOTAL REVENUES</b>	<b>\$ 140,200</b>	<b>\$ 140,200</b>	<b>\$ 12,321</b>	<b>8.79%</b>	<b>\$ 11,048</b>	<b>7.53%</b>
Appropriations:						
Corrections	\$ 116,697	\$ 116,697	\$ 4,941	4.23%	\$ 6,539	5.65%
Appropriations without Contribution to Fund Balance	116,697	116,697	4,941	4.23%	6,539	5.65%
Contribution to Fund Balance	23,503	23,503	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,200</b>	<b>\$ 140,200</b>	<b>\$ 4,941</b>	<b>3.52%</b>	<b>\$ 6,539</b>	<b>4.46%</b>
Projected Fund Balance December 31	\$ 502,564	\$ 502,564				
Fund Balance as of Report Date			\$ 486,441			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 5,905,274	\$ 5,905,274	\$ 5,905,274			
Revenues:						
Investment Income	\$ 114,250	\$ 114,250	\$ 17,247	15.10%	\$ 11,531	7.32%
Miscellaneous	1,080,000	1,080,000	50,000	4.63%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,194,250</b>	<b>\$ 1,194,250</b>	<b>\$ 67,247</b>	<b>5.63%</b>	<b>\$ 11,531</b>	<b>0.67%</b>
Appropriations:						
Sheriff	\$ 506,180	\$ 506,180	\$ 11,423	2.26%	\$ 11,394	1.64%
Appropriations without Contribution to Fund Balance	506,180	506,180	11,423	2.26%	11,394	1.64%
Contribution to Fund Balance	688,070	688,070	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,194,250</b>	<b>\$ 1,194,250</b>	<b>\$ 11,423</b>	<b>0.96%</b>	<b>\$ 11,394</b>	<b>0.66%</b>
Projected Fund Balance December 31	\$ 6,593,344	\$ 6,593,344				
Fund Balance as of Report Date			\$ 5,961,098			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Fund Balance January 1	\$ 1,855,779	\$ 1,855,779	\$ 1,855,779			
Revenues:						
Investment Income	\$ -	\$ -	\$ 18,422	-	\$ 19,101	-
Other Financing Sources	3,517,126	3,517,126	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,517,126</b>	<b>\$ 3,517,126</b>	<b>\$ 18,422</b>	0.52%	<b>\$ 19,101</b>	0.70%
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				
Fund Balance as of Report Date			\$ 1,874,201			

# YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

## 501-Water and Sewer Operating Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 216,519,833	\$ 216,519,833	\$ 216,519,833			
Revenues:						
Charges for Services	\$ 449,885,380	\$ 449,885,380	\$ 18,467,656	4.10%	\$ 19,489,585	4.53%
Investment Income	10,042,100	10,042,100	1,048,451	10.44%	596,632	11.28%
Contributions and Donations	27,148,791	27,148,791	1,656,061	6.10%	1,880,445	6.22%
Miscellaneous	-	-	70,295	-	46,071	-
<b>TOTAL REVENUES</b>	<b>\$ 487,076,271</b>	<b>\$ 487,076,271</b>	<b>\$ 21,242,463</b>	<b>4.36%</b>	<b>\$ 22,012,734</b>	<b>4.48%</b>
Appropriations:						
Planning and Development	\$ 2,186,288	\$ 2,186,288	\$ 99,568	4.55%	\$ 120,705	6.10%
Water Resources*	406,463,141	406,463,141	25,976,224	6.39%	34,176,976	7.00%
Non-Departmental:						
Water Resources	409,000	409,000	-	-	-	-
Total Non-Departmental	409,000	409,000	-	-	-	-
Appropriations without Working Capital Reserve	409,058,429	409,058,429	26,075,792	6.37%	34,297,681	6.99%
Working Capital Reserve	78,017,842	78,017,842	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 487,076,271</b>	<b>\$ 487,076,271</b>	<b>\$ 26,075,792</b>	<b>5.35%</b>	<b>\$ 34,297,681</b>	<b>6.99%</b>
Projected Net Position December 31	\$ 294,537,675	\$ 294,537,675				
Net Position as of Report Date			\$ 211,686,504			

