



GWINNETT COUNTY
BOARD OF COMMISSIONERS

75 Langley Drive | Lawrenceville, GA 30046-6935
O: 770.822.7000 | F: 770.822.7097
GwinnettCounty.com

Nicole L. Hendrickson, Chairwoman
Kirkland Dion Carden, District 1
Ben Ku, District 2
Jasper Watkins III, District 3
Matthew Holtkamp, District 4

Amended
Business Session Agenda
Tuesday, January 6, 2026 - 2:00 PM

I. Call To Order

II. Opening Remarks by Chairwoman

III. Approval of Agenda

IV. Approval of Minutes:

- **Work Session:** December 9, 2025
- **Informal Presentation:** December 9, 2025
- **Business Session:** December 9, 2025
- **Public Hearing:** December 9, 2025

V. Announcements:

- **Special Presentation:** City of Lawrenceville Special Remarks
- **Proclamation:** Recognizing the Atlanta Vibe

Business Session Amended Agenda
Tuesday, January 6, 2026 - 2:00 PM
Page 2

VI. Consent Agenda

A. New Business

1. Commissioners

2026-0072 Approval to appoint Incumbents Marlene Fosque, Chairwoman's appointment and Courtenay Strickland, District 2 appointment to the Gwinnett County Human Services Advisory Board. Members serve at the pleasure of the Board of Commissioners.

2026-0073 Approval to accept the resignation of Tanjina Islam from the Gwinnett County Recreation Authority. Term expires December 31, 2028. District 1/Carden

2026-0074 Approval to appoint Incumbents Bryan Kerlin, Chairwoman's appointment; J.C. Lan, District 2 appointment; and David Witham, District 4 appointment to the Gwinnett County Water & Sewerage Authority. Terms expire December 31, 2026.

2026-0075 Approval to appoint Incumbent Nick Nicolosi and Jamin Harkness (Incumbent Aysha Treadwell) to the Gwinnett County Planning Commission. Terms expire December 31, 2026. District 1/Carden

2. Multiple Departments

2026-0005 Approval to increase BL173-23, construction and/or replacement of concrete curbs, gutters, basin lids, and sidewalks on an annual contract for the current contract period (March 1, 2025 through February 28, 2026), with DAF Concrete, Inc. and Peach State Construction Co., LLC, from \$3,000,000.00 to \$3,800,000.00 and approval to renew (March 1, 2026 through February 28, 2027), amount not to exceed \$5,763,000.00. This contract is funded 68.6% by various SPLOST Programs. (Recommendation: Approval)

3. Financial Services/Russell Royal

2026-0004 Approval/authorization of November 30, 2025 Monthly Financial Status Report and ratification of all budget amendments. (Recommendation: Approval)

VI. Consent Agenda

A. New Business

4. Fire Services/Fred Cephas

2026-0022 Award SS020-25, purchase of Stryker medical products and services on a multi-year contract, to Stryker Sales, LLC. The initial term of this contract shall be January 6, 2026 through December 31, 2026, amount not to exceed \$963,363.87. This contract may be automatically renewed on an annual basis for a total lifetime contract term of three (3) years, total amount not to exceed \$3,222,187.20. (Recommendation: Award)

5. Law Department/Michael P. Ludwiczak

2026-0040 Approval/authorization for the Chairwoman to execute a Resolution accepting a donation of funds from the Estate of Stephen J. Helman; establishing a dedicated account for the donated funds; and for other related purposes. (Recommendation: Approval)

6. Sheriff/Keybo Taylor

2026-0032 Award BL018-26, provision of maintenance, repair, and programming services for jail electronic control systems on an annual contract (January 6, 2026 through January 5, 2027), to Unique Security, Inc., amount not to exceed \$627,750.00. (Recommendation: Award)

7. Water Resources/Rebecca Shelton

2026-0039 Approval to renew the WaterFirst designation by applying for and executing a Memorandum of Agreement with the Georgia Environmental Finance Authority, at no cost to Gwinnett County. Approval/authorization for the Chairwoman or designee, to execute the WaterFirst application documents, and upon acceptance of the application by the Georgia Environmental Finance Authority, approval/authorization for the Chairwoman to execute the Memorandum of Agreement between Gwinnett County and the Georgia Environmental Finance Authority. (Recommendation: Approval)

Business Session Amended Agenda
Tuesday, January 6, 2026 - 2:00 PM
Page 4

VII. New Business

1. Financial Services/Russell Royal

2026-0079 Approval and adoption of the fiscal year 2026 Operating and Capital Budgets and the preliminary approval of the 2027-2031 Capital Improvement Plan.

2. Commissioners

2026-0091 Approval to appoint a Vice Chairman of the Board of Commissioners for 2026.

VIII. Comments from Audience

IX. Adjournment

MEMORANDUM

To: Chairwoman Hendrickson
District 1 Commissioner Carden
District 2 Commissioner Ku
District 3 Commissioner Watkins
District 4 Commissioner Holtkamp

From: Ashia Gallo, Communications Department

The following item(s) will be on the agenda for the BOC business session on **January 6, 2026**, under the item of business announcements as a resolution of recognition, award, etc., as indicated:

- 1) **Special Presentation:** City of Lawrenceville Special Remarks
Requested by: Chuck Warbington, Lawrenceville City Manager
Attendee(s): Mayor David Still and City Manager Chuck Warbington, City of Lawrenceville
Presented by: Mayor David Still and City Manager Chuck Warbington, City of Lawrenceville
- 2) **Proclamation:** Recognizing the Atlanta Vibe
Requested by: Colleen Durham Craig, Atlanta Vibe Team Owner
Attendee(s): Representatives from Atlanta Vibe and city mayors
Presented by: Chairwoman Nicole Love Hendrickson

cc:	Glenn Stephens	Betrand Williams
	Buffy Rainey	Arteen Afshar
	Joe Sorenson	Hunter Coleman
	Heather Sawyer	Neshanta Banks
	Kimberly Banner	Katie Gill
	Tina King	Tammy Gibson
	Carli Primavera	Jeanie Donaldson
	Lauren Gamel	Lindsey Gravitt

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260072				
Department:	Commissioners		Date Submitted:	12/26/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	tegibson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:			Locked by Purchasing	No
<p>to appoint Incumbents Marlene Fosque, Chairwoman's appointment and Courtenay Strickland, District 2 appointment to the Gwinnett County Human Services Advisory Board. Members serve at the pleasure of the Board of Commissioners.</p>				
Attachments	None			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session		Vote	<div style="border: 1px solid black; height: 100px; margin-bottom: 5px;">No Action Taken</div>
Action	New Item		
Tabled			
Motion			
2nd by			

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260073				
Department:	Commissioners		Date Submitted:	12/26/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	tegibson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:		Locked by Purchasing No		
to accept the resignation of Tanjina Islam from the Gwinnett County Recreation Authority. Term expires December 31, 2028. District 1/Carden				
Attachments	None			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	No Action Taken
Action	<input style="width: 90%;" type="text" value="New Item"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260074				
Department:	Commissioners		Date Submitted:	12/26/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	tegibson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:		Locked by Purchasing		No
<p>to appoint Incumbents Bryan Kerlin, Chairwoman's appointment; J.C. Lan, District 2 appointment; and David Witham, District 4 appointment to the Gwinnett County Water & Sewerage Authority. Terms expire December 31, 2026.</p>				
Attachments	None			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session		Vote	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	New Item		
Tabled			
Motion			
2nd by			

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260075				
Department:	Commissioners		Date Submitted:	12/26/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	tegibson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:			Locked by Purchasing	No
to appoint Incumbent Nick Nicolosi and Jamin Harkness (Incumbent Aysha Treadwell) to the Gwinnett County Planning Commission. Terms expire December 31, 2026. District 1/Carden				
Attachments	None			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	<div style="border: 1px solid black; height: 100px; margin-bottom: 5px;">No Action Taken</div>
Action	<input style="width: 90%;" type="text" value="New Item"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260005	20241132			
Department:	Financial Services		Date Submitted:	12/10/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	Purchasing – Katie Maldonado – MM		Multiple Depts?	Yes
Agenda Type	Approval			
Item of Business:		Locked by Purchasing		No
<p>to increase BL173-23, construction and/or replacement of concrete curbs, gutters, basin lids, and sidewalks on an annual contract for the current contract period (March 1, 2025 through February 28, 2026), with DAF Concrete, Inc. and Peach State Construction Co., LLC, from \$3,000,000.00 to \$3,800,000.00 and approval to renew (March 1, 2026 through February 28, 2027), amount not to exceed \$5,763,000.00. This contract is funded 68.6% by various SPLOST Programs.</p>				
Attachments	Summary Sheet, Justification Letters			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation	Approval			
BAC Action:				
Department Head	raroyal (12/23/2025)			
Attorney	grschroff (12/31/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	Various Capital	*	\$4,567,000	brainey (12/31/2025)
Yes	Various Operating	**	\$1,996,000	
Finance Comments	<p>*Amount available in Fire Fund Facility Asset Management Plan project and various 2017 & 2023 SPLOST projects. **The current balance in Repairs & Maintenance is checked as items are purchased and services are provided. For FY2026-27, \$6,563,000 is subject to budget approval.</p>			FinDir's Initials
				lapuckett (12/31/2025)

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
<p>Working Session: <input style="width: 100%;" type="text"/></p> <p>Action: <input style="width: 100%;" type="text" value="New Item"/></p> <p>Tabled: <input style="width: 100%;" type="text"/></p> <p>Motion: <input style="width: 100%;" type="text"/></p> <p>2nd by: <input style="width: 100%;" type="text"/></p>	<p>Vote</p>	<p>No Action Taken</p>	

SUMMARY – BL173-23 Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and Sidewalks on an Annual Contract	
PURPOSE:	This contract will be used for the construction of concrete curbs, gutters, basin lids and sidewalks as well as the replacement of damaged concrete curbs, gutters, ramps and sidewalks.
LOCATION:	Various locations throughout Gwinnett County
AMOUNT TO BE SPENT:	\$5,763,000.00
PREVIOUS CONTRACT AWARD AMOUNT:	\$3,000,000.00
AMOUNT SPENT PREVIOUS CONTRACT:	\$4,255,770.10*
UNIT PRICE INCREASE/DECREASE (CURRENT CONTRACT VS. PREVIOUS CONTRACT):	9% increase
NUMBER OF BIDS/PROPOSALS DISTRIBUTED:	N/A
NUMBER OF RESPONSES:	N/A
PRE-BID/PROPOSAL CONFERENCE HELD (YES/NO) IF YES, NUMBER OF FIRMS REPRESENTED:	N/A
REASONS FOR LIMITED RESPONSE (IF RELEVANT):	N/A
RENEWAL OPTION NUMBER:	This is renewal option two (2) of four (4).
MARKET PRICES COMPARISON (FOR RENEWALS):	An analysis reveals that pricing is comparable to current market conditions.
CONTRACT TERM:	March 1, 2026 through February 28, 2027


COMMENTS: *This renewal combines BL105-22 and BL173-23. The amount spent previous contract reflects the total expenditures for both contracts.




WINNETT COUNTY
DEPARTMENT OF FIRE AND EMERGENCY SERVICES
408 Hurricane Shoals Road NE | Lawrenceville, GA 30046-4406
O: 678.518.4800 | F: 678.518.4806
GwinnettCounty.com | GwinnettFire.org

MEMORANDUM

TO: Michael Milstein
Purchasing Associate II

THROUGH: Fred Cephas 
Director of Fire and Emergency Services

FROM: Michael Williamson 
Section Manager

SUBJECT: Recommendation to Renew BL173-23 Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and Sidewalks on an Annual Contract

DATE: December 10, 2025

REQUESTED ACTION

The Department of Fire and Emergency Services recommends renewal of the above referenced contract with DAF Concrete, Inc. and Peach State Construction Co., LLC in the amount of \$67,000.00.

DESCRIPTION

This contract allows the above contractors to provide poured in place concrete and associated miscellaneous site work during the contract with the Department of Fire and Emergency Services.

FINANCIAL

1. Estimated amount to be spent: \$67,000.00
2. Projected amount to be spent previous contract period: \$0
3. Do total obligations agree with "Action Requested"? Yes X No
4. Budgeted: Yes X No N/A
5. Grant Funded: Yes No X
6. SPLOST Funded: Yes No X
7. Contact name: Crystal Terry Contact phone: 678-518-4956



MEMORANDUM

TO: Michael Milstein
Purchasing Associate II

THROUGH: Chris Minor *C. Minor*
Director of Parks and Recreation

FROM: Mikhale Pogue *Mikhale Pogue*
Program Coordinator

SUBJECT: Recommendation to Renew: BL173-23, Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and Sidewalks on an Annual Contract

DATE: December 9, 2025

REQUESTED ACTION

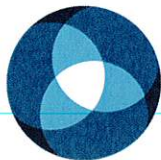
The Department of Parks and Recreation recommends renewal of the above-referenced contract with DAF Concrete, Inc. and Peach State Construction Co., LLC in the amount of \$275,000.00.

DESCRIPTION

This contract provides for pouring concrete structures, curbs and gutters, catch basins, spillways, walkways and driveways at various locations throughout the County.

FINANCIAL

1. Estimated amount to be spent: \$275,000.00
2. Projected amount to be spent previous contract period: \$430,770.10
3. Do total obligations agree with "Action Requested"? Yes X No
4. Budgeted: Yes X No N/A
5. Grant Funded: Yes No X
6. SPLOST Funded: Yes No X
7. Contact name: Mikhale Pogue Contact phone: 770-822-8861



MEMORANDUM

TO: Michael Milstein
Purchasing Associate II

THROUGH: J.D. McClure, Chief of Police *JDM*
Department of Police Services

FROM: Felicia Kemp *FK*
Financial Supervisor

SUBJECT: Recommendation to Renew BL173-23
Construction and or Replacement of Concrete Curbs, Gutters, Basin Lids, and
Sidewalks on an Annual Contract

DATE: December 11, 2025

REQUESTED ACTION

The Department of Police Services recommends renewal of the above referenced contract with DAF Concrete, Inc and Peach State Construction Co., LLC in the amount of \$41,000.00.

DESCRIPTION

Poured-in-place concrete & associated miscellaneous site work on an annual contract as required for departmental purposes.

FINANCIAL

1. Estimated amount to be spent: \$41,000.00
2. Projected amount to be spent previous contract period: \$25,000.00
3. Do total obligations agree with "Action Requested"? Yes X No
4. Budgeted: Yes X No N/A
5. Grant Funded: Yes No X
6. SPLOST Funded: Yes No X
7. Contact name: Tina Dones Contact phone: 770-513-5064




WINNETT COUNTY
DEPARTMENT OF TRANSPORTATION


446 West Crogan Street, Suite 410 | Lawrenceville, GA 30046-2440

O: 770.822.7400
GwinnettCounty.com

MEMORANDUM

TO: Michael Milstein, Purchasing Associate II
Purchasing Division, DOFS

THROUGH: Edgardo E. Aponte, P.E., Director 
Department of Transportation

FROM: Jeffery Charlton, R.L.A., Division Director 
Department of Transportation

SUBJECT: Recommendation to Renew BL173-23
Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and
Sidewalks on an Annual Contract

DATE: November 12, 2025

REQUESTED ACTION

The Department of Transportation requests approval to increase the current term (March 1, 2025 to February 28, 2026) of the above referenced contract from a base amount of \$3,000,000.00 to \$3,800,000.00.

The Department recommends renewal of this contract (March 1, 2026 to February 28, 2027) with DAF Concrete, Incorporated and Peach State Construction Company, LLC in the amount not to exceed \$5,380,000.00.

DESCRIPTION

This contract will be used for the construction of concrete curbs, gutters, basin lids, and sidewalks as well as the replacement of damaged concrete curbs, gutters, and sidewalks. This contract will also be used for the installation or upgrade of curbs, gutters, ramps, and sidewalks as part of quick-fix projects performed by the Department of Transportation. This is the second of four options to renew.

FINANCIAL

1. Estimated amount to be spent: \$5,380,000.00
2. Projected amount to be spent previous contract period: \$3,800,000.00
3. Do total obligations agree with "Action Requested"? Yes, X No
4. Budgeted: Yes, X No
5. Grant Funded: Yes No x
6. SPLOST Funded: Yes x (Partially) No
7. Contact name: Paul Brown Contact phone: 770.822.7558

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260079				
Department:	Financial Services		Date Submitted:	12/26/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	vdotson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:		Locked by Purchasing		No
and adoption of the fiscal year 2026 Operating and Capital Budgets and the preliminary approval of the 2027-2031 Capital Improvement Plan.				
Attachments	Budget Resolution, Justification Memo			
Authorization:	Chairwoman's Signature?	Yes		
Staff Recommendation				
BAC Action:				
Department Head	raroyal (12/26/2025)			
Attorney	mpludwiczak (1/2/2026)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	Various		*	raroyal (1/2/2026)
Finance Comments	*Adoption of the 2026 budget.			FinDir's Initials
				raroyal (1/2/2026)

☒ Budget Adjust
 ☒ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	<div style="border: 1px solid black; height: 100px; margin-bottom: 5px;">No Action Taken</div>
Action	<input style="width: 90%;" type="text" value="New Item"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		



MEMORANDUM

TO: Chairwoman
District Commissioners

FROM: Russell Royal 
Director of Financial Services

SUBJECT: FY 2026 Budget Adoption – GCID 2026-0079

DATE: December 29, 2025

ITEM OF BUSINESS

Approval and adoption of the fiscal year 2026 Operating and Capital budgets, and preliminary approval of the 2027-2031 Capital Improvement Plan.

BACKGROUND AND DISCUSSION

Attached for your consideration is the 2026 Budget Resolution detailing revenues and appropriations totaling \$2.58 billion. The proposed operating budget for fiscal year 2026 is \$2.15 billion and the proposed capital budget for fiscal year 2026 is \$431 million.

The 2026 budget meets the community's essential service needs and authorizes 23 new positions from new operational requests.

The proposed budget was presented to the Board and made available to the public on November 18. A public hearing was held on December 2 and online comments will be received until December 31. The date and time of budget adoption was advertised on December 28 in the Gwinnett Daily Post.

I am available to answer any questions you may have.

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 FOR EACH FUND OF GWINNETT COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS AND AGENCIES; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2026 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES

ADOPTION DATE: JANUARY 6, 2026

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman		
Kirkland D. Carden, District 1		
Ben Ku, District 2		
Jasper Watkins III, District 3		
Matthew Holtkamp, District 4		

On motion of Commissioner _____, which carried - , the Resolution of the Gwinnett County Board of Commissioners set forth below is hereby adopted:

WHEREAS, the Gwinnett County Board of Commissioners ("Board") is the governing authority of said County; and

WHEREAS, the Board has presented a Proposed Budget which outlines the County's financial plan for said fiscal year which includes all projected revenues and allowable expenditures; and

WHEREAS, an advertised public hearing has been held on the 2026 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2026 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, the Board may authorize and enact adjustments and amendments to appropriations so as to balance revenues and expenditures; and

WHEREAS, each of the funds has a balanced budget, such that Anticipated Funding Sources equal Proposed Expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed Expenditures to the Departments or Agencies named in each Fund; and

BE IT FURTHER RESOLVED that Expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the Appropriations authorized by this Budget Resolution and any Amendments thereto or Actual Funding Sources, whichever is less; and

BE IT FURTHER RESOLVED that all Expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$61,901,203 are recorded within the Police Services Special District Fund for the primary purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at \$217,888,260 and remaining funding of \$155,987,057 anticipated from direct revenues and taxes; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted, as specified herein, as multiple-year project budgets as provided for in Official Code of Georgia Annotated § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that, with the exception of the express authority granted to the County Administrator or CFO/Deputy County Administrator below, amounts appropriated in categories for Allocations, Contributions, General Operating Expenses, Capital Outlay and Personnel Services in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that new appropriations added to an existing capital project may be expended in a prior or subsequent fiscal year; and

BE IT FURTHER RESOLVED that the 2026 Budget shall only be amended by the Board of Commissioners, except in the following cases where authority is granted by the Board of Commissioners to:

1. The Department or Agency Director to:
 - (a) set fee structures provided that they are not restricted by rate setting policies and agreements;
2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;
 - (b) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
 - (c) adjust revenue and appropriation budgets to close grant awards upon receipt of final payment and completion of the grant to match collections and expenses;
 - (d) transfer funds resulting from under expenditures in completed capital projects into contingencies or reserves.
 - (e) adjust revenue and appropriation budgets to incorporate collected revenue exceeding budgeted revenue for confiscated assets in Special Use Funds, Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or relevant project; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.
3. The CFO/Deputy County Administrator to:
 - (a) transfer funds resulting from estimated under expenditures in ongoing capital projects into contingencies or reserves
 - (b) allocate funds from any contingency or reserve to cover existing obligations/expenses; however, in no case shall appropriations exceed actual available funding sources;
4. The County Administrator to:
 - (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$250,000;
 - (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects up to \$250,000;

- (c) transfer appropriations in any Fund among the various categories within a Department or Agency up to \$250,000;
- (d) approve transfer of funds between various accounts in a department's approved General Operating Expense category up to \$250,000;
- (e) reallocate funding among projects (capital or operating) approved by the Board of Commissioners;
- (f) allocate funds previously approved between existing capital projects within the SPLOST Programs or Enterprise Funds, within Department or Agency, within the same category of projects.
- (g) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs, or Enterprise Funds within a capital fund from program contingencies and/or savings in existing projects;
- (h) discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to contingencies or reserves;
- (i) review final grant agreements and decline a grant if the terms are deemed unacceptable or infeasible, and to direct other Gwinnett County staff to carry out any actions necessary to decline the grant as determined; and

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with Official Code of Georgia Annotated § 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

BE IT FURTHER RESOLVED that the compensation for county appointments by the Board of Commissioners to the various Boards and Authorities have been set (see attached schedule). This does not preclude any department from reimbursing those members for actual expenses incurred in the performance of duty; and

BE IT FURTHER RESOLVED that the Board of Commissioners shall approve increases in authorized positions. Vacant positions and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. Thirty-five (35) unallocated positions shall be available to allocate to a Department or Agency with the authorization of the County Administrator as necessary; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to enter into employee agreements with his Deputies or other assistants and with Department Directors in accordance with the County Administrator's employment agreement and in accordance with any applicable law or ordinance; and

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2026 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2026 will depend upon availability of funds and appropriations by the Board of Commissioners; and

BE IT FURTHER RESOLVED that the County Administrator is granted authority to authorize benefits pursuant to Official Code of Georgia Annotated §47-23-106 for retired Superior Court Judges.

BE IT FURTHER RESOLVED that this Resolution shall become effective upon its approval by the Gwinnett County Board of Commissioners.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

By: _____
TINA KING, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

By: _____
SENIOR ASSISTANT COUNTY ATTORNEY

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

General Fund

Revenues:

Taxes	522,806,388
Licenses and Permits	5,470,409
Intergovernmental	2,490,047
Charges for Services	39,540,262
Fines and Forfeitures	3,110,758
Investment Income	10,258,811
Contributions and Donations	107,700
Miscellaneous	1,376,853

TOTAL REVENUES

\$ 585,161,228

Appropriations:

Assessors' Office	15,633,270
Board of Commissioners	2,951,332
County Administration	1,566,361
Tax Commissioner	22,276,728
Transportation	39,929,859
Planning and Development	7,869,908
Police Services	7,299,106
Corrections	26,697,375
Community Services	31,542,913
Subsidies	
Atlanta Regional Commission	1,234,774
Board of Health	3,345,000
Coalition for Health & Human Services	235,088
Dept of Family & Children's Services	660,638
Forestry	7,358
Gwinnett Hospital Authority	1,000,000
HealthCare Initiative	650,000
Homelessness Prevention	1,012,300
Library Subsidy	27,879,605
Medical Examiner	2,503,221
Mental Health	1,443,341
Partnership Gwinnett	500,000
Total Subsidies	<u>40,471,325</u>
Voter Registrations and Elections	22,661,952
Juvenile Court	8,107,232
Child Advocacy and Juvenile Services	7,066,923

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget
Sheriff	173,541,610
Clerk of Court	24,952,791
Judiciary	42,028,874
Probate Court	5,534,187
District Attorney	30,177,211
Solicitor General	12,835,887
Support Services	274,300
Intergovernmental Payments	160,000
Non-Departmental:	
Contingency	13,579,313
Contribution to Capital	12,729,858
Contribution to Local Transit	15,998,560
Reserves - Indigent Defense	14,500,000
Reserves - Pension	155,000
Total Non-Departmental	56,962,731
Appropriations without Contribution to Fund Balance	580,541,875
Contribution to Fund Balance	4,619,353
TOTAL APPROPRIATIONS	\$ 585,161,228

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Development & Enforcement District Fund

Revenues:

Taxes	13,460,195
Licenses and Permits	7,500,000
Charges for Services	720,000
Investment Income	892,883
Revenues without Use of Fund Balance	\$ 22,573,078
Use of Fund Balance	538,288

TOTAL REVENUES	\$ 23,111,366
-----------------------	----------------------

Appropriations:

Arts Culture and Entertainment	50,000
Planning and Development	22,933,518
Non-Departmental	127,848

TOTAL APPROPRIATIONS	\$ 23,111,366
-----------------------------	----------------------

Fire and EMS District Fund

Revenues:

Taxes	192,440,515
Licenses and Permits	1,000,000
Charges for Services	20,595,090
Investment Income	4,164,960
Contributions and Donations	1,000
Miscellaneous	1,000

TOTAL REVENUES	\$ 218,202,565
-----------------------	-----------------------

Appropriations:

Planning and Development	1,605,081
Fire and Emergency Services	191,891,106
Non-Departmental	1,787,584
Appropriations without Contribution to Fund Balance	\$ 195,283,771
Contribution to Fund Balance	22,918,794

TOTAL APPROPRIATIONS	\$ 218,202,565
-----------------------------	-----------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Loganville EMS District Fund

Revenues:

Investment Income	9,950
Revenues without Use of Fund Balance	\$ 9,950
Use of Fund Balance	91,934
TOTAL REVENUES	\$ 101,884

Appropriations:

Loganville EMS	101,884
TOTAL APPROPRIATIONS	\$ 101,884

Police Services District Fund

Revenues:

Taxes	203,161,810
Charges for Services	1,116,000
Fines and Forfeitures	7,375,000
Investment Income	5,980,322
Miscellaneous	255,128
TOTAL REVENUES	\$ 217,888,260

Appropriations:

Police Services	189,775,015
Recorder's Court	2,485,214
Solicitor General	920,415
Clerk of Records Court	2,324,295
Non-Departmental	10,825,718
Appropriations without Contribution to Fund Balance	\$ 206,330,657
Contribution to Fund Balance	11,557,603
TOTAL APPROPRIATIONS	\$ 217,888,260

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Recreation Fund

Revenues:

Taxes	60,972,505
Intergovernmental	153,493
Charges for Services	4,867,039
Investment Income	1,282,667
Contributions and Donations	10,500
Miscellaneous	2,831,773
Other Financing Sources	21,930

TOTAL REVENUES	<u>\$ 70,139,907</u>
-----------------------	-----------------------------

Appropriations:

Parks and Recreation	60,876,624
Non-Departmental	321,966
Appropriations without Contribution to Fund Balance	<u>\$ 61,198,590</u>
Contribution to Fund Balance	8,941,317

TOTAL APPROPRIATIONS	<u>\$ 70,139,907</u>
-----------------------------	-----------------------------

Economic Development Tax Fund

Revenues:

Taxes	18,131,889
Investment Income	255,039
Revenues without Use of Fund Balance	<u>\$ 18,386,928</u>
Use of Fund Balance	1,231,191

TOTAL REVENUES	<u>\$ 19,618,119</u>
-----------------------	-----------------------------

Appropriations:

Planning and Development	19,618,119
--------------------------	------------

TOTAL APPROPRIATIONS	<u>\$ 19,618,119</u>
-----------------------------	-----------------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Gwinnett Place TAD Fund

Revenues:

Investment Income		319,700
Revenues without Use of Fund Balance	\$	319,700
Use of Fund Balance		126,967
TOTAL REVENUES	\$	446,667

Appropriations:

Planning and Development		446,667
TOTAL APPROPRIATIONS	\$	446,667

Indian Trail TAD Fund

Revenues:

Investment Income		329,900
TOTAL REVENUES	\$	329,900

Appropriations:

Planning and Development		100,000
Appropriations without Contribution to Fund Balance	\$	100,000
Contribution to Fund Balance		229,900
TOTAL APPROPRIATIONS	\$	329,900

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Jimmy Carter Boulevard TAD Fund

Revenues:

Investment Income

986,500

TOTAL REVENUES

\$ 986,500

Appropriations:

Planning and Development

100,000

Appropriations without Contribution to Fund Balance

\$ 100,000

Contribution to Fund Balance

886,500

TOTAL APPROPRIATIONS

\$ 986,500

Lake Lucerne TAD Fund

Revenues:

