

# 2025

## BUDGET

### DOCUMENT

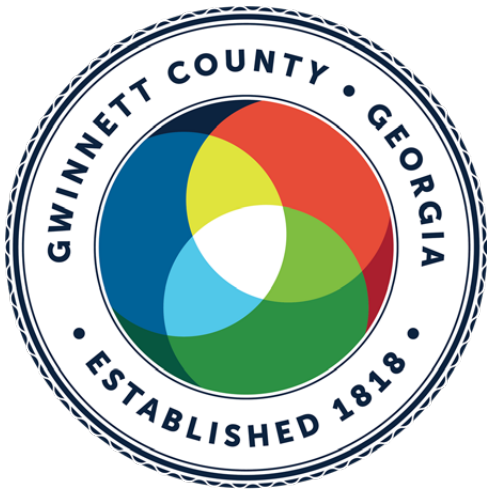
#### GWINNETT COUNTY

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#### GEORGIA

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# 2025

## 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

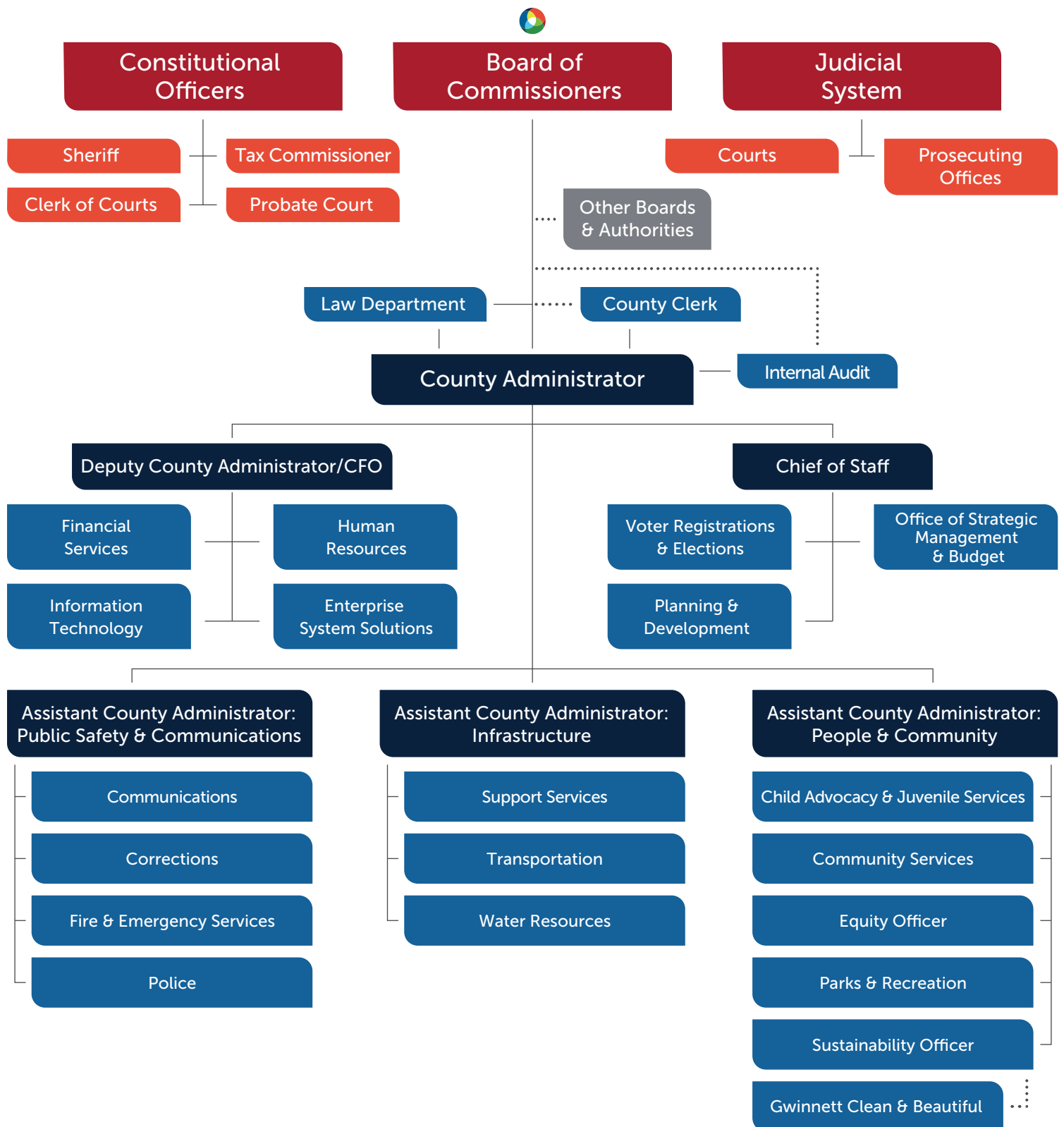
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[GWINNETTCOUNTY.COM](http://GWINNETTCOUNTY.COM)



# GWINNETT COUNTY ORGANIZATIONAL CHART

## Gwinnett County Residents



# COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

**County Administrator**  
Glenn Stephens

**Deputy County Administrator/  
Chief Financial Officer**  
Buffy Alexzulian

**Assistant County Administrator/  
Chief of Staff**  
Theresa Cox

**Assistant County Administrator**  
Russell Knick  
Srinivas Jalla  
Michelle Vereen

**County Attorney**  
Mike Ludwiczak

**Child Advocacy and Juvenile Services**  
Derek Brownlee, *Director*

**Communications**  
Joe Sorenson, *Director*

**Community Services**  
Lindsey Jorstad, *Director*

**Corrections**  
Darrell Johnson, *Warden*

**Financial Services**  
Russell Royal, *Acting Director*

**Fire and Emergency Services**  
Chief Frederick Cephas

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

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

**Parks and Recreation**  
Chris Minor, *Director*

**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  
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*  
Warren Davis  
George F. Hutchinson III  
Tracey D. Mason  
Tracie H. Cason  
Tadia D. Whitner  
Angela D. Duncan  
Deborah R. Fluker  
Tamela L. Adkins  
Kimberly A. Gallant  
Tuwanda R. Williams  
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*  
Ronnie K. Batchelor, *Senior Judge*  
Karen E. Beyers, *Senior Judge*

## JUDICIALLY APPOINTED OFFICIALS

**Juvenile Court Judges**  
Robert Waller, *Presiding Judge*  
Rodney Harris  
Nhan-Ai Du  
Christina Bridger, *Associate Judge*  
Donald Lee, *Associate Judge*

**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, 2024. 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, 2024**

*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

*In 2024, Gwinnett County was ranked No.7 in the 1 million or more population category in the improving digital, citizen, and government experience through technology and leadership, an annual survey conducted by the Center for Digital Government in partnership with the National Association of Counties.*



# 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 15 department directors. The 15 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, Parks and Recreation, 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 residents 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](#)."

Numerous boards, authorities, and committees within Gwinnett County 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 issuing 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 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, making Gwinnett the 48<sup>th</sup> largest county in the state by total area.

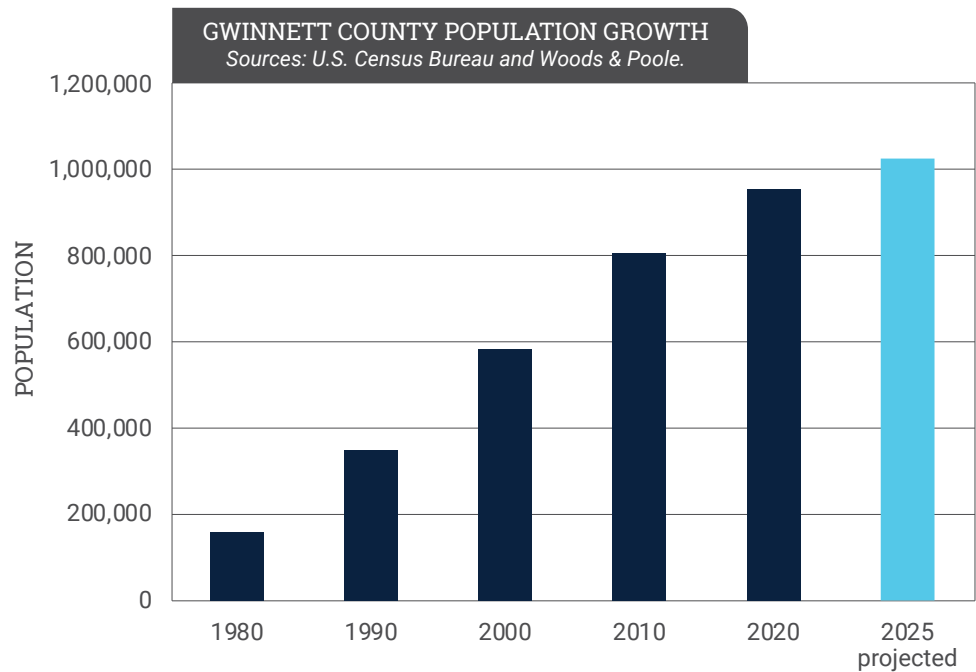
When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily for the chance to own land. From 1818 to 1950, the county slowly grew as a community of farms and small towns, featuring some trade and manufacturing. In 1950, Gwinnett was mostly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

- 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 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.

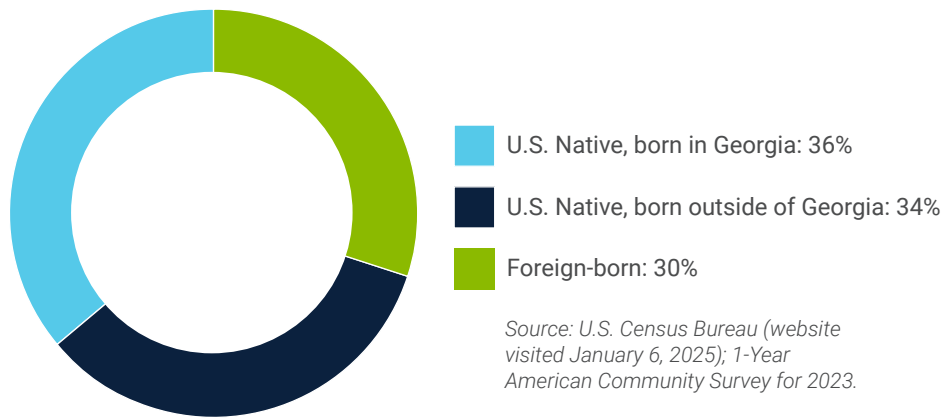
# POPULATION

Gwinnett ranked as the fastest-growing county in the United States among counties with a population greater than 100,000 for three consecutive years from 1986 through 1988. 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 1,001,757 in 2024, which was up 24% from 2010.



Gwinnett County has grown into a beautiful mosaic of people, cultures, and businesses through the years. 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.

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



# 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



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

**2010** Population: 808,321

**2020** Population: 957,801

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

**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



**2018** Gwinnett County celebrates its bicentennial

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

**2026** Population estimate: 1,038,684

*Decennial (every 10 years) population estimates from the U.S. Census Bureau.  
2026 population estimate from Woods & Poole.*

# GWINNETT COUNTY SERVICES

Gwinnett 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. 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 2025, 69 positions were added to the County budget 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](#) had 1,277 authorized personnel in 2024, including an authorized strength of 931 sworn officers supported by 141 Communications Officers and 205 professional staff. With the approval of two operational requests for 2025, six new Community Service Aides and two Customer Service personnel, including one manager and one supervisor, were added, bringing the total authorized positions to 1,285 for 2025.

The E-911 Communications Division had made great strides in hiring and retention in 2024 with 55 new Communications Officers compared to 30 separations. This accomplishment led to a significant decrease in the average 911 hold times from 35 seconds to five seconds (October 2023 compared to October 2024).

The Police Department has maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Less than 4% of over 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. On November 19, 2021, CALEA awarded Gwinnett Police additional accreditations for Communications and the Training Academy. As a result of these accreditations, the 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. On November 16, 2024, after attending the reaccreditation hearing in Jacksonville, Florida, all three programs were awarded reaccreditation. The Tri-Arc Award is currently held by only 37 agencies worldwide, with 25 in the United States.

The Police Department's goals in 2025 include continuing to meet the needs of the increasing population and its changing demographics. More specifically, the department is focused on reducing crime, increasing quality community involvement, and increasing hiring and retention. The department also continues to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment. In 2025, this commitment includes several significant projects:

- Construction began on a new SWAT, K9, and Hazardous Devices Unit facility with an estimated completion date in April 2025.
- Installation of Fleet 3 cameras in all marked patrol cars will continue in 2025 with another 100 cameras. By 2027, all marked patrol cars will be equipped with these cameras.
- Architectural designs are currently being drawn for a new police headquarters, which is expected to break ground in late 2025. The three-year construction project includes a new headquarters building (nearly doubling the existing space) and a parking deck.
- The Board of Commissioners has approved two significant projects for the E-911 Communications Center. The center will receive a foundational component in ESINet that is more secure and reliable and will enhance the center's ability by providing more precise locations of calls, reducing service disruptions, supporting multimedia data (images and videos), providing greater cybersecurity, data protection, and more. In addition, a structured call-taking protocol expansion will allow for a more uniform protocol when answering police and fire calls. The expansion will also reduce the amount of on-the-job training by up to 30%.

For additional information about the Gwinnett County Police Department, refer to [pages IV:70 – IV:73](#).



[Gwinnett Fire and Emergency Services](#) responded to 101,423 calls for assistance in 2024. 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, 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 2024. 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:36 – IV:39](#).

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:23](#).

The [Gwinnett County Sheriff's Office](#) has 852 authorized personnel, including an authorized strength of 459 sworn officers supported by 211 non-sworn employees and 182 jailers. 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 830,000 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 Command 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 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 protecting the public and staff.
- The Operations Bureau is commanded by a Deputy Chief and 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, 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, which will be developed into intelligence that will be used to prevent and prosecute 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:80 – IV:84](#).

## 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 recently updated 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 770 signalized intersections. The 2025 Capital Budget and 2026 – 2030 Transportation Capital Improvement Program totals approximately \$549 million, the majority of which is funded by Special Purpose Local Option Sales Tax.

The Gwinnett County airport, Briscoe Field, is the third busiest airport in the state and is located on approximately 500 acres in Lawrenceville. The airport can accommodate all 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 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 three 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 30 commuter coaches, 48 local buses, 11 paratransit and 14 microtransit vehicles. In 2024, Ride Gwinnett transported over 1,300,000 passengers on commuter coaches, local buses, paratransit and microtransit vehicles. For additional information about the Gwinnett County Department of Transportation, refer to [pages IV:97 – IV:100](#).

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 an average of 79 million gallons of water to be used by 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. To build on that momentum in water innovation, the Water Tower opened its innovation center on April 27<sup>th</sup>, 2022.

For additional information about the Gwinnett County Department of Water Resources, refer to [pages IV:101 – IV:103](#).



# 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 consists of nine divisions including Administration, Building, Code Enforcement, Customer Experience, Development, Economic Development, Housing and Community Development, Infrastructure Planning, 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 2024, Planning and Development issued 161 development permits, 8,512 residential and 1,398 non-residential permits, and 17,653 business licenses. For additional information about the Gwinnett County Department of Planning and Development, refer to [pages IV:66 – IV:69](#).

# Community Services

The Gwinnett [Department of Community Services](#) enhances the quality of life for all residents and animals by providing high-quality services and programs that promote health, safety, education, and well-being. We are committed to fostering a safe, vibrant, and thriving community by embracing honesty, integrity, and ethical conduct. Through teamwork and collaboration with residents and partners, we champion innovation, service excellence, and cost-efficient practices that ensure Gwinnett remains a place where everyone can thrive.

## Services Offered:

- [Animal Welfare](#) enforces Gwinnett County animal welfare ordinances and adheres to standards set by the National Animal Care and Control Association. It operates the Bill Atkinson Animal Welfare Center and strives to promote responsible pet ownership and animal well-being.
- [Building Brains Anywhere](#) provides safe, engaging, and educational opportunities for children, parents, and caregivers, focusing on early learning and literacy. This program addresses academic and literacy gaps to help prepare children for lifelong success.
- [Community Outreach](#) creates and supports civic opportunities like the Gwinnett Citizens 101 Academy and Gwinnett Youth Commission in addition to heritage month celebrations. These government-level initiatives aim to increase access and opportunities for underrepresented communities to have greater involvement in local government affairs. Community Outreach works to bridge Gwinnett's diverse residents to opportunities where they can interact with their leaders and gain access to decision-making arenas.
- [Health and Human Services](#) enhances community well-being by improving access to vital resources, including community resource centers, senior services, and the OneStop 4 Help program. Community navigators assist residents in overcoming challenges and connecting to essential services.
- [Live Healthy Gwinnett](#) promotes wellness and reduces the prevalence of chronic diseases through community education and lifestyle interventions. Residents are empowered to lead healthier lives by making simple changes like eating better, increasing physical activity, and managing stress.
- [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. UGA Extension Gwinnett strengthens families, promotes sustainable agriculture, and inspires youth through its Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development programs.
- [Volunteer Gwinnett](#) engages residents in meaningful volunteer opportunities across County government departments, boards, and affiliated organizations. Volunteer Gwinnett offers a range of options, from one-time events to long-term projects, to foster civic engagement and community pride.
- Countywide Cultural and Historic Interpretation collaborates with community groups to preserve and share Gwinnett's rich cultural and historic heritage. They work closely with community organizations to develop and deliver educational resources that celebrate Gwinnett's diverse history and culture in addition to acquiring, safeguarding, and curating artifacts, oral histories, and items of historical significance, ensuring they are available for public education and appreciation.

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 healthcare 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 County Public Library System

The [Gwinnett County Public Library](#) system is proud to operate 15 branches at different locations around the county.

The new Hooper-Renwick themed library, located in Lawrenceville, is being built through the 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 feet 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 is home to the largest school system in Georgia, which continues to grow. The Gwinnett County 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, skilled educators, involved parents, and a supportive community are key elements in the district's quest to become a system of world-class schools. For the 2024 – 2025 school year, the school district is serving more than 180,000 students from 181 countries who speak 108 different languages. Outstanding students, teachers, and staff have made for award-winning schools.

## Buford City Schools

Buford City Schools serve more than 5,900 students in a campus-like setting of five schools, a performing arts center, and a multipurpose arena. Buford City Schools boasts 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 various curricula, degree programs, and certifications. Public colleges in Gwinnett County include Georgia Gwinnett College, Gwinnett Technical College, and the University of Georgia Gwinnett Campus. Students have the option to live on campus at [Georgia Gwinnett College](#). This four-year accredited college offers 21 bachelor's degree programs with 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 higher learning institutions in technology, trade, business, and other fields. GGC has partnered 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 technical college offers real-world training in fast-growing fields, plus emerging industries and technologies where employers need a highly skilled workforce. 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 more than 1 million people, Gwinnett County is the second-most populous county in Georgia and a premiere 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. The Economic Development Division houses the Gwinnett County Business Outreach team and the Gwinnett Entrepreneur Center. The Business Outreach team meets with companies across all communities of all sizes and industries. The Gwinnett Entrepreneur Center is a vibrant hub that offers a blend of educational resources and business incubation services, available both in-person and online, designed to foster small business growth and success.

In December 2024, Kroger opened its new Martins Chapel Marketplace location in Lawrenceville. This \$40 million development is the largest in Kroger’s history, and encompasses approximately 123,000 square feet, with a drive-thru pharmacy and a fuel center.

The Board of Commissioners approved water and sewer improvements to 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 multifamily 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.

In November 2024, the Urban Redevelopment Agency of Gwinnett County finalized the purchase of the Macy’s sites at the mall, totaling 23 acres. Guided by the Equitable Redevelopment Plan, which was adopted by the Board of Commissioners in February 2023, this is a great step forward in transforming the Gwinnett Place Mall site into a market-based, mixed-use development. The Equitable Redevelopment Plan recommended some strategies to center equity in the site’s redevelopment across three geographic scales; mall site, neighboring communities, and Gwinnett as a whole including:

- Affordable housing
- Well-designed green space
- Incubation and growth for small businesses
- Workforce development programs
- Transit connectivity investment

The County has partnered with CBRE, a real estate services firm with global expertise, to assist with the project and to ensure that this transformative project is in alignment with the County’s goals and vision.

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

Gwinnett County's hospitality industry continues to drive economic impact generated by the overnight stays in 106 hotels, the Gas South District meeting and entertainment business, special event venues, sports tournaments, and cultural events.

In 2023, visitor expenditures to Gwinnett County:

- Generated \$1.1 billion
- Generated over \$83.4 million in state/local tax revenues
- Saved Gwinnett residents over \$347 in additional taxes annually due to the revenues generated
- Keeps over 10,000 industry professionals employed

While 2024 reflected a slightly lower overall hotel occupancy than 2023 (both in the metro and regional markets), Gwinnett's hotel occupancy for 2024 continued to lead the region. Gwinnett has had the highest hotel occupancy in the 12-area metro Atlanta region for the past 60 months.

Highlights of 2024 included the opening of the Westin Atlanta Gwinnett, the county's first 4-star, headquarters hotel adjacent to the Gas South District. This important addition, as well as the completion of the county-supported \$253 million Gas South expansion and renovation, helped drive the district's extremely successful 2024, bringing in first-time conferences eager to "meet, stay and play" at the Gas South District.

In 2024, the Gas South District:

- Hosted almost one million visitors
- Held over 400 conferences, meetings, concerts, cultural events, and conventions, creating more than 700 event days
- Hosted 22 sold-out concerts at the Gas South Arena

2025 promises further important development, including the development of an adjacent mixed-use development featuring dining, green space, residential, Class A office development, and entertainment components which promise to develop the Sugarloaf CID as "Gwinnett's downtown."



## Film Industry

While 2024 remained a challenging year statewide for Georgia's film/entertainment industry, due to lingering effects of multiple strikes and filming opportunities abroad, the state continues to be recognized as No. 1 in film production in the world. The state hosted 273 productions in the 2023 – 2024 fiscal year, with these productions generating over \$2.6 billion in direct spending.

Gwinnett's film/TV industry remained steady throughout 2024, with more than 200 permits for location and road usage filming. The County has an extensive array of film-friendly locations, with more than 600 included in Reel Scout, the statewide film database.

The Gwinnett Film Commission, a division 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 county and all Gwinnett cities. The Film Commission 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 2025.

Gwinnett is fortunate to be home to three studios including OFS Studios, a Gwinnett County-owned facility in Norcross, part of the OFS Fiber optics facility. 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. In 2024, Eagle Rock was the home to streaming shows including Will Trent, Tulsa King, and Reasonable Doubt.

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 Studios drives a tremendous amount of location filming throughout Gwinnett County via multiple streaming series.

In 2024, the Gwinnett Film Commission expanded workforce, training, and internship development for Gwinnett's creative economy. The Fresh Films partnership, offered in Meadowcreek, Central Gwinnett, and Discovery High Schools introduces students to both above and below-the-line industry positions, offering training, workshops, and internship opportunities. The second initiative, created in partnership with Re-Imagine Atlanta, is offered throughout multiple high schools and provides additional industry training, workshops, post-production training, and collaboration with the student film festival. Additional training included partnerships with the Linda Burns Production Assistant Boot Camp, the development of "How to Get Your Foot in the Door as a Location Manager", and collaborations with multiple high schools and conferences on film panels, industry workshops, and speakers.

## Shop Gwinnett

Gwinnett County is home to Georgia's largest mall, Mall of Georgia, which celebrated its 25<sup>th</sup> anniversary in 2024. The County-led development, Exchange at Gwinnett, has enhanced the shopping experience, and the Mall of Georgia area continues to be a desirable shopping/entertainment district with the addition of TopGolf, Andretti, Coolray Field, and more.

Gwinnett's cities are the hubs of upscale boutiques, art galleries, and home décor shops, while cultural hubs, including Plaza Las Americas, Global Mall, and the numerous international culinary options, showcase Gwinnett's international influence. For more information about shopping in Gwinnett, see the shopping directory at [Explore Gwinnett](https://www.explore-gwinnett.com).



# 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 department 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. The County owns, maintains, and operates more than 10,000 acres of parklands, 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. County parks also offer programs for educational, cultural, and historical experiences. For more information on Gwinnett County Parks, see [Explore Your Parks](#).

## Arts and Entertainment

Gwinnett County boasts a wide variety of arts and entertainment choices. Those who receive funding or support from the County include:

- [Explore Gwinnett](#) – 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](#) – The 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](#) – After completing a more than \$253 million expansion and renovation in 2023, the award-winning Gas South District moved into a new tier of Atlanta convention destinations. The Westin Atlanta Gwinnett opened in early 2024. As Gwinnett's only 4-star hotel, this crown-jewel hotel offers over 17,000 square feet of meeting space, 348 rooms, and unmatched international recognition. The Westin Atlanta Gwinnett was recognized as the 2025 marketing "face" of all Westin hotels worldwide and is seen on all Westin television commercials and marketing collateral.

The Gas South District campus renovation and expansion paid off in attendance, event growth, and generation of new multi-year events. In 2024:

- The Gas South District hosted 484 total events (16% increase over 2023)
- Hosted almost one million visitors
- Held over 400 conferences, meetings, concerts, cultural events, and conventions, creating more than 700 event days
- Hosted 22 sold-out concerts at the Gas South Arena
- The Gas South Convention Center generated its largest annual rental revenue ever in its history

Additional development (post-expansion project) throughout the campus includes "The Lawn", a multi-purpose outdoor green space fronting the Arena used for photo opportunities, tailgating, small events, and outdoor activities. The 'main street' fronting the Gas South Convention Center and the Westin Hotel created a much needed entertainment district, allowing hotel guests and concert attendees to walk with a beverage post-event, and creating additional energy and attraction to the campus.

In 2025, plans are underway for the long-awaited mixed-use development, incorporating a mix of residential single/multi-family housing, Class A office space, dining, entertainment, and open, activated green space. Phase I is anticipated to break ground by late 2025 or early 2026.

The Gas South District campus is owned by the Gwinnett County Board of Commissioners and is managed by a long-term management/operations agreement with the Gwinnett Convention and Visitors Bureau Board of Directors.

- [Historic Courthouse](#) – The Gwinnett Historic Courthouse sits majestically on the square in historic downtown Lawrenceville. Built in 1885 for \$23,000, it was 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.
- [Lawrenceville Female Seminary](#) – 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.
- [Jacqueline Casey Hudgens Center for Art & Learning](#) – Founded more than 35 years ago, 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 such as community theaters, outdoor concerts, local sporting events, and culinary experiences. These activities positively impact the County's quality of life and 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, visit 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.

Gwinnett used various techniques 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, a 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 creating “Daily Communities” where work, goods, and services are easily accessible from residents’ homes.

The Board of Commissioners and County leadership attended an annual planning session to identify key priorities and focus areas for the upcoming year. Through the information shared and group discussions on the County’s goals, available resources, and responsibilities, several themes emerged that align with the County’s five strategic priorities and reaffirm Gwinnett as a National Benchmark community. First, Gwinnett continues to grow, and the County wants to continue 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 the Gwinnett Standard. Of those limited resources, the County recognizes that our residents and a well-developed workforce are Gwinnett’s most valuable assets which must continue to be supported through housing and workforce development and human services. 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 06, 2025. Watch the video of her speech to hear how Gwinnett County strives to create One Gwinnett where every resident shares a common community, purpose, and future.



# STAYING VIBRANTLY CONNECTED

Gwinnett County Government maintains several social media pages to 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 services by following Ride Gwinnett on [X](#) (@RideGwinnett).



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## 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 7, 2025

Dear Stakeholders of Gwinnett County:



It is our privilege to present the Gwinnett County fiscal year 2025 Budget Document. The 2025 budget continues Gwinnett County's commitment to 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 \$2.67 billion balanced budget for 2025 includes a \$2.11 billion operating budget and a \$555 million capital budget, of which \$207.8 million is funded by the County's Special Purpose Local Option Sales Tax program. The total 2025 budget, including operating and capital, represents a 5.2 percent increase over the 2024 adopted budget.

The 2025 operating budget of \$2.11 billion is approximately \$139 million, or 7.0 percent, greater than the 2024 adopted operating budget. This includes an increase of \$65.4 million in personal services, an increase of \$51.6 million in contributions, an increase of \$10.3 million in industrial repair and maintenance services, an increase of \$4.3 million in license support agreements for expansion of software contracts, and an increase of \$16.72 million in Group Self Insurance for health and insurance claims. The 2025 capital budget of \$555 million represents a decrease of approximately \$5.5 million compared to the 2024 adopted capital budget. The largest percentage of the capital budget, 46.8 percent, is allocated to Water Resources for the provision of water, sewer, and stormwater services.

The 2025 budget was developed in consideration of the current operating environment and anticipated future challenges. With our population on the rise and aging, we are proactively addressing the future needs of our 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

**Organizational Excellence and Accountability** remain key to our success as we strive to be an employer of choice by attracting and retaining top talent that reflects the Gwinnett Standard. To recruit and retain a quality workforce, the Board of Commissioners recently approved a market adjustment to help ease the impact of inflation on our employees. The budget also includes funding to continue the pay-for-performance incentive for employees. To create clear career paths, reduce turnover, and lower training costs in several departments and agencies, the budget adds several managerial roles and converts temporary positions to full-time. Areas benefiting from this approach include Fleet management, Child Advocacy and Juvenile Services, the Administrative Office of the Courts, and Probate Court. In 2025, we are optimizing operations by consolidating and repurposing space previously used for records management to create an elections headquarters. These changes will improve efficiency, streamline workflow, and enable us to better serve our residents. The 2025 budget also includes funding to build a new custody-capable courtroom which will allow the Juvenile court to increase the number of proceedings held and to process cases in a timely and judicious manner. A new program coordinator will be added to assist with juvenile court accountability programs serving as a pivotal link between the court, community partners, and volunteers to foster positive youth development in our community. Additionally, the budget includes increased funding for the indigent defense program, which ensures that those who cannot afford an attorney are provided with competent defense counsel to represent them.

In alignment with our strategic priority of cultivating a **Safe, Livable, and Healthy Community**, we are implementing targeted initiatives that enhance public safety, strengthen community engagement, and improve access to vital services for Gwinnett's residents. To enhance public safety, the 2025 budget includes funding for new software and network upgrades in the E-911 call center to optimize call-taking protocols. Network upgrades to the E-911 system will enhance call quality and allow access to text, video, and multimedia data. To strengthen community engagement, the Police Department is establishing a pilot program for Community Service Aides to reduce the load on sworn officers. Community Service Aides will not only offer an additional layer of support but also provide a means of employment for members of our community who may be interested in careers in law enforcement. To improve access to vital services, the County is expanding access to healthcare by bringing needed services to residents through targeted initiatives. Healthcare initiatives include funding for a program to assist children with vision screenings, eye exams, and glasses. The 2025 budget also includes funding to staff the planned Community Resource Centers at Grayson Highway and Bethany Church Road. The Community Resource Center at Grayson Highway will offer vital community resources, including veteran and family services, workforce development programs, and various community and partner spaces for classes and training. The budget for the Community Resource Center at Bethany Church Road will provide funding for our partners, GNR Public Health and ViewPoint Health, to provide services at the facility. Additionally, the budget includes funding to assist the growing number of Gwinnett residents struggling with finding affordable housing options. The county leveraged \$21.0 million in federal funding to support twelve affordable housing projects that will result in 700 new affordable housing units in Gwinnett. An Affordable Housing Manager will be added to identify affordable housing programs, identify ways to attract affordable housing developments to Gwinnett, and manage compliance requirements.

Investing in **Public Infrastructure** is a top priority for our growing community. The allocation of funds for various projects and initiatives underscores our commitment to addressing capacity needs and maintaining our county assets at a level that meets the Gwinnett Standard. Our 2025 budget includes additional staffing to improve transportation efficiency, maintain the countywide traffic signal system, and monitor existing travel conditions. A traffic engineer and traffic analyst will be added to analyze traffic patterns and make necessary adjustments to allow traffic to flow more efficiently. Additionally, four maintenance technicians will be added to maintain roadways and address service requests such as removing debris, repairing potholes, and restoring sidewalks. The 2025 budget also includes \$250 million in capital funding to rehabilitate and repair existing water equipment and for enhancements and expansions to facilities and systems. Planned projects include conversion to a new disinfection system at the Lanier Filter and Shoal Creek Filter Plants which will replace outdated infrastructure and convert both facilities from chlorine gas to on-site hypochlorite generation. These efforts will reduce operational costs, improve safety for maintenance staff, and enhance the continuity and reliability of operations. The 2025 Capital Budget includes \$207.8 million in SPLOST funding to support many vital capital projects across the County.

Gwinnett County is committed to advancing **Sustainability and Stewardship** by raising awareness and improving our environmental practices. We take pride in the stewardship of our award-winning parks. To ensure that visiting our parks continues to be a rewarding experience, the 2025 budget includes adding four crews for grounds maintenance and repairs. This investment will enable us to remain good stewards of our parks, trails, and conservation areas. In 2025, we are enhancing our Sustainability Program by adding an additional team member to analyze data to measure our sustainability efforts and to assist with new initiatives. As part of our plan to improve our environmental practices, we are constructing a biosolids dryer at the F. Wayne Hill Resource Center. The biosolids dryer will create a safe product that may be blended for use in fertilizer or as a soil amendment, thus reducing environmental waste, and will also reduce biosolids disposal costs.

In pursuit of **Economic Opportunities** for all, the County is taking steps to preserve the quality of life for its residents through the Gwinnett County 2045 Unified plan which promotes intentional and community-beneficial development. One example of our strategic approach to redevelopment is the new multi-use development on the site of the former Olympic Tennis Center. This development will consist of new housing, including affordable housing units, shopping, and dining destinations. In alignment with the goals and priorities of the Unified Plan, small-scale neighborhood projects and plans for daily communities throughout Gwinnett are being developed. Input from nearby residents, property owners, and businesses are included in the plan. Current



small-scale neighborhood planning efforts include Centerville, the Park Place community, and the Jimmy Carter Boulevard Corridor. Additionally, the County is taking steps to ensure fairness and respect for all Gwinnett Stakeholders by adding resources to our Equity program. A program analyst will be added to assist our Equity Officer. To attract the best businesses to Gwinnett and support economic growth, the 2025 budget includes funding to implement a Resident Workforce Development initiative. A Workforce Development Manager will be added to evaluate current workforce needs, build a network of business-focused relationships, and establish a plan to attract and retain a high-quality workforce profile for Gwinnett County.

The 2025 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 53 counties have achieved such a strong credit rating.



Public involvement continues to play a significant role in the development of the budget. Chairwoman Nicole Love Hendrickson, County staff, and three citizen reviewers studied department and agency business plans and budget requests to make recommendations for the budget. We would like to thank the members of the Chairwoman’s Budget Review Committee for their time spent considering the many budget proposals. The three budget review committee members included: David Cuffie, CEO of Total Vision Consulting and Director of Church Ministries for Berean Christian Church; Ronald S. Skeete, executive non-profit leader and VP of OneTen, and volunteer coordinator of programs serving the youth of Gwinnett county; and Denise Rumbaugh, member of the Gwinnett County Zoning Board and Gwinnett County Public Schools, Disciplinary Action Committee.

The environment right now is challenging. We have experienced the highest inflation over the past three years than most of us have experienced in our lifetimes, including higher labor costs. Providing the same level of services now requires a much higher investment. This comes at a time when as a county we are maturing. Our county’s assets are aging and require major maintenance or replacement, and as our population continues to grow, we have to keep expanding and improving our existing infrastructure. Even with these challenges, we remain committed to maintaining a firm financial foundation, which includes maintaining sufficient reserves to navigate through financial uncertainties.

As an organization, we pride ourselves on the exceptional services provided to our residents. The 2025 budget shows Gwinnett County leadership’s commitment to our residents no matter what challenges come our way. We will uphold our values of Integrity, Accountability, Equity, Inclusivity, and Innovation and we will be the preferred community where everyone thrives. I wish you a safe and healthy 2025.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Russell Royal'.

Russell Royal  
Acting Director of Financial Services

## 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 12-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](https://www.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 County continues to uphold its principles outlined by its vision, mission, and values statements daily.

## 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 2024:

- Community Services served 223,160 summer meals at 20 locations with the help of 520 volunteers.
- Gwinnett Parks and Recreation was named a finalist for the 2024 National Gold Medal Awards for Excellence in Park and Recreation Management, a distinction that places them in the ranks of elite park and recreation agencies and state park systems.

In 2025, Gwinnett County will continue to pursue its vision in the following ways:

- To continue to provide safe neighborhoods and enhance community safety, the 2025 budget includes funding for new software designed to provide improved call-taking protocols for the county's E-911 call center. This process will help call operators make quick and sound decisions that will prioritize emergency resources.
- To ensure that everyone has access to quality healthcare, the 2025 budget includes funding to staff the planned Community Resource Center at Grayson Highway and the newly opened Community Resource Center at Bethany Church Road, which will offer vital community resources, including veteran and family services, workforce development programs, and support for individuals in crisis.
- To improve access to affordable housing, \$21 million in federal funding will be utilized to support twelve affordable housing projects and to fund a new Affordable Housing Manager to oversee the Affordable Housing section.



## 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 2024 are available in [Section IV](#) of this document. A complete listing of awards received in 2024 is available at [GwinnettStandard.com](https://www.gwinnettstandard.com).

In pursuit of its mission, Gwinnett County establishes and maintains numerous community partnerships. These partnerships will continue into 2025 with the residents at the forefront.

- Gwinnett County engaged with residents through various community outreach programs, such as Gwinnett 101 Citizens Academy and the Gwinnett Youth Commission. Both programs offer a behind-the-scenes look at how Gwinnett County provides high-quality services to the community. In 2024, Community Outreach graduated 59 participants from two cohorts of the Gwinnett 101 Citizens Academy and 27 from the Gwinnett Youth Commission.
- The County hosts several cultural events annually with celebrations for Black History Month, Asian American and Pacific Islander Heritage Month, Pride in the Park, and Hispanic Latino Heritage Month, all of which drew out more than 200 attendees.
- Community Services donated 12,331 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 temperatures of 35 degrees and below.
- Water Resources partnered with Habitat for Humanity to provide bill pay, plumbing, and septic repair assistance to 158 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 25 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 \$2.2 billion in interest costs since 1985

In 2025, Gwinnett County will continue fostering partnerships to achieve the following community goals:

- The County will continue to engage with residents through Gwinnett 101 Citizens Academy and Gwinnett Youth Commission.
- Funding in the 2025 budget will be provided to healthcare providers that manage chronic illnesses for the uninsured and underinsured members of our community.
- The County continues its partnership with the Development Authority and the Rowen Foundation to develop the Rowen knowledge community.
- The 25,000 square-foot themed Hooper-Renwick Library and Museum at the site of the former Hooper-Renwick School is planned to open in April 2025. Through a partnership with the City of Lawrenceville, construction began on the library and museum in October 2022. Before desegregation, the Hooper-Renwick School served as Gwinnett County Public Schools' only school for African American students.

## 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

Gwinnett County continued to deliver on its values in 2024:

- Building Brains Anywhere summer BOOST program, in partnership with Gwinnett County Public Schools, conducted 76 programs serving 2,241 youths and providing 32,406 weekend meals.
- Gwinnett Solid Waste Management reached a milestone of one million pounds of glass recycled since the inception of the County's glass recycling drop-off locations in 2022.
- The Police Department received the 2024 National Association of Counties Achievement Award for our Mentorship Program and Behavioral Health Unit.
- Fiscal responsibility was demonstrated by maintaining a triple-AAA credit rating and adhering to financial policies and practices.
- 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.



In 2025, Gwinnett County will continue to uphold its values in the following ways:

- Expanding infrastructure and making various improvements as growth across the county continues.
- Converting outdated systems to improve safety, reduce operational costs, and enhance the reliability of operations.
- Constructing a new biosolids dryer to reduce disposal costs and environmental waste.
- Expanding the County's healthcare Initiative by providing a program to assist children with vision screenings, eye exams, and glasses.
- Implementing a Resident Workforce Development program to attract the best businesses and bolster economic growth in the county.
- To address affordable housing in the county, \$21 million in funding has been awarded to 12 projects that will develop 700 housing units.
- Fostering inclusive and equitable economic growth within the county by developing small-area plans for [daily communities](#) throughout the county.



# BUDGET AT A GLANCE

The \$2.67 billion balanced budget for fiscal year 2025 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately \$2.11 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$555 million funds infrastructure, facilities, vehicles, and equipment. In addition to this document, Gwinnett County published the [2025 Budget in Brief](#), a document that provides a summarized overview of the 2025 budget. The [2025 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 12, 2024. The proposed 2025 budget was then modified for new initiatives which added \$12.7 million to the proposed budget. These adjustments reflect the 2025 financial impacts of items approved by County leadership since the publication of the 2025 proposed budget, as well as additional services planned for 2025. Major items included were:

- 1. New positions authorized for 2025 that have a cost of \$3.3 million
- 2. \$1.2 million increase in funding provided to the Gwinnett County Library system
- 3. \$7.0 million reduction in the amount budgeted for personal services to better align with expected cost of pay-for-performance adjustments
- 4. Amendments to the 2024 budget approved by the Board have increased the 2025 capital budget by \$13.2 million

## Fiscal Year 2025 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2025 budget was very similar to the approach used to develop the 2024 budget. Both budgets maintained mandated and priority core services and continued new operational requests for service reductions and service enhancements. Through new operational requests, departments provided justifications for operating and capital needs as well as any expansions in services. [“New Operational Requests and Operating Initiatives”](#) approved in the 2025 budget and in alignment with the County’s priorities are discussed in detail on pages II:11 – II:13.

2025 Adopted Budget: Comparison to Prior Year			
	2025 Adopted	2024 Adopted	% Change
Operating	\$ 2,112,087,004	\$ 1,973,515,446	7.0%
Capital	\$ 555,441,616	\$ 560,958,230	-1.0%
Total	\$ 2,667,528,620	\$ 2,534,473,676	5.2%

## Operating Budget Compared to Prior Year

The 2025 operating budget is approximately \$139 million greater than the 2024 adopted operating budget. The year-over-year increase is primarily due to:

- \$65.4 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 2024.
- \$51.6 million increase in contributions. This increase includes additional contributions for water and sewer renewal and extension projects, the maintenance of other general facilities, the Vehicle Replacement fund to maintain fleet vehicles and equipment, and indirect cost allocations.
- \$16.7 million increase in Group Self-Insurance for health and insurance claims.

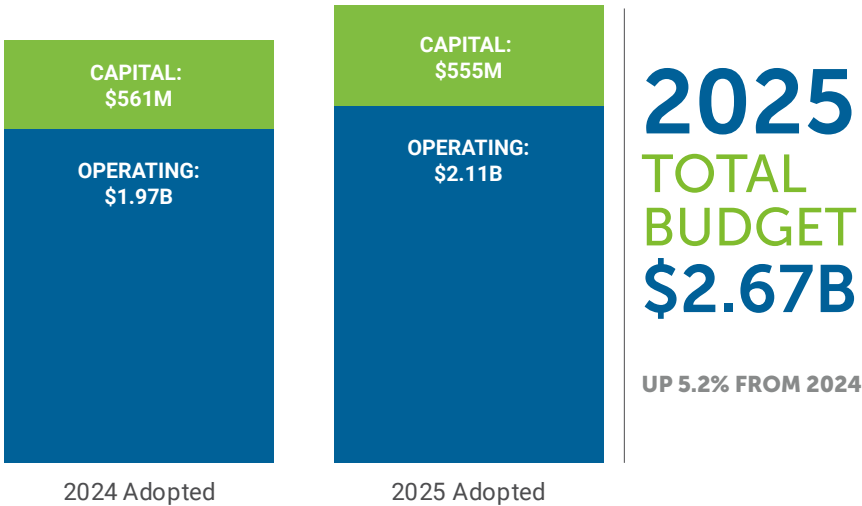
## Capital Budget Compared to Prior Year

Capital project budgets are adopted as multi-year project budgets. As a result, many of the capital projects funded in 2024 will continue to be funded in 2025. Key capital initiatives from the 2024 and 2025 capital budgets in alignment with the County's strategic priorities are described below.

The County's 2025 capital budget is approximately \$5.5 million, or 1.0 percent, lower than the 2024 adopted capital budget primarily due to:

- A \$6.3 million decrease in SPLOST allocations.
- A \$5.7 million decrease in allocations in the Capital Fund for the replacement of County vehicles.
- A \$3.7 million increase in allocations in the Special Capital Fund which includes new projects such as an upgrade to the E-911 communications platform.
- \$3.2 million for the construction of a courtroom, judicial chamber and support space at the Courts Annex building.

Additional information about the 2025 capital budget and 2026 – 2030 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

# 2025 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2025 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 1,121,225,098	\$ 86,805,697	\$ 1,208,030,795	45.3%
Special Revenue Funds	\$ 68,778,784	\$ 207,793,905	\$ 276,572,689	10.4%
Enterprise Funds	\$ 625,610,536	\$ 260,842,014	\$ 886,452,550	33.2%
Internal Service Funds	\$ 296,472,586	\$ –	\$ 296,472,586	11.1%
<b>Total Budget</b>	<b>\$ 2,112,087,004</b>	<b>\$ 555,441,616</b>	<b>\$ 2,667,528,620</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 \$1.12 billion and a capital budget of \$86.8 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 \$207.8 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds are used to account for \$625.6 million of the total operating budget and \$260.8 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 \$296.5 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.
2025	\$ 2,112,087,004	7.0%	\$ 555,441,616	-1.0%	\$ 2,667,528,620	5.2%
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%



# KEY PRIORITIES AND CHALLENGES

## Key New Operational Requests and Operating Initiatives

New Operational Requests, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in developing the fiscal year 2025 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2025 budget includes funding for \$8.8 million in New Operational Requests. As part of the budget process, departments and agencies presented their business plans and New Operational Request proposals to the Budget Review Team for consideration.

Key operating initiatives approved in the fiscal year 2025 budget and justifications for them are provided on the pages that follow.

### County Priority – Organizational Excellence and Accountability



#### Countywide Recruitment and Retention

As we continue to strive to be an employer of choice, the 2025 Budget adds several managerial roles and converts temporary positions to full-time positions. These efforts create clear career paths, helping to reduce turnover and lower training costs in several departments and agencies. Areas benefiting from this approach for 2025 include Fleet Management, Child Advocacy and Juvenile Services, the Administrative Office of the Courts, and Probate Court. The 2025 budget also includes funding to continue the 4% Pay for Performance incentive to attract and retain top talent.

#### Elections Office Headquarters

The 2025 budget includes funding for consolidating the election headquarters office and warehouse into one facility. The County plans to repurpose space previously used for Records Management. These changes will streamline workflow, provide additional workspace, and increase the functionality of public and employee spaces.

#### Juvenile Court

As Gwinnett County continues to grow in population, so do the demands and strains on the county's Judicial System. The 2025 budget includes adding an additional custody-capable courtroom for the Gwinnett County Juvenile Court system. The construction of an additional custody-capable courtroom will increase the number of proceedings being held, which will assist in processing cases in a timely and judicious manner. Additionally, a new Program Coordinator will be added to assist with the Juvenile Court accountability court programs. This position will serve as a pivotal link between the Juvenile Court, community partners, and volunteers to support the Court's mission of fostering positive youth development within the community.

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



#### Enhance E-911 Communication

The 2025 budget includes funding for new software designed to provide improved call-taking protocols for the county's E-911 call center. The software utilizes specific steps for answering calls and assists with better responses based on answers from the caller. This process will help call operators make quick sound decisions and ensure the right emergency resources are prioritized. Additionally, network upgrades to the E-911 system are planned for 2025. The upgraded system will have better call quality and allow access to text, video, and multi-media data. Furthermore, the system will utilize advanced processing to be able to direct calls to the appropriate Public Safety answering point based on the responses and location of the caller. Both software implementations will ensure that emergency responses are handled efficiently and reduce response times.

## New Positions

The 2025 budget includes several new positions that align with our Safe, Livable, and Healthy Community priority. These new positions include six new Community Service Aides to establish a pilot program for police to strengthen community engagement and relieve the load on sworn officers. Four new positions were also added in Community Services to launch a mobile program designed to reach our senior residents in multicultural and lower-income areas who are not currently enrolled in our programs.

## Expansion of Healthcare Access

The County is committed to ensuring everyone in Gwinnett has access to quality healthcare. The 2025 budget includes funding to staff the planned Community Resource Center at Grayson Highway, which will also offer vital community resources, including veteran and family services, workforce development programs, support for individuals in crisis, and various community and partner spaces for classes and training. The 2025 budget also includes funding for staffing the newly opened Community Resource Center at Bethany Church Road in the southern part of the county, including funding for our partners, GNR Public Health and Viewpoint Health, to provide services at this facility. There will also be an office for the Special Supplemental Nutrition Program for Women and Children also known as WIC. There will also be an increase in the amount budgeted for a program to assist children in getting vision screenings, eye exams, and glasses. This is aimed at helping school-aged children see more clearly which will aid in reading, participating in class, and self-esteem.

## Affordable Housing Resources

Fifty-seven percent of rented Gwinnett County households are cost-burdened (more than 30% of income spent on housing costs). To assist the growing number of Gwinnett residents who are struggling with finding affordable housing options, the County leveraged \$21 million in federal funding to support 12 affordable housing projects that will result in 700 new affordable housing units in Gwinnett County. The 2025 budget also includes a new Affordable Housing Manager, who will oversee the Affordable Housing section in the Housing and Community Development Division. This position will be vital in implementing newly identified affordable housing programs, including ways to attract affordable housing developments to the county.

## County Priority – Public Infrastructure



### Improving Transportation Efficiency

The Department of Transportation continues to focus on improving transportation efficiency by maintaining the countywide traffic signal system and monitoring existing travel conditions. The 2025 budget includes funding for a new Traffic Engineer and a Traffic Analyst. These new positions aid in analyzing traffic patterns to make necessary adjustments to improve transit efficiency on county roads. Additionally, the 2025 budget includes funding for four maintenance technicians to assist in maintaining roadways and addressing service requests to remove debris, repair potholes, and restore sidewalks.

## Water and Sewer, and Stormwater Improvements and Expansion

The Department of Water Resources is expanding infrastructure and making various improvements as growth across the county continues. The 2025 budget includes \$260.5 million in capital funding for rehabilitating and repairing existing equipment and for enhancements and expansions to facilities and systems.

## State of the Art Disinfection System

One of the key improvements and expansions is to convert to new disinfection systems at the Lanier Filter Plant and Shoal Creek Filter Plant. This project will replace the existing outdated chemical building at the Lanier Filter Plant and convert both facilities from chlorine gas to on-site sodium hypochlorite generation. This will be safer for operations and maintenance staff, reduce operational costs, and enhance the continuity and reliability of operations.

## Facility Asset Management Strategy

The County continues to build a comprehensive plan that prioritizes the maintenance of current facilities. This plan includes establishing a funding strategy and management process to ensure the continued good condition and prolonged life of these assets. By systematically planning for component repairs and replacements, the County can make sure that facilities meet the Gwinnett Standard and emphasize the importance our Board of Commissioners places on preserving our community's assets for the long term.



## County Priority – Sustainability and Stewardship



### Stewardship of County Parks

The County takes pride in our award-winning parks, and our community greatly values these amenities. To ensure that visiting our parks continues to be a rewarding experience no matter what part of the county you are in, we are adding eight new positions for ground maintenance and repairs. This investment will enable us to remain good stewards of our parks, ensuring a consistent experience for our residents across all our parks, trails, and conservation areas.

### Commitment to Sustainability

Gwinnett County is committed to advancing sustainability and stewardship by raising awareness and improving our environmental practices. Now that we have a Sustainability Officer dedicated to our Sustainability Program, the 2025 budget builds upon that program by providing an additional team member to assist in analyzing data to measure sustainability efforts and to assist in developing and improving new and existing sustainability programs and services.

### Water Resources Biosolids Dryer Project

This project addresses increasing landfill disposal costs by constructing a biosolids dryer at the F. Wayne Hill Water Resources Center. The dryer will create a safe product that may be blended for use in fertilizer or as a soil amendment. This innovative facility will reduce environmental waste and reduce the County's biosolids disposal cost.

## County Priority – Economic Opportunities

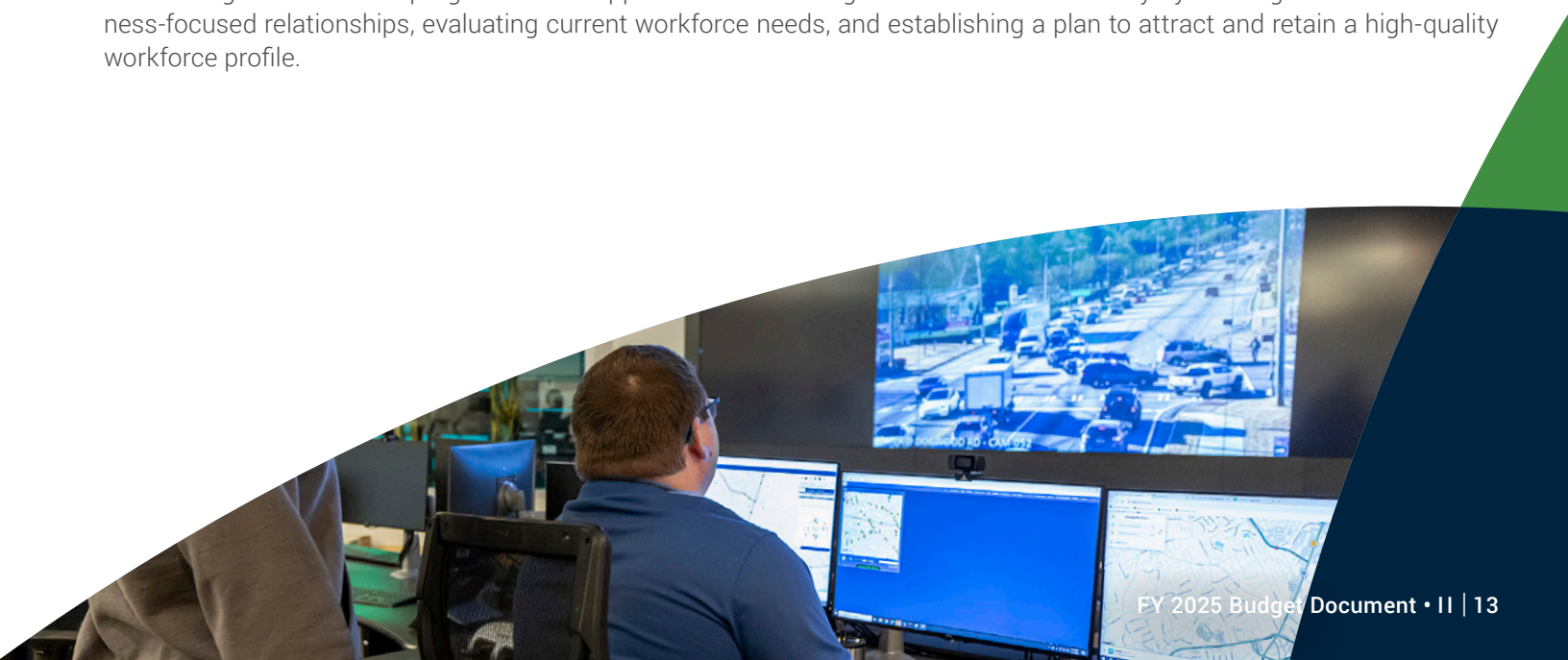


### 2045 Unified Plan

The Gwinnett County 2045 Unified Plan aims to foster inclusive and equitable economic growth within the county. The 2045 Unified Plan is crucial to preserving Gwinnett's quality of life while promoting intentional and community-beneficial development. One example of the County's strategic approach to redevelopment is the site of the former Olympic Tennis Center. The site is slated to be converted into a new multi-use development, including new affordable housing units, shopping, and dining destinations. Additionally, small area plans for daily communities throughout Gwinnett are being developed for Centerville, the Park Place community, and the Jimmy Carter Boulevard corridor. The small area plans will include a detailed development concept showing how infill development and redevelopment might be accommodated in the core of each daily community. These plans were developed with input from nearby residents, property owners, and businesses.

### Resident Workforce Development

The County implemented a County Resident Workforce Development initiative to attract the best businesses to Gwinnett County. The 2025 budget includes the addition of a Workforce Development Manager who will be responsible for creating and leading the workforce programs that support the economic growth of Gwinnett County by building a network of business-focused relationships, evaluating current workforce needs, and establishing a plan to attract and retain a high-quality workforce profile.



# OTHER FACTORS AFFECTING THE BUDGET

## Economy

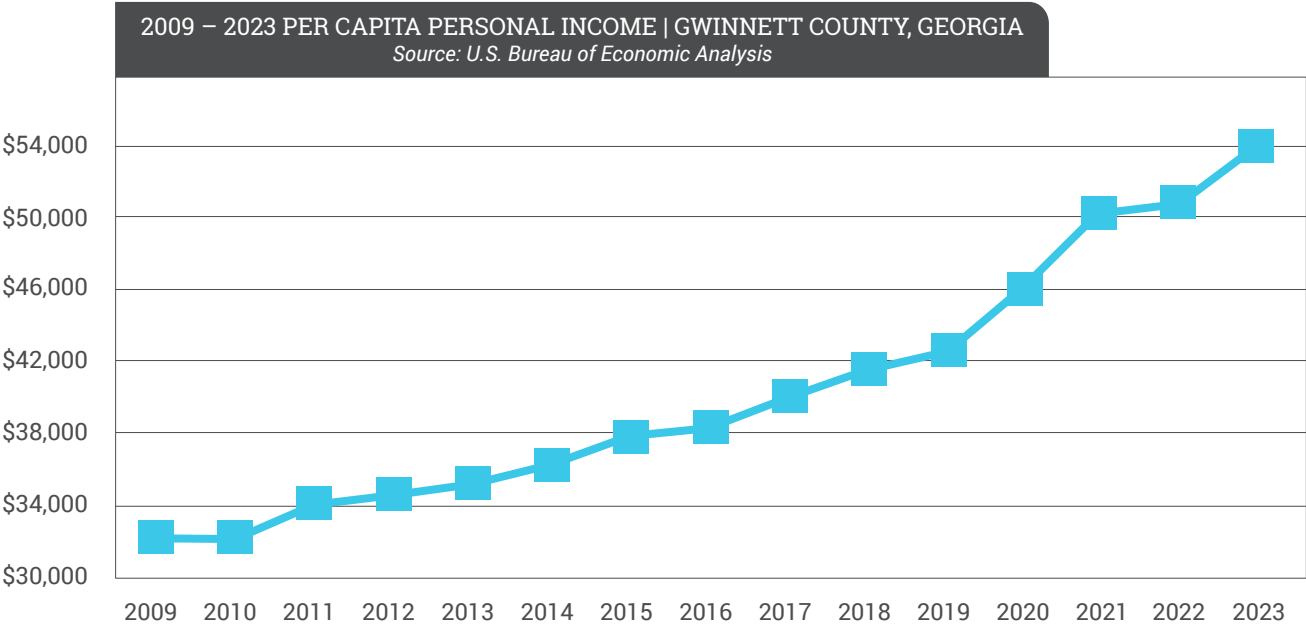
The economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest catalysts impacting development. The County’s population has grown nearly 5 percent from 2017 to 2022 and early population estimates for 2025 are over 1 million. (U.S. Census Bureau and Woods & 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 2024, Gwinnett had a 3.2 percent unemployment rate, which was lower than the Atlanta metropolitan area (3.5 percent), the state of Georgia (3.7 percent), and the United States (4.0 percent).

Gwinnett County’s labor force grew 0.6 percent from 2023 to 2024 (Georgia Department of Labor). With employment growth of 0.2 percent from 2023 to 2024 (Georgia Department of Labor). 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 2024, Partnership Gwinnett generated \$272.9 million in new capital investment, won 24 projects (7 relocations and 17 expansions), and created 1,601 new jobs. Also, in 2024, the Gwinnett Chamber held ribbon-cutting ceremonies with 98 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 96 percent and has increased approximately \$26.4 billion since 2016. From 2016 to 2024, the average value of all types of residences, including single-family homes, condos, and townhouses, rose 113 percent from \$200,000 to \$425,000.

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 \$54,331 in 2023, an increase of 8.5 percent over 2021 (\$50,066).

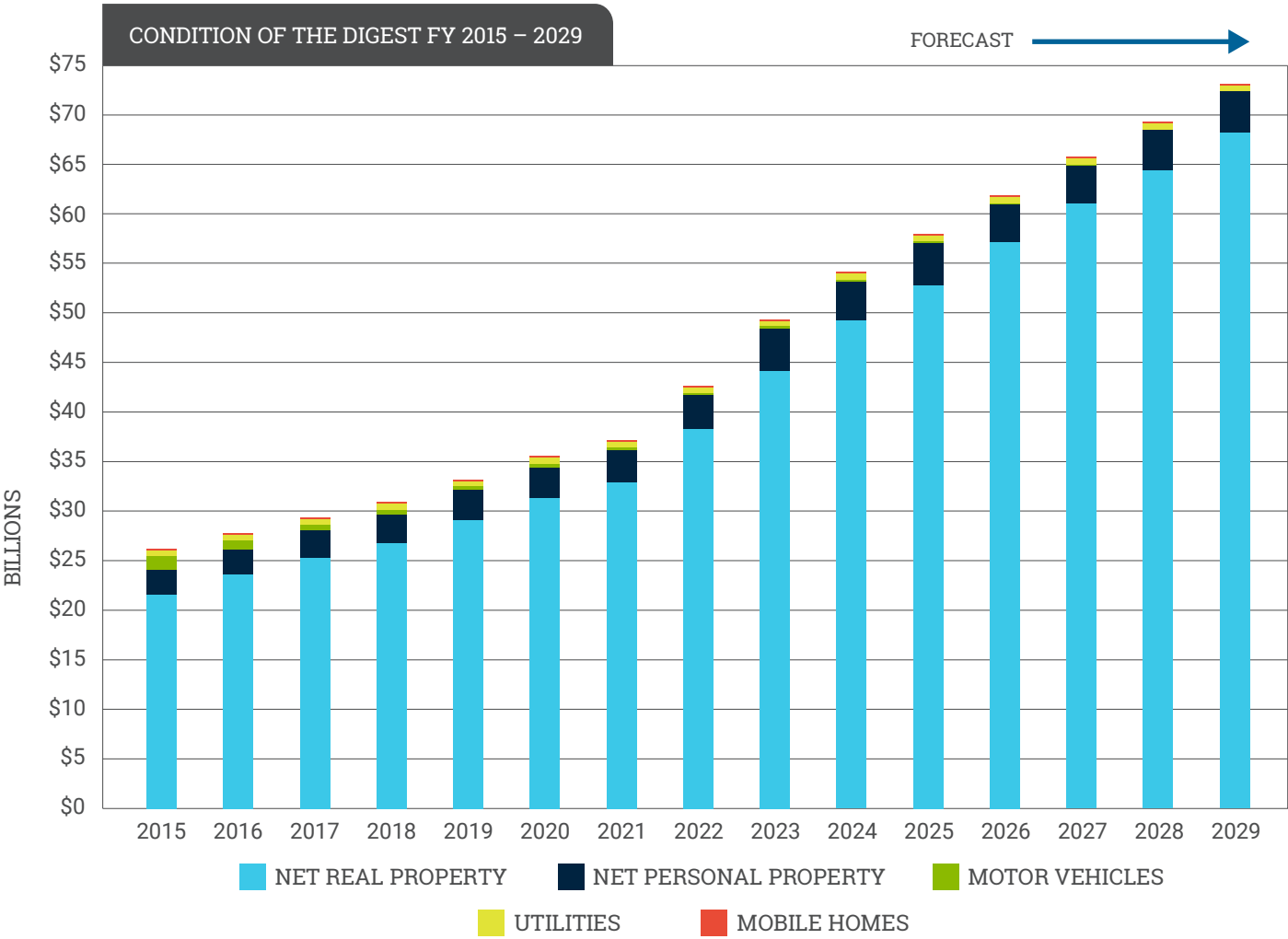


# Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (40.9 percent) of the total revenue for all operating funds and almost three-quarters (77.2 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 parks and recreation, police, fire, and emergency medical services. Tax-related funds make up 53.1 percent of the fiscal year 2025 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Since 2013, Gwinnett has experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. Due to improving home values and increasing construction activity, the tax digest has grown more than 53 percent from 2020 to 2024.

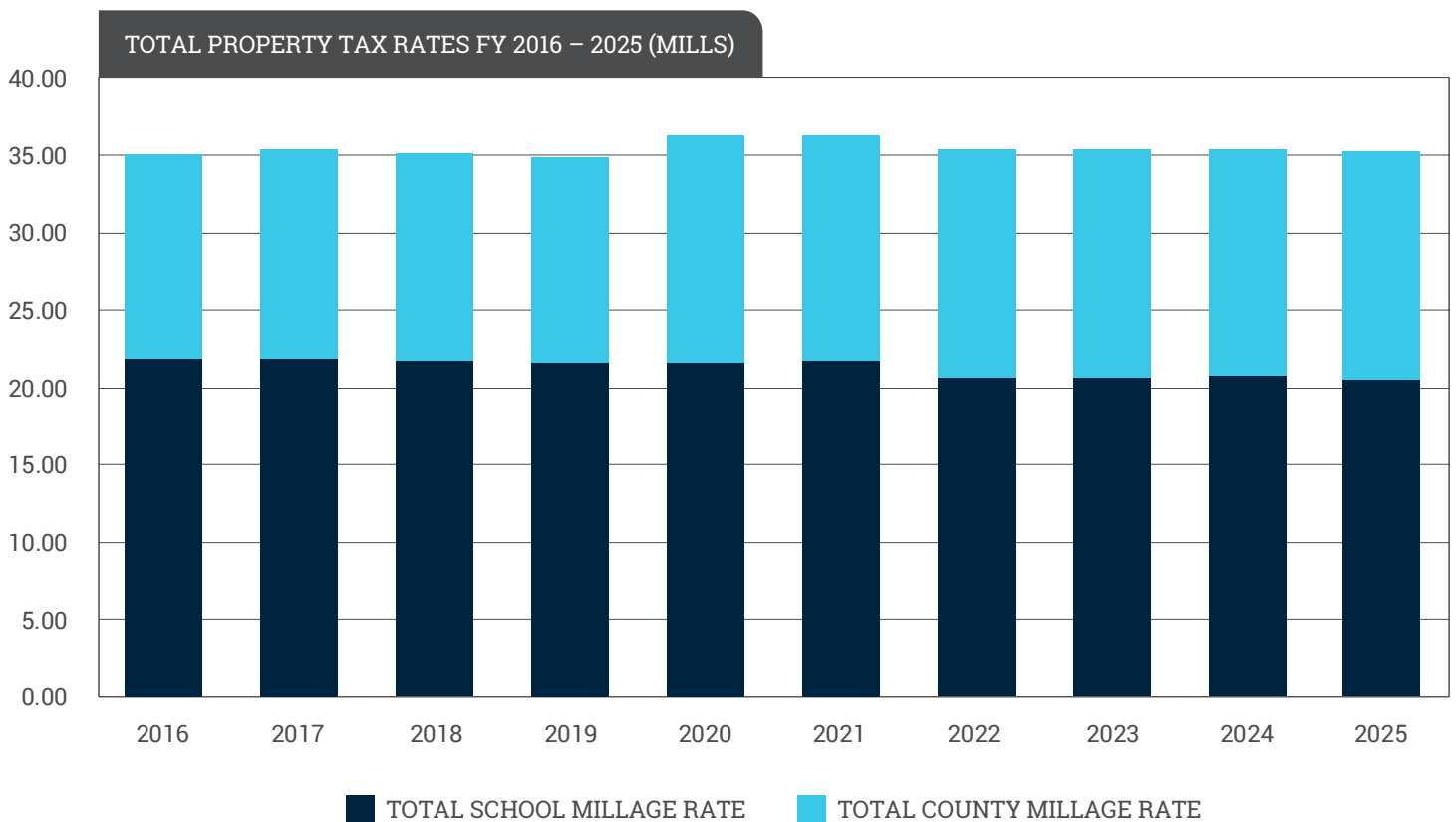
Since the inception of title *ad valorem* taxes in the spring of 2013, motor vehicle *ad valorem* taxes have declined as residents transition from the old method of paying sales and use taxes and the annual *ad valorem* tax (“the birthday tax”) on newly purchased vehicles to paying a one-time title fee/tax based on the fair market value of the vehicle at the time a title is transferred.



## Tax-Related Funds: Real and Personal Property Tax Rates FY 2016 – 2025 (mills)

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025*
General Fund	6.826	7.40	7.209	7.209	6.95	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	2.90	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	1.00	1.00	1.00	1.00	1.00	1.00
G.O. Bond Fund II	0.24	–	–	–	–	–	–	–	–	–
Economic Development	–	–	–	–	0.30	0.30	0.30	0.30	0.30	0.30
<b>Total County Tax</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>	<b>14.71</b>
School M&O	19.80	19.80	19.80	19.70	19.70	19.70	19.20	19.20	19.10	19.10
School Bonds	2.05	2.05	1.95	1.90	1.90	1.65	1.45	1.45	1.45	1.45
<b>Total School Tax</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>20.55</b>	<b>20.55</b>
<b>Total Property Tax</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>35.26</b>	<b>35.26</b>

\*The 2025 millage rate is an estimate.

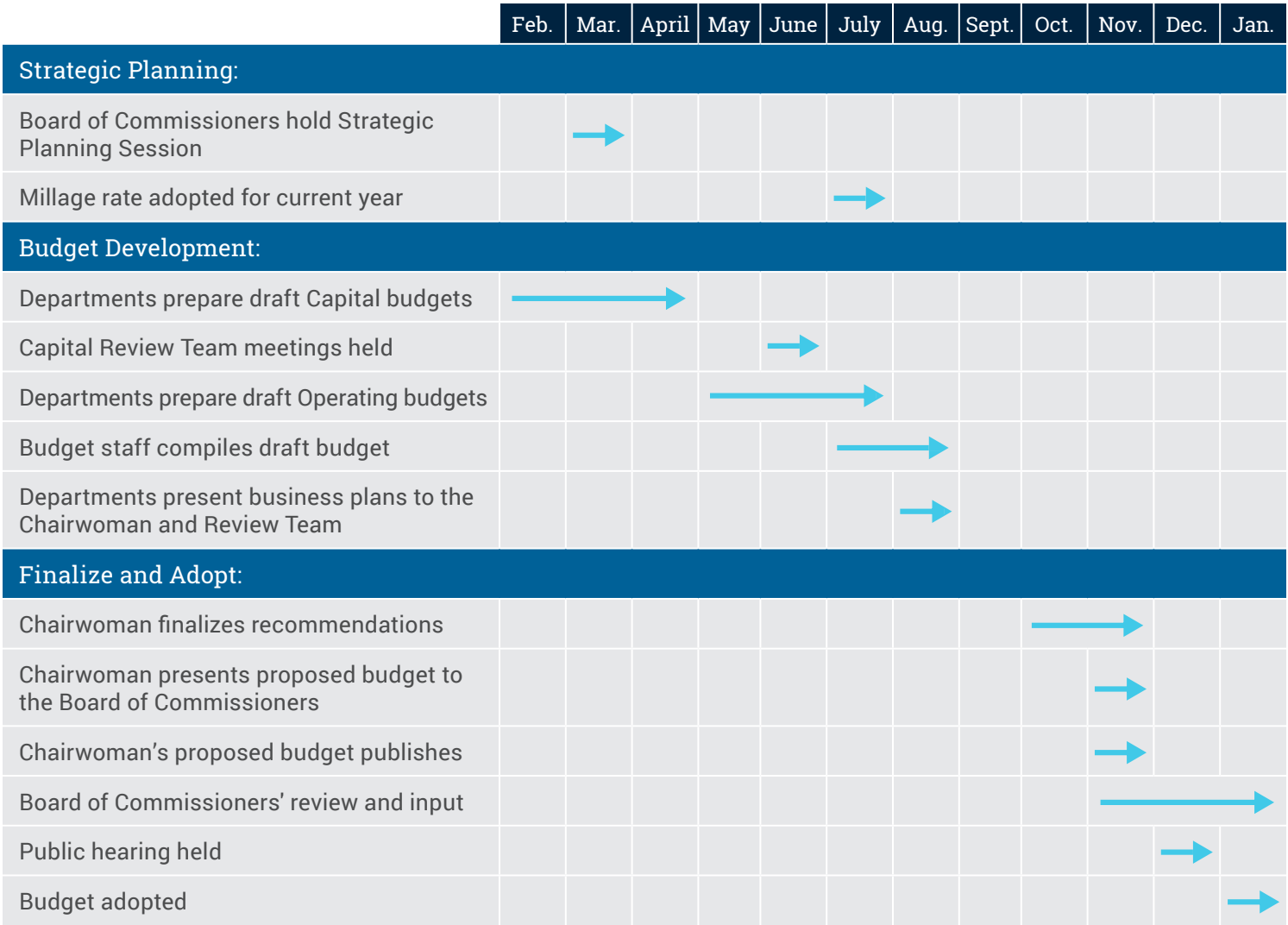


\*The 2025 millage rate is an estimate.

