



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MARCH 31, 2026
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Russell Royal
Director of Financial Services

DATE: April 24, 2026

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

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

This report includes:

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EXECUTIVE SUMMARY

2025 External Audit

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

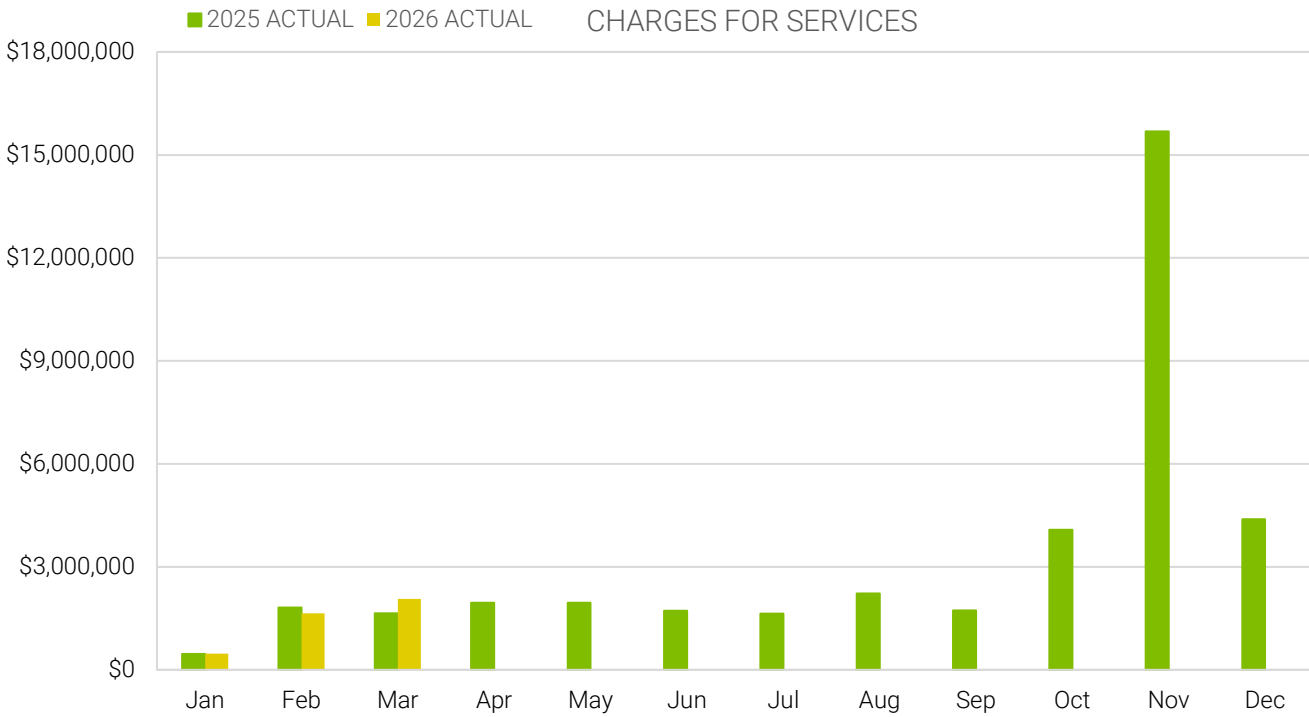
Investment Income

In March, the County's Investment Committee met to review the County's investment results for 2025. The County earned \$88.6 million across all funds for a weighted average rate of return of 3.8%. At December 31, 2025, the County managed \$2.6 Billion in a mix of vehicles including investment pools administered through the State Treasurer's Office, highly-rated government-issued securities, and deposit accounts held with local banks.

GENERAL FUND (PAGE 14)

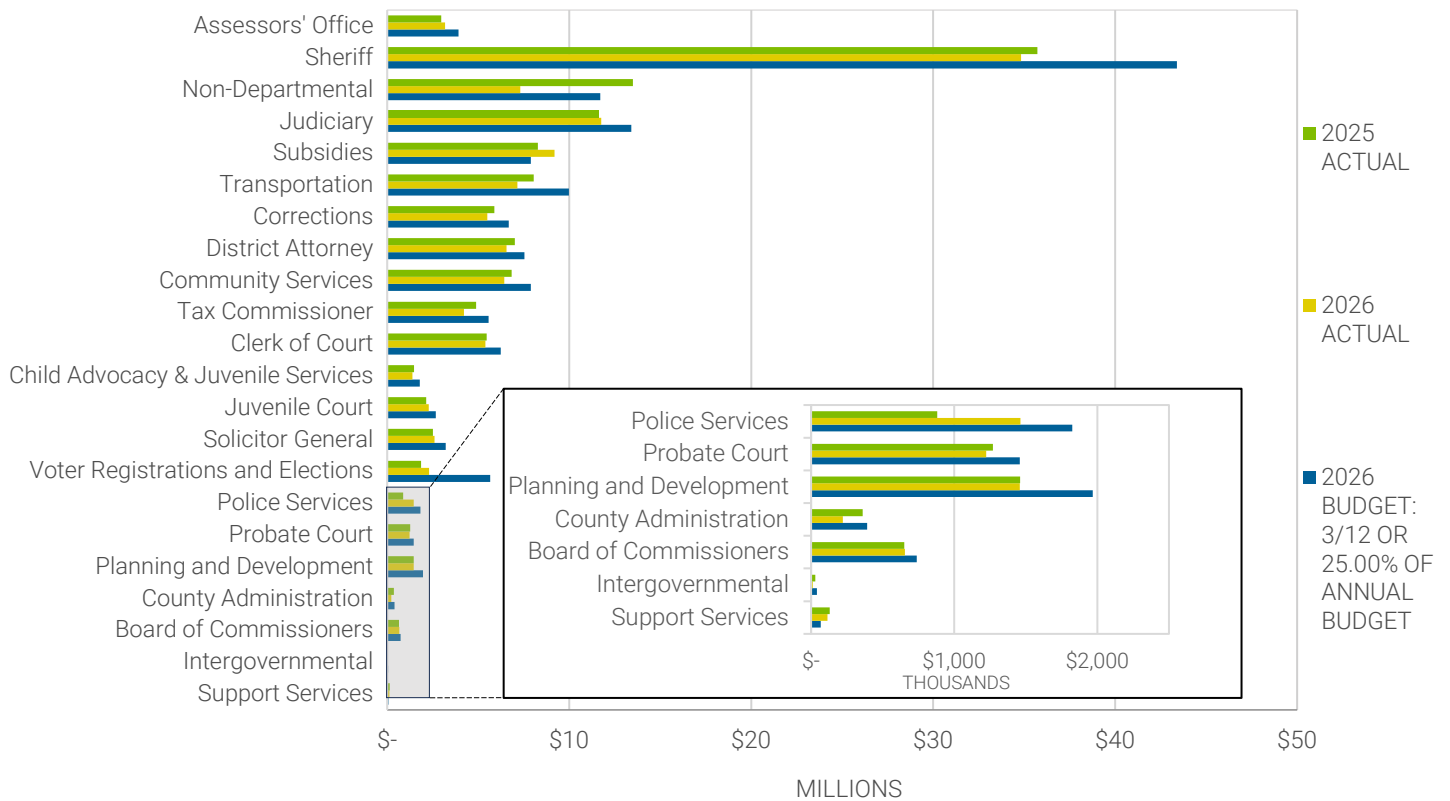
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

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



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of November 15, 2025. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services revenue is up approximately \$263,000, or 7 percent, when compared to the same time last year. This is primarily due to an increase in civil court case filings and other related court services.

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



Sheriff expenses are approximately \$896,000, or 3 percent, lower compared to last year, primarily due to personnel costs resulting from a change in the payroll process, discussed in the Recurring Items section on page 12, and lower contributions for vehicle replacements. This decrease is partially offset by a \$1.0 million increase in food costs related to the switch to a contracted food services vendor in April 2025. Additionally, expenses are under budget approximately \$8.5 million, or 20 percent, primarily in personnel for the same reason as mentioned above. Professional services are also under budget due to the timing of healthcare and food contracts which are paid in arrears.

Non-Departmental expenses are approximately \$6.2 million, or 46 percent, lower than prior year. This is primarily due to lower operating contributions to capital funds. The decrease reflects a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds. This approach preserves the fund balance in the General Fund while intentionally drawing down accumulated Capital Fund reserves.

Judiciary expenses are approximately \$144,000 higher compared to 2025, primarily due to an increase in indigent defense costs and interpreter services. Additionally, expenses are under budget approximately \$1.7 million, or 12 percent, primarily in personnel services resulting from a change in the payroll process, discussed on page 12.

Subsidies expenses are approximately \$924,000 higher than last year due to the timing of and increased payments for the Medical Examiner and the Gwinnett County Public Library, as well as the timing of payments to the Atlanta Regional Commission.

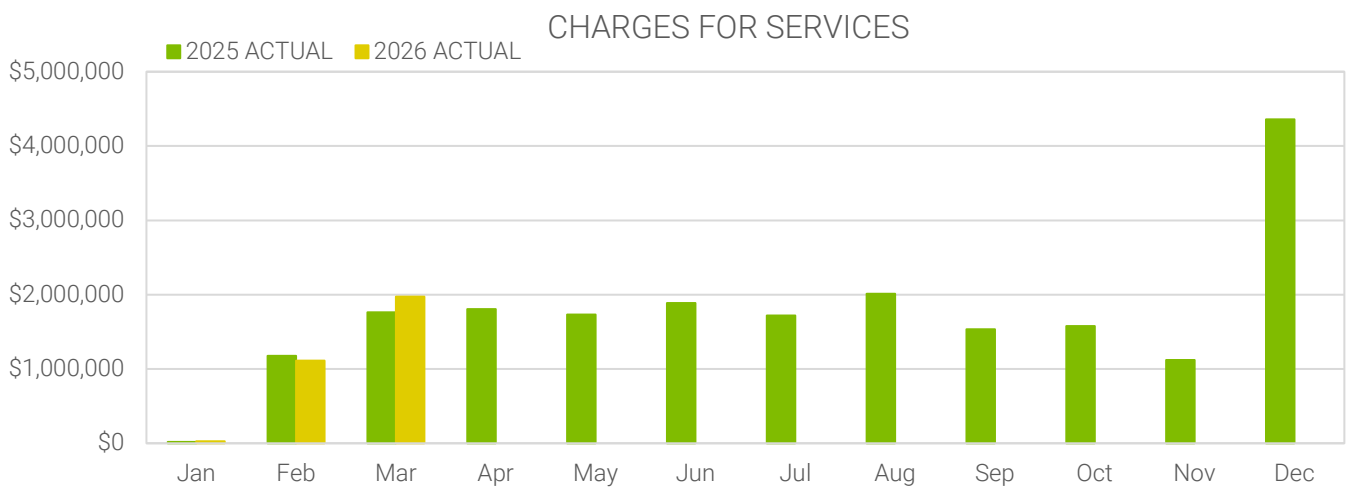
Transportation expenses are approximately \$895,000, or 11 percent, lower compared to last year primarily due to contributions to capital for vehicle replacements and lower personnel costs related to the process change discussed on page 12, which is offset by an increase in general operating expenses. Additionally, expenses are approximately \$2.8 million, or 28 percent, under budget primarily due to repairs and maintenance, industrial supplies, and professional services which are typically utilized later in the year.

Voter Registrations and Elections expenses are approximately \$445,000 higher when compared to last year. This is primarily due to an increase in professional services and the rental of a temporary storage space for elections equipment.

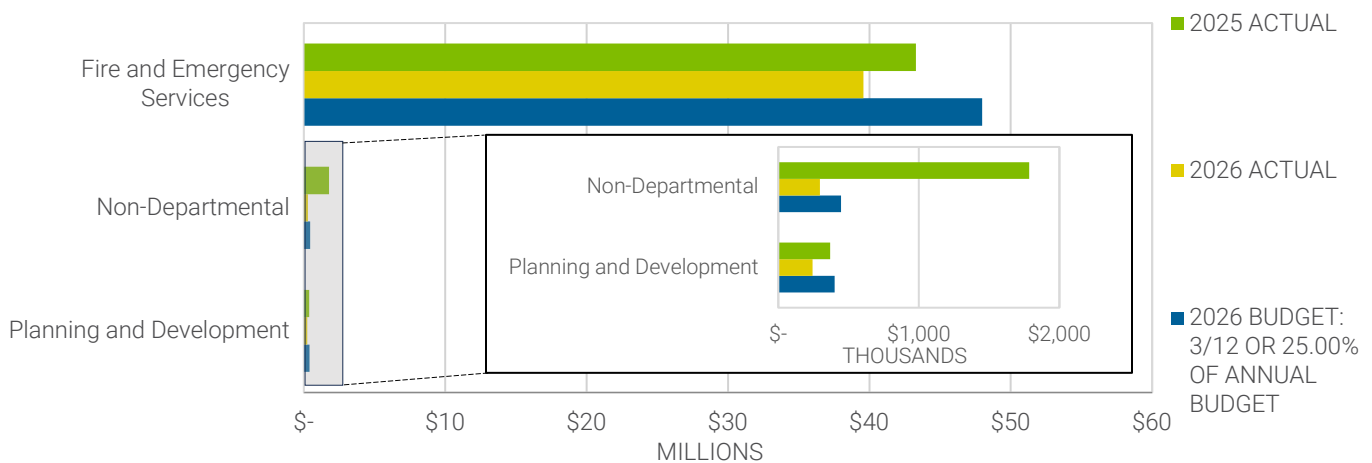
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Fire and Emergency Medical Services District Fund will shift to property taxes later in the year when they are collected. Charges for Services is another major revenue category in this fund and is shown in the chart below. Charges for Services revenue, which primarily consists of ambulance fees, is up approximately \$155,000, or 5 percent, when compared to the same time last year. This is primarily attributed to an increase in ambulance fees revenues.