Investment Income

121,800

TOTAL REVENUES

\$ 121,800

Appropriations:

Planning and Development

100,000

Appropriations without Contribution to Fund Balance

\$ 100,000

Contribution to Fund Balance

21,800

TOTAL APPROPRIATIONS

\$ 121,800

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Park Place TAD Fund

Revenues:

Investment Income

232,250

TOTAL REVENUES

\$ 232,250

Appropriations:

Planning and Development

100,000

Appropriations without Contribution to Fund Balance

\$ 100,000

Contribution to Fund Balance

132,250

TOTAL APPROPRIATIONS

\$ 232,250

The Exchange at Gwinnett TAD Fund

Revenues:

Investment Income

100,100

Revenues without Use of Fund Balance

\$ 100,100

Use of Fund Balance

3,422,526

TOTAL REVENUES

\$ 3,522,626

Appropriations:

Planning and Development

3,522,626

TOTAL APPROPRIATIONS

\$ 3,522,626

The Exchange at Gwinnett TAD Debt Svc F

Revenues:

Other Financing Sources

3,517,126

TOTAL REVENUES

\$ 3,517,126

Appropriations:

Debt Service

3,517,126

TOTAL APPROPRIATIONS

\$ 3,517,126

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Speed Hump Fund

Revenues:

Charges for Services	140,000
Investment Income	7,100
Revenues without Use of Fund Balance	\$ 147,100
Use of Fund Balance	177,749
TOTAL REVENUES	\$ 324,849

Appropriations:

Transportation	324,849
TOTAL APPROPRIATIONS	\$ 324,849

Street Lighting Fund

Revenues:

Charges for Services	10,512,410
Investment Income	1,253
Revenues without Use of Fund Balance	\$ 10,513,663
Use of Fund Balance	3,364
TOTAL REVENUES	\$ 10,517,027

Appropriations:

Transportation	10,507,027
Non-Departmental	10,000
TOTAL APPROPRIATIONS	\$ 10,517,027

Authority Imaging Fund

Revenues:

Charges for Services	558,000
Investment Income	53,000
Revenues without Use of Fund Balance	\$ 611,000
Use of Fund Balance	389,000
TOTAL REVENUES	\$ 1,000,000

Appropriations:

Clerk of Court	1,000,000
TOTAL APPROPRIATIONS	\$ 1,000,000

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Corrections Inmate Welfare Fund

Revenues:

Miscellaneous

140,200

TOTAL REVENUES

\$ 140,200

Appropriations:

Corrections

116,697

Appropriations without Contribution to Fund Balance

\$ 116,697

Contribution to Fund Balance

23,503

TOTAL APPROPRIATIONS

\$ 140,200

Crime Victims Assistance Fund

Revenues:

Fines and Forfeitures

605,252

Revenues without Use of Fund Balance

\$ 605,252

Use of Fund Balance

234,343

TOTAL REVENUES

\$ 839,595

Appropriations:

District Attorney

409,634

Solicitor General

419,961

Non-Departmental

10,000

TOTAL APPROPRIATIONS

\$ 839,595

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

DA Federal Justice Asset Sharing Fund

Revenues:

Use of Fund Balance

83,792

TOTAL REVENUES

\$ 83,792

Appropriations:

District Attorney

83,792

TOTAL APPROPRIATIONS

\$ 83,792

DA Federal Treasury Asset Sharing Fund

Revenues:

Use of Fund Balance

12,434

TOTAL REVENUES

\$ 12,434

Appropriations:

District Attorney

12,434

TOTAL APPROPRIATIONS

\$ 12,434

DA Special State Fund

Revenues:

Use of Fund Balance

31,718

TOTAL REVENUES

\$ 31,718

Appropriations:

District Attorney

31,718

TOTAL APPROPRIATIONS

\$ 31,718

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

E-911 Fund

Revenues:

Charges for Services	24,323,874
Investment Income	872,050
Revenues without Use of Fund Balance	\$ 25,195,924
Use of Fund Balance	8,574,308
TOTAL REVENUES	\$ 33,770,232

Appropriations:

Police Services	30,427,375
Intergovernmental Payments	2,940,357
Non-Departmental	402,500
TOTAL APPROPRIATIONS	\$ 33,770,232

Juvenile Court Supervision Fund

Revenues:

Charges for Services	30,000
Revenues without Use of Fund Balance	\$ 30,000
Use of Fund Balance	45,600
TOTAL REVENUES	\$ 75,600

Appropriations:

Juvenile Court	75,600
TOTAL APPROPRIATIONS	\$ 75,600

Police Special Justice Fund

Revenues:

Use of Fund Balance	72,860
TOTAL REVENUES	\$ 72,860

Appropriations:

Police Services	72,860
TOTAL APPROPRIATIONS	\$ 72,860

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Police Special State Fund

Revenues:

Use of Fund Balance

178,246

TOTAL REVENUES

\$ 178,246

Appropriations:

Police Services

178,246

TOTAL APPROPRIATIONS

\$ 178,246

Sheriff Inmate Fund

Revenues:

Investment Income

114,250

Miscellaneous

1,080,000

TOTAL REVENUES

\$ 1,194,250

Appropriations:

Sheriff

506,180

Appropriations without Contribution to Fund Balance

\$ 506,180

Contribution to Fund Balance

688,070

TOTAL APPROPRIATIONS

\$ 1,194,250

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Sheriff Special Justice Fund

Revenues:

Use of Fund Balance

350,000

TOTAL REVENUES

\$ 350,000

Appropriations:

Sheriff

350,000

TOTAL APPROPRIATIONS

\$ 350,000

Sheriff Special Treasury Fund

Revenues:

Use of Fund Balance

75,000

TOTAL REVENUES

\$ 75,000

Appropriations:

Sheriff

75,000

TOTAL APPROPRIATIONS

\$ 75,000

Sheriff Special State Fund

Revenues:

Use of Fund Balance

70,000

TOTAL REVENUES

\$ 70,000

Appropriations:

Sheriff

70,000

TOTAL APPROPRIATIONS

\$ 70,000

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Stadium Fund

Revenues:

Taxes	1,251,037
Intergovernmental	400,000
Charges for Services	1,203,049
Investment Income	114,250

TOTAL REVENUES	\$ 2,968,336
-----------------------	---------------------

Appropriations:

Stadium Operations	2,097,167
Appropriations without Contribution to Fund Balance	\$ 2,097,167
Contribution to Fund Balance	871,169

TOTAL APPROPRIATIONS	\$ 2,968,336
-----------------------------	---------------------

Tree Bank Fund

Revenues:

Charges for Services	100,000
Revenues without Use of Fund Balance	\$ 100,000
Use of Fund Balance	200,000

TOTAL REVENUES	\$ 300,000
-----------------------	-------------------

Appropriations:

Planning and Development	300,000
--------------------------	---------

TOTAL APPROPRIATIONS	\$ 300,000
-----------------------------	-------------------

Tourism Fund

Revenues:

Taxes	15,155,683
Charges for Services	1,000
Investment Income	456,850
Revenues without Use of Fund Balance	\$ 15,613,533
Use of Fund Balance	3,417,244

TOTAL REVENUES	\$ 19,030,777
-----------------------	----------------------

Appropriations:

Arts Culture and Entertainment	350,000
Tourism	18,680,777

TOTAL APPROPRIATIONS	\$ 19,030,777
-----------------------------	----------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Airport Operating Fund

Revenues:

Charges for Services	180,000
Investment Income	71,550
Miscellaneous	1,854,500

TOTAL REVENUES	\$ 2,106,050
-----------------------	---------------------

Appropriations:

Transportation	2,000,033
Non-Departmental	10,000
Appropriations without Working Capital Reserve	\$ 2,010,033
Working Capital Reserve	96,017

TOTAL APPROPRIATIONS	\$ 2,106,050
-----------------------------	---------------------

Economic Development Operating Fund

Revenues:

Investment Income	71,500
Miscellaneous	2,100,000
Other Financing Sources	3,900,000
Revenues without Use of Fund Balance	\$ 6,071,500
Use of Fund Balance	4,037,555

TOTAL REVENUES	\$ 10,109,055
-----------------------	----------------------

Appropriations:

Planning and Development	9,607,855
Non-Departmental	501,200

TOTAL APPROPRIATIONS	\$ 10,109,055
-----------------------------	----------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Local Transit Operating Fund

Revenues:

Charges for Services	1,738,484
Investment Income	679,250
Other Financing Sources	15,998,560

Revenues without Use of Net Position	\$ 18,416,294
--------------------------------------	---------------

Use of Net Position	4,204,967
---------------------	-----------

TOTAL REVENUES	\$ 22,621,261
-----------------------	----------------------

Appropriations:

Transportation	22,611,261
----------------	------------

Non-Departmental	10,000
------------------	--------

TOTAL APPROPRIATIONS	\$ 22,621,261
-----------------------------	----------------------

Solid Waste Operating Fund

Revenues:

Taxes	1,350,000
Charges for Services	59,177,114
Investment Income	1,793,500
Miscellaneous	1,200

Revenues without Use of Net Position	\$ 62,321,814
--------------------------------------	---------------

Use of Net Position	300,206
---------------------	---------

TOTAL REVENUES	\$ 62,622,020
-----------------------	----------------------

Appropriations:

Support Services	62,608,717
------------------	------------

Non-Departmental	13,303
------------------	--------

TOTAL APPROPRIATIONS	\$ 62,622,020
-----------------------------	----------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Stormwater Operating Fund

Revenues:

Charges for Services	32,275,437
Investment Income	657,000
Revenues without Use of Net Position	\$ 32,932,437
Use of Net Position	5,140,931
TOTAL REVENUES	\$ 38,073,368

Appropriations:

Planning and Development	1,339,825
Water Resources	36,646,043
Non-Departmental	87,500
TOTAL APPROPRIATIONS	\$ 38,073,368

Water and Sewer Operating Fund

Revenues:

Charges for Services	449,885,380
Investment Income	10,042,100
Contributions and Donations	27,148,791
TOTAL REVENUES	\$ 487,076,271

Appropriations:

Planning and Development	2,186,288
Water Resources	406,463,141
Non-Departmental	409,000
Appropriations without Working Capital Reserve	\$ 409,058,429
Working Capital Reserve	78,017,842
TOTAL APPROPRIATIONS	\$ 487,076,271

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Administrative Support Fund

Revenues:

Charges for Services	151,565,333
Investment Income	494,992
Miscellaneous	476,738

TOTAL REVENUES	<u>\$ 152,537,063</u>
-----------------------	------------------------------

Appropriations:

Communications	10,094,431
County Administration	10,419,090
Financial Services	13,096,420
Human Resources	9,216,747
Information Technology Services	75,638,252
Law	5,680,552
Support Services	27,392,071
Non-Departmental	999,500

TOTAL APPROPRIATIONS	<u>\$ 152,537,063</u>
-----------------------------	------------------------------

Auto Liability Fund

Revenues:

Charges for Services	4,500,000
Investment Income	217,650

TOTAL REVENUES	<u>\$ 4,717,650</u>
-----------------------	----------------------------

Appropriations:

Financial Services	3,500,492
Appropriations without Working Capital Reserve	\$ 3,500,492
Working Capital Reserve	1,217,158

TOTAL APPROPRIATIONS	<u>\$ 4,717,650</u>
-----------------------------	----------------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Fleet Management Fund

Revenues:

Charges for Services	16,541,782
Investment Income	222,000
Miscellaneous	344,000
Other Financing Sources	35,000

TOTAL REVENUES	<u>\$ 17,142,782</u>
-----------------------	-----------------------------

Appropriations:

Support Services	13,447,640
Non-Departmental	1,969,429
Appropriations without Working Capital Reserve	<u>\$ 15,417,069</u>
Working Capital Reserve	1,725,713

TOTAL APPROPRIATIONS	<u>\$ 17,142,782</u>
-----------------------------	-----------------------------

Group Self-Insurance Fund

Revenues:

Charges for Services	105,759,222
Investment Income	1,772,950
Revenues without Use of Net Position	<u>\$ 107,532,172</u>
Use of Net Position	10,692,079

TOTAL REVENUES	<u>\$ 118,224,251</u>
-----------------------	------------------------------

Appropriations:

Human Resources	118,214,251
Non-Departmental	10,000

TOTAL APPROPRIATIONS	<u>\$ 118,224,251</u>
-----------------------------	------------------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

2026 Budget

Risk Management Fund

Revenues:

Charges for Services	16,000,000
Investment Income	216,650

TOTAL REVENUES	\$ 16,216,650
-----------------------	----------------------

Appropriations:

Financial Services	15,170,587
Non-Departmental	10,000
Appropriations without Working Capital Reserve	\$ 15,180,587
Working Capital Reserve	1,036,063

TOTAL APPROPRIATIONS	\$ 16,216,650
-----------------------------	----------------------

Workers' Compensation Fund

Revenues:

Charges for Services	3,000,000
Investment Income	443,450
Revenues without Use of Net Position	\$ 3,443,450
Use of Net Position	2,458,589

TOTAL REVENUES	\$ 5,902,039
-----------------------	---------------------

Appropriations:

Human Resources	5,892,039
Non-Departmental	10,000

TOTAL APPROPRIATIONS	\$ 5,902,039
-----------------------------	---------------------

Total Operating Funds	\$ 2,151,763,574
------------------------------	-------------------------

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget	2027-2031 Budget
<hr/>		
<u>Capital Projects</u>		
Revenues:		
Contributions and Donations	70,000	210,000
Other Financing Sources	18,760,233	62,737,422
Revenues without Use of Fund Balance	\$ 18,830,233	\$ 62,947,422
Use of Fund Balance	75,637,859	71,182,889
TOTAL REVENUES	\$ 94,468,092	\$ 134,130,311
<hr/>		
Appropriations:		
Communications	70,000	210,000
Community Services	96,773	-
Fire and Emergency Services	743,169	26,346,266
Information Technology	11,116,632	1,178,907
Libraries	3,423,763	6,379,466
Parks and Recreation	1,669,500	-
Sheriff	3,167,076	5,247,000
Support Services	49,951,758	54,243,451
Transportation	149,705	-
Judiciary	6,008,399	4,778,016
Non-Departmental	18,071,317	35,747,205
TOTAL APPROPRIATIONS	\$ 94,468,092	\$ 134,130,311
<hr/>		

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget	2027-2031 Budget
<hr/>		
<u>Capital Vehicle Replacements</u>		
Revenues:		
Other Financing Sources	1,206,690	95,726,830
Revenues without Use of Fund Balance	\$ 1,206,690	\$ 95,726,830
Use of Fund Balance	23,313,567	87,352,153
TOTAL REVENUES	\$ 24,520,257	\$ 183,078,983
<hr/>		
Appropriations:		
Assessors' Office	-	317,384
Child Advocacy & Juvenile Services	38,123	419,126
Communications	50,000	52,020
Community Services	346,050	3,367,325
Corrections	45,900	5,144,953
County Administration	-	75,008
District Attorney	2,062,720	6,177,953
Fire and Emergency Services	776,470	10,227,570
Information Technology	64,515	772,950
Juvenile Court	-	51,510
Parks and Recreation	1,518,047	6,539,090
Planning and Development	105,570	3,339,836
Police Services	13,157,153	102,185,983
Sheriff	2,086,340	22,089,162
Solicitor General	382,500	1,610,876
Support Services	1,168,075	2,764,975
Tax Commissioner	-	87,701
Transportation	2,546,000	17,809,661
Voter Registrations and Elections	45,000	45,900
Non-Departmental	127,794	-
TOTAL APPROPRIATIONS	\$ 24,520,257	\$ 183,078,983
<hr/>		

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget	2027-2031 Budget
<u>2017 Special Local Option Sales Tax</u>		
Revenues:		
Investment Income	4,899,500	-
TOTAL REVENUES	\$ 4,899,500	\$ -
Appropriations:		
Fire and Emergency Services	343,000	-
Libraries	147,000	-
Parks and Recreation	710,000	-
Support Services	73,500	-
Transportation	3,185,000	-
Non-Departmental	441,000	-
TOTAL APPROPRIATIONS	\$ 4,899,500	\$ -

<u>2023 Special Local Option Sales Tax</u>		
Revenues:		
Taxes	208,559,540	496,379,409
Investment Income	10,186,000	-
Revenues without Use of Fund Balance	\$ 218,745,540	\$ 496,379,409
Use of Fund Balance	(88,264,437)	88,649,101
TOTAL REVENUES	\$ 130,481,103	\$ 585,028,510
Appropriations:		
Financial Services	56,461,551	134,380,577
Fire and Emergency Services	4,447,228	16,065,427
Parks and Recreation	6,272,000	37,462,000
Support Services	1,616,439	30,622,570
Transportation	51,497,885	366,497,936
Non-Departmental	10,186,000	-
TOTAL APPROPRIATIONS	\$ 130,481,103	\$ 585,028,510

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget	2027-2031 Budget
<hr/>		
<u>Airport Renewal & Extension</u>		
Revenues:		
Other Financing Sources	80,176	1,406,405
TOTAL REVENUES	\$ 80,176	\$ 1,406,405
<hr/>		
Appropriations:		
Support Services	35,176	761,000
Transportation	45,000	645,405
TOTAL APPROPRIATIONS	\$ 80,176	\$ 1,406,405
<hr/>		
<u>Solid Waste Renewal & Extension</u>		
Revenues:		
Other Financing Sources	466,123	258,117
TOTAL REVENUES	\$ 466,123	\$ 258,117
<hr/>		
Appropriations:		
Support Services	462,820	69,834
Non-Departmental	3,303	188,283
TOTAL APPROPRIATIONS	\$ 466,123	\$ 258,117
<hr/>		
<u>Stormwater Renewal & Extension</u>		
Revenues:		
Other Financing Sources	21,968,396	99,065,000
TOTAL REVENUES	\$ 21,968,396	\$ 99,065,000
<hr/>		
Appropriations:		
Information Technology	298,396	-
Water Resources	21,670,000	99,065,000
TOTAL APPROPRIATIONS	\$ 21,968,396	\$ 99,065,000
<hr/>		

**FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia**

	2026 Budget	2027-2031 Budget
<u>Transit Renewal & Extension</u>		
Revenues:		
Other Financing Sources	206,444	12,950,000
TOTAL REVENUES	\$ 206,444	\$ 12,950,000
Appropriations:		
Transportation	206,444	12,950,000
TOTAL APPROPRIATIONS	\$ 206,444	\$ 12,950,000
 <u>Water & Sewer Renewal & Extension</u>		
Revenues:		
Intergovernmental	-	1,400,000
Contributions and Donations	-	2,600,000
Other Financing Sources	154,050,055	1,204,963,400
TOTAL REVENUES	\$ 154,050,055	\$ 1,208,963,400
Appropriations:		
Information Technology	2,696,776	-
Water Resources	151,353,279	1,208,963,400
TOTAL APPROPRIATIONS	\$ 154,050,055	\$ 1,208,963,400
Total Capital Funds	\$ 431,140,146	2,224,880,726

COMPENSATION FOR APPOINTMENTS TO GWINNETT COUNTY BOARDS AND AUTHORITIES

<u>Board Title</u>	<u>Department</u>	<u>Member Compensation</u>
Board of Construction Adjustments and Appeals	Planning & Development	\$200/meeting attended
Licensing and Revenue Board of Appeals	Planning & Development	\$200/meeting or appeal hearing for Non-county employees only
Merit Board	Human Resources	\$200/meeting or hearing or less than four hours; \$300/meeting or hearing four hours or longer
Municipal-Gwinnett County Planning Commission	Planning & Development	\$250 per meeting
Registration & Elections Board	County Administration	Chair - \$250 per month Members - \$200 month \$50 per special called meeting attended
Tax Assessors	County Administration	\$500 per meeting
Zoning Board of Appeals	Planning & Development	\$200 per meeting

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260004				
Department:	Financial Services		Date Submitted:	12/10/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	tmwilliams		Multiple Depts?	
Agenda Type	Approval/authorization			
Item of Business:		Locked by Purchasing		No
of November 30, 2025 Monthly Financial Status Report and ratification of all budget amendments.				
Attachments	November 30, 2025 Monthly Financial Report			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation	Approval			
BAC Action:				
Department Head	raroyal (12/29/2025)			
Attorney	grschroff (12/31/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	Various	*	*	brainey (12/31/2025)
Finance Comments	*The financial status report recognizes all County budget adjustments through November 30, 2025.			FinDir's Initials
				lapuckett (12/31/2025)

☒ Budget Adjust ☒ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session: <input style="width: 100%;" type="text"/> Action: <input style="width: 100%;" type="text"/> New Item Tabled: <input style="width: 100%;" type="text"/> Motion: <input style="width: 100%;" type="text"/> 2nd by: <input style="width: 100%;" type="text"/>	Vote	No Action Taken	



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
NOVEMBER 30, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Russell Royal
Director of Financial Services

DATE: December 22, 2025

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

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

This report includes:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 6
Water & Sewer Operating Fund	Page 9
Administrative Support Fund	Page 10
Recurring Items	Page 11
Financial Report	Page 12
Budget Adjustments by Fund Schedule	Page 59
Financial Presentation Supplementary Schedule	Page 75

EXECUTIVE SUMMARY

2026 Budget Presentation

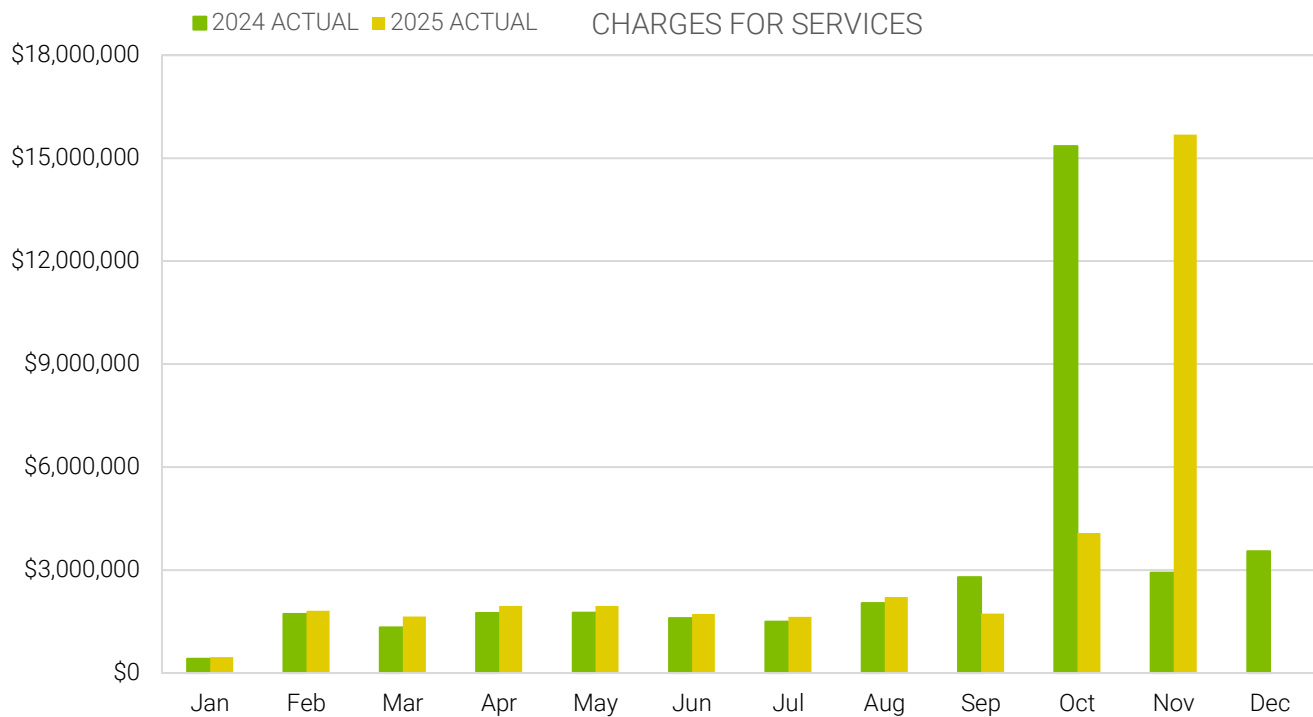
Chairwoman Nicole Hendrickson presented the proposed \$2.60 billion budget for fiscal year 2026 during a briefing on November 18, 2025. The proposed budget consists of a \$2.19 billion operating budget and a \$409 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on [Gwinnett County's Website](#).

The Commissioners held a public hearing on Tuesday, December 2, 2025, to receive comments on the proposed budget. Public input is also being accepted online via the [County's website](#) through December 31. The 2026 budget will be adopted at the first Board of Commissioners meeting of the new year, scheduled for Tuesday, January 6, 2026.

GENERAL FUND (PAGE 12)

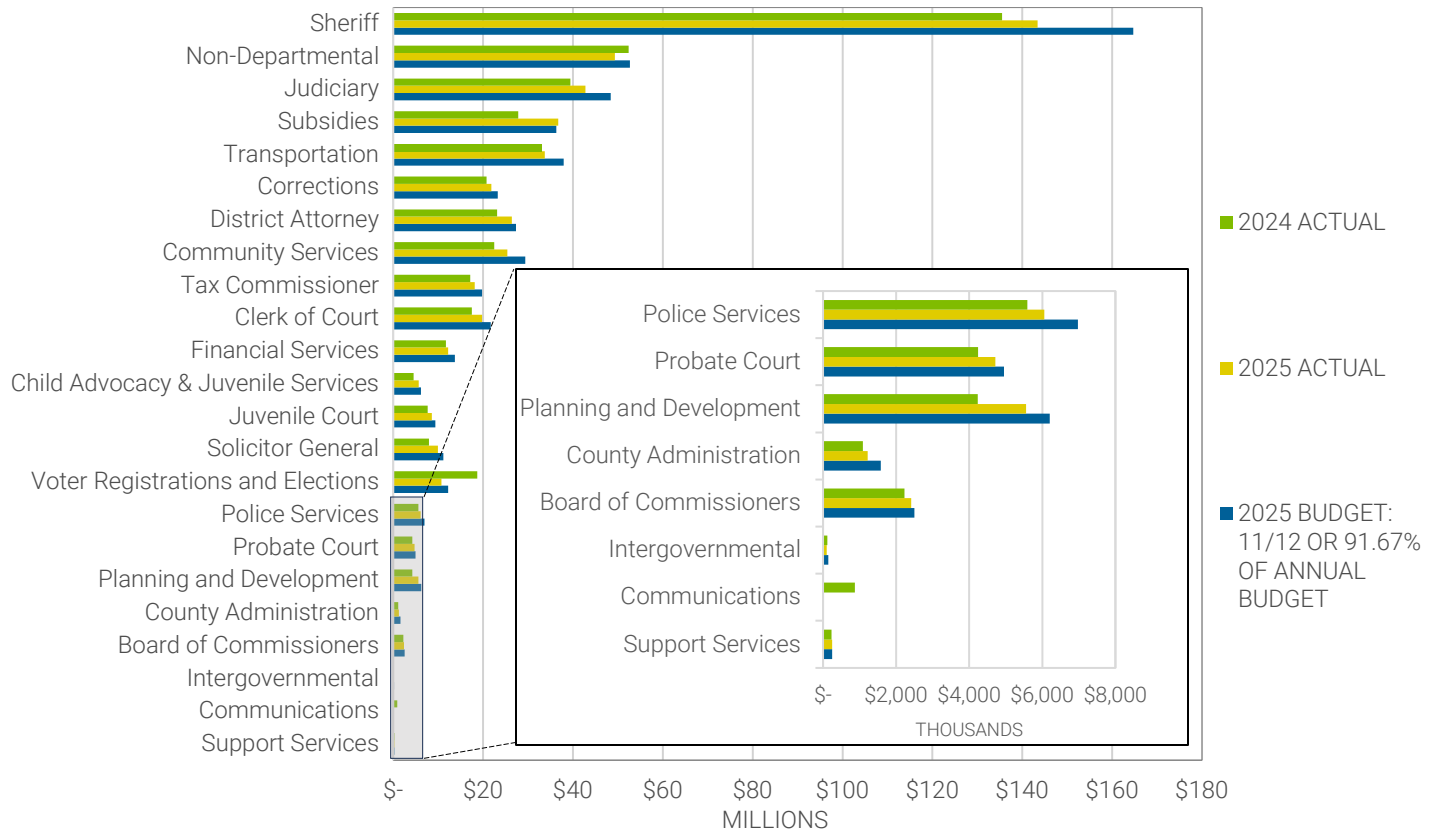
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

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



As seen in the chart, there were significant increases in monthly collections around the property tax due dates of October 15, 2024 and 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 through November are up approximately \$1.7 million or 5 percent, when compared to the same time last year. This is primarily attributable to increased revenues from court services.