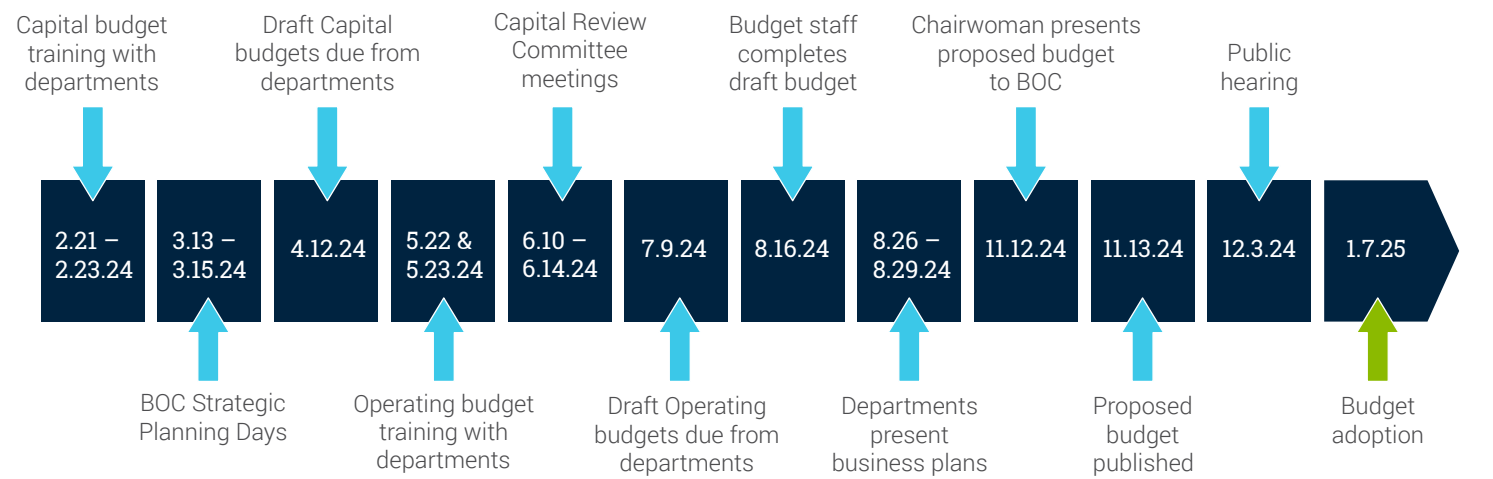
# THE BUDGET PROCESS

## Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2025 Budget.



## Budget Process – Timeline





Georgia law requires each local government unit 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 equals appropriations. Arriving at a balanced budget that ensures Gwinnett County continues to provide necessary services for all its residents is a significant commitment and extensive process led by dedicated County elected officials, staff members, and resident volunteers. The budget process is the basis for deciding the allocation of limited 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 2025 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 informed decisions.

The 2025 budget was developed with input from three residents who served on the Budget Review Team, veterans David Cuffie and Ronald Skeete returned as team members. Denise Rumbaugh was welcomed as a new member of the team. Each committee member studied department and agency business plans and budget requests to make recommendations for the budget.

Gwinnett’s 2025 budget process kicked off in March 2024 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 2024. Departmental business plans and budget presentations made to the budget review team can be viewed at [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 12, 2024. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 3, 2024. Public comments were accepted online until December 31, 2024.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The budget was adopted on January 7, 2025, 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 of Commissioners. 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 2025 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.

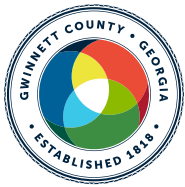
## FY 2025 Resolution Amounts

Operating Budget	FY 2025
<b>Tax-Related Funds</b>	
General Fund	\$ 585,339,778
Development & Enforcement District Fund	22,566,458
Fire and EMS District Fund	202,211,923
Loganville EMS District Fund	97,181
Police Services District Fund	218,988,749
Recreation Fund	67,563,433
Economic Development Tax Fund	17,244,226
Gwinnett Place TAD Fund	287,000
Indian Trail TAD Fund	258,000
Jimmy Carter Boulevard TAD Fund	927,500
Lake Lucerne TAD Fund	101,500
Park Place TAD Fund	178,000
The Exchange at Gwinnett TAD Fund	2,734,825
The Exchange at Gwinnett TAD Debt Service Fund	2,726,525
<b>Total Tax-Related</b>	<b>\$ 1,121,225,098</b>
<b>Special Revenue Funds</b>	
Speed Hump Fund	\$ 371,305
Street Lighting Fund	10,383,833
Authority Imaging Fund	1,500,000
Corrections Inmate Welfare Fund	146,700
Crime Victims Assistance Fund	805,116
DA Federal Justice Asset Sharing Fund	83,792
DA Federal Treasury Asset Sharing Fund	38,000
DA Special State Fund	31,718
E-911 Fund	30,863,921
Juvenile Court Supervision Fund	55,100
Police Special Justice Fund	334,131
Police Special State Fund	140,700
Sheriff Inmate Fund	1,725,500
Sheriff Special Justice Fund	350,000
Sheriff Special Treasury Fund	75,000
Sheriff Special State Fund	70,000
Stadium Fund	2,686,027
Tree Bank Fund	400,000
Tourism Fund	18,717,941
<b>Total Special Revenue</b>	<b>\$ 68,778,784</b>
<b>Enterprise Funds</b>	
Airport Operating Fund	\$ 2,016,329
Economic Development Operating Fund	12,022,632
Local Transit Operating Fund	23,753,566
Solid Waste Operating Fund	61,766,129
Stormwater Operating Fund	35,162,297
Water & Sewer Operating Fund	490,889,583
<b>Total Enterprise</b>	<b>\$ 625,610,536</b>
<b>Internal Service Funds</b>	
Administrative Support Fund	\$ 154,442,206
Auto Liability Fund	4,713,101
Fleet Management Fund	15,926,679
Group Self-Insurance Fund	99,082,654
Risk Management Fund	16,381,862
Workers' Compensation Fund	5,926,084
<b>Total Internal Service</b>	<b>\$ 296,472,586</b>
<b>Total Operating Funds</b>	<b>\$ 2,112,087,004</b>

Capital Budget	FY 2025	FY 2026 – 2030
<b>Tax-Related Funds</b>		
Capital Projects	\$ 64,649,827	\$ 252,866,804
Capital Vehicle Replacements	22,155,870	191,829,907
<b>Total Tax-Related</b>	<b>\$ 86,805,697</b>	<b>\$ 444,696,711</b>
<b>Special Revenue Funds</b>		
2023 SPLOST	\$ 207,793,905	\$ 704,938,949
<b>Total Special Revenue</b>	<b>\$ 207,793,905</b>	<b>\$ 704,938,949</b>
<b>Enterprise Funds</b>		
Airport R & E	\$ 78,000	\$ 886,814
Solid Waste R & E	3,303	261,420
Stormwater R & E	20,004,861	93,000,000
Transit R & E	300,000	6,050,000
Water & Sewer R & E	240,455,850	1,080,101,601
<b>Total Enterprise</b>	<b>\$ 260,842,014</b>	<b>\$ 1,180,299,835</b>
<b>Total Capital Funds</b>	<b>\$ 555,441,616</b>	<b>\$ 2,329,935,495</b>

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax



RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 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 2025 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

ADOPTION DATE: **January 7, 2025**

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	Aye
Kirkland D. Carden, District 1	Yes	Aye
Ben Ku, District 2	Yes	Aye
Jasper Watkins III, District 3	Yes	Aye
Matthew Holtkamp, District 4	Yes	Aye

On motion of Commissioner Carden, which carried 5-0, 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 2025 Proposed Budget, as required by State and Local Laws and regulations; and

**WHEREAS**, the Board decrees that the Proposed 2025 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 \$62,310,140 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 \$218,988,749 and remaining funding of \$156,678,609 anticipated from direct revenues and taxes; and

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

**BE IT FURTHER RESOLVED** that the Department of Community Services shall be separated into the Department of Community Services and the Department of Parks and Recreation, and the funding and positions shall be in accordance with the appropriate funds herein; 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 the 2025 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 or Agency Director to:

- (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and allocate Operating funds previously approved between various accounts in the General Operating Expense category to fund planned expenses
- (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) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
- (c) adjust revenue and appropriation budgets to close grant awards upon receipt of final payment and completion of the grant to match collections and expenses;
- (d) transfer funds resulting from under expenditures in completed capital projects into contingencies or reserves.
- (e) adjust revenue and appropriation budgets within Department or Agency between capital categories/projects and revise allocated funding previously approved, or transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses; however, in no case shall appropriations exceed actual available funding sources;
- (f) adjust revenue and appropriation budgets to incorporate collected revenue exceeding budgeted revenue for confiscated assets in Special Use Funds, Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or relevant project; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.

3. The CFO/Deputy County Administrator to:

- (a) transfer appropriations in any Fund among the various categories within a Department or Agency so long as the total budget for the Department or Agency is not increased;

- (b) approve transfer of funds from savings in Department or Agency existing budget to fund unplanned expenses.
- (c) allocate funds from any contingency or reserve to cover existing obligations/expense; however, in no case shall appropriations exceed actual available funding sources.

4. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$100,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects up to \$250,000;
- (c) reallocate funding among projects approved by the Board of Commissioners;
- (d) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs, or Enterprise Funds within a capital fund from program contingencies and/or savings in existing projects;
- (e) discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to contingencies or reserves; and

**BE IT FURTHER RESOLVED** that such amendments shall be recognized as approved changes to this resolution in accordance with Official Code of Georgia Annotated 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 a Department or Agency with the authorization of the County Administrator as necessary; and

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

**BE IT FURTHER RESOLVED** that eligible County employees may receive a pay increase as specified in the 2025 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 2025 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.

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

**GCID Number: 2025-0040**

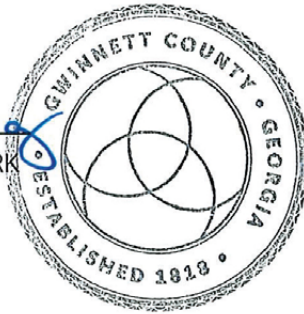


GWINNETT COUNTY BOARD OF COMMISSIONERS

By:   
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY:   
TINA KING, COUNTY CLERK  
(SEAL)



APPROVED AS TO FORM:

BY:   
SENIOR ASSISTANT COUNTY ATTORNEY

# CONSOLIDATED BUDGET – ALL FUNDS

## FY 2025 Revenues and Appropriations

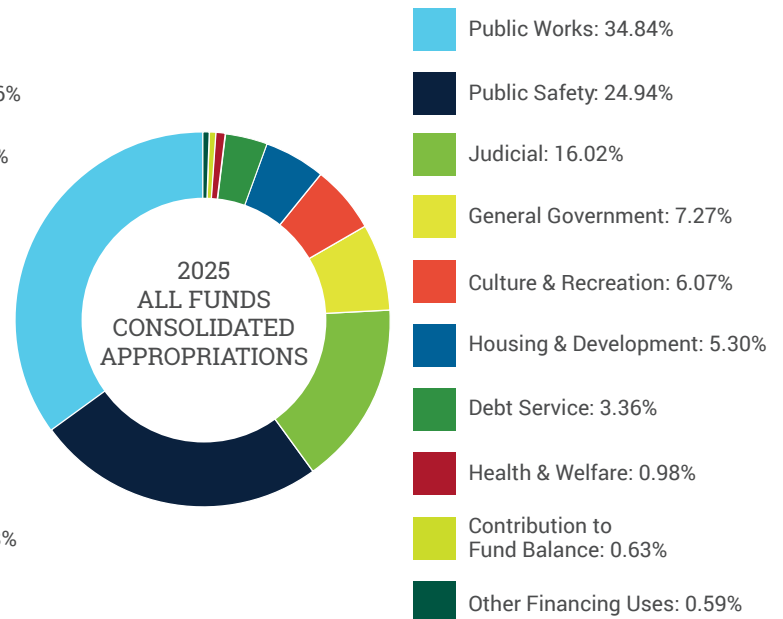
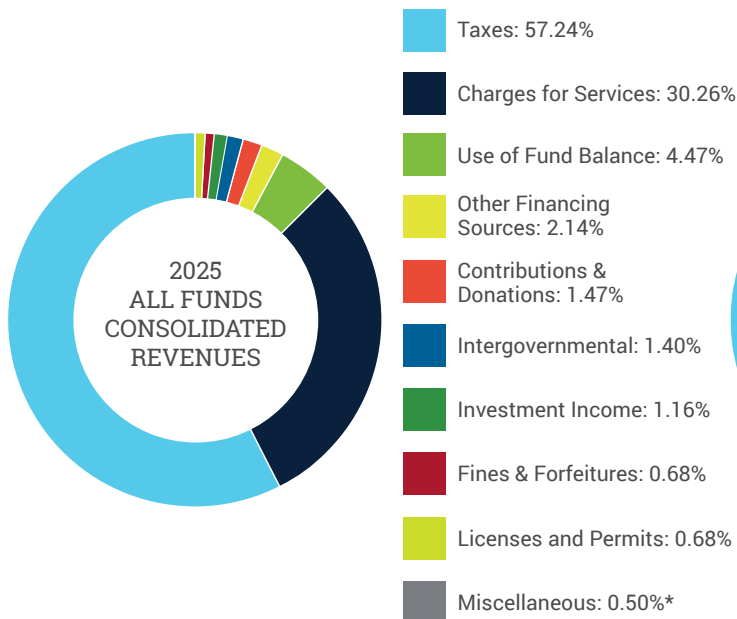
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$304,849,841 and Internal Service Fund activity in the amount of \$296,472,586.

### FY 2025 CONSOLIDATED REVENUES

Taxes	\$ 1,182,704,207
Licenses and Permits	14,085,122
Intergovernmental	28,704,563
Charges for Services	625,280,566
Fines and Forfeitures	14,088,997
Investment Income	23,871,140
Contributions and Donations	30,414,564
Miscellaneous	10,337,445
Other Financing Sources	44,297,216
<b>Total 2025 Revenues</b>	<b>1,973,783,820</b>
Use of Fund Balance/ Net Position	92,422,373
<b>Total</b>	<b>\$ 2,066,206,193</b>

### FY 2025 CONSOLIDATED APPROPRIATIONS

General Government	\$ 150,155,120
Judicial	330,920,826
Public Safety	515,272,083
Public Works	719,868,602
Health and Welfare	20,234,629
Culture and Recreation	125,379,492
Housing and Development	109,771,317
Debt Service	69,497,062
Other Financing Uses	12,092,422
<b>Total 2025 Appropriations</b>	<b>2,053,191,553</b>
Contribution to Fund Balance/ Working Capital Reserve	13,014,640
<b>Total</b>	<b>\$ 2,066,206,193</b>



\*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.

**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.

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

**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 \$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 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.

**GWINNETT COUNTY FUND STRUCTURE**  
**2025 TOTAL BUDGET**  
**\$2,667,528,620**

**GOVERNMENTAL FUNDS**

**GENERAL & TAX-RELATED  
SPECIAL REVENUE**  
\$1,208,030,795

**General**  
\$585,339,778

**Development and  
Enforcement Services District**  
\$22,566,458

**Economic Development Tax**  
\$17,244,226

**Fire and EMS District**  
\$202,211,923

**Loganville EMS District**  
\$97,181

**Police Services District**  
\$218,988,749

**Recreation**  
\$67,563,433

**Gwinnett Place TAD**  
\$287,000

**Indian Trail TAD**  
\$258,000

**Jimmy Carter Blvd TAD**  
\$927,500

**Lake Lucerne TAD**  
\$101,500

**Park Place TAD**  
\$178,000

**The Exchange at Gwinnett TAD**  
\$2,734,825

**The Exchange at Gwinnett  
TAD Debt Service**  
\$2,726,525

**Capital Project\***  
\$64,649,827

**Vehicle Replacement\***  
\$22,155,870

**OTHER SPECIAL  
REVENUE**  
\$276,572,689

**Authority Imaging**  
\$1,500,000

**Corrections Inmate Welfare**  
\$146,700

**Crime Victims Assistance**  
\$805,116

**District Attorney Federal  
Justice Asset Sharing**  
\$83,792

**District Attorney Federal  
Treasury Asset Sharing**  
\$38,000

**DA Special State**  
\$31,718

**E-911**  
\$30,863,921

**Juvenile Court Supervision**  
\$55,100

**Opioid Remediation\*\*\***  
\$ –

**Police Special Justice**  
\$334,131

**Police Special State**  
\$140,700

**Sheriff Inmate**  
\$1,725,500

**Sheriff Special Justice**  
\$350,000

**Sheriff Special Treasury**  
\$75,000

**Sheriff Special State**  
\$70,000

**Speed Hump**  
\$371,305

**Stadium**  
\$2,,686,027

**Street Lighting**  
\$10,383,833

**Tree Bank**  
\$400,000

**Tourism**  
\$18,717,941

**SPLOST\***  
\$207,793,905

**PROPRIETARY FUNDS**

**ENTERPRISE**  
\$886,452,550

**Airport\*\***  
\$2,094,329

**Economic Development  
Operating**  
\$12,022,632

**Local Transit\*\***  
\$24,053,566

**Solid Waste\*\***  
\$61,769,432

**Stormwater\*\***  
\$55,167,158

**Water and Sewer\*\***  
\$731,345,433

**INTERNAL  
SERVICE**  
\$296,472,586

**Administrative Support**  
\$154,442,206

**Auto Liability**  
\$4,713,101

**Fleet Management**  
\$15,926,679

**Group Self-Insurance**  
\$99,082,654

**Risk Management**  
\$16,381,862

**Workers' Compensation**  
\$5,926,084

**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 – 2025 APPROPRIATIONS BY DEPARTMENT

(in thousands of dollars)

	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	
Department/Subsidy	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	Total
Atlanta Regional Commission	1,216	–	–	–	–	–	–	–	–	–	1,216
Board of Commissioners	2,725	–	–	–	–	–	–	–	–	–	2,725
Board of Health	3,345	–	–	–	–	–	–	–	–	–	3,345
Child Advocacy & Juvenile Services	6,694	–	–	–	–	–	–	–	–	–	6,694
Chronic Care Assistance	650	–	–	–	–	–	–	–	–	–	650
Clerk of Court	23,624	–	–	–	–	–	1,500	–	–	–	25,124
Clerk of Recorder's Court	–	–	2,180	–	–	–	–	–	–	–	2,180
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Communications	–	–	–	–	70	–	–	–	–	9,797	9,867
Community Services	31,880	–	–	–	256	–	–	–	–	–	32,136
Corrections	25,375	–	–	–	235	–	147	–	–	–	25,757
County Administration	1,520	–	–	–	–	–	–	–	–	9,699	11,219
Debt Service – Governmental	–	–	–	2,727	–	–	–	–	–	–	2,727
Dept. of Family & Children's Services	661	–	–	–	–	–	–	–	–	–	661
District Attorney	29,771	–	–	–	704	–	529	–	–	–	31,004
Financial Services	14,979	–	–	–	–	54,134	–	–	–	33,530	102,643
Fire & EMS Services	–	185,930	–	–	5,432	8,000	–	–	–	–	199,362
Food Insecurity	150	–	–	–	–	–	–	–	–	–	150
Forestry	7	–	–	–	–	–	–	–	–	–	7
Homelessness Prevention	1,012	–	–	–	–	–	–	–	–	–	1,012
Human Resources	–	–	–	–	–	–	–	–	–	114,691	114,691
Information Technology Services	–	–	–	–	7,358	–	–	525	56	79,658	87,597
Judiciary	40,450	–	–	–	939	–	–	–	–	–	41,389
Juvenile Court	7,867	–	–	–	3,235	–	55	–	–	–	11,157
Law	–	–	–	–	–	–	–	–	–	4,411	4,411
Libraries	26,972	–	–	–	2,683	–	–	–	–	–	29,655
Loganville EMS	–	–	–	97	–	–	–	–	–	–	97
Mental Health	1,443	–	–	–	–	–	–	–	–	–	1,443
Non-Departmental	80,461	14,611	8,257	19,596	1,247	–	3,620	1,046	12,093	5,217	146,148
Parks and Recreation	–	–	–	66,234	2,553	15,750	–	–	–	–	84,537
Planning & Development	6,883	1,671	–	25,978	52	–	400	3,553	–	–	38,537
Police Services	3,920	–	205,272	–	10,470	–	27,749	–	–	–	247,411
Probate Court	5,115	–	–	–	–	–	–	–	–	–	5,115
Recorder's Court	–	–	2,386	–	–	–	–	–	–	–	2,386
Sheriff's Office	179,653	–	–	–	5,947	–	2,221	–	–	–	187,821
Solicitor General	12,167	–	894	–	313	–	419	–	–	–	13,793
Stadium	–	–	–	–	–	–	2,686	–	–	–	2,686
Support Services	273	–	–	52	40,721	29,724	–	–	61,723	39,469	171,962
Tax Commissioner	21,565	–	–	–	–	–	–	–	–	–	21,565
Tourism	–	–	–	–	–	–	18,718	–	–	–	18,718
Transportation	41,405	–	–	–	4,591	100,186	10,735	–	26,124	–	183,041
Voter Registration & Elections	13,322	–	–	–	–	–	–	–	–	–	13,322
Water Resources	–	–	–	–	–	–	–	761,384	19,949	–	781,333
<b>Total Appropriations</b>	<b>585,340</b>	<b>202,212</b>	<b>218,989</b>	<b>114,684</b>	<b>86,806</b>	<b>207,794</b>	<b>68,779</b>	<b>766,508</b>	<b>119,945</b>	<b>296,472</b>	<b>2,667,529</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 27 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	5.00%	0.17%	9.0
Total Estimated Debt Service Savings				\$ 101.2

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 1.73 percent of the \$2.89 billion 2025 – 2030 Capital Improvement Program is funded by debt.

The voter-approved Special Purpose Local Option Sales Tax 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 \$4.6 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than \$2.4 billion in interest costs by not issuing bonds.

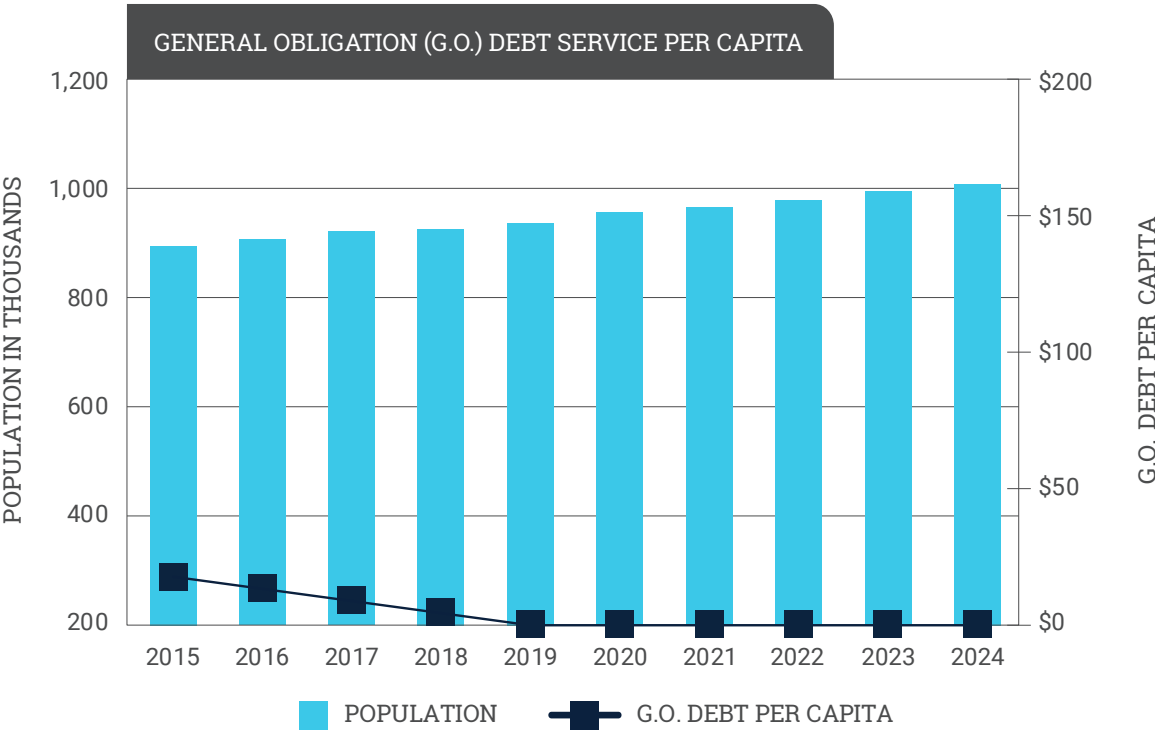
In 2023, the County finalized a loan from the Georgia Environmental Finance Authority in the amount of \$50 million for the Water Resources biosolids dryer project. More information on this project can be found on page II:13.

# 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 2024, 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, 2024, for Gwinnett County was \$5,182,390,561. The County had no G.O. Bond principal outstanding as of December 31, 2024, providing a debt margin of \$5,182,390,561 (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, 2025, 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, 2024 (unaudited):

Outstanding Principal by Issue  
Water and Sewerage Authority Revenue Bonds

\$61,345,000	Series 2016A	Issued 5/19/16
\$21,400,000	Series 2016	Issued 8/1/16
\$72,180,000	Series 2019	Issued 9/26/19
\$162,505,000	Series 2020	Issued 12/29/20
\$15,500,000	Series 2021	Issued 8/16/21

The estimated annual requirements to amortize the bonds payable as of December 31, 2024, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
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	22,125	4,231	26,356
2030 – 2034	27,855	13,595	41,450
2035 – 2039	31,560	9,892	41,452
2040 – 2044	34,500	6,959	41,459
2045 – 2049	38,105	3,353	41,458
2050	8,115	174	8,289
Total	\$ 332,930	\$ 68,040	\$ 400,970

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, 2024 (unaudited):

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

\$26,950,000	Series 2018 Revenue Bonds	Issued 12/18/18
\$20,500,000	Series 2021 Revenue Bonds	Issued 03/01/21
\$17,205,000	Series 2024 Revenue Bonds	Issued 11/05/24

The estimated annual requirements to amortize the bonds payable as of December 31, 2024, were as follows:

*(Dollars in thousands)*

Year	Principal	Interest	Total
2025	2,980	2,140	5,120
2026	3,175	2,191	5,366
2027	3,280	2,085	5,365
2028	3,380	1,981	5,361
2029	3,495	1,869	5,364
2030 – 2034	19,285	7,528	26,813
2035 – 2039	20,365	3,908	24,273
2040 – 2044	8,695	1,008	9,703
Total	\$ 64,655	\$ 22,710	\$ 87,365

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, 2024 (unaudited):

**Outstanding Principal by Issue**  
**Development Authority Revenue Bonds**

\$22,635,000	Series 2017 Stadium Refunding	Issued 1/26/17
\$93,335,000	Series 2018 Infinite Energy Center Expansion	Issued 8/07/18
\$56,115,000	Series 2020 Georgia Research Park (Rowen)	Issued 9/30/20
\$24,165,000	Series 2020A Refunding Bonds	Issued 10/6/20
\$67,460,000	Series 2020B Infinite Energy Center Projects	Issued 10/6/20



The total annual requirements on all outstanding debt as of December 31, 2024, including interest, were as follows (unaudited):

*(Dollars in thousands)*

Year	Principal	Interest	Total
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	12,905	6,146	19,051
2030 – 2034	58,955	26,449	85,404
2035 – 2039	57,960	18,846	76,806
2040 – 2044	41,175	11,088	52,263
2045 – 2049	37,980	3,992	41,972
2050	3,370	84	3,454
<b>Total</b>	<b>\$ 263,710</b>	<b>\$ 93,789</b>	<b>\$ 357,499</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, 2024 (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
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	1,205	2,309	3,514
2030 – 2034	7,310	10,264	17,574
2035 – 2039	10,005	7,561	17,566
2040 – 2044	13,710	3,857	17,567
2045 – 2049	3,300	215	3,515
<b>Total</b>	<b>\$ 38,485</b>	<b>\$ 34,030</b>	<b>\$ 72,515</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 will not be 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 2024 was not material. The remainder of the loan is expected to be drawn over the next two 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, 2024, were as follows (unaudited):

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

*(Dollars in thousands)*

Year	Principal	Interest	Total
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	2,374	96	2,470
2030 – 2032	1,909	46	1,955
Total	\$ 18,568	\$ 1,540	\$ 20,108

The total annual requirements on all outstanding debt as of December 31, 2024, including interest, were as follows (unaudited):

*(Dollars in thousands)*

Year	Water & Sewer	Urban Redevelopment Agency	Development Authority	Tax Allocation District	GEFA	Total
2025	78,999	5,120	19,832	2,727	3,953	110,631
2026	40,970	5,366	19,829	3,022	3,952	73,139
2027	40,969	5,365	19,841	3,517	3,952	73,644
2028	39,568	5,361	19,047	3,513	3,826	71,315
2029	26,356	5,364	19,051	3,514	2,470	56,755
2030 – 2034	41,450	26,813	85,404	17,574	1,955	173,196
2035 – 2039	41,452	24,273	76,806	17,566	–	160,097
2040 – 2044	41,459	9,703	52,263	17,567	–	120,992
2045 – 2049	41,458	–	41,972	3,515	–	86,945
2050	8,289	–	3,454	–	–	11,743
Total	\$ 400,970	\$ 87,365	\$ 357,499	\$ 72,515	\$ 20,108	\$ 938,457

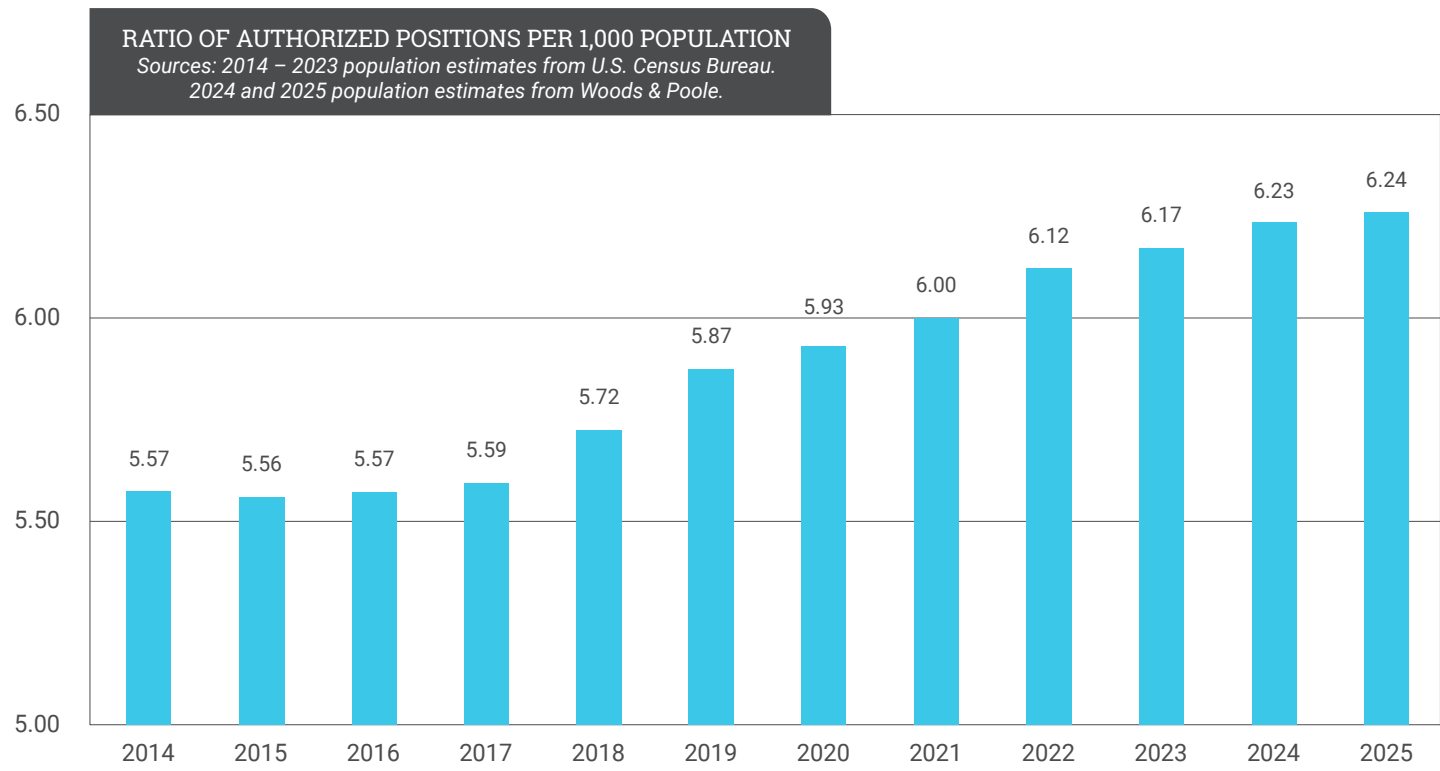
The total annual debt requirement for 2024 is \$110.6 million, which is 5.2 percent of the total operating budget of \$2.11 billion, resulting in total operating appropriations less annual debt of \$2.0 billion.

# 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. The ratio of authorized positions per 1,000 population has grown each year from 2018 to 2025.

In 2025, 73 new positions were included in the budget.

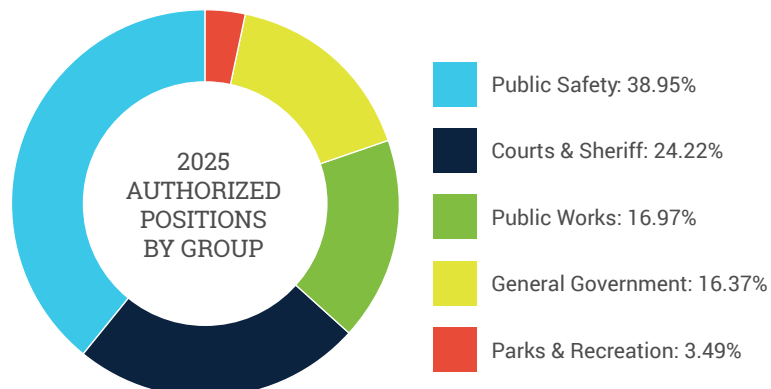


# GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2022	2023	2024	2025 Adopted
Child Advocacy and Juvenile Services	Courts & Sheriff	36	41	43	44
Clerk of Court	Courts & Sheriff	123	142	142	144
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17
Communications	General Government	51	62	62	54
Community Services	General Government	396	366	371	177
Corrections	Public Safety	138	139	139	139
County Administration	General Government	48	100	54	68
District Attorney	Courts & Sheriff	143	145	151	152
Financial Services	General Government	140	128	136	136
Fire and Emergency Services	Public Safety	1,018	1,044	1,056	1,056
Human Resources	General Government	57	73	73	73
Information Technology Services	General Government	145	145	151	151
Judiciary/Court Administration	Courts & Sheriff	135	149	153	161
Juvenile Court	Courts & Sheriff	25	27	30	33
Law	General Government	21	22	22	22
Parks & Recreation*	Parks & Recreation	–	–	–	222
Planning & Development	Public Works	151	180	193	194
Police Services	Public Safety	1,256	1,258	1,277	1,285
Probate Court	Courts & Sheriff	29	30	30	33
Recorder's Court Judges	Courts & Sheriff	9	9	9	9
Sheriff's Office	Courts & Sheriff	840	847	852	852
Solicitor	Courts & Sheriff	70	84	94	97
Support Services	General Government	159	169	173	175
Tax Commissioner	General Government	132	132	139	139
Transportation	Public Works	186	201	210	216
Voter Registrations & Elections-Admin	General Government	–	–	47	47
Water Resources	Public Works	664	664	669	670
<b>Total</b>		<b>5,989</b>	<b>6,174</b>	<b>6,293</b>	<b>6,366</b>
Unallocated	General Government	15	2	19	35

Positions are full-time regular employees and permanent part-time employees. Positions funded through grants and capital funds are included in this table. Authorized positions for 2022 – 2025 are as of December 31.

\*January 2025 Parks and Recreation was made its own department separate from Community Services.





## 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. In 2024, the DB plan adopted a 15-year layered amortization method for accrued liabilities. As of December 31, 2023, the funded ratios for the DB pension and OPEB plans were 77.22% and 93.93%, respectively.

## Workforce Health

Gwinnett County prioritizes the health and well-being of its employees. In 2024, the County added additional activities to the wellness program, which gave employees and spouses a variety of ways to participate. Due to these enhancements, the County saw an increase in participation in the wellness program to 86% of all benefits-eligible employees.

In 2024, Gwinnett County renamed the wellness program to Embrace Wellness. Giving the program a new name and look developed program recognition and improved the culture of well-being across the County. The Embrace Wellness program motivates employees to embrace their physical health through different pillars, including engagement, balance, and connection. The program encourages volunteering, physical fitness, exploration of the County's parks, blood donation, and preventive screenings, amongst many other activities. Participating in the program helps employees take care of their holistic health, including financial, physical, and emotional health, and fosters a well-established culture of well-being. The Embrace Wellness program has increased employee satisfaction by 20%. Annual physicals, which are rewarded, saw a 68% increase. The spouse program completion saw a 136% increase compared to 2023. These statistics show that employees and their spouses are more excited than ever to achieve their wellness goals.

Another enhancement to the 2024 program was the addition of the employee Benefits Hub within the Sharecare app. This hub gives employees easy access to not only the activities of the Embrace Wellness program but also to all available benefits and resources. Through a streamlined single sign-on connection, employees can access their health benefits, retirement accounts, flexible spending accounts, free benefits like Noom and Calm, disease management programs and resources, family planning benefits through Maven, and numerous mental health resources to support employees on their mental health journey. The Benefits Hub has also allowed the County to increase access to care and resources for all health plan members.

In 2024, Gwinnett County also partnered with Crossover Health to manage the newly renovated Gwinnett Employee Wellness Center. The Wellness Center brings employees and their families an improved healthcare solution by focusing on a primary care provider model with additional time built-in for appointments. The County also opened the center to dependents ages three and older, granting additional access to care for all family members. In addition to primary care services, the Wellness Center also offers health coaching with a registered dietitian, virtual care navigation, prescription orders and refills, and onsite retirement and EAP providers.

Gwinnett County recognizes the ever-growing need for mental health tools and resources and has made access to mental health care easier through the Benefits Hub. Access to resources includes those through our EAP partner, ComPsych Guidance Resources, as well as access to numerous resources through both health plan providers, Aetna and Kaiser Permanente. The County has also put additional emphasis on the mental health of First Responders by partnering with Responder Health, which offers 24/7 peer-to-peer support for First Responders and their families.

The County is also continuing its partnership with Maven to offer free family planning support resources to employees and their partners 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.

In 2024, The County began the implementation of a new Lifestyle Spending Account benefit for employees. This benefit offers 50% reimbursement, up to \$1,500, for a variety of expenses, including mortgage payments, gym memberships, and unexpected car repairs. The intent of this benefit is to ease the financial burden of emergency expenses as well as give every employee a chance to help fund items that relate to their lifestyle. The benefit went into effect January 2025, giving employees an additional benefit to aid in achieving their financial wellness goals.

Gwinnett prioritizes creating a culture of health, a commitment consistently demonstrated by its annual recognition as one of Atlanta's Healthiest Employers, including a top 10 ranking in 2024 and the only larger group in the state of Georgia to win the Platinum level *Workplace Well-Being Award* through Aetna. Gwinnett also earned a spot on the list of the *Healthiest 100 Workplaces in America*.

## Health Benefit Costs

Gwinnett continuously evaluates strategies and monitors healthcare trends while managing increasing healthcare costs. Gwinnett did not implement any plan design changes for 2024. However, Gwinnett did increase the programs and services offered. The County continues to develop a strategy of prioritizing employees' health and wellness needs through offering benefits for employees in each stage of life.

Gwinnett has also emphasized prevention and early intervention through incentivizing employees to be proactive in their health. This strategy involved increasing the number and type of preventive screenings included in the wellness program. Gwinnett has also increased the number of preventive screening opportunities at various locations throughout the county to meet employees where they are.



## 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 may 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/registrar, 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, Annual Comprehensive 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 [“2025 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 its 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 of Georgia. 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 2024 and the programs that make up the 2025 – 2030 CIP are described in [Section VI](#).

All jurisdictions in Georgia are subject to the Georgia Planning Act of 1989, which requires each municipality to develop a Comprehensive Plan as a policy document to guide 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 and community development financial resources through federal and state agencies.

The last Unified Plan (also known as a comprehensive plan) was adopted by the Board of Commissioners on February 20, 2024. The 2045 Unified Plan includes a Community Work Program which lists goals, strategies, and actions to advance the implementation of the plan. Staff of several county departments are working on initiatives that tackle key issues related to land-use planning, economic development, housing, sustainable infrastructure, transportation, community resources, and broadband connection.

Central to these objectives is the "Daily Community Framework," which encourages development types and infrastructure investment that support job opportunities, goods, and services to be located close to where people live. In doing so, the high quality of life that is enjoyed by Gwinnett residents can be maintained and enhanced for generations to come.

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 of this planning effort, named Destination 2050 in Spring 2024. The next update will take place before 2029.

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 is expected to be completed in the first quarter of 2025.

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. The department developed the plans with input from staff, other County departments, and consultants. These plans align with the Gwinnett County Unified Plan and identify water and wastewater infrastructure improvements in the County through 2045. County staff monitor and evaluate the infrastructure needs on an annual basis to establish realistic project design and construction schedules to meet the County's long-term growth projections.

Gwinnett County has a long-standing tradition of proactively addressing its parks and recreation needs. While planning is essential, the plans must evolve to keep pace with growth – especially in a county where the population has expanded from about 72,000 in 1970 to more than 1 million today. Gwinnett County continually re-evaluates its long-term recreation plan in a fiscally responsible manner, strongly emphasizing community involvement. The [2020 Comprehensive Parks and Recreation Master Plan](#) represents the latest update in the Parks and Recreation Master Planning process. As the County evolves, new plans are developed to provide a roadmap for maintaining and enhancing the quality of parks, facilities, and services to meet the needs of our vibrant, connected community.

The 2020 plan, approved and adopted in 2021, builds on the foundation of previous master plans from 1996 and 2004, as well as Capital Improvement Plans developed in 2007, 2013, and 2017. It incorporates various factors such as population growth, cultural diversity, leisure trends, and service delivery. The plan identifies gaps in service levels including facilities, services, partnerships, and finances, and provides solutions to shape the future of Gwinnett's award-winning parks system. The plan creates a comprehensive framework for facilities, programs, services, organizational structure, and finances to guide future growth by examining past, present, and future needs.

Keeping Gwinnett a preferred community where everyone thrives includes making it easier for people to walk, run, and bike through their neighborhoods to reach local parks, schools, churches, and shopping destinations. As highlighted in the 2020 Comprehensive Parks and Recreation Master Plan, walking remains the most popular recreational activity among Gwinnett's residents and is one of the healthiest ways to stay active.

The **Open Space and Greenway Master Plan**, along with its update, comprehensively addresses open space acquisition, the development of a county greenway system, and analyses of administration, management, and funding. Complementing this, the [Countywide Trails Master Plan](#), adopted in 2018, ensures connectivity between cities and unincorporated parts of the county, creating a unified map of existing and future trails.

The original Countywide Trails Master Plan was a collaborative effort involving the Transportation and Community Services Departments, cities, and Community Improvement Districts across Gwinnett. Currently, the plan is being updated through a joint effort between Gwinnett Transportation and Parks and Recreation.

Gwinnett is positioning itself as a regional leader in greenway planning, construction, and asset management. For example, the 5.25-mile Eastern Regional Greenway connects communities across Gwinnett's eastern border, while the 2022 scoping project for the planned 27-mile Piedmont Pathway Trail lays the groundwork for a long-desired greenway running from southwestern Gwinnett to the northern border with Barrow County.

By integrating Parks and Recreation planning efforts with those of other departments, Gwinnett County facilitates smart growth while preserving greenspace for current and future generations. The plan envisions a high-quality trail network that provides the community with innovative ways to travel, exercise, and connect with family, friends, and neighbors. It also serves as a guide to expanding biking and walking options for transportation and recreation.

For more information on [Parks and Recreation Master Planning](#) visit 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 2025 adopted budget includes 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. The tools 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 most effectively. These planning tools are integrated into the budget development.



# DID YOU KNOW

*Gwinnett County's 2045 Unified Plan received  
the Atlanta Regional Commission's 2024 Regional  
Excellence Award for Visionary Planning.*



## 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 2025 budget.

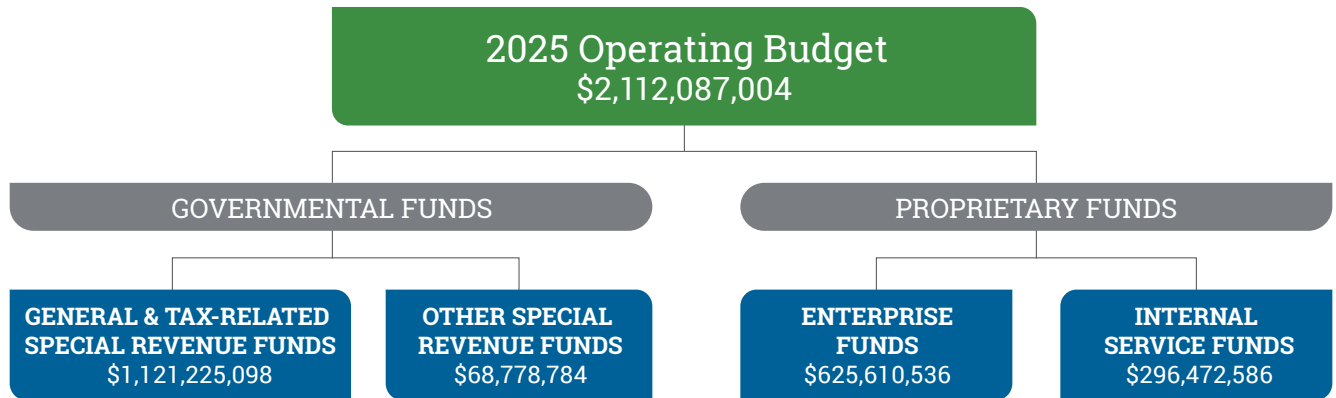


# OPERATING FUNDS OVERVIEW

The County maintains 46 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.

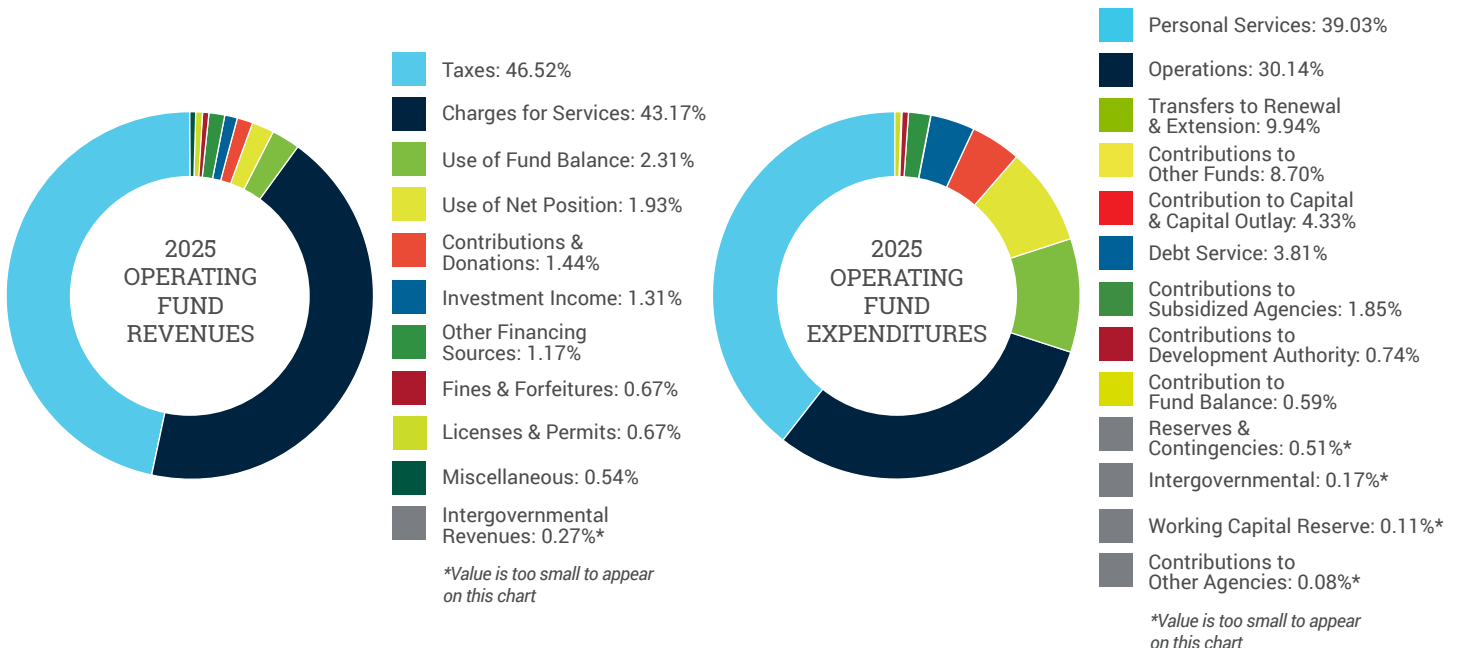
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



# OPERATING FUNDS

## Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Taxes	776,417,559	874,875,353	928,132,163	982,742,999	5.9%
Licenses and Permits	11,850,276	11,674,404	14,291,338	14,085,122	-1.4%
Intergovernmental	8,288,998	6,775,419	7,381,324	5,765,036	-21.9%
Charges for Services	743,221,018	812,160,038	857,388,183	911,846,643	6.4%
Fines and Forfeitures	13,522,046	15,364,103	14,657,894	14,088,997	-3.9%
Investment Income	10,718,200	32,824,894	38,253,061	27,657,140	-27.7%
Contributions and Donations	30,372,456	28,589,240	28,610,625	30,344,564	6.1%
Miscellaneous	17,729,045	17,169,766	17,951,387	11,315,741	-37.0%
Other Financing Sources	25,578,413	22,627,986	31,086,183	24,723,908	-20.5%
<b>Total</b>	<b>1,637,698,011</b>	<b>1,822,061,203</b>	<b>1,937,752,158</b>	<b>2,022,570,150</b>	<b>4.4%</b>
Use of Net Position	—	—	—	40,813,198	—
Use of Fund Balance	—	—	—	48,703,656	—
<b>Total Revenues</b>	<b>1,637,698,011</b>	<b>1,822,061,203</b>	<b>1,937,752,158</b>	<b>2,112,087,004</b>	<b>9.0%</b>
<b>Expenditures</b>					
Personal Services	604,190,695	624,097,265	704,355,584	824,302,333	17.0%
Operations	409,237,661	490,037,742	536,104,642	636,506,226	18.7%
Debt Service	93,604,197	93,566,103	93,976,326	80,484,250	-14.4%
Intergovernmental	3,001,089	3,095,896	3,158,335	3,652,036	15.6%
Transfers to Renewal and Extension	179,128,322	174,955,596	199,461,039	209,904,592	5.2%
Contributions to Other Funds	135,836,914	170,368,295	176,356,354	183,787,360	4.2%
Contribution to Development Authority	13,325,927	13,327,244	15,706,471	15,715,886	0.1%
Contributions to Subsidized Agencies	30,621,644	34,090,741	36,378,561	39,016,191	7.3%
Contributions to Other Agencies	2,011,791	1,903,056	2,223,381	1,788,106	-19.6%
Contributions to Capital and Capital Outlay	85,159,025	140,433,413	149,484,369	91,371,826	-38.9%
Reserves and Contingencies	—	—	—	10,723,000	—
<b>Total Expenditures</b>	<b>1,556,117,265</b>	<b>1,745,875,351</b>	<b>1,917,205,062</b>	<b>2,097,251,806</b>	<b>9.4%</b>
Working Capital Reserve	—	—	—	2,366,858	—
Contribution to Fund Balance	—	—	—	12,468,340	—
<b>Gross Budget</b>	<b>1,556,117,265</b>	<b>1,745,875,351</b>	<b>1,917,205,062</b>	<b>2,112,087,004</b>	<b>10.2%</b>
Less: Indirect Costs	90,081,234	120,157,996	120,230,086	132,430,725	10.1%
<b>Total Net Budget</b>	<b>1,466,036,031</b>	<b>1,625,717,355</b>	<b>1,796,974,976</b>	<b>1,979,656,279</b>	<b>10.2%</b>

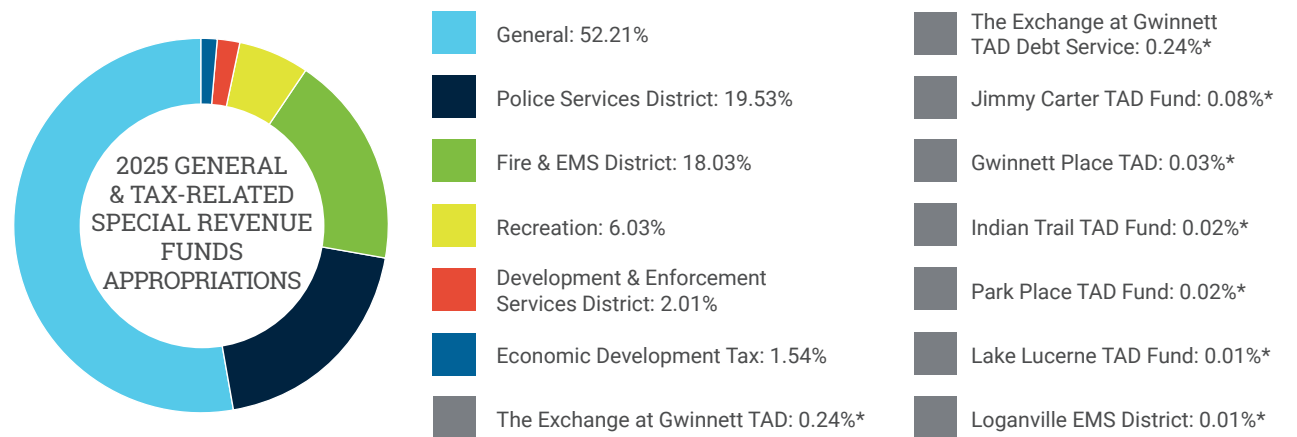
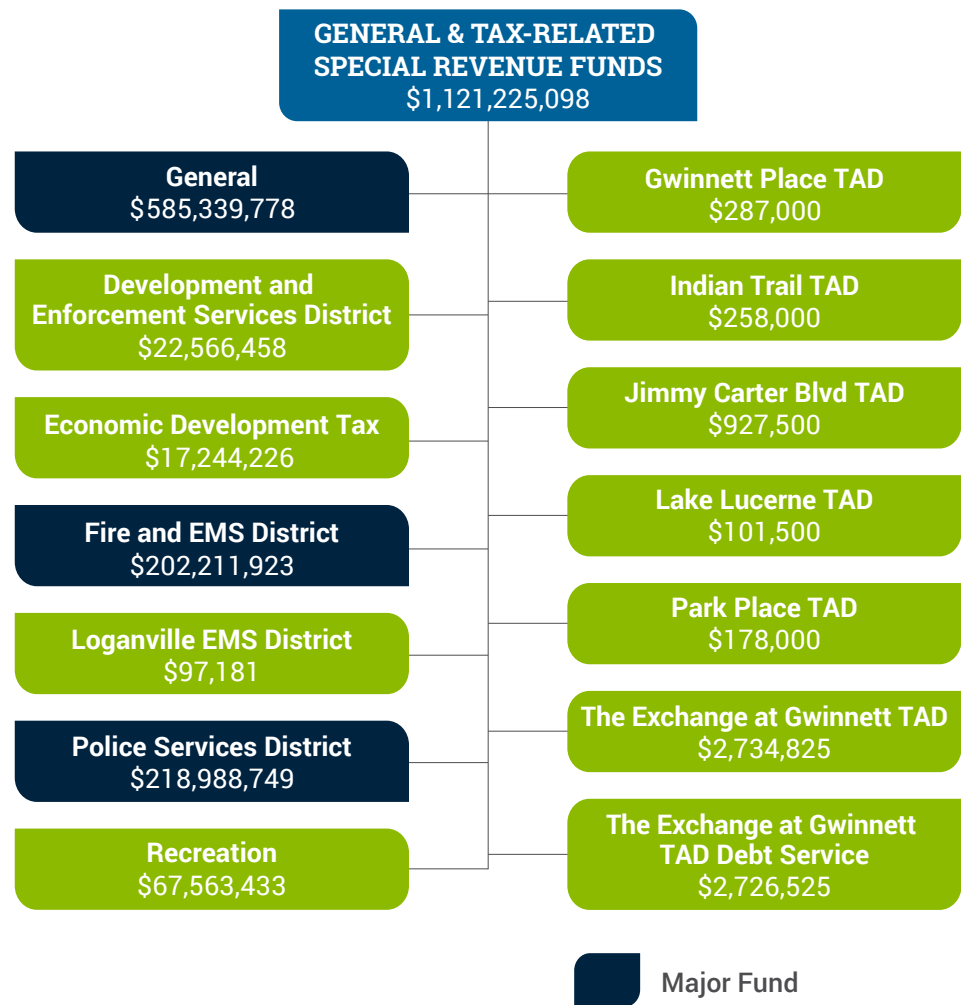




# GENERAL & TAX-RELATED SPECIAL REVENUE FUNDS

# 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, Park Place, The Exchange at Gwinnett, and The Exchange at Gwinnett Debt Service funds.



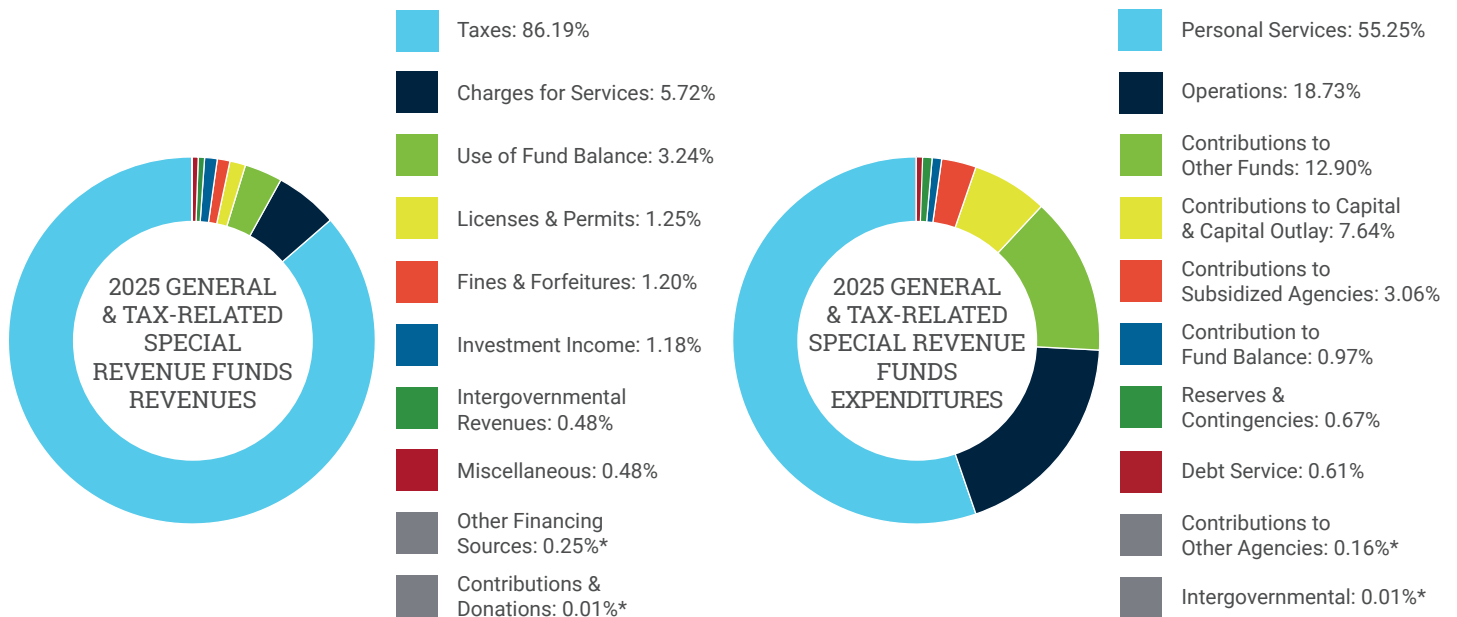
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# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Taxes	759,925,582	857,597,088	910,595,334	966,362,659	6.1%
Licenses and Permits	11,803,676	11,534,312	13,939,702	13,985,122	0.3%
Intergovernmental	7,888,998	6,375,419	6,959,755	5,365,036	-22.9%
Charges for Services	56,706,548	61,165,402	64,106,349	64,147,120	0.1%
Fines and Forfeitures	12,036,707	14,071,022	13,046,144	13,507,812	3.5%
Investment Income	5,100,574	18,269,098	19,701,048	13,267,500	-32.7%
Contributions and Donations	29,944	62,836	32,950	117,150	255.5%
Miscellaneous	6,571,440	6,562,022	7,495,739	5,384,026	-28.2%
Other Financing Sources	3,670,939	2,434,001	5,267,411	2,748,455	-47.8%
<b>Total</b>	<b>863,734,408</b>	<b>978,071,200</b>	<b>1,041,144,432</b>	<b>1,084,884,880</b>	<b>4.2%</b>
Use of Fund Balance	—	—	—	36,340,218	—
<b>Total Revenues</b>	<b>863,734,408</b>	<b>978,071,200</b>	<b>1,041,144,432</b>	<b>1,121,225,098</b>	<b>7.7%</b>

<b>Expenditures</b>					
Personal Services	455,686,030	466,017,003	525,775,981	619,509,144	17.8%
Operations	124,768,586	158,928,842	178,123,067	209,983,832	17.9%
Debt Service	6,621,525	6,619,225	6,620,825	6,850,625	3.5%
Intergovernmental	144,258	134,666	154,011	160,000	3.9%
Contributions to Other Funds	108,438,150	134,111,931	139,819,810	144,611,576	3.4%
Contributions to Subsidized Agencies	25,663,327	29,368,536	31,616,374	34,355,061	8.7%
Contributions to Other Agencies	2,011,791	1,903,056	2,223,381	1,788,106	-19.6%
Contributions to Capital and Capital Outlay	81,419,826	138,407,881	143,133,885	85,605,783	-40.2%
Reserves and Contingencies	—	—	—	7,512,000	—
<b>Total</b>	<b>804,753,493</b>	<b>935,491,140</b>	<b>1,027,467,334</b>	<b>1,110,376,127</b>	<b>8.1%</b>
Contribution to Fund Balance	—	—	—	10,848,971	—
<b>Total Expenditures</b>	<b>804,753,493</b>	<b>935,491,140</b>	<b>1,027,467,334</b>	<b>1,121,225,098</b>	<b>9.1%</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 2025 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 2025 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General 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.
Development and Enforcement Services District Fund	Fees charged for developmental permits and inspections.	
Fire and EMS District Fund	Fire and ambulance fees.	
Police Services District Fund	Various public safety-related fees charged for services.	
Recreation Fund	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 2025, expenditures of the General Fund are expected to total \$585.3 million — an increase of \$46.6 million, or 8.6 percent, from 2024 actual expenditures. This is primarily due to an increase of \$47.4 million in personal services, which includes 36 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$16.2 million increase in operations, a \$3.7 million increase in appropriation for reserves and contingencies, and a \$2.6 million increase in payments to subsidized agencies. Increases are partially offset by a decrease in contributions to capital and capital outlay of \$22.3 million and a \$1.2 million decrease in contributions to other funds.

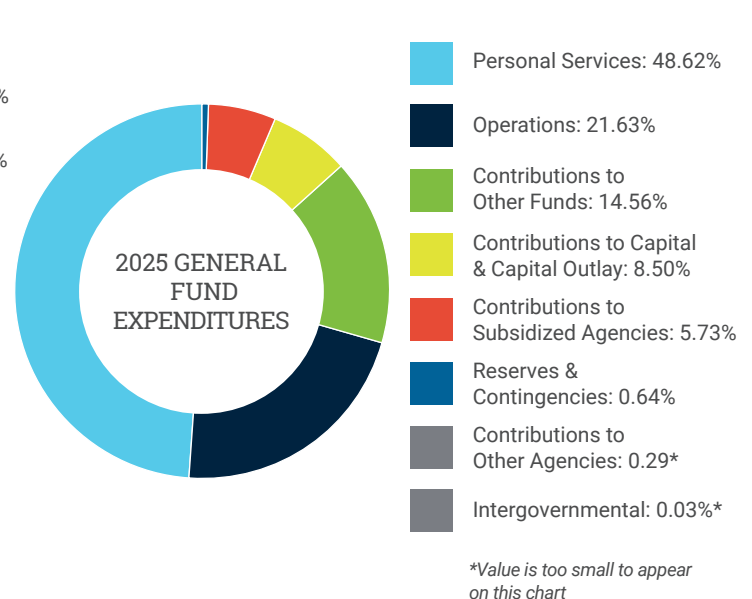
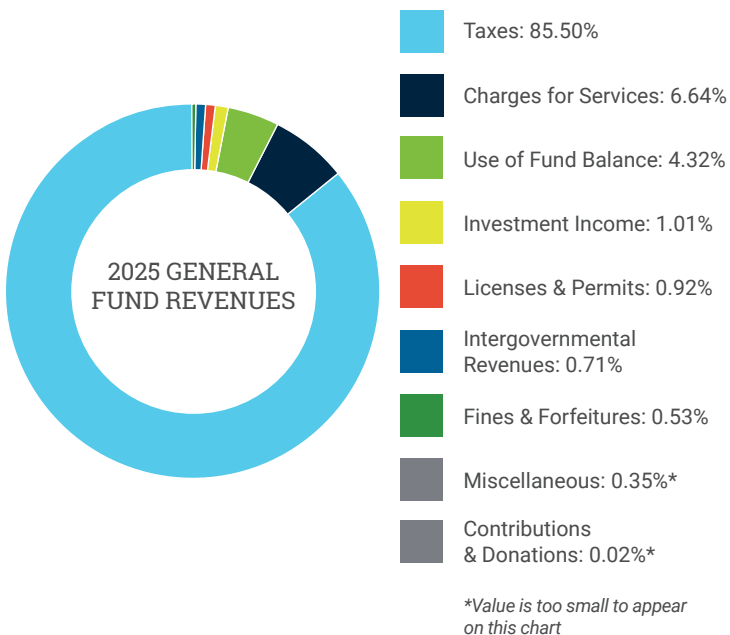
The budgeted use of fund balance in the General Fund totals \$25.3 million, which represents an 11.2 percent reduction in the fund's estimated ending fund balance from 2024 to 2025. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies.



# GENERAL FUND

## Revenue and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>214,230,862</b>	<b>231,638,934</b>	<b>239,537,974</b>	<b>226,415,620</b>	
<b>Revenues</b>					
Taxes	394,542,884	440,832,487	462,449,830	500,486,112	8.2%
Licenses and Permits	5,407,752	5,372,528	5,646,413	5,385,122	-4.6%
Intergovernmental	5,027,416	4,451,589	4,635,157	4,145,474	-10.6%
Charges for Services	32,743,658	34,695,378	36,858,986	38,882,231	5.5%
Fines and Forfeitures	3,587,186	3,084,935	3,367,551	3,094,270	-8.1%
Investment Income	2,254,149	7,692,291	7,644,254	5,908,000	-22.7%
Contributions and Donations	27,440	28,135	9,945	108,650	992.5%
Miscellaneous	3,000,203	2,685,411	3,491,958	2,021,279	-42.1%
Other Financing Sources	1,161,831	147,334	1,527,268	—	-100.0%
<b>Total</b>	<b>447,752,519</b>	<b>498,990,088</b>	<b>525,631,362</b>	<b>560,031,138</b>	<b>6.5%</b>
Use of Fund Balance	—	—	—	25,308,640	—
<b>Total Revenues</b>	<b>447,752,519</b>	<b>498,990,088</b>	<b>525,631,362</b>	<b>585,339,778</b>	<b>11.4%</b>
<b>Expenditures</b>					
Personal Services	202,553,385	205,726,549	237,197,321	284,628,863	20.0%
Operations	76,082,678	95,600,463	110,432,027	126,631,570	14.7%
Intergovernmental	144,258	134,666	154,011	160,000	3.9%
Contributions to Other Funds	69,559,374	81,536,269	86,450,570	85,221,407	-1.4%
Contributions to Subsidized Agencies	25,091,827	28,872,036	30,911,374	33,540,061	8.5%
Contributions to Other Agencies	1,420,500	1,420,500	1,572,000	1,673,246	6.4%
Contributions to Capital and Capital Outlay	55,492,425	77,800,565	72,036,413	49,755,631	-30.9%
Reserves and Contingencies	—	—	—	3,729,000	—
<b>Total Expenditures</b>	<b>430,344,447</b>	<b>491,091,048</b>	<b>538,753,716</b>	<b>585,339,778</b>	<b>8.6%</b>
<b>Fund Balance December 31</b>	<b>231,638,934</b>	<b>239,537,974</b>	<b>226,415,620</b>	<b>201,106,980</b>	<b>-11.2%</b>

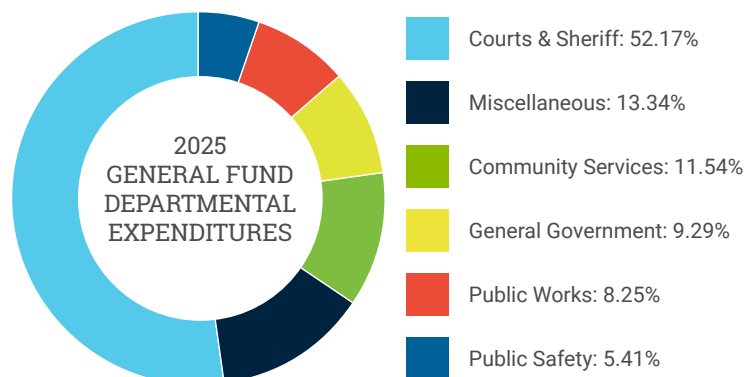


# GENERAL FUND

## Departmental Expenditures FY 2022 – 2025

Agency	Group	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Board of Commissioners	General Government	2,354,035	2,322,608	2,425,513	2,724,968
Child Advocacy & Juvenile Services	Courts and Sheriff	3,248,111	4,528,691	4,969,409	6,693,787
Clerk of Court	Courts and Sheriff	14,859,536	16,779,829	19,440,484	23,623,860
Communications	General Government	—	364,548	969,356	—
Community Services	Community Services	23,490,191	24,559,821	24,949,865	31,879,764
Community Services – Elections	Community Services	9,087,927	—	—	—
Corrections	Public Safety	20,698,964	21,550,813	23,072,266	25,375,381
County Administration	General Government	2,339,511	1,916,069	1,198,255	1,519,864
District Attorney	Courts and Sheriff	20,465,899	22,639,552	25,493,741	29,771,110
Financial Services	General Government	10,539,128	11,554,747	13,129,487	14,979,047
Judiciary	Courts and Sheriff	32,488,680	36,953,330	43,588,769	40,449,669
Juvenile Court	Courts and Sheriff	7,359,418	7,778,403	8,473,644	7,866,919
Medical Examiner	Public Safety	1,591,144	1,709,177	2,007,589	2,388,333
Non-Departmental	Miscellaneous	73,146,408	92,326,705	86,973,041	78,072,644
Planning and Development	Public Works	2,273,276	2,310,939	4,731,330	6,883,534
Police Services	Public Safety	2,869,281	2,977,396	3,145,047	3,919,979
Probate Court	Courts and Sheriff	3,750,628	4,092,771	4,658,143	5,115,335
Sheriff	Courts and Sheriff	121,475,706	140,247,410	151,909,645	179,652,962
Solicitor	Courts and Sheriff	7,159,404	7,993,094	8,764,042	12,167,072
Subsidized Agencies	Community Services	26,262,943	30,542,469	32,534,091	35,692,245
Support Services	General Government	245,127	258,750	261,610	272,500
Tax Commissioner	General Government	16,187,897	17,372,839	18,824,026	21,564,614
Transportation	Public Works	28,451,233	35,143,653	37,397,947	41,404,644
Voter Registration and Elections	General Government	—	5,167,434	19,836,416	13,321,547
<b>Total</b>		<b>430,344,447</b>	<b>491,091,048</b>	<b>538,753,716</b>	<b>585,339,778</b>

See ["Key New Operational Requests 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 2025, expenditures are expected to total \$22.6 million — a decrease of \$1.2 million, or 5.2 percent, from 2024 actual expenditures. This is primarily due to a decrease in contributions to capital and capital outlay of \$4.4 million due to an emphasis on using available capital contingency funds. The decrease is partially offset by an increase in personal services of \$1.2 million, which includes pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include \$0.9 million in operations, \$0.7 million in contributions to other funds, and \$0.2 million in reserves and contingencies.

The budgeted contribution to fund balance in the Development and Enforcement Services District Fund totals \$0.2 million, which represents a 1.7 percent increase in the fund's estimated ending fund balance from 2024 to 2025.

## Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>11,765,278</b>	<b>14,125,404</b>	<b>15,956,933</b>	<b>13,444,038</b>	
<b>Revenues</b>					
Taxes	10,228,032	11,737,327	12,425,543	13,482,531	8.5%
Licenses and Permits	5,297,656	5,091,549	7,267,364	7,600,000	4.6%
Intergovernmental	85,438	63,156	69,669	48,427	-30.5%
Charges for Services	1,000,251	781,688	850,292	950,000	11.7%
Investment Income	193,805	587,900	630,628	485,500	-23.0%
Miscellaneous	21,411	21,452	36,954	—	-100.0%
<b>Total Revenues</b>	<b>16,826,593</b>	<b>18,283,072</b>	<b>21,280,450</b>	<b>22,566,458</b>	<b>6.0%</b>
<b>Expenditures</b>					
Personal Services	11,658,146	12,216,128	14,710,568	15,921,856	8.2%
Operations	1,108,505	1,817,239	1,785,391	2,640,958	47.9%
Contributions to Other Funds	917,293	1,422,168	2,009,080	2,688,825	33.8%
Contributions to Subsidized Agencies	75,000	—	—	—	—
Contributions to Capital and Capital Outlay	707,523	996,008	5,288,306	879,094	-83.4%
Reserves and Contingencies	—	—	—	205,000	—
<b>Total</b>	<b>14,466,467</b>	<b>16,451,543</b>	<b>23,793,345</b>	<b>22,335,733</b>	<b>-6.1%</b>
Contribution to Fund Balance	—	—	—	230,725	
<b>Total Expenditures</b>	<b>14,466,467</b>	<b>16,451,543</b>	<b>23,793,345</b>	<b>22,566,458</b>	<b>-5.2%</b>
<b>Fund Balance December 31</b>	<b>14,125,404</b>	<b>15,956,933</b>	<b>13,444,038</b>	<b>13,674,763</b>	<b>1.7%</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.

