

# 2024

# BUDGET

# DOCUMENT

## GWINNETT COUNTY

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## GEORGIA





# 2024

## BUDGET DOCUMENT

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### BOARD OF COMMISSIONERS

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**Nicole Love Hendrickson**  
*Chairwoman*



**Kirkland D. Carden**  
*District 1*



**Ben Ku**  
*District 2*



**Jasper Watkins III**  
*District 3*



**Matthew Holtkamp**  
*District 4*

(To view commissioners' bios, click [here](#).)

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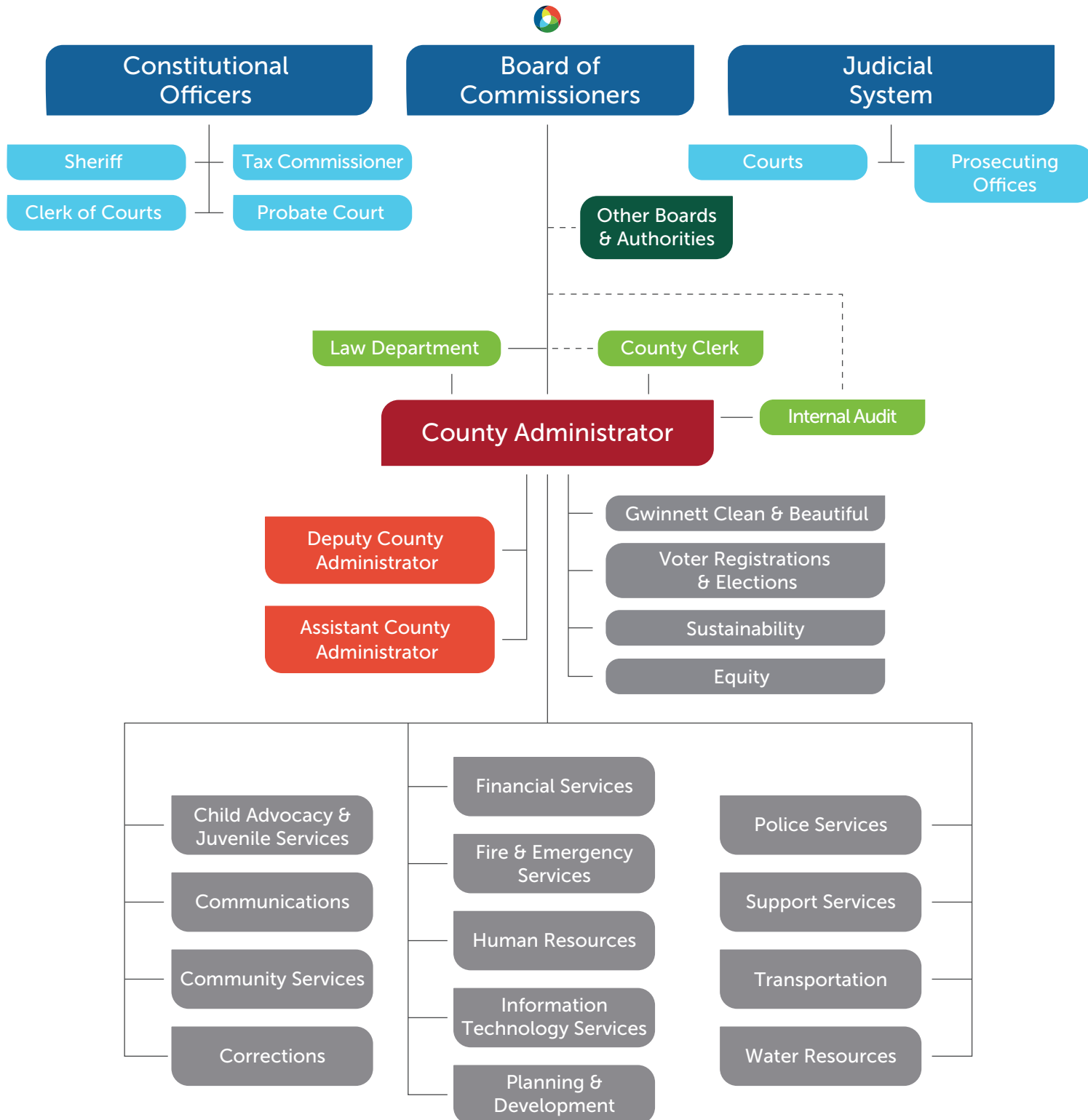
75 LANGLEY DRIVE • LAWRENCEVILLE, GEORGIA

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[GWINNETTCOUNTY.COM](http://GWINNETTCOUNTY.COM)

# GWINNETT COUNTY ORGANIZATIONAL CHART

## Gwinnett County Residents



# COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

**County Administrator**  
Glenn Stephens

**Deputy County Administrator/  
Chief Financial Officer**  
Maria Woods

**Assistant County Administrator**  
Russell Knick  
Srinivas Jalla

**County Attorney**  
Mike Ludwiczak

**Child Advocacy and Juvenile  
Services**  
Michelle Vereen, *Director*

**Communications**  
Joe Sorenson, *Director*

**Community Services**  
Tina Fleming, *Director*

**Corrections**  
Darrell Johnson, *Warden*

**Financial Services**  
Buffy Alexzulian, *Director*

**Fire and Emergency Services**  
Chief Frederick Cephas

**Human Resources**  
Adrienne McAllister, *Director*

**Information Technology Services**  
Dorothy Parks, *Director/CIO*

**Planning and Development**  
Matthew Dickison, *Director*

**Police Services**  
Chief J.D. McClure

**Support Services**  
Ron Adderley, *Acting Director*

**Transportation**  
Lewis Cooksey, *Director*

**Water Resources**  
Rebecca Shelton, *Director*

## ELECTED OFFICIALS

**Clerk of Court**  
Tiana P. Garner

**District Attorney**  
Patsy Austin-Gatson

**Chief Magistrate Court Judge**  
Kristina Hammer Blum

**Probate Court Judge**  
Christopher A. Ballar

**Sheriff**  
Keybo Taylor

**Solicitor**  
Lisamarie Bristol

**Tax Commissioner**  
Denise R. Mitchell

**State Court Judges**  
Carla E. Brown, *Chief Judge*

Emily J. Brantley  
Shawn F. Bratton  
Ronda S. Colvin  
Veronica Cope  
Erica K. Dove  
Jaletta L. Smith  
Howard E. Cook, *Senior Judge*  
John F. Doran, *Senior Judge*  
Joseph C. Iannazzone, *Senior Judge*  
Robert W. Mock Sr., *Senior Judge*  
Pamela D. South, *Senior Judge*

**Superior Court Judges**  
R. Timothy Hamil, *Chief Judge*  
Ronnie K. Batchelor  
Warren Davis  
Karen E. Beyers  
George F. Hutchinson III  
Tracey D. Mason  
Tracie H. Cason  
Tadia D. Whitner  
Angela D. Duncan  
Deborah R. Fluker  
Tamela L. Adkins  
Fred A. Bishop Jr., *Senior Judge*  
Melodie Snell Conner, *Senior Judge*  
Tom Davis, *Senior Judge*  
K. Dawson Jackson, *Senior Judge*  
Debra K. Turner, *Senior Judge*

## JUDICIALLY APPOINTED OFFICIALS

**Juvenile Court Judges**  
Robert Waller, *Presiding Judge*  
Rodney Harris  
Nhan-Ai Simms

**Recorder's Court Judges**  
Kathrine Armstrong, *Chief Judge*  
Wesley Person  
Mihae Park

**Clerk of Recorder's Court**  
Jeff C. West

**Court Administrator**  
Philip M. Boudewyns

# GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT

The Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its Annual Budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Gwinnett County  
Georgia**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

**Executive Director**

*This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*

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# DID YOU KNOW

*The County's website, [GwinnettCounty.com](https://www.gwinnettcountry.com),  
received 23.5 million visits to its homepage in 2023.*



## Section I

# INTRODUCTION

This section contains general facts about Gwinnett County.

# GOVERNMENT

Governed by a five-member Board of Commissioners, Gwinnett's local government is comprised of a Chairwoman elected at-large and four district commissioners elected for four-year terms. The Board of Commissioners appoints the County Administrator. To implement the Board's directives, the County Administrator uses a management team consisting of members of his immediate staff and 14 department directors. The 14 departments that make up the executive side of the County government are Child Advocacy and Juvenile Services, Communications, Community Services, Corrections, Financial Services, Fire and Emergency Services, Human Resources, Information Technology Services, Law, Planning and Development, Police Services, Support Services, Transportation, and Water Resources. Each department director is charged with managing departmental operations in a manner that stresses efficiency, cost-effectiveness, and customer service.

In addition to the internal departments that comprise the executive side of County government, certain services are provided to citizens through constitutional officers and independent elected officials. These external offices are created by the Georgia Constitution or through state law and are listed on page iii under "[Elected Officials.](#)"

There are also numerous boards, authorities, and committees within Gwinnett County that serve as indicators of public opinion and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Some Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, securities, etc., to fund capital facilities' construction, acquisition, or equipment. County residents make up the membership of boards, authorities, and committees. The Board of Commissioners appoints one or more members to many of the groups. A complete list of [Gwinnett County boards, authorities, and committees](#) is available on the County's website.

# HISTORY

Gwinnett County was created on December 15, 1818, and named for Button Gwinnett, one of the three Georgia signers of the Declaration of Independence. The county was formed from the combination of land that was ceded to the state of Georgia by the Cherokee and Creek Indians and a portion of Jackson County. Gwinnett was the 50<sup>th</sup> county to be organized in the state. The county currently covers 437 square miles and includes approximately 280,000 acres of land. This makes Gwinnett the 48<sup>th</sup> largest county in the state by total area.

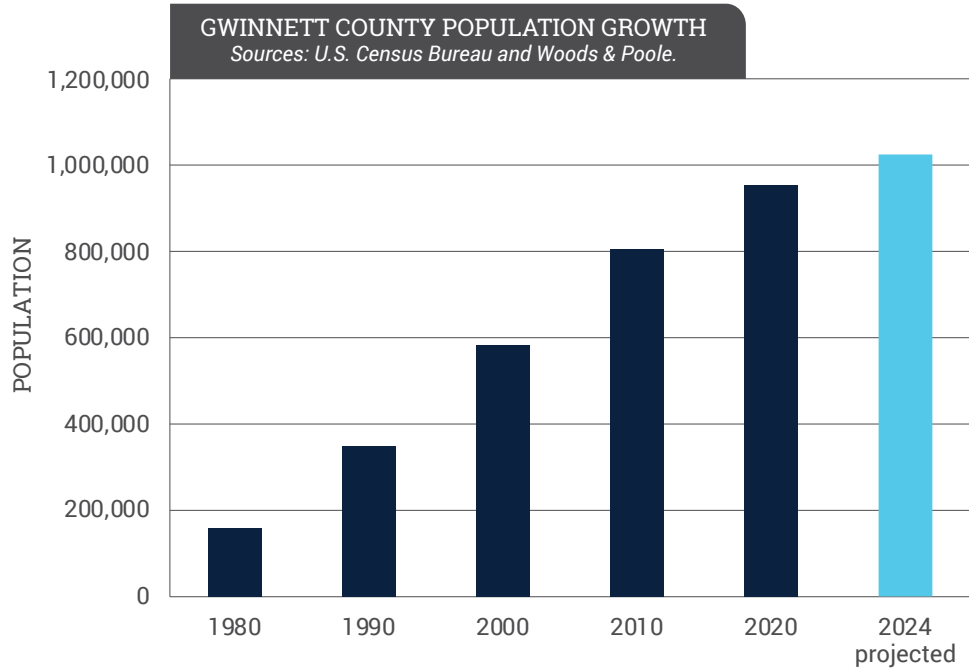
When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily the chance to own land. During the decades from 1818 to 1950, the county slowly grew as a community of farms and small towns, with some trade and manufacturing. In 1950, the county was still mostly rural with about 32,000 residents. Some key decisions by federal, state, and local leaders paved the way for some great opportunities for growth:

- The expansion and growth of what is now Hartsfield-Jackson International Airport
- The creation of Lake Lanier and the investment in a countywide water system
- The completion of I-85 from Atlanta to South Carolina, right through the middle of Gwinnett

Those initial investments transformed Gwinnett from an outlying slice of rural landscape into a desirable suburban bedroom community. Residential development exploded, and, as businesses took note, commercial growth began to parallel our residential growth. Gwinnett began to mature, becoming more urbanized and diverse. Visit the [History of Gwinnett](#) webpage to learn more about Gwinnett's rich history.

# POPULATION

From 1986 to 1988, Gwinnett ranked as the fastest-growing county in the United States among counties with a population greater than 100,000. Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. Today, Gwinnett County is the second most populous county in the state of Georgia. According to Woods & Poole, the county's population stood at an estimated 991,797 in 2023, which is up more than 20 percent from 2010. Gwinnett's population is projected to exceed one million residents in 2024.



Over the years, Gwinnett County has grown into a beautiful mosaic of people, cultures, and businesses. The county has blossomed into an exciting, colorful, and lively place – a vibrantly connected community that has attracted businesses and residents from around the globe. More than 130 different languages are spoken in Gwinnett, and more than 650 foreign-owned companies are located in Gwinnett. A majority-minority community, Gwinnett County is the most diverse county in the southeast.

**27 percent**  
of Gwinnett's  
population was  
born outside of  
the United States



- U.S. Native, born in Georgia: 38%
- U.S. Native, born outside of Georgia: 35%
- Foreign-born: 27%

Source: U.S. Census Bureau (website visited January 4, 2024); 1-Year American Community Survey for 2022.

# Our Story

**1818** Gwinnett County is formed by an act of the Georgia General Assembly



**1868** RH Allen Tannery opens, Gwinnett's first major industry

**1885** Historic Gwinnett County courthouse is constructed

**1820** First U.S. Census including Gwinnett County; Population: 4,589

**1850** Population: 11,257

**1871** The Danville and Piedmont Air Line railroad, now Norfolk Southern, is built, inducing the founding of Norcross, Duluth, Suwanee, and Buford



**1900** Population: 25,585



**1891** The Georgia, Carolina, and Northern Railway, now CSX, is built

**1956** The gates of Buford Dam are closed, creating Lake Lanier

**1965** Section of I-85 between South Carolina and Suwanee is completed

**1984** Gwinnett Place Mall opens



**1986 – 1988** Gwinnett County is the fastest growing county in the United States with a population over 100,000

**1996** Atlanta and Georgia host the Centennial Summer Olympics

**2000** Population: 588,448

**2001** Gwinnett County Transit begins operations

**1960** Population: 43,541

**1970** Population: 72,349

**1980** Population: 166,903

**1988** Gwinnett Justice and Administration Center opens

**1990** Population: 352,910

**1999** Mall of Georgia opens

**2001** Discover Mills, now Sugarloaf Mills, opens

**2003** Gwinnett Arena, now Gas South District, opens



**2009** Gwinnett Stadium, now Coolray Field, opens



**2010** Population: 808,321

**2020** Population: 957,801

**2023** Gwinnett County Transit is rebranded as Ride Gwinnett

**2018** Gwinnett County celebrates its bicentennial

**2020** Officials cut ribbon on Charlotte J. Nash Court Building

**2025** Population estimate: 1,025,142

*Decennial (every 10 years) population estimates from the U.S. Census Bureau. 2025 population estimate from Woods & Poole.*

# GWINNETT COUNTY SERVICES

Gwinnett County provides many complex and valuable services to its growing and diverse population. Services include public safety, transportation, water, sewer, courts, libraries, and more. While more residents may mean a larger tax base, population growth also leads to greater demand for core services and new services. In order to provide the same level of exceptional services to a growing population, the County must invest in a larger workforce, more facilities, and expanded services. In 2024, 104 positions were added to the County as a result of budget decision packages to help meet the increased demand for services.

## Public Safety

Safety is crucial to a thriving community. The County recognizes this and invests heavily in public safety. That includes taking steps to recruit and retain law enforcement professionals and leading the nation in training and equipping our public safety personnel.

The [Gwinnett County Police Department](#) has 1,258 authorized personnel, including an authorized strength of 936 sworn officers supported by 322 professional staff. With the approval of the four decision packages for 2024, 12 new Communications Officers, four new TeleServe Operators, and three new Georgia Crime Information Center Administrative Support Associates were added, increasing the authorized strength by 19. The addition of these new positions brings the number of professional staff employees to 341. The authorized strength will remain the same for sworn officers.

The Gwinnett County Police Department has maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Less than four percent of more than 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. First in 2013 and again in 2016, the Gwinnett County Police Department received the Accreditation with Excellence Award, the highest level of accreditation, which few police agencies nationwide attain. The department received its latest reaccreditation on November 12, 2020. On November 19, 2021, CALEA awarded Gwinnett Police additional accreditations for Communications and the Training Academy. As a result of attaining these accreditations, the Gwinnett Police Department became the first law enforcement agency in Georgia to receive CALEA's Tri-Arc Award. This award is given to governing bodies and agencies that have concurrent CALEA accreditation for their law enforcement, public safety communications, and public safety training programs. The Tri-Arc Award is currently held by only 35 agencies worldwide with 24 in the United States, including Gwinnett Police. The Gwinnett Police Department's goals in 2024 are to continue to meet the needs of the increasing population and its changing demographics and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment. In 2024, this commitment includes beginning construction on a new SWAT, K9, and Hazardous Devices Unit facility. Installation of Fleet 3 cameras in all marked patrol cars will continue in 2024 and run through 2027. Additionally, construction for the expansion of the Training Center and the Fleet Maintenance and Facilities building were completed in 2023. For additional information about the Gwinnett County Police Department, refer to [pages IV:68 – IV:71](#).





The [Gwinnett County Department of Fire and Emergency Services](#) responded to 101,423 calls for assistance in 2023. The department has 1,056 authorized personnel and operates 31 engines, 12 ladder trucks, three rescues, and 33 Advanced Life Support medical units in 31 strategically located fire stations throughout the county. Specialty teams are trained to respond to situations involving hazardous materials, technical rescue, swift water rescue, and mass casualty incidents. The department operates with a service model integrating fire suppression, emergency medical response, and community risk reduction efforts.

To support community risk reduction among residents, the department checked more than 10,350 residences for proper fire and life safety alerting devices and issued more than 4,000 smoke alarms in 2023. The department has also maintained a Public Protection Classification of 2/2x from the Insurance Service Office since 2017.

The department's personnel receive comprehensive initial education and ongoing career training, including Paramedic certification, through the department's Training Academy. The Training Academy has maintained accreditation through the Commission on Accreditation of Allied Health Education Programs for the Paramedic Program since 2011.

Additionally, the department has maintained accreditation through the Center for Public Safety Excellence since 2017. This prestigious recognition was given to the department for a second time in 2022 for meeting the criteria of the Commission on Fire Accreditation International's voluntary self-assessment and accreditation program. For additional information about the Gwinnett County Department of Fire and Emergency Services, refer to [pages IV:37 – IV:40](#).

The [Gwinnett County Department of Corrections](#) has 139 authorized personnel, including an authorized strength of 119 sworn officers supported by 20 non-sworn employees. The department operates the Comprehensive Correctional Complex, an 800-bed prison facility that contains 512 beds for state and county inmates classified as minimum or medium security. This complex also contains 288 work release beds for non-violent criminal offenders sentenced to part-time incarceration and parents who habitually fail to pay court-ordered child support. The correctional complex is the only county government-owned prison in Georgia that is nationally accredited by the American Correctional Association. For additional information about the Gwinnett County Department of Corrections, refer to [pages IV:21 – IV:24](#).

The [Gwinnett County Sheriff's Office](#) has 901 authorized personnel, including an authorized strength of 678 sworn officers supported by 223 non-sworn employees. The office continually strives to maintain the highest law enforcement standards possible and is committed to efficiently providing the community with professional law enforcement through well-trained employees and up-to-date technology. The Sheriff's Office is a state-certified agency responsible for constitutional duties that include court security, warrant service, civil order service, sex offender registry, family violence orders, general law enforcement, and operation of the detention center.

The Gwinnett County Jail is more than 800,000 square feet, making it one of the largest jails in the country. The jail is classified as a Direct Supervision Pretrial Detention Center and has a maximum capacity to house 2,765 inmates.

The Gwinnett Sheriff's Office structure is as follows:

- The Administrative Bureau is commanded by a Deputy Chief and consists of the Administrative Services Division, the Support Operations Division, and the Jail Operations Division.
- The Administrative Services Division is commanded by an Assistant Chief. The division is responsible for managing the fiscal processes including budget and capital projects, recruitment of personnel, background investigations, investigating complaints of employee misconduct, conducting staff inspections, overseeing the basic and in-service training for departmental personnel, promotions, legal matters, internal and external communication, handling the permitting function for certain businesses/individuals, maintaining accredited status through the state certification program, and providing administrative support in payroll and human resources.
- The Support Operations Division is commanded by an Assistant Chief. The division is responsible for strengthening community relations and trust, providing community-related and crime prevention programs, and ensuring all inmates receive housing, counseling, job skills, substance abuse treatment, crime prevention, and intensive case management assistance upon release. The division also provides operational support in fleet management, grounds maintenance, food services, building maintenance, IT security, and records and evidence management.

- The Community Outreach Section has been vital to the Sheriff's Office since 2021 to further develop and create community-based strategies by using restorative justice principles to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development. The Community Outreach Section plays a critical role in the Sheriff's Office's refocused approach to strengthening relationships within the community, focusing on early intervention by mentoring the youth through community events, and creating new partnerships within the community. The section provides various programs to reduce recidivism within the jail by pairing individuals exiting incarceration with community resources to assist them in becoming self-sufficient.
- The Jail Operations Division is commanded by an Assistant Chief responsible for providing a safe and humane environment for inmates, protecting them from victimization within the facility, and providing access to a system of due process internal to the facility. The division also ensures public safety by providing professionally managed jail services to inmates pursuant to judgments of the courts and providing protection for the public and staff.
- The Operations Bureau is commanded by a Deputy Chief. The Operations Bureau consists of the Court Operations Division and the Field Operations Division.
- The Court Operations Division is responsible for the security of the Gwinnett County Justice and Administration Center, Nash Court Building, jail courts, and the Gwinnett County Courthouse Annex. The division provides immediate assistance for any emergency that might arise, controls inmate conduct, and ensures a secure environment for court officials, personnel, and visitors.
- The Field Operations Division is responsible for conducting follow-up investigations of criminal violations of the law, providing crime scene and evidence recovery services, preparing case and incident reports, providing service of criminal processes, writs, or other court orders, and executing arrest warrants. This division also handles special investigations, apprehension, and extradition of fugitives.
- The Trafficking and Child Exploitation Unit, known as the TRACE Unit, actively pursues people who seek to prey on children and our most vulnerable residents. The Gang Unit identifies, monitors, and gathers information on all active gang members who commit criminal street gang activity. This information will be developed into intelligence that will be used in the prevention and prosecution of these crimes.
- The Mental Health Taskforce actively reduces the stigma associated with mental illness and acts as an instrument of advocacy to stem the decades-long migration of people with mental illness into the criminal justice system, with a focus on intervening and de-escalating encounters with individuals experiencing a mental health crisis.

For additional information about the Gwinnett County Sheriff's Office, refer to [pages IV:78 – IV:82](#).



## Public Works

[Transportation](#) is a basic building block for a successful community and has always played a major role in Gwinnett's economy. The County is continuously seeking new transportation solutions and will update its comprehensive transportation plan in 2024 to guide spending for the next two decades.

Gwinnett County's infrastructure includes more than 2,700 miles of roads and right of ways, with more than 761 signalized intersections. 2024 Capital Budget and 2025 – 2029 Transportation Capital Improvement Program totals approximately \$670.4 million, the majority of which is funded by Special Purpose Local Option Sales Tax, also known as SPLOST.

The Gwinnett County Airport, Briscoe Field, is one of the busiest airports in the state and is located on approximately 500 acres in Lawrenceville. The airport can accommodate light general aviation and most corporate jet aircraft. Two fixed-base operators and three flight schools provide service and instruction at the airport.

Ride Gwinnett operates five commuter bus routes during morning and afternoon peak travel times Monday through Friday and ten local bus routes all day Monday through Saturday. The commuter routes allow transit customers to park their cars at County-operated park-and-ride lots and ride to destinations in downtown and midtown Atlanta and the Emory/CDC area. The local routes are complemented by door-to-door paratransit service for ADA-eligible customers. Ride Gwinnett also operates two microtransit zones that give customers the ability to schedule on-demand transit to travel within their designated zone. The transit system is currently operated using 43 commuter coaches, 48 local buses, 11 paratransit, and 14 microtransit vehicles. In 2023, Ride Gwinnett transported almost 1.2 million passengers on commuter coaches, local buses, paratransit, and microtransit vehicles. For additional information about the Gwinnett County Department of Transportation, refer to [pages IV:95 – IV:98](#).

The [Department of Water Resources](#) has been recognized both statewide and nationally for excellence in water production, wastewater treatment, and infrastructure management and continues to innovate to meet Gwinnett's needs. Every day, the Department of Water Resources produces, on average, 70 million gallons of water to be used by the residents and businesses in Gwinnett. More than \$1 billion has been invested within the last two decades to ensure that the water processed and later returned to the environment is among the highest quality in the country. County facilities have won multiple awards for exceptional design and operation, and the F. Wayne Hill Water Resources Center attracts visitors from around the globe to see its advanced processes and sustainable use of resources. For additional information about the Gwinnett County Department of Water Resources, refer to [pages IV:99 – IV:101](#).

## Planning and Development

The function of the [Department of Planning and Development](#) is to promote and enhance the well-being of residents, visitors, property owners, and businesses of Gwinnett County. The department accomplishes its mission through programs and services that encourage high-quality development as well as maintenance and revitalization of existing neighborhoods and industrial areas. The Department of Planning and Development consists of eight divisions including Administration, Building, Code Enforcement, Customer Service, Development, Housing and Community Development, Planning and Economic Development, and Planning. Regulations and processes continue to be refined to support business activity and balance it with residents' needs. The department is experimenting with overlay districts, mixed-use zoning provisions, and infrastructure support aimed at encouraging the revitalization of areas that are ripe for change. In 2023, the Department of Planning and Development issued 161 development permits, 8,774 residential and 1,652 non-residential permits, as well as 17,745 business licenses. For additional information about the Gwinnett County Department of Planning and Development, refer to [pages IV:64 – IV:67](#).

# Community Services

The Department of Community Services provides high-quality recreational, educational, health and human services, and other services in partnership with the Gwinnett community. The department envisions a diverse, vibrant, and safe community where residents are healthy and successful and partner with others to enhance the quality of life of families and individuals residing in Gwinnett. Community Services believes in honesty, integrity, and ethical conduct and is customer-oriented, accountable, and responsive to our residents. The department staff believes in teamwork and collaboration with community partners to promote safety, cost efficiency, innovation, and service excellence. Our services include:

- [Animal Welfare and Enforcement](#) works diligently to uphold Gwinnett County animal welfare ordinances and comply with guidelines recommended by the National Animal Care and Control Association. It also operates the Bill Atkinson Animal Welfare Center. The animal center found homes for more than 6,000 animals through adoptions and saved 96 percent of impounded animals in 2023.
- [Building Brains Anywhere](#) aims to serve children, parents, and caregivers by providing safe, fun, and engaging early learning opportunities for children. Building Brains Anywhere emphasizes literacy and early learning in both new and existing programs and is closing the literacy and academic preparation gaps in the community.
- [Health and Human Services](#) facilitates collaboration to enhance the well-being of the community. This division improves access to services for residents by offering OneStop Centers, senior services, and other community resources like OneStop 4 Help in which community navigators help residents find valuable resources and overcome adversities.
- [Live Healthy Gwinnett](#) takes a proactive wellness approach to address the preventable chronic illnesses that impact individuals of Gwinnett County. Through community education, residents significantly reduce their risk of developing chronic diseases by making simple lifestyle changes such as eating healthy, increasing physical activity, and reducing stress.
- [Parks and Recreation](#) strives to meet the recreational needs of every resident in Gwinnett by offering year-round recreation classes, special events, summer day camps, skate complexes, leisure activities, art classes, swimming pools, tennis courts, disc golf courses, sports fields, and much more!
- [UGA Extension Gwinnett](#) operates as part of the University of Georgia's College of Agricultural and Environmental Sciences and College of Family and Consumer Sciences. From combating diseases and securing a safe food supply to strengthening families, communities, and economic growth, UGA Extension Gwinnett delivers programs through three main program areas: Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development.
- [Volunteer Gwinnett](#) is the countywide volunteer program designed to involve more residents in volunteer activities associated with County government. Dedicated volunteers serve in many capacities in all County government departments, boards, and County-supported organizations. Volunteers can participate in both one-time events and long-term projects.

For additional information about the Gwinnett County Department of Community Services, refer to [pages IV:15 – IV:20](#).

# Health Care

Health and medical services have a significant impact on our community. Gwinnett County is home to hospitals, extended care, rehabilitation, urgent care, and pediatric care facilities. As one of the largest employment sectors, hospitals are helping sustain economic vitality while offering the best health care possible. Access to new healthcare jobs, new medical facilities, and new medical technology make Gwinnett an attractive place to live, work, and play.

Through various funding arrangements, Gwinnett helps support Northside Hospital Gwinnett and the Gwinnett County Health Department. [Northside Hospital Gwinnett](#), a level II trauma center, offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing, and more. Piedmont Eastside Medical Center is a multi-campus system of care offering comprehensive medical and surgical programs including cardiovascular, neurosciences, oncology, orthopedics, robotic surgery, rehabilitation, maternity with neonatal intensive care, behavioral health, bariatric, urgent care, and 24-hour emergency care. As one of the largest multispecialty healthcare providers in the Southeast, Children's Healthcare of Atlanta has pediatric care experts practicing more than 60 different specialties. The [Gwinnett County Health Department](#) works to protect and improve the health of residents and visitors and continually strives to meet the varied health needs of our community.

# Gwinnett Public Library System

The [Gwinnett County Public Library](#) system is proud to operate 15 successful branches at different locations around the county. One branch is expected to move to a new, larger building in 2024.

The new Hooper-Renwick themed library, located in Lawrenceville, is being built through renovation of the original Hooper-Renwick School, once the only Black public high school in the county during segregation. This historically themed library will be 25,000-square-foot and serve residents of Lawrenceville and Gwinnett County. Amenities include a multipurpose meeting room, computer workstations, Learning Labs, a dedicated teen space, and a genealogical research room.

Gwinnett County Public Library branches offer free access to computers, Wi-Fi, classes, materials, and programs for all ages. In addition to core services, in-person services include passport services, entrepreneurship resources and classes, early education programs, citizenship classes and paperwork assistance, and classes for English language learners.

## EDUCATION

Gwinnett County residents benefit from a full range of public education and lifelong learning opportunities. Gwinnett is the home of 142 public schools and 36 colleges and universities.

### Gwinnett County Public Schools

Gwinnett County is home to the largest school system in Georgia, which continues to grow. The Gwinnett Board of Education, a separate governmental entity, operates all public, K-12 schools in Gwinnett except in the city of Buford. As a school system of choice, the finest teachers, involved parents, and a supportive community are key elements in the district's quest to become a system of world-class schools. For the 2023 – 2024 school year, the school district is serving more than 182,000 students. Students of [Gwinnett County Public Schools](#) come from 191 countries and speak 98 different languages. Outstanding students, teachers, and staff have made for award-winning schools. .

### Buford City Schools

[Buford City Schools](#) serve approximately 5,892 students in a campus-like setting of five schools, a performing arts center, and a multipurpose arena. Buford City Schools boast beautiful facilities with state-of-the-art instructional resources and has a rich tradition of success in academics, the arts, and athletics.

### College and Universities

Gwinnett has something to offer across a multitude of curricula, degree programs, and certifications. Public colleges in Gwinnett County include Georgia Gwinnett College, Georgia Technical College, and the University of Georgia Gwinnett Campus. Students have options to live on campus at [Georgia Gwinnett College](#), a four-year, accredited college that offers 21 majors and more than 60 programs of study, that meet the economic development needs of the growing and diverse population of Gwinnett County and the northeast Atlanta metropolitan region. Students may also advance to other institutions of higher learning in the areas of technology, trade, business, and other fields. GGC has teamed up with Gwinnett County to staff and operate the County-sponsored [Gwinnett Entrepreneur Center](#), which opened in 2022. [Gwinnett Technical College](#) offers more than 140 academic degrees, diplomas, and certificate options that can be completed in two years or less. The [University of Georgia](#) offers a range of graduate degree programs at its Gwinnett Campus.

# BUSINESS

The Gwinnett County Board of Commissioners is committed to ensuring growth in employment opportunities and high-quality jobs for its residents. With an estimated population of nearly 1 million people, Gwinnett County is the second-most populous county in the state of Georgia and a premier area for locating, growing, and conducting business.

Gwinnett is a leader in capital investment and job creation in metro Atlanta. Known for its thriving business climate, Gwinnett is home to Fortune 500 companies and numerous small businesses alike. The Gwinnett County Board of Commissioners makes Gwinnett County “the best place to do business” by providing efficient, customer-focused government services and infrastructure that attract and encourage private investments and developments from all over the world. Gwinnett works to attract domestic and international businesses of all sizes and to promote certain targeted sectors. These include:

- Advanced Manufacturing
- Professional and Corporate Services
- Health Sciences and Services
- Information and Technology Solutions
- Supply Chain Management

The Gwinnett Small Business Grant, a program that provided financial assistance to small businesses that were negatively affected by the COVID-19 pandemic, was launched in September 2023. Gwinnett County received \$181 million in federal funding as part of the *American Rescue Plan Act*, and the Board of Commissioners allocated \$6 million to help small business owners who experienced income loss or increased costs while continuing business during the pandemic. Estimated funds ranging from \$3,000 to \$15,000 were awarded based on factors such as the number of employees, gross revenue, total COVID-19 impact on the applicant, available funds, and the number of applications received.

The Board of Commissioners approved water and sewer improvements that will serve 13,000 acres in eastern Gwinnett, including the future Rowen knowledge community. The Eastern Regional infrastructure project includes five miles of new and upsized water mains, six miles of new gravity sewer along the Apalachee River, seven miles of parallel wastewater force mains along Harbins and Brooks Road, and a new 14 million-gallon-per-day sewer pump station. Rowen, a 2,000-acre knowledge community, will include more than 22 million square feet of lab, office, and civic spaces alongside a mix of multi-family residential, cafes, start-up hubs, parks, and public trails. At complete buildout, Rowen is projected to bring nearly 100,000 jobs to Georgia, contributing \$8 to \$10 billion to the state’s economy annually. The project will focus on three of the state’s historic economic drivers – agriculture, the environment, and medicine.

The Board of Commissioners adopted the Equitable Redevelopment Plan (ERP) to transform the Gwinnett Place Mall into a market-based, mixed-used development. The project includes creating Global Villages, which will consist of multi-family residential units, office and retail space, and a cultural activity center, oriented around a Central Park space. To enhance growth and preservation in the county, the redevelopment plan will focus on five major areas – housing, small businesses, jobs, cultural activity centers, and neighborhood services. For more information, refer to [Gwinnett Place Mall Equitable Redevelopment Plan](#).

The Board of Commissioners adopted a set of Unified Development Ordinance Amendments, with an emphasis placed on encouraging development in areas with current infrastructure capacity near major roadways and future transit areas. Some examples of zoning amendments include the elimination of parking minimums within mixed-use zoning districts, additional restrictions on automobile-oriented uses, and regulations that encourage building with street-level active uses closer to the street. Other changes supported allowing a greater diversity in housing types with the amendments creating the Infill Residential District where a variety of housing types would be permitted such as duplex, triplex, cottage courts, live-work units, accessory dwelling units, and small apartment dwellings. Relaxing restrictions on accessory dwelling units will create opportunities for homeowners to supplement their income and provide living opportunities for a greater variety of household types and income levels.

# TOURISM, FILM INDUSTRY, AND RETAIL

## Tourism

The Gwinnett County Board of Commissioners has acted over the years to enhance tourism in the county. In 2021, visitor expenditures were almost \$1 billion dollars, with visitors spending \$996 million countywide. This reflects a 23 percent increase over 2020 visitor expenditures according to Longwood International. Gwinnett's hotel occupancy for 2023 ended the year at 68 percent. Gwinnett continues to lead with the highest hotel occupancy in the 12-area metro Atlanta region for the past 48 months/4 years.

The conclusion of 2022 marked the completion of planned constructions and the grand opening of the ALOFT Sugarloaf hotel. Gwinnett's hospitality and tourism industry continued its robust momentum into 2023, setting the stage for fresh hotel developments in various districts, including the Sugarloaf Convention Center area and the Mall of Georgia. Anticipated for March 2024 is the opening of Gwinnett's first four-star headquarters hotel, the Westin Atlanta Gwinnett. Additional hotel unveilings are scheduled, featuring Homewood Suites, Hilton Garden Inn, Holiday Inn Express, and Woodspring Suites in Buford. Numerous other hotels are in the planning and permitting stages, with several poised to commence construction by late 2024. The expansion of the Gas South District is forecasted to spark heightened interest in new hotel ventures over the next 18 to 24 months.

## Film Industry

Gwinnett County's film industry is poised for a busy 2024 after the nationwide actor/writer's strike put Georgia's film industry on pause for eight months in 2023. Gwinnett has an extensive array of film-friendly locations, with more than 500 in the statewide film database, and more added each month. The County has developed an excellent reputation as a film-friendly county with county and city offices collaborating across public service entities to ensure successful productions.

Gwinnett is fortunate to be home to three large studios including OFS studios, a County-owned facility in Norcross, which is part of the OFS Fiberoptics facility on Crescent Drive. This expansive facility has been home to multiple Marvel productions, including Black Panther 1 and 2, The Avengers, Captain America, and multiple other franchise productions. OFS is home to "Big Blue," the backlot green screen that's one of the largest in the world. Eagle Rock TV Studios has two locations, one located on Best Friend Road in Norcross, which is the largest TV production studio under one roof in the U.S. Their second location on Skyland Drive in Norcross is just over 220,000 square feet and opened in 2022. One of Atlanta's largest studios, Assembly Studios in Doraville, is just across the county line. Assembly, owned by NBC/Universal, is one of Atlanta's most expansive studios, with full production services and permanent outdoor sets. Assembly will drive additional filming to Gwinnett County.

The Gwinnett Film Office, part of Explore Gwinnett, is the central point of contact for all filming in Gwinnett, coordinating permits, logistics, location scouting, road closures, and other needs across the city and county. The Film Office has developed a reputation for efficient, knowledgeable, and expeditious responsiveness to all productions, regardless of size or budget. The film office runs [GwinnettFilm.com](https://www.gwinnettfilm.com), which will be expanded and improved with new technology and content in 2024.

In 2024, another Gwinnett Film Office initiative will expand our existing workforce, training, and internship development for Gwinnett's creative economy. The existing program, created in partnership with Fresh Films, will be expanded in 2024, adding a third high school with a two-year training program. The three schools, Meadowcreek, Berkmar, and Central Gwinnett School of the Arts training program was seeded and supported in part by the Gwinnett Creativity Fund, as well as the Hospitality, Arts, and Entertainment Recovery Fund, both supported by Gwinnett County. In 2024, a second program, part of the Re-Imagine Atlanta workforce development program, will also debut in Gwinnett County Public Schools high schools, providing industry training, workshops, incubators, and post-production training.

## Shop Gwinnett

The county has thrived as a major retail center for more than 30 years. Home to the state's largest mall, Gwinnett offers upscale chains and boutiques, shops with dining and entertainment, and shopping centers rich in culture. For more information about shopping in Gwinnett, see the shopping directory at [Explore Gwinnett](#).

# RECREATION AND THE ARTS

## Award-Winning Parks

Being responsive to the varying recreational needs of a diverse and growing community, [Gwinnett Parks and Recreation](#) takes a professional, resident-driven approach to provide safe, well-designed, and well-maintained facilities and programs. The division provides responsible stewardship of human, fiscal, natural, and cultural resources to maximize experiences for the community. With more than 50 parks, five year-round and four seasonal aquatic centers, baseball/softball complexes, community recreation centers, multi-purpose sports fields, activity buildings, indoor and outdoor recreation courts, and thousands of acres of natural areas, there is something for everyone in Gwinnett.

Early in Gwinnett's development, County leaders decided that parks and recreation would be a top priority and sought to acquire the land needed to pursue this priority. To date, the County owns, maintains, and operates more than 10,000 acres of park lands, including more than 10 cultural and historical sites.

The County's dedication resulted in the park system's support of environmental conservation, stewardship of public lands, historic restoration, and community programming. The parks offer playgrounds, pavilions, community gardens, dog parks, open space, and more than 145 miles of multi-use trails offering a multitude of opportunities for passive recreational experiences to serve our diverse community. The parks also offer programs for educational, cultural, and historical experiences. For more information on Gwinnett parks, see [Explore Your Parks](#).

## Arts and Entertainment

Gwinnett County boasts a wide variety of arts and entertainment choices. Those that receive funding or support from the County are listed below:

- [Explore Gwinnett](#) joins public and private interests to support newcomers, visitors, and tourists by providing information on facilities, accommodations, and attractions and helping organize conventions and gatherings in Gwinnett. Its operations are supported in part by the hotel/motel tax.
- [Gwinnett Environmental and Heritage Center](#) is a unique partnership between the Gwinnett County Board of Commissioners, the Gwinnett County Board of Education, the University of Georgia, and the Gwinnett Environmental and Heritage Center Foundation. The multi-use center is used as a history, culture, heritage, and environment facility. Located on 233 wooded acres near the Mall of Georgia, the center is a model of innovative green building techniques and features interactive exhibits, walking trails and greenways, unique rental spaces, and a gift shop.





- The [Gas South District](#) completed a stunning \$200 million expansion and renovation project in early 2023, elevating the facility to a new tier of Atlanta convention destinations. The two-year expansion and renovation project touched every corner of the 110-acre campus. The venue now houses more than 90,000 square feet of exhibit hall space across four exhibit halls, spanning a beautiful hardscaped lakefront. Additional space includes 23 meeting rooms, a new junior ballroom, stunning pre-function space, an outdoor gallery and plaza, and an open “entertainment district” fronting the campus. 2023 was an excellent event year for the complex, as the Gas South District hosted 417 total events and 769 event days, with attendance topping one million for the first time since 2019.

Reimagined food and beverages are offered at the Food Hall, where cuisines can be customized to meet diverse clientele needs and offer a new, flexible dining option. Major investments were made in both campuswide technology enhancement, as well as visual and arts, bringing in local and regional visual and mixed media arts to enhance the campus ambiance.

The 702-seat Gas South Theater also completed a renovation, and a new mix of concert and entertainment programming drove the theater’s best revenue performance ever in 2023. The Gas South Arena has a busy concert and event schedule, serving as a hub for diverse programming, entertainment, and sports. Three professional sports teams now call Gas South Arena home – the Atlanta Gladiators, Georgia Swarm, and the professional volleyball team, the Atlanta Vibe, whose season will start in 2024.

The four-star Westin Atlanta Gwinnett headquarters hotel will open in March 2024, driving a new level of both business and leisure travel to Gwinnett. The stunning, modern hotel will feature 348 guest rooms, 17,000 square feet of meeting space, an expansive rooftop bar/restaurant, a full-service restaurant, on-site Starbucks, and other amenities.

The Gas South District campus is owned by Gwinnett County and is managed by the Gwinnett Convention and Visitors Bureau Board of Directors.

- The [Gwinnett Historic Courthouse](#) sits majestically on the square in historic downtown Lawrenceville. Built in 1885 for \$23,000, it served as the center of Gwinnett County Government operations until 1988. Today, the building and grounds are available for private rentals and play host to special events throughout the year, including the annual Lighting of the Tree and Old-Fashioned Picnic.
- The [Lawrenceville Female Seminary](#) was originally built in the 1830s. This historic building was first used as a finishing school for the county’s young women. After being destroyed by fire, it was reconstructed in 1855 and was later converted into a ‘civic center’ for community activities. At one time, it housed a local radio station. Today, it houses the Gwinnett History Museum with exhibits relating to early Gwinnett County farming, textiles, schools, and more.
- The [Jacqueline Casey Hudgens Center for Art & Learning](#) was founded more than 35 years ago. The Jacqueline Casey Hudgens Center for Art & Learning works to spread the love of art and learning throughout Gwinnett County. The facility helps adults and children discover the power of imagination with fine art exhibitions, arts enrichment classes, self-guided tours, and community outreach programs.

In addition to the choices mentioned above, Gwinnett County and its cities have plenty to offer the lover of arts and culture in the way of community theaters, outdoor concerts, local sporting events, and culinary experiences. These activities not only impact the county’s quality of life, but they also support its economic well-being because patrons of the arts spend more than just the ticket price when visiting local theaters – they also visit restaurants and retail businesses. For more information, see the [Explore Gwinnett](#) website.



# WHERE WE ARE GOING

The Board of Commissioners adopted the [Gwinnett 2045 Unified Plan](#) on February 20, 2024. The long-term plan is a blueprint for the future of Gwinnett County and reflects the goals and aspirations of Gwinnett’s residents, business owners, workers, parents, homeowners, and newcomers.

Various techniques were used to engage with stakeholders and the public to ensure the needs and desires of the community were heard and considered as part of the Plan. The County’s community engagement efforts included a Citizen Advisory Committee, pop-up events, speaker series, daily community cafes, small area plan charrettes, stakeholder interviews, community surveys, website, social media, and email.

The 2045 Unified Plan tackles key issues related to land use, economic development, housing, transportation, sustainable infrastructure, and community resources. The plan also comprises actionable goals, strategies, priorities, and implementation to guide elected officials, County staff, and other community leaders as they work to improve Gwinnett for all its residents. Central to these objectives is the creation of “Daily Communities” where work, goods, and services are easily accessible from resident’s homes.

The Board of Commissioners and County leadership attended an annual planning session to identify key priorities, goals, and major projects for the upcoming year. Through the information shared and group discussion on strengths, opportunities, aspirations, and risks, several recurring themes emerged that go beyond the County’s five priority areas and connect all operations. First, Gwinnett is growing, and the County wants to grow with a people-centered focus. Strong and stable leadership will be pivotal to successful growth, considering the difficult decisions that must be made about how Gwinnett will allocate limited resources and ensure the core services our citizens rely on are delivered according to our standards. Of those limited resources, the County recognizes that the workforce and residents are the most valuable assets, and there must be continued support as they work to support the County. Finally, to effectively manage resources and ensure that Gwinnett can support growth in infrastructure and service, the County must intentionally develop, communicate, and execute plans that cut across operational boundaries, drive deliberate decision-making, and ensure cohesive action.



Chairwoman Nicole Love Hendrickson delivered her State of the County address on March 7, 2024. Watch the video of her speech to hear how Gwinnett County centers its people, place, and promise in its planning and decisions and to get a glimpse of Chairwoman Hendrickson’s vision for our County’s future.

# STAYING VIBRANTLY CONNECTED

Gwinnett County Government maintains several social media pages to better inform residents, businesses, and visitors about events, news, tips, and urgent information.

Gwinnett County's main pages (@GwinnettGov) can be found on [Facebook](#), [X](#), [Instagram](#), [LinkedIn](#), and [YouTube](#).

The Gwinnett Police Department maintains [Facebook](#), [X](#), and [Instagram](#) pages (@GwinnettPD), and the Department of Fire and Emergency Services has [Facebook](#) and [X](#) accounts (@GwinnettFire).

Residents can keep up with their local parks by following Gwinnett Parks and Recreation on [Facebook](#) and [Instagram](#) (@GwinnettParksandRec) and find their new best friend from the Bill Atkinson Animal Welfare Center on [Facebook](#) (@GwinnettAnimalShelter).

Stay up to date on routes and transit service by following Ride Gwinnett (formerly known as Gwinnett County Transit) on [X](#) (@RideGwinnett).





## Section II

# EXECUTIVE SUMMARY

This section provides an overview of the budget and County government finances. Included are the transmittal letter; a statement of the County's vision, mission, and values; budget at a glance; key priorities and challenges; other factors affecting the budget; an explanation of the budget process; the budget resolution; the consolidated budget; fund structure; appropriations by department; debt management information; the employee environment; financial policies and practices; and long-term planning tools.



January 2, 2024

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Gwinnett County fiscal year 2024 Budget Document. The 2024 budget continues Gwinnett County's commitment to our core principles of providing excellent service, maintaining a firm financial foundation, and ensuring we are preparing for the future. This document is a summary of our overall plan for allocating resources in alignment with the County's priorities.

The total \$2.53 billion balanced budget for 2024 includes a \$1.97 billion operating budget and a \$561 million capital budget, of which \$214.1 million is funded by the County's Special Purpose Local Option Sales Tax program. The total 2024 budget, including operating and capital, represents an 11.7 percent increase over the 2023 adopted budget.

The 2024 operating budget of \$1.97 billion is approximately \$193 million, or 10.8 percent, greater than the 2023 adopted operating budget. This includes an increase of \$66.3 million in personal services, an increase of \$22.2 million in contributions for capital needs, an increase of \$27.5 million in professional services, an increase of \$15.8 million in costs for this year's elections, an increase of \$7.1 million in chemical costs for Water Resources, an increase of \$6 million in license support agreements for expansion of software contracts, and an increase of \$4.3 million in Group Self-Insurance for healthcare coverage and claims. The 2024 capital budget of \$561 million represents an increase of approximately \$73 million compared to the 2023 adopted capital budget. The largest percentage of the capital budget, 44 percent, is allocated to Water Resources.

The 2024 budget was developed in consideration of current issues and anticipated future challenges. With our population on the rise, we are proactively addressing the future needs of our diverse community. The budget includes funding to maintain core County services such as police and fire protection, roads, transit, water, jail, and courts, as well as funding for new and ongoing initiatives reflective of the County's priorities set by the Board of Commissioners: Organizational Excellence and Accountability, Safe, Livable, and Healthy Community, Public Infrastructure, Sustainability and Stewardship, and Economic Opportunities.



ORGANIZATIONAL EXCELLENCE  
& ACCOUNTABILITY



SAFE, LIVABLE, &  
HEALTHY COMMUNITY



PUBLIC  
INFRASTRUCTURE



SUSTAINABILITY  
& STEWARDSHIP



ECONOMIC  
OPPORTUNITIES

In an era of quickly evolving work environments and heightened expectations from our citizens, **Organizational Excellence and Accountability** have never been more critical. As we continue our quest to be the public sector employer of choice, Countywide recruitment and retention is one of our top priorities. The County is addressing recruitment and retention efforts through a multi-faceted approach embracing competitive compensation, staffing the organization at the appropriate levels, and providing an excellent benefits package. The budget includes funding to continue the pay-for-performance incentive for employees, pay increases for bailiffs and election workers, and several new positions that align with the County's priorities.

Providing a **Safe, Livable, and Healthy Community** remains a top priority. The components that make up our plan for 2024 are aimed at strengthening our community's well-being. In pursuit of this priority, we must recognize the importance of robust emergency response services, effective law enforcement capabilities, and diverse support systems for our residents. Two-thirds of the operating budget is dedicated to the areas of public safety and public works. To improve emergency response services, the 2024 budget includes adding a new Med Unit and Alternative Response Vehicle and staffing to support this priority. To enhance our law enforcement capabilities, the Police Department will receive 12 additional E-911 communications officers to serve as the first point of contact during crises, and four additional TeleServe Operators to assist citizens after business hours. As part of our diverse support system for our residents, the County is taking steps to improve access to affordable housing in our community by incentivizing the creation of affordable housing units and adding two new positions that will oversee this initiative.

The 2024 budget allocates additional funding to partner with healthcare providers engaged in mental health and chronic care services to show our commitment to ensuring everyone in our community has the opportunity to lead a healthy and fulfilling life. In 2024, the County has set aside funding to support the creation of a Special Victims Unit through the Solicitor General's office to identify and prosecute cases affecting the most vulnerable members of our community. Additionally, the Solicitor General will establish a four-person Diversion Unit responsible for reviewing, making approval decisions, and supervising cases for a diversion program.

Adequate and well-maintained **Public Infrastructure** is a top priority for our community. The allocation of funds for various infrastructure projects underscores our commitment to maintaining and improving critical facilities, ensuring efficient transportation options, and optimizing space for public use. In 2024, we are expanding our Facility Asset Management plan. This plan establishes a funding strategy and management process emphasizing the importance of preserving our community's assets for the long term. As our county has grown, so has our transportation infrastructure. Our 2024 budget includes additional staffing to manage and oversee the installation and maintenance of traffic signals. The new traffic signal crew will consist of five technicians and three vehicles to support this purpose. The 2024 budget also includes funding for projects to modernize and improve the County's water treatment facilities and upgrade and maintain the extensive water distribution system. The 2024 Capital Budget includes \$214.1 million in SPLOST funding to support many vital capital projects across the County.

Gwinnett County is steadfast in its dedication to **Sustainability and Stewardship**, investing in projects that not only enhance the community's quality of life but also to protect the environment for future generations. In 2024, we will continue our priority of protecting the public's health, safety, and well-being and enhancing the quality of our environment and the livability of our community. The 2024 budget includes funding to update our solid waste management plan, which will provide a strategy for managing solid waste in an environmentally sound and cost-effective manner. As part of this priority, the County is investing in a biosolids dryer to significantly reduce the amount of solid waste sent to the landfill while providing an effective solution to manage wastewater byproducts. As part of our plan to protect our environment, approximately 450 linear feet of stream channel within Jones Bridge Park will be restored to stabilize eroding stream banks and re-establish native plants to help slow future erosion. The 2024 budget also includes funding to expand the Gwinnett Trails Program signifying our commitment to creating sustainable and health-conscious communities. Additionally, the County will replace its core business system to modernize business practices, leveraging current and future Oracle technology making day-to-day activities more intuitive and accessible. By making smart investments now, Gwinnett can continue the path to long-term sustainability and protection of our vital resources and continue our long-standing commitment of stewardship to Gwinnett citizens.

In pursuit of **Economic Opportunities** for all, the County is taking strategic steps to spur growth and development in our communities. The Economic Development Division of Planning and Development is being expanded in 2024 with new positions focused on outreach and multi-lingual support for our business community. Within Economic Development, the Business Outreach Program is a free service designed to identify the needs of local employers and connect them with resources and solutions that remove barriers to growth. One focus of this program is workforce development including initiatives to educate and train individuals to meet the needs of current and future businesses to maintain a sustainable and competitive economic environment. As part of this plan, the 2024 budget includes funding to enhance critical water services that will support new development, including capital projects to increase sewer capacity and infrastructure in the eastern region of our county.



In 2024, the County aims to expand on the success of Micro-Transit by introducing electric vehicles and expanding to additional service areas. Micro-Transit is designed to provide flexible and sustainable transportation options in our community. Lastly, the County will invest in and support the visionary Rowen knowledge community dedicated to fostering innovation in agriculture, medicine, and environmental science. Our investment in this development underscores our commitment to long-term growth and reflects the County's vision for a vibrant and sustainable economic future.

The 2024 budget continues Gwinnett's history of sustainable budgeting practices and demonstrates our commitment to prudent financial planning. By maintaining the highest standards of excellence in financial practices, Gwinnett County has achieved AAA/Aaa credit ratings, the highest possible, from all three major rating agencies since 1997. Out of approximately 3,143 counties in the United States, only 51 counties have achieved such a strong credit rating.



Public involvement continues to play a significant role in the development of the budget. Chairwoman Nicole Hendrickson, County staff, and six citizen reviewers studied department and agency business plans, budget requests, and revenue projections to make recommendations for the budget. We would like to thank the members of the Budget Review Team for their time spent considering the many budget proposals. The six review team members included: David Cuffie, CEO of Total Vision Consulting and Director of Church Ministries for Berean Christian Church; Asif Jessani, principal marketing, and technology consultant, CCS: Marketing and Technology; Hilda Abbott, founder of RudHil Companies and Co-Chair of the Georgia Hispanic Chamber of Commerce Hispanic Business Center; Michelle Kang with the Korean American Public Action Committee of Atlanta; Michael L. Park of the Whitlock Group, President of the Rotary Club of Gwinnett Mosaic and board member of the Leadership Gwinnett Foundation; and Ronald S. Skeete, executive non-profit leader and VP of OneTen, and volunteer coordinator of programs serving the youth of Gwinnett county.

Like many businesses, we are now emerging from the financial challenges created by the pandemic. The County's financial foundation is stable and we have adequate financial reserves. However, we continue to grapple with the effects of inflation, including higher labor costs. Providing the same level of services now requires a significantly higher investment. Nonetheless, we remain committed to maintaining sufficient reserves to navigate through financial uncertainties. Furthermore, we are actively taking steps to prepare for the future. With our population on the rise, we are proactively addressing the future needs of our diverse community. As we continue to move forward, the County will be guided by the 2045 Unified Plan, which will reflect the values of Gwinnett's dynamic communities, unique cultures, and diverse needs.

We have taken steps to ensure that Gwinnett's financial foundations remain strong while still providing the excellent services our residents have come to expect. Gwinnett County's priorities will continue to shape our path. I wish you a safe and healthy 2024.

Respectfully submitted,

A handwritten signature in black ink that reads 'Buffy Alexzulian'.

Buffy Alexzulian,  
Director of Financial Services



**Gwinnett 101**  
CITIZENS ACADEMY

## Engaging Our Community, One Resident At A Time

Gwinnett 101 Citizens Academy gives residents an up-close look at County government. The Gwinnett 101 Citizens Academy is a 10-week program offered twice a year that aims to develop and nurture informed and engaged residents, students, and business owners in our great county. Participants get a behind-the-scenes look at how Gwinnett County Government provides high-quality services to the community. Those who take part in this program will interact with local leaders, visit County facilities to get a glimpse of how their local government works, and build a network with others who live, work, and learn in Gwinnett County.

For more information about Gwinnett 101, visit [Gwinnett101.com](http://Gwinnett101.com).

# VISION/MISSION/VALUES

Gwinnett County's vision, mission, and values, in combination with the County's priorities set by the Board of Commissioners, are at the forefront of all budgeting activities. The examples below describe how the County is upholding the principles outlined by its vision, mission, and values statements.

## Vision:

**Gwinnett is the preferred community where everyone thrives!**

Gwinnett County achieves its vision in numerous ways. Gwinnett offers an economy of job growth and plentiful business opportunities, a nationally accredited police department, an award-winning parks and recreation system, and more. The result is a thriving Gwinnett!

Below are some examples of how the County pursued its vision in 2023:

- To make life better for our residents, Community Services served 239,278 summer meals at 21 locations with the help of 642 volunteers.
- Gwinnett Parks and Recreation joined the ranks of elite park and recreation agencies and state park systems by being named a Finalist for the 2023 National Gold Medal Awards for Excellence in Park and Recreation Management.
- To improve access to affordable housing, the County set aside \$18 million in federal funding to incentivize the creation of affordable housing units and budgeted additional funds for new positions focused on implementing and overseeing the Housing Action Plan.

In 2024, Gwinnett County will continue to pursue its vision in the following ways:

- To continue to provide safe neighborhoods and enhance community safety, the 2024 budget includes 12 new E-911 Communication officers. These professionals serve as the first point of contact during a crisis and ensure that help is dispatched promptly. Adding these positions will optimize the ability for emergencies to be handled more efficiently for the County's growing population.
- The County will promote economic growth by supporting projects like the Rowen knowledge community and The Exchange at Gwinnett mixed-use development.
- To create sustainable and health-conscious communities, the County will expand the trails program and develop a network of over 300 miles of trails providing easily accessible pedestrian and bicycle pathways.





## Mission:

**Gwinnett proudly supports our vibrantly connected community by delivering superior services.**

Gwinnett County's delivery of superior services is evidenced by the numerous awards and recognitions received annually. Accomplishments by department for fiscal year 2023 are available in [Section IV](#) of this document. A complete listing of awards received in 2023 is available at [GwinnettStandard.com](https://www.gwinnettstandard.com).

In pursuit of its mission, Gwinnett County establishes and maintains numerous community partnerships. Below are examples of some of these partnerships and their initiatives in 2024.

- Gwinnett County continued to engage with residents through its community outreach programs, Gwinnett 101 Citizens Academy and the Gwinnett Youth Commission. By offering a behind-the-scenes look at how Gwinnett County provides high-quality services to the community, these programs develop informed and engaged residents, students, and business owners. In 2023, Community Outreach graduated 58 total participants from its 16<sup>th</sup> and 17<sup>th</sup> cohorts of the Gwinnett 101 Citizens Academy and 27 from the Gwinnett Youth Commission.
- The County celebrates our vibrant community with several cultural events annually. In 2023, the County hosted cultural heritage celebrations for Black History Month with more than 350 attendees, Asian American and Pacific Islander Heritage Month with more than 250 attendees, and Hispanic Latino Heritage Month with more than 300 attendees. The County also hosted its third annual Pride Month celebration with more than 300 attendees.
- Community Services donated 8,340 pounds of fresh food from Harvest Gwinnett community gardens to emergency food providers to assist food-insecure residents.
- The Homestretch Down Payment Assistance Program provided down payment assistance of up to \$10,000 as a five-year deferred payment loan with zero percent interest to income-eligible first-time homebuyers who can purchase a home but lack the funds for a down payment.
- Gwinnett County opened five warming stations for residents to receive temporary, overnight relief from long-term exposure to frigid temperatures of 35 degrees and below.
- Water Resources partnered with Habitat for Humanity to provide bill pay, plumbing, and septic repair assistance to 185 Gwinnett residents through the Water Resources Assistance Program, known as WRAP.
- Gwinnett County continues to partner with the Development Authority and the Rowen Foundation on a nearly 2,000-acre knowledge community called Rowen. The community will include a combination of offices, research facilities, public spaces, and residences.

## The Gwinnett Standard

Some examples of how Gwinnett County meets an expectation of excellence, smart management, and sustainable decision-making are as follows:

- Fiscally responsible – triple-AAA rated for more than 20 years
- Global leader in water and wastewater services
- Highly accredited public safety departments (Fire and Emergency Services, Corrections, and Police)
- Nationally recognized parks and recreational services
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than \$2.1 billion in interest costs since 1985

In 2024, Gwinnett County will continue fostering partnerships to achieve community goals such as the following:

- Gwinnett County will continue to engage with residents through Gwinnett 101 Citizens Academy and Gwinnett Youth Commission.
- Gwinnett County recognizes the costs of medical care and the impact on low-income families. Funding in the 2024 budget will be provided to healthcare providers that manage chronic illnesses for the uninsured and underinsured members of our community.
- The County will continue to partner with the Development Authority and the Rowen Foundation to develop the Rowen knowledge community.
- Through a partnership with the City of Lawrenceville, the County began construction on the 25,000-square-foot themed Hooper-Renwick Public Library and museum at the site of the former Hooper-Renwick School. Before desegregation, the Hooper-Renwick School served as Gwinnett County Public Schools' only school for African American students. Construction on the library and museum began in October 2022, and is planned to open in 2024.
- Gwinnett County will continue to partner with senior centers and local food banks to address food insecurity in the county.

## Values:

**Integrity:** We believe in being honest, building trust, and having strong moral principles.

**Accountability:** We believe in stewardship, transparency, and sustainability.

**Equity:** We believe in fairness and respect for all.

**Inclusivity:** We believe in engaging, embracing, and unifying our communities.

**Innovation:** We believe in continual adaptation of technology, process, and experience.

Gwinnett County upholds the values described in its values statement through the following:

- [Code of Ethics](#)
- [Environmental Sustainability Program](#) and related policies
- [Financial Policies and Practices](#) that ensure fiscal responsibility, as discussed on pages II:39 – II:69
- Leadership in Energy & Environmental Design certification at various buildings including the Environmental and Heritage Center, the Hamilton Mill branch of the Gwinnett County Public Library, the Gwinnett Senior Services Center, Centerville Senior Center, Norcross and Duluth Branch Library, the Medical Examiner's Office and Morgue, the Lilburn Library Branch and City Hall, and the Charlotte J. Nash Court Building.



Some examples of how Gwinnett County upheld its values in 2023 are provided below:

- Building Brains Anywhere summer BOOST program, in partnership with Gwinnett County Public Schools, conducted 61 programs serving 6,127 youth and provided 38,532 weekend meals.
- Gwinnett Solid Waste Management partnered with Gwinnett Clean & Beautiful to host two recycling events, collected 10,071 gallons of latex and oil-based paint, 30 tons of shredded paper, 23 tons of tires, 40 tons of electronics, and 5,570 pounds of textiles.
- To address key service gaps in basic human needs, Police Services implemented a robust employee mental health initiative.
- The Department of Water Resources helped more than 150 low-income homeowners with plumbing and septic repairs using *American Rescue Plan Act* funds in partnership with Habitat for Humanity.
- Fiscal responsibility was demonstrated by maintaining a triple-AAA credit rating and adhering to financial policies and practices.

In 2024, Gwinnett County will continue to uphold its values in the following ways:

- Expanding and enhancing critical water services to support new development in the Eastern region of the county.
- Projects for the County's water and sewer system to modernize and improve the County's water treatment facilities, upgrade and maintain the water distribution system, and enhance stormwater drainage infrastructure to prevent sinkholes, flooding, and erosion from stormwater pipe failures.
- Enhancement of the County's Healthcare Initiative to reduce the strain on emergency medical services and hospitals by partnering with healthcare providers that manage chronic illness for uninsured and underinsured residents.
- A new Med Unit and Alternative Response Vehicle were added for quicker response times across high-demand areas.
- The Planning and Development department will be expanded to focus on outreach and multilingual support for Gwinnett's diverse business community.
- To address affordable housing in the County, \$18 million in funding has been awarded to 12 projects that will develop 999 housing units, with 780 designated as affordable housing units. Of these, 877 units will be rentals, and 122 units will be for home ownership.
- In 2024, a consultant experienced in disparity and availability analyses will conduct a Disparity Study. The study aims to determine if there are barriers and disparities in the County's contracting and procurement practices.
- The County's Equitable Redevelopment Plan in conjunction with the Gwinnett Place Community Improvement District developed a site revitalization strategy to address housing, small businesses, cultural activities, neighborhood services, and jobs in the Gwinnett Place Mall area. Progress on the Gwinnett Place Mall project continues in 2024.
- In 2023, Mauldin & Jenkins completed a broad review of County operations including department organizational structures, strategic initiatives, business processes, technology utilization, and service models. The result of this review was the Operational Performance Assessment (OPA) which was presented to the Board of Commissioners on June 20, 2023, and the County began its review of the recommendations. In 2024, the County is working to evaluate and implement recommendations for improvement in the areas of processes, technology, people, performance assessments, and culture.

# BUDGET AT A GLANCE

The \$2.53 billion balanced budget for fiscal year 2024 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately \$1.97 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$561 million funds infrastructure, facilities, vehicles, and equipment. In addition to this document, Gwinnett County published the [2024 Budget in Brief](#), a document that provides a summarized overview of the 2024 budget. The [2024 Adopted Budget video](#) is also available for viewing online.

## Summary of Changes from Proposed to Adopted Budget

The Chairwoman presented her proposed budget to the Board of Commissioners on November 14, 2023. The proposed 2024 budget was then modified for new initiatives which added \$30.2 million to the proposed budget. These adjustments reflect the 2024 financial impacts of items approved by County leadership since the publication of the 2024 proposed budget, as well as additional services planned for 2024. Major items included were:

1. New authorized 2023 positions that have a cost of \$2,476,821
2. Water and sewer projects and necessary operating costs totaling \$17,075,920
3. Major road improvements and resurfacing SPLOST projects totaling \$10,671,744

## Fiscal Year 2024 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2024 budget was very similar to the approach used to develop the 2023 budget. Both budgets maintained mandated and priority core services and continued decision packages for service reductions and service enhancements. Through decision packages, departments provided justifications for operating and capital needs as well as any expansions in services. "[Key Decision Packages and Operating Initiatives](#)" approved in the 2024 budget and in alignment with the County's priorities are discussed in detail on pages II:11 – II:13.

2024 Adopted Budget: Comparison to Prior Year			
	2024 Adopted	2023 Adopted	% Change
Operating	\$ 1,973,515,446	\$ 1,780,449,306	10.8%
Capital	\$ 560,958,230	\$ 488,111,856	14.9%
<b>Total</b>	<b>\$ 2,534,473,676</b>	<b>\$ 2,268,561,162</b>	<b>11.7%</b>

## Operating Budget Compared to Prior Year

The 2024 operating budget is approximately \$193 million greater than the 2023 adopted operating budget. The year-over-year increase is primarily due to:

- A \$66.3 million increase in personal services primarily due to increases in salaries and wages as the County adds necessary personnel and continues employee retention measures such as pay-for-performance increases for eligible employees. The increase also reflects the impact of the market adjustment for employees approved by the Board of Commissioners in September 2023.
- A \$22.2 million increase in contributions for capital needs. This increase includes additional contributions for water and sewer renewal and extension projects, the maintenance of other general facilities, and the Vehicle Replacement fund to maintain fleet vehicles and equipment.
- A \$27.5 million increase in professional services due to additional contracts and inflationary impacts.
- A \$7.1 million increase in chemicals used by Water Resources due to increasing costs.
- A \$4.3 million increase in Group Self-Insurance for health and Insurance claims.

- A \$15.8 million increase in elections costs driven by the election year primarily in professional services, contracts, and pay increases to poll workers.
- A \$6.0 million increase in License Support Agreements for expansion of software contracts such as Oracle Fusion and Microsoft.
- A \$4.0 million increase in insurance claims and premiums.
- A \$2.5 million increase in payments to contracted Solid Waste haulers.

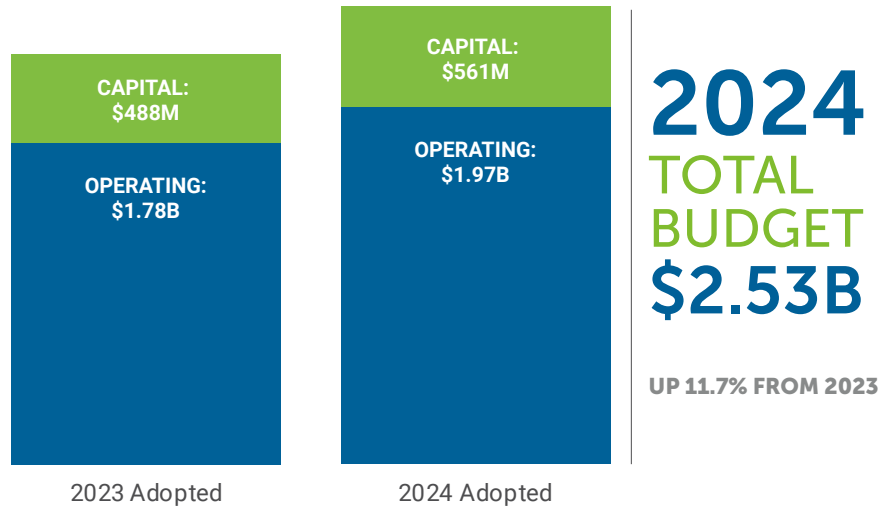
## Capital Budget Compared to Prior Year

Capital budgets are adopted as multi-year project budgets. As a result, many of the capital projects funded in 2023 will continue to be funded in 2024. Key capital initiatives from the 2023 and 2024 capital budgets in alignment with the County’s strategic priorities are described below.

The County’s 2024 capital budget is up approximately \$72.8 million, or 14.9 percent, over the 2023 adopted capital budget primarily due to:

- A \$53.9 million increase in SPLOST funding. Notable projects are related to ongoing roadway rehabilitation and resurfacing as well as funding for the new Police headquarters facility.
- A \$10.4 million increase in the Capital Vehicle Fund for the continued replacement of county vehicles. Of note, major car manufacturers are no longer producing pursuit-rated sedans necessitating the County to purchase pursuit-rated SUVs.
- \$10.3 million was allocated in the General Capital Fund for the Facility Asset Management Plan for a continued focus on the maintenance of Gwinnett County facilities.
- A \$82.4 million increase in the Water and Sewer Fund for new projects such as the construction of the Lanier Filter Plant’s new chemical building, the Shoal Creek Filter Plant, a biosolids dryer, and the Rock Springs Medical Sewer project.
- A \$4.2 million increase in the Fire and EMS Fund for the continued renovation of Fire Station No. 14.

Additional information about the 2024 capital budget and 2025 – 2029 Capital Improvement Plan is available in [Sections V](#) and [VI](#).



## Significant factors impacting the current budget environment

- Strong tax digest growth
- Adequate reserves
- Well-funded pension and OPEB plans
- Triple-AAA credit rating
- Growing population
- Rising medical costs
- Maintaining County assets
- Higher labor costs

# 2024 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2024 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 1,043,297,117	\$ 93,284,573	\$ 1,136,581,690	44.8%
Special Revenue Funds	\$ 66,753,919	\$ 214,069,261	\$ 280,823,180	11.1%
Enterprise Funds	\$ 599,778,640	\$ 253,604,396	\$ 853,383,036	33.7%
Internal Service Funds	\$ 263,685,770	\$ –	\$ 263,685,770	10.4%
<b>Total Budget</b>	<b>\$ 1,973,515,446</b>	<b>\$ 560,958,230</b>	<b>\$ 2,534,473,676</b>	

Tax-related funds derive their revenue primarily from property taxes. These include the General, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, Economic Development Tax, Gwinnett Place Tax Allocation District, Indian Trail TAD, Jimmy Carter Boulevard TAD, Lake Lucerne TAD, Park Place TAD, The Exchange at Gwinnett TAD, the Exchange at Gwinnett TAD Debt Service Fund, Capital Project, and Capital Vehicle Replacement Funds. The tax-related funds have an operating budget of \$1.04 billion and a capital budget of \$93.3 million.

Special revenue funds are used to account for restricted and committed revenues and have an operating budget of \$66.8 million and a capital budget of \$214.1 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds are used to account for \$599.8 million of the total operating budget and \$253.6 million of the total capital budget. The County operates six enterprise funds related to water and sewer service, stormwater management, solid waste management, transit, economic development, and the County airport, Briscoe Field. Enterprise operations are managed and operated much like private sector businesses and are funded primarily from user fees and charges. They require significant investment in buildings, equipment, and infrastructure to deliver services.

Internal service funds are used to account for services provided exclusively for County operations, including auto liability, fleet management, group self-insurance, risk management, workers' compensation, and administrative support. The adopted internal service funds budget totals \$263.7 million.

The following table shows the history of the budget each year for the last four years:

Year	Operating Budget	% chg.	Capital Budget	% chg.	Total Budget	% chg.
2024	\$ 1,973,515,446	10.8%	\$ 560,958,230	14.9%	\$ 2,534,473,676	11.7%
2023	\$ 1,780,449,306	10.5%	\$ 488,111,856	7.3%	\$ 2,268,561,162	9.8%
2022	\$ 1,611,578,335	9.6%	\$ 454,951,844	3.2%	\$ 2,066,530,179	8.1%
2021	\$ 1,470,703,799	1.9%	\$ 440,994,805	9.9%	\$ 1,911,698,604	3.7%

# KEY PRIORITIES AND CHALLENGES

## Key Decision Packages and Operating Initiatives

Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2024 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2024 budget includes funding for \$12 million in decision packages. As part of the budget process, departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration.

Key operating initiatives approved in the fiscal year 2024 budget and justifications for them are provided on the pages that follow.

### County Priority – Organizational Excellence and Accountability



#### New Positions

The 2024 budget includes several new positions that align with this priority. These new positions include two new positions for Child Advocacy and Juvenile Services to ensure this department has the appropriate staff to support and advocate for youth, three new positions in Juvenile Court to implement more evidence-based community treatment and rehabilitation programs, and two new positions for the District Attorney's office to establish a preliminary hearing team and assist with the high volume of incoming cases.

#### Pay Raises for Election Poll Workers

To help attract poll workers for the election, the budget includes hourly pay raises for Advanced Voting Polling Officials and an additional stipend for those poll workers working on election days.

#### Countywide Recruitment and Retention

As Gwinnett continues its quest to be the public-sector employer of choice, countywide recruitment and retention is a top priority. Departments are addressing recruitment and retention through a multi-faceted approach, embracing competitive compensation, staffing the organization at the appropriate levels, and providing an excellent benefits package. The 2024 budget also includes funding to continue the four percent annual pay for performance incentives for employees.

### County Priority – Safe, Livable, and Healthy Community



#### Affordable Housing Project

The County is taking steps to improve access to affordable housing in Gwinnett. In 2024, Gwinnett is adding two Affordable Housing Project Coordinators to the planning and development staff. These new positions will focus on the implementation and oversight of affordable housing projects. The County has set aside \$18 million in federal funds to incentivize the creation of affordable housing units.

#### Healthcare Initiative

The County is committed to ensuring everyone in Gwinnett has the opportunity to lead a healthy and fulfilling life. In 2024, Gwinnett will allocate funding to enhance the Healthcare Initiative. This initiative is intended to reduce the strain on emergency medical services and hospitals by partnering with healthcare providers that manage chronic illness for the uninsured and underinsured members of the community. Additionally, the County is providing funding to View Point Health, a community service board that operates as the safety-net provider for individuals with severe and persistent mental illness, substance abuse disorders, or intellectual and developmental disability challenges. Providing additional support for both mental health and chronic care services for those who need it most is a top priority for the County.

## Fire & Emergency Services Med Unit

The 2024 budget includes adding a new Med Unit and Alternative Response Vehicle, including the staffing to support these vehicles. The Med Unit can be deployed in high-demand areas, especially during peak call times. The Alternative Response Vehicle provides an innovative and more efficient response to emergency calls allowing the fire engines and ladder trucks to stay available in their territories for quicker response when they are truly needed.

## Police Emergency Management

To support the Police Department's mission of responding to emergency situations that threaten the safety of Gwinnett residents, the 2024 budget adds 12 new E-911 communications officers who will serve as the first point of contact during crises ensuring that help is dispatched promptly. The Police department will also receive four additional TeleServe operators to handle non-emergency calls. These positions enhance the Police Department's capabilities by adding a dedicated evening shift of operators to assist residents after standard business hours.

## County Priority – Public Infrastructure



### Facility Asset Management Strategy

The County is developing a comprehensive plan that prioritizes the maintenance of current facilities. This plan includes the establishment of a funding strategy and management process aimed at ensuring the continued good condition and prolonged life of these assets. It emphasizes the importance the Gwinnett County Board of Commissioners places on preserving the community's assets for the long term.

### 2024 SPLOST Program

Several capital projects are made possible by the voter-approved 2023 SPLOST fund. With a total budget of \$194.3 million for 2024, this fund plays a pivotal role in funding vital capital projects across the county. Some of the notable projects funded with SPLOST dollars include renovating courtrooms, construction of a new Police headquarters, transportation projects, parks and recreation funding, and funding for cities within the county for their capital projects.

### Traffic Management Crew

The 2024 budget includes adding a new traffic signal crew for transportation. As the county has grown, so has its transportation infrastructure and the need for additional staffing to manage and oversee the installation and maintenance of traffic signals. The budget includes funding to add additional staffing consisting of five trades technicians and three vehicles.

### Water & Sewer Updates

Projects to update the County's water and sewer system will receive funding in 2024. The projects are aimed at modernizing and improving the County's water treatment facilities and upgrading and maintaining the water distribution system. In addition, stormwater projects designed to enhance the drainage infrastructure will receive funding to prevent sinkholes, flooding, and erosion resulting from stormwater pipe failures.

## County Priority – Sustainability and Stewardship



### Solid Waste Management Plan

In 2024, Gwinnett will update its Solid Waste Management Plan. The update is intended to protect the public's health, safety, and well-being and to enhance the quality of the environment and the livability of the community. The plan update provides a strategy for managing solid waste in an environmentally sound, cost-effective, and service-enhanced manner.

### Water Resources Biosolids Dryer Project

This project aims to address increasing landfill disposal costs by constructing a biosolids dryer at the F. Wayne Hill Water Resources Center. This innovative facility will process biosolids from Gwinnett's treatment facilities and significantly reduce the amount of solids sent to the landfill.



### Jones Bridge Park Stream Restoration

The 2024 budget includes funds to restore approximately 450 linear feet of stream channel within Jones Bridge Park. The existing channel has experienced significant erosion. This project will include stabilizing eroding stream banks and reestablishing areas alongside the stream channel with a dense growth of shrubs, trees, high grasses, perennials, and other native plants to help slow, capture, and filter stormwater runoff.

### Replace Core Business System

Over the next two years, Gwinnett will replace its core business system within the County. The implementation of Oracle Fusion will allow the County to modernize business practices, build consistency, and consolidate platforms for common activities performed throughout the organization. Leveraging current and future Oracle technologies, including built-in AI capabilities, Gwinnett anticipates significant advancements in the way the County does business, with activities like procurement and budgeting being reimagined in the context of modern technology and current industry best practices.

## County Priority – Economic Opportunities



### Microtransit Expansion

The Department of Transportation will now expand on the success of microtransit to include electric vehicles and widen the footprint to cover additional areas with this service. This initiative is designed to provide flexible and sustainable transportation options for the community.

### Expand Planning and Development

The 2024 budget includes funding to add new positions to the planning and development staff who will be focused on outreach and multilingual support for Gwinnett's diverse business community. The focus of this team is workforce development efforts to include initiatives that educate and train individuals to meet the needs of current and future businesses to maintain a sustainable and competitive economic environment.

### Support for Rowen Development

The County's support for the visionary Rowen development, a nearly 2,000-acre knowledge community dedicated to fostering innovation in agriculture, medicine, and environmental science, underscores our commitment to long-term growth. This project reflects the County's vision for a vibrant and sustainable economic future. This unique economic catalyst will have a positive impact on future generations.

### Enhance Critical Water Services

The 2024 budget includes funding to enhance critical water services to support new development. This includes capital projects to increase sewer capacity to support growth in the Buford Drive and Old Peachtree Road area and infrastructure to support development in the eastern region of the County.



# OTHER FACTORS AFFECTING THE BUDGET

## Economy

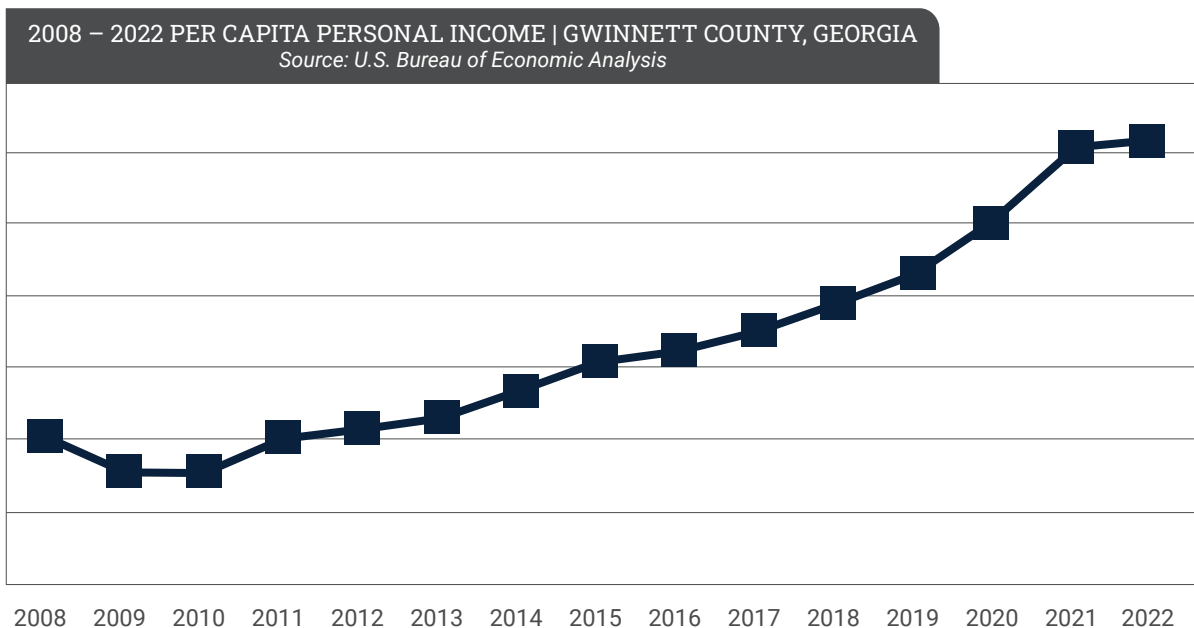
With a focus on redevelopment and revitalization, as outlined in the Gwinnett 2045 Unified Plan, the economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest catalysts impacting development. The County's population has grown nearly 5 percent from 2017 to 2022 and is projected to exceed 1 million by 2024 (U.S. Census Bureau and Woods & Poole). Home values, construction activity, and development opportunities contribute to both population growth and economic expansion.

Gwinnett's talented workforce and quality of life continue to attract businesses to the area. Gwinnett offers a competitive labor environment characterized by job growth, increasing wages, and relatively low unemployment rates. According to the Bureau of Labor Statistics in November 2023, Gwinnett had a 2.7 percent unemployment rate, which was lower than the Atlanta metropolitan area (3.1 percent), the state of Georgia (3.4 percent), and the United States (3.7 percent).

Gwinnett County's labor force grew 2.6 percent from 2022 to 2023 (Georgia Department of Labor). With employment growth of 2.3 percent from 2022 to 2023, Gwinnett County ranked fourth in employment growth among Georgia's 11 largest counties (U.S. Bureau of Labor Statistics). Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2023, Partnership Gwinnett generated \$485.7 million in new capital investment, won 25 projects (14 relocations and 11 expansions), and created 1,215 new jobs. Also, in 2023, the Gwinnett Chamber held ribbon-cutting ceremonies with 79 businesses to celebrate new locations, expansions, or new product or service launches.

The condition of the property tax digest is another key economic indicator, as discussed in detail on the next page. Gwinnett has a healthy tax digest, which has grown more than 78 percent and has increased approximately \$21.6 billion since 2016. From 2016 to 2023, the average value of all types of residences, including single-family homes, condos, and townhouses, rose 100 percent from \$200,000 to \$400,000.

Per capita personal income is also a measure of economic well-being. Per capita, personal income is the average income earned per person in a given area in a specified year. It is calculated by dividing the area's total income by its total population. From 2006 to 2010, Gwinnett residents saw their incomes decline. In 2011, per capita personal income began to improve and has continued to improve since then, exceeding 2007 (pre-recession) levels by 2012. According to the Bureau of Economic Analysis, Gwinnett had a per capita personal income of \$50,866 in 2022, an increase of 10.7 percent over 2020 (\$45,934).

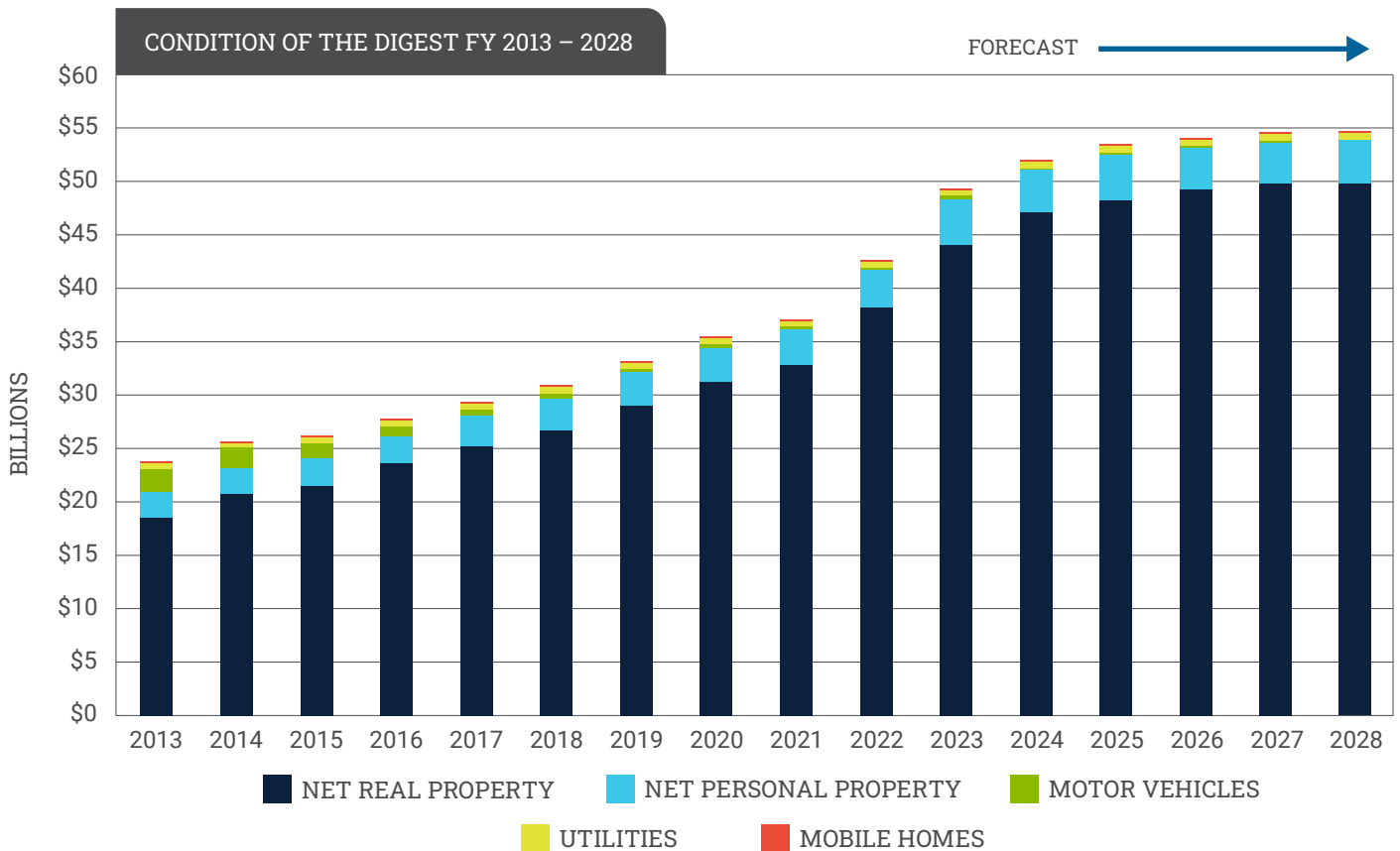


# Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (38.2 percent) of the total revenue for all operating funds and almost three-quarters (72.2 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay for economic development activity and services such as police, fire, and emergency medical services. Tax-related funds make up 52.9 percent of the fiscal year 2024 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Prior to 2008, Gwinnett experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. Since 2013, the County has experienced a trend of digest growth. Due to improving home values and increasing construction activity, the tax digest has grown more than 36 percent from 2020 to 2023.

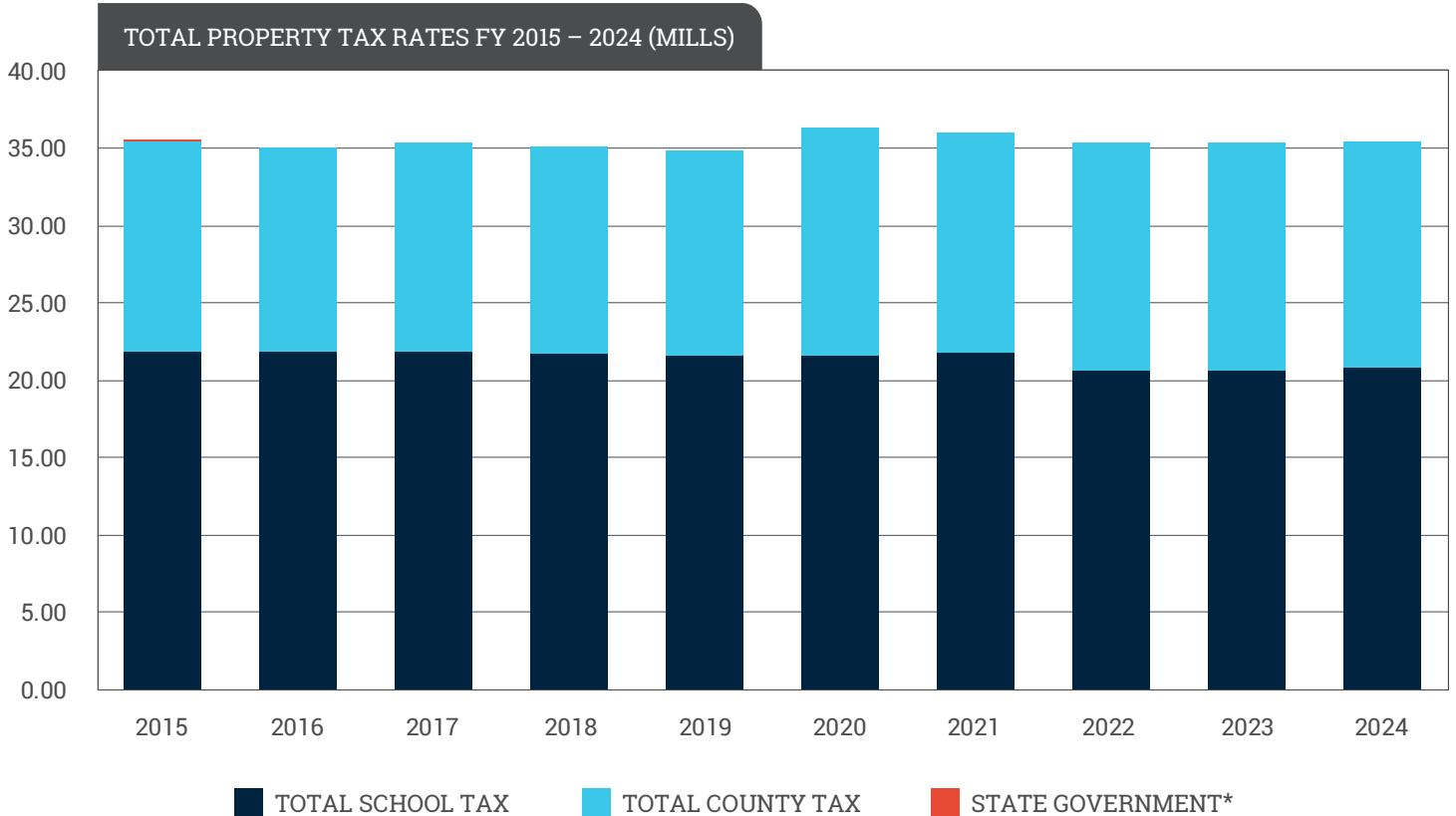
Since the inception of title *ad valorem* taxes in the spring of 2013, motor vehicle *ad valorem* taxes have declined and currently have a negative effect on the total digest growth as residents transition from the old method of paying sales and use taxes and the annual *ad valorem* tax (“the birthday tax”) on newly purchased vehicles to paying a one-time title fee/tax based on the fair market value of the vehicle at the time a title is transferred. From 2022 to 2023, there was a decrease of \$311,8176, or 10.7 percent, in motor vehicle *ad valorem* tax revenue. The County has received revenue from title *ad valorem* taxes to make up for this loss. Despite the decline in motor vehicle *ad valorem* taxes, growth in the overall countywide digest is expected to continue in the coming years.



# Tax-Related Funds: Real and Personal Property Tax Rates FY 2015 – 2024 (mills)

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024*
General Fund	7.229	6.826	7.40	7.209	7.209	6.95	6.95	6.95	6.95	6.95
Fire and EMS District	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Police Services District	1.60	1.60	1.60	1.60	1.60	2.90	2.90	2.90	2.90	2.90
Development and Enforcement District	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
Recreation	0.95	0.95	0.95	0.95	0.95	1.00	1.00	1.00	1.00	1.00
G.O. Bond Fund II	0.24	0.24	–	–	–	–	–	–	–	–
Economic Development	–	–	–	–	–	0.30	0.30	0.30	0.30	0.30
<b>Total County Tax</b>	<b>13.579</b>	<b>13.176</b>	<b>13.51</b>	<b>13.319</b>	<b>13.319</b>	<b>14.71</b>	<b>14.71</b>	<b>14.71</b>	<b>14.71</b>	<b>14.71</b>
School M&O	19.80	19.80	19.80	19.80	19.70	19.70	19.70	19.20	19.20	19.20
School Bonds	2.05	2.05	2.05	1.95	1.90	1.90	1.65	1.45	1.45	1.45
<b>Total School Tax</b>	<b>21.85</b>	<b>21.85</b>	<b>21.85</b>	<b>21.75</b>	<b>21.60</b>	<b>21.60</b>	<b>21.60</b>	<b>20.65</b>	<b>20.65</b>	<b>20.65</b>
<b>State Government</b>	<b>0.05</b>	–	–	–	–	–	–	–	–	–
<b>Total Property Tax</b>	<b>35.479</b>	<b>35.026</b>	<b>35.36</b>	<b>35.069</b>	<b>34.919</b>	<b>36.31</b>	<b>36.06</b>	<b>35.36</b>	<b>35.36</b>	<b>35.36</b>

\*The 2024 millage rate is an estimate.