\*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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 19,985,438	\$ 19,985,438	\$ 19,985,438			
Revenues:						
Charges for Services	\$ 32,275,437	\$ 32,275,437	\$ 2,681	0.01%	\$ 59,491	0.19%
Investment Income	657,000	657,000	105,549	16.07%	85,372	15.78%
Miscellaneous	-	-	1,651	-	3,121	-
Revenue without use of Net Position	32,932,437	32,932,437	109,881	0.33%	147,984	0.46%
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>\$ 109,881</b>	<b>0.29%</b>	<b>\$ 147,984</b>	<b>0.42%</b>
Appropriations:						
Planning and Development	\$ 1,339,825	\$ 1,339,825	\$ 71,224	5.32%	\$ 125,583	7.97%
Water Resources*	36,646,043	36,646,043	2,586,833	7.06%	2,412,500	7.22%
Non-Departmental:						
Stormwater	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>\$ 2,658,057</b>	<b>6.98%</b>	<b>\$ 2,538,083</b>	<b>7.22%</b>
Projected Net Position December 31	\$ 14,844,507	\$ 14,844,507				
Net Position as of Report Date			\$ 17,437,262			

\*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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 27,582,453	\$ 27,582,453	\$ 27,582,453			
Revenues:						
Taxes	\$ 1,350,000	\$ 1,350,000	\$ -	- \$	-	-
Charges for Services	59,177,114	59,177,114	4,990,028	8.43%	4,966,121	8.45%
Investment Income	1,793,500	1,793,500	268,537	14.97%	269,461	15.12%
Miscellaneous	1,200	1,200	1,284	107.00%	390	390.36%
Revenue without use of Net Position	62,321,814	62,321,814	5,259,848	8.44%	5,235,972	8.48%
Use of Net Position	300,206	300,206	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 62,622,020</b>	<b>\$ 62,622,020</b>	<b>\$ 5,259,848</b>	<b>8.40%</b>	<b>\$ 5,235,972</b>	<b>8.48%</b>
Appropriations:						
Support Services*	\$ 62,608,717	\$ 62,608,717	\$ 153,113	0.24%	\$ 149,762	0.24%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	3,303	3,303	275	8.33%	2,753	8.33%
Total Non-Departmental	13,303	13,303	275	2.07%	2,753	6.40%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 62,622,020</b>	<b>\$ 62,622,020</b>	<b>\$ 153,388</b>	<b>0.24%</b>	<b>\$ 152,515</b>	<b>0.25%</b>
Projected Net Position December 31	\$ 27,282,247	\$ 27,282,247				
Net Position as of Report Date			\$ 32,688,914			

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

# YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

## 570-Airport Operating Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 990,199	\$ 990,199	\$ 990,199			
Revenues:						
Charges for Services	\$ 180,000	\$ 180,000	\$ 18,437	10.24%	\$ 17,533	11.31%
Investment Income	71,550	71,550	11,013	15.39%	3,907	6.10%
Miscellaneous	1,854,500	1,859,593	148,278	7.97%	119,317	9.94%
Other Financing Sources	-	-	-	-	9,729	8.33%
<b>TOTAL REVENUES</b>	<b>\$ 2,106,050</b>	<b>\$ 2,111,143</b>	<b>\$ 177,727</b>	<b>8.42%</b>	<b>\$ 150,486</b>	<b>7.46%</b>
Appropriations:						
Transportation*	\$ 2,000,033	\$ 2,000,033	\$ 196,058	9.80%	\$ 126,743	6.32%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	2,010,033	2,010,033	196,058	9.75%	126,743	6.29%
Working Capital Reserve	96,017	101,110	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,106,050</b>	<b>\$ 2,111,143</b>	<b>\$ 196,058</b>	<b>9.29%</b>	<b>\$ 126,743</b>	<b>6.29%</b>
Projected Net Position December 31	\$ 1,086,216	\$ 1,091,309				
Net Position as of Report Date			\$ 971,869			