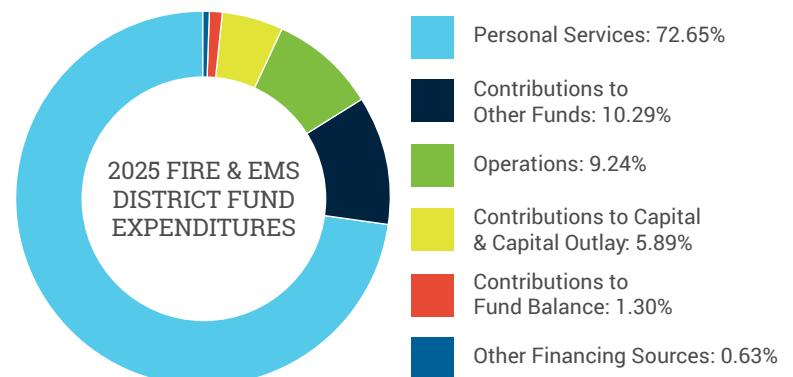
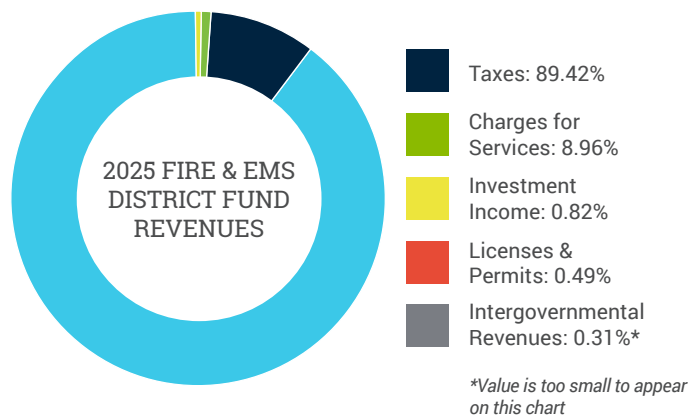
In 2025, expenditures are expected to total \$202.2 million — an increase of \$16.6 million, or 9.0 percent, from 2024 actual expenditures. This increase is primarily due to an increase of \$15.6 million in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include an increase of \$3.5 million in operations, an increase of 3.3 million in contributions to other funds, and an increase of \$1.3 million in appropriations for reserves and contingencies. These increases are partially offset by an \$9.1 million decrease in contributions to capital.

Budgeted contribution to fund balance in the Fire and Emergency Medical Services District Fund totals 2.6 million which represents a 2.7 percent increase in the fund's estimated ending fund balance from 2024 to 2025.



# Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>72,945,655</b>	<b>81,920,669</b>	<b>92,239,265</b>	<b>96,168,799</b>	
<b>Revenues</b>					
Taxes	133,759,194	153,230,902	163,243,402	180,812,616	10.8%
Licenses and Permits	1,098,269	1,070,236	1,025,925	1,000,000	-2.5%
Intergovernmental	1,249,925	857,246	955,322	623,617	-34.7%
Charges for Services	18,514,606	20,382,095	20,909,922	18,117,690	-13.4%
Investment Income	689,894	2,965,656	3,044,334	1,656,000	-45.6%
Contributions and Donations	2,504	1,105	11,190	1,000	-91.1%
Miscellaneous	217,696	189,649	303,203	1,000	-99.7%
<b>Total Revenues</b>	<b>155,532,088</b>	<b>178,696,889</b>	<b>189,493,298</b>	<b>202,211,923</b>	<b>6.7%</b>
<b>Expenditures</b>					
Personal Services	114,899,826	118,158,467	131,357,414	146,908,144	11.8%
Operations	14,462,020	16,393,946	15,174,778	18,676,037	23.1%
Contributions to Other Funds	13,256,638	18,489,719	17,503,812	20,807,484	18.9%
Contributions to Other Agencies	585,291	476,556	539,691	—	-100.0%
Contributions to Capital and Capital Outlay	3,353,299	14,859,605	20,988,069	11,918,865	-43.2%
Reserves and Contingencies	—	—	—	1,274,000	—
<b>Total</b>	<b>146,557,074</b>	<b>168,378,293</b>	<b>185,563,764</b>	<b>199,584,530</b>	<b>7.6%</b>
Contribution to Fund Balance	—	—	—	2,627,393	—
<b>Total Expenditures</b>	<b>146,557,074</b>	<b>168,378,293</b>	<b>185,563,764</b>	<b>202,211,923</b>	<b>9.0%</b>
<b>Fund Balance December 31</b>	<b>81,920,669</b>	<b>92,239,265</b>	<b>96,168,799</b>	<b>98,796,192</b>	<b>2.7%</b>



# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>591,825</b>	<b>543,532</b>	<b>483,833</b>	<b>426,482</b>	
<b>Revenues</b>					
Investment Income	6,306	15,779	25,857	15,500	-40.1%
<b>Total</b>	<b>6,306</b>	<b>15,779</b>	<b>25,857</b>	<b>15,500</b>	<b>-40.1%</b>
Use of Fund Balance	—	—	—	81,681	—
<b>Total Revenues</b>	<b>6,306</b>	<b>15,779</b>	<b>25,857</b>	<b>97,181</b>	<b>275.8%</b>
<b>Expenditures</b>					
Operations	54,222	74,844	81,419	96,090	18.0%
Contributions to Other Funds*	377	634	1,789	1,091	-39.0%
<b>Total Expenditures</b>	<b>54,599</b>	<b>75,478</b>	<b>83,208</b>	<b>97,181</b>	<b>16.8%</b>
<b>Fund Balance December 31</b>	<b>543,532</b>	<b>483,833</b>	<b>426,482</b>	<b>344,801</b>	<b>-19.2%</b>

\* Contributions to Other Funds includes indirect cost 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.

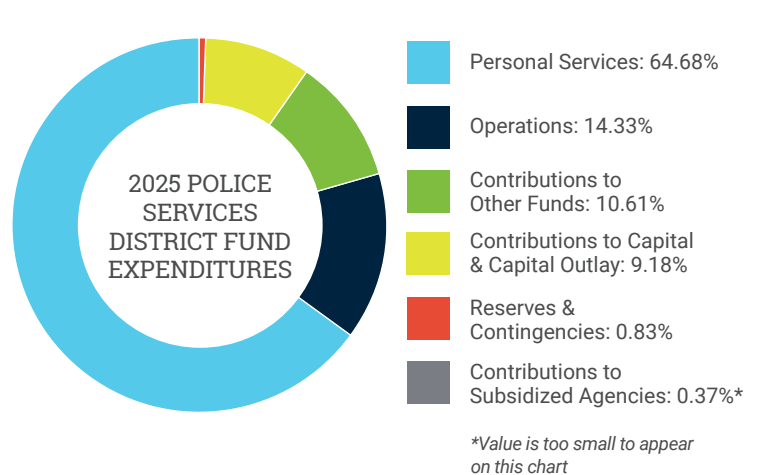
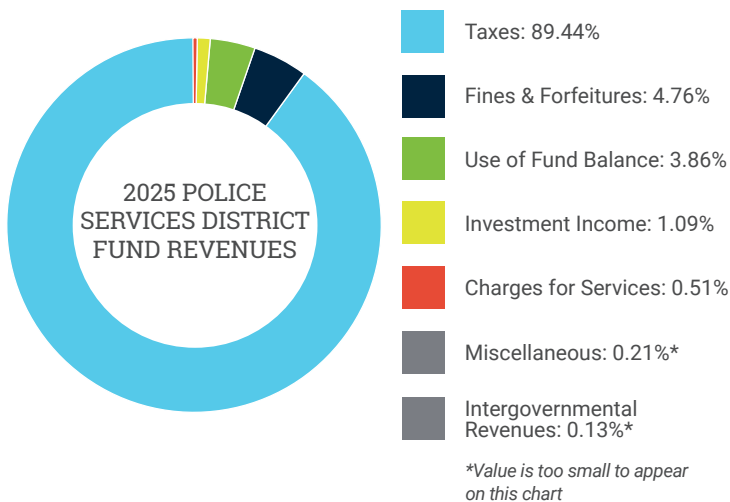
In 2025, expenditures are expected to total \$219.0 million — an increase of \$22.4 million, or 11.4 percent, from 2024 actual expenditures. This increase is primarily attributable to an increase of \$24.3 million in personal services, which includes eight new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$9.4 million increase in operations, a \$3.8 million increase in contributions to other funds, a \$1.8 million appropriation for reserves and contingencies, and a \$0.1 million increase in contributions to subsidized agencies. These increases are partially offset by a decrease of \$16.9 million in contributions to capital funds.

Budgeted use of fund balance in the Police Services District Fund totals \$8.5 million, which represents a 6.9 percent reduction in the fund's estimated ending fund balance from 2024 to 2025. 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>93,064,337</b>	<b>108,339,373</b>	<b>118,672,188</b>	<b>123,288,518</b>	
<b>Revenues</b>					
Taxes	154,672,781	173,871,544	184,990,633	195,860,579	5.9%
Intergovernmental	870,214	620,307	675,969	294,513	-56.4%
Charges for Services	1,243,340	1,185,847	1,159,692	1,110,480	-4.2%
Fines and Forfeitures	8,449,521	10,986,086	9,678,593	10,413,542	7.6%
Investment Income	1,010,330	3,371,599	4,009,496	2,393,000	-40.3%
Miscellaneous	654,770	726,633	678,487	459,063	-32.3%
<b>Total</b>	<b>166,900,956</b>	<b>190,762,016</b>	<b>201,192,870</b>	<b>210,531,177</b>	<b>4.6%</b>
Use of Fund Balance	—	—	—	8,457,572	—
<b>Total Revenues</b>	<b>166,900,956</b>	<b>190,762,016</b>	<b>201,192,870</b>	<b>218,988,749</b>	<b>8.8%</b>
<b>Expenditures</b>					
Personal Services	104,371,227	107,198,592	117,371,375	141,631,278	20.7%
Operations	16,592,350	20,752,110	22,040,482	31,390,724	42.4%
Contributions to Other Funds	14,038,065	19,798,039	19,464,298	23,237,041	19.4%
Contributions to Subsidized Agencies	496,500	496,500	705,000	815,000	15.6%
Contributions to Capital and Capital Outlay	16,127,779	32,183,960	36,995,385	20,104,706	-45.7%
Reserves and Contingencies	—	—	—	1,810,000	—
<b>Total Expenditures</b>	<b>151,625,921</b>	<b>180,429,201</b>	<b>196,576,540</b>	<b>218,988,749</b>	<b>11.4%</b>
<b>Fund Balance December 31</b>	<b>108,339,373</b>	<b>118,672,188</b>	<b>123,288,518</b>	<b>114,830,946</b>	<b>-6.9%</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 2025, expenditures of the Recreation Fund are expected to total \$67.6 million — an increase of \$8.6 million, or 14.6 percent, from 2024 actual expenditures. This increase is primarily attributable to a \$5.3 million increase in personal services, which includes 12 new positions, pay-for-performance salary adjustments and longevity pay for eligible employees. The Parks and Recreation Department was created in 2025, with 210 positions transferred from Community Services. Additional increases include \$2.6 million in operations and a \$0.5 million increase in appropriation for reserves and contingencies. Increases are partially offset by a decrease of \$4.9 million in contributions to capital and a \$0.7 million decrease in contributions to other funds.

Budgeted contribution to fund balance in the Recreation Fund totals \$5.8 million which represents an 20.3 percent increase in the fund's estimated ending fund balance from 2024 to 2025.

## Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>25,834,477</b>	<b>29,580,148</b>	<b>26,898,044</b>	<b>28,532,719</b>	
<b>Revenues</b>					
Taxes	42,505,481	48,680,156	51,780,908	58,692,405	13.3%
Intergovernmental	543,468	304,637	537,139	194,695	-63.8%
Charges for Services	3,204,694	4,120,394	4,327,457	5,086,719	17.5%
Investment Income	287,066	1,010,905	934,412	657,500	-29.6%
Contributions and Donations	—	33,597	11,815	7,500	-36.5%
Miscellaneous	2,677,360	2,918,877	2,985,138	2,902,684	-2.8%
Other Financing Sources	21,930	21,930	21,930	21,930	—
<b>Total Revenues</b>	<b>49,239,999</b>	<b>57,090,496</b>	<b>60,598,799</b>	<b>67,563,433</b>	<b>11.5%</b>
<b>Expenditures</b>					
Personal Services	22,203,445	22,717,266	25,139,303	30,419,003	21.0%
Operations	9,366,858	13,887,281	15,265,226	17,904,877	17.3%
Contributions to Other Funds	8,179,225	10,594,311	10,622,192	9,885,703	-6.9%
Contributions to Other Agencies	6,000	6,000	111,690	114,860	2.8%
Contributions to Capital and Capital Outlay	5,738,800	12,567,742	7,825,713	2,947,487	-62.3%
Reserves and Contingencies	—	—	—	494,000	—
<b>Total</b>	<b>45,494,328</b>	<b>59,772,600</b>	<b>58,964,124</b>	<b>61,765,930</b>	<b>4.8%</b>
Contributions to Fund Balance	—	—	—	5,797,503	—
<b>Total Expenditures</b>	<b>45,494,328</b>	<b>59,772,600</b>	<b>58,964,124</b>	<b>67,563,433</b>	<b>14.6%</b>
<b>Fund Balance December 31</b>	<b>29,580,148</b>	<b>26,898,044</b>	<b>28,532,719</b>	<b>34,330,222</b>	<b>20.3%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>8,194,322</b>	<b>13,173,533</b>	<b>15,890,935</b>	<b>14,771,726</b>	
<b>Revenues</b>					
Taxes	12,728,867	14,621,068	15,627,619	17,028,416	9.0%
Intergovernmental	112,537	78,485	86,499	58,310	-32.6%
Investment Income	113,412	625,245	658,093	157,500	-76.1%
<b>Total Revenues</b>	<b>12,954,816</b>	<b>15,324,798</b>	<b>16,372,211</b>	<b>17,244,226</b>	<b>5.3%</b>
<b>Expenditures</b>					
Contribution to Development Authority	7,975,605	12,607,396	17,491,420	16,302,876	-6.8%
<b>Total</b>	<b>7,975,605</b>	<b>12,607,396</b>	<b>17,491,420</b>	<b>16,302,876</b>	<b>-6.8%</b>
Contribution to Fund Balance	—	—	—	941,350	—
<b>Total Expenditures</b>	<b>7,975,605</b>	<b>12,607,396</b>	<b>17,491,420</b>	<b>17,244,226</b>	<b>-1.4%</b>
<b>Fund Balance December 31</b>	<b>13,173,533</b>	<b>15,890,935</b>	<b>14,771,726</b>	<b>15,713,076</b>	<b>6.4%</b>

# GWINNETT PLACE TAD FUND

The **Gwinnett Place TAD Fund** is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District. 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>3,251,466</b>	<b>5,007,887</b>	<b>7,446,805</b>	<b>11,295,839</b>	
<b>Revenues</b>					
Taxes	1,717,743	2,175,478	3,480,244	—	-100.0%
Investment Income	38,678	243,440	384,446	287,000	-25.3%
<b>Total Revenues</b>	<b>1,756,421</b>	<b>2,438,918</b>	<b>3,864,690</b>	<b>287,000</b>	<b>-92.6%</b>
<b>Expenditures</b>					
Operations	—	—	15,656	100,000	538.7%
<b>Total</b>	<b>—</b>	<b>—</b>	<b>15,656</b>	<b>100,000</b>	<b>538.7%</b>
Contribution to Fund Balance	—	—	—	187,000	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>15,656</b>	<b>287,000</b>	<b>1,733.2%</b>
<b>Fund Balance December 31</b>	<b>5,007,887</b>	<b>7,446,805</b>	<b>11,295,839</b>	<b>11,482,839</b>	<b>1.7%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>4,214,361</b>	<b>5,721,313</b>	<b>8,193,480</b>	<b>11,051,548</b>	
<b>Revenues</b>					
Taxes	1,440,313	2,268,421	2,481,155	—	-100.0%
Investment Income	66,639	203,746	376,913	258,000	-31.5%
<b>Total Revenues</b>	<b>1,506,952</b>	<b>2,472,167</b>	<b>2,858,068</b>	<b>258,000</b>	<b>-91.0%</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	—	—	—	158,000	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>258,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>5,721,313</b>	<b>8,193,480</b>	<b>11,051,548</b>	<b>11,209,548</b>	<b>1.4%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>13,283,630</b>	<b>18,167,703</b>	<b>24,877,999</b>	<b>33,670,557</b>	
<b>Revenues</b>					
Taxes	4,668,081	5,835,938	7,565,169	—	-100.0%
Investment Income	215,992	874,358	1,227,389	927,500	-24.4%
<b>Total Revenues</b>	<b>4,884,073</b>	<b>6,710,296</b>	<b>8,792,558</b>	<b>927,500</b>	<b>-89.5%</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	—	—	—	827,500	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>927,500</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>18,167,703</b>	<b>24,877,999</b>	<b>33,670,557</b>	<b>34,498,057</b>	<b>2.5%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	580,360	1,447,956	2,637,169	4,108,959	
Revenues					
Taxes	861,329	1,152,022	1,351,313	—	-100.0%
Investment Income	6,267	37,191	120,477	101,500	-15.8%
Total Revenues	867,596	1,189,213	1,471,790	101,500	-93.1%
Expenditures					
Operations	—	—	—	100,000	—
Total	—	—	—	100,000	—
Contribution to Fund Balance	—	—	—	1,500	—
Total Expenditures	—	—	—	101,500	—
Fund Balance December 31	1,447,956	2,637,169	4,108,959	4,110,459	—

# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	2,592,969	3,977,346	5,204,405	7,845,657	
<b>Revenues</b>					
Taxes	1,351,967	1,046,593	2,392,492	—	-100.0%
Investment Income	32,410	180,466	248,760	178,000	-28.4%
<b>Total Revenues</b>	<b>1,384,377</b>	<b>1,227,059</b>	<b>2,641,252</b>	<b>178,000</b>	<b>-93.3%</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	—	—	—	78,000	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>178,000</b>	<b>—</b>
Fund Balance December 31	3,977,346	5,204,405	7,845,657	7,923,657	1.0%

# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>13,636,513</b>	<b>9,411,365</b>	<b>7,544,395</b>	<b>6,822,705</b>	
<b>Revenues</b>					
Taxes	1,448,911	2,145,152	2,807,025	—	-100.0%
Investment Income	59,468	171,933	195,321	242,500	24.2%
<b>Total</b>	<b>1,508,379</b>	<b>2,317,085</b>	<b>3,002,346</b>	<b>242,500</b>	<b>-91.9%</b>
Use of Fund Balance	—	—	—	2,492,325	—
<b>Total Revenues</b>	<b>1,508,379</b>	<b>2,317,085</b>	<b>3,002,346</b>	<b>2,734,825</b>	<b>-8.9%</b>
<b>Expenditures</b>					
Operations	3,243,349	1,916,318	2,823	2,000	-29.2%
Debt Service	3,000	3,000	3,000	6,300	110.0%
Contributions to Other Funds	2,487,178	2,264,737	3,718,214	2,726,525	-26.7%
<b>Total Expenditures</b>	<b>5,733,527</b>	<b>4,184,055</b>	<b>3,724,036</b>	<b>2,734,825</b>	<b>-26.6%</b>
<b>Fund Balance December 31</b>	<b>9,411,365</b>	<b>7,544,395</b>	<b>6,822,705</b>	<b>4,330,380</b>	<b>-36.5%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>4,497</b>	<b>116,308</b>	<b>168,111</b>	<b>1,585,467</b>	
<b>Revenues</b>					
Investment Income	126,158	288,591	200,667	—	-100.0%
Other Financing Sources	2,487,178	2,264,737	3,718,214	2,726,525	-26.7%
<b>Total Revenues</b>	<b>2,613,336</b>	<b>2,553,328</b>	<b>3,918,881</b>	<b>2,726,525</b>	<b>-30.4%</b>
<b>Expenditures</b>					
Debt Service	2,501,525	2,501,525	2,501,525	2,726,525	9.0%
<b>Total Expenditures</b>	<b>2,501,525</b>	<b>2,501,525</b>	<b>2,501,525</b>	<b>2,726,525</b>	<b>9.0%</b>
<b>Fund Balance December 31</b>	<b>116,308</b>	<b>168,111</b>	<b>1,585,467</b>	<b>1,585,467</b>	<b>—</b>

The image features a solid red background. Two thin, curved red lines intersect in the lower right quadrant, creating a subtle graphic element. The text "OTHER SPECIAL REVENUE FUNDS" is positioned in the lower left area, rendered in a white, sans-serif, all-caps font.

# 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, Opioid Remediation, Police Special Justice, Police Special State, Sheriff Inmate, Sheriff Special Justice, Sheriff Special Treasury, Sheriff Special State, Stadium, and Tree Bank Funds.

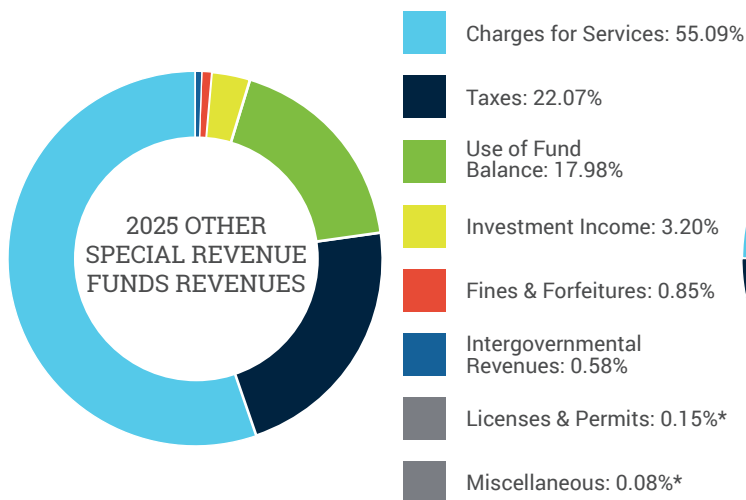
For 2025, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is \$10.7 million, or 10.8 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2025 expenditure needs and to finance contributions to capital projects funds. Due to revenues that are budgeted when received, it is anticipated that by the end of 2025 this amount will not actually be utilized.



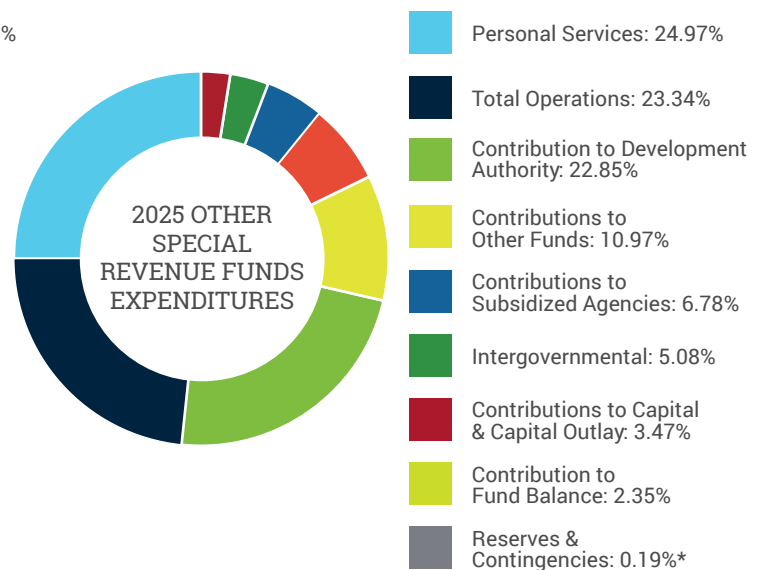
# OTHER SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>84,550,381</b>	<b>89,676,308</b>	<b>94,739,235</b>	<b>99,297,230</b>	
<b>Revenues</b>					
Taxes	15,088,906	15,767,805	15,984,125	15,180,340	-5.0%
Licenses and Permits	46,600	140,092	351,636	100,000	-71.6%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	36,538,949	37,194,255	37,429,507	37,902,862	1.3%
Fines and Forfeitures	1,485,340	1,293,081	1,611,750	581,185	-63.9%
Investment Income	777,383	2,259,672	3,221,158	2,197,640	-31.8%
Miscellaneous	1,494,976	792,467	3,644,350	53,319	-98.5%
Other Financing Sources	—	—	22,951	—	-100.0%
<b>Total</b>	<b>55,832,154</b>	<b>57,847,372</b>	<b>62,665,477</b>	<b>56,415,346</b>	<b>-10.0%</b>
Use of Fund Balance	—	—	—	12,363,438	—
<b>Total Revenues</b>	<b>55,832,154</b>	<b>57,847,372</b>	<b>62,665,477</b>	<b>68,778,784</b>	<b>9.8%</b>
<b>Expenditures</b>					
Personal Services	12,009,558	12,479,439	14,546,591	17,175,754	18.1%
Operations	11,165,957	11,760,277	12,198,558	16,054,042	31.6%
Intergovernmental	2,818,174	2,922,576	2,956,171	3,492,036	18.1%
Contributions to Other Funds	5,571,837	7,270,540	7,514,989	7,544,941	0.4%
Contribution to Development Authority	13,325,927	13,327,244	15,706,471	15,715,886	0.1%
Contributions to Subsidized Agencies	4,958,317	4,722,205	4,762,187	4,661,130	-2.1%
Contributions to Capital and Capital Outlay	856,457	302,164	422,515	2,387,626	465.1%
Reserves and Contingencies	—	—	—	128,000	—
<b>Total</b>	<b>50,706,227</b>	<b>52,784,445</b>	<b>58,107,482</b>	<b>67,159,415</b>	<b>15.6%</b>
Contribution to Fund Balance	—	—	—	1,619,369	—
<b>Total Expenditures</b>	<b>50,706,227</b>	<b>52,784,445</b>	<b>58,107,482</b>	<b>68,778,784</b>	<b>18.4%</b>
<b>Fund Balance December 31</b>	<b>89,676,308</b>	<b>94,739,235</b>	<b>99,297,230</b>	<b>88,553,161</b>	<b>-10.8%</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 2025 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 2025 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. Non-prepaid revenues are higher than 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 2025, naming rights will be \$375,000.	
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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>3,977,995</b>	<b>5,772,596</b>	<b>6,758,826</b>	<b>7,304,450</b>	
<b>Revenues</b>					
Charges for Services	1,783,945	1,156,540	565,758	868,093	53.4%
Investment Income	10,656	51,127	72,119	74,640	3.5%
<b>Total</b>	<b>1,794,601</b>	<b>1,207,667</b>	<b>637,876</b>	<b>942,733</b>	<b>47.8%</b>
Use of Fund Balance	—	—	—	557,267	—
<b>Total Revenues</b>	<b>1,794,601</b>	<b>1,207,667</b>	<b>637,876</b>	<b>1,500,000</b>	<b>135.2%</b>
<b>Expenditures</b>					
Operations	—	221,437	92,253	1,500,000	1,526.0%
<b>Total Expenditures</b>	<b>—</b>	<b>221,437</b>	<b>92,253</b>	<b>1,500,000</b>	<b>1,526.0%</b>
<b>Fund Balance December 31</b>	<b>5,772,596</b>	<b>6,758,826</b>	<b>7,304,450</b>	<b>6,747,183</b>	<b>-7.6%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>541,595</b>	<b>337,580</b>	<b>391,998</b>	<b>441,477</b>	
<b>Revenues</b>					
Charges for Services	139,488	122,315	152,155	138,500	-9.0%
Miscellaneous	8,910	9,491	8,692	8,200	-5.7%
<b>Total Revenues</b>	<b>148,398</b>	<b>131,806</b>	<b>160,847</b>	<b>146,700</b>	<b>-8.8%</b>
<b>Expenditures</b>					
Personal Services	—	48,250	70,849	78,999	11.5%
Operations	12,413	20,021	17,519	35,210	101.0%
Contributions to Other Funds	—	—	—	1,431	—
Contributions to Capital and Capital Outlay	340,000	9,117	23,000	—	-100.0%
<b>Total</b>	<b>352,413</b>	<b>77,388</b>	<b>111,368</b>	<b>115,640</b>	<b>3.8%</b>
Contribution to Fund Balance	—	—	—	31,060	—
<b>Total Expenditures</b>	<b>352,413</b>	<b>77,388</b>	<b>111,368</b>	<b>146,700</b>	<b>31.7%</b>
<b>Fund Balance December 31</b>	<b>337,580</b>	<b>391,998</b>	<b>441,477</b>	<b>472,537</b>	<b>7.0%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>402,286</b>	<b>371,032</b>	<b>431,245</b>	<b>450,450</b>	
<b>Revenues</b>					
Fines and Forfeitures	588,225	608,862	652,651	581,185	-11.0%
Investment Income	1,447	4,742	5,175	—	-100.0%
Miscellaneous	1,549	1,455	1,932	—	-100.0%
<b>Total</b>	<b>591,221</b>	<b>615,059</b>	<b>659,758</b>	<b>581,185</b>	<b>-11.9%</b>
Use of Fund Balance	—	—	—	223,931	—
<b>Total Revenues</b>	<b>591,221</b>	<b>615,059</b>	<b>659,758</b>	<b>805,116</b>	<b>22.0%</b>
<b>Expenditures</b>					
Personal Services	569,588	469,324	530,886	638,844	20.3%
Operations	44,955	78,486	102,326	149,139	45.7%
Contributions to Other Funds	7,932	7,036	7,341	7,133	-2.8%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenditures</b>	<b>622,475</b>	<b>554,846</b>	<b>640,553</b>	<b>805,116</b>	<b>25.7%</b>
<b>Fund Balance December 31</b>	<b>371,032</b>	<b>431,245</b>	<b>450,450</b>	<b>226,519</b>	<b>-49.7%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	268,499	262,528	202,374	174,983	
Revenues					
Fines and Forfeitures	—	—	19,307	—	—
Miscellaneous	—	450	—	—	—
Total	—	450	19,307	—	-100.0%
Use of Fund Balance	—	—	—	83,792	—
Total Revenues	—	450	19,307	83,792	334.0%
Expenditures					
Operations	5,971	60,604	46,698	83,792	79.4%
Total Expenditures	5,971	60,604	46,698	83,792	79.4%
Fund Balance December 31	262,528	202,374	174,983	91,191	-47.9%

# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	52,972	52,972	52,972	50,434	
Revenues					
Fines and Forfeitures	—	—	—	—	—
Total	—	—	—	—	—
Use of Fund Balance	—	—	—	38,000	—
Total Revenues	—	—	—	38,000	—
Expenditures					
Operations	—	—	2,538	38,000	1,397.2%
Total Expenditures	—	—	2,538	38,000	1,397.2%
Fund Balance December 31	52,972	52,972	50,434	12,434	-75.3%

# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	—	—	2,971	62,908	
Revenues					
Fines and Forfeitures	—	2,971	60,037	—	-100.0%
Total	—	2,971	60,037	—	-100.0%
Use of Fund Balance	—	—	—	31,718	—
Total Revenues	—	2,971	60,037	31,718	-47.2%
Expenditures					
Operations	—	—	100	31,718	31,618.0%
Total Expenditures	—	—	100	31,718	31,618.0%
Fund Balance December 31	—	2,971	62,908	31,190	-50.4%

## 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 2025, expenditures of the E-911 Fund are expected to total \$30.9 million — an increase of \$5.5 million, or 21.5 percent over 2024 actual expenditures. This increase is primarily attributable to an increase of \$2.5 million in personal services, which includes pay-for-performance salary adjustments, and longevity pay for eligible employees and a \$2.1 million increase in contributions to capital. Other increases include a \$0.5 million increase in intergovernmental, a \$0.2 million increase in operations, a \$0.1 million increase in contributions to other funds, and a \$0.1 million increase in appropriations to reserves and contingencies.

The \$3.5 million estimated appropriation for the cities' share of emergency 911 revenue is an increase of \$0.5 million over the 2024 appropriation. 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>34,073,726</b>	<b>37,520,393</b>	<b>40,046,534</b>	<b>40,739,081</b>	
<b>Revenues</b>					
Taxes	13,084	13,681	12,238	—	-100.0%
Charges for Services	23,358,210	24,209,483	24,461,389	24,344,400	-0.5%
Investment Income	392,097	1,104,346	1,592,620	1,104,500	-30.6%
Miscellaneous	18,550	16,645	32,194	—	-100.0%
<b>Total</b>	<b>23,781,941</b>	<b>25,344,155</b>	<b>26,098,441</b>	<b>25,448,900</b>	<b>-2.5%</b>
Use of Fund Balance	—	—	—	5,415,021	—
<b>Total Revenues</b>	<b>23,781,941</b>	<b>25,344,155</b>	<b>26,098,441</b>	<b>30,863,921</b>	<b>18.3%</b>
<b>Expenditures</b>					
Personal Services	11,383,529	11,919,311	13,837,281	16,319,378	17.9%
Operations	1,170,637	1,438,722	1,698,837	1,863,543	9.7%
Intergovernmental	2,818,174	2,922,576	2,956,171	3,492,036	18.1%
Contributions to Other Funds	4,962,934	6,532,977	6,648,402	6,771,973	1.9%
Contributions to Capital and Capital Outlay	—	4,428	265,203	2,318,991	774.4%
Reserves and Contingencies	—	—	—	98,000	—
<b>Total Expenditures</b>	<b>20,335,274</b>	<b>22,818,014</b>	<b>25,405,894</b>	<b>30,863,921</b>	<b>21.5%</b>
<b>Fund Balance December 31</b>	<b>37,520,393</b>	<b>40,046,534</b>	<b>40,739,081</b>	<b>35,324,060</b>	<b>-13.3%</b>

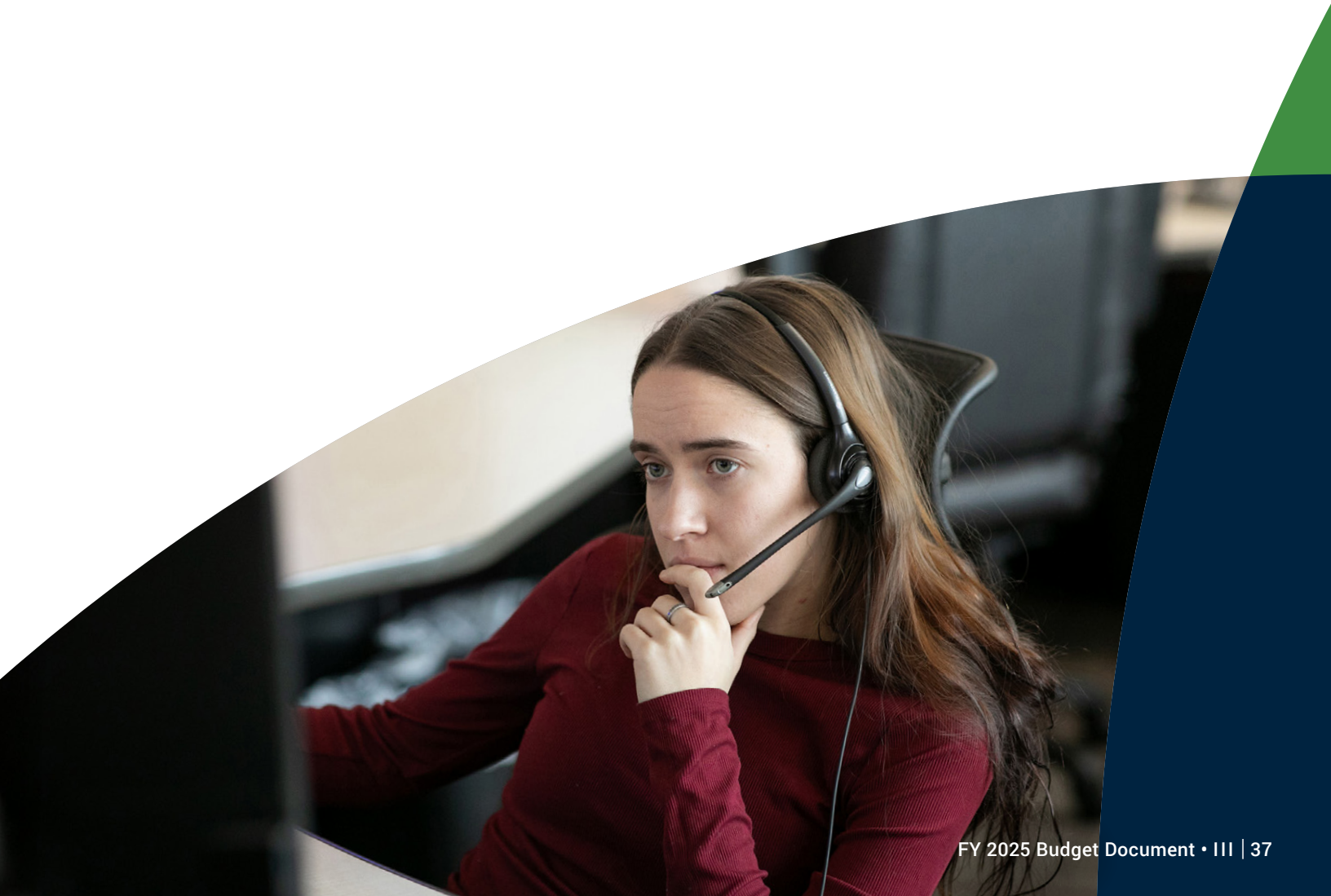


# JUVENILE COURT SUPERVISION FUND

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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>225,834</b>	<b>243,054</b>	<b>282,932</b>	<b>302,508</b>	
<b>Revenues</b>					
Charges for Services	49,560	66,944	60,196	30,000	-50.2%
<b>Total</b>	<b>49,560</b>	<b>66,944</b>	<b>60,196</b>	<b>30,000</b>	<b>-50.2%</b>
Use of Fund Balance	—	—	—	25,100	—
<b>Total Revenues</b>	<b>49,560</b>	<b>66,944</b>	<b>60,196</b>	<b>55,100</b>	<b>-8.5%</b>
<b>Expenditures</b>					
Operations	32,340	27,066	40,620	55,100	35.6%
<b>Total Expenditures</b>	<b>32,340</b>	<b>27,066</b>	<b>40,620</b>	<b>55,100</b>	<b>35.6%</b>
<b>Fund Balance December 31</b>	<b>243,054</b>	<b>282,932</b>	<b>302,508</b>	<b>277,408</b>	<b>-8.3%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
Fund Balance January 1	—	1,397,441	2,162,878	5,857,869	
Revenues					
Investment Income	—	70,730	156,520	—	-100.0%
Miscellaneous	1,397,441	694,707	3,538,471	—	-100.0%
Total Revenues	1,397,441	765,437	3,694,991	—	-100.0%
Expenditures					
Operations	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	1,397,441	2,162,878	5,857,869	5,857,869	—

# 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>1,012,967</b>	<b>1,113,290</b>	<b>1,074,875</b>	<b>1,139,587</b>	
<b>Revenues</b>					
Fines and Forfeitures	173,071	85,328	156,571	—	-100.0%
<b>Total</b>	<b>173,071</b>	<b>85,328</b>	<b>156,571</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	334,131	—
<b>Total Revenues</b>	<b>173,071</b>	<b>85,328</b>	<b>156,571</b>	<b>334,131</b>	<b>113.4%</b>
<b>Expenditures</b>					
Operations	56,082	123,743	59,995	309,000	415.0%
Contributions to Capital and Capital Outlay	16,666	—	31,864	25,131	-21.1
<b>Total Expenditures</b>	<b>72,748</b>	<b>123,743</b>	<b>91,859</b>	<b>334,131</b>	<b>263.7%</b>
<b>Fund Balance December 31</b>	<b>1,113,290</b>	<b>1,074,875</b>	<b>1,139,587</b>	<b>805,456</b>	<b>-29.3%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>1,121,315</b>	<b>972,443</b>	<b>986,318</b>	<b>1,284,967</b>	
<b>Revenues</b>					
Fines and Forfeitures	470,862	337,108	348,093	—	-100.0%
Miscellaneous	513	—	—	—	—
<b>Total</b>	<b>471,375</b>	<b>337,108</b>	<b>348,093</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	140,700	—
<b>Total Revenues</b>	<b>471,375</b>	<b>337,108</b>	<b>348,093</b>	<b>140,700</b>	<b>-59.6%</b>
<b>Expenditures</b>					
Operations	176,013	99,437	35,906	115,700	222.2%
Contributions to Capital and Capital Outlay	444,234	223,796	13,538	25,000	84.7%
<b>Total Expenditures</b>	<b>620,247</b>	<b>323,233</b>	<b>49,444</b>	<b>140,700</b>	<b>184.6%</b>
<b>Fund Balance December 31</b>	<b>972,443</b>	<b>986,318</b>	<b>1,284,967</b>	<b>1,144,267</b>	<b>-10.9%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>4,082,154</b>	<b>4,146,446</b>	<b>4,464,121</b>	<b>5,125,847</b>	
<b>Revenues</b>					
Charges for Services	517,758	718,814	1,105,772	1,568,000	41.8%
Investment Income	44,253	136,529	184,369	157,500	-14.6%
<b>Total Revenues</b>	<b>562,011</b>	<b>855,467</b>	<b>1,290,180</b>	<b>1,725,500</b>	<b>33.7%</b>
<b>Expenditures</b>					
Operations	497,719	537,792	618,459	696,350	12.6%
Contributions to Capital and Capital Outlay	—	—	9,995	—	-100.0%
<b>Total</b>	<b>497,719</b>	<b>537,792</b>	<b>628,454</b>	<b>696,350</b>	<b>10.8%</b>
Contribution to Fund Balance	—	—	—	1,029,150	—
<b>Total Expenditures</b>	<b>497,719</b>	<b>537,792</b>	<b>628,454</b>	<b>1,725,500</b>	<b>174.6%</b>
<b>Fund Balance December 31</b>	<b>4,146,446</b>	<b>4,464,121</b>	<b>5,125,847</b>	<b>6,154,997</b>	<b>20.1%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>399,526</b>	<b>568,187</b>	<b>604,461</b>	<b>742,173</b>	
<b>Revenues</b>					
Fines and Forfeitures	244,773	174,643	137,712	—	-100.0%
<b>Total</b>	<b>244,773</b>	<b>174,643</b>	<b>137,712</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	350,000	—
<b>Total Revenues</b>	<b>244,773</b>	<b>174,643</b>	<b>137,712</b>	<b>350,000</b>	<b>154.2%</b>
<b>Expenditures</b>					
Operations	67,362	120,569	—	350,000	—
Contributions to Capital and Capital Outlay	8,750	17,800	—	—	—
<b>Total Expenditures</b>	<b>76,112</b>	<b>138,369</b>	<b>—</b>	<b>350,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>568,187</b>	<b>604,461</b>	<b>742,173</b>	<b>392,173</b>	<b>-47.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>318,096</b>	<b>191,991</b>	<b>198,798</b>	<b>366,665</b>	
<b>Revenues</b>					
Fines and Forfeitures	8,409	84,168	237,380	—	-100.0%
Investment Income	878	2,278	8,565	—	-100.0%
<b>Total</b>	<b>9,287</b>	<b>86,446</b>	<b>245,945</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	70,000	—
<b>Total Revenues</b>	<b>9,287</b>	<b>86,446</b>	<b>245,945</b>	<b>70,000</b>	<b>-71.5%</b>
<b>Expenditures</b>					
Operations	135,392	37,639	6,303	70,000	1,010.6%
Contributions to Capital and Capital Outlay	—	42,000	71,775	—	-100.0%
<b>Total Expenditures</b>	<b>135,392</b>	<b>79,639</b>	<b>78,078</b>	<b>70,000</b>	<b>-10.3%</b>
<b>Fund Balance December 31</b>	<b>191,991</b>	<b>198,798</b>	<b>366,665</b>	<b>296,665</b>	<b>-19.1%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>286,641</b>	<b>190,303</b>	<b>190,303</b>	<b>213,254</b>	
<b>Revenues</b>					
Other Financing Sources	—	—	22,951	—	-100.0%
<b>Total</b>	<b>—</b>	<b>—</b>	<b>22,951</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	75,000	—
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>22,951</b>	<b>75,000</b>	<b>226.8%</b>
<b>Expenditures</b>					
Operations	56,799	—	—	75,000	—
Contributions to Capital and Capital Outlay	39,539	—	—	—	—
<b>Total Expenditures</b>	<b>96,338</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>190,303</b>	<b>190,303</b>	<b>213,254</b>	<b>138,254</b>	<b>-35.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>789,281</b>	<b>511,552</b>	<b>468,808</b>	<b>312,458</b>	
<b>Revenues</b>					
Charges for Services	124,850	132,805	149,949	150,000	—
Investment Income	9,261	20,838	24,049	12,000	-50.1%
<b>Total</b>	<b>134,111</b>	<b>153,643</b>	<b>174,299</b>	<b>162,000</b>	<b>-7.1%</b>
Use of Fund Balance	—	—	—	209,305	—
<b>Total Revenues</b>	<b>134,111</b>	<b>153,643</b>	<b>174,299</b>	<b>371,305</b>	<b>113.0%</b>
<b>Expenditures</b>					
Personal Services	—	—	58,527	84,992	45.2%
Operations	393,597	176,990	232,450	249,000	7.1%
Contributions to Other Funds	18,243	19,397	39,672	37,313	-5.9%
<b>Total Expenditures</b>	<b>411,840</b>	<b>196,387</b>	<b>330,649</b>	<b>371,305</b>	<b>12.3%</b>
<b>Fund Balance December 31</b>	<b>511,552</b>	<b>468,808</b>	<b>312,458</b>	<b>103,153</b>	<b>-67.0%</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 stadium was financed with Development Authority bonds and lease repayment terms mirror 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>2,791,161</b>	<b>3,246,020</b>	<b>3,992,532</b>	<b>4,903,625</b>	
<b>Revenues</b>					
Taxes	1,040,050	1,133,352	1,221,851	1,036,158	-15.2%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	1,148,994	1,309,561	1,347,663	1,202,869	-10.7%
Investment Income	19,812	105,471	160,331	47,000	-70.7%
<b>Total Revenues</b>	<b>2,608,856</b>	<b>2,948,384</b>	<b>3,129,845</b>	<b>2,686,027</b>	<b>-14.2%</b>
<b>Expenditures</b>					
Operations	—	—	—	5,900	—
Debt Service	788	788	788	2,100	166.5%
Contributions to Other Funds	126,725	176,125	190,655	93,959	-50.7%
Contribution to Development Authority	2,026,484	2,024,959	2,027,309	2,024,909	-0.1%
<b>Total</b>	<b>2,153,997</b>	<b>2,201,872</b>	<b>2,218,752</b>	<b>2,126,868</b>	<b>-4.1%</b>
Contribution to Fund Balance	—	—	—	559,159	—
<b>Total Expenditures</b>	<b>2,153,997</b>	<b>2,201,872</b>	<b>2,218,752</b>	<b>2,686,027</b>	<b>21.1%</b>
<b>Fund Balance December 31</b>	<b>3,246,020</b>	<b>3,992,532</b>	<b>4,903,625</b>	<b>5,462,784</b>	<b>11.4%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>1,761,130</b>	<b>2,567,154</b>	<b>3,072,529</b>	<b>3,316,903</b>	
<b>Revenues</b>					
Charges for Services	9,412,027	9,475,081	9,586,626	9,600,000	0.1%
Investment Income	14,179	78,586	75,433	—	-100.0%
Miscellaneous	68,013	69,594	62,721	—	-100.0%
<b>Total</b>	<b>9,494,219</b>	<b>9,623,261</b>	<b>9,724,780</b>	<b>9,600,000</b>	<b>-1.3%</b>
Use of Fund Balance	—	—	—	783,833	—
<b>Total Revenues</b>	<b>9,494,219</b>	<b>9,623,261</b>	<b>9,724,780</b>	<b>10,383,833</b>	<b>6.8%</b>
<b>Expenditures</b>					
Personal Services	56,441	42,554	49,048	53,541	9.2%
Operations	8,430,740	8,787,124	9,073,815	9,914,270	9.3%
Contributions to Other Funds	193,747	283,184	350,403	377,518	7.7%
Contributions to Capital and Capital Outlay	7,267	5,024	7,140	18,504	159.2%
Reserves and Contingencies	—	—	—	20,000	—
<b>Total Expenditures</b>	<b>8,688,195</b>	<b>9,117,886</b>	<b>9,480,406</b>	<b>10,383,833</b>	<b>9.5%</b>
<b>Fund Balance December 31</b>	<b>2,567,154</b>	<b>3,072,529</b>	<b>3,316,903</b>	<b>2,533,070</b>	<b>-23.6%</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 were financed with bonds and the repayment terms mirror 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>31,962,054</b>	<b>29,729,180</b>	<b>28,710,561</b>	<b>25,629,584</b>	
<b>Revenues</b>					
Taxes	14,035,772	14,620,771	14,750,037	14,144,182	-4.1%
Charges for Services	4,117	2,714	—	1,000	—
Miscellaneous	—	—	—	45,119	—
Investment Income	278,403	664,065	919,103	802,000	-12.7%
<b>Total</b>	<b>14,318,292</b>	<b>15,287,550</b>	<b>15,669,140</b>	<b>14,992,301</b>	<b>-4.3%</b>
Use of Fund Balance	—	—	—	3,725,640	—
<b>Total Revenues</b>	<b>14,318,292</b>	<b>15,287,550</b>	<b>15,669,140</b>	<b>18,717,941</b>	<b>19.5%</b>
<b>Expenditures</b>					
Operations	31,150	29,858	30,250	110,220	264.4%
Contributions to Other Funds	262,256	251,821	278,516	255,614	-8.2%
Contribution to Development Authority	11,299,443	11,302,285	13,679,163	13,690,977	0.1%
Contributions to Subsidized Agencies	4,958,317	4,722,205	4,762,187	4,661,130	-2.1%
<b>Total Expenditures</b>	<b>16,551,166</b>	<b>16,306,169</b>	<b>18,750,116</b>	<b>18,717,941</b>	<b>-0.2%</b>
<b>Fund Balance December 31</b>	<b>29,729,180</b>	<b>28,710,561</b>	<b>25,629,584</b>	<b>21,903,944</b>	<b>-14.5%</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 revenue collected may be used by the Department of Planning and Development, Community Services, Support Services, Community Improvement Districts, and/or Neighborhood Associations for the following: data collection related to the management of community forests projects, street tree planting programs, community initiatives for planting of trees, food forest projects, removal of invasive species, educational purposes, creation and/or updates to tree and landscape related regulations, and/or matching funds for associated grants. Expenditures for this fund occur as projects are identified and approved.

## Revenues and Expenditures FY 2022 – 2025

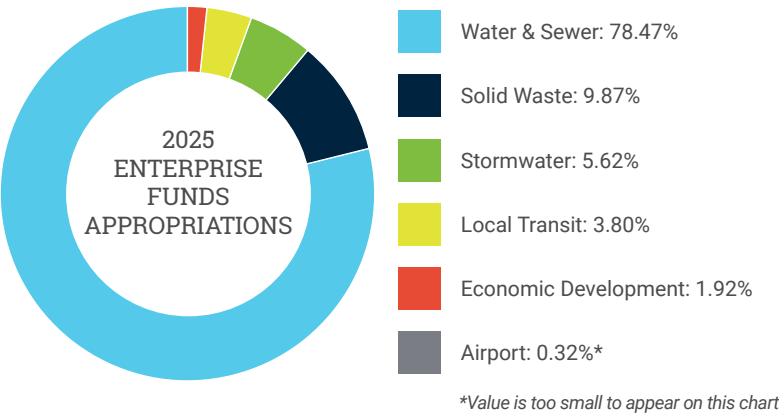
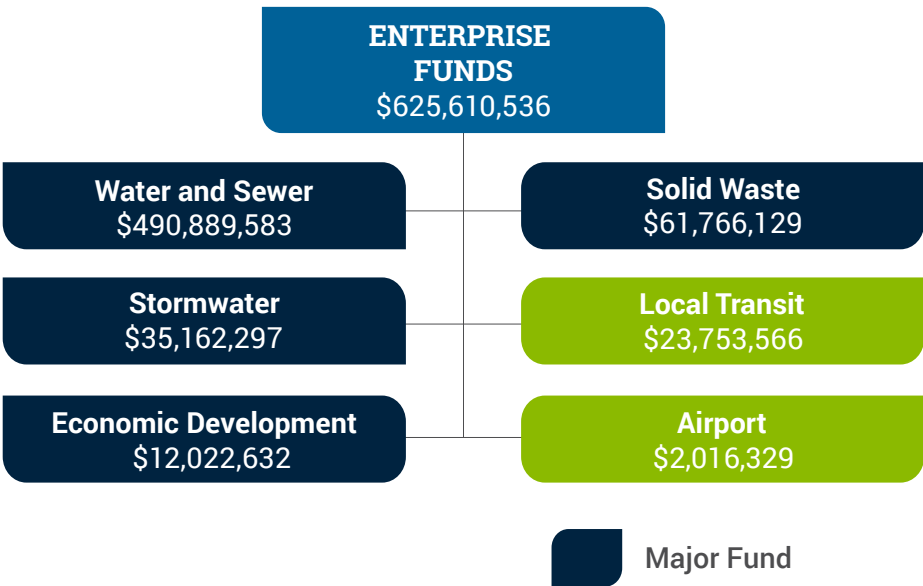
	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Fund Balance January 1</b>	<b>483,154</b>	<b>482,149</b>	<b>643,200</b>	<b>878,006</b>	
<b>Revenues</b>					
Licenses and Permits	46,600	140,092	351,636	100,000	-71.6%
Investment Income	6,395	20,959	22,872	—	-100.0%
<b>Total</b>	<b>52,995</b>	<b>161,051</b>	<b>374,508</b>	<b>100,000</b>	<b>-73.3%</b>
Use of Fund Balance	—	—	—	300,000	—
<b>Total Revenues</b>	<b>52,995</b>	<b>161,051</b>	<b>374,508</b>	<b>400,000</b>	<b>6.8%</b>
<b>Expenditures</b>					
Operations	54,000	—	139,702	400,000	186.3%
<b>Total Expenditures</b>	<b>54,000</b>	<b>—</b>	<b>139,702</b>	<b>400,000</b>	<b>186.3%</b>
<b>Fund Balance December 31</b>	<b>482,149</b>	<b>643,200</b>	<b>878,006</b>	<b>578,006</b>	<b>-34.2%</b>

# ENTERPRISE FUNDS



# 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.

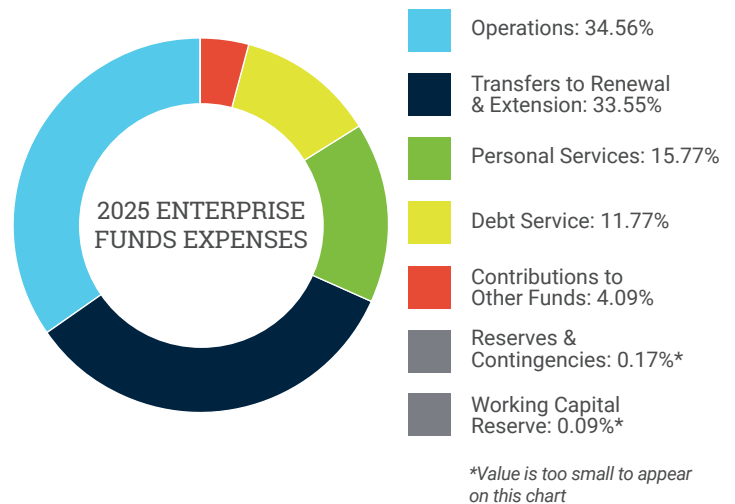
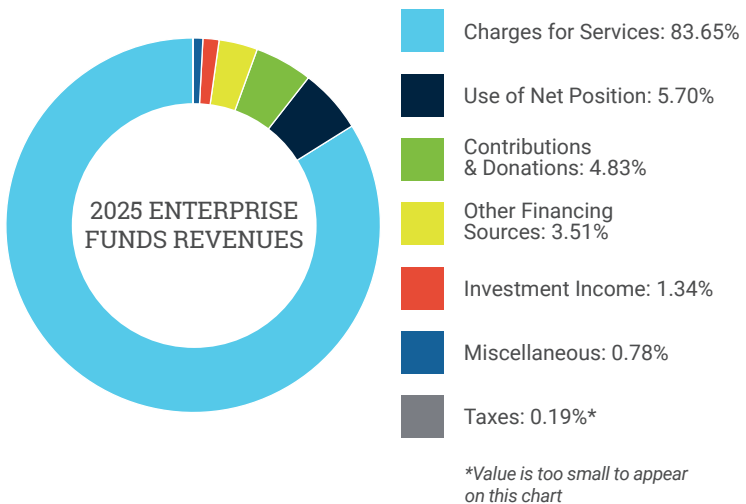




# ENTERPRISE FUNDS

## Revenues and Expenses FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Taxes	1,403,071	1,510,459	1,552,704	1,200,000	-22.7%
Intergovernmental Revenues	—	—	21,569	—	-100.0%
Charges for Services	449,822,660	478,265,349	514,366,291	523,230,584	1.7%
Investment Income	3,249,803	8,913,799	9,968,231	8,406,000	-15.7%
Contributions and Donations	30,342,512	28,526,404	28,577,675	30,227,414	5.8%
Miscellaneous	8,571,965	7,502,608	4,447,778	4,900,100	10.2%
Other Financing Sources	21,864,755	20,140,000	25,760,999	21,960,453	-14.8%
<b>Total</b>	<b>515,254,766</b>	<b>544,858,619</b>	<b>584,695,247</b>	<b>589,924,551</b>	<b>0.9%</b>
Use of Net Position	—	—	—	35,685,985	—
<b>Total Revenues</b>	<b>515,254,766</b>	<b>544,858,619</b>	<b>584,695,247</b>	<b>625,610,536</b>	<b>7.0%</b>
<b>Expenses</b>					
Personal Services	76,284,840	80,485,492	88,923,576	98,630,137	10.9%
Operations	149,183,490	173,540,319	191,414,938	216,202,166	12.9%
Debt Service	86,982,672	86,946,878	87,355,501	73,633,625	-15.7%
Intergovernmental	38,656	38,654	48,153	—	-100.0%
Transfers to Renewal and Extension	179,128,322	174,955,596	199,461,039	209,904,592	5.2%
Contributions to Other Funds	16,972,723	22,989,576	23,296,436	25,613,716	9.9%
Contributions to Capital and Capital Outlay	—	—	4,109,000	—	-100.0%
Reserves and Contingencies	—	—	—	1,080,000	—
<b>Total</b>	<b>508,590,703</b>	<b>538,956,515</b>	<b>594,608,643</b>	<b>625,064,236</b>	<b>5.1%</b>
Working Capital Reserve	—	—	—	546,300	—
<b>Total Expenses</b>	<b>508,590,703</b>	<b>538,956,515</b>	<b>594,608,643</b>	<b>625,610,536</b>	<b>5.2%</b>



# ENTERPRISE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent approximately 89 percent of the total fiscal year 2025 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 \$24.14 per month. The rate for seniors 62 and over is \$18.11 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, there was an increase from \$5.00 to \$7.50 in sewer base charges in 2023. There will be no increase to water and sewer base charges in 2025.

### Contributions and Donations

Contributions and Donations represent approximately 5 percent of the total fiscal year 2025 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 receipted 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	202,367	179,127	183,762	155,000	-15.7%
Miscellaneous – Rent	1,151,165	1,081,970	1,344,545	1,200,000	-10.8%
Investment Income	12,744	35,512	61,722	64,000	3.7%
Other Financing Sources	650,000	900,000	25,000	116,750	367.0%
<b>Total</b>	<b>2,016,276</b>	<b>2,196,609</b>	<b>1,615,029</b>	<b>1,535,750</b>	<b>-4.9%</b>
Use of Net Position	—	—	—	480,579	—
<b>Total Revenues</b>	<b>2,016,276</b>	<b>2,196,609</b>	<b>1,615,029</b>	<b>2,016,329</b>	<b>24.8%</b>
<b>Expenses</b>					
Personal Services	615,177	702,259	767,662	830,146	8.1%
Operations	421,693	483,360	459,643	461,640	0.4%
Transfers to Renewal and Extension	269,704	455,033	108,658	115,258	6.1%
Contributions to Other Funds	296,339	545,291	545,340	598,285	9.7%
Reserves and Contingencies	—	—	—	11,000	—
<b>Total Expenses</b>	<b>1,602,913</b>	<b>2,185,943</b>	<b>1,881,303</b>	<b>2,016,329</b>	<b>7.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Investment Income	79,149	261,576	268,124	189,000	-29.5%
Miscellaneous	6,325,987	5,611,754	2,538,817	3,700,000	45.7%
Other Financing Sources	2,000,000	740,000	7,909,000	7,043,703	-10.9%
<b>Total</b>	<b>8,405,136</b>	<b>6,613,330</b>	<b>10,715,941</b>	<b>10,932,703</b>	<b>2.0%</b>
Use of Net Position	—	—	—	1,089,929	—
<b>Total Revenues</b>	<b>8,405,136</b>	<b>6,613,330</b>	<b>10,715,941</b>	<b>12,022,632</b>	<b>12.2%</b>
<b>Expenses</b>					
Operations	3,879,130	3,563,032	3,363,548	5,394,809	60.4%
Debt Service	3,983,769	3,983,052	4,393,621	6,507,581	48.1%
Intergovernmental	38,656	38,654	48,153	—	-100.0%
Contributions to Other Funds	133,758	148,802	130,000	120,242	-7.5%
Contributions to Capital and Capital Outlay	—	—	4,109,000	—	-100.0%
<b>Total Expenses</b>	<b>8,035,313</b>	<b>7,733,540</b>	<b>12,044,322</b>	<b>12,022,632</b>	<b>-0.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Intergovernmental	—	—	21,569	—	-100.0%
Charges for Services	1,758,969	2,260,263	2,313,410	2,100,000	-9.2%
Investment Income	260,099	459,992	590,077	540,500	-8.4%
Miscellaneous	18,500	26,747	26,471	—	-100.0%
Other Financing Sources	19,214,755	18,500,000	17,602,000	14,800,000	-15.9%
<b>Total</b>	<b>21,252,323</b>	<b>21,247,002</b>	<b>20,553,527</b>	<b>17,440,500</b>	<b>-15.1%</b>
Use of Net Position	—	—	—	6,313,066	—
<b>Total Revenues</b>	<b>21,252,323</b>	<b>21,247,002</b>	<b>20,553,527</b>	<b>23,753,566</b>	<b>15.6%</b>
<b>Expenses</b>					
Personal Services	1,367,395	1,494,508	1,646,158	1,787,058	8.6%
Operations	11,904,640	15,455,333	18,030,050	19,958,762	10.7%
Transfers to Renewal and Extension	9,129,181	5,695,803	1,466,388	181,711	-87.6%
Contributions to Other Funds	459,334	874,986	1,426,536	1,813,035	27.1%
Reserves and Contingencies	—	—	—	13,000	—
<b>Total Expenses</b>	<b>22,860,550</b>	<b>23,520,630</b>	<b>22,569,132</b>	<b>23,753,566</b>	<b>5.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Taxes	1,403,071	1,510,459	1,552,704	1,200,000	-22.7%
Charges for Services	43,913,458	47,632,428	55,072,019	58,784,029	6.7%
Investment Income	560,976	2,180,658	2,592,649	1,782,000	-31.3%
Contributions and Donations	10,000	—	—	—	—
Miscellaneous	2,652	1,869	11,780	100	-99.2%
<b>Total Revenues</b>	<b>45,890,157</b>	<b>51,325,414</b>	<b>59,229,153</b>	<b>61,766,129</b>	<b>4.3%</b>
<b>Expenses</b>					
Personal Services	936,880	881,290	992,062	1,088,818	9.8%
Operations	43,778,284	53,317,073	57,547,217	59,364,918	3.2%
Transfers to Renewal and Extension	1,679,932	—	33,032	44,671	35.2
Contributions to Other Funds	517,268	714,732	781,597	711,422	-9.0%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total</b>	<b>46,912,364</b>	<b>54,913,095</b>	<b>59,353,908</b>	<b>61,219,829</b>	<b>3.1%</b>
Working Capital Reserve	—	—	—	546,300	—
<b>Total Expenses</b>	<b>46,912,364</b>	<b>54,913,095</b>	<b>59,353,908</b>	<b>61,766,129</b>	<b>4.1%</b>



# STORMWATER OPERATING FUND

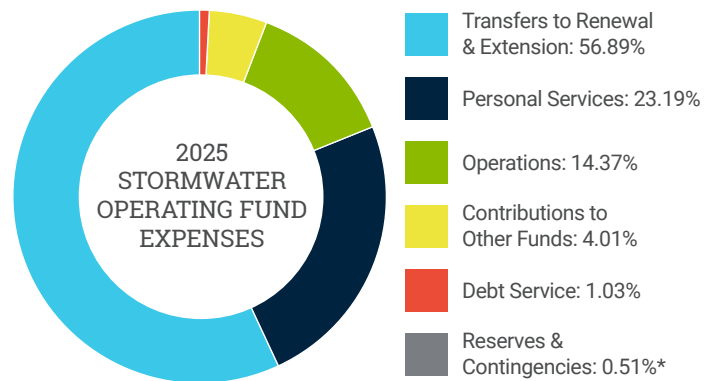
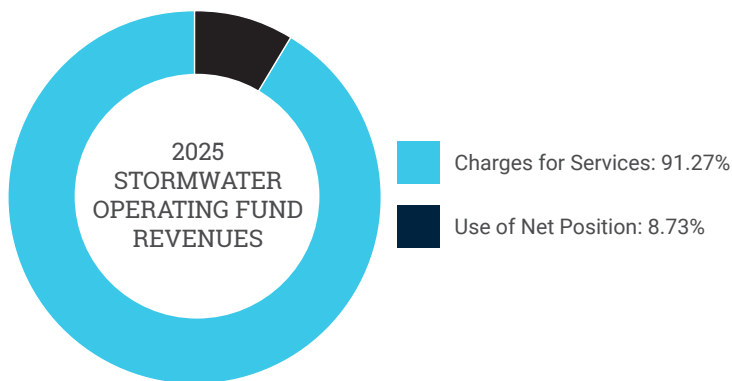
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2025, Stormwater Operating Fund expenses are expected to total \$35.2 million — an increase of \$6.1 million, or 21.0 percent, from the 2024 actual expenses which totaled \$29.1 million. This increase is primarily attributable to a \$2.9 million increase in transfers to renewal and extension for capital expenses, a \$2.1 million increase in operations, an increase of \$1.1 million in personal services which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and salary increases approved in 2024. In addition, there is a budgeted increase of \$0.2 million in reserves and contingencies. These increases are partially offset by a 0.1 million decrease in contributions to other funds.

A total of \$20.0 million, or 56.9 percent of the fund's 2025 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

## Revenues and Expenses FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	30,270,733	31,283,801	31,976,215	31,550,187	-1.3%
Investment Income	270,064	686,600	625,277	541,000	-13.5%
Miscellaneous	12,869	10,808	17,884	—	-100.0%
<b>Total</b>	<b>30,553,666</b>	<b>31,981,209</b>	<b>32,619,376</b>	<b>32,091,187</b>	<b>-1.6%</b>
Use of Net Position	—	—	—	3,071,110	—
<b>Total Revenues</b>	<b>30,553,666</b>	<b>31,981,209</b>	<b>32,619,376</b>	<b>35,162,297</b>	<b>7.8%</b>
<b>Expenses</b>					
Personal Services	6,197,598	6,484,820	7,021,712	8,153,756	16.1%
Operations	2,387,291	3,103,080	2,973,951	5,051,163	69.8%
Debt Service	361,506	361,506	361,506	361,507	—
Transfers to Renewal and Extension	18,458,606	19,236,959	17,153,412	20,004,861	16.6%
Contributions to Other Funds	1,507,762	1,542,024	1,551,229	1,411,010	-9.0%
Reserves and Contingencies	—	—	—	180,000	—
<b>Total Expenses</b>	<b>28,912,763</b>	<b>30,728,389</b>	<b>29,061,810</b>	<b>35,162,297</b>	<b>21.0%</b>



\*Value is too small to appear on this chart

# 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 2025, Water and Sewer Operating Fund expenses are expected to total \$490.9 million — an increase of \$21.2 million, or 4.5 percent over 2024 expenses of \$469.7 million. The increase in expenses is primarily due to an increase of \$16.9 million in operations for anticipated increases in professional services, biosolid disposal costs, chemical costs, and utility expenses. Other increases include an increase of \$8.9 million in contributions to the Renewal and Extension Fund for capital expenses, an increase of \$8.3 million in personal services which includes one new position, pay-for-performance adjustments, and longevity pay for eligible employees. Other increases include an increase in contributions to other funds of \$2.1 million, primarily for internal services transfers and an increase in reserves and contingencies of \$0.9 million. The increases are partially offset by a decrease of 15.8 million in debt service payments.

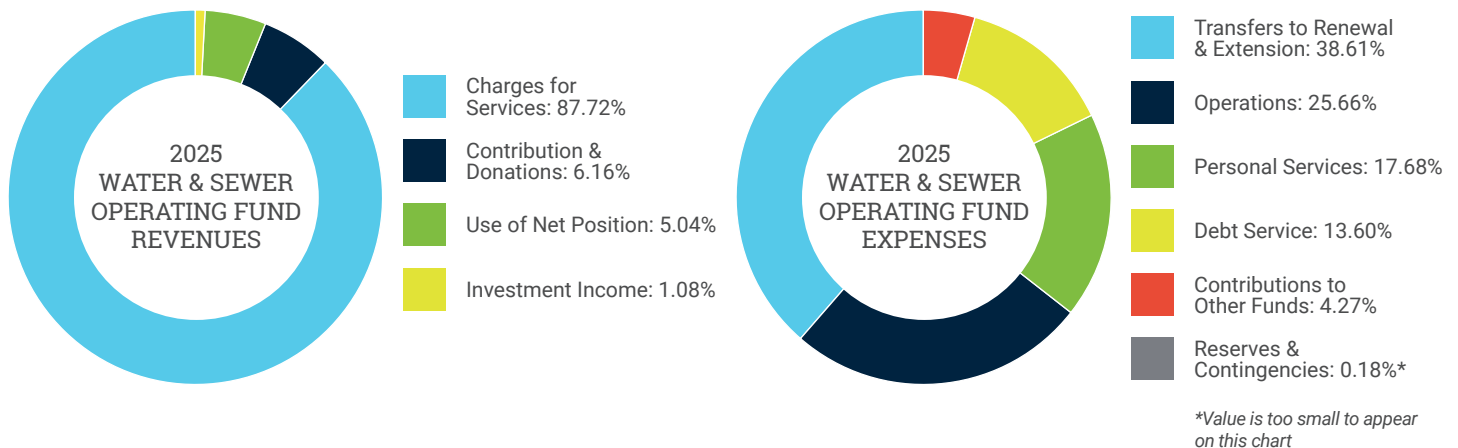
In 2025, excluding use of net position, Water and Sewer Operating Fund revenues are expected to total \$466.2 million — an increase of \$6.2 million, or 1.3 percent, from 2024 actual revenues of \$460.0 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. In October 2020, a new rate resolution for water and sewer rates was approved for 2021 through 2031 with increases in rates occurring in 2021, 2023, 2025, 2027, 2029, and 2031.