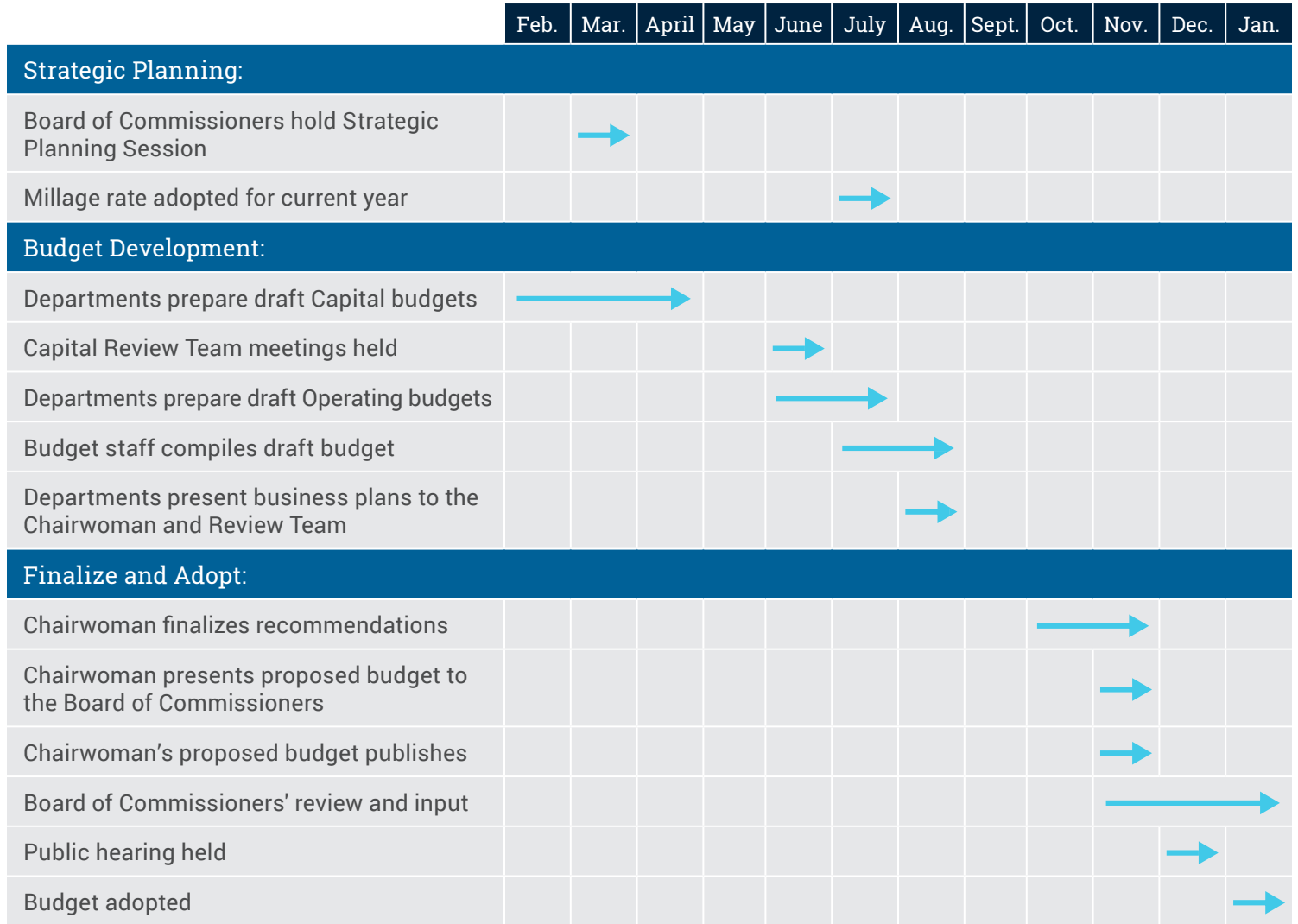


\*Value too small to appear in the chart.  
The 2024 millage rate is an estimate.

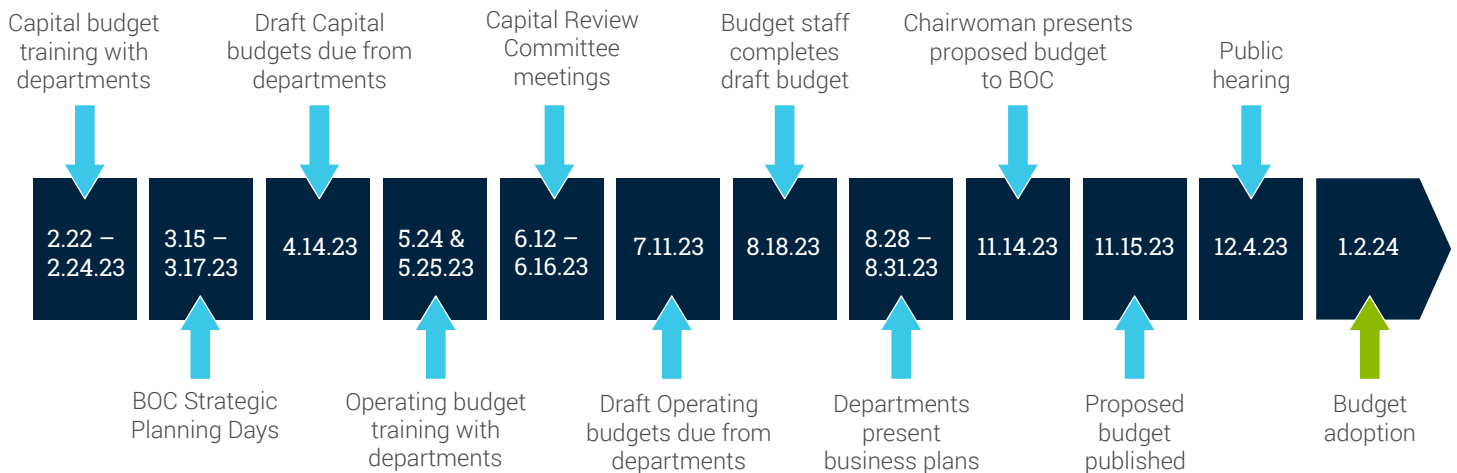
# THE BUDGET PROCESS

## Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2024 Budget.



## Budget Process – Timeline



Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balance/net position is equal to appropriations. Arriving at a balanced budget that will allow Gwinnett County to provide necessary services for all of its residents is an enormous task that involves a significant time commitment by dedicated County elected officials, staff members, and resident volunteers.

The budget process is the basis for deciding the allocation of scarce resources among various competing priorities. Typically, the annual budget process begins early in the year, many months before the first recommendation is made to the Board of Commissioners.



The County has relied upon its budget process as an integrated planning tool alongside the Gwinnett 2045 Unified Plan, as well as the Business Planning Process. The Gwinnett 2045 Unified Plan was adopted by the Board of Commissioners in February 2024 and is discussed in more detail on [page II:71](#).

The Gwinnett 2045 Unified Plan encompasses the following core principles:

- Promote and facilitate redevelopment
- Cultivate a more diverse job market
- Invest in community amenities for all ages
- Promote economic mobility
- Encourage the development of mixed-use community centers
- Direct density to areas with sewer capacity and transportation investments
- Incentivize the development of a broader range of housing types

In developing the 2024 budget, County Administration continued the Business Planning Process that directs departments to develop cohesive business plans that produce resident-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision-making process. The budget represents the financial plan resulting from the Business Planning Process. This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner.

The 2024 budget was developed with input from six county residents who served on the Budget Review Team, veteran committee members Hilda Abbott, David Cuffie, Michelle Kang, and Asif Jessani returned as team members. Michael Park and Ronald Skeete were welcomed as new members of the team. Each committee member studied department and agency business plans and budget requests to make recommendations for the budget.

Gwinnett's 2024 budget process kicked off in March 2023 when Commissioners held a strategic planning session to establish priorities for the County. During the planning session, Commissioners established their vision for our organization. The Commissioners' five strategic priorities guided the budget. The County's priorities include: Organizational Excellence and Accountability, Safe, Livable, and Healthy Community, Public Infrastructure, Sustainability and Stewardship, and Economic Opportunities. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to the review team in August 2023. Departmental business plans and budget presentations made to the budget review team may be viewed at [TVGwinnett.com](https://www.tvgwinnett.com) under [Video on Demand](#).

With input from the review team, Chairwoman Hendrickson presented a proposed budget to the Board of Commissioners on November 14, 2023. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 4, 2023. Public comments were accepted online until December 31, 2023.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The budget was adopted on January 2, 2024, and is presented in summary on the next page.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs by approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the Board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The "[Fiscal Year 2024 Budget Resolution](#)" on pages II:20 – II:23 identifies conditions under which budget adjustments can be made and by whose authority.

# BUDGET RESOLUTION SUMMARY

The final outcome of the budget process is the following balanced budget.

## FY 2024 Resolution Amounts

<b>Operating Budget</b>	<b>FY 2024</b>
<b>Tax-Related Funds</b>	
General Fund	\$ 550,284,959
Development & Enforcement District Fund	23,032,910
Fire and EMS District Fund	183,787,231
Loganville EMS District Fund	93,689
Police Services District Fund	199,006,869
Recreation Fund	59,611,129
Economic Development Tax Fund	21,092,775
Gwinnett Place TAD Fund	192,208
Indian Trail TAD Fund	182,651
Jimmy Carter Boulevard TAD Fund	755,409
Lake Lucerne TAD Fund	100,000
Park Place TAD Fund	146,237
The Exchange at Gwinnett TAD Fund	2,509,525
The Exchange at Gwinnett TAD Debt Service Fund	2,501,525
<b>Total Tax-Related</b>	<b>\$ 1,043,297,117</b>
<b>Special Revenue Funds</b>	
Speed Hump Fund	\$ 462,665
Street Lighting Fund	10,180,252
Authority Imaging Fund	1,500,000
Corrections Inmate Welfare Fund	122,000
Crime Victims Assistance Fund	742,827
DA Federal Justice Asset Sharing Fund	135,000
DA Special State Fund	2,200
E-911 Fund	29,722,646
Juvenile Court Supervision Fund	55,100
Opioid Remediation Fund	–
Police Special Justice Fund	278,127
Police Special State Fund	95,000
Sheriff Inmate Fund	1,304,446
Sheriff Special Justice Fund	350,000
Sheriff Special Treasury Fund	75,000
Sheriff Special State Fund	70,000
Stadium Fund	2,826,087
Tree Bank Fund	100,000
Tourism Fund	18,732,569
<b>Total Special Revenue</b>	<b>\$ 66,753,919</b>
<b>Enterprise Funds</b>	
Airport Operating Fund	\$ 1,936,306
Economic Development Operating Fund	9,578,194
Local Transit Operating Fund	29,149,827
Solid Waste Operating Fund	60,260,754
Stormwater Operating Fund	31,583,917
Water & Sewer Operating Fund	467,269,642
<b>Total Enterprise</b>	<b>\$ 599,778,640</b>
<b>Internal Service Funds</b>	
Administrative Support Fund	\$ 140,798,338
Auto Liability Fund	4,691,835
Fleet Management Fund	13,311,211
Group Self-Insurance Fund	83,382,511
Risk Management Fund	15,616,395
Workers' Compensation Fund	5,885,480
<b>Total Internal Service</b>	<b>\$ 263,685,770</b>
<b>Total Operating Funds</b>	<b>\$ 1,973,515,446</b>

<b>Capital Budget</b>	<b>FY 2024</b>	<b>FY 2025 – 2029</b>
<b>Tax-Related Funds</b>		
Capital Projects	\$ 65,439,587	\$ 192,898,237
Capital Vehicle Replacements	27,844,986	225,133,670
<b>Total Tax-Related</b>	<b>\$ 93,284,573</b>	<b>\$ 418,031,907</b>
<b>Special Revenue Funds</b>		
2014 SPLOST	\$ 497,579	\$ –
2017 SPLOST	19,282,846	–
2023 SPLOST	194,288,836	904,900,157
<b>Total Special Revenue</b>	<b>\$ 214,069,261</b>	<b>\$ 904,900,157</b>
<b>Enterprise Funds</b>		
Airport R & E	\$ –	\$ 958,214
Solid Waste R & E	3,303	194,889
Stormwater R & E	17,368,374	89,390,929
Transit R & E	1,685,844	9,750,000
Water & Sewer R & E	232,746,875	1,106,742,637
2020 Water & Sewer Bond Construction Fund	1,800,000	–
<b>Total Enterprise</b>	<b>\$ 253,604,396</b>	<b>\$ 1,207,036,669</b>
<b>Total Capital Funds</b>	<b>\$ 560,958,230</b>	<b>\$ 2,529,968,733</b>

R & E = Renewal & Extension  
 SPLOST = Special Purpose Local Option Sales Tax



RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 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 2024 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

ADOPTION DATE: **January 2, 2024**

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	Yes	Yes
Kirkland D. Carden, District 1	Yes	Yes
Ben Ku, District 2	Yes	Yes
Jasper Watkins III, District 3	Yes	Yes
Matthew Holtkamp, District 4	Yes	No

On motion of Commissioner Ku, which carried 4-1, the Resolution of the Gwinnett County 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 2024 Proposed Budget, as required by State and Local Laws and regulations; and

**WHEREAS**, the Board decrees that the Proposed 2024 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 Section § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$60,204,000 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 \$199,006,869 and remaining funding of \$138,802,869 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 Section § 36-81-3(b)(2); and

**BE IT FURTHER RESOLVED** that Indirect Cost Allocations and Contributions as appropriated 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 transfers of appropriations in any Fund among the various categories within a Department or Agency shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Agency is not increased; and

**BE IT FURTHER RESOLVED** that the 2024 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, and Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department Director to:
  - (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and
  - (b) 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.
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) allocate funds from Operating or Capital Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts in Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduced said accrued liabilities;
  - (c) 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;
  - (d) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners; close grant awards upon receipt of final payment and completion of the grant; adjust revenue and appropriations budgets at the time of grant closure to match collections and expenses, respectively;
  - (e) transfer funds resulting from under expenditures in completed capital projects into Non-Departmental contingencies and reserves.
  - (f) approve adjustment of revenues and appropriations within Department or Agency for capital categories/projects and revise allocated funding previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;

(g) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or project specific levels; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.

3. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$100,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$250,000;
- (c) reallocate funding among projects approved by the Board of Commissioners;
- (d) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions; and
- (e) 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 fund or program contingencies and/or savings in existing projects.
- (f) Discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to Non-Departmental contingencies and reserves.

**BE IT FURTHER RESOLVED** that such amendments shall be recognized as approved changes to this resolution in accordance with Official Code of Georgia Annotated Section § 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. 35 unallocated positions shall be available to allocate to Department or Agency with the authorization of the County Administrator as necessary; and

**BE IT FURTHER RESOLVED** that eligible County employees may receive a pay increase as specified in the 2024 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 2024 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 Section §47-23-106 for retired Superior Court Judges.

**GCID Number: 2024-0037**

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: *Nicole L. Hendrickson*  
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: *Tina M King*  
TINA KING, COUNTY CLERK  
(SEAL)



APPROVED AS TO FORM:

BY: *Melanie Wilson*  
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

# CONSOLIDATED BUDGET – ALL FUNDS

## FY 2024 Revenues and Appropriations

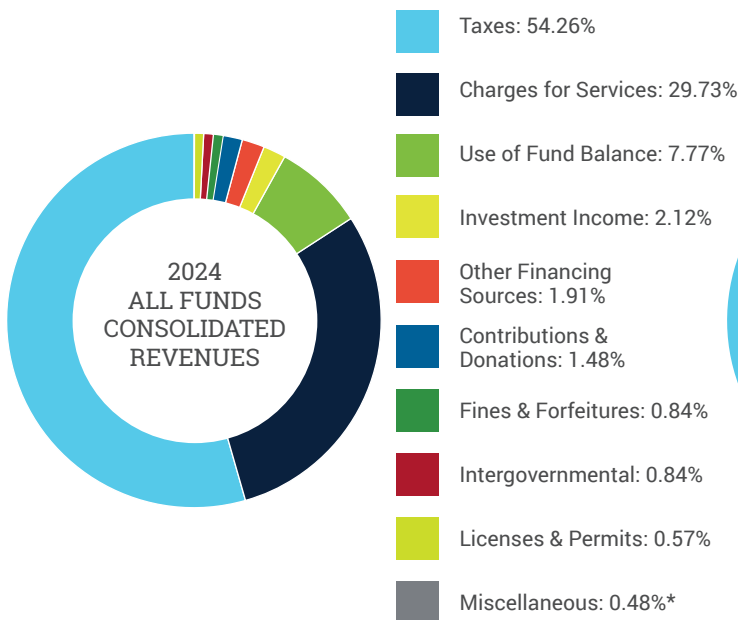
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$268,171,748 and Internal Service Fund activity in the amount of \$263,685,770.

### FY 2024 CONSOLIDATED REVENUES

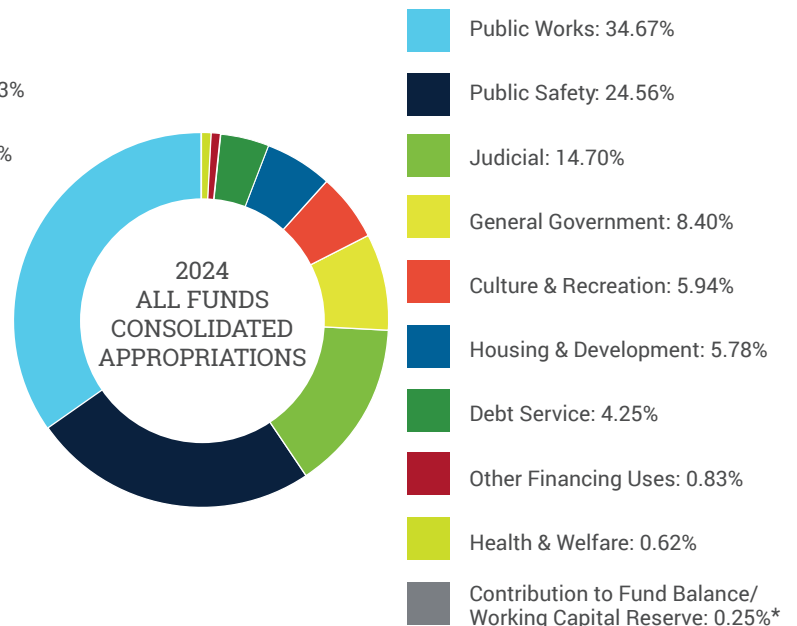
Taxes	\$ 1,086,581,713
Licenses and Permits	11,356,140
Intergovernmental	16,767,808
Charges for Services	595,363,791
Fines and Forfeitures	16,776,431
Investment Income	42,465,354
Contributions and Donations	29,688,842
Miscellaneous	9,555,230
Other Financing Sources	38,377,774
<b>Total 2024 Revenues</b>	<b>1,846,933,083</b>
Use of Fund Balance/ Net Position	155,683,075
<b>Total</b>	<b>\$ 2,002,616,158</b>

### FY 2024 CONSOLIDATED APPROPRIATIONS

General Government	\$ 168,310,715
Judicial	294,348,040
Public Safety	491,828,875
Public Works	694,229,516
Health and Welfare	12,539,457
Culture and Recreation	118,885,222
Housing and Development	115,681,526
Debt Service	85,147,385
Other Financing Uses	16,555,422
<b>Total 2024 Appropriations</b>	<b>1,997,526,158</b>
Contribution to Fund Balance/ Working Capital Reserve	5,090,000
<b>Total</b>	<b>\$ 2,002,616,158</b>



\*Value is too small to appear on this chart



\*Value is too small to appear on this chart

# FUND STRUCTURE

## Major Fund Descriptions

**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. The County's General Fund supports services that benefit everyone countywide including courts and sheriff, public works, elections, transportation, and community services. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues.

**Fire and EMS District Fund:** The Fire and Emergency Medical Services District Fund accounts for the revenues and expenditures attributable to 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. A property tax is levied to support this service district.

**Police Services District Fund:** The Police Services District Fund accounts 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. Gwinnett County is responsible for providing police protection within this district. A property tax is levied to support this service district. Insurance premium taxes are also received in this fund.

**Water and Sewer Operating Fund:** The Water and Sewer Operating 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. This fund supports the water and sewer operations of the Department of Water Resources, including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for the Water and Sewer Capital Improvement Program.

**Stormwater Operating Fund:** The Stormwater Operating 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.

**Capital Project Fund:** The Capital Project Fund accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

**2014 Special Purpose Local Option Sales Tax Fund:** The 2014 SPLOST Fund accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges, intersection improvements, sidewalks, public safety facilities/equipment, recreational facilities/equipment, library relocations/renovations, and senior service facilities. The 2014 SPLOST program raised \$440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2017. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent of its share for transportation (roads, bridges, intersections, and sidewalks), and 30 percent for public safety facilities/equipment, library relocations/renovations, parks and recreation facilities, and senior services facilities.

**2017 Special Purpose Local Option Sales Tax Fund:** The 2017 SPLOST Fund accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Gas South District expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST raised over \$1.1 billion before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks), and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Gas South District.

**2023 Special Purpose Local Option Sales Tax Fund:** The 2023 SPLOST Fund accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2022 for the purpose of funding transportation projects, public safety facilities/equipment including a new police headquarters, recreational facilities/equipment, renovations of County facilities, and senior service facilities. The 2023 SPLOST is projected to raise \$1.35 billion before ending in 2029. The program includes \$12.5 million for a countywide (Level 1) courthouse facility renovation project. After this project is fully funded, proceeds will be shared between the County (74.96 percent) and 16 cities (25.04 percent). The County is using 74 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 26 percent for public safety facilities/equipment, recreational facilities/equipment, renovations of County facilities, and senior service facilities.

**GWINNETT COUNTY FUND STRUCTURE**  
**2024 TOTAL BUDGET**  
**\$2,534,473,676**

**GOVERNMENTAL FUNDS**

**PROPRIETARY FUNDS**



 Major Fund

\* Capital fund  
 \*\*Includes capital & operating  
 \*\*\*New Special Revenue Fund with no budget currently

**FUND GROUPS**

The County's budget is organized by funds. Each fund is a self-balancing set of accounts which is separated for the purpose of carrying out specific activities. To better represent funds from a budgetary standpoint, funds are grouped differently in this document from the standard Governmental Accounting Standards Board classifications. By grouping them this way, we are able to show what services are funded by property tax dollars. Gwinnett County reports funds using GASB classifications in the Annual Comprehensive Financial Report.

# ALL FUNDS – 2024 APPROPRIATIONS BY DEPARTMENT

(in thousands of dollars)

Department/Subsidy	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	Total
	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	
Atlanta Regional Commission	1,296	–	–	–	–	–	–	–	–	–	1,296
Board of Health	2,500	–	–	–	–	–	–	–	–	–	2,500
Child Advocacy & Juvenile Services	5,622	–	–	–	–	–	–	–	–	–	5,622
Chronic Care Assistance	550	–	–	–	–	–	–	–	–	–	550
Clerk of Court	21,099	–	–	–	–	–	1,500	–	–	–	22,599
Clerk of Recorder's Court	–	–	2,042	–	–	–	–	–	–	–	2,042
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Communications	1,216	–	–	–	70	–	–	–	–	8,931	10,217
Community Services	27,682	–	–	58,386	1,175	19,986	–	–	–	–	107,229
Corrections	24,233	–	–	–	10	–	122	–	–	–	24,365
County Administration	1,498	–	–	–	–	–	–	–	–	6,920	8,418
County Administration – BOC	2,478	–	–	–	–	–	–	–	–	–	2,478
Debt Service – Governmental	–	–	–	2,501	–	–	–	–	–	–	2,501
Dept. of Family & Children's Services	661	–	–	–	–	–	–	–	–	–	661
District Attorney	26,477	–	–	–	293	–	499	–	–	–	27,269
Financial Services	13,988	–	–	–	6,218	50,894	–	–	–	31,752	102,852
Fire & EMS Services	–	176,595	–	–	3,824	2,239	–	–	–	–	182,658
Food Insecurity	150	–	–	–	–	–	–	–	–	–	150
Forestry	7	–	–	–	–	–	–	–	–	–	7
Homelessness Prevention	500	–	–	–	–	–	–	–	–	–	500
Human Resources	–	–	–	–	–	–	–	–	–	97,986	97,986
Information Technology Services	–	–	–	–	9,595	–	–	2,900	–	74,472	86,967
Judiciary	34,705	–	–	–	–	–	–	–	–	–	34,705
Juvenile Court	6,955	–	–	–	337	–	55	–	–	–	7,347
Law	–	–	–	–	–	–	–	–	–	3,853	3,853
Libraries	25,740	–	–	–	1,146	273	–	–	–	–	27,159
Loganville EMS	–	–	–	94	–	–	–	–	–	–	94
Mental Health	1,443	–	–	–	–	–	–	–	–	–	1,443
Non-Departmental	85,018	5,717	5,198	22,416	4,226	3,045	3,525	3	10,470	3,617	143,235
Planning & Development	4,056	1,475	–	26,781	225	–	100	–	3,179	–	35,816
Police Services	4,136	–	188,779	–	21,119	46	26,591	–	–	–	240,671
Probate Court	4,513	–	–	–	–	–	–	–	–	–	4,513
Recorder's Court	–	–	2,120	–	–	–	–	–	–	–	2,120
Sheriff's Office	162,412	–	–	–	6,432	7	1,799	–	–	–	170,650
Solicitor General	10,490	–	868	–	125	–	371	–	–	–	11,854
Stadium	–	–	–	–	–	–	2,826	–	–	–	2,826
Support Services	268	–	–	40	35,845	–	–	–	–	36,155	72,308
Support Services – Capital	–	–	–	–	–	29,161	–	–	60,218	–	89,379
Tax Commissioner	19,630	–	–	–	–	–	–	–	–	–	19,630
Tourism	–	–	–	–	–	–	18,733	–	–	–	18,733
Transportation	38,406	–	–	–	2,645	108,418	10,633	1,686	31,063	–	192,851
Voter Registration & Elections	22,321	–	–	–	–	–	–	–	–	–	22,321
Water Resources	–	–	–	–	–	–	–	249,015	494,849	–	743,864
<b>Total Appropriations</b>	<b>550,285</b>	<b>183,787</b>	<b>199,007</b>	<b>110,218</b>	<b>93,285</b>	<b>214,069</b>	<b>66,754</b>	<b>253,604</b>	<b>599,779</b>	<b>263,686</b>	<b>2,534,474</b>

# DEBT SUMMARY

The County has maintained the highest quality bond rating of AAA/Aaa since 1997 by the three primary rating agencies, placing it in the top 2 percent of counties in the nation. For approximately 26 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as very strong, citing the County's emphasis on pay-as-you-go funding, low levels of tax-supported debt, and strong management.

The excellent credit rating from Moody's, S&P Global, and Fitch Ratings aids in the successful marketing of bonds to the investment community. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

If favorable market conditions exist, the County may refund outstanding bonds for debt service savings. From 2013 until 2021, Gwinnett County realized a total debt service savings of \$101.2 million by refunding debt and by cash defeasance of debt.

## Gwinnett County Bond Refinancing Activities and Interest Saved 2013 – 2021

(Dollars in millions)

Bond Refinancing Activities	Amount of Refunding	Average Refunded Coupon Rate	New Issue True Interest Cost	Estimated Debt Service Savings
2015 Refunding of 2005 Water and Sewer Bonds	127.2	4.32%	1.74%	9.8
2016 Refunding of 2006 Water and Sewer Bonds	108.9	4.45%	2.36%	14.7
2016A Advance Refunding of 2008 Water and Sewer Bonds	146.0	4.68%	1.69%	21.5
2017 Advance Refunding of 2008 Development Authority Revenue Bonds ( <i>Stadium Project</i> )	33.0	6.26%	3.27%	14.2
2019 Refunding of 2009A&B Water and Sewer Bonds	128.5	4.34%	1.51%	23.1
2020A Refunding of 2007 and 2010 Development Authority Bonds	39.2	4.70%	1.04%	8.9
2021 Refunding of 2011 Water and Sewer Bonds	58.7	5.0%	0.17%	9.0
<b>Total Estimated Debt Service Savings</b>				<b>\$ 101.2</b>

Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on debt capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. Approximately 2.65 percent of the \$3.09 billion 2024 – 2029 Capital Improvement Program is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the Justice and Administration Center construction, the Justice and Administration Center expansion, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than \$4.4 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than \$2.1 billion in interest costs by not issuing bonds.

In 2023, the County finalized a loan from the Georgia Environmental Finance Authority in the amount of \$50 million for the bio-solids dryer project for Water Resources. More information about the project is found on page II:12.

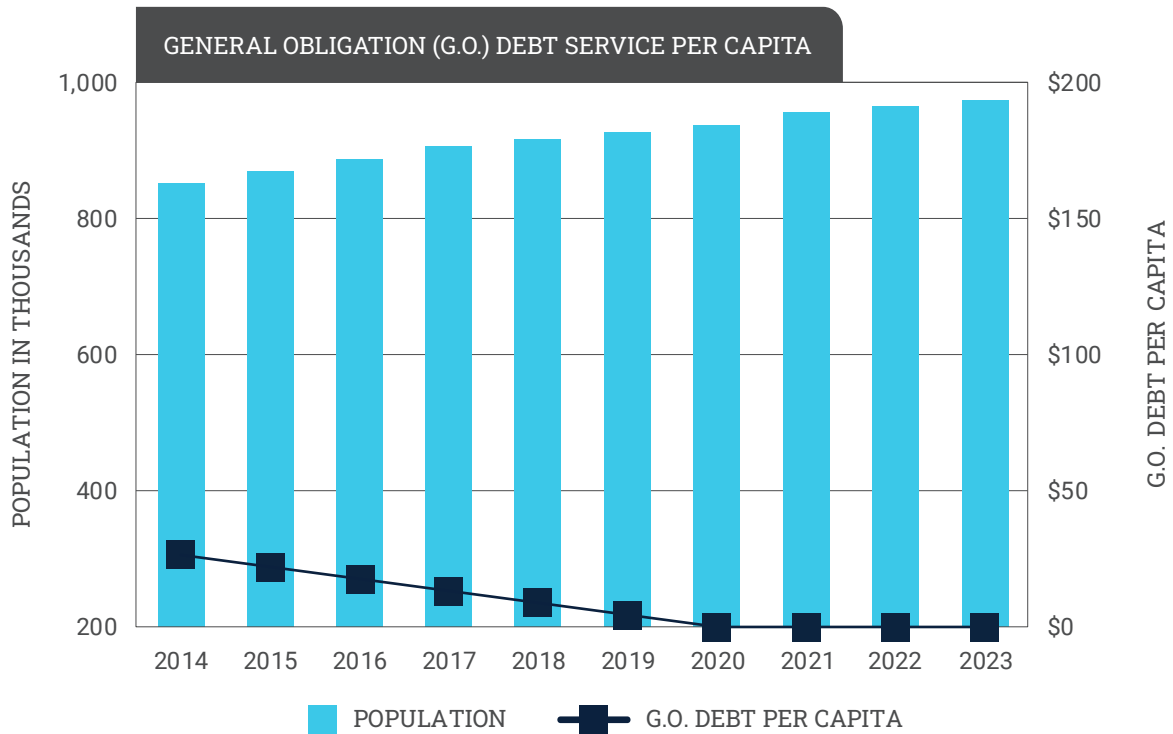


# Types of Debt

## General Obligation Bonds

The issuance of General Obligation Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, G.O. Bonds require the approval of the voters. Before G.O. debt is proposed, a public survey is usually performed to determine what residents want and are willing to finance. Once approved, G.O. Bonds are direct obligations that are backed by the full faith and credit of the County. In 2023, the County had no general obligation debt outstanding.

The constitutional debt limit for G.O. Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2023, for Gwinnett County was \$4,794,550,678. The County had no G.O. Bond principal outstanding as of December 31, 2023, providing a debt margin of \$4,794,550,678 (unaudited).



As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown. As of January 1, 2024, G.O. debt per capita is \$0.

# Revenue Bonds

The County has relationships with the Gwinnett County Water and Sewerage Authority, the Gwinnett County Development Authority, and the Urban Redevelopment Agency, through which it issues revenue bonds for public works, economic development, and redevelopment purposes.

## Water and Sewerage Authority

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2023 (unaudited):

### Outstanding Principal by Issue Water and Sewerage Authority Revenue Bonds

\$76,050,000	Series 2016A	Issued 5/19/16
\$42,305,000	Series 2016	Issued 8/1/16
\$84,640,000	Series 2019	Issued 9/26/19
\$166,360,000	Series 2020	Issued 12/29/20
\$30,405,000	Series 2021	Issued 8/16/21

(Dollars in thousands)

Year	Principal	Interest	Total
2024	66,830	12,168	78,998
2025	68,985	10,014	78,999
2026	33,190	7,780	40,970
2027	34,345	6,624	40,969
2028	34,150	5,418	39,568
2029 – 2033	44,055	15,462	59,517
2034 – 2038	30,960	10,493	41,453
2039 – 2043	33,860	7,596	41,456
2044 – 2048	37,325	4,134	41,459
2049 – 2050	16,060	520	16,580
<b>Total</b>	<b>\$ 399,760</b>	<b>\$ 80,209</b>	<b>\$ 479,969</b>

Bond covenants require that certain debt coverage be maintained to ensure the repayment of the bonds and the continued financial stability of the enterprise. Such is the case with the County's Water and Sewerage bonds. The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of moneys through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages (net revenue must be 1.2 times annual debt service). The County has historically maintained coverage ratios in excess of covenants agreed upon in the bond documents.

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt service requirements and for ongoing water and wastewater capital needs. A Water and Sewer Rate Resolution approved in October 2020 increased water and sewer rates over an 11-year period beginning January 1, 2021. Over the 11-year time period, the average monthly water and sewer residential bill (based on 4,850 gallons per month for a typical residential household) will increase from \$76.20 in 2020 to \$96.42 in 2031.

## Urban Redevelopment Agency

In addition to Water and Sewerage Revenue Bonds, the County issues revenue debt to fund some of its capital needs through intergovernmental contracts or lease agreements between the County and the applicable authority/agency.

The information in the following table reveals the outstanding debt service amounts for the Urban Redevelopment Agency as of December 31, 2023 (unaudited):

### Outstanding Principal by Issue Urban Redevelopment Agency Revenue Bonds

\$28,405,000	Series 2018 Revenue Bonds	Issued 12/18/18
\$21,520,000	Series 2021 Revenue Bonds	Issued 03/01/21

The estimated annual requirements to amortize the bonds payable as of December 31, 2023, were as follows:

*(Dollars in thousands)*

Year	Principal	Interest	Total
2024	2,475	1,527	4,002
2025	2,540	1,460	4,000
2026	2,620	1,388	4,008
2027	2,690	1,313	4,003
2028	2,760	1,241	4,001
2029 – 2033	15,065	4,948	20,013
2034 – 2038	17,630	2,387	20,017
2039 – 2042	4,145	215	4,360
<b>Total</b>	<b>\$ 49,925</b>	<b>\$ 14,479</b>	<b>\$ 64,404</b>

The County is absolutely and unconditionally obligated under the terms of an intergovernmental contract for the debt service payments on the Urban Redevelopment Agency bonds.

## Development Authority

The information in the following table reveals the outstanding debt service amounts for the Development Authority as of December 31, 2023 (unaudited):

### Outstanding Principal by Issue Development Authority Revenue Bonds

\$23,910,000	Series 2017 Stadium Refunding	Issued 1/26/17
\$95,710,000	Series 2018 Infinite Energy Center Expansion	Issued 8/07/18
\$59,095,000	Series 2020 Georgia Research Park (Rowen)	Issued 9/30/20
\$27,930,000	Series 2020A Refunding Bonds	Issued 10/6/20
\$69,465,000	Series 2020B Infinite Energy Center Projects	Issued 10/6/20

The total annual requirements on all outstanding debt as of December 31, 2023, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
2024	12,400	7,423	19,823
2025	12,655	7,177	19,832
2026	12,900	6,929	19,829
2027	13,175	6,666	19,841
2028	12,635	6,412	19,047
2029 – 2033	60,820	27,864	88,684
2034 – 2038	58,350	20,483	78,833
2039 – 2043	43,875	12,499	56,374
2044 – 2048	42,640	5,509	48,149
2049 – 2050	6,660	250	6,910
<b>Total</b>	<b>\$ 276,110</b>	<b>\$ 101,212</b>	<b>\$ 377,322</b>

The County is absolutely and unconditionally obligated under the terms of capital leases for the debt service payments on the Development Authority bonds. Lease payment terms mirror the required debt service on the bonds.

## Tax Allocation District

The County also issues revenue bonds to finance infrastructure and other redevelopment costs within a specifically defined area, a tax allocation district, or TAD. The County pledges revenues derived from tax increments to pay the related debt service. A tax increment is the difference between the amount of property tax revenue generated when the TAD is established (the 'base' year) and the amount of property tax revenue generated after the TAD designation. Any growth in the property tax revenues resulting from increases in property values above the base values are collected in a special fund and used for redevelopment costs in the TAD.

The information in the following table reveals the outstanding debt service amounts for The Exchange at Gwinnett Tax Allocation District Revenue Bonds as of December 31, 2023 (unaudited):

### Outstanding Principal by Issue Tax Allocation District Revenue Bonds

\$38,485,000 Tax Allocation Bonds – The Exchange at Gwinnett Project Issued 6/11/20

(Dollars in thousands)

Year	Principal	Interest	Total
2024	—	2,502	2,502
2025	225	2,502	2,727
2026	535	2,487	3,022
2027	1,065	2,452	3,517
2028	1,130	2,383	3,513
2029 – 2033	6,865	10,710	17,575
2034 – 2038	9,395	8,172	17,567
2039 – 2043	12,875	4,694	17,569
2044 – 2048	6,395	631	7,026
<b>Total</b>	<b>\$ 38,485</b>	<b>\$ 36,533</b>	<b>\$ 75,018</b>

The Series 2020 Exchange at Gwinnett Tax Allocation District Revenue Bonds are limited obligations of the County, secured solely from the pledged tax increment revenues of The Exchange at Gwinnett Tax Allocation District. If the pledged tax increment revenues generated by the tax allocation increments are insufficient to pay debt service, the County has no obligation to pay this debt service. Interest payments for the first three years were pre-funded from bond proceeds and were not paid from tax increment revenues.

The County also has several outstanding notes with the Georgia Environmental Finance Authority. In 2023, the County entered into a new \$50 million loan with the Georgia Environmental Finance Authority for the construction of a biosolid dryer facility. The loan is interest-only during the construction period of the project, and only for the amount of loan that has been drawn-to-date. The interest expense for 2023 was not material. The remainder of the loan is expected to be drawn over the next three years, and principal payments are expected to start in 2026. The total annual debt service requirements for these notes, excluding the 2023 note, as of December 31, 2023, were as follows (unaudited):

**Georgia Environmental Finance Authority Loan Series 2008, 2010, 2011, and 2012**

*(Dollars in thousands)*

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	3,341	612	3,953
2025	3,443	510	3,953
2026	3,547	405	3,952
2027	3,655	297	3,952
2028	3,640	186	3,826
2029 – 2032	4,283	142	4,425
<b>Total</b>	<b>\$ 21,909</b>	<b>\$ 2,152</b>	<b>\$ 24,061</b>

The total annual requirements on all outstanding debt as of December 31, 2023, including interest, were as follows (unaudited):

*(Dollars in thousands)*

<b>Year</b>	<b>Water &amp; Sewer</b>	<b>Urban Redevelopment Agency</b>	<b>Development Authority</b>	<b>Tax Allocation District</b>	<b>GEFA</b>	<b>Total</b>
2024	\$ 78,998	\$ 4,002	\$ 19,823	\$ 2,502	\$ 3,953	\$ 109,278
2025	78,999	4,000	19,832	2,727	3,953	109,511
2026	40,970	4,008	19,829	3,022	3,952	71,781
2027	40,969	4,003	19,841	3,517	3,952	72,282
2028	39,568	4,001	19,047	3,513	3,826	69,955
2029 – 2033	59,517	20,013	88,684	17,575	4,425	190,214
2034 – 2038	41,453	20,017	78,833	17,567	–	157,870
2039 – 2043	41,456	4,360	56,374	17,569	–	119,759
2044 – 2048	41,459	–	48,149	7,026	–	96,634
2049 – 2050	16,580	–	6,910	–	–	23,490
<b>Total</b>	<b>\$ 479,969</b>	<b>\$ 64,404</b>	<b>\$ 377,322</b>	<b>\$ 75,018</b>	<b>\$ 24,061</b>	<b>\$ 1,020,774</b>

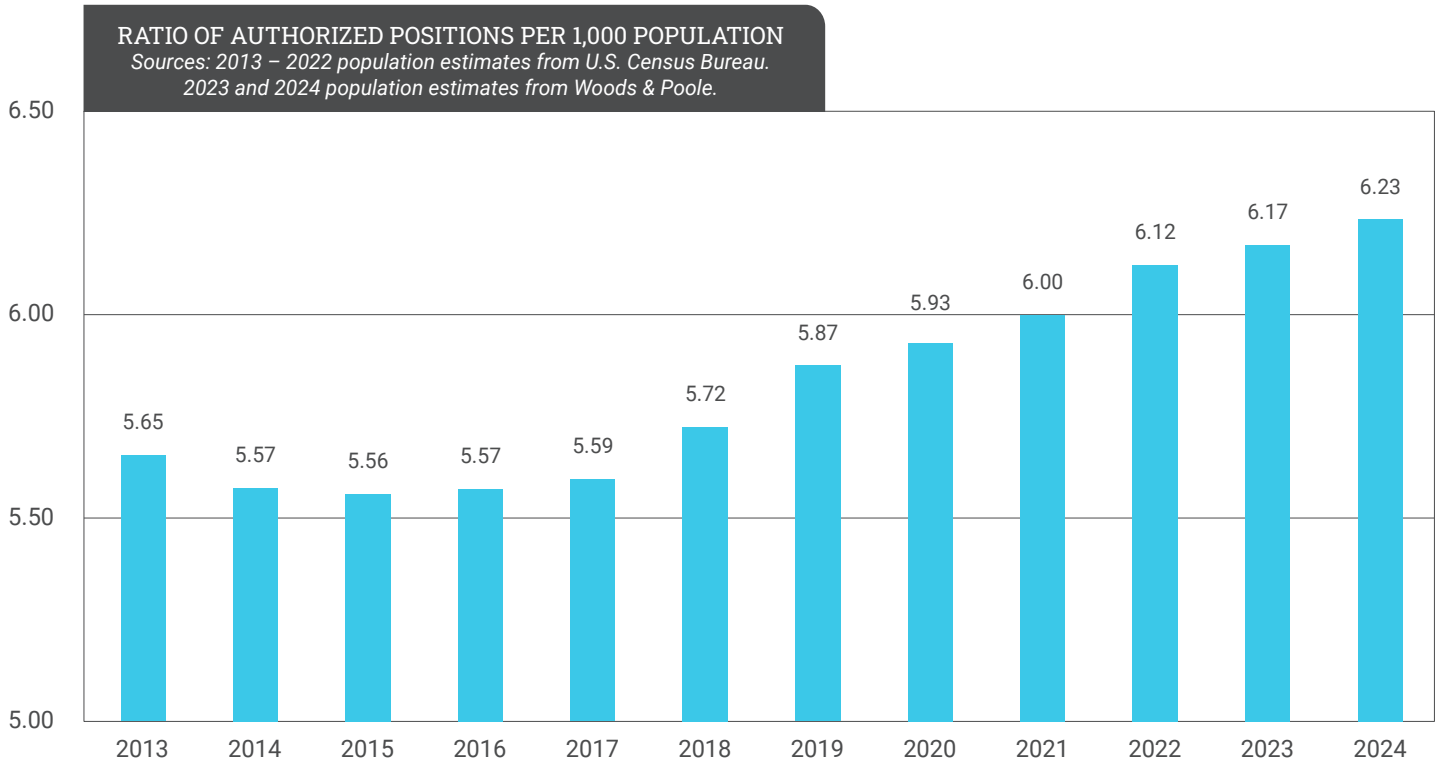
The total annual debt requirement for 2024 is \$109.3 million, which is 5.5 percent of the total operating budget of \$1.97 billion, resulting in total operating appropriations less annual debt of \$1.86 billion.

# EMPLOYEE ENVIRONMENT

## Staffing Levels and Population Growth

Gwinnett County faces the ever-present challenge of maintaining service levels with a population that continues to grow. Each year, the County's population increases by thousands of residents resulting in a greater demand for services and fewer available resources. From 2013 to 2015, the County's population grew by 4.1 percent, while County staff only increased by 2.4 percent. Although our population has continued to grow each year, the ratio of authorized positions per 1,000 population stayed relatively constant from 2014 to 2017. The ratio of authorized positions per 1,000 population has grown each year from 2018 to 2024.

In 2024, 104 positions were included in the budget.

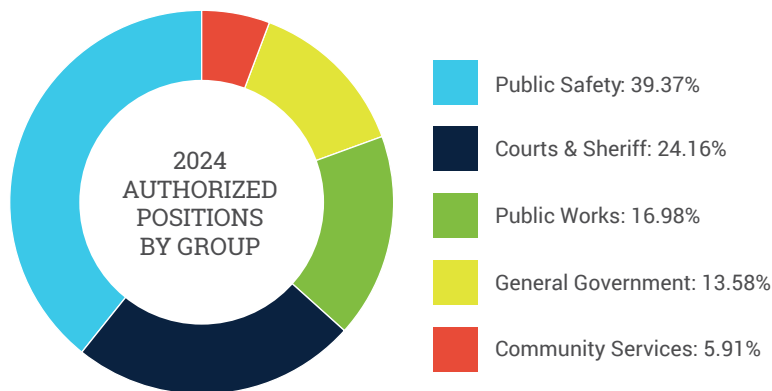


# GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2021	2022	2023	2024 Adopted
Child Advocacy and Juvenile Services	Courts & Sheriff	–	36	41	43
Clerk of Court	Courts & Sheriff	120	123	142	142
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17
Communications	General Government	50	51	62	62
Community Services*	Community Services	367	396	366	371
Corrections	Public Safety	136	138	139	139
County Administration	General Government	41	48	100	100
District Attorney	Courts & Sheriff	136	143	145	148
Financial Services	General Government	137	140	129	134
Fire Services	Public Safety	1,011	1,018	1,044	1,056
Human Resources	General Government	48	57	73	73
Information Technology Services	General Government	137	145	145	150
Judiciary/Court Administration	Courts & Sheriff	135	135	149	152
Juvenile Court	Courts & Sheriff	59	25	27	30
Law	General Government	18	21	22	22
Planning and Development	Public Works	130	151	180	190
Police Services	Public Safety	1,226	1,256	1,258	1,277
Probate Court	Courts & Sheriff	28	29	30	30
Recorder's Court Judges	Courts & Sheriff	9	9	9	9
Sheriff's Office	Courts & Sheriff	820	840	847	852
Solicitor	Courts & Sheriff	64	70	84	94
Support Services	General Government	154	159	169	173
Tax Commissioner	General Government	119	132	132	139
Transportation	Public Works	175	186	201	207
Water Resources	Public Works	649	664	664	669
<b>Total</b>		<b>5,786</b>	<b>5,989</b>	<b>6,175</b>	<b>6,279</b>
Unallocated	General Government	18	15	2	35

Positions are full-time regular employees and permanent part-time employees. Grants and capital positions are included in this table. Authorized positions for 2021 – 2023 are as of December 31.

\*Voter Registrations and Elections moved from Community Services to County Administration.



## Pension and OPEB Accrued Liabilities

Like other governments, a challenging area for the County has been funding its Defined Benefit (DB) Pension and Other Post-Employment Benefits plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortizing the unfunded liability over 20 years. In 2016, the Retirement Plan Management Committee decreased the DB plan's assumed rate of return and extended the amortization period by five additional years. These changes increased the plan's unfunded liability but decreased the plan's dependence on market returns. As of December 31, 2022, the funded ratios for the DB pension and OPEB plans were 72.23 percent and 84.62 percent, respectively.

## Workforce Health

During 2023, Gwinnett County continued to focus on health and wellness. The wellness program continues to influence the County's workforce positively. In partnership with Sharecare, Gwinnett offered employees and their spouses a refreshed look at wellness. Each eligible participant had access to the Sharecare app, which allowed them to set goals and achieve wellness pillars in a more user-friendly environment. More than 85 percent of eligible employees and spouses participated in the program during 2023 by completing a Real Age Test and biometric screening. In addition, employees and spouses participated in various new activities, such as volunteering in the Gwinnett community to achieve their wellness goals. The County also had a large employee and spouse turnout at the annual Wellness Fair, which featured onsite preventive screenings, information from vendor partners, and various wellness activities with the goal to educate and inspire our health plan members. Hybrid class offerings continued in 2023, which allowed employees and spouses across all County locations the opportunity to engage in a variety of wellness program offerings.

Nearly 4,200 employees, retirees, and dependents visited the Employee Wellness Center for services including personal health appointments, preventive screenings, acute care, chronic disease management, and occupational health. The Wellness Center offered in-person and telemedicine appointments for Aetna and Kaiser health plan members. Gwinnett continues to promote the Employee Wellness Center as a cost-effective and convenient care site for acute, chronic, and occupational health needs for health plan members and their families.

Gwinnett County offers a holistic approach to wellness. One of the most significant workforce health initiatives in 2023 was expanding our family planning benefit to include parenting and pediatrics. The County partnered with Maven to offer employees and their partners free support through preconception and fertility, pregnancy, postpartum, adoption, surrogacy, and return to work, as well as assistance to parents of children up to age 18, serving as a valuable resource for employees. In addition, employees have access to employer reimbursements for eligible family planning expenses up to \$20,000 through the Maven Wallet reimbursement program.

Employees and their dependents also have access to a free Noom and Calm apps membership. These apps focus on physical and mental well-being, and much of the employee population took advantage of these free memberships. Gwinnett also recognizes the ever-growing need for mental health tools and resources for employees and their dependents. Gwinnett expanded mental health offerings in 2023 through a new partnership with ComPsych Guidance Resources. ComPsych provides a wide variety of resources through their phone number and their website to aid employees and their families in finding the care and resources they need. Aetna has partnered with Brightline to offer free virtual behavioral health support for adolescents under 18. Aetna has also partnered with AbleTo to offer eight-week coaching sessions for members aged 18 and up, to help with things like anxiety and stress. Kaiser members continue to have access to the Ginger app for a 90-day subscription per year at no cost and access to a large network of mental health resources through Sondermind. Gwinnett also partnered with Responder Health to bring First Responder Peer Support to those within our public safety departments. This peer support program offers a 24/7 telephone line, monitored by retired first responders, for participants to call and get the assistance they need. This benefit also includes Responder Health University, a website dedicated to educating first responders. The County also offers onsite counseling resources as an extension of its Employee Assistance Program. These services are provided to employees, retirees, and their family members.



In addition to mental health, Gwinnett also focused on financial well-being. Gwinnett County has two retirement plan specialists who met with close to 4,000 employees both onsite and virtually to discuss their retirement preparedness in 2023. The EAP onsite counselor and the retirement plan specialists continued supporting employee engagement by extending their services to accommodate offsite work locations, ensuring all employees have access to all areas of focus in the Wellness Program.

Gwinnett was again recognized as one of the Atlanta Business Chronicle's Healthiest Employers in 2023. This award is based on scores in six different categories for Gwinnett's Wellness Program, including leadership commitment and strategic planning. Gwinnett received a high Healthiest Employer Index Score and was featured in the Atlanta Business Chronicle for this accomplishment. This award serves to highlight the importance that Gwinnett County places on employees' overall well-being. Aetna also recognized the County as the 2023 Workplace Well-Being Award Platinum Winner.

## Health Benefit Costs

Gwinnett continuously evaluates strategies that allow us to monitor our healthcare trends while managing increasing healthcare costs. Due to the positive claims trend experienced in 2022, Gwinnett did not implement any plan design changes for 2023; however, we did increase programs and services offered, including a new wellness vendor partner, Sharecare. The County continues to develop a strategy of prioritizing employees' health and wellness needs and offering cutting-edge benefits.



## Emergency Operations Plan

The Emergency Operations Plan (EOP) establishes a framework for emergency planning and response in Gwinnett County. As the core operational plan for incident management, the EOP establishes county-level coordinating structures, processes, and protocols that, along with hazard-specific plans, are designed to implement specific statutory authorities and responsibilities of various departments and agencies. The purpose of the EOP is to establish a comprehensive, Countywide, all-hazards approach to incident management across a spectrum of activities including prevention, preparedness, response, and recovery. It describes capabilities and resources and establishes responsibilities, operational processes, and protocols to help protect from natural and man-made hazards. Specific goals include the following:

- Identify the various jurisdictional and functional authorities of local stakeholders
- Improve coordination and integration of local governments, non-governmental organizations, and the private sector
- Detail specific roles and responsibilities of participating agencies and departments
- Maximize efficient utilization of resources
- Enhance incident management communications
- Increase situational awareness across jurisdictions and between public and private sectors
- Provide proactive and integrated response to catastrophic events

The EOP serves as the foundation for developing detailed supplemental plans and procedures to implement incident management activities and assistance effectively and efficiently in the context of specific types of incidents.

## Continuity of Operations

Gwinnett recognizes and acknowledges that protecting County assets and business operations is a significant responsibility. Continuity of Operations (COOP) plans are strategic in nature and focus on ensuring the delivery of critical services. Continuity plans include relocation options for selected personnel and essential functions of Gwinnett.

Specifically, COOP is designed to:

- Ensure that Gwinnett is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated.
- Establish and enact time-phased implementation procedures to activate various components of the plans.
- Facilitate the return-to-normal operating conditions as soon as practical based on circumstances and the threat environment.

# FINANCIAL POLICIES AND PRACTICES

Gwinnett County has established policies and practices for the following financial areas:

- Accounting and Financial Reporting Policy
- Business Expenditure Policy
- Capital Asset Investment and Management Policy
- Debt Management Policy
- Grants Administration Practices
- Investment Policy
- Long-Term Financial Planning Policy
- Operating and Capital Budget Policy
- Purchasing Practices
- Reserve Policies – General Fund, Special Revenue Funds, and Enterprise Funds
- Risk Management Practices

Excerpts from the policies and summaries of the practices are provided on the following pages.

## ACCOUNTING AND FINANCIAL REPORTING POLICY

### **Purpose:**

The purpose of this policy is to support timely and accurate accounting and financial reporting. More specifically, the purpose of this policy is to promote stability and continuity and to create an understanding of how the County will develop its financial policies and manage its resources to provide the best value to the community.

### **Policy:**

A. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The County's accounting and reporting policies conform to these generally accepted accounting principles (GAAP). The following represent the more significant accounting and reporting policies and practices used by the County. Each County department shall be responsible for developing and maintaining written policies and procedures specific to their operation to ensure they are meeting the requirements of this policy and maintaining adequate internal controls.

#### **1. Accounting**

##### a. Measurement focus and basis of accounting

- i. The economic resources measurement focus and the accrual basis of accounting are followed by the proprietary and fiduciary funds (agency funds do not have a measurement focus but use the accrual basis of accounting). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
- ii. The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Similar to accrual accounting, expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

- b. **Chart of Accounts** – The Department of Financial Services maintains a standard chart of accounts. The County's chart of accounts utilizes the groupings and naming conventions in the Georgia Department of Community Affairs' Uniform Chart of Accounts (UCOA) as required by the *Local Government Uniform Chart of Accounts and Reporting Act* (HB491). The chart of accounts is used to provide the basic framework for accurately accounting for and reporting on transactions. A well-developed chart of accounts is essential for tracking the activity of an organization, presenting information periodically in a meaningful fashion to the organization, and sorting activity by various functions and programs.
- c. The Department of Financial Services will establish and maintain those funds required by law and sound financial administration.
- d. **Manual Journal Voucher Approval** – All manual journal vouchers should be reviewed for accuracy and approved by management in a timely manner.
- e. **Periodic Reconciliation and Verification** – Accounting records and data should be compared periodically to what the data purports to represent (e.g., a physical inventory of Assets).
- f. Bank account reconciliation will be prepared monthly and will be reviewed and approved by a manager.
- g. **Bank Account Transparency** – It is the practice of the Board of Commissioners that all bank accounts operated by any entity of the Gwinnett County Government that reports to the Board, be opened, managed, and controlled by the Department of Financial Services. While the Board of Commissioners recognizes that, in some cases, Elected Officials have the legal authority to maintain separate bank accounts, the Board would request that the Department of Financial Services be made aware of all bank accounts that are opened by any elected official.

## 2. External Audits

- a. The County is committed to having an independent audit of its financial statements each year in accordance with State law. In selecting an auditor, the County shall consider at least the following criteria:
    - i. The auditor should be a certified public accountant, licensed to practice in the jurisdiction.
    - ii. The auditor should have experience and skill in governmental accounting and auditing.
    - iii. The auditor should have sufficient resources to complete the audit in a timely fashion.
    - iv. Price should not be the overriding or primary factor in selection of the auditor.
    - v. The auditor should be fully independent, conforming with the American Institute of Certified Public Accountants independence standards and GASB promulgated by the US Comptroller General.
  - b. The County shall contract with an external auditor for a term that will provide continuity in audits and may use the same audit firm to perform Single Audit services.
  - c. The auditor may review the results of the annual audit, including audit findings and recommendations for improvement, with the Chief Financial Officer/Director of Financial Services, the County Administrator, and the Board of Commissioners.
3. **Capital Assets** – “Capital outlay” or “capital asset” is used to refer to land, buildings, equipment, infrastructure, and improvements other than buildings acquired or constructed by the County for use in the provision of goods or services to citizens.
- a. All Capital Asset Expenditures should be made in accordance with the Capital Asset Investment and Management Policy and in conjunction with the Purchasing Procedures Manual and the Purchasing Ordinance.
  - b. It is incumbent upon department directors to maintain adequate control over all of a department's assets, including capital assets, to minimize the risk of loss or misuse.
  - c. Capitalization is primarily a financial reporting issue. While it is essential to maintain control over all of a government's capital assets, there exist much more efficient means than capitalization for accomplishing this objective in the case of smaller dollar-value capital assets. Practice has demonstrated that capital asset systems that attempt to incorporate data on numerous smaller capital assets are often costly and difficult to maintain and operate. It is the intent of this policy that each department maintain a tracking system for their small capital assets that do not meet the capitalization threshold (i.e., weapons, laptops, etc.).

- d. The capitalization threshold should be applied to individual capital assets rather than to groups of fixed assets (e.g., desks, tables, software, etc.).
- e. The County's capitalization thresholds are as follows:
  - i. Software – \$25,000
  - ii. All other assets – \$5,000
  - iii. Some assets under the threshold may be capitalized for control purposes, however, it is the intent of this policy that departments maintain their own tracking system for these small assets (see c above).
- f. In the case of proprietary funds, net revenue bond interest cost incurred during construction periods is capitalized when material.

#### 4. Indirect Cost Plan

- a. The County shall prepare an indirect cost plan annually in accordance with the Service Delivery Strategy between Gwinnett County and the cities that are located within the county.
- b. Administrative costs associated with County Administration, Finance, Human Resources, Information Technology, Law, and Support Services will be budgeted for and accounted for in the Administrative Support Internal Service Fund.
- c. The amount budgeted for indirect costs in the benefiting departments will be based on the amount of budgeted appropriations in the Administrative Support Fund. In the following year, a new plan will be prepared utilizing the audited actual results of the previous year and a true up entry will be posted such that the total costs charged in the end are based upon actual results. At no time will such true-up cause the Administrative Support Fund's net position to go below 2 months-worth of budgeted expenditures.

#### 5. Donations

- a. It is the intent of this policy to establish a formal process for acceptance and documentation of donations made to the County. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the County. This policy also establishes uniform criteria and procedures to guide the review and acceptance of such donations and to ensure that such the County has relevant and adequate resources to administer such donations.
- b. The objectives of this policy are:
  - i. Facilitate the acceptance of donations in the form of cash, services and/or equipment to Gwinnett County by establishing clear guidelines for giving.
  - ii. Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and priorities.
  - iii. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
  - iv. Ensure that donations do not create liability for the County with regard to the health and safety of facility users.
- c. **Types of Donations covered** – This policy applies to donations given to the County or one of its administrative departments in the form of cash, services, equipment and/or personal property. Donations of real property and volunteer hours donated through Volunteer Gwinnett are specifically excluded from coverage under this policy. This policy also specifically excludes gifts and donations to individual county employees and elected officials governed by the *Gwinnett County Ethics Ordinance*.

d. **General Policies**

- i. The County has no obligation to accept any donation and reserves the right to deny any donation without comment or cause.
- ii. Donations do not become the property of the County until accepted consistent with this policy.
- iii. Only county officials authorized by this policy may accept donations.
- iv. All donations will be evaluated by the County prior to acceptance to determine whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions. Donations inconsistent with applicable County laws, policies, ordinances, and resolutions will not be accepted.
- v. The County does not provide legal, accounting, tax, or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, tax, and financial goals.
- vi. A donor may designate a donation for a particular county department or purpose.
- vii. Donations should not bring hidden costs or add to the County's workload, unless such costs or workload requirements are contemplated in the County's priorities and plans.

e. **Acceptance of Donations of Cash, Services, or Equipment/Personal Property** – All donations to the County shall immediately be submitted for consideration for acceptance. Based on the value of the donation offered as outlined below, appropriate county staff shall review every donation and determine if the benefits to be derived from the donation warrant acceptance of the donation in accordance with this policy. The following list contains the threshold amounts for donation acceptance:

- i. Offers of donations of cash, services, or items wherein one donation is valued at \$1,000 or below and which it is not necessary to be appropriated in the current fiscal budget year, may be accepted by a Department Director.
- ii. Offers of donations of cash, services, or items wherein one donation is valued at more than \$1,000, or any cash donation which is necessary to be appropriated in the current fiscal budget year, shall be placed on an agenda for consideration of acceptance by the Board of Commissioners.

f. **Distribution of Donations**

- i. Tangible items will be distributed to the appropriate county departments for use or, at the discretion of the Department Director, disposed of in an appropriate manner consistent with county ordinances and policies.
- ii. Designated and undesignated donations of cash will be deposited into the appropriate county accounts.

g. **Donation Acknowledgement and Reporting**

- i. If requested, the donor shall be provided written acknowledgment of that donor's accepted donation.
- ii. For all donations accepted by a Department Director, on behalf of the County, the department shall provide the Department of Financial Services a monthly report itemizing all such donations.
- iii. Donations of tangible items will also be subject to the donation procedures in the County's Capital Asset Manual.



## 6. Abandoned property

Abandoned property is any property where the true owner is unknown or the owner is known, however a diligent search and attempt to notify the owner has failed. Abandoned property (with an estimated value of less than \$1,000) may be converted to county use upon approval of the Chief of Police or his/her designee. Employees requesting abandoned property for county use will follow established procedures. Once the request has been approved by the Chief of Police or his/her designee, the Police Department's Property and Evidence Unit will be notified so that an Order of Disposal can be prepared and submitted to the Superior Court of Gwinnett County requesting that the property be retained for County use.

## B. Financial Reporting

### 1. Annual Comprehensive Financial Report (ACFR)

- a. The Department of Financial Services will produce the ACFR in accordance with GAAP. The ACFR will be published on the County's website, and submitted to the State of Georgia, the Government Financial Officers Association, the Carl Vinson Institute of Government, and any other applicable agency/entity within 180 days of the County's fiscal year-end.
- b. As an additional independent confirmation of the quality of the County's financial reporting, the County will annually seek to obtain the Government Finance Officers Association's *Certificate of Achievement for Excellence in Financial Reporting*.

### 2. Budget Document

- a. The Department of Financial Services will produce the County's Budget Document and publish it on the County website within 90 days of budget adoption by the Board of Commissioners.
- b. As an additional independent confirmation of the quality of the County's financial reporting, the County will annually seek to obtain the Government Finance Officers Association's *Distinguished Budget Presentation Award*.
- c. The Department of Financial Services may periodically review the targets and report on the actual reserves versus the targets for each applicable Fund.

### 3. Monthly Financial Status Report

- a. The purpose of monthly reporting is to keep the Board of Commissioners, management, and the citizens apprised of the financial condition of the County's various operating funds.
- b. The report will contain narrative describing the current events affecting the financial condition of the funds, explaining any major anomalies that occur, and explaining significant variances between the current year performance compared to the previous year.
- c. The report will also contain budget versus actual financial statements for all of the County's operating funds including prior year data for comparison purposes.
- d. The report will include data on all budget amendments processed in the current year up to that point in time.
- e. The Monthly Financial Status Report will be formally presented in a public meeting to the Board of Commissioners (BOC) by the Chief Financial Officer/Director of Financial Services. After adoption by the BOC, the report will be published on the County's website.

# BUSINESS EXPENDITURE POLICY

## Purpose:

Through the course of normal operations and in emergency situations it is both necessary and prudent to allow for reasonable expenditures of County funds by its employees and officials. The County will incur or reimburse reasonable and necessary expenditures made in the best interest of the County for a specific business purpose with appropriate documentation and approval. The purpose of this policy is to provide general guidelines for Procurement Card, Business and Travel Reimbursement, and Petty Cash expenditures. It is intended to:

- A. Ensure clear and consistent understanding of expenditure policies.
- B. Ensure compliance with federal, state, and local regulations.
- C. Ensure equitable consideration to both the employee and the County.
- D. Provide guidelines covering travel and other business expenses, as well as the documentation required for substantiation.

It is expected that individuals incurring and approving expenditures will seek the best overall value and ethically assign the cost of business-related activities to the County.

Accordingly, the primary responsibility for adherence to this policy rests with the individual incurring the business expense is to be charged, generally the Elected Official, Agency Head or Department Director.

It is the responsibility of the Department of Financial Services to ensure that all County liabilities are paid based on proper documentation and approvals.

## Policy:

### A. Permitted Business Expenses Generally

1. The County may incur or reimburse business expenses that are:
  - a. Reasonable and necessary;
  - b. For a County business purpose; and
  - c. Documented, approved and submitted properly.
2. **Accountability** – Elected Officials, Agency Heads, Department Directors and Employees are responsible for reporting purchasing, travel and other business expenses accurately. All staff will ensure travel and business expenses are conducted in the most efficient and cost-effective manner.
3. This policy applies to all business expenses incurred for a County purpose regardless of the account to which the expenses are budgeted or recorded, the type of funding supporting such business expenses, or whether incurred locally or during official business travel.
4. It is impossible to list every type of business expenses that is allowable or unallowable. However, below are examples of some common allowable and unallowable business expenses. It is recommended that employees review the examples before incurring business expenses.

Examples of common allowable business expenses include, but are not limited to, business office expenses (copy services, postage, supplies) and business-related phone calls, faxes, and internet fees; conference/registration fees; fees to maintain any license or certification that is required as a condition of employment; and professionally relevant periodical subscriptions for County departments and offices.

Examples of common unallowable business expenses include, but are not limited to, travel membership dues, club fees, travel upgrade fees, alcoholic beverages of any kind (except for approved public safety purposes), childcare costs; country club dues, haircuts and personal grooming, lost baggage, personal pet care, personal entertainment, recreational expenses, and personal vehicle charges.



5. Elected Officials, Agency Heads, and Department Directors may impose additional or more restrictive requirements for authorizing or approving business expenses.
6. Unauthorized or excess business expenses and/or travel advances are the responsibility of the individual, and must be repaid promptly if initially paid from County funds.
7. **Receipts**
  - a. All transaction forms and supporting documentation must adhere to the Georgia Records Retention Policy. This documentation must be available for audit and review for five (5) years after date of purchase.
  - b. Itemized receipts are required for all expenditures, except when per diem travel allowances are claimed. Itemized receipts should include: the name and address of vendor, date of service, description of service, amount paid for each individual item, delivery address or place of service.
  - c. An expense may not be approved if an itemized receipt is not included.
  - d. Summary billing statements or vendor catalog pages may not serve as substitutes for original itemized receipts unless cardholders cannot obtain copies of lost receipts from vendors, and the documents contain sufficient information to comply with the above documentation requirements.
8. **Georgia State Sales Tax** – In addition to the in-state hotel/motel tax exemption, as a government entity, the County may not be subject to Georgia sales tax. Elected Officials, Agency Heads, Department Directors and Employees should make every effort to avoid payment of Georgia sales tax when payment method is other than a personal payment method. This applies to Georgia state sales taxes only. The County may be subject to sales taxes on purchases made in other states. Cardholders should ask out of state vendors about the applicability of sales taxes.
9. The use of a Procurement Card is the preferred method of payment for business expenses of \$5,000 or less unless otherwise prohibited.

#### B. **Procurement Card**

1. Department Directors, Agency Heads, and Elected Officials authorize P-Card issuance requests and spending limits. P-Cards may be given to Gwinnett County employees only and should be limited to no more than one card per employee. Temporary employees and contractors should not receive County issued P-Cards.
2. **Procurement Card Control** – The Procurement Card Administrator issues the P-Cards to the authorized cardholder who has signed the Procurement Card Agreement which covers the terms and conditions of the program. The issuance of a P-Card is strictly prohibited until the cardholder has signed the Procurement Card Agreement.
3. **Safekeeping** – Access to the systems database is restricted to authorized personnel. Misuse of the Procurement Card or procurement system is strictly prohibited and may result in disciplinary action up to and including termination. The P-Card is County property and as such should be retained in a secure location.
4. **Authorization** – The cardholder is solely responsible for all transactions. Delegating the use of the P-Card is permissible only to users approved by Department Directors, Agency Heads, or Elected Officials. It is required that each authorized user read and sign a Procurement Card Acknowledgement form, prior to usage of the P-Card.
5. **Card Cancellation** – All P-Cards must be immediately cancelled when a cardholder terminates employment with the County or assumes another position that does not require the use of the P-Card in that department. Department Directors shall be responsible for notifying the Program Administrator about all terminations and transfers in a timely manner.
6. **Dollar Limits of the Procurement Card** – The P-Card may have up to a maximum initial limit of \$50,000 and up to a single transaction limit of \$5,000. Any request to raise the limit must be submitted in writing from the cardholder's Elected Official, Agency Head, or Department Director to the Procurement Card Administrator, and follow the delegated authority procedures in compliance with the Purchasing Ordinance. Department Directors, Agency Heads, and Elected Officials shall review at least annually all cardholders and their related spending limits for validity and appropriateness.

7. **When to use the Procurement Card** – The Procurement Card is an alternative method of payment to be used when obtaining goods and services for \$5,000 or less according to limits and restrictions as defined by the Purchasing Ordinance. Where possible, the Procurement Card is the preferred method of payment for the County.
8. **P-Card Purchases** – P-Card purchases should be delivered directly to the cardholder’s place of work or arrangements should be made to pick up the merchandise at the vendor’s business location.
9. **Documentation** – Procurement Card transactions may be documented and coded on the Countywide Procurement Card transaction form (P-card Transaction form). All travel purchases charged on the cardholder’s account must adhere to the terms outlined in Section C, Travel and Business Expense Reimbursement.
10. **Distribution of Procurement Card Statements** – Internet inquiry access is available to all cardholders.
11. **Dates and Deadlines** – Each Agency and Department’s Procurement Card Liaison should receive the cardholder’s supporting documentation within two weeks of each business expense. In the event supporting documentation is missing or incomplete the cardholder will be notified by the Department/Agency Procurement Card Liaison. It is the responsibility of the cardholder to provide missing or incomplete information to the Department/Agency Procurement Card Liaison in a timely fashion.

If the documentation is not received by the Department/Agency Procurement Card Liaison within two weeks of the notification, the Department/Agency Procurement Card Liaison will notify the cardholder’s appropriate Elected Official, Agency Head, or Department Director for follow up. If a response is not provided within 2 weeks of the notification to the Elected Official, Agency Head, or Department Director, the cardholder’s account may be deactivated.

Unauthorized or undocumented charges must be immediately refunded to the County by the cardholder. Further transactions may be restricted and are subject to review for disciplinary action. Supervisors may be required to refund charges if they approve disallowed or undocumented charges. They also may be subject to disciplinary action. Reinstatement of the cardholder will be at the discretion of the Director of Financial Services or his/her designee.

12. **Lost Cards** – If a card is lost or stolen, the cardholder must immediately notify the Current Service Provider, Department/Agency Procurement Card Liaison, and the Procurement Card Administrator.
13. **Procurement Card Violations** – Violations of the policy may result in the deactivation of cardholder accounts and penalties up to and including termination of employment.

## C. Travel and Business Expense Reimbursement

### 1. General Provisions

- a. The approved most cost-effective method of transportation that will accomplish the purpose of the travel shall be selected.
- b. When traveling on official County business, transportation and registrations should be charged to a County Procurement Card, where accepted.
- c. Petty Cash must not be used to reimburse and/or advance travel-related business expenses.
- d. When meals are offered as part of a conference fee or when the traveler hosts or is hosted by another party while on travel status, the traveler must acknowledge these meals while completing the travel allowance portion of the expense report. When meals provided are reported in the travel allowance section, the per diem rate should be adjusted to comply with the published GSA policy.
- e. A traveler must complete the outstanding expense statement within fifteen (15) days of completion of the trip.

2. **Internal Revenue Service Requirements** – In order for travel advances and reimbursements of travel expenses to be excluded from a traveler’s taxable income, the County’s travel policies must meet the Internal Revenue Service (IRS) requirements for an “accountable plan.” The County Travel Policy has been developed with the IRS Regulations as its primary framework. Accordingly:
- a. Advances and reimbursements must be reasonable in amount, must be made for official County business only and must be in line with actual costs incurred. Expenses that do not comply with policy guidelines will be the obligation of the individual who incurred the expense.
  - b. Travelers must submit expenses via the Travel system or via the manual expense reimbursement form.
  - c. Advances in excess of allowable substantiated expenses will be reimbursed to the County as an after-tax payroll deduction.
  - d. Employees separating from the County must resolve all outstanding travel advances prior to receiving a final paycheck.

3. **Reimbursement Amounts when Traveling**

- a. Employees traveling overnight will be paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the traveler is eligible. Employees traveling overnight are generally eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days on travel status other than the day of departure and the day of return.
- b. Employees who are provided meals during the course of their travel must deduct a corresponding meal from their per diem reimbursement claim for each meal provided.
- c. Travelers are eligible for a maximum of seventy-five percent (75%) of the total per diem rate on the first and last day of travel.

4. **Meals**

- a. Employees on official business attending luncheon or dinner meetings, not sponsored by the County, are entitled to receive reimbursement for actual meal costs incurred, provided that:
  - i. The meal is an integral part of the meeting.
  - ii. The purpose of the meeting is to discuss business and the nature of the business is stated on the travel expense report.
- b. Meals may be provided to non-County employees serving in an advisory capacity or providing pro bono service to a County organization.

5. **Air Travel** – The County will reimburse the cost of coach airfare. Travelers on official County business should always select the lowest priced airfare that meets their approved most logical itinerary and the policy of the County. Travelers are expected to use their best judgment to save on the airfare cost consistent with seeking the best overall value for business-related activities.

Business-class service is reimbursable for international flights when the portion of the flight that is nonstop exceeds ten hours in duration. In the event of a cancellation, after a ticket has been purchased the traveler has the option to use the ticket later for business-related travel or purchase the ticket from the County at face value for personal use.

6. **County Vehicle**

- a. Use of County Vehicles is governed by the County Fleet Policy.
- b. When traveling within Georgia use of a County vehicle is encouraged.
- c. When traveling outside of Georgia additional restrictions may apply.

## 7. Personal Vehicle

- a. An employee using a privately-owned vehicle required to report to a work location other than his or her assigned location, may request reimbursement for travel mileage.
- b. Reimbursable travel mileage is calculated as the mileage difference between the miles traveled to the alternate work location (round-trip) less the daily commuting mileage traveled by the employee between residence and work location.
- c. Mileage reimbursement will not be granted to employees receiving a car allowance.
- d. Mileage is not paid prior to the completion of the trip.
- e. Mileage reimbursement is limited to the equivalent cost of airfare.

## 8. Other Transportation

- a. Employees are expected to use any courtesy transportation available at the travel destination.
- b. It is required that insurance offered by the rental company be purchased for full coverage for physical damage and the \$1,000,000 automobile liability.

## 9. Lodging – Lodging costs are advanced, County paid, or reimbursable under the following conditions:

- a. An employee is pre-approved for travel by the appropriate Elected Official, Agency Head or Department Director.
- b. Government rates are requested.
- c. Original lodging receipts are submitted with the Travel Expense Statement.
- d. Original lodging receipts indicate cost incurred for single occupancy, unless there is more than one (1) County employee traveling and voluntarily sharing a room.
- e. Comparable room rates of alternate local lodging, within a reasonable distance of the event site. Lodging rates at the event facility are acceptable.
- f. Lodging rates exceeding the GSA rate must be justified and documented in all circumstances.

## 10. Reimbursement for Travel or Business Expense

- a. Any expenditure disallowed by the County is the responsibility of the employee.
- b. Any expense not submitted within sixty (60) days of the completion of the trip is considered personal and may be included in taxable income.

## 11. Per Diem Deductions

- a. In compliance with Internal Revenue Service, the County may provide per diem advances for meals and incidentals while traveling on official County business. The GSA per diem rates include both the cost of meals and incidental expenses.
- b. Per diems are either advances prior to the trip or reimbursed at the completion of the trip through direct deposit.
- c. Receipts are not required for eligible per diem advances.

## 12. Documentation and Receipt Requirements

- a. Documentation shall contain the traveler's name, amount of expense, and travel dates.
- b. Itemized receipts must be attached when submitting a Travel Statement/Travel and Event Expense Reimbursement Form upon return from travel.

### 13. Approval and Authorization

- a. By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction, supporting documentation, and has verified that all transactions are allowable expenses.
- b. Each transaction must be consistent with departmental/agency budgetary and project/grant guidelines. The approver must be sure the correct funding sources are charged, in keeping with proper fiscal stewardship. Under no circumstances should an individual be the sole approver of his/her own expense submission. Denied expenses will be considered a personal expense to the traveler. Upon granting approval of expense submissions, approvers are certifying the appropriateness of the expenditure and reasonableness of the amount; availability of funds; compliance with all federal, state, and local regulations as appropriate; and the completeness and accuracy of supporting documentation.
- c. In the event that the responsibility for systematic trip approval is delegated by an Elected Official/County Administrator, the ultimate responsibility for travel authorizations and approvals remain with the Elected Official/County Administrator. The Elected Officials/County Administrator Expense Acknowledgement Form serves as confirmation that the Elected Official/County Administrator maintains this responsibility.

#### D. Petty Cash

1. The Petty Cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time consuming. Money cannot be disbursed in advance of a purchase.
2. Petty Cash accounts should be used only in the event that other forms of payment such as Procurement Card or Business Expense Reimbursement are unavailable or impractical.
3. Petty cash accounts shall be reconciled each month as part of the month-end closing of the County's financial records.
4. Requests for reimbursement cannot exceed \$50.00.
5. Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form.
6. Receipts must not be artificially divided in order to circumvent the maximum dollar limit.
7. Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time.
8. Requests exceeding forty-five (45) calendar days will not be reimbursed.
9. Travel reimbursement should not be done through Petty Cash.



# CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

## Purpose:

Capital assets have a major impact on the ability of the County to deliver services. They support the economic vitality and overall quality of life for Gwinnett stakeholders. The purpose of this policy is to provide guidelines for capital planning, budgeting, project management and maintenance.

## Policy:

- A. **Roles and Process of the Capital Improvement Plan (CIP)** – The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document. Other key roles include:
1. **CIP** – Each year County staff shall develop a six-year long-range CIP that describes and prioritizes the capital projects the County intends to undertake.
  2. **Review of Capital Project Proposals** – The Department of Financial Services will coordinate a financial Capital Project review process within the annual budget calendar.
    - a. **Full Consideration of Operating and Maintenance Costs** – Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding is allocated to any new Capital Project.
    - b. **Project Evaluation System** – During the review cycle, departments provide answers to pertinent questions relating to the projects for which they are requesting funding. The evaluation team will review these answers using a set matrix of criteria. The projects will receive a score for each criteria identified. After the evaluation concludes, the final score is calculated and projects are ranked by priority and the evaluation team makes a recommendation on which projects should be funded. The ranking process enhances objectivity, reliability and transparency.
  3. **Stakeholder Participation** – The County shall provide meaningful opportunities for stakeholders to provide input into the CIP development before the plan is adopted.
  4. **Chairman Responsibilities** – All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates should be reflected in departmental operating plans.
  5. **Approval of the CIP** – The Board of Commissioners shall review and approve the CIP. Amendments to the CIP shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and the CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution.
- B. **CIP Project Selection** – An objective set of criteria will be used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:
1. **Long-Term Forecasts** – Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
  2. **Impact on Other Projects** – Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.
  3. **Allow for Funding of Preliminary Activities** – For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed and prioritized appropriately.
  4. **Full Lifecycle Costing** – Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
  5. **Predictable Project Timing and Scope** – Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

6. **Strategic Alignment** – Projects should be considered within the context of the County’s stated priorities and related strategies to ensure resources are allocated first to the efforts with the greatest potential impact on intended outcomes.
- C. **Balanced CIP** – The adopted CIP is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the CIP. It is possible that the plan may have more expenditures than revenues in any single year, but this imbalance will be corrected through the use of interim financing as needed. However, over the life of the six-year plan all expenditures will be provided for with identified revenues.
- D. **CIP Funding Strategy** – The County has provided financial resources for the CIP through two primary methods: Pay-As-You-Go (including SPLOST) and Debt financing. These methods are expected to be used for future CIPs. Guidelines are provided below to assist the County in making the choice between Pay-As-You-Go and debt financing.
  1. Factors which favor Pay-As-You-Go financing include circumstances where:
    - a. The project can be adequately funded from available current revenues and fund balances;
    - b. The project can be completed in an acceptable timeframe given the available revenues;
    - c. Additional debt levels could adversely affect the County’s credit rating or repayment sources;
    - d. Costs considered for debt financing pertain to the maintenance of existing assets; or
    - e. Market conditions are unstable or suggest difficulties in marketing a debt issuance.
  2. Factors which favor long-term Debt financing include circumstances where:
    - a. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
    - b. Market conditions present favorable interest rates and demand for County debt financing;
    - c. A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
    - d. A project is immediately required to meet or relieve capacity needs and existing un-programmed cash reserves are insufficient to pay project costs;
    - e. Costs considered for debt financing pertain to the new assets or capital projects;
    - f. The life of the project or asset financed is five years or longer; or
    - g. Those expected to benefit from the project include generations in years to come.
- E. **Capital Budget** – Each year the Department of Financial Services will develop a Capital Budget which will contain the spending plan for capital projects. The first year of the adopted CIP will be the Capital Budget for the fiscal year.
- F. **Capital Project Management** – Management of capital projects is essential to create the best value for County taxpayers through capital spending. The following policies shall be observed in order to help ensure the best project management possible.
  1. **Project Management** – Each department is responsible for the efficient and effective management of their CIP projects from initiation to completion including:
    - a. The development of project proposals, business cases, and/or charters as applicable.
    - b. The development of a project budget including a cash flow forecast, prior to project commencement.
    - c. The coordination and oversight of a detailed project plan including:
      - i. Actions items
      - ii. Procurements
      - iii. Risk management
      - iv. Quality control
      - v. Communication

- d. Oversight and management of the execution of the plan ensuring that phases are completed on schedule, in scope, within budget, and to specifications; authorizing all project expenditures; monitoring project cash flows; ensuring all regulations and laws are observed; and regularly reporting project status.
  - e. Effectively completing the project including delivery of the final product and a formal review of project activities.
2. **Limits on Amendments** – Capital Project amendments during a year may not exceed the annually adopted budget and funding levels. Each department must manage its capital program within certain time and cost constraints.
- G. **Asset Condition Assessment** – County staff shall conduct a comprehensive asset inventory that projects replacement and maintenance needs for the next six years and will update this projection each year. The asset inventory will describe the current condition of the County’s assets, establish standards for asset condition, account for the complete cost to maintain assets up to standard over their lifecycle, and account for risks associated with assets that are below condition standards. County departments shall have responsibility for inventorying and assessing the assets within their purview, and ensuring that it reconciles with Department of Financial Services’ capital asset records.
- H. **Prioritization of Asset Maintenance and Replacement** – It is the County’s intent to maintain its existing assets at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Based on an asset inventory and risk assessment, staff shall include recommendation for asset maintenance in the CIP.
- I. **Funding of Asset Maintenance** – This policy addresses the need to protect the County’s historical investment in capital assets. It is the County’s intent to ensure that adequate resources are allocated to preserve the County’s existing infrastructure to the best of its ability before allocating resources to other capital projects.





# DEBT MANAGEMENT POLICY

## Purpose:

The purpose of the Debt Management Policy is to set forth the parameters for issuing debt and managing outstanding debt. The intent is to provide structure for decisions regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used, and structural features that may be incorporated. Should the County pursue variable rate debt and enter into agreements related to the management of the interest rate, the County will follow the parameters of the agreements (security and payment provisions, risk assessment and methods for monitoring these risks) outlined in an Interest Rate Management Plan.

When the County issues debt, there are on-going responsibilities related to federal tax law (with respect to tax-exempt securities) and securities laws (with respect to ongoing disclosure) or as a result of contractual commitments made by the County. A Post Issuance Compliance Plan is intended to guide Gwinnett County in meeting its obligations under applicable statutes, regulations and documentation associated with publicly offered and privately placed securities.

## Policy:

- A. **General Obligation Bonds** – General Obligation bonds can be considered as a financing source by the County when:
1. The service provided is essential to Gwinnett County government;
  2. There is no clear underlying revenue stream;
  3. The project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.
- B. **General Obligation Debt** – General Obligation Debt, as defined by Georgia Law, is backed by the full-faith and credit and unlimited taxing power of the County and requires Gwinnett voter approval unless the purpose is to refund outstanding general obligation bonds to achieve debt service savings.
1. The County may incur debt on behalf of any special district created pursuant to the Georgia Constitution. Such debt may be incurred only after the County has provided for the assessment and collection of an annual tax within the special district sufficient in amount to pay the principal and interest on such debt and has received the assent of a majority of the voters of the special district voting on the issue. The proceeds of this tax may be placed in a sinking fund to be held on behalf of such special district and to be used exclusively to pay off the principal and interest on such debt.
  2. General Obligation bonds are considered Sales Tax General Obligation Bonds when a question concerning general obligation debt is placed on the ballot for a sales tax program. This policy allows Gwinnett to place a general obligation debt question on the ballot for sales tax for capital projects. If the sales tax is approved by the voters, general obligation debt is also approved.
- This type of general obligation debt is payable first from sales tax and then from general funds of the issuer, if sales tax is not sufficient.
- C. **Revenue Bonds** – Revenue bonds can be considered as a financing source by the County when:
1. The service provided is essential to Gwinnett County government and has a strong underlying revenue stream;
  2. The service provided is non-essential to Gwinnett County government but has a moderate underlying revenue stream;
  3. The project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.

When revenue bonds are issued, the County will maintain debt coverage ratios which are consistent with any agreements or covenants associated with those bonds.

Both the principal and interest of revenue bonds must be paid only with the revenue pledged to the payment of such bonds. However, the County may, at its sole discretion, secure revenue bonds with a full faith and credit guarantee through the execution of intergovernmental agreements.

D. **Pension Obligation Bonds** – Should the County contemplate the issuance of pension obligation bonds, an independent financial advisor should provide analysis addressing risk including insights on the business cycle, asset allocation, sizing of issue, repayment challenges, the market, and rating agency perception to the CFO/Director of Financial Services. Experiences of other jurisdictions as well as the matching of pension obligation bonds against the maturities of assets should be included in the analysis.

E. **Redevelopment and Debt** – Self-taxing arrangements are the preferred funding method for infrastructure within a Community Improvement District or a Tax Allocation District. Tax Increment Financing (TIF) in conjunction with such an entity and self-tax arrangements may be utilized as a funding mechanism if it is authorized and demonstrated that a sufficient rate of return to encourage private investment is not otherwise available to the developer.

Any proposal for Tax Increment Financing shall include an independent financial feasibility study, demonstrate that the development contributes to the County's goals set forth in the Comprehensive Plan, and shall be structured in such a way that the County assumes no risk if there are insufficient revenues to pay debt service. Specifically, prior to moving forward with a TIF transaction, the developer would be required to provide proof of a letter of credit, bond insurance, or other credit enhancement for the bonds which guarantee the full payment of principal and interest on the bonds.

F. **Authority Debt and Conduit Financing** – Authorities which are registered with the Georgia Department of Community Affairs can incur debt or credit obligations. Similarly, the County has established several authorities which have the authority to issue debt. From time to time, the Board of Commissioners may consider the approval of bond documents from authorities (such as the Metropolitan Atlanta Rapid Transit Authority or the Gwinnett County Development Authority) or other County entities (such as Georgia Gwinnett College or the Gwinnett County Board of Education). The consideration of such bonds does not represent a financial commitment of the County. As such, the debt capacity/limitations ratios are not included in the County's measures of debt affordability. According to Georgia law, bonds, obligations, and other indebtedness incurred by development authorities do not constitute an indebtedness or obligation of the state or County. Unless otherwise specified within a lease or intergovernmental agreement, authority debt is not considered a financial commitment of the County.

G. **Short-Term and Other Borrowing** – Interim debt may be utilized for temporary funding of operational cash flow deficits pending receipt of anticipated revenues, or construction financing needs. Such borrowing must be in compliance with state law and in the form of:

1. line-of credit;
2. anticipation notes;
3. internal borrowings;
4. commercial paper; or
5. construction loan notes.

Repayment will occur over a period not to exceed the useful life of the underlying asset.

#### H. **Debt Capacity/Limitations**

Management will consider the following when making the decision to issue debt:

1. **Legal Debt Margin** – County outstanding General Obligation bonds cannot exceed legal debt limits established by the State of Georgia.
2. **Direct Net Debt Per Capita** – This measure is capturing only those bonds issued by the County and provides a parameter for evaluating the burden of the County's debt on the taxpayer. In addition, this measure is used by the rating agencies to compare the amount of debt outstanding that is supported by the taxpaying base. This policy sets the upper parameter of direct net debt per capital at \$1,000 or an amount no greater than other counties of similar size and credit rating.
3. **Debt Service in Governmental funds as a percentage of Operating Expenditures in Governmental funds** – This ratio measures the debt service burden as a portion of operating expenditures. The maximum financial limit for this measure is 10%.
4. **Debt Burden (Overall Net Debt as a Percentage of Full Valuation)** – This ratio measures County debt levels, as a whole, against the property tax base that generates the tax digest value. Because this measure includes all County issued tax supported debt, the maximum financial limit is 3%.

5. **Ten-Year Payout Ratio** – The County will aim to structure future debt to achieve a payout ratio of 60% within ten years.

With Water and Sewerage Authority revenue bonds, the County has covenanted to bondholders that it will maintain rates and charges necessary to provide debt service coverage of at least 120%, and it is the intent of the County to maintain rates and charges necessary to provide debt service coverage of 150%.

I. **Refinancing of Outstanding Debt** – The County will contract with a Financial Advisor to monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. In adherence with federal tax law constraints, refunding will be considered if and when there is a net economic benefit of the refunding, the refunding is essential in order to modernize covenants or other commitments essential to operations and management, or to restructure payment schedules to optimize payments with anticipated revenue streams. As a general rule, current and advance refunding will be undertaken only if the present value savings of a particular refunding will exceed 3% of the refunded principal. Refunding issues that produce a net present value savings of less than targeted amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

## J. **Debt Structure**

1. **Length** – County debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of this policy. The County will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.
2. **Credit Enhancements** – Credit enhancement (letters of credit, liquidity provider, bond insurance, etc.) may be used if the present value reduction of debt service costs achieved by their use outweighs the initial cost of the enhancement or when they provide other significant financial benefits or appropriate risk reduction to the County.
3. **Capitalized Interest** – In cases where the County desires to capitalize interest, interest shall only be capitalized for the construction period of a revenue-producing project. Only under extraordinary circumstances will interest be capitalized for a period exceeding the construction period.
4. **Call Provisions** – Call provisions for bond issues shall serve the primary interests of providing financial flexibility.
5. **Debt Pools/Intergovernmental Arrangements** – To the extent permitted by law, the County may form or enter into associations/agreements for joint issuance of debt. The purpose of such arrangements must be to share issuance costs, obtain better terms or rates, or to advance other fiscal goals. Only per contractual agreement or as permitted by law shall the County assume liability through any joint program for the debt obligations or tax consequences related to another government or organization's debt program.
6. **Fixed Rate Debt** – The County has historically relied upon the budget certainty accruing from fixed rate debt to fund its borrowing needs and will continue to show a preference for this type of issuance.
7. **Variable Rate** – Based on the situational or project specific reasons, the use of variable rate debt will be utilized in a limited way to the extent that it presents a significant interest savings to the County and does not subject the County to:
  - a. excessive risk of unfavorable changes in interest rates;
  - b. pressure on the County's credit rating;
  - c. unexpected budgetary pressures;
  - d. excessive debt service acceleration risk or the potential for balloon indebtedness in the event market access is restricted to the County;
  - e. the inability to repay variable rate obligations as they come due; or
  - f. escalating payments.

These risks can be mitigated through the direct matching of variable rate debt with variable interest assets to create a natural hedge, by conservatively budgeting interest rate payments, or with an interest rate swap which has the effect of synthetically fixing the rate of debt service on the associated bonds. No derivative products may be utilized unless permitted by law or without prior authorization of the Board of Commissioners. No derivative products may be utilized without an analysis by an independent financial advisor and the implementation of an independent monitoring program. As a method of annually assessing the level of risk with any variable rate bonds, the Interest Rate Management Plan will be used to identify the risks associated with such variable rate debt.

8. **Lease/Purchase Agreements** – The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets may be considered relative to any other financing option or a “pay-as-you-go” basis. While the lifetime cost of a lease typically may likely be higher than other financing options or cash purchases, lease/purchase agreements may be used by the County as funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques. Lease/purchase agreements may not extend beyond ten years except in the case where a revolving program has been established. Additionally, the repayment period of any lease purchase may not exceed the projected economic life of the asset(s) being financed.

K. **Financing Team Selection Process** – The County employs outside financial specialists to assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The key participants in the County’s financing transactions include its Municipal Advisor, Bond Counsel, Disclosure Counsel, the Underwriter (in a negotiated sale), and County representatives. Other outside firms, such as those providing paying agent/registrars, trustee, credit enhancement, auditing, or printing services, are retained as required. The objectives of the selection process are participation from qualified providers, ensuring service excellence, and competitive cost structure.

Due to the complexity of debt management and the importance of the financial well-being of the County, the County’s Purchasing Ordinance allows the procurement of debt administration specialists (such as trustee, paying agent, arbitrage rebate services, escrow agent) without seeking proposals. It is at the sole discretion of the CFO/Director of Financial Services whether to seek competitive proposals for exempt professional services. When a selection committee is used, the CFO/Director of Financial Services has the discretion of identifying the number and make-up of staff necessary to choose advisory services which best serve the needs of the County.

Per this policy, the order of selection of professional service providers shall be:

1. **Financial Advisory Services (Municipal Advisor)** – The County’s Purchasing Ordinance governs the selection of professional service providers. Financial Advisory Services is exempt from the Purchasing Ordinance. Nothing in this policy, however, shall prevent the County from choosing to solicit competitive proposals for financial advisory services. The County may not retain an advisor for longer than five years without a new agreement.

The County’s Financial Advisor will adhere to the concepts of independence and fiduciary responsibility as contemplated by the *Dodd-Frank Act* or any successor legislation governing municipal advisory services. While the County has typically employed a single Financial Advisor, it is permissible to contract with multiple professionals when there is a demonstrated need.

2. **Bond Counsel/Disclosure Counsel** – The County’s Purchasing Ordinance governs the selection of professional service providers. Legal services, such as bond counsel and disclosure counsel, are exempt from the Purchasing Ordinance. Nothing in this policy, however, shall prevent the County from choosing to solicit competitive proposals for legal services.

3. **Underwriter Selection** – The Financial Advisor may solicit proposals for underwriting services for debt issued in direct placement or negotiated sales. The Financial Advisor may be the primary point of contact during the proposal process and may not serve as a placing agent. A committee appointed by the CFO/Director of Financial Services may review underwriting proposals and may appoint an underwriting firm. Underwriters may be appointed for a single financing or a series of transactions.



