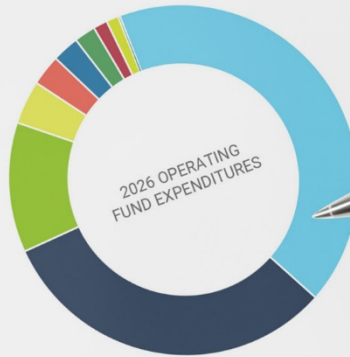


2026 BUDGET DOCUMENT GWINNETT COUNTY — GEORGIA —



- Personnel Services: 42.40%
- General Operating Expenses: 31.55%
- Contributions: 11.98%
- Contribution to Net Position Budget: 4.06%
- Debt Service: 2.87%
- Contribution to Fund Balance Budget: 2.52%
- Payment to Others - Subsidized Agencies: 2.00%
- Reserves and Contingencies: 1.31%
- Allocations: 1.14%
- Capital Outlay: 0.17%

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2026

BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Nicole Love Hendrickson
Chairwoman



Kirkland D. Carden
District 1



Ben Ku
District 2



Jasper Watkins III
District 3



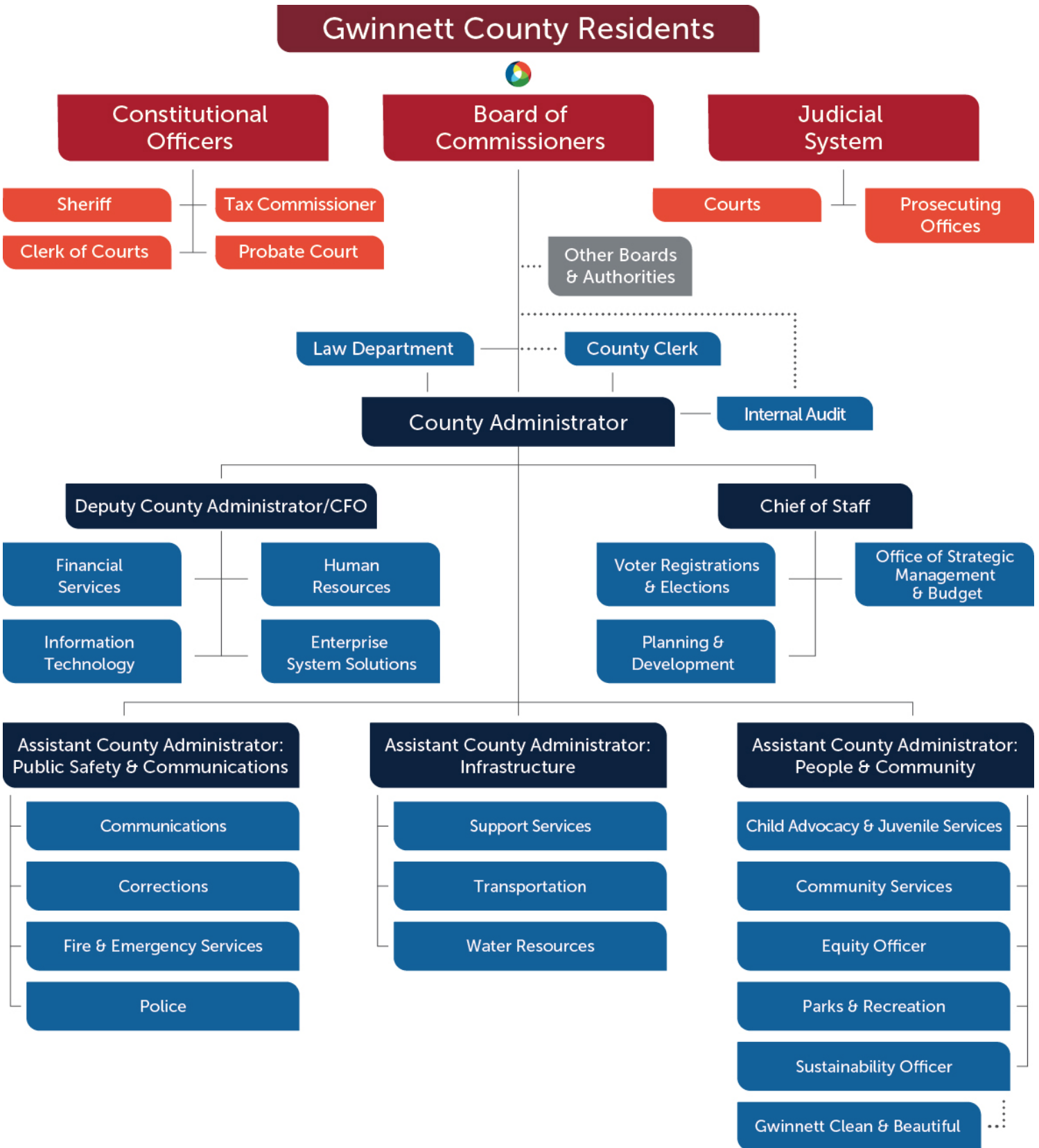
Matthew Holtkamp
District 4

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

75 LANGLEY DRIVE • LAWRENCEVILLE, GEORGIA

GWINNETTCOUNTY.COM

GWINNETT COUNTY ORGANIZATIONAL CHART



COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

County Administrator

Glenn Stephens

Deputy County Administrator/ Chief Financial Officer

Buffy Rainey

Assistant County Administrator/ Chief of Staff

Theresa Cox

Assistant County Administrator

Lewis Cooksey

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, *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, *Director*

Transportation

Edgardo Aponte, *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 N. 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

Nhan-Ai Du, *Presiding Judge*

Rodney Harris

Wesley Person

Christina Bridger, *Associate Judge*

Donald Lee, *Associate Judge*

Recorder's Court Judges

Kathrine Armstrong, *Chief Judge*

Keith A. Farmer

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, 2025. 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, 2025

Christopher P. Morrill

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.

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 prioritizes 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 3** 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 50th 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 50th 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 primarily for the opportunity 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

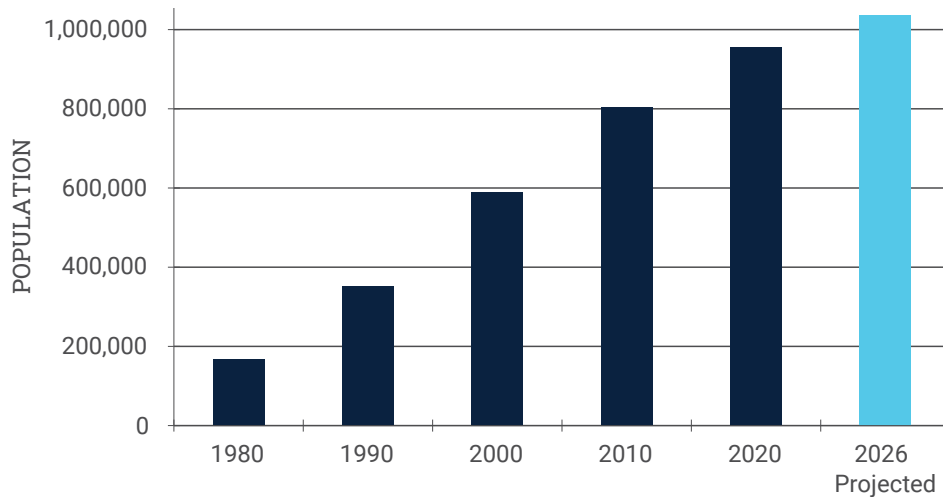
Those initial investments transformed Gwinnett from an outlying slice of rural landscape into a desirable suburban bedroom community. Residential development exploded, and as businesses took note, commercial growth began to parallel our residential growth. Gwinnett began to mature, becoming more urbanized 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 1,020,383 in 2025, which was up 27% from 2010.

GWINNETT COUNTY POPULATION GROWTH

Sources: U.S. Census Bureau and Woods & Poole.



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.

31% of Gwinnett's population was born outside of the United States.



- U.S. Native, born in Georgia: 36%
- U.S. Native, born outside of Georgia: 33%
- Foreign-born: 31%

Source: U.S. Census Bureau 1-Year American Community Survey for 2024 (data sourced on January 21, 2026).

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

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 Field opens

2010 Population: 808,321

2020 Population: 957,801

2023 Gwinnett County Transit is rebranded as Ride Gwinnett

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



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

2028 Population estimate: 1,070,465

Decennial (every 10 years) population estimates from the U.S. Census Bureau. 2028 population estimate from Woods & Poole.

GWINNETT COUNTY SERVICES

Gwinnett County provides many complex and valuable services to its growing and diverse population. Services include public safety, transportation, water, sewer, courts, libraries, and more. While more residents may mean a larger tax base, population growth also leads to greater demand for core services and new services. 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 2026, 23 positions were added to the County through new operational requests to help meet the increased demand for services.

Public Safety

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

The [Gwinnett County Police Department](#) has 1,291 authorized personnel, including an authorized strength of 929 sworn officers supported by 149 communications officers and 213 professional staff. With the approval of two new operational requests for 2026, new positions were added to form a dedicated E-911 Communications training section. These approved positions include one Section Manager, one Quality Assurance Analyst, and three Training Officers. Additionally, four Crime and Intelligence Analysts were added to expand the Situational Awareness and Crime Response Center (S.A.C.R.C.).

The Police Department added Community Service Aide positions to its staff in 2025. This group of non-sworn ambassadors completed a six-week and 200-hour training program prior to a one-month field training program. Their duties include traffic direction at emergency scenes, assisting with missing person searches, canvassing for video evidence or witnesses, and taking reports for property crime. Their tasks free up sworn officers to handle high-priority calls, leading to a decrease in response time for high-priority situations by 18.37% at the Central Precinct.

The Police Department has maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) since 1993. Less than 4% of more than 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 2026 goals 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 2026, this commitment includes several significant projects, including:

- The continued installation of Fleet 3 cameras in all marked patrol cars. By 2027, all marked patrol cars will be equipped with these cameras.
- The E-911 Communications 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.
- The E-911 Communications Center will expand its structured call-taking protocol to allow for a more uniform protocol when answering police and fire calls and 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:69 – IV:72](#).

[Gwinnett Fire and Emergency Services](#) responded to 107,658 calls for assistance in 2025. 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 continues to check residences for proper fire and life safety alerting devices, issuing 3,683 smoke alarms and 1,483 carbon monoxide alarms in 2025. The department has also maintained a Public Protection Classification of 2/2X from the Insurance Services Office since 2017.

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

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

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

For additional information about the Gwinnett County Department of Corrections, refer to pages [IV:23 – IV:25](#).

The [Gwinnett County Sheriff's Office](#) has 926 authorized personnel, including an authorized strength of 481 sworn officers supported by 232 non-sworn employees and 213 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 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 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 who is 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 Traffic Court and Juvenile Justice Building. The division provides immediate assistance for emergencies, 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:79 – IV:83](#).

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 783 signalized intersections. The 2026 Capital Budget and 2027 – 2031 Transportation Capital Improvement Program totals approximately \$456 million, the majority of which is funded by the 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 10 local routes Monday through Saturday. 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 48 local buses, 11 paratransit, and 14 microtransit vehicles. In 2025, Ride Gwinnett transported more than 1.2 million passengers on 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, Water Resources produces an average of 79 million gallons of water 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, which celebrated its 25th anniversary in 2025, 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, 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 2025, Planning and Development issued 132 development permits, 7,266 residential, and 1,365 non-residential permits.

For additional information about the Gwinnett County Department of Planning and Development, refer to pages [IV:65 – IV:68](#).

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 and Enforcement](#) enforces Gwinnett County animal welfare ordinances. The division 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, literacy, out-of-school time, K-12 field studies, and summer enrichment. This program addresses academic and literacy gaps to help prepare children for lifelong success.
- [Civic Engagement and Social Impact](#) creates and supports civic opportunities such as Gwinnett Citizens 101 Academy, the Gwinnett Youth Commission, and heritage month celebrations. These government-level initiatives aim to increase access and opportunities for underrepresented communities to have greater involvement in local government affairs. Civic Engagement and Social Impact 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 for Help program. Community navigators assist residents in overcoming challenges and connecting them 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 such as 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:22](#).

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 help sustain economic vitality while offering the best healthcare possible. Access to healthcare jobs, medical facilities, and medical technology makes Gwinnett an attractive place to live, work, and play.

Through various funding arrangements, Gwinnett helps support Northside Hospital Gwinnett and GNR Public Health. [Northside Hospital Gwinnett](#), a level II trauma center, offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, the Gwinnett Women's Pavilion, cancer 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. [GNR Public Health](#) works to protect and improve the health of residents and visitors and continually strives to meet the 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 Hooper-Renwick themed library, located at 56 Neal Boulevard in Lawrenceville, officially opened to the public on June 17, 2025. This historically themed library, once the only Black public high school in the county during segregation, is 27,327 square feet and features a full-service library, community gathering spaces and immersive exhibits that showcase accomplishments and memorabilia related to the school. Amenities include 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 world-class school system. For the 2025 – 2026 school year, the school district is serving more than 178,000 students from 183 countries who speak 114 different languages. The 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 boast beautiful facilities with state-of-the-art instructional resources and have a rich tradition of academics, the arts, and athletics.

Colleges and Universities

The colleges and universities in Gwinnett have something to offer everyone 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 (GGC), a four-year accredited institution offering 21 bachelor's degree programs and more than 60 programs of study. Pending approval from the Southern Association of Colleges and Schools Commission on Colleges, GGC will offer its first graduate-level degree in 2027, a Master of Arts in Teaching. The college maintains strong partnerships with Gwinnett County Public Schools, with many GGC education graduates working in county schools and several earning Teacher of the Year recognition. GGC's academic programs are designed to meet the economic development needs of Gwinnett County and the northeast Atlanta metropolitan region preparing graduates for careers in education, technology, health care, business, and other fields.

Gwinnett Technical College offers more than 130 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, emerging industries, and in 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 promoting growth in employment opportunities and creating high-quality jobs for its residents. With a population of more than 1 million people, Gwinnett County is the second-most populous county in Georgia. It is a premier area for locating, growing, and conducting business and 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. Gwinnett County is “the best place to do business” because it provides efficient, customer-focused government services and infrastructure that attract and encourage private investments and developments from all over the world.

The County also works hard to retain its existing businesses and cultivate its homegrown talent. The Business Outreach Program is a free service designed to identify the needs of local employees and connect them with resources and solutions that remove barriers to growth. Many visits by the Business Outreach team to Gwinnett companies have led to the creation of new programs and services allowing them to thrive. The Gwinnett Entrepreneur Center is designed to support entrepreneurs and nurture small business startups by providing member businesses with instruction, networking connections, coworking space, and offices.

In 2025, the Urban Redevelopment Agency of Gwinnett County finalized the purchase of the former Sears site at Gwinnett Place Mall. With the acquisition of this 11.5-acre site, the Urban Redevelopment Agency and Gwinnett County own a combined 87.5 acres of the Gwinnett Place Mall site. Guided by the Equitable Redevelopment Plan, and in partnership with the global real estate firm CBRE, the County released the highly anticipated Request for Proposals for the Gwinnett Place Mall redevelopment in September 2025.

The former Stone Mountain Tennis Center site was sold to Fuqua Acquisitions II, LLC, in October 2025. The 26-acre site will be redeveloped into a mixed-use project that will include a Costco, Chick-fil-A, 300 apartment units, and other commercial uses. Development began in December 2025 with demolition, stormwater, and initial grading work. The site is expected to deliver its first completed projects in 2026.

The Board of Commissioners adopted amendments to the Unified Development Ordinance to refine administrative procedures, definitions, enforcement protocols, land-use and zoning regulations, and development/permitting standards. The 2025 UDO amendments provide a more concise and consistent regulatory framework for zoning and permitting, ensuring that the code aligns with current best practices and community goals. These changes lay the groundwork for responsible growth and redevelopment, and reduce ambiguity for developers, residents, and staff. Some examples of zoning amendments include:

- Expanded opportunities for multifamily and missing middle housing types to support a wide range of price points and create complete communities.
- Updated density and dimensional requirements in targeted redevelopment areas to enable more efficient use of land and support additional housing supply where infrastructure already exists.
- Elimination of parking minimums within mixed-use development that remove barriers to development while promoting mobility options such as walking, bicycling, and public transit.

TOURISM, FILM INDUSTRY, AND RETAIL

Tourism

Gwinnett County's hospitality industry continues to drive economic impact through overnight stays in 110 hotels, the Gas South District meeting and entertainment business, special event venues, sports tournaments, and cultural events.

In 2025, visitors to Gwinnett County:

- Generated \$1.17 billion
- Generated more than \$99.5 million in state/local tax revenues, saving Gwinnett residents more than \$308 in additional taxes annually
- Sustained employment for more than 11,000 industry professionals

While 2025 reflected a slightly lower overall hotel occupancy than 2024 (both in the metro and regional markets), Gwinnett's hotel occupancy for 2025 continued to lead the region. Gwinnett finished 2025 with a 64.3% occupancy, just under 2024's 65.9%. However, daily rates increased in 2025 from 2024. The Mall of Georgia and the Sugarloaf/Convention Center district drive Gwinnett's highest occupancy and daily rate in the county.

Although 2025 event data is slightly below 2024 levels, 2026 presents significant opportunities for the hospitality industry. This growth is expected to be driven in large part by the FIFA World Cup, which is expected to generate substantial activity in Gwinnett throughout June and July. City and county watch parties will provide residents and visitors with accessible ways to celebrate this major international event without traveling downtown. Additionally, hotel development — largely dormant in recent years — is projected to accelerate in 2026, with two to three hotels opening and several additional projects breaking ground. For more information, refer to Gas South District, page [I:17](#).

Film Industry

While 2025 remained a challenging year statewide for Georgia's film/entertainment industry due to increased filming incentives domestically and lower labor costs abroad, the state continues to rank among the top production hubs in the world. The state hosted 245 productions during the 2024-2025 fiscal year, generating more than \$2.3 billion in direct spending.

Gwinnett's film/TV industry remained steady throughout 2025, with more than 225 permits issued for location and road-use filming. Gwinnett offers an extensive array of film-friendly locations, with over 600 sites listed in Reel Scout, the statewide film database.

The Gwinnett Film Commission, a division of Explore Gwinnett, serves as the central point of contact for all filming within the county. The Film Commission coordinates permits, logistics, location scouting, road closures, and other production needs across Gwinnett County and its cities. It has developed a strong reputation for efficient, knowledgeable, and responsive service to productions of all sizes and budgets. The Film Commission manages GwinnettFilm.com and the Gwinnett Locations Hub database and is currently developing a new Gwinnett Film website scheduled to launch in 2026.

Gwinnett is home to three major studios, including Lighter Studios, a Gwinnett County-owned facility in Norcross within the OFS Fiber Optics facility. This expansive facility has hosted multiple Marvel productions, including Black Panther, Black Panther: Wakanda Forever, The Avengers, Captain America, and other franchise films. OFS is also home to "Big Blue," one of the largest backlot greenscreens in the world. In 2025, Lighter reduced some of its existing studio space to accommodate expanded fiber optics operations.

Eagle Rock TV Studios operates two facilities in Norcross. The Best Friend Road location is the largest TV production studio under one roof in the United States. Its second location on Skyland Drive encompasses more than 220,000 square feet. Eagle Rock has hosted several major TV and streaming productions, including Will Trent, Tulsa King, Ozark, and Reasonable Doubt.

In 2025, the Gwinnett Film Commission expanded its workforce development, training, and internship initiatives to support Gwinnett's creative economy. Through a partnership with Fresh Films, programs at Central Gwinnett School of the Arts and Discovery High School introduced students to both above and below-the-line careers through training, workshops, and internship opportunities. The second initiative, developed in partnership with Re-Imagine Atlanta, was offered across multiple high schools and provided 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 creation of “How to Get Your Foot in the Door as a Location Manager”, and collaborations with multiple high schools and conferences through film panels, industry workshops, and guest speakers.