# WATER AND SEWER OPERATING FUND

## Revenues and Expenses FY 2022 – 2025

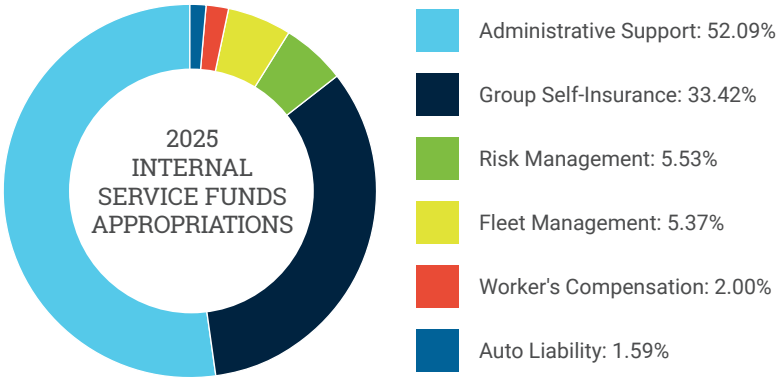
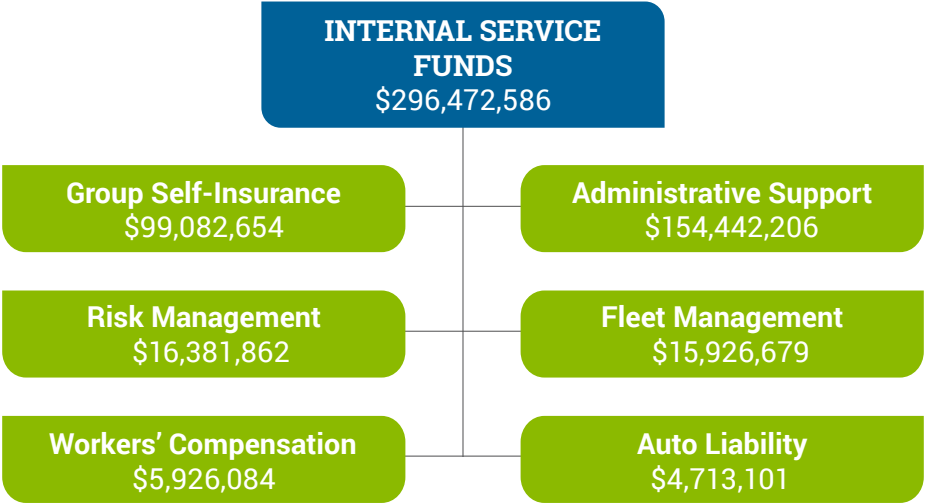
	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	373,677,134	396,909,729	424,820,885	430,641,368	1.4%
Investment Income	2,066,772	5,289,460	5,830,382	5,289,500	-9.3%
Contributions and Donations	30,332,512	28,526,404	28,577,675	30,227,414	5.8%
Miscellaneous	1,060,792	769,461	508,281	—	-100.0%
Other Financing Sources	—	—	224,999	—	-100.0%
<b>Total</b>	<b>407,137,210</b>	<b>431,495,054</b>	<b>459,962,222</b>	<b>466,158,282</b>	<b>1.3%</b>
Use of Net Position	—	—	—	24,731,301	—
<b>Total Revenues</b>	<b>407,137,210</b>	<b>431,495,054</b>	<b>459,962,222</b>	<b>490,889,583</b>	<b>6.7%</b>
<b>Expenses</b>					
Personal Services	67,167,790	70,922,616	78,495,982	86,770,359	10.5%
Operations	86,812,453	97,618,442	109,040,530	125,970,874	15.5%
Debt Service	82,637,398	82,602,319	82,600,373	66,764,537	-19.2%
Transfers to Renewal and Extension	149,590,899	149,567,801	180,699,549	189,558,091	4.9%
Contributions to Other Funds	14,058,262	19,163,741	18,861,734	20,959,722	11.1%
Reserves and Contingencies	—	—	—	866,000	—
<b>Total Expenses</b>	<b>400,266,802</b>	<b>419,874,919</b>	<b>469,698,168</b>	<b>490,889,583</b>	<b>4.5%</b>



# INTERNAL SERVICE FUNDS

# INTERNAL SERVICE FUNDS

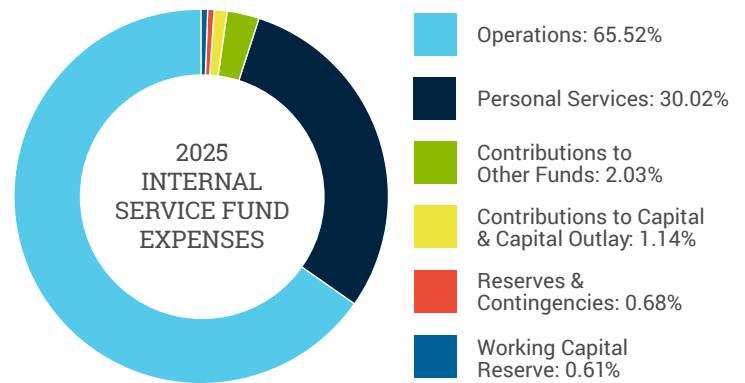
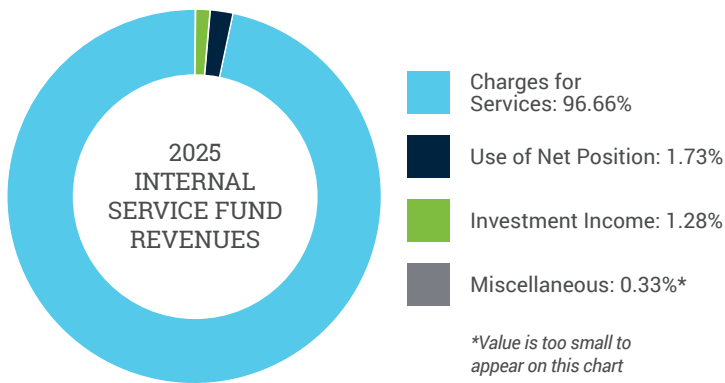
The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support,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



# INTERNAL SERVICE FUNDS

## Revenues and Expenses FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	200,152,861	235,535,032	241,486,035	286,566,077	18.7%
Investment Income	1,590,441	3,382,325	5,362,624	3,786,000	-29.4%
Miscellaneous	1,090,664	2,312,669	2,363,520	978,296	-58.6%
Other Financing Sources	42,719	53,985	34,822	15,000	-56.9%
<b>Total</b>	<b>202,876,685</b>	<b>241,284,011</b>	<b>249,247,001</b>	<b>291,345,373</b>	<b>16.9%</b>
Use of Net Position	—	—	—	5,127,213	—
<b>Total Revenues</b>	<b>202,876,685</b>	<b>241,284,011</b>	<b>249,247,001</b>	<b>296,472,586</b>	<b>18.9%</b>
<b>Expenses</b>					
Personal Services	60,210,267	65,115,331	75,109,435	88,987,298	18.5%
Operations	124,119,627	145,808,304	154,368,079	194,266,186	25.8%
Contributions to Other Funds	4,854,204	5,996,248	5,725,119	6,017,127	5.1%
Contributions to Capital and Capital Outlay	2,882,742	1,723,369	1,818,969	3,378,417	85.7%
Reserves and Contingencies	—	—	—	2,003,000	—
<b>Total</b>	<b>192,066,840</b>	<b>218,643,252</b>	<b>237,021,602</b>	<b>294,652,028</b>	<b>24.3%</b>
Working Capital Reserve	—	—	—	1,820,558	—
<b>Total Expenses</b>	<b>192,066,840</b>	<b>218,643,252</b>	<b>237,021,602</b>	<b>296,472,586</b>	<b>25.1%</b>





# INTERNAL SERVICE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent nearly 98 percent of the total fiscal year 2025 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: Communications, County Administration (excluding Gwinnett Clean & Beautiful, Internal Audit, and Voter Registrations and Elections), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

## Revenues and Expenses FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	91,779,471	121,490,704	122,182,407	153,361,910	25.5%
Investment Income	437,733	509,126	1,421,101	715,500	-49.7%
Miscellaneous	495,959	1,074,301	736,121	364,796	-50.4%
<b>Total Revenues</b>	<b>92,713,163</b>	<b>123,074,131</b>	<b>124,339,629</b>	<b>154,442,206</b>	<b>24.2%</b>
<b>Expenses</b>					
Personal Services	54,036,735	58,501,568	67,686,290	80,834,135	19.4%
Operations	39,923,825	49,537,091	51,202,674	69,423,556	35.6%
Contributions to Other Funds	885,846	978,886	1,211,020	1,261,937	4.2%
Contributions to Capital and Capital Outlay	1,652,337	964,865	630,729	989,578	56.9%
Reserves and Contingencies	—	—	—	1,933,000	—
<b>Total Expenses</b>	<b>96,498,743</b>	<b>109,982,410</b>	<b>120,730,713</b>	<b>154,442,206</b>	<b>27.9%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	1,750,000	4,750,395	4,501,137	4,501,101	—
Investment Income	53,884	171,999	376,800	212,000	-43.7%
<b>Total Revenues</b>	<b>1,803,884</b>	<b>4,922,394</b>	<b>4,877,937</b>	<b>4,713,101</b>	<b>-3.4%</b>
<b>Expenses</b>					
Operations	2,620,770	4,021,155	2,911,835	3,743,000	28.5%
Contributions to Other Funds	18,578	27,018	35,859	29,950	-16.5%
<b>Total</b>	<b>2,639,348</b>	<b>4,048,173</b>	<b>2,947,694</b>	<b>3,772,950</b>	<b>28.0%</b>
Working Capital Reserve	—	—	—	940,151	—
<b>Total Expenses</b>	<b>2,639,348</b>	<b>4,048,173</b>	<b>2,947,694</b>	<b>4,713,101</b>	<b>59.9%</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 and external customers for fuel, maintenance, repair, and insurance, plus a fixed flat rate surcharge per vehicle per month.

## Revenues and Expenses FY 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	11,998,823	13,984,875	15,314,907	15,322,679	0.1%
Investment Income	32,812	253,265	350,751	245,500	-30.0%
Miscellaneous	291,813	437,800	577,452	343,500	-40.5%
Other Financing Sources	42,719	53,985	34,822	15,000	-56.9%
<b>Total Revenues</b>	<b>12,366,167</b>	<b>14,729,925</b>	<b>16,277,932</b>	<b>15,926,679</b>	<b>-2.2%</b>
<b>Expenses</b>					
Personal Services	4,146,488	4,463,386	4,644,183	5,571,661	20.0%
Operations	2,893,331	4,224,514	4,886,637	4,788,899	-2.0%
Contributions to Other Funds	2,537,191	3,202,610	2,898,934	2,987,755	3.1%
Contributions to Capital and Capital Outlay	1,230,405	758,503	1,188,240	2,388,839	101.0%
Reserves and Contingencies	—	—	—	36,000	—
<b>Total</b>	<b>10,807,415</b>	<b>12,649,013</b>	<b>13,617,994</b>	<b>15,773,154</b>	<b>15.8%</b>
Working Capital Reserve	—	—	—	153,525	—
<b>Total Expenses</b>	<b>10,807,415</b>	<b>12,649,013</b>	<b>13,617,994</b>	<b>15,926,679</b>	<b>17.0%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	79,354,538	78,275,364	80,487,385	94,365,909	17.2%
Investment Income	758,557	1,684,700	2,158,505	1,940,000	-10.1%
Miscellaneous	158,514	420,185	487,854	—	-100.0%
<b>Total</b>	<b>80,271,609</b>	<b>80,380,249</b>	<b>83,133,744</b>	<b>96,305,909</b>	<b>15.8%</b>
Use of Net Position	—	—	—	2,776,745	—
<b>Total Revenues</b>	<b>80,271,609</b>	<b>80,380,249</b>	<b>83,133,744</b>	<b>99,082,654</b>	<b>19.2%</b>
<b>Expenses</b>					
Personal Services	1,535,644	1,587,707	2,095,676	1,853,209	-11.6%
Operations	65,469,644	74,400,431	78,794,172	96,697,361	22.7%
Contributions to Other Funds*	467,088	659,223	557,703	518,084	-7.1%
Reserves and Contingencies	—	—	—	14,000	—
<b>Total Expenses</b>	<b>67,472,376</b>	<b>76,647,361</b>	<b>81,447,551</b>	<b>99,082,654</b>	<b>21.7%</b>

\*Contributions to Other Funds includes indirect cost 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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	11,270,029	12,532,700	15,499,689	16,013,362	3.3%
Investment Income	101,605	181,861	389,090	98,500	-74.7%
Miscellaneous	32,184	307,761	507,882	270,000	-46.8%
<b>Total Revenues</b>	<b>11,403,818</b>	<b>13,022,322</b>	<b>16,396,661</b>	<b>16,381,862</b>	<b>-0.1%</b>
<b>Expenses</b>					
Personal Services	441,011	456,120	604,332	646,165	6.9%
Operations	10,188,618	9,966,929	13,153,042	13,823,585	5.1%
Contributions to Other Funds	904,540	1,073,558	976,279	1,175,230	20.4%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total</b>	<b>11,534,169</b>	<b>11,496,607</b>	<b>14,733,653</b>	<b>15,654,980</b>	<b>6.3%</b>
Working Capital Reserve	—	—	—	726,882	—
<b>Total Expenses</b>	<b>11,534,169</b>	<b>11,496,607</b>	<b>14,733,653</b>	<b>16,381,862</b>	<b>11.2%</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 2022 – 2025

	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	% Chg 24-25
<b>Revenues</b>					
Charges for Services	4,000,000	4,500,994	3,500,510	3,001,116	-14.3%
Investment Income	205,849	581,375	666,376	574,500	-13.8%
Miscellaneous	112,194	72,621	54,211	—	-100.0%
<b>Total</b>	<b>4,318,043</b>	<b>5,154,990</b>	<b>4,221,097</b>	<b>3,575,616</b>	<b>-15.3%</b>
Use of Net Position	—	—	—	2,350,468	—
<b>Total Revenues</b>	<b>4,318,043</b>	<b>5,154,990</b>	<b>4,221,097</b>	<b>5,926,084</b>	<b>40.4%</b>
<b>Expenses</b>					
Personal Services	50,389	106,550	78,955	82,128	4.0%
Operations	3,023,439	3,658,184	3,419,719	5,789,785	69.3%
Contributions to Other Funds	40,961	54,953	45,324	44,171	-2.5%
Reserves and Contingencies	—	—	—	10,000	—
<b>Total Expenses</b>	<b>3,114,789</b>	<b>3,819,687</b>	<b>3,543,998</b>	<b>5,926,084</b>	<b>67.2%</b>

# DID YOU KNOW

*The Council of Accountability Court Judges  
recognized Gwinnett County DUI Court and Gwinnett  
County Mental Health Court as 2024 Model Courts.*



## 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.

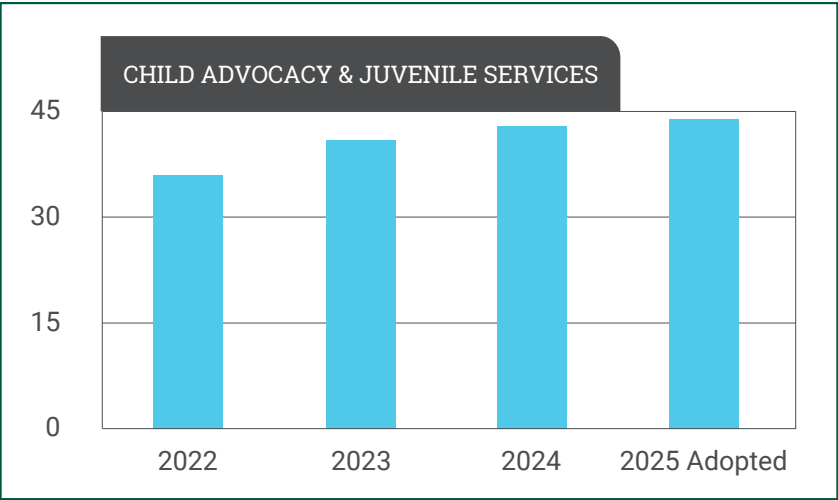
**Mission:** It is our mission to zealously advocate for the legal rights and best interests of abused and neglected children within a trauma-focused framework and to enhance the likelihood of behavior reform by engaging in culturally competent strategies that promote accountability.



# CHILD ADVOCACY AND JUVENILE SERVICES

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	36	41	43	44



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.

In 2025, one Supervising Attorney was added.\*

*\*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.*

## Departmental Goals and Performance Measurements

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Delinquent filings	1,537	1,699	1,647	1,673
Delinquent filings disposed	1,698	2,159	2,052	2,103
* Percent of delinquent filings disposed	110%	127%	125%	126%

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
* Dependency filings	158	61	108	131
* Dependency filings disposed	124	83	55	70
* Percent of dependency filings disposed	78%	136%	51%	53%

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Special proceeding filings	254	273	231	252
Special proceeding filings disposed	305	279	248	263
* Percent of special proceedings disposed	120%	102%	108%	104%

*\*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

4. To collaborate with multidisciplinary agencies and community partners for appropriate referrals to programming designed to reduce recidivism.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Program referrals	891	1,041	837	939
Programs completed/open	581	782	393	588
Percent of programs completed/open	65%	75%	47%	63%

## Accomplishments: FY 2024

1. Received two Senior Probation Officer positions
2. Received disbursements from federal reimbursement funding for child and parent attorneys relating to dependency cases

## Short-Term Departmental Issues and Initiatives for FY 2025

1. Incorporate current technology into Juvenile Needs Assessment and Service Planning
2. Build or acquire case management software for CASA statistical data reporting
3. Investigate economical process for screening at risk youth
4. Investigate case management software for guardians ad litem
5. Create full-time program coordinator position in probation

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

1. Explore creation of visitation center

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	2,531,969	4,264,996	4,694,848	5,542,432
Operations	57,451	144,536	138,106	216,989
Contributions to Other Funds	602,640	54,202	66,445	861,982
Contributions to Capital and Capital Outlay	56,051	64,957	70,010	72,384
Total	3,248,111	4,528,691	4,969,409	6,693,787

## Appropriations Summary by Fund

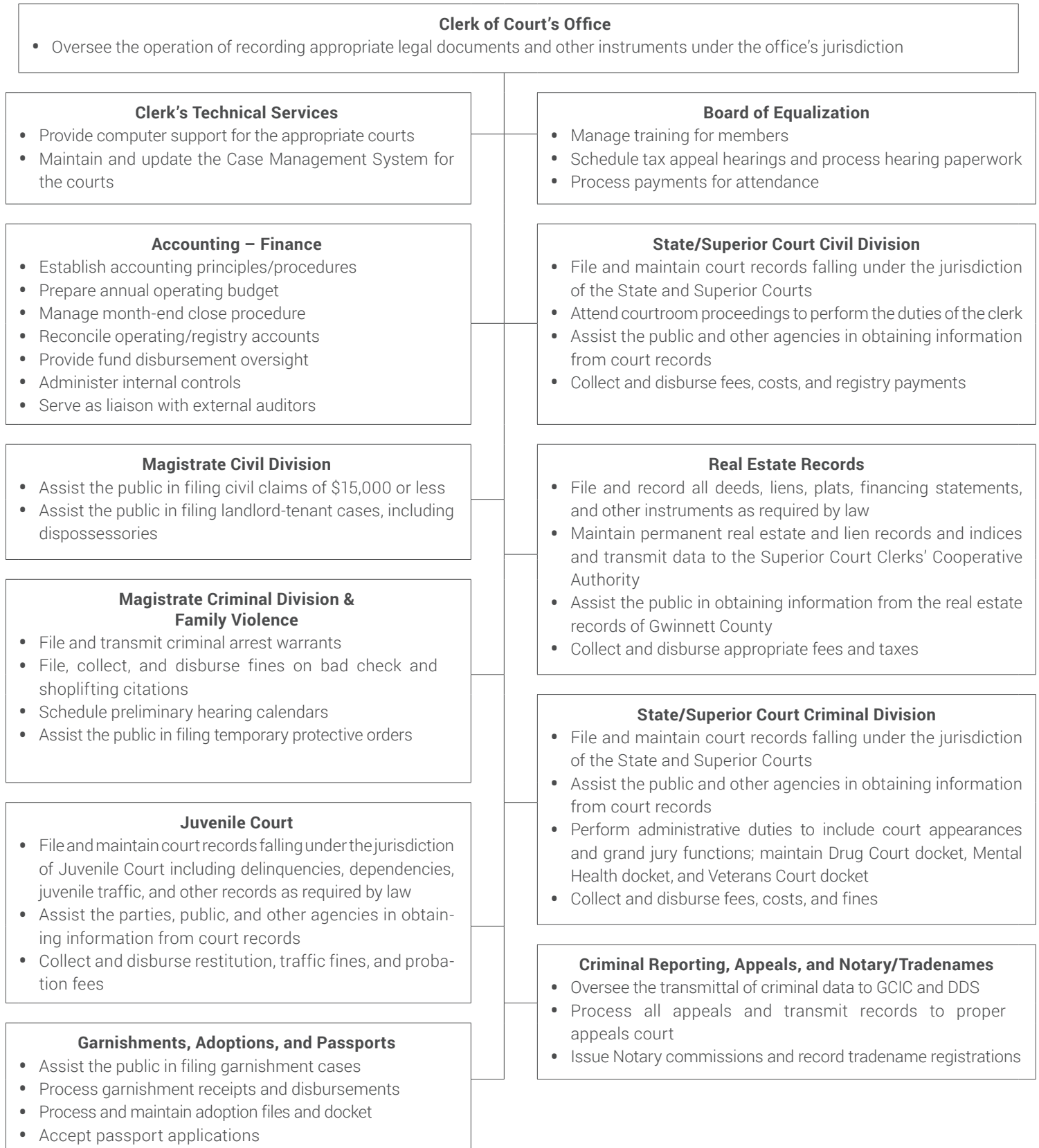
Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	3,248,111	4,528,691	4,969,409	6,693,787
Total	3,248,111	4,528,691	4,969,409	6,693,787



# CLERK OF COURT

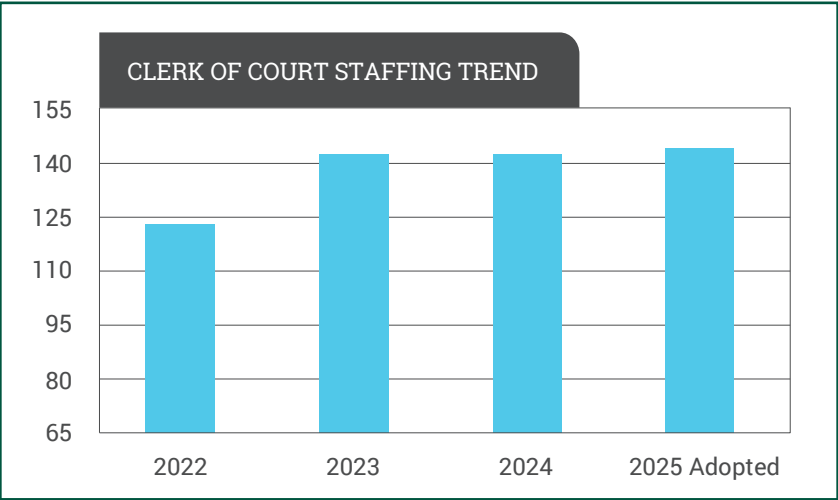
## Mission and Organizational Chart

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



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	123	142	142	144



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.

In 2025, two Deputy Clerk positions were added to balance the Docket Clerks' workload.

Departmental Goals and Performance Measurements

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Judicial cases filed (includes Juvenile cases)	133,600	149,338	152,079	145,006
Property records recorded	201,359	157,641	161,751	173,584
Notary commissions/trade names used	5,829	6,063	5,423	5,772

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Deputy clerks – judicial cases	92	117	113	115
Filings per clerk – judicial cases (*approximate)	1,552	1,529	1,346	1,476
Deputy clerks – BOE & Real Estate (combined)	12	13	12	12
Filings per clerk – real estate (*approximate)	16,780	12,126	13,479	14,128

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Civil costs and recording fees	\$ 9,854,071	\$ 12,257,833	\$ 12,778,360	\$ 11,630,088
Criminal fines	\$ 3,457,774	\$ 3,339,430	\$ 3,343,791	\$ 3,380,332
Transfer taxes collected	\$ 13,609,271	\$ 9,277,994	\$ 10,258,929	\$ 11,048,731
Intangible taxes collected	\$ 28,843,042	\$ 18,838,627	\$ 20,619,529	\$ 22,767,066

# CLERK OF COURT

4. To reconcile and disburse court trust funds.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Criminal cash bonds	\$ 3,024,875	\$ 11,369,335	\$ 5,045,126	\$ 6,479,779
Garnishments	\$ 37,404,632	\$ 54,901,512	\$ 60,050,310	\$ 50,785,485
Special registry	\$ 68,394,935	\$ 10,948,498	\$ 13,381,518	\$ 30,908,317

## Accomplishments: FY 2024

- 1. Implementation of credit card processing
- 2. Garnishment Division has transitioned into a paperless environment
- 3. Processed 8,716 applications for passports
- 4. Received and scheduled 15,269 appeals through Board of Equalization Division

## Short-Term Departmental Issues and Initiatives for FY 2025

- 1. Enter, record all decrees, judgements, and other proceedings of Superior, State, Magistrate, and Juvenile Courts

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

- 1. Continue historical scanning project
- 2. Improve system security and performance

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	10,254,181	10,689,003	12,018,874	13,668,953
Operations	2,019,048	2,807,447	3,088,174	6,248,909
Contributions to Other Funds	2,569,754	3,504,816	4,413,298	5,205,998
Contributions to Capital and Capital Outlay	16,553	—	12,390	—
Total	14,859,536	17,001,266	19,532,736	25,123,860

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	14,859,536	16,779,829	19,440,483	23,623,860
Authority Imaging Fund	—	221,437	92,253	1,500,000
Total	14,859,536	17,001,266	19,532,736	25,123,860

# CLERK OF RECORDER’S COURT

## Mission and Organizational Chart

### Purpose

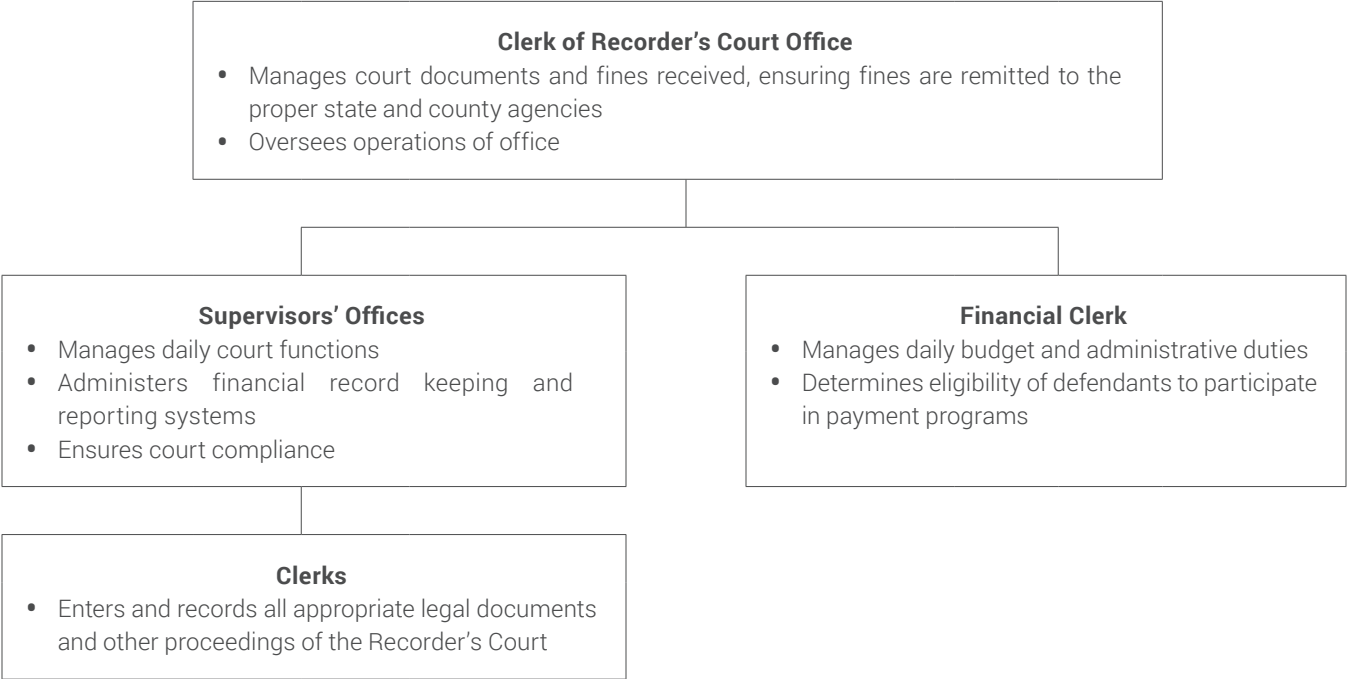
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

### 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

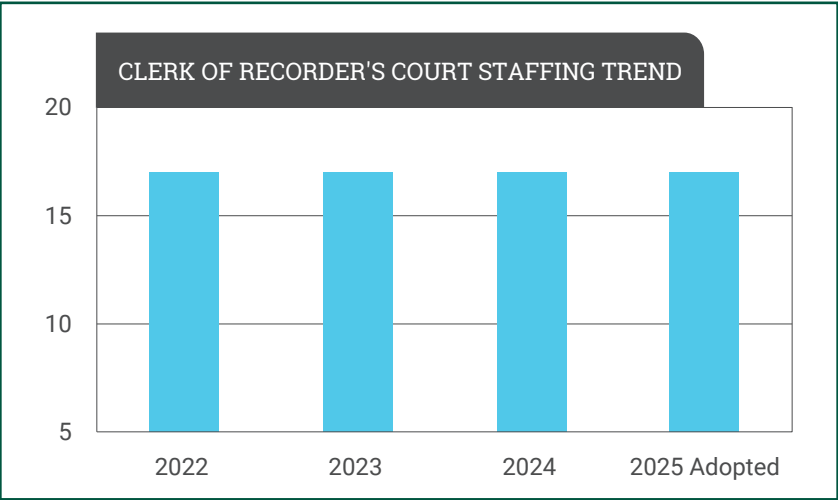
- |                      |              |
|----------------------|--------------|
| • Integrity          | • Community  |
| • Service excellence | • Commitment |
| • Professionalism    | • Efficiency |
| • Accountability     | • Leadership |
| • Teamwork           | • Respect    |
| • Diversity     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



# CLERK OF RECORDER'S COURT

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	17	17	17	17



## Departmental Goals and Performance Measurements

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Cases handled without court appearance	29,880	27,262	27,556	28,200
Money received without court appearance	\$ 4,239,345	\$ 3,867,301	\$ 3,377,684	\$ 3,600,000
Total number of citations disposed	54,443	56,724	58,279	62,500
Online payments – money received	\$ 3,031,491	\$ 3,078,559	\$ 3,029,591	\$ 3,150,000

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Court appearance – money received	\$ 3,065,473	\$ 6,254,510	\$ 6,451,775	\$ 6,700,000
Probation – money received	\$ 1,249,117	\$ 1,056,834	\$ 1,092,628	\$ 1,200,000
Credit card program – point of sale	\$ 1,606,347	\$ 1,863,199	\$ 1,750,870	\$ 2,100,000

# CLERK OF RECORDER’S COURT

## Accomplishments: FY 2024

- 1. Replaced our vertical file retrieval system with a new system
- 2. Completed a refresh of the Clerk's office with new paint, carpet, and lighting
- 3. Reutilized space to create a conference room for the Clerk's office

## Short-Term Departmental Issues and Initiatives for FY 2025

- 1. Create a SharePoint site for the Clerk's office
- 2. Create an SOP for the Clerk's office

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	1,431,498	1,432,156	1,556,101	1,767,038
Operations	132,077	159,502	202,583	245,072
Contributions to Other Funds	207,977	197,195	158,571	168,011
Total	1,771,552	1,788,853	1,917,255	2,180,121

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Police Services District Fund	1,771,552	1,788,853	1,917,255	2,180,121
Total	1,771,552	1,788,853	1,917,255	2,180,121



# 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.

### Director's Office

- Guides the strategic direction of enterprise communications for Gwinnett County Government
- Oversees media relations for Gwinnett County Government, responding to inquiries and lining up interviews with subject matter experts
- Gathers and uses analytics to measure effectiveness and enhance communications strategy
- Supports divisions with project management

### Fiscal & Administration Division

- Develops and enhances the customer care functions and services carried out by the First Impressions Ambassadors who operate the GJAC and Nash information desks and main switchboard
- Manages the County's on-demand printing contract and processes
- Streamlines, updates, and supports each division's financial processes related to vendor contracts, approval workflow, and budget policies

### Multimedia & Video Production Division

- Creates video content in support of organizational communications needs
- Produces and distributes videos of official board and authority meetings through various communication channels
- Manages the County's cable TV, live streaming, and video-on-demand presence
- Supports the County's major AV systems

### PR & Marketing Division

- Supports departments and elected officials through liaison system for communications and marketing requests
- Researches, writes, and edits content for scripts, web, marketing materials, and other media channels
- Manages County's social media presence
- Plans and executes signature special events, including Veterans Day, Memorial Day, ribbon cuttings, and groundbreakings

### Web Administration Division

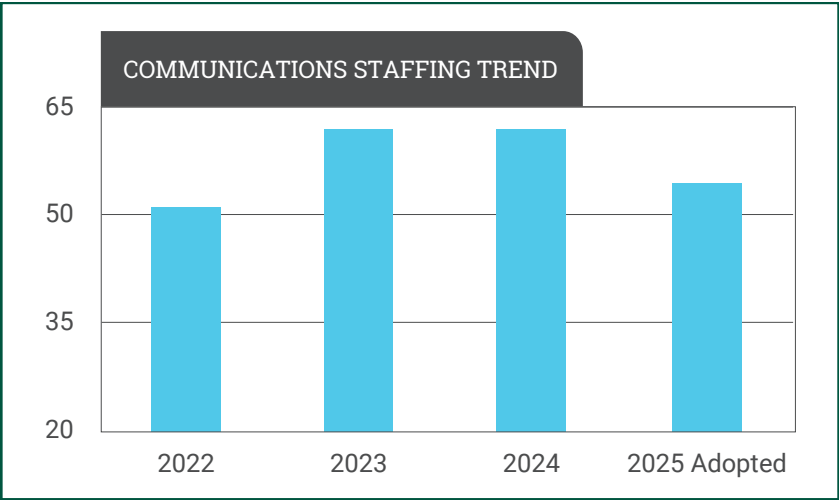
- Manages the County's internal and external websites' design, navigation, site development, and content changes
- Maintains County-owned domain names
- Responds to public inquiries through the webmaster inbox and employee inquiries to the intranet manager inbox

### Branding & Design Division

- Maintains the integrity of the Gwinnett County brand, providing guidance and education on brand standards
- Oversees the Brand and Usage Guide, brand assets, and templates
- Supports internal and external communications efforts through graphic design and photography services

Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	51	62	62	54



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.

In 2025, eight positions for Community Outreach were transferred from Communications to Community Services.

# COMMUNICATIONS

## Statistics

	2022 Actual	2023 Actual	2024 Actuals	2025 Target
1. Percent of total operating budget expended	63%*	75%	88%	96%
2. Number of hours of new programming aired on TV Gwinnett	237	227	197	185
3. Number of news releases	117	135	180	190
4. Number of news media stories generated by news releases	188	236	274	280
5. Number of email newsletters distributed	113	130	137	120
6. Number of homepage web pageviews	8,697,497	23,566,714	24,171,149	24,500,000
7. Number of @GwinnettGov Facebook followers	13,839	17,878	23,665	29,345
8. Number of @GwinnettFire Facebook followers	8,012	12,113	15,975	19,809
9. Number of @GwinnettPD Facebook followers	29,113	36,948	46,620	57,809
10. Number of @GwinnettAnimalShelter Facebook followers	25,695	28,496	30,708	38,078
11. Number of @GwinnettGov X followers	3,934	4,399	4,935	6,119
12. Number of @GwinnettFire X followers	2,209	2,487	2,632	3,264
13. Number of @GwinnettPD X followers	17,786	19,100	20,824	25,822
14. Number of @GwinnettGov Instagram followers	3,385	4,506	7,051	8,743
15. Number of @GwinnettPD Instagram followers**	–	–	4,092	5,074
16. Number of @GwinnettParksandRec Facebook followers	5,714	6,475	11,313	14,028
17. Number of @GwinnettParksandRec Instagram followers	4,102	5,496	7,320	9,077
18. Number of Gwinnett County Government LinkedIn followers	12,411	15,902	18,892	23,426

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

\*\*@GwinnettPD was launched in 2024.

## 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. Continue to improve GwinnettCounty.com's accessibility through search engine optimization and webpage organization.
2. Hosted annual Memorial Day and Veterans Day ceremonies.
3. Planned and executed eight ribbon-cutting ceremonies and two groundbreakings.

## Accomplishments: FY 2024

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. Won first Emmy for award winning series "Upfront Gwinnett: Fighting Fentanyl" at Southeast Regional Emmy Awards
2. Won three 3CMA Savvy awards, three Telly Awards, and one Davey Award Gold and five Davey Award Silvers
3. Launched 286 paid digital marketing campaigns in-house, including 222 campaigns through social media and 54 through Google
4. Launched campaign focused on Transit titled "It's Your Ride Gwinnett" to inform residents on 2024 Transit Referendum
5. In-house marketing campaign for Police recruitment helped to increase year-over-year applicants by 7%
6. Achieved an average of 145,826 monthly impressions on social media posts across top level @GwinnettGov accounts
7. Gained more than 3,000 new email newsletter subscribers
8. Ended 2024 with more than 125,000 Facebook followers, 18,500 LinkedIn followers, 18,000 Instagram followers, and nearly 28,000 X followers across County-owned pages
9. GwinnettCounty.com had 8,040,519 users marking a 33% increase compared to 2023
10. Wrote 272 speeches, scripts, and presentations to support County leadership
11. Achieved 682,892 email newsletter opens for a combined open rate of 42%
12. Created and distributed 52 weekly Gwinnett Standard emails to keep employees up to date on the latest County news
13. Added more than 29,800 Gwinnett-specific photos for the County's photo portal
14. Designed more than 5,300 touchpoints
15. Produced more than 330 videos, recorded 35 podcast episodes, and supported 50 special events
16. Completed 37,553 communications project-related tasks in 2024
17. Served more than 10,000 walk-in customers at Gwinnett Justice and Administration Center and Nash Court Building desks
18. Responded to more than 2,900 requests for language translations in five most popular languages: Spanish, Chinese/Mandarin, Korean, Russian, Japanese
19. Performed more than 14,400 notary acts
20. Processed 809 print service requests for Gwinnett County administrative departments and elected offices, a 46% increase compared to 2023
21. Responded to 673 email requests for information through Gwinnett County's info inbox
22. Facebook (Gwinnett Gov) content had more than 104,000 interactions and 127,000 link clicks
23. Instagram (Gwinnett Gov) generated more than 18,000 interactions in 2024
24. Facebook (Gwinnett Gov) videos were viewed for nearly 147,000 minutes
25. LinkedIn saw more than 3,800 page views from 1,349 unique visitors
26. Planned and executed annual Employee Meetings, engaging more than 2,000 employees in person and online

Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	3,785,859	5,465,976	7,377,591	7,481,898
Operations	915,076	1,302,998	1,731,949	2,240,485
Contributions to Other Funds	20,997	51,875	78,119	68,761
Contributions to Capital and Capital Outlay	4,515	70,814	5,451	5,451
Total	4,726,447	6,891,663	9,193,110	9,796,595

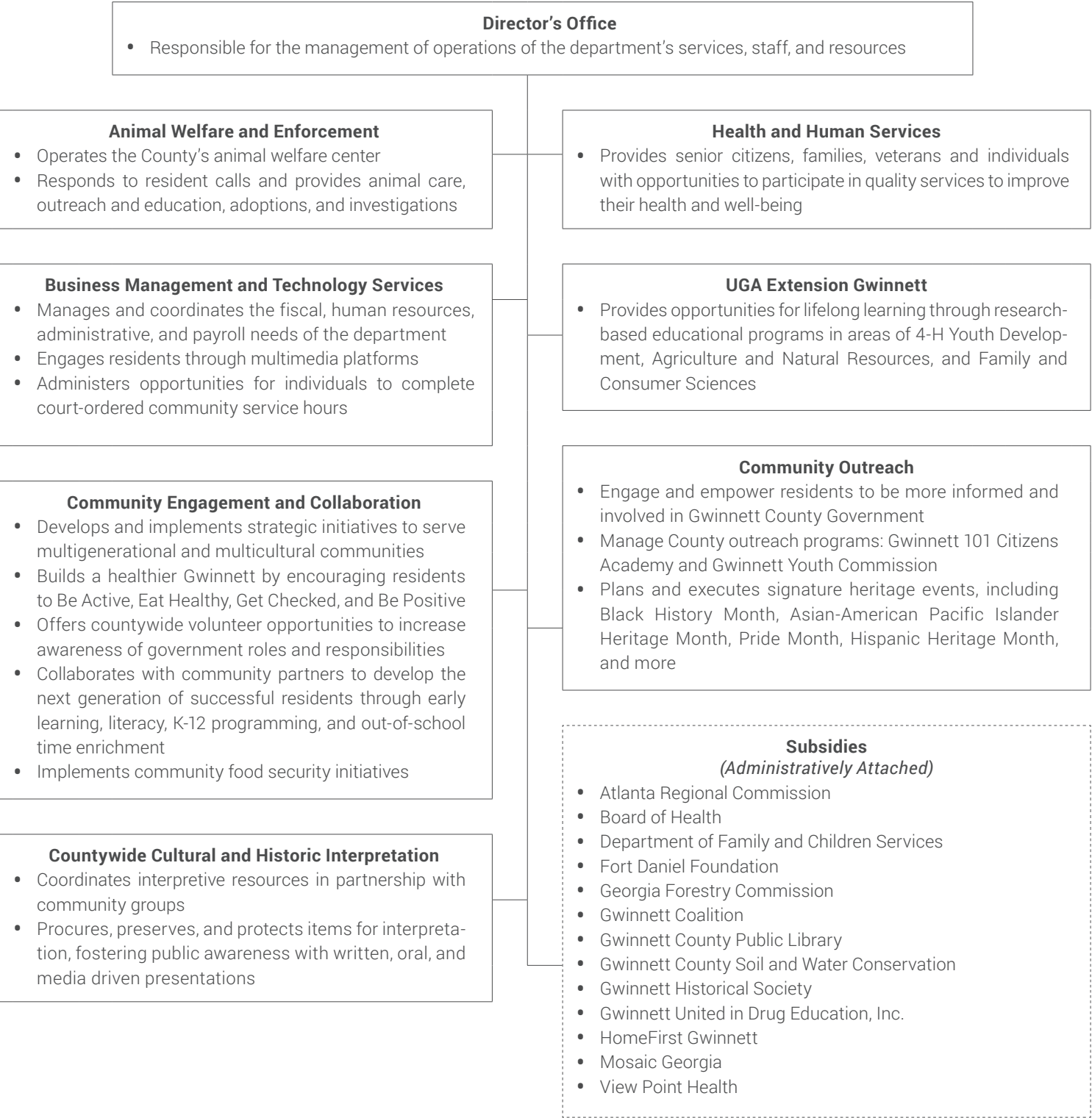
Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	—	364,548	969,356	—
Administrative Support Fund	4,726,447	6,527,115	8,223,754	9,796,595
Total	4,726,447	6,891,663	9,193,110	9,796,595

# COMMUNITY SERVICES

## Mission and Organizational Chart

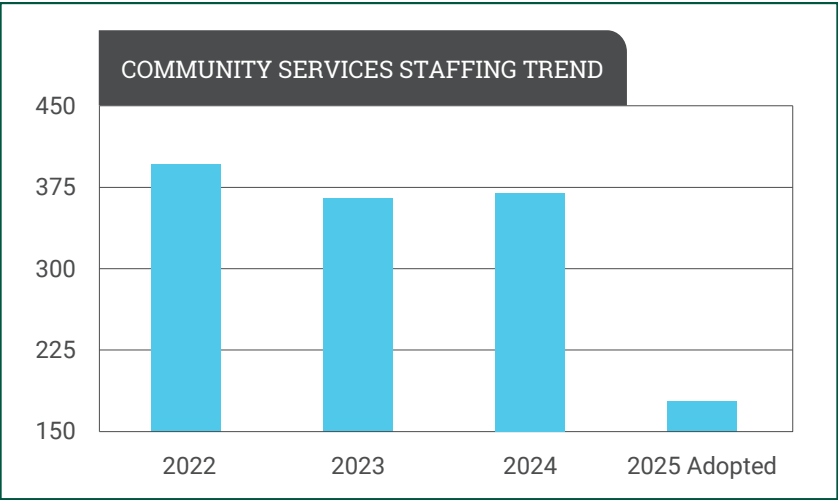
The Department of Community Services enhances the quality of life for all residents and animals by providing high-quality services and programs that promote health, safety, education, and well-being. We are committed to fostering a safe, vibrant, and thriving community by embracing honesty, integrity, and ethical conduct. Through teamwork and collaboration with residents and partners, we champion innovation, service excellence, and cost-efficient practices that ensure Gwinnett remains a place where everyone can thrive.





Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	396	366	371	177



In 2023, 12 positions were added to enhance staffing in park, 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.

In 2025, 210 positions were transferred from Community Services to Parks and Recreation, creating a new department. Eight positions for Community Outreach were transferred from Communications to Community Services. Eight additional positions were added: two Case Managers, one Program Leader, one Project Coordinator, one Confidential Executive Assistant, two Division Directors and one Program Attendant.\*

*\*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.*

# COMMUNITY SERVICES

## Statistics

	2022 Actual	2023 Actual	2024 Actuals	2025 Target
1. Master plans conducted for parks, greenways, and other facilities	0	1	0	2
2. Feasibility studies conducted	1	0	0	1
3. Facility Ribbon Cuttings	–	–	2	0
4. Facility/New Asset Ground Breakings	–	–	4	2
5. Parks and Recreation classes, programs, camps, and events offered	6,096	6,682	7,052	7,000
6. Number of facility and pavilion rentals	15,271	23,349	24,155	24,250
7. Number of aquatic admissions and passes	341,687	488,309	466,257	475,000
8. Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 72,993	\$ 140,003	\$ 40,477	\$ 65,000
9. Grants (Parks and Recreation, Environmental and Heritage Center)	\$ 3,905,000	\$ 3,269,750	\$ 1,226,590	\$ 500,000
10. Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension Gwinnett	98,437	106,301	112,346	115,000
11. Number of volunteer hours served within Gwinnett County Government operations (Volunteer Gwinnett)	782,194	1,036,759*	1,038,988	1,200,000
12. Classes, programs, and events offered through Live Healthy Gwinnett	323	345	384	400
13. Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 2,035,799	\$ 2,140,147	\$ 2,361,365	\$ 2,723,652
14. Donations (Health and Human Services)	\$ 7,625	\$ 5,540	\$ 2,260	\$ 4,000
15. Average number of informational inquiries per month (Health and Human Services)	2,245	1,050	3,552	4,500
16. Number of residents served by Health and Human Services	239,935	233,410	241,133	245,500
17. Animal Welfare Donations	\$ 28,213	\$ 10,035	\$ 6,858	\$ 6,000
18. Animals returned to owners (rehomed, return in field)	1,897	1,743	1,724	1,800
19. Animals rescued by partners	717	578	415	450
20. Animal adoptions	4,360	3,684	3,510	3,600
21. Total incoming animals	7,150	6,359	6,040	6,000
22. Total outgoing animals (rescued, or adopted)	6,974	4,262	3,925	4,000
23. Percentage of animals saved	96%	90%	91%	90%

2022 – 2024 Actuals for Parks and Recreation is reflected in the historical data for Community Services. Parks and Recreation was transitioned to a separate department in 2025. Therefore, it is not present in the totals for 2025 Target.

\*Volunteer Gwinnett numbers for the previous budget year are adjusted to reflect actuals. Subsequent years reflect a cumulative total to date.

# COMMUNITY SERVICES

## 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.

### **VOLUNTEER GWINNETT**

1. Transported and distributed 567,840 pounds of food, supplies, and personal care items for community partners and residents.
2. Conducted 51 mobile food distributions, providing 565,140 pounds of food to 89,632 residents in 21,543 households.
3. Provided 26,190 mixed produce boxes to 342 community partners, impacting as estimated 91,665 residents.
4. Engaged 51,327 people in 11,583 volunteer days, events, projects, and engagement activities.
5. Recruited 82 Gwinnett employees to volunteer with Junior Achievement Discovery Center Gwinnett, mentoring 1,043 sixth grade and eighth grade students.
6. Welcomed 33 new Gwinnett Serves nonprofit community partners, totaling 4,522 volunteer hours for Gwinnett-based nonprofits, faith and/or civic organizations.
7. Logged 1,038,988 volunteer hours, showcasing the incredible commitment and impact of Gwinnett community volunteers.

### **LIVE HEALTHY GWINNETT**

1. Live Healthy Gwinnett engaged 16,284 participants through events and programs.
2. Be Active Gwinnett, Live Healthy Gwinnett's mobile recreation program, visited 150 communities impacting 10,177 participants.
3. Donated 12,331 pounds of fresh food from Harvest Gwinnett community gardens to emergency food providers to assist food insecure residents.
4. Facilitated more than 1,132.75 service hours for student interns assisting with Live Healthy Gwinnett programming.
5. Live Healthy Gwinnett's Community Health Dashboard engaged 7,902 users.

### **CULTURAL & HISTORIC**

1. Recorded 33 new oral histories for more than 900 hours of new content.
2. Responded to 11 artifact donations enquiries that resulted in the acceptance of one Gwinnett history artifact.
3. Gave 216 tours of Gwinnett's historic and cultural sites to 3,137 participants.
4. Facilitated more than 1,075 service hours for student interns assisting with Cultural and Historic Interpretive Resources activities.
5. Conducted 64 building inspections, for a total of 338 staff hours dedicated to the stewardship and maintenance of historic buildings.
6. Created six new temporary exhibits displayed at 45 different locations across Gwinnett.

### **ANIMAL WELFARE**

1. Return to Community Cat Program in which 1,738 cats were trap-neuter-returned, preventing 10,428 births.
2. In collaboration with Planned Pethood, community vaccine clinic offered free/low-cost veterinary services to more than 400 pets.
3. Processed 3,510 adoptions, sent 415 animals to rescue and returned 1,724 pets to their owners resulting in 5,649 animals saved and a live release rate of 91.74% for cats and 91.46% for dogs.
4. Field officers responded to 21,268 calls for service and 6,040 animals were impounded (road and shelter). 1,617 citations issued.
5. New programs: Dog Day Out (Phase 1 and 2); Yappy Hour, Paws in the Park. Approved but launching January 2025: Paws of Service, Food Assistance Program, Bark Break.
6. Engaged 164 individual volunteers for a total of 2,346.50 volunteer hours to assist with the day-to-day care and enrichment of shelter animals. (excluding single day volunteers)
7. Hosted eight events at the shelter resulting in 341 adoptions. (excludes reclaims, return to owners or animals sent to rescues during the event)

# COMMUNITY SERVICES

## **BUILDING BRAINS ANYWHERE**

1. Provided 16,044 Thanksgiving/Christmas holiday meals to all students at Meadowcreek, Rockbridge, and Britt elementary schools and afterschool students at Freeman's Mill, Peachtree, Jenkins, Rock Springs, and Taylor elementary schools.
2. Conducted 223 Building Brains Anywhere early learning programs, impacting 12,101 participants.
3. Distributed 63,755 children's books through 74 G.R.E.A.T. Minds Book Exchanges and Building Brains Anywhere programs.
4. 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.
5. Provided afterschool services at nine total Gwinnett County Public School elementary sites.
6. Operated 801 Building Brains Anywhere afterschool sessions with 31,036 daily participants providing 100,867 hours of enrichment and 26,688 snacks.
7. Building Brains Anywhere provided 181 K-12 Field Trips to 21,944 students.
8. The Gwinnett Environmental and Heritage Center welcomed 49,996 walk-in guests for tours, camps, events, Treetop Quest, and more and engaged 6,022 visitors through rentals.
9. During Building Brains Anywhere's Summer BOOST program, 76 programs were conducted serving 2,241 youth/caregivers and provided 32,406 weekend meals.

## **HEALTH AND HUMAN SERVICES**

1. Opened Warming Stations at five locations, serving 2,175 residents.
2. OneStop 4 HELP served 29,792 clients and more specifically, the Gwinnett Veterans and Family Services Office served 1,563 clients.
3. Processed 25,161 referrals through Unite Us in addition to training 120 on this coordinated care platform.
4. Provided 19,509 hours of homemaking, respite, and care management to Gwinnett's older adults.
5. Provided 165,756 congregate and home-delivered meals, which are nutritionally balanced to meet senior dietary needs.
6. Provided 72,597 transportation trips for seniors ages 60 and over.
7. Distributed 1,605 shelf stable food boxes to residents facing food security challenges and senior residents in case of inclement weather.
8. Health and Human Services' Senior Activity Module provided 153 tablets, which led to 576 virtual interactions and 677,548 minutes used with homebound seniors.

## **UGA EXTENSION**

1. UGA Extension Gwinnett's Agriculture and Natural Resources team conducted 1,301 diagnostics tests including water, soil, insects, plants, and nematodes.
2. Celebrated the 4-H Farm Friends Exhibit's 33rd year at the Gwinnett County Fair, reaching more than 14,000 visitors.
3. Family and Consumer Sciences provided 216 public education hours in Spanish through a EFNEP nutrition program with a 76% participant graduation rate for youth and adults.
4. 3,432 parents participated in in parenting programs offered through Family and Consumer Sciences bilingual trainings.

## **DIRECTOR'S OFFICE**

1. Facilitated 8,195 hours of Court Ordered Community Service work by 323 participants.

# COMMUNITY SERVICES

## Accomplishments: FY 2024

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 Association of Counties Achievement Award, Best in Category: Harvest Gwinnett Community Garden Ambassador Program – Volunteers Category
2. National Association of Counties Achievement Award: Courthouse Lawn Fence Project – Arts, Culture and Historic Preservation Category
3. National Association of Counties Achievement Award: Community Health Dashboard – Health Category
4. National Association of Counties Achievement Award: Veteran and Family Services – Human Services Category
5. Ribbon cutting for the Community Resource Center at Bethany Church Road expansion
6. Designated as a no-kill shelter by Best Friends Animal Society
7. Southeastern Museums Conference Gold Award in Media Production: GEHC Blue Planet Theater
8. Georgia Recreation and Park Association Innovation in Parks Maintenance Award: Sterner Stream at GEHC
9. Animal Welfare Special Operations Manager, Michael Chatham, completed the Georgia Bureau of Investigation Training's CJIS Security Policy Awareness and Training/Awareness Statement; at the Southeast Animal Control Association Conference he completed training on How to Recognize, Capture, Investigate, Declare and Handle the Dogs and the Cases; Code 3 Associates' Body Condition Scoring for Common Animal Species and Veterinary Forensic Investigations
10. Animal Welfare Control Officer III, Maria Lewis, completed Code 3 Associates Veterinary Forensic Investigations training; Technical Large Animal Emergency Awareness training and Code 3 Associates Body Condition Scoring for Common Animal Species

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	36,405,030	33,873,634	38,372,057	18,714,957
Operations	16,665,749	17,884,152	19,299,044	5,733,906
Contributions to Other Funds	19,747,952	20,341,449	18,878,636	8,135,665
Contributions to Other Agencies	16,000	416,000	671,690	660,246
Contributions to Subsidized Agencies	25,091,827	28,872,036	30,911,374	33,540,061
Contributions to Capital and Capital Outlay	2,166,079	2,823,138	2,464,609	787,174
<b>Total</b>	<b>100,092,637</b>	<b>104,210,409</b>	<b>110,597,410</b>	<b>67,572,009</b>

## Appropriations Summary by Fund

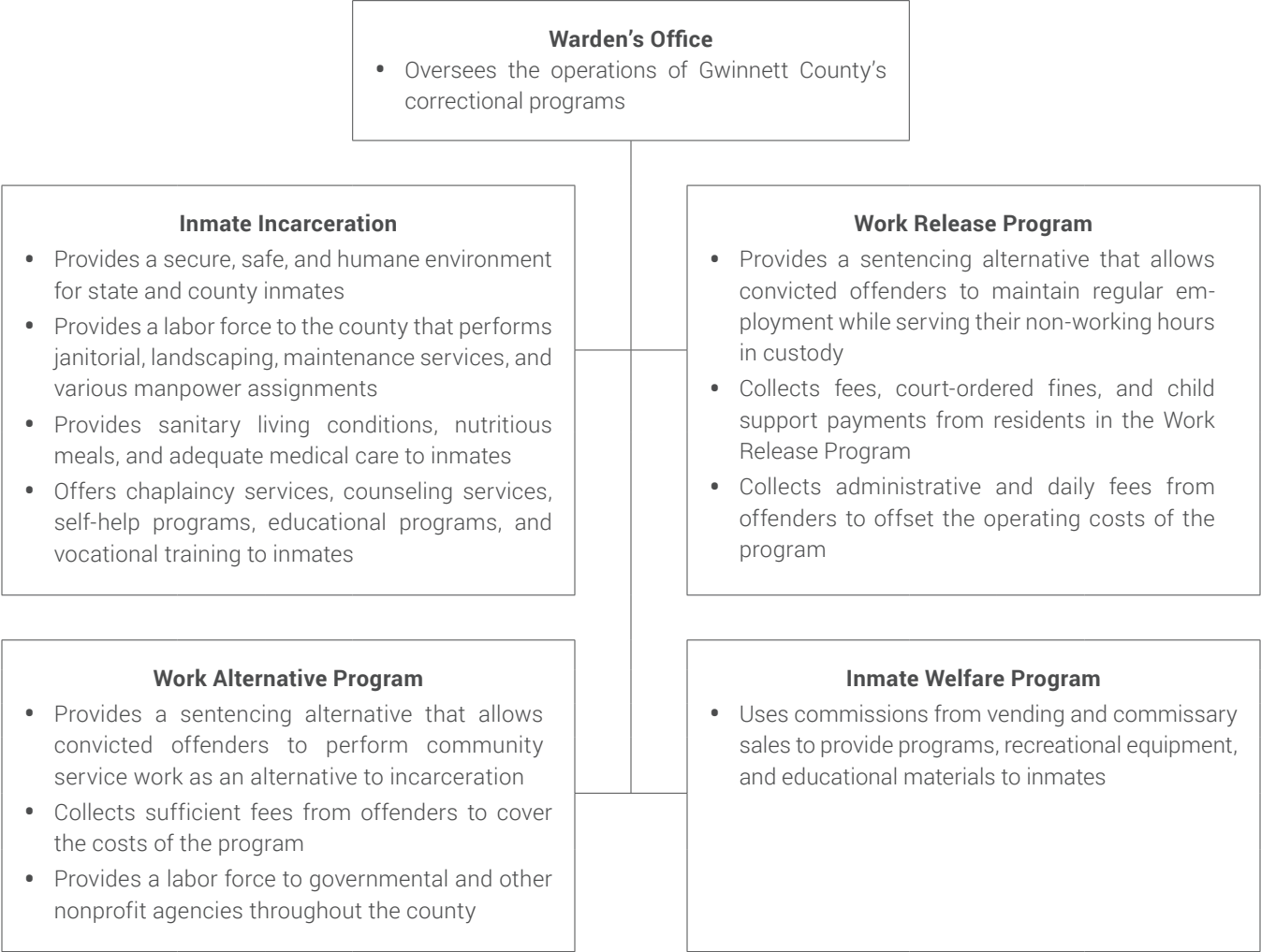
Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Recreation Fund	41,251,576	49,108,119	53,113,454	–
General Fund	23,490,191	24,559,821	24,949,865	31,879,764
General Fund – Elections	9,087,927	–	–	–
General Fund – Subsidized Agencies	26,262,943	30,542,469	32,534,091	35,692,245
<b>Total</b>	<b>100,092,637</b>	<b>104,210,409</b>	<b>110,597,410</b>	<b>67,572,009</b>

*Voter Registrations and Elections was moved to County Administration from Community Services in 2023. Therefore, it is only present in the totals for 2022.*

# 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.

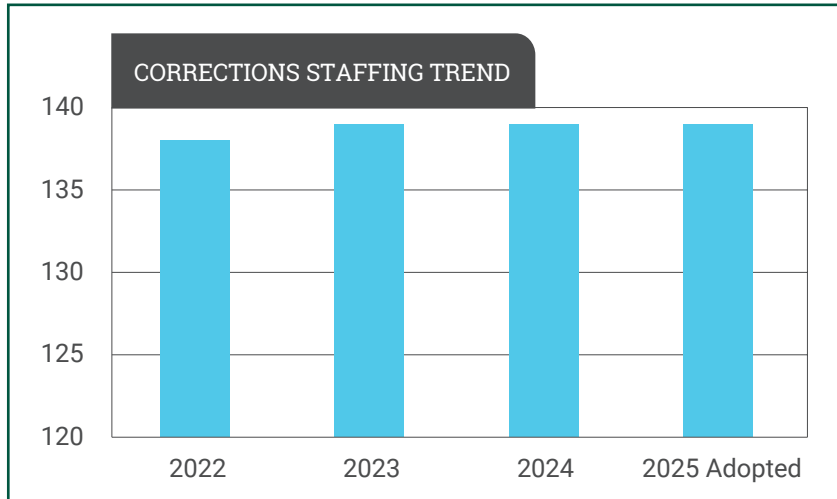




# CORRECTIONS

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	138	139	139	139



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

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Collaborate with the University of Georgia Cooperative Extension and Gwinnett Technical College to establish a horticulture certification program for inmates	3/1/25	12/31/25

## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Average inmate population – County sentenced	24	23	34	27
2. Average inmate population – State sentenced	210	219	220	222
3. Average number of inmates working external details	41	55	54	70
4. External detail hours actually worked – Gwinnett customers	33,227	31,590	41,655	45,000
5. Value of work performed by inmates – Gwinnett customers	\$ 498,398	\$ 473,850	\$ 656,066	\$ 746,100
6. Average work release population	112	98	112	120
7. Work Alternative Program community service hours performed	2,514	3,294	1,140	2,000
8. Value of community service labor	\$ 18,227	\$ 23,882	\$ 8,265	\$ 14,500
9. Vocational training hours provided to inmates	32,746	58,212	88,812	100,000

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 compliance score of 100 percent on the annual *Americans with Disabilities Act* on-site evaluation by the Georgia Department of Corrections.
- 4. Provided 88,812 hours of vocational and educational training to inmates.
- 5. Eleven inmates earned their General Educational Development (GED) Certifications.
- 6. Improved mental and physical well-being of inmates by providing 1,956 hours of structured recreational activities.
- 7. Nine correctional officers became Certified Corrections Professionals through the American Correctional Association Correctional Certification Program.

Accomplishments: FY 2024

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. Reinstated the Prison Awareness Program to offer comprehensive support and intervention strategies to assist teenagers facing behavior, emotional, or social challenges. More than 100 teenagers participated in the bi-monthly program in the first year.
- 2. Attained a vacancy rate of 2.8% by year end with 96.6% of sworn positions being filled.
- 3. Improved the hiring process by transiting the orientation booklet to an electronic format that can easily be completed and submitted electronically.
- 4. Enhanced technology capability by using an electronic warrant system to manage and issue warrants efficiently and securely.
- 5. Completed the construction of an outside covered recreational space for inmates, allowing the department to meet an ACA accreditation standard. Revenues generated from the inmate commissary program funded the project.

Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	13,126,094	13,228,127	14,891,365	16,493,471
Operations	4,622,438	4,724,818	4,729,521	5,274,526
Contributions to Other Funds	2,501,227	3,240,037	3,043,104	3,197,868
Contributions to Capital and Capital Outlay	801,618	435,218	519,644	525,156
Contribution to Fund Balance	–	–	–	31,060
Total	21,051,377	21,628,200	23,183,634	25,522,081

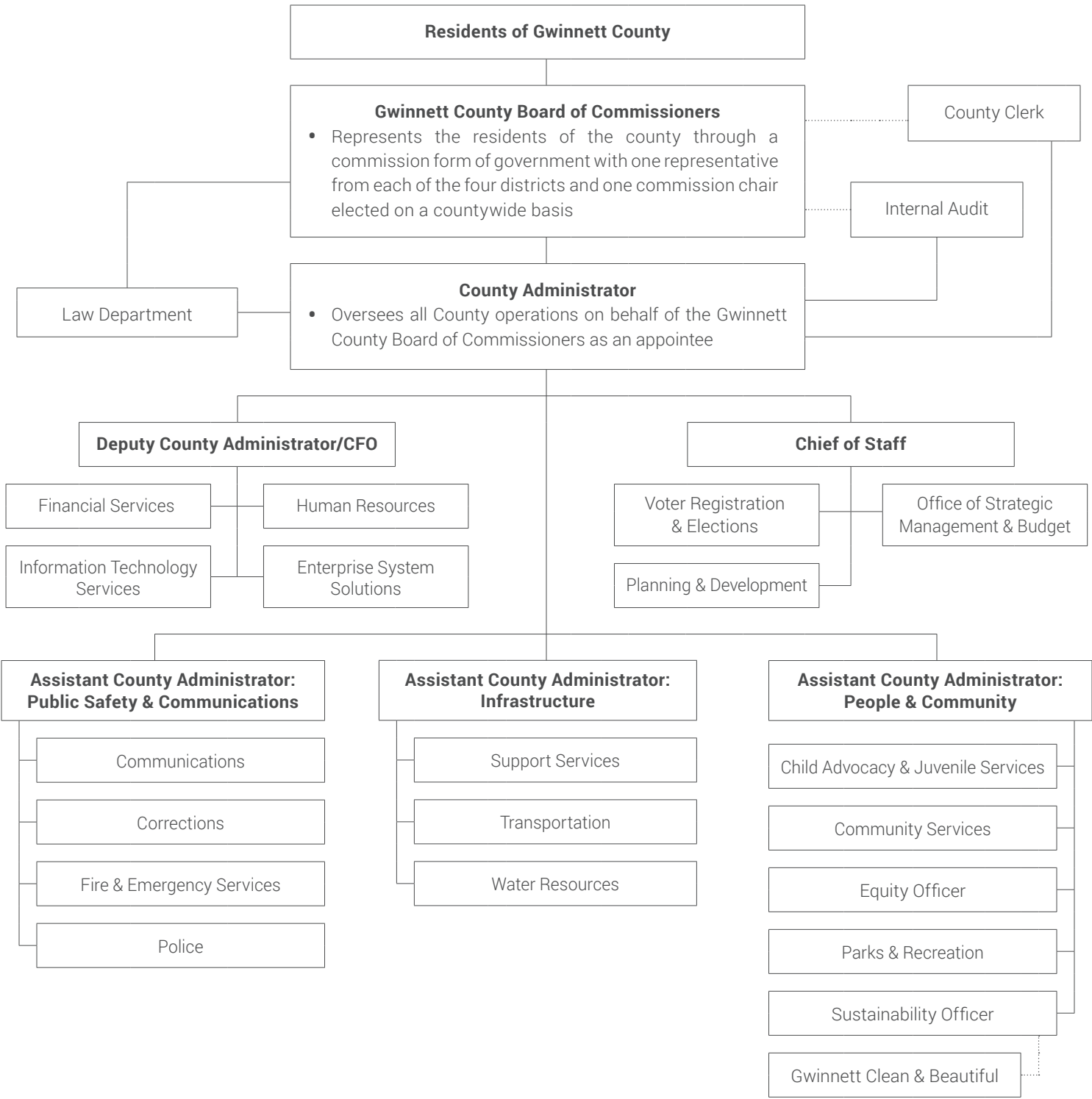
Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	20,698,964	21,550,813	23,072,266	25,375,381
Corrections Inmate Welfare Fund	352,413	77,387	111,368	146,700
Total	21,051,377	21,628,200	23,183,634	25,522,081

# COUNTY ADMINISTRATION

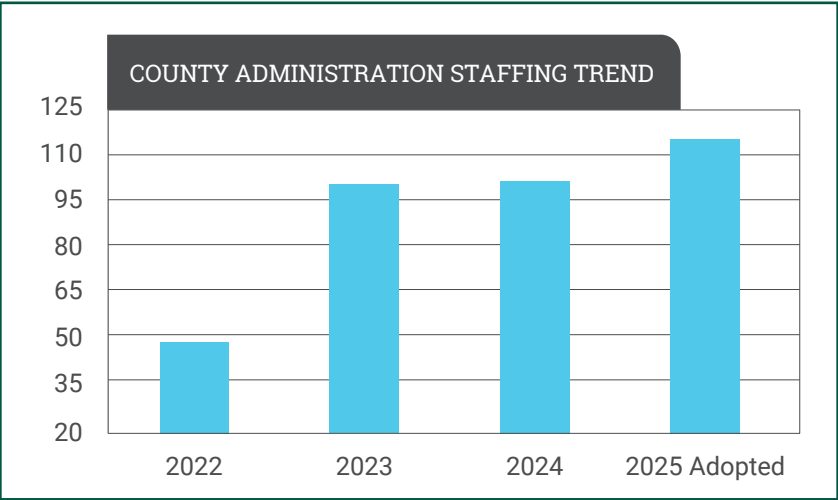
## Mission and Organizational Chart

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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	48	100	101	115



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 out 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.

In 2024, one position was added to enhance operational efficiency of equity initiatives.

In 2025, two new positions were added: one Program Analyst and one Project Coordinator to enhance operational efficiency of equity initiatives and sustainability operations. In addition, twelve positions were added to support the Office of Strategic Management and Budget.

Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Agenda items processed	1,002	945	872	900
2. Board of Commissioners public meetings	161	163	161	162
3. Number of advisory and assurance (audit) engagements performed	7	11	8	12
4. Gwinnett Clean & Beautiful volunteer hours:				
Adopt-a-Road	27,966	25,864	20,899	25,000
Adopt-a-Stream	350	574	471	575
Great Days of Service	150	130	200	250
America Recycles Day	788	565	515	550
Earth Day	188	575	600	600

## 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. Internal audit adopted a process to validate the remediation of findings.
2. Internal Audit provided detailed quarterly project management reporting to the Audit Committee. This included audit schedules and expected timelines as well as additional details on open findings such as barriers to completion.
3. Internal audit developed plans to conform with the Institute of Internal Auditors' new Global Internal Audit Standards, effective January 2025.
4. Gwinnett Clean & Beautiful, in collaboration with the World Wildlife Fund, which received the Environmental Protection Agency's Recycling Education and Outreach Grant, launched their official grant project kick-off this year. Through the Green & Healthy School's Program, this initiative will expand their Food Waste Warriors reduction project to an additional 5-10 schools.
5. Gwinnett Clean & Beautiful in partnership with the Solid Waste Management Division, cohosted two recycling collection events, diverting 229.5 tons of electronics, paint, textiles, and shredded paper from landfills.
6. Gwinnett Clean & Beautiful's Adopt-A-Stream program, in partnership with Water Resources, engaged 201 resident scientists who dedicated 471 service hours to monitoring streams throughout the county to help maintain the health of local waterways.
7. Gwinnett Clean & Beautiful in collaboration with Housing and Community Development, 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.
8. Gwinnett Clean & Beautiful and Water Resources hosted two Household Hazardous Waste collection events, diverting more than 81 tons of household hazardous waste from the landfill. Nearly 2,000 cars were served through more than 400 volunteer hours in just six hours.
9. Gwinnett Clean & Beautiful hosted four Clean Community Forums in partnership with Code Enforcement, Transportation, Solid Waste, and Community Services giving residents the opportunity to share their concerns with departments, allowing us to listen and address their concerns, engaging them on community events, volunteer opportunities and more.
10. Through the Environmental Protection Division (EPD) Recycling, Waste Reduction and Diversion Grant, Gwinnett Clean & Beautiful in partnership with Solid Waste and Ripple Glass expanded the County's glass recycling initiative. By doing so, more than one million pounds of glass has been collected.
11. Voter Registrations and Elections conducted language equity group meetings which resulted in 208 volunteer hours from community members who speak Korean, Vietnamese, Spanish, and Mandarin. These groups help bolster the County Commissioner's commitment to making Election's materials accessible in languages spoken by Gwinnett residents.

## Accomplishments: FY 2024

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 implemented suggestions that came from a 2023 external peer review.
2. Internal Audit worked with the Audit Committee to review and update the Internal Audit charter.
3. Gwinnett Clean & Beautiful received the 2024 President's Circle Award, 2024 Governor's Circle Award and the Best of Gwinnett in the charitable organization category (Best of Gwinnett is the 7<sup>th</sup> year in a row).
4. Through Gwinnett Clean & Beautiful's Green & Healthy Schools Program, the nonprofit's Advisory Board purchased a solar system canopy for Baggett Elementary School, enabling them to become the first school in the county to install solar panels, marking a milestone achievement for both the school district and our community.
5. ABC National News featured our Food Waste Warriors and Compost Connectors Programs. To date, it has reached over 3 million views. [How teaching kids to compost will create long-lasting environmental action - ABC News](#)
6. Gwinnett Clean & Beautiful participated in Keep Georgia Beautiful Legislative Day at the State Capitol, recognized for the work that local affiliates do daily.
7. Gwinnett Clean & Beautiful was honored to be named as a beneficiary of a portion of the proceeds from the annual Korean Festival in the amount of \$2,000.
8. Gwinnett Clean & Beautiful nonprofit received a \$10k grant from Primerica that serves as a connection point" between Gwinnett County Public Schools curriculum, operations (metrics and goals), and community outreach/partners.
9. The Office of Strategic Excellence conducted discovery, design, testing, system validation, and change management activities to establish a foundation for implementing Oracle Cloud Enterprise Resource Planning (ERP).
10. The Office of Strategic Excellence managed discovery and design activities to lay the groundwork for implementing the new UMAX Customer Information System (CIS) for Water Resources.
11. The Office of Strategic Excellence administered a review of 58 technology business cases utilizing the Information Technology Governance Policy model.
12. The Office of Strategic Excellence, in partnership with leadership in the County Administrator's Office, facilitated the 2025 Operating Financial Plan Meetings with each of the reporting departments. Staff presented an in-depth presentation showcasing their operating budget and plans for the upcoming years. After review, the Operating Financial Plan committee recommended several budgetary changes resulting in \$10.7 million in reductions in the 2025 budget.
13. Voter Registrations and Elections significantly increased the impact on voter education by increasing the outreach events to 172 events in 2024, achieving a 211% increase from 2023 and a 24% increase from the 2022 mid-term election cycle.



# COUNTY ADMINISTRATION

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	5,795,470	10,613,564	19,668,860	20,204,208
Operations	911,819	1,678,095	9,046,280	5,129,170
Contributions to Other Funds	(204,004)	936,853	1,621,381	1,881,176
Contributions to Other Agencies	10,500	10,500	12,000	13,000
Contributions to Capital and Capital Outlay	38,500	11,348	27,955	37,917
<b>Total</b>	<b>6,552,285</b>	<b>13,250,360</b>	<b>30,376,476</b>	<b>27,265,471</b>

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	4,693,547	4,238,677	3,623,768	4,244,832
General Fund – Elections	–	5,167,434	19,836,416	13,321,547
Administrative Support Fund	1,858,738	3,844,249	6,916,292	9,699,092
<b>Total</b>	<b>6,552,285</b>	<b>13,250,360</b>	<b>30,376,476</b>	<b>27,265,471</b>

*Voter Registrations and Elections was moved to County Administration from Community Services in 2023. Therefore, it is not present in the totals for 2022.*

# DISTRICT ATTORNEY

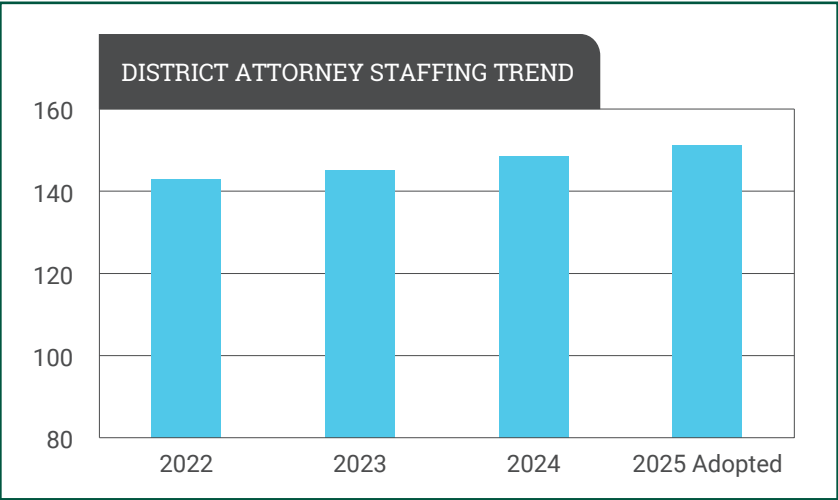
## Mission and Organizational Chart

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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	143	145	151	152



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. An additional three positions were added from the unallocated pool after budget adoption: one DA Victim Advocate, one DA Criminal Investigator and one Business Officer.