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



Sheriff expenses are approximately \$8.0 million higher compared to last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 35 percent in 2024 to 29 percent in 2025. Although expenses are up, they are under budget approximately \$21.3 million, or 13 percent, primarily due to underutilization in personnel, supplies, and utilities.

Non-Departmental expenses are approximately \$3.0 million lower in comparison to 2024 and under budget by \$3.4 million. This is primarily due to the discontinuation of the commuter bus service. In addition, the budget for Non-Departmental expenses appears smaller than in previous periods due to the realignment of various line items as part of the County's transition to Oracle, which is discussed in the Recurring Items section on page 11.

Judiciary expenses are approximately \$3.3 million higher than last year, primarily due to increases in personnel costs, indigent defense attorney fees, and professional services. However, they are under budget approximately \$5.7 million, or 12 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters.

Subsidies are approximately \$8.9 million higher than last year, primarily due to timing of payments and subsidy amounts for Libraries, Board of Health, and the Department of Family and Children Services. Additionally, the subsidies within the General Fund now include several agencies that were previously categorized under Non-Departmental before the transition to Oracle. Further discussion on the transition to Oracle can be found in the Recurring Items section on page 11.

Clerk of Court expenses are approximately \$2.3 million higher than last year, primarily due to personnel costs and administrative services. The increase in personnel costs is related to pay-for-performance, prior year market adjustments, and new positions.

Voter Registrations and Elections expenses are approximately \$8.0 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget approximately \$1.5 million, or 12 percent, due to underutilization in personnel, professional services, communications, and supplies.

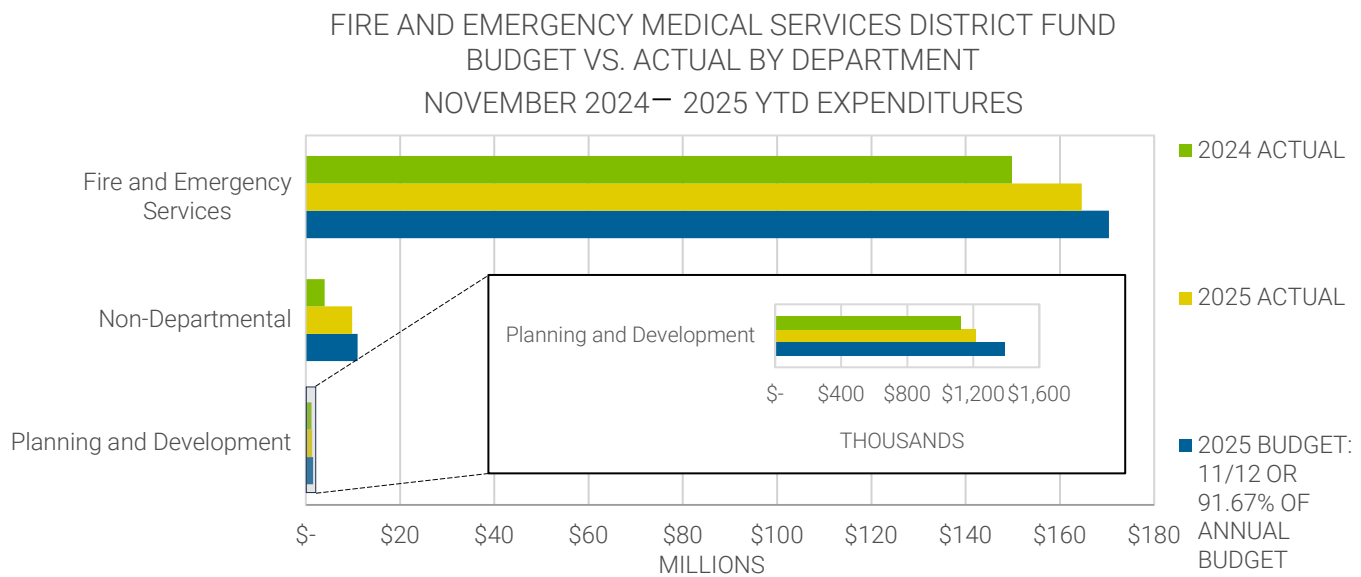
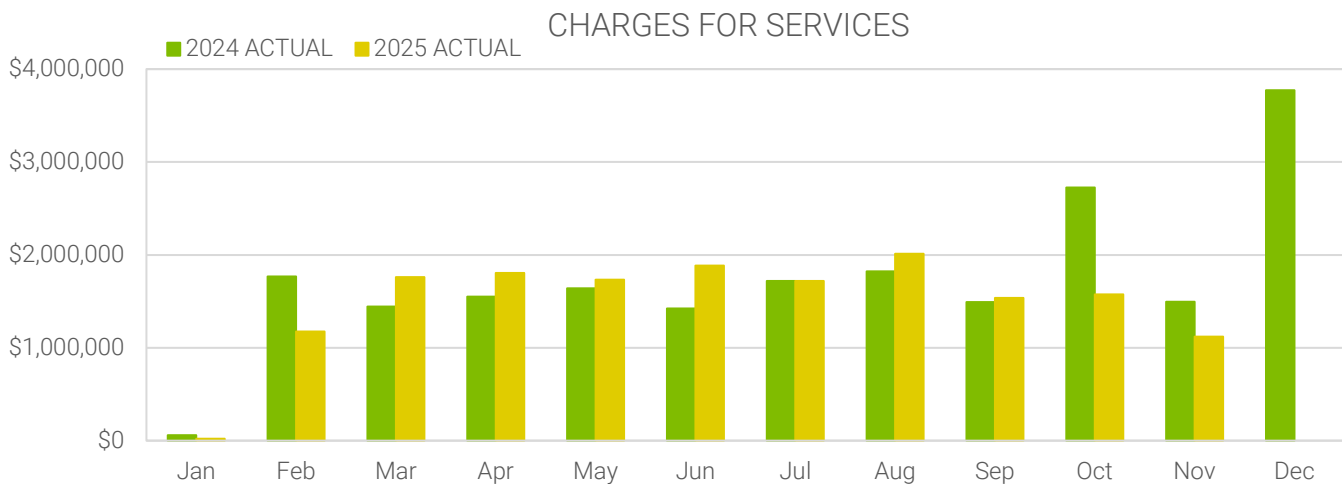
Planning and Development expenses are approximately \$1.3 million higher than last year, primarily due to fewer vacancies, higher salaries, and new positions. The average vacancy rate decreased from 19 percent in 2024 to 12 percent in 2025.

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

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$790,000 when compared to last year. This is mainly attributed to receiving more state funds to supplement Medicaid payments for ambulance services in the prior year than in the current year.

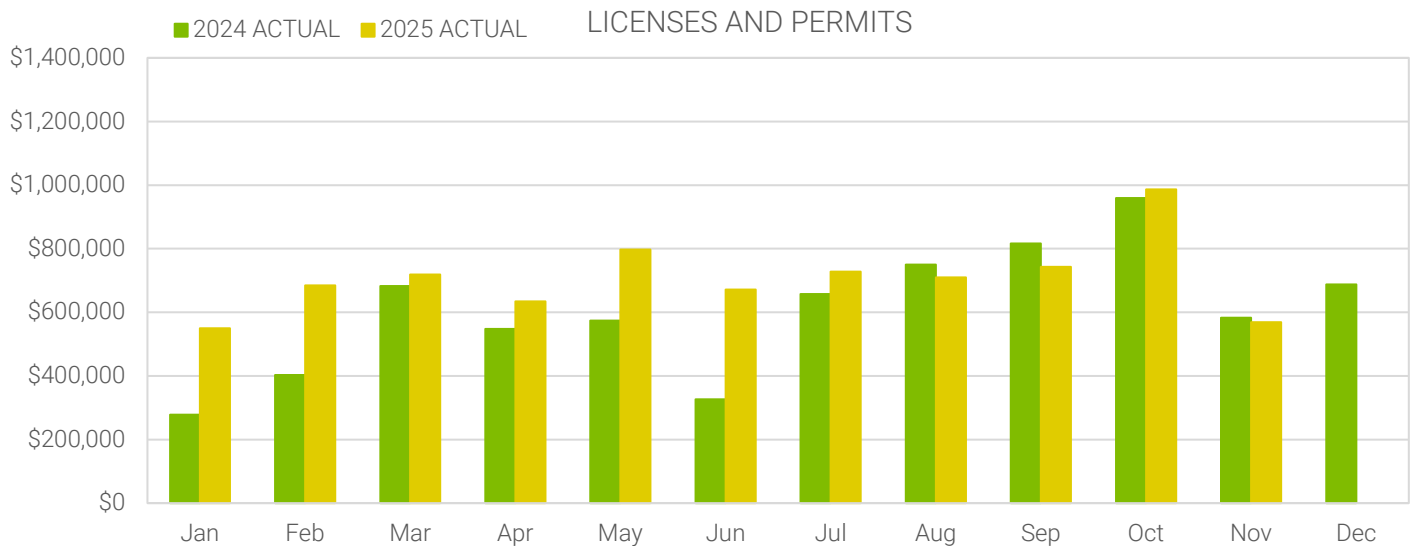


Fire and Emergency Services expenses are approximately \$14.7 million higher than last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 12 percent in 2024 to 5 percent in 2025.

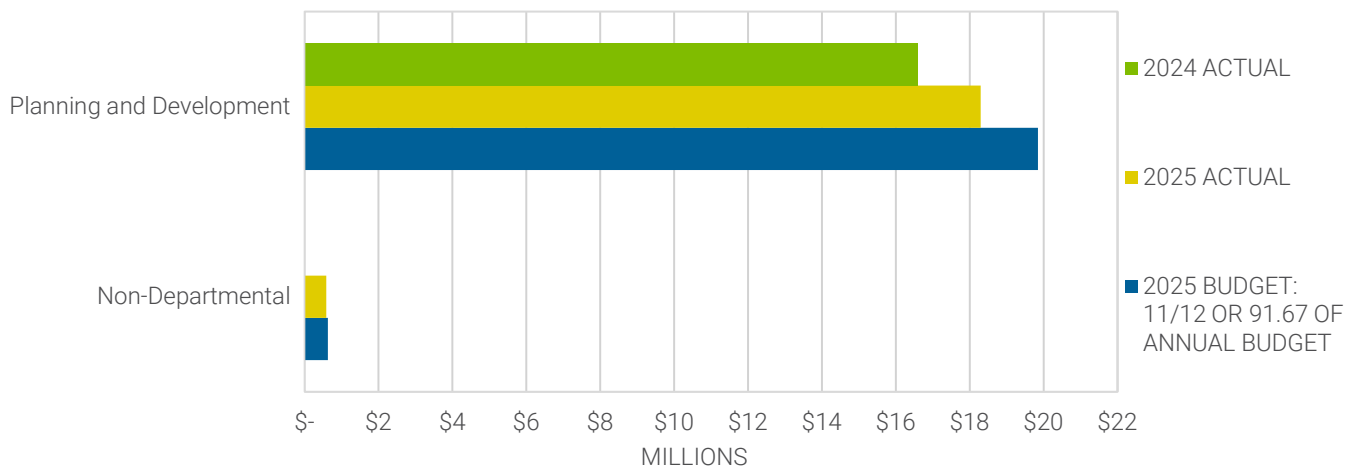
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$1.2 million. This is due to an increase in building permit fees for new construction projects.



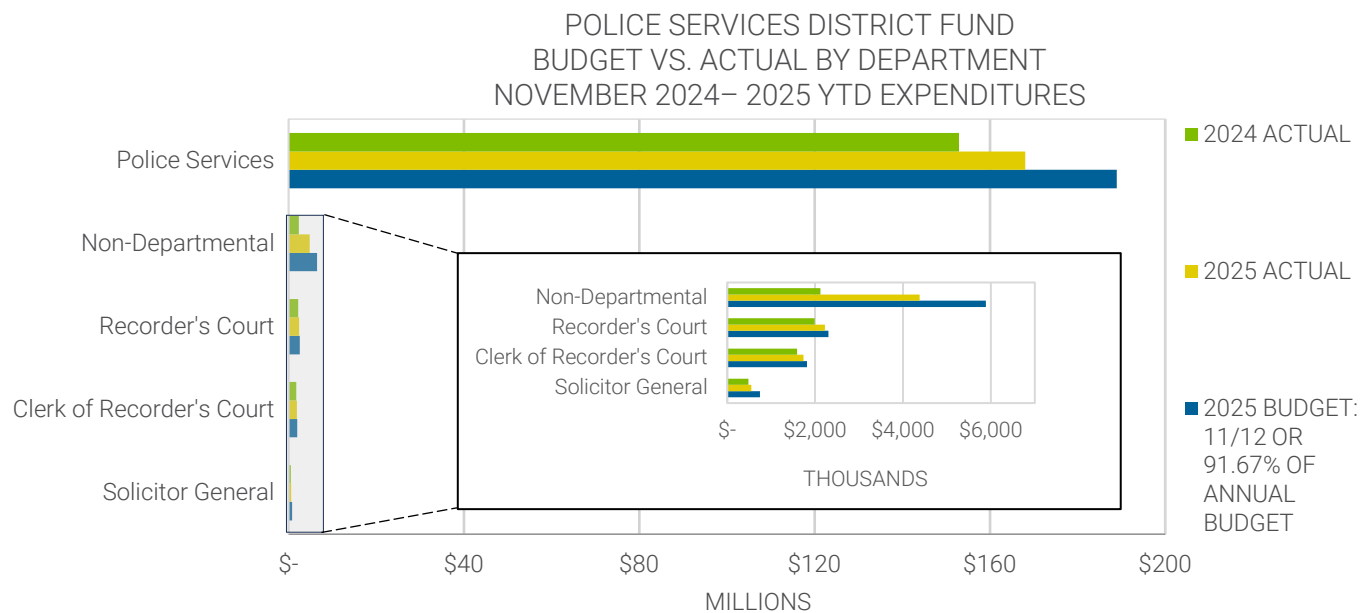
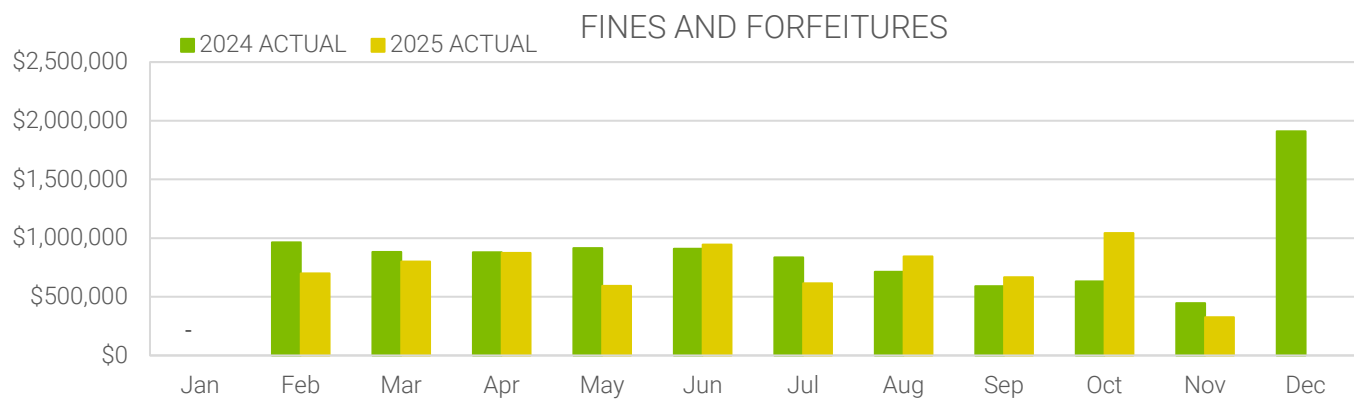
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT NOVEMBER 2024– 2025 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 17)

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

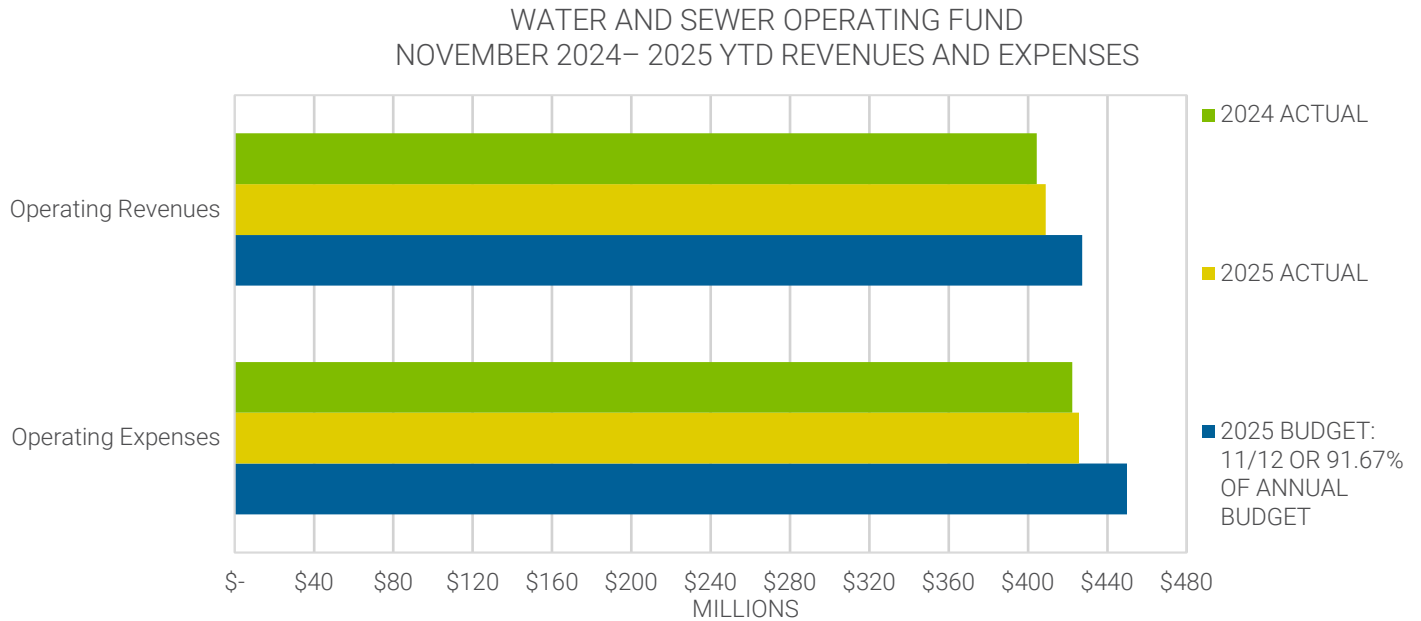
The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Fines and Forfeitures revenue through November is down approximately \$366,000, or 5 percent, compared to the same period last year. This is primarily due to a decrease in citations, which reflects the effectiveness of the school zone automated speed detection program and indicates safer driving habits.



Police Services expenses are approximately \$15.1 million, or 10 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and prior year market adjustments. The average vacancy rate decreased from 23 percent in 2024 to 19 percent in 2025. Additionally, expenses are higher than the prior year due to an increase in uniform supplies, police equipment, and the license support agreement for body cameras. However, Police is under budget approximately \$20.9 million due to underutilization in personnel and professional services.

WATER & SEWER OPERATING FUND (PAGE 47)

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



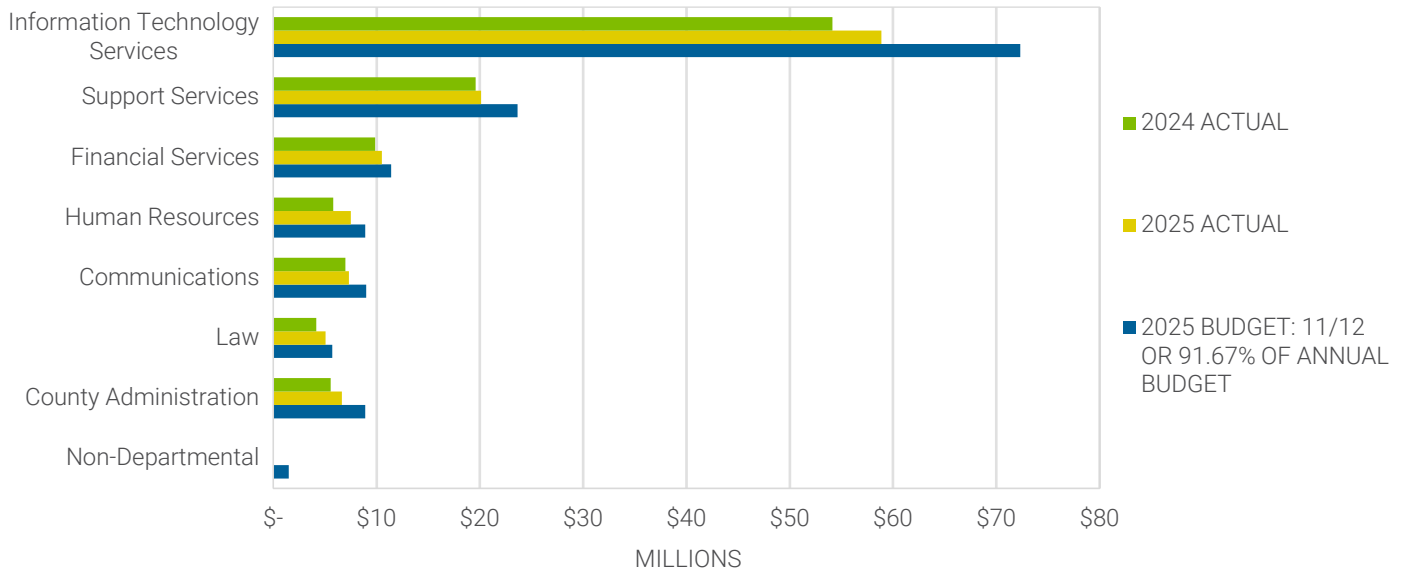
Year-to-date Water and Sewer Operating Fund revenues are up \$4.5 million compared to last year. This is primarily attributable to a 4.5 percent increase in water and sewer rates as well as higher consumption in the warmer months. The increase in Charges for Services revenue is partially offset by decreases in contributions from developers related to water permit meter sales.

Year-to-date, Water and Sewer expenses are up approximately \$3.4 million, or 8 percent, compared to last year. The increase is primarily due to an increase in personnel costs and capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$24.3 million under budget primarily due to underutilization in areas such as industrial repairs, professional services, and chemicals.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

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

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2024– 2025 YTD EXPENSES



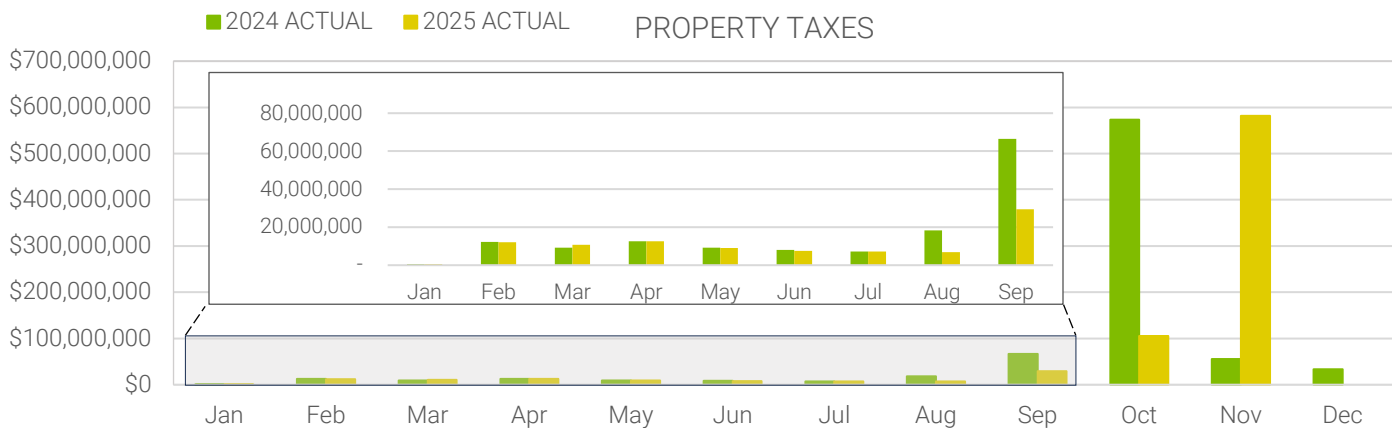
Information Technology Services expenses for November are up approximately \$4.8 million, or 9 percent, compared to last year. This is primarily due to increases in personnel costs. However, expenses are approximately \$13.5 million under budget. This variance is primarily attributable to underutilization in areas such as license agreements, industrial repairs and maintenance, and professional services.

Legal fees previously recorded under Non-departmental are now being reported in the Law Department.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. In the prior year, property taxes were collected around the due date of October 15, 2024. Current year property taxes were due November 15, 2025. Property Taxes through November 2025 are up approximately \$9.2 million when compared to the same time last year

Tax Digest Adjustment

In November, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$103.4 million for tax years 2018 through 2025. These adjustments include a net increase of approximately \$167.2 million in real property assessed values and a net decrease of approximately \$63.8 million in personal property assessed values. The majority of the adjustments are from appeal resolutions.

Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank. Furthermore, the Federal Reserve Bank cut interest rates by an additional 25 basis points in both September and October 2025. Short-term investments are earning less income compared to 2024 as a result. Tax-related funds have a higher allocation to short-term investments and are experiencing a more significant drop in investment income compared to other funds. Across all funds, investment revenue is down \$3.2 million year-over-year. However, year-to-date revenue is trending ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

Oracle Implementation

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. In some instances, items previously reported separately were combined, which may have resulted in financial presentation differences compared to previous reporting periods. Additional budget presentation differences are noted on the fund statements impacted by these changes and are further detailed in the supplementary pages attached to this report.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

101-General Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 225,953,428	\$ 225,953,428	\$ 225,953,428			
Revenues:						
Taxes	\$ 503,066,498	\$ 503,066,498	\$ 441,460,458	87.75%	\$ 440,299,259	95.85%
Licenses and Permits	5,385,122	5,385,122	4,575,375	84.96%	4,724,794	89.49%
Intergovernmental Revenues	2,211,200	2,211,200	2,267,832	102.56%	2,152,853	97.64%
Charges for Services	38,202,406	38,202,406	34,911,467	91.39%	33,169,774	96.59%
Fines and Forfeitures	3,094,270	3,094,270	2,647,252	85.55%	2,848,764	90.50%
Investment Income	5,908,000	5,908,000	4,336,347	73.40%	6,658,378	137.97%
Contributions and Donations	108,650	113,650	33,602	29.57%	9,527	8.99%
Miscellaneous	2,054,992	2,054,992	2,779,181	135.24%	3,013,264	163.42%
Other Financing Sources	-	-	241,402	-	61,970	48.49%
Revenue without use of Fund Balance	560,031,138	560,036,138	493,252,916	88.08%	492,938,584	96.42%
Use of Fund Balance	25,308,640	25,308,640	-	-	-	-
TOTAL REVENUES	\$ 585,339,778	\$ 585,344,778	\$ 493,252,916	84.27%	\$ 492,938,584	88.68%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 2,408,392	88.38%	\$ 2,223,955	89.03%
Communications	-	-	-	-	871,675	71.68%
County Administration	1,609,864	1,722,868	1,222,272	70.94%	1,088,031	68.53%
Financial Services	14,979,047	14,979,047	12,205,997	81.49%	11,710,822	83.72%
Tax Commissioner	21,564,614	21,564,614	18,109,665	83.98%	17,112,705	87.18%
Transportation	41,404,644	41,404,644	33,692,699	81.37%	33,049,682	86.05%
Planning and Development	6,883,534	6,767,514	5,558,205	82.13%	4,232,681	71.24%
Police Services	7,605,437	7,605,437	6,057,071	79.64%	5,588,991	74.73%
Corrections	25,375,381	25,375,381	21,850,574	86.11%	20,728,943	85.10%
Sheriff	179,652,962	179,652,962	143,430,955	79.84%	135,481,693	82.24%
District Attorney	29,771,110	29,771,110	26,363,255	88.55%	23,133,381	87.37%
Solicitor General	12,167,072	12,167,072	9,969,246	81.94%	7,914,877	75.45%
Judiciary	40,449,669	52,824,669	42,755,210	80.94%	39,407,127	87.66%
Juvenile Court	7,866,919	10,206,919	8,578,115	84.04%	7,645,517	82.64%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	5,633,920	84.17%	4,537,476	80.22%
Probate Court	5,115,335	5,400,335	4,715,000	87.31%	4,240,744	89.20%
Clerk of Court	23,623,860	23,623,860	19,786,007	83.75%	17,499,947	82.91%

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

101-General Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Voter Registrations & Elections	13,321,547	13,321,547	10,730,508	80.55%	18,725,671	83.90%
Support Services	272,500	272,500	247,995	91.01%	232,639	86.64%
Intergovernmental	160,000	160,000	101,717	63.57%	117,689	73.56%
Community Services	32,029,764	32,034,764	25,385,499	79.24%	22,496,559	80.76%
Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	1,216,534	100.00%	1,198,654	92.52%
Board of Health	3,345,000	3,345,000	2,508,750	75.00%	1,875,000	75.00%
Dept. of Family and Children Services	660,638	660,638	660,638	100.00%	330,319	50.00%
Food Insecurity	150,000	150,000	79,544	53.03%	59,569	39.71%
Gwinnett Coalition - HHS	235,088	235,088	176,316	75.00%	176,316	75.00%
Gwinnett County Public Library	26,971,986	26,971,986	26,394,248	97.86%	19,114,857	74.26%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	1,082,506	75.00%	1,082,506	75.00%
Homelessness Prevention	1,012,300	1,012,300	759,225	75.00%	446,493	89.30%
Healthcare Initiative-Chronic Care Assistance	650,000	650,000	650,000	100.00%	550,000	100.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Medical Examiner	2,388,333	2,388,333	1,795,622	75.18%	1,597,642	79.58%
Total Subsidies	39,580,578	39,580,578	36,730,741	92.80%	27,838,713	76.08%
Non-Departmental:						
Contingency	3,729,000	3,615,996	-	-	120,000	1.72%
Contribution to Capital	38,601,436	38,717,456	35,491,001	91.67%	36,069,817	90.15%
Contribution to Local Transit	14,800,000	14,800,000	13,566,409	91.66%	16,135,167	91.67%
Contribution to Airport	116,750	116,750	107,021	91.67%	22,917	91.67%
Pension Reserves	240,000	240,000	145,047	60.44%	-	-
Indigent Defense Reserve	15,000,000	-	-	-	-	-
Total Non-Departmental	72,487,186	57,490,202	49,309,478	85.77%	52,347,900	79.16%
Appropriations without Contribution to Fund Balance	585,339,778	585,344,778	484,842,519	82.83%	458,227,419	82.44%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,344,778	\$ 484,842,519	82.83%	\$ 458,227,419	82.44%
Projected Fund Balance December 31	\$ 225,953,428	\$ 225,953,428				
Fund Balance as of Report Date			\$ 234,363,825			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

202-Fire and EMS District Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 181,436,233	\$ 181,436,233	\$ 161,040,800	88.76%	\$ 158,983,964	96.88%
Licenses and Permits	1,000,000	1,000,000	936,612	93.66%	963,495	85.23%
Intergovernmental Revenues	-	58,739	58,739	100.00%	35,939	100.00%
Charges for Services	18,117,690	18,117,690	16,346,861	90.23%	17,137,022	100.41%
Investment Income	1,656,000	1,656,000	1,616,966	97.64%	2,616,107	176.49%
Contributions and Donations	1,000	1,000	7,801	780.10%	11,190	111.90%
Miscellaneous	1,000	1,000	471,517	47,151.69%	272,006	9,066.86%
Other Financing Sources	-	-	13,000,000	-	-	-
Revenue without use of Fund Balance	202,211,923	202,270,662	193,479,297	95.65%	180,019,723	97.93%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 202,211,923	\$ 202,270,662	\$ 193,479,297	95.65%	\$ 180,019,723	97.93%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 1,318,225	78.90%	\$ 1,241,502	84.15%
Fire and Emergency Services	185,929,900	185,929,900	164,607,175	88.53%	149,857,581	84.85%
Non-Departmental:						
Contingency	926,000	926,000	-	-	-	-
Fire EMS	11,057,815	11,057,815	9,817,330	88.78%	4,024,896	84.07%
Total Non-Departmental	11,983,815	11,983,815	9,817,330	81.92%	4,024,896	71.71%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	175,742,731	88.05%	155,123,980	84.45%
Contribution to Fund Balance	2,627,393	2,686,132	-	-	-	-
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,270,662	\$ 175,742,731	86.88%	\$ 155,123,980	84.38%
Projected Fund Balance December 31	\$ 96,263,298	\$ 96,263,298				
Fund Balance as of Report Date			\$ 113,999,864			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

204-Development & Enforcement District Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,530,958	\$ 13,530,958	\$ 11,515,428	85.10%	\$ 12,117,456	99.97%
Licenses and Permits	7,600,000	7,600,000	7,793,362	102.54%	6,579,337	133.43%
Charges for Services	950,000	950,000	767,717	80.81%	763,822	72.19%
Investment Income	485,500	485,500	347,424	71.56%	559,303	187.44%
Miscellaneous	-	-	68,039	-	34,927	153.19%
Revenue without use of Fund Balance	22,566,458	22,566,458	20,491,970	90.81%	20,054,846	108.81%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 22,566,458	\$ 22,566,458	\$ 20,491,970	90.81%	\$ 20,054,846	94.55%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 18,292,901	84.50%	\$ 16,579,729	78.67%
Non-Departmental:						
Contingency	134,000	28,178	-	-	-	-
Development & Code Enforcement	709,417	659,417	585,216	88.75%	-	-
Total Non-Departmental	843,417	687,595	585,216	85.11%	-	-
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	18,878,116	84.52%	16,579,729	78.16%
Contribution to Fund Balance	230,725	230,725	-	-	-	-
TOTAL APPROPRIATIONS	\$ 22,566,458	\$ 22,566,458	\$ 18,878,116	83.66%	\$ 16,579,729	78.16%
Projected Fund Balance December 31	\$ 13,548,443	\$ 13,548,443				
Fund Balance as of Report Date			\$ 15,162,297			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

205-Recreation Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,887,100	\$ 58,887,100	\$ 51,096,521	86.77%	\$ 50,422,163	97.34%
Intergovernmental Revenues	-	-	128,143	-	249,214	-
Charges for Services	5,050,141	5,050,141	4,581,180	90.71%	4,091,556	94.56%
Investment Income	657,500	657,500	549,783	83.62%	798,942	112.83%
Contributions and Donations	7,500	7,500	4,540	60.53%	11,815	30.16%
Miscellaneous	2,939,262	2,939,262	2,991,136	101.76%	2,812,149	102.94%
Other Financing Sources	21,930	21,930	-	-	-	-
Revenue without use of Fund Balance	67,563,433	67,563,433	59,351,303	87.85%	58,385,839	97.92%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 59,351,303	87.85%	\$ 58,385,839	97.92%
Appropriations:						
Support Services	\$ 52,110	\$ 52,110	\$ 31,417	60.29%	\$ 41,693	79.66%
Community Services	-	-	-	-	48,156,639	85.75%
Parks and Recreation	60,436,324	60,436,324	50,065,678	82.84%	-	-
Non-Departmental:						
Contingency	137,000	137,000	-	-	-	-
Recreation	1,140,496	1,140,496	718,205	62.97%	719,791	68.81%
Total Non-Departmental	1,277,496	1,277,496	718,205	56.22%	719,791	61.36%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	50,815,299	82.27%	48,918,123	85.25%
Contribution to Fund Balance	5,797,503	5,797,503	-	-	-	-
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 50,815,299	75.21%	\$ 48,918,123	82.04%
Projected Fund Balance December 31	\$ 28,508,303	\$ 28,508,303				
Fund Balance as of Report Date			\$ 37,044,306			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

206-Police Services District Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 122,709,281	\$ 122,709,281	\$ 122,709,281			
Revenues:						
Taxes	\$ 133,844,952	\$ 133,844,952	\$ 120,651,643	90.14%	\$ 118,944,867	99.32%
Insurance Premium Tax	62,310,140	62,310,140	66,617,954	106.91%	62,848,114	104.39%
Charges for Services	1,110,480	1,110,480	879,390	79.19%	987,231	86.22%
Fines and Forfeitures	10,413,542	8,113,542	7,402,614	91.24%	7,769,066	76.87%
Investment Income	2,393,000	2,393,000	2,459,120	102.76%	3,438,856	181.23%
Miscellaneous	459,063	460,813	687,883	149.28%	624,490	139.95%
Revenue without use of Fund Balance	210,531,177	208,232,927	198,698,603	95.42%	194,612,624	100.55%
Use of Fund Balance	8,457,572	10,755,822	-	-	-	-
TOTAL REVENUES	<u>\$ 218,988,749</u>	<u>\$ 218,988,749</u>	<u>\$ 198,698,603</u>	90.73%	<u>\$ 194,612,624</u>	98.16%
Appropriations:						
Police Services	\$ 206,087,456	\$ 206,088,770	\$ 168,048,480	81.54%	\$ 152,913,664	81.01%
Solicitor General	893,673	893,673	603,688	67.55%	534,231	61.56%
Clerk of Recorder's Court	2,180,121	2,180,121	1,895,517	86.95%	1,742,659	85.33%
Recorder's Court	2,385,708	2,765,708	2,448,094	88.52%	2,195,176	87.98%
Non-Departmental:						
Contingency	1,005,000	1,005,000	-	-	-	-
Police	6,436,791	6,055,477	4,814,142	79.50%	2,330,932	73.65%
Total Non-Departmental	7,441,791	7,060,477	4,814,142	68.18%	2,330,932	56.67%
Appropriations without Contribution to Fund Balance	218,988,749	218,988,749	177,809,921	81.20%	159,716,662	80.56%
TOTAL APPROPRIATIONS	<u>\$ 218,988,749</u>	<u>\$ 218,988,749</u>	<u>\$ 177,809,921</u>	81.20%	<u>\$ 159,716,662</u>	80.56%
Projected Fund Balance December 31	\$ 122,709,281	\$ 122,709,281				
Fund Balance as of Report Date			\$ 143,597,964			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

207-Street Lighting Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 9,213,912	95.69%	\$ 9,410,782	93.94%
Investment Income	-	-	36,027	-	64,214	-
Miscellaneous	-	-	38,062	-	16,716	-
Revenue without use of Fund Balance	9,600,000	9,629,076	9,288,001	96.46%	9,491,712	94.75%
Use of Fund Balance	783,833	783,833	-	-	-	-
TOTAL REVENUES	<u>\$ 10,383,833</u>	<u>\$ 10,412,909</u>	<u>\$ 9,288,001</u>	89.20%	<u>\$ 9,491,712</u>	93.07%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 8,245,894	79.34%	\$ 7,752,681	76.09%
Non-Departmental:						
Contingency	20,000	20,000	-	-	-	-
Total Non-Departmental	20,000	20,000	-	-	-	-
Appropriations without Contribution to Fund Balance	10,383,833	10,412,909	8,245,894	79.19%	7,752,681	76.02%
TOTAL APPROPRIATIONS	<u>\$ 10,383,833</u>	<u>\$ 10,412,909</u>	<u>\$ 8,245,894</u>	79.19%	<u>\$ 7,752,681</u>	76.02%
Projected Fund Balance December 31	\$ 3,320,482	\$ 3,320,482				
Fund Balance as of Report Date			\$ 4,362,590			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

208-Speed Hump Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 256,249	170.83%	\$ 147,053	91.91%
Investment Income	12,000	12,000	11,735	97.79%	22,195	88.72%
Miscellaneous	-	-	491	-	276	-
Revenue without use of Fund Balance	162,000	162,000	268,474	165.72%	169,524	91.63%
Use of Fund Balance	209,305	209,305	-	-	-	-
TOTAL REVENUES	<u>\$ 371,305</u>	<u>\$ 371,305</u>	<u>\$ 268,474</u>	72.31%	<u>\$ 169,524</u>	35.87%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 180,328	48.57%	\$ 314,858	66.61%
Appropriations without Contribution to Fund Balance	371,305	371,305	180,328	48.57%	314,858	66.61%
TOTAL APPROPRIATIONS	<u>\$ 371,305</u>	<u>\$ 371,305</u>	<u>\$ 180,328</u>	48.57%	<u>\$ 314,858</u>	66.61%
Projected Fund Balance December 31	\$ 312,406	\$ 312,406				
Fund Balance as of Report Date			\$ 400,552			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

209-Loganville EMS District Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 16,604	107.12%	\$ 23,901	123.20%
Revenue without use of Fund Balance	15,500	15,500	16,604	107.12%	23,901	123.20%
Use of Fund Balance	81,681	81,681	-	-	-	-
TOTAL REVENUES	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 16,604</u>	17.09%	<u>\$ 23,901</u>	25.51%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 91,023	93.66%	\$ 83,058	88.65%
Appropriations without Contribution to Fund Balance	97,181	97,181	91,023	93.66%	83,058	88.65%
TOTAL APPROPRIATIONS	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 91,023</u>	93.66%	<u>\$ 83,058</u>	88.65%
Projected Fund Balance December 31	\$ 426,483	\$ 426,483				
Fund Balance as of Report Date			\$ 352,065			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

210-Economic Development Tax Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,086,726	\$ 17,086,726	\$ 15,387,173	90.05%	\$ 15,211,057	104.19%
Investment Income	157,500	157,500	452,582	287.35%	610,344	314.61%
Revenue without use of Fund Balance	17,244,226	17,244,226	15,839,755	91.86%	15,821,401	106.94%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 15,839,755</u>	91.86%	<u>\$ 15,821,401</u>	75.01%
Appropriations:						
Planning and Development	\$ 16,302,876	\$ 16,302,876	\$ 6,746,476	41.38%	\$ 13,939,616	66.09%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	6,746,476	41.38%	13,939,616	66.09%
Contribution to Fund Balance	941,350	941,350	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 6,746,476</u>	39.12%	<u>\$ 13,939,616</u>	66.09%
Projected Fund Balance December 31	\$ 14,790,490	\$ 14,790,490				
Fund Balance as of Report Date			\$ 23,883,769			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

215-Jimmy Carter Boulevard TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,224,127	-	\$ 7,327,465	-
Investment Income	927,500	927,500	1,149,898	123.98%	1,108,775	146.78%
Revenue without use of Fund Balance	927,500	927,500	8,374,025	902.86%	8,436,240	1,116.78%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 8,374,025</u>	902.86%	<u>\$ 8,436,240</u>	1,116.78%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	827,500	827,500	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 33,636,006	\$ 33,636,006				
Fund Balance as of Report Date			\$ 42,010,031			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

216-Indian Trail TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,299,205	-	\$ 2,327,869	-
Investment Income	258,000	258,000	379,417	147.06%	337,255	184.64%
Revenue without use of Fund Balance	258,000	258,000	2,678,622	1,038.23%	2,665,125	1,459.14%
TOTAL REVENUES	\$ 258,000	\$ 258,000	\$ 2,678,622	1,038.23%	\$ 2,665,125	1,459.14%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	158,000	158,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 258,000	\$ 258,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 11,007,979	\$ 11,007,979				
Fund Balance as of Report Date			\$ 13,686,601			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

217-Park Place TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,530,665	-	\$ 1,934,330	-
Investment Income	178,000	178,000	274,255	154.08%	221,791	151.67%
Revenue without use of Fund Balance	178,000	178,000	2,804,920	1,575.80%	2,156,120	1,474.40%
TOTAL REVENUES	\$ 178,000	\$ 178,000	\$ 2,804,920	1,575.80%	\$ 2,156,120	1,474.40%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	78,000	78,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 178,000	\$ 178,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 7,822,658	\$ 7,822,658				
Fund Balance as of Report Date			\$ 10,627,578			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

218-Lake Lucerne TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,466,447	-	\$ 1,314,965	-
Investment Income	101,500	101,500	145,545	143.39%	110,731	193.89%
Revenue without use of Fund Balance	101,500	101,500	1,611,992	1,588.17%	1,425,696	2,496.45%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 101,500	\$ 101,500	\$ 1,611,992	1,588.17%	\$ 1,425,696	1,425.70%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	1,500	1,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 101,500	\$ 101,500	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,115,774	\$ 4,115,774				
Fund Balance as of Report Date			\$ 5,727,766			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

219-Gwinnett Place TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,647,734	-	\$ 3,309,218	-
Investment Income	287,000	287,000	400,876	139.68%	344,209	179.08%
Miscellaneous	-	-	10,000	-	-	-
Revenue without use of Fund Balance	287,000	287,000	4,058,611	1,414.15%	3,653,427	1,900.77%
TOTAL REVENUES	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ 4,058,611</u>	1,414.15%	<u>\$ 3,653,427</u>	1,900.77%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ 10,781	10.78%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	10,781	10.78%
Contribution to Fund Balance	187,000	187,000	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ -</u>	-	<u>\$ 10,781</u>	5.61%
Projected Fund Balance December 31	\$ 11,294,512	\$ 11,294,512				
Fund Balance as of Report Date			\$ 15,353,122			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

220-The Exchange at Gwinnett TAD Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,820,919	-	\$ 2,345,115	-
Investment Income	242,500	242,500	140,676	58.01%	180,057	162.03%
Revenue without use of Fund Balance	242,500	242,500	2,961,595	1,221.28%	2,525,172	2,272.31%
Use of Fund Balance	2,492,325	2,787,325	-	-	-	-
TOTAL REVENUES	<u>\$ 2,734,825</u>	<u>\$ 3,029,825</u>	<u>\$ 2,961,595</u>	97.75%	<u>\$ 2,525,172</u>	100.62%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 3,029,825	\$ 5,000	0.17%	\$ 1,098,009	43.75%
Appropriations without Contribution to Fund Balance	2,734,825	3,029,825	5,000	0.17%	1,098,009	43.75%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 3,029,825</u>	<u>\$ 5,000</u>	0.17%	<u>\$ 1,098,009</u>	43.75%
Projected Fund Balance December 31	\$ 6,822,704	\$ 6,822,704				
Fund Balance as of Report Date			\$ 9,779,299			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

230-E-911 Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,951	-	\$ 12,238	-
Charges for Services	24,344,400	24,344,400	18,474,918	75.89%	18,311,612	77.19%
Investment Income	1,104,500	1,104,500	1,190,755	107.81%	1,454,323	89.03%
Miscellaneous	-	-	47,632	-	29,162	-
Revenue without use of Fund Balance	25,448,900	25,448,900	19,725,255	77.51%	19,807,335	78.11%
Use of Fund Balance	5,415,021	5,415,021	-	-	-	-
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 19,725,255	63.91%	\$ 19,807,335	66.64%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 22,868,111	83.85%	\$ 19,945,540	76.08%
Intergovernmental	2,942,036	3,282,998	2,206,525	67.21%	2,149,338	75.00%
Non-Departmental:						
Contingency	98,000	98,000	-	-	-	-
E-911	550,000	209,038	-	-	-	-
Total Non-Departmental	648,000	307,038	-	-	-	-
Appropriations without Contribution to Fund Balance	30,863,921	30,863,921	25,074,635	81.24%	22,094,878	74.34%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 25,074,635	81.24%	\$ 22,094,878	74.34%
Projected Fund Balance December 31	\$ 40,670,130	\$ 40,670,130				
Fund Balance as of Report Date			\$ 35,320,749			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

231-Tourism Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 14,505,287	102.55%	\$ 12,314,070	87.71%
Charges for Services	1,000	1,000	-	-	-	-
Investment Income	802,000	802,000	822,611	102.57%	\$ 845,685	165.82%
Miscellaneous	45,119	45,119	-	-	-	-
Revenue without use of Fund Balance	14,992,301	14,992,301	15,327,898	102.24%	13,159,755	90.17%
Use of Fund Balance	3,725,640	3,725,640	-	-	-	-
TOTAL REVENUES	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 15,327,898</u>	81.89%	<u>\$ 13,159,755</u>	70.25%
Appropriations:						
Arts, Culture, and Entertainment	\$ 300,000	\$ 300,000	\$ 300,000	100.00%	\$ 200,000	100.00%
Facility Debt	15,653,799	15,653,799	15,628,109	99.84%	15,607,058	99.52%
Tourism	2,764,142	2,764,142	2,622,459	94.87%	2,689,098	94.35%
Appropriations without Contribution to Fund Balance	18,717,941	18,717,941	18,550,568	99.11%	18,496,157	98.74%
TOTAL APPROPRIATIONS	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 18,550,568</u>	99.11%	<u>\$ 18,496,157</u>	98.74%
Projected Fund Balance December 31	\$ 25,453,650	\$ 25,453,650				
Fund Balance as of Report Date			\$ 22,230,980			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

232-Stadium Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 803,874	77.58%	\$ 1,032,810	93.13%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	1,250,016	103.92%	1,347,663	107.05%
Investment Income	47,000	47,000	148,775	316.54%	143,334	246.28%
Revenue without use of Fund Balance	2,686,027	2,686,027	2,602,665	96.90%	2,923,807	103.46%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 2,602,665</u>	96.90%	<u>\$ 2,923,807</u>	103.46%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,105,912	99.01%	\$ 2,202,864	98.98%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,105,912	99.01%	2,202,864	98.98%
Contribution to Fund Balance	559,159	559,159	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 2,105,912</u>	78.40%	<u>\$ 2,202,864</u>	77.95%
Projected Fund Balance December 31	\$ 4,903,628	\$ 4,903,628				
Fund Balance as of Report Date			\$ 5,400,380			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

233-Authority Imaging Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 576,456	66.40%	\$ 476,493	51.23%
Investment Income	74,640	74,640	43,626	58.45%	62,406	-
Revenue without use of Fund Balance	942,733	942,733	620,081	65.77%	538,899	57.94%
Use of Fund Balance	557,267	557,267	-	-	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 620,081	41.34%	\$ 538,899	35.93%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 91,698	6.11%
Appropriations without Contribution to Fund Balance	1,500,000	1,500,000	103,050	6.87%	91,698	6.11%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 91,698	6.11%
Projected Fund Balance December 31	\$ 7,304,448	\$ 7,304,448				
Fund Balance as of Report Date			\$ 7,821,479			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

234-Juvenile Court Supervision Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 41,355	137.85%	\$ 50,881	169.60%
Revenue without use of Fund Balance	30,000	30,000	41,355	137.85%	50,881	169.60%
Use of Fund Balance	25,100	25,100	-	-	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 41,355</u>	75.05%	<u>\$ 50,881</u>	92.34%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 38,040	69.04%
Appropriations without Contribution to Fund Balance	55,100	55,100	25,433	46.16%	38,040	69.04%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 25,433</u>	46.16%	<u>\$ 38,040</u>	69.04%
Projected Fund Balance December 31	\$ 302,508	\$ 302,508				
Fund Balance as of Report Date			\$ 318,431			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

235-Tree Bank Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 79,680	79.68%	\$ 351,636	175.82%
Investment Income	-	-	18,060	-	21,142	-
Revenue without use of Fund Balance	100,000	100,000	97,740	97.74%	372,778	186.39%
Use of Fund Balance	300,000	300,000	-	-	-	-
TOTAL REVENUES	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 97,740</u>	24.44%	<u>\$ 372,778</u>	130.80%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 198,999	49.75%	\$ 38,102	13.37%
Appropriations without Contribution to Fund Balance	400,000	400,000	198,999	49.75%	38,102	13.37%
TOTAL APPROPRIATIONS	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 198,999</u>	49.75%	<u>\$ 38,102</u>	13.37%
Projected Fund Balance December 31	\$ 878,008	\$ 878,008				
Fund Balance as of Report Date			\$ 776,749			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

236-Opioid Remediation Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 810,137	-	\$ 3,538,471	-
Investment Income	-	-	220,617		138,785	-
Revenue without use of Fund Balance	-	-	1,030,754	-	3,677,256	-
Use of Fund Balance	-	269,000	-	-	-	-
TOTAL REVENUES	\$ -	\$ 269,000	\$ 1,030,754	383.18%	\$ 3,677,256	-
Appropriations:						
Financial Services	\$ -	\$ 269,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	269,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 269,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,888,624			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

250-Sheriff Special Justice Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 386,977	\$ 677,745	175.14%	\$ 159,306	69.22%
Revenue without use of Fund Balance	-	386,977	677,745	175.14%	159,306	69.22%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 736,977</u>	<u>\$ 677,745</u>	91.96%	<u>\$ 159,306</u>	27.46%
Appropriations:						
Sheriff	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	350,000	736,977	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 736,977</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 742,174	\$ 742,174				
Fund Balance as of Report Date			\$ 1,419,919			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

251-Sheriff Special Treasury Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ 22,951	-
Revenue without use of Fund Balance	-	-	17,000	-	22,951	-
Use of Fund Balance	75,000	75,000	-	-	-	-
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 17,000</u>	22.67%	<u>\$ 22,951</u>	30.60%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	-
Appropriations without Contribution to Fund Balance	75,000	75,000	200	0.27%	-	-
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 200</u>	0.27%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 213,253	\$ 213,253				
Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

252-Sheriff Special State Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 411,301	\$ 411,302	100.00%	\$ 235,822	100.00%
Investment Income	-	-	14,124	-	6,870	-
Revenue without use of Fund Balance	-	411,301	425,426	103.43%	242,692	102.91%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 481,301</u>	<u>\$ 425,426</u>	88.39%	<u>\$ 242,692</u>	79.36%
Appropriations:						
Sheriff	\$ 70,000	\$ 481,301	\$ 77,598	16.12%	\$ 6,303	2.06%
Appropriations without Contribution to Fund Balance	70,000	481,301	77,598	16.12%	6,303	2.06%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 481,301</u>	<u>\$ 77,598</u>	16.12%	<u>\$ 6,303</u>	2.06%
Projected Fund Balance December 31	\$ 366,666	\$ 366,666				
Fund Balance as of Report Date			\$ 714,493			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

253-Police Special Justice Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 167,710	\$ 167,710	100.00%	\$ 153,139	100.00%
Investment Income	-	-	6,780	-	-	-
Revenue without use of Fund Balance	-	167,710	174,490	104.04%	153,139	100.00%
Use of Fund Balance	334,131	166,421	-	-	-	-
TOTAL REVENUES	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ 174,490</u>	52.22%	<u>\$ 153,139</u>	55.06%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	-	\$ 84,793	30.49%
Appropriations without Contribution to Fund Balance	334,131	334,131	-	-	84,793	30.49%
TOTAL APPROPRIATIONS	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ -</u>	-	<u>\$ 84,793</u>	30.49%
Projected Fund Balance December 31	\$ 1,139,587	\$ 1,139,587				
Fund Balance as of Report Date			\$ 1,314,077			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

254-Police Special State Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 141,449	\$ 142,525	100.76%	\$ 345,553	100.13%
Investment Income	-	-	7,616	-	-	-
Revenue without use of Fund Balance	-	141,449	150,140	106.14%	345,553	100.13%
Use of Fund Balance	140,700	-	-	-	-	-
TOTAL REVENUES	<u>\$ 140,700</u>	<u>\$ 141,449</u>	<u>\$ 150,140</u>	106.14%	<u>\$ 345,553</u>	100.13%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 41,055	29.18%	\$ 35,906	37.80%
Appropriations without Contribution to Fund Balance	140,700	140,700	41,055	29.18%	35,906	37.80%
Contribution to Fund Balance	-	749	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 140,700</u>	<u>\$ 141,449</u>	<u>\$ 41,055</u>	29.02%	<u>\$ 35,906</u>	10.40%
Projected Fund Balance December 31	\$ 1,277,972	\$ 1,277,972				
Fund Balance as of Report Date			\$ 1,387,058			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

255-Crime Victims Assistance Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 557,754	95.97%	\$ 530,196	90.71%
Investment Income	-	-	10,161	-	4,784	-
Miscellaneous	-	-	3,042	-	1,777	-
Revenue without use of Fund Balance	581,185	581,185	570,957	98.24%	536,756	91.84%
Use of Fund Balance	223,931	223,931	-	-	-	-
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 570,957	70.92%	\$ 536,756	71.89%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 325,244	86.55%	\$ 320,177	87.68%
Solicitor General	419,328	419,328	273,443	65.21%	261,080	70.28%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Contribution to Fund Balance	805,116	805,116	598,687	74.36%	581,257	77.85%
TOTAL APPROPRIATIONS	\$ 805,116	\$ 805,116	\$ 598,687	74.36%	\$ 581,257	77.85%
Projected Fund Balance December 31	\$ 450,450	\$ 450,450				
Fund Balance as of Report Date			\$ 422,721			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

256-DA Federal Justice Asset Sharing Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -		- \$ 19,307	100.00%
Revenue without use of Fund Balance	-	-	-		- 19,307	100.00%
Use of Fund Balance	83,792	83,792	-		- -	-
TOTAL REVENUES	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ 19,307</u>	12.51%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -		- \$ 46,698	30.26%
Appropriations without Contribution to Fund Balance	83,792	83,792	-		- 46,698	30.26%
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ 46,698</u>	30.26%
Projected Fund Balance December 31	\$ 174,983	\$ 174,983				
Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

257-DA Federal Treasury Asset Sharing Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -		- \$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -		- \$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ 2,538	16.95%
Appropriations without Contribution to Fund Balance	38,000	38,000	130	0.34%	2,538	16.95%
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ 2,538	16.95%
Projected Fund Balance December 31	\$ 50,434	\$ 50,434				
Fund Balance as of Report Date			\$ 50,304			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