Shop Gwinnett

Gwinnett County is home to Georgia’s largest mall, the Mall of Georgia, which celebrated its 25th anniversary in 2024. The addition of the retail and entertainment hub, Exchange at Gwinnett, has enhanced the shopping experience. The combination of the Mall of Georgia, TopGolf, Andretti, Pickle and Social, and Coolray Field has had a substantial visitor impact. Explore Gwinnett’s research partner, Zartico, reported in 2025, the Mall of Georgia entertainment district was the number one destination for Gwinnett County’s visitors every month.

In and around Gwinnett’s charming city downtowns, you’ll find independent shops, upscale galleries, restaurants, and live music venues. Cultural hubs, including Plaza Las Americas, Global Mall, and the numerous international culinary options, showcase Gwinnett’s international influence. Explore Gwinnett continues to promote Gwinnett’s thriving international Korean shopping and dining experiences through their “Seoul of the South” brand, driving visitors from across the U.S. in search of an authentic Korean shopping and dining experience.

For more information about shopping in Gwinnett, see the shopping directory at [Explore Gwinnett](#).

RECREATION AND THE ARTS

Award-Winning Parks

Being responsive to the varying recreational needs of a diverse and growing community, [Gwinnett Parks and Recreation](#) takes a professional, resident-driven approach to provide safe, well-designed, and well-maintained facilities and programs. The 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 (formerly Gwinnett Convention and Visitors Bureau) joins public and private interests to support newcomers, visitors, and tourists by providing information on facilities, accommodations, and attractions, while 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 environmental 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 \$200 million expansion and renovation in 2023, the award-winning Gas South District moved into a new tier of Atlanta convention destinations. The addition of the four-star Westin Atlanta Gwinnett Hotel in early 2024 added a “crown jewel” to the campus. Gwinnett's only 4-star hotel offers over 17,000 square feet of meeting space, 348 rooms, as well as 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 the addition of new multi-year events. In 2025:

- The Gas South District hosted more than 400 total events
- Hosted almost one million visitors
- Held over 300 conferences, meetings, concerts, cultural events, and conventions, totaling more than 700 event days
- Hosted 12 sold-out concerts at the Gas South Arena

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.

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 served as the center of Gwinnett County Government operations until 1988. Today, the building and grounds are available for private rentals and play host to special events throughout the year, including the annual Lighting of the Tree and Old-Fashioned Picnic.
- [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 on early Gwinnett County farming, textiles, schools, and more.
- [Jacqueline Casey Hudgens Center for Art & Learning](#) – Founded more than 35 years ago, the Jacqueline Casey Hudgens Center for Art & Learning works to spread the love of art and learning throughout Gwinnett County. The facility helps adults and children discover the power of imagination with fine art exhibitions, arts enrichment classes, self-guided tours, and community outreach programs.
- [Maguire-Livsey Family Big House](#) – This historic two-story dwelling was built in the early 1830s in southeast Gwinnett near the Yellow River and the community of Centerville. The home served as the primary home to two families central to the county's history – the Maguires during the 19th century and the Livseys in the 20th century. Those enslaved by Thomas Maguire are also part of the property's past. The house reflects a complex history and is currently under restoration by the County.

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

WHERE WE ARE GOING

The Board of Commissioners adopted the Gwinnett 2045 Unified Plan on February 20, 2024. This long-term plan provides a roadmap for Gwinnett County's future and reflects the goals and priorities of our community.

As a key implementation component of the 2045 Unified Plan, Gwinnett County has been advancing small area planning to apply the Daily Community Framework to specific communities. This proactive response to growth and development pressure identifies localized recommendations for land use, housing, economic development, and infrastructure tailored to each community's unique characteristics and priorities. They help shape future investment and ensure that growth supports both countywide goals and neighborhood vision. In 2025, the Board of Commissioners adopted six small area plans: Bethesda, Centerville, Killian Hill, Northbrook Parkway, Oakbrook Parkway, and Venture Drive. Plans for Park Place, Southwest Gwinnett, Jimmy Carter Boulevard, Sugarloaf, and Harbins-Alcovy are being advanced in 2026.

Following the adoption of the six small area plans, Gwinnett began to develop integrated infrastructure plans in these strategic areas for redevelopment. The County began the Venture Drive Infrastructure Development Plan, which identifies both mobility (transportation, transit, and trail) priorities and water resource infrastructure projects that ensure capacity is available and that the County takes steps to expand non-vehicular mobility options to support the long-term walkability and livability goals identified in the adopted plans. Gwinnett also started the development of fiscal impact analysis models so that the County has the tools to evaluate development scenarios and can promote growth that will sustain Gwinnett's level of services in the future.

The Board of Commissioners and County leadership attended an annual planning session to identify priorities and focus areas for fiscal year 2026. The Board of Commissioners and County leadership are committed to ensuring that Gwinnett continues making decisions that are aligned with our values and delivers meaningful, measurable results for our residents.

Recognizing the continued growth of Gwinnett County, we remain people-focused and service-oriented, allocating resources to ensure the core services our citizens rely on and expect are delivered according to the Gwinnett Standard. Strong and stable leadership will be pivotal to successful growth and the continued delivery of superior services.

The County recognizes that our residents and a well-developed workforce are Gwinnett's most valuable assets. Through an employee-driven approach for continuous improvement, the County moves forward with its mission for organizational excellence. Improving the collection and utilization of data and implementing a more structured approach to budgeting will assist with long-term planning to ensure the use of resources are aligned with the County's priorities, supporting our residents and our well-developed workforce.



Chairwoman Nicole Love Hendrickson delivered her 2026 State of the County address on March 6, 2026. Watch the video of her speech, "Rooted in Gwinnett" to hear how Gwinnett is "Rooted in Principle, United in Purpose."

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).



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 new operational requests and operating initiatives; 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 6, 2026

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Gwinnett County fiscal year 2026 Budget Document. The 2026 budget continues Gwinnett's commitment to our core principles of providing excellent service, maintaining a firm financial foundation, and ensuring we are preparing for the future. This document is a summary of our overall plan for allocating resources in alignment with the County's budget approach.

The total \$2.58 billion balanced budget for 2026 includes a \$2.15 billion operating budget and a \$431 million capital budget, of which \$135.3 million is funded by the County's Special Purpose Local Option Sales Tax (SPLOST) program. The total 2026 budget, including operating and capital, represents a 3.2% decrease from the 2025 adopted budget.

The 2026 operating budget of \$2.15 billion is approximately \$40 million, or 1.9%, higher than the 2025 adopted operating budget. This includes an increase of \$32.4 million in personnel services, a \$16.9 million increase in general operating expenses, a \$118.1 million increase in contributions to fund balance or net position, and a \$15.8 million increase in reserve contingencies. The increases are offset by decreases to contributions of \$125.7 million from reduced transfers-out to capital, and a decrease to debt service of \$22.5 million from lower lease payments. The 2026 capital budget of \$431 million is \$124 million, or 22.4%, lower compared to the 2025 adopted capital budget. The largest percentage of the capital budget, 40.8%, is allocated to Water Resources.

The 2026 budget was guided by our vision, mission, and values to be the preferred community where everyone thrives, to deliver superior services to a vibrantly connected community, and to ensure a foundation of trust, ensuring every dollar is aligned with the public's expectations and needs. The budget includes funding to maintain core County services such as police and fire protection, roads, transit, water, parks and recreation, jail, and courts, as well as funding for new and ongoing initiatives reflective of the County's budget approach set by the Board of Commissioners.

For the 2026 budget, we chose to **Focus on the Fundamentals** by protecting and strengthening the core services our residents count on every day. Amid rising costs and economic uncertainties, the 2026 budget ensures that every resident, regardless of background or zip code, has access to the opportunities and services needed to thrive. The budget reflects the voices and values of Gwinnett's diverse communities. As such, we are investing in smarter, innovative, and future-ready services to meet current needs while proactively preparing for tomorrow's challenges. We are focused on tightening control over operations, capital projects, and infrastructure investments by cutting unnecessary spending, protecting core services, and filling only essential positions.

The 2026 budget works to **Balance Today's Needs with Sustainability for Tomorrow** through responsible investing, maintaining infrastructure, and increasing operational efficiency. The budget includes funding for a Transportation Flex Crew to maintain roads and infrastructure consistently throughout the year. Four Maintenance Technicians will be added in Central Gwinnett to address repairs quickly and efficiently, preventing minor issues from becoming costly problems. The 2026 budget also includes \$176 million in capital funding to maintain and improve the County's water and sewer system. This will ensure that we continue to provide safe, clean drinking water, and reliable wastewater treatment and stormwater services to all residents. In addition, the 2026 Capital Budget includes \$135.3 million in SPLOST funding to support vital capital projects across the County.

To **Embrace Innovation and Efficiency**, we are focused on consistently seeking more effective ways to use our resources and embedding this discipline into our culture. To uphold our ongoing commitment to keep Gwinnett safe with innovative, reliable, and community-focused public safety services, the 2026 budget includes the replacement of the aging E-911 phone system. This investment will improve emergency response times through faster call processing, AI-assisted call handling, real-time video sharing, and automated callbacks. An E-911 Communications Training Section was implemented to strengthen employee training and establish comprehensive quality improvement programs, ensuring high performance standards and a highly skilled, certified workforce. To support the training section, the budget includes funding for four Communications Officers and one Section Manager. To enhance efficiency and situational awareness, the Police Department is implementing a Drone Pilot Program. This program will deploy two pre-positioned drones launched remotely from the North and Central Precincts. Additionally, the 2026 budget adds four positions to the Situational Awareness and Crime Response Center to strengthen real-time incident analysis and guidance and ensure police officers respond promptly and appropriately while upholding legal and ethical standards. Together, these investments demonstrate the County's commitment to keeping Gwinnett safe with innovative, reliable, and community-focused public safety services.

Working together as **One Gwinnett** allows us to deliver the greatest value and impact to our community. Access to Community Resource Centers remains a key focus. These centers serve as hubs for services, support, and connection that bring valuable resources closer to residents in their neighborhoods. The 2026 budget includes funding to expand the Dacula Park Community Resource Center and Senior Wing, and to complete the Gwinnett Community Resource Center at Grayson Highway. These investments will increase access to health, wellness, educational, and recreational programs for residents of all ages. The budget includes one full-time position for the Dacula Park Senior Wing, two full-time, and two part-time positions at the Community Resource Center at Grayson Highway. Investment in our community centers will enhance the quality of life for residents and foster stronger, more connected communities. The 2026 budget also includes funds for upgrades to the lighting at the Bethesda Park Aquatic Center, ensuring all parks and recreation spaces are safe, welcoming, and well-maintained for our residents.

The 2026 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 54 counties have achieved such a strong credit rating.

Public involvement continues to play a significant role in the development of the budget. Chairwoman Nicole Hendrickson, County staff, and four county residents who serve on the Chairwoman’s Citizen Budget Review Committee studied the business plans and budget requests of the departments and agencies to make recommendations for the budget. We would like to thank the four members of the Chairwoman’s Budget Review Committee for their time spent considering budget proposals: David Cuffie, CEO of Total Vision Consulting and Director of Church Ministries for Berean Christian Church; Michael Park, licensed commercial insurance agent and a graduate of Leadership Gwinnett; Denise Rumbaugh, member of the Gwinnett County Zoning Board and Gwinnett County Public Schools, Disciplinary Action Committee; and Ronald S. Skeete, executive nonprofit leader and VP of OneTen, and volunteer coordinator of programs serving the youth of Gwinnett county.

Gwinnett remains financially strong. However, as responsible stewards of public resources, we recognize the importance of acting thoughtfully and decisively in the face of rising costs and uncertain revenues. As such, we remain focused on what we can control to uphold the Gwinnett Standard and deliver meaningful value to our residents.

As an organization, we pride ourselves on the exceptional services provided to our residents. The 2026 budget is more than a financial plan – it is a commitment. Every dollar reflects our dedication to equity, innovation, and excellence. I wish you a safe and healthy 2026.

Respectfully submitted,



Russell Royal
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 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 2025:

- Community Services served 215,096 summer meals at 20 locations with the help of 520 volunteers.
- Gwinnett officials cut the ribbon on the Hooper-Renwick Themed Library reviving and expanding Hooper-Renwick School, which once served as the only public high school for Black students in the Gwinnett County school system. The new 27,327 square-foot themed library includes library amenities, community space, and exhibits that showcase stories, accomplishments, and memorabilia related to the school.
- The County hosted six cultural events with celebrations, engaging more than 3,000 attendees countywide and increasing overall attendance compared to 2024.

In 2026, Gwinnett County will continue to pursue its vision in the following ways:

- To continue to provide safe neighborhoods and enhance community safety, the 2026 budget includes funding for the replacement of the E-911 phone system to enhance emergency response times. This will allow faster call processing, AI-assisted call handling, video sharing, and automated callbacks. In addition, the Police Department has implemented a Drone Program Pilot to improve situational awareness and increase operational efficiency.
- To increase access to health and recreational programs, the 2026 budget includes funding to expand the Dacula Park Community Resource Center and Senior Wing, and completion of the Gwinnett Community Resource Center at Grayson Highway. The budget also includes funding to upgrade lighting at Bethesda Park Aquatic Center, a critical step in enhancing resident safety and well-being.

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 2025 are available in [Section IV](#) of this document. A complete listing of awards received in 2025 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 2026 with the residents at the forefront.
- In 2025, Gwinnett County delivered the milestone 20th cohort of the Gwinnett 101 Citizens Academy, completing a 12-week program with 13 facilitated sessions and engaging 33 participants through an updated curriculum focused on civic education and county operations. Program enhancements included an immersive countywide bus tour, food immersion experiences with Gwinnett-based cultural restaurants, Unsung Heroes sessions highlighting County departments, and a Cohort Connection event held at Gwinnett Field. The program achieved full cohort completion and recognized continued civic involvement through the inaugural Gwinnett 101 Citizens Academy Legacy Alumni Award, honoring more than 1,000 volunteer hours contributed by program graduates in 2025.
- Community Services donated 15,766 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 0% interest to income-eligible first-time homebuyers who could purchase a home but lacked the funds for a down payment.
- Gwinnett County operated five warming stations for residents for a total of 51 days, accounting for 752 individual accommodations, including 78 families.
- Water Resources partnered with multiple not-for-profits to provide plumbing and septic repair assistance to 697 residents through the Water Resources Assistance Program, known as WRAP.
- The Board of Commissioners adopted six small area plans for Bethesda, Centerville, Killian Hill, Northbrook Parkway, Oakbrook Parkway, and Venture Drive using the daily community framework established in the 2045 Unified Plan to guide redevelopment and investment in these communities.

In 2026, 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.
- The County continues its partnership with the Development Authority and the Rowen Foundation to develop the Rowen knowledge community.
- UCB, a global biopharmaceutical company, will construct its first U.S. pharmaceutical biologics manufacturing facility at the 2,000-acre Rowen Knowledge Community in Gwinnett. The company, headquartered in Brussels, Belgium, is focused on developing innovative medicines for people living with severe neurological and autoimmune conditions. The state-of-the-art facility will span 79 acres and generate an estimated \$5 billion in total economic impact for Gwinnett.
- Gwinnett will continue its plans with redevelopment of the Gwinnett Place Mall site, furthering the goals and priorities of the 2045 Unified Plan, which in part aims to foster inclusive and equitable economic growth.

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:37 – II:66](#)

Gwinnett County continued to deliver on its values in 2025:

- Building Brains Anywhere summer BOOST program, in partnership with Gwinnett County Public Schools, conducted 72 programs serving 7,405 participants.
- Gwinnett Solid Waste Management collected more than 680 tons of recycled glass across the county's 13 glass recycling drop-off locations.
- The Police Department launched the Community Service Aide program which resulted in faster response times.
- Implemented Oracle Fusion Cloud applications across various departments to reduce operational costs and enhance the reliability of operations.

In 2026, 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.
- Upgrading the County's recreational centers to provide safe, welcoming, and accessible facilities.

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 \$2.4 billion in interest costs since 1985

BUDGET AT A GLANCE

The \$2.58 billion balanced budget for fiscal year 2026 is divided into two components: an operating budget and a capital budget. The operating budget of approximately \$2.15 billion supports daily operations such as salaries, benefits, supplies, and contracted services. The capital budget of approximately \$431 million supports investments in infrastructure, facilities, vehicles, and equipment. In addition to this document, Gwinnett County released the [2026 Budget in Brief](#), which offers a concise summary of the adopted budget. The [2026 Adopted Budget video](#) is also available for viewing online.

Summary of Changes from Proposed to Adopted Budget

The Chairwoman presented her proposed 2026 budget to the Board of Commissioners on November 18, 2025. Following its release, a public hearing was held to allow residents to comment on the proposed budget. Subsequent adjustments to the budget resulted in a net decrease of \$18.9 million to the proposed budget. This reflects the County's commitment to maintaining fiscal responsibility. These adjustments include:

- Adding funding of \$4.3 million for the Gwinnett Justice & Administration Center security addition project
- Adding funding of \$22.6 million for a market adjustment for employees approved at the end of 2025
- Reducing planned transfers from operating funds for capital projects by \$76.0 million

Fiscal Year 2026 Budget Approach Compared to Prior Year

While mandated services and priority core functions were preserved in both years, the 2026 budget approach focused on carefully managing spending to control increases to operating expenses. Zero-based budgeting was implemented for general operating expenses and capital projects were reexamined for cost, schedule, and impact. As a result of this approach, departments were required to justify new operational requests, service reductions and enhancements, and to carefully consider operating, capital needs, and any proposed expansions. The "Key New Operational Requests and Operating Initiatives" approved in the 2026 budget are aligned with the County's priorities and are detailed on pages [II:9 – II:10](#).

2026 Adopted Budget: Comparison to Prior Year					
	2026 Adopted		2025 Adopted		% Change
Operating	\$	2,151,763,574	\$	2,112,087,004	1.89%
Capital		431,140,146		555,441,616	-22.38%
Total	\$	2,582,903,720	\$	2,667,528,620	-3.17%

Operating Budget Compared to Prior Year

The 2026 operating budget is approximately \$39.7 million, or 1.9% higher than the 2025 adopted operating budget. The year-over-year increase is primarily due to:

- An increase of \$32.4 million in personnel services for salaries and pay-for-performance increases for eligible employees. Also included in the increase is the market adjustment for all full-time employees approved by the Board of Commissioners at the end of 2025.
- An increase of \$16.9 million in general operating expenses, primarily driven by self-funded insurance premiums.
- An increase of \$15.8 million in reserve contingencies.
- An increase of \$118.0 million in contributions to fund balance or net position across several funds.

The increases to the 2026 adopted budget were partially offset by decreases in the following area:

- A decrease of \$125.7 million in transfers-out to fund capital projects.
- A decrease of \$22.5 million in Water & Sewerage Authority series 2016 and 2021 bonds which were paid in full in 2025.