In 2025, one new Victim Advocate position was added.

Departmental Goals and Performance Measurements

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Felony cases received	5,006	5,913	6,209	6,500
Cases disposed	4,374	5,293	5,758	6,000

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Contacts per advocate	5,984	6,043	6,345	5,524
Victim contacts	71,808	84,605	88,835	93,911

3. To prosecute delinquent cases in Juvenile Court.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Juvenile Court hearings attended by District Attorney's staff	2,040	2,760	2,898	3,528
Juvenile cases opened by District Attorney's Office	1,438	1,501	1,576	1,761

# DISTRICT ATTORNEY

## Accomplishments: FY 2024

1. The District Attorney's Office was recognized as the nation's first prosecutorial office in the U.S. to be awarded the coveted FBI-LEEDA Trilogy Award for leadership development.
2. The DA's Office was named the 2024 Georgia Crime Victim Service Collaborative and Innovative Project Award recipient by the Criminal Justice Coordinating Council.
3. The DA's Office launched its inaugural Youth Summit in Spring 2024, hosting middle school and high school students over two days of educational, inspirational, and fun activities during Spring Break.
4. The DA's Office recorded a 93% overall conviction rate, which included a 100% conviction rate on drug and gang trials, a 100% conviction rate on murder trials, and a 90% conviction rate on sex crime trials.

## Short-Term Departmental Issues and Initiatives for FY 2025

1. Assuring that the office continues its stellar record on convictions and pleas
2. Maintaining victim contacts of notifications
3. Formulating ways to prevent recidivism

## Long-Term Departmental Issues and Initiatives for FY 2026 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. Remaining in compliance with state law.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	16,421,439	17,772,880	19,792,118	22,511,485
Operations	1,353,025	1,317,000	1,862,228	2,279,784
Contributions to Other Funds	2,499,938	3,372,819	3,551,267	4,124,396
Contributions to Capital and Capital Outlay	575,326	543,030	687,123	1,384,743
<b>Total</b>	<b>20,849,728</b>	<b>23,005,729</b>	<b>25,892,736</b>	<b>30,300,408</b>

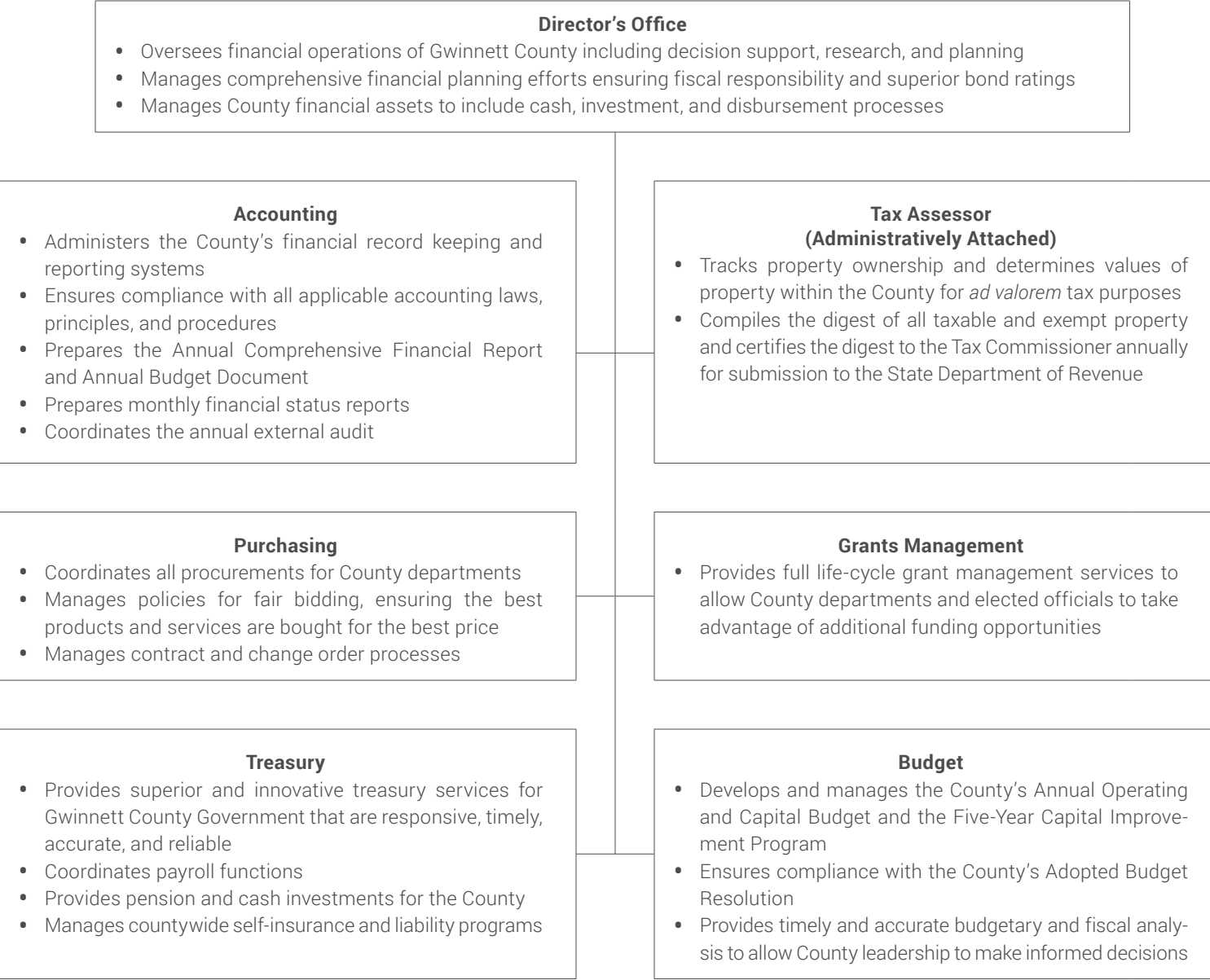
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	20,465,899	22,639,552	25,493,741	29,771,110
Crime Victims Assistance Fund	377,858	305,573	349,659	375,788
District Attorney Federal Justice Asset Sharing Fund	5,971	60,604	46,698	83,792
District Attorney Federal Treasury Asset Sharing Fund	—	—	2,538	38,000
District Attorney Special State Fund	—	—	100	31,718
<b>Total</b>	<b>20,849,728</b>	<b>23,005,729</b>	<b>25,892,736</b>	<b>30,300,408</b>

# FINANCIAL SERVICES

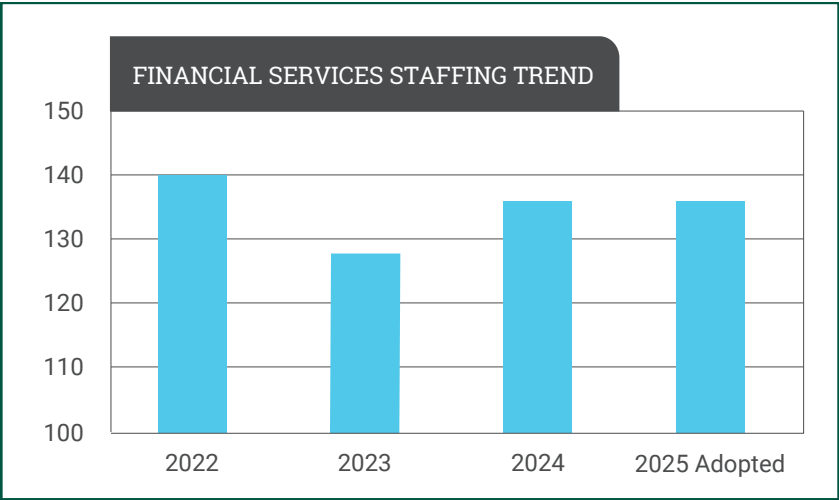
## Mission and Organizational Chart

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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	140	128	136	136



In 2023, three positions were added to accommodate an increase in property tax appraisals/appeals, and one Risk Coordinator position was added. In addition, 16 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. After budget adoption, one Purchasing Manager and two Purchasing Associate positions were added from the unallocated pool.

Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Grants Dashboards	3/1/24	3/1/25
ERP Implementation	1/1/24	6/30/25
CAMA to Cloud	1/5/25	12/31/25
Street Level Imagery	2025	2027
Replacement of Aumentum, funding for 2026	2026	2029



## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Budget Division:				
Percent variance of all operating fund actual revenues versus adopted budget	6.00%	5.80%	3.31%	4.00%
2. Grants Management Division:				
Total dollars of grants maintained	\$ 203,665,185	\$ 351,440,373	\$ 271,746,959	\$ 294,241,247
3. Accounting Division:				
Capital assets maintained	59,500	60,956	62,449	63,980
Number of departments receiving needs-based accounting training	21	21	24	26
4. Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
5. Tax Assessor Division:				
Parcels updated	254,037	232,353	232,353	206,320
Digest ratio (Percentage of sales prices)	95%	97%	n/a	n/a
6. Treasury Division:				
Investments maintained by the County (billions)	\$ 1.90	\$ 2.26	\$ 2.38	\$ 2.40
Basis points over (under) benchmark for investments	(12)	(57)	(55)	(10)
New Claims received by Risk Section	1,261	1,264	1,427	1,400

## 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 Award recipients

# FINANCIAL SERVICES

## Accomplishments: FY 2024

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 253 grant awards with a total value of \$271.7 million.
2. Awarded \$4.8 million in *American Rescue Plan Act* funding to 64 nonprofit organizations providing services within food security, housing, health and well-being, youth, literacy, and learning, and cross-cutting barriers to access (transportation and culturally and linguistically responsive services) through the Nonprofit Capacity Building grant program to strengthen nonprofits serving our community by enhancing their core operations and improving infrastructure.
3. Received a 2024 NACo award for the effective implementation of the ARPA funded Small Business Grant program which awarded \$7.2 million to 1,075 small businesses impacted by the COVID-19 pandemic.
4. Submitted 54 grant applications totaling over \$63 million in requests and received 34 awards totaling almost \$30.9 million.
5. Completed and closed 48 grants in 2024.
6. Developed and conducted training for departments and elected offices on the grant application development process.
7. Risk/Safety facilitated 95 training classes for 1,097 participants.
8. The Risk section recovered \$1,673,000 through subrogation efforts. This is a 119% increase over previous 5-year average.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	16,614,198	15,832,674	15,730,181	17,934,175
Operations	17,513,118	19,092,456	21,397,552	24,461,496
Debt Service	2,501,525	2,501,525	2,501,525	2,726,525
Contributions to Other Funds	3,254,461	3,960,815	4,781,800	4,863,059
Contributions to Development Authority	13,325,927	13,327,244	15,706,471	15,715,886
Contributions to Subsidized Agencies	4,958,317	4,722,205	4,762,187	4,661,130
Contributions to Capital and Capital Outlay	49,980	44,256	21,165	51,511
Contribution to Fund Balance	—	—	—	559,159
Working Capital Reserve	—	—	—	1,667,033
<b>Total</b>	<b>58,217,526</b>	<b>59,481,175</b>	<b>64,900,881</b>	<b>72,639,974</b>

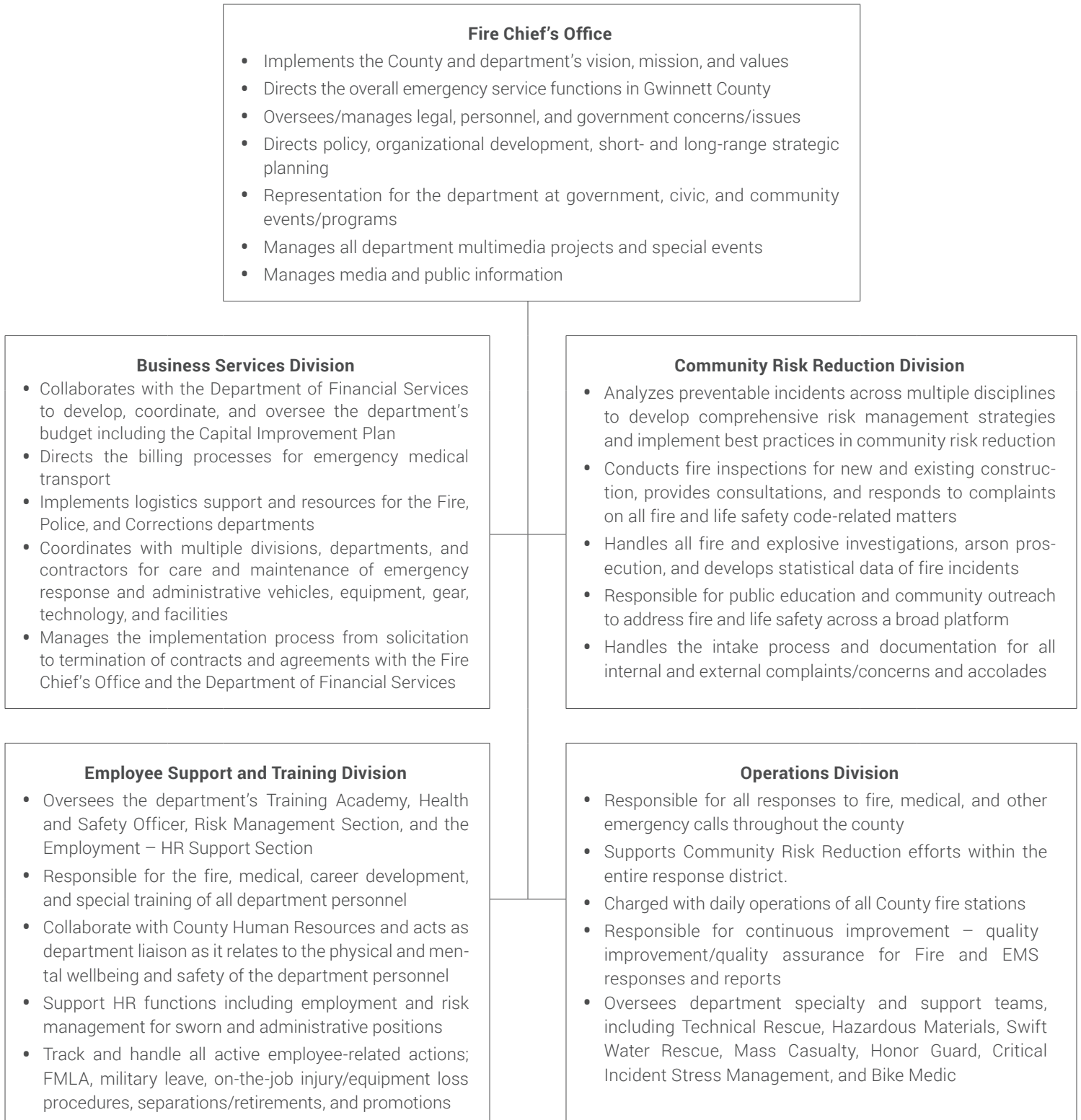
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	10,539,129	11,554,747	13,129,489	14,979,047
Exchange at Gwinnett TAD Debt Service Fund	2,501,525	2,501,525	2,501,525	2,726,525
Tourism Fund	16,551,166	16,306,169	18,750,115	18,717,941
Risk Management Fund	11,534,168	11,496,607	14,733,652	16,371,862
Auto Liability Fund	2,639,348	4,048,173	2,947,694	4,713,101
Stadium Operating Fund	2,153,997	2,201,872	2,218,752	2,686,027
Administrative Support Fund	12,298,193	11,372,082	10,619,654	12,445,471
<b>Total</b>	<b>58,217,526</b>	<b>59,481,175</b>	<b>64,900,881</b>	<b>72,639,974</b>

# FIRE AND EMERGENCY SERVICES

## Mission and Organizational Chart

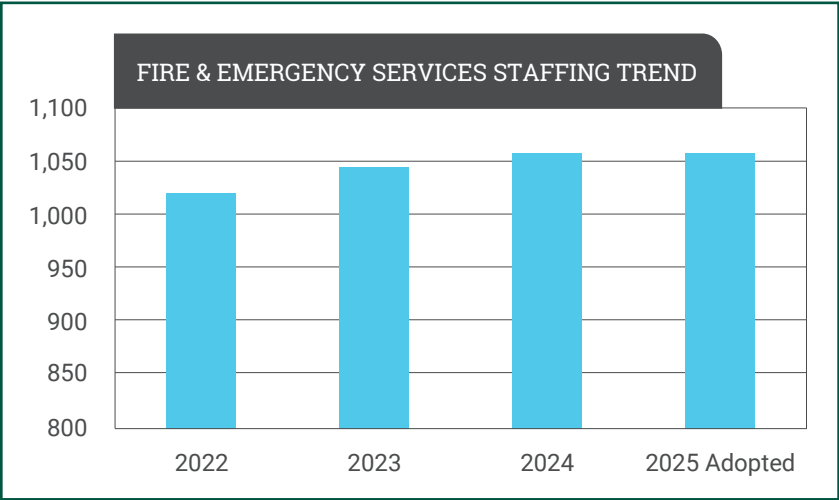
Gwinnett is the largest fire service district in Georgia and protects more than 437 square miles of the county. The department's vision is to deliver the highest quality of service through its mission of saving lives and protecting property while upholding the principles of truth, trust, respect, and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



# FIRE AND EMERGENCY SERVICES

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	1,018	1,044	1,056	1,056



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	8/1/24	7/31/27
CPSE Accreditation Cycle	3/22/22	3/31/27
CoAEMSP Accreditation Cycle	1/1/23	12/31/28
2024 Prevention 365	1/1/25	12/31/25

# FIRE AND EMERGENCY SERVICES

## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. All fire turnout times (90 <sup>th</sup> percentile) (mm:ss)	1:06	1:51	1:56	1:00
All fire en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)	9:52	9:26	9:11	7:00
All EMS turnout times (90 <sup>th</sup> percentile) (mm:ss)	1:18	1:47	1:49	1:00
All EMS en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)	9:15	9:29	9:37	7:00
2. Moderate fire risk effective response force (15 firefighters) en route to on scene (90 <sup>th</sup> percentile) (mm:ss)	13:20	14:57	12:36	12:00
3. Total incidents (fire, medical, and others)	100,352	101,423	106,066	108,926
4. Fire responses	25,966*	23,391*	25,863	25,985
5. Fire incidents	11,217*	10,547	11,037	11,166
6. Other responses (hazardous materials, false alarms, etc.)	29,858*	32,210*	36,073	36,630
7. Other incidents (hazardous materials, false alarms, etc.)	19,574*	20,888	22,861	23,672
8. Emergency Medical Services responses	136,642*	142,769*	149,597	149,144
9. Emergency Medical Services incidents	69,690*	69,988	72,168	74,088
10. Patients transported	44,241	44,627	46,365	47,458
11. Number of Overutilized Med Units (31 Med Units Total in 2020; 33 Med Units beginning October 2021)	16	14	16	10
12. Chest pain response (time of notification to arrival at hospital)	36 minutes	36 minutes	36 minutes	30 minutes
13. Fire inspections conducted	22,696	25,505	25,000	31,485
14. Fire inspections per unit employee	1,031	1,108	1,086	1,368
15. Community training opportunities offered	1,558	1,719	1,789	1,800
16. Community volunteer staff hours	1,194	1,131	2,582	1,500
17. EMS revenue (net collection percentage at 12 months)	50%	50%	52%	50%

\*2022 – 2023 reflect adjusted numbers, due to a change in methodology to align with our align with our accreditation reporting methods.

## 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. Installed 4,287 smoke alarms.
2. Awarded accreditation by the Commission on Fire Accreditation International in March 2022 for the five-year term of 2022 to 2027.
3. Maintained Paramedic Program Accreditation from the Commission on Accreditation of Allied Health Education Programs.
4. Fire Investigations Section certified for a third consecutive term under the Georgia Law Enforcement Certification Program
5. GCFES maintained a Class 2/2X ISO Rating (confirmed rating in May 2024)

# FIRE AND EMERGENCY SERVICES

## Accomplishments: FY 2024

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. 2024 National Association of Counties Achievement Award Winner: Performance Measurement Tracking for Community Service Needs
2. American Heart Association 2023 Mission: Lifeline EMS Gold Award Winner
3. 221 Cardiac Arrest Registry to Enhance Survival (CARES) Awards
4. 2024 Gwinnett Chamber VALOR Public Safety Awards: Gold Medal of Valor: Lieutenant Grant Eichenlaub and Firefighter Driver Engineer Alexander Wright
5. 2024 Gwinnett Chamber VALOR Public Safety Awards: Bronze Medal of Valor: Driver Engineer Brandon Hall
6. Georgia Chief Fire Officer Certification and Center for Public Safety Excellence Chief Fire Officer Designation: Battalion Chief Brent Dunbar
7. 2024 Snellville VFW National Firefighters Public Servant Citation: Spencer Konuszewski
8. 2024 Snellville VFW National Emergency Medical Technician Public Servant Citation: Wesley Linhorst
9. 2024 Lawrenceville VFW National Firefighters Public Servant Citation: Isaac Van Nus
10. 2024 Lawrenceville VFW National Emergency Medical Technician Public Servant Citation: Brenton Bishop

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	114,205,936	117,354,510	130,424,443	145,700,461
Operations	14,451,692	16,380,871	15,156,987	18,629,410
Contributions to Other Funds	12,849,987	17,944,807	17,093,059	20,390,979
Contributions to Other Agencies	585,291	476,556	539,691	–
Contributions to Capital and Capital Outlay	1,353,299	1,288,803	1,532,206	1,209,050
Total	143,446,205	153,445,547	164,746,386	185,929,900

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Fire and Emergency Medical Services District Fund	143,446,205	153,445,547	164,746,386	185,929,900
Total	143,446,205	153,445,547	164,746,386	185,929,900



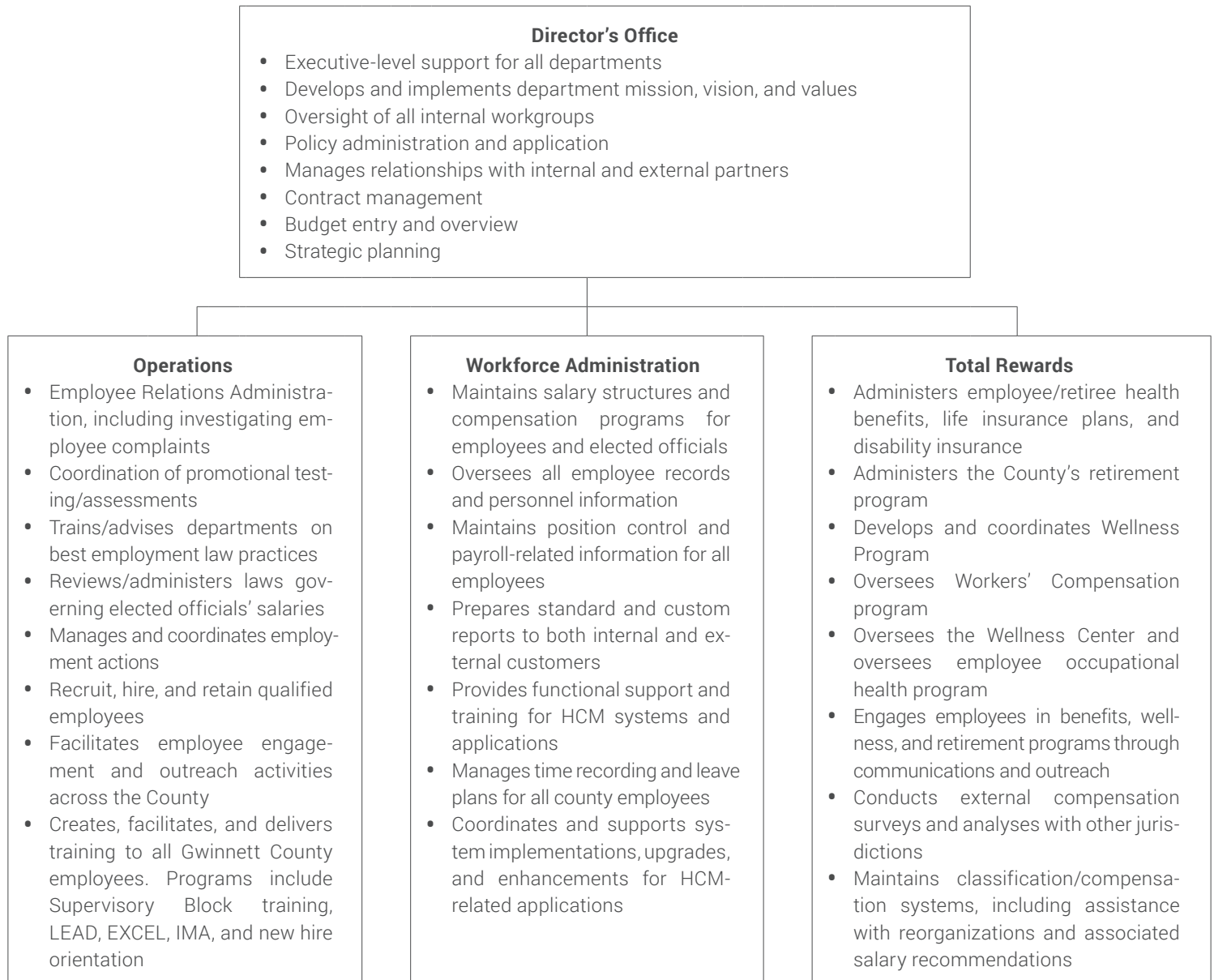
# HUMAN RESOURCES

## 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.

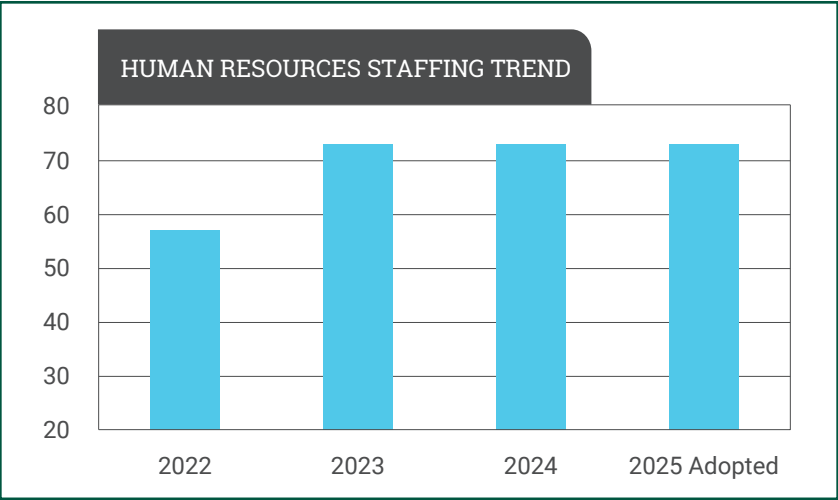
**Vision:** Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government.

**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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	57	73	73	73



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. And, 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

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	51%	85%	86%	88%
2. Maintain voluntary turnover rate for all departments at or below 8 percent	10.16%	9.91%	7.54%	7.00%
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	2,352	2,465	2,320	2,400

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. Maintained status as one of Atlanta's Healthiest Employers by Atlanta Business Chronicle (voted in the top 10)
- 4. Achieved Platinum status with Aetna Workplace Well-Being Award
- 5. Maintained status as one of 100 America's Healthiest Employers
- 6. Graduated 84 interns from the summer youth intern program, known as Empower Gwinnett
- 7. Hosted fourth annual Career from Here countywide hiring event with more than 2,500 attendees, resulting more than 2,000 applications
- 8. Maintained over 20 employee health and benefit plans for more than 12,000 lives

Accomplishments: FY 2024

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. Implemented Mental Health Awareness Month activities with 1,883 face to face employee interactions and 45 site visits.
- 2. Upgraded Wellness Center offerings to include children ages three and up
- 3. Remodeled the Wellness Center with our new partner, Crossover Health
- 4. Re-introduced the dispensary in the Wellness Center
- 5. Another record breaking year with employee attendance at the 2024 Spring 5K with 710 attendees
- 6. Graduated 24 from Executive Competence Excellence & Leadership (EXCEL – management development program)
- 7. Graduated 25 from Internal Management Academy (IMA)
- 8. Graduated 36 from Leadership Education and Development program (LEAD).
- 9. Reimbursed employees \$568,902.45 in 2024 through the tuition reimbursement program.
- 10. Processed 5,303 salary adjustments related to Market Adjustment
- 11. Hired or rehired more than 1,200 poll workers for the 2024 election cycle
- 12. Completed approximately 1,200 verification of employment requests
- 13. Designed the Language Learning Incentive Program

# HUMAN RESOURCES

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	5,424,491	6,119,690	7,436,502	9,381,838
Operations	69,628,982	79,489,823	83,491,874	104,690,929
Contributions to Other Funds	534,266	746,724	651,129	617,941
Contributions to Capital and Capital Outlay	5,500	—	—	—
<b>Total</b>	<b>75,593,239</b>	<b>86,356,237</b>	<b>91,579,505</b>	<b>114,690,708</b>

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Group Self-Insurance Fund	67,472,376	76,647,361	81,447,551	99,068,654
Workers' Compensation Fund	3,114,790	3,819,687	3,543,999	5,916,084
Administrative Support Fund	5,006,073	5,889,189	6,587,955	9,705,970
<b>Total</b>	<b>75,593,239</b>	<b>86,356,237</b>	<b>91,579,505</b>	<b>114,690,708</b>

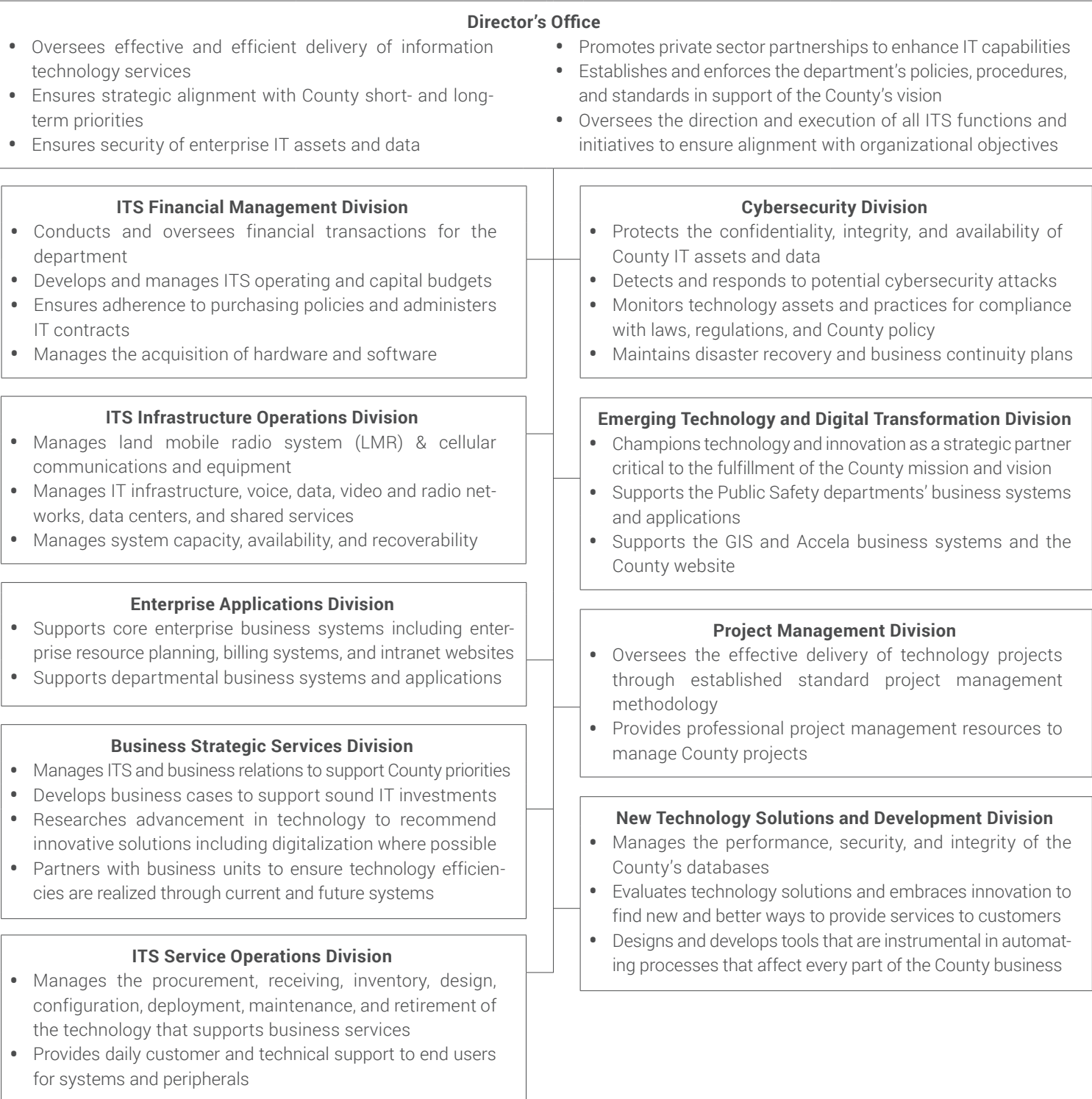
# INFORMATION TECHNOLOGY SERVICES

## 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.

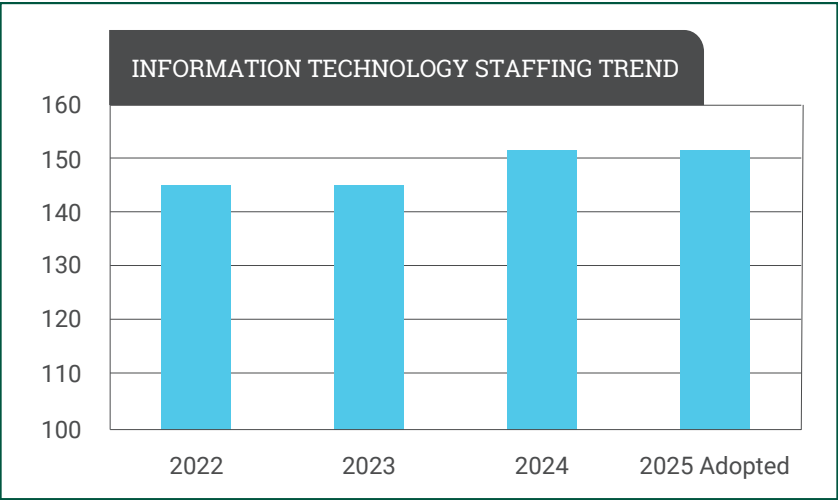
- Our Values:** We commit to:
- Being passionate and determined
  - Embracing and driving change
  - Delivering innovation
  - Providing solutions to enable efficiency
  - Engaging in collaboration and teamwork
  - Embracing continuous improvement
  - Always performing with excellence



# INFORMATION TECHNOLOGY SERVICES

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	145	145	151	151



In 2024, five new positions were added. Three positions for cybersecurity, one administrative position, and one Financial Analyst. In addition, one IT Systems Administrator was added at the end of 2024.

## 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	1/1/23	12/31/25



# INFORMATION TECHNOLOGY SERVICES

## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Percent service requests completed on schedule	96%	93%	98%	99%
2. Percent of service desk calls resolved of those logged	98%	99%	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	386	844	852	500
6. Number of technical training hours	2,018	7,336	3,048	2,500

## 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 annual Payment Card Industry compliance.
2. 2024 Digital Counties Survey Award: Each year, ITS 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. This year, Gwinnett County was ranked No. 7 in the 1 million or more population category and is among a distinguished group of counties that have worked hard to improve their digital, citizen, and government experience through technology and leadership.
3. In 2024, Gwinnett County earned a record-breaking 31 National Association of Counties Achievement Awards for various programs implemented in 2023 – beating its previous record of 22 awards last year. Many of these projects highlight successful interdepartmental collaboration. ITS was awarded for seven of the programs including the development and/or implementation of the following:
  - A 911 real-time monitoring dashboard that allows decision makers across our public safety community to monitor call volume, call type, response times, and staffing levels in real time.
  - A custom-built electronic contract approval process system that streamlines and automates the County's internal workflow procedures for informal procurement contracts and related change orders for procurement contracts and purchase orders.
  - An electronic incident report system to streamline and digitize the process for Correctional Services officers to log incident reports that occur within the County's various correctional facilities, while ultimately making it easier for the appropriate administrative staff to retrieve, upload, and report these incident reports to the State on a regular basis.
  - Automation of the administration of the county's hiring and referral incentive processes to reduce manual workload, eliminate errors, and contain the administrative costs associated with program administration.
  - Routing software that reassigns and sorts the inspections (site visits) scheduled in Accela for the Department of Planning and Development for the next day in an optimized order, taking into consideration the inspector's route, availability, workload, and certifications held by the inspector.
  - A real-time operational dashboards that provides the Department of Planning and Development management the opportunity to access all the key performance indicators across the business in one place enabling them to quickly identify business areas for improvement, note critical trends in performance, and facilitate workload balancing within the department, resulting in a significant reduction in time that is taken to process the permit requests/ enforcement complaints submitted by residents.
  - A self-service application for residents and local organizations to sign up for a recycling event or education class that improved the data collection process.

# INFORMATION TECHNOLOGY SERVICES

4. In addition to giving five interns an opportunity to explore their passions, get hands-on experience, and develop leadership skills through workshops and on-the-job training as part of the Empower Gwinnett Government Internship Program, the Public Safety Applications Team welcomed five college interns this summer, as part of the ITS department's new Grow-IT initiative, who specialized in computer science and analytics. The interns contributed to software development and were tasked with various projects to improve our public safety systems. On July 30, 2024, ITS hosted a presentation and graduation ceremony where each intern showcased projects highlighting the solutions they created and the value their projects bring to our public safety departments and residents. Leadership from the ITS and public safety departments, as well as the Chairwoman, were invited to attend the celebration.

The department is also happy to report that it was able to offer one of the interns a full-time position on the team.

## Accomplishments: FY 2024

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. Purchased and implemented a geospatial information system (GIS) application.
2. Migrated return check data from Microsoft Access to a modern open-source platform for the Office of Tax Commissioner.
3. Developed and deployed a standardized daily report of departmental status and readiness for the day for the ITS leadership team.
4. Developed an internal and external facing Solid Waste and Recycling Dashboard that displays accurate information to the status (historical and current (prior day)) related to waste hauler services including successful and unsuccessful waste hauler pickups for the Department of Support Services.
5. Integrated the Automated Logic alert system with Lucity to allow for automatic Work Order generation into the Lucity application.
6. Created dashboards for the Financial Services Grants Management Division to be used for reporting on the status of grants within the Grants Management lifecycle and workflow.
7. Deployed and implemented Everbridge, the chosen cloud-based solution to provide critical IT communication alerts to Gwinnett County employees via push notifications to their mobile devices (either by SMS or using a proprietary app) and other methods.
8. Refreshed all the Nutanix hardware equipment at E-911 and Bay Creek facility which supports our Public Safety Computer Aided Dispatch (CAD) and Records Management System.
9. Migrated several forms for the Sheriff's Department from an environment that nearing vendor end of life to ensure users had reliable access to content.
10. Replaced two Nexus 7710 core network switches that were end of support/end of life.
11. Implemented Astro DMS Radio Management software.
12. Migrated the EnergyCAP application to the cloud enabling Support Services to continue to manage energy consumption for County properties in an efficient manner.
13. Deployed a software upgrade for the GIS Forms Application.
14. Upgraded the current Kofax on-prem application from version 11.0 to version 11.1 ensuring continued functionality and security.
15. Enabled Single Sign-On security protocols within the existing ArcGIS Online and ArcGIS Enterprise deployments.
16. Reclaimed desktop printers and supplies and migrated county users to multiuser systems, providing improved overall productivity, reduced costs, and streamlined printing processes within the county offices.
17. Upgraded 16 SAP applications across ECC, BW, CRM, and SRM systems residing on AIX Servers to the latest support pack version to improve security.

# INFORMATION TECHNOLOGY SERVICES

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	19,250,198	19,854,045	22,741,178	26,905,152
Operations	29,072,543	37,067,602	38,216,910	51,676,753
Contributions to Other Funds	181,071	201,655	242,844	257,064
Contributions to Capital and Capital Outlay	1,333,140	626,780	397,645	818,730
Total	49,836,952	57,750,082	61,598,577	79,657,699

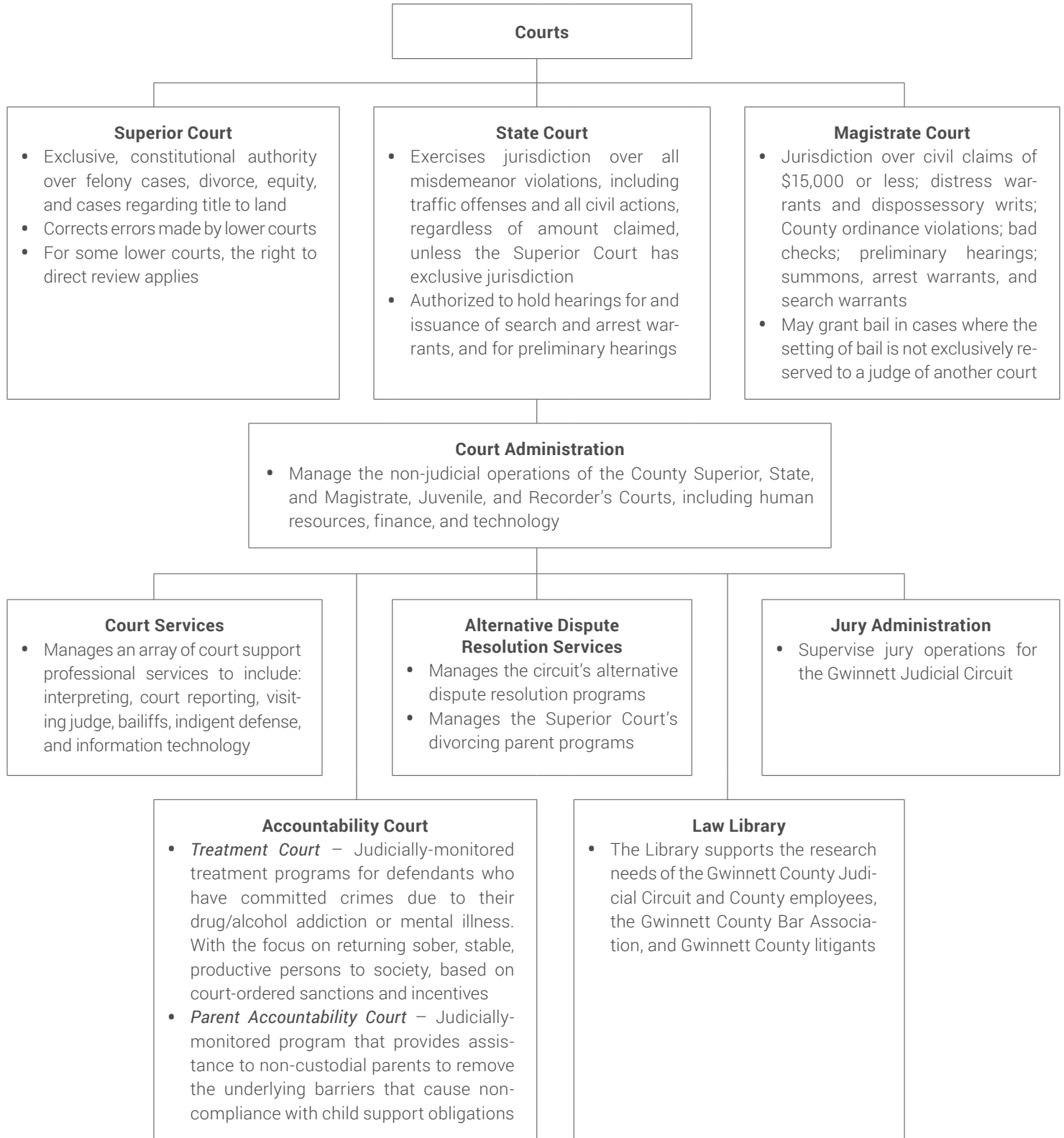
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Administrative Support Fund	49,836,952	57,750,082	61,598,577	79,657,699
Total	49,836,952	57,750,082	61,598,577	79,657,699

# JUDICIARY

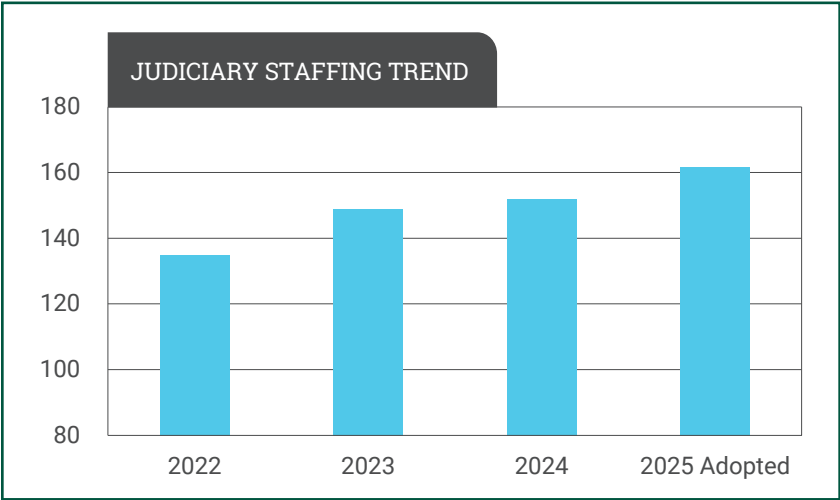
## Mission and Organizational Chart

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

	2022	2023	2024	2025 Adopted
Authorized Positions	135	149	153	161



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. During the year, one position for an Indigent Defense Social Worker was transferred from the unallocated pool.

In 2025, eight positions were added: two Court Reporters, one Business Manager, one Section Manager, and four positions to support the indigent defense program.

Departmental Goals and Performance Measurements

1. Efficient resolution of felony cases.	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Felony cases filed	10,678	8,447	10,243	N/A
2. Efficient resolution of misdemeanor cases.	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Misdemeanor cases filed	7,768	5,092	6,221	N/A
3. Efficient resolution of civil cases in the trial courts.	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Civil cases filed	18,367	21,074	24,136	N/A
4. Efficient resolution of civil cases in the non-trial courts.	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Civil cases filed	72,274	83,349	89,579	N/A

Accomplishments: FY 2024

- 1. The Administrative Office of the Courts successfully facilitated 4,706 interpretation sessions across 55 languages in 2024, ensuring equitable access to judicial services and enhancing communication for non-English-speaking individuals in court proceedings. Spanish was the most requested language, accounting for 75.84% of interpretations, followed by Korean, Vietnamese, and American Sign Language.

JUDICIARY

- 2. In July 2024, the Homer M. Stark Law Library launched the Legal Aid Lawyer in the Library Program, funding a Gwinnett Legal Aid attorney to provide free 45-minute consultations three days a week. Since its inception, the program has successfully assisted over 400 self-represented litigants, expanding access to legal resources.
- 3. The Mental Health Court and DUI Court were recognized as model courts by the Council of Accountability Court Judges. This prestigious designation highlights their commitment to best practices, effective rehabilitation, and improving outcomes for participants in the justice system.
- 4. Successfully maintained State certifications for all Accountability Court programs, ensuring continued excellence in treatment and rehabilitation services. The courts processed over 660 referrals, accepted more than 150 new cases, and celebrated over 65 graduates. Additionally, the courts conducted over 28,650 drug tests, with less than 1% testing positive, demonstrating a strong commitment to accountability and recovery.
- 5. The Jury Division efficiently managed 155 jury trials in State and Superior Courts, and processed over 26,000 jurors for service.
- 6. The Superior Court secured more than \$800,000 in *American Rescue Plan Act* (ARPA) funds, enhancing court operations and addressing the lasting impacts of the pandemic on the judicial system.
- 7. Alternative Dispute Resolution (ADR) launched an initiative providing two free hours of mediation with onsite mediators for pro se parties in uncontested domestic hearings. This program has streamlined courtroom proceedings, enhanced professional development for mediators, and offered cost-effective, constructive resolutions for all parties involved, ultimately promoting positive outcomes for litigants, judges, and the justice system as a whole.

Short-Term Departmental Issues and Initiatives for FY 2025

- 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 2024 *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 2026 and Beyond

- 1. Plan for the build-out of additional courtrooms on the fourth floor of the Charlotte J. Nash Court Building.

Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	18,134,971	18,714,027	21,128,312	24,126,156
Operations	9,105,129	10,029,624	13,747,602	6,676,789
Contributions to Other Funds	5,248,580	8,139,679	8,712,855	9,646,724
Contributions to Capital and Capital Outlay	—	70,000	—	—
Total	32,488,680	36,953,330	43,588,769	40,449,669

Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	32,488,680	36,953,330	43,588,769	40,449,669
Total	32,488,680	36,953,330	43,588,769	40,449,669

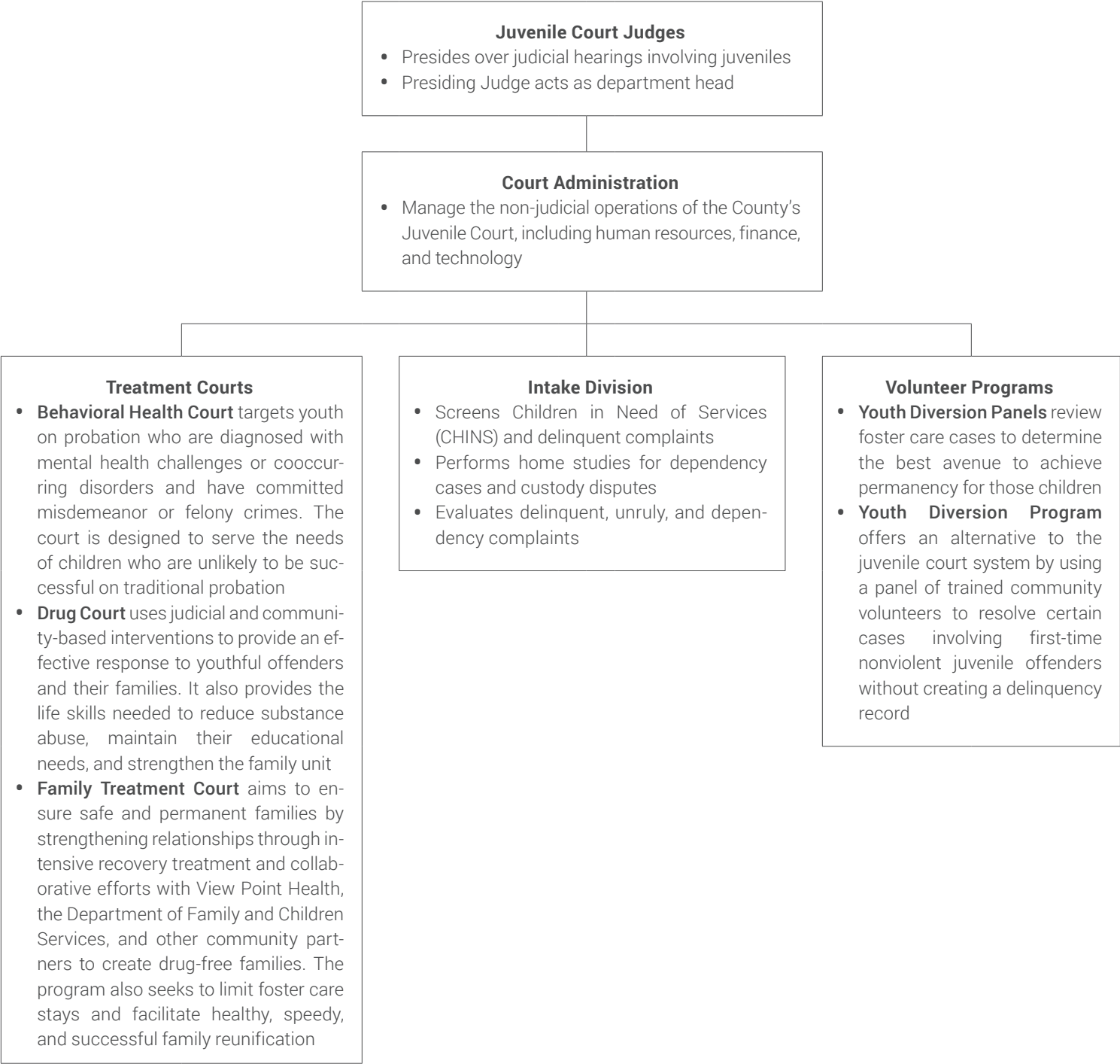


# JUVENILE COURT

## Mission and Organizational Chart

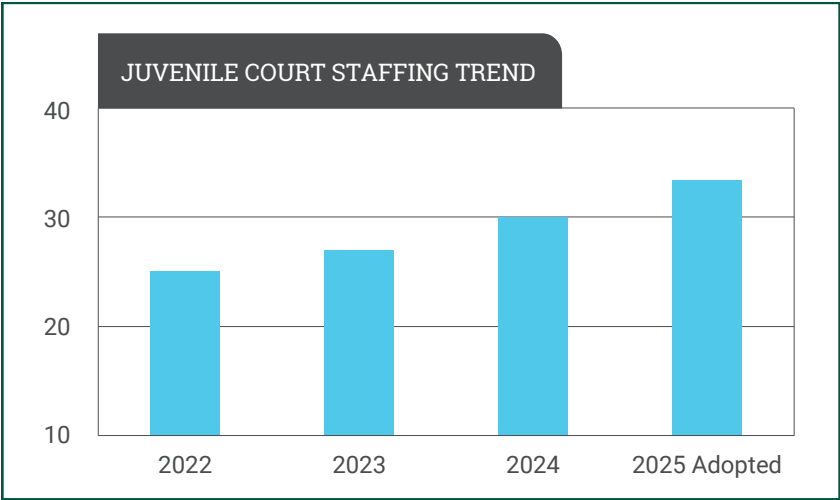
**Vision:** The Juvenile Court’s vision is to achieve excellence by providing quality services for the positive development of children, the safety of the community, and the preservation of the family unit.

**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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	25	27	30	33



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.

In 2025, three new positions were added to enhance department operations including two Court Reporters and one Juvenile Court Program Coordinator.

Departmental Goals and Performance Measurements

1. To provide rehabilitative and/or punitive actions/services in issues involving status offenders/delinquent juveniles.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Delinquent filings	2,819	1,698	1,646	1,620
Delinquent filings disposed	3,212	2,136	2,038	1,989
* Percent of delinquent filings disposed	114%	126%	124%	123%

2. To provide the necessary action/services to reunite families and/or provide direction in dependency cases.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Dependency filings	941	61	108	132
Dependency filings disposed	675	88	58	43
* Percent of dependency filings disposed	72%	144%	54%	33%

3. To provide direction/rulings in issues concerning marriage, military, emancipation, custody issues, child support, termination of parental rights, and other issues relating to juveniles.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Special proceeding filings	249	273	231	210
Special proceeding filings disposed	278	283	266	258
* Percent of special proceedings disposed	112%	104%	115%	123%

*\*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.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Traffic violation filings	919	537	509	495
Traffic violation filings disposed	1,127	593	562	547
* Percent of violation filings disposed	123%	110%	110%	111%

5. To provide resolution to all cases in an efficient and timely manner.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Total charges/filings handled by the court	5,326	2,834	2,735	2,686
Total charges/filings disposed by the court	5,790	3,346	3,144	2,854
* Percent of total charges/filings disposed	109%	100%	100%	100%

6. To cooperate and interact with other agencies/residents as needed in order to facilitate appropriate programs for dependent/delinquent youth.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Program referrals	891	1,041	837	735
Programs completed	581	782	393	199
Percent of programs completed	65%	75%	47%	27%

## Accomplishments: FY 2024

1. The Intake Division enhanced education and collaboration by engaging with local programs like Care Portal, which connects church communities with vulnerable children, and Journey to Inner Wellness, which promotes mental health, while strengthening connections with outside agencies such as the Division of Family and Children Services (DFCS).
2. CONNECTIONS Behavioral Health Treatment Court celebrated its first graduation, marking a major achievement in its mission to support the needs of youth who have been charged or adjudicated delinquent for a crime and whose mental health makes it unlikely that they will be successful on traditional probation. Among the graduates, one received a scholarship and is now attending technical school, exemplifying the program's success in fostering long-term stability and personal growth.
3. The Associate Juvenile Judge Division was established to enhance judicial efficiency and support the growing needs of the court. As part of this expansion, two Associate Judges were appointed, strengthening the division's ability to serve juveniles and families more effectively.
4. The Juvenile Court provided interpretation services in 615 instances across 21 different languages, ensuring effective communication and accessibility for diverse families. Spanish was the most requested language, accounting for over 83% of interpretations, followed by other languages such as Vietnamese, Korean, and Mandarin.

## Short-Term Departmental Issues and Initiatives for FY 2025

1. Fine-tune and finalize the JCATS module to streamline virtual traffic court arraignments, enhancing efficiency and accessibility for court participants.
2. Collaborate with Support Services to construct a new fourth floor courtroom, judicial chamber, and office space, optimizing functionality and workflow efficiency with Juvenile Court.
3. Integrate a new contract psychologist to support the needs of the court and its programs.

*\*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. Improving access to essential services and programs for youth and their families
- 5. Apply for accreditation for the Behavior Health Court program.

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

- 1. Request a fourth judicial division.
- 2. Create additional accountability courts, such as Infant/Toddler Court.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	4,751,944	3,494,383	4,183,406	5,287,269
Operations	1,598,075	2,316,781	2,594,342	1,116,317
Contributions to Other Funds	1,030,021	1,983,101	1,722,415	1,502,439
Contributions to Capital and Capital Outlay	11,718	11,204	14,101	15,994
Total	7,391,758	7,805,469	8,514,264	7,922,019

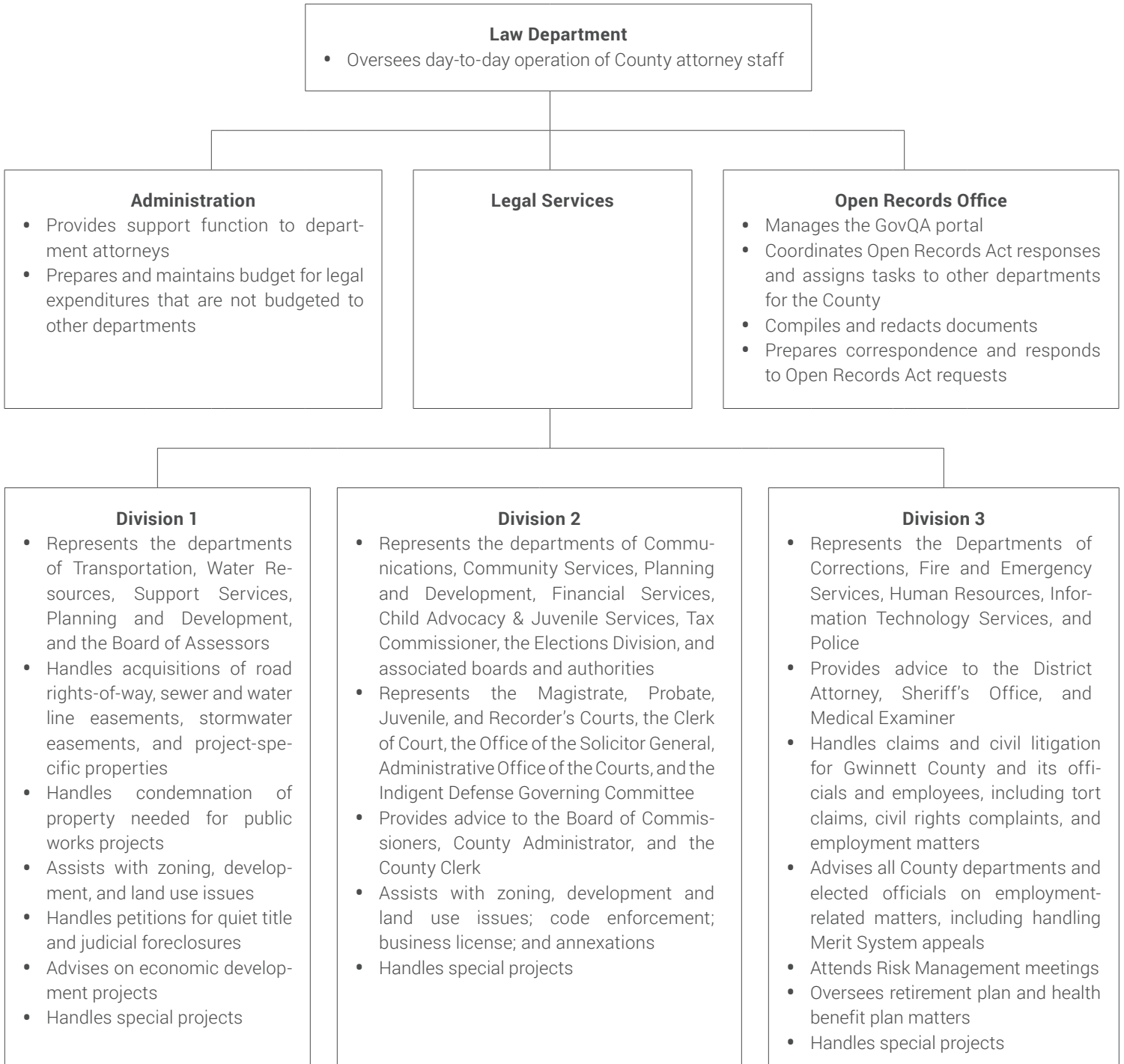
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	7,359,418	7,778,403	8,473,644	7,866,919
Juvenile Court Supervision Fund	32,340	27,066	40,620	55,100
Total	7,391,758	7,805,469	8,514,264	7,922,019

# LAW DEPARTMENT

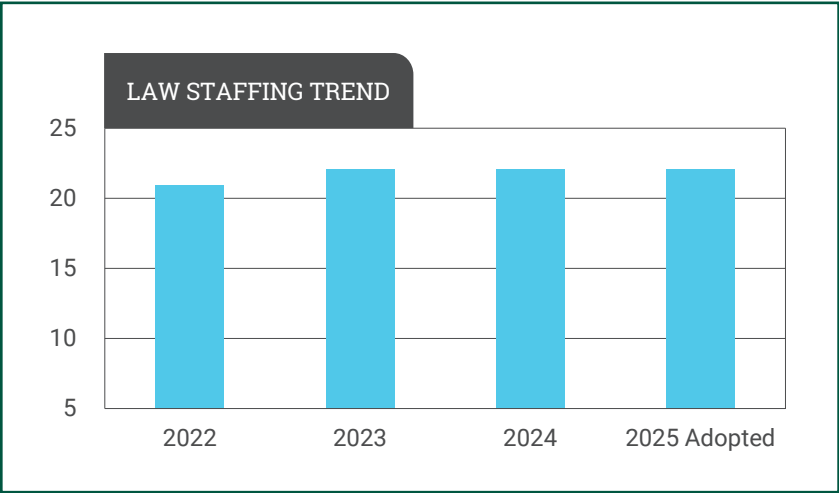
## Mission and Organizational Chart

The mission of the Law Department is to enable Gwinnett County, its officials, and employees to accomplish their goals and priorities by providing exceptional legal services.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	21	22	22	22



In 2023, one new paralegal position was added.

Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Gwinnett Place Mall redevelopment	Apr-21	Dec-25
Sale of Stone Mountain Tennis Center	Apr-24	May-25
Disparity Study Project	Apr-24	May-25



# LAW DEPARTMENT

## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Assignments received	887	796	737	750
2. Claims received	78	109	149	150
3. Litigation matters received	209	358	374	375
4. Contracts submitted for review	864	789	1,057	1,060
5. Tax appeals received	73	161	226	230
6. Assignments completed	887	690	513	520
7. Claims completed	74	66	134	140
8. Litigation matters completed	167	317	353	350
9. Contracts processed	868	758	1,025	1,025
11. Tax appeals completed	62	129	187	200
12. Contracts completed within 10 days	95%	94%	95%	100%
13. Open Records Requests processed	37,777	35,262	40,745	45,000
14. Average time to close Open Records Requests	3.96 business days	2.00 business days	2.00 business days	2.00 business days
15. Annual cost of GovQA Portal	\$ 88,984	\$ 95,224	\$ 99,911	\$ 170,000
16. Annual revenue from Open Records Requests	\$ 98,882	\$ 149,663	\$ 216,151	\$ 250,000

## 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. Two staff members completed the Internal Management Academy
2. One staff member completed LEAD Academy
3. All attorneys are current on continuing legal education credits

# LAW DEPARTMENT

## Accomplishments: FY 2024

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 Non-Discrimination Ordinance.
2. Provided legal support for the negotiation, bond financing, and acquisition of the Macy's properties at the Gwinnett Place Mall site.
3. Completed right-of-way acquisition and easement acquisition for Water Resources and Transportation.
4. Provided legal support for economic development projects: Rowen, Gwinnett Place Mall, Stone Mountain Tennis Center, and the OFS Property.
5. Provided legal support for Disparity Study Project, including assisting with scoring proposals, drafting contract with consultant, and day-to-day project issues (RP036-23).
6. Provided legal support for utility billing software contract (RP002-23).
7. Provided legal support for *American Rescue Plan Act* compliance .
8. Drafted revised Alcohol Ordinance (Ch. 6), Animal Ordinance (Ch. 10), and Health and Sanitation Ordinance (Ch. 46).
9. Successfully litigated several (four) nuisance abatement matters.
10. Settled numerous liability cases/claims significantly below monetary demands.
11. Received favorable (dispositive) rulings in multiple liability litigation matters, including some long-pending cases: Kono Smith (summary judgment), Eric Britt (summary judgment), Austin Garrick Smith (motion to dismiss), and Corey Bryant (motion to dismiss).
12. Implemented new on-boarding process for attorneys and staff.
13. Fully staffed/rebuilt Litigation team/filled all vacancies, including one new Deputy Attorney, three new Senior Assistant Attorneys, and one new Legal Associate.
14. Implemented use of DocuSign for all claims and litigation settlement memos.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	2,985,074	3,104,112	3,538,780	4,059,661
Operations	250,761	222,639	181,944	326,731
Contributions to Other Funds	16,477	21,091	24,689	24,834
<b>Total</b>	<b>3,252,312</b>	<b>3,347,842</b>	<b>3,745,413</b>	<b>4,411,226</b>

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	3,252,312	3,347,842	3,745,413	4,411,226
<b>Total</b>	<b>3,252,312</b>	<b>3,347,842</b>	<b>3,745,413</b>	<b>4,411,226</b>

# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

## Appropriations FY 2022 – 2025

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

	2022	2023	2024	2025 Adopted
Authorized Positions	–	–	–	–

### Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Operations	54,222	74,844	81,419	96,090
Contributions to Other Funds	377	634	1,789	1,091
Total	54,599	75,478	83,208	97,181

### Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Loganville EMS District Fund	54,599	75,478	83,208	97,181
Total	54,599	75,478	83,208	97,181

# NON-DEPARTMENTAL

## Appropriations FY 2022 – 2025

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 (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	133,396	33,396	153,396	240,000
Operations	13,821,031	18,448,000	23,059,982	40,639,176
Intergovernmental	3,001,089	3,095,896	3,158,335	3,652,036
Debt Service	8,100,769	8,097,752	8,509,921	10,625,381
Contributions to Other Funds	19,998,513	21,436,005	34,471,699	27,312,075
Contributions to Subsidized Agencies	571,500	496,500	705,000	815,000
Contributions to Other Agencies	1,400,000	1,000,000	1,000,000	1,000,000
Contributions to Capital and Capital Outlay	63,105,823	105,753,558	106,183,671	46,091,782
Reserves and Contingencies	—	—	—	10,723,000
Contribution to Fund Balance	—	—	—	3,799,468
<b>Total</b>	<b>110,132,121</b>	<b>158,361,107</b>	<b>177,242,004</b>	<b>144,897,918</b>

# NON-DEPARTMENTAL

## Appropriations FY 2022 – 2025

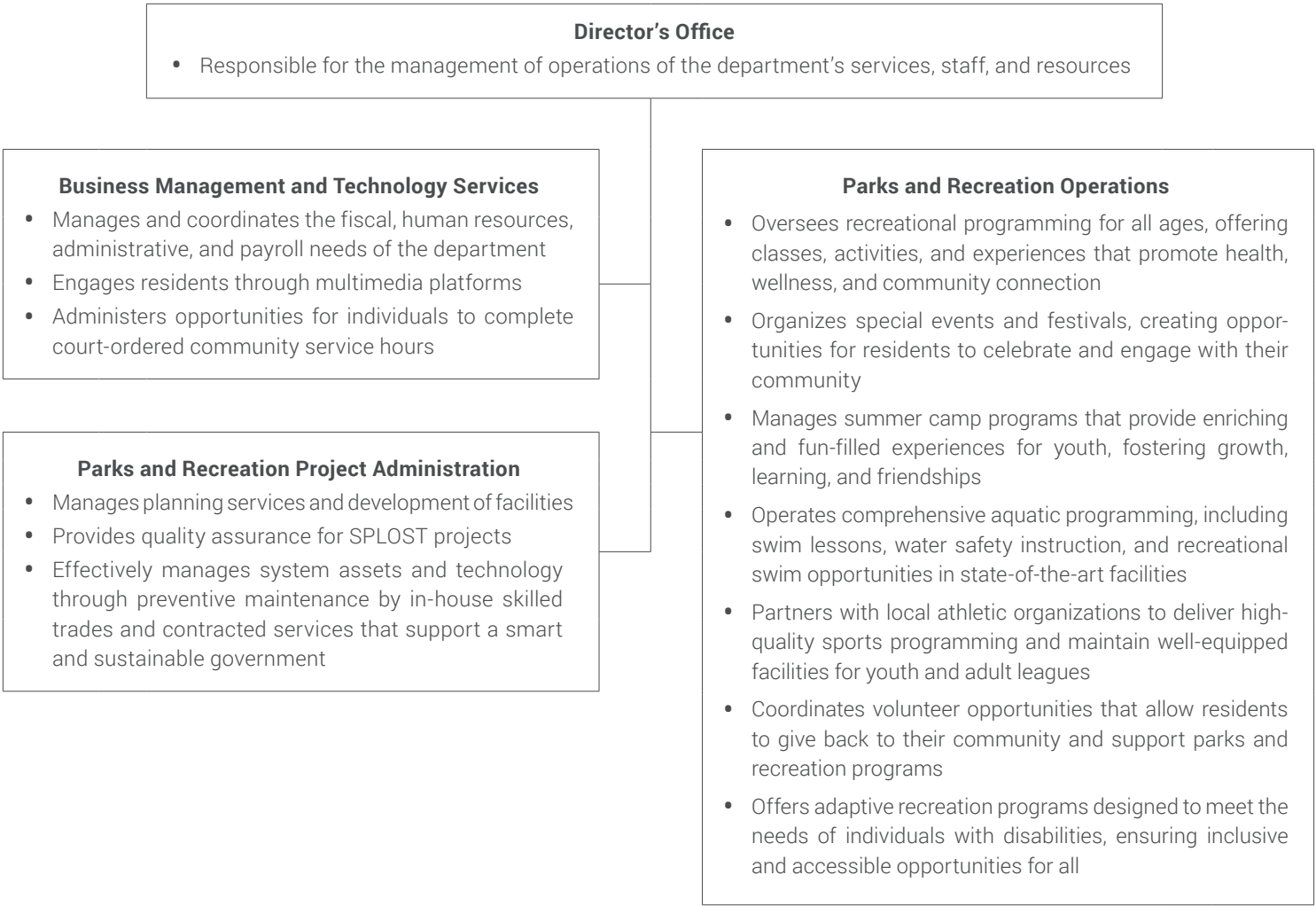
### Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	73,426,826	92,512,618	87,389,486	78,806,233
Medical Examiners Contract (General Fund)	1,310,726	1,523,264	1,591,144	1,654,744
E-911 Fund	2,818,174	2,922,575	2,956,171	3,590,036
Development and Enforcement Services District Fund	344,000	500,000	5,282,061	1,074,142
Fire and Emergency Medical Services District Fund	2,000,000	13,570,802	19,455,863	14,611,208
Police Services District Fund	8,195,331	14,857,501	23,318,322	8,256,791
Recreation Fund	4,232,687	10,629,943	5,806,916	1,277,496
Economic Development Operating Tax Fund	7,975,605	12,607,396	17,491,421	17,244,226
Street Lighting Fund	–	–	–	20,000
Crime Victims Assistance Fund	–	–	–	10,000
Fleet Management Fund	1,047,504	538,739	986,422	2,247,878
Economic Development Operating Fund	8,035,313	7,733,540	12,044,321	12,022,632
Solid Waste Operating Fund	–	–	33,032	43,032
Stormwater Operating Fund	–	–	–	180,000
Water and Sewer Operating Fund	–	–	–	866,000
Local Transit Operating Fund	–	–	–	13,000
Airport Operating Fund	–	–	–	11,000
Workers' Compensation Fund	–	–	–	10,000
Group Self-Insurance Fund	–	–	–	14,000
Risk Management Fund	–	–	–	10,000
Administrative Support Fund	745,955	964,729	886,845	2,935,500
<b>Total</b>	<b>110,132,121</b>	<b>158,361,107</b>	<b>177,242,004</b>	<b>144,897,918</b>

# PARKS AND RECREATION

## Mission and Organizational Chart

The Gwinnett Parks and Recreation Department is dedicated to enhancing the quality of life for all residents by providing exceptional parks, facilities, and programs that inspire healthy, active, and connected lifestyles. We manage the planning, development, and maintenance of a diverse and award-winning park system, offering recreational, educational, historical, natural, and cultural experiences that reflect the vibrant spirit of Gwinnett County. Through smart and sustainable asset management, innovative programs, and a commitment to excellence, we strive to meet the recreational needs of every resident. Accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA), we uphold the highest standards of service, safety, and stewardship, ensuring Gwinnett remains a premier destination to live, work, and play.