258-DA Special State Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 84,119	\$ 84,120	100.00%	\$ 59,072	100.53%
Revenue without use of Fund Balance	-	84,119	84,120	100.00%	59,072	100.53%
Use of Fund Balance	31,718	-	-	-	-	-
TOTAL REVENUES	<u>\$ 31,718</u>	<u>\$ 84,119</u>	<u>\$ 84,120</u>	100.00%	<u>\$ 59,072</u>	100.53%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ 100	1.08%
Appropriations without Contribution to Fund Balance	31,718	31,718	1,479	4.66%	100	1.08%
Contribution to Fund Balance	-	52,401	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 31,718</u>	<u>\$ 84,119</u>	<u>\$ 1,479</u>	1.76%	<u>\$ 100</u>	0.17%
Projected Fund Balance December 31	\$ 62,908	\$ 62,908				
Fund Balance as of Report Date			\$ 145,549			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

265-Corrections Inmate Welfare Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Miscellaneous	\$ 146,700	\$ 146,700	\$ 124,441	84.83%	\$ 142,968	117.19%
Revenue without use of Fund Balance	146,700	146,700	124,441	84.83%	142,968	117.19%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 124,441</u>	84.83%	<u>\$ 142,968</u>	113.22%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 86,057	74.42%	\$ 96,233	76.21%
Appropriations without Contribution to Fund Balance	115,640	115,640	86,057	74.42%	96,233	76.21%
Contribution to Fund Balance	31,060	31,060	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 86,057</u>	58.66%	<u>\$ 96,233</u>	76.21%
Projected Fund Balance December 31	\$ 441,989	\$ 441,989				
Fund Balance as of Report Date			\$ 480,373			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

266-Sheriff Inmate Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Investment Income	\$ 157,500	\$ 157,500	\$ 193,690	122.98%	\$ 169,864	111.87%
Miscellaneous	1,568,000	1,568,000	730,136	46.56%	887,566	77.00%
Revenue without use of Fund Balance	1,725,500	1,725,500	923,826	53.54%	1,057,429	81.06%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 923,826</u>	53.54%	<u>\$ 1,057,429</u>	81.06%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 394,954	56.72%	\$ 587,188	86.95%
Appropriations without Contribution to Fund Balance	696,350	696,350	394,954	56.72%	587,188	86.95%
Contribution to Fund Balance	1,029,150	1,029,150	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 394,954</u>	22.89%	<u>\$ 587,188</u>	45.01%
Projected Fund Balance December 31	\$ 5,132,086	\$ 5,132,086				
Fund Balance as of Report Date			\$ 5,660,958			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

425-The Exchange at Gwinnett TAD Debt Service Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 178,827	-	\$ 183,514	-
Other Financing Sources	2,726,525	2,726,525	-	-	1,092,186	43.66%
Revenue without use of Fund Balance	2,726,525	2,726,525	178,827	6.56%	1,275,700	51.00%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 178,827</u>	6.56%	<u>\$ 1,275,700</u>	51.00%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
Appropriations without Contribution to Fund Balance	2,726,525	2,726,525	1,475,763	54.13%	1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 1,475,763</u>	54.13%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 288,531			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

501-Water and Sewer Operating Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 375,057,845	87.09%	\$ 371,440,280	90.48%
Investment Income	5,289,500	5,289,500	5,940,523	112.31%	5,302,592	127.24%
Contributions and Donations	30,227,414	30,227,414	23,849,398	78.90%	26,890,424	91.20%
Miscellaneous	-	-	4,071,531	-	546,008	-
Other Financing Sources	-	-	-	-	224,999	-
Revenue without use of Net Position	466,158,282	466,158,282	408,919,297	87.72%	404,404,303	91.05%
Use of Net Position	24,731,301	24,731,301	-	-	-	-
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 408,919,297	83.30%	\$ 404,404,303	83.97%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 1,427,458	72.18%	\$ 910,227	70.84%
Water Resources*	488,045,859	488,045,859	424,208,520	86.92%	421,348,465	87.85%
Non-Departmental:						
Contingency	616,000	616,000	-	-	-	-
Water Resources	250,000	250,000	-	-	-	-
Total Non-Departmental	866,000	866,000	-	-	-	-
Appropriations without Working Capital Reserve	490,889,583	490,889,583	425,635,978	86.71%	422,258,692	87.68%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 425,635,978	86.71%	\$ 422,258,692	87.68%
Projected Net Position December 31	\$ 186,086,605	\$ 186,086,605				
Net Position as of Report Date			\$ 169,369,925			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

550-Stormwater Operating Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 30,553,681	96.84%	\$ 30,604,896	97.49%
Investment Income	541,000	541,000	437,664	80.90%	529,125	275.59%
Miscellaneous	-	-	28,888	-	16,398	-
Revenue without use of Net Position	32,091,187	32,091,187	31,020,233	96.66%	31,150,419	98.63%
Use of Net Position	3,071,110	3,071,110	-	-	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 31,020,233	88.22%	\$ 31,150,419	98.63%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 1,366,040	86.73%	\$ 1,369,068	68.05%
Water Resources*	33,407,313	33,407,313	28,784,939	86.16%	23,455,038	80.98%
Non-Departmental:						
Contingency	67,000	67,000	-	-	-	-
Stormwater	113,000	113,000	-	-	-	-
Total Non-Departmental	180,000	180,000	-	-	-	-
Appropriations without Working Capital Reserve	35,162,297	35,162,297	30,150,979	85.75%	24,824,106	79.75%
Working Capital Reserve	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 30,150,979	85.75%	\$ 24,824,106	78.60%
Projected Net Position December 31	\$ 19,359,909	\$ 19,359,909				
Net Position as of Report Date			\$ 20,229,163			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

560-Solid Waste Operating Fund

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,497,937	124.83%	\$ 1,142,704	120.28%
Charges for Services	58,784,029	58,784,029	54,367,962	92.49%	50,635,694	91.49%
Investment Income	1,782,000	1,782,000	2,132,010	119.64%	2,285,163	143.36%
Miscellaneous	100	100	26,489	26,489.38%	8,172	8,172.31%
Revenue without use of Net Position	61,766,129	61,766,129	58,024,397	93.94%	54,071,734	93.41%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 61,766,129	\$ 61,766,129	\$ 58,024,397	93.94%	\$ 54,071,734	89.73%
Appropriations:						
Support Services*	\$ 61,176,797	\$ 61,176,797	\$ 50,529,354	82.60%	\$ 49,535,474	82.26%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	33,032	33,032	30,279	91.67%	30,279	91.67%
Total Non-Departmental	43,032	43,032	30,279	70.36%	30,279	70.36%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	50,559,634	82.59%	49,565,753	82.25%
Working Capital Reserve	546,300	546,300	-	-	-	-
TOTAL APPROPRIATIONS	\$ 61,766,129	\$ 61,766,129	\$ 50,559,634	81.86%	\$ 49,565,753	82.25%
Projected Net Position December 31	\$ 23,916,594	\$ 23,916,594				
Net Position as of Report Date			\$ 31,381,358			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

570-Airport Operating Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 191,984	123.86%	\$ 165,839	110.56%
Investment Income	64,000	64,000	43,451	67.89%	57,060	110.88%
Miscellaneous	1,200,000	1,200,000	1,570,788	130.90%	1,225,158	125.64%
Other Financing Sources	116,750	116,750	107,021	91.67%	22,917	91.67%
Revenue without use of Net Position	1,535,750	1,535,750	1,913,245	124.58%	1,470,974	122.42%
Use of Net Position	480,579	480,579	-	-	-	-
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 1,913,245	94.89%	\$ 1,470,974	75.58%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 1,741,448	86.84%	\$ 1,693,997	87.53%
Non-Departmental:						
Contingency	11,000	11,000	-	-	-	-
Total Non-Departmental	11,000	11,000	-	-	-	-
Appropriations without Working Capital Reserve	2,016,329	2,016,329	1,741,448	86.37%	1,693,997	87.04%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 1,741,448	86.37%	\$ 1,693,997	87.04%
Projected Net Position December 31	\$ 933,913	\$ 933,913				
Net Position as of Report Date			\$ 1,105,710			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

572-Local Transit Operating Fund

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 10,941,006	\$ 10,941,006	\$ 10,941,006			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 306,274	- \$ -	-	-
Charges for Services	2,100,000	2,100,000	1,820,187	86.68%	2,091,377	91.22%
Investment Income	540,500	540,500	425,884	78.79%	545,692	92.80%
Miscellaneous	-	-	71,832	-	20,966	-
Other Financing Sources	14,800,000	14,800,000	13,566,667	91.67%	16,135,167	91.67%
Revenue without use of Net Position	17,440,500	17,440,500	16,190,844	92.83%	18,793,201	91.75%
Use of Net Position	6,313,066	6,313,066	-	-	-	-
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 16,190,844	68.16%	\$ 18,793,201	64.47%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 18,030,189	75.95%	\$ 17,846,249	61.25%
Non-Departmental:						
Contingency	13,000	13,000	-	-	-	-
Total Non-Departmental	13,000	13,000	-	-	-	-
Appropriations without Working Capital Reserve	23,753,566	23,753,566	18,030,189	75.91%	17,846,249	61.22%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 18,030,189	75.91%	\$ 17,846,249	61.22%
Projected Net Position December 31	\$ 10,941,006	\$ 10,941,006				
Net Position as of Report Date			\$ 9,101,662			

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

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

580-Economic Development Fund

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 160,937	85.15%	\$ 216,455	115.09%
Miscellaneous	3,700,000	3,700,000	1,068,758	28.89%	2,203,838	62.03%
Other Financing Sources	7,043,703	18,588,703	18,588,703	100.00%	-	-
Revenue without use of Net Position	10,932,703	22,477,703	19,818,397	88.17%	2,420,293	32.09%
Use of Net Position	1,089,929	1,089,929	-	-	-	-
TOTAL REVENUES	\$ 12,022,632	\$ 23,567,632	\$ 19,818,397	84.09%	\$ 2,420,293	24.80%
Appropriations:						
Planning and Development	\$ 11,359,855	\$ 22,904,855	\$ 18,488,436	80.72%	\$ 6,084,280	66.74%
Non-Departmental:						
Miscellaneous Economic Development	662,777	662,777	503,576	75.98%	254,211	39.46%
Total Non-Departmental	662,777	662,777	503,576	75.98%	254,211	39.46%
Appropriations without Working Capital Reserve	12,022,632	23,567,632	18,992,012	80.59%	6,338,491	64.94%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 23,567,632	\$ 18,992,012	80.59%	\$ 6,338,491	64.94%
Projected Net Position December 31	\$ 14,410,937	\$ 14,410,937				
Net Position as of Report Date			\$ 15,237,322			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

601-Administrative Support

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 31,811,824	\$ 31,811,824	\$ 31,811,824			
Revenues:						
Charges for Services	\$ 153,338,910	\$ 153,338,910	\$ 123,260,416	80.38%	\$ 112,091,502	79.98%
Investment Income	715,500	715,500	937,889	131.08%	1,293,865	428.28%
Miscellaneous	387,796	387,796	1,014,730	261.67%	671,557	191.64%
Other Financing Sources	-	-	1,520	-	-	-
Revenue without use of Net Position	154,442,206	154,442,206	125,214,554	81.08%	114,056,924	81.01%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 125,214,554	81.08%	\$ 114,056,924	81.01%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 7,309,443	74.61%	\$ 6,982,826	78.18%
County Administration	9,699,092	9,699,092	6,647,464	68.54%	5,536,434	80.01%
Financial Services	12,445,471	12,445,471	10,492,194	84.31%	9,844,866	85.95%
Law	5,413,726	6,213,726	5,048,017	81.24%	4,142,570	86.75%
Human Resource	9,705,970	9,705,970	7,501,144	77.28%	5,798,626	66.34%
Information Technology Services	79,657,699	78,901,410	58,866,462	74.61%	54,114,182	72.66%
Support Services	25,790,653	25,790,653	20,124,662	78.03%	19,598,273	82.14%
Non-Departmental:						
Contingency	1,933,000	1,633,000	-	-	-	-
Total Non-Departmental	1,933,000	1,633,000	-	-	-	-
Appropriations without Working Capital Reserve	154,442,206	154,185,917	115,989,386	75.23%	106,017,777	75.30%
Working Capital Reserve	-	256,289	-	-	-	-
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 115,989,386	75.10%	\$ 106,017,777	75.30%
Projected Net Position December 31	\$ 31,811,824	\$ 31,811,824				
Net Position as of Report Date			\$ 41,036,992			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

605-Group Self-Insurance

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 87,213,941	92.42%	\$ 73,837,035	92.73%
Investment Income	1,940,000	1,940,000	1,908,987	98.40%	1,977,121	175.15%
Miscellaneous	-	-	525,150	-	487,315	-
Revenue without use of Net Position	96,305,909	96,305,909	89,648,077	93.09%	76,301,471	94.49%
Use of Net Position	2,776,745	2,776,745	-	-	-	-
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 89,648,077	90.48%	\$ 76,301,471	91.51%
Appropriations:						
Human Resource	\$ 99,068,654	\$ 99,068,654	\$ 96,240,925	97.15%	\$ 74,835,452	89.76%
Non-Departmental:						
Contingency	14,000	14,000	-	-	-	-
Total Non-Departmental	14,000	14,000	-	-	-	-
Appropriations without Working Capital Reserve	99,082,654	99,082,654	96,240,925	97.13%	74,835,452	89.75%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 99,082,654	\$ 96,240,925	97.13%	\$ 74,835,452	89.75%
Projected Net Position December 31	\$ 56,083,886	\$ 56,083,886				
Net Position as of Report Date			\$ 49,491,039			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

610-Fleet Management

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 9,967,648	\$ 9,967,648	\$ 9,967,648			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 16,981,728	110.83%	\$ 14,002,962	127.18%
Investment Income	245,500	245,500	358,272	145.94%	317,964	121.72%
Miscellaneous	343,500	343,500	516,636	150.40%	510,074	184.14%
Other Financing Sources	15,000	15,000	41,772	278.48%	34,822	-
Revenue without use of Net Position	15,926,679	15,926,679	17,898,408	112.38%	14,865,822	128.72%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 17,898,408	112.38%	\$ 14,865,822	108.18%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 11,477,280	84.86%	\$ 11,320,344	88.97%
Non-Departmental:						
Contingency	36,000	36,000	-	-	-	-
Fleet Management	2,211,878	2,211,878	2,026,555	91.62%	904,220	91.67%
Total Non-Departmental	2,247,878	2,247,878	2,026,555	90.15%	904,220	88.87%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	13,503,835	85.61%	12,224,564	88.96%
Working Capital Reserve	153,525	153,525	-	-	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 13,503,835	84.79%	\$ 12,224,564	88.96%
Projected Net Position December 31	\$ 9,967,648	\$ 9,967,648				
Net Position as of Report Date			\$ 14,362,222			

YTD FINANCIAL REPORT 2025 | 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 14,678,914	91.67%	\$ 14,208,687	91.67%
Investment Income	98,500	98,500	460,164	467.17%	337,202	289.69%
Miscellaneous	270,000	270,000	314,090	116.33%	475,444	594.30%
Revenue without use of Net Position	16,381,862	16,381,862	15,453,168	94.33%	15,021,332	95.70%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 15,453,168	94.33%	\$ 15,021,332	95.66%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 9,291,780	59.39%	\$ 10,268,166	66.52%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,654,980	15,654,980	9,291,780	59.35%	10,268,166	66.47%
Working Capital Reserve	726,882	726,882	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 9,291,780	56.72%	\$ 10,268,166	65.39%
Projected Net Position December 31	\$ 5,239,159	\$ 5,239,159				
Net Position as of Report Date			\$ 11,400,547			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

612-Workers Compensation Fund

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 2,751,023	91.67%	\$ 3,208,800	91.67%
Investment Income	574,500	574,500	554,409	96.50%	611,904	131.70%
Miscellaneous	-	-	-	-	46,857	-
Revenue without use of Net Position	3,575,616	3,575,616	3,305,432	92.44%	3,867,562	97.54%
Use of Net Position	2,350,468	2,350,468	-	-	-	-
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 3,305,432	55.78%	\$ 3,867,562	65.71%
Appropriations:						
Human Resource	\$ 5,916,084	\$ 5,916,084	\$ 3,373,266	57.02%	\$ 3,224,185	54.88%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	5,926,084	5,926,084	3,373,266	56.92%	3,224,185	54.78%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 5,926,084	\$ 3,373,266	56.92%	\$ 3,224,185	54.78%
Projected Net Position December 31	\$ 11,103,126	\$ 11,103,126				
Net Position as of Report Date			\$ 11,035,291			

YTD FINANCIAL REPORT 2025 | 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 4,126,009	91.67%	\$ 4,125,779	91.67%
Investment Income	212,000	212,000	323,981	152.82%	347,613	181.99%
Revenue without use of Net Position	4,713,101	4,713,101	4,449,990	94.42%	4,473,392	95.34%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 4,449,990	94.42%	\$ 4,473,392	95.34%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 2,779,858	73.68%	\$ 3,151,992	80.23%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	2,779,858	73.68%	3,151,992	80.23%
Working Capital Reserve	940,151	940,151	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 2,779,858	58.98%	\$ 3,151,992	67.18%
Projected Net Position December 31	\$ 3,857,131	\$ 3,857,131				
Net Position as of Report Date			\$ 5,527,262			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
Contributions and Donations	108,650	113,650	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.	-	5,000
				Total: Contributions and Donations	-	5,000
<i>Total: General Fund</i>			5,000		-	5,000
Fire and EMS District Fund (202)						
Intergovernmental	-	58,739	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Intergovernmental	-	58,739
<i>Total: Fire and EMS District Fund</i>			58,739		-	58,739
Police Services District Fund (206)						
Fines and Forfeitures	10,413,542	8,113,542	(2,300,000)	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(2,300,000)
				Total: Fines and Forfeitures	-	(2,300,000)
Miscellaneous	459,063	460,813	1,750	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	1,750
				Total: Miscellaneous	-	1,750
Use of Fund Balance	8,457,572	10,755,822	2,298,250	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,300,000
				GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	(1,750)
				Total: Use of Fund Balance	-	2,298,250
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (207)						
Charges for Services	9,600,000	9,629,076	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Charges for Services	-	29,076
<i>Total: Street Lighting Fund</i>			29,076		-	29,076
The Exchange at Gwinnett TAD Fund (220)						
Use of Fund Balance	2,492,325	2,787,325	295,000	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
				Total: Use of Fund Balance	-	295,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			295,000		-	295,000
Opioid Remediation Fund (236)						
Use of Fund Balance	-	269,000	269,000	GCID 20250939 OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00	-	269,000
				Total: Use of Fund Balance	-	269,000
<i>Total: Opioid Remediation Fund</i>			269,000		-	269,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (250)						
Fines and Forfeitures	-	386,977	386,977	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	9,381
				Total: Fines and Forfeitures	-	386,977
<i>Total: Sheriff Special Justice Fund</i>			386,977		-	386,977
Sheriff Special State Fund (252)						
Fines and Forfeitures	-	411,301	411,301	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	150,854
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	150,853
				Total: Fines and Forfeitures	-	411,301
<i>Total: Sheriff Special State Fund</i>			411,301		-	411,301

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253)						
Fines and Forfeitures	-	167,710	167,710	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	3,052
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	49,295
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	29,401
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	1,693
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	50,734
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	4,560
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	7,216
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	2,144
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	19,615	19,615
				Total: Fines and Forfeitures	19,615	167,710

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253) contd.						
Use of Fund Balance	334,131	166,421	(167,710)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(3,052)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(49,295)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(29,401)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(1,693)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	(50,734)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(4,560)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	(7,216)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	(2,144)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	(19,615)	(19,615)
				Total: Use of Fund Balance	(19,615)	(167,710)
<i>Total: Police Justice Fund</i>						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Fines and Forfeitures	-	141,449	141,449	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	13,361
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	3,162
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	28,065
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	2,100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	31,446
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	9,374
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	12,119
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	19,294
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	22,428	22,428
				Total: Fines and Forfeitures	22,428	141,449

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254) contd.						
Use of Fund Balance	140,700	-	(140,700)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(13,361)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	(3,162)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(100)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(30,165)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(31,446)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(9,374)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	(12,119)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	(19,294)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	(21,679)	(21,679)
				Total: Use of Fund Balance	(21,679)	(140,700)
Total: Police Special State Fund			749		749	749

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Fines and Forfeitures	-	84,119	84,119	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	205
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-April 2025	-	15,852
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-May 2025	-	11,132
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	18,007
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	10,957	10,957
				Total: Fines and Forfeitures	10,957	84,119
Use of Fund Balance	31,718	-	(31,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- April 2025	-	(15,852)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- May 2025	-	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369
				Total: Use of Fund Balance	-	(31,718)
Total: DA Special State Fund			52,401		10,957	52,401

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Fund (580)						
Other Financing Sources	7,043,703	18,588,703	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
Total: Other Financing Sources					-	11,545,000
Total: Economic Development Fund			11,545,000		-	11,545,000
Total Revenue Budget Adjustments			13,053,243		11,706	13,053,243

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 11/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
County Administration	1,609,864	1,722,868	113,004	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	113,004
				Total: County Administration	-	113,004
Planning and Development	6,883,534	6,767,514	(116,020)	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	(116,020)
				Total: Planning and Development	-	(116,020)
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
Community Services	32,029,764	32,034,764	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.	-	5,000
				Total: Community Services	-	5,000
Non-Departmental:						
Contingency	3,729,000	3,615,996	(113,004)	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	(113,004)
				Total: Contingency	-	(113,004)
Contribution to Capital	38,601,436	38,717,456	116,020	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	116,020
				Total: Contribution to Capital	-	116,020
Indigent Defense	15,000,000	-	(15,000,000)	FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense	-	(7,500,000)
				FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense	-	(7,500,000)
				Total: Indigent Defense	-	(15,000,000)
				Total: Non-Departmental	-	(14,996,984)
Total: General Fund						
			5,000		-	5,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and EMS District Fund (202)						
Contribution to Fund Balance	2,627,393	2,686,132	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Contribution to Fund Balance	-	58,739
<i>Total: Fire and EMS Fund</i>					-	58,739
Development & Enforcement District Fund (204)						
Planning and Development	21,492,316	21,648,138	155,822	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	155,822
				Total: Planning and Development	-	155,822
Non-Departmental:						
Contingency	134,000	28,178	(105,822)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(105,822)
				Total: Contingency	-	(105,822)
Development & Enforcement	709,417	659,417	(50,000)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(50,000)
				Total: Non-Departmental D&E	-	(50,000)
				Total: Non-Departmental	-	(155,822)
<i>Total: Development & Enforcement District Fund</i>					-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206)						
Police Services	206,087,456	206,088,770	1,314	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	1,314
				Total: Police Services	-	1,314
Recorder's Court	2,385,708	2,765,708	380,000	Indigent Defense - Reserves Transfers 1st 6 months	-	190,000
				Total FY Reserves Budget Transfer	-	190,000
				Total: Recorder's Court	-	380,000
Non-Departmental:						
Police Non-Departmental	6,436,791	6,055,477	(381,314)	Indigent Defense - Reserves Transfers 1st 6 months	-	(190,000)
				Total FY Reserves Budget Transfer	-	(190,000)
				Total FY Reserves Budget Transfer	-	(1,314)
				Total: Non-Departmental	-	(381,314)
<i>Total: Police Services District Fund</i>						
			-		-	-
Street Lighting Fund (207)						
Transportation	10,363,833	10,392,909	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Transportation	-	29,076
<i>Total: Street Lighting Fund</i>						
			29,076		-	29,076
The Exchange at Gwinnett TAD Fund (220)						
Planning and Development	2,734,825	3,029,825	295,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
				Total: Planning and Development	-	295,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>						
			295,000		-	295,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (230)						
Intergovernmental	2,942,036	3,282,998	340,962	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	257,703
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	24,338
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	58,921
				Total: Intergovernmental	-	340,962
Non-Departmental:						
E-911Non-Departmental	550,000	209,038	(340,962)	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	(257,703)
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	(24,338)
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	(58,921)
				Total: Non-Departmental	-	(340,962)
Total: E-911 Fund						
			-		-	-
Opioid Remediation Fund (236)						
Financial Services	-	269,000	269,000	GCID 20250939-OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00.	-	269,000
				Total: Financial Services	-	269,000
Total: Opioid Remediation Fund (236)						
			269,000		-	269,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (250)						
Sheriff	350,000	736,977	386,977	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	9,381
				Total: Sheriff Special Justice	-	386,977
Total: Sheriff Special Justice Fund			386,977	-	386,977	
Sheriff Special State Fund (252)						
Sheriff	70,000	481,301	411,301	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -August 2025	-	150,854
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -October 2025	-	150,853
				Total: Sheriff Special State Fund	-	411,301
Total: Sheriff Special State Fund			411,301	-	411,301	

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Contribution to Fund Balance	-	749	749	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	749	749
				Total: Police Special State Fund	749	749
<i>Total: Police Special State Fund</i>			749		749	749
DA Special State Fund (258)						
Contribution to Fund Balance	-	52,401	52,401	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	8,369
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	-	18,007
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	10,957	10,957
				Total: Contribution to Fund Balance	10,957	52,401
<i>Total: DA Special State Fund</i>			52,401		10,957	52,401

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Fund (580)						
Planning and Development	11,359,855	22,904,855	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
				Total: Planning and Development	-	11,545,000
<i>Total: Economic Development Fund</i>			11,545,000		-	11,545,000
Administrative Support (601)						
County Administration	9,699,092	9,699,092	-	CA OSE/OSMB Transfer rounding correction	-	(6)
				CA OSE/OSMB Transfer rounding correction	-	6
				Total: County Administration	-	-
Law Department	5,413,726	6,213,726	800,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.		500,000
				FY 25 Budget Load 2025-12-31_Amended_Expense	-	300,000
				Total: Law Department	-	800,000
Information Technology	79,657,699	78,901,410	(756,289)	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(756,289)
				Total: Information Technology	-	(756,289)
Non-Departmental:						
Contingency	1,933,000	1,633,000	(300,000)	FY 25 Budget Load 2025-12-31_Amended_Expense	-	(300,000)
				Total: Contingency	-	(300,000)
Working Capital Reserve	-	256,289	256,289	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(500,000)
				GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	756,289
				Total: Working Capital Reserve	-	256,289
				Total: Non-Departmental	-	(43,711)
<i>Total: Administrative Support</i>			-		-	-
Total Appropriation Budget Adjustments				\$ 13,053,243	\$ 11,706	\$ 13,053,243

Adopted Budget Financial Presentation Differences as of 9/30/25 - Revenues

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
General Fund (101)				
Revenues:	560,031,138	560,031,138	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	500,486,112	503,066,498	2,580,386	Reclassified:
(a) Tax Commissioner Fees	1,390,888	-	(1,390,888)	Tax Commissioner Fees from Taxes to Charges for Services
(b) Real Estate Transfer Tax	-	1,934,274	1,934,274	Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
(c) TAVT County and State Admin Fees	-	2,037,000	2,037,000	TAVT County Admin and TAVT State Admin Fees from Charges for Services to Taxes
			2,580,386	Total: Taxes
Charges for Services	38,882,231	38,202,406	(679,825)	Reclassified:
(a) Tax Commissioner Fees	-	1,390,888	1,390,888	Tax Commissioner Fees from Taxes to Charges for Services
(b) TAVT County and State Admin Fees	2,037,000	-	(2,037,000)	TAVT County Admin and TAVT State Admin Fee from Charges for Services to Taxes
(c) Other Sales and Other Membership Dues	33,713		(33,713)	Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue.
			(679,825)	Total: Charges for Services
Licenses and Permits	5,385,122	5,385,122	-	
Intergovernmental Revenues	4,145,474	2,211,200	(1,934,274)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Fines and Forfeitures	3,094,270	3,094,270	-	
Investment Income	5,908,000	5,908,000	-	
Contributions and Donations	108,650	108,650	-	
Miscellaneous	2,021,279	2,054,992	33,713	Reclassified Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue
Total: General Fund			-	
Fire and EMS District Fund (202)				
Revenues:	202,211,923	202,211,923	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	180,812,616	181,436,233	623,617	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	1,000,000	1,000,000	-	
Intergovernmental Revenues	623,617	-	(623,617)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	18,117,690	18,117,690	-	
Investment Income	1,656,000	1,656,000	-	
Contributions and Donations	1,000	1,000	-	
Miscellaneous	1,000	1,000	-	
Total: Fire and EMS District Fund			-	
Development & Enforcement District Fund (204)				
Revenues:	22,566,458	22,566,458	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	13,482,531	13,530,958	48,427	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	7,600,000	7,600,000	-	
Intergovernmental Revenues	48,427	-	(48,427)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	950,000	950,000	-	
Investment Income	485,500	485,500	-	
Total: Development & Enforcement District Fund			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Recreation Fund (205)				
Revenues:	67,563,433	67,563,433	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	58,692,405	58,887,100	194,695	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	194,695	-	(194,695)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	5,086,719	5,050,141	(36,578)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	657,500	657,500	-	
Contributions and Donations	7,500	7,500	-	
Miscellaneous	2,902,684	2,939,262	36,578	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Other Financing Sources	21,930	21,930	-	
<i>Total: Recreation Fund</i>			-	
Police Services District Fund (206)				
Revenues:	210,531,177	210,531,177	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	133,550,439	133,844,952	294,513	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Insurance Premium Taxes	62,310,140	62,310,140		
Intergovernmental Revenues	294,513	-	(294,513)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	1,110,480	1,110,480	-	
Fines and Forfeitures	10,413,542	10,413,542	-	
Investment Income	2,393,000	2,393,000	-	
Miscellaneous	459,063	459,063	-	
<i>Total: Police Services District Fund</i>			-	
Economic Development Tax Fund (210)				
Revenues:	17,244,226	17,244,226	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	17,028,416	17,086,726	58,310	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	58,310	-	(58,310)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Investment Income	157,500	157,500	-	
<i>Total: Economic Development Tax Fund</i>			-	
Tree Bank Fund (235)				
Revenues:	400,000	400,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Licenses and Permits	100,000	-	(100,000)	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
Charges for Services	-	100,000	100,000	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
<i>Total: Tree Bank Fund</i>			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Corrections Inmate Welfare Fund (265)				
Revenues:	146,700	146,700	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	138,500	-	(138,500)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Miscellaneous	8,200	146,700	138,500	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Corrections Inmate Welfare Fund</i>				
Sheriff Inmate Fund (266)				
Revenues:	1,725,500	1,725,500	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	1,568,000	-	(1,568,000)	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	157,500	157,500		
Miscellaneous	-	1,568,000	1,568,000	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Sheriff Inmate Fund</i>				
Administrative Support (601)				
Revenues:	154,442,206	154,442,206	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	153,361,910	153,338,910	(23,000)	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
Investment Income	715,500	715,500	-	
Miscellaneous	364,796	387,796	23,000	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Administrative Support</i>				
Total Revenue Budget Adjustments				