Capital Budget Compared to Prior Year

The County's 2026 capital budget is approximately \$124.3 million, or 22.4%, lower than the 2025 adopted capital budget. The County examined the capital reserves and funds retained in contingency to eliminate some transfers from operating to capital and to realize cost savings for the capital projects budget. Specific examples of cost savings include:

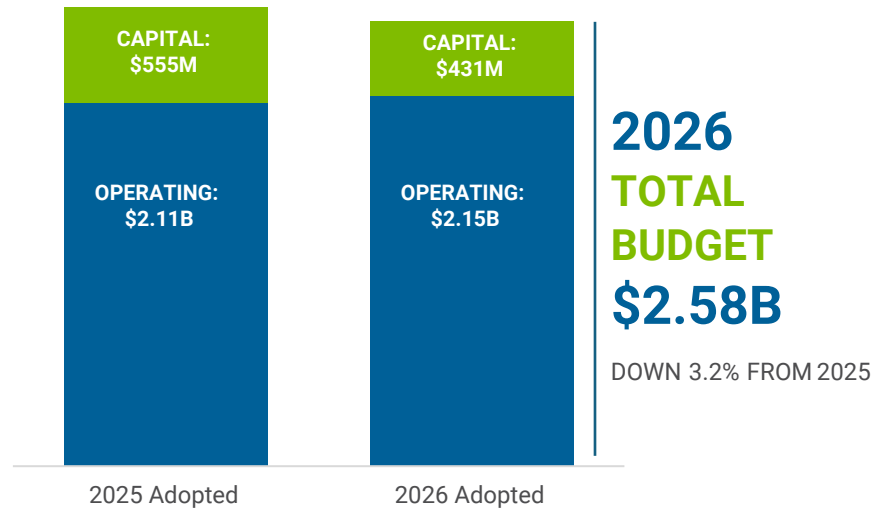
- A decrease of \$77.3 million in 2023 SPLOST allocations.
- A decrease of \$86.4 million in Water and Sewer repair and maintenance.
- An increase of \$39.7 million in allocations to capital funds for new projects and upgrades to existing projects.

Capital project budgets are adopted as multiyear project budgets. As a result, many of the capital projects funded in 2025 will continue to be funded in 2026. Key capital initiatives from the 2025 and 2026 capital budgets that align with the County's priorities are described below.

Additional information about the 2026 capital budget and 2027 – 2031 Capital Improvement Plan is available in [Sections V](#) and [VI](#).

Significant factors impacting the current budget environment:

- A changing workforce
- Rapid social, technological, and economic changes
- Federal policy and regulation
- Inflation and tariffs
- Artificial Intelligence
- Emerging developments and future direction



2026 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2026 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 1,143,380,198	\$ 118,988,349	\$ 1,262,368,547	48.9%
Special Revenue Funds	\$ 71,034,916	\$ 135,380,603	\$ 206,415,519	8.0%
Enterprise Funds	\$ 622,608,025	\$ 176,771,194	\$ 799,379,219	30.9%
Internal Service Funds	\$ 314,740,435	\$ -	\$ 314,740,435	12.2%
Total Budget	\$ 2,151,763,574	\$ 431,140,146	\$ 2,582,903,720	100.0%

Tax-related funds derive their revenue primarily from property taxes. These include the General, Fire and EMS District, Development and Enforcement Services District, Recreation, Police Services District, Loganville EMS District, Economic Development Tax, Jimmy Carter Boulevard Tax Allocation District, Indian Trail TAD, Park Place TAD, Lake Lucerne TAD, Gwinnett Place TAD, The Exchange at Gwinnett TAD, the Exchange at Gwinnett TAD Debt Service, Capital Project, and Capital Vehicle Replacement Funds. The tax-related funds have an operating budget of \$1.14 billion and a capital budget of \$119.0 million.

Special revenue funds are used to account for restricted and committed revenues and have an operating budget of \$71.0 million and a capital budget of \$135.4 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds account for \$622.6 million of the total operating budget and \$176.8 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 Gwinnett 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 administrative support, group self-insurance, fleet management, risk management, workers’ compensation, and auto liability. The adopted internal service funds budget totals \$314.7 million.

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

Year	Operating Budget	% Change	Capital Budget	% Change	Total Budget	% Change
2026	\$ 2,151,763,574	1.9%	\$ 431,140,146	-22.4%	\$2,582,903,720	-3.2%
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%

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 the development of the fiscal year 2026 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2026 budget includes funding for \$4.2 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 new operational requests and operating initiatives approved in the fiscal year 2026 budget and justifications for them are provided on the pages that follow.

Focus on the Fundamentals

Long-Term Sustainability

The 2026 budget is built around balancing present needs with long-term sustainability – achieved through responsible investment, infrastructure upkeep, and improved operational efficiency.

Road Maintenance

A dedicated Transportation Flex Crew will be funded to ensure consistent road and infrastructure maintenance year-round. Four new Maintenance Technicians will join the Central Gwinnett team, enabling faster and more efficient repairs that stop small issues from escalating into costly fixes.

Infrastructure

On the capital side, \$176 million has been allocated to preserve and enhance the County's water and sewer system, safeguarding the delivery of safe drinking water and dependable wastewater and stormwater services for all residents. The 2026 Capital Budget further designates \$135.3 million in SPLOST funding to advance a wide range of critical projects throughout the County.

Innovation & Efficiency

E-911 Enhancement

In support of our ongoing mission to keep Gwinnett safe through innovative, reliable, and community-centered public safety services, the 2026 budget funds the replacement of the County's outdated E-911 phone system. This upgrade will accelerate emergency response through faster call processing, AI-assisted call handling, real-time video sharing, and automated callbacks. A new E-911 Communications Training Section has been established to elevate employee development and implement robust quality improvement programs – ensuring consistent high-performance standards and a skilled, certified workforce. To staff this section, the budget provides funding for four Communications Officers and one Section Manager.

Safety Modernization

The Police Department is also launching a Drone Program Pilot to boost efficiency and situational awareness, deploying two remotely operated drones from pre-positioned locations at the North and Central Precincts. Furthermore, four new positions will be added to the Situational Awareness and Crime Response Center, strengthening real-time incident analysis, improving guidance to responding officers, and ensuring all actions meet legal and ethical standards. These investments reflect the County's steadfast dedication to protecting Gwinnett through forward-thinking, community-focused public safety solutions.

Community Resources

A central part of this priority is ensuring continued and expanded access to Community Resource Centers — neighborhood hubs that bring essential services, support, and connection directly to residents. The 2026 budget allocates funding to expand the Dacula Park Community Resource Center and its Senior Wing, and the completion of the Gwinnett Community Resource Center at Grayson Highway. These investments will broaden access to health, wellness, educational, and recreational programs for residents of all ages. To support these facilities, the budget includes one full-time position for the Dacula Park Senior Wing and two full-time and two part-time positions for the Community Resource Center at Grayson Highway. Together, these investments will enrich residents' quality of life and help cultivate stronger, more connected communities across Gwinnett.

Park Enhancements

The 2026 budget also sets aside funds for lighting upgrades at the Bethesda Park Aquatic Center, reinforcing the County's commitment to keeping all parks and recreation spaces safe, welcoming, and well-maintained.

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 6% from 2019 to 2024, and in 2024, the population grew to more than 1 million residents. The early estimates for 2026 show a 4% increase in population (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 Georgia Department of Labor, in November 2025, Gwinnett had a 3.7% unemployment rate, which was lower than the Atlanta metropolitan area (3.9%), the state of Georgia (4.0%), and the United States (4.0%) (Bureau of Labor Statistics).

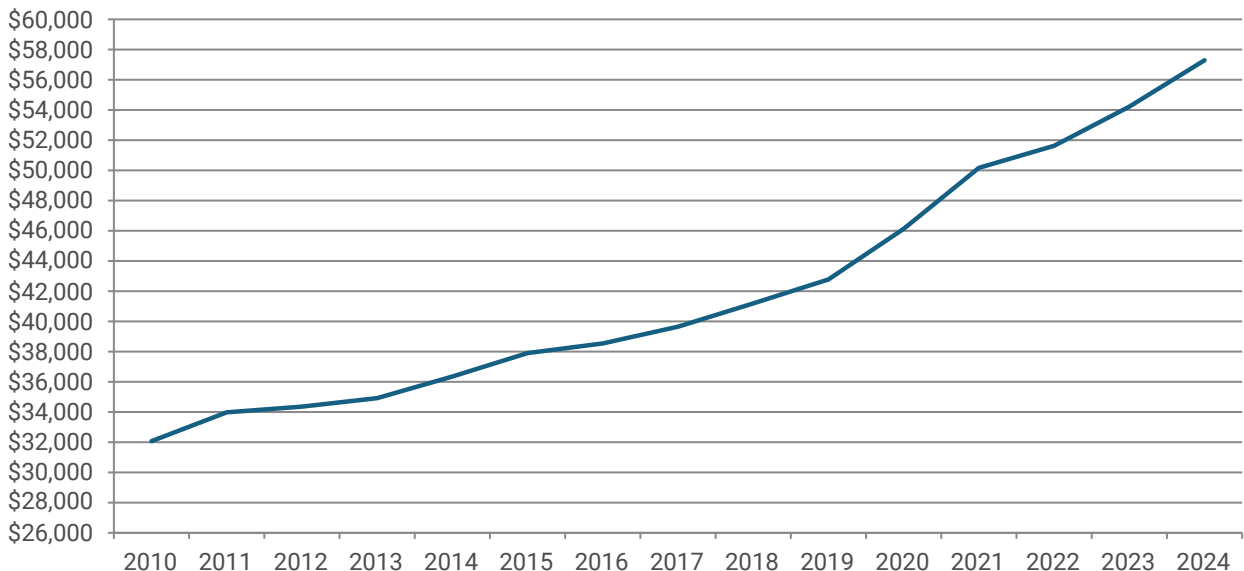
Gwinnett County's labor force grew 0.1% from 2024 to 2025 (Georgia Department of Labor). With employment only slightly decreasing with a change of only -0.5% from 2024 to 2025 (Georgia Department of Labor), businesses are remaining steady through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2025, Partnership Gwinnett generated \$395.9 million in new capital investment, won 32 projects (10 relocations and 22 expansions), and created 1,112 new jobs. Also in 2025, the Gwinnett Chamber held ribbon-cutting ceremonies with 105 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 109% and has increased by approximately \$30.2 billion since 2016. From 2016 to 2025, the average value of all types of residences, including single-family homes, condos, and townhouses, rose 125% from \$200,000 to \$450,000.

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 \$57,291 in 2024, an increase of 11% over 2022 (\$51,627).

2010 – 2024 Per Capita Personal Income | Gwinnett County, Georgia

Source: U.S. Bureau of Economic Analysis



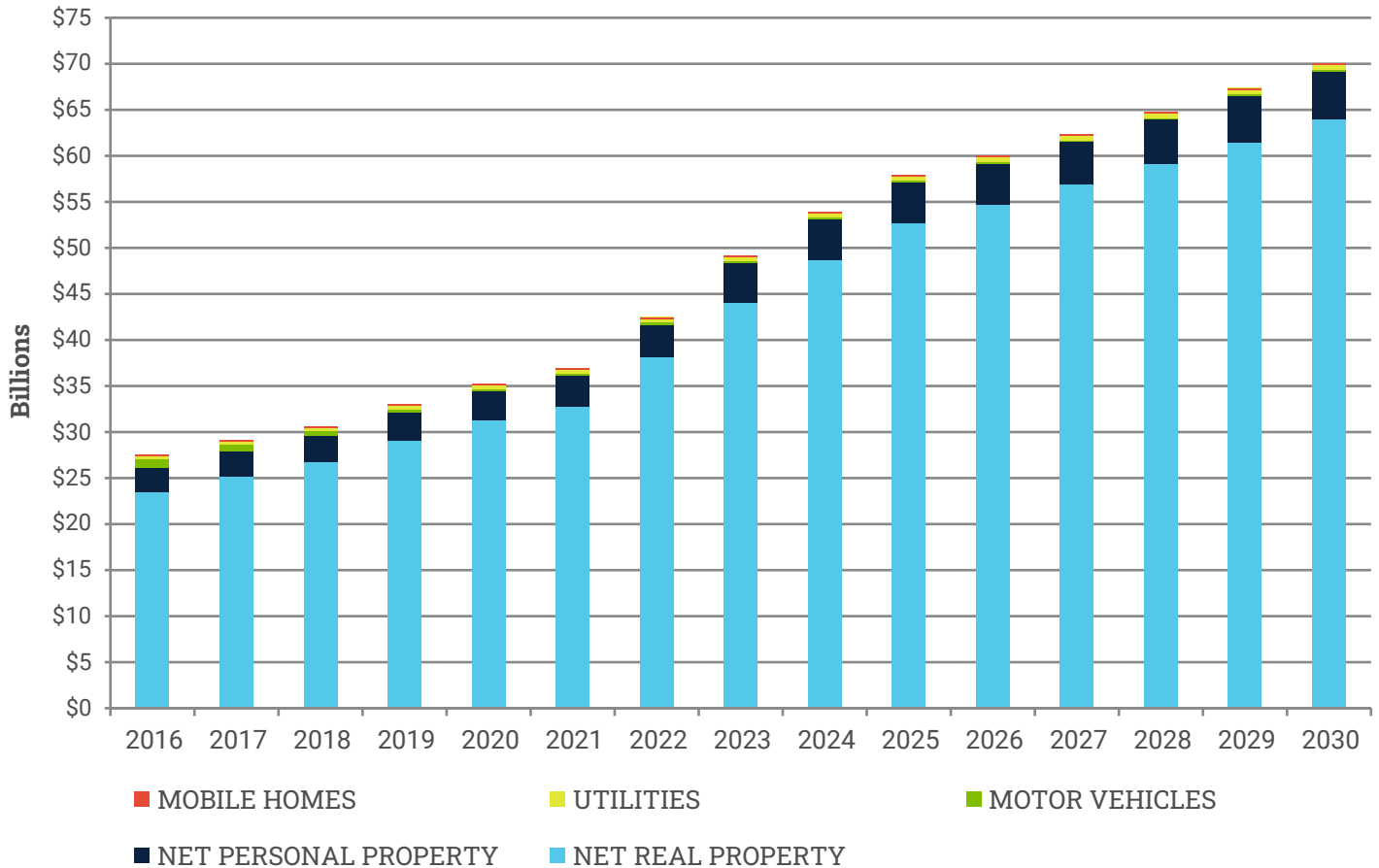
Property Taxes and the Condition of the Digest

Property taxes are an important revenue source for the County. More than one-third (40.2%) of the total revenue for all operating funds and almost three-quarters (73.9%) 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% of the fiscal year 2026 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Since 2013, Gwinnett experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Assessors' Office. Due to improving home values and increasing construction activity, the tax digest has grown more than 63% from 2020 to 2025.

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.

Condition of the Digest FY 2016 – 2030 **FORECAST** 

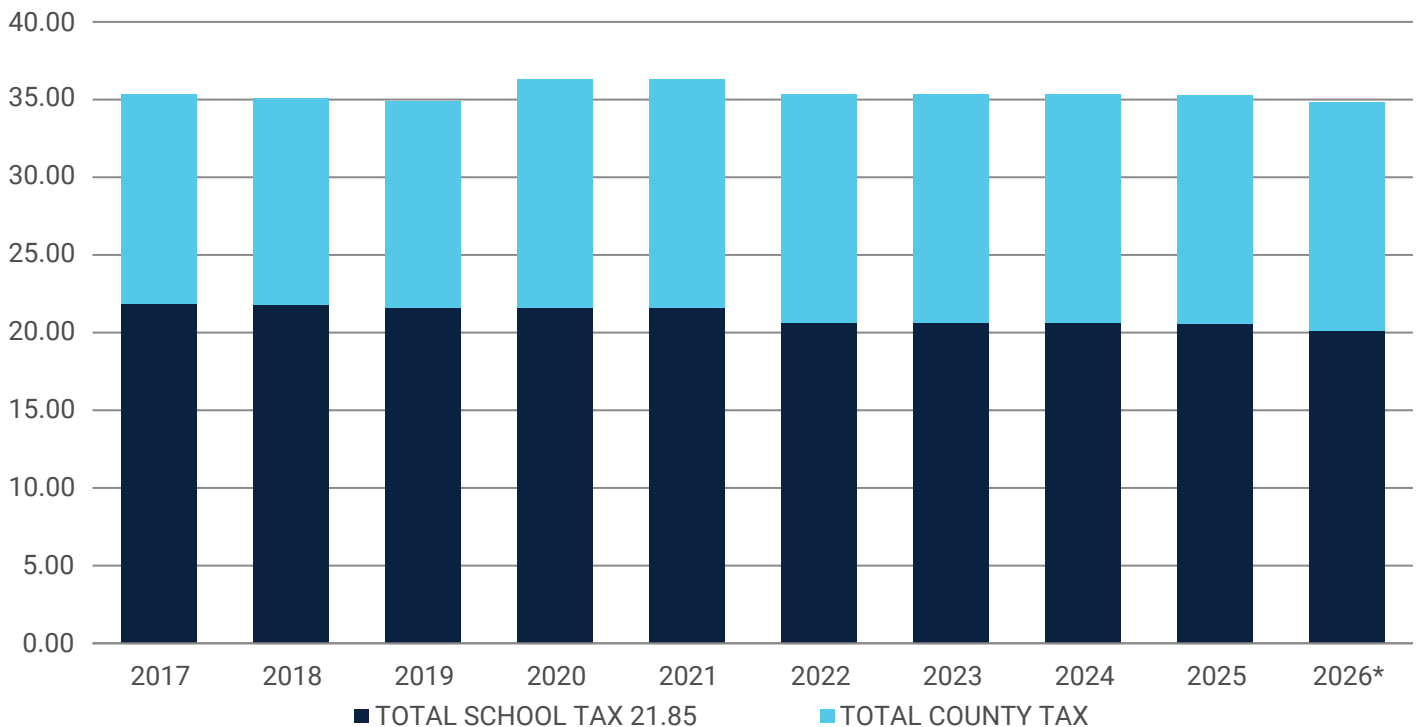


Tax-Related Funds: Real and Personal Property Tax Rates FY 2017 – 2026 (mills)

Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026*
General Fund	7.40	7.209	7.209	6.95	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	2.90	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 Fund	0.95	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00
G.O. Bond Fund II	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total County Tax	13.51	13.319	13.319	14.71	14.71	14.71	14.71	14.71	14.71	14.71
School M&O	19.80	19.80	19.70	19.70	19.70	19.20	19.20	19.10	19.10	18.70
School Bonds	2.05	1.95	1.90	1.90	1.65	1.45	1.45	1.45	1.45	1.45
Total School Tax	21.85	21.75	21.60	21.60	21.60	20.65	20.65	20.55	20.55	20.15
Total Property Tax	35.36	35.069	34.919	36.31	36.06	35.36	35.36	35.26	35.26	34.86

*The 2026 millage rate is an estimate.

Total Property Tax Rates FY 2017 – 2026 (Mills)



*The 2026 millage rate is an estimate.

THE BUDGET PROCESS

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2026 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Strategic Planning:												
Board of Commissioners hold Strategic Planning Session		→										
Millage rate adopted for current year						→						
Budget Development:												
Departments prepare draft Capital budgets		→										
Capital Review Team meetings held					→							
Departments prepare draft Operating budgets				→								
Budget staff compiles draft budget						→						
Departments present business plans to the Chairwoman and Review Team							→					
Finalize and Adopt:												
Chairwoman finalizes recommendations									→			
Chairwoman presents proposed budget to the Board of Commissioners										→		
Chairwoman's proposed budget published										→		
Board of Commissioners' review and input											→	
Public hearing held											→	
Budget adopted												→



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

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



The County has relied upon its budget process as an integrated planning tool alongside the Gwinnett 2045 Unified Plan, as well as the Business Planning Process. The Gwinnett 2045 Unified Plan was adopted by the Board of Commissioners in February 2024 and is discussed in more detail on page [II:67](#).

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 2026 budget, County Administration continued the Business Planning Process that directs departments to develop cohesive business plans that produce resident-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision-making process. The budget represents the financial plan resulting from the Business Planning Process. This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner.

The 2026 budget was developed with input from four residents who served on the Budget Review Team. The team consisted of veterans David Cuffie, Michael Park, Denise Rumbaugh, and Ronald Skeete. Each committee member studied department and agency business plans and budget requests to make recommendations for the budget.