- L. **Method of Sale** – The County may select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Based on information provided by the Financial Advisor, the CFO/Director of Financial Services is authorized to determine the most advantageous process for the marketing and placement of the County's debt. Methods of sale include but are not limited to:
1. **Competitive Sales** – The County has a preference for issuing its debt obligations through competitive sales when it is determined that this form of sale may yield the lowest True Interest Cost to the County. The County and Financial Advisor may structure the sale parameters to meet the needs of the County while appealing to the broadest range of potential bidders. The County will reserve the right to reject any or all competitive bids they deem unsatisfactory, or to delay or rescind any scheduled competitive sale.
  2. **Negotiated Sales** – When certain conditions favorable for a competitive sale do not exist and when a negotiated sale may provide significant benefits not available through a competitive sale, the County may elect to sell its debt obligations through a private placement/direct loans or negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program.
  3. **Private Placement/Direct Loans** – Under certain circumstances, the County may negotiate financing terms with banks and financial institutions for specific borrowings on a private offering basis. Typically, private placements/direct loans are carried out by the County: when external circumstances preclude public offerings; as interim financing; or to avoid the costs of a public offering.
- M. **Management/Disclosure Practices** – The County is committed to transparent full and complete primary and secondary financial disclosure to rating agencies, national information repositories, state and national regulatory agencies, as well as those of the underwriting market, institutional buyers, and other market participants as a means to enhance the marketability of County bond issuances.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), the Municipal Securities Rulemaking Board (MSRB) and Generally Accepted Accounting Principles (GAAP).

1. **Material Events Disclosure** – Due to the nature of some material events, the CFO/Director of Financial Services, in conjunction with the County Administrator's office has responsibility for material event disclosure defined specifically in the County's Continuing Disclosure Agreements and under SEC *Rule 15c2-12*.
2. **Ongoing Disclosure** – The County will provide for routine, ongoing disclosure in accordance with SEC guidelines. The County's Comprehensive Annual Financial Report will serve as the primary disclosure vehicle.
3. **Arbitrage Liability Management** – It is the County's policy to minimize the cost of arbitrage rebate and yield restrictions while strictly complying with applicable arbitrage regulations on the investment of bond proceeds. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts may be sought whenever questions about arbitrage rebate regulations arise.
4. **Rating Agency Relationship** – The County is committed to providing periodic updates on the County's general financial condition to the rating agencies. In addition, the County will coordinate discussions and/or presentations in conjunction with any debt-related transaction.

# GRANTS ADMINISTRATION PRACTICES

A grant is a multi-defined funding instrument used by recipients to subsidize programs and projects that fit within the funding criteria of each respective grantor. Grants are an exceptional way to fund County projects; however, they come with the expectation that all work, including the management of the grant award, will follow the highest standards of the regulatory and budgetary requirements set forth by the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to spending county funds to support a grant project inconsistent with overall strategic direction or may commit the County to spending beyond the grant period.

To ensure grant compliance, the County's Grants Management Division manages Grants Administration Practices that set forth guidance for the application of grant proposals and the administration of grants awarded to: (1) ensure the efficiency and impact of grant-funded programs, services, and capital improvements; (2) increase grant revenues; (3) limit the County's exposure to grant related legal liability; and (4) assure grantors and the public that the County achieves its grant responsibilities with the highest of standards.

**Grant Identification, Application, and Tracking:** Grants pursued by the County must be consistent with the County's mission, strategic priorities, or adopted business plans. The Director of Financial Services has the authority to 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. This ensures that the effects on the County can be reviewed and understood beforehand and grant applications provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficacy of grant activities. All grants received are recorded and tracked in a manner that assures transparency and accountability to the Board, grantors, and the public.

**Funding Analysis:** Grants that align with the strategic priorities of the County shall be analyzed to examine the total effects and costs to the County due to matching requirements or new operating costs; allowance of indirect costs; whether county general revenues are necessary to cover the gap between cash expended and revenues received; and whether county general revenues are necessary to support the project after the expiration of the grant.

**Provision of Administrative and Operational Support:** Tasked to research grant opportunities, submit successful applications, provide grant-related technical assistance to department liaisons, and administratively manage all federal and most state grants awarded to the County, the Grants Management Division works to effectuate grant compliance. The Grants Management Division navigates regulatory and financial requirements of grant awards that specify how grants shall be implemented and monitored – working directly with County departments to meet grant objectives. The Grants Management Division continues to analyze its grant processes, working to develop best practices for continued compliance and to secure future funding awards.



# INVESTMENT POLICY

## Purpose:

The purpose of this policy is to set forth the investment and operational policies for the management of the public funds of Gwinnett County, Georgia (hereinafter the "County"). These policies have been adopted by and can be changed only by a Resolution of the Board of Commissioners.

These guidelines shall govern the investment and reinvestment of funds and the sale and liquidation of investment securities, as well as the monitoring, maintenance, accounting, reporting and internal controls by and of the County with respect to these investment securities.

These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. Gwinnett County has a fiduciary responsibility to protect public funds and to prudently manage cash and investments to achieve the investment objectives of safety, liquidity, compliance and return. The protection of principal against default and investment risk is paramount.

## Policy:

### A. Roles and Responsibilities

1. **County Administrator** – The County Administrator or designee shall oversee the investment activities of the CFO/Director, Department of Financial Services and is hereby delegated the authority as necessary to carry out the various components of this Policy. The County Administrator or designee may execute agreements or documents necessary to effectively administer the investment program.
2. **Director** – Georgia law provides for assigning the Director, who is subject to the supervision of the County Administrator, with the direct responsibility for the management of the County's investment assets, including discretionary investment management decisions to buy, sell or hold individual investment securities within this Policy. The Director shall have the authority to establish and implement the necessary organization structure and financial reporting and controls in order to achieve the objectives of this Policy. Procedures should include references to safekeeping, delivery vs. payment, investment accounting, and banking services. The Director shall discharge his or her duties solely in the interest of the County.
3. **Investment Committee** – The County shall have an Investment Committee that serves in an advisory capacity. The Committee is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, County Administrator, CFO, and the Director.
4. **Investment Manager** – Each third-party Investment Manager engaged to provide professional investment management services must acknowledge in writing its acceptance of responsibility as fiduciary under applicable regulations. Each Investment Manager will have discretion to make investment decisions for the assets placed under its jurisdiction, while observing and operating within all policies, guidelines, constraints, and philosophies as outlined in this statement.
5. **Investment Consultant** – If the Investment Committee should choose to engage an Investment Consultant, a third-party Investment Consultant's role shall be two-fold. The first and primary function is that of an Investment Advisor to the Investment Committee. The second duty is that of a Consultant assisting the Director in the management, operations, and administration of the investment program. An Investment Consultant may represent only the interests of the County and any other relationship that might provide the basis for a conflict is expressly prohibited.

B. **General Information** – This investment policy is comprehensive and is intended to govern the overall administration and investment management of those funds held in the County’s Liquidity, Investment, and Restricted Deposit Portfolios (the “County Portfolio”), excluding pension and other post employee benefit trusts. This policy shall apply to such funds from the time of receipt until the time the funds ultimately leave the County’s accounts. The County portfolio includes assets in various operating and capital funds that are under the direct control of the Department, including, but not limited to, the following:

- General Fund
- Special Revenue Funds
- Debt Service and Bond Proceeds
- Enterprise Funds
- Capital Project Funds
- Internal Service Funds

The guidance set forth herein is to be strictly followed by all those responsible for any aspect of the management or administration of these funds.

Excess cash balances of individual operating funds and capital funds may be commingled and placed in individual depository or investment accounts, unless otherwise restricted by law, policy or debt covenants. Bond funds should be deposited or invested according to applicable laws and bond covenants.

Interest income earned on depository balances will be allocated and credited to participating funds monthly based on the average daily cash balances held during the month. Investment income earned on investment securities and paid on interest payment dates will be credited to the funds at the time of payment. Market value adjustments and interest accruals between interest payment dates will be made at the end of each month.

C. **Investment Objectives** – The investment objectives of the County are set forth below in order of priority and are applicable to both the Liquidity Portfolio and Investment Portfolio:

1. **Safety of Principal** – The single most important objective of the County’s investment program is the preservation of the principal of those funds within the portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
2. **Adequate Liquidity** – The portfolio shall be managed in such a manner that assures that funds are available as needed to meet those immediate and/or future operating requirements of the County, including but not limited to payroll, accounts payable, capital projects, debt service and any other payments.
3. **Legality** – County funds will at all times be invested in conformity with the laws of the State of Georgia, specifically *O.C.G.A. §36-80-3*, *O.C.G.A. §36-80-4*, and *O.C.G.A. §36-83-4*; and in conformity with bond ordinances or covenants, referenced in *O.C.G.A. §36-82-7*, this Investment Policy and the Department’s written administrative procedures. Where there are policies contained in Debt Covenants and Official Statements, those provisions shall apply only to those funds, and are incorporated by reference within this policy.
4. **Return on Investment** – The portfolio shall be managed in such a fashion as to maximize the return on investments within the context and parameters set forth by objectives 1, 2, and 3 above.

D. **Standard of Prudence** – The standard of prudence to be applied to the investment of the County’s Portfolio shall be the “Prudent Expert” rule (*404(a)(1)(B)*) of the *Employee Retirement Income Security Act* (ERISA) that states: *“Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims – not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.”*

The Director and other County employees and officials involved in the investment process acting in accordance with the Code of Georgia, this policy and any other written procedures pertaining to the administration and management of the County’s Portfolio and who exercise the proper due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided that any negative deviations are reported in a timely fashion to the County’s Investment Committee and that reasonable and prudent action is taken to control and prevent any further adverse developments.



- E. **Ethics and Conflicts of Interest** – External contracted investment professionals in addition to Committee Members, management and staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Gwinnett County.
- F. **Authorized Investments** – In accordance with the laws of the State of Georgia *O.C.G.A. §36-80-3, O.C.G.A. §36-80-4, and O.C.G.A. §36-83-4*, the County shall be permitted to invest in any of the following securities:
1. United States Treasury bills, notes or any other obligation or security by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States. US Treasury Obligations should be limited to a maximum maturity of five (5) years at the time of purchase.
  2. US Federal Agency Obligations, Debentures (bonds, notes, or other non-mortgage-backed obligations) and mortgage-backed securities issued by a federal government agency.
  3. Repurchase Agreements for the present purchase and subsequent resale at a specified time in the future of specific securities at specified prices at a price differential representing the interest income to be earned by the County. Such contracts shall be invested in only under certain conditions.
  4. Prime Bankers' Acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System.
  5. Municipal obligations, bonds, notes, and other evidence of indebtedness of the State of Georgia or other political subdivisions of the state upon which there is no default and meet certain criteria.
  6. Certificates of Deposit insured by the Federal Deposit Insurance Corporation, provided however, that the portion of such certificates of deposit in excess of the amount insured by the Federal Deposit Insurance Corporation (FDIC) shall be collateralized or secured by direct obligations of this state or the United States which are of par value equal to that portion of such certificates of deposit which would be uninsured in accordance with *O.C.G.A. §36-80-3*. While a maximum of 40% of the County's Total Portfolio may be invested in CDs and up to a maximum of 50% of the County's Total Portfolio may be invested with each approved County Depository Bank, no more than 5% of the County's Total Portfolio may be invested in certificates of deposit and investment securities issued by a single Depository Bank. This requirement excludes IntraFi placements through IntraFi Network as each CD Placement is limited to a maximum value of FDIC coverage of \$250,000 and BNY Mellon is the record-keeper for the FDIC.
  7. Local Government Investment Pool established by *O.C.G.A. §36-83-8* managed by the Office of Treasury and Fiscal Services.
  8. Bank Deposits in a national banking association, federal savings and loan association, trust company, savings institution, or federal savings bank located in Georgia or organized under Georgia law. This includes collateralized short-term bank products offered by a County-approved depository bank or qualified institution that is a member of the Federal Reserve System and/or regulated by the Comptroller of the Currency, the FDIC, or Federal Reserve Bank. Bank deposits will be secured in accordance with the *O.C.G.A. §45-8-1, O.C.G.A. §45-8-12, O.C.G.A., §45-8-13, and O.C.G.A. §50-17-59*.
- G. **Portfolio Diversification** – The County's Portfolio shall be diversified by security type and institution. The County's Portfolio will be further diversified to limit the exposure to any one issuer.
- H. **Maximum Maturity** – Maintenance of adequate liquidity to meet the cash flow needs of the County is essential. Accordingly, the portfolio will be structured in a manner that ensures sufficient cash is available to meet anticipated liquidity needs. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of securities prior to maturity.

Assets of the County shall be segregated into three categories based on expected liquidity needs and purposes – Liquidity Portfolio, Investment Portfolio, and Bond Proceeds.

For purposes of this Investment Policy, assets of the County shall be segregated into three categories based on expected liquidity needs and purposes – Liquidity Portfolio, Investment Portfolio, and Bond Proceeds.

## I. **Prohibited Investments and Investment Practices**

1. Short Sales;
2. Borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing;
3. Commodities and Futures Contracts;
4. Private Placements;
5. Options;
6. Letter Stock;
7. Speculative Securities;
8. Investments not specifically addressed by this statement are forbidden without the Investment Committee's written consent;
9. Domestic or international Equity Securities;
10. Fixed Income Mutual Funds;
11. Any derivative of any instrument that does not pass the FFIEC High Risk Security Tests 1 and 2 at any time using Bloomberg median pre-payment speeds; and
12. Any investment instrument prohibited by state law.

J. **Investment of Bond Proceeds** – The County intends to comply with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds. Accounting records will be maintained in a form and for a period of time sufficient to document compliance with these regulations.

K. **Selection, Approval of Brokers, Qualified Financial Institutions** – The Director and/or the County's Investment Manager shall maintain a list of financial institutions and broker dealers that are approved for investment purposes ("Qualified Institutions"). Since banking and finance vendors are exempt from the Purchasing Ordinance, selection may be done through an RFP or Department selection. However, all selected vendors should be approved by the Investment Committee.

All brokers, dealers, and other financial institutions deemed to be Qualified Institutions shall be provided with current copies of the County's Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the County transacts business. In addition, all financial institutions interested in transacting securities trades with the County are required to complete a "Broker/Dealer Questionnaire and Certification". Investment staff should conduct an annual review of the financial condition of approved financial institutions and broker/dealers to ensure they continue to meet the County's guidelines for qualifications.

L. **Competitive Selection of Investment Instruments** – It will be the policy of the County to transact all securities purchases/sales only with Qualified Institutions through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County will accept the offer which (a) has the highest rate of return within the maturity required; and (b) optimizes the investment objective of the overall portfolio. When selling a security, the County will select the bid that generates the highest sale price.

It will be the responsibility of the personnel involved with each purchase/sale to produce and retain written records of each transaction including the name of the financial institutions solicited, rate quoted, description of the security, investment selected, and any special considerations that had an impact on the decision. If the lowest-priced security (highest yield) was not selected for purchase, an explanation describing the rationale will be included in this record.

Primary fixed price federal agency offerings may be purchased from the list of Qualified Institutions without competitive solicitation if it is determined that no agency obligations meeting the County's requirements are available in the secondary market at a higher yield.

- M. **Safekeeping and Custody** – All investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be counterparty to the investment transaction.

The Director shall employ safekeeping agents and custodians who will directly (or through agreement with a sub-custodian) maintain actual possession of securities owned by the County, who will collect dividend and interest payments, redeem maturing securities, and effect receipt and delivery following purchases and sales, all on behalf of the County.

- N. **Performance Standards** – The Investment Portfolio shall be designed and managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the County. Short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return of the Georgia Fund One (GA1) plus 10 basis points and to the S&P Rated Government Investment Pool (GIP) Index. The investment portfolio will be compared to an index of U.S. Treasury securities having a similar duration or other appropriate benchmark.

- O. **Reporting** – The Director or Investment Manager shall prepare an investment report not less than quarterly for the Investment Committee. The Investment Committee selected electronic dissemination of reports and information as the preferred method of distribution and notification. The investment report shall include (1) a listing of the existing portfolio in terms of investment securities, amortized book value, maturity date, yield-on-cost, market value, credit rating, and other features deemed relevant and (2) a listing of all transactions executed during the month if so requested. For purposes of internal reporting, the Liquidity Portfolio will consist of cash, money market accounts, “money market-like” funds such as the Georgia Fund 1, and Georgia Extended Asset Pool, and may include other investments such as short-term Treasury notes, customized and collateralized bank products or other investments with maturities that are generally less than one year. The Investment Portfolio will consist of all investments with a maturity of greater than one year. The internal categories may not necessarily agree with GASB reporting requirements, however, all information will be maintained to provide for GASB reporting.

The Director and/or Investment Manager shall prepare and submit to the Investment Committee, a “Semi-annual Investment Report” that summarizes (1) recent market conditions, economic developments, and anticipated investment conditions, (2) the investment strategies employed in the most recent quarter, (3) a description of all securities held in investment portfolios at month-end, (4) the total rate of return for each quarter and year-to-date versus appropriate benchmarks, and (5) any areas of policy concern warranting possible revisions to current or planned investment strategies. The market values presented in these reports will be consistent with accounting guidelines in GASB Statement 31 pertaining to the valuation of investments and the treatment of unrealized gains/losses. Detailed cash and investment transactions are available on request.



# LONG-TERM FINANCIAL PLANNING POLICY

## Purpose:

The purpose of the Long-Term Financial Planning Policy is to ensure the County's ongoing financial sustainability beyond a single fiscal year budget cycle in light of the County's long-term service vision, priorities, and strategies. Financial sustainability is defined as the County's long-term financial performance and positioning, where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services. This policy is intended to describe particular elements or aspects of such long-term planning actions within the County.

## Policy:

- A. **Commitment to Long-Term Financial Planning** – Long-term financial planning includes various actions intended to evaluate and address known and potential internal and external issues and opportunities impacting the County's current and future financial condition. Such issues and opportunities are identified, presented, and addressed when and where possible. The collective actions that encompass long-term financial planning are intended to help the County achieve the following:
1. Ensure the County can attain and maintain financial sustainability;
  2. Ensure the County has sufficient long-term information to guide financial decisions;
  3. Ensure the County has sufficient resources to provide programs and services for the stakeholders;
  4. Ensure potential risks to ongoing operations are identified and communicated on a regular basis;
  5. Establish mechanisms to identify early warning indicators; and
  6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals defined by the Board of Commissioners.
- B. **Scope of Long-Term Financial Planning**
1. **Time Horizon** – Revenues, expenditures, and financial position will be forecasted at least five years into the future or longer, where specific issues call for a longer time horizon.
  2. **Comprehensive Analysis** – Meaningful analysis of key trends and conditions will take place as part of the normal operating and budgeting cycle, including but not limited to:
    - a. Analysis of the affordability of current services, projects, and obligations;
    - b. Analysis of the affordability of anticipated service expansions or investments in new assets; and
    - c. Synthesis of the above to present the County's financial position.
  3. **Solution-Oriented** – Through long-term financial planning, the County may identify issues that may challenge the continued financial health of the County and will identify possible solutions to those issues. Planning decisions shall be made primarily from a long-term perspective with structural balance as the goal of the planning process. For the purpose of this policy, structural balance means that ending fund balance (or working capital in enterprise funds) must meet the minimum levels prescribed by the County reserves policies.
- C. **Continuous Improvement** – County staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements are primarily identified through the comparison of projected performance with actual results.
- D. **Structural Balance** – Long-term structural balance is the goal of long-term financial planning at the County. Should the long-term forecasting and analysis show that the County is not structurally balanced over the five-year projection period, staff would then make recommendations, for the Board of Commissioners' consideration, on how the balance could be achieved.
- E. **Non-Current Liabilities** – Long-term financial planning will also address strategies for ensuring that the County's long-term liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

# OPERATING AND CAPITAL BUDGET POLICY

## Purpose:

The Operating and Capital Budgets are developed on an annual basis through supplemental programs, such as departmental business plans and performance measures/key performance indicators. Together, these documents and activities provide a comprehensive plan to deliver efficient services to residents and stakeholders of the County in a manner that aligns resources with the policy, goals, mission, and vision of the County. The policy applies to all funds under the budgetary and fiscal control of the Chairwoman and the Board of Commissioners.

The formulation of the Operating and Capital Budget, including publication of this comprehensive budget document, is one of the most important financial activities that Gwinnett County undertakes each year. This budget policy is intended to provide guidelines to assist in the formulation and consideration of broader implications of financial discussions and decisions, which ultimately assist in completing financial planning cycles that deliver the best value for Gwinnett County stakeholders.

## Policy:

### A. Basis of Budgeting

1. **Governmental and Special Revenue Fund Types** – Budgets for governmental fund types are adopted on the Modified Accrual Basis of Accounting with the following exceptions:
  - a. Changes in the fair value of investments are not treated as adjustments to revenue in the annual budget.
2. **Proprietary Fund Types** – Proprietary Funds are budgeted on the Full Accrual Basis of Accounting with the following exceptions:
  - a. Changes in the fair value of investments are not treated as adjustments to revenue in the annual budget;
  - b. Debt service and capital lease principal payments are treated as expenses in the annual budget;
  - c. Depreciation expense is not recognized as expense in the annual budget; and
  - d. Capital purchases are recognized as expense in the annual budget.

### B. Budgetary Control

1. State law requires the County to adopt an annual balanced budget by formal resolution for the General Fund, each special revenue fund, and each debt service fund in use. In addition to what is required by law, the Board of Commissioners will also adopt an annual balanced budget for all proprietary funds in use. State law also requires the Board of Commissioners to adopt and operate under a project-length balanced budget for each capital project fund. The project-length balanced budget is adopted by ordinance or formal resolution in the year that the project begins. Further, at a minimum, the legal level of control is at the department or agency for each fund for which a budget is adopted.
2. Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
3. The CFO/Director of Financial Services will provide updates on the County's financial position by regularly reporting to the Board of Commissioners the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the CFO/Director of Financial Services will ensure that department management has access to timely and accurate financial data.

### C. Balanced Budget

1. The County shall adopt a balanced budget for each fund in which this policy covers. A budget resolution is balanced when the sum of estimated revenues and appropriated fund balance/net position is equal to appropriations.
2. Operating revenues, other financing sources, and the use of fund balance/net position must fully cover operating expenditures/expenses, including debt service and other financing uses. Operating expenditures/expenses for the purpose of balancing the annual budget shall include that year's contribution to capital funds deemed required to maintain existing assets and fund approved new projects. Further, operating expenditures/expenses shall include the portion of funds required to maintain the viability of internal service funds for the purposes in which they were created.

3. Minimum reserves policy levels must be maintained unless reserves are being used in accordance with the purposes permitted by the County's policy (see County [reserve policies](#) on pages II:68 – II:69 for further guidance).
4. The balancing of Operating Revenues with Operating Expenditures (as defined above) is a goal that should be applied over a period of time which extends beyond current appropriations. Temporary shortages, or operating deficits, can and do occur, but they shall not be tolerated as extended trends. The County cannot develop a legacy of shortages or a legacy of mixing one-time revenue sources to fund operational costs and expect to continue the delivery of services.

#### D. **Form of the Budget**

1. **County Vision** – The budget shall be constructed around the Board of Commissioners vision for the long-term direction of County services and the associated desired culture and environment. When appropriate, a needs assessment of stakeholders' priorities, challenges, and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.
2. **Financial Plans** – The County's departments and agencies shall create plans that describe their operational needs. These plans shall address the appropriate level of funding required to meet stakeholders needs based upon the County vision previously established. Such funding requests will be prepared in a financially sustainable manner. Operational plans should contain the identification of opportunities and challenges associated with implementing the stakeholders' priorities and vision of the Board of Commissioners.
3. **Programmatic Budgeting** – The budget shall be based on programs in order to provide insight into the costs of the lines of service that the County provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals and vision outlined within the plan and County vision.
4. **Cost Allocation** – The budget shall be prepared in a manner that reflects the full cost of providing services. Internal service funds shall be maintained to account for services provided primarily to departments and agencies within the County.
5. **Financial Information** – The budget shall display estimated beginning fund balance/net position; estimated revenue and receipts; appropriations; and the estimated year-end fund balance/net position.

#### E. **Estimates of Revenues, Expenditures, and Expenses**

1. **Objective Estimates** – The County shall take an objective and analytical approach to forecasting revenues, expenditures and expenses as accurately as possible. Though the County may use the best information available to estimate revenues, including millage rates and tax revenues, accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process shall be used to propose appropriations and spending as required to bring the budget into balance.
2. **Regular Monitoring of Projections** – The Department of Financial Services shall monitor revenue incomes and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance.
3. **Long-Term Forecasts** – The Department of Financial Services shall develop and maintain long-term financial forecasts, at least five years into the future, in order to help the County assess its long-term financial sustainability.

F. **Stakeholder Participation** – The County shall provide meaningful opportunities for the stakeholders to provide input into the financial planning and budget process, before a budget is adopted.

G. **Create Value for the Stakeholders** – The County seeks to maximize the value each stakeholder receives through its spending. Accordingly, staff should develop budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns.

H. **Address Long-Term Liabilities** – The County shall fully fund current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive liabilities over the long-term.

- I. **Responsibilities and Calendar** – The County’s fiscal year runs from January 1 through December 31. The Chairwoman shall submit or cause to be submitted annually to the Board of Commissioners, by no later than December 1, a proposed budget governing expenditures/expenses of all County funds, including capital outlay and public works projects, for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in State law as well as in the County ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies, which budget, when so adopted shall constitute the Board of Commissioners’ appropriation of all budget relevant funds for such year.
- J. **Budget Amendments** – Amendments shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution. See page II:19 for the [“2024 Budget Resolution Summary.”](#)
- K. **Priorities for Funding** – The County has many funding requirements established by the United States Federal Government and the State of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County’s policy to effectively and efficiently manage its operations in conformity with these legal directives.

## PURCHASING PRACTICES

The Board of Commissioners adopted the *Gwinnett County Purchasing Ordinance* in April 1995, and amended it with the seventh revision on March 15, 2016. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection, including professional services, construction acquisitions, disposal of property, and explains contracting procedures including bonding, insurance, and vendor performance.

Additional purchasing process procedures and guidelines are documented in support of the Purchasing Ordinance. These include the Purchasing Procedures Manual, the Purchasing Associate II Manual, and the Purchasing Associate I Manual.

All purchases shall be based on an approved budget for which funds have been allocated (*see Purchasing Guidelines below*).

### Gwinnett County Purchasing Guidelines

Up to \$4,999.99	Each user department is granted the authority, at the discretion of the Department Director, to handle purchases where the cost is less than \$5,000.
\$5,000 – \$9,999.99	Purchasing staff shall obtain commodities and services competitively through telephone solicitations by obtaining a minimum of three quotations.
\$10,000 – \$100,000	Purchasing staff shall obtain commodities and services competitively through written quotations by obtaining a minimum of three quotations.
Above \$100,000	Requires solicitation of formal, sealed bids/proposals by the Purchasing Division staff. Award of bids/proposals are made at a formal meeting by the Board of Commissioners.

Emergency purchases may be authorized by any department head; however, a letter of justification must be submitted to the Purchasing Director as soon as practical. Any purchase made under these conditions at a cost greater than \$100,000 shall be presented to the Board of Commissioners for ratification.

# RESERVE POLICIES

## Purpose:

The County desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses/expenditures. In addition, the policies are intended to document the appropriate Reserve level to protect the County's creditworthiness. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

These policies establish the amounts the County will strive to maintain in its Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

## Policy:

Gwinnett County currently operates under the following reserve policies:

**General Fund Reserve Policy** – The County will maintain a minimum level of Unassigned Fund Balance in the General Fund equivalent to three months of regular, ongoing operating expenditures (including transfers out). The County Administrator and the CFO/Director of Financial Services, collectively, are authorized to assign Fund Balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.

**Special Revenue Funds Reserve Policy** – The County will maintain a minimum level of restricted or committed Fund Balance equivalent to three months of regular, ongoing operating expenditures (including transfers out). Amounts used in this calculation shall not include any amounts allocated for another purpose by the Board of Commissioners.

**Enterprise Funds Reserve Policy** – The County will maintain a minimum level of working capital in Enterprise Funds equivalent to three months of regular, ongoing operating expenses (including transfers out), except for the Local Transit Operating Fund. The Local Transit Operating Fund, or any fund that is subsidized by the General Fund on an ongoing basis, will maintain Reserves equal to one month of regular, ongoing operating expenses (including transfers out), with any excess reverting back to the General Fund. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days.

The County will measure its compliance with its reserve policies as of December 31<sup>st</sup> each year, as soon as practical after final year-end account information becomes available. For the purposes of the Reserve policies, current year actual expenditures exclude significant Non-Recurring Items.

If, based on staff's analysis and forecasting, the target level of Reserves are not being met or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance/Working Capital levels will be provided to the Chairman and Board of Commissioners. Should the projected year-end Fund Balance/Working Capital position be below the minimum Reserve amount established by the policies, a plan to replenish the Reserves would be established based on the requirements outlined in the policies.

- A. **Cash Balances** – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures/expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The three month Reserve is intended to support this effort and counterbalance the tax collection cycle.
- B. **Funding the Reserves** – Funding of Reserve targets generally comes from excess revenues over expenses/expenditures or one-time revenues.
- C. **Conditions for Use of Reserves** – It is the intent of the County to limit use of Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenses/expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.
- D. **Authority over Reserves** – The Board of Commissioners may authorize the use of Reserves. The Department of Financial Services will regularly report both current and projected Reserve levels to the Board of Commissioners.



- E. **Replenishment of Reserves** – In the event that Reserves are used resulting in a balance below the three months minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.
- F. **Excess of Reserves** – In the event the Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:
  - 1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
  - 2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP;
  - 3. One-time expenses/expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
  - 4. Start-up expenses/expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Financial Services.
- G. **Periodic Review of the Targets** – At a minimum, during the budget process staff shall review the current and five-year projected Reserves to ensure they are appropriate given the economic and financial risk factors the County is subject to.

## RISK MANAGEMENT PRACTICES

The Board of Commissioners is authorized to provide for the programs of risk management, insurance, and workplace safety for Gwinnett County. The County defines Risk Management as a process whereby Gwinnett County uses the techniques of avoidance, control, non-insurance transfers, insurance, and retention to reduce and eliminate property and casualty exposures.

The County manages its risks by purchasing limited liability coverage and internally setting aside monies for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability and County-owned property damage. Auto Liability does the same specifically for damages to non-County-owned vehicles and associated injury claims. The Workers' Compensation Fund services claims for employee exposure to injuries. All departments, agencies, and authorities of the County participate in these funds. These Internal Service Funds allocate the cost of providing claims service and payment by charging a premium to each department. These charges are based upon recent trends in actual claims experience of the County as a whole and at the department level.

The Department of Financial Services and the Department of Human Resources jointly administer a risk management program. The Department of Financial Services manages the safety program and provides limited technical support to the Department of Human Resources for the management and monitoring of the workers' compensation program.

It is the objective of the Board of Commissioners that Gwinnett County should maintain efficient, productive, and well-managed risk management, insurance, and safety programs. The Board of Commissioners believes that the involvement, participation, and support of this policy statement and all other efforts of the Department of Finance and the Department of Human Resources related to these programs greatly benefits all Gwinnett County employees and elected officials, as well as the residents of the County. All County officials and employees are strongly encouraged to follow the lead of the Board of Commissioners in endorsing, cooperating with, participating in, and supporting the activities of these programs.

It is the responsibility of all managers and employees to see that facilities and equipment are properly maintained and that operations are carried out in a safe manner. No loss of life or injury to employees or members of the public is acceptable. When accidents occur, they cause untold suffering and financial loss to County employees, their families, Gwinnett County, and the public. The time lost from jobs, medical expenses, compensation payments, property damage, liability claims, and rising insurance costs drain tax dollars away from much-needed services and programs and reduce efficiency. These losses must be minimized by countywide participation in programs to reduce injuries, illness, property damage, fires, liability claims, and security losses.

# LONG-TERM PLANNING TOOLS

The County has many long-term planning tools in place to help map out its future. Some of these tools include:

- Leadership and Succession Planning
- Long-Term Financial Planning Policy
- Five-Year Forecast of Revenues and Expenditures
- Property Tax Digest Forecast
- Capital Improvement Plan
- Gwinnett 2045 Unified Plan
- Comprehensive Transportation Plan
- Comprehensive Transit Development Plan
- Airport Master Plan
- Water and Wastewater Master Plan
- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenway Master Plan
- Countywide Trails Master Plan
- Solid Waste Management Plan

Gwinnett County is committed to **leadership and succession planning**. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which critical positions are targeted and staff is prepared to qualify for the targeted positions. The Department of Human Resources continues to work with departments to increase management depth.

To further develop leadership skills in our organization, the Department of Human Resources offers a professional development program to newly promoted or newly hired supervisors and managers called LEAD Academy. This innovative program includes an overview of what is generally expected of the County's supervisory and management staff and provides detailed outlines of the County's policies and procedures. LEAD Academy is a results-oriented program that provides new County leaders with practical skills and knowledge that are needed to perform efficiently, effectively, and ethically. In addition to LEAD Academy, employees have an opportunity to refine and develop management and leadership skills through the EXCEL program. Offered by the University of Georgia's Carl Vinson Institute of Government, EXCEL is a management development program designed especially for current and future Gwinnett County management employees to provide structure and support for ongoing professional development. The ultimate goal of the program is embodied in its name: To develop **Executive Competence, Excellence, and Leadership**.

In 2020, Gwinnett County launched the inaugural cohort of the Internal Management Academy. The primary objective of IMA is to prepare current and future leaders for the responsibility, challenge, and privilege of maintaining the Gwinnett Standard, which is an expectation of excellence in service, stewardship, and integrity in everything we do. The executive-level working/focus group considers solutions to enhance collaboration across the organization, identifies differences in applying the Gwinnett Standard to individual departments and units, and develops best practices/tactics to approach and apply to all departments. IMA will seek to bridge the gap between knowledge and skills and the practical application of experience and training by establishing best practices for the four Leadership Competencies of strategic thinking, engagement, collaboration, and learning within the Gwinnett County culture. These best practices will address the expectations of Gwinnett County leaders to actively use and address these four competencies within all departments and with all employees to continuously enhance collaboration and achievement of the Gwinnett Standard.

Adopted by the Board of Commissioners in 2013 and amended in 2017, the **Long-Term Financial Planning Policy** is based on a process that identifies internal and external issues that could impact the County's financial condition over the next five years. The policy is described in detail on [page II:64](#).

The County uses forecasting tools as part of the County's annual budget process. Two of these tools are the **five-year forecast of revenues and expenditures** and the property tax digest forecast. While the operating budget only considers a 12-month period, spending and decisions made today can have lasting financial impacts on the County. The multi-year forecast considers the condition of a fund in the current year and over the next several years. Scenarios are created that allow decision-makers to see the lasting financial impacts of decisions under consideration such as the timing of capital construction and the related operating impacts.

One of the most important forecasts for Gwinnett County's financial well-being is the **property tax digest forecast**. The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County must budget property taxes accurately to encompass both estimated fluctuations in the digest as well as collection rate assumptions. The digest forecast considers trends in the economy, housing market, population, construction, and other factors that influence the value of properties within the county.

Each year, County staff develops a six-year, long-range **Capital Improvement Plan (CIP)** that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the "[Capital Asset Investment and Management Policy](#)" on pages II:50 – II:52. Gwinnett County's major capital achievements in fiscal year 2023 and the programs that make up the 2024 – 2029 CIP are described in [Section VI](#).

All municipalities are subject to the *Georgia Planning Act* of 1989, which requires each municipality to develop a Comprehensive Plan as a policy document and guide for future development and capital investment decisions. A comprehensive plan must be updated in its entirety every 10 years, and certain sections must be updated every five years. The comprehensive plan and the five-year update must be transmitted to the Atlanta Regional Commission (ARC) and Georgia Department of Community Affairs (DCA) for review to maintain Qualified Local Government (QLG) status, which enables the County to be eligible for various economic development financial resources through state agencies.

The last Unified Plan (also known as a comprehensive plan) was adopted by the Board of Commissioners on February 5, 2019. The planning process for the five-year update (2045 Unified Plan) officially started in March 2023. Various techniques were used to engage with stakeholders and the public to ensure the needs and desires of the community are heard and considered as part of the Plan. The County's community engagement efforts included: Citizen Advisory Committee, pop-up events, speaker series, daily community cafes, small area plan charrettes, stakeholder interviews, community surveys, website, social media, and email.

The [2045 Unified Plan](#) tackles key issues related to land use, economic development, housing, transportation, sustainable infrastructure, and community resources. The plan also comprises actionable goals, strategies, priorities, and implementation to guide elected officials, County staff, and other community leaders as they work to improve Gwinnett for all its residents. Central to these objectives is the creation of "Daily Communities" where work, goods, and services are easily accessible from resident's homes.

The **Comprehensive Transportation Plan (CTP)** informs Gwinnett County officials and its residents of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The County completed the last update to the CTP named Destination2040 in 2017. Work has begun on a new CTP, Destination2050, and this update is expected to be completed in 2024.

The **Comprehensive Transit Development Plan (TDP)** informs Gwinnett officials and residents about future transit needs, the projects and technologies that address those needs, and the cost and benefit implications of those projects. The TDP is designed to increase the accessibility, connectivity, and mobility of multimodal transit throughout the County and the region. In 2023, the Board of Commissioners adopted the Gwinnett County Transit Development Plan. The plan will guide the County in making investments to address current and future transit needs and was developed through efforts of County officials and employees, a consultant team, and extensive input from the community.

The **Airport Master Plan** provides a long-range plan and airport layout options for the development of the airport. The County completed the last update in 2006. Work on the Master Plan began in October 2022. This new update will include an economic impact perspective as well as the future layout of the airport and may take 18 to 24 months to complete.

Gwinnett County Water Resources has established **Water and Wastewater Master Plans** for its sewer, distribution, collection and treatment, and water production systems which were adopted in 2018, 2019, 2020, and 2021 respectively. These master plans are fully aligned with the Gwinnett County 2040 Unified Plan. The plans were developed by the Department of Water Resources with input from staff, other County departments, and consultants. The plans outline the water and wastewater infrastructure needs in the county through 2040, establishing “triggers” that will be measured and monitored by staff on an annual basis to establish a realistic project design and construction timeline to ensure that these infrastructure needs continue to be met for the residents of Gwinnett in a “just in time” fashion.

Gwinnett has a history of proactively addressing its parks and recreation needs. Planning is key, but plans cannot remain static – not in a county whose population has grown from about 72,000 in 1970 to more than 980,000 today.


Gwinnett is consistently re-evaluating the long-term recreation plan in a fiscally responsible manner, relying heavily on community involvement in the process. Gwinnett County’s 2020 [Comprehensive Parks and Recreation Master Plan](#), is an update in the Parks and Recreation Master Planning process. As the County changes, new plans are developed to update the roadmap for the provision and quality of parks, facilities, and services to keep in step with the needs of our vibrantly connected community. The plan, approved and adopted in 2021, serves as an update to the previous master plans conducted in 1996 and 2004 as well as the Capital Improvement Plan developed in 2007, 2013, and 2017. The Gwinnett County Parks and Recreation Capital Improvement Plan provides the basis for today’s needs. The plan incorporates numerous factors including population growth, cultural diversity, leisure trends, service delivery, and more. Gaps in service levels, including facilities, services, partnerships, and finances, were identified with solutions suggested and a plan for the future of Gwinnett and its award-winning parks system. The plan provides for a review of the past, present, and future as we look at our facilities, programs, services, structure, and finances that will set the stage for future growth.

Keeping Gwinnett a preferred place where everyone thrives includes making it easier for people to walk, run, and bike through their neighborhoods to and from attractions such as local parks, schools, churches, and neighborhood shopping. As found in the 2020 Comprehensive Parks and Recreation Master Plan, walking consistently ranks as the most popular recreational activity for Gwinnett’s residents and is one of the healthiest activities.

The **Open Space and Greenway Master Plan**, amended by the Open Space Greenway Master Plan update, comprehensively explores open space acquisition, the development of a county greenway system, as well as administrative, management, and funding analysis. In conjunction with the greenway master plan, a [Countywide Trails Master Plan](#) was adopted in 2018 to ensure the connectivity of city and County trails to each other for a countywide map of existing and future trails. The Countywide Trails Master Plan was a collaborative effort between the Department of Transportation and the Department of Community Services, as well as the cities and Community Improvement Districts across the county. Gwinnett is positioning itself to be a regional leader in greenway planning, construction, and asset management. The Eastern Regional Greenway will enable connections to span across the eastern border of Gwinnett while the Piedmont Pathway Trail scoping project in 2022 will establish a long-desired greenway running from southwestern Gwinnett to the northern border along Barrow County. By combining the efforts of planning done in Parks and Recreation with other Gwinnett departments, the County will continue to facilitate smart growth and preservation of greenspace for today and for the future residents of Gwinnett. The plan provides a high-quality network of trails to give the community an innovative way to travel across the county and a place to exercise and socialize with family, friends, and neighbors. It will be used as a guide to increase biking and walking options for transportation as well as recreational opportunities. Additional information about [Parks and Recreation Master Planning](#) is available on Gwinnett County’s website.

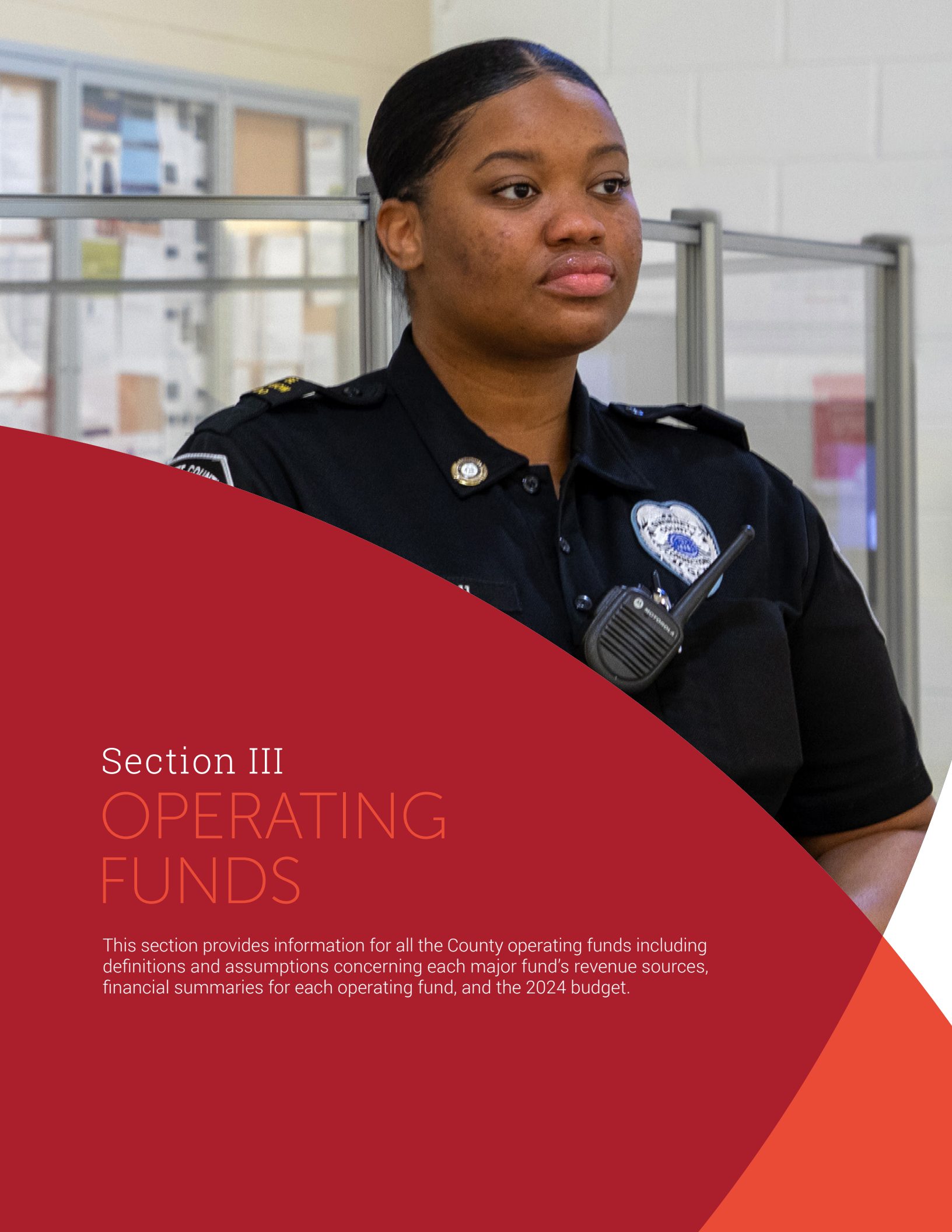
The **Solid Waste Management Plan** last amended in 2008, examined five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement. The 2024 budget contains funding to update the plan.

These planning tools guide County officials in making decisions about land use, public service delivery needs, timing and placement of community facilities, and future revenue streams to fund these needs. They attempt to identify key long-range issues that are most likely to affect the county’s growth and propose strategies to use the County’s resources in the most effective manner. These planning tools are integrated into the development of the budget.



# DID YOU KNOW

*Ride Gwinnett accepted a \$20 million Rebuilding American Infrastructure with Sustainability and Equity Grant from the U.S. Department of Transportation to reconstruct the Gwinnett Place Transit Center.*



## Section III

# OPERATING FUNDS

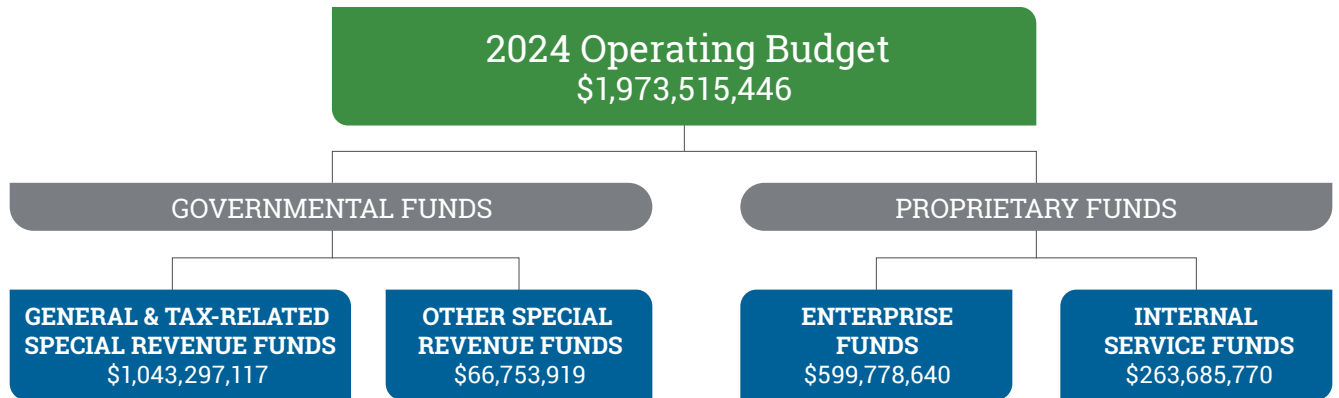
This section provides information for all the County operating funds including definitions and assumptions concerning each major fund's revenue sources, financial summaries for each operating fund, and the 2024 budget.

# OPERATING FUNDS OVERVIEW

The County maintains 45 separate operating funds that are categorized into four operating fund types: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The types and the individual funds within them are highlighted in this section.

This section is outlined as follows:

- Revenue definitions and assumptions used for forecasting are provided for all major revenue sources by fund group and individual fund.
- A discussion of prior year actual results compared to the current year's budget is provided for all major funds.
- Revenue and expense/expenditure schedules showing the history of the fund over the last three years and the budget year are shown for all operating funds.
- Pie charts showing budgeted revenues and expenses/expenditures are provided for the operating fund groups and all major operating funds.



## Governmental Funds

### General and Tax-Related Special Revenue Operating Funds:

General and Tax-Related Funds are those whose primary revenues are derived from property taxes. Grouping them this way shows what services are funded from property tax dollars.

### Other Special Revenue Operating Funds:

Other Special Revenue Funds account for proceeds of specific revenue sources that are restricted or committed to a specific purpose other than debt service or capital projects.

### Budget Basis for Governmental Funds

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the fiscal year. Measurable means the amount of the transaction can be determined. Available is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when a liability is incurred, with a few exceptions.

# Proprietary Funds

## **Enterprise Operating Funds:**

Enterprise Funds are financed and operated in a manner similar to the private sector. Services are supported through user fees and charges. Revenues earned in excess of operations are reinvested in infrastructure through a contribution to a related capital fund.

## **Internal Service Operating Funds:**

Internal Service Funds account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on a cost reimbursement basis.

## **Budget Basis for Proprietary Funds**

Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
- b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- c) Depreciation expense is not recognized in the annual operating budget; and
- d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.

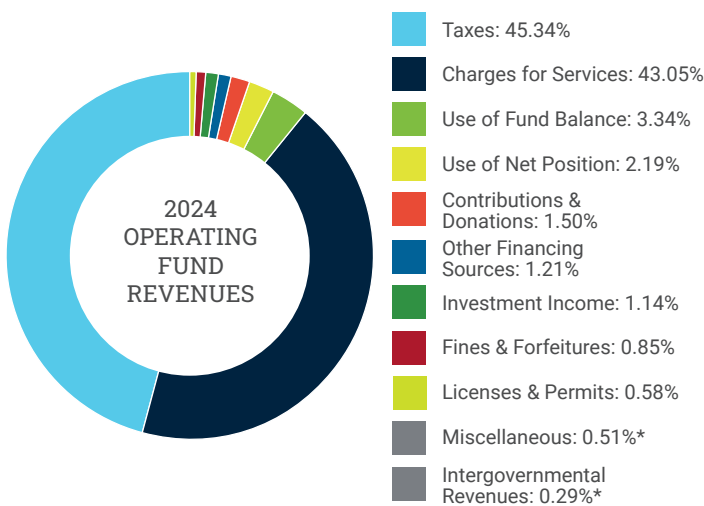




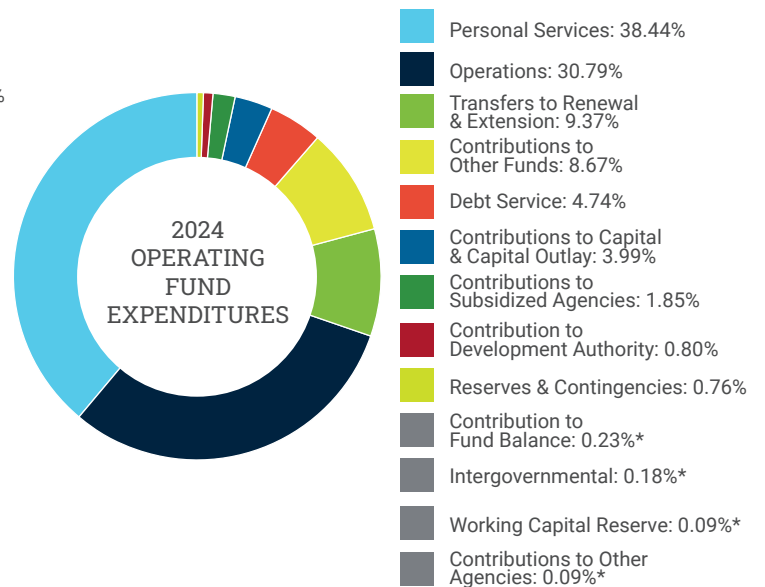
# OPERATING FUNDS

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Taxes	697,806,846	776,417,559	871,465,816	894,562,677	2.7%
Licenses and Permits	13,007,570	11,850,276	11,674,404	11,356,140	-2.7%
Intergovernmental	8,528,041	8,288,998	6,775,419	5,796,064	-14.5%
Charges for Services	699,355,924	743,221,018	811,912,217	849,677,958	4.7%
Fines and Forfeitures	9,962,948	13,522,046	15,364,102	16,776,431	9.2%
Investment Income	2,903,051	10,718,200	32,824,894	22,494,114	-31.5%
Contributions and Donations	35,879,055	30,372,456	28,589,240	29,618,842	3.6%
Miscellaneous	18,127,894	17,729,045	17,062,088	10,149,660	-40.5%
Other Financing Sources	23,660,309	25,578,413	22,627,986	23,950,455	5.8%
<b>Total</b>	<b>1,509,231,638</b>	<b>1,637,698,011</b>	<b>1,818,296,166</b>	<b>1,864,382,341</b>	<b>2.5%</b>
Use of Net Position	—	—	—	43,237,742	—
Use of Fund Balance	—	—	—	65,895,363	—
<b>Total Revenues</b>	<b>1,509,231,638</b>	<b>1,637,698,011</b>	<b>1,818,296,166</b>	<b>1,973,515,446</b>	<b>8.5%</b>
<b>Expenditures</b>					
Personal Services	533,089,717	604,190,695	624,097,405	758,862,457	21.6%
Operations	373,370,296	409,237,661	489,178,224	607,561,932	24.2%
Debt Service	94,950,834	93,604,197	93,566,103	93,634,378	0.1%
Intergovernmental	4,977,177	3,001,089	3,089,098	3,575,784	15.8%
Transfers to Renewal and Extension	146,225,137	179,128,322	174,955,596	184,983,245	5.7%
Contributions to Other Funds	117,334,984	135,836,914	172,249,444	171,051,478	-0.7%
Contribution to Development Authority	13,323,298	13,325,927	13,327,244	15,707,318	17.9%
Contributions to Subsidized Agencies	28,491,327	30,621,644	34,090,741	36,435,669	6.9%
Contributions to Other Agencies	1,423,500	2,011,791	1,903,056	1,683,936	-11.5%
Contributions to Capital and Capital Outlay	83,643,395	85,159,025	138,468,684	78,623,650	-43.2%
Reserves and Contingencies	—	—	—	14,941,000	—
<b>Total Expenditures</b>	<b>1,396,829,665</b>	<b>1,556,117,265</b>	<b>1,744,925,595</b>	<b>1,967,060,847</b>	<b>12.7%</b>
Working Capital Reserve	—	—	—	1,822,514	—
Contribution to Fund Balance	—	—	—	4,632,085	—
<b>Gross Budget</b>	<b>1,396,829,665</b>	<b>1,556,117,265</b>	<b>1,744,925,595</b>	<b>1,973,515,446</b>	<b>13.1%</b>
Less: Indirect Costs	81,826,300	90,081,234	120,157,996	120,230,086	0.1%
<b>Total Net Budget</b>	<b>1,315,003,365</b>	<b>1,466,036,031</b>	<b>1,624,767,599</b>	<b>1,853,285,360</b>	<b>14.1%</b>



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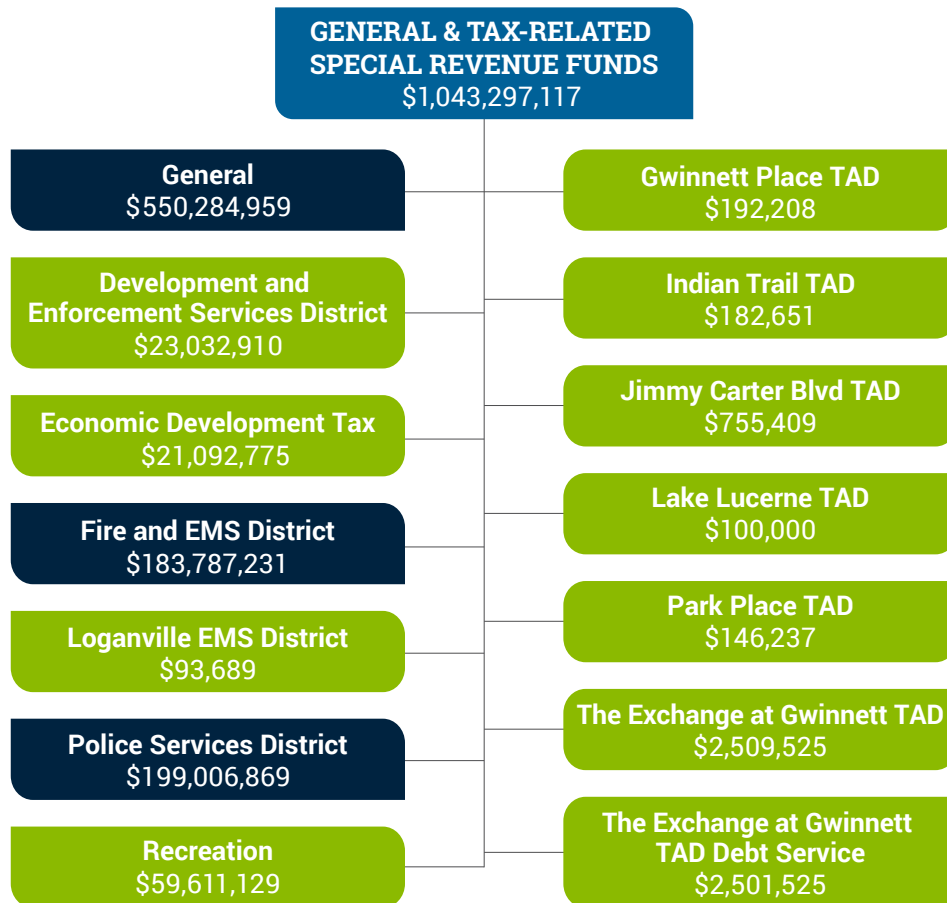
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The image features a solid blue background. In the lower-left quadrant, the text "GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS" is written in a white, sans-serif font, arranged in four lines. Two thin, light blue curved lines intersect in the lower-right area, creating a subtle graphic element.

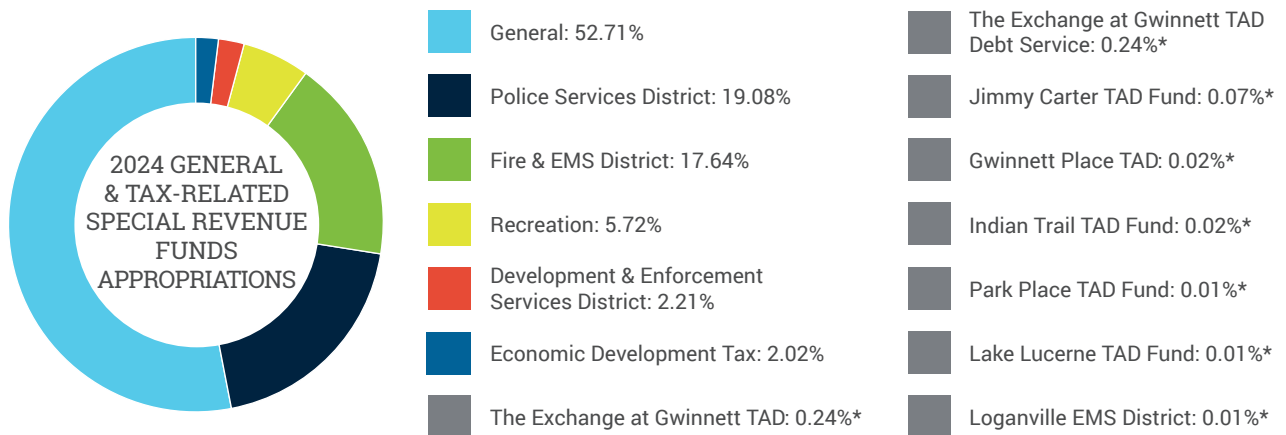
GENERAL AND  
TAX-RELATED  
SPECIAL REVENUE  
FUNDS

# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

The **General and Tax-Related Special Revenue Fund Type** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, Development and Enforcement Services District, Economic Development Tax, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District funds — Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, The Exchange at Gwinnett, The Exchange at Gwinnett Debt Service, and Park Place TAD Funds.



Major Fund



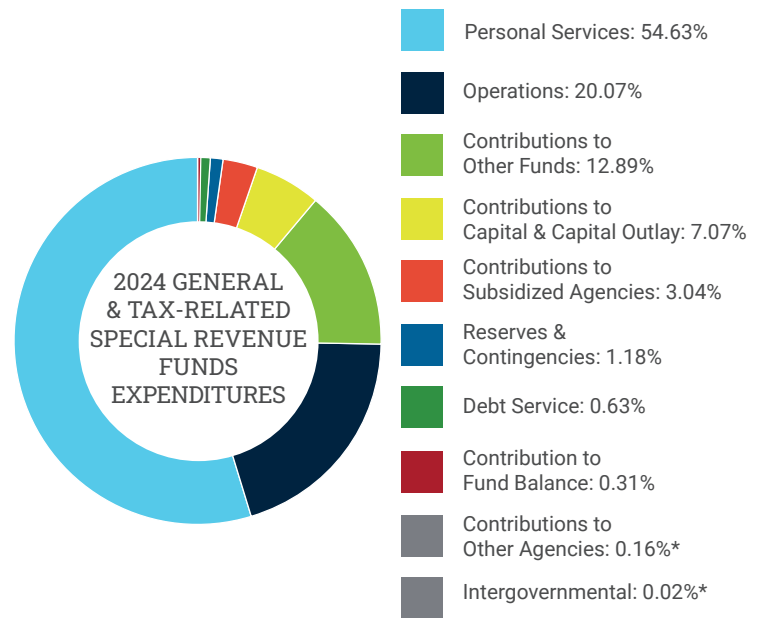
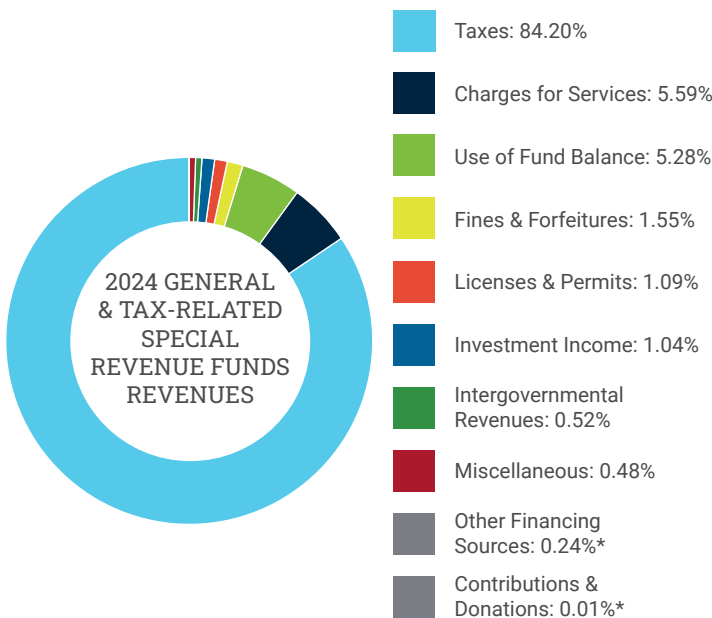
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# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Taxes	684,868,657	759,925,582	854,187,551	878,464,677	2.8%
Licenses and Permits	12,888,042	11,803,676	11,534,312	11,341,140	-1.7%
Intergovernmental	8,128,041	7,888,998	6,375,419	5,396,064	-15.4%
Charges for Services	51,768,705	56,706,548	61,014,794	58,309,925	-4.4%
Fines and Forfeitures	8,923,375	12,036,707	14,071,202	16,191,962	15.1%
Investment Income	751,032	5,100,574	18,269,098	10,870,501	-40.5%
Contributions and Donations	2,319,668	29,944	62,836	135,121	115.0%
Miscellaneous	6,506,673	6,571,440	6,562,222	4,973,406	-24.2%
Other Financing Sources	2,614,709	3,670,939	2,434,001	2,523,455	3.7%
<b>Total</b>	<b>778,768,902</b>	<b>863,734,408</b>	<b>974,511,435</b>	<b>988,206,251</b>	<b>1.4%</b>
Use of Fund Balance	—	—	—	55,090,866	—
<b>Total Revenues</b>	<b>778,768,902</b>	<b>863,734,408</b>	<b>974,511,435</b>	<b>1,043,297,117</b>	<b>7.1%</b>

<b>Expenditures</b>					
Personal Services	401,579,095	455,686,030	466,017,143	569,953,835	22.3%
Operations	119,920,496	124,768,586	157,519,599	209,359,525	32.9%
Debt Service	6,617,625	6,621,525	6,619,225	6,624,825	0.1%
Intergovernmental	118,454	144,258	134,666	160,000	18.8%
Contributions to Other Funds	93,824,158	108,438,150	135,993,080	134,514,934	-1.1%
Contributions to Subsidized Agencies	25,340,679	25,663,327	29,368,536	31,766,845	8.2%
Contributions to Other Agencies	1,423,500	2,011,791	1,903,056	1,683,936	-11.5%
Contributions to Capital and Capital Outlay	80,718,767	81,419,826	136,443,151	73,751,547	-45.9%
Reserves and Contingencies	—	—	—	12,265,000	—
<b>Total</b>	<b>729,542,774</b>	<b>804,753,493</b>	<b>933,998,456</b>	<b>1,040,080,447</b>	<b>11.4%</b>
Contribution to Fund Balance	—	—	—	3,216,670	—
<b>Total Expenditures</b>	<b>729,542,774</b>	<b>804,753,493</b>	<b>933,998,456</b>	<b>1,043,297,117</b>	<b>11.7%</b>



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# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 89 percent of the total fiscal year 2024 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund Development and Enforcement Services District Fund Fire and EMS District Fund Police Services District Fund Recreation Fund Economic Development Tax Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, excise taxes on alcoholic beverages are collected in the General Fund and insurance premium taxes are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund The Exchange at Gwinnett TAD Fund The Exchange at Gwinnett TAD Debt Service Fund	Revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the tax allocation district on the date the district was created.	

### Charges for Services

Charges for Services represent approximately 6 percent of the total fiscal year 2024 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund Development and Enforcement Services District Fund Fire and EMS District Fund Police Services District Fund Recreation Fund	Revenues realized from fees charged for services from various County departments. Examples of these fees include charges and commissions for the Tax Commissioner, animal control and shelter fees, and registration and daily fees for correctional work release and work alternative programs. The Gwinnett County Board of Commissioners sets these fees.	The revenue projections are based on historical trends in conjunction with current economic indicators.
	Fees charged for developmental permits and inspections.	
	Fire and ambulance fees.	
	Various public safety-related fees charged for services.	
	Merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.	

# 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. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections. This fund also supports various capital projects with contributions to the Capital Project Fund.

In 2024, expenditures of the General Fund are expected to total \$550.3 million – an increase of \$59.9 million, or 12.2 percent, from 2023 actual expenditures. This is primarily due to an increase of \$46.0 million in personal services, which includes 46 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$31.8 million increase in operations, an \$8.9 million appropriation for reserves and contingencies, a \$0.8 million increase in contributions to other funds, and a \$2.2 million increase in payments to subsidized agencies. Increases are partially offset by a decrease in contributions to capital and capital outlay of \$29.9 million due to a fourth quarter transfer for future project needs.

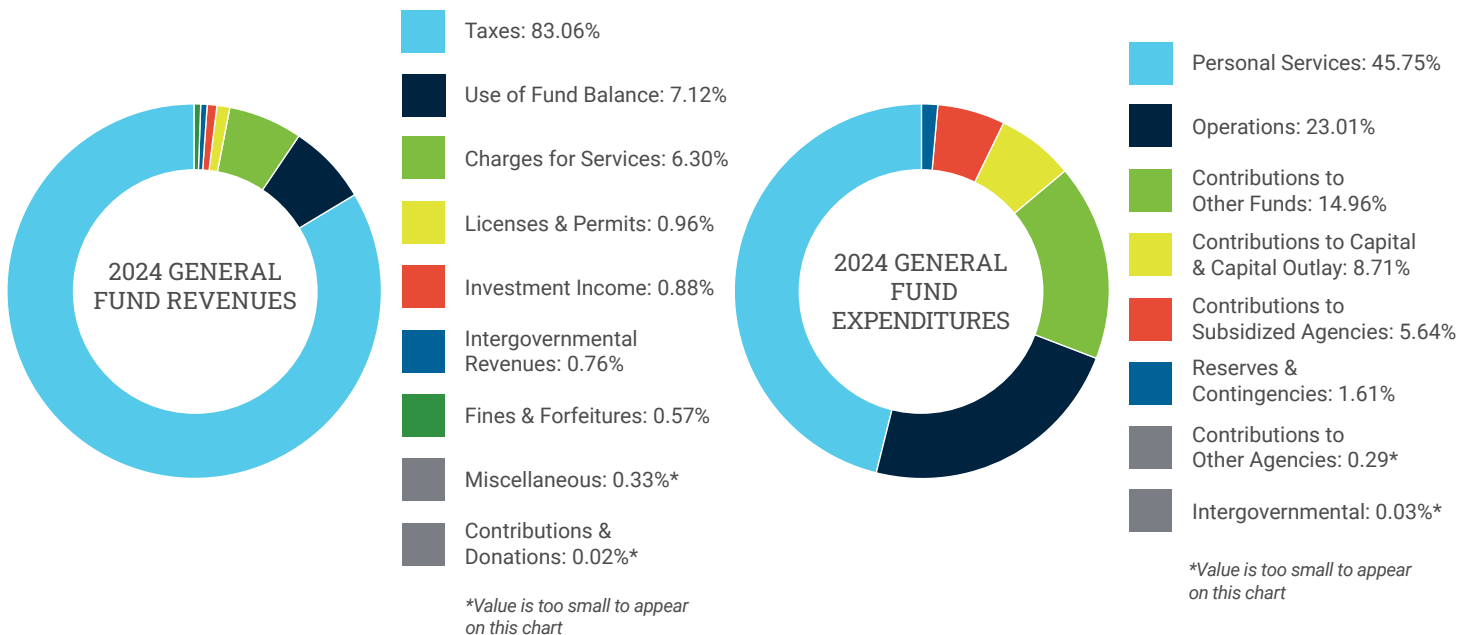
The budgeted use of fund balance in the General Fund totals \$39.2 million, which represents a 16.4 percent reduction in the fund's estimated ending fund balance from 2023 to 2024. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2024 this full amount will not actually be utilized.



# GENERAL FUND

## Revenue and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>173,273,041</b>	<b>214,230,862</b>	<b>231,638,934</b>	<b>238,452,813</b>	
<b>Revenues</b>					
Taxes	358,448,214	394,542,884	439,161,429	457,114,667	4.1%
Licenses and Permits	5,822,052	5,407,752	5,372,528	5,279,690	-1.7%
Intergovernmental	5,145,378	5,027,416	4,451,589	4,162,064	-6.5%
Charges for Services	30,863,579	32,743,658	34,544,770	34,658,485	0.3%
Fines and Forfeitures	2,459,329	3,587,186	3,085,116	3,147,655	2.0%
Investment Income	295,148	2,254,149	7,692,291	4,826,023	-37.3%
Contributions and Donations	2,309,190	27,440	28,135	105,950	276.6%
Miscellaneous	2,795,186	3,000,203	2,685,611	1,834,120	-31.7%
Other Financing Sources	97,229	1,161,831	147,334	—	-100.0%
<b>Total</b>	<b>408,235,305</b>	<b>447,752,519</b>	<b>497,168,803</b>	<b>511,128,654</b>	<b>2.8%</b>
Use of Fund Balance	—	—	—	39,156,305	—
<b>Total Revenues</b>	<b>408,235,305</b>	<b>447,752,519</b>	<b>497,168,803</b>	<b>550,284,959</b>	<b>10.7%</b>
<b>Expenditures</b>					
Personal Services	175,360,649	202,553,385	205,726,689	251,687,062	22.3%
Operations	62,933,075	76,082,678	94,864,199	126,638,896	33.5%
Intergovernmental	118,454	144,258	134,666	160,000	18.8%
Contributions to Other Funds	57,922,404	69,559,374	81,536,269	82,336,657	1.0%
Contributions to Subsidized Agencies	24,970,679	25,091,827	28,872,036	31,061,845	7.6%
Contributions to Other Agencies	1,417,500	1,420,500	1,420,500	1,572,246	10.7%
Contributions to Capital and Capital Outlay	44,554,723	55,492,425	77,800,565	47,948,253	-38.4%
Reserves and Contingencies	—	—	—	8,880,000	—
<b>Total Expenditures</b>	<b>367,277,484</b>	<b>430,344,447</b>	<b>490,354,924</b>	<b>550,284,959</b>	<b>12.2%</b>
<b>Fund Balance December 31</b>	<b>214,230,862</b>	<b>231,638,934</b>	<b>238,452,813</b>	<b>199,296,508</b>	<b>-16.4%</b>

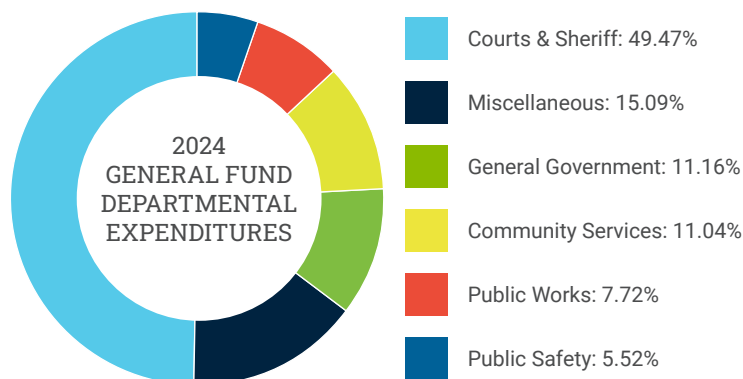


# GENERAL FUND

## Departmental Expenditures FY 2021 – 2024

Agency	Group	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Board of Commissioners	General Government	2,068,056	2,354,035	2,322,608	2,477,975
Child Advocacy & Juvenile Services	Courts and Sheriff	—	3,248,111	4,528,691	5,622,277
Clerk of Court	Courts and Sheriff	13,019,848	14,859,536	16,779,829	21,098,723
Communications	General Government	—	—	364,548	1,216,032
Community Services	Community Services	18,558,578	23,490,191	24,559,821	27,682,093
Community Services – Elections	Community Services	5,387,545	9,087,927	—	—
Corrections	Public Safety	16,413,879	20,698,964	21,399,672	24,232,598
County Administration	General Government	1,948,268	2,339,511	1,916,069	1,497,677
District Attorney	Courts and Sheriff	17,720,918	20,465,899	22,639,552	26,476,721
Financial Services	General Government	9,464,630	10,539,128	11,554,747	13,988,004
Judiciary	Courts and Sheriff	27,421,003	32,488,680	36,953,469	34,704,738
Juvenile Court	Courts and Sheriff	9,448,348	7,359,418	7,778,403	6,954,736
Medical Examiner	Public Safety	1,523,264	1,591,144	1,709,177	2,007,589
Non-Departmental	Miscellaneous	60,722,644	73,146,408	92,326,705	83,010,876
Planning and Development	Public Works	1,815,513	2,273,276	2,310,939	4,056,076
Police Services	Public Safety	2,701,418	2,869,281	2,977,396	4,136,071
Probate Court	Courts and Sheriff	3,524,240	3,750,628	4,092,771	4,512,766
Sheriff	Courts and Sheriff	106,234,400	121,475,706	139,766,834	162,411,937
Solicitor	Courts and Sheriff	5,732,985	7,159,404	7,993,094	10,490,322
Subsidized Agencies	Community Services	25,916,433	26,262,943	30,542,469	33,082,173
Support Services	General Government	233,598	245,127	258,750	268,503
Tax Commissioner	General Government	15,083,574	16,187,897	17,396,866	19,630,133
Transportation	Public Works	22,338,341	28,451,233	35,015,078	38,406,186
Voter Registration and Elections	General Government	—	—	5,167,434	22,320,753
<b>Total</b>		<b>367,277,484</b>	<b>430,344,447</b>	<b>490,354,924</b>	<b>550,284,959</b>

See "[Key Decision Packages and Operating Initiatives](#)" on pages II:11 – II:13 for more information on increases.





# DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND

The **Development and Enforcement Services District Fund** accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district. A property tax is levied to support this service district.

In 2024, expenditures are expected to total \$23.0 million – an increase of \$6.6 million, or 40.0 percent, from 2023 actual expenditures. This is primarily due to an increase in personal services of \$5.4 million, which includes eight new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include \$1.5 million in operations, \$0.6 million in contributions to other funds, and \$0.1 million in reserves and contingencies. The increases are partially offset by a decrease in contributions to capital and capital outlay of \$1.0 million due to an emphasis on using available capital contingency funds.

The budgeted use of fund balance in the Development and Enforcement Services District Fund totals \$4.6 million, which represents a 28.9 percent reduction in the fund’s estimated ending fund balance from 2023 to 2024. With the fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>11,245,973</b>	<b>11,765,278</b>	<b>14,125,404</b>	<b>15,906,209</b>	
<b>Revenues</b>					
Taxes	9,240,607	10,228,032	11,686,603	12,071,773	3.3%
Licenses and Permits	6,143,731	5,297,656	5,091,549	4,930,950	-3.2%
Intergovernmental	96,561	85,438	63,156	49,000	-22.4%
Charges for Services	791,975	1,000,251	781,688	1,080,800	38.3%
Investment Income	62,472	193,805	587,900	298,397	-49.2%
Miscellaneous	21,086	21,411	21,452	–	-100.0%
<b>Total</b>	<b>16,356,432</b>	<b>16,826,593</b>	<b>18,232,348</b>	<b>18,430,920</b>	<b>1.1%</b>
Use of Fund Balance	–	–	–	4,601,990	–
<b>Total Revenues</b>	<b>16,356,432</b>	<b>16,826,593</b>	<b>18,232,348</b>	<b>23,032,910</b>	<b>26.3%</b>
<b>Expenditures</b>					
Personal Services	9,980,777	11,658,146	12,216,128	17,601,029	44.1%
Operations	831,209	1,108,505	1,817,239	3,279,075	80.4%
Contributions to Other Funds	(87,818)	917,293	1,422,168	2,014,806	41.7%
Contributions to Subsidized Agencies	50,000	75,000	–	–	–
Contributions to Capital and Capital Outlay	5,062,959	707,523	996,008	–	-100.0%
Reserves and Contingencies	–	–	–	138,000	–
<b>Total Expenditures</b>	<b>15,837,127</b>	<b>14,466,467</b>	<b>16,451,543</b>	<b>23,032,910</b>	<b>40.0%</b>
<b>Fund Balance December 31</b>	<b>11,765,278</b>	<b>14,125,404</b>	<b>15,906,209</b>	<b>11,304,219</b>	<b>-28.9%</b>

# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

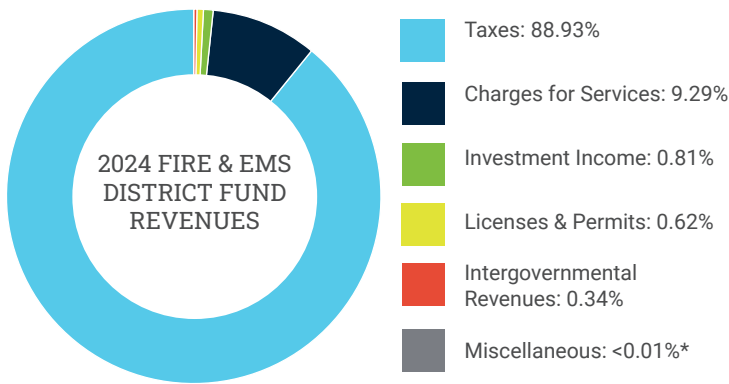
The **Fire and Emergency Medical Services District Fund** accounts for the revenues and expenditures attributable to the Fire and EMS District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. The city of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services. A property tax is levied to support this service district.

In 2024, expenditures are expected to total \$183.8 million — an increase of \$15.4 million, or 9.2 percent, from 2023 actual expenditures. This increase is primarily due to an increase of \$22.1 million in personal services, which includes 12 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include an increase of \$2.4 million in operations and an increase of \$1.2 million in appropriations for reserves and contingencies. These increases are partially offset by a \$2.8 million decrease in contributions to other funds and a \$7.0 million decrease in contributions to capital due to a fourth quarter transfer for future project needs.

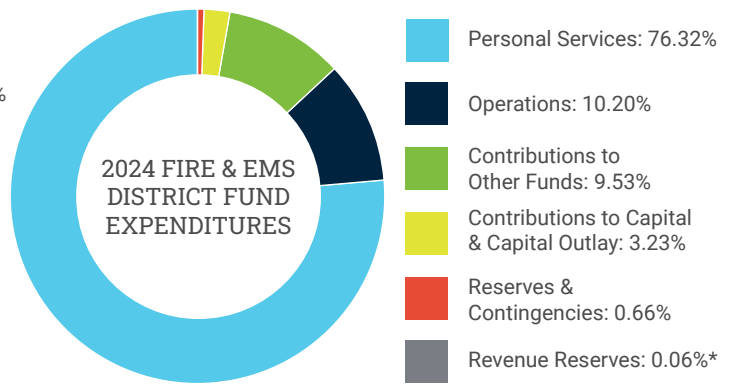
Budgeted contribution to fund balance in the Fire and Emergency Medical Services District Fund totals \$103,849 which represents a 0.1 percent increase in the fund's estimated ending fund balance from 2023 to 2024. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2024 this full amount will not actually be utilized.

# Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>67,541,431</b>	<b>72,945,655</b>	<b>81,920,669</b>	<b>91,463,007</b>	
<b>Revenues</b>					
Taxes	121,594,144	133,759,194	152,454,644	163,473,702	7.2%
Licenses and Permits	922,259	1,098,269	1,070,236	1,130,500	5.6%
Intergovernmental	1,363,092	1,249,925	857,246	631,000	-26.4%
Charges for Services	16,761,361	18,514,606	20,382,095	17,066,710	-16.3%
Investment Income	125,483	689,894	2,965,656	1,482,319	-50.0%
Contributions and Donations	2,150	2,504	1,105	—	-100.0%
Miscellaneous	221,030	217,696	189,649	3,000	-98.4%
<b>Total Revenues</b>	<b>140,989,519</b>	<b>155,532,088</b>	<b>177,920,631</b>	<b>183,787,231</b>	<b>3.3%</b>
<b>Expenditures</b>					
Personal Services	100,979,738	114,899,826	118,158,467	140,250,087	18.7%
Operations	12,321,155	14,462,020	16,393,946	18,744,004	14.3%
Contributions to Other Funds	12,780,606	13,256,638	20,370,868	17,523,812	-14.0%
Contributions to Other Agencies	—	585,291	476,556	—	-100.0%
Contributions to Capital and Capital Outlay	9,503,796	3,353,299	12,978,456	5,943,479	-54.2%
Reserves and Contingencies	—	—	—	1,222,000	—
<b>Total</b>	<b>135,585,295</b>	<b>146,557,074</b>	<b>168,378,293</b>	<b>183,683,382</b>	<b>9.1%</b>
Contribution to Fund Balance	—	—	—	103,849	—
<b>Total Expenditures</b>	<b>135,585,295</b>	<b>146,557,074</b>	<b>168,378,293</b>	<b>183,787,231</b>	<b>9.2%</b>
<b>Fund Balance December 31</b>	<b>72,945,655</b>	<b>81,920,669</b>	<b>91,463,007</b>	<b>91,566,856</b>	<b>0.1%</b>



\*Value is too small to appear on this chart



\*Value is too small to appear on this chart

# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

The **Loganville Emergency Medical Services District Fund** accounts for the revenues and expenditures attributable to the Loganville EMS 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. At this time, no millage rate is associated with this service district. This fund is supported by a one-time transfer into the Loganville EMS District Fund from the General Fund in 2013 as compensation to the city of Loganville for fire and other associated services previously provided by the city on behalf of the County.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>640,500</b>	<b>591,825</b>	<b>543,532</b>	<b>483,833</b>	
<b>Revenues</b>					
Investment Income	2,041	6,306	15,779	19,400	22.9%
<b>Total</b>	<b>2,041</b>	<b>6,306</b>	<b>15,779</b>	<b>19,400</b>	<b>22.9%</b>
Use of Fund Balance	—	—	—	74,289	—
<b>Total Revenues</b>	<b>2,041</b>	<b>6,306</b>	<b>15,779</b>	<b>93,689</b>	<b>493.8%</b>
<b>Expenditures</b>					
Operations	51,459	54,222	74,844	91,900	22.8%
Contributions to Other Funds*	(743)	377	634	1,789	182.2%
<b>Total Expenditures</b>	<b>50,716</b>	<b>54,599</b>	<b>75,478</b>	<b>93,689</b>	<b>24.1%</b>
<b>Fund Balance December 31</b>	<b>591,825</b>	<b>543,532</b>	<b>483,833</b>	<b>409,544</b>	<b>-15.4%</b>

\* Contributions to Other Funds includes indirect cost true-up entries



# POLICE SERVICES DISTRICT FUND

The **Police Services District Fund** accounts 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. Gwinnett County is responsible for providing police protection within this district. A property tax is levied to support this service district. Insurance premium taxes are also received in this fund.

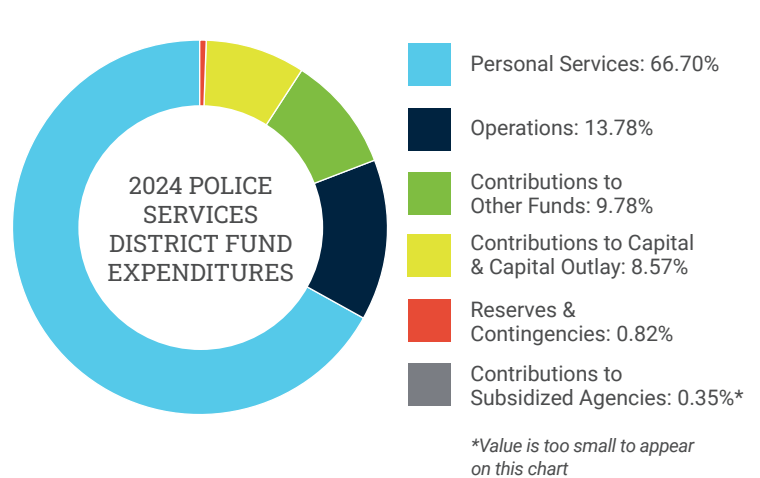
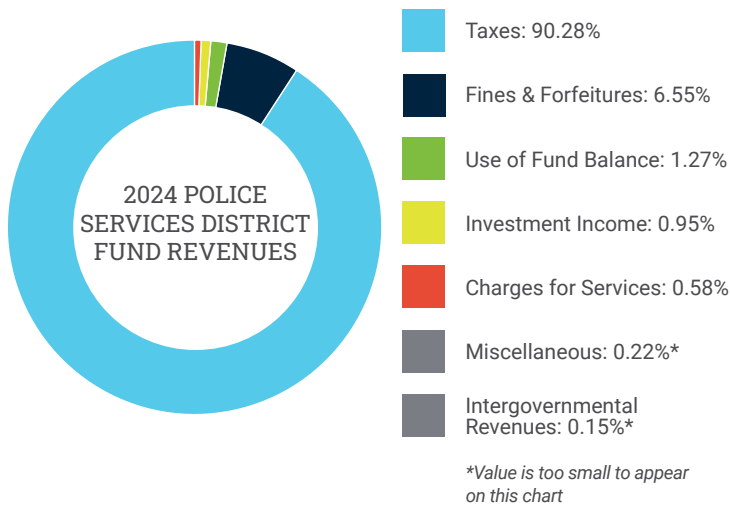
In 2024, expenditures are expected to total \$199.0 million — an increase of \$18.4 million, or 10.2 percent, from 2023 actual expenditures. This increase is primarily attributable to an increase of \$25.5 million in personal services, which includes seven new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$6.5 million increase in operations, a \$1.6 million appropriation for reserves and contingencies, and a \$0.2 million increase in contributions to subsidized agencies. These increases are partially offset by a decrease of \$15.0 million in contributions to capital funds due to a fourth quarter transfer for future project needs and a \$0.3 million decrease in contributions to other funds.

Budgeted use of fund balance in the Police Services District Fund totals \$2.5 million, which represents a 2.1 percent reduction in the fund's estimated ending fund balance from 2023 to 2024. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and to allow for reserves and contingencies and various increases to expenses.



# Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>87,346,699</b>	<b>93,064,337</b>	<b>108,339,373</b>	<b>117,942,858</b>	
<b>Revenues</b>					
Taxes	136,984,074	154,672,781	173,278,354	179,660,094	3.7%
Intergovernmental	963,069	870,214	620,307	298,000	-52.0%
Charges for Services	836,197	1,243,340	1,185,847	1,145,000	-3.4%
Fines and Forfeitures	6,464,046	8,449,521	10,986,086	13,044,307	18.7%
Investment Income	180,848	1,010,330	3,371,599	1,897,517	-43.7%
Contributions and Donations	2,500	—	—	—	—
Miscellaneous	650,623	654,770	726,633	443,710	-38.9%
<b>Total</b>	<b>146,081,357</b>	<b>166,900,956</b>	<b>190,168,826</b>	<b>196,488,628</b>	<b>3.3%</b>
Use of Fund Balance	—	—	—	2,518,241	—
<b>Total Revenues</b>	<b>146,081,357</b>	<b>166,900,956</b>	<b>190,168,826</b>	<b>199,006,869</b>	<b>4.6%</b>
<b>Expenditures</b>					
Personal Services	95,923,633	104,371,227	107,198,592	132,732,610	23.8%
Operations	13,870,203	16,592,350	20,971,830	27,424,170	30.8%
Contributions to Other Funds	12,375,425	14,038,065	19,798,039	19,464,298	-1.7%
Contributions to Subsidized Agencies	320,000	496,500	496,500	705,000	42.0%
Contributions to Capital and Capital Outlay	17,874,458	16,127,779	32,100,380	17,055,791	-46.9%
Reserves and Contingencies	—	—	—	1,625,000	—
<b>Total Expenditures</b>	<b>140,363,718</b>	<b>151,625,921</b>	<b>180,565,341</b>	<b>199,006,869</b>	<b>10.2%</b>
<b>Fund Balance December 31</b>	<b>93,064,337</b>	<b>108,339,373</b>	<b>117,942,858</b>	<b>115,424,617</b>	<b>-2.1%</b>



# RECREATION FUND

The **Recreation Fund** accounts for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees. This fund is legally mandated to be used to provide parks and leisure opportunities for the residents of Gwinnett County. The Recreation Fund also contributes annually to the Capital Project Fund in support of the Capital Improvement Program for parks and recreation.

In 2024, expenditures of the Recreation Fund are expected to total \$59.6 million – a decrease of \$0.2 million, or 0.3 percent, from 2023 actual expenditures. This decrease is primarily attributable to a decrease of 9.8 million in contributions to capital. The decrease is partially offset by increases of \$5.0 million in personal services, which includes 4 new positions, pay-for-performance salary adjustments and longevity pay for eligible employees, an increase of \$1.8 million in operations, and an increase of \$0.4 million in appropriation for reserve and contingencies.

Budgeted contribution to fund balance in the Recreation Fund totals \$2.2 million which represents an 8.4 percent increase in the fund's estimated ending fund balance from 2023 to 2024.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>20,982,262</b>	<b>25,834,477</b>	<b>29,580,148</b>	<b>26,639,904</b>	
<b>Revenues</b>					
Taxes	38,660,985	42,505,481	48,438,992	51,603,419	6.5%
Intergovernmental	435,402	543,468	304,637	197,000	-35.3%
Charges for Services	2,515,593	3,204,694	4,120,394	4,358,930	5.8%
Investment Income	67,963	287,066	1,010,905	708,103	-30.0%
Contributions and Donations	5,829	—	33,597	29,171	-13.2%
Miscellaneous	2,818,748	2,677,360	2,918,877	2,692,576	-7.8%
Other Financing Sources	21,930	21,930	21,930	21,930	—
<b>Total Revenues</b>	<b>44,526,450</b>	<b>49,239,999</b>	<b>56,849,332</b>	<b>59,611,129</b>	<b>4.9%</b>
<b>Expenditures</b>					
Personal Services	19,334,299	22,203,445	22,717,266	27,683,047	21.9%
Operations	8,293,711	9,366,858	13,904,257	15,753,860	13.3%
Contributions to Other Funds	8,317,394	8,179,225	10,594,311	10,622,192	0.3%
Contributions to Other Agencies	6,000	6,000	6,000	111,690	1,761.5%
Contributions to Capital and Capital Outlay	3,722,831	5,738,800	12,567,742	2,804,024	-77.7%
Reserves and Contingencies	—	—	—	400,000	—
<b>Total</b>	<b>39,674,235</b>	<b>45,494,328</b>	<b>59,789,576</b>	<b>57,374,813</b>	<b>-4.0%</b>
Contributions to Fund Balance	—	—	—	2,236,316	—
<b>Total Expenditures</b>	<b>39,674,235</b>	<b>45,494,328</b>	<b>59,789,576</b>	<b>59,611,129</b>	<b>-0.3%</b>
<b>Fund Balance December 31</b>	<b>25,834,477</b>	<b>29,580,148</b>	<b>26,639,904</b>	<b>28,876,220</b>	<b>8.4%</b>

# 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)*.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>9,392,803</b>	<b>8,194,322</b>	<b>13,173,533</b>	<b>16,723,468</b>	
<b>Revenues</b>					
Taxes	11,501,404	12,728,867	14,543,925	14,541,022	—
Intergovernmental	124,539	112,537	78,485	59,000	-24.8%
Investment Income	2,272	113,412	625,245	194,000	-69.0%
<b>Total</b>	<b>11,628,215</b>	<b>12,954,816</b>	<b>15,247,655</b>	<b>14,794,022</b>	<b>-3.0%</b>
Use of Fund Balance	—	—	—	6,298,753	—
<b>Total Revenues</b>	<b>11,628,215</b>	<b>12,954,816</b>	<b>15,247,655</b>	<b>21,092,775</b>	<b>38.3%</b>
<b>Expenditures</b>					
Contribution to Development Authority	12,826,696	7,975,605	11,697,720	21,092,775	80.3%
<b>Total Expenditures</b>	<b>12,826,696</b>	<b>7,975,605</b>	<b>11,697,720</b>	<b>21,092,775</b>	<b>80.3%</b>
<b>Fund Balance December 31</b>	<b>8,194,322</b>	<b>13,173,533</b>	<b>16,723,468</b>	<b>10,424,715</b>	<b>-37.7%</b>



# GWINNETT PLACE TAD FUND

The **Gwinnett Place TAD Fund** accounts is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District. 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>2,419,894</b>	<b>3,251,466</b>	<b>5,007,887</b>	<b>7,446,805</b>	
<b>Revenues</b>					
Taxes	831,572	1,717,743	2,175,478	—	-100.0%
Investment Income	—	38,678	243,440	192,208	-21.0%
<b>Total Revenues</b>	<b>831,572</b>	<b>1,756,421</b>	<b>2,438,918</b>	<b>192,208</b>	<b>-92.1%</b>
<b>Expenditures</b>					
Operations	—	—	—	100,000	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
Contribution to Fund Balance	—	—	—	92,208	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>192,208</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>3,251,466</b>	<b>5,007,887</b>	<b>7,446,805</b>	<b>7,539,013</b>	<b>1.2%</b>

# INDIAN TRAIL TAD FUND

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District. 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>2,973,272</b>	<b>4,214,361</b>	<b>5,721,313</b>	<b>8,193,480</b>	
<b>Revenues</b>					
Taxes	1,241,078	1,440,313	2,268,421	—	-100.0%
Investment Income	11	66,639	203,746	182,651	-10.4%
<b>Total Revenues</b>	<b>1,241,089</b>	<b>1,506,952</b>	<b>2,472,167</b>	<b>182,651</b>	<b>-92.6%</b>
<b>Expenditures</b>					
Operations	—	—	—	100,000	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
Contribution to Fund Balance	—	—	—	82,651	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>182,651</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>4,214,361</b>	<b>5,721,313</b>	<b>8,193,480</b>	<b>8,276,131</b>	<b>1.0%</b>

# JIMMY CARTER BOULEVARD TAD FUND

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

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>8,737,318</b>	<b>13,283,630</b>	<b>18,167,703</b>	<b>24,877,999</b>	
<b>Revenues</b>					
Taxes	4,542,463	4,668,081	5,835,938	—	-100.0%
Investment Income	3,849	215,992	874,358	755,409	-13.6%
<b>Total Revenues</b>	<b>4,546,312</b>	<b>4,884,073</b>	<b>6,710,296</b>	<b>755,409</b>	<b>-88.7%</b>
<b>Expenditures</b>					
Operations	—	—	—	100,000	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
Contribution to Fund Balance	—	—	—	655,409	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>755,409</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>13,283,630</b>	<b>18,167,703</b>	<b>24,877,999</b>	<b>25,533,408</b>	<b>2.6%</b>

# 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. 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>375,456</b>	<b>580,360</b>	<b>1,447,956</b>	<b>2,637,169</b>	
<b>Revenues</b>					
Taxes	204,904	861,329	1,152,022	—	-100.0%
Investment Income	—	6,267	37,191	57,109	53.6%
<b>Total</b>	<b>204,904</b>	<b>867,596</b>	<b>1,189,213</b>	<b>57,109</b>	<b>-95.2%</b>
Use of Fund Balance	—	—	—	42,891	—
<b>Total Revenues</b>	<b>204,904</b>	<b>867,596</b>	<b>1,189,213</b>	<b>100,000</b>	<b>-91.6%</b>
<b>Expenditures</b>					
Operations	—	—	—	100,000	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>580,360</b>	<b>1,447,956</b>	<b>2,637,169</b>	<b>2,594,278</b>	<b>-1.6%</b>

# PARK PLACE TAD FUND

The **Park Place TAD Fund** accounts for the positive tax increment revenues attributable to the Park Place Tax Allocation District. 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>1,911,929</b>	<b>2,592,969</b>	<b>3,977,346</b>	<b>5,204,405</b>	
<b>Revenues</b>					
Taxes	681,040	1,351,967	1,046,593	—	-100.0%
Investment Income	—	32,410	180,466	146,237	-19.0%
<b>Total Revenues</b>	<b>681,040</b>	<b>1,384,377</b>	<b>1,227,059</b>	<b>146,237</b>	<b>-88.1%</b>
<b>Expenditures</b>					
Operations	—	—	—	100,000	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
Contribution to Fund Balance	—	—	—	46,237	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>146,237</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>2,592,969</b>	<b>3,977,346</b>	<b>5,204,405</b>	<b>5,250,642</b>	<b>0.9%</b>

# 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. These revenues are used to pay for redevelopment cost that abate or eliminate deleterious inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection on interstate 85 and Georgia Highway 20 in the northern portion of the county.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>28,121,763</b>	<b>13,636,513</b>	<b>9,411,365</b>	<b>7,544,395</b>	
<b>Revenues</b>					
Taxes	938,174	1,448,911	2,145,152	—	-100.0%
Investment Income	2,555	59,468	171,933	111,128	-35.4%
<b>Total</b>	<b>940,729</b>	<b>1,508,379</b>	<b>2,317,085</b>	<b>111,128</b>	<b>-95.2%</b>
Use of Fund Balance	—	—	—	2,398,397	—
<b>Total Revenues</b>	<b>940,729</b>	<b>1,508,379</b>	<b>2,317,085</b>	<b>2,509,525</b>	<b>8.3%</b>
<b>Expenditures</b>					
Operations	12,927,429	3,243,349	1,916,318	2,000	-99.9%
Debt Service	3,000	3,000	3,000	6,000	100.0%
Contributions to Other Funds	2,495,550	2,487,178	2,264,737	2,501,525	10.5%
Discount on Bond	—	—	—	—	—
<b>Total Expenditures</b>	<b>15,425,979</b>	<b>5,733,527</b>	<b>4,184,055</b>	<b>2,509,525</b>	<b>-40.0%</b>
<b>Fund Balance December 31</b>	<b>13,636,513</b>	<b>9,411,365</b>	<b>7,544,395</b>	<b>5,145,998</b>	<b>-31.8%</b>

# THE EXCHANGE AT GWINNETT TAD DEBT SERVICE FUND

The **Exchange at Gwinnett TAD Debt Service Fund** 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 in January and July.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>2,082</b>	<b>4,497</b>	<b>116,308</b>	<b>168,110</b>	
<b>Revenues</b>					
Investment Income	8,390	126,158	288,591	—	-100.0%
Other Financing Sources	2,495,550	2,487,178	2,264,737	2,501,525	10.5%
<b>Total Revenues</b>	<b>2,503,940</b>	<b>2,613,336</b>	<b>2,553,328</b>	<b>2,501,525</b>	<b>-2.0%</b>
<b>Expenditures</b>					
Debt Service	2,501,525	2,501,525	2,501,525	2,501,525	—
<b>Total Expenditures</b>	<b>2,501,525</b>	<b>2,501,525</b>	<b>2,501,525</b>	<b>2,501,525</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>4,497</b>	<b>116,308</b>	<b>168,110</b>	<b>168,110</b>	<b>—</b>

The image features a solid green background. In the lower-left quadrant, the text "OTHER SPECIAL REVENUE FUNDS" is written in a white, sans-serif, all-caps font. Two abstract, curved green lines of varying thicknesses sweep across the bottom right portion of the page, intersecting each other and the text area.