\*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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 7,482,510	\$ 7,482,510	\$ 7,482,510			
Revenues:						
Charges for Services	\$ 1,738,484	\$ 1,738,484	\$ 112,886	6.49%	\$ 159,149	7.58%
Investment Income	679,250	679,250	85,320	12.56%	35,685	6.60%
Miscellaneous	-	-	26,346	-	697	-
Other Financing Sources	15,998,560	15,998,560	1,333,213	8.33%	1,233,333	8.33%
Revenue without use of Net Position	18,416,294	18,416,294	1,557,765	8.46%	1,428,864	8.19%
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>\$ 1,557,765</b>	<b>6.89%</b>	<b>\$ 1,428,864</b>	<b>6.02%</b>
Appropriations:						
Transportation*	\$ 22,611,261	\$ 22,611,261	\$ 800,194	3.54%	\$ 301,033	1.27%
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>\$ 800,194</b>	<b>3.54%</b>	<b>\$ 301,033</b>	<b>1.27%</b>
Projected Net Position December 31	\$ 3,277,543	\$ 3,277,543				
Net Position as of Report Date			\$ 8,240,081			

\*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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 34,322,890	\$ 34,322,890	\$ 34,322,890			
Revenues:						
Investment Income	\$ 71,500	\$ 71,500	\$ 29,409	41.13%	\$ 12,890	6.82%
Miscellaneous	2,100,000	2,100,000	93,956	4.47%	-	-
Other Financing Sources	3,900,000	3,900,000	-	-	-	-
Revenue without use of Net Position	6,071,500	6,071,500	123,365	2.03%	12,890	0.12%
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>\$ 123,365</b>	<b>1.22%</b>	<b>\$ 12,890</b>	<b>0.11%</b>
Appropriations:						
Planning and Development	\$ 9,607,855	\$ 9,607,855	\$ 127,466	1.33%	\$ 10,531	0.09%
Non-Departmental:						
Miscellaneous Economic Development	501,200	501,200	-	-	-	-
Total Non-Departmental	501,200	501,200	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,109,055</b>	<b>\$ 10,109,055</b>	<b>\$ 127,466</b>	<b>1.26%</b>	<b>\$ 10,531</b>	<b>0.09%</b>
Projected Net Position December 31	\$ 30,285,335	\$ 30,285,335				
Net Position as of Report Date			\$ 34,318,790			