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

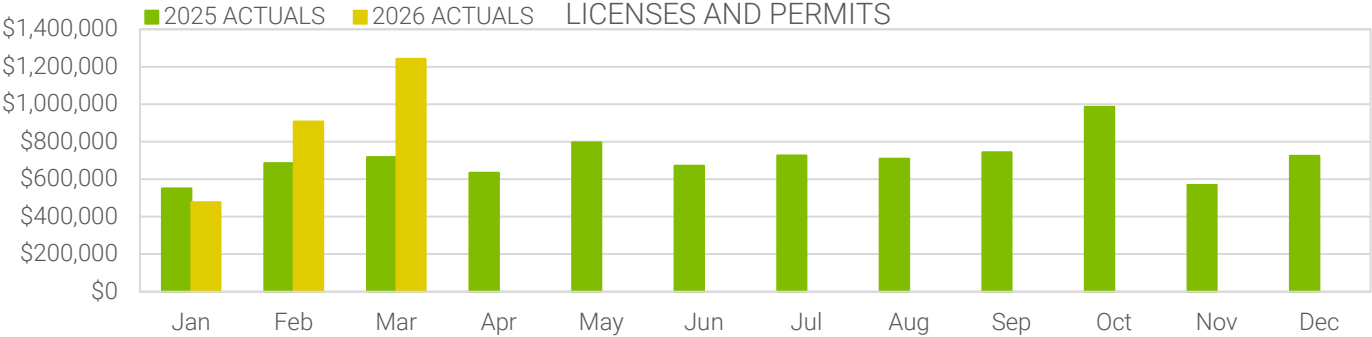


Non-Departmental expenses are approximately \$1.5 million lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Additionally, Fire and Emergency Services are under budget approximately \$8.4 million, or 17 percent, primarily in personnel services resulting from a change in the payroll process, discussed on page 12.

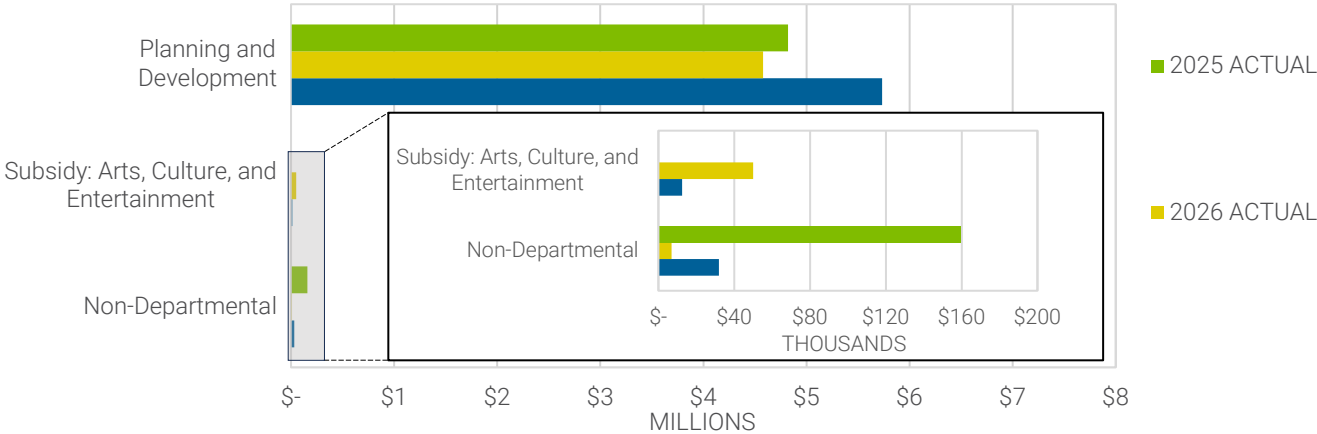
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for the Development and Enforcement Services District Fund will shift to property taxes later in the year when they are collected. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$674,000, or 34 percent. This is primarily due to an increase in residential and commercial building permit activity.



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



Non-Departmental expenses are approximately \$153,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year.

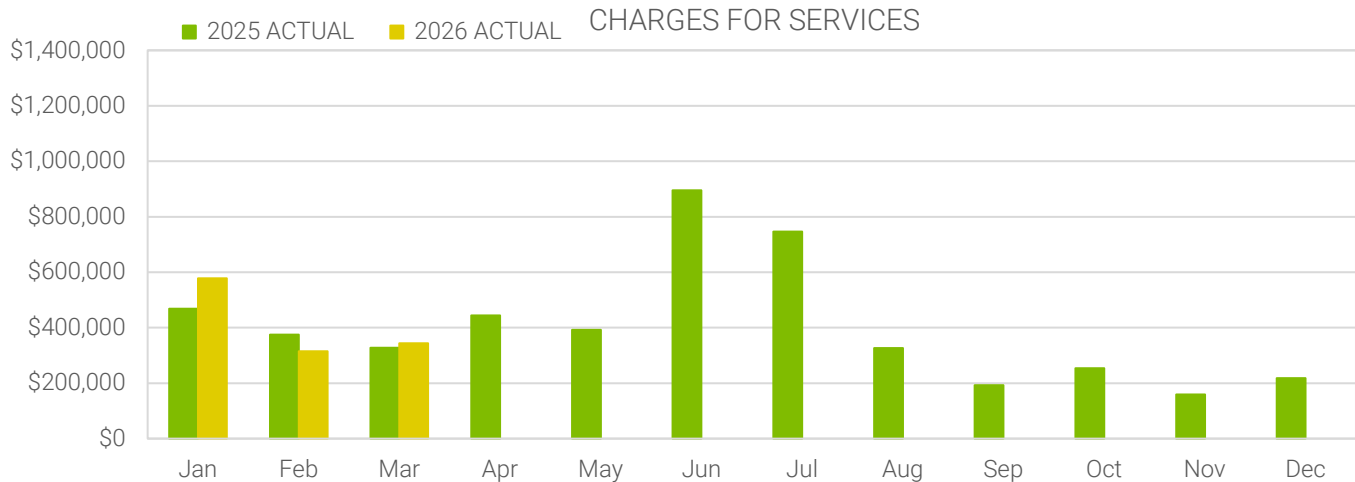
Planning and Development expenses are approximately \$241,000 lower in comparison to 2025 and are under budget by \$1.2 million, or 20 percent, primarily in personnel services due to the payroll process change discussed on page 12. The vacancy rate increased from 6 percent to 12 percent in 2026.

Arts, Culture, and Entertainment expenses are over budget by approximately \$38,000, primarily due to a one-time payment supporting the Create Gwinnett initiative, which provides funding to begin implementation of the County's Arts Master Plan.

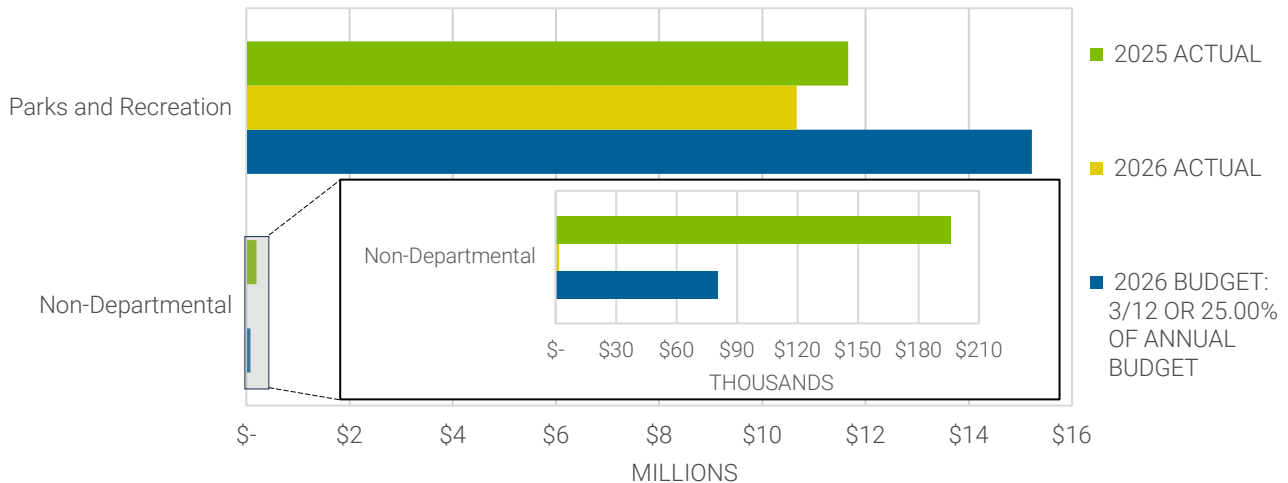
RECREATION FUND (PAGE 18)

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

The main revenue source for the Recreation Fund will shift to property taxes later in the year when they are collected. Charges for Services is another major revenue category in the Recreation Fund. When compared to the same time last year, Charges for Services revenue is higher by \$65,000, or 6 percent. This is primarily due to increased participation in community recreation programs, classes, and events.



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

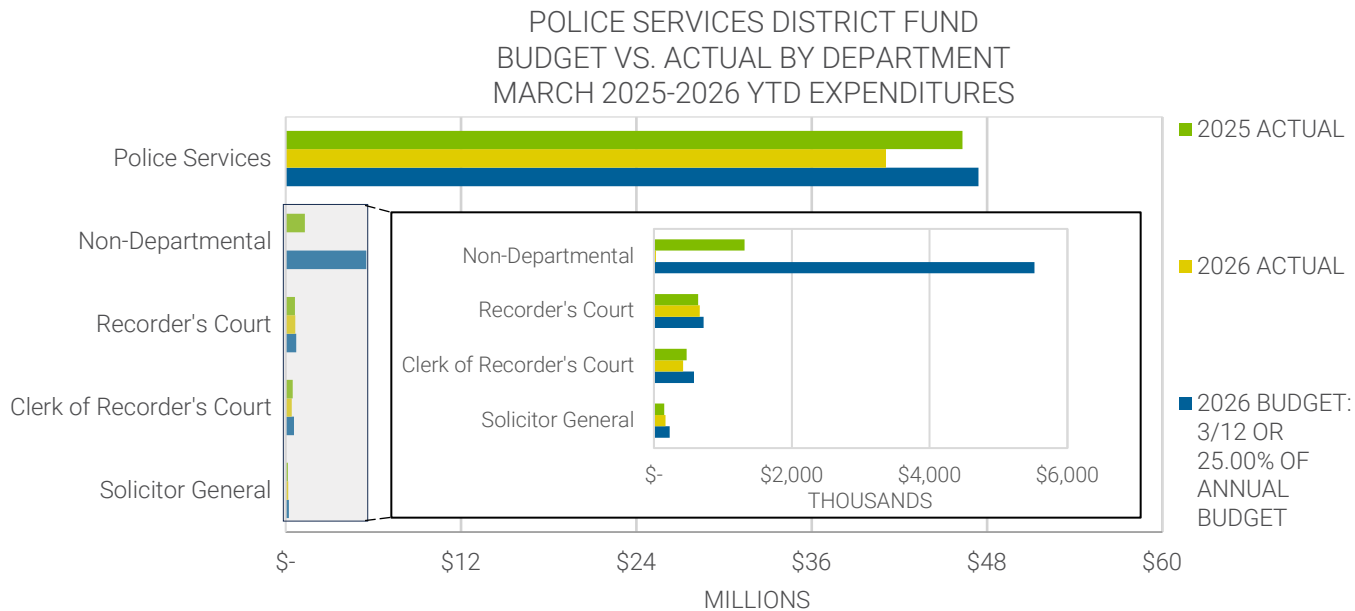
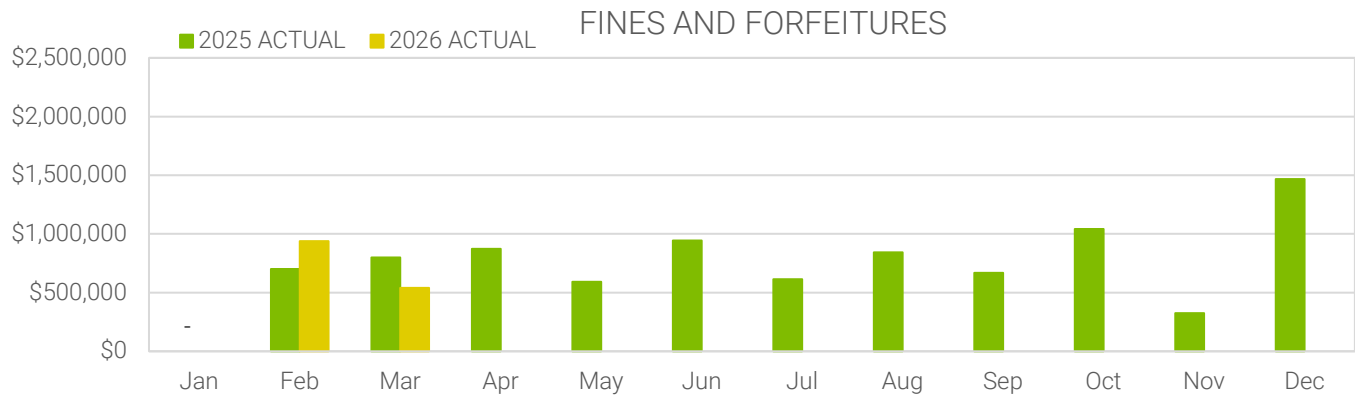


Non-Departmental expenses are approximately \$194,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Additionally, Parks and Recreation expenses are under budget approximately \$4.6 million, or 30 percent, primarily in personnel services due to the change in the payroll process. Additionally, there have been no transfers out to capital for vehicle replacements and new vehicles this year.