Adopted Budget Financial Presentation Differences as of 9/30/25 - Appropriations

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
General Fund (101)				
Community Services	31,879,764	32,029,764	150,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Pauper Burial	-	150,000	150,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Community Services</i>			150,000	
County Administration	1,519,864	1,609,864	90,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	90,000	90,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -County Administration</i>			90,000	
Intergovernmental	-	160,000	160,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Energy Excise Tax (formerly Other Governmental Agencies)	-	160,000	160,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Intergovernmental</i>			160,000	
Non-Departmental	80,460,977	72,487,186	(7,973,791)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Hospital Authority	1,000,000	-	(1,000,000)	Moved to Subsidies
Partnership Gwinnett	500,000	-	(500,000)	Moved to Subsidies
Medical Examiner	2,085,593	-	(2,085,593)	Moved to Subsidies
Medical Examiner Equipment	302,740	-	(302,740)	Moved to Subsidies
Pauper Burials	150,000	-	(150,000)	Moved to Subsidies
800 MGz Maintenance	3,685,458	-	(3,685,458)	Moved to Police
Other Governmental Agencies	160,000	-	(160,000)	Moved to Intergovernmental
Other Miscellaneous	130,000	-	(130,000)	Moved (90,000) to County Administration; Moved (40,000) to Non-Departmental Reserves-Pension;
Reserves - Pension	200,000	240,000	40,000	Moved from Non-Departmental Other Miscellaneous
Reseves - Compensation	1,658,000	-	(1,658,000)	Moved to Non-Departmental Contingency
Contingency	2,071,000	3,729,000	1,658,000	Moved from Non-Departmental Reserves-Compensation
Indigent Defense Reserve (formerly Reserves-Indigent Defense)	15,000,000	15,000,000	-	Updated the Department name from Reserves-Indigent Defense to Indigent Defense Reserves
<i>Total: Cost Center Detail - Non-Departmental</i>			(7,973,791)	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Police Services	3,919,979	7,605,437	3,685,458	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
800 MGz Maintenance	-	3,685,458	3,685,458	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			3,685,458	
Subsidies (formerly Community Services Subsidies)	35,692,245	39,580,578	3,888,333	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Coalition (formerly Coalition for Health & Human Services)	235,088	235,088	-	Updated Department Name from Coalition for Health & Human Services to Gwinnett Coalition - HHS
Gwinnett Hospital Authority	-	1,000,000	1,000,000	Moved from Non-Departmental
Partnership Gwinnett	-	500,000	500,000	Moved from Non-Departmental
Medical Examiner	-	2,388,333	2,388,333	Moved from Non-Departmental
Library In-House Services	1,352,184	-	(1,352,184)	Moved to Gwinnett County Public Library to consolidate
Library Subsidy	25,619,802	-	(25,619,802)	Moved to Gwinnett County Public Library to consolidate
Gwinnett County Public Library	-	26,971,986	26,971,986	Moved from Library In-House and Library Subsidies
View Point Health (formerly Mental Health)	1,443,341	1,443,341	-	Updated Department Name from Mental Health to View Point Health
<i>Total: Cost Center Detail - Subsidies</i>			3,888,333	
<i>Total: General Fund</i>			-	
Fire and EMS District Fund (202)				
Non-Departmental	11,983,815	11,983,815	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	848,000	-	(848,000)	Moved to Contingency
Reserves - Fuel/Parts	78,000	-	(78,000)	Moved to Contingency
Contingency	-	926,000	926,000	Moved from Reserves - Compensation and Reserves Fuel/Parts for consistency
Fire EMS (formerly Non-Departmental Fire EMS Fund)	11,057,815	11,057,815	-	Updated Department name from Non-Departmental Fire EMS Fund to Fire EMS
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Fire and EMS District Fund</i>			-	
Development & Enforcement District Fund (204)				
Non-Departmental	843,417	843,417	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	127,000	-	(127,000)	Moved to Contingency
Reserves - Fuel/Parts	7,000	-	(7,000)	Moved to Contingency
Contingency	-	134,000	134,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Development & Code Enforcement (formerly Non-Departmental D&E)	709,417	709,417	-	Updated Department name from Non-Departmental D&E to Development & Code Enforcement for consistency
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Development and Enforcement District Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Recreation Fund (205)				
Non-Departmental	1,277,496	1,277,496	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	123,000	-	(123,000)	Moved to Contingency
Reserves - Fuel/Parts	14,000	-	(14,000)	Moved to Contingency
Contingency	-	137,000	137,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Recreation (formerly Non-Departmental Recreation Fund)	1,140,496	1,140,496	-	Updated Department name from Non-Departmental Recreation Fund to Recreation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Recreation Fund</i>			-	
Police Services District Fund (206)				
Police Services	205,272,456	206,087,456	815,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Police Services	205,272,456	206,087,456	815,000	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			815,000	
Non-Departmental	8,256,791	7,441,791	(815,000)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	842,000	-	(842,000)	Moved to Contingency
Reserves - Fuel/Parts	163,000	-	(163,000)	Moved to Contingency
Contingency	-	1,005,000	1,005,000	Moved from Reserves - Compensation and Reserves Fuel/Parts
Police (formerly Non-Departmental Police)	7,251,791	6,436,791	(815,000)	Moved to Police Services
<i>Total: Cost Center Detail - Non-Departmental</i>			(815,000)	
<i>Total: Police Services District Fund</i>			-	
Street Lighting Fund (207)				
Non-Departmental	20,000	20,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	20,000	-	(20,000)	Moved to Contingency
Contingency	-	20,000	20,000	Moved from Reserves - Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Street Lighting Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Economic Development Tax Fund (210)				
Non-Departmental	16,302,876	-	(16,302,876)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Development Authority Activity	16,302,876	-	(16,302,876)	Moved to Planning and Development
<i>Total: Cost Center Detail - Non-Departmental</i>			(16,302,876)	
Planning and Development	-	16,302,876	16,302,876	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Tax Fund	-	16,302,876	16,302,876	Moved from Non-Departmental
<i>Total: Cost Center Detail - Planning and Development</i>			16,302,876	
<i>Total: Economic Development Tax Fund</i>			-	
E-911 Fund (230)				
Non-Departmental	3,590,036	648,000	(2,942,036)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	98,000	-	(98,000)	Moved to Contingency
Other Governmental Agencies	2,942,036	-	(2,942,036)	Moved to Intergovernmental
Contingency	-	98,000	98,000	Moved from Reserves - Compensation
E-911 (formerly Non-Departmental E-911)	550,000	550,000	-	Updated Department name from Non-Departmental E-911 to E-911 for consistency)
<i>Total: Cost Center Detail - Non-Departmental</i>			(2,942,036)	
Intergovernmental (formerly Other Governmental Agencies)	-	2,942,036	2,942,036	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Payments to Others	-	2,942,036	2,942,036	Moved from Non-Departmental - Other Government Agencies
<i>Total: Cost Center Detail - Intergovernmental</i>			2,942,036	
<i>Total: E-911 Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Tourism Fund (231)				
Arts, Culture, and Entertainment	-	300,000	300,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	-	300,000	300,000	Moved from Tourism
<i>Total: Cost Center Detail - Arts, Culture, and Entertainment</i>			300,000	
Facility Debt	13,690,977	15,653,799	1,962,822	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Civic Center	-	1,956,522	1,956,522	Moved from Tourism
Gwinnett Center Parking Deck	6,172,850	6,174,950	2,100	Moved from Tourism
Civic Center Refunding	4,060,048	4,062,148	2,100	Moved from Tourism
Gwinnett Center Expansion B	3,458,079	3,460,179	2,100	Moved from Tourism
<i>Total: Cost Center Detail - Facility Debt</i>			1,962,822	
Tourism	5,026,964	2,764,142	(2,262,822)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	300,000	-	(300,000)	Moved to Arts, Culture, and Entertainment
Civic Center	1,956,522	-	(1,956,522)	Moved to Facility Debt
Civic Center Refunding	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion B	2,100	-	(2,100)	Moved to Facility Debt
<i>Total: Cost Center Detail - Tourism</i>			(2,262,822)	
<i>Total: Tourism Fund</i>			-	
Crime Victims Assistance Fund (255)				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Crime Victims Assistance Fund</i>			-	
Solid Waste Operating Fund (560)				
Non-Departmental	43,032	43,032	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Solid Waste (formerly Non-Departmental Solid Waste)	33,032	33,032	-	Updated Department name from Non-Departmental Solid Waste to Solid Waste
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Solid Waste Operating Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Airport Operating Fund (570)				
Non-Departmental	11,000	11,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Reserves - Fuel Parts	1,000	-	(1,000)	Moved to Contingency
Contingency	-	11,000	11,000	Updated Department names for consistency. Moved (10,000) from Reserves-Compensation and (1,000) from Reserves-Fuel Parts to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Airport Operating Fund</i>				-
Local Transit Operating Fund (572)				
Non-Departmental	13,000	13,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	13,000	-	(13,000)	Moved to Contingency
Contingency	-	13,000	13,000	Updated Department name from Reserves-Compensation to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Local Transit Operating Fund</i>				-
Economic Development Fund (580)				
Non-Departmental	12,022,632	662,777	(11,359,855)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Activity	12,022,632	-	(12,022,632)	Moved (11,359,885) to Planning and Development
Miscellaneous Economic Development (formerly Economic Development Activity)	-	662,777	662,777	Updated Department name from Economic Development Activity to Miscellaneous Economic Development
<i>Total: Cost Center Detail - Non-Departmental</i>				(11,359,855)
Planning and Development	-	11,359,855	11,359,855	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Place Mall	-	4,215,045	4,215,045	Moved from Non-Departmental
OFS	-	5,884,822	5,884,822	Moved from Non-Departmental
Gwinnett Place Mall Phase II	-	1,259,988	1,259,988	Moved from Non-Departmental
<i>Total: Cost Center Detail - Planning and Development</i>				11,359,855
<i>Total: Economic Development Fund</i>				-

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Administrative Support (601)				
Non-Departmental	2,935,500	1,933,000	(1,002,500)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Fuel/Parts	4,000	-	(4,000)	Moved to Contingency
Non-Departmental Admin Support	2,931,500	-	(2,931,500)	Updated Department name from Non-Departmental Admin Support to Contingency. Moved from Contingency to Law
Contingency	-	1,933,000	1,933,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>			(1,002,500)	
Law	4,411,226	5,413,726	1,002,500	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	1,002,500	1,002,500	Moved from Non-Departmental
<i>Total: Cost Center Detail - Law</i>			1,002,500	
<i>Total: Administrative Support</i>			-	
Fleet Management (610)				
Non-Departmental	2,247,878	2,247,878	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	33,000	-	(33,000)	Moved to Contingency
Reserves - Fuel/Parts	3,000	-	(3,000)	Moved to Contingency
Non-Departmental Fleet Management	2,211,878	2,211,878	-	Updated Department name from Non-Departmental Fleet Management to Fleet Management
Contingency	-	36,000	36,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Fleet Management</i>			-	
Risk Management (611)				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Updated Department name from Reserves - Compensation to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Risk Management</i>			-	
Total Appropriations Budget Adjustments			-	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260022				
Department:	Fire Services		Date Submitted:	12/11/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	Purchasing - Brandi Cantie - CB		Multiple Depts?	No
Agenda Type	Award			
Item of Business:			Locked by Purchasing	No
<p>SS020-25, purchase of Stryker medical products and services on a multi-year contract, to Stryker Sales, LLC. The initial term of this contract shall be January 6, 2026 through December 31, 2026, amount not to exceed \$963,363.87. This contract may be automatically renewed on an annual basis for a total lifetime contract term of three (3) years, total amount not to exceed \$3,222,187.20.</p>				
Attachments	Summary Sheet, Justification Letter, Justification Support			
Authorization:	Chairwoman's Signature?	Yes		
Staff Recommendation	Award			
BAC Action:				
Department Head	facephas (12/22/2025)			
Attorney	mcintron (12/31/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	Fire & EMS	*	\$3,222,187	brainey (12/31/2025)
Finance Comments	*The current balances in Supplies, Repairs & Maintenance, and Machinery & Equipment CO are checked as items are purchased and services are provided. For FY2026-28, \$3,222,187 is subject to budget approval.			FinDir's Initials
				lapuckett (12/31/2025)

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	<div style="border: 1px solid black; height: 100px; padding: 5px;">No Action Taken</div>
Action	<input style="width: 90%;" type="text"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		

SUMMARY – SS020-25 Purchase of Stryker Medical Products and Services on a Multi-Year Contract	
PURPOSE:	Stryker Sales, LLC supplies medical equipment that is approved to be purchased as standardized sole source products. The products include cardiac monitors, chest compression devices, patient transport equipment, and product maintenance and repairs.
LOCATION:	Department of Fire and Emergency Services
AMOUNT TO BE SPENT:	\$963,363.87 Initial Term \$3,222,187.20 Full Term
PREVIOUS CONTRACT AWARD AMOUNT:	\$5,712,752.88
AMOUNT SPENT PREVIOUS CONTRACT:	\$3,460,832.98
UNIT PRICE INCREASE/DECREASE (CURRENT CONTRACT VS. PREVIOUS CONTRACT):	An accurate increase/decrease cannot be obtained due to the format of the updated products list and new units being added.
NUMBER OF BIDS/PROPOSALS DISTRIBUTED:	N/A
NUMBER OF RESPONSES:	N/A
PRE-BID/PROPOSAL CONFERENCE HELD (YES/NO) IF YES, NUMBER OF FIRMS REPRESENTED:	N/A
REASONS FOR LIMITED RESPONSE (IF RELEVANT):	N/A
RENEWAL OPTION NUMBER:	N/A
MARKET PRICES COMPARISON (FOR RENEWALS):	N/A
CONTRACT TERM:	Initial Term: January 6, 2026 through December 31, 2026 Full Term: January 6, 2026 through December 31, 2028



WINNETT COUNTY
DEPARTMENT OF FIRE AND EMERGENCY SERVICES

408 Hurricane Shoals Road NE | Lawrenceville, GA 30046-4406

O: 678.518.4800 | F: 678.518.4806

GwinnettCounty.com | GwinnettFire.org

MEMORANDUM

TO: Casey Beauston
Purchasing Associate III

THROUGH: Fred Cephas
Director of Fire and Emergency Services

FROM: Rob Medina
Battalion Chief

SUBJECT: Recommendation to Award SS020-25 Purchase of Stryker Medical Products and Services on a Multi-Year Contract

DATE: November 19, 2025

REQUESTED ACTION

The Department of Fire and Emergency Services recommends award of the above referenced contract to Stryker Sales, LLC. in the amount of \$ 3,222,187.20

DESCRIPTION

This contract allows for the purchase of Stryker medical products and services on a multi-year contract. This includes cardiac monitors, automated chest compression devices, patient transport equipment, and maintenance and repairs.

FINANCIAL

1. Estimated amount to be spent: \$963,363.87 first term; \$ 3,222,187.20 contract term
2. Projected amount to be spent previous contract period: \$3,460,832.98
3. Do total obligations agree with "Action Requested"? Yes X No
4. Budgeted: Yes X No N/A
5. Grant Funded: Yes No X
6. SPLOST Funded: Yes No X
7. Contact name: Rob Medina Contact phone: 678-518-4872

Sole Source Approval Form

Requesting Department: Gwinnett County Department of Fire and Emergency Services

Purchasing Associate: Casey Beauston, Purchasing Associate II

Description of proposed procurement: The Gwinnett County Department of Fire and Emergency Services is requesting sole source approval to purchase the Stryker Pro stair chair device.

Reason for sole source request: The Department of Fire and Emergency Services currently has 48 Stryker stair chairs in use on all its transport and rescue units. Having a sole source approval in place allows the department to have one single type of stair chair that the firefighter must train on and be familiar with its operation.

Sole Source Provider: Stryker Medical through Stryker Sale Corporation

Additional cost/savings: The utilization of one device will maintain inventory of repair parts necessary to keep the units in service to a minimum and allow repairs to be performed in-house by certified personnel.

Benefits to the County: The main reason for utilizing this type of non-ambulatory patient relocation device is to assist the department in helping to reduce the number of back and other lifting injuries related to worker's compensation claims associated with moving patients up and down stairs on the interior and exterior of businesses and residences. It is also safer for the patient.

Anticipated annual expenditure: \$16,500

Requested validity period: 5 years

Chris Ambort

7/29/2022

Prepared by

Date

Department Director

Date

Purchasing Director

Date

Expiration of Approval

Please return to the Purchasing Division after completion. If an agenda request is required, the Purchasing Division will prepare the agenda request for placement on the N/A agenda for approval the Board of Commissioners.

Anticipated Agenda Date

Sole Source Approval Form

Requesting Department: Fire and Emergency Services

Purchasing Associate: Casey Beauston, Purchasing Associate II

Description of proposed procurement: The department is requesting renewal of the sole source that was initially granted to the Department in September 2013 and subsequently renewed in August 2017 for the purchase of the power lift assisted stretchers and power loading systems.

Reason for sole source request: At the time of the 2013 approval the Department also received approval from the Purchasing Policy and Review Committee for the standardization of this type of stretcher system. Currently all the Department's frontline and reserve Med units totaling 51 vehicles and 47 total stretchers utilize this power stretcher / loading system. Having a sole source approval in place allows the Department to have one single type of stretcher system that the Firefighter must train on and be familiar with its operation. Products from a different manufacturer will not be compatible with the current power lifting system.

Sole Source Provider: Stryker Medical through Stryker Sales Corporation

Additional cost/savings: Continuity of service and repair without additional expense can be maintained utilizing the Stryker product line through existing service agreements. Maintaining an inventory of spare equipment to repair and service stretchers and power loads would increase if multiple vendors were utilized.

Benefits to the County: The main reason for having gone to this type of stretcher is to assist the Department in helping to reduce the number of back and other lifting related worker's compensation claims associated with the repetitive lifting that a manual stretcher may cause.

Anticipated annual expenditure: \$525,000

Requested validity period: 5 years

Chris Ambort

07/29/22

Prepared By

Date

Department Director

Date

Purchasing Director

Date

Expiration of approval

Please return to the Purchasing Division after completion. If an agenda request is required, the Purchasing Division will prepare the agenda request for placement on the 10/18/22 agenda for approval by the Board of Commissioners. Anticipated Agenda Date

Sole Source Approval Form

Requesting Department: Fire and Emergency Services

Purchasing Associate: Casey Beauston, Purchasing Associate II

CB 5/9/23 JWP 5/9/23

Description of proposed procurement: Purchase of Stryker Monitor/Defibrillators, Accessories, Repair Parts and Code Stat Software (previously Physio)

Reason for sole source request: This request is for renewal of previous Sole Source. This life saving device is a time sensitive instrument which requires the user to have a very specialized knowledge of its specific functionality. The department currently utilizes over 100 of the Stryker monitor/defibrillators including spares, trainers, and one on every emergency response engine, truck, med unit, squad, and rescue. Multiple types of monitors could result in a delay in treatment for the patient as specific training is required to operate this type of equipment. Due to the emergency operational conditions under which these devices are used and operated, we must ensure that the Stryker Monitor/Defibrillator, on which the department's Emergency Medical Services personnel have been specifically trained, will be available on the scene for quick and immediate use in treating the needs of the cardiac patient.

Sole Source Provider: Stryker Sales Corporation

Additional cost/savings: A trade-in value for existing monitors has been negotiated during this period that is to be determined at the time of purchase. Additionally, monitors traded in will be refunded off the maintenance contract on a prorated amount based on the time left on the maintenance contract for each asset.

Benefits to the County: Allows the department the ability to maintain a standardized fleet of Cardiac Monitor/Defibrillators for continuity of operations and medical practice. Having a standardized monitor ensures that Emergency Medical Services personnel will have the knowledge to operate the monitor at any location on any apparatus in Gwinnett County during emergency interventions. The Cardiac Monitor/Defibrillators have been set up to work specifically with the LifeNet software provided by the cardiology group at the Strickland Heart Center at Gwinnett Medical Center. The Code Stat software enables the department to provide quality management and quality assurance to department paramedics regarding their use of the Cardiac Monitor/Defibrillators.

Anticipated annual expenditure: \$500,000 (to include replacement monitors, additional monitors, repair parts and maintenance.)

Requested validity period: 5 Years

[Signature]
Prepared By Yvonne Shannon

3/20/23

Date

[Signature]
Department Director

Date

4/3/2023

[Signature]
Purchasing Director

Date

5/9/23

5/9/28
Expiration of approval

Please return to the Purchasing Division after completion. If an agenda request is required, the Purchasing Division will prepare the agenda request for placement on the 4/17/23 agenda for approval by the Board of Commissioners.

Anticipated Agenda Date

Sole Source Approval Form

Requesting Department: Fire and Emergency Services

JA 10/13/23
CP 10/12/23

Purchasing Associate: Casey Beauston, Purchasing Associate II

Description of proposed procurement: Purchase of Stryker Physio Control LIFEPAK 1000 (LP1000) defibrillator with ECG Display.

Reason for sole source request: Stryker is the sole-source provider in the Emergency Response Services markets in the U.S. for new LP1000 defibrillators. Fire and Emergency Services currently owns and operates four (4) LP1000 defibrillators with ECG display for the Department's Bike Medic Team and Technical Rescue Team. The Department has a current contract to supply Quik-Combo electrodes that are compatible with the LP1000 defibrillator. Standardizing the deployment of the LP1000 defibrillator for specialty apparatus will maintain continuity of training for EMS employees. The device readiness can be managed through the existing LIFENET System and post-event data can be managed with the current CODE-STAT data review software used by the Department.

Sole Source Provider: Stryker Medical through Stryker Sales Corporation

Additional cost/savings: Through the current Fire and Emergency Services' contract with Stryker Medical, the department will receive a 34.99% equipment discount for the initial AED purchase. Replacement electrodes are consistent with replacement electrodes for the LIFEPAK 15.

Benefits to the County: The purchase will allow the Department to add life-saving defibrillators to vehicles that routinely respond to emergencies with medically licensed personnel. The third step in the chain of survival is to use a defibrillator, or AED, to deliver a shock to the heart. This can help to restore a normal heart rhythm and improve the chances of survival for someone experiencing sudden cardiac arrest. Continuity of operations, training, and patient care for EMS personnel.

Anticipated annual expenditure: \$15,000.00

Requested validity period: 5 Years

Justin Wilson
Prepared By Justin Wilson

9-29-2023
Date

David A. Cypriote
Department Director

9/29/2023
Date

Holly Caffarelli
Purchasing Director

10/13/23
Date

10/13/28
Expiration of approval

Please return to the Purchasing Division after completion. If an agenda request is required, the Purchasing Division will prepare the agenda request for placement on the N/A agenda for approval by the Board of Commissioners.

Anticipated Agenda Date

Sole Source Approval Form

Requesting Department: Fire and Emergency Services

Purchasing Associate: Casey Beauston, Purchasing Associate II

CP 10/12/23

AP 10/13/23

Description of proposed procurement: Purchase of Stryker Physio Control LIFEPAK CR2 Defibrillator

Reason for sole source request: Stryker is the sole-source provider in the Emergency Response Services markets in the U.S. for new LIFEPAK CR2 defibrillators. The department currently has five (5) LIFEPAK CR Plus defibrillators that are now discontinued products. Standardizing the deployment of the LIFEPAK CR2 defibrillators for command vehicles and facilities will maintain continuity of training for EMS employees. The defibrillator can be added to the Department's existing ProCare Services program for preventative maintenance inspections. The device readiness can be managed through the existing LIFENET System and post-event data can be managed with the current CODE-STAT data review software used by the Department.

Sole Source Provider: Stryker Medical through Stryker Sales Corporation

Additional cost/savings: Through the current Fire and Emergency Services' contract with Stryker Medical, the department will receive a 34.99% equipment discount for the initial AED purchase.

Benefits to the County: The purchase will allow the Department to add life-saving AEDs to regularly staffed command vehicles staffed by medically trained personnel. Additional AEDs will be purchased to outfit Fire and Emergency Services facilities not currently equipped with an AED. The third step in the chain of survival is to use a defibrillator, or AED, to deliver a shock to the heart. This can help to restore a normal heart rhythm and improve the chances of survival for someone experiencing sudden cardiac arrest. Continuity of operations, training, and patient care for EMS personnel.

Anticipated annual expenditure: \$25,000.00

Requested validity period: 5 Years

Justin Wilson
Prepared By Justin Wilson

9-29-2023
Date

David A. Cypriano
Department Director

9/29/2023
Date

Holly Cypriano
Purchasing Director

10/13/23
Date

10/13/28
Expiration of approval

Please return to the Purchasing Division after completion. If an agenda request is required, the Purchasing Division will prepare the agenda request for placement on the N/A agenda for approval by the Board of Commissioners.
Anticipated Agenda Date



Gwinnett

WINNETT COUNTY
FINANCIAL SERVICES | PURCHASING
SOLE SOURCE APPROVAL FORM

About this form: Sole Source procurement may be used to purchase goods/services from a single source, when only one vendor possesses the unique and singularly available capability to meet the requirement, with pre-approval from the Purchasing Division through a Sole Source Approval Form. Return the completed form and supporting documentation to the Purchasing Division for consideration. Refer to Purchasing Ordinance Part 3, Section VI for more information. If an agenda request is required, the Purchasing Division will prepare the agenda request.

Requesting Department: Fire and Emergency Services
(Note: If requesting for multiple departments, please type them in the field above)

Purchasing Associate: Chelsey Ward 11/10/25

Description of proposed procurement:

Sole Source approval of current and future iterations of LUCAS chest compression system and compatible parts and accessories.

Reason for sole source request:

The 2025 American Heart Association (AHA) Guidelines for Cardiopulmonary Resuscitation (CPR) continue to emphasize high-quality manual chest compressions as the standard of care for adult cardiac arrest. These guidelines reaffirm that compressions should be performed at a rate of 100-120 per minute, at a depth of at least 2 inches (5 cm), with full chest recoil and minimal interruptions. The updated guidelines also clarify that mechanical chest compression devices are not recommended for routine use in all cardiac arrest cases. However, they may be considered appropriate in specific situations when delivering consistent, high-quality manual compressions is difficult or unsafe, such as during prolonged resuscitation efforts, limited personnel availability, preparing patients for transport or transport in a moving ambulance. Gwinnett County Fire and Emergency Services began using the LUCAS chest compression system in 2016 and currently operates 33 devices. The LUCAS device meets AHA specifications for compression rate, depth, and recoil, while providing consistent compressions without fatigue. Continuing the use of this single platform supports operational continuity, training efficiency, and system-wide familiarity. A sole-source approval would allow the department to maintain standardization across all ambulances, ensuring providers remain proficient with one system. The LUCAS device is fully compatible with LifePak monitors, which are already sole-source approved within the department. Together, these devices support AHA-recommended data collection and quality improvement through integration with the LifeNet CODE-STAT Suite, enabling post-event analysis of compression quality, timing, and outcomes.