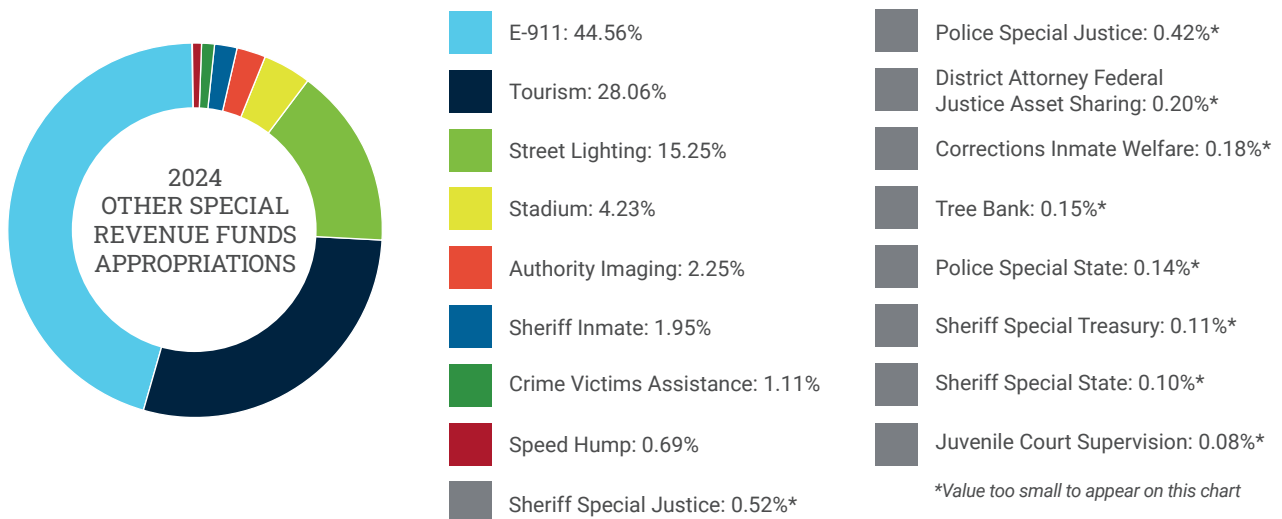
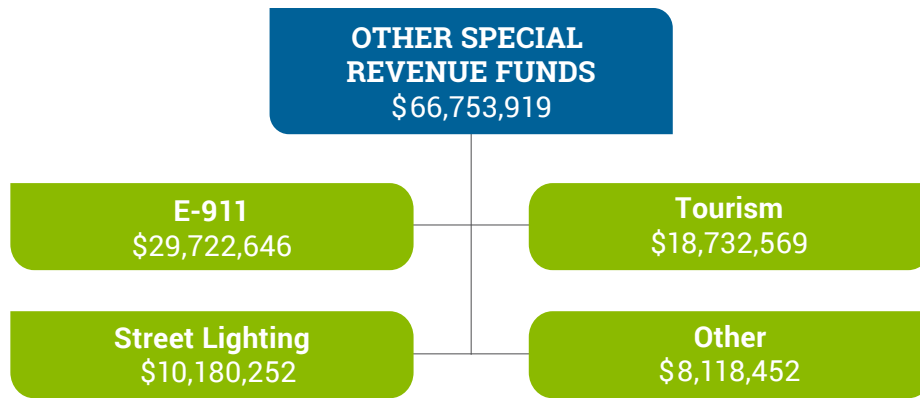
# OTHER SPECIAL REVENUE FUNDS



# OTHER SPECIAL REVENUE FUNDS

**Other Special Revenue Funds** account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance. 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. 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. The Street Lighting Fund supports the County’s street light program. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections. Other Special Revenue Funds include the Speed Hump, Authority Imaging, Corrections Inmate Welfare, Crime Victims Assistance, District Attorney Federal Justice Asset Sharing, District Attorney Federal Treasury Asset Sharing, District Attorney Special State, Juvenile Court Supervision, Police Special Justice, Police Special State, Sheriff Inmate, Sheriff Special Justice, Sheriff Special Treasury, Sheriff Special State, Stadium, and Tree Bank Funds.

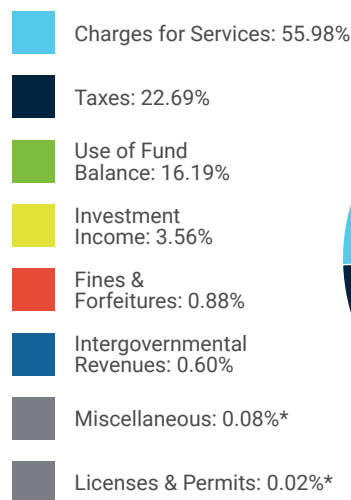
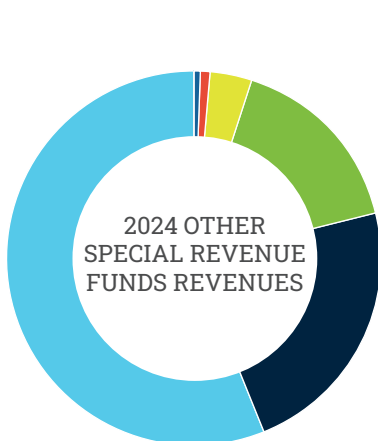
For 2024, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is \$9.4 million, or 9.9 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2024 expenditure needs and finance contributions to capital projects funds. Due to revenues that are budgeted when received, it is anticipated that by the end of 2024 this amount will not actually be utilized.



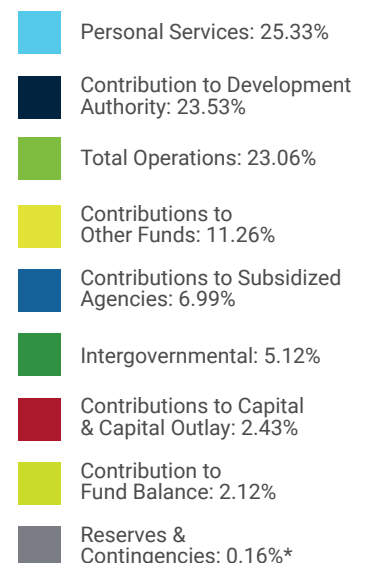
# OTHER SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>83,193,266</b>	<b>84,550,381</b>	<b>89,676,308</b>	<b>94,679,363</b>	
<b>Revenues</b>					
Taxes	11,992,935	15,088,906	15,767,805	15,148,000	-3.9%
Licenses and Permits	119,528	46,600	140,092	15,000	-89.3%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	33,826,962	36,538,949	37,127,766	37,369,774	0.7%
Fines and Forfeitures	1,039,573	1,485,340	1,292,900	584,469	-54.8%
Investment Income	267,690	777,383	2,259,672	2,378,560	5.3%
Miscellaneous	1,553,084	1,494,976	792,467	53,619	-93.2%
<b>Total</b>	<b>49,199,772</b>	<b>55,832,154</b>	<b>57,780,702</b>	<b>55,949,422</b>	<b>-3.2%</b>
Use of Fund Balance	—	—	—	10,804,497	—
<b>Total Revenues</b>	<b>49,199,772</b>	<b>55,832,154</b>	<b>57,780,702</b>	<b>66,753,919</b>	<b>15.5%</b>
<b>Expenditures</b>					
Personal Services	11,001,278	12,009,558	12,479,439	16,906,209	35.5%
Operations	10,379,273	11,165,957	11,760,277	15,393,664	30.9%
Intergovernmental	4,714,914	2,818,174	2,915,778	3,415,784	17.1%
Contributions to Other Funds	4,614,499	5,571,837	7,270,540	7,514,989	3.4%
Contribution to Development Authority	13,323,298	13,325,927	13,327,244	15,707,318	17.9%
Contributions to Subsidized Agencies	3,150,648	4,958,317	4,722,205	4,668,824	-1.1%
Contributions to Capital and Capital Outlay	658,747	856,457	302,164	1,622,716	437.0%
Reserves and Contingencies	—	—	—	109,000	—
<b>Total</b>	<b>47,842,657</b>	<b>50,706,227</b>	<b>52,777,647</b>	<b>65,338,504</b>	<b>23.8%</b>
Contribution to Fund Balance	—	—	—	1,415,415	—
<b>Total Expenditures</b>	<b>47,842,657</b>	<b>50,706,227</b>	<b>52,777,647</b>	<b>66,753,919</b>	<b>26.5%</b>
<b>Fund Balance December 31</b>	<b>84,550,381</b>	<b>89,676,308</b>	<b>94,679,363</b>	<b>85,290,281</b>	<b>-9.9%</b>



\*Value is too small to appear on this chart



\*Value is too small to appear on this chart

# OTHER SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 27 percent of the total fiscal year 2024 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Stadium Fund	3 percent excise tax charged on rental vehicles.	These revenues are based on historical trends and anticipated activity in the coming year.
Tourism Fund	8 percent hotel/motel tax.	

### Charges for Services

Charges for Services represent approximately 67 percent of the total fiscal year 2024 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are \$1.50 for non-prepaid and prepaid wireless phones. Prepaid revenues are higher than non-prepaid. These charges are initially collected by the Georgia Department of Revenue per policy bulletin FET-2018-01 as of January 1, 2019. Each month, the Georgia Department of Revenue disburses charges collected to qualifying jurisdictions that operate or contract for the operation of a public safety answering point according to the population of each county and city after remitting required percentages to the state treasury and Georgia Emergency Communications Authority.	
Juvenile Court Supervision Fund	Supervision fees from those who are placed under the court's formal or informal supervision.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at \$368,048 (rent is recalculated every 5 years per the Consumer Price Index) annually plus a ticket surcharge of \$1.00 each (minimum guaranteed amount from the ticket surcharge is \$400,000), 50 percent of the net revenues for parking, and naming rights, which are subject to change annually based on the agreement. For 2024, naming rights will be \$446,018.	
Street Lighting Fund	Special assessment levied annually against properties benefiting from street light services. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.	

# 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 statewide automated information system.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>2,764,461</b>	<b>3,977,995</b>	<b>5,772,596</b>	<b>6,758,826</b>	
<b>Revenues</b>					
Charges for Services	1,211,315	1,783,945	1,156,540	930,078	-19.6%
Investment Income	2,219	10,656	51,127	—	-100.0%
<b>Total</b>	<b>1,213,534</b>	<b>1,794,601</b>	<b>1,207,667</b>	<b>930,078</b>	<b>-23.0%</b>
Use of Fund Balance	—	—	—	569,922	—
<b>Total Revenues</b>	<b>1,213,534</b>	<b>1,794,601</b>	<b>1,207,667</b>	<b>1,500,000</b>	<b>24.2%</b>
<b>Expenditures</b>					
Operations	—	—	221,437	1,500,000	577.4%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>221,437</b>	<b>1,500,000</b>	<b>577.4%</b>
<b>Fund Balance December 31</b>	<b>3,977,995</b>	<b>5,772,596</b>	<b>6,758,826</b>	<b>6,188,904</b>	<b>-8.4%</b>

# 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>609,027</b>	<b>541,595</b>	<b>337,580</b>	<b>391,998</b>	
<b>Revenues</b>					
Charges for Services	106,150	139,488	122,315	113,500	-7.2%
Miscellaneous	5,621	8,910	9,491	8,500	-10.4%
<b>Total Revenues</b>	<b>111,771</b>	<b>148,398</b>	<b>131,806</b>	<b>122,000</b>	<b>-7.4%</b>
<b>Expenditures</b>					
Personal Services	—	—	48,250	70,519	46.2%
Operations	10,536	12,413	20,021	31,710	58.4%
Contributions to Capital and Capital Outlay	168,667	340,000	9,117	—	-100.0%
<b>Total</b>	<b>179,203</b>	<b>352,413</b>	<b>77,388</b>	<b>102,229</b>	<b>32.1%</b>
Contribution to Fund Balance	—	—	—	19,771	—
<b>Total Expenditures</b>	<b>179,203</b>	<b>352,413</b>	<b>77,388</b>	<b>122,000</b>	<b>57.6%</b>
<b>Fund Balance December 31</b>	<b>541,595</b>	<b>337,580</b>	<b>391,998</b>	<b>411,769</b>	<b>5.0%</b>



# CRIME VICTIMS ASSISTANCE FUND

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent 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 percent District Attorney; State Court fines – 100 percent Solicitor; Municipal Recorder's Court fines – total less subsidies, if any, with the remaining 50 percent Solicitor and 50 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts' fines – 50 percent Solicitor and 50 percent District Attorney; and interest earned dividends – 50 percent Solicitor and 50 percent District Attorney.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>554,733</b>	<b>402,286</b>	<b>371,032</b>	<b>431,065</b>	
<b>Revenues</b>					
Fines and Forfeitures	609,384	588,225	608,682	584,469	-4.0%
Investment Income	41	1,447	4,742	—	-100.0%
Miscellaneous	1,975	1,549	1,455	—	-100.0%
<b>Total</b>	<b>611,400</b>	<b>591,221</b>	<b>614,879</b>	<b>584,469</b>	<b>-4.9%</b>
Use of Fund Balance	—	—	—	158,358	—
<b>Total Revenues</b>	<b>611,400</b>	<b>591,221</b>	<b>614,879</b>	<b>742,827</b>	<b>20.8%</b>
<b>Expenditures</b>					
Personal Services	724,921	569,588	469,324	569,544	21.4%
Operations	32,695	44,955	78,486	155,942	98.7%
Contributions to Other Funds	6,231	7,932	7,036	7,341	4.3%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenditures</b>	<b>763,847</b>	<b>622,475</b>	<b>554,846</b>	<b>742,827</b>	<b>33.9%</b>
<b>Fund Balance December 31</b>	<b>402,286</b>	<b>371,032</b>	<b>431,065</b>	<b>272,707</b>	<b>-36.7%</b>

# DISTRICT ATTORNEY FEDERAL JUSTICE ASSET SHARING FUND

The **District Attorney Federal 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>314,139</b>	<b>268,499</b>	<b>262,528</b>	<b>202,374</b>	
<b>Revenues</b>					
Miscellaneous	–	–	450	–	
<b>Total</b>	<b>–</b>	<b>–</b>	<b>450</b>	<b>–</b>	<b>-100.0%</b>
Use of Fund Balance	–	–	–	135,000	–
<b>Total Revenues</b>	<b>–</b>	<b>–</b>	<b>450</b>	<b>135,000</b>	<b>29,900.0%</b>
<b>Expenditures</b>					
Operations	45,640	5,971	60,604	135,000	122.8%
<b>Total Expenditures</b>	<b>45,640</b>	<b>5,971</b>	<b>60,604</b>	<b>135,000</b>	<b>122.8%</b>
<b>Fund Balance December 31</b>	<b>268,499</b>	<b>262,528</b>	<b>202,374</b>	<b>67,374</b>	<b>-66.7%</b>

# DISTRICT ATTORNEY FEDERAL TREASURY ASSET SHARING FUND

The **District Attorney Federal Treasury Asset Sharing Fund** 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	52,972	52,972	52,972	52,972	
<b>Revenues</b>					
Fines and Forfeitures	—	—	—	—	—
<b>Total Revenues</b>	—	—	—	—	—
<b>Expenditures</b>					
Operations	—	—	—	—	—
<b>Total Expenditures</b>	—	—	—	—	—
<b>Fund Balance December 31</b>	52,972	52,972	52,972	52,972	—



# DISTRICT ATTORNEY 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	–	–	–	2,971	
<b>Revenues</b>					
Fines and Forfeitures	–	–	2,971	–	-100.0%
<b>Total</b>	–	–	2,971	–	-100.0%
Use of Fund Balance	–	–	–	2,200	–
<b>Total Revenues</b>	–	–	2,971	2,200	-26.0%
<b>Expenditures</b>					
Operations	–	–	–	2,200	–
<b>Total Expenditures</b>	–	–	–	2,200	–
<b>Fund Balance December 31</b>	–	–	2,971	771	-74.0%

# 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*.

In 2024, expenditures of the E-911 Fund are expected to total \$29.7 million – an increase of \$6.9 million, or 30.3 percent over 2023 actual expenditures. This increase is primarily attributable to an increase of \$4.2 million in personal services, which includes 12 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees and a \$1.5 million increase in contributions to capital. Other increases include a \$0.5 million increase in intergovernmental and a \$0.4 million increase in operations.

The \$3.4 million estimated appropriation to reimburse cities for emergency 911 costs incurred is an increase of \$0.5 million over 2023. This payment is made in accordance with an intergovernmental agreement. Beginning in 2022, the cities are paid an estimated amount quarterly which is trued-up annually based on actual revenue collected by the County.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>31,617,837</b>	<b>34,073,726</b>	<b>37,520,393</b>	<b>39,997,019</b>	
<b>Revenues</b>					
Taxes	11,339	13,084	13,681	–	-100.0%
Charges for Services	22,606,643	23,358,210	24,153,170	23,723,700	-1.8%
Investment Income	171,298	392,097	1,104,346	1,633,507	47.9%
Miscellaneous	17,580	18,550	16,645	–	-100.0%
<b>Total</b>	<b>22,806,860</b>	<b>23,781,941</b>	<b>25,287,842</b>	<b>25,357,207</b>	<b>0.3%</b>
Use of Fund Balance	–	–	–	4,365,439	–
<b>Total Revenues</b>	<b>22,806,860</b>	<b>23,781,941</b>	<b>25,287,842</b>	<b>29,722,646</b>	<b>17.5%</b>
<b>Expenditures</b>					
Personal Services	10,228,136	11,383,529	11,919,311	16,167,808	35.6%
Operations	1,294,222	1,170,637	1,438,722	1,852,071	28.7%
Intergovernmental	4,714,914	2,818,174	2,915,778	3,415,784	17.1%
Contributions to Other Funds	4,080,936	4,962,934	6,532,977	6,648,402	1.8%
Contributions to Capital and Capital Outlay	32,763	–	4,428	1,549,581	34,895.1%
Reserves and Contingencies	–	–	–	89,000	–
<b>Total Expenditures</b>	<b>20,350,971</b>	<b>20,335,274</b>	<b>22,811,216</b>	<b>29,722,646</b>	<b>30.3%</b>
<b>Fund Balance December 31</b>	<b>34,073,726</b>	<b>37,520,393</b>	<b>39,997,019</b>	<b>35,631,580</b>	<b>-10.9%</b>

# 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. The courts use these collections toward expenses for specific ancillary services.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>222,549</b>	<b>225,834</b>	<b>243,054</b>	<b>282,932</b>	
<b>Revenues</b>					
Charges for Services	40,783	49,560	66,944	30,000	-55.2%
<b>Total</b>	<b>40,783</b>	<b>49,560</b>	<b>66,944</b>	<b>30,000</b>	<b>-55.2%</b>
Use of Fund Balance	—	—	—	25,100	—
<b>Total Revenues</b>	<b>40,783</b>	<b>49,560</b>	<b>66,944</b>	<b>55,100</b>	<b>-17.7%</b>
<b>Expenditures</b>					
Operations	37,498	32,340	27,066	55,100	103.6%
<b>Total Expenditures</b>	<b>37,498</b>	<b>32,340</b>	<b>27,066</b>	<b>55,100</b>	<b>103.6%</b>
<b>Fund Balance December 31</b>	<b>225,834</b>	<b>243,054</b>	<b>282,932</b>	<b>257,832</b>	<b>-8.9%</b>



# 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	—	—	1,397,441	2,162,878	
<b>Revenues</b>					
Investment Income	—	—	70,730	—	-100.0%
Miscellaneous	—	1,397,441	694,707	—	-100.0%
<b>Total Revenues</b>	—	<b>1,397,441</b>	<b>765,437</b>	—	<b>-100.0%</b>
<b>Expenditures</b>					
Operations	—	—	—	—	—
<b>Total Expenditures</b>	—	—	—	—	—
<b>Fund Balance December 31</b>	—	<b>1,397,441</b>	<b>2,162,878</b>	<b>2,162,878</b>	—

# POLICE SPECIAL JUSTICE FUND

The **Police Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice'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 federal guidelines.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>1,038,663</b>	<b>1,012,967</b>	<b>1,113,290</b>	<b>1,074,875</b>	
<b>Revenues</b>					
Fines and Forfeitures	141,678	173,071	85,328	—	-100.0%
<b>Total</b>	<b>141,678</b>	<b>173,071</b>	<b>85,328</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	278,127	—
<b>Total Revenues</b>	<b>141,678</b>	<b>173,071</b>	<b>85,328</b>	<b>278,127</b>	<b>226.0%</b>
<b>Expenditures</b>					
Operations	—	56,082	123,743	222,127	79.5%
Contributions to Capital and Capital Outlay	167,374	16,666	—	56,000	—
<b>Total Expenditures</b>	<b>167,374</b>	<b>72,748</b>	<b>123,743</b>	<b>278,127</b>	<b>124.8%</b>
<b>Fund Balance December 31</b>	<b>1,012,967</b>	<b>1,113,290</b>	<b>1,074,875</b>	<b>796,748</b>	<b>-25.9%</b>

# 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>1,299,620</b>	<b>1,121,315</b>	<b>972,443</b>	<b>986,318</b>	
<b>Revenues</b>					
Fines and Forfeitures	95,854	470,862	337,108	—	-100.0%
Miscellaneous	—	513	—	—	—
<b>Total</b>	<b>95,854</b>	<b>471,375</b>	<b>337,108</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	95,000	—
<b>Total Revenues</b>	<b>95,854</b>	<b>471,375</b>	<b>337,108</b>	<b>95,000</b>	<b>-71.8%</b>
<b>Expenditures</b>					
Operations	66,665	176,013	99,437	95,000	-4.5%
Contributions to Capital and Capital Outlay	207,494	444,234	223,796	—	-100.0%
<b>Total Expenditures</b>	<b>274,159</b>	<b>620,247</b>	<b>323,233</b>	<b>95,000</b>	<b>-70.6%</b>
<b>Fund Balance December 31</b>	<b>1,121,315</b>	<b>972,443</b>	<b>986,318</b>	<b>891,318</b>	<b>-9.6%</b>



# SHERIFF INMATE FUND

The **Sheriff Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>4,219,798</b>	<b>4,082,154</b>	<b>4,146,446</b>	<b>4,464,121</b>	
<b>Revenues</b>					
Charges for Services	255,681	517,758	718,814	1,152,609	60.3%
Investment Income	26,039	44,253	136,529	151,837	11.2%
<b>Total Revenues</b>	<b>281,720</b>	<b>562,011</b>	<b>855,467</b>	<b>1,304,446</b>	<b>52.5%</b>
<b>Expenditures</b>					
Operations	410,369	497,719	537,792	499,350	-7.1%
Contributions to Capital and Capital Outlay	8,995	—	—	9,995	—
<b>Total</b>	<b>419,364</b>	<b>497,719</b>	<b>537,792</b>	<b>509,345</b>	<b>-5.3%</b>
Contribution to Fund Balance	—	—	—	795,101	—
<b>Total Expenditures</b>	<b>419,364</b>	<b>497,719</b>	<b>537,792</b>	<b>1,304,446</b>	<b>142.6%</b>
<b>Fund Balance December 31</b>	<b>4,082,154</b>	<b>4,146,446</b>	<b>4,464,121</b>	<b>5,259,222</b>	<b>17.8%</b>

# SHERIFF SPECIAL JUSTICE FUND

The **Sheriff Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice’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 federal guidelines.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>369,318</b>	<b>399,526</b>	<b>568,187</b>	<b>604,461</b>	
<b>Revenues</b>					
Fines and Forfeitures	192,308	244,773	174,643	—	-100.0%
<b>Total</b>	<b>192,308</b>	<b>244,773</b>	<b>174,643</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	350,000	—
<b>Total Revenues</b>	<b>192,308</b>	<b>244,773</b>	<b>174,643</b>	<b>350,000</b>	<b>100.4%</b>
<b>Expenditures</b>					
Operations	94,185	67,362	120,569	350,000	190.3%
Contributions to Capital and Capital Outlay	67,915	8,750	17,800	—	-100.0%
<b>Total Expenditures</b>	<b>162,100</b>	<b>76,112</b>	<b>138,369</b>	<b>350,000</b>	<b>152.9%</b>
<b>Fund Balance December 31</b>	<b>399,526</b>	<b>568,187</b>	<b>604,461</b>	<b>254,461</b>	<b>-57.9%</b>



# 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 federal guidelines.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>327,354</b>	<b>318,096</b>	<b>191,991</b>	<b>198,798</b>	
<b>Revenues</b>					
Fines and Forfeitures	350	8,409	84,168	—	-100.0%
Investment Income	392	878	2,278	—	-100.0%
<b>Total</b>	<b>742</b>	<b>9,287</b>	<b>86,446</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	70,000	—
<b>Total Revenues</b>	<b>742</b>	<b>9,287</b>	<b>86,446</b>	<b>70,000</b>	<b>-19.0%</b>
<b>Expenditures</b>					
Operations	10,000	135,392	37,639	70,000	86.0%
Contributions to Capital and Capital Outlay	—	—	42,000	—	-100.0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>135,392</b>	<b>79,639</b>	<b>70,000</b>	<b>-12.1%</b>
<b>Fund Balance December 31</b>	<b>318,096</b>	<b>191,991</b>	<b>198,798</b>	<b>128,798</b>	<b>-35.2%</b>

# SHERIFF SPECIAL TREASURY FUND

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury'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 federal guidelines.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>307,626</b>	<b>286,641</b>	<b>190,303</b>	<b>190,303</b>	
<b>Revenues</b>					
Fines and Forfeitures	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Use of Fund Balance	—	—	—	75,000	—
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>—</b>
<b>Expenditures</b>					
Operations	20,985	56,799	—	75,000	—
Contributions to Capital and Capital Outlay	—	39,539	—	—	—
<b>Total Expenditures</b>	<b>20,985</b>	<b>96,338</b>	<b>—</b>	<b>75,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>286,641</b>	<b>190,303</b>	<b>190,303</b>	<b>115,303</b>	<b>-39.4%</b>



# 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>851,391</b>	<b>789,281</b>	<b>511,552</b>	<b>468,711</b>	
<b>Revenues</b>					
Charges for Services	126,532	124,850	132,708	160,000	20.6%
Investment Income	3,308	9,261	20,838	25,016	20.0%
<b>Total</b>	<b>129,840</b>	<b>134,111</b>	<b>153,546</b>	<b>185,016</b>	<b>20.5%</b>
Use of Fund Balance	—	—	—	277,649	—
<b>Total Revenues</b>	<b>129,840</b>	<b>134,111</b>	<b>153,546</b>	<b>462,665</b>	<b>201.3%</b>
<b>Expenditures</b>					
Operations	188,564	393,597	176,990	373,146	110.8%
Contributions to Other Funds	3,386	18,243	19,397	39,672	104.5%
<b>Total Expenditures</b>	<b>191,950</b>	<b>411,840</b>	<b>196,387</b>	<b>462,665</b>	<b>135.6%</b>
<b>Fund Balance December 31</b>	<b>789,281</b>	<b>511,552</b>	<b>468,711</b>	<b>191,062</b>	<b>-59.2%</b>

# STADIUM FUND

The **Stadium Fund** accumulates stadium-related revenues in order to make lease payments on the stadium and pay other miscellaneous expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time 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.

The County has entered into a capital lease agreement for the stadium (Coolray Field). The project is financed with bonds and is leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in January and July and are reflected in the Contribution to Development Authority line item below.

## Revenues and Expenditures FY 2021– 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>2,322,298</b>	<b>2,791,161</b>	<b>3,246,020</b>	<b>3,992,532</b>	
<b>Revenues</b>					
Taxes	1,093,460	1,040,050	1,133,352	1,109,000	-2.1%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	1,113,353	1,148,994	1,309,561	1,258,887	-3.9%
Investment Income	566	19,812	105,471	58,200	-44.8%
<b>Total Revenues</b>	<b>2,607,379</b>	<b>2,608,856</b>	<b>2,948,384</b>	<b>2,826,087</b>	<b>-4.1%</b>
<b>Expenditures</b>					
Operations	—	—	—	5,900	—
Debt Service	788	788	788	1,600	103.0%
Contributions to Other Funds	111,544	126,725	176,125	190,655	8.2%
Contribution to Development Authority	2,026,184	2,026,484	2,024,959	2,027,389	0.1%
<b>Total</b>	<b>2,138,516</b>	<b>2,153,997</b>	<b>2,201,872</b>	<b>2,225,544</b>	<b>1.1%</b>
Contribution to Fund Balance	—	—	—	600,543	—
<b>Total Expenditures</b>	<b>2,138,516</b>	<b>2,153,997</b>	<b>2,201,872</b>	<b>2,826,087</b>	<b>28.3%</b>
<b>Fund Balance December 31</b>	<b>2,791,161</b>	<b>3,246,020</b>	<b>3,992,532</b>	<b>4,593,075</b>	<b>15.0%</b>

# 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>1,765,758</b>	<b>1,761,130</b>	<b>2,567,154</b>	<b>3,062,449</b>	
<b>Revenues</b>					
Charges for Services	8,364,732	9,412,027	9,465,001	10,000,000	5.7%
Investment Income	545	14,179	78,586	—	-100.0%
Miscellaneous	3,644	68,013	69,594	—	-100.0%
<b>Total</b>	<b>8,368,921</b>	<b>9,494,219</b>	<b>9,613,181</b>	<b>10,000,000</b>	<b>4.0%</b>
Use of Fund Balance	—	—	—	180,252	—
<b>Total Revenues</b>	<b>8,368,921</b>	<b>9,494,219</b>	<b>9,613,181</b>	<b>10,180,252</b>	<b>5.9%</b>
<b>Expenditures</b>					
Personal Services	48,222	56,441	42,554	48,491	14.0%
Operations	8,120,573	8,430,740	8,787,124	9,764,218	11.1%
Contributions to Other Funds	199,215	193,747	283,184	350,403	23.7%
Contributions to Capital and Capital Outlay	5,539	7,267	5,024	7,140	42.1%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenditures</b>	<b>8,373,549</b>	<b>8,688,195</b>	<b>9,117,886</b>	<b>10,180,252</b>	<b>11.7%</b>
<b>Fund Balance December 31</b>	<b>1,761,130</b>	<b>2,567,154</b>	<b>3,062,449</b>	<b>2,882,197</b>	<b>-5.9%</b>

# TOURISM FUND

The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes lease payments for the Gas South District, its parking facility, and the Gas South District expansion. 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.

The County has entered into a capital lease agreement with the Development Authority for the Gas South District (formerly Infinite Energy Center), its parking facility, and the Gas South District expansion. These projects are financed with bonds and are leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in March and September and are reflected in the Contribution to Development Authority line item below.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>34,172,117</b>	<b>31,962,054</b>	<b>29,729,180</b>	<b>28,710,561</b>	
<b>Revenues</b>					
Taxes	10,888,136	14,035,772	14,620,771	14,039,000	-4.0%
Charges for Services	1,774	4,117	2,714	1,000	-63.2%
Miscellaneous	1,524,265	—	—	45,119	—
Investment Income	63,123	278,403	664,065	510,000	-23.2%
<b>Total</b>	<b>12,477,298</b>	<b>14,318,292</b>	<b>15,287,550</b>	<b>14,595,119</b>	<b>-4.5%</b>
Use of Fund Balance	—	—	—	4,137,450	—
<b>Total Revenues</b>	<b>12,477,298</b>	<b>14,318,292</b>	<b>15,287,550</b>	<b>18,732,569</b>	<b>22.5%</b>
<b>Expenditures</b>					
Operations	26,411	31,150	29,858	105,300	252.7%
Contributions to Other Funds	213,187	262,256	251,821	278,516	10.6%
Contribution to Development Authority	11,297,115	11,299,443	11,302,285	13,679,929	21.0%
Contributions to Subsidized Agencies	3,150,648	4,958,317	4,722,205	4,668,824	-1.1%
<b>Total Expenditures</b>	<b>14,687,361</b>	<b>16,551,166</b>	<b>16,306,169</b>	<b>18,732,569</b>	<b>14.9%</b>
<b>Fund Balance December 31</b>	<b>31,962,054</b>	<b>29,729,180</b>	<b>28,710,561</b>	<b>24,573,111</b>	<b>-14.4%</b>

# TREE BANK FUND

The **Tree Bank 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.

## Revenues and Expenditures FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Fund Balance January 1</b>	<b>383,609</b>	<b>483,154</b>	<b>482,149</b>	<b>643,200</b>	
<b>Revenues</b>					
Licenses and Permits	119,528	46,600	140,092	15,000	-89.3%
Investment Income	157	6,395	20,959	—	-100.0%
<b>Total</b>	<b>119,685</b>	<b>52,995</b>	<b>161,051</b>	<b>15,000</b>	<b>-90.7%</b>
Use of Fund Balance	—	—	—	85,000	—
<b>Total Revenues</b>	<b>119,685</b>	<b>52,995</b>	<b>161,051</b>	<b>100,000</b>	<b>-37.9%</b>
<b>Expenditures</b>					
Operations	20,140	54,000	—	100,000	—
<b>Total Expenditures</b>	<b>20,140</b>	<b>54,000</b>	<b>—</b>	<b>100,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>483,154</b>	<b>482,149</b>	<b>643,200</b>	<b>558,200</b>	<b>-13.2%</b>

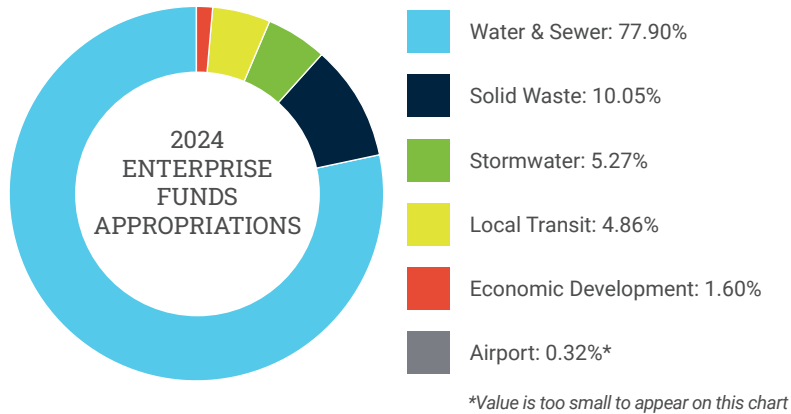
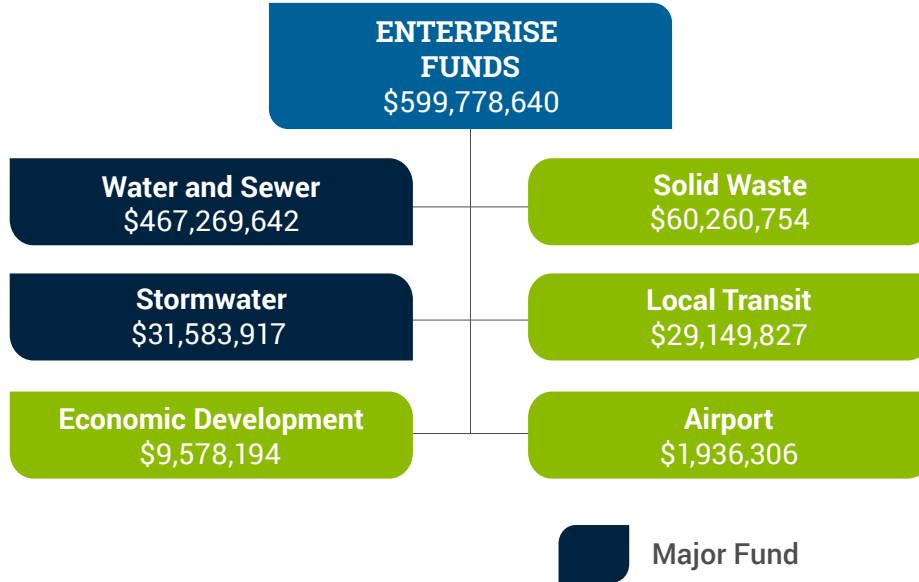
# ENTERPRISE FUNDS

The image features a solid red background. In the lower-left quadrant, the words "ENTERPRISE" and "FUNDS" are stacked vertically in a white, sans-serif, all-caps font. Two thin, curved red lines sweep across the bottom right portion of the frame, intersecting each other and creating a sense of dynamic movement.



# ENTERPRISE FUNDS

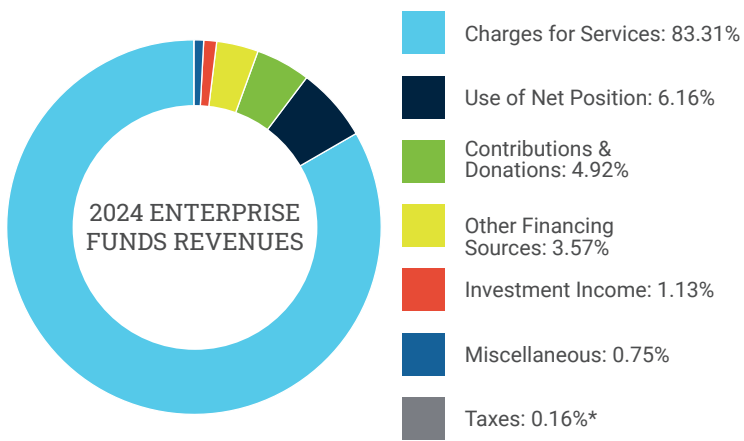
The **Enterprise Fund Type** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Type include the Airport, Economic Development, Local Transit, Solid Waste, Stormwater, and Water and Sewer Operating Funds.



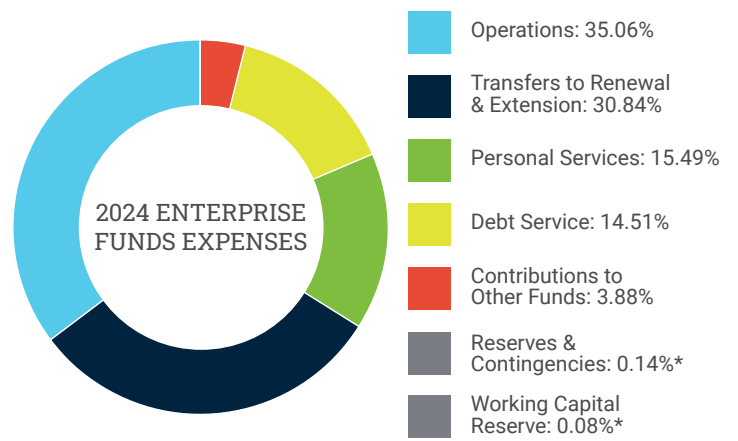
# ENTERPRISE FUNDS

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Taxes	945,254	1,403,071	1,510,459	950,000	-37.1%
Charges for Services	432,684,315	449,822,660	478,373,330	499,684,092	4.5%
Investment Income	1,274,551	3,249,803	8,913,799	6,780,877	-23.9%
Contributions and Donations	33,559,387	30,342,512	28,526,404	29,483,721	3.4%
Miscellaneous	8,411,004	8,571,965	7,502,608	4,528,205	-39.6%
Other Financing Sources	21,023,000	21,864,755	20,140,000	21,427,000	6.4%
<b>Total</b>	<b>497,897,511</b>	<b>515,254,766</b>	<b>544,966,600</b>	<b>562,853,895</b>	<b>3.3%</b>
Use of Net Position	—	—	—	36,924,745	—
<b>Total Revenues</b>	<b>497,897,511</b>	<b>515,254,766</b>	<b>544,966,600</b>	<b>599,778,640</b>	<b>10.1%</b>
<b>Expenses</b>					
Personal Services	67,327,919	76,284,840	80,485,492	92,917,330	15.4%
Operations	129,651,854	149,183,490	173,720,756	210,255,161	21.0%
Debt Service	88,333,209	86,982,672	86,946,878	87,009,553	0.1%
Intergovernmental	143,809	38,656	38,654	—	-100.0%
Transfers to Renewal and Extension	146,225,137	179,128,322	174,955,596	184,983,245	5.7%
Contributions to Other Funds	14,696,148	16,972,723	22,989,576	23,296,436	1.3%
Reserves and Contingencies	—	—	—	859,000	—
<b>Total</b>	<b>446,378,076</b>	<b>508,590,703</b>	<b>539,136,952</b>	<b>599,320,725</b>	<b>11.2%</b>
Working Capital Reserve	—	—	—	457,915	—
<b>Total Expenses</b>	<b>446,378,076</b>	<b>508,590,703</b>	<b>539,136,952</b>	<b>599,778,640</b>	<b>11.2%</b>



\*Value is too small to appear on this chart



\*Value is too small to appear on this chart

# ENTERPRISE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent approximately 89 percent of the total fiscal year 2024 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Airport Operating Fund	A percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Local Transit Operating Fund	Fares for bus transportation within the local transit system. The local services rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way. The express service rate is \$3.75 (zone 1) or \$5.00 (zone 2)/adult/one-way.	These revenues are based on historical trends and anticipated activity in the current year. The Local Transit Operating Fund is not completely self-supporting, and charges for services are subsidized by a contribution from the General Fund.
Solid Waste Operating Fund	Residential solid waste fees. The rate for residential services is \$22.75 per month. The rate for seniors 62 and over is \$17.19 per month.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Stormwater Operating Fund	Fees due to an agreement between the County and each city for their stormwater drainage and discharge and fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees. The rate charged has remained \$2.46 since 2009.	
Water and Sewer Operating Fund	Retail and wholesale sales of water and sewer services, miscellaneous water and sewer fees and permits, fire hydrant rental fees, and fire service pipe and water service connection charges based on water meter size.	Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for water and sewer. The rate resolution adopted on October 27, 2020, covers the period of 2021 – 2031 with modest rate increases every other year for the next ten years starting in 2021. The increases will result in an additional \$1.38 per 1,000 gallons of water and \$2.27 per 1,000 gallons of sewer used by 2031. In addition, the monthly sewer base charge increased from \$5 to \$7.50 in 2023 to place sewer charges more in line with cost.

### Contributions and Donations

Contributions and Donations represent approximately 5 percent of the total fiscal year 2024 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Water and Sewer Operating Fund	Financial resources generally provided by private contributors. Contributions from developers and System Development Charge revenues are received in this category.	These revenues are budgeted based on historical trends and anticipated activity in the current year.

# AIRPORT OPERATING FUND

The **Airport Operating Fund** accounts for the operation and maintenance of the County's airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	186,898	202,367	179,127	150,000	-16.3%
Miscellaneous – Rent	926,476	1,151,165	1,081,970	975,000	-9.9%
Investment Income	94	12,744	35,512	51,460	44.9%
Other Financing Sources	810,000	650,000	900,000	25,000	-97.2%
<b>Total</b>	<b>1,923,468</b>	<b>2,016,276</b>	<b>2,196,609</b>	<b>1,201,460</b>	<b>-45.3%</b>
Use of Net Position	–	–	–	734,846	–
<b>Total Revenues</b>	<b>1,923,468</b>	<b>2,016,276</b>	<b>2,196,609</b>	<b>1,936,306</b>	<b>-11.9%</b>
<b>Expenses</b>					
Personal Services	498,525	615,177	702,259	750,057	6.8%
Operations	325,457	421,693	483,360	521,251	7.8%
Transfers to Renewal and Extension	620,601	269,704	455,033	108,658	-76.1%
Contributions to Other Funds	320,936	296,339	545,291	545,340	–
Reserves and Contingencies	–	–	–	11,000	–
<b>Total Expenses</b>	<b>1,765,519</b>	<b>1,602,913</b>	<b>2,185,943</b>	<b>1,936,306</b>	<b>-11.4%</b>



# ECONOMIC DEVELOPMENT OPERATING FUND

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

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Investment Income	535	79,149	261,576	188,078	-28.1%
Miscellaneous	6,381,747	6,325,987	5,611,754	3,553,105	-36.7%
Other Financing Sources	6,500,000	2,000,000	740,000	3,800,000	413.5%
<b>Total</b>	<b>12,882,282</b>	<b>8,405,136</b>	<b>6,613,330</b>	<b>7,541,183</b>	<b>14.0%</b>
Use of Net Position	—	—	—	2,037,011	—
<b>Total Revenues</b>	<b>12,882,282</b>	<b>8,405,136</b>	<b>6,613,330</b>	<b>9,578,194</b>	<b>44.8%</b>
<b>Expenses</b>					
Operations	3,265,812	3,879,130	3,563,032	5,442,008	52.7%
Debt Service	3,331,667	3,983,769	3,983,052	4,006,186	0.6%
Intergovernmental	143,809	38,656	38,654	—	-100.0%
Contributions to Other Funds	136,586	133,758	148,802	130,000	-12.6%
<b>Total Expenses</b>	<b>6,877,874</b>	<b>8,035,313</b>	<b>7,733,540</b>	<b>9,578,194</b>	<b>23.9%</b>

# 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.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	1,486,173	1,758,969	2,260,263	2,292,685	1.4%
Investment Income	66,657	260,099	459,992	588,033	27.8%
Miscellaneous	40,296	18,500	26,747	—	-100.0%
Other Financing Sources	13,713,000	19,214,755	18,500,000	17,602,000	-4.9%
<b>Total</b>	<b>15,306,126</b>	<b>21,252,323</b>	<b>21,247,002</b>	<b>20,482,718</b>	<b>-3.6%</b>
Use of Net Position	—	—	—	8,667,109	—
<b>Total Revenues</b>	<b>15,306,126</b>	<b>21,252,323</b>	<b>21,247,002</b>	<b>29,149,827</b>	<b>37.2%</b>
<b>Expenses</b>					
Personal Services	801,557	1,367,395	1,494,508	1,739,941	16.4%
Operations	5,731,471	11,904,640	16,001,495	24,571,350	53.6%
Transfers to Renewal and Extension	2,810,811	9,129,181	5,695,803	1,400,000	-75.4%
Contributions to Other Funds	187,678	459,334	874,986	1,426,536	63.0%
Reserves and Contingencies	—	—	—	12,000	—
<b>Total Expenses</b>	<b>9,531,517</b>	<b>22,860,550</b>	<b>24,066,792</b>	<b>29,149,827</b>	<b>21.1%</b>

# SOLID WASTE OPERATING FUND

The **Solid Waste Operating Fund** accounts for services provided as a result of 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.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Taxes	945,254	1,403,071	1,510,459	950,000	-37.1%
Charges for Services	42,931,688	43,913,458	47,700,549	55,343,022	16.0%
Investment Income	291,213	560,976	2,180,658	1,593,989	-26.9%
Contributions and Donations	90,000	10,000	—	—	—
Miscellaneous	2,382	2,652	1,869	100	-94.6%
<b>Total</b>	<b>44,260,537</b>	<b>45,890,157</b>	<b>51,393,535</b>	<b>57,887,111</b>	<b>12.6%</b>
Use of Net Position	—	—	—	2,373,643	—
<b>Total Revenues</b>	<b>44,260,537</b>	<b>45,890,157</b>	<b>51,393,535</b>	<b>60,260,754</b>	<b>17.3%</b>
<b>Expenses</b>					
Personal Services	692,131	936,880	881,290	1,104,169	25.3%
Operations	42,087,725	43,778,284	53,317,073	58,331,956	9.4%
Transfers to Renewal and Extension	—	1,679,932	—	33,032	—
Contributions to Other Funds	473,179	517,268	714,732	781,597	9.4%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenses</b>	<b>43,253,035</b>	<b>46,912,364</b>	<b>54,913,095</b>	<b>60,260,754</b>	<b>9.7%</b>

# STORMWATER OPERATING FUND

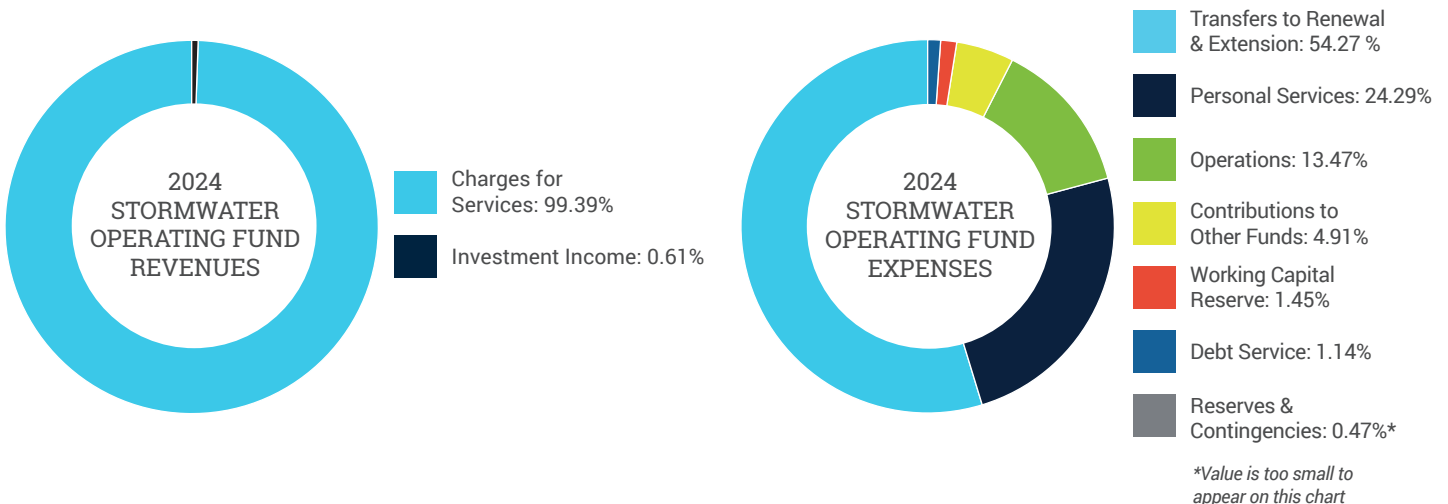
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2024, Stormwater Operating Fund expenses are expected to total \$31.1 million – an increase of \$0.4 million, or 1.3 percent, from the 2023 actual expenses which totaled \$30.7 million. This increase is primarily attributable to an increase of \$1.2 million in personal services which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and salary increases approved in 2023. Other increases include \$1.2 million in operations and \$0.1 million in reserves and contingencies. These increases are partially offset by a \$2.1 million decrease in transfers to renewal and extension for capital expenses.

A total of \$17.1 million, or 55.1 percent of the fund's 2024 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	30,106,231	30,270,733	31,323,662	31,391,917	0.2%
Investment Income	33,160	270,064	686,600	192,000	-72.0%
Miscellaneous	12,731	12,869	10,808	–	-100.0%
<b>Total Revenues</b>	<b>30,152,122</b>	<b>30,553,666</b>	<b>32,021,070</b>	<b>31,583,917</b>	<b>-1.4%</b>
<b>Expenses</b>					
Personal Services	5,328,315	6,197,598	6,484,820	7,672,127	18.3%
Operations	3,186,381	2,387,291	3,103,080	4,254,993	37.1%
Debt Service	361,506	361,506	361,506	361,507	–
Transfers to Renewal and Extension	20,063,834	18,458,606	19,236,959	17,137,146	-10.9%
Contributions to Other Funds	1,365,961	1,507,762	1,542,024	1,551,229	0.6%
Reserves and Contingencies	–	–	–	149,000	–
<b>Total</b>	<b>30,305,997</b>	<b>28,912,763</b>	<b>30,728,389</b>	<b>31,126,002</b>	<b>1.3%</b>
Working Capital Reserve	–	–	–	457,915	–
<b>Total Expenses</b>	<b>30,305,997</b>	<b>28,912,763</b>	<b>30,728,389</b>	<b>31,583,917</b>	<b>2.8%</b>





# WATER AND SEWER OPERATING FUND

The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connection fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for the Water and Sewer Capital Improvement Program.

In 2024, Water and Sewer Operating Fund expenses are expected to total \$467.3 million – an increase of \$47.8 million, or 11.4 percent over 2023 expenses of \$419.5 million. The increase in expenses is primarily due to an increase of \$19.9 million in operations for anticipated increases in professional services, biosolid disposal costs, chemical costs, and utility expenses. Other increases include an increase of \$16.7 million in contributions to the Renewal and Extension Fund for capital expenses, an increase of \$10.7 million in personal services which includes 5 new positions, pay-for-performance adjustments, and longevity pay for eligible employees, and an appropriation for reserves and contingencies of \$0.7 million. The decrease in contributions to other funds of \$0.3 million partially offsets the increase in expenses.

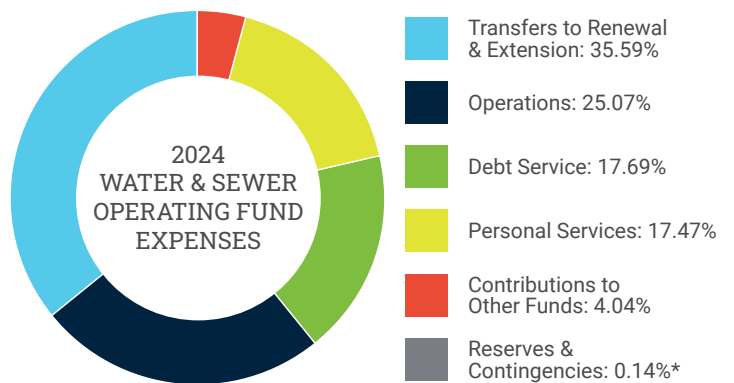
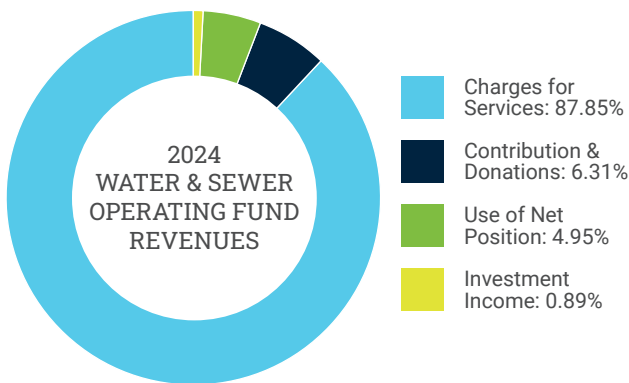
In 2024, excluding use of net position, Water and Sewer Operating Fund revenues are expected to total \$444.2 million – an increase of \$12.7 million, or 2.9 percent, from 2023 actual revenues of \$431.5 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2018 were replaced in October 2020. This new rate resolution approved water and sewer rates from 2021 through 2031 with increases in 2021, 2023, 2025, 2027, 2029, and 2031.



# WATER AND SEWER OPERATING FUND

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	357,973,325	373,677,134	396,909,729	410,506,468	3.4%
Investment Income	882,891	2,066,772	5,289,460	4,167,317	-21.2%
Contributions and Donations	33,469,387	30,332,512	28,526,404	29,483,721	3.4%
Miscellaneous	1,047,372	1,060,792	769,461	—	-100.0%
<b>Total</b>	<b>393,372,975</b>	<b>407,137,210</b>	<b>431,495,054</b>	<b>444,157,506</b>	<b>2.9%</b>
Use of Net Position	—	—	—	23,112,136	—
<b>Total Revenues</b>	<b>393,372,975</b>	<b>407,137,210</b>	<b>431,495,054</b>	<b>467,269,642</b>	<b>8.3%</b>
<b>Expenses</b>					
Personal Services	60,007,390	67,167,790	70,922,616	81,651,036	15.1%
Operations	75,055,009	86,812,453	97,252,717	117,133,603	20.4%
Debt Service	84,640,035	82,637,398	82,602,319	82,641,860	—
Transfers to Renewal and Extension	122,729,891	149,590,899	149,567,801	166,304,409	11.2%
Contributions to Other Funds	12,211,808	14,058,262	19,163,741	18,861,734	-1.6%
Reserves and Contingencies	—	—	—	677,000	—
<b>Total Expenses</b>	<b>354,644,133</b>	<b>400,266,802</b>	<b>419,509,194</b>	<b>467,269,642</b>	<b>11.4%</b>



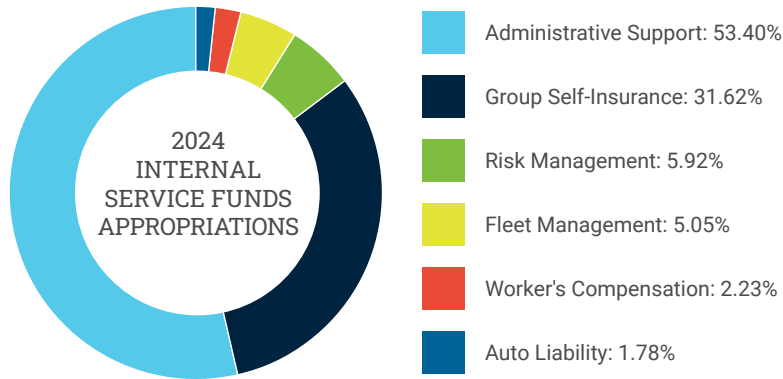
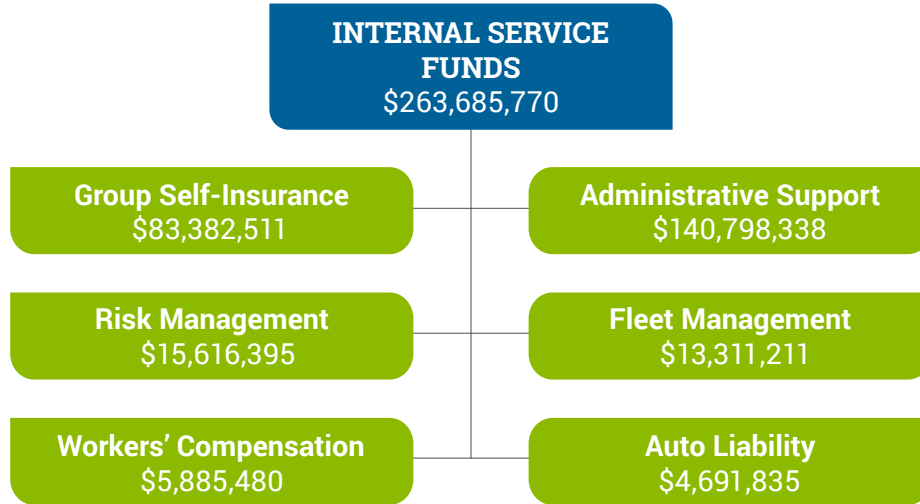
\*Value is too small to appear on this chart

# INTERNAL SERVICE FUNDS

The image features a solid dark blue background. In the lower-left quadrant, the words "INTERNAL" and "SERVICE FUNDS" are stacked vertically in a white, sans-serif, all-caps font. Two thin, light blue lines curve across the bottom right portion of the page, intersecting each other and the text area.

# INTERNAL SERVICE FUNDS

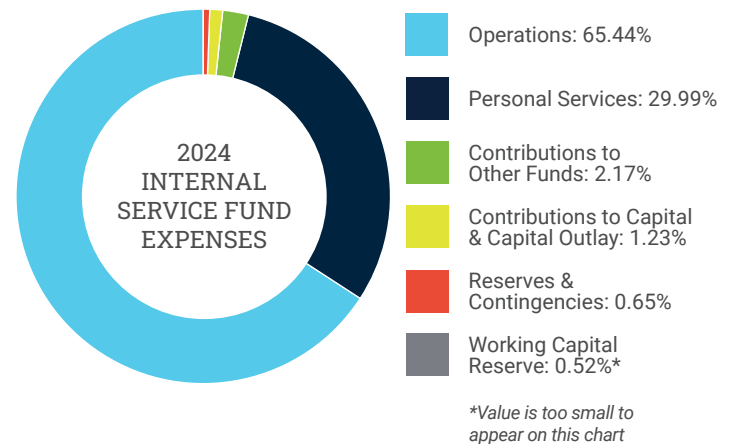
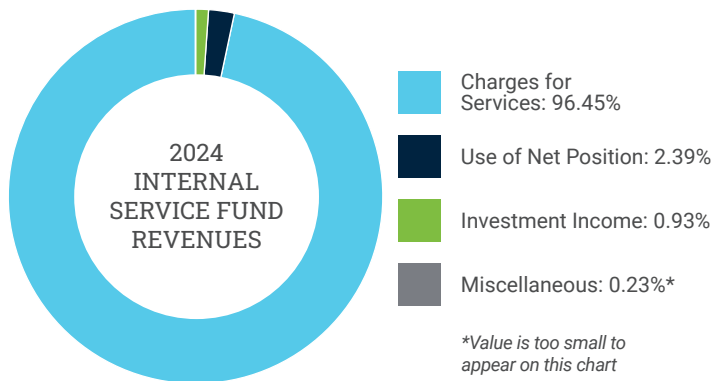
The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support, Fleet Management, and Auto Liability Funds.



# INTERNAL SERVICE FUNDS

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	181,075,941	200,152,861	235,396,328	254,314,167	8.0%
Investment Income	609,779	1,590,441	3,382,325	2,464,176	-27.1%
Miscellaneous	1,657,133	1,090,664	2,204,791	594,430	-73.0%
Other Financing Sources	22,600	42,719	53,985	—	-100.0%
<b>Total</b>	<b>183,365,453</b>	<b>202,876,685</b>	<b>241,037,429</b>	<b>257,372,773</b>	<b>6.8%</b>
Use of Net Position	—	—	—	6,312,997	—
<b>Total Revenues</b>	<b>183,365,453</b>	<b>202,876,685</b>	<b>241,037,429</b>	<b>263,685,770</b>	<b>9.4%</b>
<b>Expenses</b>					
Personal Services	53,181,425	60,210,267	65,115,331	79,085,083	21.5%
Operations	113,418,674	124,119,627	146,177,592	172,553,582	18.0%
Contributions to Other Funds	4,200,179	4,854,204	5,996,248	5,725,119	-4.5%
Contributions to Capital and Capital Outlay	2,265,881	2,882,742	1,723,369	3,249,387	88.5%
Reserves and Contingencies	—	—	—	1,708,000	—
<b>Total</b>	<b>173,066,159</b>	<b>192,066,840</b>	<b>219,012,540</b>	<b>262,321,171</b>	<b>19.8%</b>
Working Capital Reserve	—	—	—	1,364,599	—
<b>Total Expenses</b>	<b>173,066,159</b>	<b>192,066,840</b>	<b>219,012,540</b>	<b>263,685,770</b>	<b>20.4%</b>



# INTERNAL SERVICE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent nearly 99 percent of the total fiscal year 2024 budgeted revenues, excluding the use of net position, in the Internal Service Funds.

Funds	Revenue Definition	Assumptions
Administrative Support Fund	Indirect cost contributions from all Gwinnett County funds receiving benefits from central support activities.	Revenue projections are based on a countywide cost allocation plan.
Auto Liability Fund Risk Management Fund Workers' Compensation Fund	Contributions from all Gwinnett County funds.	Revenue projections are based on the number of employees, actual claims, and property liability coverage amounts.
Fleet Management Fund	Contributions from all Gwinnett County funds receiving benefits and external customers (i.e., municipalities, Board of Education, etc.) to cover the operations of fleet management. These revenues consist of a fuel surcharge (5 percent) and parts/labor (\$95/hour labor) for repair and maintenance of vehicles.	Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized and the anticipated activity in the coming year.
Group Self-Insurance Fund	Contributions from all Gwinnett County funds, as well as employees of the County receiving benefits.	Revenue projections are based on the number of employees and actual claims. The premiums paid by employees vary according to the type of coverage.

# ADMINISTRATIVE SUPPORT FUND

The **Administrative Support Fund** accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Gwinnett Clean & Beautiful, Internal Audit, Office of Strategic Excellence, 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.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	82,243,910	91,779,471	121,490,704	140,178,801	15.4%
Investment Income	143,528	437,733	509,126	302,107	-40.7%
Miscellaneous	510,551	495,959	1,074,301	317,430	-70.5%
<b>Total Revenues</b>	<b>82,897,989</b>	<b>92,713,163</b>	<b>123,074,131</b>	<b>140,798,338</b>	<b>14.4%</b>
<b>Expenses</b>					
Personal Services	47,670,871	54,036,735	58,501,568	71,228,446	21.8%
Operations	28,413,830	39,923,825	49,919,076	64,692,725	29.6%
Contributions to Other Funds	680,518	885,846	978,886	1,211,020	23.7%
Contributions to Capital and Capital Outlay	1,662,362	1,652,337	964,865	2,021,147	109.5%
Reserves and Contingencies	—	—	—	1,645,000	—
<b>Total Expenses</b>	<b>78,427,581</b>	<b>96,498,743</b>	<b>110,364,395</b>	<b>140,798,338</b>	<b>27.6%</b>

# 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.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	2,250,000	1,750,000	4,750,395	4,500,831	-5.3%
Investment Income	23,633	53,884	171,999	191,004	11.0%
<b>Total Revenues</b>	<b>2,273,633</b>	<b>1,803,884</b>	<b>4,922,394</b>	<b>4,691,835</b>	<b>-4.7%</b>
<b>Expenses</b>					
Operations	3,013,109	2,620,770	4,021,155	3,468,000	-13.8%
Contributions to Other Funds	5,528	18,578	27,018	35,859	32.7%
<b>Total</b>	<b>3,018,637</b>	<b>2,639,348</b>	<b>4,048,173</b>	<b>3,503,859</b>	<b>-13.4%</b>
Working Capital Reserve	—	—	—	1,187,976	—
<b>Total Expenses</b>	<b>3,018,637</b>	<b>2,639,348</b>	<b>4,048,173</b>	<b>4,691,835</b>	<b>15.9%</b>





# FLEET MANAGEMENT FUND

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet. Revenues are derived from charges to the user departments for fuel, maintenance, repair, and insurance, plus a fixed flat rate surcharge per vehicle per month.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	10,793,030	11,998,823	13,846,171	11,010,700	-20.5%
Investment Income	—	32,812	253,265	261,226	3.1%
Miscellaneous	277,182	291,813	437,800	277,000	-36.7%
Other Financing Sources	22,600	42,719	53,985	—	-100.0%
<b>Total</b>	<b>11,092,812</b>	<b>12,366,167</b>	<b>14,591,221</b>	<b>11,548,926</b>	<b>-20.9%</b>
Use of Net Position	—	—	—	1,762,285	—
<b>Total Revenues</b>	<b>11,092,812</b>	<b>12,366,167</b>	<b>14,591,221</b>	<b>13,311,211</b>	<b>-8.8%</b>
<b>Expenses</b>					
Personal Services	3,707,524	4,146,488	4,463,386	4,684,774	5.0%
Operations	1,776,919	2,893,331	4,224,514	4,468,263	5.8%
Contributions to Other Funds	2,407,797	2,537,191	3,202,610	2,898,934	-9.5%
Contributions to Capital and Capital Outlay	603,519	1,230,405	758,503	1,228,240	61.9%
Reserves and Contingencies	—	—	—	31,000	—
<b>Total Expenses</b>	<b>8,495,759</b>	<b>10,807,415</b>	<b>12,649,013</b>	<b>13,311,211</b>	<b>5.2%</b>

# GROUP SELF-INSURANCE FUND

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. The County portion of these contributions is a percentage of each department's employee salaries.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	73,927,577	79,354,538	78,275,364	79,623,330	1.7%
Investment Income	288,399	758,557	1,684,700	1,128,809	-33.0%
Miscellaneous	699,505	158,514	312,307	—	-100.0%
<b>Total</b>	<b>74,915,481</b>	<b>80,271,609</b>	<b>80,272,371</b>	<b>80,752,139</b>	<b>0.6%</b>
Use of Net Position	—	—	—	2,630,372	—
<b>Total Revenues</b>	<b>74,915,481</b>	<b>80,271,609</b>	<b>80,272,371</b>	<b>83,382,511</b>	<b>3.9%</b>
<b>Expenses</b>					
Personal Services	1,202,557	1,535,644	1,587,707	2,502,449	57.6%
Operations	66,980,907	65,469,644	74,387,735	80,310,359	8.0%
Contributions to Other Funds*	519,935	467,088	659,223	557,703	-15.4%
Reserves and Contingencies	—	—	—	12,000	—
<b>Total Expenses</b>	<b>68,703,399</b>	<b>67,472,376</b>	<b>76,634,665</b>	<b>83,382,511</b>	<b>8.8%</b>

\*Contributions to Other Funds includes indirect cost true-up entries.



# RISK MANAGEMENT FUND

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.

## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	7,861,423	11,270,029	12,532,700	15,499,995	23.7%
Investment Income	79,194	101,605	181,861	116,400	-36.0%
Miscellaneous	3,306	32,184	307,761	—	-100.0%
<b>Total Revenues</b>	<b>7,943,923</b>	<b>11,403,818</b>	<b>13,022,322</b>	<b>15,616,395</b>	<b>19.9%</b>
<b>Expenses</b>					
Personal Services	526,175	441,011	456,120	589,693	29.3%
Operations	8,823,774	10,188,618	9,966,929	13,863,800	39.1%
Contributions to Other Funds	564,710	904,540	1,073,558	976,279	-9.1%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total</b>	<b>9,914,659</b>	<b>11,534,169</b>	<b>11,496,607</b>	<b>15,439,772</b>	<b>34.3%</b>
Working Capital Reserve	—	—	—	176,623	—
<b>Total Expenses</b>	<b>9,914,659</b>	<b>11,534,169</b>	<b>11,496,607</b>	<b>15,616,395</b>	<b>35.8%</b>

# 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. The fund provides protection to County employees for work-related injuries or illnesses.

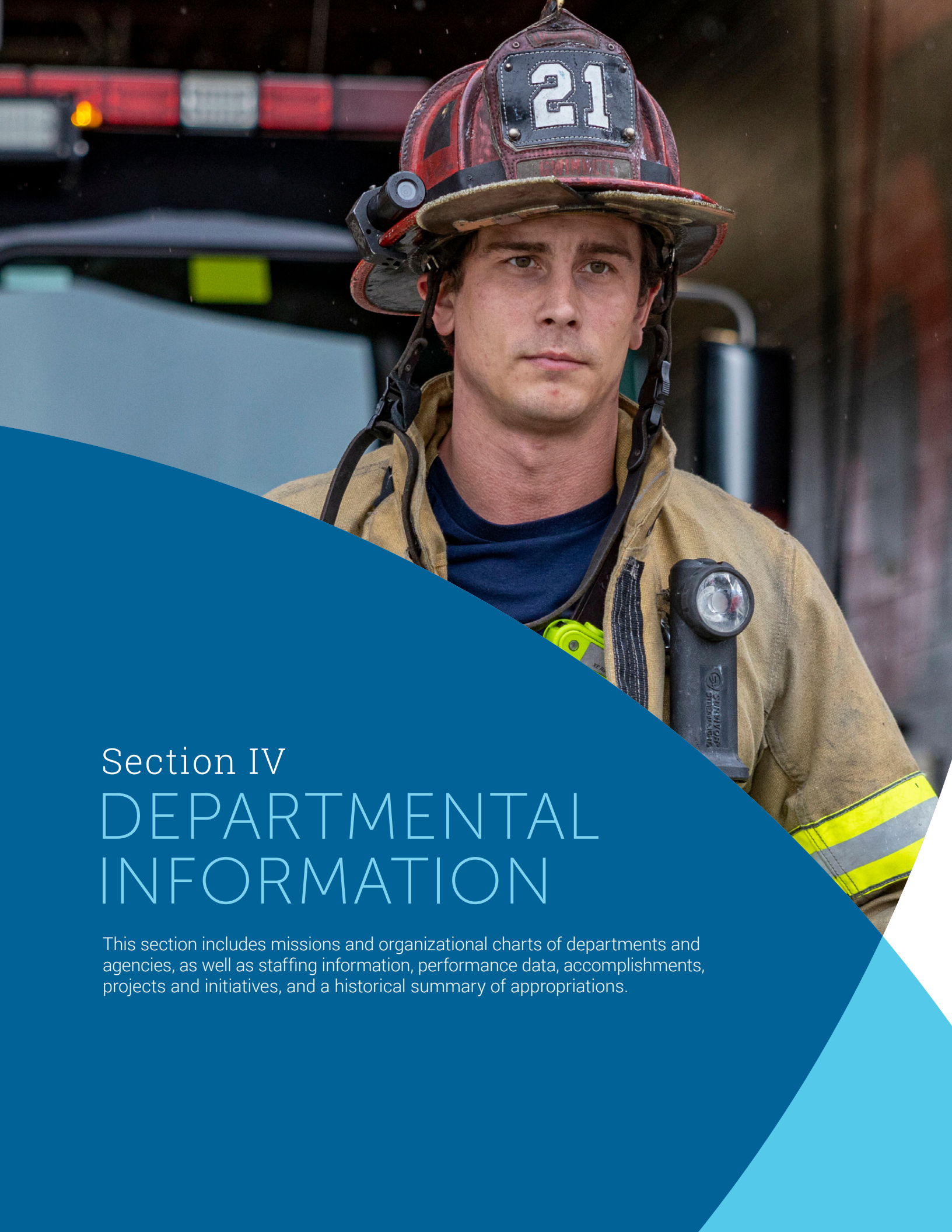
## Revenues and Expenses FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget	% Chg 23-24
<b>Revenues</b>					
Charges for Services	4,000,000	4,000,000	4,500,994	3,500,510	-22.2%
Investment Income	75,026	205,849	581,375	464,630	-20.1%
Miscellaneous	166,589	112,194	72,621	—	-100.0%
<b>Total</b>	<b>4,241,615</b>	<b>4,318,043</b>	<b>5,154,990</b>	<b>3,965,140</b>	<b>-23.1%</b>
Use of Net Position	—	—	—	1,920,340	—
<b>Total Revenues</b>	<b>4,241,615</b>	<b>4,318,043</b>	<b>5,154,990</b>	<b>5,885,480</b>	<b>14.2%</b>
<b>Expenses</b>					
Personal Services	74,299	50,389	106,550	79,721	-25.2%
Operations	4,410,134	3,023,439	3,658,184	5,750,435	57.2%
Contributions to Other Funds	21,691	40,961	54,953	45,324	-17.5%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenses</b>	<b>4,506,124</b>	<b>3,114,789</b>	<b>3,819,687</b>	<b>5,885,480</b>	<b>54.1%</b>

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# DID YOU KNOW

*In 2023, Gwinnett maintained its status as one of Atlanta's  
Healthiest Employers by the Atlanta Business Chronicle.*



## Section IV

# DEPARTMENTAL INFORMATION

This section includes missions and organizational charts of departments and agencies, as well as staffing information, performance data, accomplishments, projects and initiatives, and a historical summary of appropriations.

# CHILD ADVOCACY AND JUVENILE SERVICES

## Mission and Organizational Chart

**Vision:** Our vision is to achieve excellence in providing quality legal representation, advocacy, and rehabilitative services for the positive development of children, preservation of the family unit, and safety of the community.

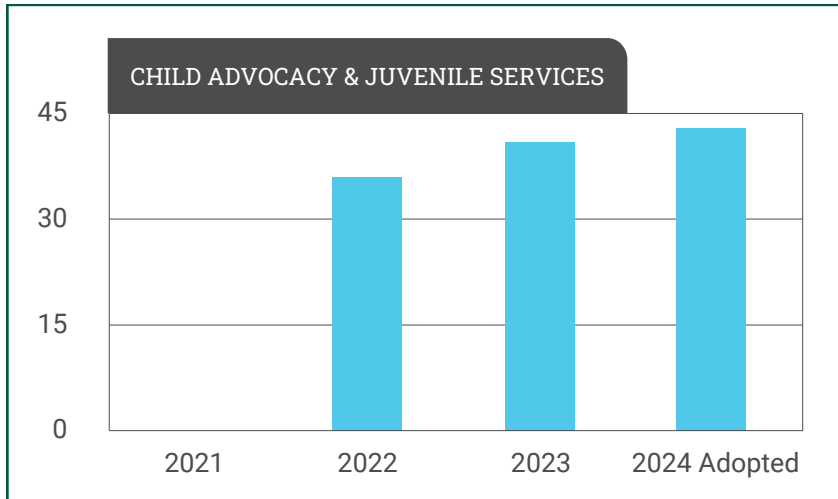
**Mission:** It is our mission to zealously advocate for the legal rights and best interests of abused and neglected children within a trauma-focused framework and to enhance the likelihood of behavior reform by engaging in culturally competent strategies that promote accountability.



# CHILD ADVOCACY AND JUVENILE SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	0	36	41	43



In 2022, Child Advocacy and Juvenile Services was made its own department, and 35 positions moved from Juvenile Court. In addition, one position was added bringing the total number of positions to 36.

In 2023, two positions were added to focus on supervisory duties and provide education advocacy. In addition, one Probation Officer and two Resource and Marketing Specialist positions were added.

In 2024, two Senior Probation Officer positions were added to proactively address retention, professional development, and succession planning.

## Departmental Goals and Performance Measurements

- To provide rehabilitative referrals and community supervision for youth adjudicated delinquent.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Delinquent filings	2,397	1,537	1,699	1,780
Delinquent filings disposed	2,992	1,698	2,159	2,390
* Percent of delinquent filings disposed	125%	110%	127%	134%

- To provide legal representation and advocacy for children in foster care.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
* Dependency filings	901	158	61	109
* Dependency filings disposed	597	124	83	104
* Percent of dependency filings disposed	66%	78%	136%	95%

- To provide legal representation for children concerning emancipation, custody, child support, termination of parental rights, and other issues relating to child welfare.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Special proceeding filings	418	254	273	292
Special proceeding filings disposed	411	305	279	288
* Percent of special proceedings disposed	98%	120%	102%	98%

*\*2022 Actuals reflect one case per family rather than individual. Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings.*



# CHILD ADVOCACY AND JUVENILE SERVICES

- To collaborate with multi-disciplinary agencies and community partners for appropriate referrals to programming designed to reduce recidivism.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Program referrals	2,372	891	1,041	1,116
Programs completed/open	2,187	581	782	882
Percent of programs completed/open	92%	65%	75%	79%

## Accomplishments: FY 2023

- Racial & Ethnic Disparity Data Analysis Report completed
- Implemented federal reimbursement funding stream for child and parent attorneys
- Received two additional grant funded CASA volunteer supervisor positions

## Short-Term Departmental Issues and Initiatives for FY 2024

- Incorporate current technology into Juvenile Needs Assessment and Service Planning
- Video visitation project with Sheriff's Office for youth in foster care and incarcerated parents
- Build or acquire case management software for CASA statistical data reporting
- Prioritize employee secondary trauma well-being through targeted workshops and trainings

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

- Expand education advocacy
- Acquire dedicated grant researcher/writer for child welfare and juvenile justice initiatives
- Explore partnerships to support transitional housing and skills for young adults aging out of foster care

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	—	2,531,969	4,264,996	5,302,812
Operations	—	57,451	144,536	183,010
Contributions to Other Funds	—	602,640	54,202	66,445
Contributions to Capital and Capital Outlay	—	56,051	64,957	70,010
<b>Total</b>	<b>—</b>	<b>3,248,111</b>	<b>4,528,691</b>	<b>5,622,277</b>

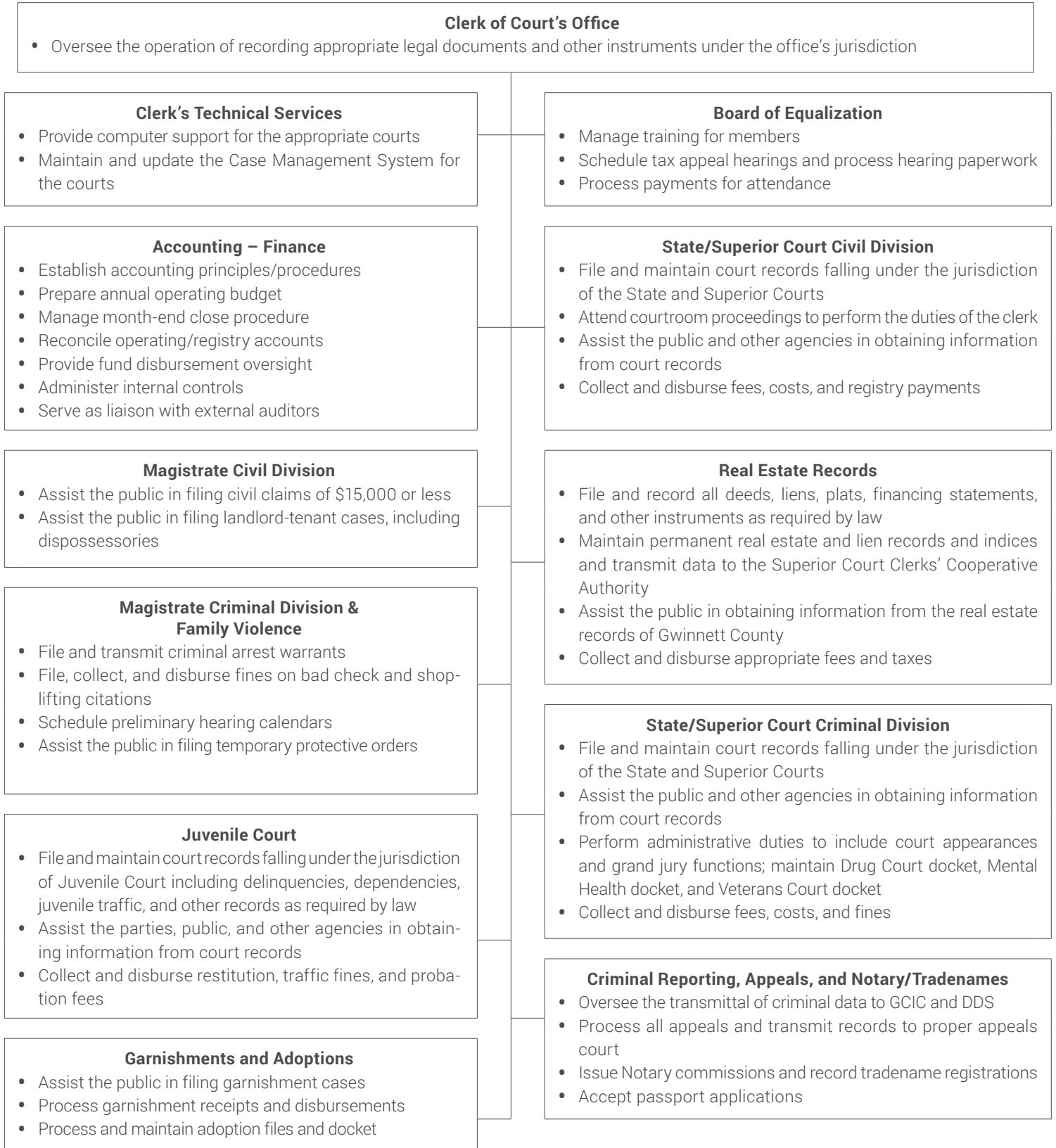
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	—	3,248,111	4,528,691	5,622,277
<b>Total</b>	<b>—</b>	<b>3,248,111</b>	<b>4,528,691</b>	<b>5,622,277</b>

# CLERK OF COURT

## Mission and Organizational Chart

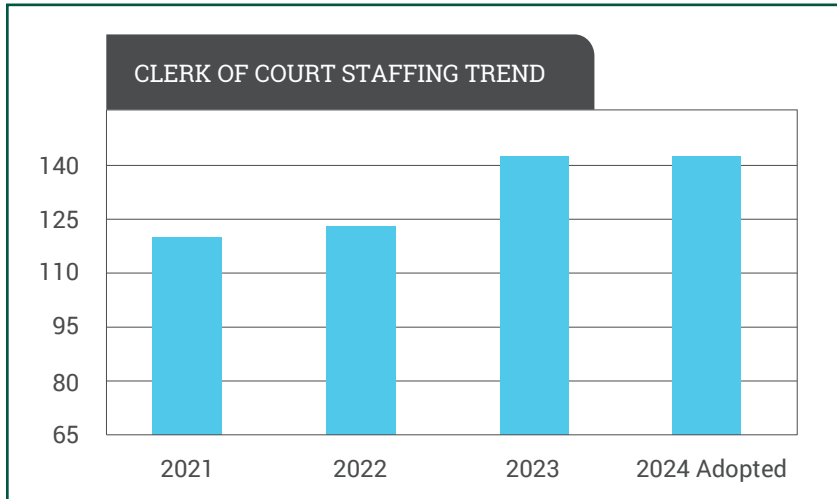
Protect, preserve, and record information of the Superior, State, Magistrate, and Juvenile Courts of Gwinnett County with integrity and accountability.



# CLERK OF COURT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	120	123	142	142



In 2022, three positions were added for code compliance.

In 2023, a total of 19 positions were added. Five of the added positions were for code compliance, four positions were added to accommodate growing case filings and court calendars, and three positions were added to provide one clerk to one Judge. In addition, seven Deputy Clerk positions were added.

## Departmental Goals and Performance Measurements

- To process, file, and record work in a timely manner as prescribed by law.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Judicial cases filed	116,776	133,600	149,338	133,238
Property records recorded	242,593	201,359	157,641	200,531
Notary commissions/trade names used	6,471	5,829	6,063	6,121

- To provide friendly and prompt service to the public and court officials.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Deputy clerks – judicial cases	90	92	117	100
Filings per clerk – judicial cases	1,369	1,552	1,529	1,483
Deputy clerks – real estate	15	12	13	13
Filings per clerk – real estate	16,173	16,780	12,126	15,026

- To collect and disburse appropriate civil costs, recording fees, fines, and real estate taxes.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Civil costs and recording fees	\$ 8,975,983	\$ 9,854,071	\$ 12,257,833	\$ 10,362,629
Criminal fines	\$ 2,336,338	\$ 3,457,774	\$ 3,339,430	\$ 3,044,514
Transfer taxes collected	\$ 15,109,646	\$ 13,609,271	\$ 9,277,994	\$ 12,665,637
Intangible taxes collected	\$ 40,156,339	\$ 28,843,042	\$ 18,838,627	\$ 29,279,336

# CLERK OF COURT

4. To reconcile and disburse court trust funds.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Criminal cash bonds	\$ 1,697,353	\$ 3,024,875	\$ 11,369,335	\$ 5,363,854
Garnishments	\$ 32,330,389	\$ 37,404,632	\$ 54,901,512	\$ 41,545,511
Special registry	\$ 10,155,938	\$ 68,394,935	\$ 10,948,498	\$ 29,833,124

## Accomplishments: FY 2023

1. Entered, recorded all decrees, judgements, and other proceedings of Superior, State, Magistrate, and Juvenile Courts
2. Began historical scanning project
3. Received The *American Rescue Plan Act* Grant

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Continue historical scanning project
2. Improve system stability and performance
3. Implement credit card processing
4. Move to a paperless environment

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Upgrade existing hardware to support demand
2. Secure new technology to reach more residents
3. Review workflow processes to maximize staff efficiency
4. Moving to a paperless environment

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	8,405,278	10,254,181	10,689,003	12,406,532
Operations	2,134,816	2,019,048	2,807,447	5,778,893
Contributions to Other Funds	2,463,181	2,569,754	3,504,816	4,413,298
Contributions to Capital and Capital Outlay	16,573	16,553	—	—
<b>Total</b>	<b>13,019,848</b>	<b>14,859,536</b>	<b>17,001,266</b>	<b>22,598,723</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	13,019,848	14,859,536	16,779,829	21,098,723
Authority Imaging Fund	—	—	221,437	1,500,000
<b>Total</b>	<b>13,019,848</b>	<b>14,859,536</b>	<b>17,001,266</b>	<b>22,598,723</b>

# CLERK OF RECORDER'S COURT

## Mission and Organizational Chart

### Purpose

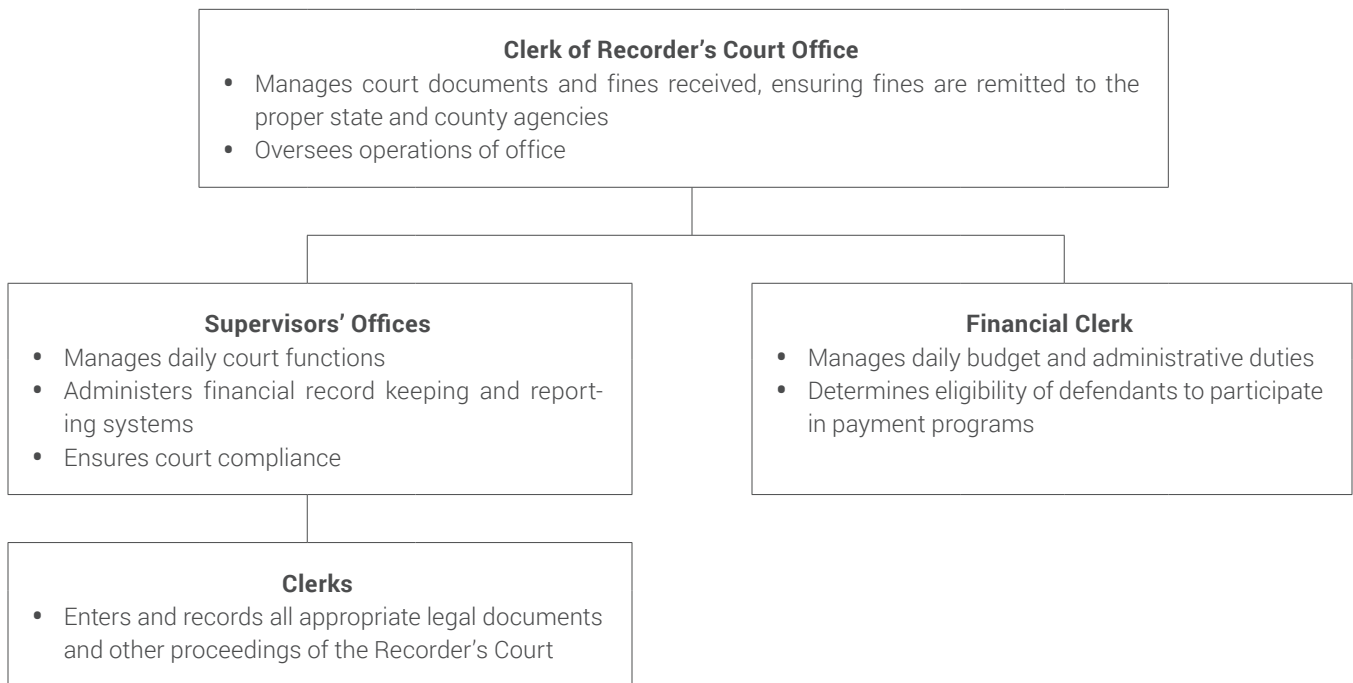
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

### Critical Functions

- Report dispositions to the Department of Driver Services
- Report dispositions to the Georgia Crime Information Center
- Collect all fines and fees
- Remit all fines to the General Fund
- Remit all fees to the varying agencies as mandated by law
- Notify the Sheriff of all defendants who fail to appear for court
- Notify the Department of Driver Services of all defendants who fail to appear for court
- Record all proceedings of the Recorder's Court
- Retain records in accordance with Georgia Secretary of State requirements
- Submit DUI publications to the local newspaper

### Core Values

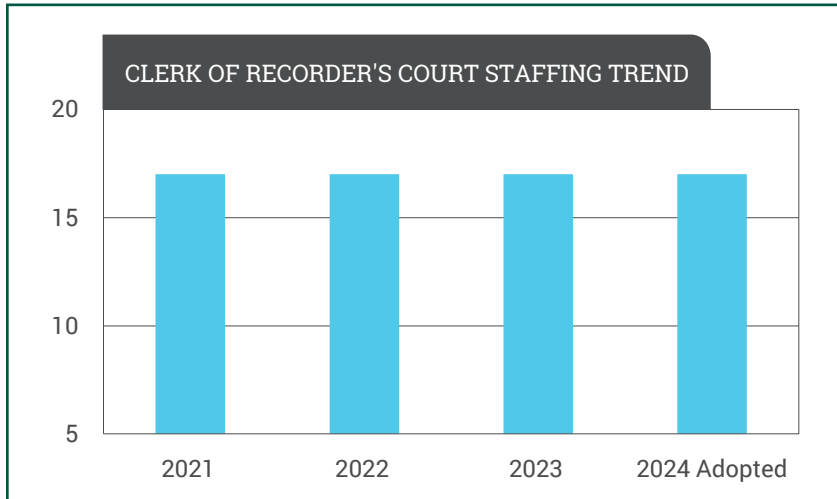
- Integrity
- Service excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



# CLERK OF RECORDER'S COURT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	17	17	17	17



## Departmental Goals and Performance Measurements

1. To be prompt and responsive to the residents of Gwinnett.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Cases handled without court appearance	34,647	29,880	27,262	30,450
Money received without court appearance	\$ 4,575,865	\$ 4,239,345	\$ 3,867,301	\$ 4,120,500
Total number of citations disposed	60,183	54,443	56,724	58,000
Online payments – money received	\$ 3,298,451	\$ 3,031,491	\$ 3,078,559	\$ 3,500,000

2. To assess programs and opportunities given to each defendant to ensure fairness.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Court appearance – money received	\$ 5,070,165	\$ 3,065,473	\$ 6,254,510	\$ 6,100,000
Probation – money received	\$ 1,111,267	\$ 1,249,117	\$ 1,056,834	\$ 1,100,500
Credit card program – Point of Sale	\$ 2,031,597	\$ 1,606,347	\$ 1,863,199	\$ 1,800,500

# CLERK OF RECORDER'S COURT

## Accomplishments: FY 2023

1. Upgraded case management system to the latest version.
2. Created an exchange of eCitation data between Recorder's Court and Gwinnett County Police Department.
3. Moved our case management system out of Gwinnett County's data center and into the cloud.