POLICE SERVICES DISTRICT FUND (PAGE 19)

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

The main revenue source for the Police Services District Fund will shift to property taxes later in the year when they are collected. Fines and Forfeitures is another major revenue category in the Police Services District Fund. Fines and Forfeitures revenue is comparable to last year.

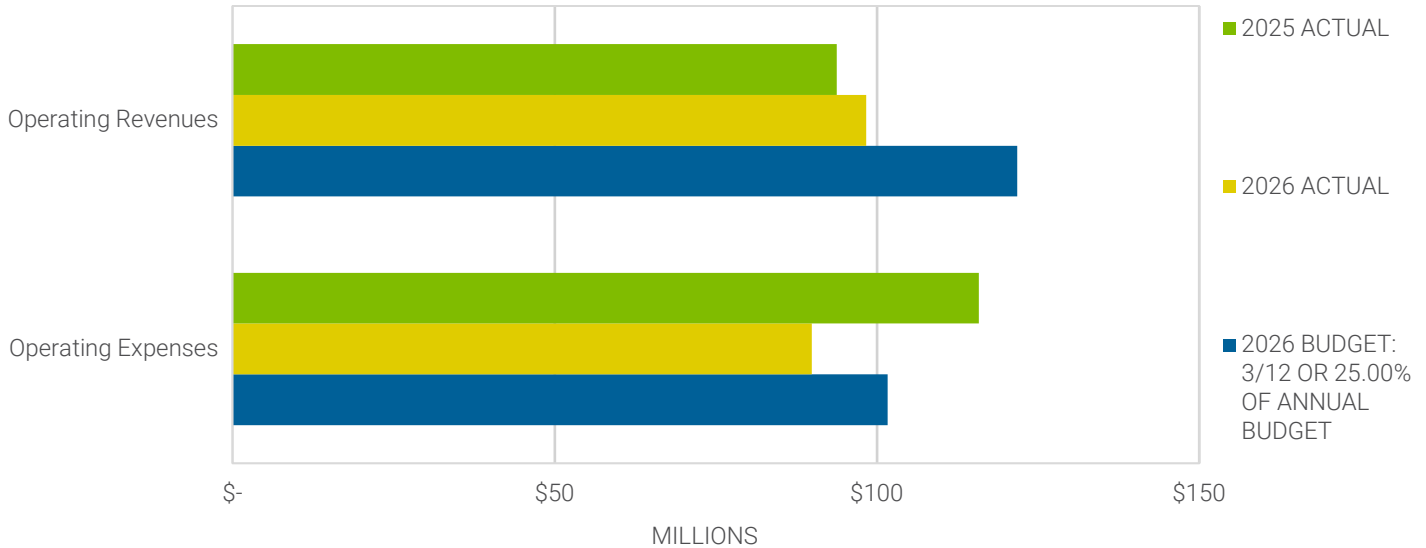


Police Services expenses are approximately \$5.2 million, or 11 percent, lower than the prior year primarily due to not having capital contributions for vehicle replacements and the process change for personnel services discussed on page 12. Additionally, Police Services is under budget approximately \$6.3 million, or 13 percent, primarily in personnel services due to the change in the payroll process. Additionally, there have been no transfers out to capital for vehicle replacements this year.

WATER & SEWER OPERATING FUND (PAGE 49)

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

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



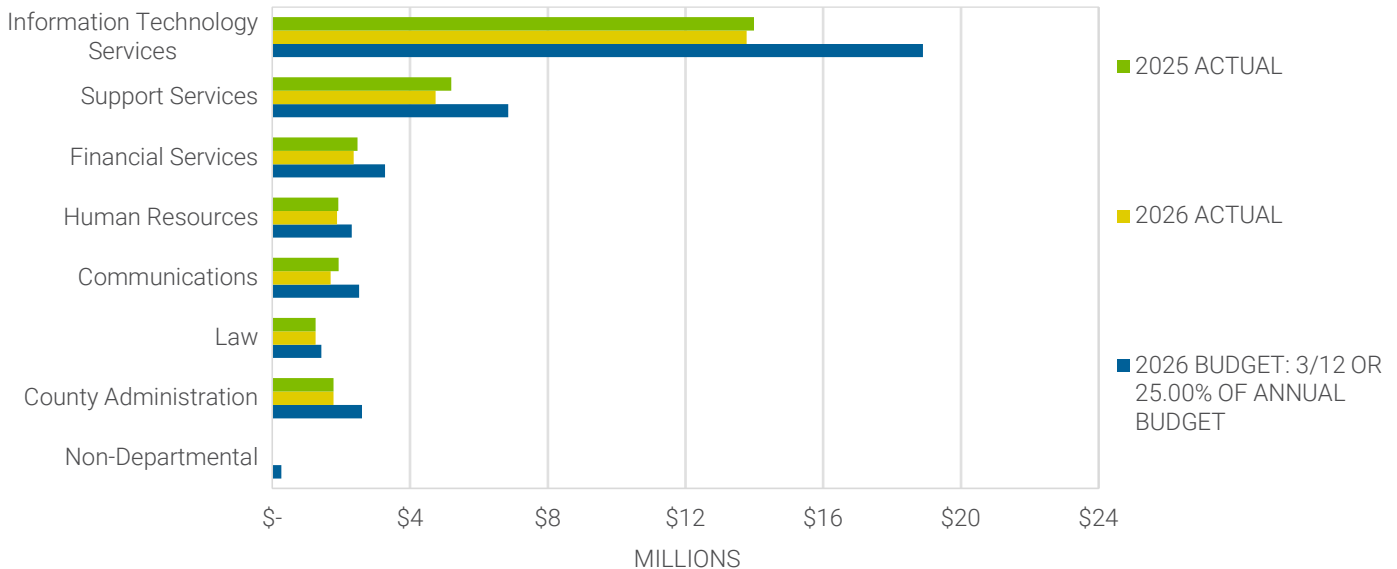
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$4.6 million, or 5 percent, when compared to last year. This is primarily attributable to an increase in investment income as discussed on page 12. However, revenues are under budget by approximately \$23.4 million, or 19 percent, due to the timing of accruals and the billing cycle. Approximately 50 percent of revenue received in January was for services provided in December and was recorded in 2025.

Year-to-date, Water and Sewer expenses are down approximately \$25.9 million, or 22 percent, compared to last year. This decrease is primarily attributable to lower capital contributions, debt service, and personnel costs due to a change in the payroll process, discussed on page 12. In August 2025, the Department of Water Resources repaid its 2016 and 2021 revenue bonds. Bond-related expense was approximately \$63.2 million in 2025 and is projected to be \$41.0 million in 2026. Additionally, expenses in the Water and Sewer Operating Fund are approximately \$11.7 million, or 12 percent, under budget primarily in personnel services for the same reason as stated above. Repairs and maintenance, professional services, utilities, and supplies are also under budget.

ADMINISTRATIVE SUPPORT FUND (PAGE 55)

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

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



Information Technology Services expenses are down approximately \$221,000, or 2 percent, when compared to the same time last year. This is primarily due to personnel services resulting from the process change discussed on page 12, along with a decrease in outsourced technical service costs. Additionally, expenses are approximately \$5.1 million, or 27 percent, under budget in personnel services due to the process change mentioned above, technical outsourced services, PC supplies, and license and support agreements, which are all expected to increase later in the year.

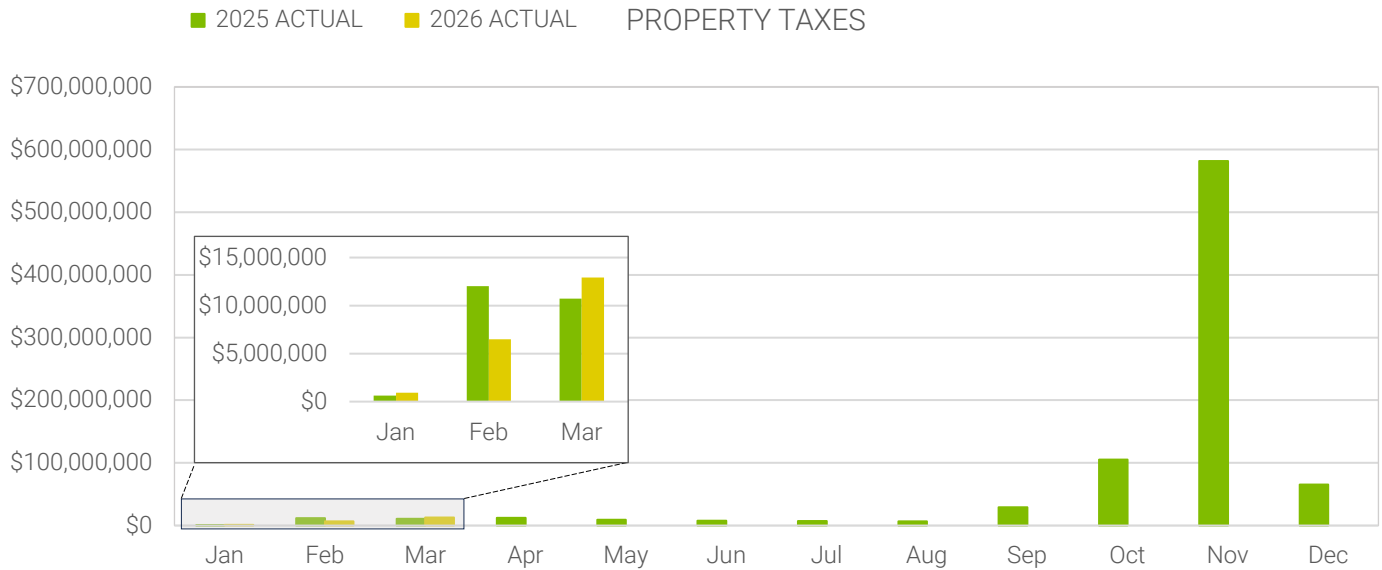
Support Services expenses are approximately \$458,000, or 9 percent, lower than the prior year, primarily due to personnel costs resulting from a change in the payroll process discussed on page 12. Additionally, expenses are under budget approximately \$2.1 million, or 31 percent, in personnel services due to the process change mentioned above and utilities.

Financial Services expenses are under budget approximately \$909,000, or 28 percent, primarily in personnel costs due to the change in the payroll process discussed on page 12.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. In the prior year, property taxes were collected around the November 15, 2025 due date. Compared to the same time last year, property tax collections are down \$3.0 million, or 13 percent. This decrease is primarily driven by lower prior year property tax collections related to timing and changes in the accrual period.

Tax Digest Adjustment

In March, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$46.3m for tax years 2018 through 2025. These adjustments include a net increase of approximately \$50.7m in real property assessed values and a net decrease of approximately \$4.4m in personal property assessed values. The majority of the adjustments are from appeal resolutions.

Risk Management Fund

As of the date of this report, the Risk Management Fund has expended 48 percent of its budgeted appropriations. This variance is expected and reflects the payment of annual insurance premiums in January. As the year progresses and revenues are collected, the fund's financial position is expected to normalize.

Payroll Process Change

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

Contribution to Capital

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

Investment Income

Beginning in January 2026, investment revenue earned in capital funds will be recorded in the corresponding operating fund. As a result, operating funds with a corresponding capital fund will reflect significant year-over-year revenue growth, even though market rates and expectations for County-wide investment revenue have decreased slightly.