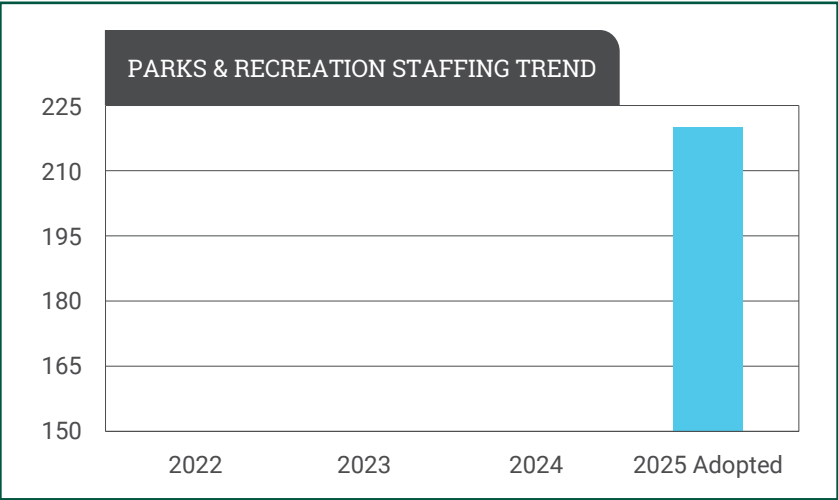




# PARKS AND RECREATION

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	0	0	0	222



In 2025, Parks and Recreation transitioned from Community Services to become a separate department. 210 positions transferred from Community Services to the new department and an additional eight positions were added to enhance new department operations including two Trades Technicians and six Grounds Maintenance Associates. Four additional positions were added during the 2025 budget to support the newly created department.\*

*\*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\*

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Master plans conducted for parks, greenways, and other facilities	–	–	–	2
2. Feasibility studies conducted	–	–	–	1
3. Facility Ribbon Cuttings	–	–	–	0
4. Facility/New Asset Ground Breakings	–	–	–	2
5. Parks and Recreation classes, programs, camps, and events offered	–	–	–	7,000
6. Number of facility and pavilion rentals	–	–	–	24,250
7. Number of aquatic admissions and passes	–	–	–	475,000
8. Donations (Parks and Recreation, Environmental and Heritage Center)	–	–	–	\$ 65,000
9. Grants (Parks and Recreation, Environmental and Heritage Center)	–	–	–	\$ 500,000

*\* Parks and Recreation was transferred from Community Services at the end of fiscal year 2024. All previous years Statistical data (2022 – 2024) is reflected in Community Services.*

# PARKS AND RECREATION

## 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. Conducted 931 playground inspections for the safety of residents.
- 2. Conducted 24,155 rentals for parks and recreational facilities. Pavilion rentals alone brought \$612,930 in revenue, which was a 56.6% percent increase to pre-pandemic rental impact.
- 3. Operated the Summer Meals Program at 20 sites, serving 223,160 meals with the help of 520 volunteers.
- 4. Conducted swim lessons for more than 79,000 participants to improve the safety of residents in and around water.
- 5. Provided 34,000 youth athletes with the opportunity to play a sport thanks to 12,091 volunteers who contributed more than 653,000 services hours.

## Accomplishments: FY 2024

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 National Gold Medal Award Finalist, Class I (population 400,001 and over)
- 2. Georgia Recreation and Park Association District 7 Distinguished Programmer Award: Holly Smith
- 3. Georgia Recreation and Park Association State Lifeguard Competition Champions: Gwinnett Aquatics
- 4. Certified Playground Safety Inspector Certifications: Justin Mossburg and Michael Birman
- 5. Ivy Creek Greenway Expansion Ribbon Cutting
- 6. Gwinnett Environmental & Heritage Center Sensory Treehouse Ribbon Cutting
- 7. Eastern Regional Greenway Trail Ribbon Cutting
- 8. Groundbreakings: Discovery Park, Beaver Ruin Wetland Park, Singleton Park and Greenway Phase I, and Lenora Park Community Recreation Center Expansion

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	–	–	–	30,419,003
Operations	–	–	–	17,852,767
Contributions to Other Funds	–	–	–	9,885,703
Contributions to Other Agencies	–	–	–	114,860
Contributions to Capital and Capital Outlay	–	–	–	2,163,991
Contribution to Fund Balance	–	–	–	5,797,503
Total	–	–	–	66,233,827

## Appropriations Summary by Fund

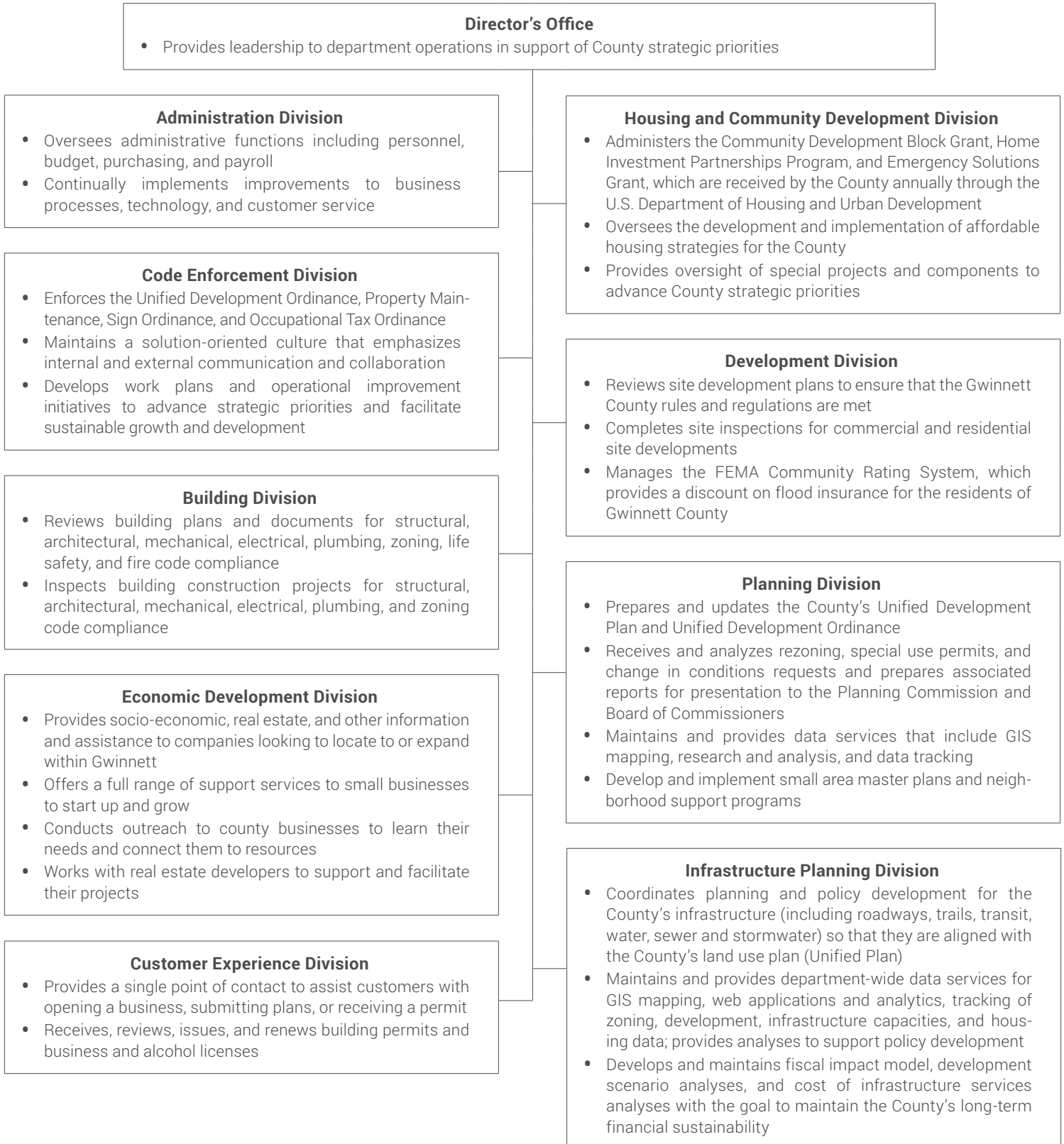
Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	–	–	–	66,233,827
Total	–	–	–	66,233,827

# PLANNING AND DEVELOPMENT

## Mission and Organizational Chart

**Vision:** Planning and Development is the standard for service excellence and a champion for a sustainable community.

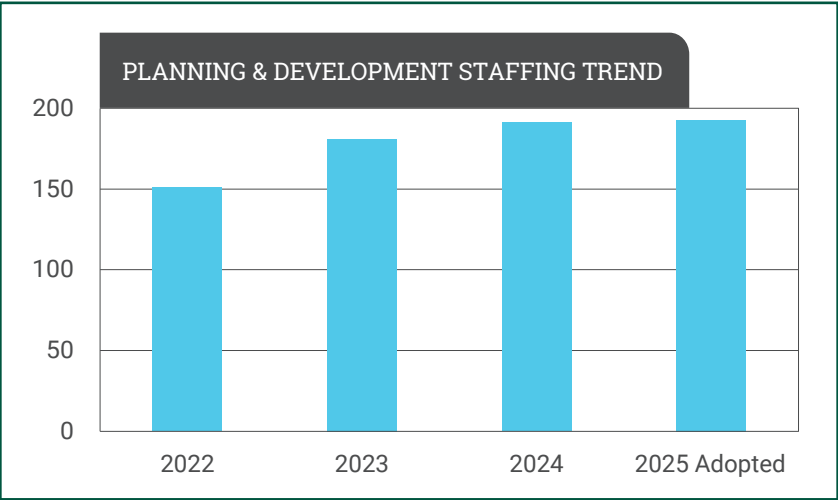
**Mission:** To plan, preserve, and build a healthy community through continuous engagement and superior customer care.



# PLANNING AND DEVELOPMENT

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	151	180	193	194



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 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, 13 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 businesses outreach. In 2024, three positions were added from the unallocated pool.

In 2025, one Affordable Housing Program Manager was added.\*

*\*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

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Rezoning applications processed	123	121	84	64
2. Special use permit applications processed	120	63	35	34
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	181	161	161	160
5. Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	97%	99%	91%	95%
6. Building permits issued – residential	8,258	8,774	8,512	7,780
7. Building permits issued – non-residential	1,732	1,652	1,398	1,362
8. Building inspections conducted	80,737	89,594	87,622	76,000
9. Building inspections conducted within two business days of request	94%	99%	95%	95%

# PLANNING AND DEVELOPMENT

10. Departmental positive customer feedback	96%	83%	86%	95%
11. Entrepreneur Center event attendees	–	1,739	2,370	2,500
12. Entrepreneur Center program graduates	–	236	212	200
13. Economic Development business outreach visits	27	79	195	300
14. Economic Development business outreach touchpoints	1,800	8,991	26,628	25,000
15. Economic Development small business roundtables	–	8	45	40
16. Economic Development small business roundtable attendees	–	175	1,084	1,000

## 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. 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 2024

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. Led the adoption of the County's 2045 Unified Plan, which received the Atlanta Regional Commission's 2024 Regional Excellence Award for Visionary Planning.
2. Worked with tenants and property owners to address interior code issues and bring 125 rental properties into compliance with the International Property Maintenance Code.
3. Organized the first-ever Gwinnett County Block Party which had over 500 attendees who learned how Planning and Development is helping to shape our community.
4. Made \$21 million available to affordable housing projects in 2024 which led to a record of more than 650 affordable housing units being built, with an additional 500 units planned for the next two years.
5. Administered more than \$10 million in federal grant funding to serve more than 12,000 low-to moderate-income residents.
6. Established a new Workforce Development Section.
7. Secured Gold Level status as a BioReady community based on zoning practices and infrastructure capacity to host biotechnology facilities.
8. Partnered with CBRE to assist with the advancement of the Gwinnett Place Mall Redevelopment project.
9. Formed the Infrastructure Planning Division to ensure infrastructure investments are aligned with long-term land use planning.

# PLANNING AND DEVELOPMENT

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	14,308,598	15,105,654	19,334,562	24,025,054
Operations	4,987,100	4,087,471	2,743,380	4,847,187
Debt Service	3,000	3,000	3,000	6,300
Contributions to Other Funds	5,567,854	6,724,740	8,948,745	8,114,980
Contributions to Capital and Capital Outlay	438,523	523,508	6,245	240,677
Contribution to Fund Balance	–	–	–	1,252,000
<b>Total</b>	<b>25,305,075</b>	<b>26,444,373</b>	<b>31,035,932</b>	<b>38,486,198</b>

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	2,273,276	2,310,939	4,731,328	6,883,534
Development and Enforcement Services District Fund	14,122,467	15,951,543	18,511,284	21,492,316
Fire and Emergency Medical Services District Fund	1,110,870	1,361,944	1,361,515	1,670,815
Jimmy Carter TAD Fund	–	–	–	927,500
Indian Trail TAD Fund	–	–	–	258,000
Park Place TAD Fund	–	–	–	178,000
Lake Lucerne TAD Fund	–	–	–	101,500
Gwinnett Place TAD	–	–	15,656	287,000
The Exchange at Gwinnett TAD Fund	5,733,527	4,184,055	3,724,036	2,734,825
Tree Bank Fund	54,000	–	139,702	400,000
Stormwater Operating Fund	1,168,335	1,654,802	1,518,806	1,574,984
Water and Sewer Operating Fund	842,600	981,090	1,033,605	1,977,724
<b>Total</b>	<b>25,305,075</b>	<b>26,444,373</b>	<b>31,035,932</b>	<b>38,486,198</b>

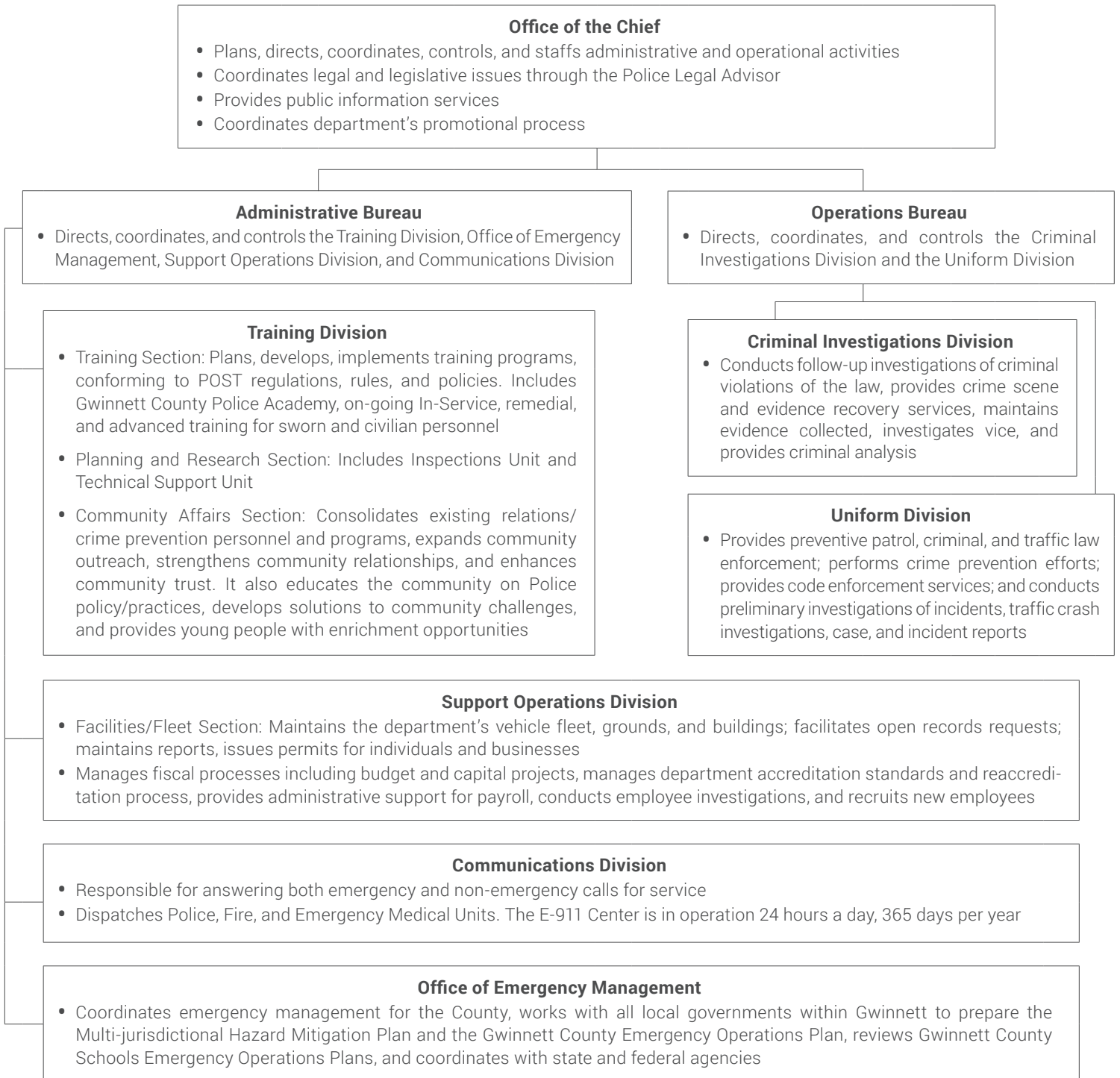


# POLICE SERVICES

## Mission and Organizational Chart

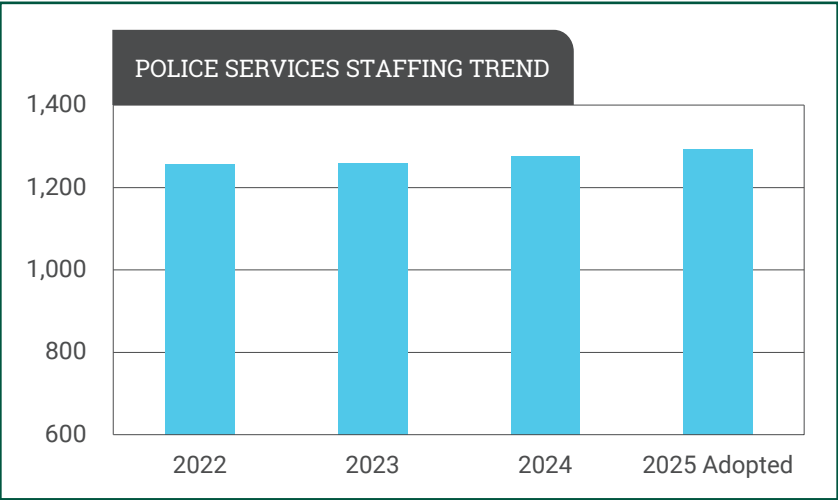
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the residents and improve the quality of life in our community. The vision of 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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	1,256	1,258	1,277	1,285



In 2023, one position 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. Twelve 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.

In 2025, eight new positions were added: six Community Officers, one Customer Service Manager and one Customer Service Supervisor.

Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Increase the hiring of sworn police positions	Jan-24	2028
Maximizing our Situational Awareness and Crime Response Center	Aug-24	Dec-25
Focus hiring efforts at local colleges and universities	Aug-24	Dec-25
Reduce the number of gang related crime incidents	Aug-24	Dec-25
Increased community participation in community events	Aug-24	Dec-25

## Statistics\*

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Officers per 1,000 service population	0.82	0.83	0.82	0.83
2. Criminal Investigation cases assigned	3,524	3,203	2,674	2,284
3. E-911 calls received	444,219	481,790	447,632	461,293
4. Traffic calls answered	86,869	104,123	104,752	116,464
5. General calls answered	305,819	327,925	331,015	346,782
6. Department staff trained with the latest technology and equipment	7,587	8,577*	11,393	11,963
7. Reduce Uniform Crime Rate Group A Violent Crime Rate per 100,000 population**	170	262*	197*	197
8. Reduce Uniform Crime Rate Group A Property Crime Rate per 100,000 population**	581	1,405*	1,386*	1,386
9. Community safety perception statistics:				
Residents reporting feeling safe in their neighborhood	97%	95%	80%	95%
Overall performance of the Gwinnett County Police Department	74%	76%	77%	78%

\*Line 1 data from Woods and Poole (Gwinnett Population from Atlanta Regional Population 2024 Estimate (1,012,112) – Service population = total population x .86026275, as determined by city percentages in 2020 W&P report).

Line 2, 3, 4, 5 – '2025 Target' based on Excel Forecast with actual data from 2022 – 2024.

\*Line 6 – reflect "sworn staff" not "department staff", this number was updated to reflect correct data for 2023.

\*Lines 7 and 8 '2025 Target' reflect same number of crimes for a larger population (growth).

Lines 10 and 11, 2022 and 2023 data from Marketing Workshop Citizen Survey Report. 2024 from The National Law Enforcement Survey Report.

\*\*2023 and 2024 Crime Rates reflect new FBI NIBRS reporting so adequate comparisons cannot appropriately be made to earlier years.

## 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 again in 2024 to 100% (previously 93% in 2023 and 92% 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. Awarded the Tri-Arc Reaccreditation from the Commission on Accreditation for Law Enforcement Agencies for the Department, Training Division, and Communications Division.

Accomplishments: FY 2024

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. Reduced E-911 average hold times over 80%, down to five seconds in October 2024 (compared to October 2023)
- 2. Continued to improve retention of police officers, resulting in a net increase of 22 officers in 2024
- 3. Reduced violent and property crimes by 14% compared to 2023 (14,065 vs 12,070)
- 4. Reduced overdose deaths by 28% compared to 2023 (123 vs 89)
- 5. Received the 2024 National Association of Counties Achievement Award for our Mentorship Program and Behavioral Health Unit
- 6. Developed new advertising strategies with the Communications Department
- 7. Improved staffing levels in E-911 Communications (55 new employees, 30 separations – net gain 25)

Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	114,007,391	117,451,252	129,476,459	155,947,084
Operations	17,988,221	22,370,256	23,610,727	33,477,045
Contributions to Other Funds	18,702,895	26,130,648	26,081,721	29,914,758
Contributions to Capital and Capital Outlay	9,236,588	18,434,083	14,903,869	17,602,264
Total	159,935,095	184,386,239	194,072,776	236,941,151

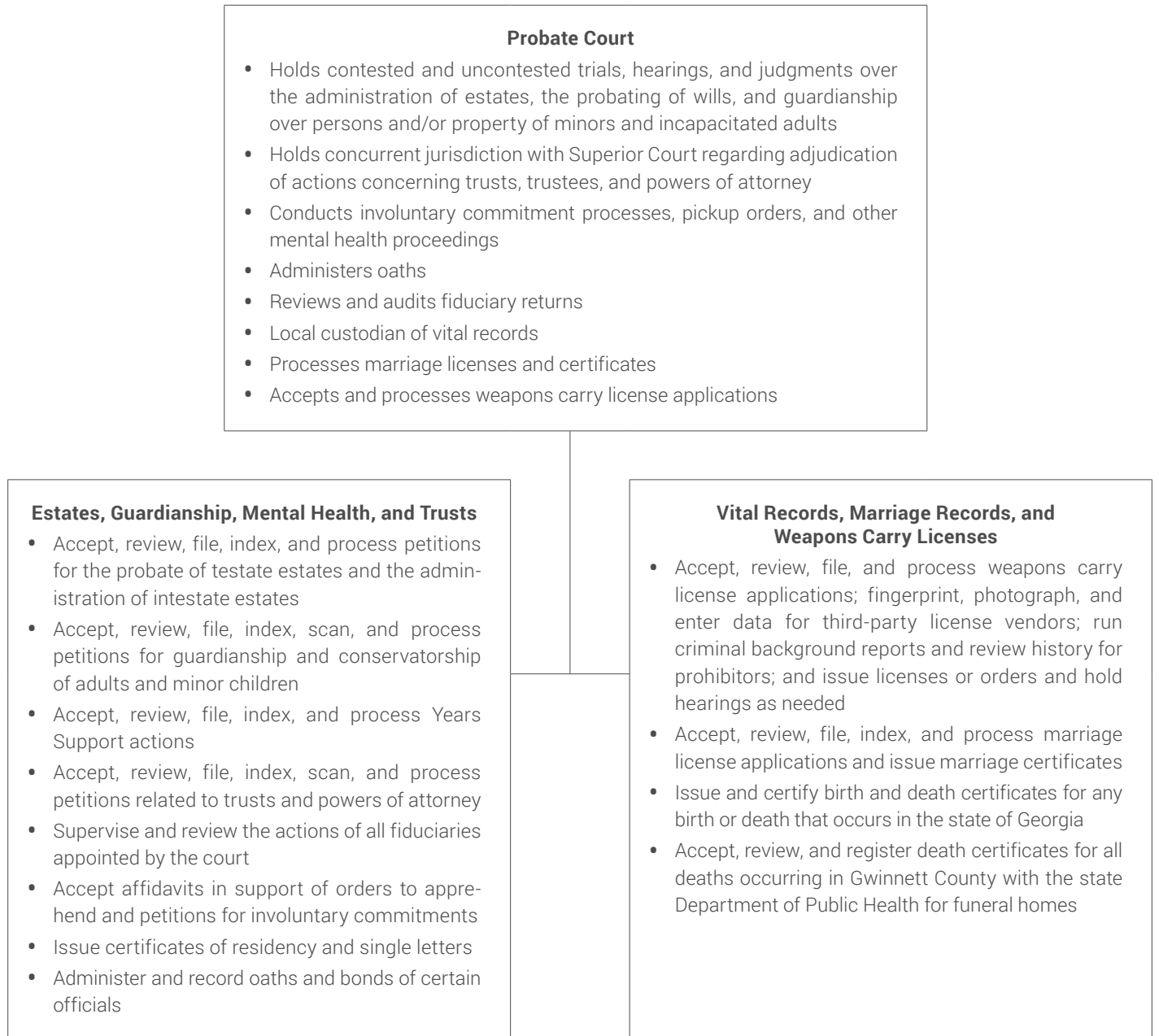
Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	2,869,281	2,977,396	3,145,047	3,919,979
Police Services District Fund	138,855,719	161,066,430	168,336,704	205,272,456
E-911 Fund	17,517,100	19,895,437	22,449,723	27,273,885
Police Special Justice Fund	72,748	123,743	91,859	334,131
Police Special State Fund	620,247	323,233	49,443	140,700
Total	159,935,095	184,386,239	194,072,776	236,941,151

# PROBATE COURT

## Mission and Organizational Chart

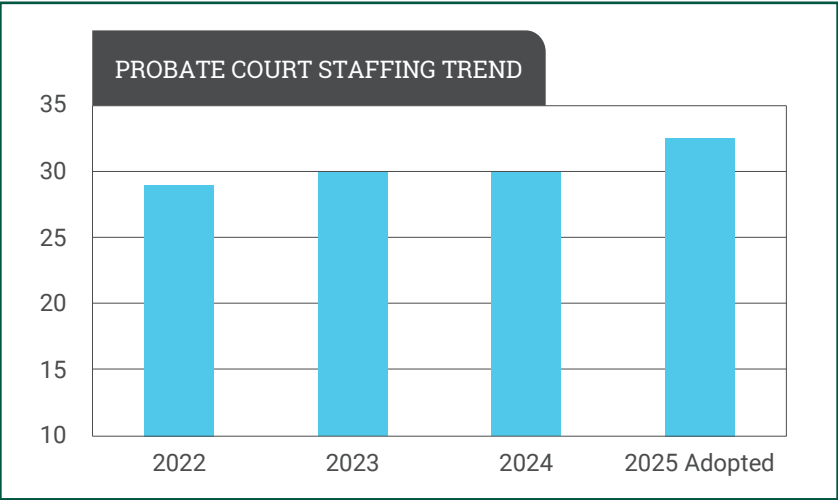
Gwinnett County Probate Court’s mission is to serve the residents of Gwinnett by providing efficient and quality service in a professional manner – at all times maintaining our integrity and accountability – while safeguarding the best interests of the residents of this county who are unable to protect themselves, in accordance with the laws and constitutions of the State of Georgia and the United States of America..



# PROBATE COURT

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	29	30	30	33



In 2023, one position was added for a new Associate Judge position to manage the Court’s workload more efficiently.

In 2025, three Deputy Clerk III positions were added.

## Departmental Goals and Performance Measurements

1. The goal is to provide excellent customer service to those seeking assistance from the Probate Court. This includes helping individuals with applications for marriage licenses or weapon carry licenses, opening estates, and seeking support for mental health issues on behalf of friends or family members. The Probate Court is also committed to protecting the property of minors and incapacitated adults, ensuring that all estates comply with fiduciary responsibilities and financial reporting requirements.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Total guardianships combined (new cases)	622	524	569	598
Total estates, general, trusts, and mental health filed (new cases)	2,561	2,512	2,274	2,297

2. 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Birth Certificates	23,842	26,154	26,691	28,025
Death Certificates	26,889	30,907	38,995	39,107
Marriage licenses issued	6,136	6,265	6,900	7,245
Marriage certificates issued	13,738	14,062	15,420	16,191
Weapons carry licenses applied for	9,150	7,363	7,774	7,392



# PROBATE COURT

## Accomplishments: FY 2024

- 1. In September 2024, the Probate Court began offering free weddings. Every Friday afternoon, 36 couples have the opportunity to be married by reservation only. Two ceremonies are offered in English and one in Spanish.
- 2. The Probate Court is continuing its project to digitize historical records, and some of these records have been successfully uploaded to the Court's website.
- 3. The twice-monthly Pro Bono Clinic continues to be successful. The clinic held 367 consultations with pro se applicants this year.
- 4. The Certificate and Licensing Office has been updated with new signage to improve communication with Spanish-speaking customers.
- 5. The Probate Court hired a part-time clerk to assist customers in the hallway outside the Certificate and Licensing office, to offer guidance and protection from solicitation.

## Short-Term Departmental Issues and Initiatives for FY 2025

- 1. The Probate Court continues to work with Viewpoint Health, the Crisis Stabilization Unit for Gwinnett County, to address the challenges of patients under an order to apprehend signed by the Court who are being turned away from the facility due to overcrowding. As a result, these patients must be transported to a local hospital.
- 2. The Probate Court is looking for a solution to establish a consistent location for the twice-monthly Pro Bono Clinic. Frequent relocation causes confusion for the individuals registered to attend the clinic, the attorneys volunteering their time, and the staff.
- 3. The Probate Court Administrator is supervising the generation of documents using a web-based program called Guide-and-File. This feature, available through the court's case management system, enables self-representing litigants to produce standard forms for filing.

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

- 1. The Probate Court is actively seeking innovative solutions to achieve its primary long-term goal of expanding office space. This involves reuniting our Vital Records and Licensing, Compliance, and Estates teams into a single physical office. The court believes that this consolidation will complete the reorganization efforts undertaken over the past ten years and will enhance both our efficiency and customer service. More importantly, the Probate Court aims to boost office morale, facilitate cross-training and staff development, and improve employee retention and growth.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	2,533,177	2,749,747	3,082,070	3,614,045
Operations	525,439	543,271	579,832	319,182
Contributions to Other Funds	692,012	799,753	996,241	1,182,108
Total	3,750,628	4,092,771	4,658,143	5,115,335

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	3,750,628	4,092,771	4,658,143	5,115,335
Total	3,750,628	4,092,771	4,658,143	5,115,335

# 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**

- Rule on court proceedings involving traffic and code ordinance citations, violations, and accusations

**Staff**

- Manages judges’ caseload and provides secretarial and operational support
- Supervises the calendar coordinators and bailiffs
- Prepares plea/trial calendars
- Assists judge during court proceedings with paperwork and calendars
- Maintains files for judges and defendants

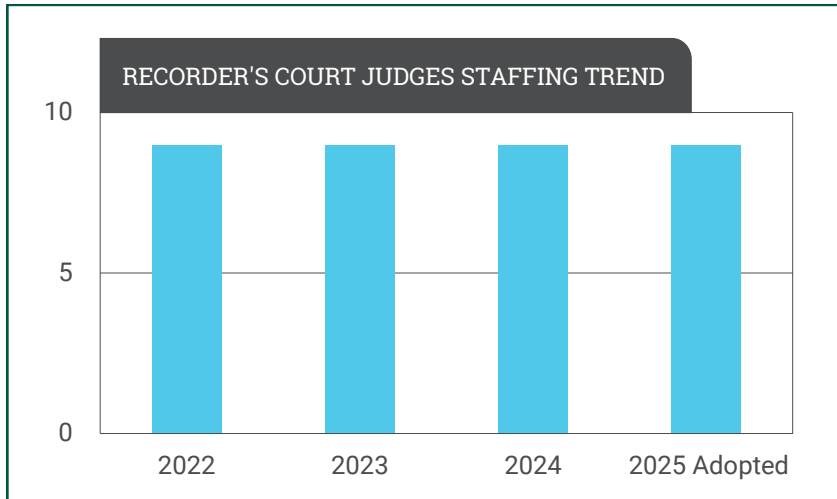
**Court Administration**

- Manages the non-judicial operations of Gwinnett County Recorder’s Court, including human resources, finance, and technology

# RECORDER'S COURT JUDGES

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	9	9	9	9



## Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Total citations	60,209	57,316	65,932	67,300
Number of traffic/environmental citations issued	51,991	50,124	57,244	60,500
* School bus stop arm camera citations	8,218	7,192	8,688	10,100

2. To provide justice in a prompt and courteous manner.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Cases with guilty judgments	9,243	9,833	10,278	11,560
** Number of bench warrants issued	3,558	3,428	3,305	3,500
Number of cases handled through the court	24,089	29,462	27,556	28,550
Number of cases paid by bond forfeiture	21,533	22,011	19,840	21,500
School bus stop arm camera citations handled through the court	196	142	184	220
Number of stop arm cases paid by bond forfeiture	5,967	4,626	7,142	7,500

\* 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 2024

- 1. Successfully managed a 15% increase in total citations, ensuring timely adjudication of traffic and code ordinance cases.
- 2. Effectively managed a nearly 30% increase in school bus stop arm citations handled through the court, reflecting the commitment to foster collaboration with locals schools to address traffic violations that endanger children.

## Short-Term Departmental Issues and Initiatives for FY 2025

- 1. Maintain strong collaborations with Gwinnett County departments, external agencies, and community partners to uphold a standard of excellence for all who interact with Recorder's Court.
- 2. Monitor the growth of the school bus stop arm and school zone citation programs while assessing the need for additional personnel to support their continued growth.

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

- 1. Enhance accessibility and efficiency by expanding the use of advanced technology solutions.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	1,308,193	1,259,899	1,352,049	1,438,540
Operations	299,232	311,949	419,548	237,528
Contributions to Other Funds	547,362	504,466	648,634	709,640
Total	2,154,787	2,076,314	2,420,231	2,385,708

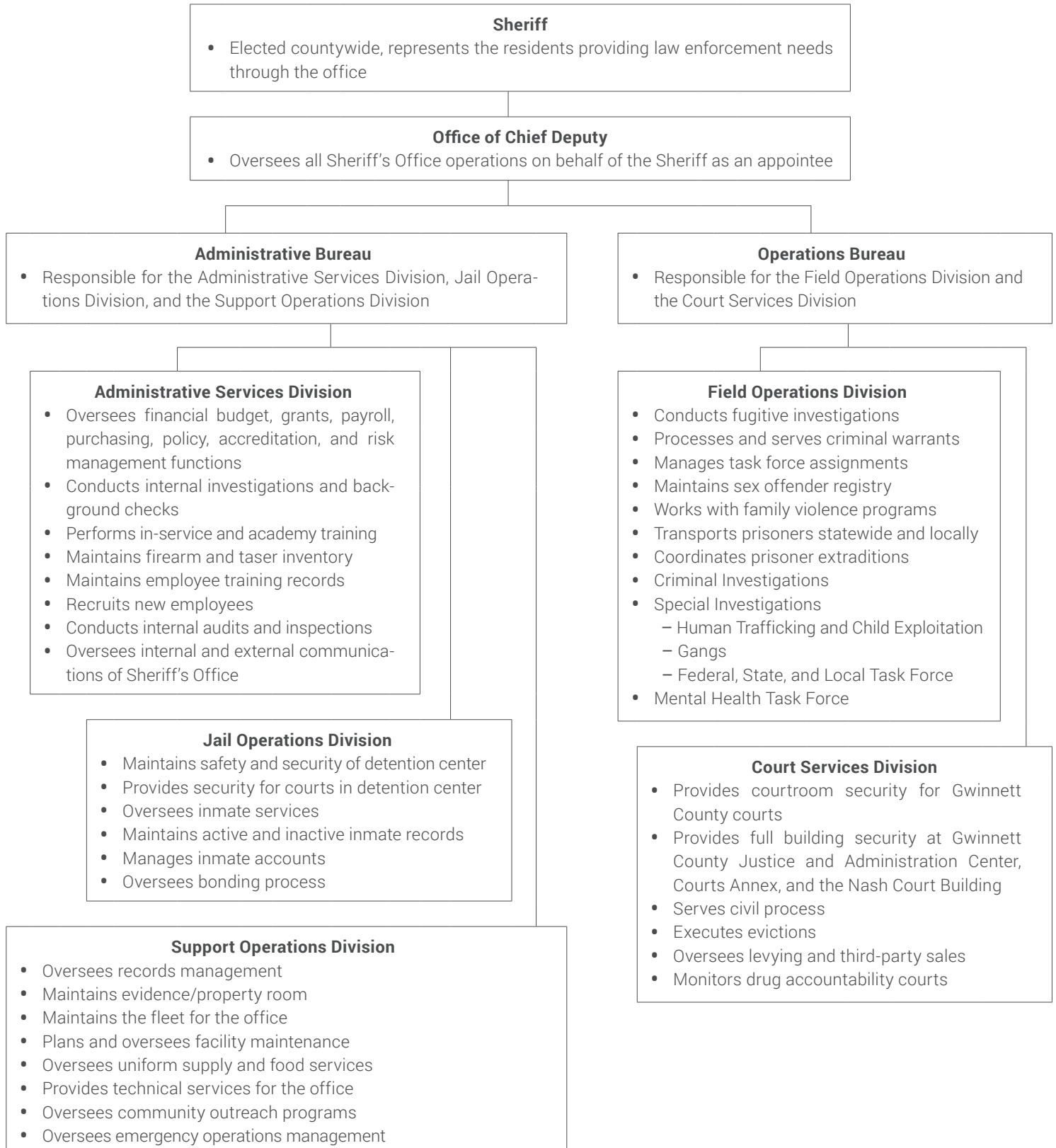
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Police Services District Fund	2,154,787	2,076,314	2,420,231	2,385,708
Total	2,154,787	2,076,314	2,420,231	2,385,708

# SHERIFF'S OFFICE

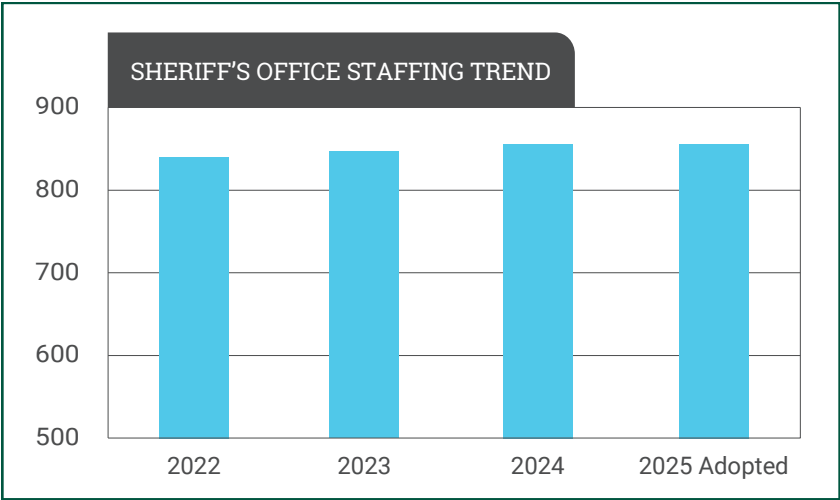
## Mission and Organizational Chart

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

	2022	2023	2024	2025 Adopted
Authorized Positions	840	847	852	852



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.



## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Detention center admissions	21,172	24,078	27,299	30,030
2. Average daily inmate population in detention center	2,104	2,262	2,235	2,460
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	14,292	16,559	14,214	14,157
7. Warrants served	13,675	11,507	12,043	11,645
8. Civil papers received for service	50,643	56,333	53,037	59,500
9. Civil papers served	30,033	33,041	43,785	56,500
10. Family violence orders received for service	3,002	1,666	1,627	1,587
11. Family violence orders served	2836	1,374	1,342	1,309
12. Courts in session	9,070	14,936	14,724	15,175
13. People through security at Gwinnett Justice and Administration Center	813,436	852,627	881,882	912,747
14. People through Juvenile/Recorder's Court	144,741	167,628	196,396	206,215
15. Inmate transports	23,561	14,645	8,500	7,924
16. Meals prepared in detention center	2,022,481	2,407,653	2,817,696	3,099,466

## 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 2024

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. The Sheriff's Office coordinated the fourth annual Thanksgiving Food Giveaway at the Gwinnett County Fairgrounds, with the assistance of more than 240 volunteers. A total of 3,000 boxes of food were distributed and more than 35 sponsors distributed more than 96,000 pounds of food.
2. To continue to strengthen community relations, and support the needs of the community, the Sheriff's Office hosted its fourth annual Back to School Bash with 6,192 filled backpacks given out to meet the school supplies needs of children and 40 Chromebooks raffled off to the children.
3. The Sheriff's Office coordinated and hosted the International Association of Human Trafficking Investigators conference for over 500 local and nearby County Law Enforcement Officers to help fight against human trafficking.
4. To better serve and monitor our mental health population, five housing units were allocated to house such vulnerable population (K-Kilo, N-November, 1C, 4R and 4S).
5. The Sheriff's Office achieved 100% accreditation from the National Commission on Correctional Health Care (NCCHC) in compliance with the NCCHC's standards of Health Services in jails. NCCHC recognizes the commitment to improve the quality of care and treatment, health promotion, safety and disease prevention, governance and administration, personnel and training, specialty needs and services, as well as medical-legal procedures.
6. Through research and active cooperation with county Human Resources, we established a career path for employees in the Food Services Section and the Warrants Section. This path allows for promotion and growth from Cook Senior to Food Services Supervisor and from Sheriff Processing Associate I to Sheriff Processing Associate III.
7. To better serve the employees of the Sheriff's Office, a Retention Officer was established and is responsible for gathering, evaluating, and analyzing data to implement retention strategies, services, and programs.
8. Through fiscal responsibility, the Sheriff's Office was able to identify funds in the operating budget to purchase two new rapid scanner x-ray machines for the HQ jail office building.
9. The Building Security Unit was created to better serve and protect the employees and visitors at the HQ jail office building.
10. Completed phase 3 of IP camera installation and IP camera integration.
11. Completed four tower housing units to be equipped with touchscreen boards and door status indicator lights.
12. Through collaboration, partnership, and innovative development, the Gwinnett Re-entry Intervention Program was successful at creating a path for inmates to obtain journeyman status or a certification in the areas of food service, gardening, building cleaning, and landscaping to help inmates find a job upon release to prevent recidivism by making them marketable to the community.
13. The Gwinnett County Fugitive Unit confiscated 36 firearms off the street of which 24 were stolen.
14. A Crime Intelligence Analyst received the District Attorney's Office Law Enforcement Appreciation Award (Civilian).
15. A member of the Mental Health Task Force was recognized for Outstanding Performance by the Georgia Advocates for Crime Prevention.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	80,357,857	78,413,275	85,786,336	109,164,153
Operations	26,815,683	42,691,629	43,355,236	49,015,866
Contributions to Other Funds	12,654,691	17,055,737	17,936,197	18,857,426
Contributions to Capital and Capital Outlay	2,453,037	2,842,569	5,538,408	3,806,867
Contribution to Fund Balance	—	—	—	1,029,150
<b>Total</b>	<b>122,281,268</b>	<b>141,003,210</b>	<b>152,616,177</b>	<b>181,873,462</b>

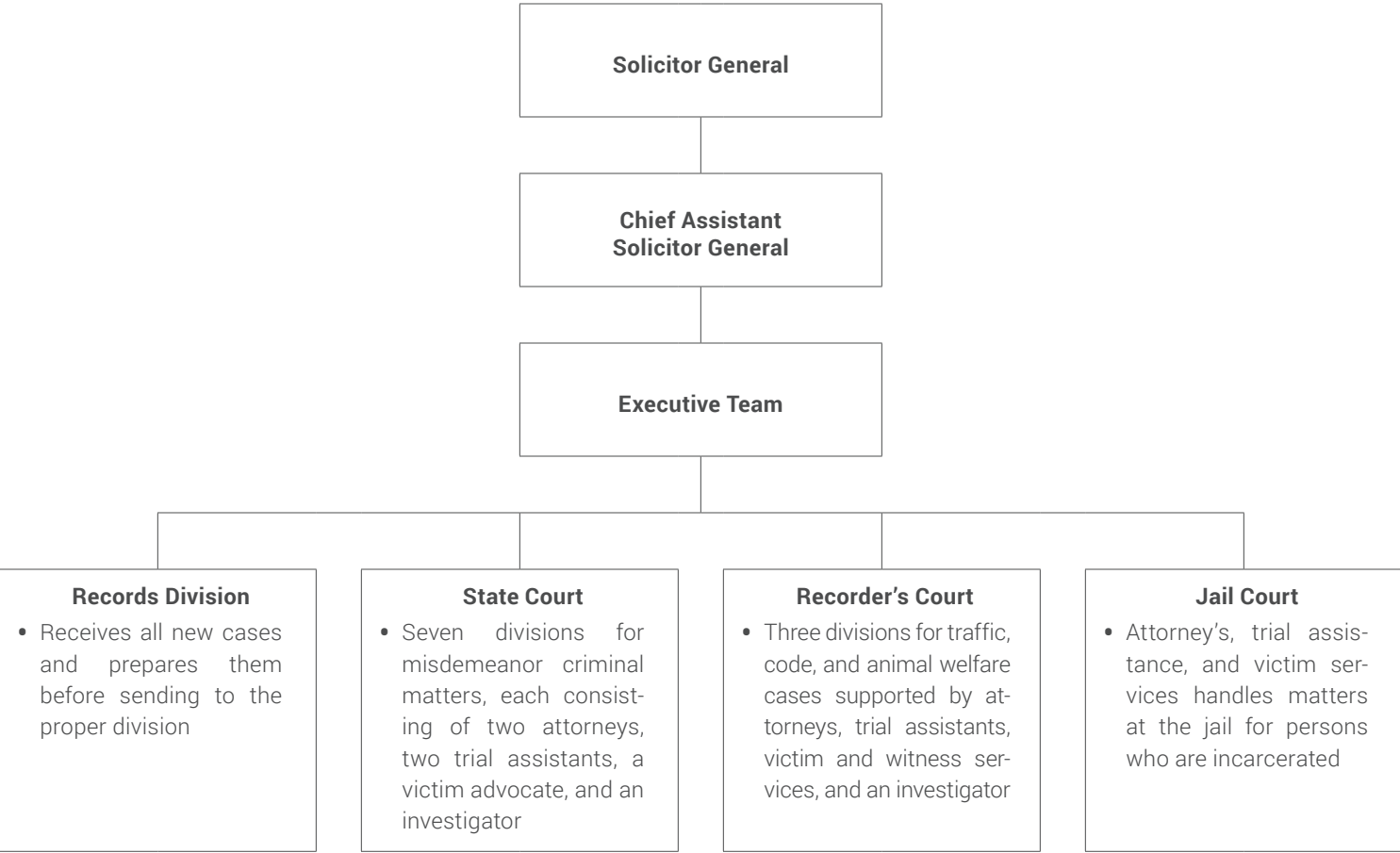
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	121,475,706	140,247,410	151,909,645	179,652,962
Sheriff Inmate Fund	497,719	537,792	628,454	1,725,500
Sheriff Special Justice Fund	76,112	138,369	—	350,000
Sheriff Special Treasury Fund	96,339	—	—	75,000
Sheriff Special State Fund	135,392	79,639	78,078	70,000
<b>Total</b>	<b>122,281,268</b>	<b>141,003,210</b>	<b>152,616,177</b>	<b>181,873,462</b>

# SOLICITOR

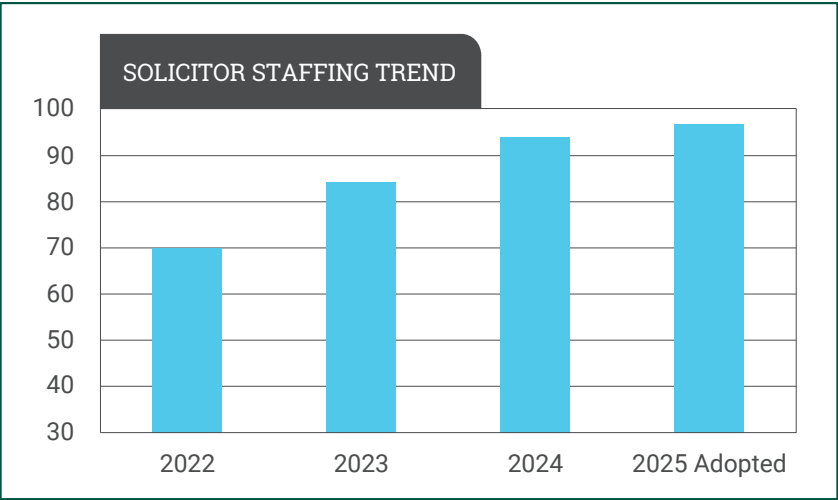
## Mission and Organizational Chart

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

	2022	2023	2024	2025 Adopted
Authorized Positions	70	84	94	97



In 2023, two positions were added for Attorney II, one position was added for Legal Associate I, and two positions were added for Criminal Investigator. All added positions were to improve safety of citizens and 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, ten 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.

In 2025, three new positions were added: one Investigator and two Legal Associates.

Departmental Goals and Performance Measurements

1. 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Misdemeanor cases received in State Court	5,004	9,175	8,202	8,000
Cases disposed in State Court	6,374	6,579	6,645	6,500

2. 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Citations received in Recorder's Court	51,584	57,272	56,778	56,000
Citations disposed in Recorder's Court	54,423	56,768	58,399	57,000

Accomplishments: FY 2024

- 1. Launched a new, comprehensive website to allow for better communication with the community about the services of the office.
- 2. Held our second Annual Dash for Domestic Violence Awareness 5K raising over \$10,000 for three local organizations that support survivors of domestic violence.
- 3. Worked with AOC and Indigent Defense Counsel to implement a duty attorney at the jail to manage cases on the jail calendar, reducing in-custody time for defendants and improving case resolution efficiency.

4. Successfully cleared a backlog of over 4,000 cases from 2022 inherited from the previous administration.
5. Developed a plan to ensure the needs of crime victims are met in the State Court transition to Horizontal Prosecution.
6. Implementation of a diversion unit to streamline processes, especially for defendants and defense attorneys, by allowing enrollment in the diversion program more quickly. By allowing the diversion investigator to remove and review cases from the investigation caseload, the process is not only more efficient, but it ensures that eligible cases are identified more quickly, which can help to reduce delays and possibly improve outcomes.
7. Implementation of a Special Victims Unit, which has enabled experienced investigators and victim advocates to thoroughly address sensitive cases and provide focused support for crime victims.

## Short-Term Departmental Issues and Initiatives for FY 2025

1. Coordinate with other county departments (e.g. Police and Community Services) to apply for and receive an OVW FY2025 Training and Services to End Abuse in Later Life Grant.
2. Cases Entering Diversion Prior to Accusation – Rather than requiring formal accusation, which may be detrimental to minor offenders, the implementation of pre-accusation numbering would allow our office to refer individuals to diversion programs before an official charge is filed. This goal will likely improve early intervention strategies, help maintain a consistent caseload, and help defendants avoid unnecessary criminal records when appropriate.
3. Teen Dating Violence Month Awareness Campaign – Staff will visit high schools during lunch periods to raise awareness and educate young adults about the signs of healthy versus unhealthy relationships. The goal is to empower teens to build relationships based on respect, trust, and equality, while highlighting the importance of prevention and early intervention.
4. Continue our work and partnership with Home Depot and Partnership Against Domestic Violence in renovating housing facilities used for victims of domestic violence. These improvements are part of a broader effort to create an environment where survivors of domestic violence can heal, rebuild, and regain their independence. With a safe and supportive living space, individuals are better able to focus on rebuilding their lives, accessing resources, and moving forward with confidence.

## Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

1. Continue the Training and Services to End Abuse in Later Life Grant initiatives with other County departments.

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	6,150,080	6,645,845	7,459,670	10,515,585
Operations	359,001	378,007	346,566	725,048
Contributions to Other Funds	1,138,047	1,457,369	1,563,081	1,988,906
Contributions to Capital and Capital Outlay	405,425	401,250	269,647	250,534
<b>Total</b>	<b>8,052,553</b>	<b>8,882,471</b>	<b>9,638,964</b>	<b>13,480,073</b>

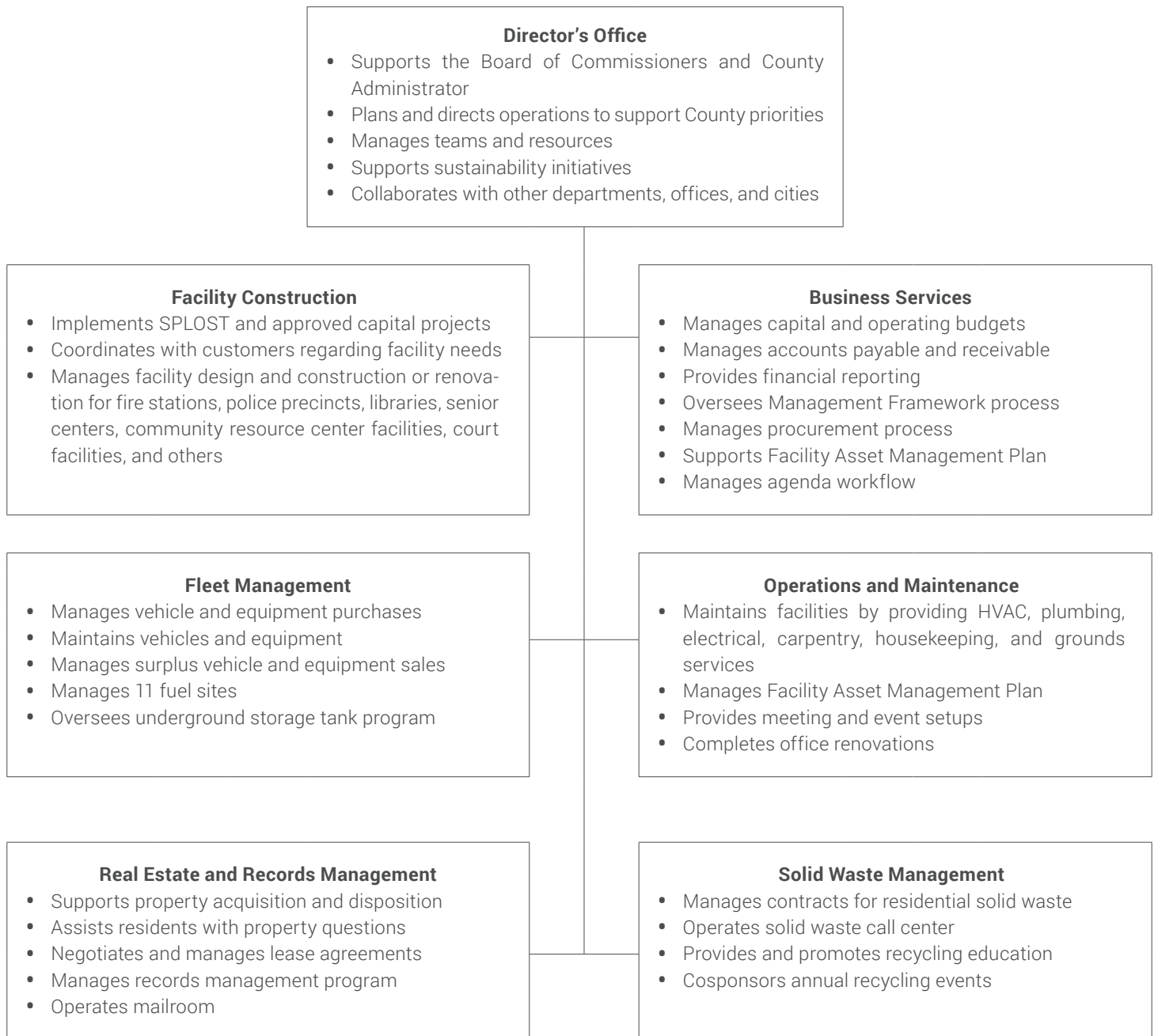
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	7,159,404	7,993,094	8,764,042	12,167,072
Police Services District Fund	648,531	640,104	584,028	893,673
Crime Victims Assistance Fund	244,618	249,273	290,894	419,328
<b>Total</b>	<b>8,052,553</b>	<b>8,882,471</b>	<b>9,638,964</b>	<b>13,480,073</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.

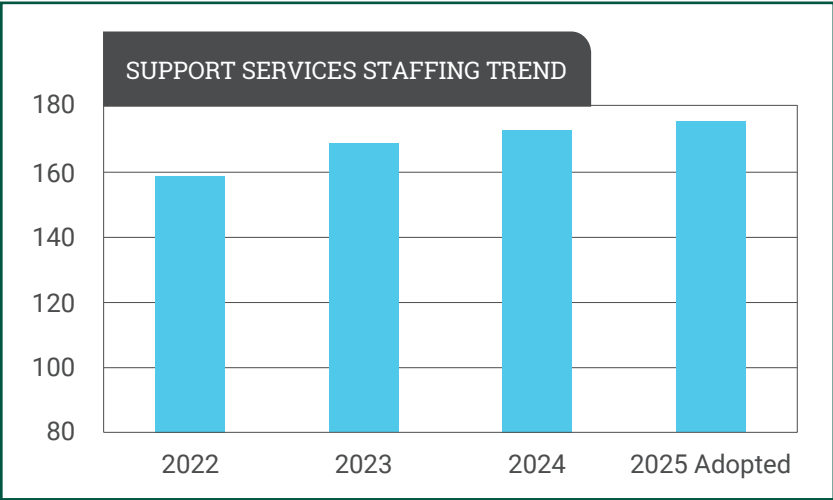




# SUPPORT SERVICES

## Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	159	169	173	175



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.

In 2025, two Auto Service Supervisor positions were added.

## Operating Projects and Priorities

Projects	Est. Start Date	Est. End Date
Continue implementation of GJAC Campus Space Plan	1/1/20	12/31/28
Implement long-term maintenance plans	1/1/23	12/31/26
Advance SPLOST projects as approved	1/1/23	12/31/29
Open Community Resource Center at Grayson Highway	1/1/23	12/31/26

# SUPPORT SERVICES

## Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
<b>1. Vehicle and equipment maintenance:</b>				
Average cost per preventive maintenance job (labor only)	\$ 115	\$ 119	\$ 121	\$ 125
Average cost per repair job	\$ 727	\$ 752	\$ 842	\$ 932
Fleet technician productivity	85%	87%	88%	85%
<b>2. Building and grounds maintenance services for County facilities:</b>				
Buildings maintained full/partial	61/94	63/98	65/99	65/99
Cost per square foot/buildings maintained	\$ 2.04	\$ 2.24	\$ 2.30	\$ 2.33
Construction projects completed (new construction/renovation)	6	10	18	10
Major capital maintenance projects completed	10	17	41	34
<b>3. Solid waste statistics:</b>				
Percentage of total residential waste stream recycled	15%	15%	15%	15%
<b>4. Number of community service/inmate labor hours</b>	9,257	9,361	12,425	12,985
<b>5. Cost savings from community service/inmate labor hours</b>	\$ 148,104	\$ 149,776	\$ 198,792	\$ 207,751

## 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. Atlanta Regional Commission Green Communities Program Platinum Certification 2022 – 2026

## Accomplishments: FY 2024

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 new Community Resource Center at Bethany Church Road
2. Facility Construction: Completed new Records Management Center
3. Facility Construction: Completed Gwinnett Justice and Administration Center phase 4 third floor renovation
4. Facility Construction: Obtained LEED-certified green building certification for Police Training Center expansion
5. Business Services: Generated more than \$23.2 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales
6. Solid Waste Management: Handled 43,793 calls through the Solid Waste Call Center
7. Solid Waste Management: Handled 2,140 65-gallon cart requests, 2,335 new start set-ups, 2,308 bulk collection requests, and 188 missed collections requests through the Solid Waste web portal

# SUPPORT SERVICES

8. Solid Waste Management: Haulers delivered 7,903 65-gallon recycling carts to customers
9. Solid Waste Management: Collected and recycled more than 488 tons of glass at the County's 13 glass recycling drop-off locations
10. Solid Waste Management: Reached a milestone of 1 million pounds of glass recycled since the inception of the County's glass recycling drop-off locations in 2022
11. Operations & Maintenance: Fully maintained 65 buildings and partially maintained 99 buildings
12. Operations & Maintenance: Completed 15,609 work orders for facility maintenance
13. Operations & Maintenance: Fully updated and installed new card access controls at seven County facilities
14. Operations & Maintenance: Expanded use of EnergyCap utility tracking software to include data from approximately 419 facilities, 837 utility accounts, and 1,876 utility meters
15. Operations & Maintenance: Upgraded the lighting to more efficient LEDs at five branches of the Gwinnett County Public Library, the Bill Atkinson Animal Welfare Center, and Gwinnett Courts Annex
16. Fleet Management: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of \$2.26 million
17. Fleet Management: Added County branding to 300 vehicles
18. Fleet Management: Managed 11 fuel sites and dispensed more than 6.9 million gallons of fuel to internal and external customers with a value of \$19.2 million
19. Fleet Management: Maintained 3,418 vehicles and pieces of equipment, and purchased 381 vehicles and pieces of equipment
20. Fleet Management: Completed 11,250 vehicle and equipment repair work orders
21. Fleet Management: Completed 5,364 work orders for preventive maintenance
22. Fleet Management: Completed 252 vehicle emission inspections
23. Fleet Management: Completed 2,518 work orders on vehicles in the Fire Apparatus section, including 456 after hours calls
24. Real Estate, Records, and Mail: Processed 732,382 pieces of outgoing mail and 42,349 parcels
25. Real Estate, Records, and Mail: Completed three land acquisitions, two surplus property sales, three right of way abandonments, 24 rights of entry, 10 utility easements, 33 stormwater easements, 283 easements for new developments, and managed 44 leases with three renewals
26. Real Estate, Records, and Mail: Completed the relocation of the Records Management Center to the new facility at 1050 Grayson Highway
27. Real Estate, Records, and Mail: Managed the archival of 80,631 cubic feet of County records, disposed of 3,986 cubic feet of records

# SUPPORT SERVICES

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	16,254,607	17,257,950	19,110,216	21,678,158
Operations	53,695,868	65,389,287	70,521,141	74,364,047
Transfers to Renewal and Extension	1,679,932	—	—	11,639
Contributions to Other Funds	3,584,539	4,469,506	4,349,227	4,421,134
Contributions to Capital and Capital Outlay	486,595	487,036	429,451	342,358
Working Capital Reserve	—	—	—	699,825
<b>Total</b>	<b>75,701,541</b>	<b>87,603,779</b>	<b>94,410,035</b>	<b>101,517,161</b>

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	245,127	258,750	261,611	272,500
Recreation Fund	10,065	34,538	43,755	52,110
Solid Waste Operating Fund	46,912,364	54,913,094	59,320,875	61,723,097
Fleet Management Fund	9,759,911	12,110,274	12,631,571	13,678,801
Administrative Support Fund	18,774,074	20,287,123	22,152,223	25,790,653
<b>Total</b>	<b>75,701,541</b>	<b>87,603,779</b>	<b>94,410,035</b>	<b>101,517,161</b>

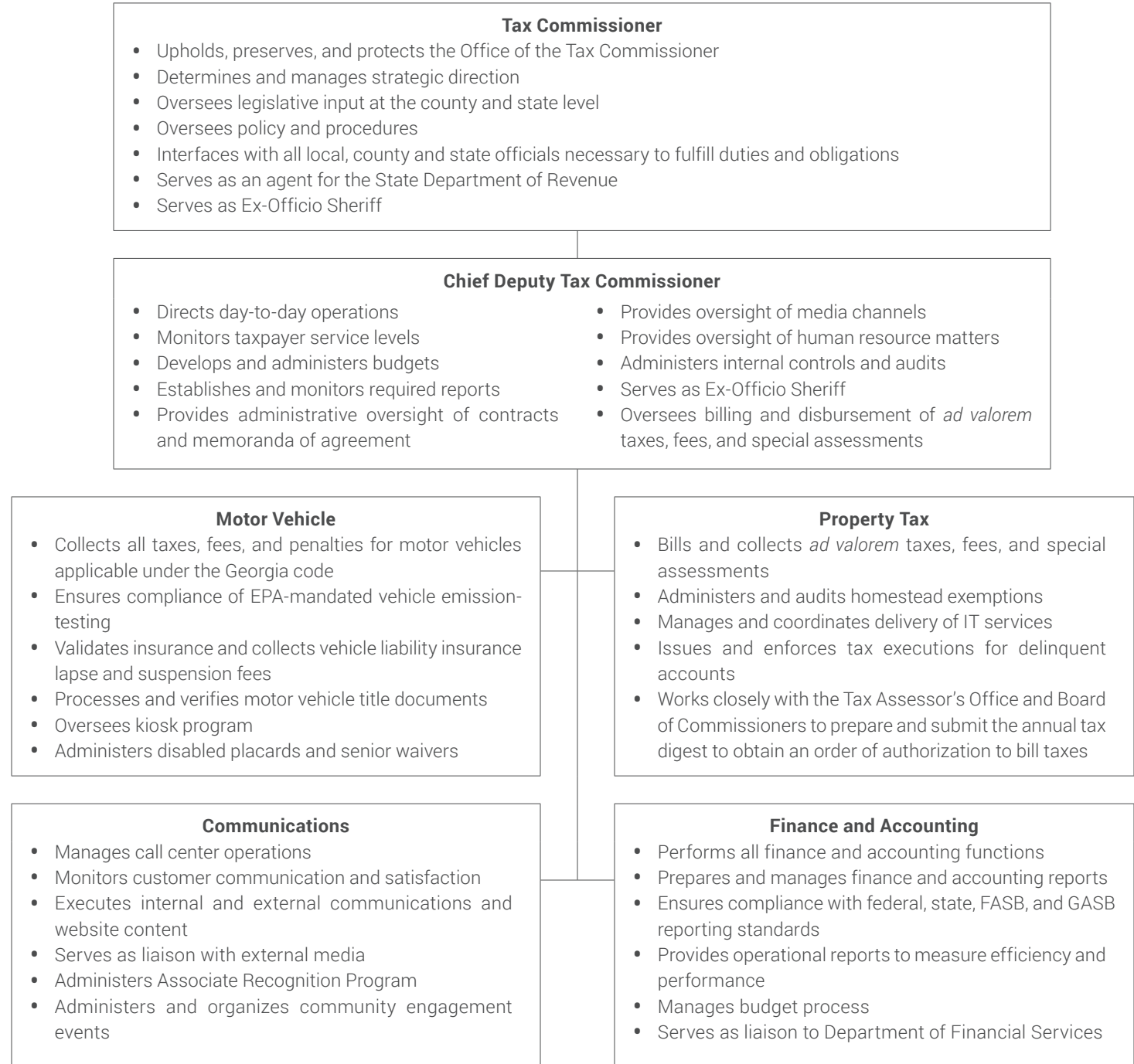
# TAX COMMISSIONER

## 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!**



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	132	132	139	139



In 2024, seven new positions were added to convert contract positions to full-time positions to ensure consistent service.

Departmental Performance Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
<b>Department of Motor Vehicles:</b>				
1. Customer services delivered	449,591	438,305	437,664	442,000
2. Transactions processed	1,054,417	1,066,010	1,089,396	1,122,000
3. Kiosk transactions**	194,914	220,262	243,075	263,000
4. Vehicles registered	810,361	825,960	837,670	854,000
<b>Department of Property Tax:</b>				
5. Customer services delivered	16,610	25,655	28,450	31,300
6. Transactions processed	355,612	385,196	390,100	398,000
7. Property tax collection rate as of 12/31	96.38%	95.74%	96.02%	n/a
8. Total delinquent revenue collected	\$ 41,361,749	\$ 84,067,466	\$ 72,682,603	n/a
9. Savings achieved through homestead audits	\$ 1,984,157	\$ 2,218,646	\$ 3,024,545	n/a
10. Property Tax Department mailings	403,134	424,245	473,458	732,000*
11. Accounts at billing	339,923	347,041	354,528	n/a
<b>Communications:</b>				
12. Telephone calls	179,146	177,840	171,245	173,000
13. Emails	12,736	11,922	13,369	14,700
14. Chat messages	98,646	81,989	87,071	91,500
15. Website visits	1,288,884	1,335,608	1,623,221	1,820,000

\*Property Tax Department mailing increase is due to mass tax brochure requirement, O.C.G.A. 48.5.306.1, as a result of HB 748 and HB 581.  
\*\* New Kiosk metrics

## Accomplishments: FY 2024

1. Submitted the 2024 Digest to the State of Georgia prior to the deadline allowing a successful tax billing, collection, and disbursement of revenue.
2. Billed \$1.96 billion in property taxes with 96.02% collection rate as of December 31, 2024.
3. Achieved 100% compliance on annual audits, with no findings, demonstrating adherence to regulatory guidelines.
4. Increased countywide residents access to DMV services by installing three new tag renewal kiosks, bringing the total number of kiosks to 13.
5. Registered 837,670 motor vehicles as of December 31, 2024, the largest number of motor vehicles in the state of Georgia.
6. Expanded government services to residents by partnering with the Department of Driver Services and adding driver's license renewals to five kiosks.
7. Implemented a new technologically advanced website resulting in more available services and an increase of website visits by 22%.
8. Launched a new online homestead application module allowing homeowners to upload documents and track live status of their application.
9. Transitioned to a new Property Tax payment vendor which added American Express as an option to citizens in person and on our website.
10. Added a dedicated Community Engagement Coordinator and tripled outreach to educate residents, improve transparency and accessibility.
11. Installed two additional cash depository machines at motor vehicle offices, decreasing deposit processing times by 60%, which reduced customer wait times while sustaining fiscal responsibility.
12. Expanded dealership services in the Department of Motor Vehicles which increased accessibility for dealerships to complete citizen titles and registrations.
13. Increased employee retention and reduced customer wait times by converting seven contract employees to full-time County positions.
14. Participated in the spring and fall Citizens Academy sessions to better educate residents about our office.
15. Upgraded aesthetics in Tag Office Branches which improved employee morale and the customer service experience.

## Short-Term Departmental Issues and Initiatives for FY 2025

1. Focus on employee training and development to increase consistency of exemplary customer service and ensure business continuity.
2. Continue to expand community engagement and outreach efforts to inform the growing and diverse Gwinnett constituency about taxes and available savings.
3. Participate in countywide hiring events to recruit qualified staff for business continuity.
4. Partner with government service agencies to add self-service options to existing kiosks for customer convenience while also increasing the total number of kiosks throughout the County.
5. Improve lobby management software and virtual queue to enhance customer experience and improve communication.
6. Implement legislative mandates as approved.
7. Support and promote go green initiatives that reduce our carbon footprint for future environmental sustainability.
8. Educate citizens on ways to protect themselves from property and motor vehicle fraud.
9. Implement a new chat feature on our website that will improve user experience.
10. Leverage the new Department of Revenue's technology to integrate credit card processing with the DRIVES motor vehicle software.
11. Partner with the Tax Assessor's Office and ITS to migrate Aumentum property tax software to a cloud based environment.
12. Work with County to transition from SAP to Oracle ERP system.



Long-Term Departmental Issues and Initiatives for FY 2026 and Beyond

- 1. Coordinate with the Tax Assessor's Office and ITS 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 GJAC to maximize efficiency.
- 3. Collaborate with other Gwinnett County departments to communicate personal property tax information to businesses and entrepreneurs.
- 4. Increase staffing as necessary to address the needs of a growing population, legislative mandates and technology conversions.

Comments

- 1. Continue supporting and promoting employee health, wellness, and professional development 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 (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	10,545,092	10,572,703	11,947,187	13,186,507
Operations	3,194,508	3,346,059	3,581,009	4,668,103
Contributions to Other Funds	2,398,541	3,360,109	3,201,667	3,702,884
Contributions to Capital and Capital Outlay	49,756	93,968	94,163	7,120
Total	16,187,897	17,372,839	18,824,026	21,564,614

Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	16,187,897	17,372,839	18,824,026	21,564,614
Total	16,187,897	17,372,839	18,824,026	21,564,614

# 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.

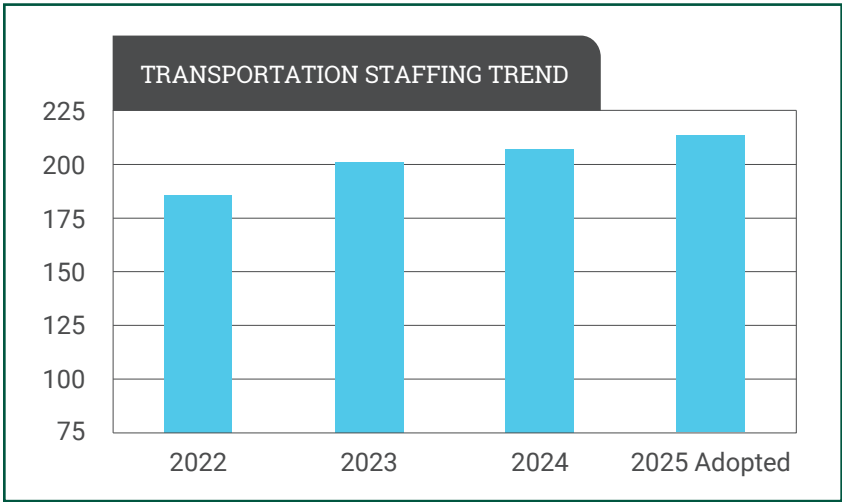
**Vision:** Safe and efficient mobility

**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.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	186	201	210	216



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. Three additional positions were added: One Program Manager and two Quality Control Inspectors.