Benefit to the County: The 2025 AHA Guidelines specify that mechanical CPR devices may be used when manual compressions cannot be effectively maintained due to operational limitations or safety concerns. The LUCAS system supports these recommendations by providing consistent, high-quality compressions while moving patients for transport, patient transport by ambulance, in confined spaces, or when staffing is limited. Using the LUCAS system helps ensure minimally interrupted CPR, supports crew safety by allowing personnel to remain seated and restrained in a moving ambulance, and reduces provider fatigue during prolonged resuscitation efforts. This aligns directly with AHA recommendations to minimize interruptions in chest compressions and maintain optimal compression fraction throughout the resuscitation. Additionally, limiting the department to a single, standardized system ensures continuity of care, streamlined training, and simplified maintenance. Having one platform allows Gwinnett County Fire and Emergency Services to conduct consistent training and continuous quality improvement across all providers, ensuring the highest possible standard of prehospital cardiac arrest care.

Additional costs/savings: Maintaining and supplying parts for a single mechanical CPR system is more cost-effective than supporting multiple device types. Continued use of the existing LUCAS platform eliminates the need for additional device training, minimizing downtime and training expenses. From a risk management perspective, using the LUCAS device during transport also reduces the risk of provider injuries and potential liability, since rescuers can remain safely seated and belted while continuous compressions are delivered automatically. Furthermore, consistent use of one platform supports data-driven quality assurance, allowing the department to evaluate performance, compression quality, and patient outcomes in accordance with the 2025 AHA emphasis on real-time feedback and post-event analysis.

Sole Source Provider: Howmedica Osteonic Corp, through Stryker Sales LLC To be competitively procured? ☐ Yes ☒ No

Additional costs/savings: See above in reason for sole source request.

Benefits to the County: See above in reason for sole source request.

Anticipated annual expenditure: \$140,000

Requested validity period: 5 years Submitted by: Adam M. Lane Date: 11/7/2025

Department Director Approval: [Signature] Date approved: 11/7/2025

Required Attachments: Unexpired quote; sole source letter from sole source provider; other supporting documentation

PURCHASING DIVISION USE ONLY BELOW THIS LINE

Purchasing Director Approval: [Signature] Date approved: 11/10/25 Expiration date: 11/10/30

Anticipated agenda date if Board of Commissioners approval is required: _____

Is an SRM Contract Required? ☐ Yes ☐ No

Sole Source Approval Form (revised 8.26.2025) 1 | 1

INTRANET → DEPT. SERVICES → PURCHASING → PURCHASING FORMS

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260040				
Department:	Law Department		Date Submitted:	12/17/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	madiaz		Multiple Depts?	No
Agenda Type	Approval/authorization			
Item of Business:		Locked by Purchasing No		
<p>for the Chairwoman to execute a Resolution accepting a donation of funds from the Estate of Stephen J. Helman; establishing a dedicated account for the donated funds; and for other related purposes.</p>				
Attachments	Justification Memorandum; Resolution			
Authorization:	Chairwoman's Signature?	Yes		
Staff Recommendation	Approval			
BAC Action:				
Department Head	jennyscarter (12/30/2025)			
Attorney	abcauthen (12/31/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
No	General	*	\$527,294	brainey (12/31/2025)
Finance Comments	*Upon approval and receipt of donation, increase revenues and appropriations to incorporate \$527,294 in Professional Service Costs.			FinDir's Initials
				lapuckett (12/31/2025)

☒ Budget Adjust ☒ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	<div style="border: 1px solid black; height: 100px; margin-bottom: 5px;">No Action Taken</div>
Action	<input style="width: 90%;" type="text"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		



TO: Chairwoman
District Commissioners

FROM: Lindsey Jorstad, Department Director
Community Services

RE: Acceptance of Memorial Donation

DATE: December 17, 2025

Approval is requested to accept a memorial donation from the Estate of Stephen J. Helman. This extraordinary gift will strengthen Animal Welfare and Enforcement operations by expanding in-house medical capabilities, improving officer safety, and increasing access to preventative care for pets throughout Gwinnett County.

The donation will be used to invest in veterinary and medical equipment at the Bill Atkinson Animal Welfare Center, allowing staff to provide more advanced and timely care on site. By expanding internal medical capacity, the County will reduce its reliance on outside veterinary clinics, improve continuity of care for animals, and increase operational efficiency over the long term.

A portion of the funds will also be dedicated to replacing and acquiring essential safety and operational equipment for Field Services and Special Operations teams. These investments will enhance officer readiness, support humane animal handling, and strengthen the County's ability to respond to emergencies and complex situations while protecting both staff and the public.

In addition, the donation will primarily support quarterly community clinics conducted between 2026 and 2030, providing vaccinations, spay and neuter services, and microchipping to pets across Gwinnett County. These clinics are expected to serve more than 22,000 animals, with a focus on high-need areas. Expanding access to these preventative and lifesaving services will help reduce the spread of disease, curb pet overpopulation, improve overall animal health, and support responsible pet ownership throughout the community.

Mr. Helman's legacy gift will have a lasting and measurable impact across Animal Welfare and Enforcement operations. It strengthens the County's ability to care for animals, enhances public and officer safety, and delivers meaningful preventative services directly to residents.

To appropriately honor this memorial donation, staff propose installing a memorial plaque in the adoption area of the Bill Atkinson Animal Welfare Center recognizing Mr. Helman's generosity. This donation requires no matching funds. Your approval is respectfully requested to accept this contribution and proceed with its planned implementation.

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: RESOLUTION ACCEPTING A DONATION OF FUNDS FROM THE ESTATE OF STEPHEN J. HELMAN; ESTABLISHING A DEDICATED ACCOUNT FOR THE DONATED FUNDS; AND FOR OTHER RELATED PURPOSES.

ADOPTION DATE: JANUARY 6, 2026

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole Love Hendrickson, Chairwoman		
Kirkland Carden, District 1		
Ben Ku, District 2		
Jasper Watkins III, District 3		
Matthew Holtkamp, District 4		

On motion of Commissioner __, which carried by a __-__ vote, the Gwinnett County Board of Commissioners hereby adopts the following Resolution entitled:

**RESOLUTION ACCEPTING A DONATION OF FUNDS FROM THE ESTATE OF STEPHEN J. HELMAN;
ESTABLISHING A DEDICATED ACCOUNT FOR THE DONATED FUNDS; AND FOR OTHER RELATED
PURPOSES.**

WHEREAS, the Last Will and Testament of Stephen J. Helman, deceased, named the Gwinnett County Animal Shelter as a beneficiary of Mr. Helman's estate; and

WHEREAS, the amount of the donation is estimated to be \$527,293.62, with the actual amount to be determined at final distribution; and

WHEREAS, Gwinnett County, Georgia, on behalf of the Gwinnett County Animal Shelter, desires to accept this generous donation of funds from the Estate of Stephen J. Helman; and

WHEREAS, this extraordinary gift will strengthen Gwinnett County's ability to provide support for animals in its care and in the community through the County's Animal Welfare and Enforcement division, benefiting the public health, safety and welfare of the residents of Gwinnett County; and

WHEREAS, the Board of Commissioners desires to ensure that these donated funds are properly safeguarded, accounted for, and used in accordance with the donor's intent by establishing a dedicated, interest-bearing account for these funds; and

WHEREAS, the Board of Commissioners intends that these funds remain available to meet the ongoing needs of the Gwinnett County Animal Welfare and Enforcement division in fulfillment of the donor's bequest.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Gwinnett County, Georgia as follows:

1. The donation of funds from the Estate of Stephen J. Helman is hereby accepted on behalf of the Gwinnett County Animal Shelter.
2. The donated funds shall be deposited into a dedicated, interest-bearing account and restricted for Animal Welfare and Enforcement purposes.
3. All funds deposited into this dedicated account, including any interest earned thereon, shall be used solely for Animal Welfare and Enforcement programs and services.
4. The funds shall remain available until fully expended for their intended purpose.
5. The Chairwoman of the Board of Commissioners is hereby authorized, empowered, and directed to take all actions and execute and deliver all agreements, instruments and documents as she shall deem necessary to carry out the intent of the forgoing resolution.

THIS RESOLUTION is adopted this the ____ day of January, 2026.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: _____
NICOLE LOVE HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: _____
TINA KING, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

BY: _____
SR. ASST. COUNTY ATTORNEY

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260032				
Department:	Sheriff		Date Submitted:	12/16/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	Purchasing - Brandi Cantie - CW		Multiple Depts?	No
Agenda Type	Award			
Item of Business:		Locked by Purchasing		No
BL018-26, provision of maintenance, repair, and programming services for jail electronic control systems on an annual contract (January 6, 2026 through January 5, 2027), to Unique Security, Inc., amount not to exceed \$627,750.00.				
Attachments	Summary Sheet, Justification Letter, Tabulation			
Authorization:	Chairwoman's Signature?	No		
Staff Recommendation	Award			
BAC Action:				
Department Head	catwater (12/31/2025)			
Attorney	mcintron (12/31/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	General	*	\$627,750	brainey (12/31/2025)
Finance Comments	*The current balance in Repairs & Maintenance is checked as services are provided. For FY2026, \$627,750 is subject to budget approval.			FinDir's Initials
				lapuckett (12/31/2025)

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	No Action Taken
Action	<input style="width: 90%;" type="text"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		

SUMMARY – BL018-26 Provision of Maintenance, Repair, and Programming Services for Jail Electronic Control Systems on an Annual Contract	
PURPOSE:	This contract is for preventative maintenance and repairs for the jail electronic system within the Detention Center and Sheriff's building.
LOCATION:	Sheriff's Office
AMOUNT TO BE SPENT:	\$627,750.00
PREVIOUS CONTRACT AWARD AMOUNT:	\$750,000.00
AMOUNT SPENT PREVIOUS CONTRACT:	\$618,377.05
UNIT PRICE INCREASE/DECREASE (CURRENT CONTRACT VS. PREVIOUS CONTRACT):	5.4% decrease
NUMBER OF BIDS/PROPOSALS DISTRIBUTED:	1,742 37 website viewings
NUMBER OF RESPONSES:	3
PRE-BID/PROPOSAL CONFERENCE HELD (YES/NO) IF YES, NUMBER OF FIRMS REPRESENTED:	Yes 3
REASONS FOR LIMITED RESPONSE (IF RELEVANT):	N/A
RENEWAL OPTION NUMBER:	N/A
MARKET PRICES COMPARISON (FOR RENEWALS):	N/A
CONTRACT TERM:	January 6, 2026 through January 5, 2027

COMMENTS:



Gwinnett County Sheriff's Office


2900 University Parkway • Lawrenceville, GA 30043 • 770.619.6500
GwinnettCountySheriff.com | Twitter & Facebook @GwinnettSheriff


Sheriff Keybo Taylor

Chief Cleophas Atwater

MEMORANDUM

TO: Chelsey Ward
Purchasing Associate III

THROUGH: Cleophas Atwater 
Chief

FROM: Alicia Carmon 
Business Manager

SUBJECT: Recommendation to Award BL018- 26 Provision of Maintenance, Repair, and Programming Services for Jail Electronic Control Systems on an Annual Contract

DATE: December 29, 2025

REQUESTED ACTION

The Department of Gwinnett County Sheriff's Office recommends award of the above referenced contract to Unique Security Inc. in the amount of \$627,750.00.

DESCRIPTION

This contract is for preventative maintenance and repairs for the Jail Electronic System within the Detention Center and Sheriff's Building.

FINANCIAL

1. Estimated amount to be spent: \$627,750.00
2. Projected amount to be spent previous contract period: \$618,377.05
3. Do total obligations agree with "Action Requested"? Yes X No
4. Budgeted: Yes X No N/A
5. Grant Funded: Yes No X
6. SPLOST Funded: Yes No X
7. Contact name: Glen Fountain Contact phone: 770-619-6406

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
20260039				
Department:	Water Resources		Date Submitted:	12/17/2025
Working Session:	01/06/2026	Business Session:	01/06/2026	Public Hearing:
Submitted By:	Johanna Costley		Multiple Depts?	
Agenda Type	Approval			
Item of Business:		Locked by Purchasing		
		No		
<p>to renew the WaterFirst designation by applying for and executing a Memorandum of Agreement with the Georgia Environmental Finance Authority, at no cost to Gwinnett County. Approval/authorization for the Chairwoman or designee, to execute the WaterFirst application documents, and upon acceptance of the application by the Georgia Environmental Finance Authority, approval/authorization for the Chairwoman to execute the Memorandum of Agreement between Gwinnett County and the Georgia Environmental Finance Authority.</p>				
Attachments	Justification Memo, Application			
Authorization:	Chairwoman's Signature?	Yes		
Staff Recommendation	Approval			
BAC Action:				
Department Head	rmshelton (12/22/2025)			
Attorney	jennyscarter (12/30/2025)			
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	brainey (12/30/2025)
Finance Comments	*No budget impact.			FinDir's Initials
				raroyal (12/30/2025)

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	Vote	<div style="border: 1px solid black; height: 100px; margin-bottom: 5px;">No Action Taken</div>
Action	<input style="width: 90%;" type="text"/>		
Tabled	<input style="width: 90%;" type="text"/>		
Motion	<input style="width: 90%;" type="text"/>		
2nd by	<input style="width: 90%;" type="text"/>		



MEMORANDUM

TO: Chairwoman
District Commissioners

THROUGH: Rebecca Shelton, PE *RS*
Director, Department of Water Resources

FROM: Michael Lanfreschi *ML*
Deputy Director of Business Services, Department of Water Resources

SUBJECT: WaterFirst Renewal Designation

DATE: December 17, 2025

ITEM OF BUSINESS

The Department of Water Resources requests the renewal of the WaterFirst designation by applying for and executing a Memorandum of Agreement with the Georgia Environmental Finance Authority, at no cost to Gwinnett County. We request approval/authorization for the Chairwoman or designee, to execute WaterFirst application documents. Also, upon acceptance of the application by the Georgia Environmental Finance Authority, we request approval/authorization for the Chairwoman to execute the Memorandum of Agreement between Gwinnett County and the Georgia Environmental Finance Authority.

BACKGROUND AND DISCUSSION

WaterFirst is a voluntary program where a local government that commits to responsible water stewardship is designated as a WaterFirst Community. WaterFirst communities take a proactive approach to water resources planning. Renewal of this designation for the five-year time period would provide the following benefits:

- 1% interest rate reduction on Georgia Environmental Finance Authority loans
- Annual eligibility for water-related project applications to the Community Development Block Grant Program through the Georgia Department of Community Affairs
- Priority status for the 319(h) Grant Program administered by the Georgia Environmental Protection Division
- Access to resources, tools, and support from the Georgia Environmental Finance Authority as well as statewide recognition for being environmental stewards

Gwinnett was the first county in Georgia to obtain the WaterFirst designation in 2003. There are now more than 50 cities, counties, and water authorities participating in the program. The discount allowed by this designation resulted in Gwinnett County receiving a 0.07% interest rate loan for the biosolids dryer project. WaterFirst Communities must be reassessed every five years to maintain their designation. Once the WaterFirst Renewal Application is signed by the Chairwoman, the application will be submitted to the Georgia Environmental Finance Authority. Once approved, the Georgia Environmental Finance Authority will send an updated version of a Memorandum of Agreement which will be in effect for five years.

WaterFirst

CARING FOR OUR WATER RESOURCES

Georgia Environmental Finance Authority WaterFirst Program Renewal Application

The WaterFirst Program is a voluntary partnership between local governments, state agencies, and other organizations working together to increase the quality of life in communities through the wise management and protection of our valuable water resources. This proactive approach to water resources requires local governments to pursue environmental excellence beyond what is required by law. WaterFirst communities take a proactive approach to water resources planning by connecting land use, water quality, water quantity, and future needs. The nine main categories of WaterFirst include:

- Watershed assessment,
- Stormwater master planning,
- Wastewater treatment and management,
- Water supply planning,
- Water supply protection,
- Water conservation,
- Water reclamation and reuse,
- Educational outreach; and
- Regional water planning.

To continue qualifying for WaterFirst incentives, communities must be recertified every five years by the end of the year. It has been five years since your designation or renewal. GEFA needs to evaluate your programs to ensure that your community is still achieving environmental excellence. If you have questions regarding this renewal application, please contact waterresources@gefa.ga.gov or vthom@gefa.ga.gov.

Renewal Application Deadline

The deadline for submitting the renewal application is the last business day of December.

Please submit one digital copy of the application to waterresources@gefa.ga.gov and vthom@gefa.ga.gov.

I. Applicant Information

Please check one: ☒ Individual City or County or ☐ Multi-Jurisdictional Partnership

City/County of: **Gwinnett**

Address: **75 Langley Drive**

City: **Lawrenceville** Zip Code: **30046**

Phone: **678-376-6700**

Email: **Christine.Rubel@GwinnettCounty.com**

Name of Person Completing Application: **Christine Rubel**

Title: **Water Resources Program Coordinator**

Address: **684 Winder Highway**

City: **Lawrenceville** Zip Code: **30045**

Phone: **678-376-6998**

Email: **Christine.Rubel@GwinnettCounty.com**

II. Community Profile

(If applying as a partnership, please answer the following questions for each partner, separate pages may be added.)

Are you currently a Qualified Local Government?

Yes

In what water basin(s) are you located?

Chattahoochee, Ocmulgee, and Oconee

Have your water services that were provided at designation changed? If so, how?

No

Has your service area changed? If so, how?

No

Have we purchased any water systems in the last 5 years?

As reported on our last report, Gwinnett Water Resources purchased the City of Lawrenceville's system in November 2020 which increased our water customers by approximately 7,600. In December 2021, Gwinnett

Water Resources also purchased a system in the City of Suwanee, which increased our water customers by 361.

How many residents does each service support?

980,650 water customers served, 715,874 sewer customers served , 223,572 stormwater parcels

Has the percent of residents using private wells, septic systems changed? If so, how?

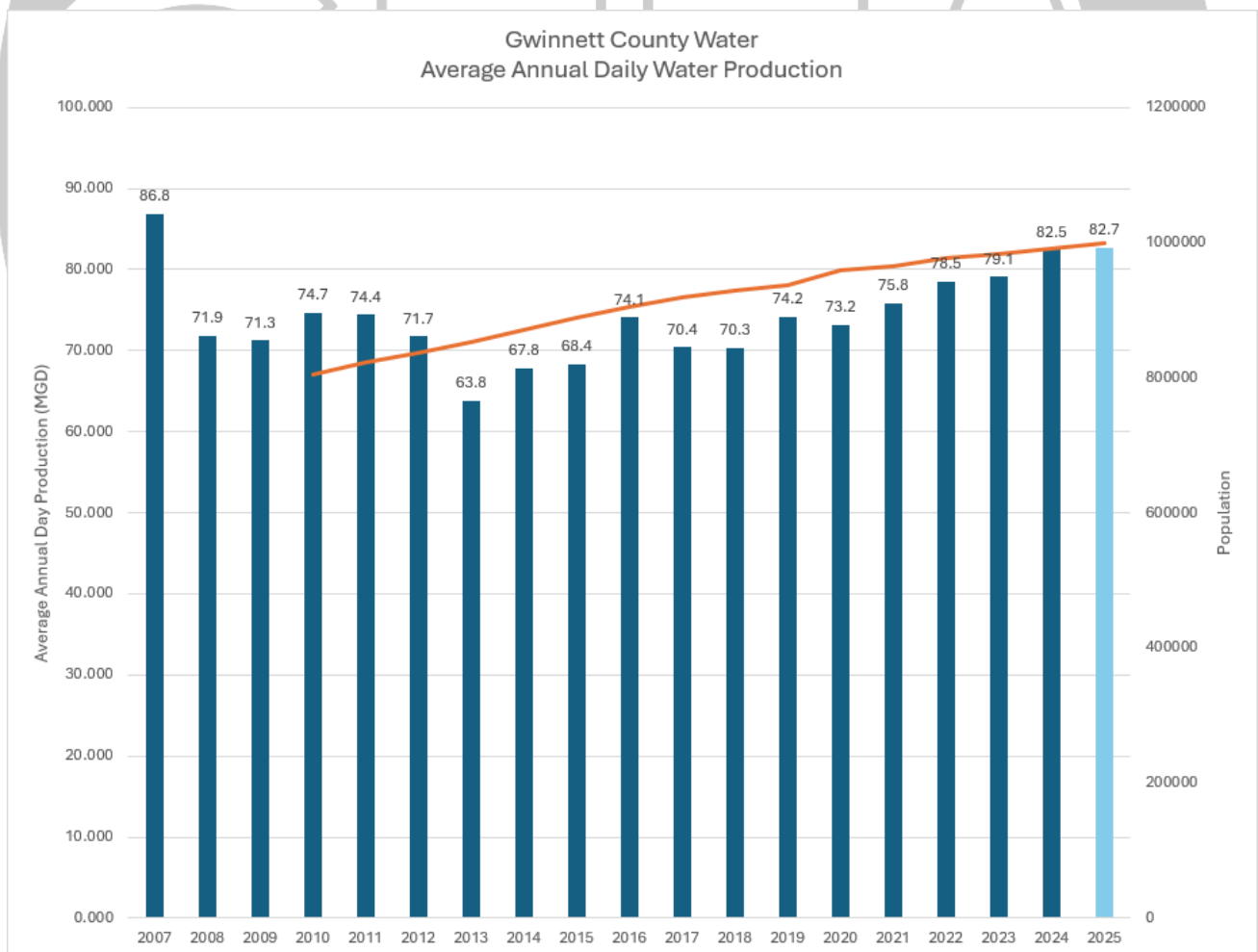
No

Has your primary water source for your community changed (surface/groundwater)?

No

In comparison to five years ago, what are your water conservation savings?

The graph below shows Gwinnett Water Resources' annual daily water production since 2007. Water production has decreased 5% during 18-year period below, while the county population has grown 28%, from 776,069 in 2007 to nearly 1 million in 2025. This demonstrates Gwinnett County's continued efforts to conserve water across industries, ensuring a more sustainable future.



In the past five years, have you received a GEFA loan, 319 grant, and/or CDBG funding? If so, what financial savings/amounts have you received?

Gwinnett Water Resources received a GEFA loan for \$50 million with an interest of 0.07%. This loan is for a biosolids dryer. Notice of approval was in August 2022, and the agreement was signed and fully executed in January 2023.

Gwinnett County's Planning and Development Department coordinates CDBG funding. From FFY 2020-FFY 2025, Gwinnett County received a total of \$40,531,386 in CDBG funds. The county received \$27,413,941 in annual entitlement funding and \$7,301,343 in CDBG-CV (COVID-19 pandemic) funding.

An annual breakdown of the CDBG funding amounts below:

- FFY 2020 - \$5,421,807
- FFY 2021 - \$5,582,529
- FFY 2022 - \$5,240,928
- FFY 2023 - \$5,427,754
- FFY 2024 - \$5,740,923
- FFY 2025 - \$5,816,102
- CDBG-CV - \$7,301,343
- Total - \$40,531,386

Please list your community's current water-related EPD permits.

#069-1290-06 Surface Water Withdrawal Permit
#CS1350004 Permit to Operate a Public Water System
#GAR050000 NPDES General Permit Storm water associated with Industrial Activity
#GAS000118 Phase I MS4 Permit
#GA0026433 for Crooked Creek/F. Wayne Hill Water Resource Center (WRC)
#GA0047911 for Yellow River WRC
#GA0038130 F. Wayne Hill Water Resources Center
#GAG640022 NPDES Gen. Permit Water Plant Filter Backwash Discharge

Please list any EPD water-related permit violations that have occurred in the past five years. Please give details of how the violations were addressed.

None

Have any 303(D) listed streams been delisted in the past five years? If so, what stream(s)?

Pounds Creek, Pond at Stillwood Forest Dr SW to Lake Lucerne, set to supporting for pH. Yellow River, Centerville Creek to Hammock Creek, set to supporting for Copper in 2024.

In the past five years, have you received any awards for outstanding water services?

2020

Bronze U.S. President's Service Award: F. Wayne Hill Water Resources Center – GAWP

Certificate of Achievement: Yellow River Water Reclamation Facility for Advanced Treatment – GAWP
Engineering Excellence State Award: Beaver Run Wastewater Pump Station Digital Twin Pilot Project – American Council of Engineering Companies of Georgia
Distribution System of Excellence, Platinum – GAWWA
Platinum Award: Crooked Creek Water Reclamation Facility – GAWP
Platinum Award: F. Wayne Hill Water Resources Center – GAWP
Platinum Award: Yellow River Water Reclamation Facility – GAWP
Platinum Peak Performance Award: F. Wayne Hill Water Resources Center – National Association of Clean Water Agencies
Platinum Peak Performance Award: Yellow River Water Reclamation Facility – National Association of Clean Water Agencies
Silver Award, Laboratory Quality Assurance Award – GAWP
Uptime Award for Asset Management and Condition Monitoring – Uptime Magazine
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP

2021

Driver Safety Training Award – National Safety Council
Wastewater Top Op Award: Alexandria Coffman – GAWP
Innovative Stormwater Project of the Year: Garner Creek WIP – GAWP
Platinum Award: Crooked Creek Water Reclamation Facility – GAWP
Platinum Award: F. Wayne Hill Water Resources Center – GAWP
Platinum Award: Yellow River Water Reclamation Facility – GAWP
Platinum Award: Lanier Filter Plant – GAWP
Platinum Award: Shoal Creek Filter Plant – GAWP
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP
Project of Excellence-Environmental: Garner Creek Watershed Improvement Project – ASCE Georgia Section
Innovative Stormwater Project of the Year: Garner Creek Watershed Improvement Project – GAWP/AWRA
Project of Excellence Water/Wastewater Category Award: Crooked Creek Water Reclamation Facility CP-4 – ASCE Georgia Section

2022

Best Operated Plant of the Year: Lanier Filter Plant – GAWP
Best Tasting Water in Georgia – GAWP
Customer Service Award, Emma Endaya – GAWP
Driver Safety Training Award – National Safety Council
Excellence in Management – National Association of Clean Water Agencies
Fluoridation Awards – GA Department of Health
Platinum Award: Crooked Creek Water Reclamation Facility – GAWP
Platinum Award: F. Wayne Hill Water Resources Center – GAWP
Platinum Award: Yellow River Water Reclamation Facility – GAWP
Platinum Award: Lanier Filter Plant – GAWP
Platinum Award: Shoal Creek Filter Plant – GAWP
NACo Achievement Award: F. Wayne Hill Membrane Filtration Project – National Association of Counties
Plant of the Year: Crooked Creek Water Reclamation Facility – GAWP
Plant of the Year: Lanier Filter Plant – GAWP
Plant of the Year: F. Wayne Hill Water Resources Center – GAWP
Research Innovation and Outstanding Subscriber Award – The Water Research Association

Stormwater Professional of Excellence: Barbara Seal – GAWP
Utility of the Future: Watershed Stewardship – WEF
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP
First Place Award Public Works Category: Crooked Creek Water Reclamation Facility – GA Chapter ACI

2023

Platinum Award: Crooked Creek Water Reclamation Facility – GAWP
Platinum Award: F. Wayne Hill Water Resources Center – GAWP
Platinum Award: Yellow River Water Reclamation Facility – GAWP
Platinum Award: Lanier Filter Plant – GAWP
Platinum Award: Shoal Creek Filter Plant – GAWP
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP
Project of the Year – Environment \$75M+: Crooked Creek Water Reclamation Facility CP-4 - APWA

2024

#1 in Customer Satisfaction with Large Utilities in the South Region – J.D. Power
Charles H. Jones WEF Service Award – GAWP
Project of Excellence for the Water/Wastewater Category – Georgia Section American Society of Civil Engineers
NACo Achievement Award: Confined Space Entry and Rescue Training – National Association of Counties
NACo Achievement Award: Coordinated Public Tours and Engagement – National Association of Counties
NACo Achievement Award: Motor Carrier Training Program – National Association of Counties
NACo Achievement Award: Eastern Regional Infrastructure Project – National Association of Counties
NACo Achievement Award: Water on Wheels Education Program – National Association of Counties
NACo Achievement Award: Lake Louella Dam Rehabilitation – National Association of Counties
NACo Achievement Award: Facilities Operation Knowledge Management System – National Association of Counties
Gold QA/QC Laboratory Award, Wastewater – GAWP
Gold QA/QC Laboratory Award, Water – GAWP
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP
Safety Plant of the Year: Lanier Filter Plant – GAWP
Safety Plant of the Year: Crooked Creek Water Reclamation Facility – GAWP
Education Program of Excellence Award – GAWP
Gascoigne Wastewater Treatment Plant Operational Improvement Medal: David Jones, Melissa Meyer – WEF
Innovation in Adopt-a-Stream Award – GA DNR and EPD
New Adopt-a-Stream Trainer of the Year – GA DNR and EPD

2025

Education Program of Excellence Award, Gold – GAWP
Education Program of Excellence Community Engagement Superlative Award: Water on Wheels – GAWP
NACo Achievement Award: Virtual Streambank Assessment – National Association of Counties
NACo Achievement Award: Engaging Volunteers through Community Service – National Association of Counties
NACo Achievement Award: Engaging Residents and Connecting with the Community at Water Facilities – National Association of Counties

NACo Achievement Award: Hydration Stations – National Association of Counties
NACo Achievement Award: High Hazard Dams Emergency Response – National Association of Counties
NACo Achievement Award: Call Center Organizational Improvements – National Association of Counties
NACo Achievement Award: Student Projects Partnership with Georgia Tech – National Association of Counties
NACo Achievement Award: Green Stormwater Infrastructure at County Facilities – National Association of Counties
Platinum Award: Crooked Creek Water Reclamation Facility – GAWP
Platinum Award: F. Wayne Hill Water Resources Center – GAWP
Platinum Award: Yellow River Water Reclamation Facility – GAWP
Platinum Award: Lanier Filter Plant – GAWP
Platinum Award: Shoal Creek Filter Plant – GAWP
Platinum QA/QC Laboratory Award, Wastewater – GAWP
Platinum QA/QC Laboratory Award, Water – GAWP
Plant of the Year: Crooked Creek Water Reclamation Facility – GAWP
Plant of the Year: Lanier Filter Plant – GAWP
Safety Plant of the Year: Lanier Filter Plant – GAWP
Safety Plant of the Year: F. Wayne Hill Water Resources Center – GAWP
National Engineering Excellence Award – American Council of Engineering Companies
Georgia Engineering Excellence Award - American Council of Engineering Companies
Design Build Team Award - Excellence Award - Civic/Government over \$100M – Design-Build Institute of America
Platinum Collections System Excellence Award – GAWP
Platinum Distribution System Excellence Award – GAWP
Stormwater TopOps Award- Jennifer Toler- GAWP

In the past five years, have there been any permits or regulatory minimum standard changes? If so, how were they addressed?