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 228,625,887	\$ 228,625,887	\$ 228,625,887			
Revenues:						
Taxes	\$ 522,806,388	\$ 522,806,388	\$ 35,417,938	6.77%	\$ 36,730,221	7.30%
Licenses and Permits	5,470,409	5,470,409	1,420,135	25.96%	1,234,761	22.93%
Intergovernmental Revenues	2,490,047	2,490,047	424,738	17.06%	438,019	19.81%
Charges for Services	39,540,262	39,540,262	4,183,596	10.58%	3,920,548	10.26%
Fines and Forfeitures	3,110,758	3,110,758	578,442	18.59%	592,059	19.13%
Investment Income	10,258,811	10,258,811	3,543,720	34.54%	2,001,206	33.87%
Contributions and Donations	107,700	107,700	317,441	294.75%	10,702	9.42%
Miscellaneous	1,376,853	1,376,853	711,293	51.66%	629,314	30.62%
Other Financing Sources	-	-	27,402	-	160,577	-
TOTAL REVENUES	\$ 585,161,228	\$ 585,161,228	\$ 46,624,705	7.97%	\$ 45,717,407	7.81%
Appropriations:						
Assessors' Office	\$ 15,633,270	\$ 15,656,782	\$ 3,172,663	20.26%	\$ 2,967,814	19.81%
Board of Commissioners	2,951,332	2,951,332	655,280	22.20%	650,176	23.86%
County Administration	1,566,361	1,566,361	221,543	14.14%	360,633	22.40%
Tax Commissioner	22,276,728	22,276,728	4,217,467	18.93%	4,883,244	22.64%
Transportation	39,929,859	39,939,512	7,149,597	17.90%	8,044,180	19.43%
Planning and Development	7,869,908	7,874,408	1,458,843	18.53%	1,459,191	21.56%
Police Services	7,299,106	7,299,106	1,462,620	20.04%	881,769	11.59%
Corrections	26,697,375	26,697,375	5,506,521	20.63%	5,880,110	23.17%
Sheriff	173,541,610	173,541,610	34,836,355	20.07%	35,732,062	19.89%
District Attorney	30,177,211	30,177,211	6,546,181	21.69%	7,017,541	23.57%
Solicitor General	12,835,887	12,835,887	2,600,605	20.26%	2,510,480	20.63%
Judiciary	42,028,874	53,678,874	11,752,897	21.89%	11,608,430	21.98%
Juvenile Court	8,107,232	10,657,232	2,287,316	21.46%	2,140,842	20.97%
Child Advocacy & Juvenile Services	7,066,923	7,133,758	1,388,775	19.47%	1,465,730	21.90%
Probate Court	5,534,187	5,834,187	1,222,852	20.96%	1,270,025	23.52%
Clerk of Court	24,952,791	24,952,791	5,398,156	21.63%	5,470,679	23.16%
Voter Registrations & Elections	22,661,952	22,661,952	2,306,169	10.18%	1,861,023	13.97%
Support Services	274,300	274,300	113,825	41.50%	130,840	48.01%
Intergovernmental	160,000	160,000	12,568	7.86%	30,213	18.88%

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

101-General Fund

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Community Services	31,542,913	31,542,913	6,426,660	20.37%	6,829,053	21.32%
Subsidies:						
Atlanta Regional Commission	1,234,774	1,234,774	617,387	50.00%	304,134	25.00%
Board of Health	3,345,000	3,345,000	-	-	-	-
Dept. of Family and Children Services	660,638	660,638	-	-	-	-
Food Insecurity	-	150,000	-	-	-	-
Gwinnett Coalition - HHS	235,088	235,088	-	-	-	-
Gwinnett County Public Library	27,879,605	27,879,605	6,751,453	24.22%	6,511,288	24.14%
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	817,946	32.68%	447,334	18.73%
Total Subsidies	40,471,325	40,621,325	9,194,144	22.63%	8,270,114	20.89%
Non-Departmental:						
Contingency	13,579,313	13,579,313	-	-	-	-
Contribution to Capital	12,729,858	12,729,858	3,182,465	25.00%	9,650,359	24.93%
Contribution to Local Transit	15,998,560	15,998,560	3,999,640	25.00%	3,700,000	25.00%
Contribution to Airport	-	-	-	-	29,188	25.00%
Pension Reserves	155,000	155,000	124,219	80.14%	120,000	50.00%
Indigent Defense Reserve	14,500,000	-	-	-	-	-
Total Non-Departmental	56,962,731	42,462,731	7,306,323	17.21%	13,499,546	23.44%
Appropriations without Contribution to Fund Balance	580,541,875	580,796,375	115,237,363	19.84%	122,963,693	21.01%
Contribution to Fund Balance	4,619,353	4,364,853	-	-	-	-
TOTAL APPROPRIATIONS	\$ 585,161,228	\$ 585,161,228	\$ 115,237,363	19.69%	\$ 122,963,693	21.01%
Projected Fund Balance December 31	\$ 233,245,240	\$ 232,990,740				
Estimated Fund Balance as of Report Date			\$ 160,013,229			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 116,381,345	\$ 116,381,345	\$ 116,381,345			
Revenues:						
Taxes	\$ 192,440,515	\$ 192,440,515	\$ 2,202,086	1.14%	\$ 2,636,446	1.45%
Licenses and Permits	1,000,000	1,000,000	273,559	27.36%	227,818	22.78%
Charges for Services	20,595,090	20,595,090	3,112,622	15.11%	2,957,173	16.32%
Investment Income	4,164,960	4,164,960	1,867,398	44.84%	851,285	51.41%
Contributions and Donations	1,000	1,000	1,600	160.00%	1,240	124.00%
Miscellaneous	1,000	1,000	115,291	11,529.13%	128,626	12,862.59%
TOTAL REVENUES	\$ 218,202,565	\$ 218,202,565	\$ 7,572,557	3.47%	\$ 6,802,588	3.36%
Appropriations:						
Planning and Development	\$ 1,605,081	\$ 1,605,081	\$ 244,712	15.25%	\$ 369,785	22.13%
Fire and Emergency Services	191,891,106	191,903,362	39,591,109	20.63%	43,286,473	23.28%
Non-Departmental:						
Fire EMS	1,787,584	1,787,584	297,021	16.62%	1,784,969	16.14%
Total Non-Departmental	1,787,584	1,787,584	297,021	16.62%	1,784,969	16.14%
Appropriations without Contribution to Fund Balance	195,283,771	195,296,027	40,132,842	20.55%	45,441,227	22.87%
Contribution to Fund Balance	22,918,794	22,906,538	-	-	-	-
TOTAL APPROPRIATIONS	\$ 218,202,565	\$ 218,202,565	\$ 40,132,842	18.39%	\$ 45,441,227	22.58%
Projected Fund Balance December 31	\$ 139,300,139	\$ 139,287,883				
Estimated Fund Balance as of Report Date			\$ 83,821,059			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

204-Development and Enforcement Services District Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 14,865,887	\$ 14,865,887	\$ 14,865,887			
Revenues:						
Taxes	\$ 13,460,195	\$ 13,460,195	\$ 155,430	1.15%	\$ 186,524	1.38%
Licenses and Permits	7,500,000	7,500,000	2,627,150	35.03%	1,953,594	25.71%
Charges for Services	720,000	720,000	219,608	30.50%	166,131	17.49%
Investment Income	892,883	892,883	358,505	40.15%	141,521	29.15%
Miscellaneous	-	-	16,807	-	16,602	-
Revenue without use of Fund Balance	22,573,078	22,573,078	3,377,500	14.96%	2,464,372	10.92%
Use of Fund Balance	538,288	539,341	-	-	-	-
TOTAL REVENUES	\$ 23,111,366	\$ 23,112,419	\$ 3,377,500	14.61%	\$ 2,464,372	10.92%
Appropriations:						
Planning and Development	\$ 22,933,518	\$ 22,934,571	\$ 4,579,932	19.97%	\$ 4,820,813	22.43%
Arts, Culture, and Entertainment	50,000	50,000	50,000	100.00%	-	-
Non-Departmental:						
Development & Code Enforcement	127,848	127,848	6,962	5.45%	159,604	22.50%
Total Non-Departmental	127,848	127,848	6,962	5.45%	159,604	22.50%
TOTAL APPROPRIATIONS	\$ 23,111,366	\$ 23,112,419	\$ 4,636,894	20.06%	\$ 4,980,417	22.20%
Projected Fund Balance December 31	\$ 14,327,599	\$ 14,326,546				
Estimated Fund Balance as of Report Date			\$ 13,606,492			

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205-Recreation Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 35,777,556	\$ 35,777,556	\$ 35,777,556			
Revenues:						
Taxes	\$ 60,972,505	\$ 60,972,505	\$ 694,528	1.14%	\$ 827,963	1.41%
Charges for Services	4,867,039	4,867,039	1,236,382	25.40%	1,170,945	23.19%
Investment Income	1,282,667	1,282,667	589,197	45.94%	254,218	38.66%
Contributions and Donations	10,500	10,500	6,063	57.74%	600	8.00%
Miscellaneous	2,831,773	2,831,773	828,510	29.26%	926,901	31.54%
Other Financing Sources	21,930	21,930	-	-	-	-
TOTAL REVENUES	\$ 70,139,907	\$ 70,139,907	\$ 3,354,679	4.78%	\$ 3,180,628	4.71%
Appropriations:						
Support Services	\$ -	\$ -	\$ -	-	\$ 10,468	20.09%
Parks and Recreation	60,876,624	60,876,624	10,664,607	17.52%	11,661,949	19.30%
Non-Departmental:						
Recreation	321,966	321,966	1,742	0.54%	195,874	17.17%
Total Non-Departmental	321,966	321,966	1,742	0.54%	195,874	17.17%
Appropriations without Contribution to Fund Balance	61,198,590	61,198,590	10,666,348	17.43%	11,868,291	19.26%
Contribution to Fund Balance	8,941,317	8,941,317	-	-	-	-
TOTAL APPROPRIATIONS	\$ 70,139,907	\$ 70,139,907	\$ 10,666,348	15.21%	\$ 11,868,291	17.60%
Projected Fund Balance December 31	\$ 44,718,873	\$ 44,718,873				
Estimated Fund Balance as of Report Date			\$ 28,465,887			

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206-Police Services District Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 138,283,885	\$ 138,283,885	\$ 138,283,885			
Revenues:						
Taxes	\$ 141,260,607	\$ 141,260,607	\$ 1,640,454	1.16%	\$ 1,884,821	1.41%
Insurance Premium Tax	61,901,203	61,901,203	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	1,116,000	1,116,000	189,710	17.00%	216,456	19.49%
Fines and Forfeitures	7,375,000	7,375,000	1,477,121	20.03%	1,499,250	18.48%
Investment Income	5,980,322	5,980,322	2,532,597	42.35%	1,116,520	46.66%
Miscellaneous	255,128	255,128	170,062	66.66%	210,135	45.77%
TOTAL REVENUES	\$ 217,888,260	\$ 217,888,260	\$ 6,009,944	2.76%	\$ 4,927,181	2.25%
Appropriations:						
Police Services	\$ 189,775,015	\$ 189,663,690	\$ 41,091,489	21.67%	\$ 46,315,777	22.47%
Solicitor General	920,415	920,415	165,708	18.00%	151,113	16.91%
Clerk of Recorder's Court	2,324,295	2,324,295	424,155	18.25%	473,715	21.73%
Recorder's Court	2,485,214	2,885,214	666,910	23.11%	642,857	23.24%
Non-Departmental:						
Police	10,825,718	10,425,718	28,172	0.27%	1,312,948	21.68%
Total Non-Departmental	10,825,718	10,425,718	28,172	0.27%	1,312,948	21.68%
Appropriations without Contribution to Fund Balance	206,330,657	206,219,332	42,376,433	20.55%	48,896,410	22.43%
Contribution to Fund Balance	11,557,603	11,668,928	-	-	-	-
TOTAL APPROPRIATIONS	\$ 217,888,260	\$ 217,888,260	\$ 42,376,433	19.45%	\$ 48,896,410	22.43%
Projected Fund Balance December 31	\$ 149,841,488	\$ 149,952,813				
Estimated Fund Balance as of Report Date			\$ 101,917,395			

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207-Street Lighting Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 49,293	0.47%	\$ 84,625	0.88%
Investment Income	1,253	1,253	30,471	2,431.83%	29,984	-
Miscellaneous	-	-	113	-	37,679	-
Revenue without use of Fund Balance	10,513,663	10,516,263	79,877	0.76%	152,288	1.58%
Use of Fund Balance	3,364	3,364	-	-	-	-
TOTAL REVENUES	\$ 10,517,027	\$ 10,519,627	\$ 79,877	0.76%	\$ 152,288	1.46%
Appropriations:						
Transportation	\$ 10,507,027	\$ 10,509,627	\$ 1,708,623	16.26%	\$ 1,669,601	16.07%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 10,517,027	\$ 10,519,627	\$ 1,708,623	16.24%	\$ 1,669,601	16.04%
Projected Fund Balance December 31	\$ 3,231,644	\$ 3,231,644				
Estimated Fund Balance as of Report Date			\$ 1,606,262			

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208-Speed Hump Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 375,805	\$ 375,805	\$ 375,805			
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ 1,367	0.98%	\$ 1,242	0.83%
Investment Income	7,100	7,100	2,717	38.26%	3,438	28.65%
Miscellaneous	-	-	111	-	146	-
Revenue without use of Fund Balance	147,100	147,100	4,195	2.85%	4,826	2.98%
Use of Fund Balance	177,749	177,749	-	-	-	-
TOTAL REVENUES	\$ 324,849	\$ 324,849	\$ 4,195	1.29%	\$ 4,826	1.30%
Appropriations:						
Transportation	\$ 324,849	\$ 324,849	\$ 32,916	10.13%	\$ 32,641	8.79%
TOTAL APPROPRIATIONS	\$ 324,849	\$ 324,849	\$ 32,916	10.13%	\$ 32,641	8.79%
Projected Fund Balance December 31	\$ 198,056	\$ 198,056				
Estimated Fund Balance as of Report Date			\$ 347,083			