Gwinnett's 2026 budget process kicked off in March 2025 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' four strategic priorities guided the budget. The County's priorities include Focus on Fundamentals; Balance Today's Needs with Tomorrow's Sustainability; Embrace Innovation and Efficiency; and Think One Gwinnett. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to Chairwoman Hendrickson and her review team in August 2025. 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 18, 2025. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 2, 2025. Public comments were accepted online until December 31, 2025.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The budget was adopted on January 6, 2026, and is presented in summary on the next page.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs by approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the Board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The "[Fiscal Year 2026 Budget Resolution](#)" on pages II:17 – II:19 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 2026 Resolution Amounts

Operating Budget	FY 2026	Capital Budget	FY 2026	FY 2027-2031
Tax Related Funds		Tax Related Funds		
General Fund	\$585,161,228	Capital Projects	\$94,468,092	\$134,130,311
Development & Enforcement District Fund	23,111,366	Capital Vehicle Replacements	24,520,257	183,078,983
Fire and EMS District Fund	218,202,565			
Loganville EMS District Fund	101,884			
Police Services District Fund	217,888,260			
Recreation Fund	70,139,907			
Economic Development Tax Fund	19,618,119			
Gwinnett Place TAD Fund	446,667			
Indian Trail TAD Fund	329,900			
Jimmy Carter Boulevard TAD Fund	986,500			
Lake Lucerne TAD Fund	121,800			
Park Place TAD Fund	232,250			
The Exchange at Gwinnett TAD Fund	3,522,626			
The Exchange at Gwinnett TAD Debt Service Fund	3,517,126			
Total Tax Related	\$1,143,380,198	Total Tax Related	\$ 118,988,349	\$ 317,209,294
Special Revenue Funds		Special Revenue Funds		
Speed Hump Fund	\$324,849	2017 Special Local Option Sales Tax	\$4,899,500	\$-
Street Lighting Fund	10,517,027	2023 Special Local Option Sales Tax	130,481,103	585,028,510
Authority Imaging Fund	1,000,000			
Corrections Inmate Welfare Fund	140,200			
Crime Victims Assistance Fund	839,595			
DA Federal Justice Asset Sharing Fund	83,792			
DA Federal Treasury Asset Sharing Fund	12,434			
DA Special State Fund	31,718			
E-911 Fund	33,770,232			
Juvenile Court Supervision Fund	75,600			
Police Special Justice Fund	72,860			
Police Special State Fund	178,246			
Sheriff Inmate Fund	1,194,250			
Sheriff Special Justice Fund	350,000			
Sheriff Special Treasury Fund	75,000			
Sheriff Special State Fund	70,000			
Stadium Fund	2,968,336			
Tree Bank Fund	300,000			
Tourism Fund	19,030,777			
Total Special Revenue	\$71,034,916	Total Special Revenue	\$135,380,603	\$585,028,510
Enterprise Funds		Enterprise Funds		
Airport Operating Fund	\$2,106,050	Airport Renewal & Extension	\$80,176	\$1,406,405
Economic Development Operating Fund	10,109,055	Solid Waste Renewal & Extension	466,123	258,117
Local Transit Operating Fund	22,621,261	Stormwater Renewal & Extension	21,968,396	99,065,000
Solid Waste Operating Fund	62,622,020	Transit Renewal & Extension	206,444	12,950,000
Stormwater Operating Fund	38,073,368	Water & Sewer Renewal & Extension	154,050,055	1,208,963,400
Water and Sewer Operating Fund	487,076,271			
Total Enterprise	\$622,608,025	Total Enterprise	\$176,771,194	\$1,322,642,922
Internal Service Funds				
Administrative Support Fund	\$152,537,063			
Auto Liability Fund	4,717,650			
Fleet Management Fund	17,142,782			
Group Self-Insurance Fund	118,224,251			
Risk Management Fund	16,216,650			
Workers' Compensation Fund	5,902,039			
Total Internal Service	\$314,740,435			
Total Operating Funds	\$2,151,763,574	Total Capital Funds	\$431,140,146	\$2,224,880,726

Gwinnett County
 Board of Commissioners
 Lawrenceville, Georgia



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

Adoption Date: **January 6, 2026**

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

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman	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 Ku, which carried by a 5-0 vote, the Resolution of the Gwinnett County Board of Commissioners set forth below is hereby adopted:

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

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

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$61,901,203 are recorded within the Police Services Special District Fund for the primary

purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at \$217,888,260 and remaining funding of \$155,987,057 anticipated from direct revenues and taxes; and

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

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

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

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

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

- h. discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to contingencies or reserves;
- i. review final grant agreements and decline a grant if the terms are deemed unacceptable or infeasible, and to direct other Gwinnett County staff to carry out any actions necessary to decline the grant as determined; and

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

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

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

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

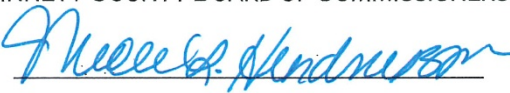
BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2026 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2026 will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

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

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

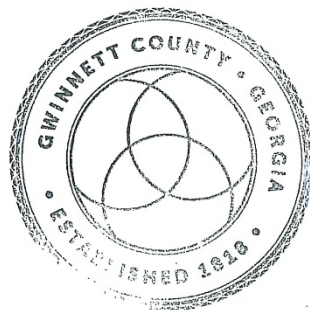
GCID Number: 2026-0079

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 2026 Revenues and Appropriations

The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$188,094,684 and Internal Service Fund activity in the amount of \$314,740,435.

FY 2026 Consolidated Revenues

Taxes	1,237,289,562
Licenses and Permits	13,970,409
Intergovernmental Revenues	3,043,540
Charges for Services	646,963,139
Fines and Forfeitures	11,091,010
Investment Income	54,954,035
Contributions and Donations	27,337,991
Miscellaneous Revenue	9,640,654
Other Financing Sources	32,081,049

Total 2026 Revenues **2,036,371,389**

Use of Fund Balance/Net Position 43,697,212

Total **\$ 2,080,068,601**

FY 2026 Consolidated Appropriations

General Government	197,166,870
Judicial	161,787,623
Public Safety FA	672,323,414
Public Works	636,213,152
Health and Welfare	23,867,831
Culture and Recreation	115,628,377
Housing and Development	126,437,491
Debt Service	3,517,126
Intergovernmental	3,100,357
Other Financing Uses	11,022,242

Total 2026 Appropriations **1,951,064,483**

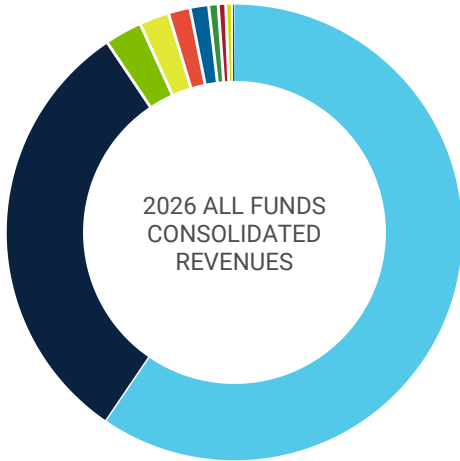
Contribution to Fund Balance/Net Position 129,004,118

Total **\$ 2,080,068,601**

**In 2026, Public Works includes \$41.0 million for Water & Sewerage Authority bond payments and \$4.0 million in Georgia Environmental Finance Authority loan payments.*

CONSOLIDATED BUDGET – ALL FUNDS

FY 2026 Revenues and Appropriations



- Taxes: 59.50%
- Charges for Services: 31.10%
- Investment Income: 2.64%
- Use of Fund Balance/Net Position: 2.10%
- Other Financing Sources: 1.54%
- Contributions and Donations: 1.31%
- Licenses and Permits: 0.67%
- Fines and Forfeitures: 0.53%
- Miscellaneous Revenue: 0.46%
- Intergovernmental Revenues: 0.15%



- Public Safety FA: 32.32%
- Public Works: 30.59%
- General Government: 9.48%
- Judicial: 7.78%
- Contribution to Fund Balance: 6.20%
- Housing and Development: 6.07%
- Culture and Recreation: 5.56%
- Health and Welfare: 1.15%
- Other Financing Uses: 0.53%
- Debt Service: 0.17%
- Intergovernmental: 0.15%

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, corrections, 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, 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.

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, 1% sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Gas South District expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST raised over \$1.1 billion before ending in 2023 and is shared between the County (78.76%) and 16 cities (21.24%). The County is using 65% of its share for transportation (roads, bridges, intersection improvements, and sidewalks), and 35% 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, 1% 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 \$1.37 billion before ending in 2029. The program includes \$18.3 million for a countywide (Level 1) courthouse facility renovation project. After this project is fully funded, proceeds are shared between the County (74.96%) and 16 cities (25.04%). The County is using 74% of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 26% for public safety facilities/equipment, recreational facilities/equipment, renovations of County facilities, and senior service facilities.

GWINNETT COUNTY FUND STRUCTURE
2026 TOTAL BUDGET
\$2,582,903,720



 Major Fund

*Capital fund

**Includes capital & operating

*** 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 that 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 – 2026 APPROPRIATIONS BY DEPARTMENT

(in thousands of dollars)

Department	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	Total
	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	
Arts, Culture, Entertainment, and Tourism	-	-	-	50	-	-	19,031	-	-	-	19,081
Assessors' Office	15,633	-	-	-	-	-	-	-	-	-	15,633
Board of Commissioners	2,951	-	-	-	-	-	-	-	-	-	2,951
County Administration	1,566	-	-	-	-	-	-	-	-	10,419	11,985
Child Advocacy and Juvenile Services	7,067	-	-	-	38	-	-	-	-	-	7,105
Clerk of Court	24,953	-	-	-	-	-	1,000	-	-	-	25,953
Clerk of Recorder's Court	-	-	2,324	-	-	-	-	-	-	-	2,324
Communications	-	-	-	-	120	-	-	-	-	10,094	10,214
Corrections	26,697	-	-	-	46	-	140	-	-	-	26,883
Community Services	31,543	-	-	-	443	-	-	-	-	-	31,986
District Attorney	30,177	-	-	-	2,063	-	538	-	-	-	32,778
Debt Service - Governmental	-	-	-	3,517	-	-	-	-	-	-	3,517
Fire and Emergency Services	-	191,892	-	-	1,520	4,790	-	-	-	-	198,202
Financial Services	-	-	-	-	-	56,462	-	-	-	34,021	90,483
Human Resources	-	-	-	-	-	-	-	-	-	133,323	133,323
Intergovernmental	160	-	-	-	-	-	2,940	-	-	-	3,100
Information Technology	-	-	-	-	14,176	-	-	-	-	75,638	89,814
Judiciary	42,029	-	-	-	6,008	-	-	-	-	-	48,037
Juvenile Court	8,107	-	-	-	-	-	76	-	-	-	8,183
Law	-	-	-	-	-	-	-	-	-	5,681	5,681
Loganville EMS	-	-	-	102	-	-	-	-	-	-	102
Non-Departmental	61,582	24,706	22,383	450	18,202	10,627	423	409	622	2,999	142,403
Parks and Recreation	-	-	-	69,818	3,188	6,982	-	-	-	-	79,988
Planning and Development	7,870	1,605	-	48,191	106	-	300	2,186	10,948	-	71,206
Police Services	7,299	-	189,776	-	13,157	-	30,678	-	-	-	240,910
Probate Court	5,534	-	-	-	-	-	-	-	-	-	5,534
Recorder's Court	-	-	2,485	-	-	-	-	-	-	-	2,485
Sheriff	173,543	-	-	-	5,253	-	1,689	-	-	-	180,485
Solicitor General	12,836	-	920	-	383	-	420	-	-	-	14,559
Stadium	-	-	-	-	-	-	2,968	-	-	-	2,968
Subsidies:											
ATL Regional Commission	1,235	-	-	-	-	-	-	-	-	-	1,235
Board of Health	3,345	-	-	-	-	-	-	-	-	-	3,345
Department of Family and Childrens Services	661	-	-	-	-	-	-	-	-	-	661

ALL FUNDS – 2026 APPROPRIATIONS BY DEPARTMENT CONT.

Department	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	Total
	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water & Sewer	Other Enterprise Funds	Internal Service Funds	
Forestry	7	-	-	-	-	-	-	-	-	-	7
Gwinnett Coalition - HHS	235	-	-	-	-	-	-	-	-	-	235
Gwinnett County Public Library	27,880	-	-	-	3,424	147	-	-	-	-	31,451
Gwinnett Hospital Authority	1,000	-	-	-	-	-	-	-	-	-	1,000
Healthcare Initiative	650	-	-	-	-	-	-	-	-	-	650
Homelessness Prevention	1,012	-	-	-	-	-	-	-	-	-	1,012
Medical Examiner	2,503	-	-	-	-	-	-	-	-	-	2,503
Partnership Gwinnett	500	-	-	-	-	-	-	-	-	-	500
View Point Health	1,443	-	-	-	-	-	-	-	-	-	1,443
Support Services	274	-	-	-	51,618	1,690	-	-	62,609	42,565	158,756
Tax Commissioner	22,277	-	-	-	-	-	-	-	-	-	22,277
Transportation	39,930	-	-	-	2,947	54,683	10,832	-	24,707	-	133,099
Voter Registration and Elections	22,662	-	-	-	45	-	-	-	-	-	22,707
Water Resources	-	-	-	-	173,023	-	-	484,481	36,646	-	694,150
Total Appropriations	585,161	218,203	217,888	122,128	295,760	135,381	71,035	487,076	135,532	314,740	2,582,904

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% of counties in the nation. For approximately 28 years, each of the three rating agencies has 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 to 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	\$ 127.20	4.32%	1.74%	\$ 9.80
2016 Refunding of 2006 Water and Sewer Bonds	108.90	4.45%	2.36%	14.70
2016A Advance Refunding of 2008 Water and Sewer Bonds	146.00	4.68%	1.69%	21.50
2017 Advance Refunding of 2008 Development Authority Revenue Bonds (Stadium Project)	33.00	6.26%	3.27%	14.20
2019 Refunding of 2009 A&B Water and Sewer Bonds	128.50	4.34%	1.51%	23.10
2020A Refunding of 2007 and 2010 Development Authority Boards	39.20	4.70%	1.04%	8.90
2021 Refunding of 2011 Water and Sewer Bonds	58.70	5.00%	0.17%	9.00
Total Estimated Debt Service Savings				\$ 101.20

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 0.9% of the \$2.66 billion 2026-2031 Capital Improvement Program is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the construction and expansion of the Gwinnett Justice and Administration Center, libraries, and road system enhancements. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than \$4.9 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 biosolids dryer project for Water Resources. More information about the project is found on page [VI:25](#).

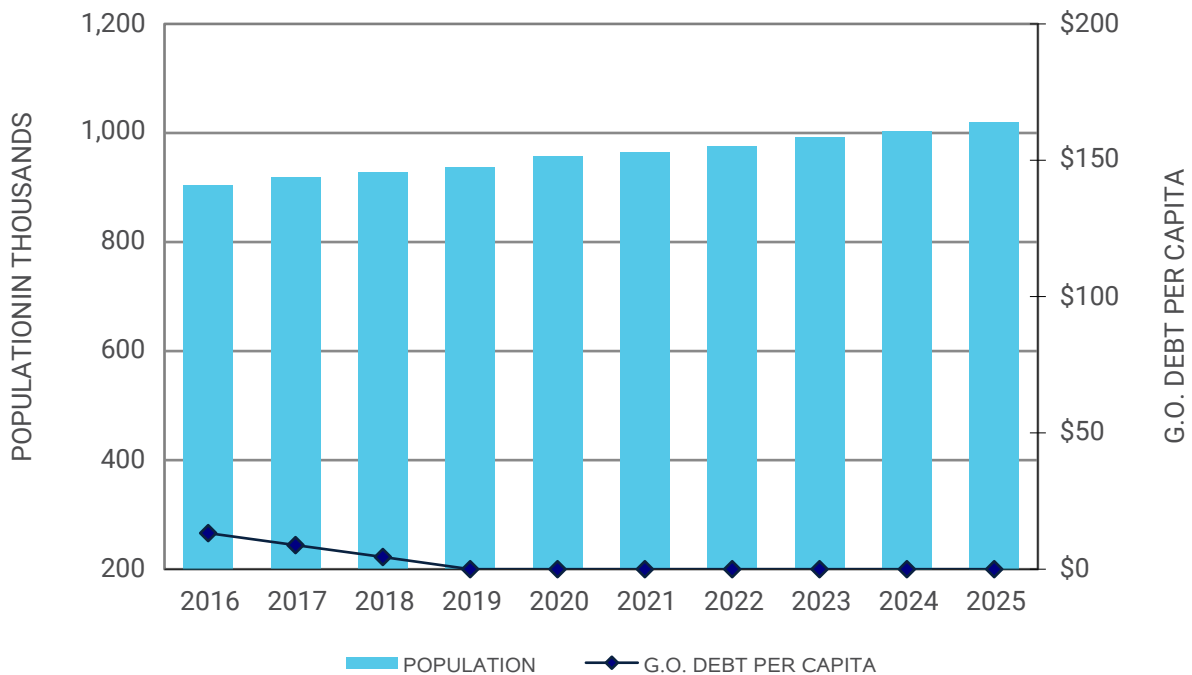
Types of Debt

General Obligation Bonds

The issuance of General Obligation (G.O.) 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 voter approval. 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 2025, the County had no general obligation debt outstanding.

The constitutional debt limit for G.O. Bonds for Georgia counties is 10% of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2025, for Gwinnett County was \$5,509,157,645. The County had no G.O. Bond principal outstanding as of December 31, 2025, providing a debt margin of \$5,509,157,645 (unaudited).

General Obligation (G.O.) Debt Service per Capita



As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown. As of 2019, 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, 2025 (unaudited):

Outstanding Principal by Issue Water and Sewerage Authority Revenue Bonds

\$46,390,000	Series 2016A	Issued May 19, 2016
\$59,100,000	Series 2019	Issued September 26, 2019
\$158,455,000	Series 2020	Issued December 29, 2020

The estimated annual requirements to amortize the bonds payable as of December 31, 2025, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
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	5,165	3,125	8,290
2031 – 2035	28,795	12,656	41,451
2036 – 2040	32,100	9,352	41,452
2041 – 2045	35,165	6,296	41,461
2046 – 2050	38,910	2,545	41,455
Total	\$ 263,945	\$ 58,027	\$ 321,972

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 money 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 the 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, 2025 (unaudited):

Outstanding Principal by Issue Urban Redevelopment Agency Revenue Bonds

\$25,450,000	Series 2018 Revenue Bonds	Issued December 18, 2018
\$19,460,000	Series 2021 Revenue Bonds	Issued March 1, 2021
\$16,765,000	Series 2024 Revenue Bonds	Issued November 5, 2024

The estimated annual requirements to amortize the bonds payable as of December 31, 2025, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
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	3,610	1,751	5,361
2031 –2035	19,935	6,880	26,815
2036 –2040	18,555	3,166	21,721
2041 –2044	6,245	647	6,892
Total	\$ 61,675	\$ 20,570	\$ 82,245

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, 2025 (unaudited):

Outstanding Principal by Issue Development Authority Revenue Bonds

\$21,325,000	Series 2017 Stadium Refunding	Issued January 26, 2017
\$90,885,000	Series 2018 Infinite Energy Center Expansion	Issued August 7, 2018
\$53,075,000	Series 2020 Georgia Research Park (Rowen)	Issued September 30, 2020
\$20,370,000	Series 2020A Refunding Bonds	Issued October 6, 2020
\$65,400,000	Series 2020B Infinite Energy Center Projects	Issued October 6, 2020

The total annual requirements on all outstanding debt as of December 31, 2025, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
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	13,185	5,865	19,050
2031 – 2035	57,100	25,017	82,117
2036 – 2040	57,590	17,197	74,787
2041 – 2045	38,440	9,709	48,149
2046 – 2050	33,125	2,672	35,797
Total	\$ 251,055	\$ 86,613	\$ 337,668

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 called a tax allocation district (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, 2025 (unaudited):

Outstanding Principal by Issue Tax Allocation District Revenue Bonds

\$38,260,000

Tax Allocation Bonds – The Exchange at Gwinnett Project

Issued June 11, 2020

(Dollars in thousands)

Year	Principal	Interest	Total
2026	\$ 535	\$ 2,487	\$ 3,022
2027	1,065	2,452	3,517
2028	1,130	2,383	3,513
2029	1,205	2,310	3,515
2030	1,285	2,231	3,516
2031 – 2035	7,780	9,789	17,569
2036 – 2040	10,660	6,911	17,571
2041 – 2045	14,600	2,966	17,566
Total	\$ 38,260	\$ 31,529	\$ 69,789

The Series 2020 Exchange at Gwinnett Tax Allocation District Revenue Bonds are limited obligations of the County, secured solely from the pledged tax increment revenues of The Exchange at Gwinnett Tax Allocation District. If the pledged tax increment revenues generated by the tax allocation increments are insufficient to pay debt service, the County has no obligation to pay this

debt service. Interest payments for the first three years were pre-funded from bond proceeds and were not paid from tax increment revenues.