In 2025, six new positions were added: two Traffic Management and four Roadway Maintenance Technicians.\*

*\*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.*

Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Target
1. Traffic studies completed	140	354	360	375
2. Residential speed studies completed	310	597	600	625
3. Miles of roads maintained	2,704	2,724	2,735	2,745
4. Traffic signals maintained	754	761	770	785
5. Closed circuit television cameras maintained	368	490	512	645
6. Miles of fiber-optic communication cable	258	296	367	379
7. Transit riders carried – express, local, paratransit, and microtransit bus services	768,103	1,177,142	1,391,620	1,400,000
8. Transit vehicles in service – express, local, and paratransit buses	92	116	103	103
9. Gwinnett County Airport takeoffs and landings	118,153	123,411	119,561	124,000
10. Aircraft based at Gwinnett County Airport	302	300	294	290
11. Street lights added to system	741	879	829	1000
12. Speed hump/radar requests processed	321	447	450	500
13. Speed humps installed	175	180	120	150

## 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. Adrienne Freeman, Beth Theodros, and Hermes Solis maintained accreditation as Financial Officers, Level 1
3. Beth Gordon and Erika Rivera maintained accreditation as Financial Officer, Level 2
4. Lewis Cooksey, John Ray, Erica Brizzee, Veronica Finol, Yulian Kebede, 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. 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 103 commercially licensed drivers, 118 certified flaggers, and 65 CPR/first aid participants
9. The department had three Level 1, 21 Level 2, 15 Inspection Level, and 24 Work Zone International Municipal Signal Association certified staff
10. Matt Smith was elected as President for the Georgia Airports Association
11. Michael Templeton and Joshua Washington were keynote speakers during this year's ITE Spotlight on Young Professionals in Engineering Series
12. Joshua Brown presented on Innovative Ideas for Work Zone Detours at the Georgia Institute of Transportation Engineers Winter Workshop
13. Qing Lin completed her Project Management Professional certification
14. Joanne Sterling maintained accreditation for the following: Certified Event Planner with the International Live Events Association, Certified Graphic Design and Visual Communications as well as member of the National Association of County Information Officers

## Accomplishments: FY 2024

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. Matthew Smith received President's Award from the Georgia Airports Association for his work with the association to facilitate an Airspace Protection Study.
2. Gwinnett County Airport conducted multiple public and stakeholder meetings to facilitate an update to the Airport Master Plan
3. Ride Gwinnett launched the Norcross microtransit pilot in September 2024.
4. Ride Gwinnett refreshed all bus stops (more than 900) with new branding and replacement of all U-poles within state right-of-way.
5. Gwinnett County Transit Plan won the Georgia Transit Association Innovation Award
6. Traffic Management staff received the 2024 Outstanding Member Agency Contribution Award for Audio Visual Leadership and Support from the Intelligent Transportation Society of Georgia.
7. Ride Gwinnett completed a successful triennial review.

# TRANSPORTATION

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	15,193,915	16,698,386	19,168,334	21,811,836
Operations	30,033,044	37,082,548	40,911,300	44,434,090
Transfers to Renewal and Extension	9,398,885	6,150,836	1,575,046	296,969
Contributions to Other Funds	4,817,887	6,205,985	6,220,954	7,583,210
Contributions to Capital and Capital Outlay	2,571,000	4,026,744	3,783,804	3,759,572
<b>Total</b>	<b>62,014,731</b>	<b>70,164,499</b>	<b>71,659,438</b>	<b>77,885,677</b>

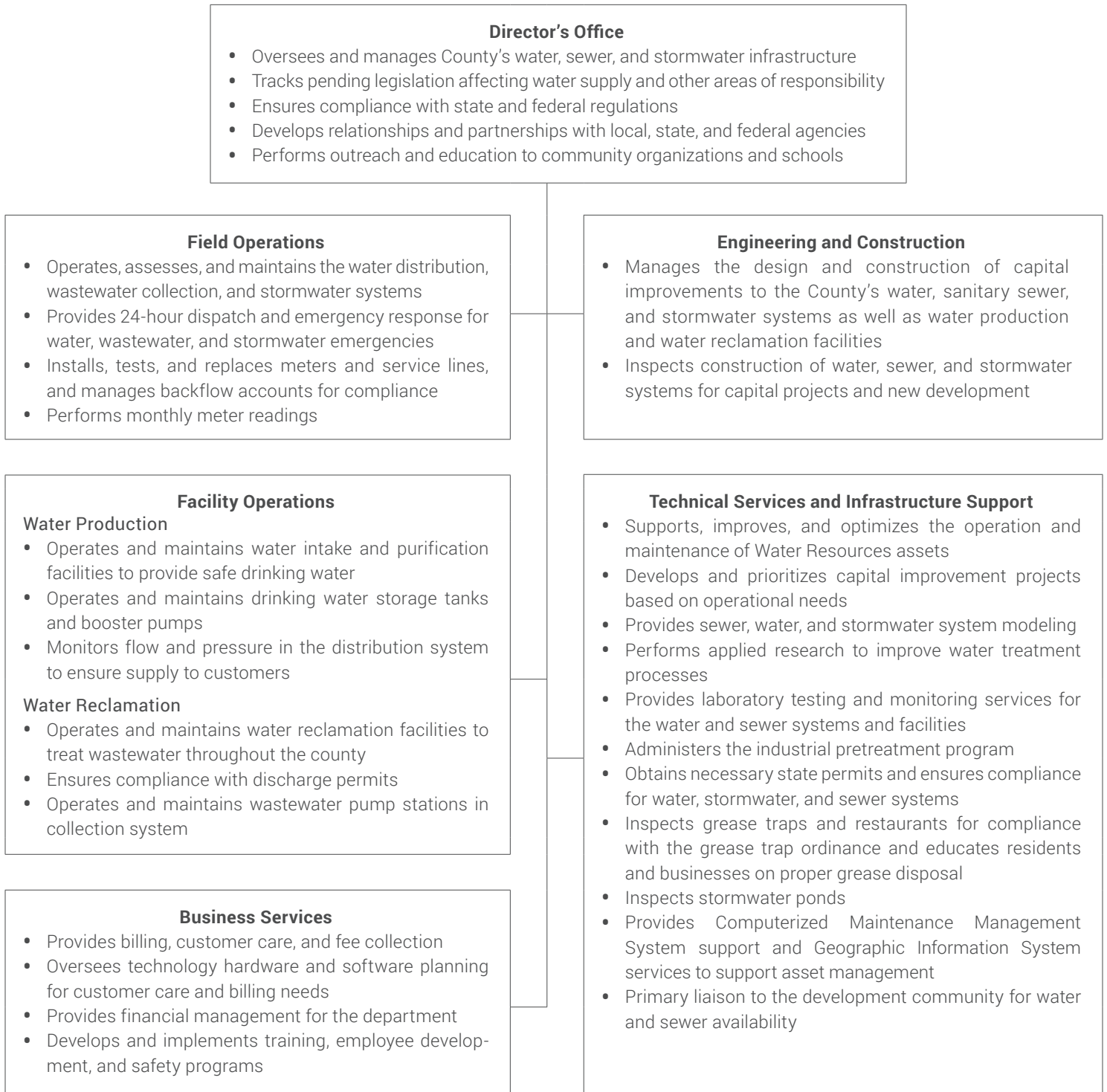
## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
General Fund	28,451,234	35,143,653	37,397,947	41,404,644
Speed Hump Fund	411,840	196,387	330,649	371,305
Street Lighting Fund	8,688,195	9,117,886	9,480,407	10,363,833
Airport Operating Fund	1,602,912	2,185,943	1,881,303	2,005,329
Local Transit Operating Fund	22,860,550	23,520,630	22,569,132	23,740,566
<b>Total</b>	<b>62,014,731</b>	<b>70,164,499</b>	<b>71,659,438</b>	<b>77,885,677</b>

# WATER RESOURCES

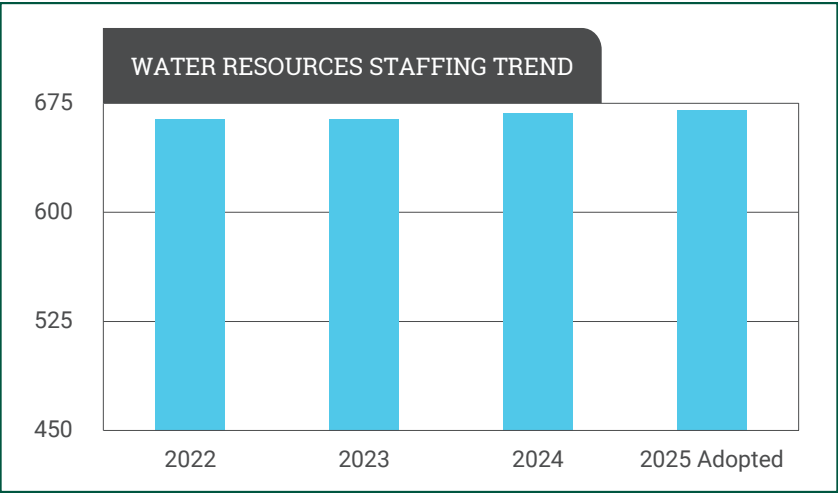
## Mission and Organizational Chart

The mission of the Gwinnett Department of Water Resources is to provide superior water services at an excellent value.



Staffing Summary

	2022	2023	2024	2025 Adopted
Authorized Positions	664	664	669	670



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.

In 2025, one new System Administrator position was created to enhance operations.

Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 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	1.40	1.17	0.91	1.00
4. Unplanned outages per 1,000 customers	4.60	3.40	5.20	4.00
5. Average of water and sewer reactive work requests received per 1,000 accounts	3.00	3.00	2.40	4.60
6. Customer service abandoned call rate (R12MA)	16.00	10.60	7.90	<10.00
7. Average time (hours) water service is interrupted due to main valves down (R12MA)	4.00	4.45	3.42	4.00
8. Percent of stormwater drainage calls responded to within 24 hours	91%	88%	88%	85%
9. Average call hold time (minutes)	3.08	2.13	1.45	<2.00
10. Percent total collected water and sewer receivables	98.54%	97.79%	98.69%	98.00%
11. Percent stormwater fee collection rate	99.15%	99.52%	99.44%	99.00%
12. Percent non-revenue water	11.49%	9.56%	8.57%	<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 2024

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. First Place in Customer Satisfaction with Large Utilities in the South Region, awarded by JD Power & Associates
- 2. Seven Achievement Awards awarded by the National Association of Counties
- 3. Assisted 158 low income households with the Water Resource Assistance Program
- 4. Plant of the Year, awarded by the Georgia Association of Water Professionals to the Lanier and Shoal Creek Filter plants and Crooked Creek Water Reclamation Facility
- 5. Safety Plant of the Year, awarded by the Georgia Association of Water Professionals to Yellow River Water Reclamation Facility and the Lanier Filter Plant
- 6. 2024 Project of Excellence for Water/Wastewater Category from American Society of Civil Engineers – Georgia Section for the Eastern Regional Infrastructure Project
- 7. First Place State Award for Water Resources Category from American Council of Engineering Companies for the Crooked Creek Water Reclamation Facility Improvements Project

## Appropriations Summary by Category

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Personal Services	72,280,039	76,095,379	83,930,689	92,483,214
Operations	89,167,330	100,696,078	112,009,407	130,882,831
Debt Service	82,998,904	82,963,826	82,961,880	67,126,044
Transfers to Renewal and Extension	168,049,505	168,804,760	197,852,961	209,562,952
Contributions to Other Funds	14,672,852	19,407,374	19,452,631	21,398,131
Total	427,168,630	447,967,417	496,207,568	521,453,172

## Appropriations Summary by Fund

Appropriations (\$)	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Water and Sewer Operating Fund	399,424,202	418,893,829	468,664,563	488,045,859
Stormwater Operating Fund	27,744,428	29,073,588	27,543,005	33,407,313
Total	427,168,630	447,967,417	496,207,568	521,453,172





## Section V

# CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2022 – 2024, the 2025 budget, and the 2026 – 2030 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.



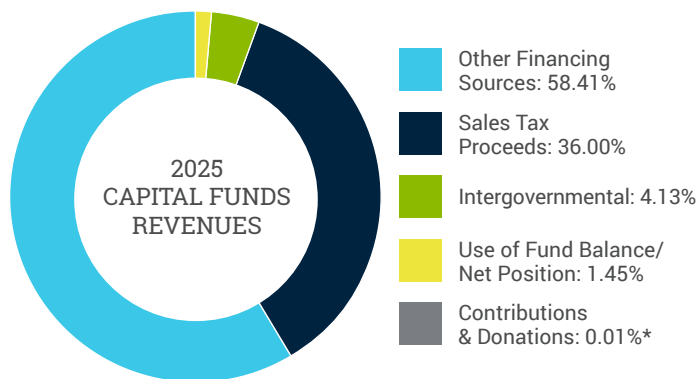
# CAPITAL FUNDS

## Revenues and Expenditures by Category FY 2022 – 2025

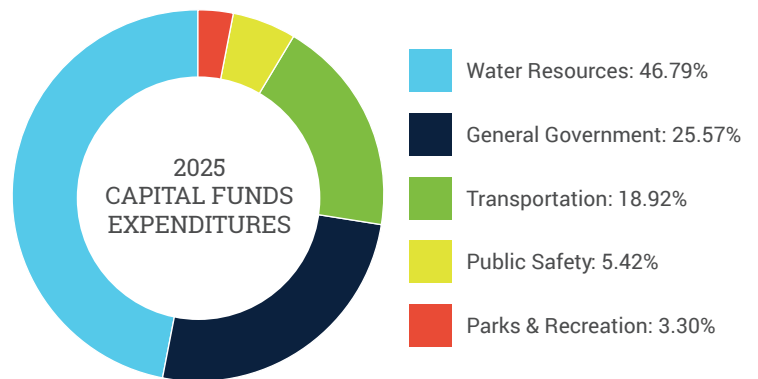
	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
<b>Revenues</b>				
Sales Tax Proceeds	236,257,460	237,599,557	242,671,435	199,961,208
Intergovernmental	36,984,688	24,598,011	45,939,297	22,939,527
Charges for Services	110,004	46,891	503,366	—
Investment Income	13,266,852	37,640,272	51,221,956	—
Contributions and Donations	1,701,345	58,564	149,083	70,000
Miscellaneous	1,754,464	1,313,797	1,000,340	—
Other Financing Sources	264,599,735	317,015,260	349,522,495	324,438,149
<b>Total</b>	<b>554,674,548</b>	<b>618,272,352</b>	<b>691,007,972</b>	<b>547,408,884</b>
Use of Net Position	—	—	—	11,751,244
Use of Fund Balance	—	—	—	(3,718,512)
<b>Total Revenues</b>	<b>554,674,548</b>	<b>618,272,352</b>	<b>691,007,972</b>	<b>555,441,616</b>
<b>Expenditures</b>				
Community Services**	33,818,652	31,212,019	30,479,024	—
General Government	87,154,964	101,015,101	135,770,038	142,019,402
Parks and Recreation**	—	—	—	18,303,358
Public Safety	14,614,173	15,423,827	37,620,779	30,084,137
Transportation	130,587,509	162,559,279	166,333,274	105,154,607
Water Resources	235,500,175	221,324,955	203,845,765	259,880,112
<b>Gross Expenditures</b>	<b>501,675,473</b>	<b>531,535,181</b>	<b>574,048,880</b>	<b>555,441,616</b>
Less: Indirect Costs*	1,480,370	1,159,797	203,880	1,881,565
<b>Total Expenditures</b>	<b>500,195,103</b>	<b>530,375,384</b>	<b>573,845,000</b>	<b>553,560,051</b>

\*Prior year actual indirect costs include adjustments.

\*\*In 2025 Parks and Recreation was made its own department, separate from Community Services. Capital projects previously in Community Services are now shown in Parks and Recreation.



\*Value is too small to appear on this chart



# CAPITAL FUNDS

## Revenues and Expenditures by Fund FY 2022 – 2025

	2022 Actual		2023 Actual		2024 Unaudited		2025 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
<b>Tax-Related Funds</b>								
Capital Projects	70,128,121	41,302,538	122,832,251	60,788,067	136,508,254	85,853,288	62,283,976	64,649,827
<b>Total Tax-Related</b>	<b>70,128,121</b>	<b>41,302,538</b>	<b>122,832,251</b>	<b>60,788,067</b>	<b>136,508,254</b>	<b>85,853,288</b>	<b>62,283,976</b>	<b>64,649,827</b>
<b>Vehicle Replacement Fund</b>								
Vehicles	19,977,564	4,604,077	32,603,607	7,071,908	33,530,895	27,708,356	28,240,233	22,155,870
<b>Total Vehicle Replacement</b>	<b>19,977,564</b>	<b>4,604,077</b>	<b>32,603,607</b>	<b>7,071,908</b>	<b>33,530,895</b>	<b>27,708,356</b>	<b>28,240,233</b>	<b>22,155,870</b>
<b>Enterprise Funds</b>								
Airport R and E	298,954	152,246	845,570	959,137	1,083,580	1,222,118	115,258	78,000
Solid Waste R and E	1,682,875	—	46,218	—	135,618	—	44,671	3,303
Stormwater R and E	18,834,759	21,432,411	19,934,027	19,325,790	18,327,940	18,180,166	20,004,861	20,004,861
Transit R and E	14,606,227	15,084,860	8,590,122	4,902,337	3,310,069	1,946,088	300,000	300,000
Water and Sewer R and E	153,953,952	125,703,545	155,601,217	157,784,543	195,551,161	181,206,416	228,625,980	240,455,850
Water and Sewer Bond Construction	1,391,518	88,857,284	1,733,269	44,681,428	327,020	7,263,330	—	—
<b>Total Enterprise</b>	<b>190,768,285</b>	<b>251,230,346</b>	<b>186,750,423</b>	<b>227,653,235</b>	<b>218,735,388</b>	<b>209,818,118</b>	<b>249,090,770</b>	<b>260,842,014</b>
<b>Special Revenue Funds</b>								
SPLOST (2014)	8,444,776	30,128,226	1,772,887	23,592,569	1,426,277	18,194,197	—	—
SPLOST (2017)	265,355,802	174,410,286	91,057,457	169,023,843	47,800,156	118,887,816	—	—
SPLOST (2023)	—	—	183,255,727	43,405,559	253,007,002	113,587,105	207,793,905	207,793,905
<b>Total Special Revenue</b>	<b>273,800,578</b>	<b>204,538,512</b>	<b>276,086,071</b>	<b>236,021,971</b>	<b>302,233,435</b>	<b>250,669,118</b>	<b>207,793,905</b>	<b>207,793,905</b>
<b>Total All Funds</b>	<b>554,674,548</b>	<b>501,675,473</b>	<b>618,272,352</b>	<b>531,535,181</b>	<b>691,007,972</b>	<b>574,048,880</b>	<b>547,408,884</b>	<b>555,441,616</b>

\*Revenues in the 2025 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 2022 – 2025

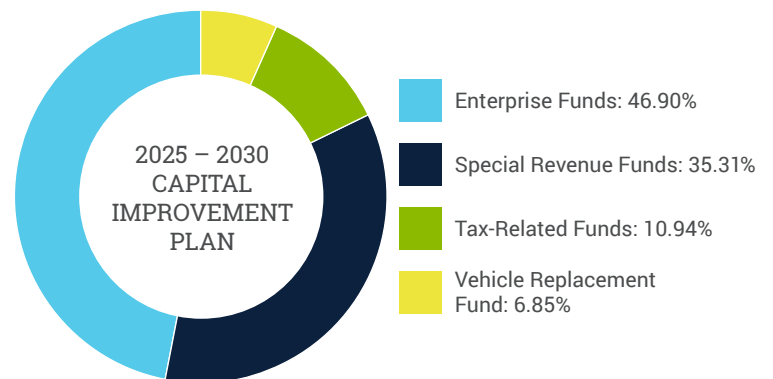
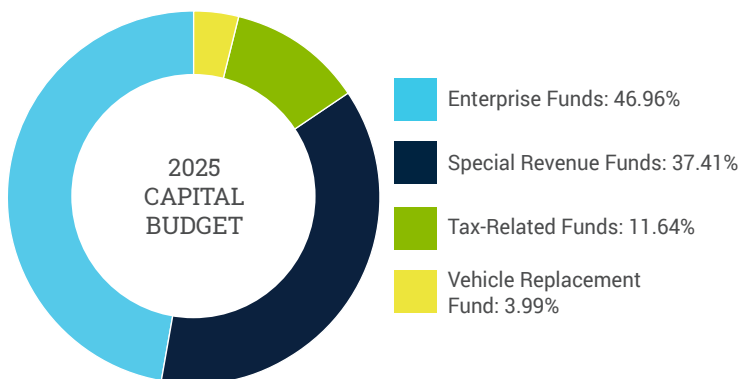
	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
<b>Capital Project Fund</b>				
Balance January 1	303,081,139	331,906,722	393,950,906	444,605,872
Sources	70,128,121	122,832,251	136,508,254	62,283,976
Uses	(41,302,538)	(60,788,067)	(85,853,288)	(64,649,827)
<b>Balance December 31</b>	<b>331,906,722</b>	<b>393,950,906</b>	<b>444,605,872</b>	<b>442,240,021</b>
<b>Vehicle Replacement Fund</b>				
Balance January 1	80,771,794	96,145,281	121,676,980	127,499,519
Sources	19,977,564	32,603,607	33,530,895	28,240,233
Uses	(4,604,077)	(7,071,908)	(27,708,356)	(22,155,870)
<b>Balance December 31</b>	<b>96,145,281</b>	<b>121,676,980</b>	<b>127,499,519</b>	<b>133,583,882</b>
<b>2014 Sales Tax Fund</b>				
Balance January 1	61,204,872	39,521,422	17,701,740	933,820
Sources	8,444,776	1,772,887	1,426,277	—
Uses	(30,128,226)	(23,592,569)	(18,194,197)	—
<b>Balance December 31</b>	<b>39,521,422</b>	<b>17,701,740</b>	<b>933,820</b>	<b>933,820</b>
<b>2017 Sales Tax Fund</b>				
Balance January 1	360,798,418	451,743,934	373,777,548	302,689,888
Sources	265,355,802	91,057,457	47,800,156	—
Uses	(174,410,286)	(169,023,843)	(118,887,816)	—
<b>Balance December 31</b>	<b>451,743,934</b>	<b>373,777,548</b>	<b>302,689,888</b>	<b>302,689,888</b>
<b>2023 Sales Tax Fund</b>				
Balance January 1	—	—	139,850,168	279,270,065
Sources	—	183,255,727	253,007,002	207,793,905
Uses	—	(43,405,559)	(113,587,105)	(207,793,905)
<b>Balance December 31</b>	<b>—</b>	<b>139,850,168</b>	<b>279,270,065</b>	<b>279,270,065</b>

Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

# CAPITAL FUNDS

## Appropriations by Fund FY 2025 – 2030

	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Tax-Related Funds</b>							
Capital Project	64,649,827	71,470,621	46,723,409	54,627,676	45,231,694	34,813,404	317,516,631
<b>Subtotal</b>	<b>64,649,827</b>	<b>71,470,621</b>	<b>46,723,409</b>	<b>54,627,676</b>	<b>45,231,694</b>	<b>34,813,404</b>	<b>317,516,631</b>
<b>Vehicle Replacement Fund</b>							
Vehicles	22,155,870	48,124,115	37,815,880	46,962,220	22,049,335	36,878,357	213,985,777
<b>Subtotal</b>	<b>22,155,870</b>	<b>48,124,115</b>	<b>37,815,880</b>	<b>46,962,220</b>	<b>22,049,335</b>	<b>36,878,357</b>	<b>213,985,777</b>
<b>Enterprise Funds</b>							
Airport R and E	78,000	127,154	207,931	258,061	293,668	–	964,814
Solid Waste R and E	3,303	3,303	3,303	3,303	181,677	69,834	264,723
Stormwater R and E	20,004,861	22,000,000	18,000,000	18,000,000	18,000,000	17,000,000	113,004,861
Transit R and E	300,000	2,300,000	3,750,000	–	–	–	6,350,000
Water and Sewer R and E	240,455,850	212,691,898	249,416,239	208,683,971	197,894,402	211,415,091	1,320,557,451
<b>Subtotal</b>	<b>260,842,014</b>	<b>237,122,355</b>	<b>271,377,473</b>	<b>226,945,335</b>	<b>216,369,747</b>	<b>228,484,925</b>	<b>1,441,141,849</b>
<b>Special Revenue Funds</b>							
2023 SPLOST	207,793,905	208,559,540	217,527,600	248,248,479	30,603,330	–	912,732,854
<b>Subtotal</b>	<b>207,793,905</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>248,248,479</b>	<b>30,603,330</b>	<b>–</b>	<b>912,732,854</b>
<b>Total Capital Improvement Plan</b>							
	<b>555,441,616</b>	<b>565,276,631</b>	<b>573,444,362</b>	<b>576,783,710</b>	<b>314,254,106</b>	<b>300,176,686</b>	<b>2,885,377,111</b>



# 2025 – 2030 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	2025	2026	2027	2028	2029	2030	Total
Gen Build Elevator Refurbishment PLAN	–	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
DoSS to Records Management Center	175,235	175,235	175,235	175,235	175,235	175,235	1,051,410
Net New Vehicles	66,000	66,000	66,000	66,000	66,000	66,000	396,000
Net New Police – General Fund	2,450	2,695	2,965	3,261	3,587	3,946	18,904
Accident Investigation Lot Relocation	680	714	1,114	1,170	1,228	1,289	6,195
Emergency Services IP Network	–	1,238,688	1,238,688	1,238,688	1,238,688	1,238,688	6,193,440
Replacement 911 Phone System	–	1,119,477	1,119,477	1,119,477	1,119,477	1,119,477	5,597,385
Structured Call Taking Protocols	–	126,284	126,284	126,284	126,284	126,284	631,420
Upgrade Evidence Management – Solicitor	–	118,102	122,317	126,700	131,259	131,259	629,637
Unified Crime Intelligence Platform	–	865,000	865,000	865,000	865,000	865,000	4,325,000
Jail Management System	–	276,000	276,000	276,000	276,000	276,000	1,380,000
Police Academy Cameras	–	15,360	15,360	15,360	15,360	15,360	76,800
<b>Total Annual Impact</b>	<b>244,365</b>	<b>4,001,555</b>	<b>4,006,440</b>	<b>4,011,175</b>	<b>4,016,118</b>	<b>4,016,538</b>	<b>20,296,191</b>



# TAX-RELATED CAPITAL FUNDS

The image features a solid blue background. In the lower right quadrant, there are two dark blue, curved lines that intersect. One line curves from the bottom left towards the top right, while the other curves from the bottom right towards the top left, creating a cross-like shape.

# 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

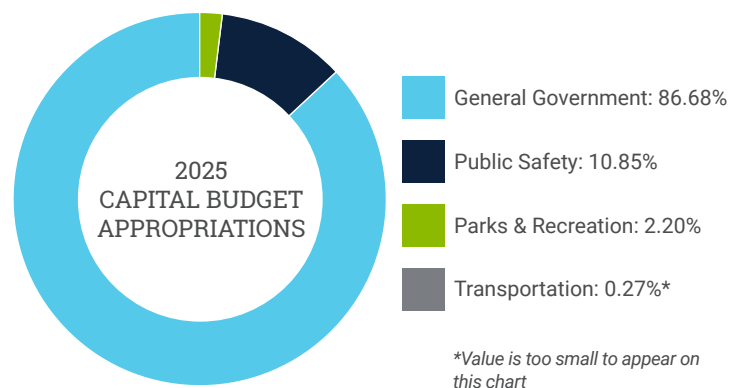
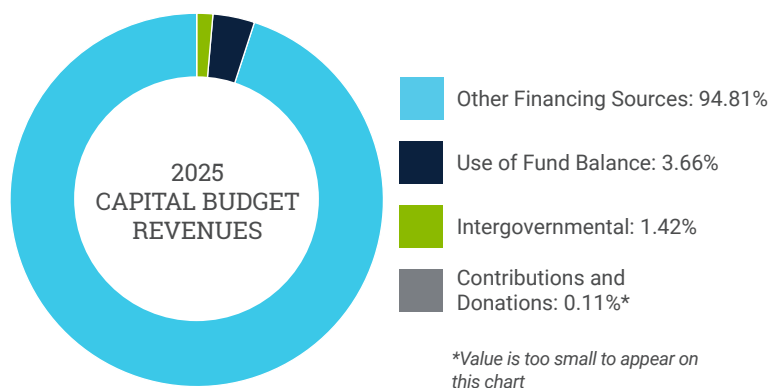
## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Intergovernmental	920,652	108,764	145,062	91,656	1,079,696	–	2,345,830
Other Financing Sources	61,293,324	56,573,587	46,004,673	40,915,504	35,920,378	30,811,820	271,519,286
Contributions and Donations	70,000	70,000	70,000	70,000	70,000	–	350,000
<b>Total</b>	<b>62,283,976</b>	<b>56,752,351</b>	<b>46,219,735</b>	<b>41,077,160</b>	<b>37,070,074</b>	<b>30,811,820</b>	<b>274,215,116</b>
Use of Fund Balance	2,365,851	14,718,270	503,674	13,550,516	8,161,620	4,001,584	43,301,515
<b>Total Revenues</b>	<b>64,649,827</b>	<b>71,470,621</b>	<b>46,723,409</b>	<b>54,627,676</b>	<b>45,231,694</b>	<b>34,813,404</b>	<b>317,516,631</b>

### Appropriations

General Government	56,042,032	66,172,952	42,249,800	32,439,772	42,182,704	31,499,614	270,586,874
Parks and Recreation	1,420,858	–	–	–	–	–	1,420,858
Public Safety	7,012,437	5,297,669	4,473,609	22,187,904	3,048,990	3,313,790	45,334,399
Transportation	174,500	–	–	–	–	–	174,500
<b>Total Appropriations</b>	<b>64,649,827</b>	<b>71,470,621</b>	<b>46,723,409</b>	<b>54,627,676</b>	<b>45,231,694</b>	<b>34,813,404</b>	<b>317,516,631</b>

*\*In 2025 Parks and Recreation was made its own department, separate from Community Services. Capital projects previously in Community Services are now shown in Parks and Recreation.*




# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Intergovernmental</b>							
Public Source	920,652	108,764	145,062	91,656	1,079,696	–	2,345,830
<b>Contributions and Donations</b>							
Contributions – Private Source	70,000	70,000	70,000	70,000	70,000	–	350,000
<b>Other Financing Sources</b>							
Transfer In – General Fund	38,901,686	44,989,325	38,301,184	33,329,870	29,050,210	23,830,269	208,402,544
Transfer In – Fire and EMS District	10,709,815	5,425,835	4,482,896	4,693,401	4,991,144	6,291,224	36,594,315
Transfer In – Development and Code Enforcement	638,417	276,639	–	–	–	–	915,056
Transfer In – Recreation	1,105,496	442,645	129,018	82,420	111,250	27,560	1,898,389
Transfer In – Fleet	2,211,878	940,515	376,062	433,656	1,124,696	–	5,086,807
Transfer In – E-911	2,318,991	1,759,202	75,625	845,625	–	–	4,999,443
Transfer In – Police Services District	5,407,041	2,739,426	2,639,888	1,530,532	643,078	662,767	13,622,732
<b>Total</b>	<b>62,283,976</b>	<b>56,752,351</b>	<b>46,219,735</b>	<b>41,077,160</b>	<b>37,070,074</b>	<b>30,811,820</b>	<b>274,215,116</b>
Use of Fund Balance	2,365,851	14,718,270	503,674	13,550,516	8,161,620	4,001,584	43,301,515
<b>Total Revenues</b>	<b>64,649,827</b>	<b>71,470,621</b>	<b>46,723,409</b>	<b>54,627,676</b>	<b>45,231,694</b>	<b>34,813,404</b>	<b>317,516,631</b>

### Appropriations

Community Services	63,250	–	–	–	–	–	63,250
Communications	70,000	70,000	70,000	70,000	70,000	–	350,000
Fire and EMS	4,853,132	3,711,624	2,765,741	21,544,306	3,048,990	3,313,790	39,237,583
Information Technology Services	7,358,191	14,408,252	8,577,765	8,108,605	7,752,200	7,844,810	54,049,823
Judiciary	939,226	6,453,043	2,000,000	–	–	7,200,741	16,593,010
Juvenile Court	3,235,285	–	468,708	–	–	–	3,703,993
Libraries	2,683,055	4,442,348	5,343,791	461,000	430,600	205,000	13,565,794
Non-Departmental	1,119,317	1,071,317	1,071,317	1,071,317	16,956,501	14,204,587	35,494,356
Parks and Recreation	1,420,858	–	–	–	–	–	1,420,858
Police Services	394,297	–	–	–	–	–	394,297
Sheriff's Office	1,765,008	1,586,045	1,707,868	643,598	–	–	5,702,519
Solicitor General	62,500	–	–	–	–	–	62,500
Support Services	40,511,208	39,727,992	24,718,219	22,728,850	16,973,403	2,044,476	146,704,148
Transportation	174,500	–	–	–	–	–	174,500
<b>Total Appropriations</b>	<b>64,649,827</b>	<b>71,470,621</b>	<b>46,723,409</b>	<b>54,627,676</b>	<b>45,231,694</b>	<b>34,813,404</b>	<b>317,516,631</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.

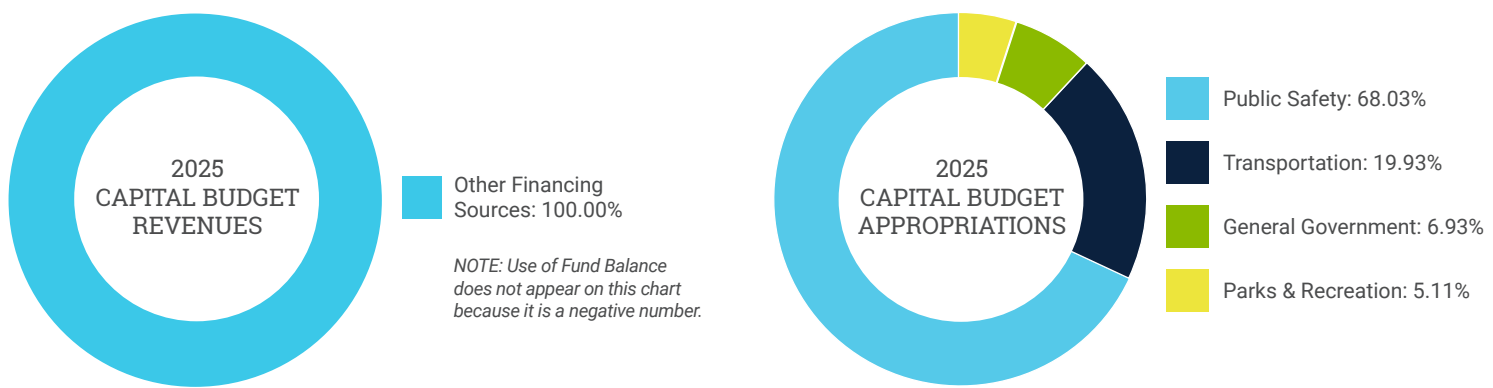


# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Other Financing Sources	28,240,233	28,254,138	28,119,025	28,119,025	28,119,025	28,113,574	168,965,020
<b>Total</b>	<b>28,240,233</b>	<b>28,254,138</b>	<b>28,119,025</b>	<b>28,119,025</b>	<b>28,119,025</b>	<b>28,113,574</b>	<b>168,965,020</b>
Use (Source) of Fund Balance	(6,084,363)	19,869,977	9,696,855	18,843,195	(6,069,690)	8,764,783	45,020,757
<b>Total Revenues</b>	<b>22,155,870</b>	<b>48,124,115</b>	<b>37,815,880</b>	<b>46,962,220</b>	<b>22,049,335</b>	<b>36,878,357</b>	<b>213,985,777</b>

<b>Appropriations</b>							
General Government	1,535,670	5,494,387	2,999,805	5,478,486	2,657,291	2,919,917	21,085,556
Parks and Recreation	1,132,500	2,450,550	2,458,465	1,298,123	1,571,150	1,118,986	10,029,774
Public Safety	15,071,700	30,117,898	28,323,979	38,906,855	15,462,274	31,748,622	159,631,328
Transportation	4,416,000	10,061,280	4,033,631	1,278,756	2,358,620	1,090,832	23,239,119
<b>Total Appropriations</b>	<b>22,155,870</b>	<b>48,124,115</b>	<b>37,815,880</b>	<b>46,962,220</b>	<b>22,049,335</b>	<b>36,878,357</b>	<b>213,985,777</b>





# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Other Financing Sources</b>							
Transfer In – General Fund	10,205,483	10,205,482	10,077,688	10,077,688	10,077,688	10,077,688	60,721,717
Transfer In – Fire and EMS	1,086,050	1,086,050	1,086,050	1,086,050	1,086,050	1,086,050	6,516,300
Transfer In – Police Services	14,443,209	14,443,209	14,443,209	14,443,209	14,443,209	14,443,209	86,659,254
Transfer In – Recreation	1,841,991	1,841,991	1,841,991	1,841,991	1,841,991	1,841,991	11,051,946
Transfer In – Development and Enforcement	240,677	240,677	240,677	240,677	240,677	240,677	1,444,062
Transfer In – Street Lighting	18,504	25,823	18,504	18,504	18,504	18,504	118,343
Transfer In – Fleet	176,961	176,961	176,961	176,961	176,961	176,961	1,061,766
Transfer In – Administrative Support	227,358	233,945	233,945	233,945	233,945	228,494	1,391,632
<b>Total</b>	<b>28,240,233</b>	<b>28,254,138</b>	<b>28,119,025</b>	<b>28,119,025</b>	<b>28,119,025</b>	<b>28,113,574</b>	<b>168,965,020</b>
Use (Source) of Fund Balance	(6,084,363)	19,869,977	9,696,855	18,843,195	(6,069,690)	8,764,783	45,020,757
<b>Total Revenues</b>	<b>22,155,870</b>	<b>48,124,115</b>	<b>37,815,880</b>	<b>46,962,220</b>	<b>22,049,335</b>	<b>36,878,357</b>	<b>213,985,777</b>

### Appropriations

Child Advocacy & Juvenile Services	–	211,140	77,770	118,988	–	–	407,898
Communications	–	–	–	54,122	33,696	–	87,818
Community Services	192,625	1,087,866	1,719,734	731,968	225,552	301,828	4,259,573
Corrections	235,000	2,021,003	1,455,649	479,798	300,646	877,606	5,369,702
County Administration	–	–	–	–	75,008	–	75,008
District Attorney	704,000	987,360	549,331	1,961,112	1,905,081	971,591	7,078,475
Financial Services	–	38,123	72,100	–	40,456	123,795	274,474
Fire & Emergency Services	579,200	3,500,232	683,751	1,074,420	339,072	5,128,682	11,305,357
Information Technology Services	–	101,826	225,963	–	–	–	327,789
Juvenile Court	–	75,480	–	–	–	–	75,480
Non-Departmental	127,795	127,794	–	–	–	–	255,589
Parks and Recreation	1,132,500	2,450,550	2,458,465	1,298,123	1,571,150	1,118,986	10,029,774
Planning & Development	51,750	1,475,048	–	1,202,083	–	190,454	2,919,335
Police Services	10,075,500	19,616,768	20,187,193	33,376,556	10,465,225	21,460,985	115,182,227
Sheriff's Office	4,182,000	4,979,895	5,997,386	3,976,081	4,357,331	4,281,349	27,774,042
Solicitor General	250,000	318,750	–	397,953	–	471,166	1,437,869
Support Services	209,500	969,000	354,907	923,782	377,498	861,083	3,695,770
Tax Commissioner	–	–	–	88,478	–	–	88,478
Transportation	4,416,000	10,061,280	4,033,631	1,278,756	2,358,620	1,090,832	23,239,119
Voter Registration & Elections	–	102,000	–	–	–	–	102,000
<b>Total Appropriations</b>	<b>22,155,870</b>	<b>48,124,115</b>	<b>37,815,880</b>	<b>46,962,220</b>	<b>22,049,335</b>	<b>36,878,357</b>	<b>213,985,777</b>

The image features a solid red background. In the lower-left quadrant, the words "CAPITAL", "ENTERPRISE", and "FUNDS" are stacked vertically in a white, sans-serif, all-caps font. Two thin, curved red lines sweep across the lower right portion of the image, intersecting each other and adding a dynamic, abstract element to the design.

# 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

**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 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.



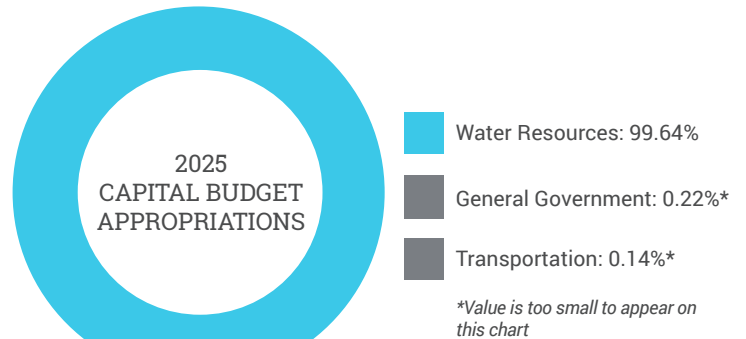
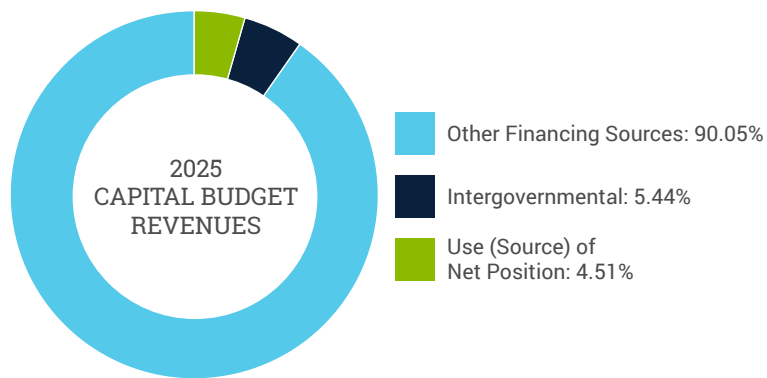
# CAPITAL ENTERPRISE FUNDS

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Intergovernmental	14,186,178	–	–	–	–	–	14,186,178
Other Financing Sources	234,904,592	237,183,947	223,337,638	222,707,476	216,047,731	228,426,730	1,362,608,114
<b>Total</b>	<b>249,090,770</b>	<b>237,183,947</b>	<b>223,337,638</b>	<b>222,707,476</b>	<b>216,047,731</b>	<b>228,426,730</b>	<b>1,376,794,292</b>
Use (Source) of Net Position	11,751,244	(61,592)	48,039,835	4,237,859	322,016	58,195	64,347,557
<b>Total Revenues</b>	<b>260,842,014</b>	<b>237,122,355</b>	<b>271,377,473</b>	<b>226,945,335</b>	<b>216,369,747</b>	<b>228,484,925</b>	<b>1,441,141,849</b>

### Appropriations

General Government	583,902	42,023	25,523	223,479	181,677	69,834	1,126,438
Transportation	378,000	2,388,434	3,935,711	37,885	293,668	–	7,033,698
Water Resources	259,880,112	234,691,898	267,416,239	226,683,971	215,894,402	228,415,091	1,432,981,713
<b>Total Appropriations</b>	<b>260,842,014</b>	<b>237,122,355</b>	<b>271,377,473</b>	<b>226,945,335</b>	<b>216,369,747</b>	<b>228,484,925</b>	<b>1,441,141,849</b>



# AIRPORT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Other Financing Sources</b>							
Transfer In – Airport	115,258	147,378	130,878	328,834	108,658	–	831,006
<b>Total</b>	<b>115,258</b>	<b>147,378</b>	<b>130,878</b>	<b>328,834</b>	<b>108,658</b>	<b>–</b>	<b>831,006</b>
Use (Source) of Net Position	(37,258)	(20,224)	77,053	(70,773)	185,010	–	133,808
<b>Total Revenues</b>	<b>78,000</b>	<b>127,154</b>	<b>207,931</b>	<b>258,061</b>	<b>293,668</b>	<b>–</b>	<b>964,814</b>
<b>Appropriations</b>							
Support Services	–	38,720	22,220	220,176	–	–	281,116
Transportation	78,000	88,434	185,711	37,885	293,668	–	683,698
<b>Total Appropriations</b>	<b>78,000</b>	<b>127,154</b>	<b>207,931</b>	<b>258,061</b>	<b>293,668</b>	<b>–</b>	<b>964,814</b>

# SOLID WASTE RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Other Financing Sources</b>							
Transfer In – Solid Waste	44,671	44,671	44,671	44,671	44,671	11,639	234,994
<b>Total</b>	<b>44,671</b>	<b>44,671</b>	<b>44,671</b>	<b>44,671</b>	<b>44,671</b>	<b>11,639</b>	<b>234,994</b>
Use (Source) of Net Position	(41,368)	(41,368)	(41,368)	(41,368)	137,006	58,195	29,729
<b>Total Revenues</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>181,677</b>	<b>69,834</b>	<b>264,723</b>
<b>Appropriations</b>							
Non-Departmental	3,303	3,303	3,303	3,303	181,677	–	194,889
Support Services	–	–	–	–	–	69,834	69,834
<b>Total Appropriations</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>181,677</b>	<b>69,834</b>	<b>264,723</b>



# STORMWATER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Other Financing Sources							
Transfer In – Stormwater	20,004,861	22,000,000	18,000,000	18,000,000	18,000,000	17,000,000	113,004,861
Total Revenues	20,004,861	22,000,000	18,000,000	18,000,000	18,000,000	17,000,000	113,004,861
Appropriations							
Information Technology Services	55,479	–	–	–	–	–	55,479
Water Resources	19,949,382	22,000,000	18,000,000	18,000,000	18,000,000	17,000,000	112,949,382
Total Appropriations	20,004,861	22,000,000	18,000,000	18,000,000	18,000,000	17,000,000	113,004,861

# TRANSIT RENEWAL AND EXTENSION FUND


## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Intergovernmental</b>							
Public Source	118,289	–	–	–	–	–	118,289
<b>Other Financing Sources</b>							
Transfer In – Transit	181,711	2,300,000	1,750,000	–	–	–	4,231,711
<b>Total</b>	<b>300,000</b>	<b>2,300,000</b>	<b>1,750,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,350,000</b>
Use of Net Position	–	–	2,000,000	–	–	–	2,000,000
<b>Total Revenues</b>	<b>300,000</b>	<b>2,300,000</b>	<b>3,750,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,350,000</b>
<b>Appropriations</b>							
Transportation	300,000	2,300,000	3,750,000	–	–	–	6,350,000
<b>Total Appropriations</b>	<b>300,000</b>	<b>2,300,000</b>	<b>3,750,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,350,000</b>

# WATER AND SEWER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Intergovernmental</b>							
Public Source	14,067,889	–	–	–	–	–	14,067,889
<b>Other Financing Sources</b>							
Transfer In – Capital	–	22,144,668	2,741,156	–	–	–	24,885,824
Transfer In – DWR Operating	189,558,091	165,547,230	200,670,933	204,333,971	197,894,402	211,415,091	1,169,419,718
Loan Proceeds	25,000,000	25,000,000	–	–	–	–	50,000,000
<b>Total</b>	<b>228,625,980</b>	<b>212,691,898</b>	<b>203,412,089</b>	<b>204,333,971</b>	<b>197,894,402</b>	<b>211,415,091</b>	<b>1,258,373,431</b>
Use (Source) of Net Position	11,829,870	–	46,004,150	4,350,000	–	–	62,184,020
<b>Total Revenues</b>	<b>240,455,850</b>	<b>212,691,898</b>	<b>249,416,239</b>	<b>208,683,971</b>	<b>197,894,402</b>	<b>211,415,091</b>	<b>1,320,557,451</b>
<b>Appropriations</b>							
Information Technology Services	525,120	–	–	–	–	–	525,120
Water Resources	239,930,730	212,691,898	249,416,239	208,683,971	197,894,402	211,415,091	1,320,032,331
<b>Total Appropriations</b>	<b>240,455,850</b>	<b>212,691,898</b>	<b>249,416,239</b>	<b>208,683,971</b>	<b>197,894,402</b>	<b>211,415,091</b>	<b>1,320,557,451</b>



# DID YOU KNOW

*In 2024, Gwinnett Water Resources maintained a  
100% safe drinking water compliance rate.*

# 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 was shared between the County (78.76 percent) and 16 cities (21.24 percent). The County used 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, which has been fully funded. Proceeds are 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.

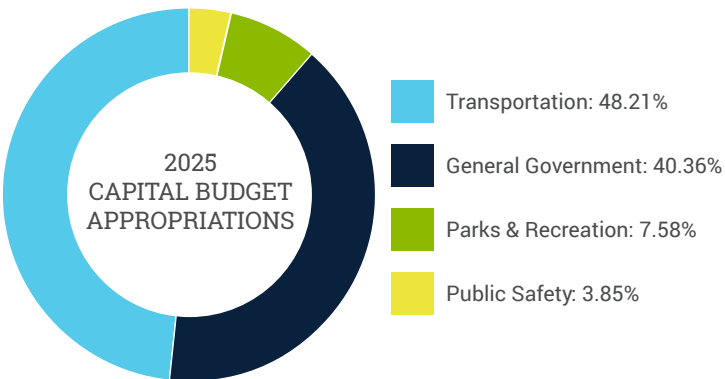
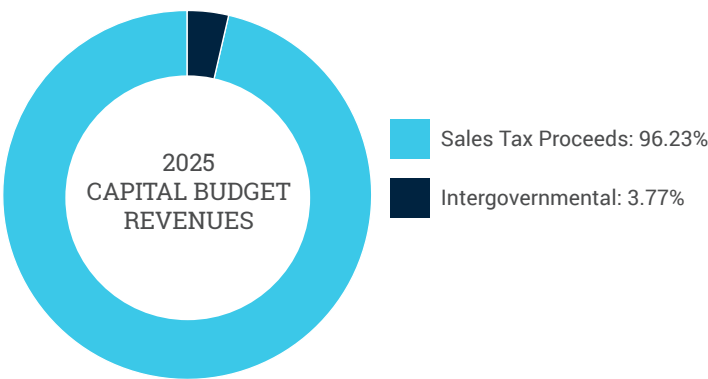
**Investment Income** consists of revenues earned from the investment of available resources. These revenues are budgeted based on the projected rates of return of invested fund equity.

# CAPITAL SPECIAL REVENUE FUNDS

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Sales Tax Proceeds	199,961,208	208,559,540	217,527,600	248,248,479	30,603,330	–	904,900,157
Intergovernmental	7,832,697	–	–	–	–	–	7,832,697
<b>Total Revenues</b>	<b>207,793,905</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>248,248,479</b>	<b>30,603,330</b>	<b>–</b>	<b>912,732,854</b>

Appropriations							
General Government	83,857,798	88,315,896	58,889,398	75,491,179	–	–	306,554,271
Parks and Recreation	15,750,000	20,946,000	11,088,000	11,585,000	115,000	–	59,484,000
Public Safety	8,000,000	12,000,000	1,600,000	6,912,655	–	–	28,512,655
Transportation	100,186,107	87,297,644	145,950,202	154,259,645	30,488,330	–	518,181,928
<b>Total Appropriations</b>	<b>207,793,905</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>248,248,479</b>	<b>30,603,330</b>	<b>–</b>	<b>912,732,854</b>





# 2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2025 – 2030

Revenues	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
<b>Sales Tax Proceeds</b>							
SPLOST	199,961,208	208,559,540	217,527,600	248,248,479	30,603,330	–	904,900,157
<b>Investment Income</b>							
Intergovernmental	7,832,697	–	–	–	–	–	7,832,697
<b>Total Revenues</b>	<b>207,793,905</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>248,248,479</b>	<b>30,603,330</b>	<b>–</b>	<b>912,732,854</b>
<b>Appropriations</b>							
Financial Services	54,133,798	56,461,551	58,889,398	75,491,179	–	–	244,975,926
Fire & Emergency Services	8,000,000	12,000,000	1,600,000	6,912,655	–	–	28,512,655
Parks and Recreation	15,750,000	20,946,000	11,088,000	11,585,000	115,000	–	59,484,000
Support Services	29,724,000	31,854,345	–	–	–	–	61,578,345
Transportation	100,186,107	87,297,644	145,950,202	154,259,645	30,488,330	–	518,181,928
<b>Total Appropriations</b>	<b>207,793,905</b>	<b>208,559,540</b>	<b>217,527,600</b>	<b>248,248,479</b>	<b>30,603,330</b>	<b>–</b>	<b>912,732,854</b>



## Section VI

# CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2024 and the programs that make up the 2025 – 2030 Capital Improvement Plan. Included are program descriptions and a listing of the budgeted appropriations by project category.



# 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 Support Services.

Other project categories are:

- General Government facilities, which consist 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 Services 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 the 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.

## 2024 Capital Achievements – Support Services

### Major Construction Projects

The following are highlights of major capital projects managed by Support Services in 2024.

- **General Government:**
  - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:** Renovation of the District Attorney and Grand Jury spaces on the third floor were completed in August 2024. Construction began for the second phase of Human Resources, Solicitor, and District Attorney Victim Witness groups. Design is in process for Community Outreach, with the project largely funded by the Capital Project Fund.
  - **Records Management Center:** Construction to renovate a former grocery facility to create a Records Management Center and equipment storage space was completed in December 2024. Design of the interior buildout for Support Services relocation began in August 2024. This project is largely funded by the Capital Project Fund.
  - **Fleet Management Expansion:** The design phase began in October 2024 to expand the existing Fleet Management Facility and renovate existing areas. This project is funded by the 2023 SPLOST program.
  - **Renovation of Former Records Management Center Space for Elections:** Design continues to renovate the former Records Management Center at the Central Services Facility on Grayson Highway. The Records Management Center moved to a new location on Grayson Highway in December 2024, 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 Capital Project Fund.
- **Branches of the Gwinnett County Public Library System:**
  - **Hooper-Renwick Themed Library:** Construction continues 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.

- **Community Services:**

- **Community Resource Center at Bethany Church Road:** Construction of a two-story facility on the site of the Centerville Branch of the Gwinnett County Public Library and the Centerville Senior Center was completed in July 2024 with a ribbon-cutting ceremony held October 24, 2024. This project expanded the previous facility, providing space for additional services offered by our community partners, including Gwinnett Public Health, Viewpoint Health, and a HeadStart Program. Enhancements will ensure equitable and inclusive services for residents in the southern portion of the County. The project was largely funded by the *American Rescue Plan Act*.
- **Community Resource Center at Grayson Highway:** Design was completed September 2024 with construction anticipated to begin in 2025. This project is to establish a central hub for providing social and human services through County and partner-offered services. The project is largely funded by the *American Rescue Plan Act*.
- **Bill Atkinson Animal Welfare Center Renovation:** Design was completed in July 2024 with construction anticipated to begin in 2025. This project is to renovate the current Bill Atkinson Animal Welfare Center in Lawrenceville to expand the current facility and parking lot, 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 2024:

- **General Government:**

- **Gwinnett Justice and Administration Center:** HVAC air handler replacement
- **Gwinnett Government Annex:** HVAC controls upgrade
- **Fleet Fuel Site – Jimmy Carter:** Replacement of underground fuel tanks
- **Multiple Tag Offices:** Floor replacements
- **Snellville Tag Office:** Parking lot renovation
- **Gwinnett Central Services:** HVAC chiller replacements
- **Transportation Central Facility:** Clean and seal exterior

- **Public Safety:**

- **Multiple Fire Stations:** Roof and HVAC replacement
- **North Police Precinct:** HVAC and controls replacement
- **West Side Police Precinct:** Roof replacement
- **Comprehensive Correctional Complex:** Facility improvements including ice machines in inmate dorms, exterior painting, roof replacement, ceiling tile replacement, and HVAC controls upgrade

- **Branches of the Gwinnett County Public Library System:**

- **Multiple Library Branches:** Clean and seal exterior and roof replacements
- **Suwanee Branch Library:** HVAC replacement

- **Community Services:**

- **Bill Atkinson Animal Welfare Center:** Floor restoration
- **Centerville Senior Center:** HVAC controls upgrade
- **Gwinnett Senior Services Center:** Appliance replacements
- **Lawrenceville Senior Services Center:** Flooring replacement
- **Community Resource Center at Sawnee Avenue:** Flooring replacement



# 2024 Capital Achievements – Information Technology Services

In 2024, the Department of Information Technology Services completed the following capital improvement projects:

- Remediation of the Jail Management System to provide a stable SmartCop Jail Management System based on the recommended hardware and software configurations and provided current users with up-to-date training.
- Digitization of existing tasks including document routing, approval, and communication as part of the Accela Program – Planning Services Automation, Release 1.
- Procurement and deployment of 24 radios for the Department of Corrections.
- Migration of the Oracle databases from ODA1 and ODA2 into Oracle Cloud Infrastructure (OCI) and retire ODA1 and ODA2.
- Creation of a workflow to allow automated updates of State License Expiration date information received from the GA Secretary of State (SOS) as part of the Accela Program - Licensed Professionals.
- Provision and implementation of the hardware, software, and services to implement the Lucity Mobile solution for Community Services and Support Services.
- Remediation of GIS address and street centerline data to fix errors and omissions.
- Implementation of a grants management system to manage grant awards, automate processes, and enhance reporting to align with regulatory requirements.
- Procurement and deployment of security cameras to improve facility security for Corrections, the Sheriff's Office, and Support Services.
- Integration of Central Control touch panels with the new Avigilon digital cameras and existing Axis cameras for the Sheriff's Office.
- Installation of seven Webex Room Pro Kit systems within the Charlotte J. Nash Court Building, as well as configuration of a video matrix switch for the Administrative Office of the Courts.
- Upgrade of the database encryption engine.
- 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.
- Migration of the 911 Recording System to a cloud-based solution for Police that will make retrieving recordings more efficient.

The Department of Information Technology Services made progress on the following capital projects which will continue into 2025 and beyond:

- 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.
- Replacement of all legacy cables such as ethernet and fiber that can no longer support modern devices and applications.
- Redesign of the County website to improve the user experience and increase efficiency in providing county services.
- Implementation of a new fuel distribution and monitoring system for the Support Services Fleet Management Division.
- Upgrade of the 800 MHz Radio System from the current frequency-division multiple access (FDMA) to time-division multiple access (TDMA) standard.
- 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.
- Implementation of Aumentum Vendor Hosted Cloud Solution for the Tax Commissioner and Tax Assessors Offices resulting in a secure environment in the Cloud.
- Assist in the implementation and transformation to a new ERP System.

- Implementation of a single solution to support a formalized, countywide approach to governance, storage, management, and retrieval of Gwinnett's physical and electronic documents.
- Implementation of a Property Deed Transfer Solution for the Tax Assessors Office to enhance the review and processing of property transfers.
- Implementation of an Electronic Metadata Analysis Application to be used to create a shared Penlink environment for Police and Sheriff's Office.
- Procurement and installation of a steerable downlink antenna for Police.

## 2025 – 2030 Capital Improvement Plan

The 2025 capital budget and 2026 – 2030 Capital Improvement Plan totals approximately \$599.4 million.

### Support Services

#### Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2025:

- **General Government:**
  - **Gwinnett Justice and Administration Center:**
    - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:** This project is the continuation of multiple phases of the Gwinnett Justice and Administration Center Campus Space Implementation Plan including renovations for Financial Services, Conference Center, Board of Equalization, County Administrator's office, Magistrate Court Administration, common support space, and Sheriff's Civil Division. This project is funded by the General Government Capital Fund.
    - **Gwinnett Justice and Administration Center Courtroom Refresh:** Construction will begin for renovation of existing courtrooms within the Gwinnett Justice and Administration Center, including first-floor courtrooms and chamber office space. This project is funded by the 2023 SPLOST program.
  - **Records Management Center:** Design will continue to relocate Support Services to the vacant space in the Records Management Center. Construction is anticipated to be completed by the end of 2025. This project is funded by the General Government Capital Fund.
  - **Fleet Management Expansion:** Design will continue to expand the existing Fleet Management Facility and renovate existing areas. This project is funded by the 2023 SPLOST program.
  - **Renovation of Former Records Management Center Space for Elections:** Design will continue for renovation of the former Records Management Center to provide additional space for Elections at the Central Services Facility on Grayson Highway. The Records Management Center moved 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.

- **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 Library located at 1001 Lawrenceville Highway. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.

- **Community Services:**

- **Community Resource Center at Bethany Church Road:** Construction will begin to establish a central hub for providing social and human services through County and partner-offered services. The project is largely funded by the *American Rescue Plan Act*.
- **Bill Atkinson Animal Welfare Center Renovation:** Construction will begin 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 2025. Some projects began in 2024, while others are newly programmed for 2025. The following projects will be completed or newly implemented in 2025:

- **General Government:**

- **Gwinnett Justice & Administration Center:** Parking lot improvements and appliance replacements
- **Fleet Multiple Fuel Sites:** Storage and dispensing equipment replacement and pavement rehabilitation
- **Fleet Surplus Building:** Clean and seal exterior
- **Fleet Maintenance Facility:** Roof replacement
- **Gwinnett Courts Annex:** Flooring replacement, painting, clean and seal exterior, installation of HVAC piping for portable chiller, and detention area locking controls
- **Gwinnett Government Annex:** Flooring and painting and clean and seal exterior
- **Gwinnett Central Services:** Parking lot improvements and roof replacement
- **Gwinnett Entrepreneur Center:** Roof replacement
- **Department of Transportation District Maintenance Barns:** Parking lot improvements
- **Transportation Central Facility:** Roof replacement
- **Snellville Tag Office:** Clean and seal exterior





- **Branches of the Gwinnett County Public Library:**
  - **Multiple Libraries:** Clean and seal exterior and lighting upgrades
  - **Centerville Library and Community Center:** Interior renovations
  - **Dacula Branch Library:** HVAC replacement and fire alarm replacement
  - **Hamilton Mill Branch Library:** Flooring and painting
  - **Grayson Branch Library:** Parking lot improvements and fire alarm replacements
  - **Lawrenceville Branch Library & HQ:** Roof replacement and HVAC replacements
- **Public Safety:**
  - **Multiple Fire Stations:** HVAC replacements, roof replacements, fire alarm replacements, and parking lot improvements
  - **Fire Administration:** Roof replacement and HVAC replacement
  - **Fire Apparatus Management:** Roof replacements and fire alarm replacements
  - **Fire Academy Annex:** Parking lot improvements
  - **Police Annex and E-911 Center:** Fire alarm replacement
  - **Police East Precinct:** HVAC replacement
  - **Police Central Precinct:** Roof replacement and parking lot improvements
  - **Police South Precinct:** Parking lot improvements
  - **Comprehensive Correctional Complex:** HVAC replacement, detention area locking controls replacement, appliance replacements, and lighting upgrades
- **Community Services:**
  - **Community Resource Center at Sawnee Avenue:** Carpet replacement and parking lot improvements
  - **Community Resource Center at Georgia Belle Court:** Elevator refurbishment, floor replacement, painting, replacing mill-work, restroom renovations, parking lot improvements, clean and seal exterior, HVAC design for VAV/PIU replacement, and lighting upgrades
  - **Bill Atkinson Animal Welfare Center:** Parking lot improvements
  - **Lawrenceville Senior Center:** HVAC replacement, roof replacement, parking lot improvements, and clean and seal exterior
  - **Gwinnett Senior Services Center:** Appliance replacement and loading dock improvements
  - **Centerville Senior Center:** Clean and seal exterior
  - **West Gwinnett Park Aquatic Center:** Fire alarm replacement

# 2025 – 2030 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 2025 – 2030 include:

- Deployment of 80 additional 800 MHz mobile radios for Police.
- Deployment of security cameras for Corrections, Police, and the Sheriff's Office.
- Procurement and deployment of telepresence technology for the 17 remaining courtrooms for the Administrative Office of the Courts.
- Implementation of a cloud solution (Justice.com) for the District Attorney's Office which was approved in 2024.
- Upgrade Evidence Management to enable the Solicitor's Office to continue to access the video data and case information from the current solution that Police and county municipalities use to record, store, and manage video camera data.
- Procurement and deployment of an Emergency Services IP Network for Police.
- Implementation of systems to replace the Situational Awareness Crime Response Center (SACRC) systems contracted from IBM through the end of 2025 for the Police Department and to extend those systems to enable access for the Sheriff's Office.
- Deployment of a replacement jail management system (JMS) for the Sheriff's Office and Corrections.
- Deployment of a replacement 911 Phone System for Police.
- Procurement and installation of additional licenses in the ProQA application for Police.



# GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Airport	–	121,000	69,436	688,049	–	–	878,485
Cities Share of 2023 SPLOST	54,133,798	56,461,551	58,889,398	75,491,179	–	–	244,975,926
Computers and Computer Systems	8,235,798	17,241,712	8,577,765	8,108,605	7,752,200	7,844,810	57,760,890
Contingencies and Miscellaneous Projects	94,000	334,000	334,000	357,260	297,260	47,260	1,463,780
Fire Facilities	6,453,671	2,133,167	2,459,645	1,140,829	961,129	4,600,114	17,748,555
Fleet Equipment	3,472,991	5,494,387	2,999,805	5,478,486	4,468,863	2,989,751	24,904,283
General Government Facilities	30,990,935	24,324,817	14,328,297	17,131,900	30,055,603	9,957,677	126,789,229
Judicial Facilities	4,174,511	6,453,043	2,468,708	–	–	7,200,741	20,297,003
Libraries	2,710,258	4,469,551	5,370,994	488,203	457,803	232,203	13,729,012
Police Facilities	30,953,440	39,562,030	8,666,478	4,748,405	1,028,814	1,616,809	86,575,976
Senior Service Facilities	800,000	3,430,000	–	–	–	–	4,230,000
<b>Total General Government</b>	<b>142,019,402</b>	<b>160,025,258</b>	<b>104,164,526</b>	<b>113,632,916</b>	<b>45,021,672</b>	<b>34,489,365</b>	<b>599,353,139</b>

# PARKS AND RECREATION

## CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan for the Department of Parks and Recreation is designed to deliver a comprehensive, coordinated system of facilities that support high-quality services for Gwinnett residents. These projects enhance access to recreational, educational, and greenspaces, addressing the diverse needs of the community.

Key initiatives include the construction, renovation, and expansion of senior centers, community centers, and parks. Within parks and recreation, the CIP emphasizes creating exceptional spaces for residents to enjoy, featuring:

- **Passive and active parkland** for relaxation and recreation.
- **Sports facilities** including fields and tennis complexes, to promote health and community engagement.
- **Aquatic centers** for fitness, lessons, and leisure.
- **Multi-use trails** that connect communities and encourage outdoor activity.
- **Playgrounds and picnic pavilions** fostering family-friendly environments.
- **Other amenities** that enhance visitor experiences, such as restrooms, landscaping, and lighting.

By strategically investing in these projects, the CIP not only improves the quality of life for residents but also strengthens Gwinnett's position as a vibrant, inclusive, and forward-thinking community.

## 2024 Capital Achievements

In 2024, the Department of Parks and Recreation completed several park projects:

### Project Design and Construction:

- **Beaver Ruin Wetland Park:** Design, permitting, and procurement completed.
- **Dacula Park Activity Building:** Expanding to include an art studio, dance room, classrooms, gymnasium with a walking track, senior wing with a serving kitchen, lounge, outdoor patio, and site improvements with parking and park connections.
- **Singleton Park:** Construction in progress.
- **Discovery Park:** Construction in progress.
- **Lenora Park Community Recreation Center:** Construction manager at risk process underway, with final construction documents nearing completion after value engineering.
- **Gwinnett Environmental and Heritage Center:**
  - Sensory Treehouse construction completed.
  - Sensory Treehouse exhibits design-build scope awarded.
  - Blue Planet exhibit updated with a new movie.
  - Pathways through the Piedmont exhibit rebidding in progress.



**Asset Management:**  
**Annual Maintenance Items**

- Comfort station epoxy flooring renovations.
- Systemwide lighting upgrades and trail maintenance.
- Outdoor court renovations and wood floor refinishing on annual rotation.
- Painting projects across various park locations.
- Replacement of R22 HVAC units at the Lilburn Activity Building, West Gwinnett Park Aquatic Center, George Pierce Park, and Bethesda Park.
- Annual repairs and renovations for aquatic slides.

**Unique Asset Management Items**

- **Bogan Park Aquatic Center:** Indoor play structure replacement, pool replastering, and sliding glass door replacement completed.
- **Bay Creek Park:** Synthetic turf replacement for multipurpose fields under procurement.
- **Collins Hill Park:** Entrance drive and parking lot rehabilitation design completed; outdoor play structure slide replaced.
- **Gwinnett Environmental and Heritage Center:** Luxury vinyl plank flooring installed in classrooms.
- **West Gwinnett Park Aquatic Center:** Replastering of indoor and outdoor pools completed.
- **George Pierce Park:** Multipurpose field synthetic turf replacement completed.
- **Aquatic Center PoolPAK Systems:** Replacement designs were completed for Mountain Park and West Gwinnett Park.
- Emergency sinkhole repairs completed at Mountain Park Park and E.E. Robinson Park.
- Established an annual playground replacement contract with three vendors, optimizing maintenance for 80 playgrounds.

**Master Planning:**

- **Palm Creek Park:** Natural Resources Assessment underway.
- **Simpsonwood Park:** Master plan update in progress with input from a citizen steering committee.

**Trails:**

- **Eastern Regional Infrastructure Project:** Completed 5.25-mile Eastern Regional Greenway Trail with a trailhead and signage.
- **Ivy Creek Greenway:** Section from George Pierce Park to Westbrook Road completed, including signage.
- **Singleton Greenway Phase I:** Construction in progress.
- Trail branding and signage upgrades ongoing.
- Revamping Help Locator enumeration in collaboration with Emergency Services.
- Gwinnett Trails Master Plan update is in progress, in partnership with the Department of Transportation.

At the end of 2024, the following park projects were underway:

**Project Design and Construction:**

- **Vines Park:** Phase 2 development design underway.
- **Sweet Water Park:** Phase 2 development design scope determination in progress.

# 2025 – 2030 Capital Improvement Plan

In addition to the projects above that will continue into 2025, the 2025 capital budget and 2026 – 2030 Capital Improvement Plan for Parks and Recreation totals approximately \$70.9 million. Projects include:

## Project Design and Construction:

- **Centerville Park**
- **Collins Hill Park:** Parking lot and entrance drive renovations.
- **Gwinnett Environmental and Heritage Center:**
  - New entrance drive and comfort station.
  - Parking lot renovation.
  - Addition of an outdoor classroom addition.
  - Roof renovation.
- **Sweet Water Park:** Phase II additions.
- **Vines Park:** Phase II additions.

## Trails:

- **McDaniel Farm Park to Commerce Drive Trail Connection:** Awaiting design by the Department of Transportation for the section from Commerce Drive to Ring Road.

## Asset management projects include, but are not limited to:

- **Synthetic Turf Replacements:** For multipurpose fields.
- **Livsey Family Big House:** Structural restoration.
- **Renovations and Repairs:** Pools, comfort stations, playgrounds, hardscapes, trails, boardwalks, and parking lots.
- **Facility Upgrades:** Rehabilitation of gymnasiums, tennis courts, and basketball courts.
- **Field Utilities and Landscaping:** Ongoing maintenance and upgrades.
- **Lighting Controls:** Automated systems installed at various locations.
- **Fleet Management:** Maintenance and updates for vehicles and equipment.
- **Paving and Repairs:** Parking lots and trails.
- **Emergency Capital Repairs:** For parks and aquatics facilities.
- **Park Land and Open Space Acquisition:** Strategic purchases to support community growth.
- **Annual Painting Projects:** Rotational maintenance for parks and facilities.
- **Recreation Parcel Inspections and Tree Removal:** Ensuring safety and accessibility.



# PARKS AND RECREATION CAPITAL IMPROVEMENT PLAN

Project Category	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Greenway/Countywide Trails Master Plan	2,450,000	2,745,000	800,000	250,000	–	–	6,245,000
Park Development	6,800,000	775,000	3,300,000	2,079,000	–		12,954,000
Park Land Acquisition	965,000	4,449,000	980,000	300,000	115,000	–	6,809,000
Park Renovation and Improvements	6,348,858	12,680,000	5,700,000	8,300,000	–	–	33,028,858
Fleet Equipment	1,132,500	2,450,550	2,458,465	1,298,123	1,571,150	1,118,986	10,029,774
Parks and Recreation Miscellaneous/ Contingencies	607,000	297,000	308,000	656,000	–	–	1,868,000
<b>Total Parks and Recreation</b>	<b>18,303,358</b>	<b>23,396,550</b>	<b>13,546,465</b>	<b>12,883,123</b>	<b>1,686,150</b>	<b>1,118,986</b>	<b>70,934,632</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.