# 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 (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 11,132,180	7.34%	\$ 11,205,481	7.31%
Investment Income	494,992	494,992	124,610	25.17%	98,534	13.77%
Miscellaneous	476,738	476,738	81,720	17.14%	61,674	15.90%
<b>TOTAL REVENUES</b>	<b>\$ 152,537,063</b>	<b>\$ 152,537,063</b>	<b>\$ 11,338,510</b>	<b>7.43%</b>	<b>\$ 11,365,689</b>	<b>7.36%</b>
Appropriations:						
Communications	\$ 10,094,431	\$ 10,094,431	\$ 428,132	4.24%	\$ 592,194	6.04%
County Administration	10,419,090	10,419,090	461,825	4.43%	652,989	6.73%
Financial Services	13,096,420	13,096,420	586,653	4.48%	842,186	6.77%
Law	5,680,552	5,680,552	197,900	3.48%	499,290	8.44%
Human Resources	9,216,747	9,216,747	616,705	6.69%	723,979	7.46%
Information Technology Services	75,638,252	75,638,252	1,332,378	1.76%	3,310,968	4.20%
Support Services	27,392,071	27,392,071	1,280,065	4.67%	1,491,195	5.78%
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>\$ 4,903,658</b>	<b>3.21%</b>	<b>\$ 8,112,799</b>	<b>5.26%</b>
Projected Net Position December 31	\$ 34,717,823	\$ 34,717,823				
Net Position as of Report Date			\$ 41,152,674			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 8,767,634	8.29%	\$ 7,817,817	8.28%
Investment Income	1,772,950	1,772,950	159,328	8.99%	183,482	9.46%
Miscellaneous	-	-	660	-	1,299	-
Revenue without use of Net Position	107,532,172	107,532,172	8,927,622	8.30%	8,002,597	8.31%
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>\$ 8,927,622</b>	<b>7.55%</b>	<b>\$ 8,002,597</b>	<b>8.08%</b>
Appropriations:						
Human Resources	\$ 118,214,251	\$ 118,214,251	\$ 5,711,208	4.83%	\$ 6,193,693	6.25%
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>\$ 5,711,208</b>	<b>4.83%</b>	<b>\$ 6,193,693</b>	<b>6.25%</b>
Projected Net Position December 31	\$ 34,917,154	\$ 34,917,154				
Net Position as of Report Date			\$ 48,825,647			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 2025 Budget
Estimated Net Position January 1	\$ 14,597,780	\$ 14,597,780	\$ 14,597,780			
Revenues:						
Charges for Services	\$ 16,541,782	\$ 16,541,782	\$ 1,537,623	9.30%	\$ 1,197,983	7.82%
Investment Income	222,000	222,000	44,183	19.90%	32,102	13.08%
Miscellaneous	344,000	344,000	7,548	2.19%	9,295	2.71%
Other Financing Sources	35,000	35,000	-	-	661	4.41%
<b>TOTAL REVENUES</b>	<b>\$ 17,142,782</b>	<b>\$ 17,142,782</b>	<b>\$ 1,589,355</b>	<b>9.27%</b>	<b>\$ 1,240,041</b>	<b>7.79%</b>
Appropriations:						
Support Services	\$ 13,447,640	\$ 13,447,640	\$ 872,061	6.48%	\$ 797,237	5.89%
Non-Departmental:						
Contingency	17,000	17,000	-	-	-	-
Fleet Management	1,952,429	1,952,429	162,702	8.33%	184,323	8.33%
Total Non-Departmental	1,969,429	1,969,429	162,702	8.26%	184,323	8.20%
Appropriations without Working Capital Reserve	15,417,069	15,417,069	1,034,763	6.71%	981,560	6.22%
Working Capital Reserve	1,725,713	1,725,713	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,142,782</b>	<b>\$ 17,142,782</b>	<b>\$ 1,034,763</b>	<b>6.04%</b>	<b>\$ 981,560</b>	<b>6.16%</b>
Projected Net Position December 31	\$ 16,323,493	\$ 16,323,493				
Net Position as of Report Date			\$ 15,152,372			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 1,333,333	8.33%	\$ 1,334,447	8.33%
Investment Income	216,650	216,650	62,453	28.83%	49,744	50.50%
Miscellaneous	-	-	5,307	-	37,354	13.83%
<b>TOTAL REVENUES</b>	<b>\$ 16,216,650</b>	<b>\$ 16,216,650</b>	<b>\$ 1,401,093</b>	<b>8.64%</b>	<b>\$ 1,421,546</b>	<b>8.68%</b>
Appropriations:						
Financial Services	\$ 15,170,587	\$ 15,170,587	\$ 6,681,950	44.05%	\$ 6,355,069	40.62%
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	6,681,950	44.02%	6,355,069	40.59%
Working Capital Reserve	1,036,063	1,036,063	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,216,650</b>	<b>\$ 16,216,650</b>	<b>\$ 6,681,950</b>	<b>41.20%</b>	<b>\$ 6,355,069</b>	<b>38.79%</b>
Projected Net Position December 31	\$ 13,762,161	\$ 13,762,161				
Net Position as of Report Date			\$ 7,445,242			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 250,000	8.33%	\$ 250,093	8.33%
Investment Income	443,450	443,450	49,079	11.07%	54,505	9.49%
Revenue without use of Net Position	3,443,450	3,443,450	299,079	8.69%	304,598	8.52%
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>\$ 299,079</b>	<b>5.07%</b>	<b>\$ 304,598</b>	<b>5.14%</b>
Appropriations:						
Human Resources	\$ 5,892,039	\$ 5,892,039	\$ 980,510	16.64%	\$ 897,587	15.17%
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>\$ 980,510</b>	<b>16.61%</b>	<b>\$ 897,587</b>	<b>15.15%</b>
Projected Net Position December 31	\$ 6,098,367	\$ 6,098,367				
Net Position as of Report Date			\$ 7,875,525			