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209-Loganville EMS District Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 353,210	\$ 353,210	\$ 353,210			
Revenues:						
Investment Income	\$ 9,950	\$ 9,950	\$ 3,927	39.47%	\$ 4,611	29.75%
Revenue without use of Fund Balance	9,950	9,950	3,927	39.47%	4,611	29.75%
Use of Fund Balance	91,934	91,934	-	-	-	-
TOTAL REVENUES	\$ 101,884	\$ 101,884	\$ 3,927	3.85%	\$ 4,611	4.75%
Appropriations:						
Loganville EMS	\$ 101,884	\$ 101,884	\$ 81	0.08%	\$ 273	0.28%
TOTAL APPROPRIATIONS	\$ 101,884	\$ 101,884	\$ 81	0.08%	\$ 273	0.28%
Projected Fund Balance December 31	\$ 261,276	\$ 261,276				
Estimated Fund Balance as of Report Date			\$ 357,056			

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210-Economic Development Tax Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 21,109,858	\$ 21,109,858	\$ 21,109,858			
Revenues:						
Taxes	\$ 18,131,889	\$ 18,131,889	\$ 208,002	1.15%	\$ 253,614	1.48%
Investment Income	255,039	255,039	195,983	76.84%	143,967	91.41%
Revenue without use of Fund Balance	18,386,928	18,386,928	403,985	2.20%	397,581	2.31%
Use of Fund Balance	1,231,191	1,231,191	-	-	-	-
TOTAL REVENUES	\$ 19,618,119	\$ 19,618,119	\$ 403,985	2.06%	\$ 397,581	2.31%
Appropriations:						
Planning and Development	\$ 19,618,119	\$ 19,618,119	\$ 882,271	4.50%	\$ 1,655,371	10.15%
TOTAL APPROPRIATIONS	\$ 19,618,119	\$ 19,618,119	\$ 882,271	4.50%	\$ 1,655,371	9.60%
Projected Fund Balance December 31	\$ 19,878,667	\$ 19,878,667				
Estimated Fund Balance as of Report Date			\$ 20,631,573			

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215-Jimmy Carter Boulevard TAD Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 42,972,042	\$ 42,972,042	\$ 42,972,042			
Revenues:						
Taxes	\$ -	\$ -	\$ 489,045	-	\$ 441,540	-
Investment Income	986,500	986,500	371,544	37.66%	318,662	34.36%
TOTAL REVENUES	\$ 986,500	\$ 986,500	\$ 860,589	87.24%	\$ 760,202	81.96%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 3	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	3	0.00%	-	-
Contribution to Fund Balance	886,500	886,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 986,500	\$ 986,500	\$ 3	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 43,858,542	\$ 43,858,542				
Estimated Fund Balance as of Report Date			\$ 43,832,628			

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216-Indian Trail TAD Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 14,026,917	\$ 14,026,917	\$ 14,026,917			
Revenues:						
Taxes	\$ -	\$ -	\$ 59,618	-	\$ 176,470	-
Investment Income	329,900	329,900	119,281	36.16%	99,825	38.69%
TOTAL REVENUES	\$ 329,900	\$ 329,900	\$ 178,900	54.23%	\$ 276,296	107.09%
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	-	-	-	-
TOTAL APPROPRIATIONS	\$ 329,900	\$ 329,900	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 14,256,817	\$ 14,256,817				
Estimated Fund Balance as of Report Date			\$ 14,205,817			

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217-Park Place TAD Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 11,034,785	\$ 11,034,785	\$ 11,034,785			
Revenues:						
Taxes	\$ -	\$ -	\$ 229,882	-	\$ 42,241	-
Investment Income	232,250	232,250	90,860	39.12%	70,658	39.70%
TOTAL REVENUES	\$ 232,250	\$ 232,250	\$ 320,742	138.10%	\$ 112,898	63.43%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	132,250	132,250	-	-	-	-
TOTAL APPROPRIATIONS	\$ 232,250	\$ 232,250	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 11,167,035	\$ 11,167,035				
Estimated Fund Balance as of Report Date			\$ 11,355,526			

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218-Lake Lucerne TAD Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 5,817,809	\$ 5,817,809	\$ 5,817,809			
Revenues:						
Taxes	\$ -	\$ -	\$ 65,066	- \$	40,497	-
Investment Income	121,800	121,800	38,625	31.71%	36,440	35.90%
TOTAL REVENUES	\$ 121,800	\$ 121,800	\$ 103,692	85.13%	\$ 76,937	75.80%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	- \$	-	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	21,800	21,800	-	-	-	-
TOTAL APPROPRIATIONS	\$ 121,800	\$ 121,800	\$ -	- \$	-	-
Projected Fund Balance December 31	\$ 5,839,609	\$ 5,839,609				
Estimated Fund Balance as of Report Date			\$ 5,921,501			

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219-Gwinnett Place TAD Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 15,479,357	\$ 15,479,357	\$ 15,479,357			
Revenues:						
Taxes	\$ -	\$ -	\$ 185,715	-	\$ 51,208	-
Investment Income	319,700	319,700	120,311	37.63%	104,396	36.37%
Miscellaneous	-	-	-	-	10,000	-
Revenue without use of Fund Balance	319,700	319,700	306,026	95.72%	165,604	57.70%
Use of Fund Balance	126,967	126,967	-	-	-	-
TOTAL REVENUES	\$ 446,667	\$ 446,667	\$ 306,026	68.51%	\$ 165,604	57.70%
Appropriations:						
Planning and Development	\$ 446,667	\$ 446,667	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 446,667	\$ 446,667	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 15,352,390	\$ 15,352,390				
Estimated Fund Balance as of Report Date			\$ 15,785,383			

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220-The Exchange at Gwinnett TAD Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 8,026,419	\$ 8,026,419	\$ 8,026,419			
Revenues:						
Taxes	\$ -	\$ -	\$ 221,330	-	\$ 191,778	-
Investment Income	100,100	100,100	40,051	40.01%	33,977	14.01%
Revenue without use of Fund Balance	100,100	100,100	261,381	261.12%	225,755	93.09%
Use of Fund Balance	3,422,526	3,422,526	-	-	-	-
TOTAL REVENUES	\$ 3,522,626	\$ 3,522,626	\$ 261,381	7.42%	\$ 225,755	7.45%
Appropriations:						
Planning and Development	\$ 3,522,626	\$ 3,522,626	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 3,522,626	\$ 3,522,626	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,603,893	\$ 4,603,893				
Estimated Fund Balance as of Report Date			\$ 8,287,801			

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230-E-911 Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 2,067,679	8.50%	\$ 2,023,532	8.31%
Investment Income	872,050	872,050	329,858	37.83%	328,840	29.77%
Miscellaneous	-	-	11,498	-	13,952	-
Revenue without use of Fund Balance	25,195,924	25,195,924	2,409,035	9.56%	2,366,324	9.30%
Use of Fund Balance	8,574,308	8,574,308	-	-	-	-
TOTAL REVENUES	\$ 33,770,232	\$ 33,770,232	\$ 2,409,035	7.13%	\$ 2,366,324	7.67%
Appropriations:						
Police Services	\$ 30,427,375	\$ 30,427,375	\$ 5,664,085	18.62%	\$ 6,289,131	23.06%
Intergovernmental	2,940,357	2,940,357	784,311	26.67%	586,397	17.86%
Non-Departmental:						
Contingency	52,500	52,500	-	-	-	-
E-911	350,000	350,000	-	-	-	-
Total Non-Departmental	402,500	402,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 33,770,232	\$ 33,770,232	\$ 6,448,395	19.09%	\$ 6,875,528	22.28%
Projected Fund Balance December 31	\$ 29,381,376	\$ 29,381,376				
Estimated Fund Balance as of Report Date			\$ 33,916,323			

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231-Tourism Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 23,759,472	\$ 23,759,472	\$ 23,759,472			
Revenues:						
Taxes	\$ 15,155,683	\$ 15,155,683	\$ 2,068,278	13.65%	\$ 2,562,132	18.11%
Charges for Services	1,000	1,000	891	89.08%	-	-
Investment Income	456,850	456,850	202,827	44.40%	220,920	27.55%
Miscellaneous	-	-	-	-	-	-
Revenue without use of Fund Balance	15,613,533	15,613,533	2,271,996	14.55%	2,783,052	18.56%
Use of Fund Balance	3,417,244	3,417,244	-	-	-	-
TOTAL REVENUES	\$ 19,030,777	\$ 19,030,777	\$ 2,271,996	11.94%	\$ 2,783,052	14.87%
Appropriations:						
Arts, Culture, and Entertainment	\$ 350,000	\$ 350,000	-	-	\$ 300,000	100.00%
Facility Debt	4,060,822	4,060,822	114,795	2.83%	132,520	3.26%
Tourism	14,619,955	14,619,955	3,717,837	25.43%	3,714,650	25.88%
TOTAL APPROPRIATIONS	\$ 19,030,777	\$ 19,030,777	\$ 3,832,632	20.14%	\$ 4,147,171	22.16%
Projected Fund Balance December 31	\$ 20,342,228	\$ 20,342,228				
Estimated Fund Balance as of Report Date			\$ 22,198,836			

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232-Stadium Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 5,643,324	\$ 5,643,324	\$ 5,643,324			
Revenues:						
Taxes	\$ 1,251,037	\$ 1,251,037	\$ 136,102	10.88%	\$ 164,408	15.87%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,203,049	1,203,049	-	-	-	-
Investment Income	114,250	114,250	31,737	27.78%	38,917	82.80%
TOTAL REVENUES	\$ 2,968,336	\$ 2,968,336	\$ 567,840	19.13%	\$ 603,325	22.46%
Appropriations:						
Stadium Operations	\$ 2,097,167	\$ 2,097,167	\$ 1,714,600	81.76%	\$ 1,700,869	79.97%
Appropriations without Contribution to Fund Balance	2,097,167	2,097,167	1,714,600	81.76%	1,700,869	79.97%
Contribution to Fund Balance	871,169	871,169	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,968,336	\$ 2,968,336	\$ 1,714,600	57.76%	\$ 1,700,869	63.32%
Projected Fund Balance December 31	\$ 6,514,493	\$ 6,514,493				
Estimated Fund Balance as of Report Date			\$ 4,496,564			

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233-Authority Imaging Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 7,913,307	\$ 7,913,307	\$ 7,913,307			
Revenues:						
Charges for Services	\$ 558,000	\$ 558,000	\$ 109,338	19.59%	\$ 138,813	15.99%
Investment Income	53,000	53,000	6,467	12.20%	8,429	11.29%
Revenue without use of Fund Balance	611,000	611,000	115,805	18.95%	147,242	15.62%
Use of Fund Balance	389,000	389,000	-	-	-	-
TOTAL REVENUES	\$ 1,000,000	\$ 1,000,000	\$ 115,805	11.58%	\$ 147,242	9.82%
Appropriations:						
Clerk of Court	\$ 1,000,000	\$ 1,000,000	\$ -	-	\$ 70,821	4.72%
TOTAL APPROPRIATIONS	\$ 1,000,000	\$ 1,000,000	\$ -	-	\$ 70,821	4.72%
Projected Fund Balance December 31	\$ 7,524,307	\$ 7,524,307				
Estimated Fund Balance as of Report Date			\$ 8,029,112			

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234-Juvenile Court Supervision Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 327,146	\$ 327,146	\$ 327,146			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 8,090	26.97%	\$ 6,260	20.87%
Revenue without use of Fund Balance	30,000	30,000	8,090	26.97%	6,260	20.87%
Use of Fund Balance	45,600	45,600	-	-	-	-
TOTAL REVENUES	\$ 75,600	\$ 75,600	\$ 8,090	10.70%	\$ 6,260	11.36%
Appropriations:						
Juvenile Court	\$ 75,600	\$ 75,600	\$ -	-	\$ 9,165	16.63%
TOTAL APPROPRIATIONS	\$ 75,600	\$ 75,600	\$ -	-	\$ 9,165	16.63%
Projected Fund Balance December 31	\$ 281,546	\$ 281,546				
Estimated Fund Balance as of Report Date			\$ 335,236			

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235-Tree Bank Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 776,027	\$ 776,027	\$ 776,027			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 420,856	420.86%	\$ -	-
Investment Income	-	-	4,321	-	4,865	-
Revenue without use of Fund Balance	100,000	100,000	425,177	425.18%	4,865	4.87%
Use of Fund Balance	200,000	200,000	-	-	-	-
TOTAL REVENUES	\$ 300,000	\$ 300,000	\$ 425,177	141.73%	\$ 4,865	1.22%
Appropriations:						
Planning and Development	\$ 300,000	\$ 300,000	\$ 44,689	14.90%	\$ 11,532	2.88%
TOTAL APPROPRIATIONS	\$ 300,000	\$ 300,000	\$ 44,689	14.90%	\$ 11,532	2.88%
Projected Fund Balance December 31	\$ 576,027	\$ 576,027				
Estimated Fund Balance as of Report Date			\$ 1,156,515			

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236-Opioid Remediation Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 7,624,892	\$ 7,624,892	\$ 7,624,892			
Revenues:						
Investment Income	\$ -	\$ -	\$ 53,846		- \$ 56,171	-
TOTAL REVENUES	\$ -	\$ -	\$ 53,846		- \$ 56,171	20.88%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -		- \$ -	-
Projected Fund Balance December 31	\$ 7,624,892	\$ 7,624,892				
Estimated Fund Balance as of Report Date			\$ 7,678,739			