### 2024 Capital Achievements – Police Services

Achievements in 2024 pertaining to the Gwinnett Police Department include the following:

- Construction began on the new SWAT/Hazardous Device Unit/K9 building in March 2024. This 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.
- 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. The Mobile Command Vehicle will provide an essential, centralized location where staff responding to critical incidents can have a safe and functional work environment. The vehicle was ordered in 2023 with an expected delivery date in August 2025.
- The new Police Headquarters building project is in the planning phase. The architectural firm was named and is working with each section and unit to determine needs and requirements. The new building will nearly double the existing space and allow several units that were moved to precincts due to spatial needs to return to Headquarters. The current Headquarters was completed in 1977, with an expansion in 1995.

### 2024 Capital Achievements – Fire and Emergency Services

Achievements in 2024 pertaining to the Department of Fire and Emergency Services include the following:

- Received five replacement ambulances and five replacement fire ladder trucks
- Received multiple new and replacement emergency response and support vehicles
- Purchased fire apparatus and ambulance replacements
- Replaced vital medical equipment such as stretchers and cardiac monitors
- Implemented a bunker gear storage solution at Fire Station 3
- Completed bunker gear storage addition at Fire Station 19



# 2025 – 2030 Capital Improvement Plan

The 2025 capital budget and the 2026 – 2030 Capital Improvement Plan for Public Safety totals approximately \$233.5 million. Some of the highlights of planned improvements are listed below.

## Police Services

Police Services' Capital Improvement Plan for 2025 – 2030 includes but is not limited to the following:

- The proposed Police Training Center 50-yard firing range project involves adding the components for a 50-yard indoor range into the 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.
- Construction of the new Police Headquarters is expected to begin in December 2025 with a tentative completion date in 2028. The first phase of this project is the construction of the new Headquarters between the Police Annex Building and the current Headquarters. The second phase will be the demolition of the old Headquarters and the construction of a parking deck.
- Rebuild the Police Aviation Hangar landing area, possibly entailing a full-depth reclamation. Phase I in 2025 will focus on the research and design while phase II, to be completed in 2026, will be the actual construction.
- Renovate and widen the paved running track at the Police Training Academy. The one-mile loop is original to the training center and has begun to show signs of age and wear. Phase I in 2025 includes design work while phase II, to be completed in 2026, will be the renovation
- Relocate the Accident Investigation Unit evidence/storage area from Headquarters to East Precinct, where the unit is located. This project entails identifying usable space and constructing a secured parking lot with fencing, cameras, and security card access. This vacated area will be incorporated into the new Headquarters complex.
- Upgrade phone lines in E-911 from analog to digital (Emergency Services IP Network, or 'ESINet'), providing increased reliability and security, the ability to capture pictures and video from callers, and improved location accuracy. Currently, 97% of all 911 calls are made from cell phones. This upgrade is a foundational step for the center becoming a 'Next-Generation' 911 Communications Center.
- Implement a new platform to assist E-911 Communications Officers with fire and police calls. The platform is a structured call-taking protocol that guides Communications Officers through a standardized series of questions to more efficiently obtain necessary information on emergency calls and appropriately prioritize calls. This platform will reduce training time for new Communications Officers by up to 30%.
- Transition the Situational Awareness and Crime Response Center (SACRC) to a new intelligence platform allowing for greater and quicker access to multiple investigative data sources.

## Fire and Emergency Services

The 2025 – 2030 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 rebuild of Fire Station 14 in Buford.
- Replacing self-contained breathing apparatus harnesses.
- Securing land/property to rebuild Fire Station 2 and Fire Station 3.
- Continuing the development of responsible maintenance/repair and replacement plans for current assets.
- 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

Project Category	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Detention Center Renovations	1,484,507	1,305,544	1,707,868	643,598	–	–	5,141,517
Fire Apparatus and Equipment	5,259,667	7,106,961	3,200,032	22,506,226	3,274,062	8,298,472	49,645,420
Fire Facilities	8,172,665	12,104,895	1,849,460	7,025,155	114,000	144,000	29,410,175
Public Safety Administration	674,798	280,501	–	–	–	–	955,299
Public Safety Vehicles and Fleet Equipment	14,492,500	26,617,666	27,640,228	37,832,435	15,123,202	26,619,940	148,325,971
<b>Total Public Safety</b>	<b>30,084,137</b>	<b>47,415,567</b>	<b>34,397,588</b>	<b>68,007,414</b>	<b>18,511,264</b>	<b>35,062,412</b>	<b>233,478,382</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:

- Major roadway improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersection and 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 and roadway drainage improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road safety and alignment projects improve 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 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 and replacement of buses and equipment and the construction of various transit facilities including:

- Park & Rides and other facility construction and rehabilitation
- Technology upgrades
- Route expansion and bus rapid transit projects
- Short and long-term planning initiatives

# 2024 Capital Achievements

The Department of Transportation's capital achievements in 2024 include the following:

- Approval of the Gwinnett County Comprehensive Transportation Plan, titled Destination 2050
- Repaved 172 miles of County roads
- Completed fabrication and installation of 6,500 new signs
- Improved pavement markings at 333 intersections and installed 437.2 miles of lane delineation markings
- Completed installation of 12,700 linear feet of new sidewalk
- Extended 1,000 linear feet of turn lane over three projects
- Began design of 23 projects identified in the 2023 SPLOST Program
- Construction Projects Completed in 2024:
  - Thompson Mill Road (SR 13/ Buford Highway to Suwanee Creek) widening
  - SR 140/Jimmy Carter Boulevard (Cash Court to West Peachtree Street) pedestrian improvement
  - Peachtree Industrial Boulevard at Suwanee Dam Road major road widening
  - Western Gwinnett Pathway extension from Rogers Bridge Road to Grand Teton Parkway multiuse path
  - Suwanee Creek Road at Bennett Creek Bridge Replacement
  - Collins Hill Road widening at Georgia Gwinnett College school safety improvements
- Award of federal funding via nationally competitive grant opportunities
  - Railroad Crossing Elimination Grant Program
  - Safe Streets and Roads for All (SS4A) Program
  - Congressionally Directed Spending and Community Project Funding
- Sustainably resurfaced a section of Hurricane Shoals Road using recycled tire products
- Installed 12 new traffic signals, 28 new intersection communication devices, six miles of fiber optic cable, and 62 traffic monitoring cameras
- Deployed Connected Vehicle technology at 81 additional traffic signal locations throughout the County to enable emergency vehicle preemption, transit signal priority, and other safety applications
- Completed ITS Phase 2 Enhancement project connecting all traffic signals not currently connected to the traffic management system to allow remote monitoring from the Traffic Control Center
- Completed the Air Traffic Control Tower Radio/Console Replacement Project
- Completed the Taxiway Z lighting upgrade project at Briscoe Field
- Added 22 local roads into the speed hump program.
- Added 879 new streetlights into the residential Street Lighting Program
- Introduced Norcross Microtransit Pilot





# 2025 – 2030 Capital Improvement Plan

The 2025 capital budget and 2026 – 2030 Capital Improvement Plan for Transportation totals approximately \$548.6 million. Some of the major projects are as follows:

- Capital roadway resurfacing program
- Signal installation, upgrade, and replacement projects
- Connected Vehicle technology
- Gwinnett County Comprehensive Transportation Plan update
- Safe Streets & Roads for All Countywide Safety Action Plan, titled Safe Travels Gwinnett
- Jimmy Carter Boulevard at I-85 Southbound Ramp Improvements
- Sugarloaf Parkway sidewalk projects
- Center Way/Indian Trail-Lilburn Road at I-85 Pedestrian Fencing projects
- Bridge replacements on East Jones Bridge Road, Drowning Creek Road, and Ingram Road
- Sugarloaf Parkway widening
- SR 124 (Braselton Highway) widening
- SR 124 (Scenic Highway) widening
- SR 20 (Grayson Highway) southbound widening
- Intersection improvements throughout the county including:
  - Lakeview Road at Pharrs Road/Hillside Road
  - Cooper Road at Moon Road/Hope Hollow Road
  - Hutchins Road at Oak Road
  - Ridge Road at Thompson Mill Road
  - Sever Road at Tab Roberts Road
  - North Bogan Road at Thompson Mill Road
  - Harbins Road at Tanner Road and McMillan Road
  - Sugarloaf Parkway at SR 8/US 29 (Lawrenceville Highway)
- Hurricane Shoals Road sidewalk from Dyer Elementary School to Retreat Drive
- Gwinnett Place Transit Center redevelopment project
- I-85 Corridor Study
- Gwinnett County Airport Master Plan
- Long Range Road Classification Map update
- Singleton Road Technologies Improvement Project
- Railroad Crossing Elimination Studies of Arcado Road, Oak Road, and Hosea Road
- Countywide Trails Master Plan update

# TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Airport Capital Improvements and Equipment	78,000	88,434	185,711	37,885	293,668	–	683,698
Bridge and Roadway Drainage Improvements	5,013,410	5,410,000	11,810,000	17,006,590	725,000	–	39,965,000
Intersection/Traffic Operations Improvements	10,000,000	8,000,000	21,000,000	19,456,460	6,823,540	–	65,280,000
Major Road Improvements	15,100,000	13,757,644	44,910,202	64,566,595	14,000,000	–	152,334,441
Neighborhood Speed Control	520,000	520,000	520,000	520,000	270,000	–	2,350,000
Pedestrian Safety/Sidewalks	6,000,000	6,000,000	13,000,000	13,000,000	2,440,000	–	40,440,000
Resurfacing/Rehabilitation	47,832,697	40,000,000	40,000,000	20,000,000	–	–	147,832,697
Road Program Management	3,620,000	3,620,000	3,620,000	3,620,000	1,774,790	–	16,254,790
Road Safety and Alignments	5,000,000	5,000,000	8,000,000	13,000,000	2,980,000	–	33,980,000
School Safety Program	5,160,000	3,050,000	1,150,000	1,150,000	525,000	–	11,035,000
Transit Facilities	300,000	2,000,000	2,950,000	–	–	–	5,250,000
Transit Program Miscellaneous/ Contingencies	–	300,000	300,000	–	–	–	600,000
Transit Vehicles and Equipment	–	–	500,000	–	–	–	500,000
Transportation Planning	6,190,500	11,661,280	5,633,631	2,878,756	3,158,620	1,090,832	30,613,619
Unpaved Roads	340,000	340,000	340,000	340,000	150,000	–	1,510,000
<b>Total Transportation</b>	<b>105,154,607</b>	<b>99,747,358</b>	<b>153,919,544</b>	<b>155,576,286</b>	<b>33,140,618</b>	<b>1,090,832</b>	<b>548,629,245</b>



# WATER RESOURCES

## CAPITAL IMPROVEMENT PLAN

The mission of the Gwinnett County Department of Water Resources is to provide superior water service 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 the 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 204 sewage pump stations, nine water booster pump stations, 10 water storage tanks, 283 miles of pressurized sewer pipe, 2,988 miles of gravity sewer pipe, 1,538 miles of stormwater drainage pipe, and 4,069 miles of water main, serving approximately 198,882 active sewer customers and 273,527 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.

## 2024 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 projects were completed in 2024:

- **F. Wayne Hill Water Resources Center Membrane Building Improvements:** This project was to upgrade the membrane and east chemical buildings at the F. Wayne Hill Water Resources Center. The membrane building improvements included the installation of four new membrane cassettes in each of the existing 16 membrane tanks as well as the replacement of various process pumps. The east chemical building was modified to house new and relocated membrane chemical feed pumps and a new chemical tank. Other improvements included new HVAC equipment, replacement of lighting fixtures with LED fixtures, and construction of new rooms to house the electrical equipment. These improvements expanded the tertiary treatment capacity process by using additional membranes. This additional capacity increased the treatment process reliability.
- **F. Wayne Hill Water Resources Center Flare Improvements:** At F. Wayne Hill Water Resources Center, gas generated by wastewater sludge processing in the anaerobic digesters is normally used as a fuel supply for the boilers and on-site power generators. During times of excess digester gas production, the excess gas is safely burned off by the waste gas flares. The two existing flares were more than 20 years old. They were undersized for our current gas production and were located close to the anaerobic digesters and high-strength waste receiving station. This project replaced the two existing flares and moved the Flare Facility across the road from the digesters, closer to the power generator, thus increasing the distance between the ignition source and combustible gas. This improved safety and reliability of the flares as well as increased capacity for future digester gas production.



The **Collection System program** includes projects for expansion, replacement, and assessment of gravity sewer pipes, 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 projects were completed in 2024:

- **Wolf Creek Pump Station Improvements:** The Wolf Creek Pump Station is a regional wastewater pump station that serves the Peachtree Corners area. The station needed improvements to improve reliability and increase capacity for future flows. This project replaced the existing pumps with new larger pumps. Other major improvements included a new below-grade emergency storage tank, generator, electrical building, grinders, surge tanks and compressor building, along with other electrical, site, and miscellaneous improvements.
- **Middle Yellow River Sewer Improvements:** This project installed approximately 2,400 feet of 24-inch ductile iron pipe gravity sanitary sewer adjacent to Lake Lucerne Road and Riverside Drive. This increased sewer capacity to support future growth and redevelopment in the Lake Lucerne Tax Allocation District and Evermore Community Improvement District.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The following major projects were completed in 2024:

- **Frontier Drive Phase II Water Main Replacement:** This project consisted of installing 2.4 miles of 8-inch water mains in the Lanier Forest and Mill Creek Trace Subdivisions in the city of Sugar Hill. The existing 2-inch and 6-inch polyvinyl chloride and asbestos cement water mains were around 50 years old and had a history of main breaks. By upgrading the water mains to current standards, this project improved the reliability of the distribution system in this area.
- **Pinehurst Water Main Replacement:** This project consisted of installing 2.1 miles of 8-inch water main pipe along Pinehurst Road, Valley Creek Circle, Ridgewood Way, Chaparral Drive, Chaparral Court, and Amber Woods Drive in the city of Snellville. The existing 6-inch polyvinyl chloride and asbestos cement water mains had a history of main breaks. By upgrading the water mains to current standards, this project improved the reliability of the distribution system in this area.

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 2024:

- **Lanier Filter Plant Chemical Addition and Sampling Improvements:** This project was to improve the water quality monitoring and chemical dosing at the Lanier Filter Plant through the installation of new sample piping, sampling equipment, and chemical dosing equipment. New water quality sample piping was installed between various points in the treatment process and the water quality lab to enhance water chemistry monitoring and control. Chemical dosing piping was installed to tie existing dosing points to the new chemical building and add additional dosing points to ensure consistent water chemistry. The new piping was installed in concrete trenches to provide safe access for future inspection, maintenance, and repair.



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 2024.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. There were no major projects completed in 2024:

## 2025 – 2030 Budget and Capital Improvement Plan

The 2025 Capital Budget and 2026 – 2030 Capital Improvement Plan for Water Resources totals approximately \$1.4 billion. Some of the major projects are as follows:

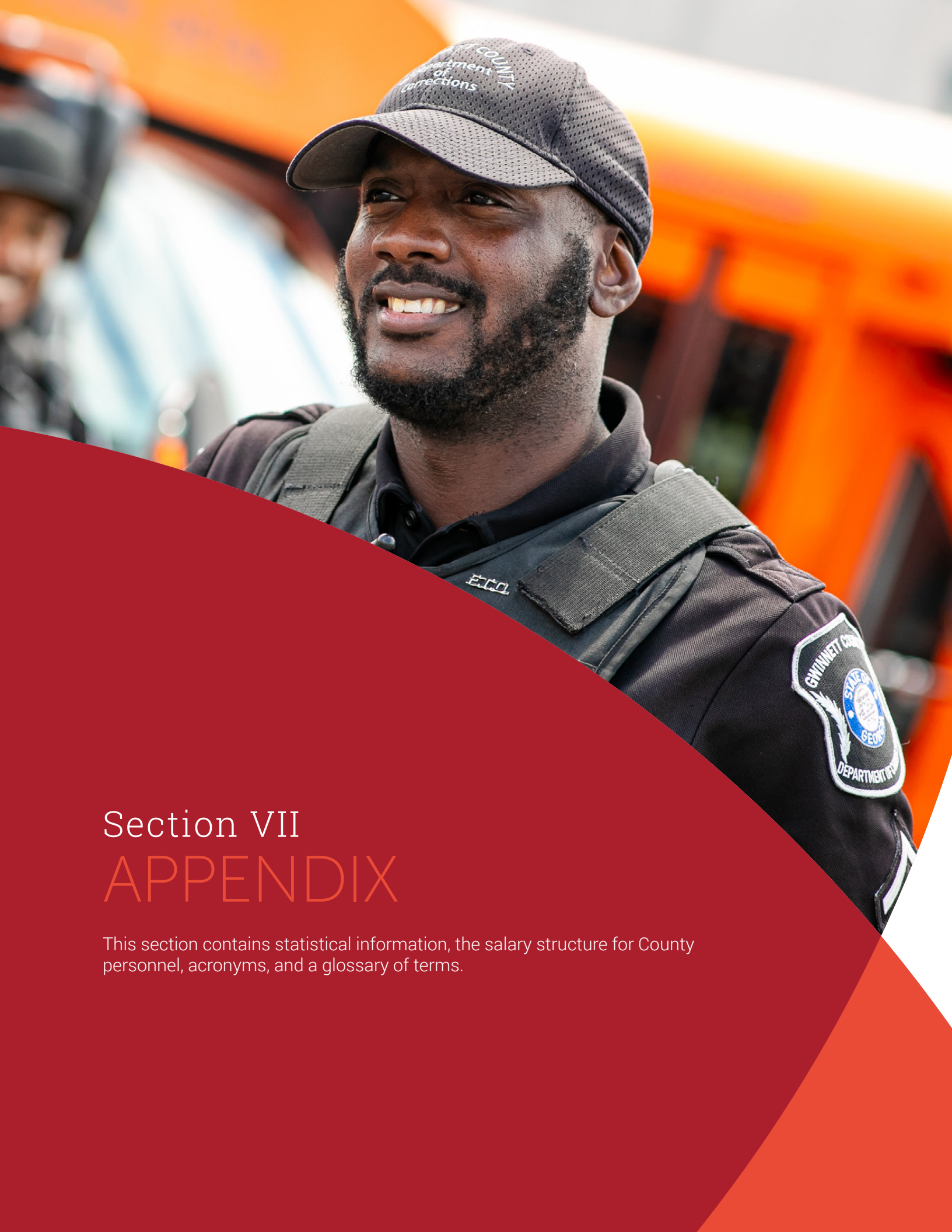
- **F. Wayne Hill Water Resources Center Biosolids Dryer:** Biosolids are the solids removed during the wastewater treatment process. Currently, these biosolids are a high moisture content waste with approximately only 20% being solid. Because of this high moisture, there is a narrowing option for landfill disposal due to the volumes produced in the region. This project is to design and construct a biosolids dryer facility at the F. Wayne Hill Water Resources Center to process the biosolids from there and the Yellow River Water Reclamation Facility. The dryer will significantly reduce the volume of biosolids resulting in lower hauling disposal costs. The project is partially funded by the *American Rescue Plan Act* as well as a Georgia Environmental Finance Authority loan.
- **Lanier Filter Plant Chemical Building and Onsite Hypochlorite Generation:** 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 can receive 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.
- **Suwanee Creek Diversion Pump Station Improvements:** The Suwanee Creek Diversion Pump Station is a 13.5 million gallons per day pump station built in 2001. The station receives flow from the northern third of the County and sends sewage to both the F. Wayne Hill Water Resources Center and the Crooked Creek Water Reclamation Facility. Over its lifetime, the facility has a documented history of failures related to the shafts used to couple the pumps on the first and second floors with the motors on the third floor. This project will address the vibration issues due to the long shafts used to couple the pumps and motors. It will also increase the firm capacity of the pump station for growth in northern Gwinnett. Finally, the project will add real-time flow monitoring to allow staff to determine which water reclamation facility will receive the flow based on available capacity and operational needs.
- **Yellow River Water Reclamation Facility SCADA Conversion:** This project will replace the existing Yellow River Water Reclamation Facility Foxboro distributed control system with a programmable logic controller-based control system. The new system will utilize Wonderware software to increase the security and reliability of the Supervisory Control and Data Acquisition system. This project is the final phase of a conversion program focused on the standardization of operational control systems at the water production and water reclamation facilities.



# WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2025 Budget	2026	2027	2028	2029	2030	Total 2025 – 2030
Collection System Rehabilitation and Replacements	86,482,124	46,036,862	68,770,243	77,122,638	46,500,000	48,250,000	373,161,867
Information Technology Systems and Applications	7,000,000	13,300,000	16,505,000	9,900,000	–	–	46,705,000
Miscellaneous Projects and Contingencies	3,987,376	4,175,000	4,100,000	3,950,000	5,900,000	5,250,000	27,362,376
Stormwater Management	20,799,383	23,710,000	18,915,000	19,070,000	24,125,000	24,280,000	130,899,383
Water and Sewer Plans and Studies	2,300,000	1,700,000	1,700,000	1,700,000	1,200,000	1,200,000	9,800,000
Water Production Facilities	45,583,718	33,604,799	51,020,988	37,910,000	24,344,603	11,900,000	204,364,108
Water Reclamation Facilities	52,901,783	82,097,375	76,103,194	49,157,667	85,782,679	108,886,620	454,929,318
Water Transmission/ Distribution	40,825,728	30,067,862	30,301,814	27,873,666	28,042,120	28,648,471	185,759,661
<b>Total Water Resources</b>	<b>259,880,112</b>	<b>234,691,898</b>	<b>267,416,239</b>	<b>226,683,971</b>	<b>215,894,402</b>	<b>228,415,091</b>	<b>1,432,981,713</b>





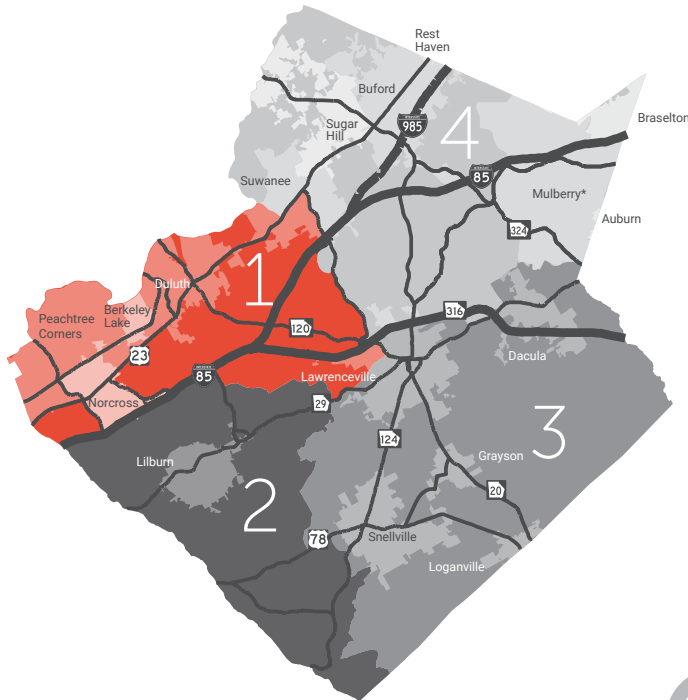
## Section VII

# APPENDIX

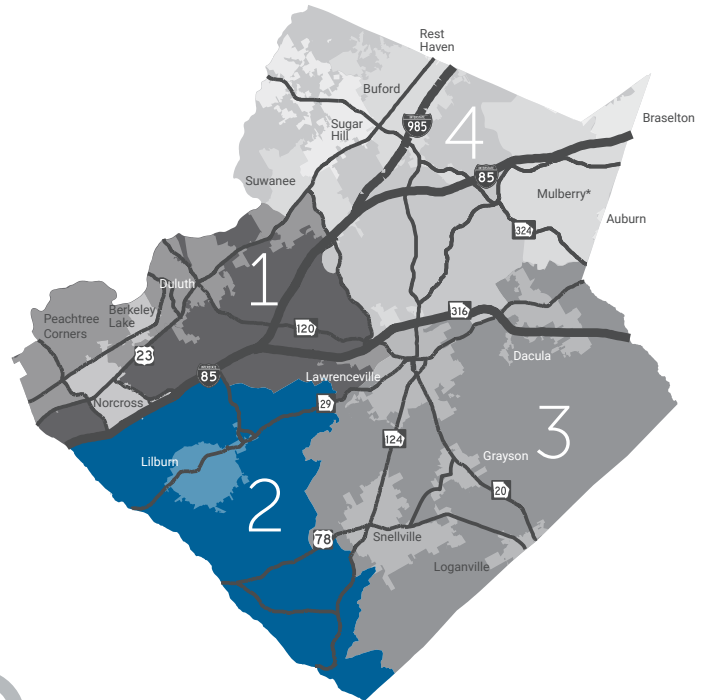
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

# COMMISSION DISTRICTS

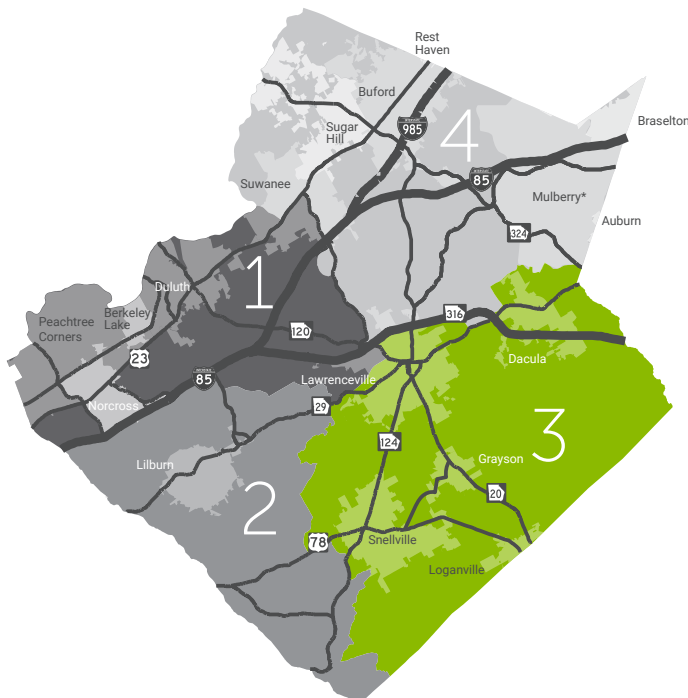
COMMISSION DISTRICT 1  
KIRKLAND D. CARDEN



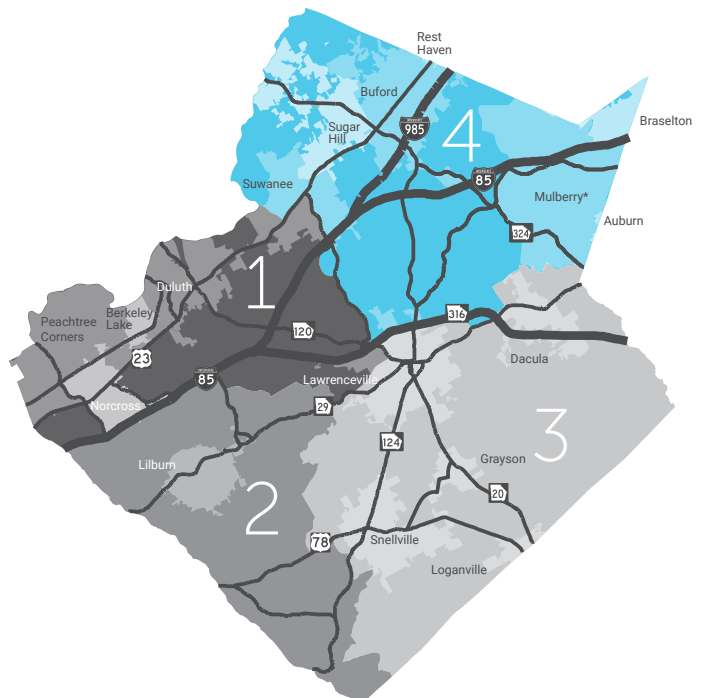
COMMISSION DISTRICT 2  
BEN KU



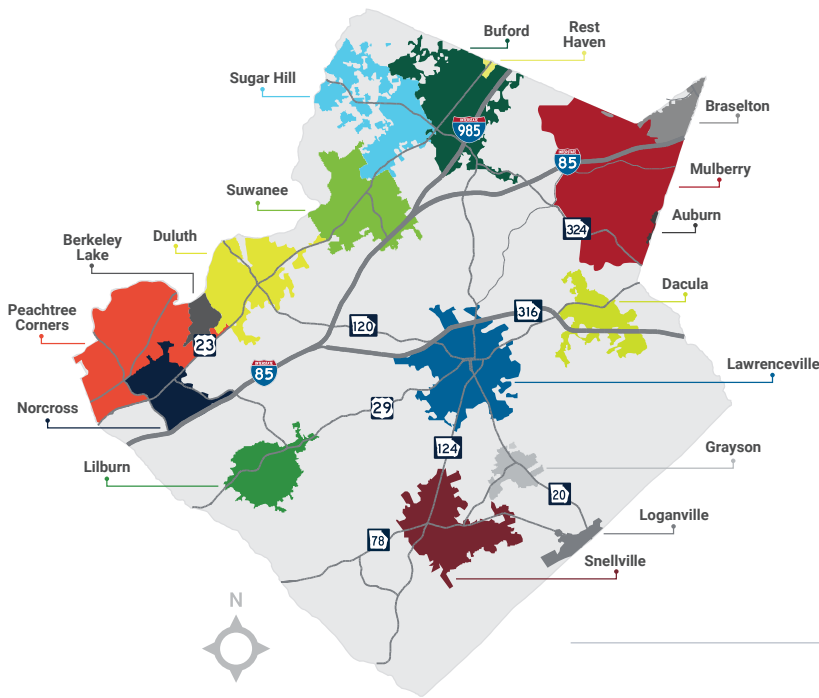
COMMISSION DISTRICT 3  
JASPER WATKINS III



COMMISSION DISTRICT 4  
MATTHEW HOLTKAMP



*\*The city of Mulberry is subject to various legal challenges related to the legality of its Charter, SB 333. The boundaries of Mulberry are those that exist as of the date of this publication. The legal status of Mulberry is subject to change.*



SPANNING 437 SQUARE MILES,  
GWINNETT COUNTY HAS  
**17 MUNICIPALITIES\*\***  
WITHIN ITS BOUNDARIES.

IN 2024, AN ESTIMATED  
**1,001,757 PEOPLE**  
CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

**Unincorporated:** Population = 724,222

**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 = 145\*)

**Berkeley Lake:** Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,615)

**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 = 4,263\*)

**Buford:** Buford is Gwinnett's northernmost city, with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town. (Population = 14,869\*)

**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 = 7,135)

**Duluth:** In the early 1800s, this town was part of Cherokee 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 = 31,958)

**Grayson:** Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,699)

**Lawrenceville:** Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,626)

**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 = 14,939)

**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 = 3,305\*)

**Mulberry:** Incorporated in 2024, Mulberry is Gwinnett's 17<sup>th</sup> and second largest (in terms of population) city. The city spans 25.9 square miles.\*\* (Population TBD\*\*\*)

**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 = 17,669)

**Peachtree Corners:** 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 = 42,184)

**Rest Haven:** Incorporated in 1940, Rest Haven is 1.5 miles wide. (Population = 44\*)

**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 = 21,203)

**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 = 25,285)

**Suwanee:** Beginning as a Native American village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. (Population = 21,181)

\*Population within Gwinnett County

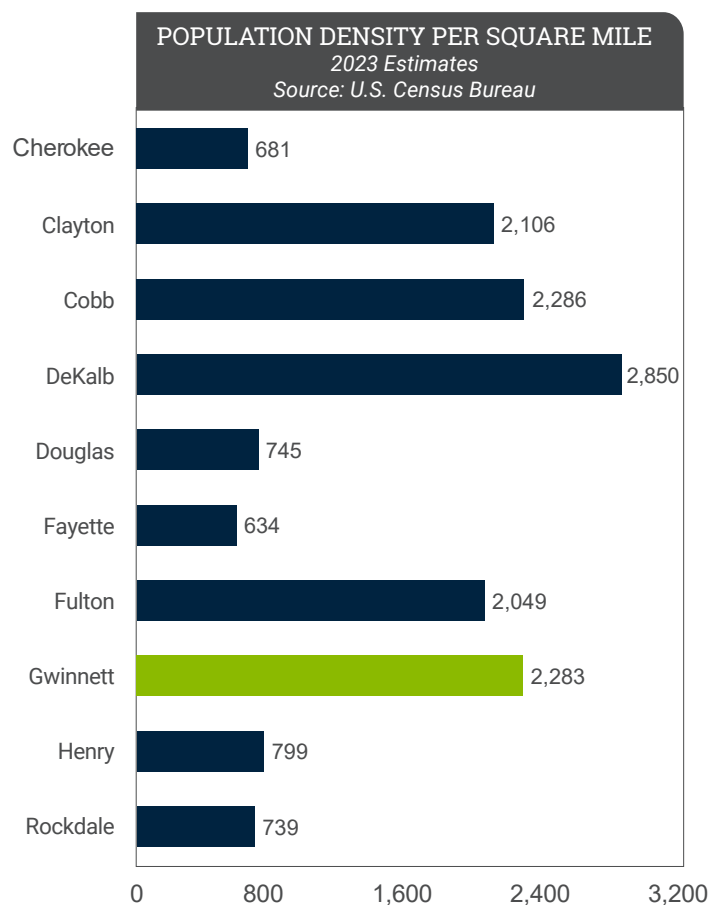
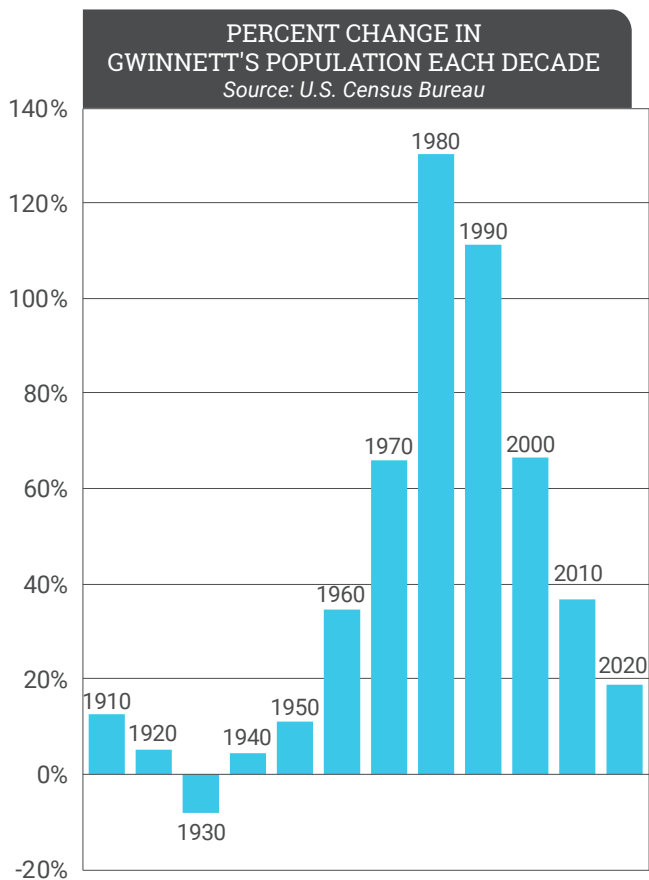
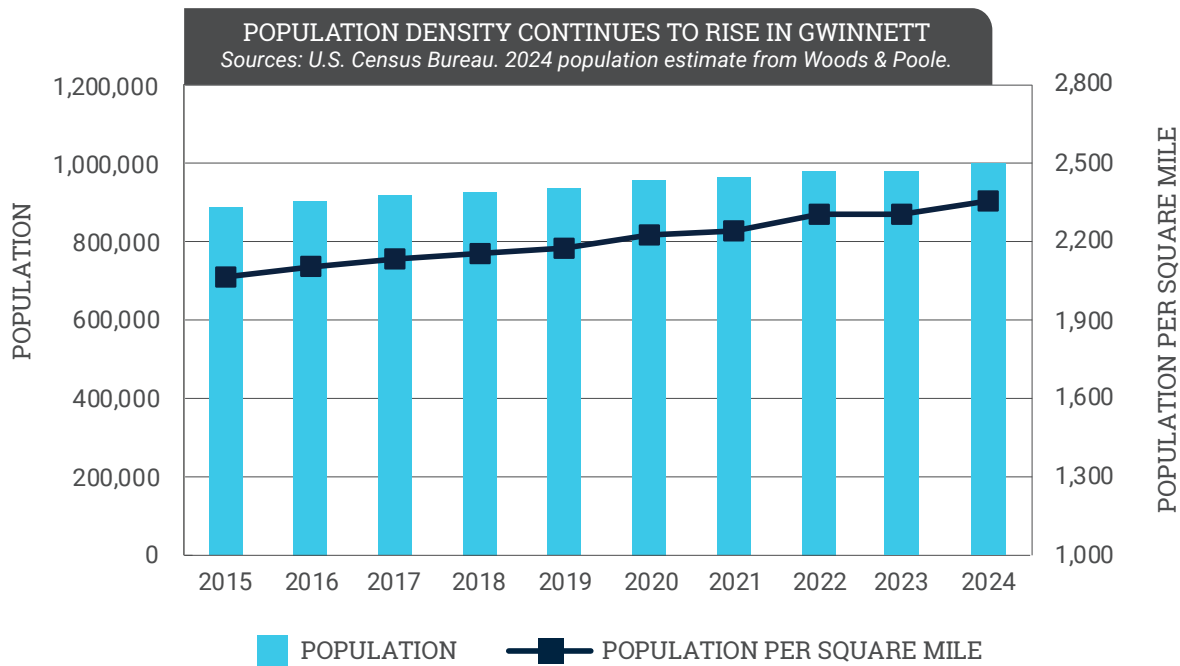
\*\*The city of Mulberry is subject to various legal challenges related to the legality of its Charter, SB 333. The boundaries of Mulberry are those that exist as of the date of this publication. The legal status of Mulberry is subject to change.

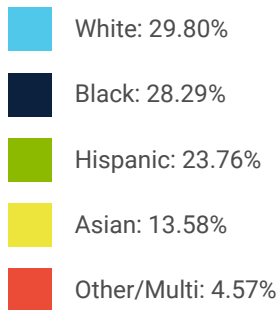
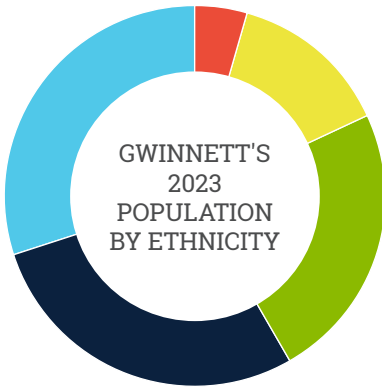
\*\*\*Population data is not currently available at the time of this report due to the date the city was officially established. Population figures will be available in the 2024 Census American Community Survey release later this year.

Source: U.S. Census Bureau's 2023 population estimates

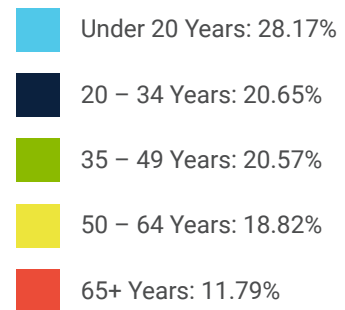
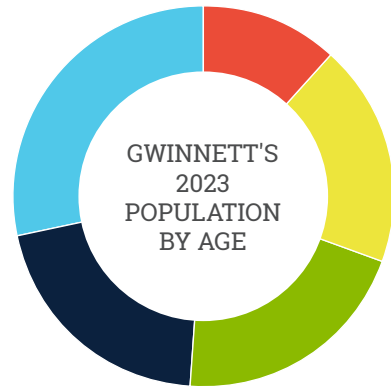


# STATISTICAL INFORMATION

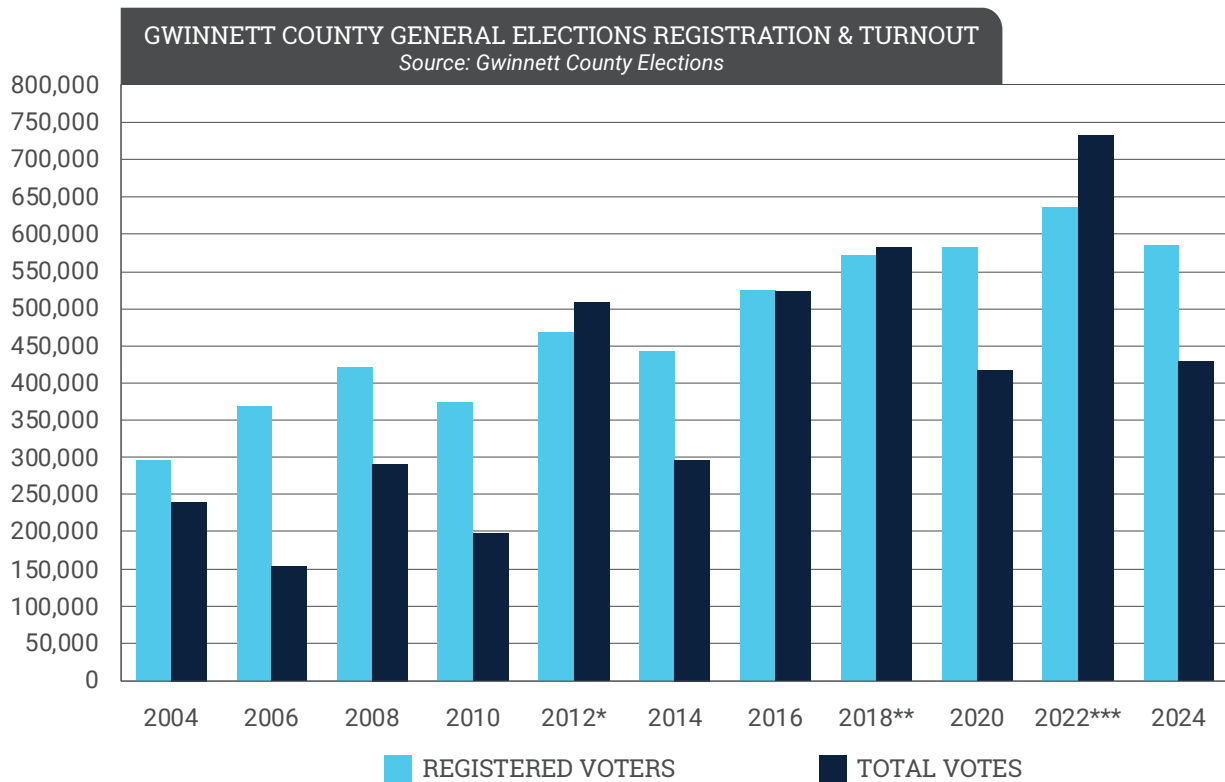




Source: U.S. Census Bureau



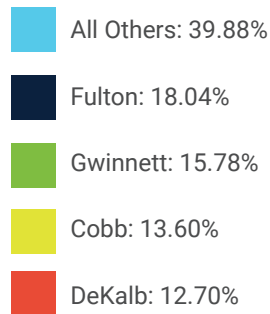
Source: Woods & Poole



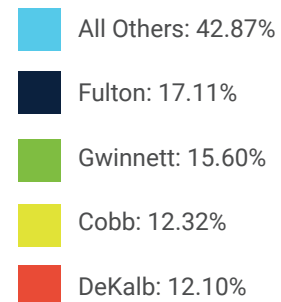
\*2012 includes three special elections and five scheduled elections.

\*\*2018 includes four scheduled elections.

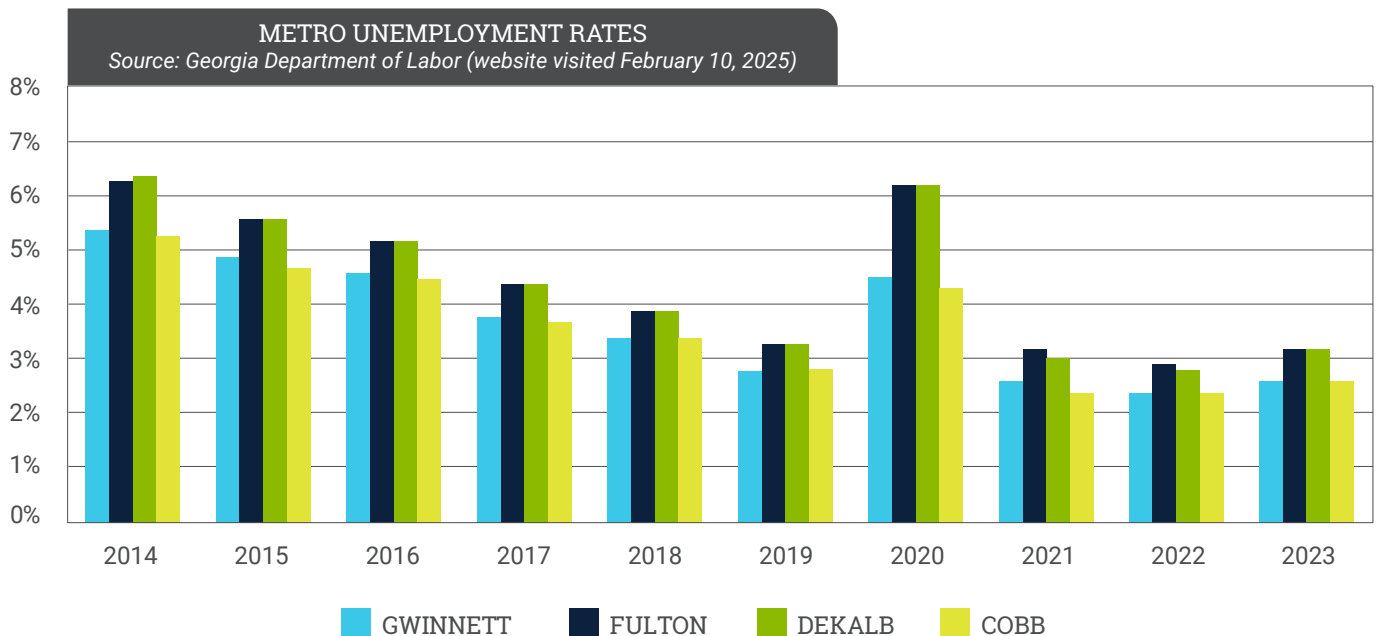
\*\*\*2022 includes two general elections and two runoff elections.

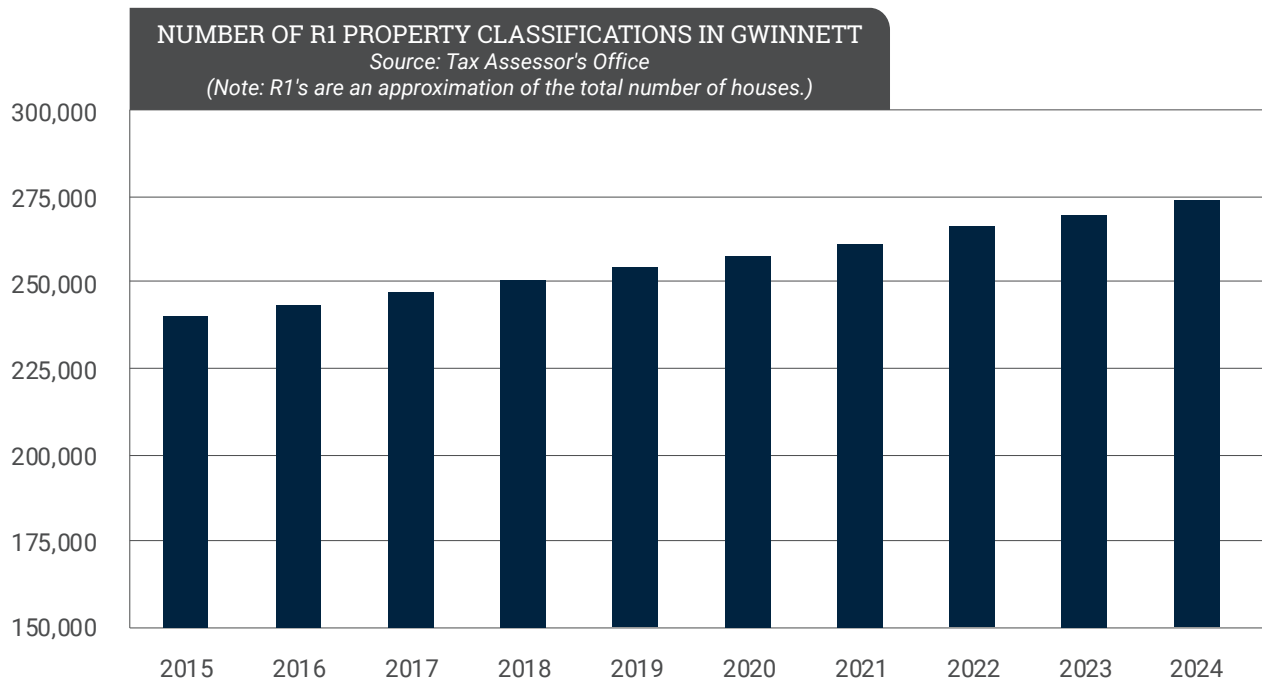
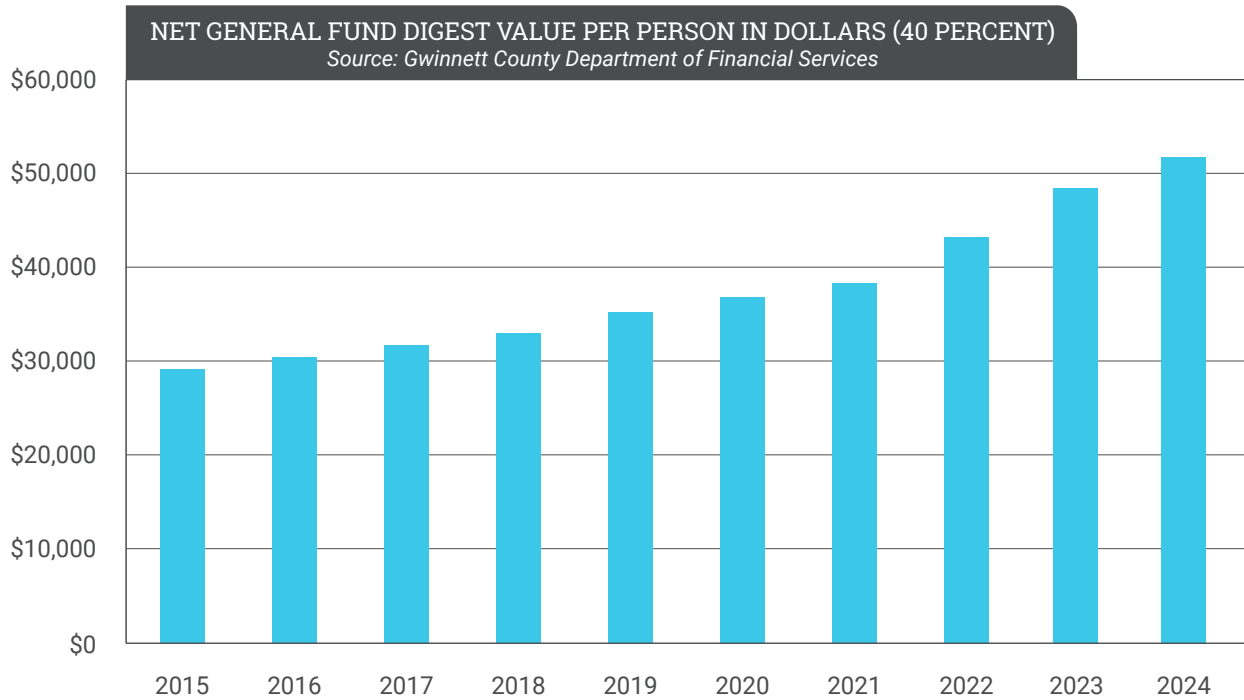


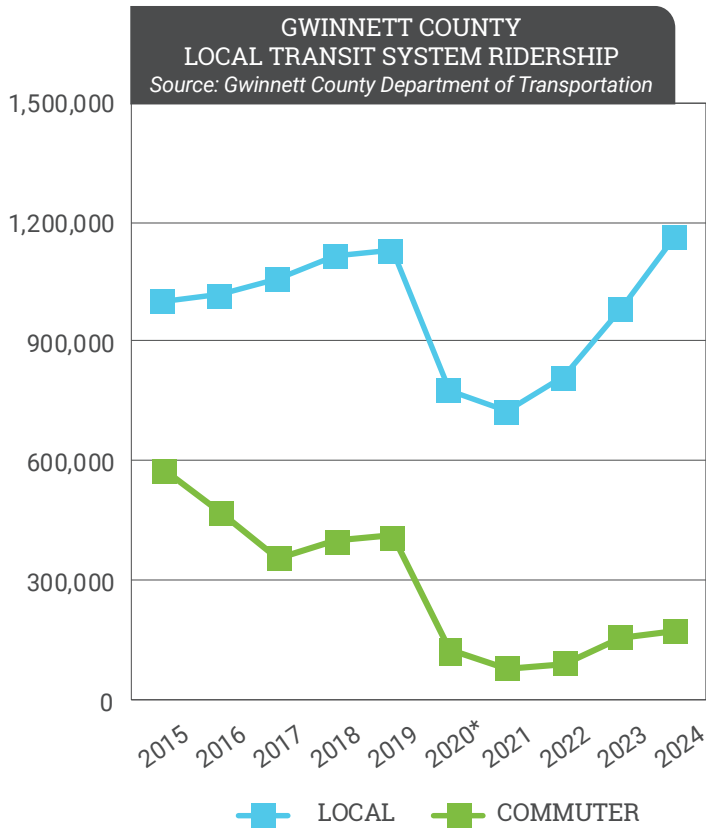
Source: Georgia Department of Labor  
(website visited February 7, 2025)



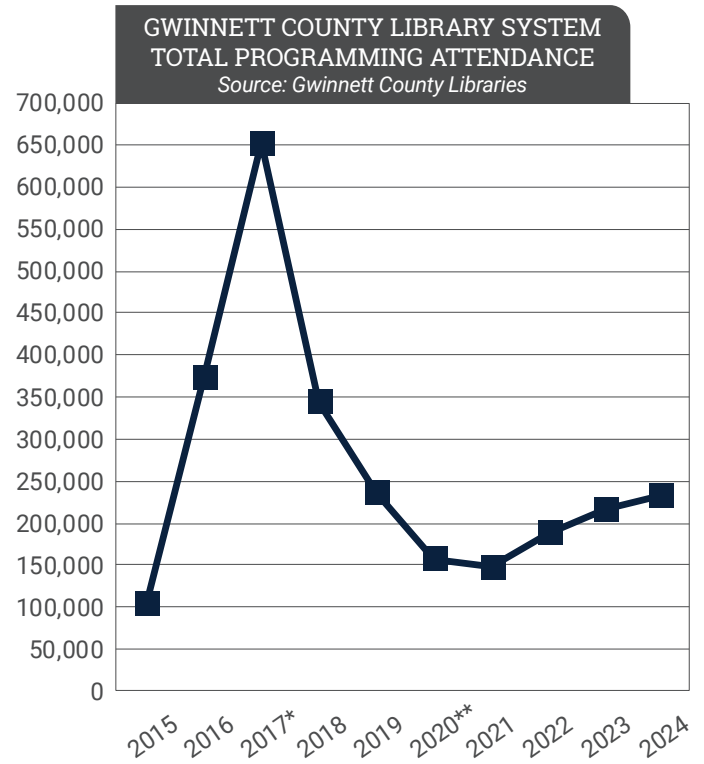
Source: U.S. Census Bureau  
(website visited February 11, 2025)





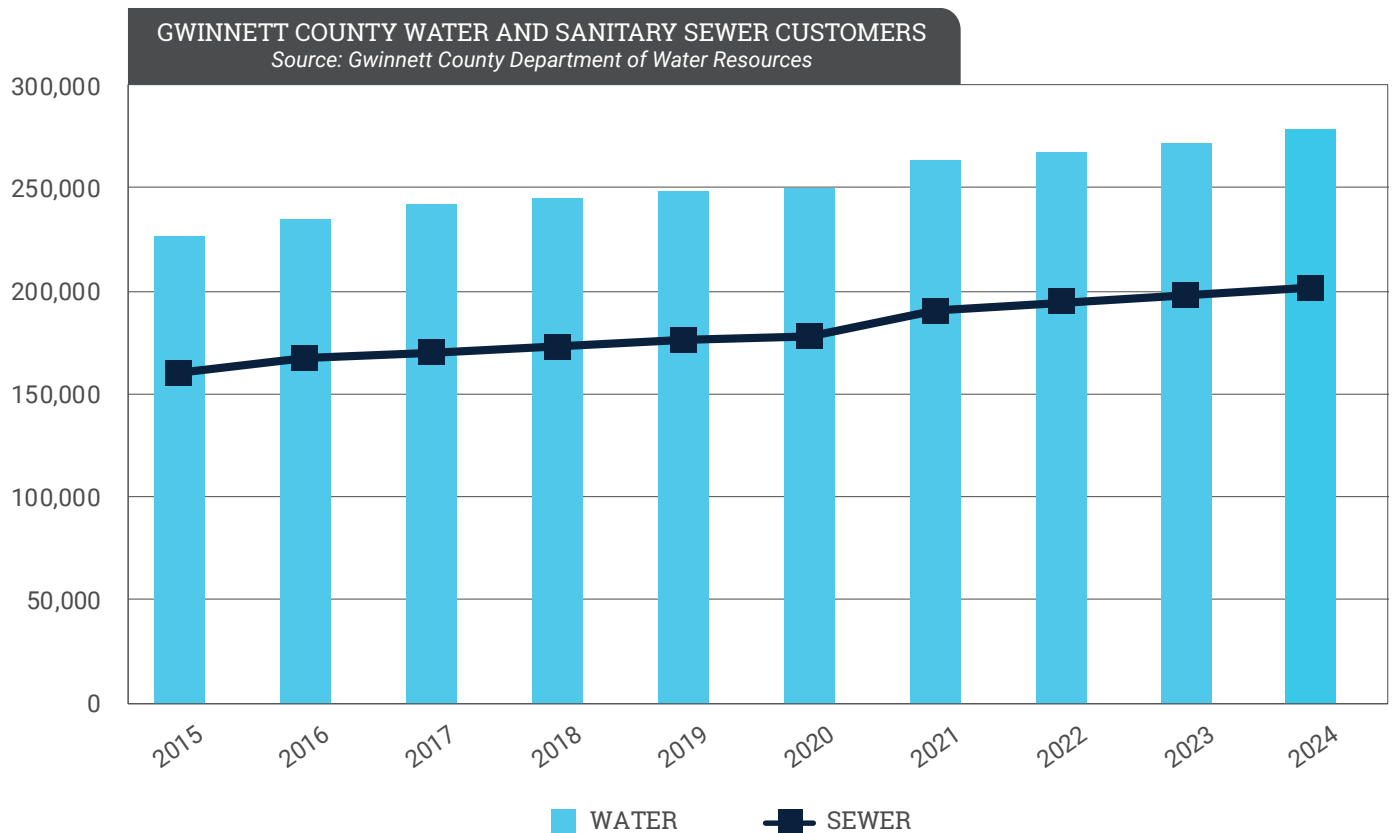


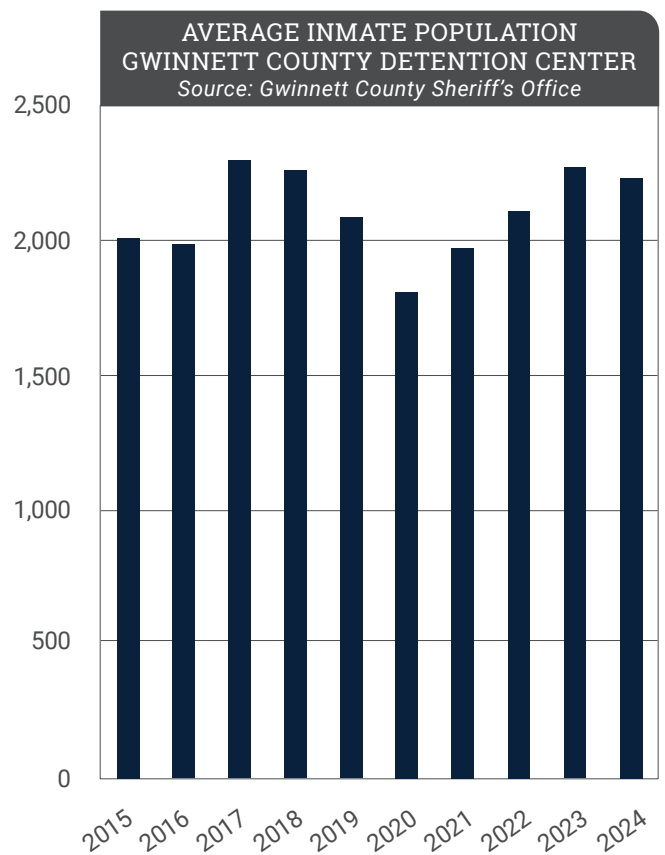
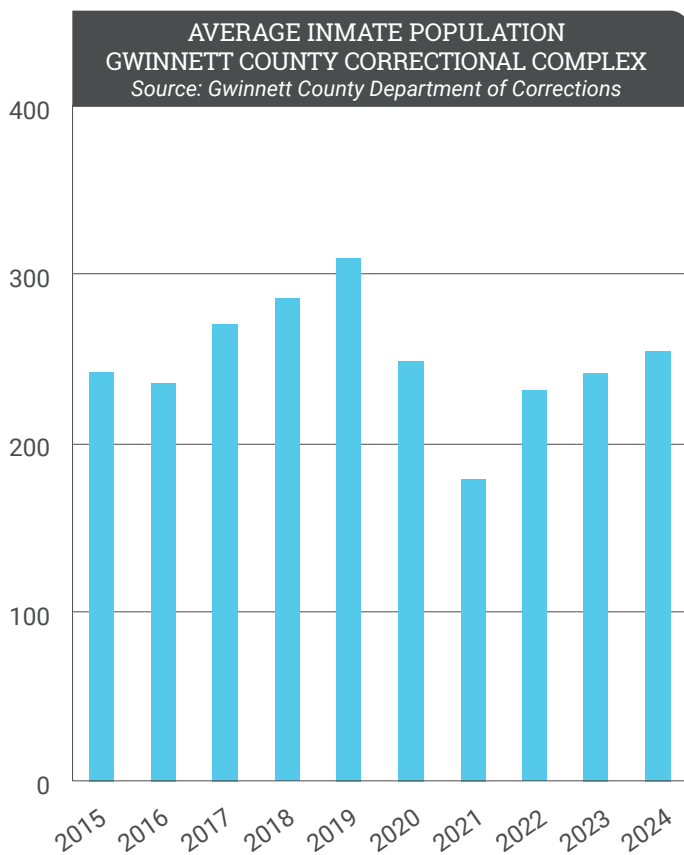
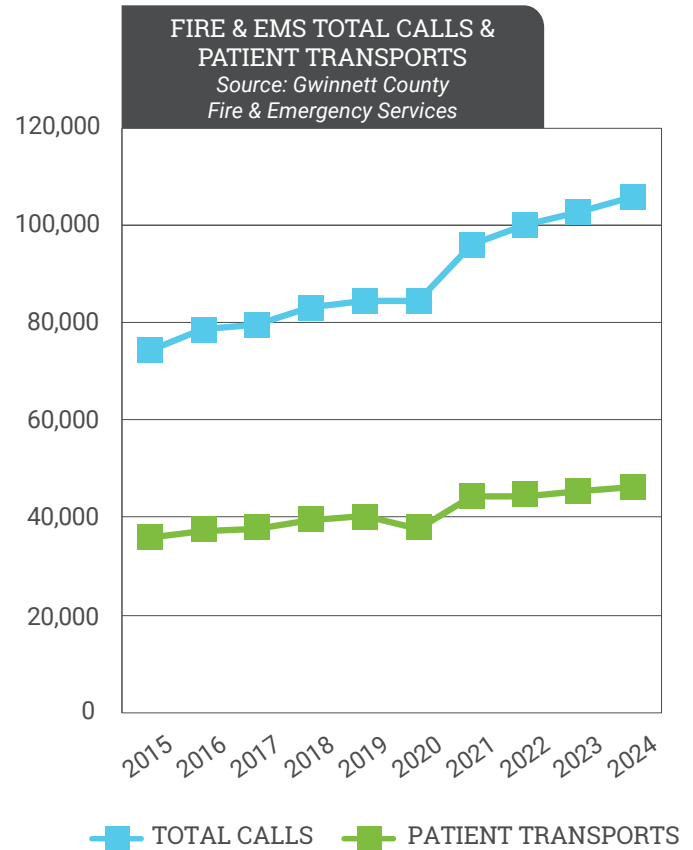
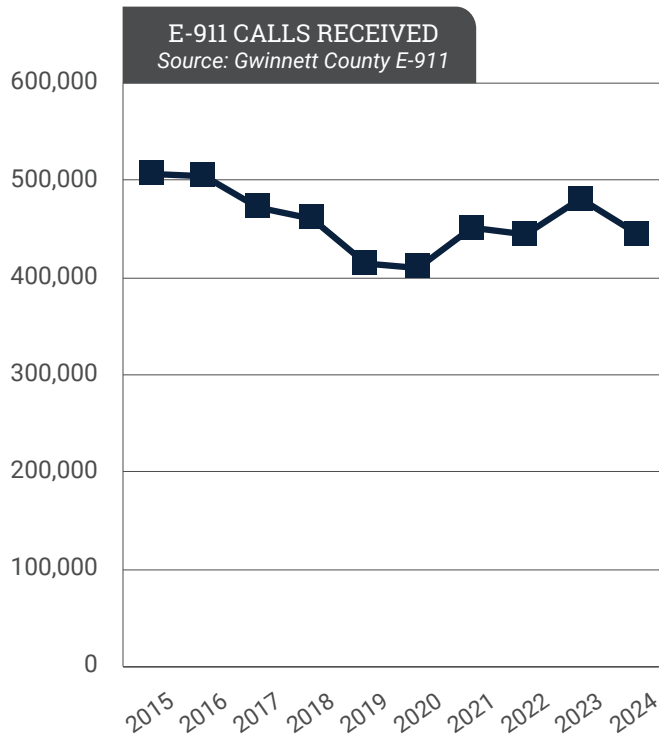
\*Local transit system ridership was down significantly in 2020 due to the effects of the COVID-19 pandemic.



\*Programming attendance was up significantly in 2017 due to the Branch Out partnership with Gwinnett County Public Schools.

\*\*Programming attendance was down in 2020 due to the effects of the COVID-19 pandemic.







This chart contains the 2025 pay scale for Appointed, Merit/Non-Merit, and Protective Service positions. These rates became effective September 28, 2024.

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)	2024 Min	2024 Max
Correction Officer-4125	CR213	\$45,397	\$72,684				A11(1)	\$29,979	\$46,468
Correction Officer Senior	CR223	\$49,029	\$78,496				A11(2)	\$31,777	\$49,255
Correction Officer Master	CR233	\$51,970	\$83,205	100J	\$32,107	\$51,372	A11(3)	\$33,684	\$52,211
Correction Officer Corporal	CR243	\$57,854	\$92,627	100I	\$33,871	\$54,194	A12(1)	\$32,603	\$50,535
Classification Officer	CR253	\$62,609	\$100,240				A12(2)	\$34,558	\$53,565
Correction Officer Sergeant	CR323	\$62,609	\$100,240	100H	\$35,863	\$57,381	A12(3)	\$36,633	\$56,781
Correction Officer Lieutenant	CR423	\$74,048	\$118,555	100G	\$38,162	\$61,059	A13(1)	\$35,455	\$54,955
Jailer	JO213	\$48,774	\$78,089				A13(2)	\$37,582	\$58,252
Jailer Sr	JO223	\$49,029	\$78,496	100F	\$40,642	\$65,027	A13(3)	\$39,838	\$61,749
Jailer Master	JO233	\$51,970	\$83,205				B21(1)	\$38,559	\$61,694
Jailer Crpl	JO243	\$57,854	\$92,627	100E	\$43,239	\$69,183	B21(2)	\$40,900	\$65,440
Jailer Sgt	JO323	\$62,609	\$100,240				B21(3)	\$43,238	\$69,181
Jailer Lt	JO423	\$74,048	\$118,555	100D	\$46,261	\$74,019	B22(1)	\$41,932	\$67,091
Deputy Sheriff Senior	SH223	\$55,580	\$88,987				B22(2)	\$44,447	\$71,115
Deputy Sheriff Master	SH233	\$58,914	\$94,324	100C	\$49,490	\$81,658	B22(3)	\$47,115	\$75,384
Deputy Sheriff Corporal	SH243	\$62,601	\$100,226				B23(1)	\$45,600	\$72,960
Deputy Sheriff Sergeant	SH323	\$67,350	\$107,830				B23(2)	\$48,337	\$77,339
Deputy Sheriff Lieutenant-4904	SH423	\$75,921	\$121,552	100B	\$52,890	\$87,268	B23(3)	\$51,237	\$81,979
Deputy Sheriff Lieutenant (Appointed)	SH101	\$75,921	\$121,552	100A	\$56,576	\$93,350	B24(1)/B31(1)	\$49,591	\$79,346
Firefighter I	FF213	\$49,086	\$78,589				B24(2)/B31(2)	\$52,567	\$84,107
Firefighter II	FF223	\$52,800	\$84,533	100	\$62,206	\$102,640	B24(3)/B31(3)	\$55,721	\$89,153
Firefighter III	FF233	\$56,807	\$90,950				B25(1)/B32(1)	\$53,929	\$86,287
Firemedic	FF233	\$56,807	\$90,950	101	\$66,522	\$109,762	B25(2)/B32(2)	\$57,165	\$91,465
Firefighter Driver/Engineer	FF243	\$61,130	\$97,872				B25(3)/B32(3)	\$60,593	\$96,949
Firemedic Senior	FF253	\$63,494	\$101,656	102	\$71,132	\$117,368	C41(1)	\$58,649	\$96,771
Community Risk Reduction Lieutenant	FF322	\$62,897	\$100,700				C41(2)	\$62,168	\$102,577
Fire Apparatus Lieutenant	FF322	\$62,897	\$100,700	103	\$76,069	\$125,513	C41(3)	\$65,898	\$108,732
Firefighter Lieutenant	FF323	\$65,789	\$105,332				C42(1)	\$63,780	\$105,238
Firefighter Captain	FF423	\$75,094	\$120,229				C42(2)	\$67,607	\$111,552
Fire Inspector	FI242	\$55,083	\$88,188	104/200	\$81,401	\$138,382	C42(3)	\$71,663	\$118,243
Fire Inspector Senior	FI252	\$59,902	\$95,905				C43(1)	\$69,362	\$114,447
Fire Inspections Captain	FI423	\$75,094	\$120,229	105/201	\$87,025	\$147,943	C43(2)	\$73,524	\$121,314
Fire Investigator	FI243	\$58,388	\$93,480	106/202/300	\$93,066	\$158,212	C43(3)	\$77,936	\$128,593
Fire Investigator Senior	FI253	\$63,494	\$101,656				C44(1)/C51(1)	\$75,431	\$124,460
Fire Investigation Captain	FI423	\$75,094	\$120,229	107/203/301	\$99,572	\$169,272	C44(2)/C51(2)	\$79,956	\$131,928
Fire Planner I	FP411	\$61,458	\$98,396	108/204/302	\$101,980	\$173,366	C44(3)/C51(3)	\$84,755	\$139,846
Fire Planner II	FP421	\$66,833	\$107,000	205/303	\$108,967	\$185,243	C45(1)/C52(1)	\$82,030	\$135,349
Fire Planning Manager	FP521	\$85,957	\$137,622	206/304	\$116,431	\$197,933	C45(2)/C52(2)	\$86,951	\$143,470
Police Officer	PL213	\$51,704	\$82,779	305/400	\$124,406	\$211,490	C45(3)/C52(3)	\$92,170	\$152,081
Police Officer Senior	PL223	\$55,580	\$88,987	306/401	\$132,928	\$225,977	D61(1)	\$89,209	\$147,195
Police Officer Master	PL233	\$58,914	\$94,324	307/402	\$142,020	\$241,434	D61(2)	\$94,562	\$156,026
Police Officer Corporal	PL243	\$62,601	\$100,226	403	\$151,749	\$257,973	D61(3)	\$100,235	\$165,388
Police Pilot	PL253	\$63,494	\$101,656	404	\$162,129	\$275,620	D62(1)	\$97,015	\$160,075
Police Pilot Senior	PL323	\$67,350	\$107,830	405	\$173,234	\$294,499			
Police Pilot Chief	PL423	\$75,921	\$121,552	406/500	\$185,084	\$314,643			
Police Officer Sergeant	PL323	\$67,350	\$107,830	501	\$197,773	\$336,214			
Police Officer Lieutenant	PL423	\$75,921	\$121,552	505	CONTRACTED				
Police Aviation Manager	PL433	\$81,666	\$130,750	600	CONTRACTED				

Hourly rates are based on a 2080 schedule

Revised September 28, 2024

# ACRONYMS

**ACFR:** Annual Comprehensive Financial Report

**ADA:** *Americans with Disabilities Act*

**ATL:** Atlanta-Region Transit Link Authority

**BOC:** Board of Commissioners

**CALEA:** Commission on Accreditation for Law Enforcement Agencies

**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

**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

**GEFA:** Georgia Environmental Finance Authority

**GFOA:** Government Finance Officers Association

**GGC:** Georgia Gwinnett College

**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

## A

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**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

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**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 of error, and standardization and documentation of processes.

## **D**

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**Daily Communities:** A framework that imagines how Gwinnett’s shopping centers and hubs of activity could be redeveloped to support new housing, connections and amenities.

**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**

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**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**

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**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**

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**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 (GO) 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**

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**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**

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**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**

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**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**

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**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

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**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

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**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

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**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**

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**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.

**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**

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**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 2040 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 2040 Unified Plan.

**Uniform Chart of Accounts (UCOA):** provide 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**

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**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**

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**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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