GEFA Notes

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, 2025, were as follows (unaudited):

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

Notes Payable

(Dollars in thousands)

Year	Principal	Interest	Total
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	1,256	36	1,292
2031 – 2032	649	11	660
Total	\$ 15,121	\$ 1,031	\$ 16,152

The total annual requirements on all outstanding debt as of December 31, 2025, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Water & Sewer	Urban Redevelopment Agency	Development Authority	Tax Allocation District	GEFA	Total
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	3,515	2,470	56,756
2030	8,290	5,361	19,050	3,516	1,292	37,409
2031 – 2035	41,451	26,815	82,117	17,569	660	168,612
2036 – 2040	41,452	21,721	74,787	17,571	-	155,531
2041 – 2045	41,461	6,892	48,149	17,566	-	114,068
2046 – 2050	41,455	-	35,797	-	-	77,252
Total	\$ 321,972	\$ 82,245	\$ 337,668	\$ 69,789	\$16,152	\$ 827,826

The total annual debt requirement for 2026 is \$73.1 million, which is 3.4% of the total operating budget of \$2.15 billion, resulting in total operating appropriations less annual debt of \$2.1 billion.

EMPLOYEE ENVIRONMENT

Pension and OPEB Accrued Liabilities

The County is committed to 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. In 2016, the Retirement Plans 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, 2024, the funded ratios for the DB pension and OPEB plans were 81.69% and 103%, respectively.

Workforce Health

Gwinnett County takes a comprehensive approach to selecting benefits and developing innovative offerings that support the well-being of our employees and their families. Our continued commitment to fostering a culture of health bolsters the Embrace Wellness program, which consistently achieves employee participation rates exceeding 86%.

Gwinnett County's Embrace Wellness program is built on three pillars of health, each offering incentivized activities that support participants' physical, mental, financial, social, and community wellbeing. These pillars feature a variety of fun and engaging activities designed to empower participants to create their own wellness journey.

Gwinnett is committed to continually improving year after year. In 2025, the focus was on preventive screenings and financial wellness. This focus led to a 27% increase in annual physicals, a 96% increase in preventive screenings, and a 240% increase in employees accessing their retirement accounts. Gwinnett also introduced monthly Financial Friday webinars, designed to focus on various financial topics and resources for employees, ranging from retirement information to understanding credit. The County also piloted the first in-person Dave Ramsey Smart Dollar class, in which employees from across the County joined together once a week to dig into their finances and focus on debt elimination. The response to these new initiatives has been overwhelmingly positive, and Gwinnett plans to continue these initiatives into 2026.

Gwinnett County benefits employees also understand that the more solutions that are offered, the more confusing the benefits ecosystem can be. To address this, Gwinnett has partnered with our wellness vendor, Sharecare, to develop an enhanced, secure, and user-friendly online Health Benefits Hub for all County employees within the Embrace Wellness program. The Health Benefits Hub is a unique and dynamic resource that provides employees with easy access to wellness program activities as well as all available benefits and resources. With a streamlined single sign-on, employees can conveniently manage all their accessible benefits and resources, including medical, spending accounts, and retirement.

With the enhancements to the Embrace Wellness program and the Health Benefits Hub, Gwinnett has seen a remarkable boost in employees' access to care and increased overall engagement. These enhancements have driven better program outcomes and improved employee satisfaction with the Embrace Wellness program to 92%.

In 2025, Gwinnett County continued its partnership with Crossover Health to operate the Gwinnett Employee Wellness Center, providing county employees and their families with a more cost-effective, convenient, and high-quality healthcare experience. Beyond primary care, the Wellness Center offers health coaching with a registered dietitian, select pediatric care, virtual care navigation, and prescription orders and refills. County employees, spouses, and covered dependents ages three and older have exclusive access to the Wellness Center, where they benefit from personalized care, shorter wait times, and an overall improved healthcare experience.

In 2025, the County implemented a Lifestyle Spending Account (LSA) benefit for employees, offering 50% reimbursement of up to \$1,500 for various expenses, including mortgage payments, gym memberships, and unexpected car repairs. The intent of this benefit is to ease the financial burden of emergency expenses and give every employee a chance to help fund items related to their lifestyle.

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 2025 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 for the third year in a row.

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 2025, but did increase the programs and services offered. The County continues to develop a strategy of prioritizing employees' health and wellness needs through offering a comprehensive benefits package for employees at each stage of life.

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.

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.

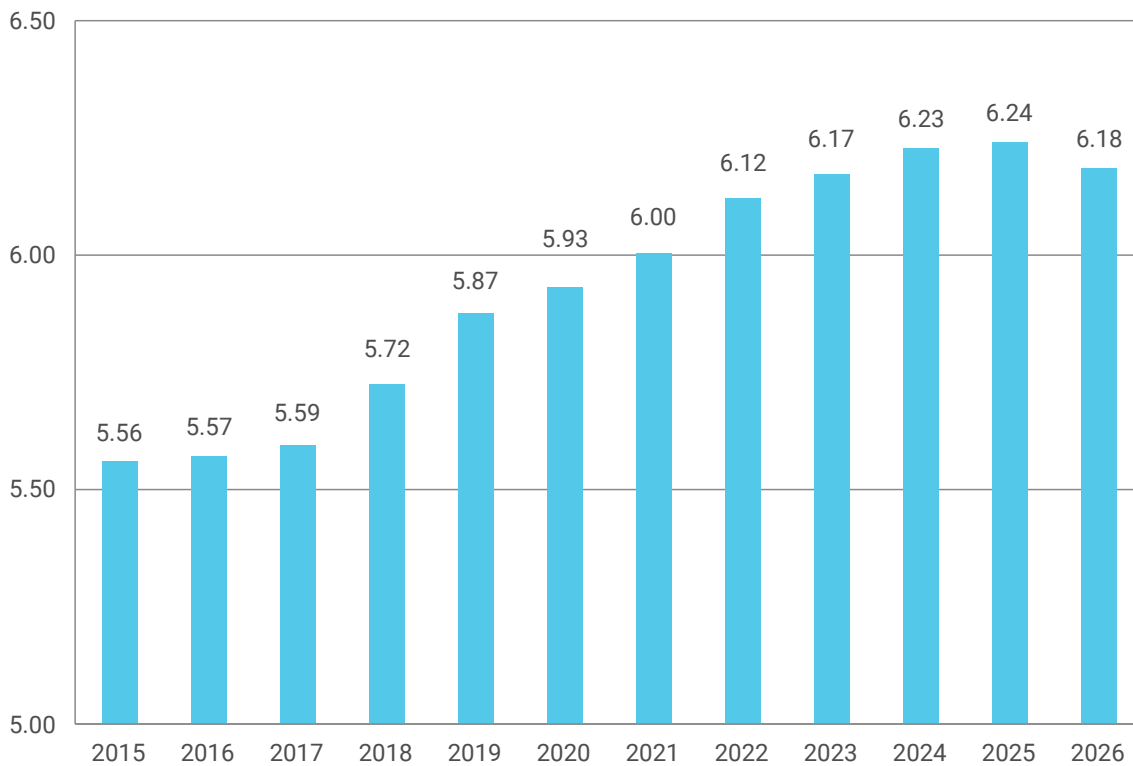
EMPLOYEE ENVIRONMENT CONT.

Staffing Levels and Population Growth

Gwinnett County faces the ever-present challenge of maintaining service levels with a growing population. 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 grew each year from 2018 to 2025, but has declined in 2026.

In 2026, 23 new positions were included in the budget.

Ratio of Authorized Positions Per 1,000 Population



Sources: 2015– 2024 population estimates from U.S. Census Bureau.

2025 and 2026 population estimates from Woods & Poole.

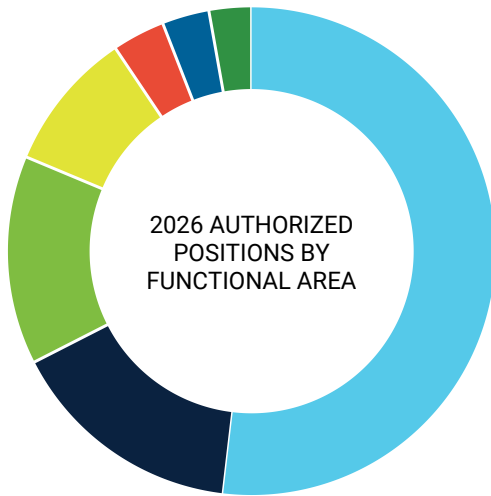
GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2023	2024	2025	2026 Adopted
Assessors' Office	General Government	-	-	51	52
Child Advocacy and Juvenile Services	Judicial	41	43	46	46
Clerk of Court	Judicial	142	142	149	149
Clerk of Recorder's Court	Judicial	17	17	17	17
Communications	General Government	62	62	54	54
Community Services	Health and Welfare	366	371	178	181
Corrections	Public Safety	139	139	139	139
County Administration	General Government	100	54	73	73
District Attorney	Judicial	145	151	152	152
Financial Services	General Government	128	136	84	84
Fire & Emergency Services	Public Safety	1,044	1,056	1,059	1,059
Human Resources	General Government	73	73	73	73
Information Technology	General Government	145	151	152	152
Judiciary	Judicial	149	153	160	160
Juvenile Court	Judicial	27	30	33	33
Law Dept	General Government	22	22	22	22
Parks and Recreation	Culture and Recreation	-	-	222	225
Planning & Development	Housing and Development	180	193	201	201
Police Services	Public Safety	1,258	1,277	1,285	1,294
Probate Court	Judicial	30	30	33	33
Recorder's Court	Judicial	9	9	9	9
Sheriff	Public Safety	847	852	852	852
Solicitor General	General Government	84	94	97	97
Support Services	General Government	169	173	176	176
Tax Commissioner	General Government	132	139	140	143
Transportation	Public Works	201	210	216	220
Voter Registrations & Elections	General Government	-	47	47	47
Water Resources	Public Works	664	669	670	670
Total		6,174	6,293	6,390	6,413
Unallocated	General Government	2	19	12	35

Positions are full-time regular employees and permanent part-time employees. Grants and capital positions are included in this table. Authorized positions for 2023 to 2025 are as of December 31.

In 2025, Parks and Recreation separated from Community Services into its own department and the Assessors' Office moved from Financial Services to County Administration.

GWINNETT COUNTY AUTHORIZED POSITION HISTORY



- Public Safety: 51.86%
- General Government: 15.63%
- Public Works: 13.80%
- Judicial: 9.29%
- Culture and Recreation: 3.49%
- Housing and Development: 3.12%
- Health and Welfare: 2.81%

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

7. 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.

8. 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.

9. 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 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 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 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 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 pro-posals. 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 deficit spending 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 Annual Comprehensive 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 funding instrument awarded by an external grantor to support specific programs or projects that align with the grantor's stated purpose and eligibility criteria. Grants provide valuable opportunities to advance County initiatives; however, they carry clear expectations for accountability. All grant-funded activities—including financial management, reporting, and program execution—must comply with the regulatory, budgetary, and internal control requirements established by both the grantor and the County.

To provide adequate support, the County's Grants Management Division delivers centralized, enterprise-wide leadership for post-award grants management, ensuring the effective stewardship of public funds and compliance with all applicable federal, state, and local requirements. The Grants Management Division oversees grant-related financial management, monitoring, reporting, and internal controls, while serving as a strategic partner to departments to mitigate risk and strengthen accountability. Through governance, oversight, and advisory support, the Grants Management Division helps ensure grant-funded initiatives are implemented with integrity, transparency, and alignment with County priorities.

The County's Grants Management Division administers a standardized, risk-informed framework for post-award grants management designed to ensure accountability, compliance, and fiscal integrity across the organization.

Core administrative practices include:

Post-Award Oversight: Enterprise coordination of grant administration following award execution, including financial stewardship, compliance monitoring, and reporting oversight.

Financial Management and Controls: Oversight of allowable costs, budget controls, drawdowns, reconciliations, and closeout activities in accordance with applicable regulations and internal policies.

Compliance and Risk Management: Implementation of internal controls aligned with Federal and State guidelines including risk-based monitoring, documentation standards, and audit readiness.

Monitoring and Performance Support: Ongoing monitoring of grant activity to ensure timely expenditures, accurate reporting, and alignment with award terms and program objectives.

Policies, Procedures, and Standardization: Development and enforcement of standardized procedures, templates, and guidance to promote consistency, transparency, and operational efficiency.

Technical Assistance and Advisory Services: Strategic guidance and technical support to departments to strengthen compliance, resolve issues, and support effective grant implementation.

Audit and Closeout Management: Coordination of audit responses, corrective actions, and formal grant closeout to ensure full accountability and regulatory compliance.

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, In-vestment, 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.”*
- 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:65 – II:66 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:16 for the ["2026 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 disruptions 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 31st 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 is not being met or is likely not to 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-month 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 the programs of risk management, insurance, and workplace safety for Gwinnett County. Gwinnett defines Risk Management as a process whereby the 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 benefit 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 reduces 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
- 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 are prepared to qualify for these positions. The Department of Human Resources continues to work with departments to increase management depth.

The Department of Human Resources drives leadership development with this structured, four-course sequential series:

- **Supervisor Training and Education Program (STEP)**, a self-paced program required of all newly appointed or newly hired managers and supervisors, provides a foundational experience. Course components uphold The Gwinnett Standard through in-depth instruction and application of County policies and procedures and are designed to equip participants with the practical skills and knowledge needed for efficient, effective, and ethical job performance.
- The next training in the leadership development series is our 13-day in-house **Leadership Education and Development Academy (LEAD Academy)**, designed exclusively for experienced managers and supervisors. This curriculum focuses on strengthening crucial soft skills, self-awareness, inclusive leadership, and refining personal leadership styles to foster ongoing professional growth.
- The **EXCEL Management Development Program** is a comprehensive management development certificate program facilitated in conjunction with the University of Georgia's Carl Vinson Institute of Government. The objectives of EXCEL are to encourage continuous professional growth for management and to develop skills needed for appointment to a senior leadership position. Course content offers in-depth management training focused on driving executive competence, excellence, and leadership throughout the County
- **The Internal Management Academy (IMA)** is offered in partnership with the University of Georgia Carl Vinson Institute of Government and is the fourth phase of the County's leadership development series. This group of executive-level leaders meets weekly for a total of seven sessions. Nominated by County senior leadership, IMA participants explore the culture of silos and delivering the mission, vision, values, and The Gwinnett Standard throughout the County. Through the development of an individual leadership plan and a mentorship program with senior leadership, participants address the expectations of Gwinnett's leaders to actively employ key leadership competencies of strategic thinking, engagement, collaboration, and learning within the Gwinnett County culture.

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:67](#).

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

One of the most important forecasts for Gwinnett County's financial well-being is the **property tax digest forecast**. The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County must budget property taxes accurately to encompass both estimated fluctuations in the digest and 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:48 – II:50. Gwinnett County's major capital achievements in fiscal year 2025 and the programs that make up the 2026 – 2031 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** informs Gwinnett County officials and residents on future transportation needs, projects to address those needs, and the advantages, costs, and potential funding sources for projects. The County completed the last update of this planning effort, named Destination2050, in Spring 2024. The next update will occur before 2029.

The **Airport Master Plan** provides a long-range plan and airport layout options for its development. The County completed the last update in 2025.

The Connected Vehicle Technology Master Plan Update provides a roadmap for the continuation of Gwinnett County's Connected Vehicle program. The County completed the last update in 2025.

The Pre-Construction Division will continue to fulfill its mission of delivering a successful Special Purpose Local Option Sales Tax (SPLOST) Program by advancing projects to final construction plans for the current 2017 and 2023 SPLOST programs with excellence, accountability, and purpose. Looking ahead, the Division will develop the next iteration of project concepts for the anticipated 2029 SPLOST program, ensuring that Gwinnett County is ready to move forward efficiently should voters approve another sales tax cycle.

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 practice 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 most recent update in the Parks and Recreation Master Planning process. As the County continues to progress, new plans are developed to provide a framework 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 like 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 nationally recognized and 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 culturally diverse 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 Gwinnett Trails 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 collaborating Parks and Recreation planning efforts with other departments and stakeholders in the community and surrounding jurisdictions, 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** was last amended in 2008 and examined five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement. Funding to update this plan was received in 2025, and the plan update is currently underway.



III. OPERATING FUNDS

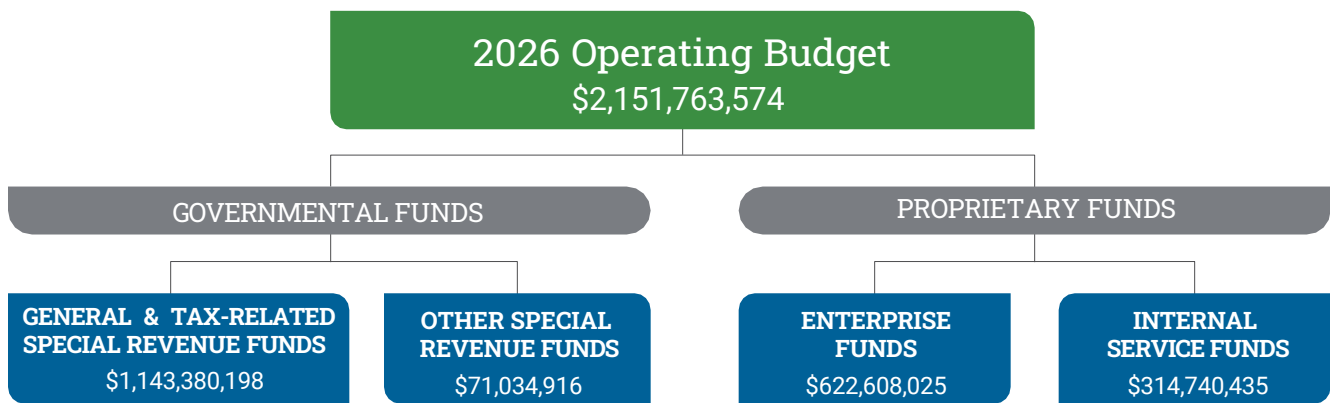
This section provides information for all the County operating funds including definitions and assumptions concerning each major fund's revenue sources, financial summaries for each operating fund, and the 2026 budget.

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.