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250-Sheriff Special Justice Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 1,419,919	\$ 1,419,919	\$ 1,419,919			
Revenues:						
Fines and Forfeitures	\$ -	\$ 35,829	\$ 35,829	100.00%	\$ 250,832	106.65%
Revenue without use of Fund Balance	-	35,829	35,829	100.00%	250,832	106.65%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	\$ 350,000	\$ 385,829	\$ 35,829	9.29%	\$ 250,832	42.86%
Appropriations:						
Sheriff	\$ 350,000	\$ 385,829	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 350,000	\$ 385,829	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,069,919	\$ 1,069,919				
Estimated Fund Balance as of Report Date			\$ 1,455,748			

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251-Sheriff Special Treasury Fund

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

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

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252-Sheriff Special State Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 638,195	\$ 638,195	\$ 638,195			
Revenues:						
Fines and Forfeitures	\$ -	\$ 21,875	\$ 21,875	100.00%	\$ 2,352	100.03%
Investment Income	-	-	5,392	-	2,127	-
Revenue without use of Fund Balance	-	21,875	27,268	124.65%	4,479	190.52%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	\$ 70,000	\$ 91,875	\$ 27,268	29.68%	\$ 4,479	6.19%
Appropriations:						
Sheriff	\$ 70,000	\$ 91,875	\$ 8,724	9.50%	\$ -	-
TOTAL APPROPRIATIONS	\$ 70,000	\$ 91,875	\$ 8,724	9.50%	\$ -	-
Projected Fund Balance December 31	\$ 568,195	\$ 568,195				
Estimated Fund Balance as of Report Date			\$ 656,739			

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253-Police Special Justice Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Fund Balance January 1	\$ 1,295,845	\$ 1,295,845	\$ 1,295,845			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,469	\$ 37,469	100.00%	\$ 52,348	100.00%
Investment Income	-	-	1,403	-	1,818	-
Revenue without use of Fund Balance	-	37,469	38,871	103.74%	54,166	103.47%
Use of Fund Balance	72,860	121,276	-	-	-	-
TOTAL REVENUES	\$ 72,860	\$ 158,745	\$ 38,871	24.49%	\$ 54,166	16.21%
Appropriations:						
Police Services	\$ 72,860	\$ 158,745	\$ 85,240	53.70%	\$ -	-
TOTAL APPROPRIATIONS	\$ 72,860	\$ 158,745	\$ 85,240	53.70%	\$ -	-
Projected Fund Balance December 31	\$ 1,222,985	\$ 1,174,569				
Fund Balance as of Report Date			\$ 1,249,476			

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254-Police Special State Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 1,400,101	\$ 1,400,101	\$ 1,400,101			
Revenues:						
Fines and Forfeitures	\$ -	\$ 125,099	\$ 125,099	100.00%	\$ 16,623	100.00%
Investment Income		-	1,576	-	2,135	-
Revenue without use of Fund Balance	-	125,099	126,676	101.26%	18,759	112.85%
Use of Fund Balance	178,246	53,147	-	-	-	-
TOTAL REVENUES	\$ 178,246	\$ 178,246	\$ 126,676	71.07%	\$ 18,759	13.33%
Appropriations:						
Police Services	\$ 178,246	\$ 178,246	\$ 15,002	8.42%	\$ 29,900	21.25%
TOTAL APPROPRIATIONS	\$ 178,246	\$ 178,246	\$ 15,002	8.42%	\$ 29,900	21.25%
Projected Fund Balance December 31	\$ 1,221,855	\$ 1,346,954				
Estimated Fund Balance as of Report Date			\$ 1,511,774			

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255-Crime Victims Assistance Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 493,587	\$ 493,587	\$ 493,587			
Revenues:						
Fines and Forfeitures	\$ 605,252	\$ 605,252	\$ 95,262	15.74%	\$ 98,926	17.02%
Investment Income	-	-	1,034	-	7,004	-
Miscellaneous	-	-	517	-	802	-
Revenue without use of Fund Balance	605,252	605,252	96,813	16.00%	106,733	18.36%
Use of Fund Balance	234,343	234,343	-	-	-	-
TOTAL REVENUES	\$ 839,595	\$ 839,595	\$ 96,813	11.53%	\$ 106,733	13.26%
Appropriations:						
District Attorney	\$ 409,634	\$ 409,634	\$ 78,078	19.06%	\$ 93,210	24.80%
Solicitor General	419,961	419,961	70,330	16.75%	67,573	16.11%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 839,595	\$ 839,595	\$ 148,408	17.68%	\$ 160,783	19.97%
Projected Fund Balance December 31	\$ 259,244	\$ 259,244				
Estimated Fund Balance as of Report Date			\$ 441,992			

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256-DA Federal Justice Asset Sharing Fund

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

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

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257-DA Federal Treasury Asset Sharing Fund

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

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

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258-DA Special State Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 143,788	\$ 143,788	\$ 143,788			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,518	\$ 23,518	100.00%	\$ 23,201	177.07%
Revenue without use of Fund Balance	-	23,518	23,518	100.00%	23,201	177.07%
Use of Fund Balance	31,718	31,718	-	-	-	-
TOTAL REVENUES	\$ 31,718	\$ 55,236	\$ 23,518	42.58%	\$ 23,201	73.15%
Appropriations:						
District Attorney	\$ 31,718	\$ 55,236	\$ 2,356	4.27%	\$ -	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 55,236	\$ 2,356	4.27%	\$ -	-
Projected Fund Balance December 31	\$ 112,070	\$ 112,070				
Estimated Fund Balance as of Report Date			\$ 164,950			

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265-Corrections Inmate Welfare Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 479,061	\$ 479,061	\$ 479,061			
Revenues:						
Miscellaneous	\$ 140,200	\$ 140,200	\$ 34,055	24.29%	\$ 36,358	24.78%
TOTAL REVENUES	<u>\$ 140,200</u>	<u>\$ 140,200</u>	<u>\$ 34,055</u>	24.29%	<u>\$ 36,358</u>	24.78%
Appropriations:						
Corrections	\$ 116,697	\$ 116,697	\$ 11,833	10.14%	\$ 23,918	20.68%
Appropriations without Contribution to Fund Balance	116,697	116,697	11,833	10.14%	23,918	20.68%
Contribution to Fund Balance	23,503	23,503	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 140,200</u>	<u>\$ 140,200</u>	<u>\$ 11,833</u>	8.44%	<u>\$ 23,918</u>	16.30%
Projected Fund Balance December 31	\$ 502,564	\$ 502,564				
Estimated Fund Balance as of Report Date			\$ 501,283			

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266-Sheriff Inmate Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 5,905,274	\$ 5,905,274	\$ 5,905,274			
Revenues:						
Investment Income	\$ 114,250	\$ 114,250	\$ 50,295	44.02%	\$ 42,785	27.16%
Miscellaneous	1,080,000	1,080,000	257,569	23.85%	163,793	10.45%
TOTAL REVENUES	\$ 1,194,250	\$ 1,194,250	\$ 307,863	25.78%	\$ 206,578	11.97%
Appropriations:						
Sheriff	\$ 506,180	\$ 506,180	\$ 19,753	3.90%	\$ 39,024	5.60%
Appropriations without Contribution to Fund Balance	506,180	506,180	19,753	3.90%	39,024	5.60%
Contribution to Fund Balance	688,070	688,070	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,194,250	\$ 1,194,250	\$ 19,753	1.65%	\$ 39,024	2.26%
Projected Fund Balance December 31	\$ 6,593,344	\$ 6,593,344				
Estimated Fund Balance as of Report Date			\$ 6,193,384			

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425-The Exchange at Gwinnett TAD Debt Service Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Fund Balance January 1	\$ 1,855,779	\$ 1,855,779	\$ 1,855,779			
Revenues:						
Investment Income	\$ -	\$ -	\$ 50,888	- \$	55,562	-
Other Financing Sources	3,517,126	3,517,126	-	-	-	-
TOTAL REVENUES	\$ 3,517,126	\$ 3,517,126	\$ 50,888	1.45%	\$ 55,562	2.04%
Appropriations:						
Debt Service	\$ 3,517,126	\$ 3,517,126	\$ -	- \$	-	-
TOTAL APPROPRIATIONS	\$ 3,517,126	\$ 3,517,126	\$ -	- \$	-	-
Projected Fund Balance December 31	\$ 1,855,779	\$ 1,855,779				
Estimated Fund Balance as of Report Date			\$ 1,906,666			

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501-Water and Sewer Operating Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 88,051,125	19.57%	\$ 85,050,767	19.75%
Investment Income	10,042,100	10,042,100	3,102,007	30.89%	1,651,814	31.23%
Contributions and Donations	27,148,791	27,148,791	6,779,562	24.97%	6,856,672	22.68%
Miscellaneous	-	-	206,043	-	214,399	-
Other Financing Sources	-	-	194,965	-	-	-
TOTAL REVENUES	\$ 487,076,271	\$ 487,076,271	\$ 98,333,701	20.19%	\$ 93,773,653	19.10%
Appropriations:						
Planning and Development	\$ 2,186,288	\$ 2,186,288	\$ 371,628	17.00%	\$ 397,500	20.10%
Water Resources*	406,463,141	403,963,141	89,520,669	22.16%	115,413,948	23.65%
Non-Departmental:						
Water Resources	409,000	409,000	-	-	-	-
Total Non-Departmental	409,000	409,000	-	-	-	-
Appropriations without Working Capital Reserve	409,058,429	406,558,429	89,892,298	22.11%	115,811,448	23.59%
Working Capital Reserve	78,017,842	80,517,842	-	-	-	-
TOTAL APPROPRIATIONS	\$ 487,076,271	\$ 487,076,271	\$ 89,892,298	18.46%	\$ 115,811,448	23.59%
Projected Net Position December 31	\$ 294,537,675	\$ 297,037,675				
Estimated Net Position as of Report Date			\$ 224,961,236			

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

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550-Stormwater Operating Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 287,089	0.89%	\$ 435,463	1.38%
Investment Income	657,000	657,000	277,393	42.22%	202,684	37.46%
Miscellaneous	-	-	6,731	-	8,149	-
Revenue without use of Net Position	32,932,437	32,932,437	571,213	1.73%	646,296	2.01%
Use of Net Position	5,140,931	5,140,931	-	-	-	-
TOTAL REVENUES	\$ 38,073,368	\$ 38,073,368	\$ 571,213	1.50%	\$ 646,296	1.84%
Appropriations:						
Planning and Development	\$ 1,339,825	\$ 1,339,825	\$ 258,873	19.32%	\$ 356,813	22.66%
Water Resources*	36,646,043	36,646,043	7,691,677	20.99%	7,559,733	22.63%
Non-Departmental:						
Contingency	87,500	87,500	-	-	-	-
Total Non-Departmental	87,500	87,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 38,073,368	\$ 38,073,368	\$ 7,950,550	20.88%	\$ 7,916,546	22.51%
Projected Net Position December 31	\$ 14,844,507	\$ 14,844,507				
Estimated Net Position as of Report Date			\$ 12,606,101			

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

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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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	14,988,003	25.33%	14,909,482	25.36%
Investment Income	1,793,500	1,793,500	760,242	42.39%	744,228	41.76%
Miscellaneous	1,200	1,200	3,710	309.18%	977	977.41%
Revenue without use of Net Position	62,321,814	62,321,814	15,751,956	25.28%	15,654,688	25.35%
Use of Net Position	300,206	300,206	-	-	-	-
TOTAL REVENUES	\$ 62,622,020	\$ 62,622,020	\$ 15,751,956	25.15%	\$ 15,654,688	25.35%
Appropriations:						
Support Services*	\$ 62,608,717	\$ 62,608,717	\$ 10,510,620	16.79%	\$ 10,158,936	16.61%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	3,303	3,303	826	25.00%	8,258	25.00%
Total Non-Departmental	13,303	13,303	826	6.21%	8,258	19.19%
TOTAL APPROPRIATIONS	\$ 62,622,020	\$ 62,622,020	\$ 10,511,446	16.79%	\$ 10,167,194	16.61%
Projected Net Position December 31	\$ 27,282,247	\$ 27,282,247				
Estimated Net Position as of Report Date			\$ 32,822,963			

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

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570-Airport Operating Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Net Position January 1	\$ 990,199	\$ 990,199	\$ 990,199			
Revenues:						
Charges for Services	\$ 180,000	\$ 180,000	\$ 41,973	23.32%	\$ 48,452	31.26%
Investment Income	71,550	71,550	32,201	45.00%	11,543	18.04%
Miscellaneous	1,854,500	1,859,593	485,372	26.10%	383,874	31.99%
Other Financing Sources	-	-	-	-	29,188	25.00%
TOTAL REVENUES	\$ 2,106,050	\$ 2,111,143	\$ 559,546	26.50%	\$ 473,057	23.46%
Appropriations:						
Transportation*	\$ 2,000,033	\$ 2,000,033	\$ 365,402	18.27%	\$ 407,130	20.30%
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	365,402	18.18%	407,130	20.19%
Working Capital Reserve	96,017	101,110	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,106,050	\$ 2,111,143	\$ 365,402	17.31%	\$ 407,130	20.19%
Projected Net Position December 31	\$ 1,086,216	\$ 1,091,309				
Estimated Net Position as of Report Date			\$ 1,184,344			