## Short-Term Departmental Issues and Initiatives for FY 2024

1. To replace the file retrieval system that is at the end of its life and no longer supported.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	1,295,261	1,431,498	1,432,156	1,644,535
Operations	124,362	132,077	159,502	239,192
Contributions to Other Funds	104,957	207,977	197,195	158,571
<b>Total</b>	<b>1,524,580</b>	<b>1,771,552</b>	<b>1,788,853</b>	<b>2,042,298</b>

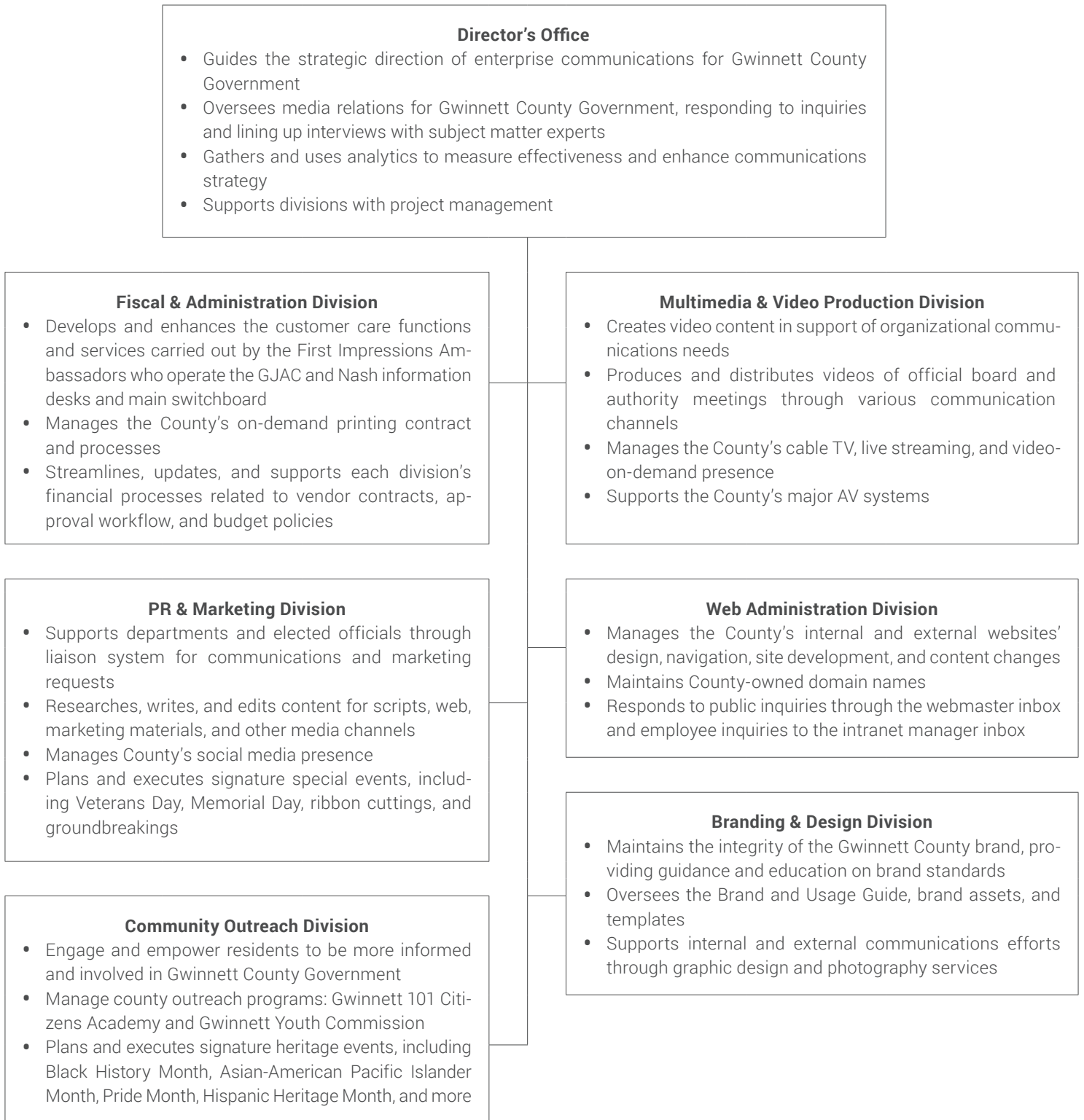
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Police Services District Fund	1,524,580	1,771,552	1,788,853	2,042,298
<b>Total</b>	<b>1,524,580</b>	<b>1,771,552</b>	<b>1,788,853</b>	<b>2,042,298</b>

# COMMUNICATIONS

## Mission and Organizational Chart

The Communications Department's vision is to be the source of effective, branded messaging that is clearly understood and immediately recognized as the best, most accurate, and most easily accessible information about Gwinnett County Government. We produce and distribute information about County programs, services, and initiatives to our vibrantly connected and varied audiences, including residents, business owners, and visitors. We value accuracy, timeliness, clean design, compelling presentation, creativity, and dependability.

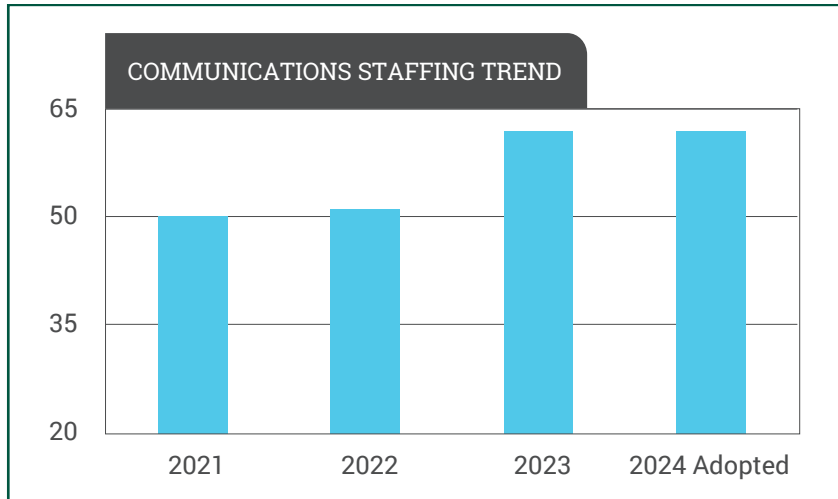




# COMMUNICATIONS

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	50	51	62	62



In 2022, a Program Coordinator was added to support community outreach efforts.

In 2023, three positions were added to increase efficiency with additional administrative support. Also in 2023, eight positions for Community Outreach moved from County Administration.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Explore real-time urgent communication solutions	7/1/22	6/28/25
Explore information access for residents with hearing or visual disabilities or limited English proficiency	7/1/22	12/29/25
Develop communications strategy based on analytics	1/1/23	5/31/25
Implement website modernization	2/1/24	6/30/25

# COMMUNICATIONS

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Percent of total operating budget expended	81.44%	*63%	75%	95%
2. Number of hours of new programming aired on TV Gwinnett	221	237	227	225
3. Number of news releases	141	117	135	160
4. Number of news media stories generated by news releases	333	188	236	275
5. Number of email newsletters distributed	119	113	130	120
6. Number of homepage web pageviews	4,484,052	8,697,497	23,566,714	25,000,000
7. Number of @GwinnettGov Facebook followers	11,679	13,839	17,878	23,878
8. Number of @GwinnettFire Facebook followers	6,733	8,012	12,113	16,613
9. Number of @GwinnettPD Facebook followers	25,491	29,113	36,948	45,448
10. Number of @GwinnettAnimalShelter Facebook followers	23,021	25,695	28,496	31,996
11. Number of @GwinnettGov X followers	3,317	3,934	4,399	6,284
12. Number of @GwinnettFire X followers	1,953	2,209	2,487	2,926
13. Number of @GwinnettPD X followers	16,500	17,786	19,100	23,875
14. Number of @GwinnettGov Instagram followers	2,632	3,385	4,506	6,506
15. Number of @GwinnettParksandRec Facebook followers	4,367	5,714	6,475	9,800
16. Number of @GwinnettParksandRec Instagram followers	3,251	4,102	5,496	7,496
17. Number of Gwinnett County Government LinkedIn followers*	9,961	12,411	15,902	20,902
18. Number of residents graduating from Gwinnett 101 Citizens Academy	40	44	58	64
19. Number of community outreach events held	89	72	56	60

\*Low percentage of 2022 operating budget expended as Communications Department experienced vacancies while recruiting employees to fill newly expanded staff positions.

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Continued to improve GwinnettCounty.com's accessibility through ADA compliance and search engine optimization.
2. Hosted annual Memorial Day and Veterans Day ceremonies.
3. Planned and executed three ribbon-cutting ceremonies, one groundbreaking, and supported one remembrance ceremony.

# COMMUNICATIONS

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Launched 19 paid digital marketing campaigns in-house.
2. In-house marketing campaign for Microtransit launch led to more than 12,000 Microtransit riders and 6,500 app downloads.
3. In-house marketing campaign for firefighter recruitment helped to increase year-over-year applicants by 56 percent.
4. Achieved an average of 560,000 monthly impressions on social media posts across top level @GwinnettGov accounts.
5. Gained over 1,000 new email newsletter subscribers.
6. Ended 2023 with more than 100,000 Facebook followers, 15,000 LinkedIn followers, 13,000 Instagram followers, and nearly 25,000 X followers across County-owned pages.
7. GwinnettCounty.com had 5,732,032 users, similar to 2022 levels.
8. Wrote 188 speeches, scripts, and presentations to support County leadership.
9. Achieved 537,050 email newsletter opens, increasing open rate by 20 percent compared to 2022.
10. Created and distributed 52 weekly GC Insider emails to keep employees up to date on the latest County news.
11. Added more than 36,000 Gwinnett-specific photos for the County's photo portal.
12. Branded more than 5,200 touchpoints.
13. Completed 24,988 communications project-related tasks compared to 12,338 in 2022.
14. Served more than 3,200 walk-in customers at Gwinnett Justice and Administration Center and Nash Court Building desks daily.
15. Responded to more than 2,000 requests for language translations in the five most popular languages: Spanish, Chinese/Mandarin, Korean, Russian, Japanese.
16. Performed more than 15,800 notary acts.
17. Processed 502 print service requests for Gwinnett County administrative departments and elected offices.
18. Responded to more than 687 email requests for information through Gwinnett County's info inbox.
19. Redesigned and launched Gwinnett Standard and Week In Wellness employee newsletters to improve functionality and mobile viewing.
20. Facebook (Gwinnett Gov) content had over 93,000 interactions and 92,000 link clicks.
21. Instagram's (Gwinnett Gov) reach increased by 233.9% YoY, with interactions increasing 100% at 17,000 from 400,000 touch points.
22. Facebook (Gwinnett Gov) videos were viewed for over 146,000 minutes, an increase of 35% YoY.
23. LinkedIn saw an YoY increase of 48.8% in page views totaling 4,100 with unique visitors increasing 44.5% at 1,659.
24. Graduated 27 participants from the Gwinnett Youth Commission's 2022 -- 2023 cohort and inducted 32 new Youth Commissioners for the 2023 -- 2024 cohort.
25. Participated in more than 120 events, festivals, and programs, engaging more than 5,000 residents and community stakeholders.
26. Hosted first ever youth leadership workshop in March 2023 to engage and empower Gwinnett's future leaders.
27. Planned and executed annual Employee Meetings, engaging more than 1,000 employees in person and online.

# COMMUNICATIONS

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	2,327,170	3,785,859	5,465,976	7,551,908
Operations	709,077	915,076	1,302,998	2,512,043
Contributions to Other Funds	14,007	20,997	51,875	78,119
Contributions to Capital and Capital Outlay	6,093	4,515	70,814	5,451
<b>Total</b>	<b>3,056,347</b>	<b>4,726,447</b>	<b>6,891,663</b>	<b>10,147,521</b>

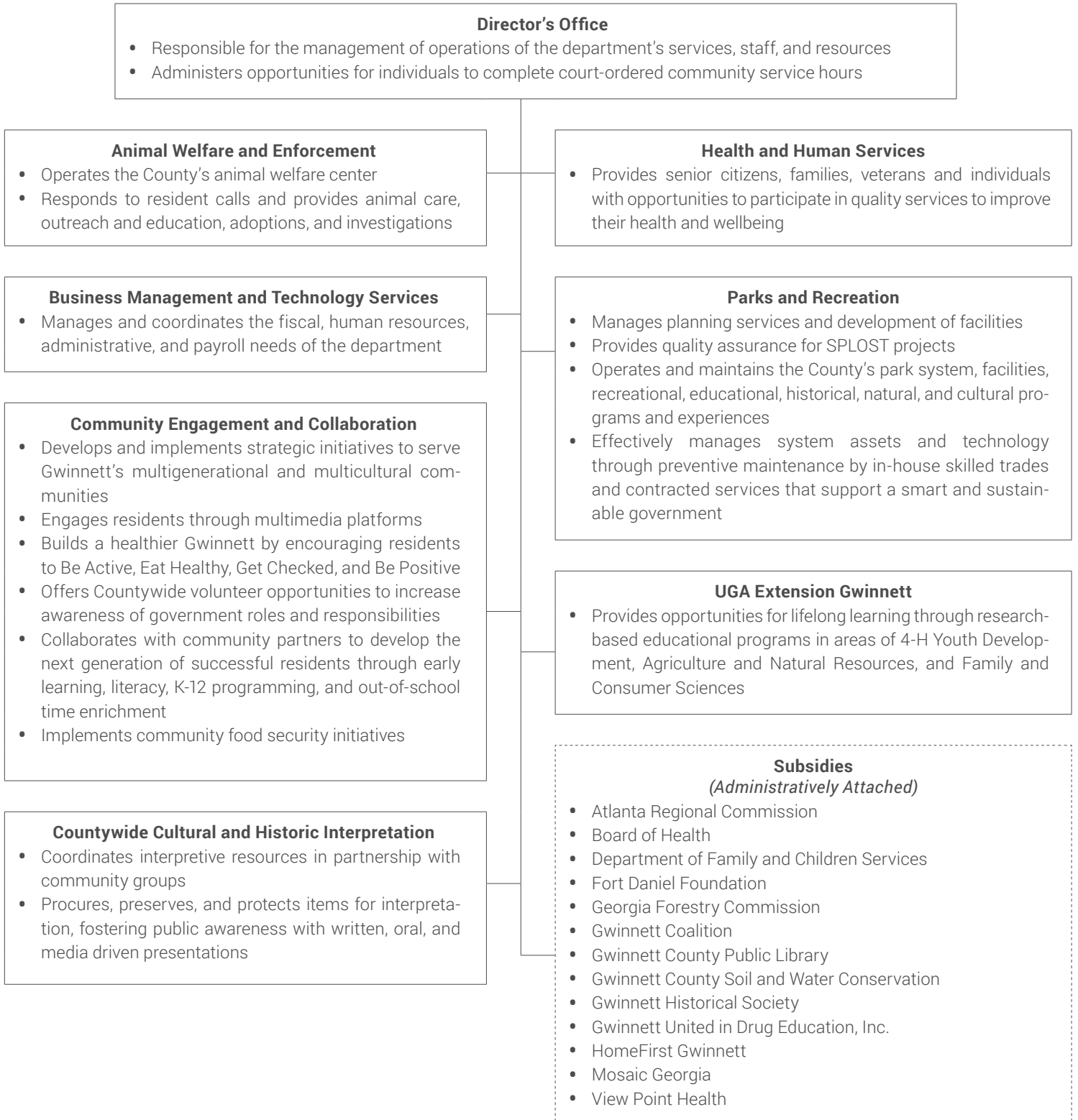
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	—	—	364,548	1,216,032
Administrative Support Fund	3,056,347	4,726,447	6,527,115	8,931,489
<b>Total</b>	<b>3,056,347</b>	<b>4,726,447</b>	<b>6,891,663</b>	<b>10,147,521</b>

# COMMUNITY SERVICES

## Mission and Organizational Chart

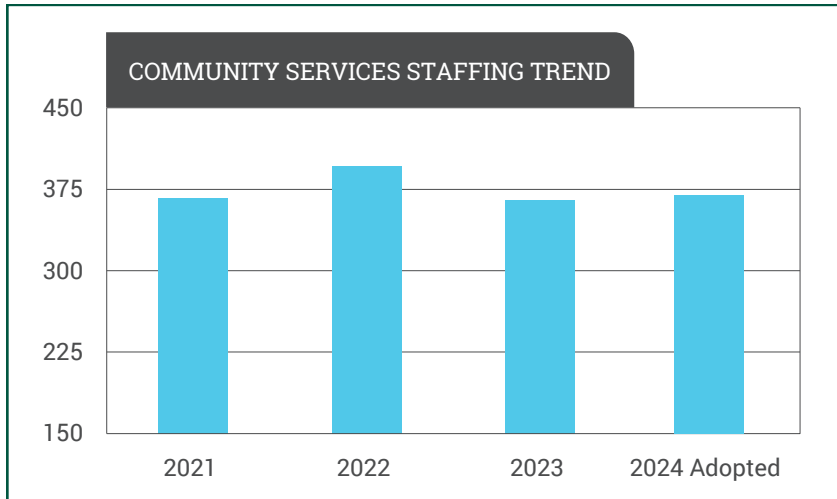
The Department of Community Services provides high quality recreational, educational, electoral, health and human services, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe community where residents are healthy and successful. We partner with others to enhance the quality of life of families and individuals residing in Gwinnett. We believe in honesty, integrity, and ethical conduct. We are customer-oriented and both accountable and responsive to our residents. We believe in teamwork and collaboration with our community partners. We promote safety, cost efficiency, innovation, and service excellence.



# COMMUNITY SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	367	396	366	371



In 2022, five positions were added to assist with the evolution of Human Services, two positions were added for continued community collective impact, and eight positions were added for support staff to uphold SB202 requirements. In addition, 14 positions were added from the unallocated pool.

In 2023, 12 positions were added to enhance staffing in parks, trails, and gyms. Four positions to improve the quality of wildlife and domestic animals, two positions to increase youth outreach and staffing operations, four positions to oversee grounds maintenance, and two program coordinator positions. Also in 2023, 47 Voter Registrations and Elections positions were moved from Community Services to County Administration.

In 2024, five new positions were added: one program leader for the Environmental and Heritage Center, three positions for the parks and recreation comprehensive master plan, and one Volunteer Gwinnett program leader.

*\*Capital and grant-funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from capital and grant funds to operating funds, and authorized positions decreased when the funding source changed from an operating fund to a grant fund.*

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Advance SPLOST Projects as approved	1/2/24	12/31/24
Implementing Gwinnett's Community Coordinated Care System – Unite Us	1/2/24	12/31/24
Begin operations of expanded OneStop Centerville for public health, mental health, and childcare services	1/2/24	12/31/24
Implementation of Human Services Needs Assessment and Five Year Strategic Plan	1/2/24	12/31/24
Expand UGA Extension Gwinnett services	1/2/24	12/31/24

# COMMUNITY SERVICES

## Statistics

	2021 Actual	2022 Actual	2023	2024 Target
1. Master plans conducted for parks, greenways, and other facilities	1	0	1	2
2. Feasibility studies conducted	1	1	0	0
3. Parks and Recreation classes, programs, camps, and events offered	5,249	6,096	6,682	6,800
4. Number of facility and pavilion rentals	12,087	15,271	23,349	23,375
5. Number of aquatic admissions and passes	152,648	341,687	488,309	500,000
6. Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 61,260	\$ 72,993	\$ 140,003	\$ 100,000
7. Grants (Parks and Recreation, Environmental and Heritage Center)	\$ 241,000	\$ 3,905,000	\$ 3,269,750	\$ 2,000,000
8. Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension Gwinnett	125,165	98,437	106,301	125,000
9. Number of volunteer hours served within Gwinnett County Government operations (Volunteer Gwinnett)	721,133	782,194	842,543	1,000,000
10. Classes, programs, and events offered through Live Healthy Gwinnett	410	323	345	350
11. Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 21,000	\$ 2,035,799	\$ 2,140,147	\$ 2,481,461
12. Donations (Health and Human Services)	\$ 4,311	\$ 7,625	\$ 5,540	\$ 6,094
13. Average number of informational inquiries per month (Health and Human Services)	2,301	2,245	1,050	2,000
14. Number of residents served by Health and Human Services	209,471	239,935	233,410	256,751
15. Animal Welfare donations	\$ 31,972	\$ 28,213	\$ 10,035	\$ 15,000
16. Animals returned to owners (rehomed, return in field)	1,787	1,897	1,743	2,000
17. Animals rescued by partners	820	717	578	700
18. Animal adoptions	4,188	4,360	3,684	4,200
19. Total incoming animals	6,737	7,150	6,359	6,500
20. Total outgoing animals (rescued, or adopted)	6,392	6,974	4,262	4,900
21. Percentage of animals saved	97%	96%	90%	90%

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Transported and distributed 917,476 pounds of food, supplies, and personal care items for community partners and residents.
2. Conducted 48 mobile food distributions, providing 531,885 pounds of food to 92,088 residents in 21,201 households.
3. Provided 18,361 mixed produce boxes to 252 community partners, impacting as estimated 64,268 residents receiving 385,581 pounds of fresh Georgia-grown produce.
4. Provided 27,500 Thanksgiving holiday meals to students at Meadowcreek, Rockbridge, and Jenkins Elementary Schools.
5. Engaged 39,642 people in 9,784 volunteer days, events, projects, and engagement activities.

# COMMUNITY SERVICES

6. Recruited 74 Gwinnett employees to volunteer with Junior Achievement Discovery Center Gwinnett, mentoring 2,125 sixth grade and eighth grade students.
7. Welcomed 28 new Gwinnett Serves non-profit community partners in 2023, totaling 2,698 volunteer hours for Gwinnett-based non-profits, faith and/or civic organizations.
8. Live Healthy Gwinnett engaged 15,352 participants through events and programs.
9. Be Active Gwinnett, Live Healthy Gwinnett's mobile recreation program, visited 169 communities impacting 11,985 participants.
10. Completed Harvest Gwinnett's 11<sup>th</sup> community garden at Bethesda Park.
11. Donated 8,340 pounds of fresh food from Harvest Gwinnett community gardens to emergency food providers to assist food insecure residents.
12. Facilitated more than 1,410 service hours for student interns assisting with Live Healthy Gwinnett programming.
13. Live Healthy Gwinnett's Community Health Dashboard engaged 3,050 users.
14. Processed four artifacts and recorded 46 new oral histories for a total of 23 hours of new content.
15. Gave 285 tours of Gwinnett's historic and cultural sites to 3,423 participants.
16. Conducted 827 playground inspections for the safety of residents.
17. Conducted 23,349 rentals for parks and recreational facilities. Pavilion rentals alone brought \$595,337 in revenue, which was a 52 percent increase to pre-pandemic rental impact.
18. Operated the Summer Meals Program at 21 sites, serving 239,278 meals with the help of 642 volunteers.
19. Conducted swim lessons for more than 13,929 participants to improve the safety of residents in and around water.
20. Provided 37,334 youth athletes with the opportunity to play a sport thanks to volunteers who contributed more than 663,796 services hours.
21. Implemented the Return to Community Cat Program in which 1,548 cats were trap-neuter-returned, preventing 12,384 births.
22. Provided free/low-cost veterinary services to more than 100 pets.
23. Conducted 1,675 Building Brains Anywhere early learning programs, impacting 21,675 participants.
24. Distributed 62,347 early learning books through the 66 G.R.E.A.T. Little Mind Book Exchanges and Building Brains Anywhere programs.
25. Continued to offer afterschool and out of school time enrichment programs as Child and Parent Services eligible, eliminating a financial barrier so all can enjoy a safe, livable, and healthy community.
26. Provided afterschool services at nine total Gwinnett County Public School elementary sites.
27. Operated 1,584 Building Brains Anywhere afterschool sessions with 35,509 participants providing 5,148 public education hours, and 33,477 snacks.
28. Building Brains Anywhere provided 158 K-12 field trips to 17,160 students.
29. The Gwinnett Environmental and Heritage Center welcomed 28,145 walk-in guests and engaged 7,740 visitors through rentals.
30. During Building Brains Anywhere's Summer BOOST program, 61 programs were conducted serving 6,127 youth and provided 38,532 weekend meals.
31. Opened Warming Stations at five locations, serving 1,250 residents.
32. OneStop 4 HELP served 24,217 clients and more specifically, the Gwinnett Veterans and Family Services Office served 6,816 clients.
33. Provided 18,478 hours of homemaking, respite, and care management to Gwinnett's older adults.
34. Provided 174,689 congregate and home-delivered meals, which are nutritionally balanced to meet senior dietary needs.
35. Provided 70,691 transportation trips for seniors ages 60 and over.



# COMMUNITY SERVICES

36. Distributed 2,255 shelf stable food boxes to residents facing food security challenges and senior residents in case of inclement weather.
37. Health and Human Services' Senior Activity Module provided 288 tablets, which led to 60,741 virtual interactions and 1,260,781 minutes used with homebound seniors.
38. UGA Extension Gwinnett's Agriculture and Natural Resources team conducted 1,426 diagnostics tests including water, soil, insects, plants, and nematodes.
39. Celebrated the 4-H Farm Friends Exhibit's 32<sup>nd</sup> year at the Gwinnett County Fair, reaching more than 16,000 visitors.
40. Family and Consumer Sciences provided 105 public education hours in Spanish through a SNAP-ED nutrition program with 83 percent participant graduation rate.
41. 2,987 parents participated in parenting programs offered through Family and Consumer Sciences bilingual trainings.

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. National Recreation and Park Association (NRPA) National Gold Medal Award Finalist, Class I (population 400,001 and over)
2. National Association of County Park and Recreation Officials (NACPRO) Universal Accessibility Award – Accessible Playground at George Pierce Park
3. National Association of Counties (NACo) Achievement Award: Parks & Recreation – Field Equity Program
4. National Association of Counties (NACo) Achievement Award & Best in Category: Volunteer – Volunteer Gwinnett's Mobile Food Distribution
5. National Association of Counties (NACo) Achievement Award: Arts, Culture and Historic Preservation – Black History Month Exhibit & Bus Tour
6. National Association of Counties (NACo) Achievement Award: Human Services – OneStop 4 HELP
7. Association of Aquatic Professionals (AOAP) Best of Aquatics: Community Outreach – Best Friend Park Pool: Columbia Day Celebration
8. Association of Leaders in Volunteer Engagement (ALIVE) Impact Award: Emerging & Exemplary Leader – Muriam Nafees
9. Georgia Recreation and Park Association: State Parks Maintenance/Operations Network Distinguished Professional of the Year Award (Jason White, Trades Tech IV)
10. Georgia Recreation and Park Association: State Outstanding Marketing Campaign – Black History Month Exhibit and Bus Tour
11. Georgia Recreation and Park Association District 7: Agency of the Year – Gwinnett Parks and Recreation (population 80,001 and over)
12. Georgia Recreation and Park Association District 7: Programmer of the Year (Tania Ballou, Project Coordinator/Out of School)
13. Georgia Recreation and Park Association District 7: Parks and Outdoors Professional of the Year (Nathan Griswell, Program Coordinator)
14. Georgia Recreation and Park Association District 7: Facilities & Grounds Professional of the Year (Daniel Pruitt, Grounds Maintenance Asc III)
15. Moxie Award: Greater Good – Gwinnett Chamber of Commerce – Muriam Nafees
16. National Association of Volunteer Programs in Local Government (NAVPLG) Rising to Excellence Award: Volunteer Gwinnett's Great Days of Service

# COMMUNITY SERVICES

17. Division Director, Chris Minor, and Live Healthy Gwinnett Project Coordinator, Carion Marcelin, completed the prestigious Equity in Practice Certificate program from National Recreation and Park Association.
18. The Harris Greenway Trail was designated as a new National Recreation Trails by the National Park Service.
19. Recreation Coordinator, Derek Harris received his Certified Youth Sports Administrator certification through the Academy for Youth Sports Administrators.
20. Grounds Maintenance Forman, Andy Riley and Grounds Maintenance Associate II, Mark Bryant, received their Certified Playground Safety Inspector certification through the National Park Safety Institute.
21. Aquatic Program Supervisors, Christen Hardy and Joseph Banda, Aquatic Recreation Leaders, Elizabeth Izzo and Christina Keller, completed their Aquatic Facility Operator certification through the National Recreation and Park Association.
22. Aquatic Program Supervisor, Joseph Banda, and Aquatic Recreation Leader, Golnoosh Jafari, completed the Lifeguard Instructor Trainer certification through the Red Cross.
23. Aquatic Recreation Leader, Christina Keller, completed the Water Safety Instructor Trainer Academy through the Red Cross.
24. Aquatics Coordinator, Jason Cutchins, earned the Aquatic Professional Designation from the National Association of Aquatic Professionals. In addition to being in the first class of graduates from the Association of Aquatic Professionals' inaugural Directors' School.
25. Live Healthy Gwinnett in partnership with Children's Healthcare of Atlanta Strong4Life collaborated on a Raising Resilience through Nature signage campaign. Signs were installed at Lenora Park, Shorty Howell Park, Mountain Park Park, and Little Mulberry Park.
26. Little Mulberry Park was added to the National Old Growth Forest Network.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	30,278,102	36,405,031	33,873,634	42,776,123
Operations	12,602,745	16,665,749	17,901,129	21,059,750
Contributions to Other Funds	17,341,097	19,747,952	20,341,449	18,879,449
Contributions to Other Agencies	16,000	16,000	416,000	671,936
Contributions to Subsidized Agencies	24,970,679	25,091,827	28,872,036	31,061,845
Contributions to Capital and Capital Outlay	1,420,875	2,166,078	2,823,138	2,464,609
Contribution to Fund Balance	–	–	–	2,236,316
<b>Total</b>	<b>86,629,498</b>	<b>100,092,637</b>	<b>104,227,386</b>	<b>119,150,028</b>

## Appropriations Summary by Fund

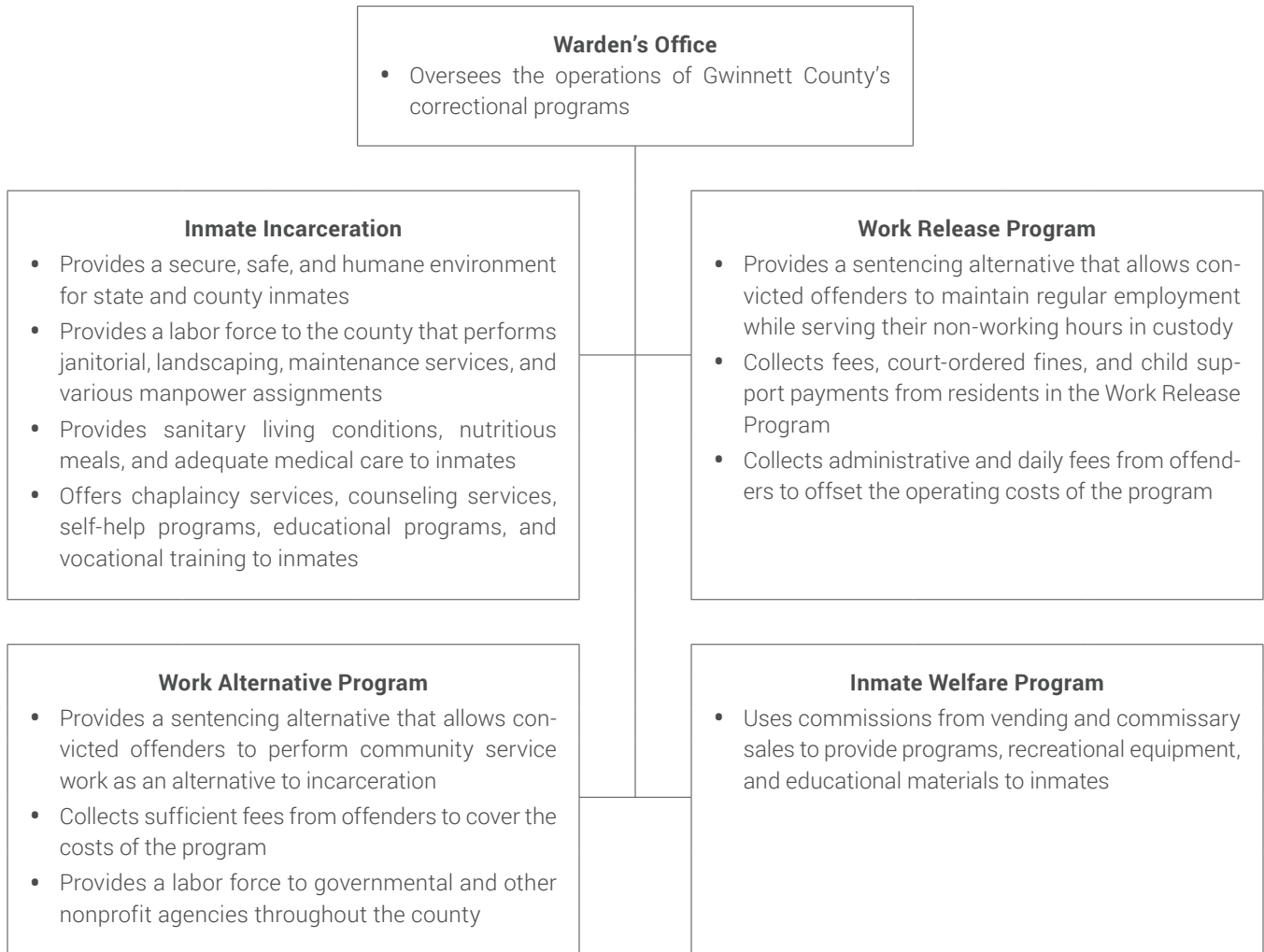
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Recreation Fund	36,766,942	41,251,576	49,125,096	58,385,762
General Fund	18,558,578	23,490,191	24,559,821	27,682,093
General Fund – Elections	5,387,545	9,087,927	–	–
General Fund – Subsidized Agencies	25,916,433	26,262,943	30,542,469	33,082,173
<b>Total</b>	<b>86,629,498</b>	<b>100,092,637</b>	<b>104,227,386</b>	<b>119,150,028</b>

*Voter Registrations and Elections was moved to County Administration from Community Services in 2023. Therefore, it is not present in the totals for 2023 Unaudited or 2024 Budget for Community Services.*

# CORRECTIONS

## Mission and Organizational Chart

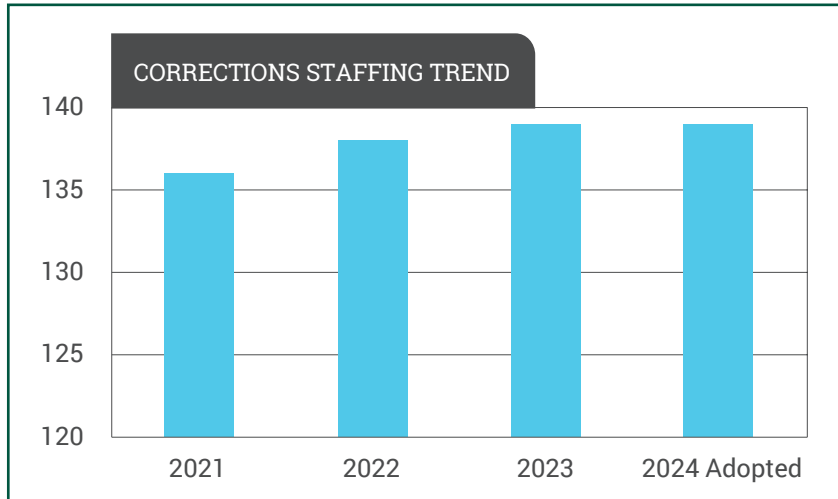
The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent the core principles of the Gwinnett County Department of Corrections are integrity, professionalism, and respect.



# CORRECTIONS

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	136	138	139	139



In 2022, one position was added for a Food Services Assistant Manager. In addition, one Program Supervisor was added.

In 2023, one position was added to improve the accountability of departmental records.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Relaunch prison awareness program to educate at-risk students about the reality of life in prison	1/2/24	12/31/24

# CORRECTIONS

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Average inmate population – County sentenced	34	24	23	30
2. Average inmate population – State sentenced	146	210	219	220
3. Average number of inmates working external details	47	41	55	115
4. External detail hours actually worked – Gwinnett customers	33,327	33,227	31,590	35,000
5. Value of work performed by inmates – Gwinnett customers	\$ 396,591	\$ 498,398	\$ 473,850	\$ 551,250
6. Average work release population	89	112	98	115
7. Work Alternative Program community service hours performed	60	2,514	3,294	3,500
8. Value of community service labor	\$ 435	\$ 18,227	\$ 23,882	\$ 25,375
9. Vocational training hours provided to inmates	12,326	32,746	58,212	75,000

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Maintained department accreditation from the American Correctional Association.
2. Maintained full compliance with the federal mandate, Prison Rape Elimination Act of 2003.
3. Received a compliance score of 95 percent on the American with Disabilities Act onsite evaluation by the Georgia Department of Corrections.
4. Achieved a perfect health inspection score of 100 by Georgia Department of Public Health for two inspections in 2023.
5. Twelve correctional officers became Certified Corrections Professionals through the American Correctional Association Corrections Certification Program.
6. Participated in the spring and fall Gwinnett 101 Citizens Academy sessions to better educate residents about the department.

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Senior Correctional Officer Scott Ozburn Riner was awarded the Purple Heart during the Gwinnett Chamber of Commerce VALOR Awards.
2. Enhanced recruitment and retention efforts by increasing the hiring incentive, offering shift premium and pension benefits through the Peace Officers' Annuity and Benefit Fund to attract and retain experienced officers.
3. Utilized social media to promote a positive image of working in the field of corrections.
4. Streamlined the hiring process and enhanced the candidate experience by hosting one-stop hiring events.
5. Implemented a robust recreational program to promote overall health and well-being for inmates.
6. Provided suicide prevention and mental health training to staff during the annual in-service training.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	9,647,789	13,126,094	13,228,127	15,648,830
Operations	3,634,036	4,622,438	4,573,678	5,146,249
Contributions to Other Funds	2,519,417	2,501,227	3,240,037	3,043,104
Contributions to Capital and Capital Outlay	791,840	801,618	435,218	496,644
Contribution to Fund Balance	—	—	—	19,771
<b>Total</b>	<b>16,593,082</b>	<b>21,051,377</b>	<b>21,477,060</b>	<b>24,354,598</b>

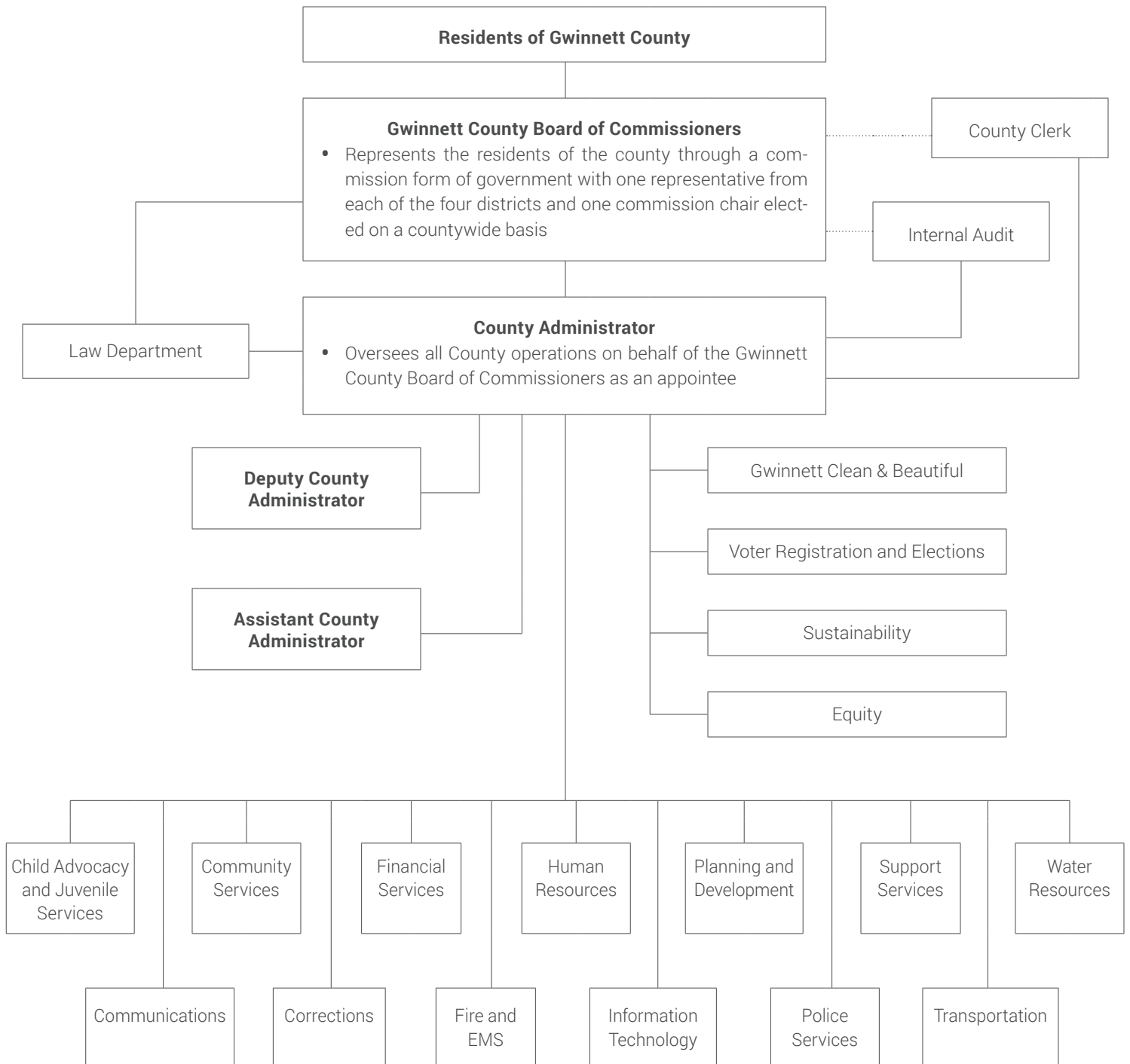
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	16,413,879	20,698,964	21,399,672	24,232,598
Corrections Inmate Welfare Fund	179,203	352,413	77,388	122,000
<b>Total</b>	<b>16,593,082</b>	<b>21,051,377</b>	<b>21,477,060</b>	<b>24,354,598</b>

# COUNTY ADMINISTRATION

## Mission and Organizational Chart

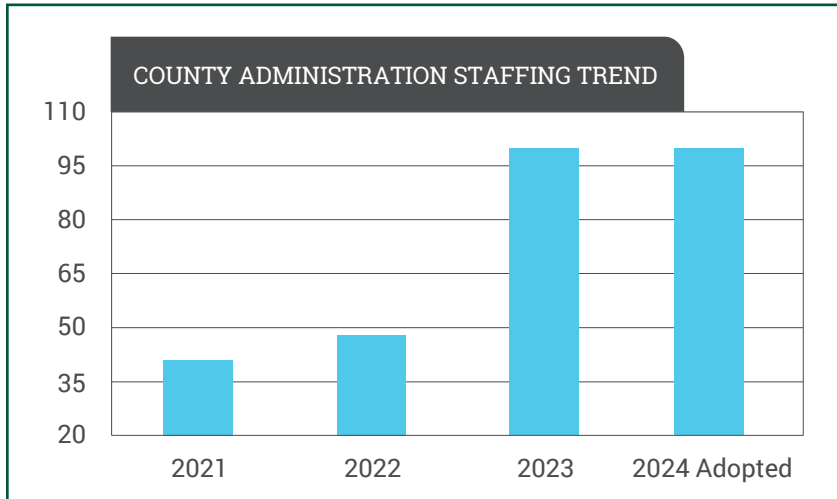
The Gwinnett County Government delivers superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our residents. We believe in honesty, fairness, and respect for all. We believe in stewardship of public resources, protection of the environment, and that all residents should expect to live and work in a clean and secure community. We value excellence, creativity, innovation, and new technologies and ideas. We believe that our government must be customer-focused, fiscally responsible, and deliver services that are among the best in the nation.



# COUNTY ADMINISTRATION

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	41	48	100	100



In 2022, a position was added to expand Gwinnett Clean and Beautiful staffing. In addition, six positions were added from the unallocated pool.

In 2023, one position was added to guide equity initiatives, one position was added to enhance the County's sustainability efforts, and one position was added for a Section Manager. In addition, 62 positions moved to County Administration from other departments, and 14 positions moved to other departments. Of the 62 positions, 47 positions for Voter Registration and Elections moved from Community Services and 15 positions for Strategic Excellence moved from Financial Services. Of the 14 positions that moved out of County Administration, five positions went to Planning and Economic Development and eight positions went to Communications.

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Agenda items processed	1,092	1,002	945	950
2. Board of Commissioners public meetings	158	161	163	165
3. Number of advisory and assurance (audit) engagements performed	14	7	11	10
4. Gwinnett Clean & Beautiful volunteer hours:				
Adopt-a-Road	24,500	27,966	25,864	27,000
Adopt-a-Stream	249	350	574	600
Great Days of Service	2,188	150	130	250
America Recycles Day	200	788	565	575
Earth Day	140	188	575	575



## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. A comprehensive assessment of County operations and performance conducted by Mauldin & Jenkins was completed in 2023. The Operational Performance Assessment (OPA) assessed various aspects including department organizational structures, strategic initiatives, business processes, technology utilization, and service models. This was a first for Gwinnett County and involved more than employees from all levels of the county administrative departments and the library system. Following the completion of the OPA, the County Administrator assigned a team to lead the next phase of this effort as members of the Operational Performance Assessment Ownership Team. This team will be expected to take responsibility for formally organizing and controlling the work necessary to address the recommendations within the Operational Performance Assessment report.
2. Internal Audit submitted surveys to management at the end of audit engagements and received average ratings of satisfactory or better.
3. Internal Audit adopted a quality assurance program that includes regular internal and external reviews of the division's operations and processes.
4. Gwinnett Clean & Beautiful, in partnership with Solid Waste Management and Support Services, launched the internal recycling initiative at County campus buildings, offering new trash and recycling receptacles in indoor/outdoor common areas throughout Gwinnett Justice and Administration Center, One Justice Square and Gwinnett County Government Annex. This effort promotes recycling for both employees and visitors.
5. Gwinnett Clean & Beautiful and the Department of Water Resources accepted the responsibility of preserving and maintaining the Preston C. Williams Gateway Park in collaboration and partnership with Gas South District. The park contains a wetland and in 2023 with the help of volunteers, six projects were completed to include the stabilization of the wetland gully, willow staking, planting native plants and shrubs, installing tree identification educational signage, landscaping, and more.
6. In partnership with Foodwell Alliance and the award of the Arthur Blank Youth Foundation grant, Gwinnett Clean & Beautiful's Green & Healthy Schools Program successfully built and installed composting systems at seven Gwinnett County Public School's campuses. Through this effort, cafeteria food waste will become compost that will then be transferred into the schools' learning gardens to grow food which will be used by the schools' cafeteria.
7. Gwinnett Clean & Beautiful, in partnership with the Solid Waste Management Division, hosted successful Earth Day and America Recycles Day collection events. With the help of 228 volunteers providing a total of 1,140 service hours, 10,071 gallons of latex and oil-based paint, 30 tons of shredded paper, 23 tons of tires, 40 tons of electronics, and 5,570 pounds of textiles were collected from 2,733 vehicles. Materials collected were recycled into other products.
8. Gwinnett Clean & Beautiful's Adopt-A-Road program resulted in 3,233 volunteers donating 25,864 hours to help keep our roadways clean. Therefore, their collective efforts of conducting 451 roadway cleanups generated the removal of 146,075 pounds of litter and 2,758 illegal signs.
9. Gwinnett Clean & Beautiful's Adopt-A-Stream program, in partnership with Department of Water Resources, resulted in 201 volunteer citizen scientists providing 574 hours of service to monitor streams across the county to ensure that our waterways are healthy.
10. Gwinnett Clean & Beautiful, in partnership with the Department of Water Resources, Community Services (Parks & Recreation) and the Yellow River Water Trail, celebrated the 8<sup>th</sup> annual Yellow River Trash Bash. Overall, 113 volunteers collected 7,000 pounds of trash and debris, thereby preventing it from ending up in the Yellow River.
11. Gwinnett Clean & Beautiful and the Department of Water Resources hosted two Household Hazardous Waste collection events, diverting more than 75 tons of household hazardous waste from the landfill. Close to 2,000 cars were served through more than 400 volunteer hours in just six hours.
12. Gwinnett Clean & Beautiful, in collaboration with Community Services, Transportation, Police, and Corrections assisted several property owners in cleaning urban encampments and helping individuals to receive assistance in finding both temporary and permanent housing.

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Internal Audit underwent a peer review, coordinated through the Association for Local Government Auditors (ALGA), and obtained the highest possible rating of general conformance with the International Professional Practices framework.
2. Auditors fulfilled continuing professional education requirements to maintain certifications including Certified Fraud Examiner, Certified Public Accountant, Certified Information Systems Auditor, and Certified in Risk and Information Systems Controls.
3. Received the 2023 President's Circle Award, 2023 Governor's Circle Award and the Best of Gwinnett in the charitable organization category This will be Gwinnett Clean & Beautiful's 6<sup>th</sup> year in a row achieving the Best of Gwinnett.
4. Gwinnett Clean & Beautiful, in partnership with the World Wildlife Fund who received the Environmental Protection Agency Recycling Education and Outreach Grant award, can now expand their Food Waste Warriors food waste reduction project through their Green & Healthy Schools Program. Gwinnett Clean & Beautiful will receive a portion of the \$1.1 million dollar proceeds and is regarded as one of the leading organizations of this effort. The remaining funds will fuel WWF projects in Baltimore, Maryland, Memphis, and Nashville, Tennessee.
5. Through Gwinnett Clean & Beautiful's Green & Healthy Schools Program in partnership with Gwinnett County Public Schools, Gwinnett Clean & Beautiful invested \$75,000 into sustainability education programs, resources and materials for students and teachers across the Gwinnett County Public Schools District.
6. Gwinnett Clean & Beautiful and Solid Waste Management were awarded the Environmental Protection Division's Recycling, Waste Reduction and Diversion Grant. In partnership with Ripple Glass, the County's glass recycling initiative expanded by adding 10 new drop-off locations, totaling 13 County-maintained locations.
7. The Office of Strategic Excellence awarded the contract to implement the new cloud-based Enterprise Resource Planning system.
8. The Office of Strategic Excellence launched efforts to modernize the County's website by engaging an outside firm to assist in analysis, requirements gathering, and request for proposal development.
9. The Office of Strategic Excellence evaluated proposals for a best-of-breed utility billing solution and program management services to oversee the implementation of both the utility billing and Enterprise Resource Planning (ERP) systems.
10. Voter Registrations and Elections opened a new Poll Official Training Facility in Duluth.
11. Voter Registrations and Elections is implementing a new Poll Official Management System and Automated Absentee Mail Processing System for the 2024 elections.
12. Voter Registrations and Election completed 109 outreach events.
13. Voter Registrations and Elections fulfilled 79 Open Records Requests.
14. Voter Registrations and Elected recruited and contacted a total of 530 potential Poll Officials.

# COUNTY ADMINISTRATION

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	5,125,124	5,795,470	10,613,565	20,330,980
Operations	1,083,533	911,819	1,678,095	11,224,184
Contributions to Other Funds	(323,049)	(204,004)	936,853	1,621,381
Contributions to Other Agencies	7,500	10,500	10,500	12,000
Contributions to Capital and Capital Outlay	35,886	38,500	11,348	27,955
<b>Total</b>	<b>5,928,994</b>	<b>6,552,285</b>	<b>13,250,361</b>	<b>33,216,500</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	4,016,325	4,693,547	4,238,678	3,975,652
General Fund – Elections	–	–	5,167,434	22,320,753
Administrative Support Fund	1,912,669	1,858,738	3,844,249	6,920,095
<b>Total</b>	<b>5,928,994</b>	<b>6,552,285</b>	<b>13,250,361</b>	<b>33,216,500</b>

*Voter Registrations and Elections was moved to County Administration from Community Services in 2023. Therefore, it is only present in the totals for 2023 Unaudited or 2024 Budget for County Administration.*

# DISTRICT ATTORNEY

## Mission and Organizational Chart

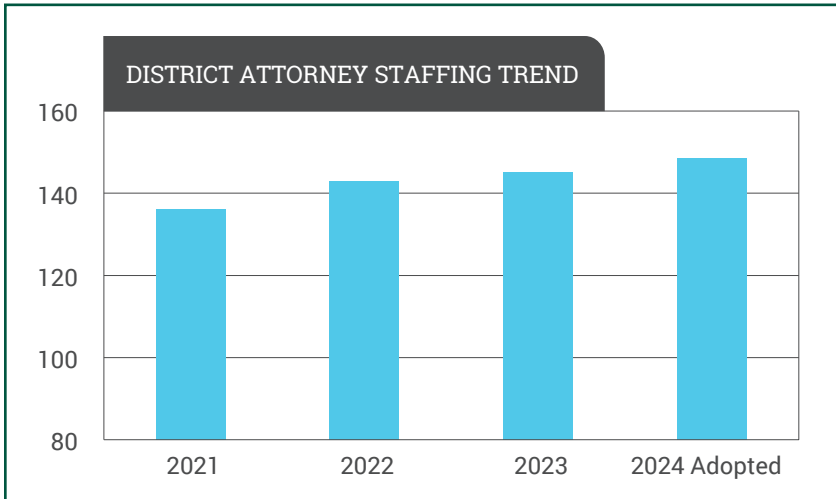
To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



# DISTRICT ATTORNEY

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	136	143	145	148



In 2022, two positions were added for the Special Victims Unit, and two positions were added for the Drug and Gang Task Force. In addition, three positions were added from the unallocated pool.

In 2023, one position was added to improve support of the Special Victims Unit. In addition, one Deputy Chief Assistant District Attorney position was added.

In 2024, two Assistant District Attorney positions and one Investigator position were added.

## Departmental Goals and Performance Measurements

- To represent the people of the state of Georgia in the prosecution of felony warrants.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Felony cases received	5,205	5,006	5,913	6,209
Cases disposed	3,780	4,374	5,293	5,758

- To assist all persons who fall victim to felony crimes that occur in Gwinnett County.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Contacts per advocate	6,294	5,984	6,043	6,345
Victim contacts	53,495	71,808	84,605	88,835

- To prosecute delinquent cases in Juvenile Court.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Juvenile Court hearings attended by District Attorney's staff	1,399	2,040	2,760	2,898
Juvenile cases opened by District Attorney's Office	1,568	1,438	1,501	1,576

# DISTRICT ATTORNEY

## Accomplishments: FY 2023

1. Completed 83 jury trials with an 80 percent conviction rate and a 90 percent conviction rate in drug and gang taskforce cases.
2. Graduated five cohorts of Ryzer, our juvenile anti-recidivism program.
3. Graduated the inaugural class of the District Attorney's Citizens Academy.
4. Graduated the second class from Rehabilitation Enables Dreams (RED).
5. Held our annual candlelight vigil for families of homicide victims with over 450 attendees.
6. Staff and Investigators remained POST and CLE certification compliant.

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Anticipating new office space to be ready in the third quarter of 2024 to alleviate space issues.
2. Need for increased number of ADAs in line with the population numbers in Gwinnett .
3. Last year of ARPA funding and our need for extra ADAs and support staff remain in order to address the rest of our backlog. We currently have 964 backlogged cases.

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Increase ability to maintain salaries and remain competitive for ADAs and support staff to improve retention rate.
2. Staying abreast of new technology needs.
3. Modernize ability to receive federal funding.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	14,544,493	16,421,439	17,772,880	20,757,336
Operations	951,327	1,353,025	1,317,000	2,073,935
Contributions to Other Funds	2,295,619	2,499,938	3,372,819	3,551,267
Contributions to Capital and Capital Outlay	379,340	575,326	543,030	592,731
<b>Total</b>	<b>18,170,779</b>	<b>20,849,728</b>	<b>23,005,729</b>	<b>26,975,269</b>

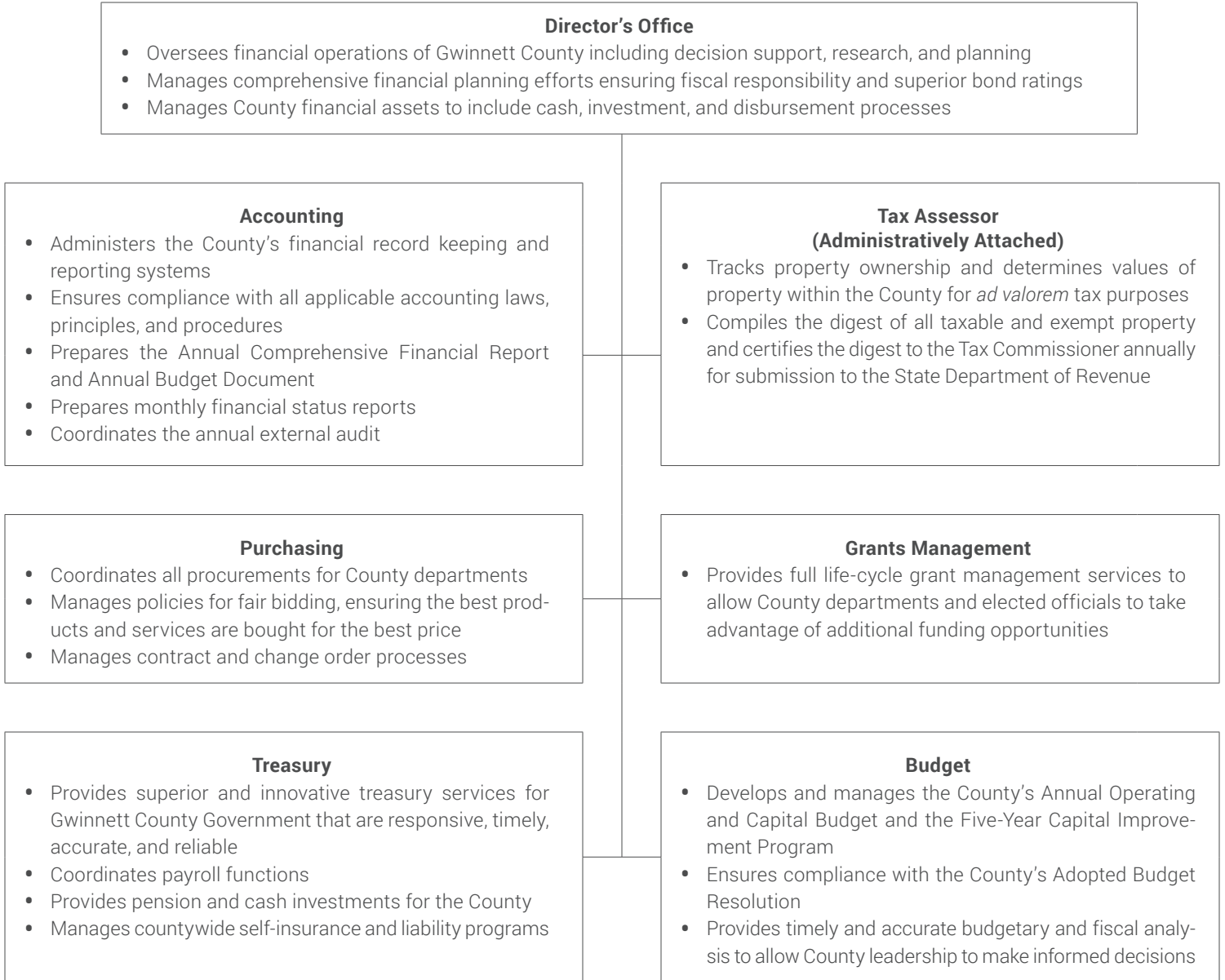
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	17,720,918	20,465,899	22,639,552	26,476,721
Crime Victims Assistance Fund	404,221	377,858	305,573	361,348
District Attorney Federal Justice Asset Sharing Fund	45,640	5,971	60,604	135,000
District Attorney Special State Fund	–	–	–	2,200
<b>Total</b>	<b>18,170,779</b>	<b>20,849,728</b>	<b>23,005,729</b>	<b>26,975,269</b>

# FINANCIAL SERVICES

## Mission and Organizational Chart

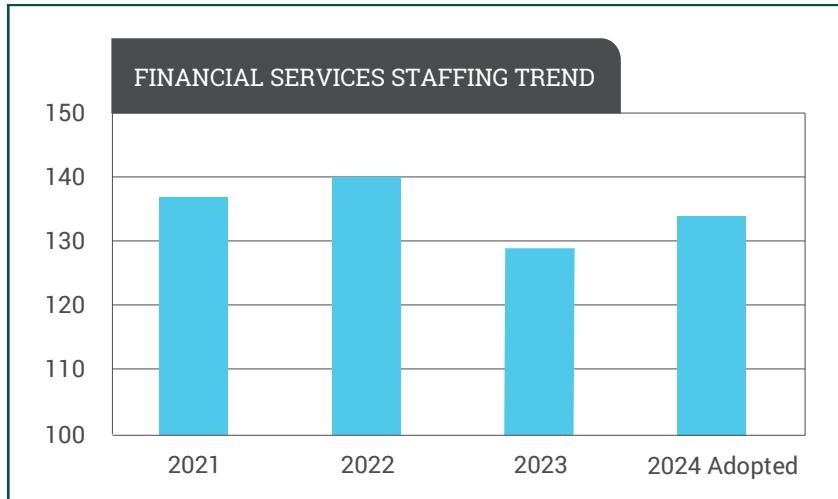
To promote sound stewardship of our stakeholders' investment through an innovative, efficient, and effective financial infrastructure. The Department of Financial Services oversees the financial operations of Gwinnett County in compliance with state and federal laws, ensuring fiscal responsibility and superior bond ratings.



# FINANCIAL SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	137	140	129	134



In 2022, two Program Analyst positions were added. In addition, one Purchasing Associate position was added from the unallocated pool.

In 2023, three positions were added to accommodate an increase in property tax appraisals/appeals, and one Risk Coordinator position was added. In addition, 15 positions moved from Financial Services to County Administration.

In 2024, five positions were added to accommodate the increase in property tax appraisals and appeals. One position for an Appeals Analyst, three Property Appraiser positions, and one Customer Service Specialist.

*\*Capital and grant-funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from capital and grant funds to operating funds, and authorized positions decreased when the funding source changed from an operating fund to a grant fund.*

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
ERP Implementation	1/1/24	12/31/24
Upgrade Purchasing Ordinance	1/1/24	12/31/24
Subsidies (and Subrecipients) Audit Plan	1/1/24	12/31/24
Tax Assessor Property Deed Transfer Solution	1/1/24	12/31/24
Taxpayer Interactive Website Portal	1/1/24	12/31/24
Aumentum Vendor Hosted Cloud Solution	1/1/24	12/31/24
Provision and Implementation of a Grants Management Software Solution	1/1/24	12/31/24
Coordination with DoITS on Development of Grants Dashboard	1/1/24	12/31/24



# FINANCIAL SERVICES

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Budget Division:				
Percent variance of all operating fund actual revenues versus adopted budget	11.50%	6.00%	5.80%	5.50%
2. Grants Management Division:				
Total dollars of grants maintained	\$ 375,745,337	\$ 203,665,185	\$ 351,440,373	\$ 236,642,801
3. Accounting Division:				
Capital assets maintained	55,505	59,500	60,956	62,449
Number of departments receiving needs-based accounting training	20	21	21	21
4. Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
5. Tax Assessor Division:				
Parcels updated	151,773	254,037	232,353	232,353
Digest ratio (Percentage of sales prices)	95%	95%	n/a	n/a
6. Treasury Division:				
Investments maintained by the County (billions)	\$ 2.00	\$ 1.90	\$ 2.26	\$ 2.30
Basis points over (under) benchmark for investments	3.75	(12)	(57)	0
Automobile, property, and general liability claims handled	1,513	1,707	1,856	2,000

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Government Finance Officers Association Distinguished Budget Presentation Award
2. Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
3. Triple-AAA Bond Rating
4. Achievement of Excellence in Procurement (AEP) Award recipients

# FINANCIAL SERVICES

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Managed 222 grant awards with a total value of \$316.1 million.
2. Awarded \$7.2 million in *American Rescue Plan Act* funding to 1,075 small businesses impacted by the COVID-19 pandemic.
3. Facilitated the development and implementation of the second phase of the Facility Asset Management Plan in coordination with Support Services.
4. Risk/Safety facilitated 95 training classes for 1,210 participants.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	14,965,088	16,614,198	15,832,674	16,466,146
Operations	16,466,291	17,513,118	19,092,456	23,688,535
Debt Service	2,501,525	2,501,525	2,501,525	2,501,525
Contributions to Other Funds	2,297,920	3,254,461	3,960,815	4,781,800
Contributions to Development Authority	13,323,298	13,325,927	13,327,244	15,707,318
Contributions to Subsidized Agencies	3,150,648	4,958,317	4,722,205	4,668,824
Contributions to Capital and Capital Outlay	43,679	49,980	44,256	21,165
Contribution to Fund Balance	—	—	—	600,543
Working Capital Reserve	—	—	—	1,364,599
<b>Total</b>	<b>52,748,449</b>	<b>58,217,526</b>	<b>59,481,175</b>	<b>69,800,455</b>

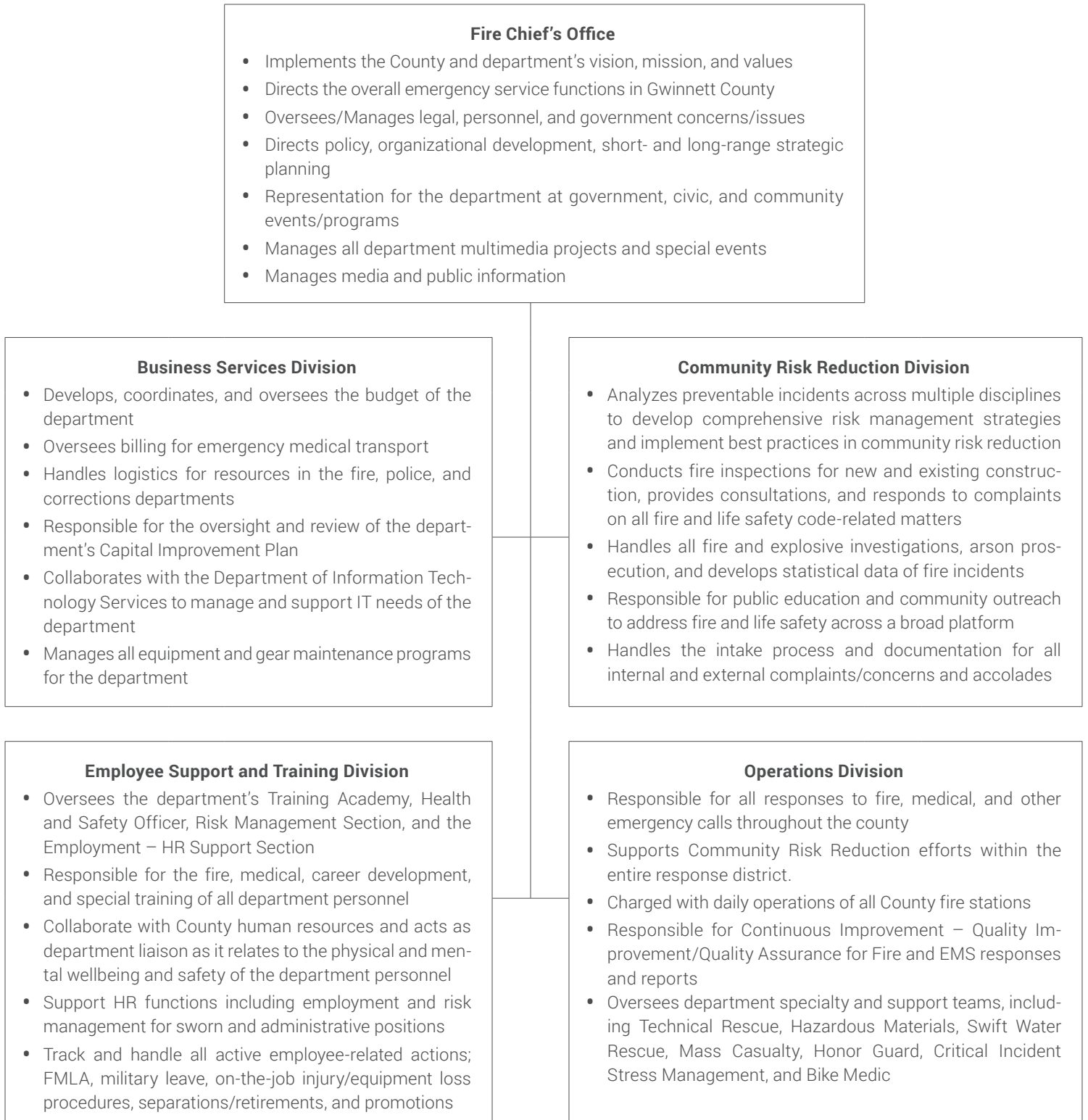
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	9,464,630	10,539,128	11,554,748	13,988,004
Exchange at Gwinnett TAD Debt Service Fund	2,501,525	2,501,525	2,501,525	2,501,525
Tourism Fund	14,687,361	16,551,166	16,306,169	18,732,569
Risk Management Fund	9,914,659	11,534,168	11,496,607	15,606,395
Auto Liability Fund	3,018,637	2,639,348	4,048,173	4,691,835
Stadium Operating Fund	2,138,516	2,153,997	2,201,872	2,826,087
Administrative Support Fund	11,023,121	12,298,194	11,372,081	11,454,040
<b>Total</b>	<b>52,748,449</b>	<b>58,217,526</b>	<b>59,481,175</b>	<b>69,800,455</b>

# FIRE AND EMERGENCY SERVICES

## Mission and Organizational Chart

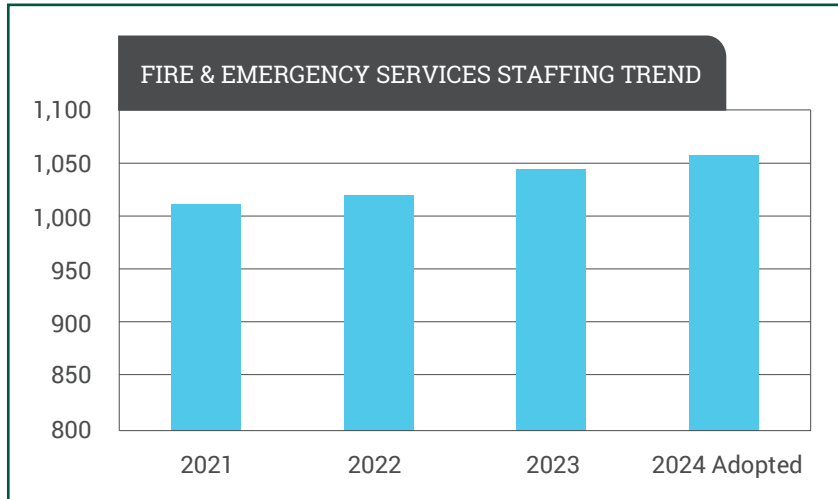
Gwinnett is the largest fire service district in Georgia and protects more than 437 square miles of the county. The department's vision is to deliver the highest quality of service through its mission of saving lives and protecting property while upholding the principles of truth, trust, respect, and unity as the core values shaping the department.



# FIRE AND EMERGENCY SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	1,011	1,018	1,044	1,056



In 2022, one position as Administrative Support Associate III for employee support and training, one Resources and Marketing Coordinator, one Warehouse Manager, two Senior Fire Inspectors, one Business Services Associate II, and one Section Manager in facilities were added.

In 2023, 24 Firefighter positions were added to operate new ambulances and alternative response vehicles. To prepare for future growth, one position was added for a Senior Fire Educator, and one position was added for a Fire Inspection Captain.

In 2024, 12 positions were added to operate new ambulances and alternative response vehicles.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
GLECP State Certification Cycle	8/1/21	7/31/24
CPSE Accreditation Cycle	3/28/22	3/31/27
CoAEMSP Accreditation Cycle	1/1/23	12/31/28
2024 Prevention 365	1/1/24	12/31/24

# FIRE AND EMERGENCY SERVICES

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. All fire turnout times (90 <sup>th</sup> percentile) (mm:ss)	0:48	1:06	1:51	1:00
All fire en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)	9:06	9:52	9:26	7:00
All EMS turnout times (90 <sup>th</sup> percentile) (mm:ss)	0:57	1:18	1:47	1:00
All EMS en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)	9:02	9:15	9:29	7:00
2. Moderate fire risk effective response force (15 firefighters) en route to on scene (90 <sup>th</sup> percentile) (mm:ss)	12:03	13:20	14:57	12:00
3. Total incidents (fire, medical, and others)	96,272	100,352	101,423	104,609
4. Fire responses	17,175	11,757	25,581	25,002
5. Fire incidents	4,349	4,595	10,547	10,643
6. Other responses (hazardous materials, false alarms, etc.)	37,146	42,844	33,577	32,402
7. Other incidents (hazardous materials, false alarms, etc.)	18,998	20,893	20,888	21,553
8. Emergency Medical Services responses	144,392	136,821	148,409	143,850
9. Emergency Medical Services incidents	72,925	74,864	69,988	72,413
10. Patients transported	44,461	44,241	44,627	47,089
11. Number of Overutilized Med Units (31 Med Units Total in 2020; 33 Med Units beginning October 2021)	15	16	14	0
12. Chest pain response (time of notification to arrival at hospital)	36 minutes	36 minutes	36 minutes	30 minutes
13. Fire inspections conducted	19,680	22,696	25,505	26,430
14. Fire inspections per unit employee	937	1,031	1,108	1,149
15. Community training opportunities offered	2,559	1,558	1,719	1,945
16. Community volunteer staff hours	1,108	1,194	1,131	1,300
17. EMS revenue (net collection percentage at 12 months)	55%	50%	50%	50%

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. 4,408 smoke alarms installed.
2. Commission on Fire Accreditation International awarded Department Accreditation in March 2022 for the five-year term of 2022 – 2027.
3. Maintained Paramedic Program Accreditation from the Commission on Accreditation of Allied Health Education Programs.

# FIRE AND EMERGENCY SERVICES

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Received the American Heart Association 2023 Mission: Lifeline Gold Recognition Award
2. 299 personnel received Cardiac Arrest Registry to Enhance Survival Awards
3. Assistant Chief Phillip Merck selected as the Georgia State Firefighters Association 2023 Firefighter of the Year
4. Captain Jason Weese, Firemedic Senior Fred Rosser, and Firemedic Senior Matthew Burton awarded the Gwinnett Chamber of Commerce Public Safety Valor Gold Medal
5. 2023 Lawrenceville Veterans of Foreign Wars EMT of the Year: Mary Bowles
6. 2023 Lawrenceville Veterans of Foreign Wars FF of the Year: Bryan Shook

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	100,493,435	114,205,936	117,354,510	139,224,709
Operations	12,312,082	14,451,692	16,380,871	18,704,792
Contributions to Other Funds	12,161,909	12,849,987	17,944,807	17,113,059
Contributions to Other Agencies	—	585,291	476,556	—
Contributions to Capital and Capital Outlay	503,796	1,353,299	1,288,803	1,552,683
<b>Total</b>	<b>125,471,222</b>	<b>143,446,205</b>	<b>153,445,547</b>	<b>176,595,243</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Fire and Emergency Medical Services District Fund	125,471,222	143,446,205	153,445,547	176,595,243
<b>Total</b>	<b>125,471,222</b>	<b>143,446,205</b>	<b>153,445,547</b>	<b>176,595,243</b>

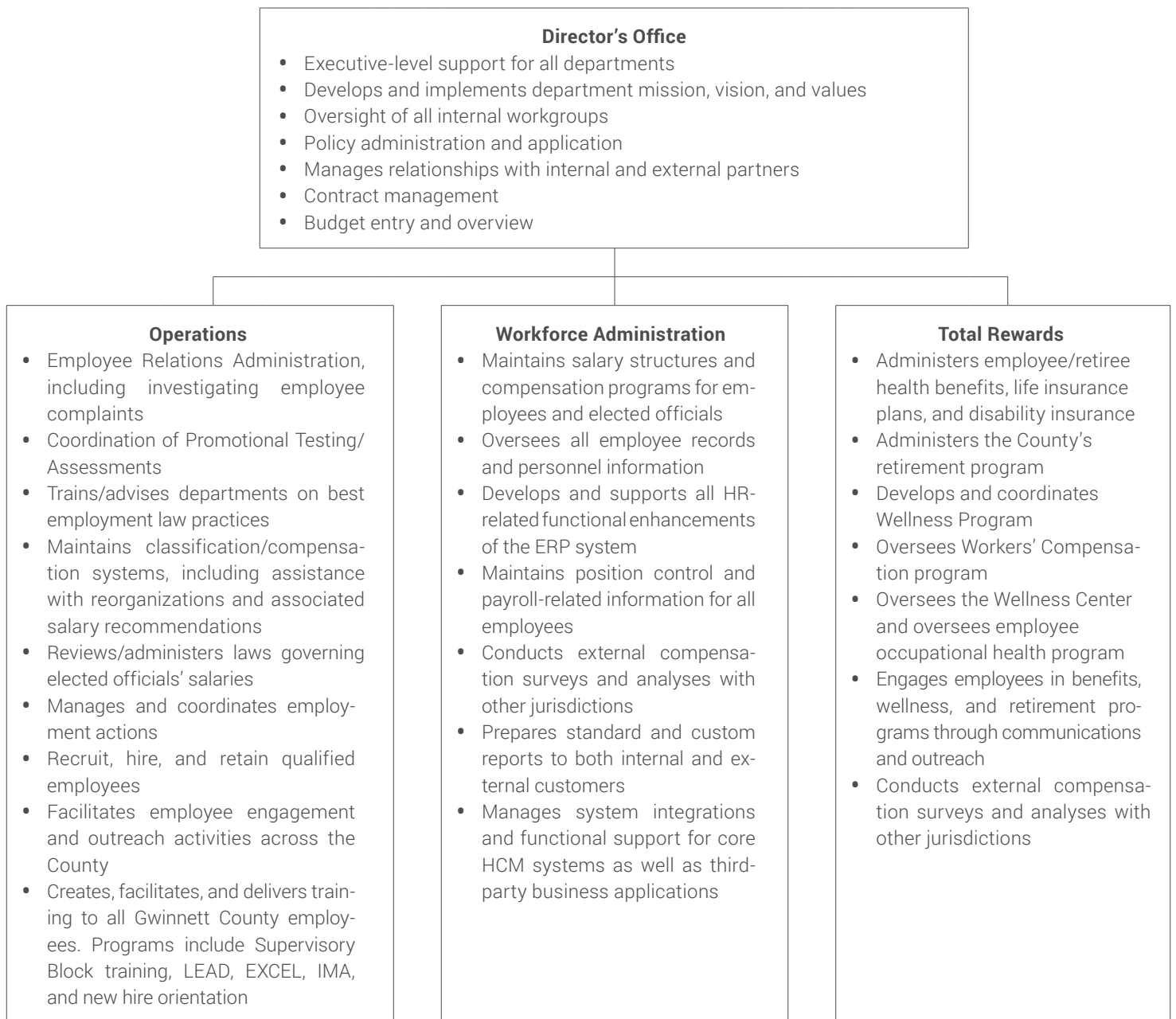
# HUMAN RESOURCES

## Mission and Organizational Chart

**Mission:** To provide quality Human Resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment. **Vision:** Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government.

**Values: Integrity** – We commit to acting truthfully, ethically, and professionally. We continuously strive to deliver professional services while building trust and having strong moral principles in everything we do. **Excellence** – We challenge ourselves to maintain the highest level of individual and organizational excellence by attracting and retaining employees that uphold the Gwinnett Standard.

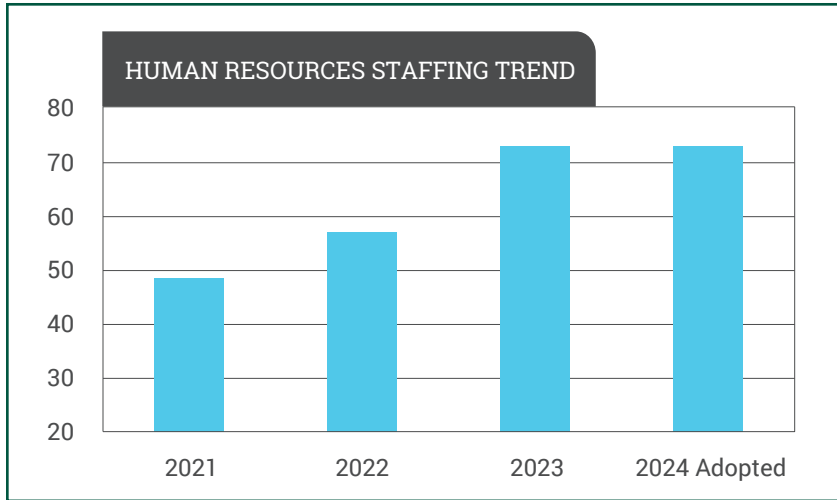
**Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together by encouraging and supporting individual talents and contributions of all. **Innovation** – We strive to be a leader of innovation in the public sector by exploring new methods, processes, and products that deliver the highest value to our organization and community. **Equity** – We believe in representing our community by committing ourselves to merit-based employment principles with equal opportunity and inclusivity for all.



# HUMAN RESOURCES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	48	57	73	73



In 2022, one HR Technician in the Benefits Division and one Administrative Support Associate were added. In addition, seven positions were added from the unallocated pool.

In 2023, one position to support HR Technical Division, one position to support HR with reporting, analytics, and system training, one position to support Countywide recruitment and retention initiatives, and one position to support the HR Benefit Division were added. In addition, 10 positions were transferred from County Administration's unallocated pool to Human Resources which included four Division Directors, two Section Managers, and four HR Associates.

*\*Positions funded from the Pension and OPEB Funds are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions decreased when the primary funding source changed from an operating fund to the Pension and OPEB Funds. Capital and grant-funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from capital and grant funds to operating funds, and authorized positions decreased when the funding source changed from an operating fund to a grant fund.*

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	62%	51%	85%	90%
2. Maintain voluntary turnover rate for all departments at or below 8 percent	15.67%	10.16%	9.91%	less than 8%
3. Percentage of Department Directors/Elected Officials who complied with Human Resources recommendations that were upheld by Executive Secretary agreement with course of action	100%	100%	100%	100%
4. Number supervisors/management trained	2,414	2,352	2,465	2,500



# HUMAN RESOURCES

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Maintained status as one of Atlanta's Healthiest Employers by Atlanta Business Chronicle
2. Maintained Aetna Workplace Well-Being Gold Award
3. Improved ranking with Aetna Workplace Well-Being Award from Gold to Platinum in 2023
4. Graduated 89 interns from the Career Starts Here summer youth intern program (to be known as Empower Gwinnett in 2024)
5. Hosted 2<sup>nd</sup> annual Career from Here countywide hiring event with more than 660 attendees, resulting in 99 applications
6. Maintained over 20 employee health and benefit plans for more than 12,000 lives.

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Launched Career Starts Here internship program in partnership with the Department of Community Services.
2. Hosted first annual Career From Here countywide hiring event.
3. Created a new Employee Engagement Division.
4. Implemented the paid parental leave benefit to all employees allowing up to 160 hours of leave for those eligible.
5. Updated internal policies and created a new Employee Guide.
6. Implemented Nakisa Organizational Management Tool.
7. Voted one of 100 America's Healthiest Employers.
8. Voted No. 4 on the list of Gwinnett's Healthiest Employers.
9. Awarded the 2022 Leadership Award for Automatic Retirement Readiness by the National Association of Government Defined Contributions Administrators.
10. Welcomed a new wellness partner, Sharecare, and a new EAP vendor, ComPsych.
11. Added new family planning benefits for employees through Maven.
12. Implemented bold compensation changes to increase recruitment and retention, such as an eight percent market adjustment as well as a cost-of-living payment for all employees.
13. Administered 20 employee health and benefit plans for nearly 12,000 lives.
14. Wellness Fair attended by more than 2,000 employees, retirees, and dependents.
15. Implementation of electronic exit interview survey.
16. Implementation of the electronic new hire survey.
17. Creating of employee rations electronic tracker.
18. Launched the Language Learning benefit.
19. Created an HR intake tracker to streamline the process of requesting job postings and job offers.
20. Reimbursed employees \$528,216 in 2023 through the tuition reimbursement program.
21. 85 percent of eligible employees received a premium reduction (including non-registered).

# HUMAN RESOURCES

- 22. 95 percent of registered employees earned the premium reduction.
- 23. Record breaking employee attendance at the Spring 5K with more than 650 attendees.
- 24. Awarded the 2023 Retirement Security Month by the National Association of Government Defined Contributions Administration.
- 25. Graduated 23 from Executive Competence Excellence & Leadership (EXCEL – management development program).
- 26. Graduated 12 from Internal Management Academy (IMA).
- 27. Graduated 66 from Leadership Education and Development program (LEAD).

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	4,798,496	5,424,490	6,119,690	8,793,077
Operations	72,281,672	69,628,983	79,477,127	88,541,961
Contributions to Other Funds	561,190	534,266	746,724	651,129
Contributions to Capital and Capital Outlay	—	5,500	—	—
<b>Total</b>	<b>77,641,358</b>	<b>75,593,239</b>	<b>86,343,541</b>	<b>97,986,167</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Group Self-Insurance Fund	68,703,399	67,472,376	76,634,665	83,370,511
Workers' Compensation Fund	4,506,124	3,114,790	3,819,687	5,875,480
Administrative Support Fund	4,431,835	5,006,073	5,889,189	8,740,176
<b>Total</b>	<b>77,641,358</b>	<b>75,593,239</b>	<b>86,343,541</b>	<b>97,986,167</b>

# INFORMATION TECHNOLOGY SERVICES

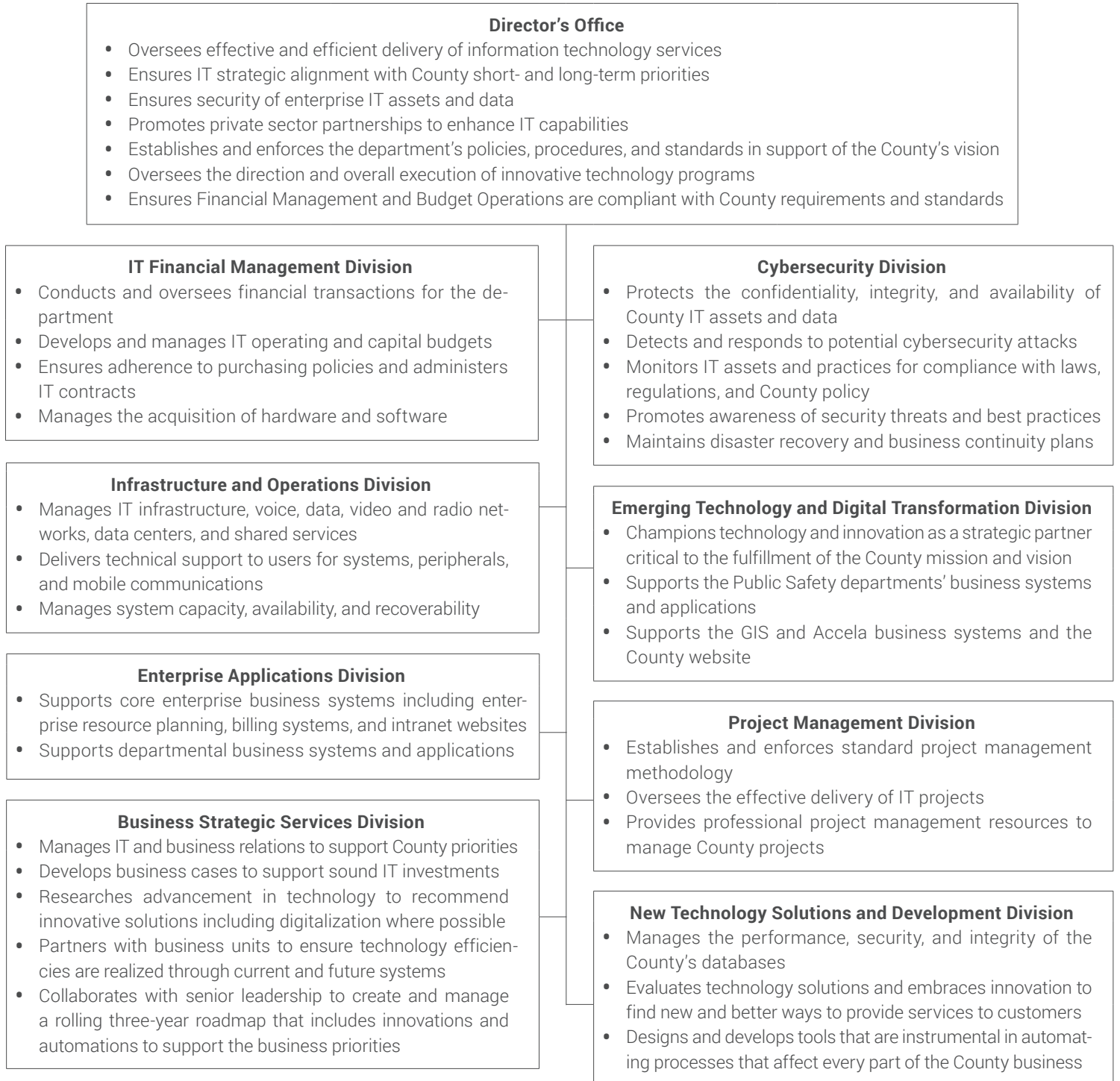
## Mission and Organizational Chart

**Vision Statement:** To build a better county through technology solutions.

**Mission Statement:** To deliver an integrated, responsive, and secure technology environment that advances and supports exceptional services, support, innovation, and resident care.

**Our Values:** We commit to:

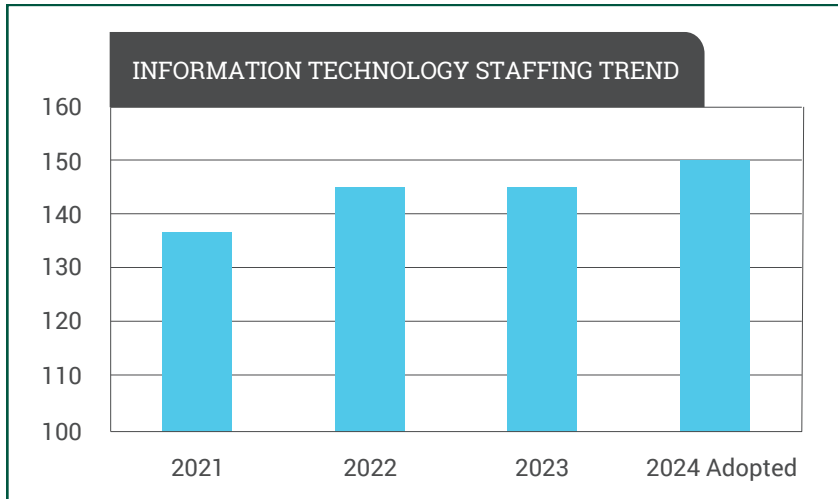
- Being passionate and determined
- Embracing and driving change
- Delivering innovation
- Providing solutions to enable efficiency
- Engaging in collaboration and teamwork
- Embracing continuous improvement
- Always performing with excellence



# INFORMATION TECHNOLOGY SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	137	145	145	150



In 2022, the following positions were added to reduce security risk and to better monitor the database: one Security Compliance Administrator, one Compliance Administrator Conversion, one Senior IT Systems Administrator, one Contract Administrator, one IT Security Systems Architect Conversion, one IT Security Systems Architect FTE, and two positions created from the unallocated pool on January 1, 2022, for an Open Source Developer.

In 2024, five new positions were added. Three positions for cybersecurity, one administrative position, and one financial analyst.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Progress the digital automation and optimization of initiatives	1/1/23	12/31/25
Push the continuous modernization of our core infrastructure and enterprise applications to improve security posture	1/1/23	12/31/25
Progress migration to cloud hosting solutions	1/1/23	12/31/25
Contribute to the County's collaborative effort to address the recommendations in the Operational Performance Assessment	7/1/23	12/31/25

# INFORMATION TECHNOLOGY SERVICES

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Percent service requests completed on schedule	95%	96%	93%	99%
2. Percent of service desk calls resolved of those logged	98%	98%	99%	99%
3. Percent network and servers available	99%	99%	99%	99%
4. Percent of high availability systems	99%	99%	99%	99%
5. Number of leadership and management training hours	759	386	844	500
6. Number of technical training hours	774	2,018	7,336	5,000

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

- Maintained annual Payment Card Industry compliance.
- 2023 Digital Counties Survey Award: Each year, Information Technology Services leads the completion of an annual survey conducted by the Center for Digital Government in partnership with the National Association of Counties, which provides annual recognition of county performance and innovation in using technology to align with county goals, save tax dollars through newfound efficiencies, boost transparency and cybersecurity, encourage resident engagement, and proactively address residents' expectations. For the past seven years, Gwinnett County has ranked in the top 10 in the 500,000 – 999,999 population category. In 2023, Gwinnett was awarded seventh place.
- In 2023, Gwinnett County won a record-breaking 22 National Association of Counties Achievement Awards for various programs implemented in 2022 – beating its previous record of 11 awards last year, which at the time was the highest award count the county had received since the program began in 1970. In 2023, ITS was awarded for five programs including the development and/or implementation of the following:
  - A new tool that allows residents to schedule tours online and enables the site administrator to manage the schedules with a dashboard application.
  - A new system that involves drop-off bins throughout the county's 436 square miles and a computer application to manage pickups, record weights, and pay the haulers.
  - Multiple new employee self-service applications to streamline workflow and approval processes for public safety employees in the police, sheriff, and fire/emergency medical departments.
  - A new Zelle payment option for jurors enabling them to be able to receive payment faster and more securely.
  - A new Online Donation application that makes it easier for Volunteer Gwinnett to accept donations online using credit cards.
- Gwinnett County's Career Starts Here Program, facilitated by Human Resources, Community Services, Financial Services, Gwinnett United in Drug Education Inc., and participating County departments, is a way for the County to actively invest in its youth by providing local youth with a better understanding of County function and services, providing guidance to those who may be undecided about their careers, helping the future workforce envision the County as a future career option or their employer of choice, and giving back to the community by providing a short-term source of income.

In 2023, 13 of the 93 interns that participated in Gwinnett County's Career Starts Here Program were assigned to ITS. During the four-week paid internship, the interns had an opportunity to work side-by-side with ITS team members to learn about the various aspects of the information technology field. Although the interns were only with ITS for a short period, staff worked hard to ensure that it was an enriching and beneficial experience. At the end of the program, three of the 13 interns were offered positions within the department.

# INFORMATION TECHNOLOGY SERVICES

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Consistently achieved a mean time to repair of 0.5 days and maintained a first day resolution rate of 90 percent or higher.
2. Resolved 98 percent of non-cancelled IT tickets created in 2023.
3. Increased awareness during Cybersecurity Awareness Month through displays, posters, newsletters, phishing simulations, social media postings, and promotional items.
4. Maintained over 1,000 databases at the core of most County business applications.
5. Worked with the county departments and elected offices to perform a Business Impact Assessment to determine each entity's critical business functions, assess the consequences of a disruption due to disaster, and ensure alignment with the ITS Disaster Recovery strategy.
6. Facilitated communication and transparency between the departments to support strategic technology plans and initiatives. In 2023, more than 100 business cases were developed and more than 300 items exist on the current technology roadmaps.
7. Completed the migration of 30 call centers to the cloud.
8. Implemented single sign-on for 12 additional applications and tools, bringing the total to 36.
9. Deployed additional Proofpoint email security solution to improve email security when sending and receiving emails on behalf of Gwinnett.
10. Consolidated the budget for all technology assets under the ITS department's budget enabling the county to better protect its hardware and software inventory.
11. Combined the county's technology asset inventory into a centralized repository.
12. Reduced the data center footprint by converting approximately 838 physical servers out of 1,022 into Virtual Machines (VM), reducing approximately 80 physical backend systems to 25 systems, consolidating 50 HP physical hosts and 30 IBM storage units into 25 combined compute/storage units, and eliminating 45 servers as a result of applications migrating to external cloud services (SaaS, IaaS, PaaS).
13. Implemented artificial intelligence (AI) and automation to proactively identify potential issues within the Core/Data Center infrastructure.
14. Deployed Data Loss Prevention (DLP) in a monitoring mode to observe how County data moves within the environment.
15. Completed diverse fiber paths for Bay Creek, Court Annex, and Admin Annex buildings.
16. Handled the technology portion of the ITS, HR, Communications, Code Enforcement, and Community Services department relocations.
17. Executed a successful equipment refresh for the ITS, Law, Human Resources, Communications, Child Advocacy, Recorder's Court, Probate Court, Solicitor's, Finance, and Elections departments.
18. Installed cell boosters in all Gwinnett Fire Stations.
19. Completed the data classification project which identified data types stored in County databases with a focus on identifying elements of sensitive data that should be encrypted.
20. Upgraded iNovah cashiering software, removing many security vulnerabilities, and moved to highly secure and PCI-compliant EMV Chip card readers for the departments of Planning & Development, Water Resources, Support Services, and Transportation.