# 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 January 2026	Actuals YTD as of January 2026	% Actual to Current Budget	Actuals YTD as of January 2025	% Actual to January 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	\$ 375,000	8.33%	\$ 375,092	8.33%
Investment Income	217,650	217,650	28,264	12.99%	27,461	12.95%
<b>TOTAL REVENUES</b>	<b>\$ 4,717,650</b>	<b>\$ 4,717,650</b>	<b>\$ 403,264</b>	<b>8.55%</b>	<b>\$ 402,553</b>	<b>8.54%</b>
Appropriations:						
Financial Services	\$ 3,500,492	\$ 3,500,492	\$ 475,537	13.58%	\$ 5,312	0.14%
Appropriations without Working Capital Reserve	3,500,492	3,500,492	475,537	13.58%	5,312	0.14%
Working Capital Reserve	1,217,158	1,217,158	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,717,650</b>	<b>\$ 4,717,650</b>	<b>\$ 475,537</b>	<b>10.08%</b>	<b>\$ 5,312</b>	<b>0.11%</b>
Projected Net Position December 31	\$ 8,100,874	\$ 8,100,874				
Net Position as of Report Date			\$ 6,811,442			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - January	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	2026 Budget Revision	2,600	2,600
				Total: Charges for Services	2,600	2,600
<i>Total: Street Lighting Fund</i>			2,600		2,600	2,600
<b>Airport Operating Fund (570)</b>						
Miscellaneous	1,854,500	1,859,593	5,093	2026 Budget Revision	5,093	5,093
				Total: Miscellaneous	5,093	5,093
<i>Total: Airport Operating Fund</i>			5,093		5,093	5,093
<b>Total Revenue Budget Adjustments</b>			<b>7,693</b>		<b>7,693</b>	<b>7,693</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 1/31/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget January	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	2026 Budget Revision	11,650,000	11,650,000
				Total: Judiciary	11,650,000	11,650,000
Juvenile Court	8,107,232	10,657,232	2,550,000	2026 Budget Revision	2,550,000	2,550,000
				Total: Juvenile Court	2,550,000	2,550,000
Probate Court	5,534,187	5,834,187	300,000	2026 Budget Revision	300,000	300,000
				Total: Probate Court	300,000	300,000
<b>Non-Departmental:</b>						
Reserves - Indigent Defense	14,500,000	-	(14,500,000)	2026 Budget Revision	(14,500,000)	(14,500,000)
				Total: Reserves - Indigent Defense	(14,500,000)	(14,500,000)
<i>Total: General Fund</i>						
<b>Police Services District Fund (206)</b>						
Recorder's Court	2,485,214	2,885,214	400,000	2026 Budget Revision	400,000	400,000
				Total: Recorder's Court	400,000	400,000
Non-Departmental	10,825,718	10,425,718	(400,000)	2026 Budget Revision	(400,000)	(400,000)
				Total: Non-Departmental	(400,000)	(400,000)
<i>Total: Police Services District Fund</i>						
<b>Street Lighting Fund (207)</b>						
Transportation	10,507,027	10,509,627	2,600	2026 Budget Revision	2,600	2,600
				Total: Transportation	2,600	2,600
<i>Total: Street Lighting Fund</i>						
<b>Airport Operating Fund (570)</b>						
Working Capital Reserve	96,017	101,110	5,093	2026 Budget Revision	5,093	5,093
				Total: Working Capital Reserve	5,093	5,093
<i>Total: Airport Operating Fund</i>						
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 7,693</b>		<b>\$ 7,693</b>	<b>\$ 7,693</b>