*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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Net Position January 1	\$ 8,748,791	\$ 8,748,791	\$ 8,748,791			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 28,744	-	\$ 52,886	-
Charges for Services	1,738,484	1,738,484	288,913	16.62%	534,300	25.44%
Investment Income	679,250	679,250	231,993	34.15%	103,814	19.21%
Miscellaneous	-	-	27,371	-	3,531	-
Other Financing Sources	15,998,560	15,998,560	3,999,640	25.00%	3,700,000	25.00%
Revenue without use of Net Position	18,416,294	18,416,294	4,576,660	24.85%	4,394,532	25.20%
Use of Net Position	4,204,967	4,204,967	-	-	-	-
TOTAL REVENUES	\$ 22,621,261	\$ 22,621,261	\$ 4,576,660	20.23%	\$ 4,394,532	18.50%
Appropriations:						
Transportation*	\$ 22,611,261	\$ 22,611,261	\$ 1,566,275	6.93%	\$ 2,436,189	10.26%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 22,621,261	\$ 22,621,261	\$ 1,566,275	6.92%	\$ 2,436,189	10.26%
Projected Net Position December 31	\$ 4,543,824	\$ 4,543,824				
Estimated Net Position as of Report Date			\$ 11,759,176			

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

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580-Economic Development Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Net Position January 1	\$ 34,299,483	\$ 34,299,483	\$ 34,299,483			
Revenues:						
Investment Income	\$ 71,500	\$ 71,500	\$ 91,970	128.63%	\$ 44,873	23.74%
Miscellaneous	2,100,000	2,100,000	237,888	11.33%	206,773	5.59%
Other Financing Sources	3,900,000	3,900,000	-	-	-	-
Revenue without use of Net Position	6,071,500	6,071,500	329,858	5.43%	251,646	2.30%
Use of Net Position	4,037,555	4,049,555	-	-	-	-
TOTAL REVENUES	\$ 10,109,055	\$ 10,121,055	\$ 329,858	3.26%	\$ 251,646	2.09%
Appropriations:						
Planning and Development	\$ 9,607,855	\$ 9,619,855	\$ 711,965	7.40%	\$ 736,008	6.48%
Non-Departmental:						
Miscellaneous Economic Development	501,200	501,200	127,435	25.43%	122,602	18.50%
Total Non-Departmental	501,200	501,200	127,435	25.43%	122,602	18.50%
TOTAL APPROPRIATIONS	\$ 10,109,055	\$ 10,121,055	\$ 839,400	8.29%	\$ 858,610	7.14%
Projected Net Position December 31	\$ 30,261,928	\$ 30,249,928				
Estimated Net Position as of Report Date			\$ 33,789,941			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

601-Administrative Support

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Net Position January 1	\$ 34,711,731	\$ 34,711,731	\$ 34,711,731			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 6,400	- \$ -	-	-
Charges for Services	151,565,333	151,565,333	33,476,531	22.09%	33,616,463	21.92%
Investment Income	494,992	494,992	367,751	74.29%	262,727	36.72%
Miscellaneous	476,738	476,738	214,615	45.02%	223,580	57.65%
TOTAL REVENUES	\$ 152,537,063	\$ 152,537,063	\$ 34,065,297	22.33%	\$ 34,102,770	22.08%
Appropriations:						
Communications	\$ 10,094,431	\$ 10,094,431	\$ 1,688,755	16.73%	\$ 1,929,655	19.70%
County Administration	10,419,090	10,419,090	1,772,031	17.01%	1,777,749	18.33%
Financial Services	13,096,420	13,096,420	2,365,342	18.06%	2,472,716	19.87%
Law	5,680,552	5,680,552	1,255,614	22.10%	1,258,773	21.29%
Human Resources	9,216,747	9,216,747	1,881,602	20.42%	1,918,473	19.77%
Information Technology Services	75,638,252	75,582,678	13,772,263	18.22%	13,993,268	17.74%
Support Services	27,392,071	27,394,571	4,738,173	17.30%	5,196,642	20.15%
Non-Departmental:						
Contingency	999,500	999,500	-	-	-	-
Total Non-Departmental	999,500	999,500	-	-	-	-
Appropriations without Working Capital Reserve	152,537,063	152,483,989	27,473,781	18.02%	28,547,275	18.51%
Working Capital Reserve	-	53,074	-	-	-	-
TOTAL APPROPRIATIONS	\$ 152,537,063	\$ 152,537,063	\$ 27,473,781	18.01%	\$ 28,547,275	18.51%
Projected Net Position December 31	\$ 34,711,731	\$ 34,711,731				
Estimated Net Position as of Report Date			\$ 41,303,247			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 26,285,760	24.85%	\$ 23,472,567	24.87%
Investment Income	1,772,950	1,772,950	450,355	25.40%	524,611	27.04%
Miscellaneous	-	-	116,084	-	515,670	-
Revenue without use of Net Position	107,532,172	107,532,172	26,852,199	24.97%	24,512,849	25.45%
Use of Net Position	10,692,079	10,692,079	-	-	-	-
TOTAL REVENUES	\$ 118,224,251	\$ 118,224,251	\$ 26,852,199	22.71%	\$ 24,512,849	24.74%
Appropriations:						
Human Resources	\$ 118,214,251	\$ 118,214,251	\$ 25,893,117	21.90%	\$ 23,746,638	23.97%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 118,224,251	\$ 118,224,251	\$ 25,893,117	21.90%	\$ 23,746,638	23.97%
Projected Net Position December 31	\$ 34,917,154	\$ 34,917,154				
Estimated Net Position as of Report Date			\$ 46,568,314			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 5,221,755	31.57%	\$ 4,480,771	29.24%
Investment Income	222,000	222,000	130,288	58.69%	94,694	38.57%
Miscellaneous	344,000	344,000	543,345	157.95%	453,796	132.11%
Other Financing Sources	35,000	35,000	200	0.57%	6,972	46.48%
TOTAL REVENUES	\$ 17,142,782	\$ 17,142,782	\$ 5,895,588	34.39%	\$ 5,036,232	31.62%
Appropriations:						
Support Services	\$ 13,447,640	\$ 13,447,640	\$ 2,963,640	22.04%	\$ 2,769,620	20.48%
Non-Departmental:						
Contingency	17,000	17,000	-	-	-	-
Fleet Management	1,952,429	1,952,429	488,107	25.00%	552,970	25.00%
Total Non-Departmental	1,969,429	1,969,429	488,107	24.78%	552,970	24.60%
Appropriations without Working Capital Reserve	15,417,069	15,417,069	3,451,747	22.39%	3,322,590	21.06%
Working Capital Reserve	1,725,713	1,725,713	-	-	-	-
TOTAL APPROPRIATIONS	\$ 17,142,782	\$ 17,142,782	\$ 3,451,747	20.14%	\$ 3,322,590	20.86%
Projected Net Position December 31	\$ 16,323,493	\$ 16,323,493				
Estimated Net Position as of Report Date			\$ 17,041,621			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 4,000,000	25.00%	\$ 4,003,340	25.00%
Investment Income	216,650	216,650	182,491	84.23%	105,989	107.60%
Miscellaneous	-	-	29,446	-	105,601	39.11%
TOTAL REVENUES	\$ 16,216,650	\$ 16,216,650	\$ 4,211,937	25.97%	\$ 4,214,930	25.73%
Appropriations:						
Financial Services	\$ 15,170,587	\$ 15,170,587	\$ 7,332,155	48.33%	\$ 6,341,744	40.54%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,180,587	15,180,587	7,332,155	48.30%	6,341,744	40.51%
Working Capital Reserve	1,036,063	1,036,063	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,216,650	\$ 16,216,650	\$ 7,332,155	45.21%	\$ 6,341,744	38.71%
Projected Net Position December 31	\$ 13,762,161	\$ 13,762,161				
Estimated Net Position as of Report Date			\$ 9,605,880			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 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	\$ 750,000	25.00%	\$ 750,279	25.00%
Investment Income	443,450	443,450	146,038	32.93%	151,112	26.30%
Revenue without use of Net Position	3,443,450	3,443,450	896,038	26.02%	901,391	25.21%
Use of Net Position	2,458,589	2,458,589	-	-	-	-
TOTAL REVENUES	\$ 5,902,039	\$ 5,902,039	\$ 896,038	15.18%	\$ 901,391	15.21%
Appropriations:						
Human Resources	\$ 5,892,039	\$ 5,892,039	\$ 1,558,323	26.45%	\$ 1,419,555	23.99%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 5,902,039	\$ 5,902,039	\$ 1,558,323	26.40%	\$ 1,419,555	23.95%
Projected Net Position December 31	\$ 6,098,367	\$ 6,098,367				
Estimated Net Position as of Report Date			\$ 7,894,672			

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 March 2026	Actuals YTD as of March 2026	% Actual to Current Budget	Actuals YTD as of March 2025	% Actual to March 2025 Budget
Estimated Net Position January 1	\$ 6,883,716	\$ 6,883,716	\$ 6,883,716			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 1,125,000	25.00%	\$ 1,125,275	25.00%
Investment Income	217,650	217,650	83,460	38.35%	84,590	39.90%
TOTAL REVENUES	\$ 4,717,650	\$ 4,717,650	\$ 1,208,459	25.62%	\$ 1,209,865	25.67%
Appropriations:						
Financial Services	\$ 3,500,492	\$ 3,500,492	\$ 775,261	22.15%	\$ 636,418	16.87%
Appropriations without Working Capital Reserve	3,500,492	3,500,492	775,261	22.15%	636,418	16.87%
Working Capital Reserve	1,217,158	1,217,158	-	-	-	-
TOTAL APPROPRIATIONS	4,717,650	\$ 4,717,650	\$ 775,261	16.43%	\$ 636,418	13.50%
Projected Net Position December 31	\$ 8,100,874	\$ 8,100,874				
Estimated Net Position as of Report Date			\$ 7,316,914			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (204)						
Use of Fund Balance	538,288	539,341	1,053	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,053	1,053
				Total: Use of Fund Balance	1,053	1,053
<i>Total: Development and Enforcement Services District Fund</i>			1,053		1,053	1,053
Street Lighting Fund (207)						
Charges for Services	10,512,410	10,515,010	2,600	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				Total: Charges for Services	-	2,600
<i>Total: Street Lighting Fund</i>			2,600		-	2,600
Sheriff Special Justice Fund (250)						
Fines and Forfeitures	-	35,829	35,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	35,829	35,829
				Total: Fines and Forfeitures	35,829	35,829
<i>Total: Sheriff Special Justice Fund</i>			35,829		35,829	35,829
Sheriff Special State Fund (252)						
Fines and Forfeitures	-	21,875	21,875	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	15,391
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -March 2026	6,484	6,484
				Total: Fines and Forfeitures	6,484	21,875
<i>Total: Sheriff Special State Fund</i>			21,875		6,484	21,875
Police Special Justice Fund (253)						
Fines and Forfeitures	-	37,469	37,469	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	21,832
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	15,637	15,637
				Total: Fines and Forfeitures	15,637	37,469
Use of Fund Balance	72,860	121,276	48,416	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	(21,832)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	70,248	70,248
				Total: Use of Fund Balance	70,248	48,416
<i>Total: Police Special Justice Fund</i>			85,885		85,885	85,885

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Fines and Forfeitures	-	125,099	125,099	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	60,979
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	64,120	64,120
				Total: Fines and Forfeitures	64,120	125,099
Use of Fund Balance	178,246	53,147	(125,099)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	(60,979)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	(64,120)	(64,120)
				Total: Use of Fund Balance	(64,120)	(125,099)
<i>Total: Police Special State Fund</i>						
DA Special State Fund (258)						
Fines and Forfeitures	-	23,518	23,518	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	13,656
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	9,862	9,862
				Total: Fines and Forfeitures	9,862	23,518
<i>Total: DA Special State Fund</i>						
Airport Operating Fund (570)						
Miscellaneous	1,854,500	1,859,593	5,093	GCID 20260124 RP010-25, lease of a site at the Gwinnett County Airport, to GMD Properties, LLC dba Aircraft Specialists Jet Center. The term of this lease shall be 25 years. This lease may be automatically renewed for three additional five-year terms, for a lifetime term of 40 years.	-	5,093
				Total: Miscellaneous	-	5,093
<i>Total: Airport Operating Fund</i>						
Economic Development Fund (580)						
Use of Fund Balance	4,037,555	4,049,555	12,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	12,000	12,000
				Total: Miscellaneous	12,000	12,000
<i>Total: Economic Development Fund</i>						
Total Revenue Budget Adjustments			187,853		151,113	187,853

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
Assessors' Office	15,633,270	15,656,782	23,512	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	23,512	23,512
				Total: Assessors' Office	23,512	23,512
Child Advocacy and Juvenile Services	7,066,923	7,133,758	66,835	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	66,835	66,835
				Total: Child Advocacy and Juvenile Services	66,835	66,835
Food Insecurity	-	150,000	150,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	150,000	150,000
				Total: Food Insecurity	150,000	150,000
Judiciary	42,028,874	53,678,874	11,650,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	11,650,000
				Total: Judiciary	-	11,650,000
Juvenile Court	8,107,232	10,657,232	2,550,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,550,000
				Total: Juvenile Court	-	2,550,000
Planning and Development	7,869,908	7,874,408	4,500	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	4,500	4,500
				Total: Planning and Development	4,500	4,500