# INFORMATION TECHNOLOGY SERVICES

21. Migrated the refund check application from Microsoft Access to a modern platform for the Tax Commissioner's Office.
22. Completed three Oracle Forms modernizations, including the BOSS DMF application, the GIS Department Oracle Forms, and the DOT Accidents, Traffic Count Studies, Street Master, and Traffic Controls documents ensuring the application is able to continue functioning efficiently on a supported platform and in a supported browser.
23. Migrated 33 SAP systems on AIX servers from Power 9 to Power10 hardware.
24. Deployed window's host based firewall to the County to better protect workstations.
25. Upgraded the Oracle databases from the current 19c Patch version 6 to 19c Patch version 16.
26. Built a new SAP MDM system with NetWeaver Java 7.5, MDM 7.1 SP21 version and Oracle 19c database on Windows Server 2016.
27. Implemented a digital (cloud) solution for the Department of Community Services Health and Human Services' OneStop 4 HELPS for processing referrals and to receive data from a provider network using a digital solution.
28. Assisted with the implementation of a customer self-service check-in with SMS messaging and a back-office component to standardize workflow processes to improve customer wait times, the in-person customer service experience, and the quality of reporting data to senior leadership as well as the general public for the Planning and Development department.
29. Migrated 35 Sheriff application servers off their existing Hyper V platform onto the IT data center VMware platform.
30. Replaced the legacy user facing switches and data center switches to improve performance and security and in doing so prepare the county for future data transport and security requirements.
31. Converted more than 70,000 FileNet Tiff Documents to PDF to enable a more comprehensive retrieval of all associated employee documents.
32. Replaced Access database reports and consolidated all HR related data into SAP HR module.
33. Leveraged existing Police case management tools and HR database for case tracking, email notifications, and report distribution to enable the electronic tracking of Sheriff General Counsel cases for the Sheriff's Office.
34. Replaced the manual keying of exit interview data with an inbound interface and enhanced reporting tools to support enterprise analysis of turnover trends for the Human Resources Department.
35. Implemented an employee notification process via ESS when a change has been made to an employee's direct deposit.
36. Upgraded 16 core SAP system applications to the recent and Business Objects reporting tool.
37. Completed and submitted the 2023 US Census Boundary and Annexation Survey.
38. Replaced paper emergency contact form with online form and reporting for the Fire Department.
39. Designed, coordinated, and deployed Open Data Portal for an on-premise environment.
40. Developed automation scripting to support data movement for Tax Appraisal dashboard.
41. Completed the configuration of the Speed Humps Application to track and monitor speed humps and the Streetlights Application to monitor streetlights in Gwinnett for the Department of Transportation.
42. Implemented an online water bill pay feature for Water Resources that enables customer representatives to take iNovah customer payments by phone.
43. Migrated existing source code repository for web team from in-house Gitbucket system to Cloud based Github Enterprise.
44. Upgraded the web platform infrastructure from old physical servers to Virtual Machines at GJAC data center and E-911 data center.

# INFORMATION TECHNOLOGY SERVICES

45. Completed Phase 1 (discovery & assessment) of the web modernization project.
46. Enhanced the payment posting and reporting process for the charitable donations apps for Fire, Animal Shelter, Volunteer Gwinnett, and Live Healthy Gwinnett.
47. Developed an online application for residents to apply for new service for the Solid Waste department.
48. Replaced the CAPTCHA feature on website with Google reCAPTCHA for better user experience and Accessibility compliance.
49. Setup Disaster Recovery for the County's website.
50. Developed an online application form for Firearm Safety Course registration for the Police Department.
51. Created and deployed ISO Fire Accreditation reports for the Fire Department.
52. Developed Single Sign On with Google, Apple, and Facebook credentials for resident login to the website.
53. Created and deployed a new Public Safety Portal for ArcGIS.
54. Established the Technical Development hardware environment, including a set of virtual machines with isolated environments for development, QA, UAT, and Production aligned with industry standard practices for software development.
55. Created a 911 dashboard for live data for command staff and management.
56. Maintained the encryption system protecting the County's databases and began to prepare for a major upgrade in 2024.
57. Established asset management for software source code assets that belong to the County.
58. Completed a prototype of a Customer Ticketing Solution (CTS) and Contacts Management Solution (CRM lite) based on open-source.
59. Developed Esri Demographics Hub which displays Gwinnett County current demographics information through a series of maps, apps, and dashboards.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	17,347,066	19,250,198	19,854,045	24,776,447
Operations	18,835,914	29,072,543	37,523,505	47,664,103
Contributions to Other Funds	133,294	181,071	201,655	242,844
Contributions to Capital and Capital Outlay	1,173,407	1,333,140	626,780	1,788,063
<b>Total</b>	<b>37,489,681</b>	<b>49,836,952</b>	<b>58,205,985</b>	<b>74,471,457</b>

## Appropriations Summary by Fund

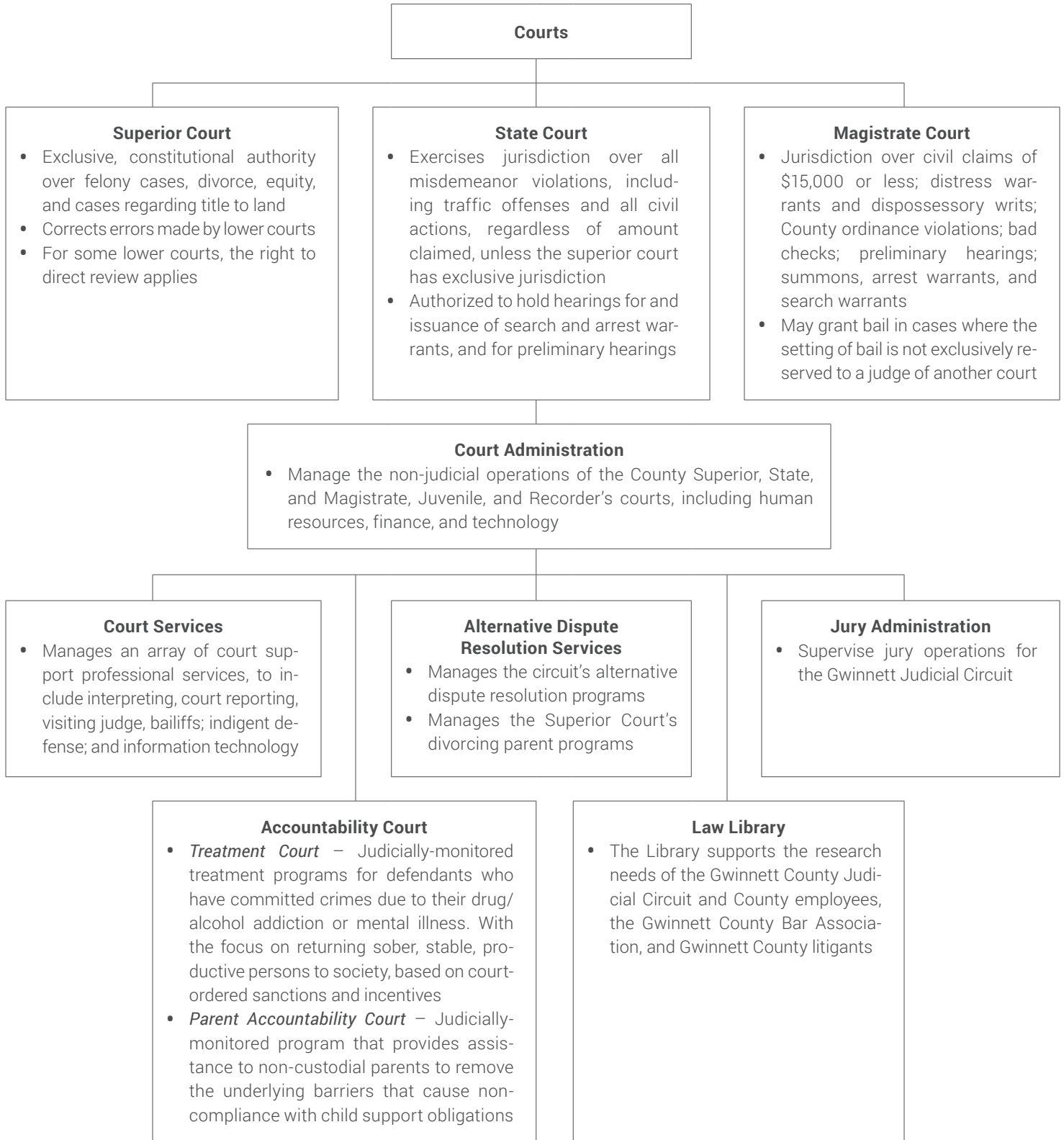
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Administrative Support Fund	37,489,681	49,836,952	58,205,985	74,471,457
<b>Total</b>	<b>37,489,681</b>	<b>49,836,952</b>	<b>58,205,985</b>	<b>74,471,457</b>



# JUDICIARY

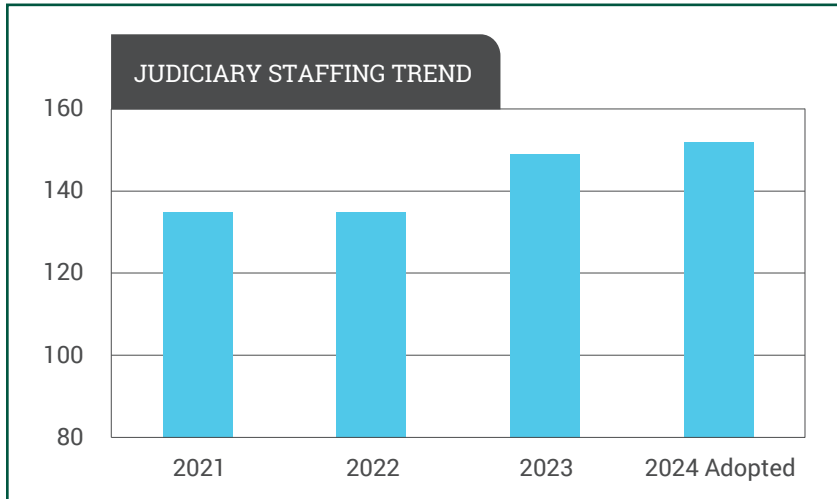
## Mission and Organizational Chart

To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	135	135	149	152



In 2023, four positions were added to establish the 7<sup>th</sup> State Court Judge, two positions were added to increase efficiency for urgent courtroom IT matters, and four positions were added to provide additional administrative support. In addition, four Court Interpreter positions were transferred from the unallocated pool to Court Administration.

In 2024, three new positions were added. New positions include two Court Reporters and one Jury Administrator.

## Departmental Goals and Performance Measurements

### 1. Efficient resolution of felony cases.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Felony cases filed	9,569	10,678	8,447	N/A

### 2. Efficient resolution of misdemeanor cases.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Misdemeanor cases filed	8,288	7,768	5,092	N/A

### 3. Efficient resolution of civil cases in the trial courts.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Civil cases filed	18,370	18,367	21,074	N/A

### 4. Efficient resolution of civil cases in the non-trial courts.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Civil cases filed	72,765	72,274	83,349	N/A

## Accomplishments: FY 2023

1. In collaboration with the Grants Division and other departments, the Superior Court secured a \$2.5 million *American Rescue Plan Act* grant for fiscal year 2023 to address backlogged cases as a result of the COVID-19 pandemic. The Superior Court submitted \$1,412,990 in reimbursement requests, successfully expending their full allotment of the grant.
2. Successfully created a seventh division in State Court.
3. The Council of Accountability Court Judges recognized Gwinnett County DUI Court and Gwinnett County Mental Health Court as 2023 Model Courts. This designation is awarded to Accountability Court Programs in the State of Georgia that have met and exceeded adherence to state standards as dictated by strong performance on certification and peer review processes.

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Request and implement the 12<sup>th</sup> division in Superior Court.
2. Prepare for the Gwinnett Justice and Administration Center Courtroom and Chambers Renovation SPLOST project.
3. Reconcile Fiscal Year 2023 *American Rescue Plan Act* expenditures and identify potential projects that will help ease backlogged cases as a result of the COVID-19 pandemic.

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Reorganization of space allocated to the Judiciary within the Gwinnett Justice and Administration Center.
2. Plan for the build-out of additional courtrooms on the fourth floor of the Charlotte J. Nash Court Building.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	16,585,108	18,134,971	18,714,167	21,811,353
Operations	6,465,686	9,105,129	10,029,624	4,180,530
Contributions to Other Funds	4,370,209	5,248,580	8,139,679	8,712,855
Contributions to Capital and Capital Outlay	—	—	70,000	—
<b>Total</b>	<b>27,421,003</b>	<b>32,488,680</b>	<b>36,953,470</b>	<b>34,704,738</b>

## Appropriations Summary by Fund

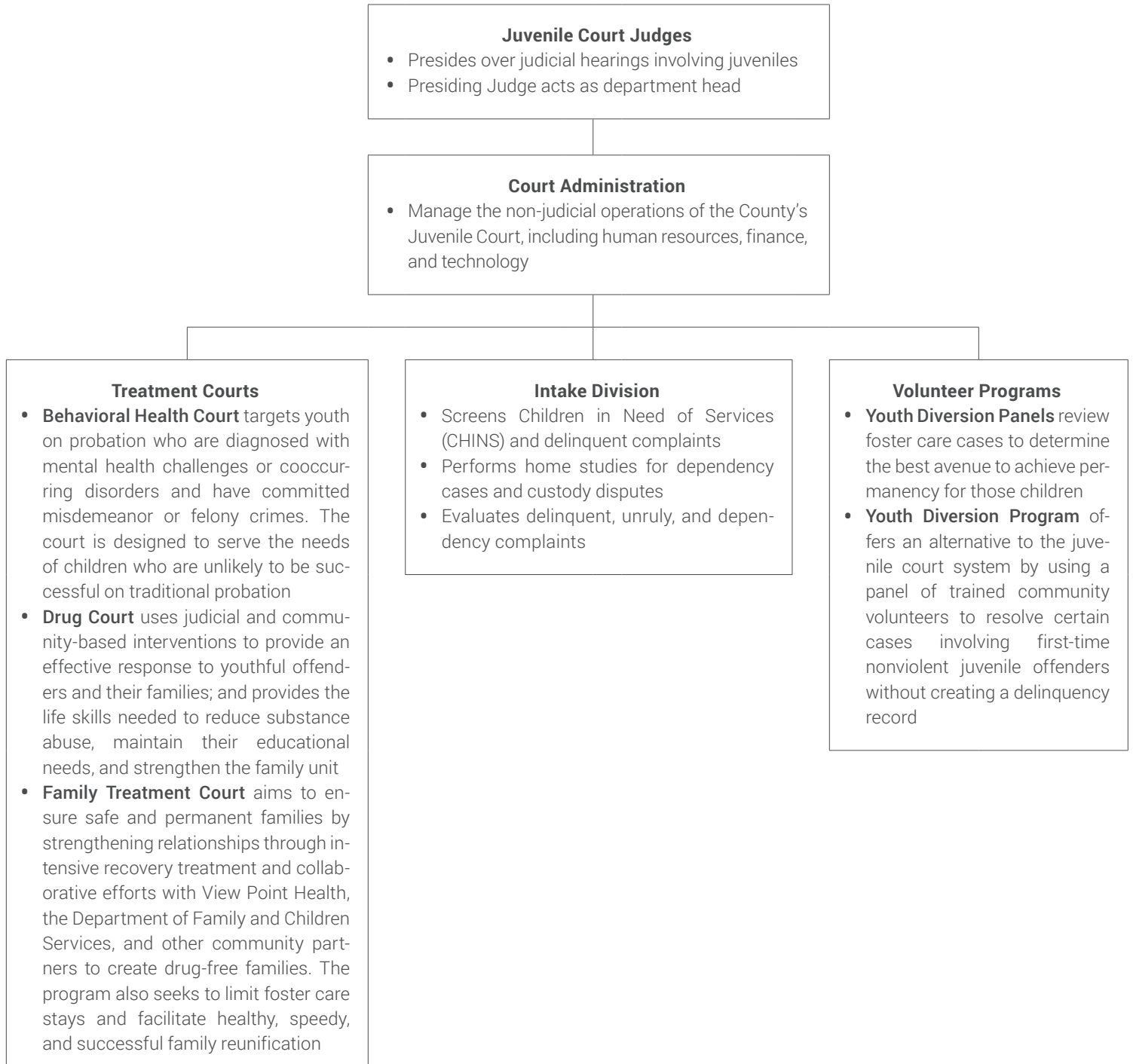
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	27,421,003	32,488,680	36,953,470	34,704,738
<b>Total</b>	<b>27,421,003</b>	<b>32,488,680</b>	<b>36,953,470</b>	<b>34,704,738</b>

# JUVENILE COURT

## Mission and Organizational Chart

**Vision:** The Juvenile Court’s vision is to achieve excellence by providing quality services for the positive development of children, the safety of the community, and the preservation of the family unit.

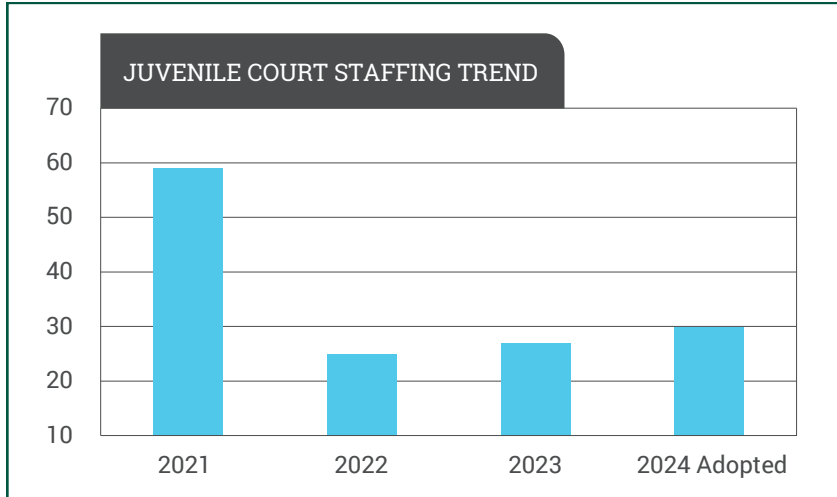
**Mission:** Our mission is to enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society; to provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice; to ensure that each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the residents of Gwinnett County and the state of Georgia; and to promote the healing and recovery of abused and neglected children and to promote permanency for those who have been removed from their home.



# JUVENILE COURT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	59	25	27	30



In 2022, 35 positions were moved to Child Advocacy and Juvenile Services. In addition, one position was created per Board resolution.

In 2023, two positions were added for efficient and effective disposition of cases.

In 2024, three new positions were added. Two Associate Judges and one Calendar Coordinator were added to allow Juvenile Court to have judges on call 24/7 to make detention and removal decisions.

*\*Grant-funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from a grant fund to an operating fund.*

## Departmental Goals and Performance Measurements

- To provide rehabilitative and/or punitive actions/services in issues involving status offenders/delinquent juveniles.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Delinquent filings	2,397	2,819	1,698	1,780
Delinquent filings disposed	2,992	3,212	2,136	2,553
* Percent of delinquent filings disposed	125%	114%	126%	143%

- To provide the necessary action/services to reunite families and/or provide direction in dependency cases.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Dependency filings	901	941	61	109
Dependency filings disposed	597	675	88	118
* Percent of dependency filings disposed	66%	72%	144%	108%

- To provide direction/rulings in issues concerning marriage, military, emancipation, custody issues, child support, termination of parental rights, and other issues relating to juveniles.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Special proceeding filings	418	249	273	284
Special proceeding filings disposed	411	278	283	284
* Percent of special proceedings disposed	98%	112%	104%	100%

*\*Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings. Dependency closings are sometimes low because the cases are not closed until the child is returned to the parent or turns 18.*

*Note: Reporting process in JCATS was changed in 2023. For example, dependency cases are now counted by family, not by child.*

# JUVENILE COURT

4. To provide hearings for traffic violations by juveniles.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Traffic violation filings	941	919	537	543
Traffic violation filings disposed	1,057	1,127	593	602
* Percent of violation filings disposed	89%	123%	110%	111%

5. To provide resolution to all cases in an efficient and timely manner.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Total charges/filings handled by the court	4,657	5,326	2,834	2,894
Total charges/filings disposed by the court	5,057	5,790	3,346	3,724
* Percent of total charges/filings disposed	109%	109%	118%	129%

6. To cooperate and interact with other agencies/residents as needed in order to facilitate appropriate programs for dependent/delinquent youth.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Program referrals	2,372	891	1,041	1,116
Programs completed	2,187	581	782	882
Percent of programs completed	92%	65%	75%	79%

## Accomplishments: FY 2023

1. Implemented a new organizational structure allowing each Juvenile Judge a staff attorney
2. Renovated one courtroom witness stand to meet ADA guidelines and recommendations
3. Juvenile Accountability Courts secured over \$560,000 in grant funding to bolster initiatives addressing substance abuse, behavioral and mental health challenges, and family reunification for juveniles
4. Successfully transitioned the JCATS case management system to a .net platform

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Create a new JCATS module to allow for virtual traffic court arraignments
2. Implement a new organizational structure to include two Associate Juvenile Judges and a Calendar Coordinator
3. Plan for the Annex refresh project
4. Integrate the new contract psychologist position

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Request a fourth judicial division
2. Apply for accreditation for the Behavior Health Court program

*\*Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings. Dependency closings are sometimes low because the cases are not closed until the child is returned to the parent or turns 18.*

*Note: Reporting process in JCATS was changed in 2023. For example, dependency cases are now counted by family, not by child.*

# JUVENILE COURT

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	6,712,585	4,751,944	3,494,383	4,610,391
Operations	1,239,339	1,598,075	2,316,781	662,929
Contributions to Other Funds	1,470,313	1,030,021	1,983,101	1,722,415
Contributions to Capital and Capital Outlay	63,609	11,718	11,204	14,101
<b>Total</b>	<b>9,485,846</b>	<b>7,391,758</b>	<b>7,805,469</b>	<b>7,009,836</b>

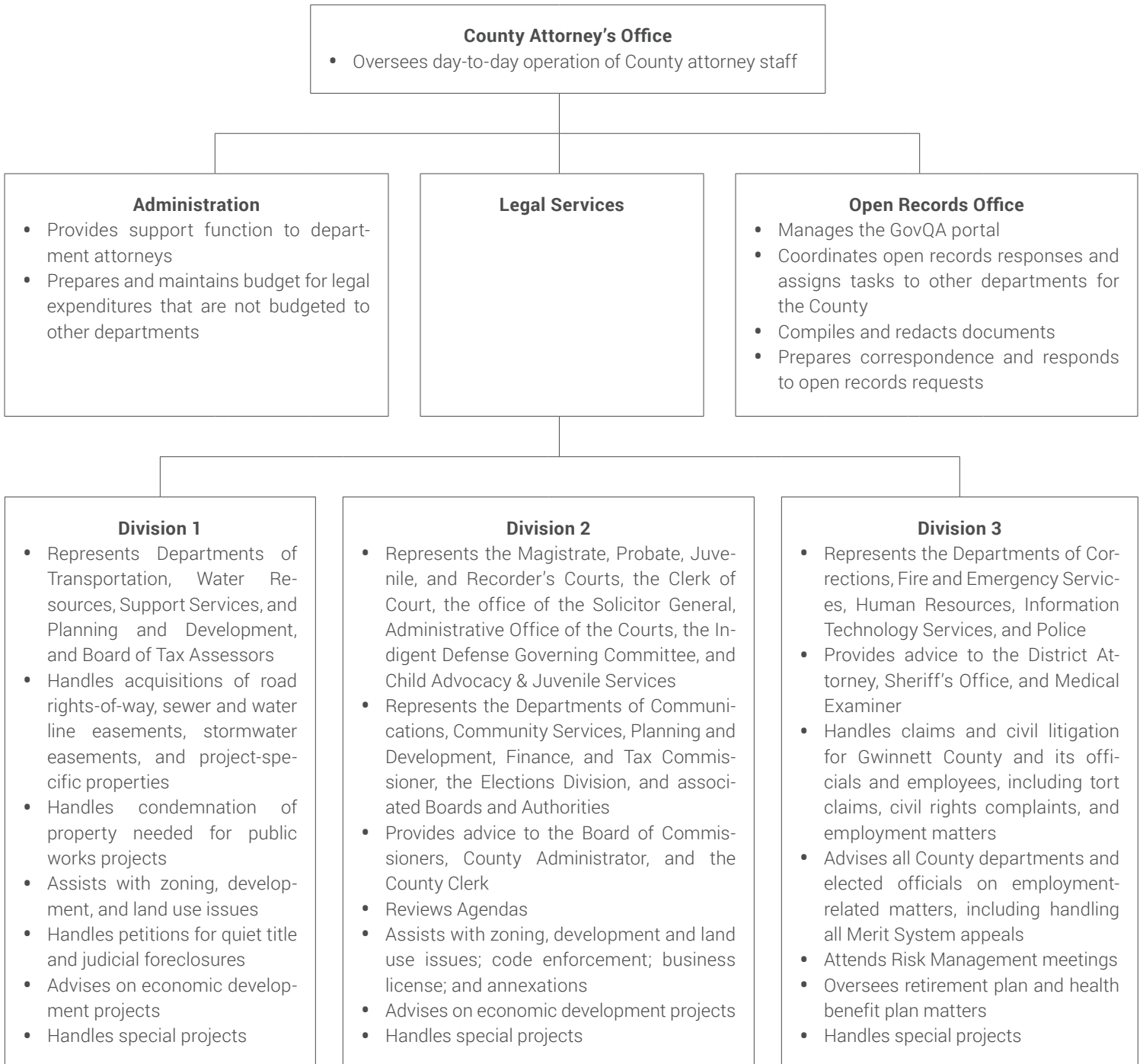
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	9,448,348	7,359,418	7,778,403	6,954,736
Juvenile Court Supervision Fund	37,498	32,340	27,066	55,100
<b>Total</b>	<b>9,485,846</b>	<b>7,391,758</b>	<b>7,805,469</b>	<b>7,009,836</b>

# LAW DEPARTMENT

## Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County, its elected officials, staff, authorities, and related organizations. The Law Department will observe the highest standards of ethics, professionalism, and accountability. It will operate in a cost-effective manner by maintaining a seasoned team of attorneys and staff with continuously improving technology. The Law Department will provide superior preventative advice and efficient, effective defense of litigation, consistent with the Gwinnett Standard of excellence.

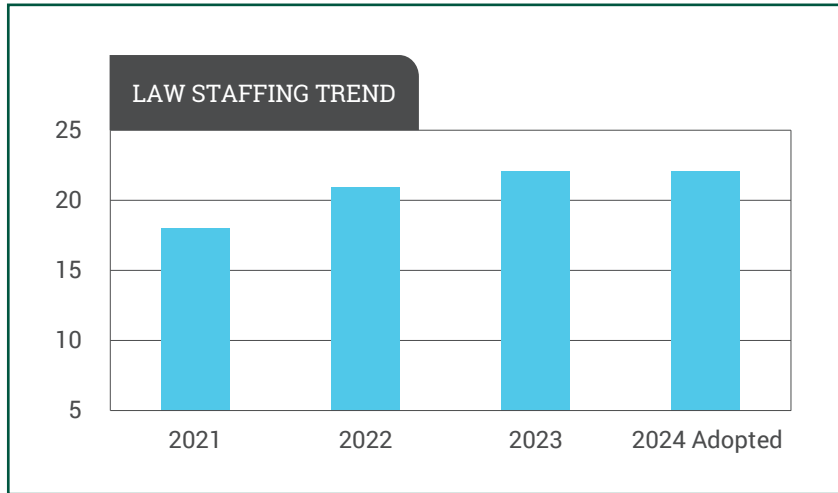




# LAW DEPARTMENT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	18	21	22	22



In 2022, the department received three new positions to increase assignment turnaround time.

In 2023, one new paralegal position was added.

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Assignments received	822	887	796	900
2. Claims received	72	78	109	125
3. Litigation matters received	239	209	358	365
4. Contracts submitted for review	1,163	864	789	800
5. Assignments completed	859	887	690	700
6. Claims completed	67	74	66	70
7. Litigation matters completed	204	167	317	325
8. Contracts processed	1,252	868	758	800
9. Contracts completed within 10 days	80%	95%	94%	100%
11. Open Records Requests Processed	40,527	37,777	35,262	35,500
12. Average Time to Close Open Records Requests	2.32 business days	3.96 business days	2.00 business days	2.00 business days
13. Annual Cost of GovQA Portal	\$ 84,460	\$ 88,984	\$ 95,224	\$ 99,911
14. Annual Revenue from Open Records Requests	\$ 84,639	\$ 98,882	\$ 149,663	\$ 99,911

# LAW DEPARTMENT

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. One staff member completed the Internal Management Academy
2. All attorneys are current on continuing legal education credits

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Drafted revised Property Maintenance Ordinance adopting the International Property Maintenance Code.
2. Completed right of way and easement acquisition for Departments of Water Resources and Transportation.
3. Provided legal support for economic development projects: Rowen, Gwinnett Place Mall, Stone Mountain Tennis Center, and the OFS property.
4. Completed acquisition of One Justice Square parking lot property.
5. Settled numerous liability cases significantly below the monetary demands of the plaintiffs.
6. Revised Purchasing Procedures for Change Orders to simplify process, clarify authority levels, and reduce number of change orders requiring Board approval.
7. Provided legal support for Public Safety Solution Project.
8. Provided legal support for Enterprise Resource Planning Software Implementation contracts.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	2,561,707	2,985,075	3,104,111	3,598,017
Operations	173,058	250,760	222,639	229,930
Contributions to Other Funds	12,697	16,477	21,091	24,689
<b>Total</b>	<b>2,747,462</b>	<b>3,252,312</b>	<b>3,347,841</b>	<b>3,852,636</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	2,747,462	3,252,312	3,347,841	3,852,636
<b>Total</b>	<b>2,747,462</b>	<b>3,252,312</b>	<b>3,347,841</b>	<b>3,852,636</b>

# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

## Appropriations FY 2021 – 2024

Created in 2013 as a result of the SDS agreement, the Loganville Emergency Medical Services District Fund is not directly affiliated with any department. The fund accounts for the costs associated with providing emergency medical services to the city of Loganville.

### Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	-	-	-	-

### Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Operations	51,459	54,222	74,844	91,900
Contributions to Other Funds	(743)	377	634	1,789
<b>Total</b>	<b>50,716</b>	<b>54,599</b>	<b>75,478</b>	<b>93,689</b>

### Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Loganville EMS District Fund	50,716	54,599	75,478	93,689
<b>Total</b>	<b>50,716</b>	<b>54,599</b>	<b>75,478</b>	<b>93,689</b>

# NON-DEPARTMENTAL

## Appropriations FY 2021 – 2024

The following areas of the budget are not affiliated with any department directly. Miscellaneous appropriations in the General Fund consist mainly of the fund’s contributions to capital projects, contributions to local transit, various reserves, professional services, license support agreements, and a countywide contingency. The Medical Examiner’s contract is a privatized service. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS agreement. Miscellaneous appropriations in the Development and Enforcement Services and Recreation, and Fleet Management Funds consist primarily of contributions to capital and capital outlay and contingencies. Miscellaneous appropriations in the Fire and EMS Fund consist primarily of contributions to capital and capital outlay and contingencies historically. Miscellaneous appropriations in the Police Services District Fund consist primarily of contributions to capital and contingency. Miscellaneous appropriations in the Economic Development Tax Fund consist primarily of contributions to the Development Authority. Miscellaneous appropriations in the Economic Development Operating Fund consist primarily of debt service, professional services, and contracted industrial repairs and maintenance. Miscellaneous appropriations in the Street Lighting, Crime Victims Assistance, Solid Waste Operating, Stormwater Operating, Water and Sewer Operating, Airport Operating, Workers’ Compensation, Group Self-Insurance, and Risk Management Funds consist of contingencies. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency.

### Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	198,134	133,396	33,396	240,000
Operations	17,556,486	13,821,031	17,538,324	43,053,158
Intergovernmental	4,977,177	3,001,089	3,089,098	3,575,784
Debt Service	7,444,767	8,100,769	8,097,752	8,123,486
Contributions to Other Funds	14,680,926	19,998,513	21,436,005	17,806,855
Contributions to Subsidized Agencies	370,000	571,500	496,500	705,000
Contributions to Other Agencies	1,400,000	1,400,000	1,000,000	1,000,000
Contributions to Capital and Capital Outlay	68,346,165	63,105,823	105,753,559	46,378,915
Reserves and Contingencies	—	—	—	14,941,000
Contribution to Fund Balance	—	—	—	103,849
<b>Total</b>	<b>114,973,655</b>	<b>110,132,121</b>	<b>157,444,634</b>	<b>135,928,047</b>

# NON-DEPARTMENTAL

## Appropriations FY 2021 – 2024

### Appropriations Summary by Fund

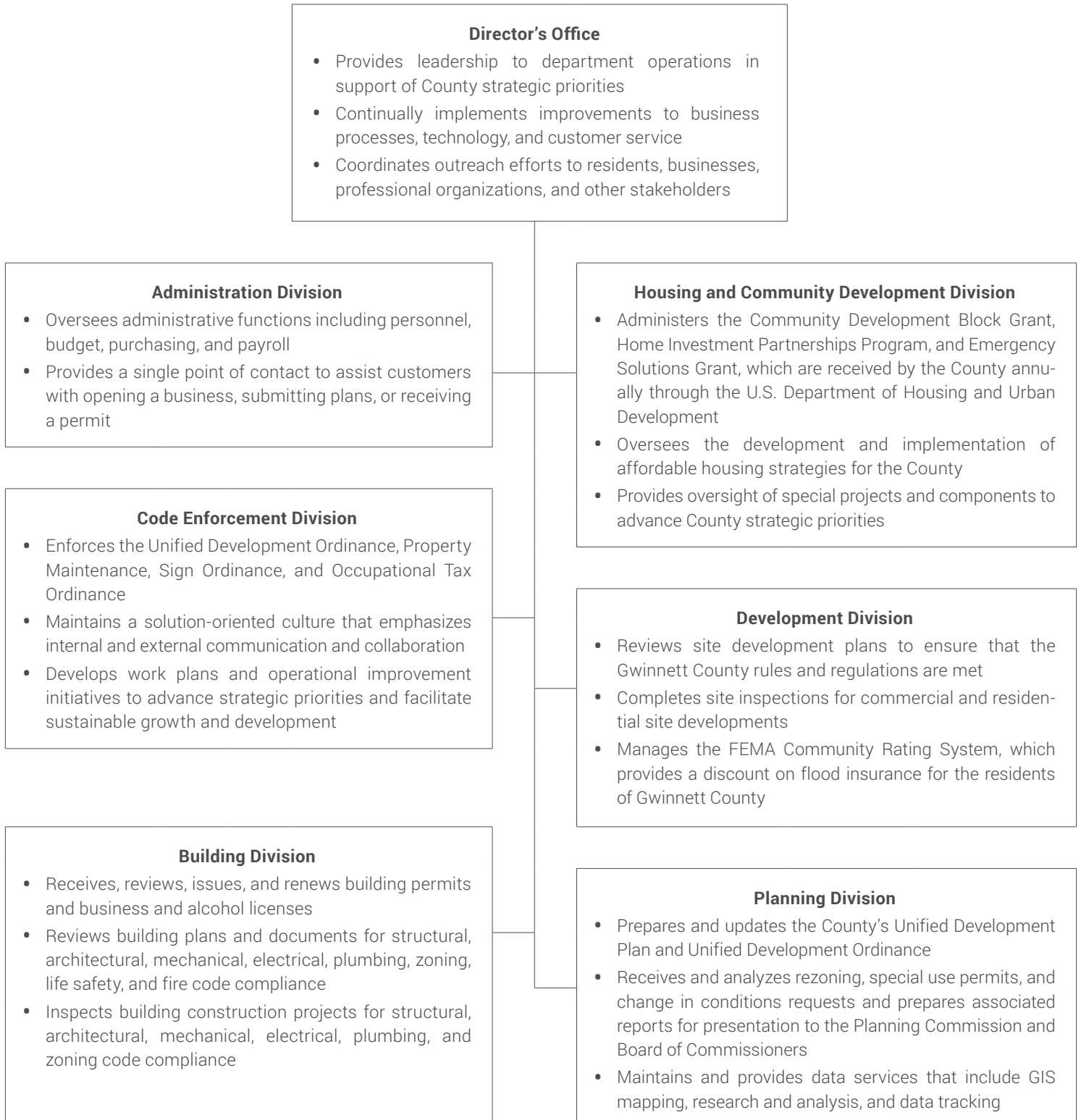
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	60,722,644	73,146,408	92,326,705	83,010,876
Medical Examiners Contract (General Fund)	1,523,264	1,591,144	1,709,177	2,007,589
E-911 Fund	4,714,914	2,818,174	2,915,778	3,504,784
Development and Enforcement Services District Fund	4,935,000	344,000	500,000	138,000
Fire and Emergency Medical Services District Fund	9,000,000	2,000,000	13,570,802	5,716,645
Police Services District Fund	10,470,000	8,195,331	14,857,501	5,198,035
Recreation Fund	2,679,417	4,232,687	10,629,943	1,185,227
Economic Development Operating Tax Fund	12,826,696	7,975,605	11,697,720	21,092,775
Street Lighting Fund	—	—	—	10,000
Crime Victims Assistance Fund	—	—	—	10,000
Fleet Management Fund	419,500	1,047,504	538,739	1,017,422
Economic Development Operating Fund	6,877,874	8,035,313	7,733,540	9,578,194
Solid Waste Operating Fund	—	—	—	10,000
Stormwater Operating Fund	—	—	—	149,000
Water and Sewer Operating Fund	—	—	—	677,000
Local Transit Operating Fund	—	—	—	12,000
Airport Operating Fund	—	—	—	11,000
Workers' Compensation Fund	—	—	—	10,000
Group Self-Insurance Fund	—	—	—	12,000
Risk Management Fund	—	—	—	10,000
Administrative Support Fund	804,346	745,955	964,729	2,567,500
<b>Total</b>	<b>114,973,655</b>	<b>110,132,121</b>	<b>157,444,634</b>	<b>135,928,047</b>

# PLANNING AND DEVELOPMENT

## Mission and Organizational Chart

**Vision:** Planning and Development is the standard for service excellence and a champion for a sustainable community.

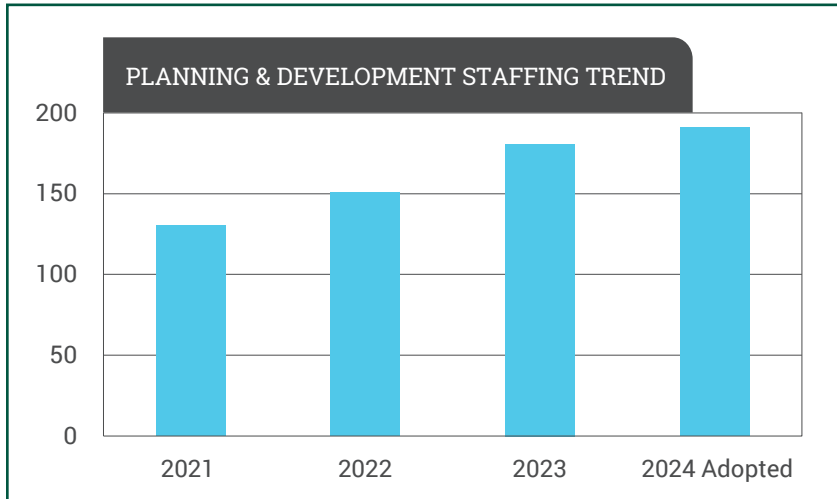
**Mission:** To plan, preserve, and build a healthy community through continuous engagement and superior customer care.



# PLANNING AND DEVELOPMENT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	130	151	180	190



In 2022, two positions were added for an Administrative Support Associate II and III to provide administrative relief to code enforcement, one position for a Customer Service Supervisor, and six full-time positions for Code Enforcement Officers. In addition, 12 positions from the unallocated pool were added.

In 2023, the following positions were added: six positions to improve quality and timeliness of plan reviews, two positions to improve inspection quality and timeliness, one position to improve quality and timeliness of inspections, two positions to improve the planning process for applicants, one position to reduce administrative work of engineer positions, one position to improve revenue collections and account auditing, and one position to improve workload

balance. In addition, five positions were moved from the County Administration's Economic Development Division to Planning and Development and an additional 10 positions were added from the unallocated pool to support Planning and Development's department expansion.

In 2024, 10 new positions were added to support the department's vision including two Affordable Housing Project Coordinators, two Building Inspectors, four Development Inspectors, and two positions for multilingual support and business outreach.

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Rezoning applications processed	129	123	121	120
2. Special use permit applications processed	74	120	63	50
3. Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%
4. Development permits issued	207	181	161	150
5. Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	95%	97%	99%	98%
6. Building permits issued – residential	9,361	8,258	8,774	N/A
7. Building permits issued – non-residential	1,936	1,732	1,652	N/A
8. Building inspections conducted	67,427	80,737	89,594	N/A
9. Building inspections conducted within two business days of request	96%	94%	99%	100%
10. Departmental positive customer feedback	96%	96%	83%	96%

# PLANNING AND DEVELOPMENT

11. Entrepreneur Center event attendees	–	–	1,739	1,500
12. Entrepreneur Center program graduates	–	–	236	200
13. Economic Development business outreach visits	9	27	79	75
14. Economic Development business outreach event attendees	–	1,800	8,991	7,000
15. Economic Development small business roundtables	–	–	8	6
16. Economic Development small business roundtable attendees	–	–	175	125

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. 100 percent plan review documents received electronically
2. 96 percent plan review accuracy rate
3. 90 percent of initial Code Enforcement inspections completed within five days

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Launched an \$18 million Affordable Housing Development Fund that will support the development of housing for households making less than 65 percent of area median income.
2. Distributed over \$7 million to Gwinnett's businesses through the small business support grant program and added a new Business Outreach Coordinator to help engage and support small and minority-owned businesses.
3. Received the Gwinnett Chamber's Support System Award for the Gwinnett Entrepreneur Center. This award recognizes organizations who demonstrate exceptional business practices and entrepreneurial excellence.
4. Completed the draft 2045 Unified Plan with extensive public input in coordination with multiple departments and external stakeholders. The plan identifies 85 daily communities throughout Gwinnett and includes a parcel-based future development map.
5. Amended the County's Unified Development Ordinance to support a greater diversity of housing types, create a new Residential Infill District, and modernize the zoning standards for all zoning districts, including mixed use districts.
6. Implemented new requirements for rezoning, change in conditions, and special use permit applications including additional site plan standards, building elevations, new guidelines for traffic impact studies, and pre-application submittal requirements.
7. Adopted the International Property Maintenance Code to establish standards the interior of residential rental properties and created an online portal for renters to request inspections.



# PLANNING AND DEVELOPMENT

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	12,188,824	14,308,598	15,105,654	22,082,800
Operations	14,326,812	4,987,100	4,087,471	4,893,684
Debt Service	3,000	3,000	3,000	6,000
Contributions to Other Funds	4,411,839	5,567,854	6,724,740	7,732,056
Contributions to Capital and Capital Outlay	184,065	438,523	523,508	—
Contribution to Fund Balance	—	—	—	876,505
<b>Total</b>	<b>31,114,540</b>	<b>25,305,075</b>	<b>26,444,373</b>	<b>35,591,045</b>

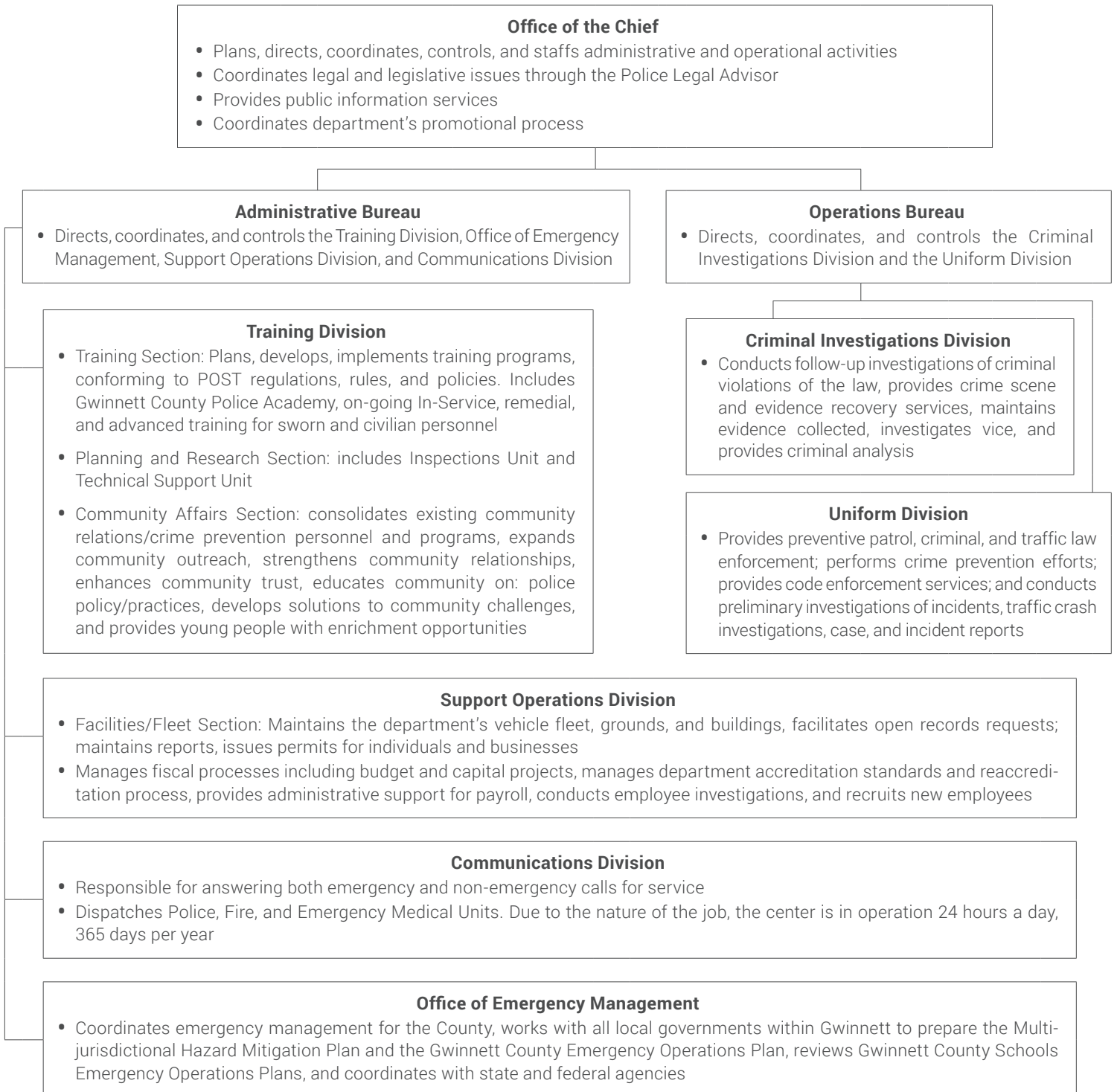
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	1,815,513	2,273,276	2,310,939	4,056,076
Development and Enforcement Services District Fund	10,902,127	14,122,467	15,951,543	22,894,910
Fire and Emergency Medical Services District Fund	1,114,072	1,110,870	1,361,944	1,475,343
Jimmy Carter TAD Fund	—	—	—	755,409
Indian Trail TAD Fund	—	—	—	182,651
Park Place TAD Fund	—	—	—	146,237
Lake Lucerne TAD Fund	—	—	—	100,000
Gwinnett Place TAD	—	—	—	192,208
Exchange at Gwinnett TAD Fund	15,425,979	5,733,527	4,184,055	2,509,525
Tree Bank Fund	20,140	54,000	—	100,000
Stormwater Operating Fund	1,105,481	1,168,335	1,654,802	2,011,861
Water and Sewer Operating Fund	731,228	842,600	981,090	1,166,825
<b>Total</b>	<b>31,114,540</b>	<b>25,305,075</b>	<b>26,444,373</b>	<b>35,591,045</b>

# POLICE SERVICES

## Mission and Organizational Chart

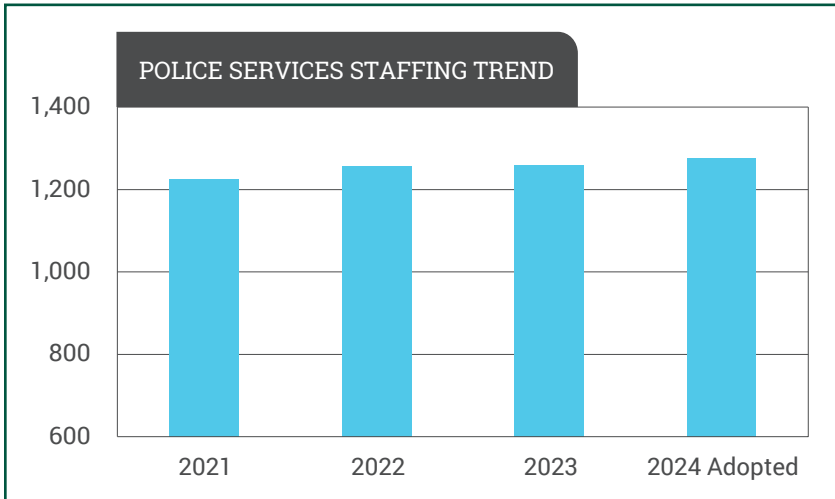
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the residents and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. The department operates under the principles of our four core values. **Integrity:** We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. **Courtesy:** We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. **Pride:** We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. **Professional Growth:** We are committed to developing future leaders through training and education.



# POLICE SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	1,226	1,256	1,258	1,277



In 2022, 30 positions for sworn Police Officers were added to increase the ratio of officers to citizens.

In 2023, one position was added to improve service delivery and support succession planning, and one position was added to professional support of the Office of Emergency Management to support greater efficiency.

In 2024, 19 new positions were added: 12 new E-911 Communications Officers to optimize the ability to handle emergencies efficiently, four additional TeleServe Operators to handle non-emergency calls after standard business hours, and three new Administrative Support Associates that will expand leadership and address span of control in the Georgia Crime Information Center Unit.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Upgrade Police Officer worn body cameras	1/10/24	6/1/24
Establish Emergency Management Advisory Council	11/28/23	3/1/24
Establish e-commerce exchange zones	12/1/23	6/1/24
Installation of in-car cameras	5/1/23	12/31/27
New SWAT/HDU/K9 building	1/17/24	10/1/25
New Police headquarters	2/1/24	2/1/27
Implement DUI blood draw program	10/1/23	4/1/24
Address retention rate of new Police Officers	12/1/23	12/31/25

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Officers per 1,000 service population	0.81	0.82	0.83	0.84
2. Criminal Investigation cases assigned	4,339	3,524	3,203	2,573
3. E-911 calls received	450,765	444,219	481,790	500,903
4. Traffic calls answered	108,778	86,869	104,123	97,156
5. General calls answered	331,647	305,819	327,925	322,314
6. Department staff trained with the latest technology and equipment	6,731	7,587	8,015	9,395
7. Reduce Uniform Crime Rate Group A Violent Crime Rate per 100,000 population	211	170	262*	262
8. Reduce Uniform Crime Rate Group A Property Crime Rate per 100,000 population	592	581	1405*	1,405
9. Community safety perception statistics:				
Residents reporting feeling safe in their neighborhood	95%	97%	95%	96%
Residents reporting feeling safe in Gwinnett County	86%	95%	89%	93%

Line 3 data from Woods and Poole (Service population of 840,844).

Lines 11 – 13 data from Marketing Workshop June 30, 2023 Citizen Survey Report.

\*2023 Crime Rates reflect new FBI NIBRS reporting so adequate comparisons cannot be made to earlier years.

Line 13: 2024 Target based on Excel Forecast with "actual data" from 2021 – 2023.

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Maintained State Certification from the Georgia Association of Chiefs of Police
2. Homicide clearance rate: Increased to 93 percent from 92 percent in 2022
3. All police department personnel completed ethics training
4. Office of Emergency Management maintained compliance with incentive standards outlined in the Georgia Emergency Management and Homeland Security Agency Federal-State-Local Disaster match policy
5. Maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies for the Department, Training Division, and Communications Division.

# POLICE SERVICES

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Initiated a Gun Crimes Unit – February 2023
2. Fully operational National Integrated Ballistic Information System lab
3. Implementation of a Retention Officer
4. Focused on arresting drug dealers that have sold drugs that caused the overdose death of another
5. Increased the academy graduation rates by using technology and a refocus on the recruits' wellbeing
6. Fully operational and staffed Situational Awareness and Crime Response Center
7. Implementation of robust employee mental health initiatives

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	104,272,756	114,007,391	117,451,253	147,295,622
Operations	15,251,557	17,988,221	22,589,976	29,799,180
Contributions to Other Funds	16,417,502	18,702,895	26,130,648	26,081,721
Contributions to Capital and Capital Outlay	8,396,809	9,236,588	18,350,503	16,329,267
<b>Total</b>	<b>144,338,624</b>	<b>159,935,095</b>	<b>184,522,380</b>	<b>219,505,790</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	2,701,418	2,869,281	2,977,396	4,136,071
Police Services District Fund	125,559,616	138,855,719	161,202,571	188,778,730
E-911 Fund	15,636,057	17,517,100	19,895,437	26,217,862
Police Special Justice Fund	167,374	72,748	123,743	278,127
Police Special State Fund	274,159	620,247	323,233	95,000
<b>Total</b>	<b>144,338,624</b>	<b>159,935,095</b>	<b>184,522,380</b>	<b>219,505,790</b>

# PROBATE COURT

## Mission and Organizational Chart

Gwinnett County Probate Court's mission is to serve the residents of Gwinnett by providing efficient, quality service in a professional manner, at all times maintaining our integrity and accountability, while safeguarding the best interests of the residents of this county who are unable to protect themselves, in accordance with the laws and constitutions of the State of Georgia and the United States of America.

### Probate Court

- Holds contested and uncontested bench hearings and judgments over administration of estates, the probating of wills, and guardianship over persons and/or property of minors and incapacitated adults
- Holds concurrent jurisdiction with Superior Court regarding adjudication of actions concerning trusts, trustees, and powers of attorney
- Conducts involuntary commitment processes, pickup orders, and other mental health proceedings
- Administers oaths
- Reviews and audits fiduciary returns
- Local custodian of vital records
- Processes marriage licenses and certificates
- Accepts and processes weapons carry license applications

### Estates, Guardianship, Mental Health, and Trusts

- Accept, review, file, index, and process petitions for the probate of testate estates and the administration of intestate estates
- Accept, review, file, index, scan, and process petitions for guardianship and conservatorship of adults and minor children
- Accept, review, file, index, and process Years Support actions
- Accept, review, file, index, scan, and process petitions related to trusts and powers of attorney
- Supervise and review the actions of all fiduciaries appointed by the court
- Accept affidavits in support of orders to apprehend and petitions for involuntary commitments
- Issue certificates of residency and single letters
- Issue fireworks permits
- Administer and record oaths and bonds of certain officials

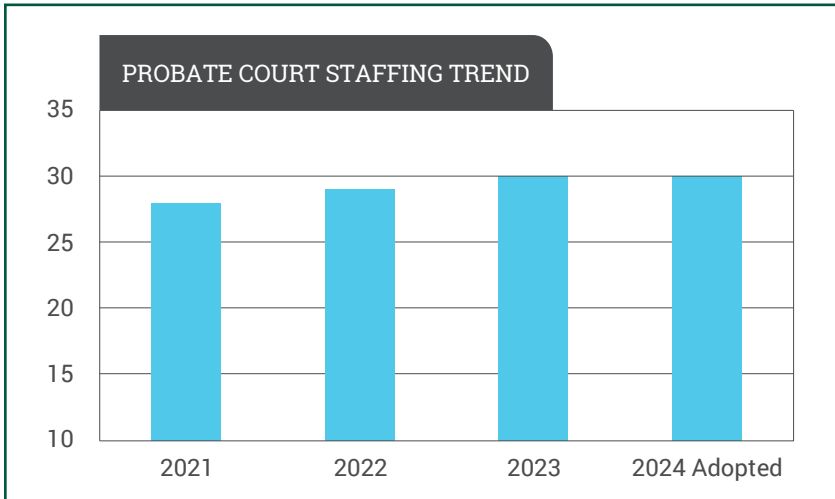
### Vital Records, Marriage Records, and Weapons Carry Licenses

- Accept, review, file, and process weapons carry license applications; fingerprint, photograph, and enter data for third-party license vendors; run criminal background reports and review history for prohibitors; and issue licenses or orders and hold hearings as needed
- Accept, review, file, index, and process marriage license applications and issue marriage certificates
- Issue and certify birth and death certificates for any birth or death that occurs in the state of Georgia
- Accept, review, and register death certificates for all deaths occurring in Gwinnett County with the state Department of Public Health for funeral homes

# PROBATE COURT

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	28	29	30	30



In 2022, one position was added for a Clerk-Appointed Supervising Chief Deputy for weapons carry licensing.

In 2023, one position was added for a new Associate Judge position to manage the Court's workload more efficiently.

## Departmental Goals and Performance Measurements

- To protect the property of minors and incapacitated adults. Provide excellent customer service for those needing to open an estate or those seeking assistance with mental health issues on behalf of a friend or family member. The Probate Court also strives to ensure fiduciary compliance for all estates where financial reporting is required.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Total guardianships combined (new cases)	605	622	524	583
Total estates, general, trusts, and mental health filed (new cases)	2,565	2,561	2,512	2,546

- To issue documents (birth and death certificates) for residents concerning matters of vital records. In addition, it is our responsibility to maintain compliance with the laws of Georgia in our processing of marriage and weapons carry license applications.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Birth Certificates	20,406	23,842	26,154	29,030
Death Certificates	30,592	26,889	30,907	29,462
Marriage licenses issued	5,427	6,136	6,265	6,703
Marriage certificates issued	12,110	13,738	14,062	15,046
Weapons carry licenses applied for	18,331	9,150	7,363	7,500

# PROBATE COURT

## Accomplishments: FY 2023

1. The Probate Court hired and trained a second associate judge to assist with the caseload.
2. The Probate Court Pro Bono Clinic held 386 consultations with pro se applicants this year. This is an increase over the previous year.
3. Probate Court partnered with View Point Health to offer an anonymous voluntary recovery-oriented service for the most-in-need individuals. Approximately 50 percent of individuals assessed agreed to ongoing behavioral health care with approximately 82 percent of these individuals remaining in care.
4. Two processing clerks in the estates division successfully received their paralegal certification.
5. Two employees graduated from the LEAD program.

## Short-Term Departmental Issues and Initiatives for FY 2024

1. The Probate Court Administrator is overseeing the creation of documents in a web-based program called Guide-and-File. This feature is offered through the court's case management system and allows self-representing litigants to create standard forms for filing.
2. The Probate Court has historical records that are being digitized to allow easier accessibility to the public with a launch in January 2024.

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Office workspace consolidation – The Probate Court continues to look for creative solutions that will further the most important long-term goal of consolidating our office space and rejoining our Vital Records, License, and Estates teams into one physical office space. The court believes this will be the final step in the reorganization to have undertaken over the last nine years and that this will further increase our efficiency and customer service. More importantly, the Probate Court aims to improve office morale, assist with further cross-training and staff development, and improve employee retention and growth.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	2,257,262	2,533,177	2,749,747	3,112,611
Operations	581,418	525,439	543,271	403,914
Contributions to Other Funds	685,560	692,012	799,753	996,241
<b>Total</b>	<b>3,524,240</b>	<b>3,750,628</b>	<b>4,092,771</b>	<b>4,512,766</b>

## Appropriations Summary by Fund

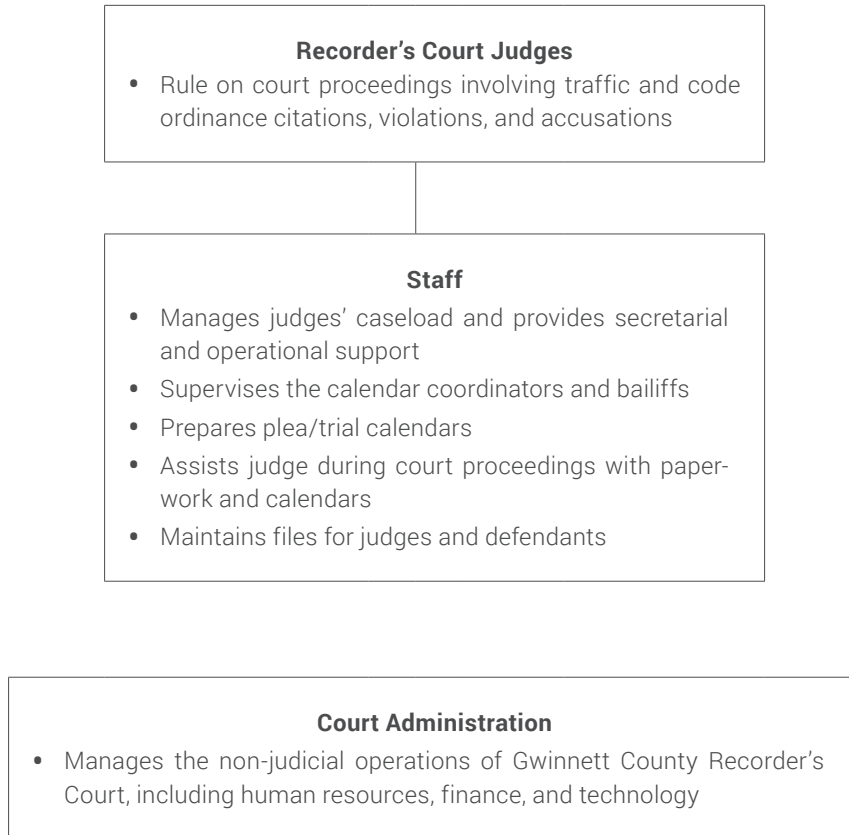
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	3,524,240	3,750,628	4,092,771	4,512,766
<b>Total</b>	<b>3,524,240</b>	<b>3,750,628</b>	<b>4,092,771</b>	<b>4,512,766</b>



# RECORDER'S COURT JUDGES

## Mission and Organizational Chart

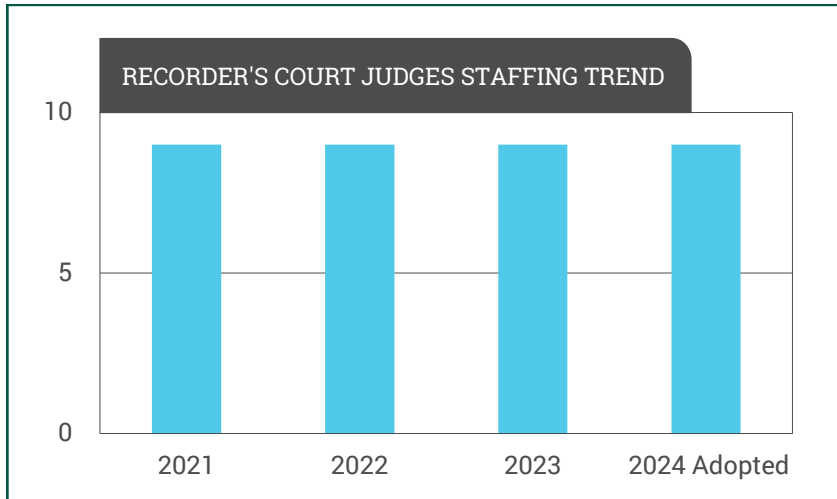
To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



# RECORDER'S COURT JUDGES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	9	9	9	9



## Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Total citations	64,386	60,209	57,316	59,150
Number of traffic/environmental citations issued	54,245	51,991	50,124	53,500
* School bus stop arm camera citations	10,141	8,218	7,192	7,500

2. To provide justice in a prompt and courteous manner.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Cases with guilty judgments	8,685	9,243	9,833	9,550
** Number of bench warrants issued	5,049	3,558	3,428	3,200
Number of cases handled through the court	26,446	24,089	29,462	28,500
Number of cases paid by bond forfeiture	25,895	21,533	22,011	23,100
School bus stop arm camera citations handled through the court	201	196	142	160
Number of stop arm cases paid by bond forfeiture	6,720	5,967	4,626	4,500

\* House Bill 978 passed July 1, 2018, and made provisions to the code section that caused a reduction in tickets being issued.

\*\* Bench Warrants are being issued only for serious offenses – other non-mandatory cases will receive a Failure to Appear.

# RECORDER'S COURT JUDGES

## Accomplishments: FY 2023

1. Collaborated with State Court to facilitate a combined contract for misdemeanor probation services for the use of both courts
2. Successfully handled a caseload increase of 22 percent
3. Implemented a new court calendaring system for improved efficiency and effectiveness

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Continue collaborations with other Gwinnett County departments, outside agencies, and community partners to maintain a level of excellence for all who interact with Recorder's Court
2. Track the growth of the school bus stop arm citation program and the school zone citation program and evaluate the need for additional personnel

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Increase the use of technology for ease of access and efficiency

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	1,473,848	1,308,193	1,259,899	1,372,387
Operations	250,846	299,232	311,949	98,949
Contributions to Other Funds	437,563	547,362	504,466	648,634
<b>Total</b>	<b>2,162,257</b>	<b>2,154,787</b>	<b>2,076,314</b>	<b>2,119,970</b>

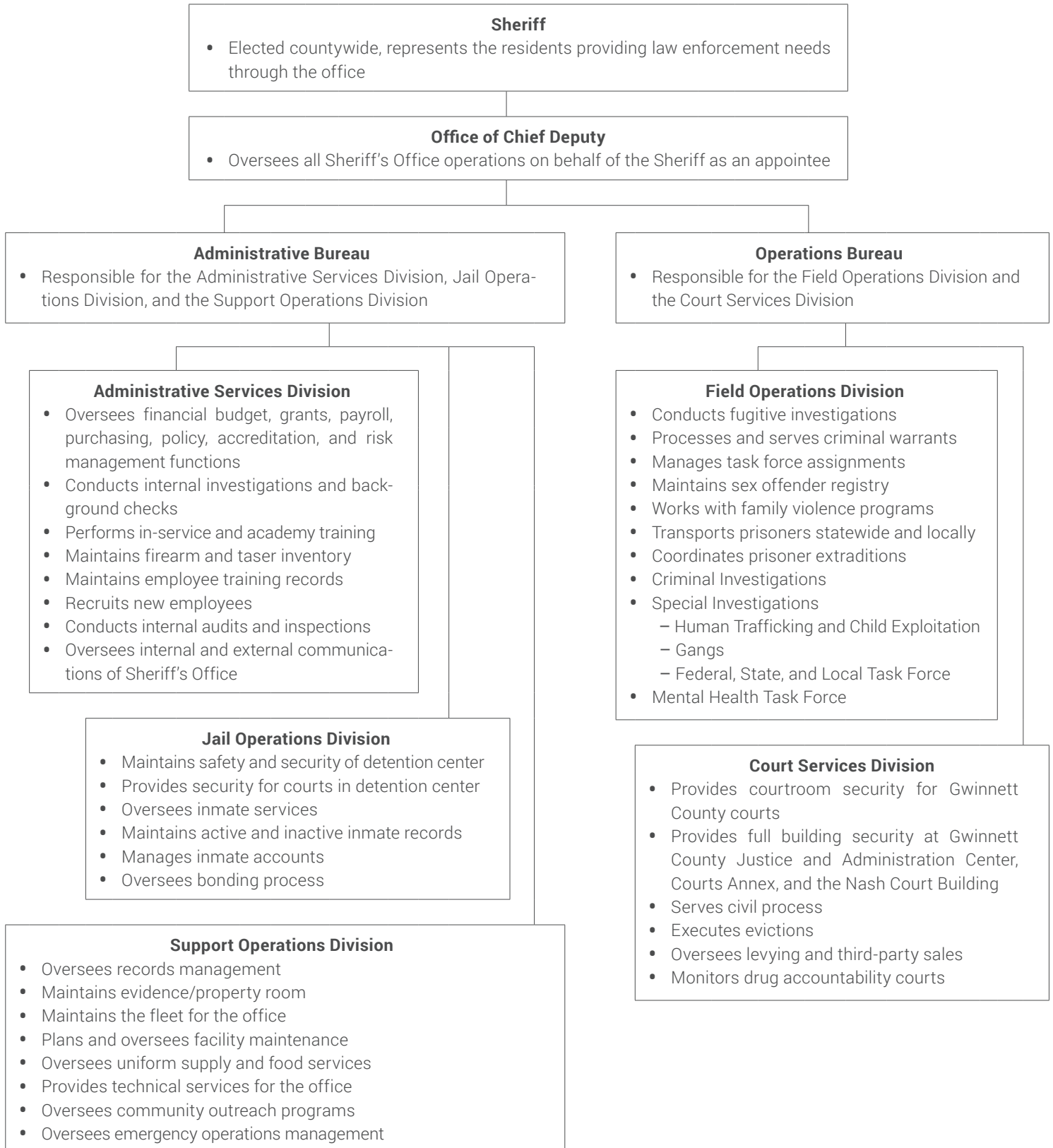
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Police Services District Fund	2,162,257	2,154,787	2,076,314	2,119,970
<b>Total</b>	<b>2,162,257</b>	<b>2,154,787</b>	<b>2,076,314</b>	<b>2,119,970</b>

# SHERIFF'S OFFICE

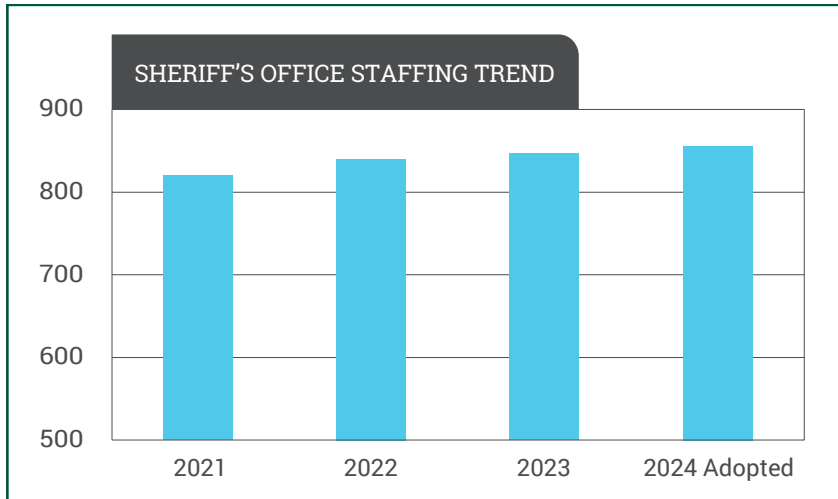
## Mission and Organizational Chart

The Gwinnett County Sheriff's Office is committed to providing our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This office will continually strive to maintain the highest law enforcement standards possible.



## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	820	840	847	852



In 2022, six jail personnel, four support services personnel, seven administrative services personnel, and three court services personnel positions were added.

In 2023, five positions were added to improve operational efficiency, and two positions were added to increase staff available to carry out mandated duties.

In 2024, five custodial and skilled trades staff were added to support the jail facility upkeep.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Increase sworn and civilian personnel	1/1/24	12/31/24
Building upgrades to sustain agency growth	1/1/24	12/31/24
Technology updates	1/1/24	12/31/24

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Detention center admissions	21,511	21,172	24,078	25,215
2. Average daily inmate population in detention center	1,970	2,104	2,262	2,375
3. Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
4. Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes
5. Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
6. Warrants received for service	13,394	14,292	16,559	19,042
7. Warrants served	9,846	13,675	11,507	11,949
8. Civil papers received for service	39,250	50,643	56,333	61,966
9. Civil papers served	28,813	30,033	33,041	36,345
10. Family violence orders received for service	1,601	3,002	1,666	2,336
11. Family violence orders served	1,510	2,836	1,374	2,149
12. Courts in session	8,831	9,070	14,936	18,031
13. People through security at Gwinnett Justice and Administration Center	690,832	813,436	852,627	856,067
14. People through Juvenile/Recorder's Court	132,602	144,741	167,628	169,885
15. Inmate transports	17,650	23,561	14,645	18,436
16. Meals prepared in detention center	2,224,493	2,022,481	2,407,653	2,600,265

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Sheriff's Office maintained the Georgia Association of Chiefs of Police State Certification. Certification is a progressive and time-proven way of helping law enforcement agencies calculate and improve their overall performance. The foundation of certification lies in the promulgation of standards containing a clear statement of professional objectives. Participating agencies conduct a thorough self-analysis to determine how existing operations can be adapted to meet these objectives. Certification status represents a significant professional achievement. Certification acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective. The certification process is repeated every three years.

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Through fiscal responsibility, the Sheriff's Office was able to identify funds to offer the following incentives to its employees: Paid dues to the Peace Officers' Annuity and Benefit Funds (POAB), offered 5 percent shift differential for morning and evening shifts, continued to offer the hiring bonus incentive for sworn personnel, and paid double overtime to employees who are assigned and support the Jail Operations Division.
2. Through careful research and planning, while diligently working with County Human Resources, the Gwinnett County Sheriff's Office introduced the Jailer Officer Series. This initiative aims to streamline duties and separate responsibilities between Deputies and allow the Jail Operations Division to operate more efficiently. This allows for career growth within the Jailer series from Jailer up to Jailer Lieutenant.
3. Through research and active cooperation with County Human Resources, the Sheriff's Office established a career path for employees who do not wish to become Peace Officer certified. This career path allows for promotion and growth from Jailer up to Jailer Lieutenant.
4. Opened a career path for high school students interested in the Law Enforcement Profession. Established guidelines for hiring people of 18 years of age, without lowering standards.
5. Completed a significant Field Operations restructure, to better address the needs of the agency and residents.
6. Conversion of six Jail housing units into Mental Health Units, to better serve the influx of inmates requiring specific needs.
7. Facilitate more efficient attorney-client rights to counsel. The Sheriff's Office established the attorney and official visitor's check-in station to streamline the process and offer a more efficient visitation schedule.
8. In order to establish a safe work environment, while providing accountability, the Sheriff's Office purchased and distributed stab proof armor, tasers, and body worn cameras to our Court and Jail Division.
9. Renovations and upgrades throughout the Plunkett and Wimberly Tower to improve efficiency while creating a safe working environment and humane living conditions for staff and inmate population
10. Purchase of two dual purpose K-9's. K-9's are essential to provide security to the community and Law Enforcement officers, In 2023, the Sheriff's Office K-9's assisted with 12 arrests, helped find 41 missing persons, and alerted Deputies on 140 instances where drugs were seized.
11. Operation Warrant Sweep was a multi-agency operation for the purpose of arresting individuals with outstanding warrants including 257 warrants attempted, 84 warrants served, and 43 suspects arrested.
12. During the month of July, the Sheriff's Office Fugitive Unit arrested six of the seven most wanted sex offenders in Gwinnett, along with seven additional fugitive apprehensions.
13. The Sheriff's Office Mental Health Task Force intervened in 1,426 encounters by Peace Officers of mentally ill persons resulting in zero arrest. This is a 79 percent intervention calls increase from last year, and a 400 percent increase since its inception in 2021.
14. The Sheriff's Office coordinated the third annual Thanksgiving Food Giveaway event at the Gwinnett County Fairgrounds. With the assistance of 182 volunteers, 3,361 total boxes of food were distributed. More than 30 partners and sponsors contributed approximately \$58,000 toward the event.
15. To continue to strengthen community relations, create new partnerships, and support the needs of the community, the Sheriff's Office partnered with the Gwinnett County Football League to develop an Anti-Gangs and Anti-Bullying Youth Football Invitational also known as the Sheriff's Cup. The Community Outreach Section hosted its second annual football game and dinner. This year, three other counties joined the event, totaling four football teams.

# SHERIFF'S OFFICE

16. The Sheriff's Office hosted its second multi-agency active shooter training mock exercise at the Gwinnett Justice and Administration Center. This year, 203 Law Enforcement Personnel Participated in the event, this is a 125 percent participation increase from 2022.
17. A member of the Gang/TRACE unit was the recipient of the Officer of the Year presented by the Gwinnett County Bar Association.
18. A member of the Mental Health Task Force was the recipient of the Officer of the Year presented by the American Society for Industrial Security and Gwinnett County District Attorney.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	71,073,471	80,357,857	78,413,275	90,457,152
Operations	22,059,038	26,815,683	42,211,053	50,723,580
Contributions to Other Funds	12,290,819	12,654,691	17,055,737	17,936,197
Contributions to Capital and Capital Outlay	1,423,521	2,453,037	2,842,569	4,299,353
Contribution to Fund Balance	—	—	—	795,101
<b>Total</b>	<b>106,846,849</b>	<b>122,281,268</b>	<b>140,522,634</b>	<b>164,211,383</b>

## Appropriations Summary by Fund

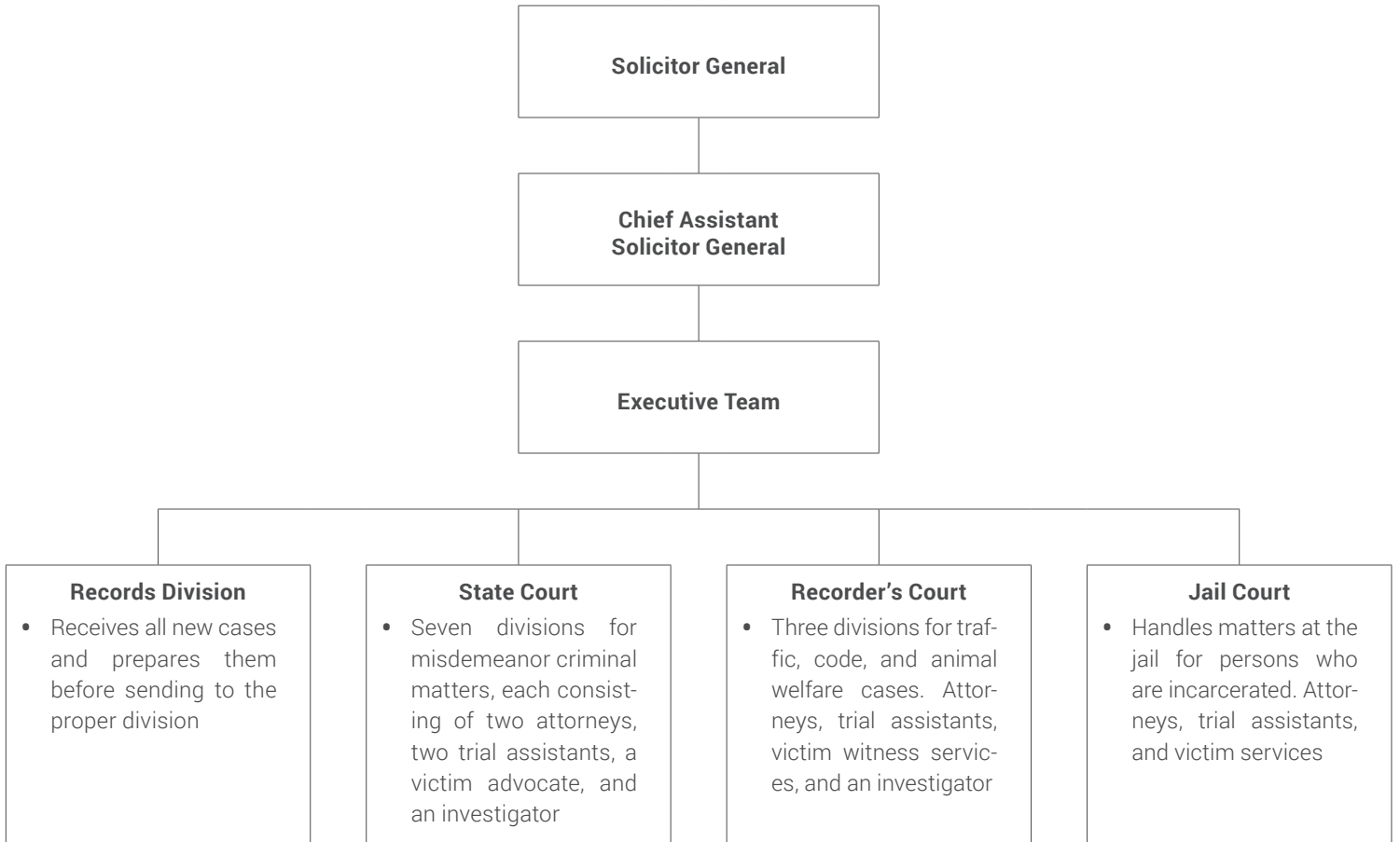
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	106,234,400	121,475,706	139,766,834	162,411,937
Sheriff Inmate Fund	419,364	497,719	537,792	1,304,446
Sheriff Special Justice Fund	162,100	76,112	138,369	350,000
Sheriff Special Treasury Fund	20,985	96,339	—	75,000
Sheriff Special State Fund	10,000	135,392	79,639	70,000
<b>Total</b>	<b>106,846,849</b>	<b>122,281,268</b>	<b>140,522,634</b>	<b>164,211,383</b>



# SOLICITOR

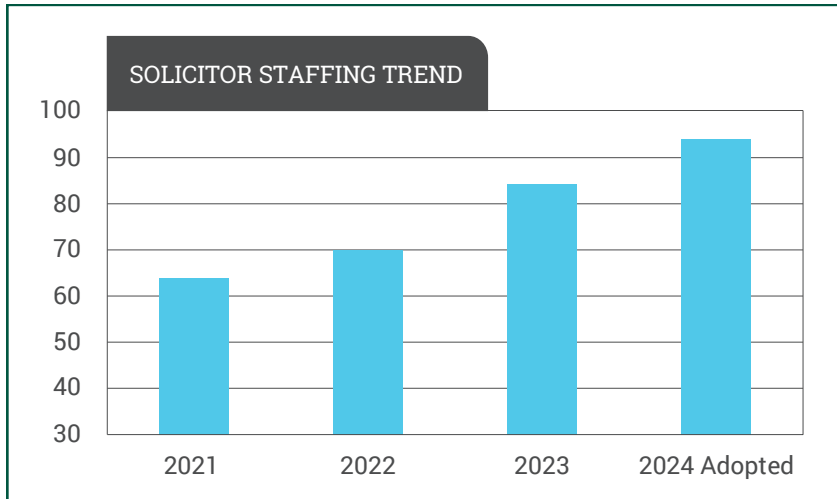
## Mission and Organizational Chart

The mission of the Office of the Solicitor General of Gwinnett County is to prosecute crimes and violations of codes and ordinances committed in Gwinnett in a diligent, fair, just, and efficient manner while maintaining the highest ethical standards and ensuring that justice prevails for victims, defendants, and residents of Gwinnett.



## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	64	70	84	94



In 2022, two positions were added for a Legal Associate II, two positions for an Attorney II, and two positions for a Criminal Investigator.

In 2023, two positions were added for Attorney II, one position was added for Legal Associate I, and two positions were added for Criminal Investigators. All added positions were to improve the safety of residents and the accountability of defendants. In addition, one new Attorney, one Legal Associate, three Deputy Clerks, and four positions from the unallocated pool were added.

In 2024, 10 new positions were added to establish Diversion and Special Victims Units. Four positions will support the Diversion Unit and six positions will support the Special Victims Unit.

## Departmental Goals and Performance Measurements

- The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. The Solicitor's Office will accomplish this by effectively prosecuting misdemeanors and ordinance violations and providing the highest quality legal services to the public..

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Misdemeanor cases received in State Court	7,105	5,004	9,175	9,000
Cases disposed in State Court	4,713	6,374	6,579	6,000

- The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective prosecution of traffic laws including long-term intensive supervision and treatment for repeat offenders and specialized programming to educate young drivers about the risks of dangerous driving.

	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Citations received in Recorder's Court	54,245	51,584	57,272	57,000
Citations disposed in Recorder's Court	61,093	54,423	56,768	56,500

## Accomplishments: FY 2023

1. Reorganization of office personnel structure to meet organizational needs
2. Recruitment of staff to fill open positions
3. Reorganized case processes in State and Recorder's Court to add efficiency and effectiveness
4. Significantly reduced backlogged unopened cases (All backlogged cases prior to 2023 have been opened)
5. Increased training to better serve public and increase professionalism
6. Established policies and procedures for staff
7. Expanded community outreach efforts to include community stakeholders
8. Increased communications via social media platforms

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Increase participation in DUI Court
2. Continue to reduce inmates being held in jail on misdemeanor cases
3. Establish and staff the new Special Victims Unit
4. Establish and staff the new Diversion Unit
5. Reduce backlogged cases awaiting investigation and prosecution decision

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Expand the Diversion Program
2. Expand Accountability Court options relating to mental health
3. Establish Mental Health Court at Jail

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	5,493,983	6,150,080	6,645,845	9,206,225
Operations	206,098	359,001	378,007	690,684
Contributions to Other Funds	973,052	1,138,047	1,457,369	1,563,081
Contributions to Capital and Capital Outlay	66,745	405,425	401,250	269,647
<b>Total</b>	<b>6,739,878</b>	<b>8,052,553</b>	<b>8,882,471</b>	<b>11,729,637</b>

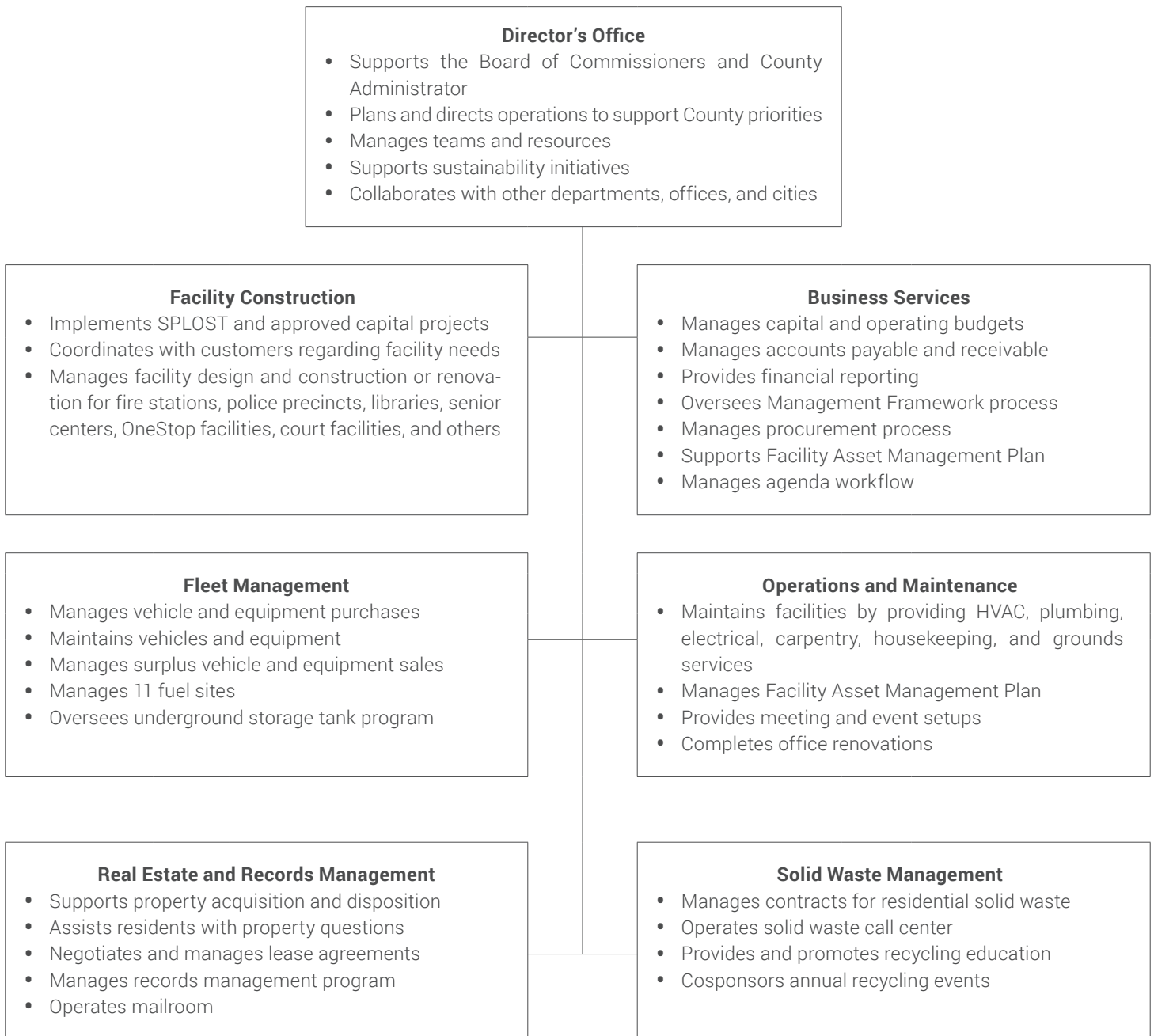
## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	5,732,986	7,159,404	7,993,094	10,490,322
Police Services District Fund	647,266	648,531	640,104	867,836
Crime Victims Assistance Fund	359,626	244,618	249,273	371,479
<b>Total</b>	<b>6,739,878</b>	<b>8,052,553</b>	<b>8,882,471</b>	<b>11,729,637</b>

# SUPPORT SERVICES

## Mission and Organizational Chart

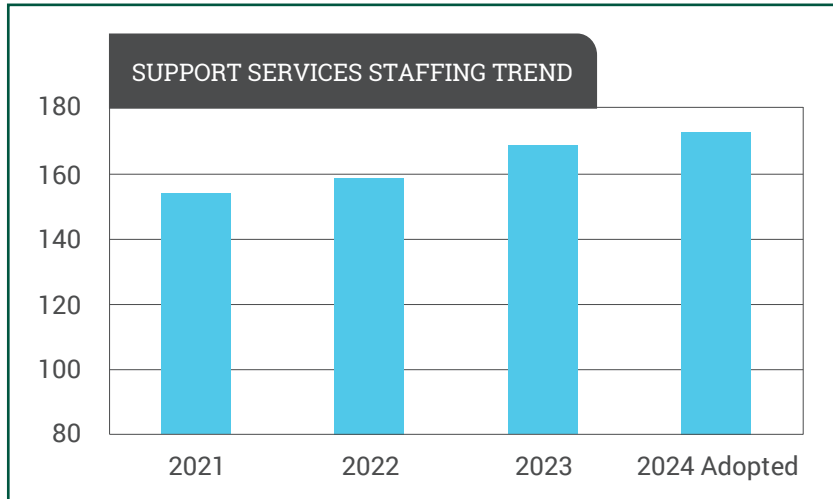
The Department of Support Services supports the delivery of County priorities and serves the community, County leadership, and County departments. Support Services manages the design, construction, and maintenance of facilities; manages the acquisition and disposal of real property and right-of-way; supports the delivery of essential services through the purchase and maintenance of the County's fleet and the purchase and dispensing of fuel; manages residential solid waste contracts; promotes environmental awareness; and provides records management services, mail services, carpentry services, housekeeping services, and grounds services to support County operations.



# SUPPORT SERVICES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	154	159	169	173



In 2022, two positions were added to implement a customer service solution for Solid Waste, and three positions were added to the asset management program for administrative support.

In 2023, the following positions were added: three positions to increase dedicated custodial services, one position to increase contract management support, one position to increase real estate support, one position to increase carpentry support for new facilities, and two positions to provide oversight for Solid Waste key performance indicators. In addition, one Program Manager, one Technician, and one Construction Manager were added.

In 2024, four new positions were added including four Building Services Associates to support the GJAC campus, and one HVAC Controls Technician for operations and maintenance.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Continue implementation of GJAC Campus Space Plan	1/1/20	12/31/27
Implement long-term maintenance plans	1/1/23	12/31/24
Advance SPLOST projects as approved	1/1/23	12/31/28
Expand OneStop Centerville	6/25/21	5/21/24
Open OneStop Gwinnett	1/1/23	12/31/26

# SUPPORT SERVICES

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
<b>1. Vehicle and equipment maintenance:</b>				
Average cost per preventive maintenance job (labor only)	\$ 114	\$ 115	\$ 119	\$ 125
Average cost per repair job	\$ 683	\$ 727	\$ 752	\$ 775
Fleet technician productivity	82%	85%	87%	85%
<b>2. Building and grounds maintenance services for County facilities:</b>				
Buildings maintained full/partial	63/90 <sup>1</sup>	61/94	63/98	63/98
Cost per square foot/buildings maintained	\$ 1.81	\$ 2.04	\$ 2.24	\$ 2.40
Construction projects completed (new construction/renovation)	9	6	10	14
Major capital maintenance projects completed	16	10	17	24
<b>3. Solid waste statistics:</b>				
Percentage of total residential waste stream recycled	14%	15%	15%	15%
<b>4. Number of community service/inmate labor hours</b>	7,519 <sup>2</sup>	9,257	9,361	9,454
<b>5. Cost savings from community service/inmate labor hours</b>	\$ 120,296	\$ 148,104	\$ 149,776	\$ 151,264

<sup>1</sup> Parks HVAC now maintained by Community Services

<sup>2</sup> Inmate labor was reduced or unavailable during COVID-19

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Earned Automotive Service Excellence Blue Seal Certification 2023
2. Atlanta Regional Commission Green Communities Program Platinum Certification 2022 – 2026

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Facility Construction: Completed Elizabeth H. Williams Branch Library and Business Center construction
2. Facility Construction: Completed One Justice Square Phase 3B first and second floor renovation
3. Facility Construction: Completed Gwinnett Justice and Administration Center Phase 3A first floor renovation
4. Facility Construction: Completed Gwinnett Justice and Administration Center Phase I and II campus site lighting installation
5. Facility Construction: Completed Police Fleet Maintenance Facility construction
6. Facility Construction: Completed Police Training Center expansion
7. Facility Construction: Completed Gwinnett Justice and Administration Center elevator modernization

# SUPPORT SERVICES

8. Facility Construction: Completed Bill Atkinson Animal Welfare Center incinerator replacement
9. Facility Construction: Obtained EarthCraft certification for Fire Station 13
10. Business Services: Generated more than \$24 million in revenue from leases of County-owned property, cell towers, energy excise tax, and, fuel sales
11. Solid Waste Management: Partnered with Gwinnett Clean & Beautiful to host recycling events to collect 5,750 pounds of textiles, 23 tons of tires, 40 tons of electronics, 30 tons of paper, 4 tons of cardboard, 501 gallons of oil-based paint or aerosol paint, and 8,154 gallons of latex paint
12. Solid Waste Management: Handled 39,458 calls through the Solid Waste Call Center
13. Solid Waste Management: Haulers delivered 7,563 65-gallon recycling carts to customers
14. Solid Waste Management: Collected and recycled more than 200 tons of glass at the County's three glass recycling drop-off locations.
15. Solid Waste Management: Partnered with Gwinnett Clean & Beautiful and was awarded the Recycling, Waste Reduction, and Diversion grant from the Georgia Department of Natural Resources – Environmental Protection Division. This grant allowed the County to increase the number of glass drop off locations from three to 13.
16. Fleet Management: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of \$2.5 million
17. Fleet Management: Added County branding on 285 vehicles
18. Fleet Management: Managed 11 fuel sites and dispensed more than 6.7 million gallons of fuel to internal and external customers with a value of \$20.9 million
19. Fleet Management: Maintained 3,197 vehicles and pieces of equipment and purchased 210 vehicles and pieces of equipment
20. Fleet Management: Completed 10,729 vehicle and equipment repair work orders
21. Fleet Management: Completed 5,276 work orders for preventive maintenance
22. Fleet Management: Completed 399 vehicle emission inspections
23. Fleet Management: Completed 2,624 work orders on vehicles in the Fire apparatus section, including 462 after-hours calls
24. Operations & Maintenance: Fully maintained 63 buildings and partially maintained 98 buildings
25. Operations & Maintenance: Completed 15,078 work orders for facility maintenance
26. Operations & Maintenance: Expanded recycling opportunities in seven County government buildings by installing 98 internal and 16 external containers.
27. Operations & Maintenance: Updated and installed card access controls at 11 County facilities
28. Operations & Maintenance: Expanded use of EnergyCap utility tracking software to include data from approximately 187 facilities and 983 utility accounts
29. Real Estate, Records, and Mail: Processed 838,334 pieces of outgoing mail
30. Real Estate, Records, and Mail: Completed one land acquisition, managed 44 leases, three land exchanges, two right of way abandonments, 41 rights of entry, 37 utility easements, 27 stormwater easements, and 140 easements for new developments
31. Real Estate, Records, and Mail: Managed the archival of 80,799 cubic feet of County records

# SUPPORT SERVICES

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	14,362,522	16,254,607	17,257,951	19,564,625
Operations	50,441,244	53,695,868	65,315,369	72,297,796
Transfers to Renewal and Extension	—	1,679,932	—	—
Contributions to Other Funds	3,282,242	3,584,539	4,469,506	4,349,227
Contributions to Capital and Capital Outlay	666,882	486,595	487,036	469,451
<b>Total</b>	<b>68,752,890</b>	<b>75,701,541</b>	<b>87,529,862</b>	<b>96,681,099</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	233,598	245,127	258,750	268,503
Recreation Fund	227,875	10,065	34,538	40,140
Solid Waste Operating Fund	43,253,036	46,912,364	54,913,095	60,217,722
Fleet Management Fund	8,076,259	9,759,911	12,110,274	12,293,789
Administrative Support Fund	16,962,122	18,774,074	20,213,205	23,860,945
<b>Total</b>	<b>68,752,890</b>	<b>75,701,541</b>	<b>87,529,862</b>	<b>96,681,099</b>



# TAX COMMISSIONER

## Mission and Organizational Chart

### Vision

Distinction in government and exemplary service.