Oracle Transition

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September 2025. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

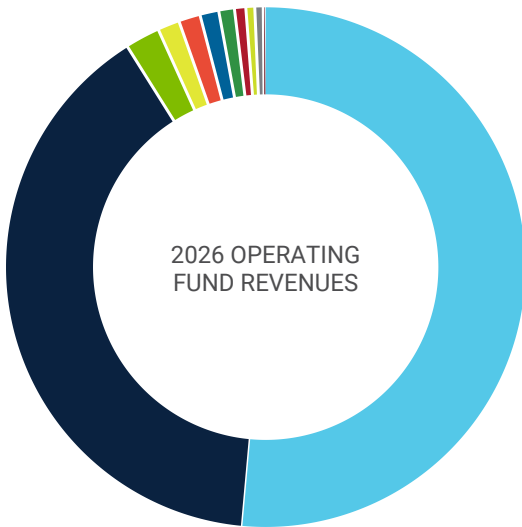
OPERATING FUNDS

Revenues and Expenditures FY 2023 – 2026

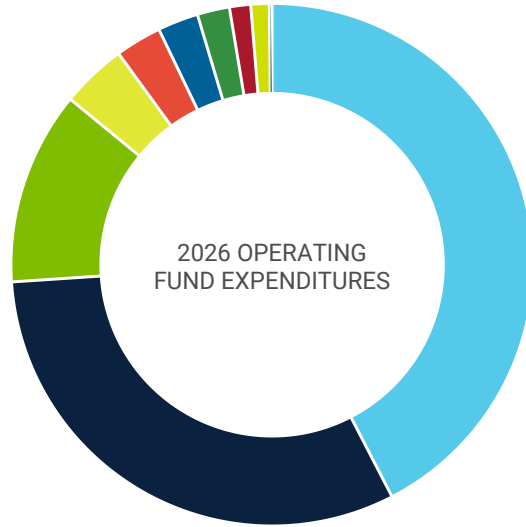
	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Taxes	878,865,704	933,111,581	981,541,847	1,028,730,022	4.81%
Licenses and Permits	11,534,312	13,932,990	14,868,084	13,970,409	-6.04%
Intergovernmental Revenues	3,100,099	3,337,313	3,579,080	3,043,540	-14.96%
Charges for Services	810,916,717	856,168,030	904,230,296	944,329,476	4.43%
Fines and Forfeitures	16,058,809	18,196,365	15,692,480	11,091,010	-29.32%
Investment Income	32,824,894	38,253,061	32,697,838	43,236,227	32.23%
Contributions and Donations	28,589,240	28,610,625	25,171,338	27,267,991	8.33%
Miscellaneous Revenue	17,543,441	15,867,250	18,980,485	10,461,392	-44.88%
Other Financing Sources	22,627,986	31,086,183	80,489,020	23,472,616	-70.84%
Total	1,822,061,203	1,938,563,398	2,077,250,468	2,105,602,683	1.36%
Use of Net Position	-	-	-	26,834,327	-
Use of Fund Balance	-	-	-	19,326,564	-
Total Revenues	1,822,061,203	1,938,563,398	2,077,250,468	2,151,763,574	3.59%
Expenditures					
Personnel Services	624,097,265	704,392,665	768,987,680	856,720,163	11.41%
General Operating Expenses	482,995,608	524,780,616	565,605,578	637,432,992	12.70%
Allocations	12,156,812	17,005,139	17,987,514	22,981,781	27.77%
Debt Service	93,569,941	93,980,164	79,190,732	57,948,004	-26.82%
Contributions	497,021,198	538,696,634	498,807,620	373,230,735	-25.18%
Reserves and Contingencies	-	-	-	26,552,343	-
Capital Outlay	1,943,786	2,412,982	12,465,595	3,529,079	-71.69%
Payment to Others - Subsidized Agencies	34,090,741	36,378,561	39,804,883	40,385,425	1.46%
Total Expenditures	1,745,875,351	1,917,646,761	1,982,849,602	2,018,780,522	1.81%
Contribution to Net Position Budget	-	-	-	82,092,793	-
Contribution to Fund Balance Budget	-	-	-	50,890,259	-
Gross Budget	1,745,875,351	1,917,646,761	1,982,849,602	2,151,763,574	8.52%
Less: Indirect Costs	120,157,996	120,230,086	132,430,725	131,320,679	-0.84%
Total Net Budget	\$ 1,625,717,355	\$ 1,797,416,675	\$ 1,850,418,877	\$ 2,020,442,895	9.19%

Operating Funds

Revenues and Expenditures FY 2023 – 2026



- Taxes: 51.43%
- Charges for Services: 39.65%
- Investment Income: 2.16%
- Contributions and Donations: 1.36%
- Use of Net Position: 1.34%
- Other Financing Sources: 1.17%
- Use of Fund Balance: 0.97%
- Licenses and Permits: 0.70%
- Fines and Forfeitures: 0.55%
- Miscellaneous Revenue: 0.52%
- Intergovernmental Revenues: 0.15%



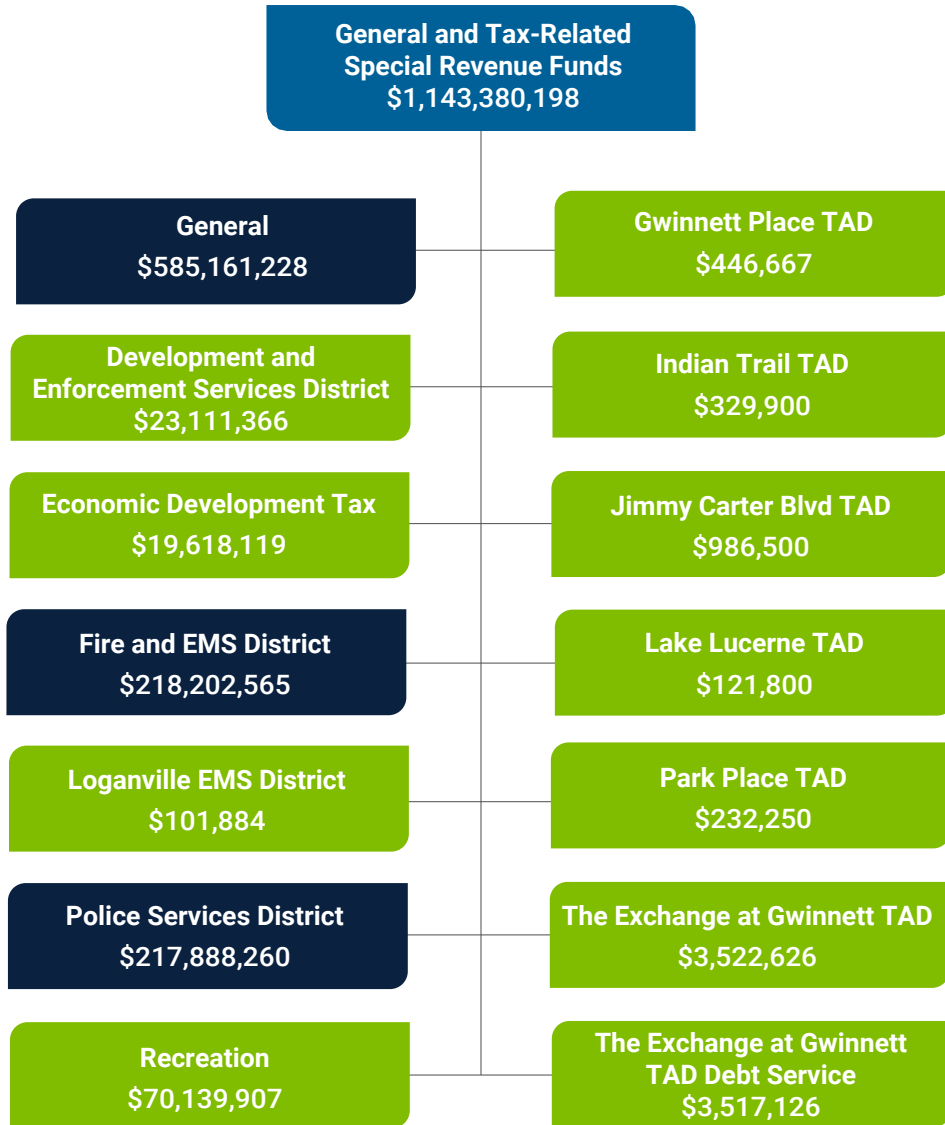
- Personnel Services: 42.40%
- General Operating Expenses: 31.55%
- Contributions: 11.98%
- Contribution to Net Position Budget: 4.06%
- Debt Service: 2.87%
- Contribution to Fund Balance Budget: 2.52%
- Payment to Others - Subsidized Agencies: 2.00%
- Reserves and Contingencies: 1.31%
- Allocations: 1.14%
- Capital Outlay: 0.17%

The image features a solid green background. In the lower-left quadrant, the text "GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS" is written in a white, sans-serif font, stacked in four lines. Two thin, light-green lines cross the lower-right portion of the page, one curving upwards and the other curving downwards, creating a subtle graphic element.

GENERAL AND
TAX-RELATED
SPECIAL REVENUE
FUNDS

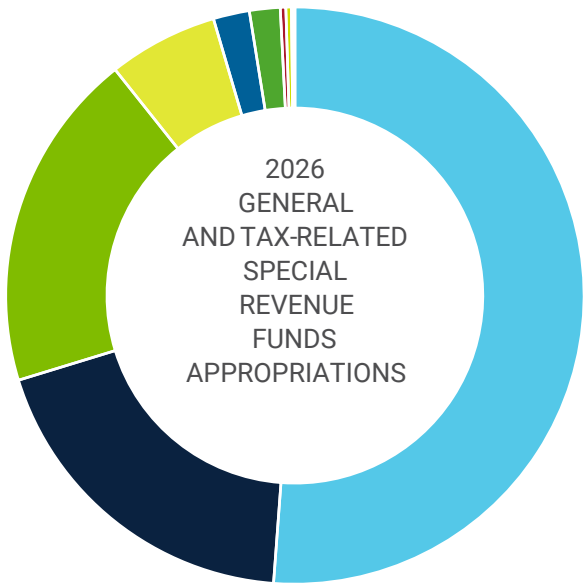
GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

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



 Major fund

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS



- General Fund: 51.18%
- Development & Enforcement District Fund: 19.08%
- Fire and EMS District Fund: 19.06%
- Loganville EMS District Fund: 6.13%
- Police Services District Fund: 2.02%
- Recreation Fund: 1.71%
- Economic Development Tax Fund: 0.31%
- Gwinnett Place TAD Fund: 0.31%
- Indian Trail TAD Fund: 0.09%*
- Jimmy Carter Boulevard TAD Fund: 0.04%*
- Lake Lucerne TAD Fund: 0.03%*
- Park Place TAD Fund: 0.02%*
- The Exchange at Gwinnett TAD Fund: 0.01%*
- The Exchange at Gwinnett TAD Debt Srv F: 0.01%*

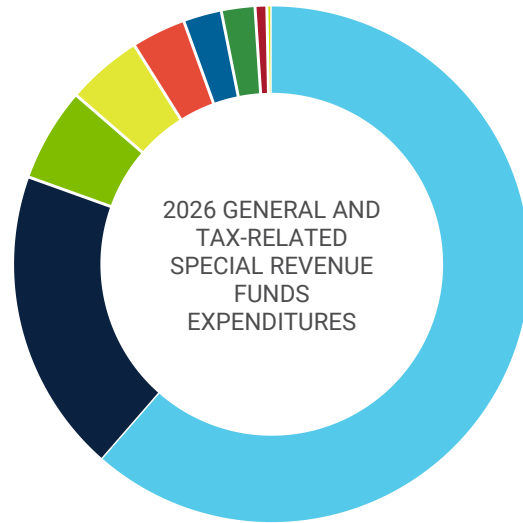
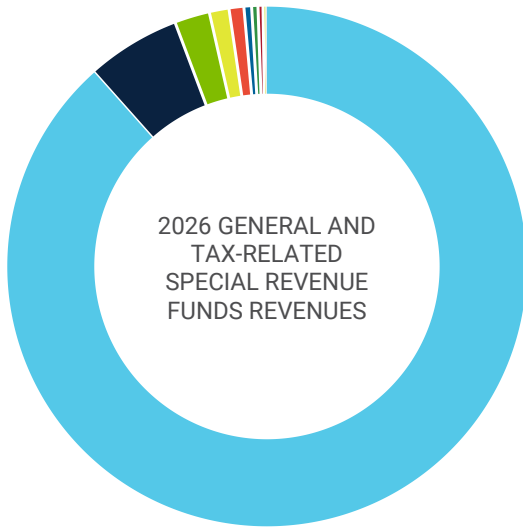
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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Taxes	861,587,440	915,574,752	961,925,135	1,010,973,302	5.10 %
Licenses and Permits	11,534,312	13,932,990	14,868,084	13,970,409	-6.04 %
Intergovernmental Revenues	2,700,099	2,915,743	2,821,012	2,643,540	-6.29 %
Charges for Services	60,786,177	63,800,777	66,882,165	66,838,391	-0.07 %
Fines and Forfeitures	14,071,021	13,046,144	12,030,662	10,485,758	-12.84 %
Investment Income	18,269,098	19,701,048	14,600,131	24,934,882	70.79 %
Contributions and Donations	62,836	32,950	42,811	119,200	178.43 %
Miscellaneous Revenue	6,626,216	7,554,101	7,737,925	4,464,754	-42.30 %
Other Financing Sources	2,434,001	5,267,411	16,239,768	3,539,056	-78.21 %
Total	978,071,200	1,041,825,916	1,097,147,693	1,137,969,292	3.72 %
Use of Fund Balance	-	-	-	5,410,906	-
Total Revenues	978,071,200	1,041,825,916	1,097,147,693	1,143,380,198	4.21 %
Expenditures					
Personnel Services	466,017,003	525,813,063	574,792,657	639,557,156	11.27 %
General Operating Expenses	148,934,599	163,449,285	164,405,233	198,837,225	20.94 %
Allocations	12,151,529	16,997,980	17,985,238	21,879,281	21.65 %
Debt Service	6,619,225	6,620,825	6,837,151	7,636,726	11.69 %
Contributions	271,381,683	281,069,998	228,377,044	162,725,113	-28.75 %
Reserves and Contingencies	-	-	-	24,906,843	-
Capital Outlay	1,018,565	1,913,643	734,410	3,158,630	330.09 %
Payment to Others - Subsidized Agencies	29,368,536	31,616,374	34,355,061	35,371,707	2.96 %
Total	935,491,140	1,027,481,168	1,027,486,794	1,094,072,681	6.48 %
Contribution to Fund Balance Budget	-	-	-	49,307,517	-
Total Expenditures	\$ 935,491,140	\$ 1,027,481,168	\$ 1,027,486,794	\$ 1,143,380,198	11.28 %

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS



- Taxes: 88.42%
- Charges for Services: 5.85%
- Investment Income: 2.18%
- Licenses and Permits: 1.22%
- Fines and Forfeitures: 0.92%
- Use of Fund Balance: 0.47%
- Miscellaneous Revenue: 0.39%
- Other Financing Sources: 0.31%
- Intergovernmental Revenues: 0.23%
- Contributions and Donations: 0.01%

- Personnel Services: 61.40%
- General Operating Expenses: 19.09%
- Contributions: 5.86%
- Contribution to Fund Balance Budget: 4.73%
- Payment to Others - Subsidized Agencies: 3.40%
- Reserves and Contingencies: 2.39%
- Allocations: 2.10%
- Debt Service: 0.73%
- Capital Outlay: 0.30%

Major Revenue Sources Definitions and Assumptions

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 89% of the total fiscal year 2026 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 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 approximately one year in advance of the digest being submitted to the state. Property taxes are budgeted based on expected revenues and in consideration of 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.
Development and Enforcement Services District Fund		
Fire and EMS District		
Police Services District Fund		
Recreation Fund		
Economic Development Tax Fund		
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		

Charges for Services

Charges for Services represent approximately 6% of the total fiscal year 2026 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 re-lease 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

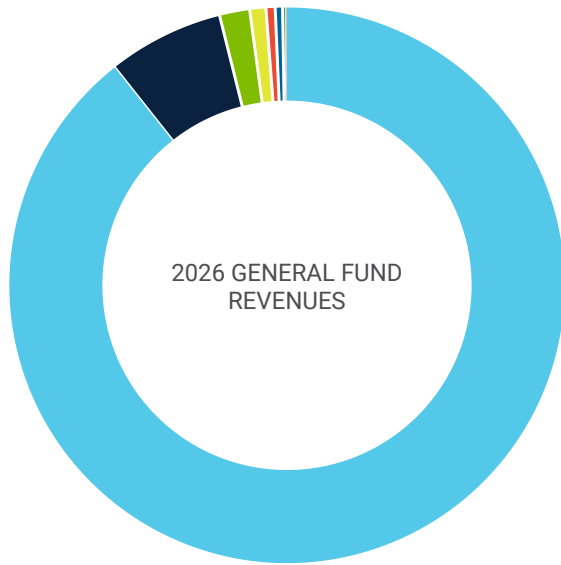
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections. This fund also supports various capital projects with contributions to the Capital Project Fund.

In 2026, expenditures of the General Fund are expected to total \$585.2 million – an increase of \$43.6 million, or 8.1%, from 2025 actual expenditures. This is primarily due to an increase of \$36.4 million in personnel services, which includes 11 new positions, pay-for-performance salary adjustments, longevity pay, and a market adjustment approved by the Board of Commissioners at the end of 2025. Other increases include an \$18.2 million increase in operations, a \$13.6 million appropriation for reserves and contingencies, a \$3.7 million increase in allocations, a \$0.9 million increase in capital outlay, and a \$0.9 million increase in payments to other subsidized agencies. Increases are partially offset by a decrease of \$34.6 million in contributions to capital due to a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds. The \$4.6 million budgeted contribution to fund balance in the General Fund represents a 2.0% improvement in the fund's estimated ending fund balance from 2025 to 2026.