No

Is your community on EPA's Significant Non-Compliance list? If so, please explain.

No

Are there any other benefits you have received since designation?

No

Report on your MOU goals from the past five years:

Maintain Water and Wastewater treatment facilities at the highest standard in the State of Georgia.

From 2020 through 2025, Gwinnett County consistently maintained its three water reclamation facilities and two filter plants to the highest operational and environmental standards. The Georgia Association of Water Professionals recognized our dedication to excellence with multiple prestigious industry awards, including “Plant of the Year” and “Facility Safety Awards.”

Gwinnett County continues its award-winning record of operational excellence through significant capital investments and infrastructure improvements, ensuring long-term system performance and sustainability. Highlights include plant-wide PLC upgrades at two wastewater facilities, a \$22 million

membrane system upgrade at F. Wayne Hill Water Resources Center (FWH) in 2024, and \$152 million of upgrades across Crooked Creek Water Reclamation Facility in 2021. Currently, we are constructing a constructing a \$100 million Bio-Dryer at FWH, and we are in the final stages of an \$85 million upgrade at our filter plants, which will transition from chlorine gas to on-site sodium hypochlorite generation for our primary disinfectant. These achievements show Gwinnett Water Resources' commitment to excellent water and wastewater service for our customers, which is driven by our high standards and drive to be industry leaders.

Continue infrastructure inspections and upgrades to ensure reliable and safe water, sewer, and stormwater delivery.

Gwinnett County Water Resources maintains a programmatic rehabilitation and replacement program that evaluates process-mechanical components—pumps, filters, valves, blowers, and similar assets—to prioritize renewal based on condition and system criticality. A preventive maintenance program helps identify issues such as excessive vibration or electrical faults before they lead to failures. Capacity needs are reviewed during equipment replacement, and long-range needs are addressed through master planning. Over the past five years, Gwinnett Water Resources has assessed nearly 2,500 miles of sanitary sewer and stormwater pipes and over 215,000 structures. We have rehabilitated or replaced over 50 miles of sanitary sewer and stormwater pipe throughout the County, inspected 100% of county fire hydrants, and replaced more than 48,000 water meters.

Expand the promotional efforts of water conservation in our communities to better address the needs of a diverse Gwinnett County.

Gwinnett Water Resources developed a variety of new education and outreach programs to promote water conservation.

The Single-Family Residential Toilet Rebate Program has spanned nearly a decade in collaboration with the Metropolitan North Georgia Water Planning District (Metro District). The success of the rebate program resulted in a steady decrease of participants overtime due to program constraints and early popularity. To combat this effort, Gwinnett Water Resources partnered with the Metro District to create our Smart Leak Detection Device (SLDD) Rebate Program in 2023. With the broad price range of SLDDs on the market and limited application constraints, this new rebate program provides an incentive to customers looking to save water and money.

The COVID-19 pandemic greatly reduced community members' ability to engage in Gwinnett Water Resources' educational workshops. Instead of accepting the limitations, our dedicated staff started a virtual workshop series called Homeowner H2O. This series of three workshops covers water conservation topics like developing water saving habits, fixing leaks, detailed talks about toilets and retrofitting fixtures, and saving money through water conservation. These virtual workshops continue five years later, allowing our customers to learn about the benefits of water conservation from the comfort and convenience of their homes.

Beginning in 2022, Gwinnett Water Resources started a campaign to promote the Water Resources Assistance Program (WRAP), offering qualifying customers assistance with plumbing issues, retrofitting water fixtures, and septic tank repair and maintenance. The promotion of WRAP involved

a variety of ways to engage the public such as workshops, tabling events, senior center presentations, and food distribution events to reach qualifying customers. Pairing the message of saving water with saving money made it easy for customers to buy-in through videos, social media, flyers, and promotional items. After customers received assistance with fixing leaks or upgrading to more water efficient fixtures, their water bills displayed water conservation savings with the reduction of water use.

Gwinnett Water Resources does not just engage with adult customers about water conservation. In 2023, we revamped our decade-old in-school field trip program, Water on Wheels, to connect with Gwinnett County Public Schools students. Instead of simply providing lessons to schools, our enthusiastic staff showed children that learning about the water industry can be fun. County teachers loved our four new lessons on water infrastructure, pollution prevention, water careers, and water conservation. Students left each lesson feeling empowered to save water and prevent pollution.

What are your WaterFirst goals for the next five years?

Update Sewer Basin plans and Asset Management Programs to ensure smart growth and sustainability.

Conduct a water and sewer rate study, system development charge analysis, and affordability assessment.

Maintain Water and Wastewater treatment facilities at the highest standard in the State of Georgia.

Attached is your checklist at the time of your original application. Please update the checklist and explain any significant changes in the past five years.

I understand that the WaterFirst Community Program is a voluntary effort to improve the management and protection of our water resources beyond the requirements of the law. I also understand that WaterFirst designation can be lost if the community fails to maintain the achievements for which the award was given and that all benefits the designation brings with it will be forfeited.

I certify to the best of my knowledge that the information in this application is true and correct.

Print name of Chief Elected Official _____

Signature of Chief Elected Official _____

Date ____/____/____

WaterFirst Checklist

Please indicate date completed or start date for program elements. For questions about the WaterFirst checklist, please email waterresources@gefa.ga.gov.

	Date Completed	In Progress (Start Date)	N/A	Write a short explanation of what has been completed
Watershed Assessment				
Evaluate existing stream conditions and threats to water quality.		1996		Source Identification Monitoring program looks for sources of contamination in impaired streams, including issues with non-point source pollution. We also perform routine compliance monitoring on all impaired streams in Gwinnett County.
Identify watershed boundaries and organizations currently working within the watershed to improve and protect water resources.	1998			Watershed's delineated within an ARCGIS layer and partnerships with the Lake Lanier Association, Chattahoochee Riverkeeper, Yellow River Water Trail, and Piedmont Land Trust.
Implement a water quality monitoring program to include biological integrity and chemical and physical measures.		1998		The Watershed Protection Plan monitoring program includes long-term trend monitoring of biological and water quality parameters throughout the County. A trend analysis of monitoring results is completed every 5 years to evaluate the health of watersheds in the County and inform the watershed improvement program.
Determine areas where protection is critical as important wildlife habitat.	1998			Unified Development Ordinance Chapter 600- Buffers, Landscaping and Tree Protection General Provisions
Adopt stream corridor protection and buffer requirements.	1985			Unified Development Ordinance Chapter 500-10. Stream Buffer Protection
Implement and enforce an effective sedimentation and erosion control program.		1972		Erosion and Sedimentation Control Plan is a part of the development and building permit process for the county. The Planning and Development Department oversees this program and performs inspections.
Require incorporation of water quality improvement measures in stormwater best management practices.	2020			GCDWR adopted it's most recent stormwater management manual in 2020. The manual incorporates guidance for water quality improvement measures and can be viewed: https://www.gwinnettcountry.com/static/departments/water/pdf/stormwater-management-plan.pdf
Coordinate land use planning and zoning to promote water quality protection.		2000		Gwinnett County utilizes county ordinances and uses daily community framework and the 2045 Unified Plan to incorporate water quality into long term development plans.
Adopt an open space preservation program.	1998			Section 212-10.OSC Open Space Conservation District
Adopt the Part 5 Environmental Criteria.	2000			Unified Development Ordinance Chapter 500-10. Stream Buffer Protection
Establish parking lot/road width standards to minimize impervious surfaces.	1998			Section 240-30. Reduction in Minimum Parking Requirements
Stormwater Master Planning				
Comply with state and federal regulations for stormwater permitting.		1994		GCDWR maintains #GAS000118 Phase I MS4 Permit. Over the last 5 years, GC has received no violations on this permit.
Establish a stormwater maintenance program or stormwater authority to manage stormwater program.	2020			GCDWR adopted it's most recent stormwater management manual in 2020. The manual incorporates guidance for water quality improvement measures and can be viewed: https://www.gwinnettcountry.com/static/departments/water/pdf/stormwater-management-plan.pdf
Evaluate existing stormwater/drainage systems to identify problem areas.		2000		GCDWR performs field evaluations of the stormwater drainage system every five years, using PACP criteria to identify assets that need rehabilitation or replacement. Alongside this, we continually update our GIS inventory to capture repairs, correct errors, and map new projects from staff and partner departments, and we maintain a system model to flag assets that are no longer meeting their intended level of service. Together, these efforts provide a clear and consistent picture of problem areas and priorities.
Exceed minimum measures required in Phase I or Phase II stormwater programs (Communities that do not fall under either phase should begin integrating the minimum measures).		2000		GCDWR seeks to exceed measures where applicable in our community. For more information on efforts regarding our most recent Phase I annual report, please visit: https://www.gwinnettcountry.com/static/departments/water/pdf/stormwater-management-plan.pdf
Retrofit and upgrade stormwater and drainage systems to prevent erosion.		2001		Maintain Stormwater system and watershed health models to identify areas in need of retrofit or maintenance. The Watershed Improvement Program implements stream restoration projects and green stormwater infrastructure to minimize erosion.
Adopt land use and zoning ordinances to minimize impervious area.	1998			Section 212-10.OSC Open Space Conservation District
Use vegetative controls when appropriate for stormwater control instead of traditional structural measures.		2020		In 2020, stormwater quality requirements were added to the Gwinnett County Stormwater Management Manual . This requires new developments to use green infrastructure to treat stormwater pollutants. The Watershed Improvement Program has multiple projects including demo projects throughout county facilities and earned a NACo Award for these projects.
Use engineered soils and landscape systems to offset impervious surfaces.		2020		In 2020, stormwater quality requirements were added to the Gwinnett County Stormwater Management Manual . This requires new developments to use green infrastructure to treat stormwater pollutants. The Watershed Improvement Program has multiple projects including demo projects throughout county facilities and earned a NACo Award for these projects.
Treat stormwater on-site through innovative design.		2020		In 2020, stormwater quality requirements were added to the Gwinnett County Stormwater Management Manual . This requires new developments to use green infrastructure to treat stormwater pollutants. The Watershed Improvement Program has multiple projects including demo projects throughout county facilities and earned a NACo Award for these projects.
Adopt and enforce construction sedimentation and erosion control ordinances to limit construction site runoff.		1972		Erosion and Sedimentation Control Plan is a part of the development and building permit process for the county. The Planning and Development Department oversees this program and performs inspections.
Update local flood insurance maps.		2000		Local Flood Maps and information are available online for residents here: https://www.gwinnettfloodplain.com/
Preserve and protect flood-prone lands and sensitive areas through a greenspace program.	2000			Section 212-60 Additional Design and Development Standards for the OSC Open Space Conservation District

				Secs. 38-175 -38.201 Division 2 Illicit Discharge and Illegal Connection
Adopt ordinances to address litter control and illicit discharge and detection.	1996			Secs. 82-3-82-22 Article II Litter Control
Adopt land use ordinances that protect and preserve floodplain functions.	1957			Section 212-60 Additional Design and Development Standards for the OSC Open Space Conservation District
Water Supply Planning				
Identify future water supply needs based on population projections and water use trends. Identify conservation measures to reduce water use.		2020		GCDWR evaluates future water supply needs using population projections, water use trends, and conservation opportunities. The current 2020 Water Production Master Plan is scheduled for an update and completion in 2026, will refine demand forecasts, assess needed upgrades or expansions, and identify ways to improve water and energy efficiency. We also submit an annual Water Audit and track monthly data to monitor and reduce water loss. Our primary supply comes from Lake Lanier under a water supply contract with the State of Georgia, which provides an allocated withdrawal amount to ensure a reliable supply for our customers.
Evaluate the existing water supply infrastructure.		2020		The Water Production Master Plan Update will perform an evaluation of potential new treatment technologies based on current and future potential regulations and the future water quality goals.
Conduct a water supply needs analysis.		2020		The Water Production Master Plan Update will be completed in 2026 with projections to serve the population and will explore expansion opportunities and upgrades. The Water Supply Needs Analysis will be conducted based on historical average and maximum demands to establish a generalized per capital demands based on county provided population data.
Develop a water supply master plan.		2020		The Water Production Master Plan Update is a guideline for the county that utilizes the county's water supply data and demands to generate a long term plan to meet those needs and requirements. It will be completed in 2026 with projections to serve the population and will explore expansion opportunities and upgrades.
Develop a capital improvements plan (CIP) for water supply infrastructure.		2020		Projects are updated continuously within the Capital Improvement Plan. The Plan tracks upcoming capital projects including rehab and replacement and enhancement and expansion for the next 5 years.
Water Supply Protection				
Evaluate surface and groundwater protection alternatives.	2020			The Source Water Assessment Plan was developed in coordination with the Atlanta Regional Commission and approved by GA EPD on Sep. 1st 2020.
Identify sources of potential contamination and act to minimize those threats.	2020			The Source Water Assessment Plan was developed in coordination with the Atlanta Regional Commission and approved by GA EPD on Sep. 1st 2020.
Implement water quality testing to ensure safety of water supply.		1980		GCDWR Water Resource Lab conducts water quality testing in compliance GA Code 391-3-5.
Review current plant security. Determine and implement additional measures to increase security and reduce the threat of intentional contamination.		2002		Every 3 years, GCDWR updates the Risk and Resiliency Plan, which includes assessments of securities and vulnerabilities.
Monitor system pressures, tank levels, and bacterial sampling points to determine any distribution problems or contamination of the system.		1980		There are 45 stations throughout the county distribution system linked to a SCADA network for monitoring water levels and pressure. Bacterial sampling is maintained in accordance with the Revised Total Coliform Rule and EPD drinking water standards.
Identify land use tools to minimize contamination.	2020			The Source Water Assessment Plan was developed in coordination with the Atlanta Regional Commission and approved by GA EPD on Sep. 1st 2020.
Identify necessary runoff control measures.	2020			The Source Water Assessment Plan was developed in coordination with the Atlanta Regional Commission and approved by GA EPD on Sep. 1st 2020.
Update and distribute a Consumer Confidence Report annually.		1990		GCDWR's most recent Consumer Confidence Report is available here: https://www.gwinnettcountry.com/static/departments/water/pdf/2024-water-quality-report.pdf
Ensure plant operator certification is current.		1977		GCDWR Safety and Training Section tracks current certification, licenses, and CEU requirements for renewal. They help with training registrations and track operators course completions to ensure all operator licenses are current.
Develop a sourcewater protection plan.	2020			The Source Water Assessment Plan was developed in coordination with the Atlanta Regional Commission and approved by GA EPD on Sep. 1st 2020.
Water Conservation				
Audit the water use system using AWWA standards to identify potential water conservation opportunities.		2005		Data is tracked on a monthly basis to minimize losses where applicable. The data also helps with tracking changes in the system and applying" for the Water Loss Audit. Gwinnett Water Resources is in the "Tier IV (71-90)" Validity Score and consistently scores in the low 80's.
Develop and implement a water conservation plan.		2008		GCDWR's Water Resources Conservation Coordinator manages and implements the county's water conservation efforts. This includes water conservation education programs, rebate programming, audit assistance, leak detection kit distribution, and collaborating with other county departments.
Enact any necessary water restrictions and enforce restrictions that are in place. Preserve and protect flood prone lands and sensitive areas through a greenspace program.	2000			Sec. 106-59 Water Wasting Prohibited
				Sec. 106-26-106.5 Water Conservation and Drought Restriction
				Section 212-60 Additional Design and Development Standards for the OSC Open Space Conservation District
Review local ordinances and codes and determine opportunities for improving water conservation, including retrofitting existing buildings.	2023			In 2023, GCDWR and Planning and Development amended Section 101.4.6 Plumbing to adopt the new Georgia State Minimum Standard Plumbing Code as approved and adopted by the GA Department of Community Affairs.

Provide rebates for high-efficiency toilets or coordinate toilet retrofits.		2008		MOA with the Metropolitan North Georgia Water Planning District renewed annually since 2008 for the Single Family Toilet Rebate Program and Smart Leak Detection Device Rebate Program.
Distribute indoor and outdoor water conservation kits to consumers.		1996		Residents are able to receive a kit at our customer care counter or by emailing DWReconserve@gwinnettcountry.com. Additional water conservation kits are provided through our Water Conservation workshops, held throughout the year.
Develop an implementation and evaluation strategy for conservation plan.		2008		Georgia Water Planning District by adding conservation ordinances. GCDWR and Planning and Development amended Section 101.4.6 Plumbing to adopt the new Georgia State Minimum Standard Plumbing Code as approved and adopted by the GA Department of Community Affairs. In addition to ordinance updates, GCDWR evaluates the effectiveness of its conservation efforts through the annual Water Audit, monthly tracking of per-capita water use and system losses, and ongoing review of demand trends to ensure conservation measures are achieving the intended reductions.
Review water rate structure and determine if it encourages water conservation. Implement appropriate changes.	2008			In 2020 and 2025, GCDWR reviewed our water rate structure to ensure that current rates cover the costs of the utility. In accordance with the Water Planning District, GC has adopted a tiered rate structure to encourage water conservation.
Wastewater Planning				
Evaluate existing facilities (size, capacity, condition, etc.).		2020		GCDWR maintains a programmatic rehabilitation and replacement program that evaluates process-mechanical components—pumps, filters, valves, blowers, and similar assets—to prioritize renewal based on condition and system criticality. A preventive maintenance program helps identify issues such as excessive vibration or electrical faults before they lead to failures. Capacity needs are reviewed during equipment replacement, and long-range needs are addressed through master planning. GCDWR completed the Collection and Treatment System Master Plan 2050 in June 2020 and has since conducted follow-on evaluations to refine facility rate potential and update cost estimates.
Identify regulatory issues including existing and pending regulations, compliance issues, and required submittals and documentation. Prepare a plan to meet these requirements.		2020		GCDWR developed and submitted the regulatory required Comprehensive Nutrient Optimization Plan for Crooked Creek WRF. GC completed the Collection and Treatment System Master Plan 2050, in June 2020. We continually evaluate current and future regulations to ensure compliance.
Perform an alternatives analysis that includes facility requirements, types of processes and facilities, cost-effectiveness, environmental considerations or constraints, and stakeholder issues.	2022			GC updated the cost of the major collection and treatment alternatives for the Master Plan in 2025. Received approval for 50 MGD permitted discharge to Lake Lanier from F. Wayne Hill.
Prepare projections of the future service area (service area, service population, high growth areas, sanitary flows, and infiltration/inflows).	2025			GC developed a 2045 Unified Plan and associated population projections. GC developed multiple Small Area Plans led by Planning and Development with DWR consulting on water and sewer infrastructure needs.
Septic Tanks				
Review whether areas on septic tanks should be converted to a sewer system.		2009		GCDWR periodically evaluates areas served by septic systems to determine whether conversion to public sewer is appropriate. When a neighborhood is interested in sewer service, GCDWR's Sanitary Sewer Petition Policy provides a formal pathway for property owners to request an evaluation. The policy outlines eligibility, cost-sharing, and the feasibility review process, enabling GCDWR to assess potential sewer extensions in a consistent and transparent manner.
Create a program to inspect, detect, and correct infiltration problems.		1996		MS4 Permit Requirement IDDE illicit detection and elimination. GCDWR investigates reports of septic system failures in unincorporated Gwinnett County. Refers them to Gwinnett Newton Rockdale (GNR) Health when appropriate.
Assess the feasibility of the project and create a Capital Improvement Plan as part of a Wastewater Master Plan.		2003		This combined effort unites DWR and Planning and Development to provide opportunities to connect existing septic to public sewer. A secondary opportunity to connect existing septic to public sewer is a voluntary policy where citizens request sewer connection where the county pays 70% and the property owners contribute 30% to continue to expand the public sewer system which will potentially bring more septic to sewer customers. A link to our sewer petition policy can be found here: https://www.gwinnettcountry.com/static/departments/water/pdf/sewer-petition-policy.pdf
Adopt ordinances to prohibit the installation of septic tanks in floodplains and stream buffers.	1988			There are buffers established in the Unified Development Ordinance and in Gwinnett County Ordinances. Combined the ordinances prevent the installation of structures in floodplains and stream buffers. Section 610-30. - Standards for Construction Buffers
Establish limitations on density in siting septic tanks.	1970			GCDWR works closely with GNR Public Health and their minimum site requirements to establish limitations on density in siting septic tanks. Lot sizes are referenced in the Unified Development Ordinance .
Adopt programs to reduce hazardous waste discharges to septic tanks.	2002			Septic education is provided to residents through newsletter articles, brochures, and annual workshops in partnership with GNR Public Health.
Adopt an ordinance to require routine maintenance, including pumping, of septic systems.			N/A (do not have ordinance County Wide)	GCDWR provides a stormwater utility fee credit as incentive for pumping. The Water Resources Assistance Program provides septic tank repair and pumping for qualifying customers.
Wastewater Treatment Plants				
Adopt a policy of treating wastewater to a level that meets or exceeds all regulatory standards.	1990			During the last five years, GCDWR has not received any regulatory violations in the operation of its' wastewater facilities.
Assess the level of wastewater treatment used in your POTW and the impact upon its receiving water body and watershed.		2000		GCDWR completed its most recent Collection and Treatment System Master Plan 2050 in June 2020 and complies with all permit limits set by EPD.

Adopt programs to reduce hazardous waste discharges to wastewater collection system.		1990		GCDWR inspects and monitors industrial businesses throughout the county through our Industrial Pretreatment Program. Businesses known to generate hazardous waste must show manifests for proper disposal of those wastes and are not allowed to discharge them to the sanitary sewer system.
Conduct a Capacity, Maintenance, Operation, and Management (CMOM) audit.		2003		GCDWR most recent CMOM was completed in 2024. The audit provides for the continued operation and management of Gwinnett County's sanitary sewer collection system in an environmentally conscientious and cost-effective manner. This audit summarizes activities and reports procedures as outlined in (CMOM) Consent Agreement Guidance, Georgia Water Environment Federation, dated February 21, 2003. A link to the CMOM can be found here: https://www.gwinnettcounty.com/static/departments/water/pdf/2024-CMOM.pdf
Ensure that plant operator certifications are current.		1985		GCDWR Safety and Training Section tracks current certification, licenses, and CEU requirements for renewal. They help with training registrations and track operators course completions to ensure all operator licenses are current.
Conduct a cost-effective analysis of residual biosolid recycling or composting.		2018		GCDWR completed a Biosolids Master Plan in 2018 that evaluated options for recycling and composting residuals. Building on that work, the County is now constructing a biosolids dryer at the F. Wayne Hill WRC that will produce a Class A product potentially suitable for composting or other beneficial uses. As part of ongoing planning, GCDWR conducts cost-effectiveness analyses to compare biosolids recycling and composting options and to determine the most practical long-term approach for managing residuals.
Provide educational materials on the uses and safety of biosolid recycling and/or composting, if biosolids are recycled or composted.			N/A	All biosolids are currently landfilled.
Water Reclamation and Reuse				
Identify potential uses of reclaimed water within the community.		2010		About 38 million gallons of reclaimed water are returned to Lake Lanier to offset the water production usage. Some reuse water is used for irrigation at the facilities and Mall of Georgia.
Include reclamation and reuse as part of conservation plans.		2000		Gwinnett returns flows to Lake Lanier provides beneficial water for basins downstream.
Educational Outreach				
Conduct public information campaign regarding storm drains, fertilizer and pesticide use and storage, management of hazardous materials, etc.		1994		GCDWR hosts two household hazardous waste collection events to collect unused hazardous materials. From 2020-2025 these events have collected nearly 1,075,000 lbs of hazardous waste materials.
Develop a volunteer Adopt-a-Stream program or other citizen participation program.		1990		advertisement is provided to high school teachers and community members to encourage adopting local waterways. Since 2020 Gwinnett DWR has trained and re-certified nearly 600 individuals in Adopt a Stream.
Involve the public in the protection of greenspace as a means to protect habitat and water quality.		2000		Since 2020, GCDWR has hosted 141 cleanups with 2,717 volunteers. Volunteers have collected 95,848 pounds of trash and 1,224 tires from local watersheds.
Provide Information on drinking water source and quality in addition to CCR		1990		Gwinnett includes information on drinking water and quality beyond the regulatory requirements in our Consumer Confidence Report and our website. GCDWR's most recent Consumer Confidence Report is available here: https://www.gwinnettcounty.com/static/departments/water/pdf/2024-water-quality-report.pdf
Implement a radon education program.		2002		The GC Extension Office provides education and materials on Radon. Some of these items may be found online here: https://www.gwinnettcounty.com/departments/communityservices/extensionservicewebsite/familycons. umersciences/radoneducation
Involve stakeholders within the community to participate in creating and implementing a water conservation education plan.		1996		GCDWR's outreach program Water on Wheels targets elementary students in. These classroom-based programs are available to travel to schools throughout Gwinnett County. Students participate in engaging hands-on lessons that teach the importance of water conservation, pollution prevention, and foster attitudes that inspire lifelong water efficient behaviors. From 2020-2025, more than 28,000 students received hands-on water conservation education through the Water on Wheels program. From 2020-2025 GCDWR adult education program has hosted 104 workshops with nearly 1,500 residents in attendance.
Conduct public information campaign regarding water conservation.		2000		GCDWR creates newsletters, workshops, and in-school programs to educate residents on water conservation. The utility also participates in national campaigns such as EPA's Fix a Leak Week.
Conduct public information campaigns regarding proper septic tank siting, inspection, and maintenance.		2000		GCDWR routinely hosts septic tank maintenance workshops with Gwinnett Environmental Health.
Create and implement an education campaign to inform the public of water treatment standards and practices.		2000		the Yellow River Water Reclamation Facility. The Spring Festival aka Water Wonders Festival at the Shoal Creek Filter Plant. These festivals hosts public tours, a variety of vendors, and educational games related to water quality and water conservation.
Provide educational materials on reclaimed water, its uses and benefits.		2003		GCDWR educates on the reclamation process through facility tours, workshops, tabling events, and youth education programs.
Regional Water Planning				
Participate in regional water supply planning.		2003		GCDWR is partnered with the Metropolitan North Georgia Water Planning District.
Implemented any of the best management practices in your regional plan.		2025		All items in the Metropolitan North Georgia Water Planning District Water Resource Management Plan have either been completed or are in progress.

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing	<input type="checkbox"/> Renewals
Department:			Date Submitted:	
Working Session:		Business Session:	Public Hearing:	
Submitted By:			Multiple Depts?	
Agenda Type				
Item of Business:			Locked by Purchasing	
Attachments				
Authorization:	Chairwoman's Signature?			
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

☐ Budget Adjust ☐ Grand Jury

County Clerk Use Only			PH was Held?
Working Session		Vote	
Action			
Tabled			
Motion			
2nd by			