### Mission

Instilling trust in government through innovation, transparency, and unparalleled tax and tag services.

### Core Values and Beliefs

**Thorough:** We work carefully to apply all of our knowledge and expertise.

**Resourceful:** We find innovative ways to overcome obstacles.

**Unique:** We are a one-of-a-kind office.

**Service:** We are here to serve our community.

**Teamwork:** We work together to earn your **TRUST!**

#### Tax Commissioner

- Upholds, preserves, and protects the Office of the Tax Commissioner
- Determines and manages strategic direction
- Oversees legislative input at the county and state level
- Oversees policy and procedures
- Interfaces with all local, county and state officials necessary to fulfill duties and obligations
- Serves as an agent for the State Department of Revenue
- Serves as Ex-Officio Sheriff

#### Chief Deputy Tax Commissioner

- Directs day-to-day operations
- Monitors taxpayer service levels
- Develops and administers budgets
- Establishes and monitors required reports
- Provides administrative oversight of contracts and memoranda of agreement
- Provides oversight of media channels
- Provides oversight of human resource matters
- Administers internal controls and audits
- Serves as Ex-Officio Sheriff
- Oversees billing and disbursement of *ad valorem* taxes, fees, and special assessments

#### Motor Vehicle

- Collects all taxes, fees, and penalties for motor vehicles applicable under the Georgia code
- Ensures compliance of EPA-mandated vehicle emission-testing
- Validates insurance and collects vehicle liability insurance lapse and suspension fees
- Processes and verifies motor vehicle title documents
- Oversees kiosk program
- Administers disabled placards and senior waivers

#### Property Tax

- Bills and collects *ad valorem* taxes, fees, and special assessments
- Administers and audits homestead exemptions
- Manages and coordinates delivery of IT services
- Issues and enforces tax executions for delinquent accounts
- Works closely with the Tax Assessor's Office and Board of Commissioners to prepare and submit the annual tax digest to obtain an order of authorization to bill taxes

#### Communications

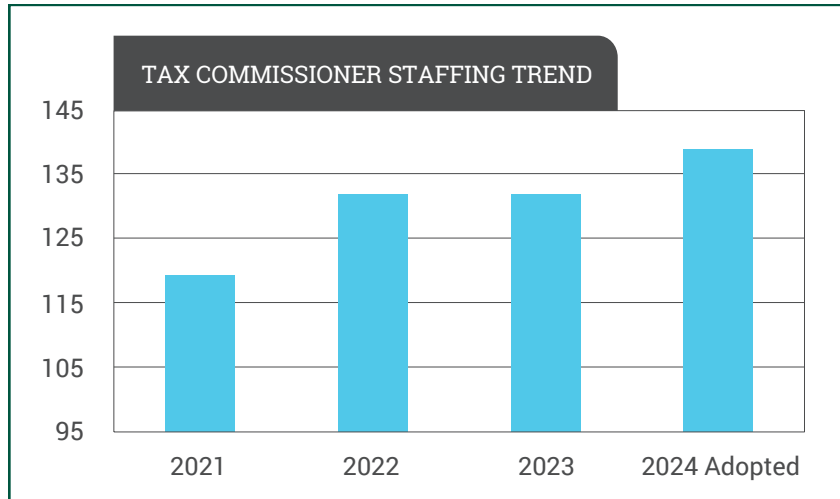
- Manages call center operations
- Monitors customer communication and satisfaction
- Executes internal and external communications and website content
- Serves as liaison with external media
- Administers Associate Recognition Program

#### Finance and Accounting

- Performs all finance and accounting functions
- Prepares and manages finance and accounting reports
- Ensures compliance with federal, state, FASB, and GASB reporting standards
- Provides operational reports to measure efficiency and performance
- Manages budget process
- Serves as liaison to County Department of Financial Services

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	119	132	132	139



In 2022, 13 key contractors were converted to full-time employees to help ensure consistent, continuous service improvements.

In 2024, seven new positions were added to convert contract positions to full-time positions to ensure consistent service.

## Departmental Performance Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
<b>Department of Motor Vehicles:</b>				
1. Customer services delivered	471,904	449,591	438,305	460,220
2. Transactions processed	1,048,854	1,054,417	1,066,010	1,073,000
3. Vehicles registered	803,722	810,361	825,960	842,500
<b>Department of Property Tax:</b>				
4. Customer services delivered	11,703	16,610	25,655	26,000
5. Transactions processed	366,508	355,612	385,196	396,752
6. Property tax collection rate as of 12/31	97.06 %	96.38%	95.74%	n/a
7. Total delinquent revenue collected	\$ 86,730,176*	\$ 41,361,749	\$ 84,067,466	n/a
8. Savings achieved through homestead audits	\$ 2,007,148	\$ 1,984,157	\$ 2,218,646	n/a
9. Property Tax Department mailings	402,162	403,134	424,245	437,000
10. Accounts at billing	334,907	339,923	347,041	n/a
<b>Communications:</b>				
11. Telephone calls	260,885	179,146	177,840	185,000
12. Emails	16,916	12,736	11,922	14,000
13. Chat messages	111,145	98,646	81,989	n/a
14. Website visits	1,383,853	1,288,884	1,335,608	1,402,400

\*Includes prior years' revenue

## Accomplishments: FY 2023

1. Submitted the 2023 Digest to the State of Georgia prior to the deadline allowing a successful tax billing, collection, and disbursement of revenue.
2. Implemented Homeowner Tax Relief Grants passed by the Georgia General Assembly and Governor, reducing tax bills for Gwinnett homeowners.
3. Billed \$1.84 billion in property taxes with 95.74 percent collection rate as of December 31, 2023.
4. Achieved 100 percent compliance on annual audits, with no findings, demonstrating adherence to regulatory guidelines.
5. Six employees completed professional management/ leadership training programs sponsored by the University of Georgia and Gwinnett County.
6. Conducted leadership training for 30 managerial staff members to ensure exemplary service and efficiency for residents.
7. Participated in four countywide hiring events to educate residents about employment opportunities and recruit qualified staff.
8. Implemented T.C. Wizer, an online ambassador marketing campaign, to improve customer website navigation for property taxes and motor vehicle services.
9. Completed process-mapping workflows for current and future state assessment of property tax billing, collections, and disbursement functions.
10. Installed two new kiosks and relocated two kiosks to other regions of the county to facilitate increased usage.
11. Installed two cash depository machines at high volume motor vehicle offices to decrease deposit processing times and reduce customer wait times.
12. Increased community service outreach and engagement events to educate and inform residents of available tax savings and benefits.
13. Published "Property Tax and Motor Vehicle Information" brochure in six languages: English, Hindi, Korean, Mandarin, Spanish, and Vietnamese.
14. Participated in the spring and fall Gwinnett 101 Citizens Academy sessions to better educate residents about the Tax Commissioner's Office.
15. Registered 825,960 motor vehicles as of December 31, 2023, the largest number of motor vehicles in the state of Georgia.

## Short-Term Departmental Issues and Initiatives for FY 2024

1. Update current employee training plan to increase retention, deliver consistency of customer service, and facilitate business continuity.
2. Expand community engagement and outreach efforts to inform the growing diverse Gwinnett constituency about taxes and available savings.
3. Modernize the Tax Commissioner's website to improve online services and ease of use.
4. Participate in County-wide hiring events to recruit qualified staff for business continuity.
5. Partner with government service agencies to add self-service options to existing kiosks for customer convenience.
6. Implement legislative mandates as approved.

# TAX COMMISSIONER

## Long-Term Departmental Issues and Initiatives for FY 2025 and Beyond

1. Coordinate with the Tax Assessor's Office and Information Technology Services to upgrade or implement a new property tax software.
2. Participate in Gwinnett County's refresh and refurbishment of the Tax Commissioner's Office at the Gwinnett Justice and Administration Center to maximize efficiency
3. Build a strong employer brand to attract and retain qualified staff and facilitate exemplary customer service.
4. Collaborate with other Gwinnett County departments to communicate personal property tax information to businesses and entrepreneurs.
5. Improve lobby management software and virtual queue to enhance customer experience and improve communication.

### Comments

1. Continue supporting and promoting employee health and wellness and tuition reimbursement programs.
2. Continue supporting community service through other local outreach programs.
3. Maximize recruiting efforts through internships, part-time personnel, networking, and County programs.

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	9,531,077	10,545,092	10,572,703	12,319,748
Operations	3,408,043	3,194,508	3,370,087	4,093,545
Contributions to Other Funds	2,139,347	2,398,541	3,360,109	3,201,667
Contributions to Capital and Capital Outlay	5,107	49,756	93,968	15,173
<b>Total</b>	<b>15,083,574</b>	<b>16,187,897</b>	<b>17,396,867</b>	<b>19,630,133</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	15,083,574	16,187,897	17,396,867	19,630,133
<b>Total</b>	<b>15,083,574</b>	<b>16,187,897</b>	<b>17,396,867</b>	<b>19,630,133</b>

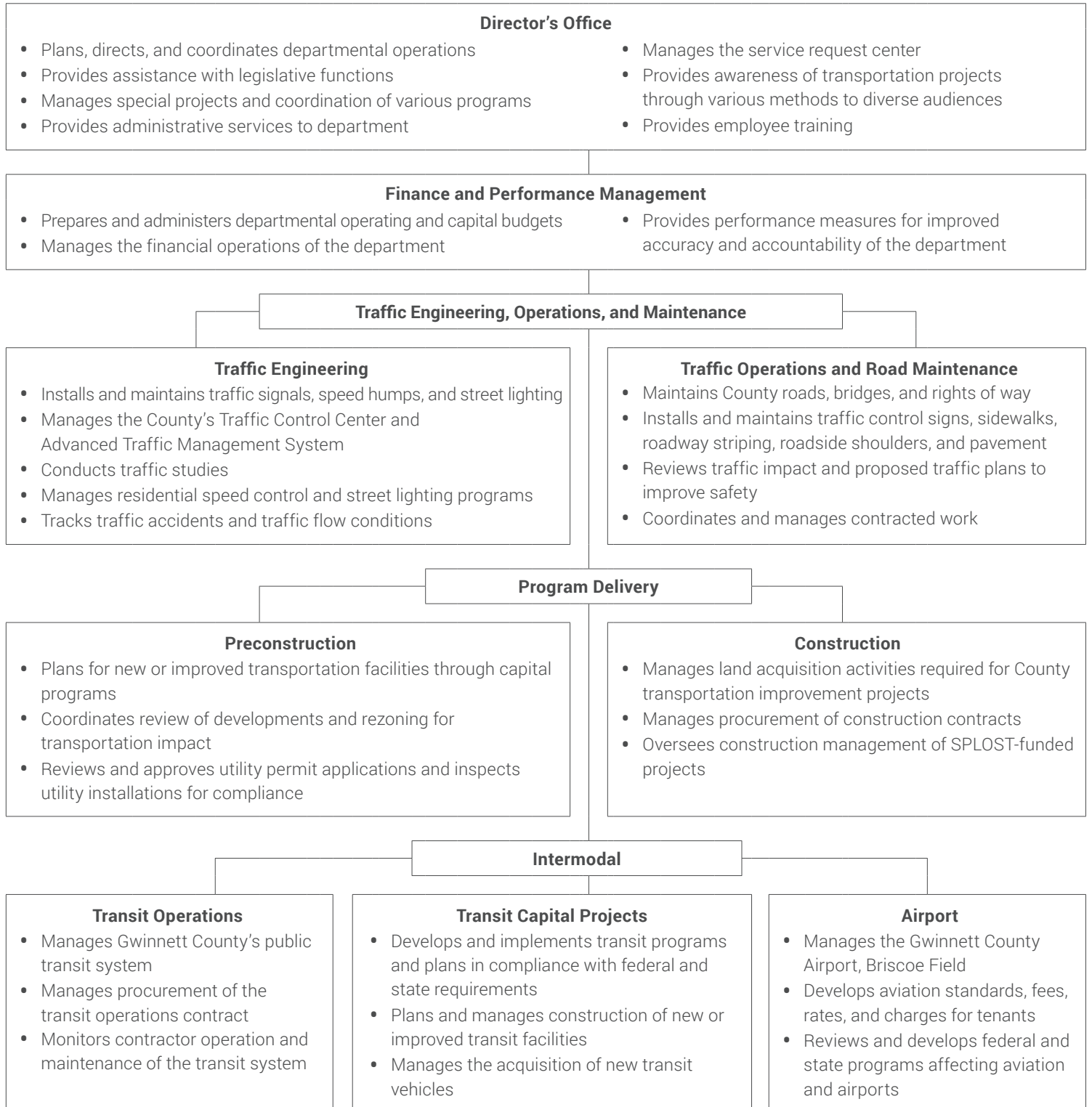
# TRANSPORTATION

## Mission and Organizational Chart

**Mission:** The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently.

**Vision:** Safe and efficient mobility

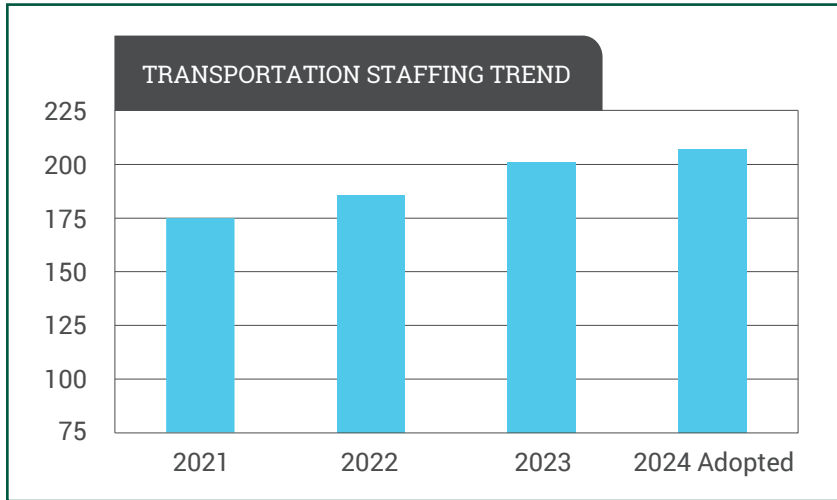
**Values:** We believe when we serve others, we all thrive. We treat each other and the public in a transparent and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



# TRANSPORTATION

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	175	186	201	207



In 2022, the following were added: three positions for traffic signal system improvement, three positions for winter maintenance of County rights of way, and two positions for the implementation of portions of the CG Transit Plan. In addition, three positions were added from the unallocated pool.

In 2023, the following positions were added: one to increase transit efficiency, five positions to improve maintenance of traffic control signals, two positions for reinforcement for safety, training, and support needs, and four positions were added to improve maintenance of traffic control pavement markings. In addition, three positions from the unallocated pool were added including one quality control inspector, one project coordinator, and one construction manager.

In 2024, six positions were added. Five positions for the new traffic signals crew and one Speed Hump Traffic Analyst.

*\*Capital-funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from capital funds to operating funds.*

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Evaluate Zero-Emission Electric Vehicle for Transit	1/1/23	2/29/24
Complete Facility Assessment Plan for Transit Fleet and Facilities	10/7/21	2/29/24
Complete Deployment of Transportation Smart Corridor	1/1/23	2/29/24
Complete Comprehensive Transportation Plan Update	1/1/23	4/30/24
Install replacements and upgrades of Airport facilities and equipment	1/1/23	12/31/24
Complete Airport Master Plan Update (FAA Approval in 2024)	8/16/22	1/17/25

# TRANSPORTATION

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Traffic studies completed	100	140	354	360
2. Residential speed studies completed	204	310	597	600
3. Miles of roads maintained	2,698	2,704	2,724	2,735
4. Traffic signals maintained	749	754	761	765
5. Closed circuit television cameras maintained	350	368	490	500
6. Miles of fiber-optic communication cable	258	258	296	300
7. Transit riders carried – express, local, paratransit, and microtransit bus services	829,141	768,103	1,177,142	1,400,000
8. Transit vehicles in service – express, local, and paratransit buses	90	92	116	116
9. Gwinnett County Airport takeoffs and landings	113,810	118,153	123,411	125,000
10. Aircraft based at Gwinnett County Airport	298	302	300	297
11. Street lights added to system	978	741	879	900
12. Speed hump/radar requests processed	302	321	447	450
13. Speed humps installed	91	175	180	200

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. The department maintained Locally Administered Project Certification so that Gwinnett County remains eligible to receive and administer Federal funds
2. Joanna Rouse, Adrienne Freeman, and Hermes Solis maintained accreditation as Financial Officers, Level 1
3. Beth Gordon maintained accreditation as Financial Officer, Level 2
4. Lewis Cooksey, John Ray, Veronica Finol, Edgardo Aponte, Kristin Philips, Ken Keena, Joshua Brown, and Michelle Arnold maintained accreditation as Licensed Professional Engineers
5. Jerry Oberholtzer, Michelle Arnold, and Rachel Neverson maintained accreditation as certified planners with the American Planning Association's American Institute of Certified Planners
6. David Tucker and Jeff Charlton maintained accreditation as a Registered Landscape Architect and as a Certified Arborist
7. Matt Smith and Jason Pinnix maintained accreditation as Certified Members of the American Association of Airport Executives
8. The department had 130 commercially licensed drivers, 101 certified flaggers, and 95 CPR/first aid participants
9. The department had three Level 1, 17 Level 2, 14 Inspection Level, and 20 Work Zone International Municipal Signal Association certified staff
10. Ken Keena served his second year of a two-year term as Board Member for the Intelligent Transportation Society of Georgia, which ended December 2023.
11. Matt Smith was elected as Vice President for the Georgia Airports Association
12. Joshua Washington was one of two Gwinnett Transportation employees as a keynote speaker during this year's ITE Spotlight on Young Professionals in Engineering Series

# TRANSPORTATION

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Gwinnett County Airport received Excellence Award for Airport Training from American Association of Airport Executives
2. Gwinnett County Airport awarded a new Fixed Base Operator (FBO) long term lease to Sheltair
3. Ride Gwinnett won \$20 million RAISE grant award to reconstruct the Gwinnett Place Transit Center
4. Ride Gwinnett received a 2023 Georgia Transit Association Innovation Award
5. China Thomas, Transit Capital Projects Director received award of 2023 Women Who Move Atlanta from Conference of Minority Transportation Officials
6. Ken Keena received the 2023 Outstanding Individual Contribution award from the Intelligent Transportation Society of Georgia

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	12,771,371	15,193,915	16,698,385	20,249,191
Operations	22,050,292	30,033,044	37,500,136	48,295,001
Transfers to Renewal and Extension	3,431,412	9,398,885	6,150,836	1,508,658
Contributions to Other Funds	3,828,798	4,817,887	6,205,985	6,220,954
Contributions to Capital and Capital Outlay	119,004	2,571,000	4,026,744	3,828,432
<b>Total</b>	<b>42,200,877</b>	<b>62,014,731</b>	<b>70,582,086</b>	<b>80,102,236</b>

## Appropriations Summary by Fund

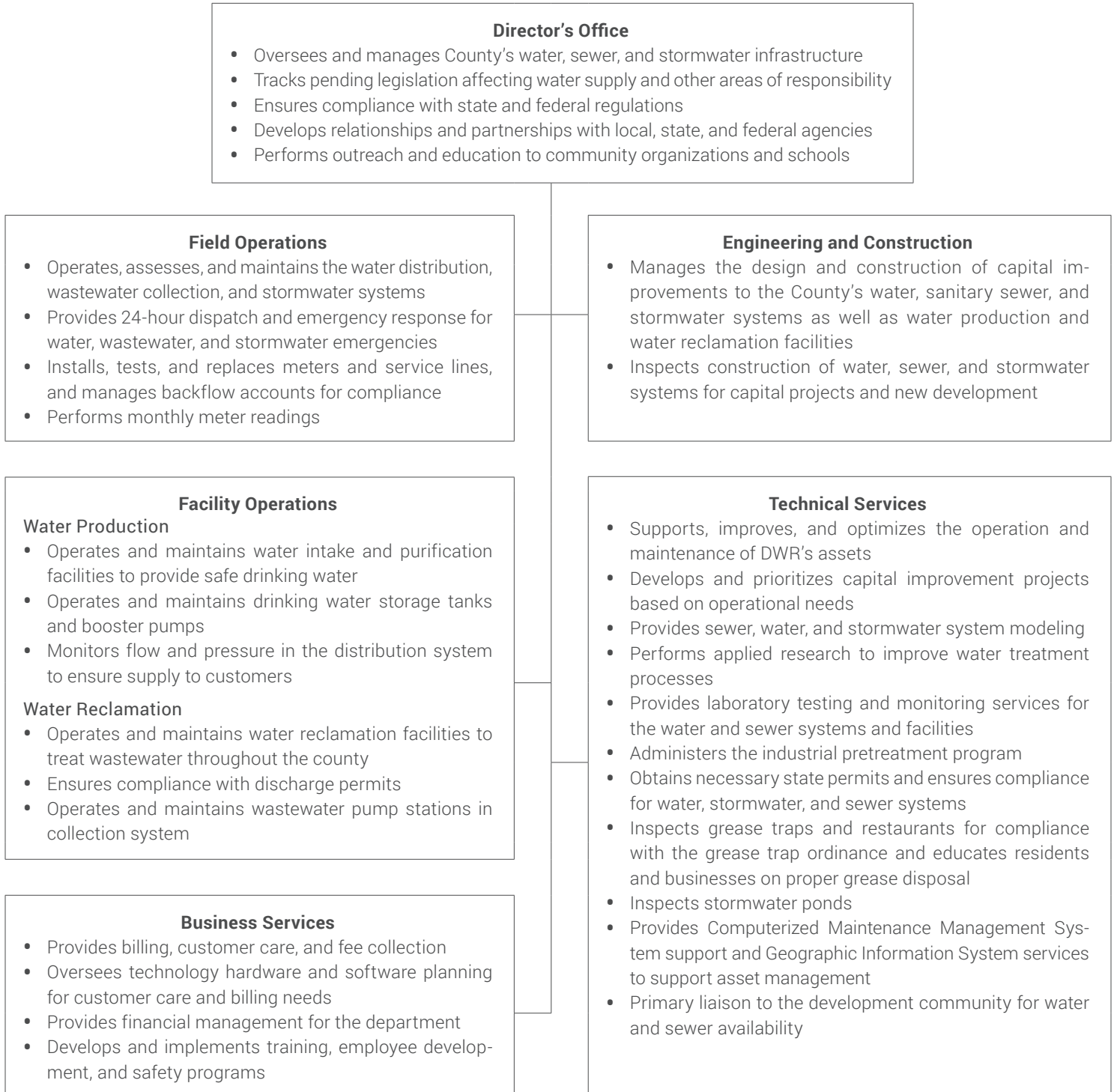
Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
General Fund	22,338,342	28,451,234	35,015,078	38,406,186
Speed Hump Fund	191,950	411,840	196,387	462,665
Street Lighting Fund	8,373,549	8,688,195	9,117,886	10,170,252
Airport Operating Fund	1,765,519	1,602,912	2,185,943	1,925,306
Local Transit Operating Fund	9,531,517	22,860,550	24,066,792	29,137,827
<b>Total</b>	<b>42,200,877</b>	<b>62,014,731</b>	<b>70,582,086</b>	<b>80,102,236</b>



# WATER RESOURCES

## Mission and Organizational Chart

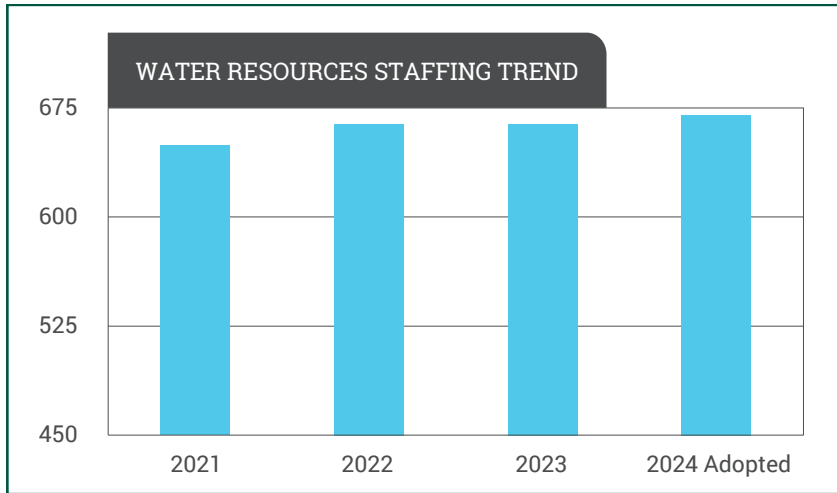
The mission of the Gwinnett Department of Water Resources is to provide superior water services at an excellent value.



# WATER RESOURCES

## Staffing Summary

	2021	2022	2023	2024 Adopted
Authorized Positions	649	664	664	669



In 2022, five positions were added to administer and maintain SCADA system sustainability, two positions were added to increase coordination for facilities capital projects, two positions were added for capital project outreach, four positions were added to provide adequate maintenance to ARVs, and two positions were added to identify issues and ensure adequate sewer capacity.

In 2024, five positions were added. Positions include two capital project inspections support staff, one position for preventative maintenance, and two treatment plant business service associates.

## Statistics

	2021 Actual	2022 Actual	2023 Actual	2024 Target
1. Safe drinking water compliance rate	100%	100%	100%	100%
2. Wastewater treatment compliance rate	100%	100%	100%	100%
3. Number of reportable spills per 100 miles of collection lines	0.90	1.40	1.17	1.25
4. Unplanned outages per 1,000 customers	3.40	4.60	3.40	3.50
5. Average of water and sewer reactive work requests received per 1,000 accounts	3.40	3.00	3.00	3.00
6. Customer service abandoned call rate (R12MA)	22.54	16.00	10.60	<10.00
7. Average time (hours) water service is interrupted due to main valves down (R12MA)	3.28	4.00	4.45	4.00
8. Percent of stormwater drainage calls responded to within 24 hours	86%	91%	88%	90%
9. Average call hold time (minutes)	7.62	3.08	2.13	<3.00
10. Percent total collected water and sewer receivables	98.50%	98.54%	97.79%	98.00%
11. Percent stormwater fee collection rate	98.90%	99.15%	99.52%	99.00%
12. Percent non-revenue water	12.10%	11.49%	9.56%	<10.00%
13. Percent category-one dam compliance (does not include those established by the administration)	100%	100%	100%	100%

# WATER RESOURCES

## The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition. This section lists the standards of excellence maintained by the department.

1. Maintained 100 percent Safe Drinking Water Compliance Rate
2. Maintained 100 percent Wastewater Treatment Compliance Rate
3. Maintained 100 percent Category 1 Dam Compliance

## Accomplishments: FY 2023

Accomplishments represent the department's major achievements during the previous year including: notable performance improvements; receipt of special awards; or other important and impactful results of note.

1. Assisted 185 homes through the Water Resources Assistance Program
2. 12 Achievement Awards awarded by the National Association of Counties
3. Project of the Year, awarded by the American Public Works Association to the Crooked Creek Water Reclamation Facility Improvements project
4. Peak Performance Award, awarded by the National Association of Clean Water Agencies
5. Water Reclamation Facility of the Year, awarded by the Georgia Association of Water Professionals to the F. Wayne Hill Water Resource Center
6. Safety Plant of the Year, awarded by the Georgia Association of Water Professionals to the Shoal Creek Filter Plant
7. Best Operated Plant of the Year, awarded by the Georgia Association of Water Professionals to the Lanier Filter Plant
8. 2023 Top Operator of Water, awarded by the Georgia Association of Water Professionals to Chaz Kennedy at the Lanier Filter Plant

## Appropriations Summary by Category

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Personal Services	64,379,768	72,280,039	76,095,379	87,262,900
Operations	78,173,068	89,167,330	100,330,353	121,230,505
Debt Service	85,001,541	82,998,904	82,963,826	83,003,367
Transfers to Renewal and Extension	142,793,726	168,049,505	168,804,760	183,441,555
Contributions to Other Funds	12,765,318	14,672,852	19,407,374	19,452,631
Working Capital Reserve	—	—	—	457,915
<b>Total</b>	<b>383,113,421</b>	<b>427,168,630</b>	<b>447,601,692</b>	<b>494,848,873</b>

## Appropriations Summary by Fund

Appropriations (\$)	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Water and Sewer Operating Fund	353,912,905	399,424,202	418,528,104	465,425,817
Stormwater Operating Fund	29,200,516	27,744,428	29,073,588	29,423,056
<b>Total</b>	<b>383,113,421</b>	<b>427,168,630</b>	<b>447,601,692</b>	<b>494,848,873</b>



## Section V

# CAPITAL FUNDS

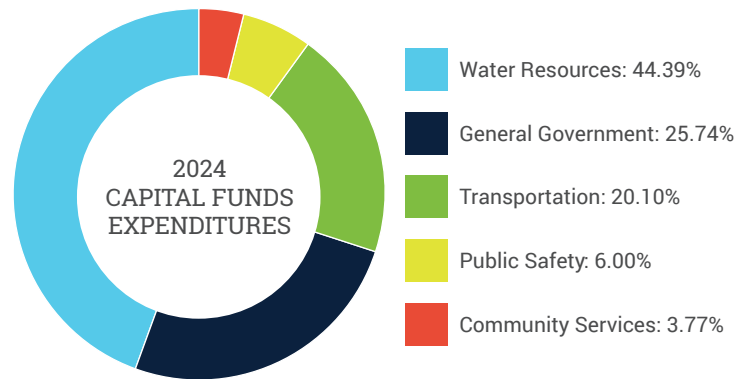
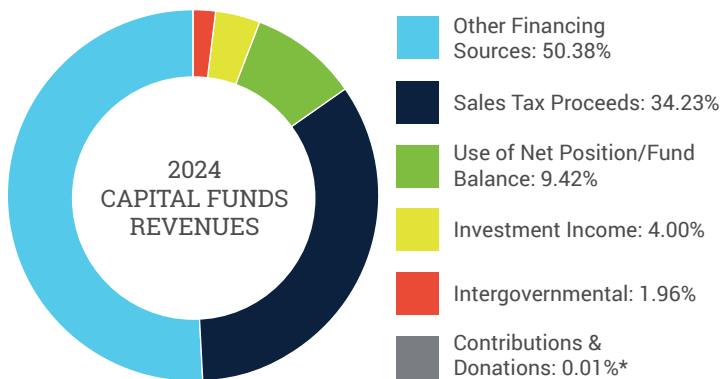
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2021 – 2023, the 2024 budget, and the 2025 – 2029 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

# CAPITAL FUNDS

## Revenues and Expenditures by Category FY 2021 – 2024

	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
<b>Revenues</b>				
Sales Tax Proceeds	210,096,379	236,257,460	237,599,557	192,019,036
Intergovernmental	27,433,625	36,984,688	23,259,844	10,971,744
Charges for Services	810,626	110,004	46,941	—
Investment Income	5,588,636	13,266,852	37,640,222	22,435,416
Contributions and Donations	1,190,536	1,701,345	58,565	70,000
Miscellaneous	473,988	1,754,464	1,313,797	—
Other Financing Sources	228,397,822	264,599,735	316,990,999	282,599,067
<b>Total</b>	<b>473,991,612</b>	<b>554,674,548</b>	<b>616,909,925</b>	<b>508,095,263</b>
Use of Net Position	—	—	—	42,807,309
Use of Fund Balance	—	—	—	10,055,658
<b>Total Revenues</b>	<b>473,991,612</b>	<b>554,674,548</b>	<b>616,909,925</b>	<b>560,958,230</b>
<b>Expenditures</b>				
Community Services	25,320,343	33,818,652	30,947,562	21,160,927
General Government	127,721,837	87,154,964	98,153,884	144,367,487
Public Safety	9,731,756	14,614,173	14,822,632	33,666,727
Transportation	99,957,097	130,587,509	158,109,721	112,748,403
Water Resources	201,816,218	235,500,175	221,287,386	249,014,686
<b>Gross Expenditures</b>	<b>464,547,251</b>	<b>501,675,473</b>	<b>523,321,185</b>	<b>560,958,230</b>
Less: Indirect Costs*	275,249	1,480,370	1,159,797	203,880
<b>Total Expenditures</b>	<b>464,272,002</b>	<b>500,195,103</b>	<b>522,161,388</b>	<b>560,754,350</b>

\*Prior year actual indirect costs include true-up adjustments.



\*Value is too small to appear on this chart

# CAPITAL FUNDS

## Revenues and Expenditures by Fund FY 2021 – 2024

	2021 Actual		2022 Actual		2023 Unaudited		2024 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
<b>Tax-Related Funds</b>								
Capital Projects	73,452,253	36,093,985	70,128,121	41,302,538	122,759,978	55,672,700	55,531,175	65,439,587
<b>Total Tax-Related</b>	<b>73,452,253</b>	<b>36,093,985</b>	<b>70,128,121</b>	<b>41,302,538</b>	<b>122,759,978</b>	<b>55,672,700</b>	<b>55,531,175</b>	<b>65,439,587</b>
<b>Vehicle Replacement Fund</b>								
Vehicles	11,521,015	7,440,184	19,977,564	4,604,077	32,585,653	7,071,908	28,155,514	27,844,986
<b>Total Vehicle Replacement</b>	<b>11,521,015</b>	<b>7,440,184</b>	<b>19,977,564</b>	<b>4,604,077</b>	<b>32,585,653</b>	<b>7,071,908</b>	<b>28,155,514</b>	<b>27,844,986</b>
<b>Enterprise Funds</b>								
Airport R and E	2,726,781	755,293	298,954	152,246	782,785	959,137	108,658	—
Solid Waste R and E	84	—	1,682,875	—	46,218	—	33,032	3,303
Stormwater R and E	20,217,940	20,139,158	18,834,759	21,432,411	19,934,027	19,242,617	17,368,374	17,368,374
Transit R and E	5,416,703	3,706,461	14,606,227	15,084,860	7,694,240	4,902,337	1,685,844	1,685,844
Water and Sewer R and E	125,048,696	132,692,763	153,953,952	125,703,545	155,601,217	157,826,068	191,143,405	232,746,875
Water and Sewer Bond Construction	69,354	49,190,170	1,391,518	88,857,284	1,733,269	44,681,428	—	1,800,000
<b>Total Enterprise</b>	<b>153,479,558</b>	<b>206,483,845</b>	<b>190,768,285</b>	<b>251,230,346</b>	<b>185,791,756</b>	<b>227,611,587</b>	<b>210,339,313</b>	<b>253,604,396</b>
<b>Special Revenue Funds</b>								
SPLOST (2009)	330,102	18,350,917	—	—	—	—	—	—
SPLOST (2014)	11,077,058	34,809,202	8,444,776	30,128,226	1,789,482	23,592,569	497,579	497,579
SPLOST (2017)	224,131,626	161,369,118	265,355,802	174,410,286	90,727,329	165,966,862	19,282,846	19,282,846
SPLOST (2023)	—	—	—	—	183,255,727	43,405,559	194,288,836	194,288,836
<b>Total Special Revenue</b>	<b>235,538,786</b>	<b>214,529,237</b>	<b>273,800,578</b>	<b>204,538,512</b>	<b>275,772,538</b>	<b>232,964,990</b>	<b>214,069,261</b>	<b>214,069,261</b>
<b>Total All Funds</b>	<b>473,991,612</b>	<b>464,547,251</b>	<b>554,674,548</b>	<b>501,675,473</b>	<b>616,909,925</b>	<b>523,321,185</b>	<b>508,095,263</b>	<b>560,958,230</b>

\*Revenues in the 2024 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

# CAPITAL FUNDS

## Governmental Fund Balance Summaries FY 2021 – 2024

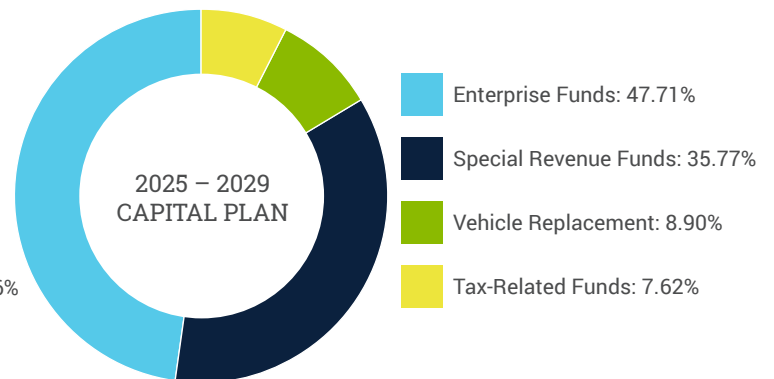
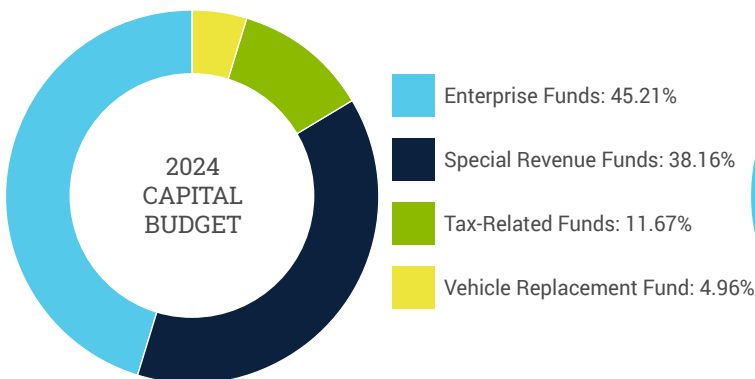
	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
<b>Capital Project Fund</b>				
Balance January 1	265,722,873	303,081,139	331,906,722	398,994,000
Sources	73,452,252	70,128,121	122,759,978	55,531,175
Uses	(36,093,986)	(41,302,538)	(55,672,700)	(65,439,587)
<b>Balance December 31</b>	<b>303,081,139</b>	<b>331,906,722</b>	<b>398,994,000</b>	<b>389,085,588</b>
<b>Vehicle Replacement Fund</b>				
Balance January 1	76,690,963	80,771,794	96,145,281	121,659,026
Sources	11,521,015	19,977,564	32,585,653	28,155,514
Uses	(7,440,184)	(4,604,077)	(7,071,908)	(27,844,986)
<b>Balance December 31</b>	<b>80,771,794</b>	<b>96,145,281</b>	<b>121,659,026</b>	<b>121,969,554</b>
<b>2009 Sales Tax Fund</b>				
Balance January 1	18,368,601	—	—	—
Sources	330,102	—	—	—
Uses	(18,698,703)	—	—	—
<b>Balance December 31</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>2014 Sales Tax Fund</b>				
Balance January 1	85,029,271	61,204,872	39,521,422	17,718,335
Sources	11,077,058	8,444,776	1,789,482	497,579
Uses	(34,901,457)	(30,128,226)	(23,592,569)	(497,579)
<b>Balance December 31</b>	<b>61,204,872</b>	<b>39,521,422</b>	<b>17,718,335</b>	<b>17,718,335</b>
<b>2017 Sales Tax Fund</b>				
Balance January 1	299,174,682	360,798,418	451,743,934	376,504,401
Sources	224,131,626	265,355,802	90,727,329	19,282,846
Uses	(162,507,890)	(174,410,286)	(165,966,862)	(19,282,846)
<b>Balance December 31</b>	<b>360,798,418</b>	<b>451,743,934</b>	<b>376,504,401</b>	<b>376,504,401</b>
<b>2023 Sales Tax Fund</b>				
Balance January 1	—	—	—	139,850,168
Sources	—	—	183,255,727	194,288,836
Uses	—	—	(43,405,559)	(194,288,836)
<b>Balance December 31</b>	<b>—</b>	<b>—</b>	<b>139,850,168</b>	<b>139,850,168</b>

Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

# CAPITAL FUNDS

## Revenues and Appropriations by Fund FY 2024 – 2029

	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Tax-Related Funds</b>							
Capital Project	65,439,587	51,850,186	44,245,839	21,488,848	41,770,435	33,542,929	258,337,824
<b>Subtotal</b>	<b>65,439,587</b>	<b>51,850,186</b>	<b>44,245,839</b>	<b>21,488,848</b>	<b>41,770,435</b>	<b>33,542,929</b>	<b>258,337,824</b>
<b>Vehicle Replacement Fund</b>							
Vehicles	27,844,986	44,731,375	37,496,360	22,436,059	32,476,755	87,993,121	252,978,656
<b>Subtotal</b>	<b>27,844,986</b>	<b>44,731,375</b>	<b>37,496,360</b>	<b>22,436,059</b>	<b>32,476,755</b>	<b>87,993,121</b>	<b>252,978,656</b>
<b>Enterprise Funds</b>							
Airport R and E	–	71,400	127,154	204,648	261,343	293,669	958,214
Solid Waste R and E	3,303	3,303	3,303	3,303	3,303	181,677	198,192
Stormwater R and E	17,368,374	16,615,294	22,203,786	17,266,554	17,919,731	15,385,564	106,759,303
Transit R and E	1,685,844	300,000	1,500,000	6,950,000	1,000,000	–	11,435,844
Water and Sewer R and E	232,746,875	241,984,944	248,639,286	228,270,306	194,300,196	193,547,905	1,339,489,512
Water and Sewer Bond Construction	1,800,000	–	–	–	–	–	1,800,000
<b>Subtotal</b>	<b>253,604,396</b>	<b>258,974,941</b>	<b>272,473,529</b>	<b>252,694,811</b>	<b>213,484,573</b>	<b>209,408,815</b>	<b>1,460,641,065</b>
<b>Special Revenue Funds</b>							
2014 SPLOST	497,579	–	–	–	–	–	497,579
2017 SPLOST	19,282,846	–	–	–	–	–	19,282,846
2023 SPLOST	194,288,836	199,961,208	208,559,540	217,527,600	243,863,479	34,988,330	1,099,188,993
<b>Subtotal</b>	<b>214,069,261</b>	<b>199,961,208</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>243,863,479</b>	<b>34,988,330</b>	<b>1,118,969,418</b>
<b>Total Capital Improvement Plan</b>	<b>560,958,230</b>	<b>555,517,710</b>	<b>562,775,268</b>	<b>514,147,318</b>	<b>531,595,242</b>	<b>365,933,195</b>	<b>3,090,926,963</b>





# 2024 – 2029 OPERATING IMPACT OF CAPITAL PROJECTS

Below are the estimated operating costs associated with capital projects approved for new funding in the adopted Capital Improvement Plan. In-house industrial repairs and maintenance, utilities, industrial supplies, fuel, and vehicle repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Definition	2024	2025	2026	2027	2028	2029	Total
Fleet Management Facility Roof Replacement	\$ —	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (25,000)
Electric Vehicle Charging Stations	3,360	6,720	10,080	13,440	16,800	20,160	70,560
Fire Station No. 14 Renovation	—	8,388	8,388	8,388	8,388	8,388	41,940
Police Roof Replacement Plan	—	(5,000)	(5,000)	(10,000)	(15,000)	(15,000)	(50,000)
Airport Maintenance Office Roof Replacement	—	—	—	—	(2,500)	(2,500)	(5,000)
2024 Police Roof Replacement	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(30,000)
Rook and Transporting Vehicle	—	14,749	174,461	282,005	311,181	340,796	1,123,192
Net New Vehicle/ Equipment – DA	4,600	4,600	4,600	4,600	4,600	4,600	27,600
Buildout of Courtroom 4A in Court Annex	—	29,000	29,000	29,000	29,000	29,000	145,000
<b>Total Annual Impact</b>	<b>\$ 2,960</b>	<b>\$ 48,457</b>	<b>\$ 211,529</b>	<b>\$ 317,433</b>	<b>\$ 342,469</b>	<b>\$ 375,444</b>	<b>\$ 1,298,292</b>

# TAX-RELATED CAPITAL FUNDS

# TAX-RELATED CAPITAL FUNDS

## Definitions

**Tax-Related Capital Funds** derive their revenues primarily from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt where property taxes are used for the servicing of the debt.

## Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means the revenue is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

## Fund Definitions

The **Capital Project Fund** accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

## Revenue Source Definitions and Assumptions

**Intergovernmental revenues** consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

**Investment Income** is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

**Other Financing Sources** consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources is contributed to the tax-related capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

**Contributions and Donations** include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.



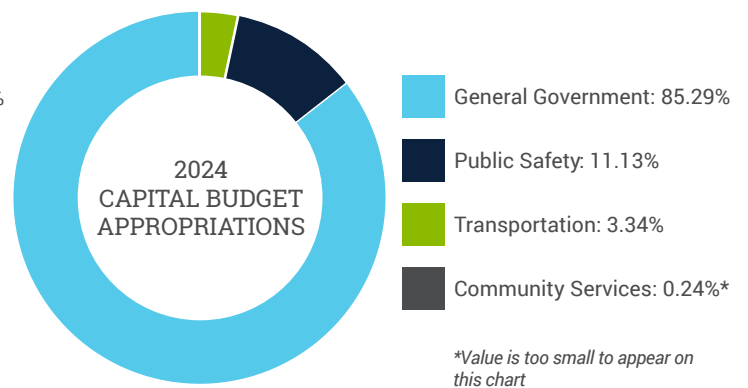
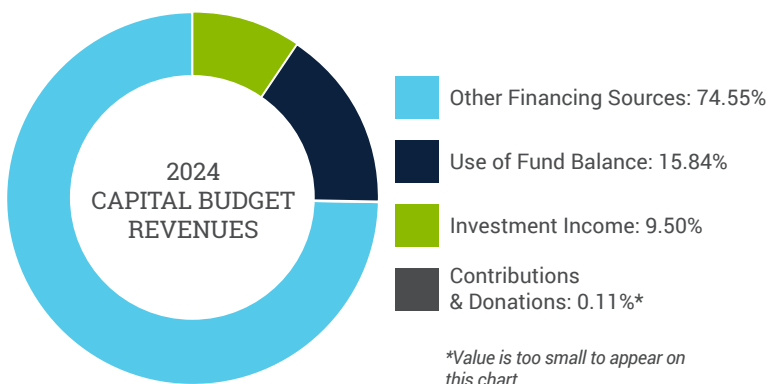
# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Intergovernmental	–	100,569	967,448	137,562	212,656	133,100	1,551,335
Investment Income	6,218,129	–	–	–	–	–	6,218,129
Other Financing Sources	48,785,272	54,865,253	40,050,978	21,951,673	32,292,158	18,152,407	216,097,741
Contributions and Donations	70,000	70,000	70,000	70,000	70,000	70,000	420,000
<b>Total</b>	<b>55,073,401</b>	<b>55,035,822</b>	<b>41,088,426</b>	<b>22,159,235</b>	<b>32,574,814</b>	<b>18,355,507</b>	<b>224,287,205</b>
Use of Fund Balance	10,366,186	(3,185,636)	3,157,413	(670,387)	9,195,621	15,187,422	34,050,619
<b>Total Revenues</b>	<b>65,439,587</b>	<b>51,850,186</b>	<b>44,245,839</b>	<b>21,488,848</b>	<b>41,770,435</b>	<b>33,542,929</b>	<b>258,337,824</b>

### Appropriations

Community Services	155,000	–	–	–	–	–	155,000
General Government	55,814,199	44,012,936	38,458,758	16,279,294	18,401,379	28,691,245	201,657,811
Public Safety	7,285,388	6,642,250	4,317,081	3,689,554	21,794,056	3,221,684	46,950,013
Transportation	2,185,000	1,195,000	1,470,000	1,520,000	1,575,000	1,630,000	9,575,000
<b>Total Appropriations</b>	<b>65,439,587</b>	<b>51,850,186</b>	<b>44,245,839</b>	<b>21,488,848</b>	<b>41,770,435</b>	<b>33,542,929</b>	<b>258,337,824</b>



# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Intergovernmental</b>							
Public Source	–	100,569	967,448	137,562	212,656	133,100	1,551,335
<b>Investment Income</b>							
Accumulated Interest on Investments	3,945,969	–	–	–	–	–	3,945,969
Dividend	2,272,160	–	–	–	–	–	2,272,160
<b>Contributions and Donations</b>							
Contributions – Private Source	70,000	70,000	70,000	70,000	70,000	70,000	420,000
<b>Other Financing Sources</b>							
Transfer In – General Fund	38,257,635	41,723,634	31,839,726	14,531,471	25,011,489	12,668,846	164,032,801
Transfer In – Fire and EMS District	4,921,346	6,601,362	5,740,218	4,646,730	4,856,861	5,030,867	31,797,384
Transfer In – Recreation	940,227	757,481	170,817	314,189	281,458	119,660	2,583,832
Transfer In – Fleet	986,422	1,391,795	1,655,449	137,563	212,656	133,100	4,516,985
Transfer In – Administrative Support	50,000	–	–	–	–	–	50,000
Transfer In – E-911	1,544,581	–	–	–	773,311	–	2,317,892
Transfer In – Police Services District	2,542,835	3,933,207	644,768	2,321,720	1,156,383	199,934	10,798,847
<b>Total</b>	<b>55,531,175</b>	<b>54,578,048</b>	<b>41,088,426</b>	<b>22,159,235</b>	<b>32,574,814</b>	<b>18,355,507</b>	<b>224,287,205</b>
Use of Fund Balance	10,366,186	(3,185,636)	3,157,413	(670,387)	9,195,621	15,187,422	34,050,619
Use of Net Position	(457,774)	457,774	–	–	–	–	–
<b>Total Revenues</b>	<b>65,439,587</b>	<b>51,850,186</b>	<b>44,245,839</b>	<b>21,488,848</b>	<b>41,770,435</b>	<b>33,542,929</b>	<b>258,337,824</b>
<b>Appropriations</b>							
Communications	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Community Services	155,000	–	–	–	–	–	155,000
District Attorney	62,500	–	–	–	–	–	62,500
Fire and EMS	2,996,999	5,248,241	3,738,205	3,689,554	21,794,056	3,221,684	40,688,739
Financial Services	6,218,129	–	–	–	–	–	6,218,129
Information Technology Services	9,595,459	3,533,163	994,766	441,515	444,605	–	15,009,508
Judiciary	–	400,000	7,053,101	–	–	–	7,453,101
Juvenile Court	337,000	3,033,080	–	–	–	–	3,370,080
Non-Departmental	2,280,130	1,280,130	1,280,130	1,280,130	1,280,130	24,504,270	31,904,920
Planning and Development	225,000	–	–	–	–	–	225,000
Police Services	388,358	938,508	–	–	–	–	1,326,866
Sheriff's Office	3,900,031	455,501	578,876	–	–	–	4,934,408
Solicitor General	125,000	–	–	–	–	–	125,000
Support Services	36,900,981	35,696,563	29,060,761	14,487,649	16,606,644	4,116,975	136,869,573
Transportation	2,185,000	1,195,000	1,470,000	1,520,000	1,575,000	1,630,000	9,575,000
<b>Total Appropriations</b>	<b>65,439,587</b>	<b>51,850,186</b>	<b>44,245,839</b>	<b>21,488,848</b>	<b>41,770,435</b>	<b>33,542,929</b>	<b>258,337,824</b>



VEHICLE  
REPLACEMENT  
FUND

# VEHICLE REPLACEMENT FUND

## Definitions

The **Vehicle Replacement Fund** accounts for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

## Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means the revenue is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

## Revenue Source Definitions and Assumptions

**Investment Income** is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

**Other Financing Sources** consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.



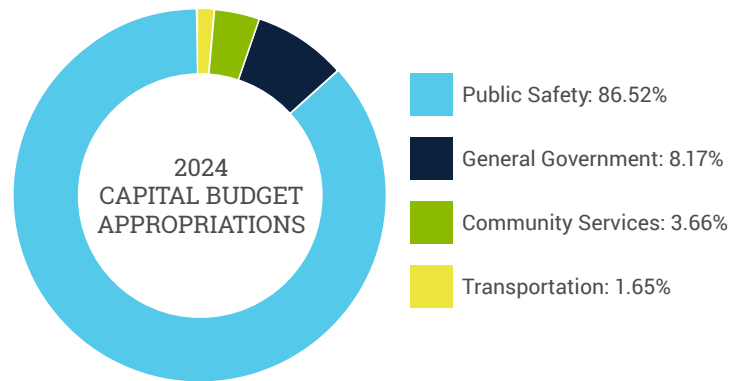
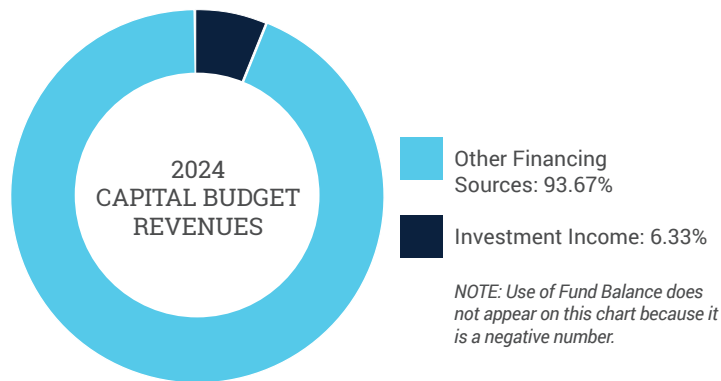
# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Investment Income	1,782,738	–	–	–	–	–	1,782,738
Other Financing Sources	26,372,776	26,372,776	26,372,776	26,372,776	26,372,776	26,372,776	158,236,656
<b>Total</b>	<b>28,155,514</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>160,019,394</b>
Use (Source) of Fund Balance	(310,528)	18,358,599	11,123,584	(3,936,717)	6,103,979	61,620,345	92,959,262
<b>Total Revenues</b>	<b>27,844,986</b>	<b>44,731,375</b>	<b>37,496,360</b>	<b>22,436,059</b>	<b>32,476,755</b>	<b>87,993,121</b>	<b>252,978,656</b>

### Appropriations

Community Services	1,020,000	2,098,650	3,751,682	1,748,340	1,715,655	9,960,525	20,294,852
General Government	2,275,986	5,511,865	1,985,428	1,555,731	3,922,735	8,713,817	23,965,562
Public Safety	24,089,000	27,533,880	29,022,998	16,081,015	25,436,615	56,654,428	178,817,936
Transportation	460,000	9,586,980	2,736,252	3,050,973	1,401,750	12,664,351	29,900,306
<b>Total Appropriations</b>	<b>27,844,986</b>	<b>44,731,375</b>	<b>37,496,360</b>	<b>22,436,059</b>	<b>32,476,755</b>	<b>87,993,121</b>	<b>252,978,656</b>





# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Investment Income</b>							
Accumulated Interest on Investments	1,052,973	–	–	–	–	–	1,052,973
Dividend	729,765	–	–	–	–	–	729,765
<b>Other Financing Sources</b>							
Transfer In – General Fund	9,168,143	9,168,143	9,168,143	9,168,143	9,168,143	9,168,143	55,008,858
Transfer In – Fire and EMS	680,000	680,000	680,000	680,000	680,000	680,000	4,080,000
Transfer In – Police Services	14,171,369	14,171,369	14,171,369	14,171,369	14,171,369	14,171,369	85,028,214
Transfer In – Recreation	1,863,797	1,863,797	1,863,797	1,863,797	1,863,797	1,863,797	11,182,782
Transfer In – Street Lighting	7,140	7,140	7,140	7,140	7,140	7,140	42,840
Transfer In – Fleet	201,818	201,818	201,818	201,818	201,818	201,818	1,210,908
Transfer In – Administrative Support	280,509	280,509	280,509	280,509	280,509	280,509	1,683,054
<b>Total</b>	<b>28,155,514</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>26,372,776</b>	<b>160,019,394</b>
Use (Source) of Fund Balance	(310,528)	18,358,599	11,123,584	(3,936,717)	6,103,979	61,620,345	92,959,262
<b>Total Revenues</b>	<b>27,844,986</b>	<b>44,731,375</b>	<b>37,496,360</b>	<b>22,436,059</b>	<b>32,476,755</b>	<b>87,993,121</b>	<b>252,978,656</b>
<b>Appropriations</b>							
Child Advocacy & Juvenile Services	–	291,210	67,626	–	–	373,713	732,549
Communications	–	–	–	–	54,122	33,696	87,818
Community Services	1,020,000	2,098,650	3,751,682	1,748,340	1,715,655	9,960,525	20,294,852
Corrections	10,000	1,403,520	665,336	403,259	714,946	2,452,190	5,649,251
County Administration	–	–	–	–	–	75,009	75,009
District Attorney	230,000	168,300	611,235	58,366	1,547,878	1,186,247	3,802,026
Financial Services	–	33,150	68,666	–	35,179	396,037	533,032
Fire & Emergency Services	827,000	1,269,900	2,123,456	392,647	59,534	3,954,147	8,626,684
Information Technology Services	–	153,000	41,616	286,526	–	349,087	830,229
Juvenile Court	–	66,300	–	–	–	59,099	125,399
Non-Departmental	1,945,986	127,795	127,794	–	–	–	2,201,575
Planning & Development	–	1,537,650	–	464,279	389,676	1,362,309	3,753,914
Police Services	20,730,500	21,361,350	21,984,172	12,635,273	22,516,213	40,045,797	139,273,305
Sheriff's Office	2,531,500	4,902,630	4,915,370	3,053,095	2,860,868	12,654,484	30,917,947
Solicitor General	–	318,750	195,075	–	338,260	500,576	1,352,661
Support Services	90,000	1,412,190	208,080	238,772	703,581	1,859,141	4,511,764
Tax Commissioner	–	–	–	–	97,419	33,839	131,258
Transportation	460,000	9,586,980	2,736,252	3,050,973	1,401,750	12,664,350	29,900,305
Voter Registration & Elections	–	–	–	104,529	41,674	32,875	179,078
<b>Total Appropriations</b>	<b>27,844,986</b>	<b>44,731,375</b>	<b>37,496,360</b>	<b>22,436,059</b>	<b>32,476,755</b>	<b>87,993,121</b>	<b>252,978,656</b>

The image features a solid green background. In the lower-left quadrant, the words "CAPITAL", "ENTERPRISE", and "FUNDS" are stacked vertically in a white, sans-serif font. Two abstract, curved green lines enter from the bottom right and sweep upwards and to the left, crossing each other and ending near the top right corner.

CAPITAL  
ENTERPRISE  
FUNDS

# CAPITAL ENTERPRISE FUNDS

## Definitions

**Capital Enterprise Funds** are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the capital assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue-producing entity.

## Budget Basis

Budgets for capital enterprise funds are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue.
- b) Depreciation expense is not recognized in the annual budget.
- c) Capital purchases are recognized in the annual budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

## Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues of the Stormwater Operating Fund, grants from the Federal Environmental Protection Agency, and stream mitigation buffer fees. These resources are used for major repairs, renovations, expansions, future development of the stormwater drainage system, watershed protection and improvements, and acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewer system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewer system, and acquisition of new and replacement equipment.

The **2020 Water and Sewer Bond Construction Fund** accounts for financial resources provided by the 2020 Water and Sewerage Authority Revenue Bond issue. These resources will be used to fund renovations, expansions, and future development for the water and wastewater system infrastructure.

## Revenue Source Definitions and Assumptions

**Investment Income** is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

**Other Financing Sources** consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operating funds. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees and estimated operating costs. The airport and transit contribution amounts are based on estimated operating costs and anticipated capital needs.



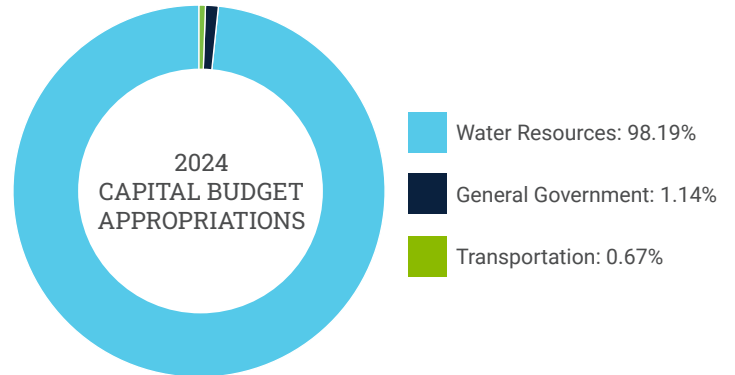
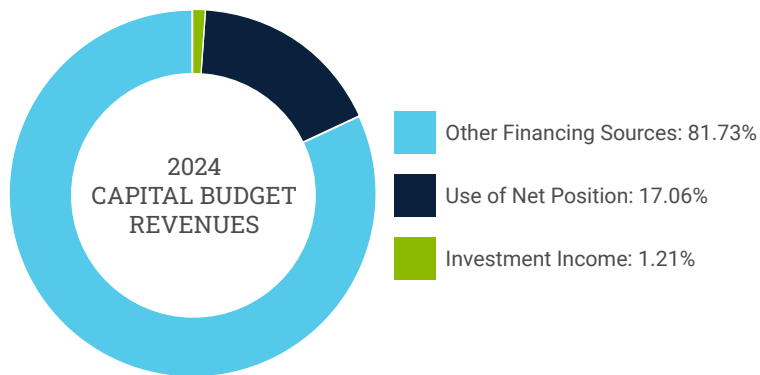
# CAPITAL ENTERPRISE FUNDS

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Investment Income	3,056,068	–	–	–	–	–	3,056,068
Other Financing Sources	207,283,245	248,444,788	255,227,871	223,052,180	213,585,075	209,075,159	1,356,668,318
<b>Total</b>	<b>210,339,313</b>	<b>248,444,788</b>	<b>255,227,871</b>	<b>223,052,180</b>	<b>213,585,075</b>	<b>209,075,159</b>	<b>1,359,724,386</b>
Use (Source) of Net Position	43,265,083	10,530,153	17,245,658	29,642,631	(100,502)	333,656	100,916,679
<b>Total Revenues</b>	<b>253,604,396</b>	<b>258,974,941</b>	<b>272,473,529</b>	<b>252,694,811</b>	<b>213,484,573</b>	<b>209,408,815</b>	<b>1,460,641,065</b>

### Appropriations

General Government	2,903,866	667,460	42,023	22,240	226,761	181,677	4,044,027
Transportation	1,685,844	371,400	1,588,434	7,135,711	1,037,885	293,669	12,112,943
Water Resources	249,014,686	257,936,081	270,843,072	245,536,860	212,219,927	208,933,469	1,444,484,095
<b>Total Appropriations</b>	<b>253,604,396</b>	<b>258,974,941</b>	<b>272,473,529</b>	<b>252,694,811</b>	<b>213,484,573</b>	<b>209,408,815</b>	<b>1,460,641,065</b>



# AIRPORT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Other Financing Sources</b>							
Transfer In – Airport	108,658	108,658	147,378	127,595	332,116	108,658	933,063
<b>Total</b>	<b>108,658</b>	<b>108,658</b>	<b>147,378</b>	<b>127,595</b>	<b>332,116</b>	<b>108,658</b>	<b>933,063</b>
Use (Source) of Net Position	(108,658)	(37,258)	(20,224)	77,053	(70,773)	185,011	25,151
<b>Total Revenues</b>	<b>–</b>	<b>71,400</b>	<b>127,154</b>	<b>204,648</b>	<b>261,343</b>	<b>293,669</b>	<b>958,214</b>
<b>Appropriations</b>							
Support Services	–	–	38,720	18,937	223,458	–	281,115
Transportation	–	71,400	88,434	185,711	37,885	293,669	677,099
<b>Total Appropriations</b>	<b>–</b>	<b>71,400</b>	<b>127,154</b>	<b>204,648</b>	<b>261,343</b>	<b>293,669</b>	<b>958,214</b>

# SOLID WASTE RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Other Financing Sources</b>							
Transfer In – Solid Waste	33,032	33,032	33,032	33,032	33,032	33,032	198,192
<b>Total</b>	<b>33,032</b>	<b>33,032</b>	<b>33,032</b>	<b>33,032</b>	<b>33,032</b>	<b>33,032</b>	<b>198,192</b>
Use (Source) of Net Position	(29,729)	(29,729)	(29,729)	(29,729)	(29,729)	148,645	–
<b>Total Revenues</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>181,677</b>	<b>198,192</b>
<b>Appropriations</b>							
Non-Departmental	3,303	3,303	3,303	3,303	3,303	181,677	198,192
<b>Total Appropriations</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>181,677</b>	<b>198,192</b>

# STORMWATER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Investment Income</b>							
Accumulated Interest on Investments	150,499	–	–	–	–	–	150,499
Dividend	80,729	–	–	–	–	–	80,729
<b>Other Financing Sources</b>							
Transfer In – Stormwater	17,137,146	16,615,294	22,203,786	17,266,554	17,919,731	15,385,564	106,528,075
<b>Total Revenues</b>	<b>17,368,374</b>	<b>16,615,294</b>	<b>22,203,786</b>	<b>17,266,554</b>	<b>17,919,731</b>	<b>15,385,564</b>	<b>106,759,303</b>
<b>Appropriations</b>							
Information Technology Services	256,793	55,479	–	–	–	–	312,272
Water Resources	17,111,581	16,559,815	22,203,786	17,266,554	17,919,731	15,385,564	106,447,031
<b>Total Appropriations</b>	<b>17,368,374</b>	<b>16,615,294</b>	<b>22,203,786</b>	<b>17,266,554</b>	<b>17,919,731</b>	<b>15,385,564</b>	<b>106,759,303</b>



# TRANSIT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Investment Income</b>							
Accumulated Interest on Investments	179,398	–	–	–	–	–	179,398
Dividend	106,446	–	–	–	–	–	106,446
<b>Other Financing Sources</b>							
Transfer In – Transit	1,400,000	300,000	1,500,000	4,949,999	1,000,000	–	9,149,999
<b>Total</b>	<b>1,685,844</b>	<b>300,000</b>	<b>1,500,000</b>	<b>4,949,999</b>	<b>1,000,000</b>	<b>–</b>	<b>9,435,843</b>
Use of Net Position	–	–	–	2,000,001	–	–	2,000,001
<b>Total Revenues</b>	<b>1,685,844</b>	<b>300,000</b>	<b>1,500,000</b>	<b>6,950,000</b>	<b>1,000,000</b>	<b>–</b>	<b>11,435,844</b>
<b>Appropriations</b>							
Transportation	1,685,844	300,000	1,500,000	6,950,000	1,000,000	–	11,435,844
<b>Total Appropriations</b>	<b>1,685,844</b>	<b>300,000</b>	<b>1,500,000</b>	<b>6,950,000</b>	<b>1,000,000</b>	<b>–</b>	<b>11,435,844</b>

# WATER AND SEWER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Intergovernmental</b>							
Public Source	300,000	7,531,326	7,368,674	–	–	–	15,200,000
<b>Investment Income</b>							
Accumulated Interest on Investments	1,325,174	–	–	–	–	–	1,325,174
Dividend	1,213,822	–	–	–	–	–	1,213,822
<b>Other Financing Sources</b>							
Transfer In – DWR Operating	166,304,409	198,856,478	192,325,001	199,325,000	194,300,196	193,547,905	1,144,658,989
Loan Proceeds	22,000,000	25,000,000	31,650,000	1,350,000	–	–	80,000,000
<b>Total</b>	<b>191,143,405</b>	<b>231,387,804</b>	<b>231,343,675</b>	<b>200,675,000</b>	<b>194,300,196</b>	<b>193,547,905</b>	<b>1,242,397,985</b>
Use (Source) of Net Position	41,603,470	10,597,140	17,295,611	27,595,306	–	–	97,091,527
<b>Total Revenues</b>	<b>232,746,875</b>	<b>241,984,944</b>	<b>248,639,286</b>	<b>228,270,306</b>	<b>194,300,196</b>	<b>193,547,905</b>	<b>1,339,489,512</b>
<b>Appropriations</b>							
Information Technology Services	2,643,770	525,120	–	–	–	–	3,168,890
Support Services	–	83,558	–	–	–	–	83,558
Water Resources	230,103,105	241,376,266	248,639,286	228,270,306	194,300,196	193,547,905	1,336,237,064
<b>Total Appropriations</b>	<b>232,746,875</b>	<b>241,984,944</b>	<b>248,639,286</b>	<b>228,270,306</b>	<b>194,300,196</b>	<b>193,547,905</b>	<b>1,339,489,512</b>

# 2020 WATER AND SEWER BOND CONSTRUCTION FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Use (Source) of Fund Balance	1,800,000	–	–	–	–	–	1,800,000
<b>Total Revenues</b>	<b>1,800,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,800,000</b>
<b>Appropriations</b>							
Water Resources	1,800,000	–	–	–	–	–	1,800,000
<b>Total Appropriations</b>	<b>1,800,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,800,000</b>

The image features a solid red background. In the lower-left quadrant, the text "CAPITAL SPECIAL REVENUE FUNDS" is written in a white, sans-serif font, arranged in two lines. Two thin, curved red lines sweep across the right side of the page, starting from the bottom and curving upwards and to the right, creating a sense of movement and depth.

# CAPITAL SPECIAL REVENUE FUNDS

# CAPITAL SPECIAL REVENUE FUNDS

## Definitions

**Special Revenue Funds** account for the use of funds that are restricted for specific purposes as required by state law or local ordinance.

### Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means the revenue is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

### Fund Definitions

The **2014 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges, intersection improvements, sidewalks, public safety facilities and equipment, recreational facilities and equipment, library relocations and renovations, and senior service facilities. The 2014 SPLOST raised \$440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2017. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent of its share for transportation (roads, bridges, intersections, and sidewalks) and 30 percent for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

The **2017 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Gas South District expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST raised over \$1.1 billion before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks), and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Gas South District.

The **2023 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2022 for the purpose of funding transportation projects, public safety facilities/equipment including a new police headquarters, recreational facilities/equipment, renovations of County facilities, and senior service facilities. The 2023 SPLOST is projected to raise \$1.35 billion before ending in 2029. The program includes \$12.5 million for a countywide (Level 1) courthouse facility renovation project. After this project is fully funded, proceeds will be shared between the County (74.96 percent) and 16 cities (25.04 percent). The County is using 74 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 26 percent for public safety facilities/equipment, recreational facilities/equipment, renovations of County facilities, and senior service facilities.

### Revenue Source Definitions and Assumptions

**Sales Tax Proceeds** are revenues from a one percent sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

**Intergovernmental** revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

**Investment Income** consists of revenues earned from the investment of available resources. These revenues are budgeted based on the projected rates of return of invested fund equity.

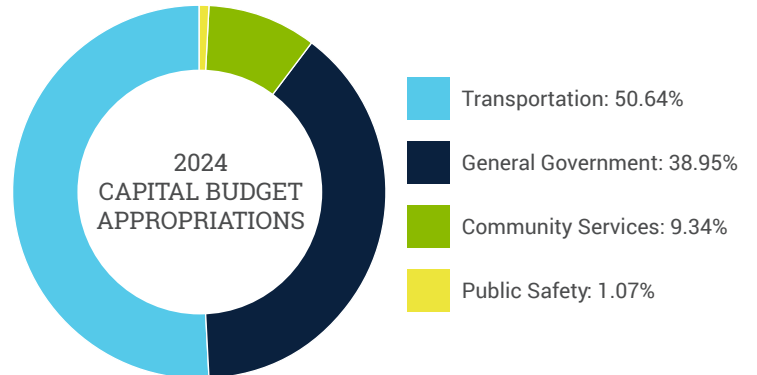
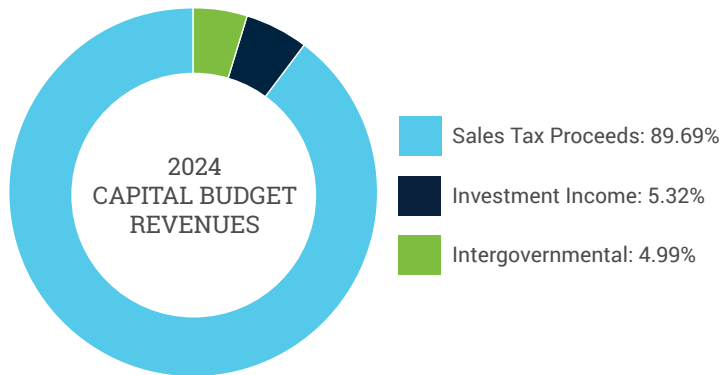
# CAPITAL SPECIAL REVENUE FUNDS

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Sales Tax Proceeds	192,019,036	199,961,208	208,559,540	217,527,600	243,863,479	34,988,330	1,096,919,193
Investment Income	11,378,481	–	–	–	–	–	11,378,481
Intergovernmental	10,671,744	–	–	–	–	–	10,671,744
<b>Total Revenues</b>	<b>214,069,261</b>	<b>199,961,208</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>243,863,479</b>	<b>34,988,330</b>	<b>1,118,969,418</b>

### Appropriations

Community Services	19,985,927	15,750,000	20,946,000	11,088,000	7,200,000	4,500,000	79,469,927
General Government	83,373,436	83,857,798	88,315,896	58,889,398	75,491,179	–	389,927,707
Public Safety	2,292,339	8,000,000	12,000,000	1,600,000	6,912,655	–	30,804,994
Transportation	108,417,559	92,353,410	87,297,644	145,950,202	154,259,645	30,488,330	618,766,790
<b>Total Appropriations</b>	<b>214,069,261</b>	<b>199,961,208</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>243,863,479</b>	<b>34,988,330</b>	<b>1,118,969,418</b>



# 2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Investment Income</b>							
Accumulated Interest on Investments	319,386	–	–	–	–	–	319,386
Dividend	178,193	–	–	–	–	–	178,193
<b>Total Revenues</b>	<b>497,579</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>497,579</b>
<b>Appropriations</b>							
Community Services	37,318	–	–	–	–	–	37,318
Fire & Emergency Services	36,770	–	–	–	–	–	36,770
Libraries	14,926	–	–	–	–	–	14,926
Police Services	45,827	–	–	–	–	–	45,827
Sheriff's Office	6,965	–	–	–	–	–	6,965
Support Services	7,462	–	–	–	–	–	7,462
Transportation	348,311	–	–	–	–	–	348,311
<b>Total Appropriations</b>	<b>497,579</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>497,579</b>

# 2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Intergovernmental</b>							
Public Source	10,671,744	–	–	–	–	–	10,671,744
<b>Investment Income</b>							
Accumulated Interest on Investments	6,893,776	–	–	–	–	–	6,893,776
Dividend	1,717,326	–	–	–	–	–	1,717,326
<b>Total Revenues</b>	<b>19,282,846</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19,282,846</b>
<b>Appropriations</b>							
Community Services	1,248,609	–	–	–	–	–	1,248,609
Fire & Emergency Services	602,777	–	–	–	–	–	602,777
Libraries	258,332	–	–	–	–	–	258,332
Non-Departmental	774,999	–	–	–	–	–	774,999
Support Services	129,165	–	–	–	–	–	129,165
Transportation	16,268,964	–	–	–	–	–	16,268,964
<b>Total Appropriations</b>	<b>19,282,846</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19,282,846</b>



# 2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2024 – 2029

Revenues	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
<b>Sales Tax Proceeds</b>							
SPLOST	192,019,036	199,961,208	208,559,540	217,527,600	243,863,479	34,988,330	1,096,919,193
<b>Investment Income</b>							
Accumulated Interest on Investments	936,000	–	–	–	–	–	936,000
Dividend	1,333,800	–	–	–	–	–	1,333,800
<b>Total Revenues</b>	<b>194,288,836</b>	<b>199,961,208</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>243,863,479</b>	<b>34,988,330</b>	<b>1,099,188,993</b>
<b>Appropriations</b>							
Community Services	18,700,000	15,750,000	20,946,000	11,088,000	7,200,000	4,500,000	78,184,000
Financial Services	50,894,136	54,133,798	56,461,551	58,889,398	75,491,179	–	295,870,062
Fire & Emergency Services	1,600,000	8,000,000	12,000,000	1,600,000	6,912,655	–	30,112,655
Non-Departmental	2,269,800	–	–	–	–	–	2,269,800
Support Services	29,024,616	29,724,000	31,854,345	–	–	–	90,602,961
Transportation	91,800,284	92,353,410	87,297,644	145,950,202	154,259,645	30,488,330	602,149,515
<b>Total Appropriations</b>	<b>194,288,836</b>	<b>199,961,208</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>243,863,479</b>	<b>34,988,330</b>	<b>1,099,188,993</b>



# Section VI CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2023 and the programs that make up the 2024 – 2029 Capital Improvement Plan. Included are program descriptions and a listing of the budgeted appropriations by project category.

# COMMUNITY SERVICES

## CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan for the Department of Community Services is comprised of projects that help provide a comprehensive and coordinated system of facilities for the provision of high-quality recreational, educational, health and human services, and other services to Gwinnett County residents. Projects include the construction and/or renovation of senior centers, community centers, and parks and recreational facilities. Parks and recreation projects involve providing quality parks and recreational facilities such as passive and active park land, sports fields, tennis complexes, aquatic centers, multi-use trails, playgrounds, picnic pavilions, and other park amenities.

### 2023 Capital Achievements

In 2023, the Department of Community Services completed several park projects:

#### **Project Design and Construction:**

- Bay Creek Park: Playground renovations at baseball/softball complex
- Lenora Park: Community Recreation Center construction manager at risk process started
- Lenora Park: Multi-purpose field conversion to synthetic turf
- Peachtree Ridge Park: Reconstruction of the Lake Luella Dam in partnership with Water Resources

#### **Asset Management:**

##### **Annual Maintenance Items**

- Playground repairs and maintenance
- Boardwalk and bridge repairs
- Indoor gymnasium floor refinishing
- Comfort Station occupancy light additions
- Converting light fixtures to LED at various locations
- Pool plaster renovations at various locations
- Epoxy floor replacement at various locations
- Aquatic slide refurbishment at various locations

##### **Unique Asset Management Items**

- Best Friend Park: Best Management Practice detention pond repairs
- Mountain Park Aquatic Center: PoolPak replacement
- Mountain Park Aquatic Center: Roof replacement
- Lenora Park Pool: Outdoor pool shell replacement and leak repair
- West Gwinnett Park Aquatic Center: PoolPak repairs
- Gwinnett Environmental and Heritage Center: Blue Planet exhibit renovated
- Tennis court repairs and resurfacing
- HVAC replacement of R22 units at various locations
- Aquatic slide refurbishment at various locations
- December 2022 freeze damage repairs at various locations
- Shorty Howell Park: Multi-purpose field bleacher replacement to ADA accessible

## Master Planning:

- Piedmont Pathway Scoping Study

## Trails:

- Trail repaving and line striping at several park locations
- Ivy Creek Greenway section from George Pierce Park to Westbrook Road is 80 percent complete

At the end of 2023, the following park projects were underway:

## Project Design and Construction:

- Bogan Park Aquatic Center: Play structure replacement and pool replastering
- Discovery Park: Procurement process
- Eastern Regional Greenway Trail: Construction approximately 50 percent complete
- George Pierce Park: Baseball/softball complex playground replacement
- Gwinnett Environmental and Heritage Center:
  - Sensory Treehouse construction approximately 90 percent complete
  - Sensory Treehouse exhibits design-build scope defined
  - Pathway through the Piedmont exhibit fabrication and installation procurement
  - New entrance alignment design complete
  - New restroom and parking renovations design in progress
  - Outdoor classroom design in progress
  - Blue Planet Exhibit updated movie production in progress
- Singleton Greenway Trail: Phase I in procurement
- Singleton Park: Procurement process



# 2024 – 2029 Capital Improvement Plan

In addition to the projects above that will continue into 2024, the 2024 capital budget and 2025 – 2029 Capital Improvement Plan for Community Services totals approximately \$99.9 million. Projects include:

## **Project Design and Construction:**

- Beaver Ruin Wetland Park
- Centerville Park
- Dacula Park Activity Building: Expansion to a Community Recreation Center and Senior Wing
- Gwinnett Environmental and Heritage Center:
  - New entrance drive
  - New comfort station and parking lot renovation
  - Outdoor classroom addition
  - Roof renovation
- Lenora Park:
  - Community Recreation Center expansion
- Simpsonwood Park: Master plan update
- Sweetwater Park: Phase II additions
- Vines Park: Phase II additions

## **Trails:**

- Commerce Drive Trail Connection

## **Asset Management-projects include, but are not limited to:**

- Multi-purpose field synthetic turf field replacements
- Livsey Family Big House: Restoration of the structure
- Replacement, renovation, and/or repairs of pools, comfort stations, playgrounds, hardscape, trails, boardwalks, and parking lots
- Rehabilitation of gymnasiums, tennis, and basketball courts
- Field utility and landscaping
- Installation of automated lighting controls at various locations
- Fleet management of vehicles and equipment
- Parking lot and trail paving and repairs
- Parks and aquatics emergency capital repairs
- Park land and open space acquisition
- Park painting projects on annual rotation
- Recreation set aside parcel inspections and tree removal

# COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

<b>Project Category</b>	<b>2024 Budget</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total 2024 – 2029</b>
Community Services Administration	1,560,927	285,000	297,000	308,000	321,000	335,000	3,106,927
Community Services Miscellaneous/ Contingencies	155,000	583,950	1,176,692	782,641	105,537	1,849,774	4,653,594
Fleet Equipment	1,020,000	1,514,700	2,574,990	965,699	1,610,118	8,110,751	15,796,258
Greenway/Countywide Trails Master Plan	3,250,000	2,450,000	2,745,000	800,000	250,000	–	9,495,000
Parks and Recreation	15,175,000	13,015,000	17,904,000	9,980,000	6,629,000	4,165,000	66,868,000
<b>Total Community Services</b>	<b>21,160,927</b>	<b>17,848,650</b>	<b>24,697,682</b>	<b>12,836,340</b>	<b>8,915,655</b>	<b>14,460,525</b>	<b>99,919,779</b>

# GENERAL GOVERNMENT

## CAPITAL IMPROVEMENT PLAN

The General Government Capital Improvement Plan is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and the construction and maintenance of general government facilities. Also included within the general government plan are public safety and community services capital projects that are managed by the Department of Support Services.

Other project categories are:

- General Government facilities, which consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous projects, including studies and budgeted capital contingencies

Information Technology projects involve upgrading and enhancing the business systems and technology infrastructure to support the County's information and computing needs. Projects in this category include acquisition of new and replacement of end-user computers, peripheral equipment, and business software applications, as well as upgrades to the systems, storage, servers, networking, and telecommunications infrastructure.

## 2023 Capital Achievements – Support Services

### Major Construction Projects

The following are highlights of major capital projects managed by the Department of Support Services in 2023.

- **General Government:**
  - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:**
    - **Gwinnett Justice and Administration Center:** Renovation of the Communications and Human Resources spaces on the first floor was completed in August 2023. Design continued for the future District Attorney's space, which will be on the third floor. Renovation of the third floor is underway. Information Technology Services and Community Services were relocated to One Justice Square in September and October 2023. This project is largely funded by the General Government Capital Fund.
  - **One Justice Square:** Construction was completed for new space to house Information Technology Services on the second floor and for Community Services, Code Enforcement, Police Permits, and a conference center on the first floor. Information Technology Services occupied their new space in September 2023, and Community Services and Code Enforcement moved in October 2023. The conference center opened in November 2023, and Police Permits occupied their space in December 2023. This project is largely funded by the General Government Capital Fund.
  - **Records Management Center:** Construction began in February 2023 to renovate a former grocery facility to create a Records Management Center and equipment storage space. This project is largely funded by the General Government Capital Fund.
- **Branches of the Gwinnett County Public Library System:**
  - **Elizabeth H. Williams Branch Library:** Construction of the relocated Elizabeth H. Williams Branch Library was completed in August 2023. The two-story facility includes a business center and was constructed in partnership with the city of Snellville. A ribbon-cutting ceremony was held on November 18, 2023. This project was funded by the 2017 SPLOST program.
  - **Hooper-Renwick Themed Library:** Design is complete, and construction began in January 2023 on the Hooper-Renwick Themed Library through an intergovernmental agreement with the city of Lawrenceville. This facility will incorporate the former Hooper-Renwick School building and honor the history and legacy of the school. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.

- **Public Safety:**

- **Police Fleet Facility Maintenance Building:** Construction was completed in February 2023 on the 6,000-square-foot maintenance facility to house three vehicle maintenance bays and administrative space. This project was funded by the Police Capital Fund.
- **Police Training Center Expansion:** Construction was completed in March 2023 on the 23,000-square-foot expansion of the training center to add classroom space, multipurpose rooms, locker rooms, and administrative space. This project included the installation of a new emergency generator to support life safety systems in the event of a power outage. A ribbon-cutting ceremony was held on July 31, 2023. This project was funded by the Police Capital Fund.

- **Community Services:**

- **Renovation of Records Management Center Space for Elections:** Design continues to renovate the current Records Management Center at the Central Services Facility on Grayson Highway. The Records Management Center will be moving to a new location on Grayson Highway, and the renovation will consolidate operations of the Elections Headquarters space and a leased warehouse space used for voting equipment and workspace. This project is funded by the General Government Capital Fund.
- **OneStop Centerville:** Design is complete, and construction began in March 2023 on the project to construct a two-story facility on the site of the Centerville Branch of the Gwinnett County Public Library and the Centerville Senior Center in Snellville. The facility will house various service providers and will provide space for exam rooms, counseling, classrooms, child dental care, and an exterior playground. A groundbreaking ceremony was held on June 28, 2023. This project is funded by the *American Rescue Plan Act* grant.
- **Bill Atkinson Animal Welfare Center Renovation:** Design is in process to renovate the current Bill Atkinson Animal Welfare Center in Lawrenceville. This project will expand the current facility and parking lot and refresh and reconfigure the existing space to enhance operations and provide an updated facility for visitors and staff. This project is funded by the 2023 SPLOST program.

## Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2023:

- **General Government:**

- **Gwinnett Justice and Administration Center:** Elevator upgrades and electrical automatic transfer switches for generator upgrades
- **Gwinnett Justice and Administration Center:** Campus site lighting Phase II upgrade
- **One Justice Square:** Parking lot improvements and exterior building clean/seal precast
- **Fleet Management:** Fuel site improvements and HVAC replacement

- **Public Safety:**

- **Multiple Fire Stations:** Roof replacement, HVAC replacement, and turnout gear room construction
- **Police Radio Towers:** HVAC replacement
- **Comprehensive Correctional Complex:** Kitchen appliances replacement, freezer/cooler replacement, diversion control room interior renovation, facility bathrooms renovation, and exterior lighting upgrades

- **Community Services:**

- **Multiple Library Branches:** Interior and exterior LED lighting upgrades, carpet replacement, fire alarm replacement, and parking lot improvements
- **Bill Atkinson Animal Welfare Center:** HVAC equipment replacement, duct cleaning, and Incinerator replacement, including underground gas service updates
- **Department of Child Advocacy and Juvenile Services:** New space construction
- **Voters Registration and Elections Office:** Alternations and improvements completed in preparation for 2024 elections



# 2023 Capital Achievements – Information Technology Services

In 2023, the Department of Information Technology Services completed the following capital improvement projects:

- Replacement of aging analog-based video with surveillance systems with an integrated and modern solution for the Gwinnett County Sheriff Detention Center Facility. This project included the installation of approximately 460 video security cameras in the Detention Center Mezzanine and 1st floor.
- Procurement and implementation of security cameras for the Gwinnett County Police Department. The project included hardware, software, implementation services (site design and implementation), and project management.
- Implementation of a natural language dictation application specifically designed for integration with public safety systems and its supporting hardware which enables Public Safety Solution users to enter data into their onboard technology in a safe and efficient hands-free manner.
- Pilot project to automate the process for obtaining approvals on informal contracts (contracts under \$100k) using DocuSign and additional automation tools as needed for the Financial Services Department.
- Procurement and deployment of security cameras at the Gwinnett County Fire facilities. This project included performing site surveys at Battalion 5 stations and implementation of security cameras.
- Refreshment, reclamation, and disposition of field communications equipment (radios, radio peripherals, and mobile phones) for the Department of Community Services.
- Purchase and installation of security cameras at the Gwinnett Justice and Administration Center clerk stations for the Tax Commissioner's Office.

The Department of Information Technology Services made progress on the following capital projects which will continue into 2024:

- Implementation of the Central Square Public Safety Solution made up of Computer Aided Dispatch (CAD), Mobile-CAD, Reports Management Systems (RMS), Mapping, Automated Reporting Systems (ARS), Evidence management (and/or linking to existing Evidence tracking system), Electronic citations, Emergency Medical Dispatch, Automatic Vehicle Locator (AVL), Fire Records, and other interfaces for the public safety departments.
- Migration of the Oracle databases from ODA1 and ODA2 into Oracle Cloud Infrastructure (OCI) and retire ODA1 and ODA2.
- Implementation of a single solution to support a formalized, countywide approach to governance, storage, management, and retrieval of Gwinnett's physical and electronic documents.
- Creation of a contact database of licensed and unlicensed professionals in Accela for the Planning & Development Department.
- Provision of the hardware, software, and services to implement the Lucity Mobile solution for both Department of Community Services and Department of Support Services.
- Replacement of all legacy cables such as ethernet and fiber that can no longer support modern devices and applications.
- Implementation of a grants management system to manage grant awards, automate processes, and enhance reporting to align with regulatory requirements.
- Redesign of the County website to improve the user experience and increase efficiency in providing county services.
- Procurement and implementation of a new fuel distribution and monitoring system for the Department of Support Services' Fleet Management Division.
- Procurement and deployment of security cameras at Gwinnett County Sheriff's Office facilities.
- Purchase, installation, testing, and tuning Webex Room Pro Kit systems within the Nash building, as well as configuration of a video matrix switch for the Administrative Office of the Courts.
- Procurement and deployment of 24 radios for the Department of Corrections.
- Upgrade of the 800 MHz Radio System from the current Frequency-division multiple access (FDMA) to time-division multiple access (TDMA) standard, as well as the construction of an additional site in the southeastern area of Gwinnett.
- Upgrade and automation of Accela Planning Services which will utilize a streamlined and consolidated state within Accela resulting in better data integrity and accessibility for authorized stakeholders.

# 2024 – 2029 Capital Improvement Plan

The 2024 capital budget and 2025 – 2029 Capital Improvement Plan for General Government totals approximately \$619.6 million.

## Support Services

### Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2024:

- **General Government:**
  - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:**
    - **Gwinnett Justice and Administration Center:** This phase of the Gwinnett Justice and Administration Center Campus Space Implementation Plan includes renovation in the former Information Technology Services and Community Services spaces on the third floor. This project is funded by the General Government Capital Fund.
  - **One Justice Square:** Elevator modernization construction will begin to renovate the two elevators at One Justice Square. This project is funded by the General Government Capital Fund.
  - **Records Management Center:** Construction will continue to renovate a former grocery facility to create a Records Management Center and equipment storage space. This project is largely funded by the General Government Capital Fund.
  - **Gwinnett Justice and Administration Center Courtroom Area Renovation:** Design will continue on the renovation of approximately 250,000 square feet of judicial space within the existing GJAC facility. This renovation will refresh finishes in the courtrooms, deliberation rooms, judges' chambers, and corridors. This project is largely funded by the 2023 SPLOST program.
- **Branches of the Gwinnett County Public Library:**
  - **Hooper-Renwick Themed Library:** Construction will continue on the Hooper-Renwick Themed Library, which will incorporate the former Hooper-Renwick School building and honor the history and legacy of the school, through an intergovernmental agreement with the city of Lawrenceville. The branch will replace the current Lawrenceville Branch located at 1001 Lawrenceville Highway. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.
- **Public Safety:**
  - **Hazardous Device Unit-Special Weapons and Tactics Building:** Construction is scheduled to begin in 2024, for a stand-alone Hazardous Device Unit and SWAT Team building at the Police Training Center campus. The building will house operations personnel and provide storage for vehicles, equipment, and materials. This project is funded by the Police Capital Fund.
  - **New Police Headquarters:** Design will continue in 2024, for a new Police Headquarters facility and parking deck to better meet the growing demands for service delivery to residents and improve the working environment of Police Headquarters employees. This project is funded by the 2023 SPLOST program.
  - **Fire Station 14 Renovation:** Design will continue in 2024 for the renovation of the former North Side Police Precinct, which is attached to Fire Station 14. This project is funded by the Fire & EMS Capital Fund.
  - **Fire Training Tower:** This project is to replace the existing training tower at the Fire and Emergency Services Training Academy in Dacula. Design, demolition of the existing structure, and construction of the new tower will begin in 2024. This project is funded by the Fire & EMS Capital Fund.
- **Community Services:**
  - **Renovation of Records Management Center Space for Elections:** Design will continue for renovation of the Records Management Center to provide additional space for Elections at the Central Services Facility on Grayson Highway. The Records Management Center will be moving to a new location on Grayson Highway, and the renovation will consolidate operations of the Elections Headquarters space and a leased warehouse space used for voting equipment and work-space. This project is funded by the General Government Capital Fund.

- **OneStop Centerville:** Construction will continue on a two-story facility on the site of the Centerville Branch of the Gwinnett County Public Library and the Centerville Senior Center in Snellville. The facility will house various service providers and will provide space for exam rooms, counseling, classrooms, child dental care, and an exterior playground. This project is funded by the *American Rescue Plan Act* grant.
- **Bill Atkinson Animal Welfare Center Renovation:** Design will continue to renovate the current Bill Atkinson Animal Welfare Center. This project will expand the current facility and parking lot, and refresh and reconfigure the existing space to enhance operations and provide an updated facility for visitors and staff. This project is funded by the 2023 SPLOST program.

## Capital Maintenance Projects

A focus on capital maintenance projects will continue in 2024. Some projects began in 2023, while others are newly programmed for 2024. The following projects will be completed or newly implemented in 2024:

- **General Government:**

- **Gwinnett Justice and Administration Center campus (Gwinnett Justice and Administration Center, One Justice Square, Courts Annex, Government Annex, and Nash Street Parking Lot):** Access control system upgrades, HVAC equipment replacements, ADA improvements, parking lot improvements, appliance replacement, flooring and painting upgrades, clean/seal exterior, elevator modernization, roof replacement, LED lighting upgrades, fire alarm system replacements, and HVAC equipment replacement
- **Fleet Management Fuel Sites:** Storage and dispensing equipment replacement and pavement rehabilitation
- **Gwinnett Central Services:** Flooring and painting upgrades, parking lot improvements, chiller replacement, roof replacement, energy retrofit and LED lighting upgrades, interior renovations, appliance replacement, and clean/seal exterior
- **DOT Central Facility and the DOT District Maintenance Barns:** Flooring and painting upgrades, roof replacement, HVAC replacement, fire alarm replacement, dry storage for salt and sand, parking lot improvements, energy retrofit and LED lighting upgrades, and clean/seal exterior
- **Airport Administrative Building:** Roof replacement and parking lot improvements
- **Multiple Tag Offices:** Flooring and painting upgrades, energy retrofit and LED lighting upgrades, fire alarm, security system replacements, parking lot improvements, and fire alarm system replacements
- **Comprehensive Correctional Complex:** Interior renovations to upgrade restrooms and replace medical unit cabinetry/fixtures, appliance replacements, detention area locking controls, HVAC replacements, flooring and painting upgrades, parking lot improvements, and energy retrofits and LED lighting upgrades
- **Multiple County Facilities:** Continued access controls system replacements, stormwater pond remediation, accessibility assessments, monument sign replacements, lighting replacements and upgrades, and accessibility assessments



- **Public Safety:**

- **Multiple Fire Facilities:** Fire alarm replacements, interior renovations and reconfigurations, turnout gear room construction, and monument sign replacements
- **Fire Administration Headquarters:** Roof replacement
- **Fire Stations 1, 2, 3, 7, 8, 14, 16, 17, 18, 19, 27, 28, and 30:** HVAC replacement
- **Fire Stations 1, 2, 3, 4, 9, 11, 12, 14, 19, and 25:** Roof replacement
- **Fire Administration:** HVAC replacement
- **Multiple Police Facilities:** Monument sign replacements
- **Police North Precinct:** HVAC equipment and roof replacement
- **Police South Precinct:** HVAC controls addition
- **Police East Precinct:** Fire alarm and HVAC equipment replacements
- **Police West Precinct:** Roof replacement
- **Police Central Precinct:** Roof replacement
- **Police Annex Facility:** E-911 Center HVAC upgrades, fire alarm replacements, and roof replacement
- **Comprehensive Correctional Complex:** Roof replacement, control panels, diversion control room renovation, clean and paint exterior walls and trim, construct exterior recreational space, isolation cells expansion, security upgrades, commercial kitchen appliance replacement, HVAC equipment replacements, and lighting replacements and upgrades

- **Community Services:**

- **Multiple Library Branches and Headquarters:** Emergency power upgrades, parking lot improvements, emergency lighting upgrades, clean/seal exterior, flooring and painting upgrades, fire alarm replacements, HVAC replacements, gutter replacements, and restroom renovations
- **Historic Courthouse:** Elevator modernization
- **Bill Atkinson Animal Welfare Center:** Parking lot improvements, appliance replacement, roof replacement, energy retrofit and LED lighting, flooring and painting upgrades, and clean/seal exterior
- **OneStop Buford:** Flooring and painting upgrades, parking lot improvements, energy retrofit and LED lighting upgrades, appliance replacement, and clean/seal exterior
- **OneStop Norcross:** Interior renovations, elevator modernization, parking lot improvements, HVAC-VAV/PIU replacement, energy retrofit and LED lighting upgrades, appliance replacement, playground equipment replacement, and clean/seal exterior
- **Multiple Senior Centers:** Parking lot improvements, flooring and painting upgrades, appliance replacements, clean/seal exterior, roof replacement, energy retrofit and LED lighting upgrades, and HVAC replacement

# 2024 – 2029 Capital Improvement Plan

## Information Technology Services

In addition to the above capital projects in progress, the Department of Information Technology Services' capital improvement plans for 2024 – 2029 include:

- Implementation of Aumentum Vendor Hosted Cloud Solution for the Tax Commissioner and Tax Assessors Offices resulting in a secure environment in the cloud.
- Implementation of a Property Deed Transfer Solution for the Tax Assessors Office that will result in an automated analysis process to identify discrepancies or changes to property records.
- Migration of the Tax Commissioner's Office website resulting in a new customer-centric website for residents to access online services, real-time updates, and communication.
- Implementation of an Electronic Metadata Analysis Application to be used to create a shared Penlink environment for the Police Department and Sheriff's Office..
- Deployment of a Taxpayer Interactive Website Portal for the Tax Assessors Office that will reduce processing errors and provide the ability to view appraisal history and property comparisons in a single system.
- Migration of the 911 Recording System to a cloud-based solution for the Gwinnett County Police Department that will make retrieving recordings more efficient.
- Upgrade of the Evidence Management System for the District Attorney's (DA) Office enabling the DA Office to retain evidence in their system throughout the life of a case.
- Deployment of security cameras to improve facility security for the Corrections Department, Sheriff's Office, and the Support Services Department.
- Upgrade of the database encryption engine.
- Assist in leading the implementation and transformation to a new ERP System.



# GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Airport	–	–	121,000	69,436	688,049	–	878,485
Cities Share of 2023 SPLOST	53,163,936	54,133,798	56,461,551	58,889,398	75,491,179	–	298,139,862
Computers and Computer Systems	12,496,022	4,113,762	994,766	441,515	444,605	–	18,490,670
Contingencies and Miscellaneous Projects	7,445,591	988,300	804,190	713,259	926,986	1,848,415	12,726,741
Fire Facilities	8,270,385	1,708,814	2,735,289	1,136,709	655,407	2,162,113	16,668,717
Fleet Equipment	2,738,486	5,034,703	3,426,135	1,427,597	3,731,061	7,381,603	23,739,585
General Government Facilities	27,603,637	33,135,091	25,108,531	11,183,864	14,434,290	25,279,671	136,745,084
General Government Facilities – Civic Center Expansion	774,999	–	–	–	–	–	774,999
Judicial Facilities	4,661,616	3,433,080	7,053,101	–	–	–	15,147,797
Libraries	1,470,681	3,333,377	223,203	1,084,831	244,463	535,063	6,891,618
Park Renovations and Improvements	–	75,790	–	–	–	–	75,790
Police Facilities	25,612,969	27,293,344	28,444,339	1,800,054	1,426,014	379,874	84,956,594
Senior Service Facilities	129,165	800,000	3,430,000	–	–	–	4,359,165
<b>Total General Government</b>	<b>144,367,487</b>	<b>134,050,059</b>	<b>128,802,105</b>	<b>76,746,663</b>	<b>98,042,054</b>	<b>37,586,739</b>	<b>619,595,107</b>

# PUBLIC SAFETY

## CAPITAL IMPROVEMENT PLAN

The Public Safety Capital Improvement Plan consists of projects that preserve and protect the lives and property of Gwinnett County residents.

### 2023 Capital Achievements – Police Services

Achievements in 2023 pertaining to the Gwinnett County Police Department include the following:

- **Police Facilities Maintenance and Police Fleet Service Building:** Construction on this 6,048 square foot facility was completed in early 2023. Operations from this building support the maintenance of nine police buildings, 11 tower sites, and police-specific maintenance on a fleet of 938 assets.
- **Gwinnett County Police Training Expansion:** Construction was initiated on this project in 2021. This is an approximately 23,000-square-foot addition to the current facility to provide additional space given growing recruit class sizes and frequency. The growing department has created a higher demand for larger facilities. This project was completed in 2023 with a ribbon cutting on July 31, 2023.
- **Situational Awareness and Crime Response Center:** The Situational Awareness and Crime Response Center was designed to integrate and analyze voice, video, and data and translate them into critical intelligence to distribute to officers for a more proactive response. The SACRC deploys solutions that bring together video inputs, incident and criminal complaints, arrest records, photos, national crime databases, 911 call records, and more. The SACRC was completed and fully staffed and operational in the summer of 2023.

### 2023 Capital Achievements – Fire and Emergency Services

Achievements in 2023 pertaining to the Department of Fire and Emergency Services include the following:

- Opened Fire Station 13 in Suwanee
- Purchased Fire Apparatus and ambulance replacements
- Replaced vital medical equipment such as stretchers and cardiac monitors
- Updated and remodeled Fire Stations 16 and 17 in Dacula
- Installed security cameras in all stations in Battalion 5
- Installed security cameras and a new access gate to Fire Apparatus



# 2024 – 2029 Capital Improvement Plan

The 2024 capital budget and 2025 – 2029 Capital Improvement Plan for Public Safety totals approximately \$256.6 million. Some of the highlights of planned improvements are listed below.

## Police Services

Police Services' Capital Improvement Plan for 2024 – 2029 includes the following existing capital projects:

- The new SWAT/Hazardous Device Unit/K9 project will establish a 22,450-square-foot, state-of-the-art facility in which all operational personnel, equipment, and vehicles will be centered in a single location as opposed to spread out across the county. Construction is expected to begin in March 2024.
- Acquisition of a Mobile Command Vehicle for the Police Department will allow the department to facilitate quick and accurate communications and coordination of efforts during critical incident situations. A Mobile Command Vehicle will provide an essential, centralized location where staff responding to critical incidents can have a safe and functional work environment.
- The new Police Headquarters planned for 2025 will replace the current location built in 1977. This will provide a new building of approximately 132,000 square feet to replace the existing declining building. This will include a multi-story office building with a parking deck.
- The proposed Police Training Center 50-yard firing range project involves adding the components for a 50-yard indoor range into the empty space that was originally designed and built for this purpose in 2007. The completion of this project will alleviate overcrowding, allow for more firearms training, and allow more rental opportunities for other police agencies.

## Fire and Emergency Services

The 2024 – 2029 Capital Improvement Plan for the Department of Fire and Emergency Services includes:

- The continued replacement of older fire apparatus and ambulances along with various support vehicles within the department.
- The renovation of Fire Station 14 in Buford and the continued addition of gear rooms.
- Replacing Self Contained Breathing Apparatus harnesses, adding new stations, and renovating/relocating others.
- Develop Operational Master Plan and Facility Asset Management Plan with the Department of Support Services and the Department of Financial Services to help determine future replacements and repairs.
- Continue to work with Support Services on fire alarm replacements, HVAC replacements, and roof replacement programs throughout the capital improvement period.
- Future renovations for Fire Headquarters and Resource Management based on results identified in the facility condition assessments, operational needs assessments, and in conjunction with established replacement schedules.





# PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

<b>Project Category</b>	<b>2024 Budget</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total 2024 – 2029</b>
Detention Center Renovations	3,619,530	175,000	298,375	–	–	–	4,092,905
Fire Apparatus and Equipment	3,252,785	5,948,297	5,323,456	2,768,647	21,339,836	6,725,513	45,358,534
Fire Facilities	2,171,214	8,569,844	12,538,205	2,913,554	7,426,409	450,318	34,069,544
Police Equipment	388,358	229,308	–	–	–	–	617,666
Public Safety Administration	692,339	–	–	–	–	–	692,339
Public Safety Vehicles and Fleet Equipment	23,542,501	27,253,681	27,180,043	15,688,368	25,377,081	52,700,281	171,741,955
<b>Total Public Safety</b>	<b>33,666,727</b>	<b>42,176,130</b>	<b>45,340,079</b>	<b>21,370,569</b>	<b>54,143,326</b>	<b>59,876,112</b>	<b>256,572,943</b>

# TRANSPORTATION

## CAPITAL IMPROVEMENT PLAN

The Transportation Capital Improvement Plan consists of projects to improve the County's transportation infrastructure. Projects fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and Transit.

The County's Road Improvement Program consists of the following:

- Major roadway improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersection/traffic operation improvements include the addition of turn lanes and improvements of alignments of cross streets, sight distances, and traffic signal infrastructure, as well as Advanced Traffic Management System improvements.
- Bridge/roadway drainage improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road safety and alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and multi-use trails connect existing sidewalk segments or link residential areas to nearby activity centers.
- Unpaved road projects improve gravel and dirt roads throughout the county.
- Capital resurfacing projects renovate, rehabilitate, and resurface existing County roads to prolong the life of the road.

The County Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, one of the busiest airports in the state. Airport Capital Projects include:

- Projects to expand, strengthen, and resurface runways and taxiways
- Site improvement projects including building pads and the construction, expansion, and rehabilitation of facilities
- Communications, lighting, and other equipment replacement projects
- Long-term planning projects

Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities including:

- Park & Rides and other facility construction and rehabilitation projects
- Technology projects
- Bus and equipment purchase projects
- Route expansion and bus rapid transit projects
- Short and long-term planning projects

# 2023 Capital Achievements

The Department of Transportation's capital achievements in 2023 include the following:

- Approval of the 2023 SPLOST projects
- Completion and approval of the Gwinnett County Transit Development Plan
- Completion of the resurfacing of 165.7 miles of County roadways
- Completion of the fabrication and installation of 6,200 new signs, the pavement marking of 282 roadway intersections, and the striping of 356.7 miles of roadway
- Construction of the Rosebud Road at Brushy Fork Road intersection improvement project
- Construction of the Burns Road at Dickens Road intersection improvement project
- Construction of the Spalding Drive – Winters Chapel Road to Holcomb Bridge Road / SR 140 bridge replacement project
- Construction of the Webb Gin House Road at SR 20 / Grayson Highway road safety and alignment project
- Design and right-of-way acquisition for McGinnis Ferry Road at I-85 interchange project
- Award of federal funding via nationally competitive grant opportunities:
  - Rebuilding America's infrastructure with Sustainability and Equity (RAISE) Discretionary Grant Program
  - Railroad Crossing Elimination Grant Program
  - Safe Streets and Roads for All (SS4A) Grant Program
  - Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program
- Award of funding via the Georgia Environmental Protection Division's Tire Products (Tire) Grant Program
- Completed Zero Emission – Battery Electric Transition Plan with the Atlanta-region Transit Link
- Installation of 11 new traffic signals, 112 new intersection communication devices, 38 miles of fiber optic cable, and 130 traffic monitoring cameras
- Deployment of Connected Vehicle technology at 371 traffic signal locations throughout the County to enable emergency vehicle preemption, transit signal priority, and other safety applications
- Completion of the Air Traffic Control Tower Radio/Console Replacement Project
- Addition of 22 new local roads into the speed hump program.
- Addition of 879 new streetlights into the residential streetlighting program



# 2024 – 2029 Capital Improvement Plan

The 2024 capital budget and 2025 – 2029 Capital Improvement Plan for Transportation totals approximately \$670.4 million. Some of the major projects are as follows:

- ITS Phase 2 Enhancement project that will deploy communication technology to all traffic signals not currently connected to the traffic management system to allow remote monitoring from the Traffic Control Center
- Maintenance projects to transition mowing from tractors to zero turn equipment
- Capital roadway resurfacing program
- Signal installation, upgrade, and replacement projects
- Connected Vehicle technology
- Safe Trips in a Connected Transportation Network project, through the U.S. Department of Transportation's Complete Trip – ITS4US Deployment Program
- Gwinnett County Comprehensive Transportation Plan update
- SR-124 widening project from Pine Road to Spout Springs Road
- SR-20 widening project from Peachtree Industrial Boulevard to SR-13
- Rockbridge Road at Wydella Road safety and alignment project
- Lakeview Road at Big Haynes Creek bridge replacement project
- Lakeview Road at Pharrs Road roundabout and sidewalk projects
- Peachtree Industrial Boulevard widening project from SR-141 to Medlock Bridge Road
- North Bogan Road at Thompson Mill Road roundabout project
- SR-140 Jimmy Carter Boulevard from Cash Court to West Peachtree Street sidewalk project
- Sugarloaf Parkway at US-29 intersection project
- Zero emission transit fleet transition pilot program
- Gwinnett Place Transit Center replacement project
- Lawrenceville and Snellville transit transfer hubs
- Suwanee, Sugar Hill, Buford Microtransit zone
- Bus Rapid Transit I-85 corridor project
- New transit Operations and Maintenance facility
- Gwinnett County Airport Master Plan
- Briscoe Field Taxiway Z lighting upgrade project

# TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Airport Capital Improvements and Equipment	–	71,400	88,434	185,712	37,885	293,669	677,100
Bridge and Roadway Drainage Improvements	8,820,000	5,013,410	5,410,000	11,810,000	17,006,590	725,000	48,785,000
Intersection/Traffic Operations Improvements	11,870,000	10,895,000	8,945,000	21,995,000	20,506,460	7,928,540	82,140,000
Major Road Improvements	15,335,559	15,100,000	13,757,644	44,910,202	64,566,595	14,000,000	167,670,000
Neighborhood Speed Control	520,000	520,000	520,000	520,000	520,000	270,000	2,870,000
Pedestrian Safety/Sidewalks	6,000,000	6,000,000	6,000,000	13,000,000	13,000,000	2,440,000	46,440,000
Resurfacing/Rehabilitation	47,671,744	40,000,000	40,000,000	40,000,000	20,000,000	–	187,671,744
Road Program Management	3,509,725	3,620,000	3,620,000	3,620,000	3,620,000	1,774,790	19,764,515
Road Program Miscellaneous/Contingencies	225,000	300,000	525,000	525,000	525,000	525,000	2,625,000
Road Safety and Alignments	5,000,000	5,000,000	5,000,000	8,000,000	13,000,000	2,980,000	38,980,000
School Safety Program	2,625,000	5,160,000	3,050,000	1,150,000	1,150,000	525,000	13,660,000
Transportation Administration	6,595,531	–	–	–	–	–	6,595,531
Transit Facilities	350,000	300,000	1,200,000	6,150,000	1,000,000	–	9,000,000
Transit Program Miscellaneous/Contingencies	835,844	–	300,000	300,000	–	–	1,435,844
Transit Vehicles and Equipment	500,000	–	–	500,000	–	–	1,000,000
Transportation Planning	2,550,000	11,186,980	4,336,252	4,650,973	3,001,750	13,464,350	39,190,305
Unpaved Roads	340,000	340,000	340,000	340,000	340,000	150,000	1,850,000
<b>Total Transportation</b>	<b>112,748,403</b>	<b>103,506,790</b>	<b>93,092,330</b>	<b>157,656,887</b>	<b>158,274,280</b>	<b>45,076,349</b>	<b>670,355,039</b>

# WATER RESOURCES

## CAPITAL IMPROVEMENT PLAN

The mission of the Gwinnett County Department of Water Resources is to provide superior water services at an excellent value.

Water Resources' Capital Improvement Plan consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote the health, safety, and welfare of the public; and manage stormwater. These projects include construction of new facilities, improvements to existing water facilities, and projects that improve the efficiency of operations. The need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, required service level improvements, asset replacement due to age, or a combination of these and other factors. The focus of Water Resources' current Capital Improvement Plan is the rehabilitation and replacement of aging infrastructure and ensuring capacity for the future.

Water Resources operates and maintains two water production facilities with 248 million gallons per day of production capacity and three water reclamation facilities with 98 MGD of treatment capacity. Water Resources also operates and maintains 209 sewage pump stations, nine water booster pump stations, 10 water storage tanks, 271 miles of pressurized sewer pipe, 2,937 miles of gravity sewer pipe, 1,538 miles of stormwater drainage pipe, and 4,023 miles of water main, serving approximately 198,078 active sewer customers and 272,710 active retail water customers. This infrastructure has a replacement value of \$9 billion. Projects in the Capital Improvement Plan are funded by water and sewer revenue and stormwater fees.

## 2023 Capital Achievements

Water and Sewer Capital Improvement Plan achievements are divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- Systems and Technology
- Miscellaneous

The **Water Reclamation Facilities program** includes projects for expansions of and improvements to the County's three water reclamation facilities. In addition, the program includes projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System permits. The following major project was completed in 2023:

- **F. Wayne Hill Water Resources Center Granular Activated Carbon Supplemental Media:** Granular activated carbon is used as an absorption media in the tertiary treatment process at the F. Wayne Hill Water Resources Center. Over time, this media needs to be replaced as the carbon absorbs particles. This project was to fill the media cells with new granular activated carbon over a three-year period.

The **Collection System program** includes projects for expansion, replacement, and assessment of gravity sewer pipe, force mains, and wastewater pump stations. It also includes projects that improve cost effectiveness by installing gravity sewers to decommission pump stations. The following major project was completed in 2023:

- **Lawrenceville Suwanee Pump Station Upgrade:** This project was to upgrade the existing pump station with a new 10-foot diameter wet well, upsize to two 35 horsepower pumps, and add a 20-foot by 30-foot rectangular concrete emergency storage tank that holds 77,000 gallons of storage. These upgrades were necessary to accommodate growth in the area. Upon completion, the pump station capacity increased from 350 gallons per minute to 540 gallons per minute with one pump operating and up to 700 gallons per minute with two operating.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The following major project was completed in 2023:

- **Oak Falls Lane water main improvements:** This project consisted of installing one-quarter mile of 8-inch water main by connecting the water main on Oak Falls Lane to the water main on Duncans Lake Drive. This water main connection minimizes the risk of service interruptions to six neighborhoods along Spout Springs Road and Flowery Branch Road that were served by a single water main that dead ends at the county line. It also provided redundancy to five neighborhoods along Thompson Mill Road that are served by a single water main that ends on Duncans Lake Drive. This significantly reduced the number of customers out of water if there are water main breaks along Spout Springs Road or Thompson Mill Road in this area, providing reliable service.

The **Water Production Facilities program** includes projects for expansion and improvements to the two water production facilities and the booster stations and tanks. The following major project was completed in 2023:

- **Shoal Creek Filter Plant Filter Rehabilitation:** The Shoal Creek Filter Plant had been experiencing uneven backwash at the filters. This can be an indicator that the filter underdrains were beginning to deteriorate. The underdrains and media had been in place for approximately 16 years. This project rehabilitated the filter underdrain system and replaced all granular media for the six filters at the plant.

The **Systems and Technology program** includes all projects related to technology improvements made to related Water Resource systems. Some major categories within this program include physical security improvements, SCADA upgrades, GIS upgrades, IT hardware, Enterprise Content Management upgrades, fiber optics expansion, and SAP enhancements. There were no major projects completed in 2023.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. The following projects were completed in 2023:

- **Gas South District Wetlands and Trails Project:** This project involved the enhancement to the wetland areas at the Gas South District. The project included the installation of a trail system with a boardwalk. It also included the dredging and expansion of the existing lake to achieve its original design volume. The project was completed in conjunction with the overall enhancement and expansion of the convention center and arena at the Gas South District.



# 2024 – 2029 Budget and Capital Improvement Plan

The 2024 Capital Budget, and 2025 – 2029 Capital Improvement Plan for Water Resources totals approximately \$1.4 billion. Some of the major projects are as follows:

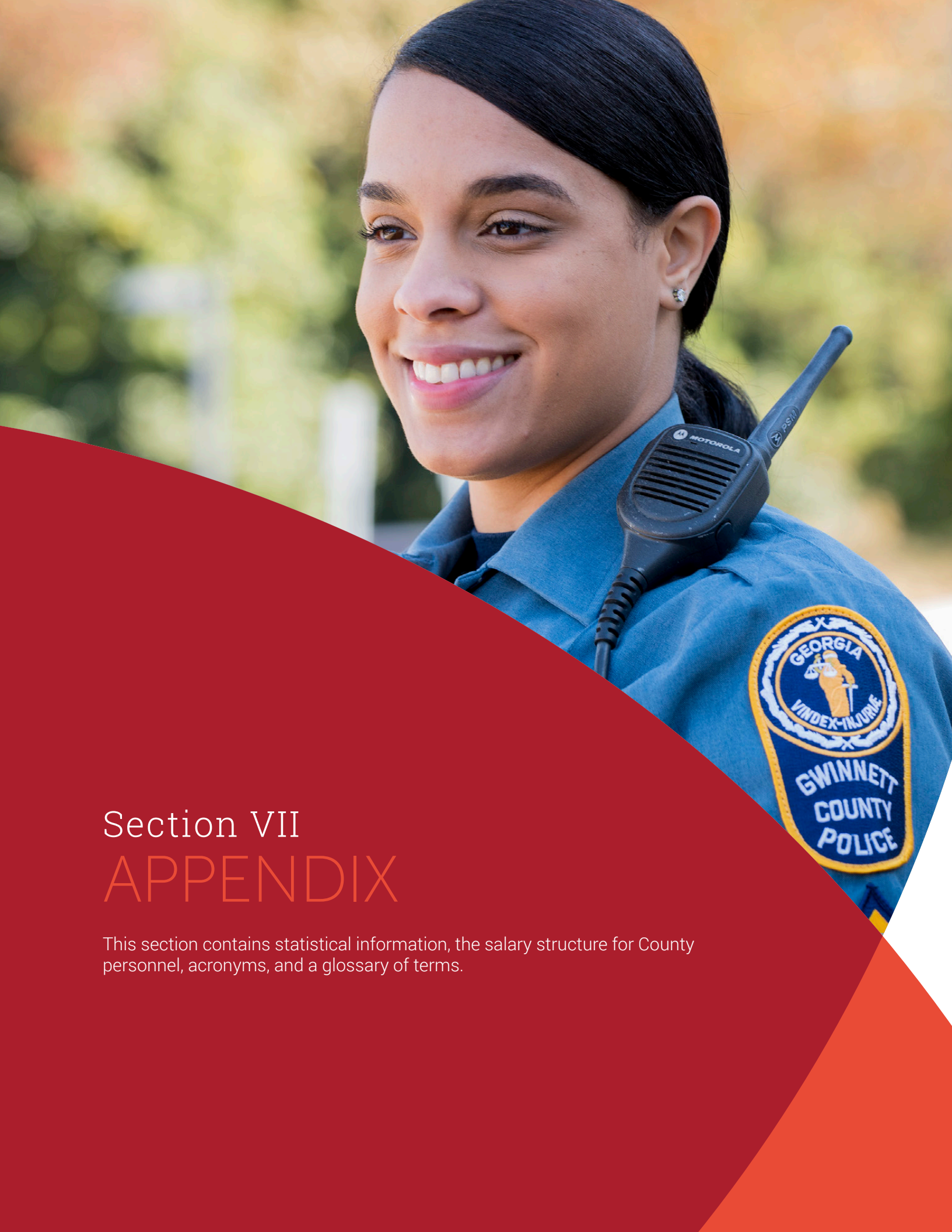
- **Eastern Regional Infrastructure Pump Station and Force Mains:** This project includes a new regional 14 MGD Pump Station located on Harbins Road at the Apalachee River with two parallel 20-inch ductile iron force mains, which are approximately seven miles in length (14 miles total) to the Brooks Road Pump Station. The project will provide sewer service for a currently unserved area of eastern Gwinnett County in the Apalachee Basin. This project is under construction through a design-build contract. It is planned to be completed mid-2024. In addition to construction of the Pump Station and Force Mains (F-1383-03), the ERI project also includes six miles of new gravity sewer, five miles of new and upsized water mains, and five miles of a new trail system along the Apalachee River with two new trailheads). The total contract amount with JDS Inc. for the Eastern Regional Infrastructure project is \$125 million.
- **Lanier Filter Plant New Chemical Building:** Since it was originally commissioned in 1976, the existing Lanier Filter Plant Chemical Building has not been significantly upgraded. It contains narrow corridors and stairways that do not meet current building codes. Bulk chemicals are stored in the upper level without sufficient containment to prevent leakage from reaching the lower level. The waste chemical tank is located far from the chemical building. As a result, it receives waste chemical spills without regard for the consequences of mixing incompatible chemicals. The intent of the Lanier Filter Plant New Chemical Building project is to design and construct a full replacement of the chemical building. An onsite hypochlorite generation system will also be built as an alternative to the chlorine gas disinfectant currently in use at the plant. The benefit of the project is to provide a safer and more efficient water treatment chemical storage and disinfection facility for the Lanier Filter Plant. When completed, the facility will comply with the *Safe Drinking Water Act*, meet current standards, and improve safety.
- **Upper Mulberry Creek No. 11 Watershed Structure:** In 2022, the County entered into an agreement with the U.S. Department of Agriculture Natural Resources Conservation Service to rehabilitate the Upper Mulberry Creek No. 11 (M-11) Watershed Structure. M-11 is a flood control dam on the Upper Mulberry River located within Little Mulberry Park. Gwinnett has been a long-term project sponsor of 16 Natural Resources Conservation Service watershed dams located within the county and has had a sponsorship agreement active for the Upper Mulberry Creek dam since the 1960s. As part of this sponsorship, the County routinely inspects the dam for compliance with Georgia Safe Dam standards. The Natural Resources Conservation Service and the County have held a cost-sharing agreement for improvements to the watershed dam. The Natural Resources Conservation Service has performed a regional study of Georgia Watersheds and has identified/targeted M-11 for a federal rehabilitation project due to hydraulic insufficiency as a high-hazard flood retaining structure (i.e., the dam is currently undersized for current design storms). The project will include constructing a new principal spillway intake riser and impact basin to lower and improve the auxiliary spillway crest and exit channel.





# WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2024 Budget	2025	2026	2027	2028	2029	Total 2024 – 2029
Collection System Rehabilitation and Replacements	67,330,622	73,212,473	80,999,417	74,900,000	40,699,337	29,700,000	366,841,849
Information Technology Systems and Applications	5,614,000	10,925,000	13,199,000	5,979,000	1,450,000	1,250,000	38,417,000
Miscellaneous Projects and Contingencies	4,634,496	7,365,714	7,556,857	5,568,708	5,480,000	5,480,001	36,085,776
Stormwater Management	22,325,095	19,509,815	23,303,786	18,416,554	19,019,731	16,535,564	119,110,545
Water and Sewer Plans and Studies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Water Production Facilities	59,315,510	45,695,140	38,335,560	50,735,307	31,750,000	16,965,988	242,797,505
Water Reclamation Facilities	55,941,114	58,842,021	66,100,000	45,344,412	68,897,666	95,601,916	390,727,129
Water Transmission/ Distribution	32,853,849	41,385,918	40,348,452	43,592,879	43,923,193	42,400,000	244,504,291
<b>Total Water Resources</b>	<b>249,014,686</b>	<b>257,936,081</b>	<b>270,843,072</b>	<b>245,536,860</b>	<b>212,219,927</b>	<b>208,933,469</b>	<b>1,444,484,095</b>



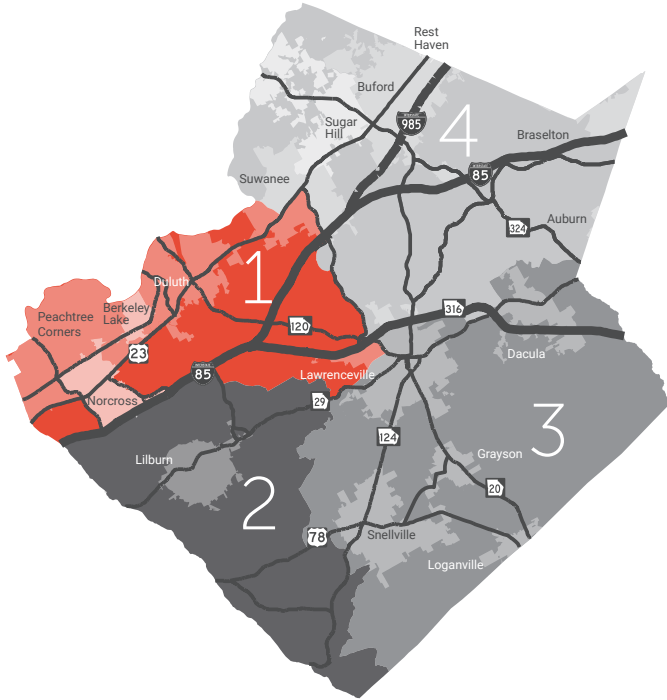
## Section VII

# APPENDIX

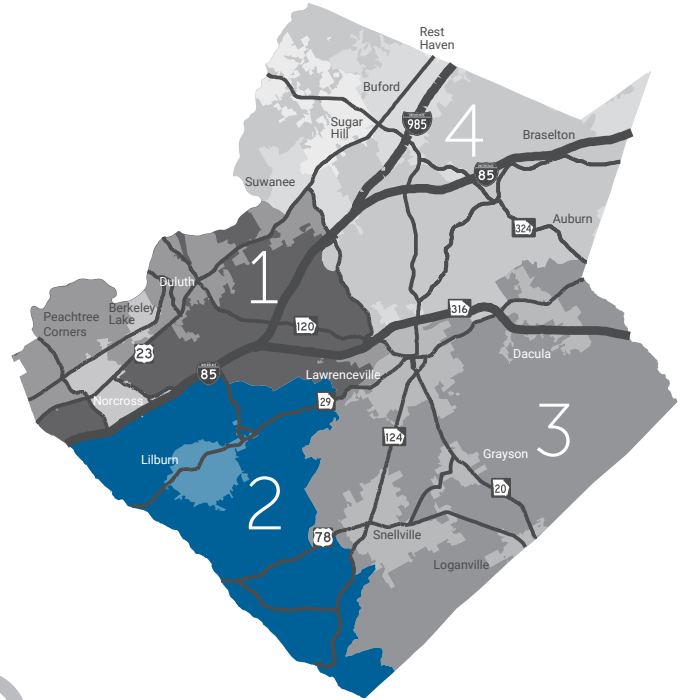
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

# COMMISSION DISTRICTS

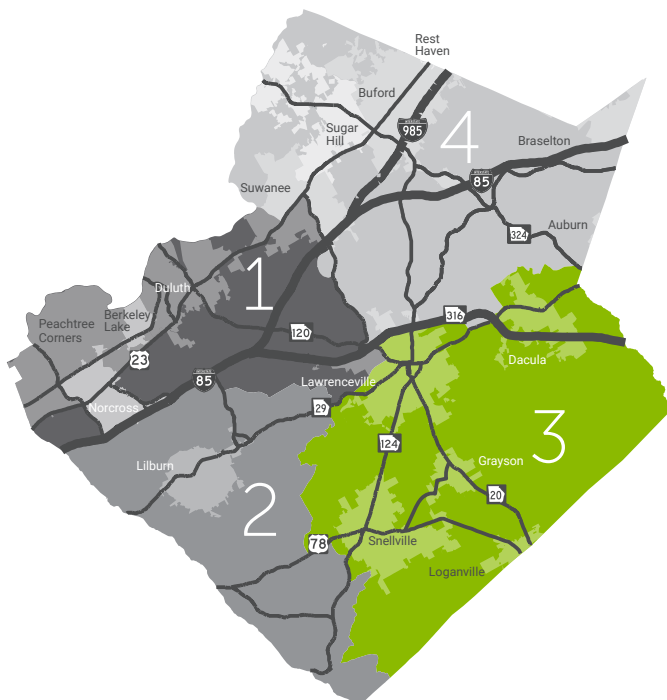
COMMISSION DISTRICT 1  
KIRKLAND D. CARDEN



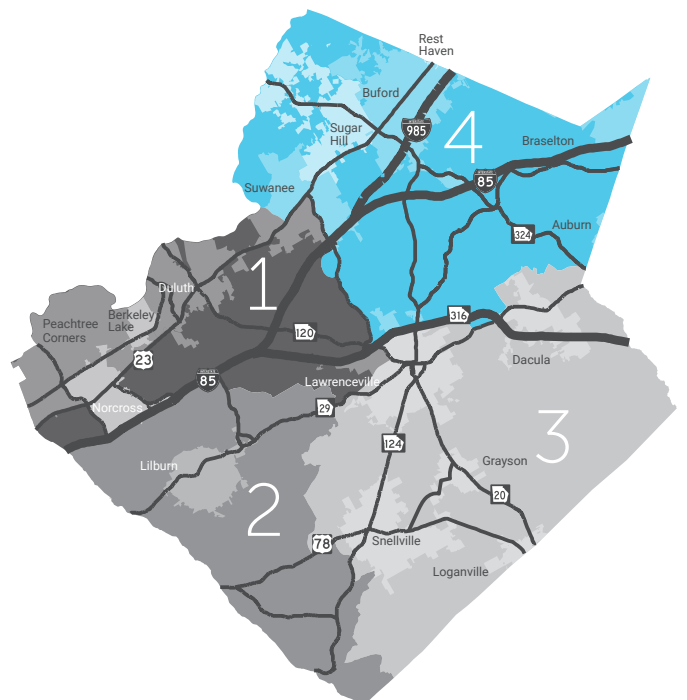
COMMISSION DISTRICT 2  
BEN KU

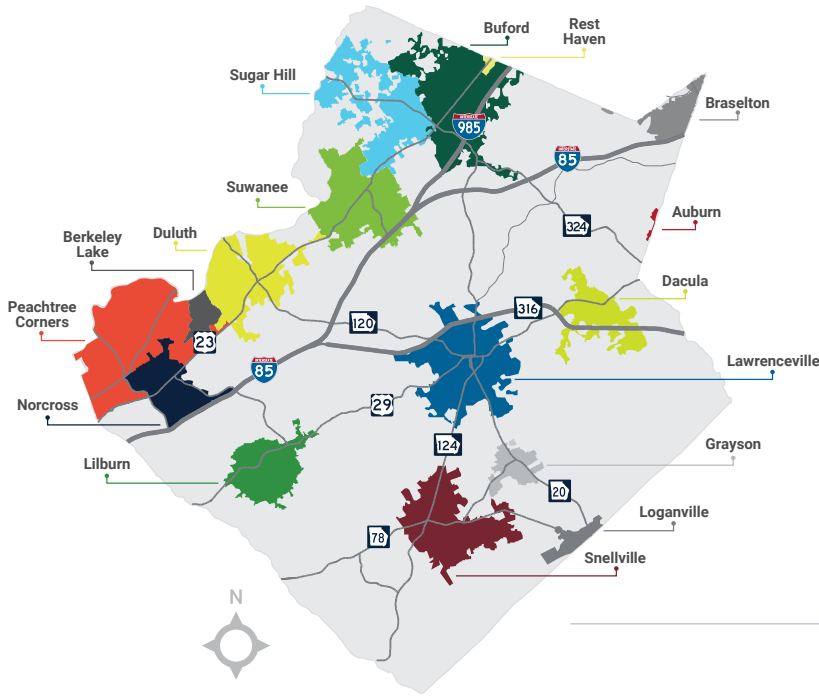


COMMISSION DISTRICT 3  
JASPER WATKINS III



COMMISSION DISTRICT 4  
MATTHEW HOLTkamp





SPANNING 437 SQUARE MILES,  
GWINNETT COUNTY HAS  
16 MUNICIPALITIES  
WITHIN ITS BOUNDARIES.

IN 2023, AN ESTIMATED  
991,797 PEOPLE  
CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

**Unincorporated:**  
Population = 729,832

**Auburn:** Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres. (Population = 264\*)

**Berkeley Lake:** Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,038)

**Braselton:** Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson Counties. (Population = 4,302\*)

**Buford:** Buford is Gwinnett's northern most city, with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town. (Population = 15,263\*)

**Dacula:** Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his Dacula home served as a temporary first courthouse. (Population = 7,460)

**Duluth:** In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. (Population = 32,034)

**Grayson:** Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,753)

**Lawrenceville:** Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,588)

**Lilburn:** In 1892, a railroad stop known as the town of McDaniel developed. Renamed Lilburn in the early 1900s, this city is named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway. (Population = 15,673)

**Loganville:** This town also started as a branch of the railroad in 1898 and is another city that Gwinnett shares with an adjoining county. (Population = 3,376\*)

**Norcross:** The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres listed in the U.S. Register of Historic Places. (Population = 17,712)

**Peachtree Corners:** Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011. (Population = 42,133)

**Rest Haven:** Incorporated in 1940, Rest Haven is one mile and a half wide. (Population = 17\*)

**Snellville:** In 1885, Snellville was founded by Thomas Snell and James Sawyer. It is located on U.S. Highway 78 in the southeastern corner of the County. (Population = 22,024)

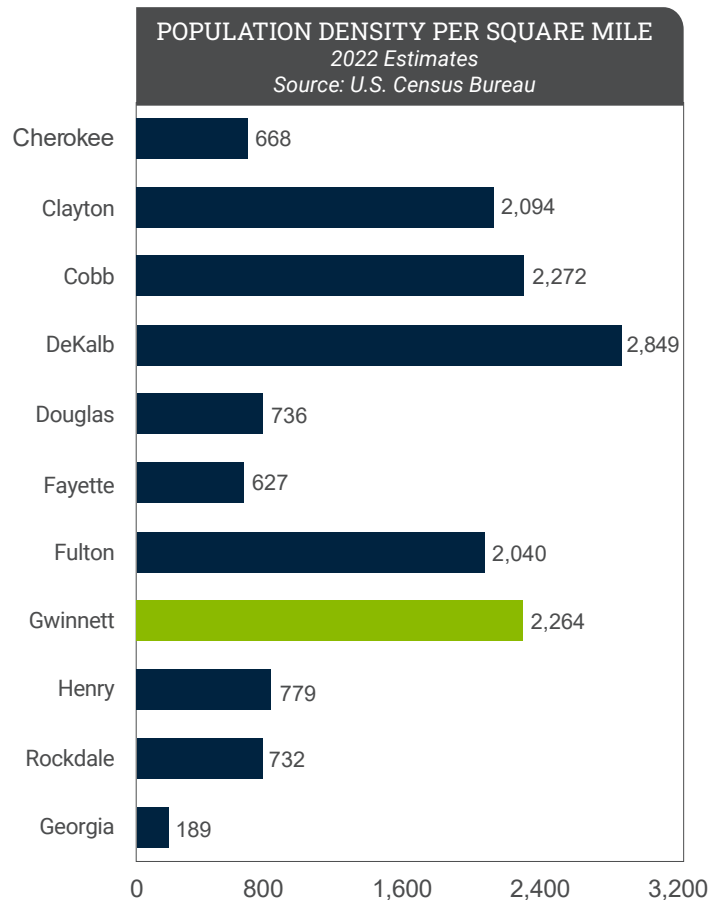
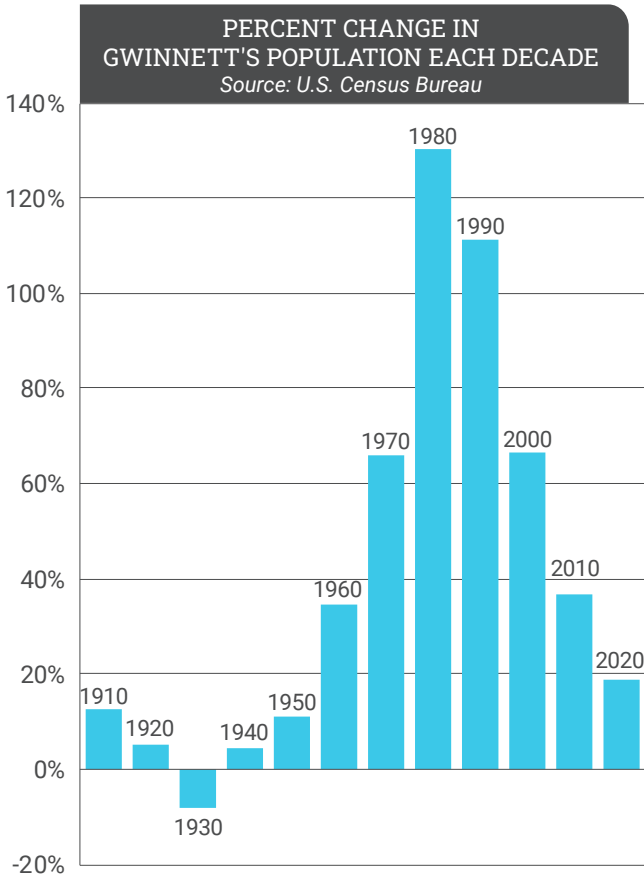
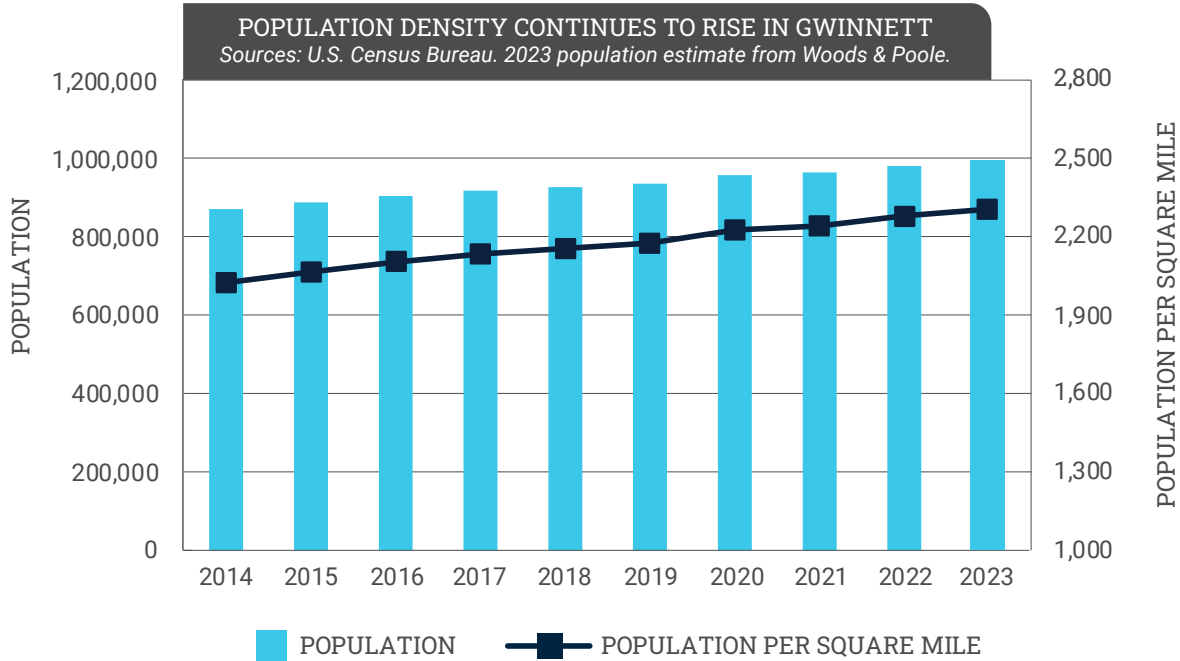
**Sugar Hill:** This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. (Population = 25,407)

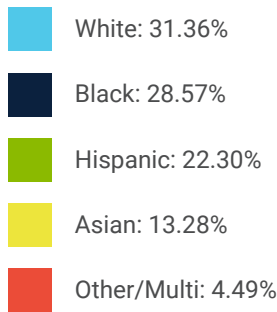
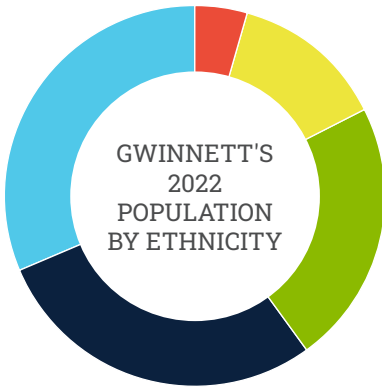
**Suwanee:** Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. (Population = 22,477)

\*Population within Gwinnett County

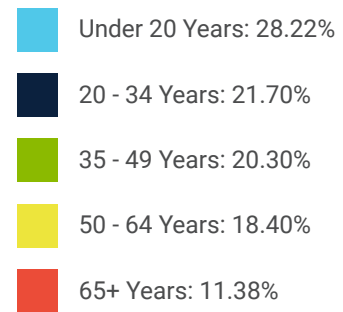
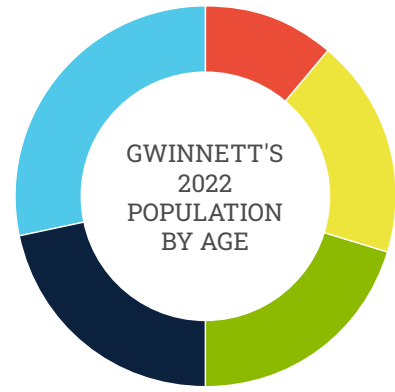
Source: U.S. Census Bureau's 2022 population estimates

# STATISTICAL INFORMATION

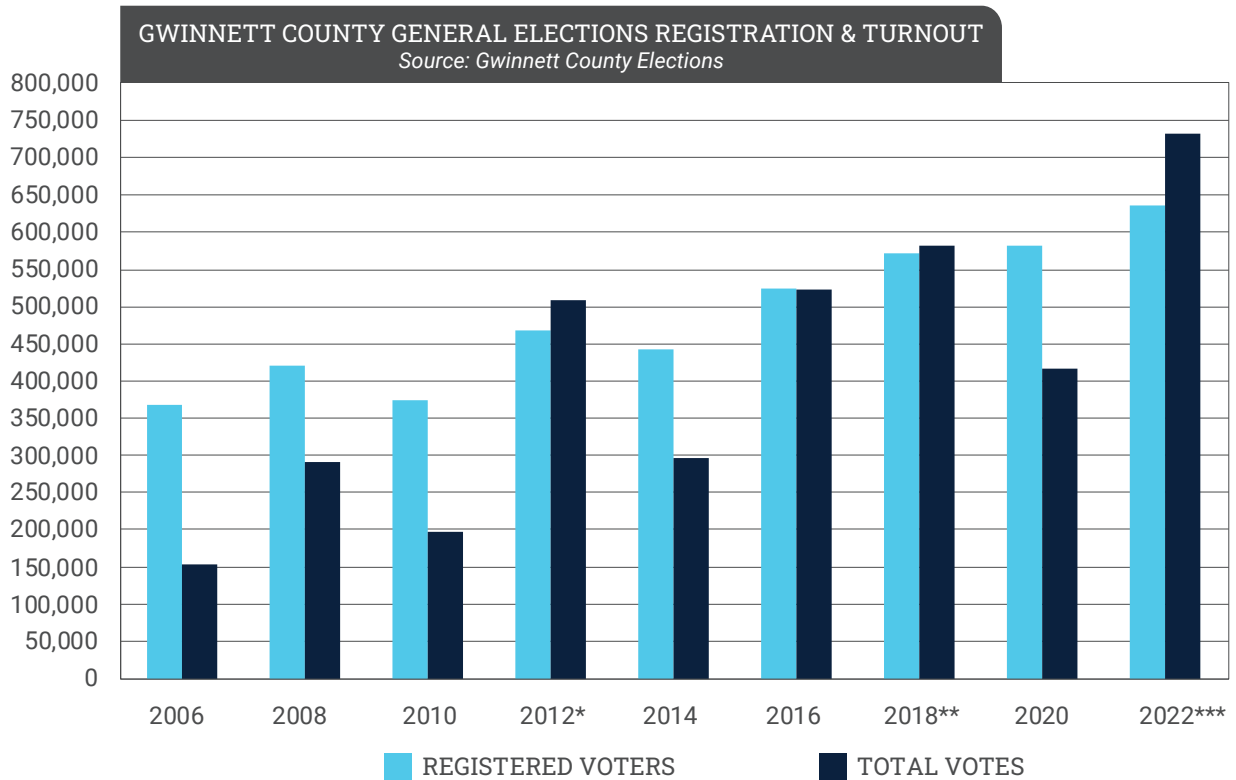




Source: U.S. Census Bureau



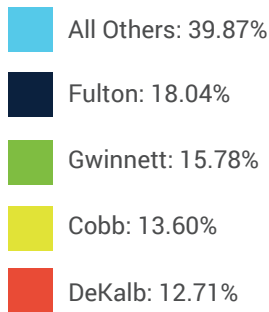
Source: Woods & Poole



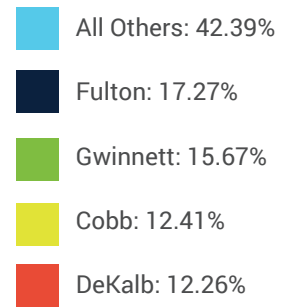
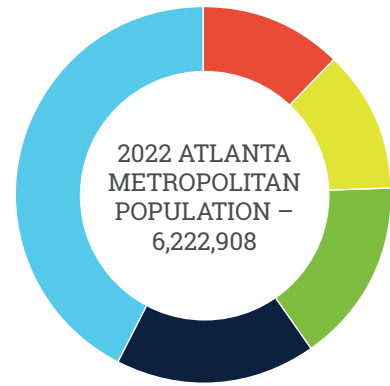
\*2012 includes three special elections and five scheduled elections.

\*\*2018 includes four scheduled elections.

\*\*\*2022 includes two general elections and two runoff elections.

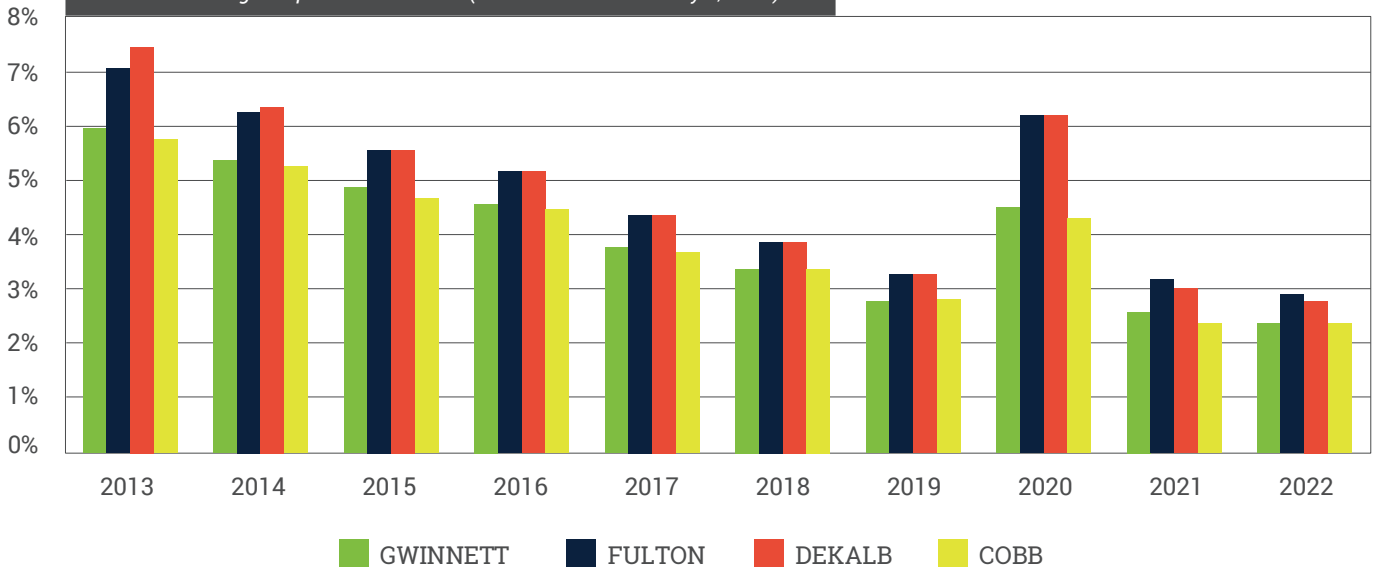


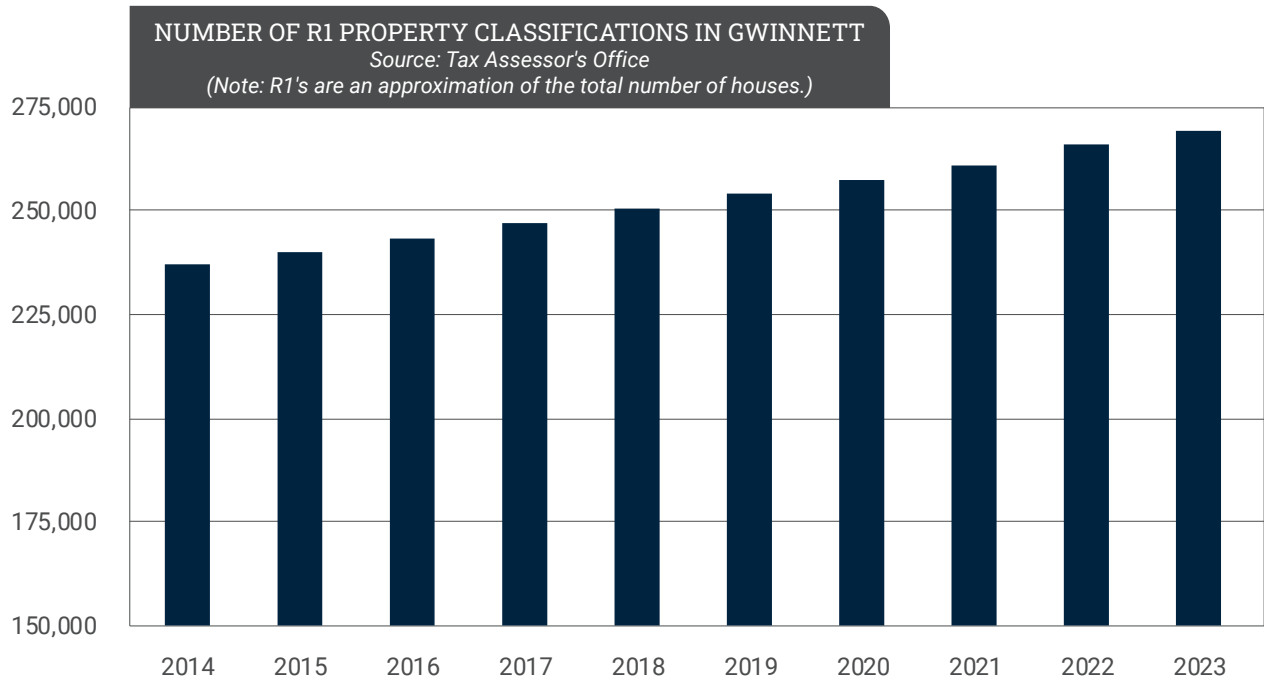
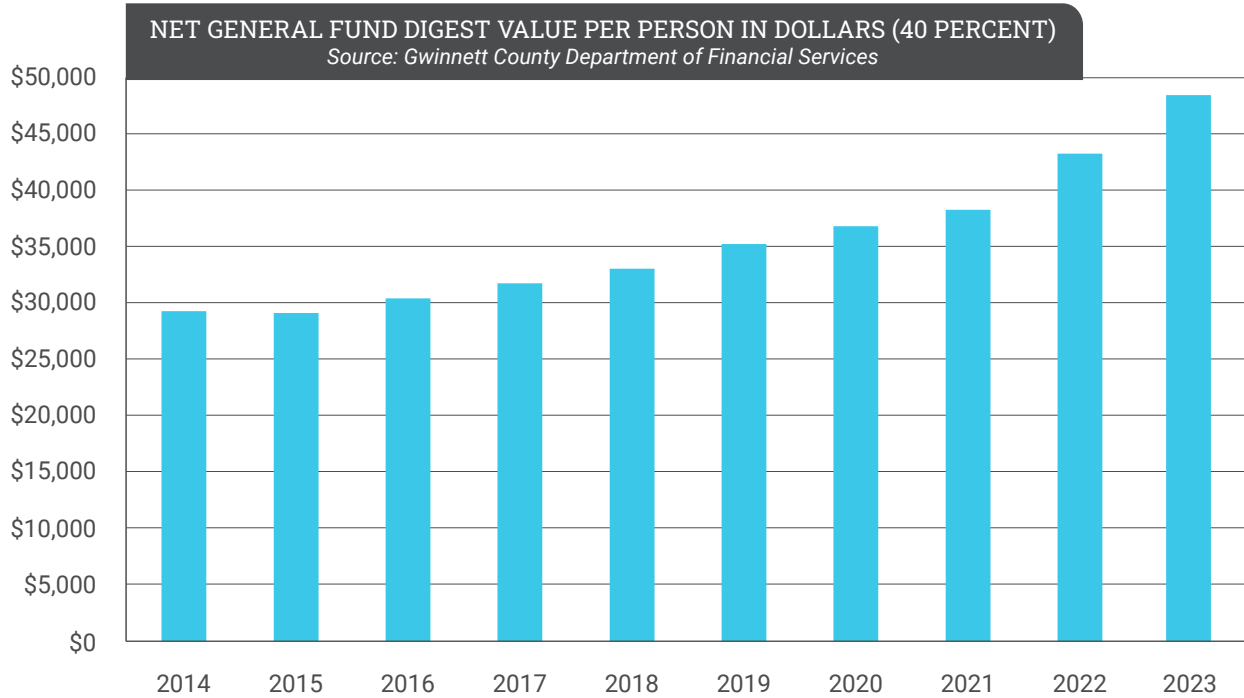
Source: Georgia Department of Labor (website visited February 5, 2024)



Source: U.S. Census Bureau (website visited February 5, 2024)

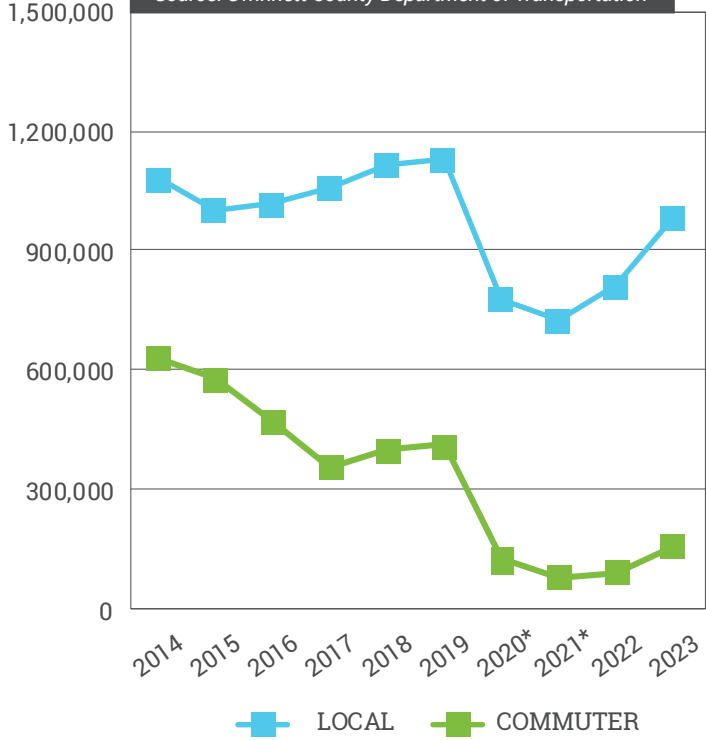
**METRO UNEMPLOYMENT RATES**  
 Source: Georgia Department of Labor (website visited February 5, 2024)





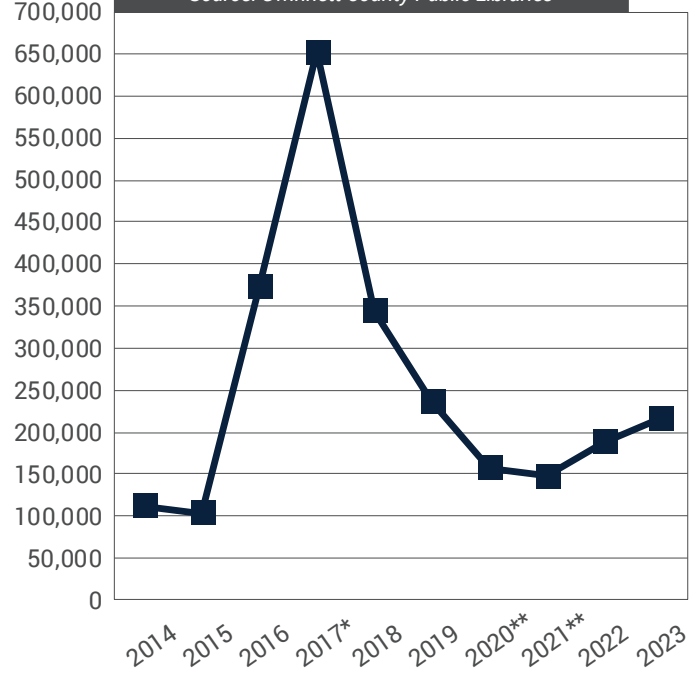


**GWINNETT COUNTY  
LOCAL TRANSIT SYSTEM RIDERSHIP**  
Source: Gwinnett County Department of Transportation



\*Local transit system ridership was down significantly in 2020 and 2021 due to the effects of the COVID-19 pandemic.

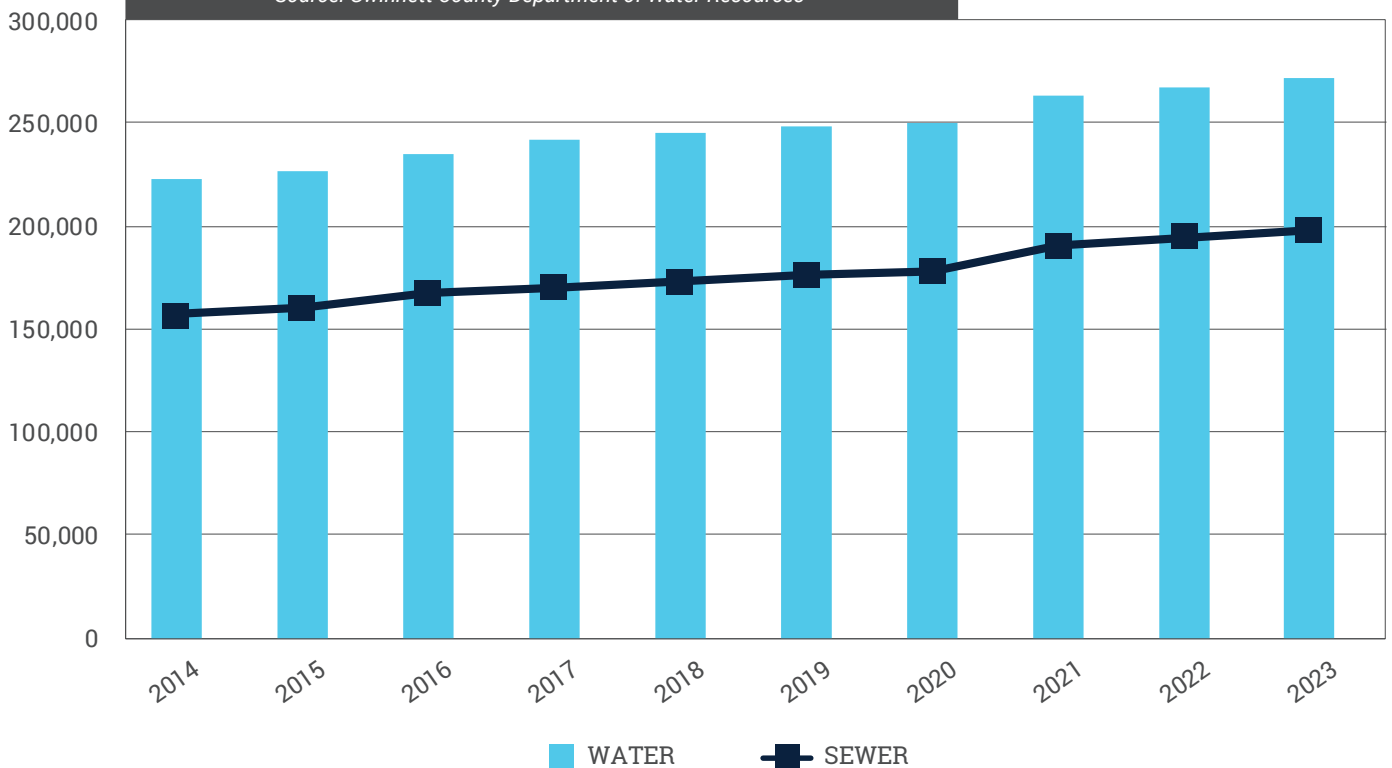
**GWINNETT COUNTY LIBRARY SYSTEM  
TOTAL PROGRAMMING ATTENDANCE**  
Source: Gwinnett County Public Libraries

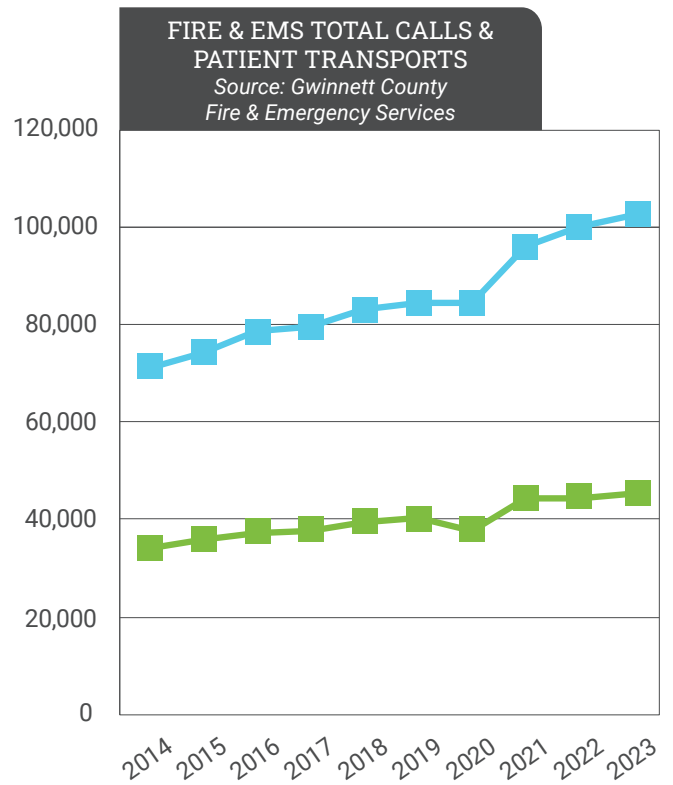
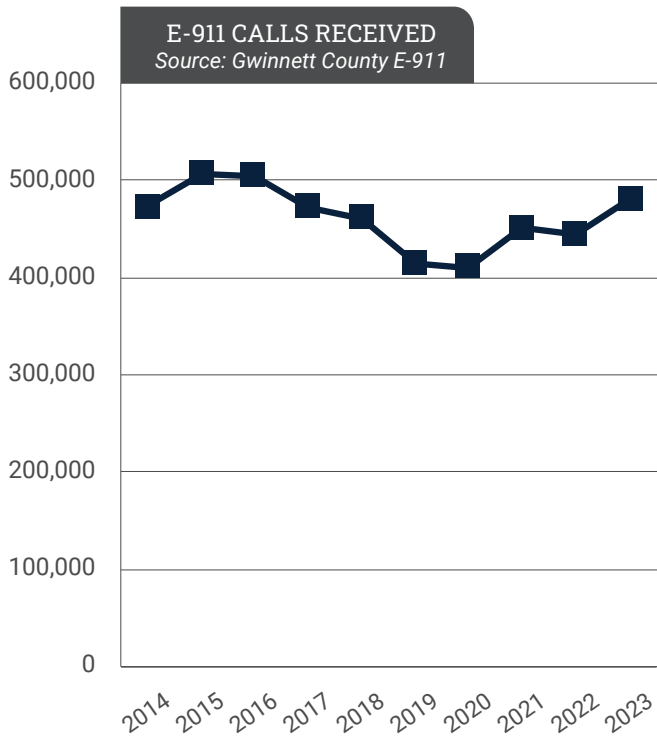


\*Programming attendance was up significantly in 2017 due to the Branch Out partnership with Gwinnett County Public Schools.

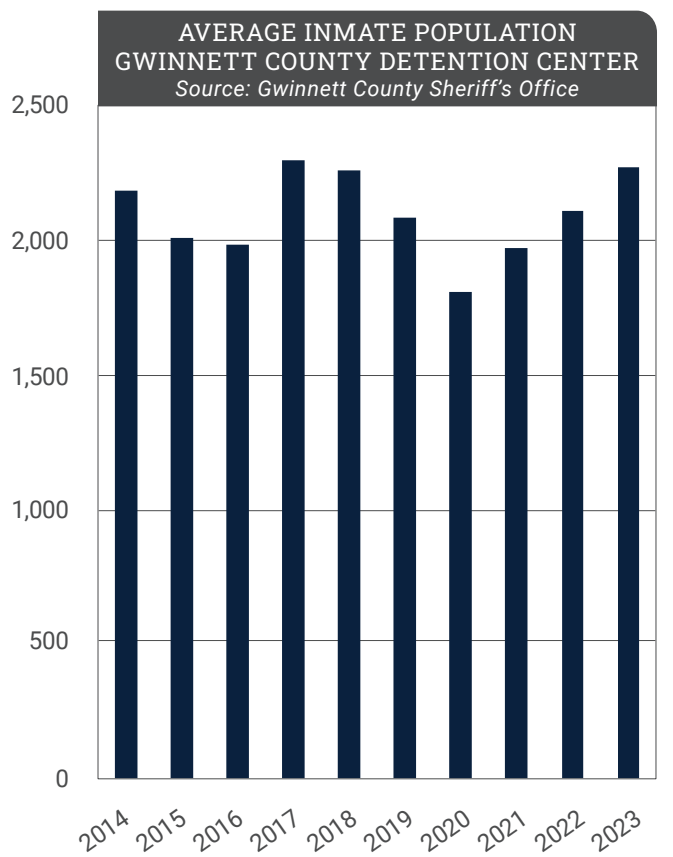
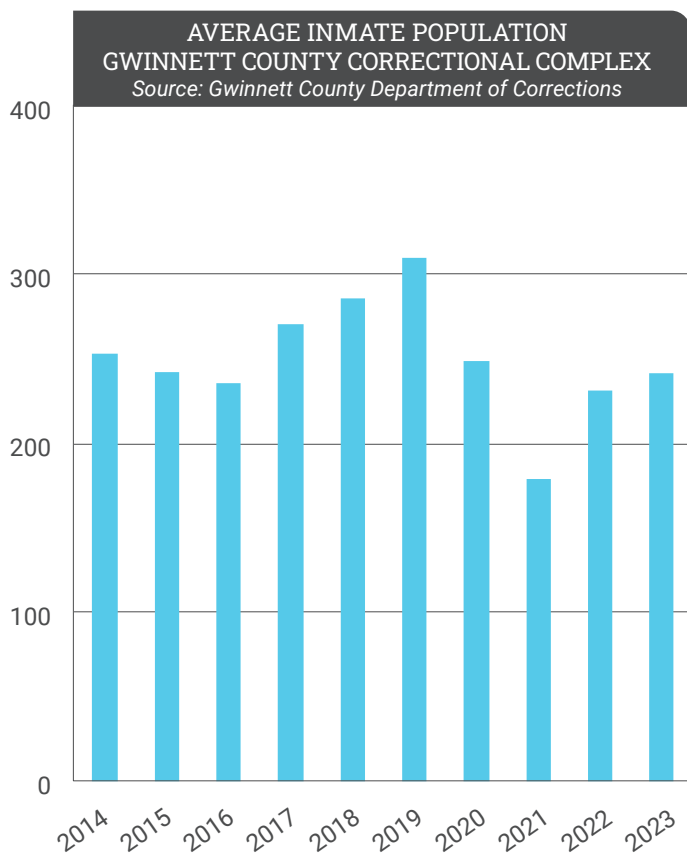
\*\*Programming attendance was down in 2020 and 2021 due to the effects of the COVID-19 pandemic.

**GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS**  
Source: Gwinnett County Department of Water Resources





■ TOTAL CALLS ■ PATIENT TRANSPORTS



This chart contains the 2024 pay scale for Appointed, Merit/Non-Merit, and Protective Service positions. These rates became effective September 30, 2023.

PROTECTIVE SERVICES PAY SCALE				APPOINTED PAY SCALE			MERIT AND NON-MERIT PAY SCALE		
Position Title	Grade	Step 0	Step 12	Grade	2023 Min	2023 Max	Grade (DBM)	2023 Min	2023 Max
Correction Officer-4125	CR213	\$43,112	\$69,022				A11(1)	\$28,470	\$44,129
Correction Officer Senior	CR223	\$46,561	\$74,546				A11(2)	\$30,178	\$46,776
Correction Officer Master	CR233	\$49,354	\$79,017	100J	\$30,491	\$48,786	A11(3)	\$31,989	\$49,583
Correction Officer Corporal	CR243	\$54,942	\$87,965	100I	\$32,166	\$51,466	A12(1)	\$30,962	\$47,991
Classification Officer	CR253	\$59,458	\$95,192				A12(2)	\$32,819	\$50,869
Correction Officer Sergeant	CR323	\$59,458	\$95,192	100H	\$34,058	\$54,493	A12(3)	\$34,789	\$53,923
Correction Officer Lieutenant	CR423	\$70,321	\$112,586	100G	\$36,241	\$57,986	A13(1)	\$33,670	\$52,189
Jailer	JO213	\$46,319	\$74,158				A13(2)	\$35,690	\$55,320
Jailer Sr	JO223	\$46,561	\$74,546	100F	\$38,596	\$61,754	A13(3)	\$37,833	\$58,641
Jailer Master	JO233	\$49,354	\$79,017				B21(1)	\$36,618	\$58,589
Jailer Crpl	JO243	\$54,942	\$87,965	100E	\$41,063	\$65,701	B21(2)	\$38,841	\$62,146
Jailer Sgt	JO323	\$59,458	\$95,192				B21(3)	\$41,062	\$65,699
Jailer Lt	JO423	\$70,321	\$112,586	100D	\$43,933	\$70,293	B22(1)	\$39,821	\$63,714
Deputy Sheriff Senior	SH223	\$52,783	\$84,508				B22(2)	\$42,210	\$67,536
Deputy Sheriff Master	SH233	\$55,949	\$89,576	100C	\$46,999	\$77,548	B22(3)	\$44,744	\$71,590
Deputy Sheriff Corporal	SH243	\$59,450	\$95,181				B23(1)	\$43,305	\$69,288
Deputy Sheriff Sergeant	SH323	\$63,960	\$102,402				B23(2)	\$45,904	\$73,446
Deputy Sheriff Lieutenant-4904	SH423	\$72,100	\$115,434	100B	\$50,228	\$82,876	B23(3)	\$48,658	\$77,853
Deputy Sheriff Lieutenant (Appointed)	SH101	\$72,100	\$115,434	100A	\$53,728	\$88,651	B24(1)/B31(1)	\$47,095	\$75,352
Firefighter I	FF213	\$46,615	\$74,632	100	\$59,075	\$97,474	B24(2)/B31(2)	\$49,921	\$79,874
Firefighter II	FF223	\$50,142	\$80,279				B24(3)/B31(3)	\$52,916	\$84,666
Firefighter III	FF233	\$53,948	\$86,370	101	\$63,174	\$104,237	B25(1)/B32(1)	\$51,215	\$81,944
Firemedic	FF233	\$53,948	\$86,370				B25(2)/B32(2)	\$54,288	\$86,861
Firefighter Driver/Engineer	FF243	\$58,053	\$92,945	102	\$67,552	\$111,461	B25(3)/B32(3)	\$57,543	\$92,069
Firemedic Senior	FF253	\$60,298	\$96,539				C41(1)	\$55,697	\$91,900
Community Risk Reduction Lieutenant	FF322	\$59,731	\$95,632	103	\$72,240	\$119,196	C41(2)	\$59,039	\$97,414
Fire Apparatus Lieutenant	FF322	\$59,731	\$95,632				C41(3)	\$62,581	\$103,259
Firefighter Lieutenant	FF323	\$62,478	\$100,029				C42(1)	\$60,570	\$99,941
Firefighter Captain	FF423	\$71,314	\$114,177	104/200	\$77,304	\$131,417	C42(2)	\$64,204	\$105,937
Fire Inspector	FI242	\$52,311	\$83,752				C42(3)	\$68,056	\$112,292
Fire Inspector Senior	FI252	\$56,887	\$91,076				C43(1)	\$65,871	\$108,687
Fire Inspections Captain	FI423	\$71,314	\$114,177	105/201	\$82,645	\$140,497	C43(2)	\$69,823	\$115,208
Fire Investigator	FI243	\$55,449	\$88,776	106/202/300	\$88,382	\$150,249	C43(3)	\$74,013	\$122,121
Fire Investigator Senior	FI253	\$60,298	\$96,539				C44(1)/C51(1)	\$71,634	\$118,196
Fire Investigation Captain	FI423	\$71,314	\$114,177	107/203/301	\$94,560	\$160,752	C44(2)/C51(2)	\$75,932	\$125,288
Fire Planner I	FP411	\$58,365	\$93,444	108/204/302	\$96,847	\$164,640	C44(3)/C51(3)	\$80,489	\$132,807
Fire Planner II	FP421	\$63,469	\$101,615	205/303	\$103,482	\$175,919	C45(1)/C52(1)	\$77,901	\$128,537
Fire Planning Manager	FP521	\$81,631	\$130,696	206/304	\$110,571	\$187,971	C45(2)/C52(2)	\$82,575	\$136,249
Police Officer	PL213	\$49,102	\$78,615	305/400	\$118,144	\$200,845	C45(3)/C52(3)	\$87,531	\$144,426
Police Officer Senior	PL223	\$52,783	\$84,508	306/401	\$126,237	\$214,603	D61(1)	\$84,719	\$139,786
Police Officer Master	PL233	\$55,949	\$89,576	307/402	\$134,872	\$229,282	D61(2)	\$89,802	\$148,173
Police Officer Corporal	PL243	\$59,450	\$95,181	403	\$144,111	\$244,989	D61(3)	\$95,190	\$157,064
Police Pilot	PL253	\$60,298	\$96,539	404	\$153,969	\$261,747	D62(1)	\$92,132	\$152,018
Police Pilot Senior	PL323	\$63,960	\$102,402	405	\$164,515	\$279,676			
Police Pilot Chief	PL423	\$72,100	\$115,434	406/500	\$175,768	\$298,806			
Police Officer Sergeant	PL323	\$63,960	\$102,402	501	\$187,819	\$319,292			
Police Officer Lieutenant	PL423	\$72,100	\$115,434	600	Based on Contractual Agreement				
Police Aviation Manager	PL433	\$77,556	\$124,168						

Hourly rates are based on a 2080 schedule

Revised September 30, 2023

# ACRONYMS

**ACFR:** Annual Comprehensive Financial Report

**ADA:** *Americans with Disabilities Act*

**ATL:** Atlanta-Regional Transit Link Authority

**ATMS:** Advanced Transportation Management System

**BOC:** Board of Commissioners

**CALEA:** Commission on Accreditation for Law Enforcement Agencies

**CARES:** *Coronavirus Aid, Relief, and Economic Security Act*

**CDC:** Centers for Disease Control and Prevention

**CHINS:** Children in Need of Services

**CI:** Continuous Improvement

**CID:** Community Improvement District

**CIP:** Capital Improvement Plan

**CLE:** Continuing Legal Education

**COOP:** Continuity of Operations Plan

**COVID-19:** Coronavirus Disease 2019

**CTP:** Comprehensive Transportation Plan

**DA:** District Attorney

**DB:** Defined Benefit Plan

**DCA:** Department of Community Affairs

**DDS:** Department of Driver Services

**DFCS:** Department of Family and Children's Services

**DIP:** Ductile Iron Pipe

**DoITS:** Department of Information Technology Services

**DOT:** Department of Transportation

**DUI:** Driving Under the Influence

**DWR:** Department of Water Resources

**E-911:** Enhanced 911

**EAP:** Employee Assistance Program

**EMS:** Emergency Medical Services

**ERP:** Enterprise Resource Planning

**EXCEL:** Executive Competence, Excellence, and Leadership

**FFIEC:** Federal Financial Institutions Examination Council

**FY:** Fiscal Year

**G.O.:** General Obligation

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GC:** Gwinnett County

**GCIC:** Georgia Crime Information Center

**GCPD:** Gwinnett County Police Department

**GCPS:** Gwinnett County Public Schools

**GCT:** Gwinnett County Transit

**GDOT:** Georgia Department of Transportation

**GEC:** Gwinnett Entrepreneur Center

**GED:** General Educational Development

**GEFA:** Georgia Environmental Finance Authority

**GFOA:** Government Finance Officers Association

**GGC:** Georgia Gwinnett College

**GHS:** Gwinnett Health System

**GIS:** Geographic Information System

**GJAC:** Gwinnett Justice and Administration Center

**GPD:** Gwinnett Police Department

**GSA:** General Service Administration

**GUIDE:** Gwinnett United in Drug Education

**HHS:** Health and Human Services

**HR:** Human Resources

**HUD:** U.S. Department of Housing and Urban Development

**IRS:** Internal Revenue Service

**LEED:** Leadership in Energy & Environmental Design

**LFP:** Lanier Filter Plant

**M & O:** Maintenance & Operations

**MFA:** Management Framework Application

**MGD:** Million Gallons per Day

**MSRB:** Municipal Securities Rulemaking Board

**NACo:** National Association of Counties

**OPEB:** Other Post-Employment Benefits

**ORR:** Open Records Request

**OTC:** Office of the Tax Commissioner

**POST:** Peace Officers Standards and Training Council

**PTID:** Pre-trial Intervention and Diversion Program

**R & E:** Renewal & Extension

**RFP:** Request for Proposal

**SCADA:** Supervisory Control and Data Acquisition

**SDS:** Service Delivery Strategy

**SEC:** Securities and Exchange Commission

**SPLOST:** Special Purpose Local Option Sales Tax

**SWAT:** Special Weapons and Tactics

**TAD:** Tax Allocation District

**TAVT:** Title *Ad Valorem* Tax

**TRACE:** Trafficking and Child Exploitation Unit

**UGA:** University of Georgia

**W&S:** Water & Sewerage

**WRAP:** Water Resources Assistance Program

**WRF:** Water Reclamation Facility

# GLOSSARY

## A

**Account:** A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County's financial system.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (*whether or not cash is received at that time*) and expenditures are recorded when goods and services are received (*whether or not cash disbursements are made at that time*).

**Activity:** A specific and distinguishable unit of work or service performed.

**Ad Valorem Tax:** Tax imposed on property according to the value of the property being taxed.

**American Rescue Plan Act (ARPA):** Legislation passed by Congress on March 10, 2021, and signed into law on March 11, 2021. This legislation provided economic stimulus funds, tax credits, and paid leave to aid in the country's recovery from the economic and health effects of the COVID-19 pandemic.

**Americans with Disabilities Act (ADA):** Federal legislation passed in 1990 that prohibits discrimination against people with disabilities. It prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

**Annual Comprehensive Financial Report (ACFR):** This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

**Appropriation:** An authorization determined by the legislative body of a government that permits assumption of obligations or expenditures of governmental resources. Gwinnett County approves appropriations for fixed dollar amounts annually.

**Arbitrage:** The reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

**Assessed Value:** The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

**Audit:** The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant, the CPA can express an opinion on the fairness of the entity's financial statements.

## B

**Balance:** Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

**Balanced Budget:** A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

**Basis Point:** Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

**Benefits (employment):** A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

**Bond:** A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

**Bond Covenant:** A legally binding term of agreement between the bondholder and the bond issuer. Bond covenants are designed to protect the interests of both parties.

**Bond Rating:** Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

**Bond Refunding:** The concept of paying off higher-cost bonds with debt that has a lower net cost to the issuer of the bonds. This action is usually taken to reduce financing costs.

**Budget:** A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

**Budget Basis:** Method of accounting used when calculating usable funds for appropriation. Budget basis may differ from generally accepted accounting principles, which is the method used in financial reporting.

**Budget Calendar:** The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

**Budget Control:** Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See "*Legal Level of Control.*"

**Budget Document:** An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

**Budget Resolution:** The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures at the legal level of budget control for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain budget transfers or other budget adjustments.

## C

**Capital Asset:** Property or equipment valued at more than \$5,000 with a life expectancy of more than one year.

**Capital Budget:** Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

**Capital Expenditures:** Expenditures resulting in the acquisition of or addition to the government's general capital assets.

**Capital Improvement Plan (CIP):** A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

**Capital Improvement Project:** An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should generally have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year.

**Capital Outlay:** Expenditures for the acquisition of capital assets.

**Capital Project Fund:** Fund type used to account for financial resources used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

**Charges for Services:** Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

**Commission on Accreditation for Law Enforcement Agencies:** The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

**Commission on Fire Accreditation International:** An organization that provides an assessment tool to determine when a fire department has achieved an appropriate level of professional performance and efficiency. The Commission on Fire Accreditation International defines “Standards of Response Coverage” as being those adopted, written policies and procedures that determine the distribution, concentration and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials and other forces of technical response. The CFAI has nine points of assessment.

**Community Improvement District (CID):** A defined area within which non-residential property owners choose to pay an additional tax or fee in order to fund improvements within the district’s boundaries.

**Comprehensive Transportation Plan (CTP):** The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address the needs and advantages, costs, and funding of those projects.

**Connection Charge:** Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

**Continuing Legal Education (CLE):** Professional education for attorneys that takes place after their initial admission to the bar.

**Continuity of Operations Plan (COOP):** An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

**Continuous Improvement Program:** A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

**Coronavirus Aid, Relief, and Economic Security Act (CARES Act):** Legislation passed by Congress on March 25, 2020, and signed into law on March 27, 2020. This legislation provided economic assistance to address issues related to the onset of the COVID-19 pandemic.

## D

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

**Debt Limit:** A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction. In Georgia the legal limit is 10 percent of the assessed values of properties.

**Debt Service:** Principal and interest payments associated with the issuance of bonds.

**Decision Package:** A request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

**Defined Benefit (DB) Plan:** One of Gwinnett County’s retirement plans. In this plan, an eligible participant receives a specific pension benefit amount based on a formula of average eligible compensation and years of service. Gwinnett County bears the investment risk. The plan is funded by employee and employer contributions.

**Depreciation:** An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset’s value has been depleted or consumed.

**Digest (or Tax Digest):** A comprehensive list of all taxable and non-taxable property in the county.



**Digest Ratio:** The ratio of the sales price to the appraised value of taxable property.

**Distinguished Budget Presentation Award Program:** A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

## E

**Economic Life:** Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose.

**Emergency Operations Plan (EOP):** A document which outlines how a facility will respond to an emergency. Specific areas of responsibility are assigned for performing functions in response to a disaster. The EOP describes emergency response, continuity of operations, continuity of government, and recovery from emergencies or disasters.

**Employee Assistance Program (EAP):** An employee benefit program that assists employees with various needs and provides employees with access to information about life transitions and challenges outside of the normal workday.

**Enterprise Fund:** Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

**Excise Tax:** A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

**Executive Competence, Excellence and Leadership (EXCEL) Program:** A management development program designed for Gwinnett County's current and future management employees to provide structure and support for ongoing professional development. The program is offered by the University of Georgia's Carl Vinson Institute of Government.

**Expenditure:** Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

**Expense:** Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

**Explore Gwinnett:** Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

## F

**Fair Market Value:** Price a given property or asset would sell for in the marketplace.

**Fee:** A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, permits, and marriage licenses.

**Fiduciary Funds:** A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

**Full Accrual Basis of Accounting:** Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

**Full-Time Equivalent (FTE):** The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

**Fund Balance:** The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

## G

**General Fund:** The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

**General Obligation (G.O.) Bond:** A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

**Generally Accepted Accounting Principles (GAAP):** Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Geographic Information System (GIS):** Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

**Georgia Crime Information Center (GCIC):** This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System.

**Georgia Environmental Finance Authority (GEFA):** An agency of the state of Georgia that facilitates programs that conserve and improve Georgia's energy, land, and water resources, providing loans for water, sewer, and solid waste infrastructure.

**Georgia Fund One (GA1):** The local government investment pool primary liquidity portfolio comprised of state and local government funds. The primary objectives of the pool are safety of capital, liquidity, investment income, and diversification.

**Goal:** A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

**Governmental Accounting Standards Board (GASB):** The source of generally accepted accounting principles used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

**Government Finance Officers Association (GFOA):** A professional association of state, provincial, and local government finance officers in the United States and Canada.

**Governmental Fund:** A fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Government Investment Pool (GIP):** A government investment pool (GIP), or local government investment pool (LGIP), is a state or local government pool offered to public entities for the investment of public funds.

**Grant:** A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from state or federal governments to be used for specific purposes and require distinctive reporting.

**Gwinnett 101 Citizens Academy:** A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

**Gwinnett County Public Schools (GCPS):** The largest school system in Georgia, serving more than 180,000 students in 2022 – 2023. GCPS’s vision is to become a system of world-class schools where students acquire the knowledge and skills to be successful in college and careers.

**Gwinnett County Standard:** An expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition.

**Gwinnett Justice and Administration Center (GJAC):** The building that houses the majority of Gwinnett County’s judicial and administrative operations.

## H

**Homestead Exemption:** A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

**Hotel/Motel Occupancy Tax:** A tax on the rental of rooms that the city, county, state or county may require; it is generally owed on the price of accommodations or any additional fees like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

## I

**Indirect Costs:** The allocation of administrative support departments’ costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

**Information Technology Services (ITS):** An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents’ access to government information and services.

**Infrastructure:** Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

**Intergovernmental Revenue:** Funds received by reimbursements or contributions from federal, state, and other local government sources.

**Internal Control:** Plan of organization for financial operations that ensures responsible accounting for all functions.

**Internal Service Fund:** A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

**Insurance Premium Tax:** Taxes mandated by state law at a rate of 1% for life insurance premiums and up to 2.5% for other insurance premiums. Revenues from this tax are paid by insurance companies doing business in Georgia.

**Investment:** Commitment of funds in order to gain interest or profit.

**Investment Instrument:** The specific type of security that a government holds.

## L

**LEAD Academy:** A professional development program offered by Gwinnett County’s Department of Human Resources to newly promoted or newly hired supervisors and managers.

**Leadership in Energy & Environmental Design (LEED):** An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

**Lease Purchase:** A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

**Legal Level of Control:** The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

**Liability:** Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

**Line Item Budget:** Listing of each category of expenditures and revenues by fund, agency, and division.

**Liquidity (of Investments):** Ability to convert investments to cash promptly without penalty.

## M

**Major Fund:** Any fund whose revenues or expenditures, excluding other financing sources, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

**Management Framework:** The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

**Mandate:** An order by the state to fulfill their instructions. An example is the state's determination of the salaries of judges. The County is obligated to fulfill the state's mandates.

**Microtransit/Flex Service:** A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibus vehicles. Microtransit providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

**Millage Rate (Mill):** *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Mission:** A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

**Modified Accrual Basis of Accounting:** Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

## N

**National Animal Care and Control Association:** A non-profit organization that is committed to setting the standard of professionalism in animal welfare and public safety through training, networking, and advocacy.

**Net Position:** The residual of all other financial statement elements presented in a statement of financial position for proprietary fund types (enterprise and internal service). It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

**Non-Recurring Item:** An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

**Northside Hospital Gwinnett:** Lawrenceville hospital offering nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular unit, high-risk maternity services, neurosurgery, stroke services, genetic testing, and more.

## O

**Office of the Tax Commissioner (OTC):** The Office of the Tax Commissioner bills, collects and disburses personal and property taxes and administers homestead exemptions under the direction of Gwinnett County Tax Commissioner Denise R. Mitchell. Serving also as an agent for the state of Georgia, the tax commissioner registers and titles motor vehicles and disburses associated revenue.

**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

**Operating Expenditures/Expenses:** Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

**Operating Revenues:** Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

**Operations:** A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

**Other Post-Employment Benefits (OPEB):** Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

## P

**Paratransit Service:** An auxiliary transit service without fixed routes or schedules, usually serving the disabled on demand.

**Partnership Gwinnett:** A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

**Pay-As-You-Go:** A method of payment for equipment or property using funds currently available without going into debt.

**Performance Measurement:** The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

**Personal Property:** Mobile property not attached permanently to real estate, including tangible property (*such as furniture, equipment, inventory, and vehicles*) and intangible property (*such as stocks, taxable bonds, and cash*).

**Personal Services:** A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

**Position:** A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

**Procurement:** The process of buying goods or services.

**Program:** A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

**Project:** A specifically defined undertaking or action with target start and end dates.

**Property Tax:** Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

**Proprietary Fund:** A fund that focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a county utility. There are two types of proprietary funds: enterprise and internal service funds.

## R

**Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

**Recidivism:** The tendency of former prisoners to be rearrested for a similar offense.

**Renewal and Extension (R & E):** Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.

**Request for Proposal (RFP):** A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

**Reserve:** The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, non-recurring needs. The reserve level is established by County policy.

**Reserve and Contingency:** Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

**Revenue:** Income from all sources appropriated for the payment of public expenses.

**Revenue Bond:** Bond secured by the revenues of the specific operation being financed.

**Revenue Projection:** Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

**Ride Gwinnett:** The Gwinnett County transit system which consists of commuter express, local bus, and paratransit services.

**Rowen:** A knowledge community that will be built along State Route 316, east of Dacula. The community will include a combination of offices, research facilities, public spaces, and residences. It will bring together public institutions and private industries to foster innovation in three focal areas: agriculture, medical, and environmental sciences.

## S

**Sales Tax:** Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

**SAP:** A fully integrated, modular enterprise resource planning solution used by the County to facilitate internal and external management of information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

**Service Delivery Strategy (SDS):** Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

**Situational Awareness and Crime Response Center (SACRC):** The Gwinnett County Police Department Situational Awareness and Crime Response Center is expected to open in 2021 at police headquarters. The SACRC will be equipped with camera systems, license plate readers and other technologies meant to enhance situational awareness to help keep officers better informed while en route to incidents and to get a better grasp on active situations.

**Special Assessment:** Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

**Special Purpose Local Option Sales Tax (SPLOST):** A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

**Special Revenue Fund:** Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

**State-Assessed Property:** Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

**Subsidies:** Direct aid furnished by a government to a private industrial undertaking, a charitable organization, or similar entity.

**Succession Planning:** An ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization.

**Supervisory Control and Data Acquisition (SCADA):** A computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.

**Sustainability:** The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

## T

**Tangible Property:** Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

**Tax Allocation District (TAD):** The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance, wholly or partly, the redevelopment costs within that area.

**Tax Base:** Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

**Tax Exemption:** Exclusion from the tax base of certain types of transactions or objects.

**Tax Levy:** Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

**Tax-Related Fund:** A fund that derives its revenue primarily from property taxes.

**The Water Tower Global Innovation Hub:** A global innovation hub that brings together utilities, technology, education, and industry. The Water Tower opened in 2022 in Buford, Georgia and includes state-of-the-art research laboratories, indoor and outdoor classrooms, conference space, an atrium with exhibit space, and office space for water entrepreneurs and businesses.

**Title Ad Valorem Tax (TAVT):** A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual *ad valorem* tax (the “birthday tax”). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

## U

**Unassigned Fund Balance:** The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

**Unified Development Ordinance:** A document intended to formalize the community’s vision for future development, as captured in the Gwinnett 2045 Unified Plan. The Unified Development Ordinance updates, streamlines, and combines the County’s existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the Gwinnett 2045 Unified Plan.

**Uniform Chart of Accounts (UCOA):** Provides a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments in the state.

**User Fee:** A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see “Fee.”*

## V

**Values:** The guiding principles that define an organization’s internal conduct as well as its relationships with external customers and stakeholders.

**Vision:** A set of ideas that describe an organization’s aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

## W

**Work Alternative Program:** A program within Gwinnett County’s Department of Corrections that, at the direction of the courts, allows an offender to perform work in lieu of serving time.

**Work Release Program:** A program within Gwinnett County’s Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

**Workers’ Compensation:** Protection for County employees on work-related injuries or illnesses.

**Working Capital:** An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

**Working Capital Reserve:** The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.



The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at [GwinnettCounty.com](http://GwinnettCounty.com) and click on the *Your Money* button.

[Guide to the Budget](#)

[Where Your Property Taxes Go](#)

[SPLOST](#)

[Financial Reports: Archive](#)

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**Questions about this document?**

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