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund Continued (101)						
Probate Court	5,534,187	5,834,187	300,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	300,000
				Total: Probate Court	-	300,000
Transportation	39,929,859	39,939,512	9,653	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	9,653	9,653
				Total: Transportation	9,653	9,653
Non-Departmental:						
Reserves - Indigent Defense	14,500,000		(14,500,000)	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	(14,500,000)
				Total: Reserves - Indigent Defense	-	(14,500,000)
Contribution to Fund Balance	4,619,353	4,364,853	(254,500)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(254,500)	(254,500)
				Total: Contribution to Fund Balance	(254,500)	(254,500)
Total: General Fund						
Fire and EMS District Fund (202)						
Fire and Emergency Services	191,891,106	191,903,362	12,256	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	12,256	12,256
				Total: Fire and Emergency Services	12,256	12,256
Contribution to Fund Balance	22,918,794	22,906,538	(12,256)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(12,256)	(12,256)
				Total: Contribution to Fund Balance	(12,256)	(12,256)
Total: Fire and EMS District Fund						
Development and Enforcement Services District Fund (204)						
Planning and Development	22,933,518	22,934,571	1,053	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,053	1,053
				Total: Planning and Development	1,053	1,053
Total: Fire and EMS District Fund						

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206)						
Police Services	189,775,015	189,663,690	(111,325)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(111,325)	(111,325)
				Total: Police Services	(111,325)	(111,325)
Recorder's Court	2,485,214	2,885,214	400,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	400,000
				Total: Recorder's Court	-	400,000
Non-Departmental	10,825,718	10,425,718	(400,000)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(400,000)
				Total: Non-Departmental	-	(400,000)
Contribution to Fund Balance	11,557,603	11,668,928	111,325	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	111,325	111,325
				Total: Contribution to Fund Balance	111,325	111,325
<i>Total: Police Services District Fund</i>						
			-		-	-
Street Lighting Fund (207)						
Transportation	10,507,027	10,509,627	2,600	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				Total: Transportation	-	2,600
<i>Total: Street Lighting Fund</i>						
			2,600		-	2,600
Sheriff Special Justice Fund (250)						
Sheriff	350,000	385,829	35,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	35,829	35,829
				Total: Sheriff	35,829	35,829
<i>Total: Sheriff Special Justice Fund</i>						
			35,829		35,829	35,829
Sheriff Special State Fund (252)						
Sheriff	70,000	91,875	21,875	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	15,391
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	6,484	6,484
				Total: Sheriff	6,484	21,875
<i>Total: Sheriff Special State Fund</i>						
			21,875		6,484	21,875

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253)						
Police Services	72,860	158,745	85,885	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	85,885	85,885
				Total: Police Services	85,885	85,885
<i>Total: Sheriff Special State Fund</i>			85,885		85,885	85,885
DA Special State Fund (258)						
District Attorney	31,718	55,236	23,518	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	13,656
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	9,862	9,862
				Total: District Attorney	9,862	23,518
<i>Total: DA Special State Fund</i>			23,518		9,862	23,518
Water and Sewer Operating Fund (501)						
Water Resources	406,463,141	403,963,141	(2,500,000)	GCID 20260122 BL010-26, Suwanee Creek Diversion Pump Station improvement project, to Lakeshore Engineering, LLC, amount not to exceed \$20,523,750.00.	-	(2,500,000)
				Total: Water Resources	-	(2,500,000)
Working Capital Reserve	78,017,842	80,517,842	2,500,000	GCID 20260122 BL010-26, Suwanee Creek Diversion Pump Station improvement project, to Lakeshore Engineering, LLC, amount not to exceed \$20,523,750.00.	-	2,500,000
				Total: Working Capital Reserve	-	2,500,000
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Airport Operating Fund (570)						
Working Capital Reserve	96,017	101,110	5,093	GCID 20260124 RP010-25, lease of a site at the Gwinnett County Airport, to GMD Properties, LLC dba Aircraft Specialists Jet Center. The term of this lease shall be 25 years. This lease may be automatically renewed for three additional five-year terms, for a lifetime term of 40 years.	-	5,093
				Total: Working Capital Reserve	-	5,093
<i>Total: Airport Operating Fund</i>			5,093		-	5,093
Economic Development Fund (580)						
Planning and Development	9,607,855	9,619,855	12,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	12,000	12,000
				Total: Planning and Development	12,000	12,000
<i>Total: Economic Development Fund</i>			12,000		12,000	12,000

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administration Support Fund (601)						
Information Technology	75,638,252	75,582,678	(55,574)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(55,574)	(55,574)
				Total: Information Technology	(55,574)	(55,574)
Working Capital Reserve	-	53,074	53,074	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	53,074	53,074
				Total: Working Capital Reserve	53,074	53,074
Support Services	27,392,071	27,394,571	2,500	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	2,500	2,500
				Total: Support Services	2,500	2,500
<i>Total: Fire and EMS District Fund</i>						
			-		-	-
Total Appropriation Budget Adjustments			\$ 187,853		\$ 151,113	\$ 187,853



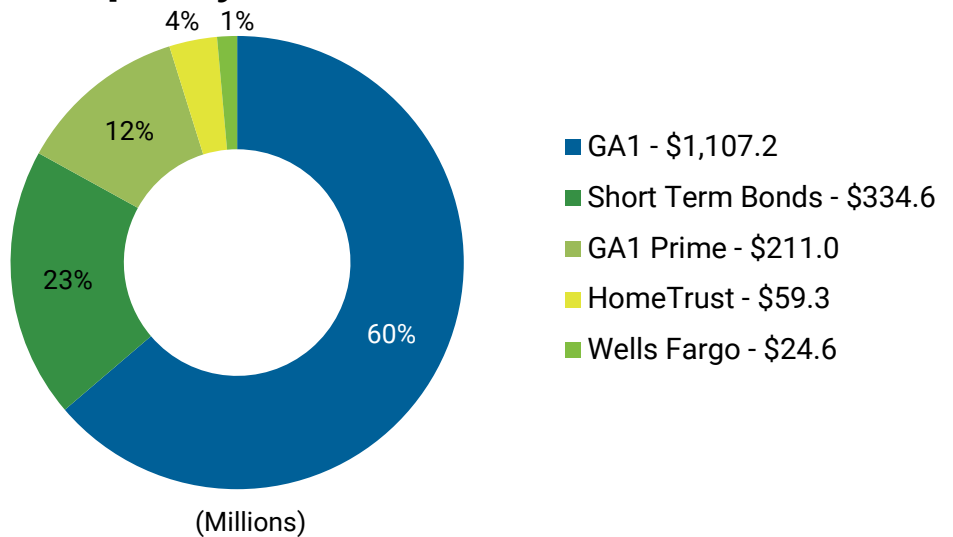
FINANCIAL POSITION AS OF DECEMBER 31, 2025

As of the report date, the County is managing \$2,643,930,095 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 1,377,502,444	52%
Securities (Maturity <1yr)	334,624,045	13%
Non-Interest Bearing	<u>24,646,886</u>	<u>1%</u>
Total Liquidity Portfolio	<u>1,736,773,375</u>	<u>66%</u>
Bond Portfolio	23,775,071	1%
Investment Portfolio (Maturity >1yr)	<u>883,381,649</u>	<u>33%</u>
Total	<u>\$ 2,643,930,095</u>	<u>100%</u>

LIQUIDITY PORTFOLIO

Liquidity Portfolio



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

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA Fund 1	64%	\$ 1,107,175,153	3.80%
Short-Term Securities	19%	334,624,045	3.63%
GA Fund 1 Prime	12%	210,995,586	3.96%
HomeTrust Bank	4%	59,331,705	4.00%
Non-Interest Bearing Bank Accounts (WF)	<u>1%</u>	<u>24,646,886</u>	0.00%
Total Liquidity Portfolio	<u>100%</u>	<u>\$1,736,773,375</u>	3.79%

*Excludes non-interest bearing from the yield calculation

At December 31, 2025, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 3.79% compared to 4.39% at December 31, 2024.

The WAC is benchmarked against two indices: S&P GIP Government Index and GA1 + 10 basis points. As of December 31, the WAC [3.79%] led the S&P GIP Gov benchmark [3.75%] by 0.04%. The WAC [3.79%] trailed the GA1 benchmark [3.90%] by 0.11%. At December 31, 2025, the County held \$334,624,045 in short-term securities with final maturities of less than 1 year, and a weighted average maturity of 162 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 284,064,630
2017 Sales Tax	21,271,256
2023 Sales Tax	<u>29,288,159</u>
Total Short-Term Securities	<u>\$ 334,624,045</u>

At December 31, 2025, bank deposits held by HomeTrust Bank, and Wells Fargo Bank (WF) totaled \$83,978,591. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities pledged as collateral and held by custodians.

As of December 31, Wells Fargo and HomeTrust Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements.

BOND RELATED PORTFOLIO

The Bond Portfolio represented 1% of the Total Portfolio at December 31, 2025. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At December 31, 2025, all Bond Portfolio deposits were invested at GA1.

BOND RELATED DEPOSITS	AMOUNT
Bank of New York Mellon	
Water and Sewer Sinking Funds	\$17,156,366
2020 Water and Sewerage Bond Construction Fund	<u>362</u>
Total Bank of New York Mellon	<u>\$17,156,728</u>
Regions Bank	
2020 Tax Allocation District 6 - The Exchange at Gwinnett Funds	<u>6,618,343</u>
Total Regions Bank	<u>\$ 6,618,343</u>
Total Bond Portfolio	<u>\$23,775,071</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at December 31, 2025 was \$883,381,649 compared to \$905,394,556 at December 31, 2024. These funds represented 33% of the Total Portfolio at December 31, 2025, compared to 34% at December 31, 2024.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At December 31, 2025, the Investment Portfolio had a weighted average maturity of 2.15 years and a yield-to-maturity of 3.63% versus the benchmark's weighted average maturity of 1.81 years and yield to maturity of 3.51%.

SECURITIES ACCOUNTS

The County has securities in both the Liquidity and Investment Portfolios, and they are held in three safekeeping accounts with Wells Fargo. At December 31, 2025, the market value of all securities totaled \$1,209,358,768. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2017 and 2023 Sales Tax Portfolios with a total market value of \$229,505,683. Chandler Asset Management manages a portion of the Operating, 2017 and 2023 Sales Tax Portfolios with a total market value of \$195,301,074.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	BOOK VALUE	WAM	YTM
Operating	\$ 882,815,184	\$ 889,580,622	\$ 880,494,371	1.9 years	3.52%
2017 Sales Tax - Total	98,865,997	99,788,611	99,128,693	2.6 years	3.31%
2023 Sales Tax - Total	<u>227,677,587</u>	<u>228,636,461</u>	<u>224,418,865</u>	2.8 years	4.26%
Total	<u>\$ 1,209,358,768</u>	<u>\$ 1,218,005,694</u>	<u>\$ 1,204,041,929</u>	2.2 years	3.63%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of December 31, 2025, all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 200,109,262	8%	35%
FNMA	143,194,191	5%	35%
FFCB	221,993,000	8%	35%
UST	187,750,000	7%	100%
FHLB	398,155,000	15%	35%
GA Municipal Bonds	22,875,000	1%	25%
SBA	453,883	0%	35%
GNMA	<u>43,475,358</u>	<u>2%</u>	35%
Securities Total	<u>\$1,218,005,694</u>	<u>46%</u>	
Georgia Fund 1	1,341,945,810	51%	80%
Wells Fargo	24,646,886	1%	50%
HomeTrust Bank	<u>59,331,705</u>	<u>2%</u>	5%
Bank Account Total	<u>\$1,425,924,401</u>	<u>54%</u>	
Total Portfolio	<u>\$2,643,930,095</u>	<u>100%</u>	

MBS - SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO - UP TO 25%
FHLMC MBS	\$ 183,412,144	7%
FNMA MBS	121,161,289	5%
GNMA MBS	<u>42,752,811</u>	<u>1%</u>
Total MBS	<u>\$ 347,326,244</u>	<u>13%</u>

REVENUE

Overall, for the 12-month period ended December 31, 2025, total bank and investment income decreased slightly from the same period in 2024. This is primarily attributable to higher overnight interest rates in 2024 compared to 2025.

	THROUGH DECEMBER 31, 2024	THROUGH DECEMBER 31, 2025
All Other Funds	\$43,891,235	\$35,671,542
Capital Funds	23,919,702	28,458,617
Sales Tax Funds	<u>29,404,720</u>	<u>24,493,654</u>
Total	<u>\$97,215,657</u>	<u>\$88,623,813</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$1,318,170,739 and bond funds totaling \$23,775,071 representing a total of \$1,341,945,810 invested in Local Government Investment Pools managed by the State of Georgia. Gwinnett County’s share is 3.4% of the \$39.3 billion total GA1 balance. The current yield for GA1 at December 31, 2025, was 3.80%, compared to 4.56% at December 31, 2024. Beginning in April 2024, the County began investing in a new pool at the State Treasurer’s Office called Georgia Fund 1 Prime (GA1 Prime). This new pool incorporates some short-term corporate notes and has a target of 15 basis points above GA1. The current yield for GA1 Prime was 3.96% at December 31, 2025 compared to 4.69% at December 31, 2025.

MARKET ENVIRONMENT

Short-term interest rates started 2025 stable after the Federal Reserve Bank cut interest rates 1% from September to December 2024. From September to December 2025, they cut interest rates an additional 0.5% in response to falling inflation numbers and weakening employment data. Long-Term rates fell first in anticipation of the Federal Reserve Bank’s interest rate cuts. The Federal Reserve Bank Open Market Committee Members are divided on whether to continue rate cuts due to strong economic growth and higher than target inflation.

1 Year Trailing US Treasury Rates