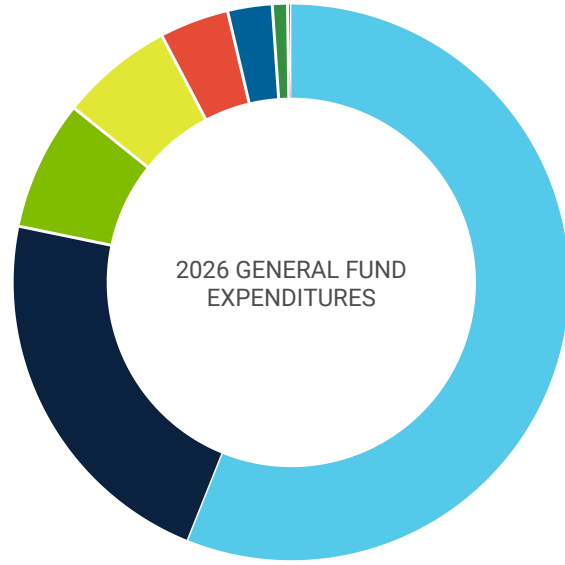
Revenues and Expenditures FY 2023-2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	231,638,934	239,537,974	226,684,850	227,103,830	
Revenues					
Taxes	442,973,175	465,031,205	482,875,173	522,806,388	8.27%
Licenses and Permits	5,372,528	5,639,672	5,318,006	5,470,409	2.87%
Intergovernmental Revenues	2,632,661	2,630,590	2,634,130	2,490,047	-5.47%
Charges for Services	34,373,626	36,588,112	39,398,225	39,540,262	0.36%
Fines and Forfeitures	3,084,935	3,367,551	3,160,994	3,110,758	-1.59%
Investment Income	7,692,291	7,644,254	5,152,644	10,258,811	99.10%
Contributions and Donations	28,135	9,945	30,085	107,700	257.99%
Miscellaneous Revenue	2,685,403	3,515,541	2,985,803	1,376,853	-53.89%
Other Financing Sources	147,334	1,527,268	419,712	-	-100.00%
Total Revenues	498,990,088	525,954,138	541,974,772	585,161,228	7.97%
Expenditures					
Personnel Services	205,726,549	237,234,402	258,420,570	294,810,515	14.08%
General Operating Expenses	85,375,678	95,668,795	98,448,265	116,613,079	18.45%
Allocations	11,820,935	16,475,761	17,401,868	21,118,581	21.36%
Contributions	158,882,232	157,141,881	133,453,154	98,831,405	-25.94%
Reserves & Contingencies	-	-	-	13,579,313	-
Capital Outlay	413,618	1,375,049	291,874	1,142,275	291.36%
Payment to Other-Subsidized Agencies	28,872,036	30,911,374	33,540,061	34,446,707	2.70%
Total	491,091,048	538,807,262	541,555,792	580,541,875	7.20%
Contribution to Fund Balance Budget	-	-	-	4,619,353	-
Total Expenditures	491,091,048	538,807,262	541,555,792	585,161,228	8.05%
Fund Balance December 31	239,537,974	226,684,850	227,103,830	231,723,183	2.03%

GENERAL FUND



- Taxes: 89.34%
- Charges for Services: 6.76%
- Investment Income: 1.75%
- Licenses and Permits: 0.93%
- Fines and Forfeitures: 0.53%
- Intergovernmental Revenues: 0.43%
- Miscellaneous Revenue: 0.24%
- Contributions and Donations: 0.02%

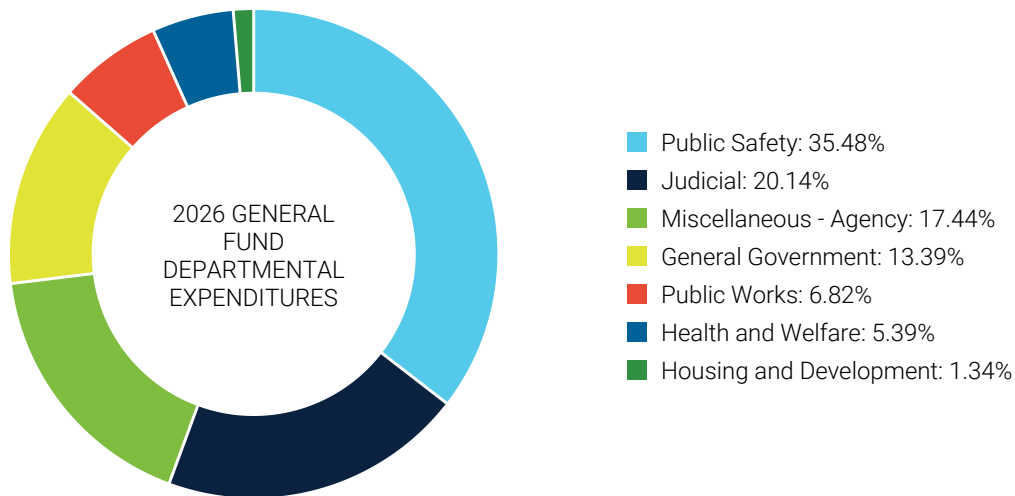


- Personnel Services: 56.06%
- General Operating Expenses: 22.17%
- Contributions: 7.52%
- Payment to Others - Subsidized Agencies: 6.55%
- Allocations: 4.02%
- Reserves and Contingencies: 2.58%
- Contribution to Fund Balance Budget: 0.88%
- Capital Outlay: 0.22%

GENERAL FUND

Departmental Expenditures FY 2023 – 2026

Agency	Group	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Assessors' Office	General Government	-	-	14,196,755	15,633,270
Board of Commissioners	General Government	2,322,608	2,425,513	2,645,335	2,951,332
Child Advocacy and Juvenile Services	Judicial	4,528,691	4,969,409	6,149,761	7,066,923
Clerk of Court	Judicial	16,830,366	19,467,211	22,288,126	24,952,791
Communications	General Government	364,548	969,356	-	-
Community Services	Health and Welfare	24,559,821	25,098,211	28,487,686	31,542,913
Corrections	Public Safety	21,550,813	23,072,266	24,733,472	26,697,375
County Administration	General Government	1,916,070	1,167,667	1,529,648	1,566,361
District Attorney	Judicial	22,639,552	25,494,649	29,088,363	30,177,211
Financial Services	General Government	11,554,747	13,129,487	-	-
Intergovernmental Payments	General Government	-	-	160,580	160,000
Judiciary	Judicial	36,953,330	43,617,911	46,823,763	42,028,874
Juvenile Court	Judicial	7,778,403	8,510,725	9,461,848	8,107,232
Non-Departmental Expenses	Miscellaneous - Agency	94,000,392	82,522,335	52,844,254	61,582,084
Planning & Development	Housing and Development	2,310,939	4,731,330	6,285,639	7,869,908
Police Services	Public Safety	3,003,333	6,273,353	6,586,784	7,299,106
Probate Court	Judicial	4,092,771	4,658,143	5,207,924	5,534,187
Sheriff	Public Safety	140,247,410	151,909,645	164,133,331	173,541,610
Solicitor General	General Government	7,993,094	8,764,042	11,055,976	12,835,887
Subsidized Agencies and Programs	Miscellaneous - Agency	30,542,469	35,779,076	38,680,926	40,471,325
Support Services	General Government	258,750	261,610	271,634	274,300
Tax Commissioner	General Government	17,372,839	18,823,498	20,068,499	22,276,728
Transportation	Public Works	35,102,669	37,325,409	38,928,922	39,929,859
Voter Registrations & Elections	General Government	5,167,434	19,836,416	11,926,566	22,661,952
Total		491,091,048	538,807,262	541,555,792	585,161,228



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 2026, expenditures are expected to total \$23.1 million – an increase of \$2.2 million, or 10.5%, from 2025 actual expenditures. This is primarily due to a \$2.2 million increase in personnel services related to pay-for-performance salary adjustments, longevity pay, and a market adjustment approved by the Board of Commissioners at the end of 2025. Other increases include \$0.3 million in contributions and a \$0.05 million increase in payments to other subsidized agencies. The increases are partially offset by a \$0.5 million decrease in operations. In 2026, there is a budget of \$0.1 million in reserves and contingencies.

The budgeted use of fund balance in the Development and Enforcement Services District Fund totals \$0.5 million, which represents a 3.6% decrease in the fund’s estimated ending fund balance from 2025 to 2026.

Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	14,125,404	15,956,933	13,546,167	14,856,434	
Revenues					
Taxes	11,800,483	12,524,293	12,394,819	13,460,195	8.60%
Licenses and Permits	5,091,549	7,267,394	8,518,584	7,500,000	-11.96%
Charges for Services	756,878	850,292	844,600	720,000	-14.75%
Investment Income	587,900	630,628	395,836	892,883	125.57%
Miscellaneous Revenue	46,262	36,954	69,861	-	-100.00%
Total	18,283,072	21,309,561	22,223,700	22,573,078	1.57%
Use of Fund Balance	-	-	-	538,288	-
Total Revenues	18,283,072	21,309,561	22,223,700	23,111,366	3.99%
Expenditures					
Personnel Services	12,216,128	14,710,568	15,059,772	17,283,762	14.77%
General Operating Expenses	1,817,239	1,712,373	2,285,742	1,776,813	-22.27%
Contributions	2,408,881	7,291,141	3,567,919	3,900,791	9.33%
Reserves & Contingencies	-	-	-	100,000	-
Capital Outlay	9,295	6,245	-	-	-
Payment to Other-Subsidized Agencies	-	-	-	50,000	-
Total Expenditures	16,451,543	23,720,327	20,913,433	23,111,366	10.51%
Fund Balance December 31	15,956,933	13,546,167	14,856,434	14,318,146	-3.62%

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 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.

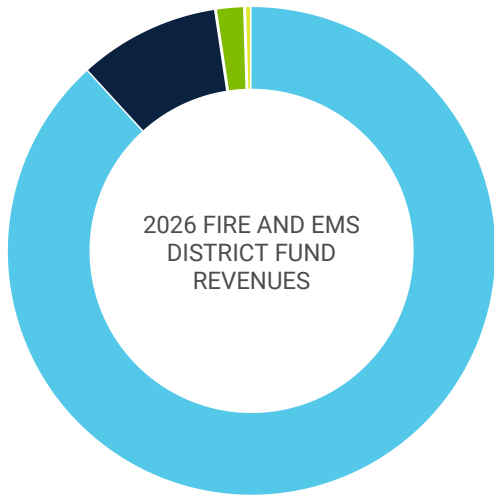
In 2026, expenditures are expected to total \$218.2 million – an increase of \$23.9 million, or 12.3%, from 2025 actual expenditures. This increase is primarily due to a budgeted contribution to fund balance of \$22.9 million. Other increases include a \$7.5 million increase in personnel services which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment approved by the Board of Commissioners at the end of 2025, an increase of \$1.5 million in operations, an increase of \$1.6 million in capital outlay, and a \$0.6 million appropriation for reserves and contingencies. These increases are partially offset by a \$10.3 million decrease in contributions to capital funds due to a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds.

The budgeted \$22.9 million contribution to fund balance in the Fire and Emergency Medical Services District Fund represents a 20.1% increase in the fund's estimated ending fund balance from 2025 to 2026.

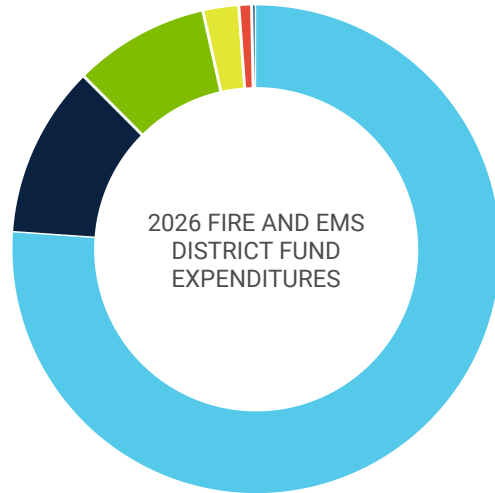
Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	81,920,669	92,239,265	96,263,114	113,872,030	
Revenues					
Taxes	154,063,637	164,348,955	174,597,877	192,440,515	10.22%
Licenses and Permits	1,070,236	1,025,925	1,031,494	1,000,000	-3.05%
Intergovernmental Revenues	24,511	35,939	58,739	-	-100.00%
Charges for Services	20,382,095	20,909,922	20,705,968	20,595,090	-0.54%
Investment Income	2,965,656	3,044,334	2,005,818	4,164,960	107.64%
Contributions and Donations	1,105	11,190	8,301	1,000	-87.95%
Miscellaneous Revenue	189,649	303,203	532,963	1,000	-99.81%
Other Financing Sources	-	-	13,000,403	-	100.00%
Total Revenues	178,696,889	189,679,468	211,941,563	218,202,565	2.95%
Expenditures					
Personnel Services	118,158,467	131,357,414	145,207,014	152,703,360	5.16%
General Operating Expenses	16,870,501	15,714,433	16,458,479	18,004,504	9.39%
Contributions	33,130,567	38,170,225	32,593,349	22,294,654	-31.60%
Reserves & Contingencies	-	-	-	599,500	-
Capital Outlay	218,758	413,547	73,805	1,681,753	2,178.64%
Total	168,378,293	185,655,619	194,332,647	195,283,771	0.49%
Contribution to Fund Balance	-	-	-	22,918,794	-
Total Expenditures	168,378,293	185,655,619	194,332,647	218,202,565	12.28%
Fund Balance December 31	92,239,265	96,263,114	113,872,030	136,790,824	20.13%

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND



- Taxes: 88.19%
- Charges for Services: 9.44%
- Investment Income: 1.91%
- Licenses and Permits: 0.46%



- Personnel Services: 76.10%
- Contribution to Fund Balance Budget: 11.42%
- General Operating Expenses: 8.97%
- Contributions: 2.37%
- Capital Outlay: 0.84%
- Reserves and Contingencies: 0.30%

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Revenues and Expenditures FY 2023 – 2026

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 are 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.

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	543,532	483,833	426,482	353,209	
Revenues					
Investment Income	15,779	25,857	18,009	9,950	-44.75%
Total	15,779	25,857	18,009	9,950	-44.75%
Use of Fund Balance	-	-	-	91,934	-
Total Revenues	15,779	25,857	18,009	101,884	465.74%
Expenditures					
General Operating Expenses	74,844	81,419	90,191	101,560	12.61%
Contributions	634	1,789	1,091	324	-70.30%
Total Expenditures	75,478	83,208	91,282	101,884	11.61%
Fund Balance December 31	483,833	426,482	353,209	261,275	-26.03%

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.

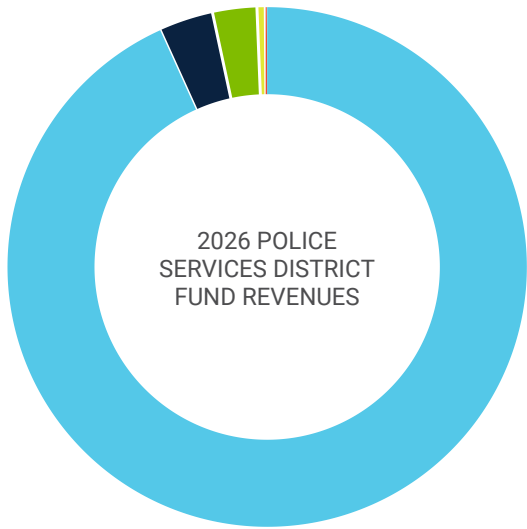
In 2026, expenditures are expected to total \$217.9 million – an increase of \$21.3 million, or 10.8%, from 2025 actual expenditures. This increase is primarily attributable to an increase of \$14.2 million in personnel services, which includes nine new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment approved by the Board of Commissioners at the end of 2025. Other increases include a \$10.3 million appropriation for reserves and contingencies, a \$3.9 million increase in operations, a \$0.2 million increase in allocations, and a \$0.1 million increase in payments to other subsidized agencies. These increases are partially offset by a decrease of \$19.0 million in contributions to capital due to a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds.

The budgeted contribution to fund balance in the Police Services District Fund totals \$11.6 million, which represents an 8.4% improvement in the fund’s estimated ending fund balance from 2025 to 2026.

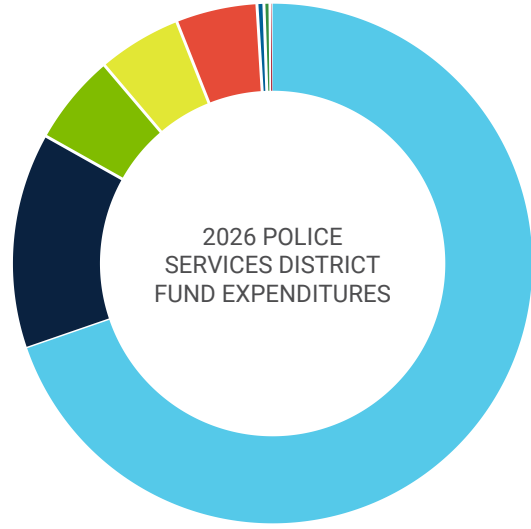
Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	108,339,373	118,672,188	123,336,251	137,533,032	
Revenues					
Taxes	174,485,121	185,747,754	197,125,949	203,161,810	3.06%
Charges for Services	1,185,847	1,159,692	1,134,135	1,116,000	-1.60%
Fines and Forfeitures	10,986,086	9,678,593	8,869,669	7,375,000	-16.85%
Investment Income	3,371,599	4,009,496	2,894,412	5,980,322	106.62%
Miscellaneous Revenue	733,363	678,567	791,154	255,128	-67.75%
Other Financing Sources	-	-	173	-	-100.00%
Total Revenues	190,762,016	201,274,102	210,815,492	217,888,260	3.35%
Expenditures					
Personnel Services	107,198,592	117,371,375	128,255,619	142,499,066	11.11%
General Operating Expenses	20,421,516	21,551,762	23,508,699	27,450,912	16.77%
Allocations	330,594	522,219	583,370	760,700	30.40%
Contributions	51,639,634	56,248,989	43,087,291	24,097,347	-44.07%
Reserves & Contingencies	-	-	-	10,313,030	-
Capital Outlay	342,365	210,694	368,732	334,602	-9.26%
Payment to Other-Subsidized Agencies	496,500	705,000	815,000	875,000	7.36%
Total	180,429,201	196,610,039	196,618,711	206,330,657	4.94%
Contribution to Fund Balance	-	-	-	11,557,603	-
Total Expenditures	180,429,201	196,610,039	196,618,711	217,888,260	10.82%
Fund Balance December 31	118,672,188	123,336,251	137,533,032	149,090,635	8.40%

POLICE SERVICES DISTRICT FUND



- Taxes: 93.25%
- Fines and Forfeitures: 3.38%
- Investment Income: 2.74%
- Charges for Services: 0.51%
- Miscellaneous Revenue: 0.12%



- Personnel Services: 69.72%
- General Operating Expenses: 13.43%
- Contribution to Fund Balance Budget: 5.65%
- Contributions: 5.19%
- Reserves and Contingencies: 5.05%
- Payment to Others - Subsidized Agencies: 0.43%
- Allocations: 0.37%
- Capital Outlay: 0.16%

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 2026, expenditures of the Recreation Fund are expected to total \$70.1 million – an increase of \$13.0 million, or 22.7%, from 2025 actual expenditures. This increase is primarily attributable to an \$8.9 million contribution to fund balance. Other increases include a 4.4 million increase in personnel services, which includes new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment approved by the Board of Commissioners at the end of 2025, a \$2.1 million increase in operations, and a \$0.3 million increase in appropriation for reserves and contingencies. Increases are partially offset by a decrease of \$2.8 million in contributions to capital due to a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds.

The \$8.9 million budgeted contribution to fund balance in the Recreation Fund represents a 25.0% increase in the fund’s estimated ending fund balance from 2025 to 2026.

Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	29,580,148	26,898,044	28,576,306	35,741,378	
Revenues					
Taxes	48,941,866	52,112,264	55,382,608	60,972,505	10.09%
Intergovernmental Revenues	42,927	249,214	128,143	153,493	19.78%
Charges for Services	4,087,731	4,292,758	4,799,236	4,867,039	1.41%
Investment Income	1,010,905	934,412	662,881	1,282,667	93.50%
Contributions and Donations	33,597	11,815	4,425	10,500	137.29%
Miscellaneous Revenue	2,951,540	3,019,836	3,348,144	2,831,773	-15.42%
Other Financing Sources	21,930	21,930	21,930	21,930	0.00%
Total Revenues	57,090,496	60,642,229	64,347,367	70,139,907	9.00%
Expenditures					
Personnel Services	22,717,266	25,139,303	27,849,682	32,260,453	15.84%
General Operating Expenses	13,893,281	15,376,759	16,499,423	18,568,755	12.54%
Contributions	23,048,943	18,447,905	12,833,190	10,054,382	-21.65%
Reserves & Contingencies	-	-	-	315,000	-
Capital Outlay	113,110	-	-	-	-
Total	59,772,600	58,963,967	57,182,295	61,198,590	7.02%
Contribution to Fund Balance	-	-	-	8,941,317	-
Total Expenditures	59,772,600	58,963,967	57,182,295	70,139,907	22.66%
Fund Balance December 31	26,898,044	28,576,306	35,741,378	44,682,695	25.02%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	13,173,533	15,890,935	14,790,489	21,110,429	
Revenues					
Taxes	14,699,553	15,732,881	16,725,434	18,131,889	8.41%
Investment Income	625,245	658,093	519,064	255,039	-50.87%
Total	15,324,798	16,390,974	17,244,498	18,386,928	6.62%
Use of Fund Balance	-	-	-	1,231,191	-
Total Revenues	15,324,798	16,390,974	17,244,498	19,618,119	13.76%
Expenditures					
General Operating Expenses	8,486,642	13,325,265	6,766,269	15,472,935	128.68%
Debt Service	4,114,700	4,116,300	4,114,789	4,116,100	0.03%
Contributions	6,054	49,855	43,500	29,084	-33.14%
Total Expenditures	12,607,396	17,491,420	10,924,558	19,618,119	79.58%
Fund Balance December 31	15,890,935	14,790,489	21,110,429	19,879,238	-5.83%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	5,007,887	7,446,805	11,295,839	15,465,963	
Revenues					
Taxes	2,175,478	3,480,244	4,064,173	-	-100.00%
Investment Income	243,440	384,446	442,618	319,700	-27.77%
Miscellaneous Revenue	20,000	-	10,000	-	-100.00%
Total	2,438,918	3,864,690	4,516,791	319,700	-92.92%
Use of Fund Balance	-	-	-	126,967	-
Total Revenues	2,438,918	3,864,690	4,516,791	446,667	-90.11%
Expenditures					
General Operating Expenses	-	15,656	346,667	446,667	28.85%
Total Expenditures	-	15,656	346,667	446,667	28.85%
Fund Balance December 31	7,446,805	11,295,839	15,465,963	15,338,996	-0.82%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	5,721,313	8,193,480	11,051,548	14,011,510	
Revenues					
Taxes	2,268,421	2,481,155	2,539,200	-	-100.00%
Investment Income	203,746	376,913	420,762	329,900	-21.59%
Total Revenues	2,472,167	2,858,068	2,959,962	329,900	-88.85%
Expenditures					
General Operating Expenses	-	-	-	100,000	-
Total	-	-	-	100,000	-
Contribution to Fund Balance	-	-	-	229,900	-
Total Expenditures	-	-	-	329,900	-
Fund Balance December 31	8,193,480	11,051,548	14,011,510	14,241,410	1.64%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	18,167,703	24,877,999	33,670,557	42,896,365	
Revenues					
Taxes	5,835,938	7,565,169	7,949,494	-	-100.00%
Investment Income	874,358	1,227,389	1,276,314	986,500	-22.71%
Total Revenues	6,710,296	8,792,558	9,225,808	986,500	-89.31%
Expenditures					
General Operating Expenses	-	-	-	100,000	-
Total	-	-	-	100,000	-
Contribution to Fund Balance	-	-	-	886,500	-
Total Expenditures	-	-	-	986,500	-
Fund Balance December 31	24,877,999	33,670,557	42,896,365	43,782,865	2.07%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	1,447,956	2,637,169	4,108,959	5,813,331	
Revenues					
Taxes	1,152,022	1,351,313	1,545,467	-	-100.00%
Investment Income	37,191	120,477	158,905	121,800	-23.35%
Total Revenues	1,189,213	1,471,790	1,704,372	121,800	-92.85%
Expenditures					
General Operating Expenses	-	-	-	100,000	-
Total	-	-	-	100,000	-
Contribution to Fund Balance	-	-	-	21,800	-
Total Expenditures	-	-	-	121,800	-
Fund Balance December 31	2,637,169	4,108,959	5,813,331	5,835,131	0.38%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	3,977,346	5,204,405	7,845,657	11,025,577	
Revenues					
Taxes	1,046,593	2,392,492	2,874,027	-	-100.00%
Investment Income	180,466	248,760	305,893	232,250	-24.07%
Total Revenues	1,227,059	2,641,252	3,179,920	232,250	-92.70%
Expenditures					
General Operating Expenses	-	-	-	100,000	-
Total	-	-	-	100,000	-
Contribution to Fund Balance	-	-	-	132,250	-
Total Expenditures	-	-	-	232,250	-
Fund Balance December 31	5,204,405	7,845,657	11,025,577	11,157,827	1.20%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	9,411,365	7,544,395	6,822,704	8,026,419	
Revenues					
Taxes	2,145,152	2,807,025	3,850,914	-	-100.00%
Investment Income	171,933	195,321	155,001	100,100	-35.42%
Total	2,317,085	3,002,346	4,005,915	100,100	-97.50%
Use of Fund Balance	-	-	-	3,422,526	-
Total Revenues	2,317,085	3,002,346	4,005,915	3,522,626	-12.06%
Expenditures					
General Operating Expenses	1,916,318	2,823	1,500	2,000	33.33%
Debt Service	3,000	3,000	3,150	3,500	11.11%
Contributions	2,264,737	3,718,214	2,797,550	3,517,126	25.72%
Total Expenditures	4,184,055	3,724,037	2,802,200	3,522,626	25.71%
Fund Balance December 31	7,544,395	6,822,704	8,026,419	4,603,893	-42.64%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	116,308	168,111	1,585,467	1,855,779	
Revenues					
Investment Income	288,591	200,667	191,975	-	-100.00%
Other Financing Sources	2,264,737	3,718,214	2,797,550	3,517,126	25.72%
Total Revenues	2,553,328	3,918,881	2,989,525	3,517,126	17.65%
Expenditures					
Debt Service	2,501,525	2,501,525	2,719,213	3,517,126	29.34%
Total Expenditures	2,501,525	2,501,525	2,719,213	3,517,126	29.34%
Fund Balance December 31	168,111	1,585,467	1,855,779	1,855,779	-

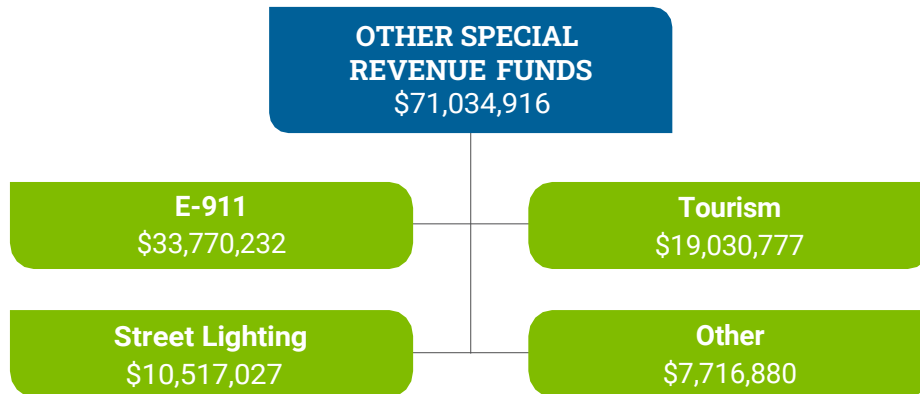
The image features a solid red background. In the lower-left quadrant, the text "OTHER SPECIAL REVENUE FUNDS" is written in a white, sans-serif, all-caps font. Two thin, light-red curved lines sweep across the bottom right portion of the page, intersecting each other and the text area.

OTHER SPECIAL REVENUE FUNDS

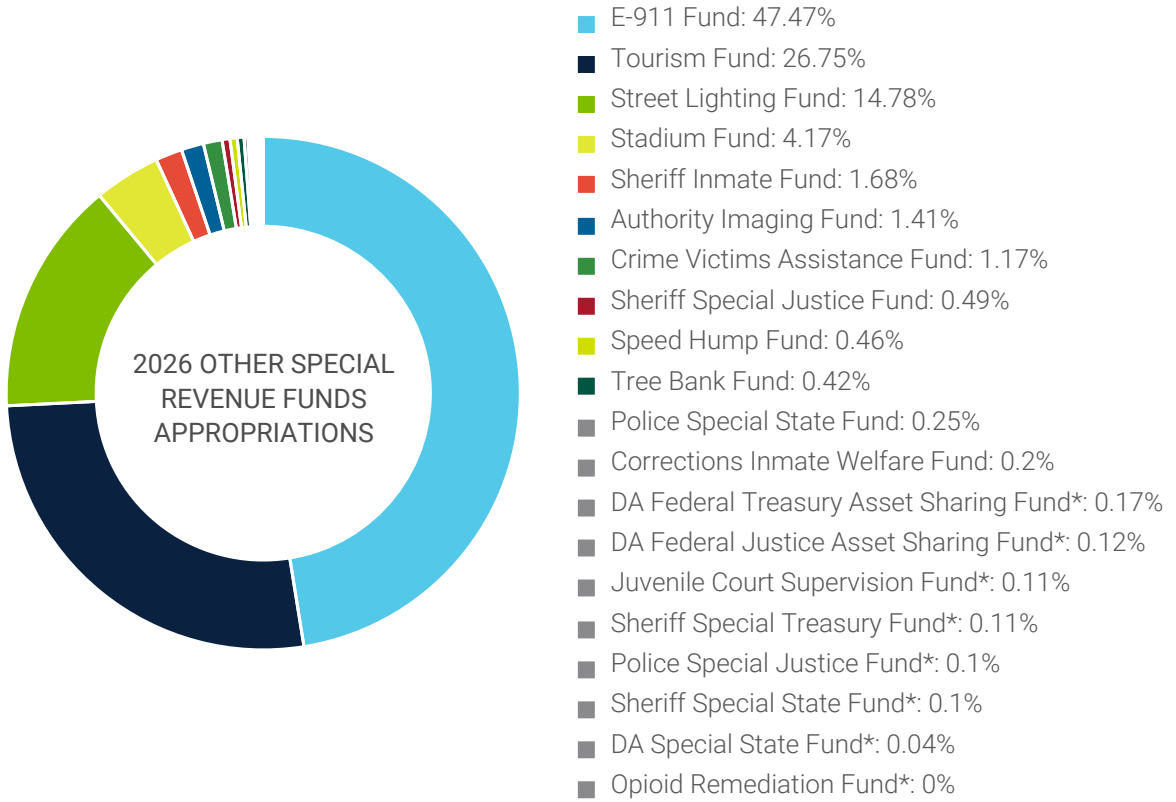
OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance. The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gas South District and parking facility. The Street Lighting Fund supports the County's street light program. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections. Other Special Revenue Funds include the Speed Hump, Authority Imaging, Corrections Inmate Welfare, Crime Victims Assistance, District Attorney Federal Justice Asset Sharing, District Attorney Federal Treasury Asset Sharing, District Attorney Special State, Juvenile Court Supervision, 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 2026, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is \$13.9 million, or 13.9%, of the beginning fund balance. Accumulated funds from prior years were budgeted to meet 2026 expenditure needs and finance contributions to capital project funds. Due to revenues that are budgeted when received, it is anticipated that by the end of 2026 this amount will not actually be utilized.

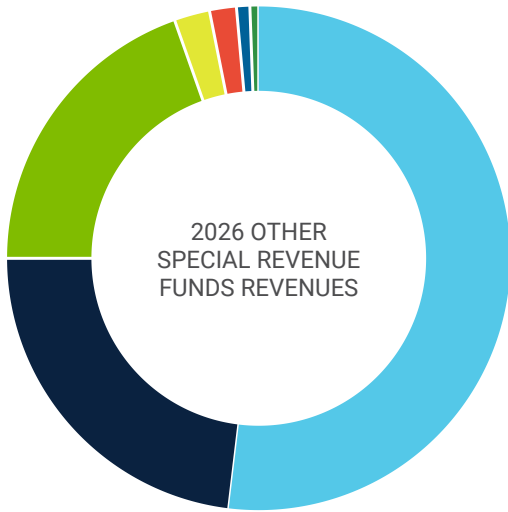


OTHER SPECIAL REVENUE FUNDS

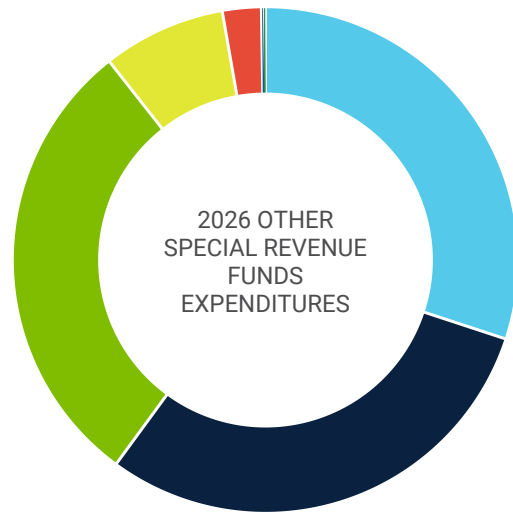


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OTHER SPECIAL REVENUE FUNDS



- Charges for Services: 51.90%
- Taxes: 23.10%
- Use of Fund Balance: 19.59%
- Investment Income: 2.28%
- Miscellaneous Revenue: 1.72%
- Fines and Forfeitures: 0.85%
- Intergovernmental Revenues: 0.56%



- Personnel Services: 30.05%
- General Operating Expenses: 30.01%
- Contributions: 29.33%
- Payment to Others - Subsidized Agencies: 7.87%
- Contribution to Fund Balance Budget: 2.48%
- Capital Outlay: 0.14%
- Reserves and Contingencies: 0.11%
- Debt Service: 0.01%

OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	89,676,308	94,739,235	99,431,330	99,827,674	
Revenues					
Taxes	15,767,805	15,984,125	17,708,700	16,406,720	-7.35%
Intergovernmental Revenues	400,000	400,000	400,000	400,000	0.00%
Charges for Services	36,493,219	36,558,464	36,804,103	36,868,333	0.17%
Fines and Forfeitures	1,987,788	5,150,221	3,659,217	605,252	-83.46%
Investment Income	2,259,672	3,221,158	2,973,016	1,618,753	-45.55%
Miscellaneous Revenue	938,888	1,363,807	1,211,062	1,220,200	0.75%
Other Financing Sources	-	22,951	17,000	-	-100.00%
Total	57,847,372	62,700,726	62,773,099	57,119,258	-9.01%
Use of Fund Balance	-	-	-	13,915,658	-
Total Revenues	57,847,372	62,700,726	62,773,099	71,034,916	13.16%
Expenditures					
Personnel Services	12,479,439	14,546,591	15,029,812	19,151,724	27.42%
General Operating Expenses	14,679,015	15,154,723	15,598,083	19,129,287	22.64%
Debt Service	3,838	3,838	2,888	4,800	66.20%
Contributions	20,616,352	23,516,292	26,278,945	25,991,899	-1.09%
Reserves & Contingencies	-	-	-	72,500	-
Capital Outlay	283,596	25,000	17,205	88,246	412.91%
Payment to Other-Subsidized Agencies	4,722,205	4,762,187	5,449,822	5,013,718	-8.00%
Total	52,784,445	58,008,631	62,376,755	69,452,174	11.34%
Contribution to Fund Balance Budget	-	-	-	1,582,742	-
Total Expenditures	52,784,445	58,008,631	62,376,755	71,034,916	13.88%
Fund Balance December 31	94,739,235	99,431,330	99,827,674	87,494,758	

OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 29% of the total fiscal year 2026 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

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

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are \$1.50 for non-prepaid and prepaid wireless phones. Prepaid revenues are higher than non-prepaid. These charges are initially collected by the Georgia Department of Revenue per policy bulletin FET-2018-01 as of January 1, 2019. Each month, the Georgia Department of Revenue disburses charges collected to qualifying jurisdictions that operate or contract for the operation of a public safety answering point according to the population of each county and city after remitting required percentages to the state treasury and Georgia Emergency Communications Authority.	
Juvenile Court Supervision Fund	Supervision fees from those who are placed under the court's formal or informal supervision.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at \$368,048 (rent is recalculated every five 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% of the net revenues for parking, and naming rights, which are subject to change annually based on the agreement. For 2025, naming rights were \$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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	5,772,596	6,758,826	7,304,450	7,913,309	
Revenues					
Charges for Services	1,156,540	565,758	661,675	558,000	-15.67%
Investment Income	51,127	72,119	50,234	53,000	5.51%
Total	1,207,667	637,877	711,909	611,000	-14.17%
Use of Fund Balance	-	-	-	389,000	-
Total Revenues	1,207,667	637,877	711,909	1,000,000	40.47%
Expenditures					
General Operating Expenses	221,437	92,253	103,050	1,000,000	870.40%
Total Expenditures	221,437	92,253	103,050	1,000,000	870.40%
Fund Balance December 31	6,758,826	7,304,450	7,913,309	7,524,309	-4.92%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	337,580	391,998	441,988	479,060	
Revenues					
Miscellaneous Revenue	131,806	160,847	137,126	140,200	2.24%
Total Revenues	131,806	160,847	137,126	140,200	2.24%
Expenditures					
Personnel Services	48,250	70,849	78,856	85,357	8.24%
General Operating Expenses	20,021	17,519	19,767	29,802	50.77%
Contributions	9,117	22,489	1,431	1,538	7.48%
Total	77,388	110,857	100,054	116,697	16.63%
Contribution to Fund Balance Budget	-	-	-	23,503	-
Total Expenditures	77,388	110,857	100,054	140,200	40.12%
Fund Balance December 31	391,998	441,988	479,060	502,563	4.91%

CRIME VICTIMS ASSISTANCE FUND

The **Crime Victims Assistance Fund** accounts for revenues received from a 5% charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5% of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's Offices. The revenue collected is distributed as follows: Superior Court fines – 100% for District Attorney; State Court fines – 100% for Solicitor; Municipal Recorder's Court fines – total less subsidies, if any, with the remaining 50% for Solicitor and 50% for District Attorney; Magistrate, Recorder's, and Juvenile Courts' fines – 50% for Solicitor and 50% for District Attorney; and interest earned dividends – 50% for Solicitor and 50% for District Attorney.

Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	371,032	431,245	450,450	495,805	
Revenues					
Fines and Forfeitures	608,862	652,651	695,652	605,252	-13.00%
Investment Income	4,742	5,175	10,531	-	-100.00%
Miscellaneous Revenue	1,455	1,932	3,367	-	-100.00%
Total	615,059	659,758	709,550	605,252	-14.70%
Use of Fund Balance	-	-	-	234,343	-
Total Revenues	615,059	659,758	709,550	839,595	18.33%
Expenditures					
Personnel Services	469,324	530,886	566,544	688,769	21.57%
General Operating Expenses	78,486	102,326	90,518	133,343	47.31%
Contributions	7,036	7,341	7,133	7,483	4.91%
Reserves & Contingencies	-	-	-	10,000	-
Total Expenditures	554,846	640,553	664,195	839,595	26.41%
Fund Balance December 31	431,245	450,450	495,805	261,462	-47.27%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	262,528	202,374	174,983	173,879	
Revenues					
Fines and Forfeitures	-	19,307	-	-	-
Miscellaneous Revenue	450	-	-	-	-
Total	450	19,307	-	-	-
Use of Fund Balance	-	-	-	83,792	-
Total Revenues	450	19,307	-	83,792	-
Expenditures					
General Operating Expenses	60,604	46,698	1,104	83,792	7,489.86%
Total Expenditures	60,604	46,698	1,104	83,792	7,489.86%
Fund Balance December 31	202,374	174,983	173,879	90,087	-48.19%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	52,972	52,972	50,434	47,304	
Revenues					
Use of Fund Balance	-	-	-	12,434	-
Total Revenues	-	-	-	12,434	-
Expenditures					
General Operating Expenses	-	2,538	3,130	12,434	297.25%
Total Expenditures	-	2,538	3,130	12,434	297.25%
Fund Balance December 31	52,972	50,434	47,304	34,870	-26.29%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	-	2,971	62,908	143,787	
Revenues					
Fines and Forfeitures	2,971	60,037	82,358	-	-100.00%
Total	2,971	60,037	82,358	-	-100.00%
Use of Fund Balance	-	-	-	31,718	-
Total Revenues	2,971	60,037	82,358	31,718	-61.49%
Expenditures					
General Operating Expenses	-	100	1,479	31,718	2,044.56%
Total Expenditures	-	100	1,479	31,718	2,044.56%
Fund Balance December 31	2,971	62,908	143,787	112,069	-22.06%

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. §46-5-134(f)*.

In 2026, expenditures of the E-911 Fund are expected to total \$33.8 million – an increase of \$4.7 million, or 16.4% over 2025 actual expenditures. This increase is primarily attributable to an increase of \$4.0 million in personnel services, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment approved by the Board of Commissioners at the end of 2025. Additionally, general operating expenses increased \$1.0 million compared to the prior year. These increases are partially offset by decreases of \$0.2 million in contributions.

The \$2.9 million estimated appropriation for the cities' share of emergency 911 revenue is an increase of \$0.05 million over the 2025 appropriation. This payment is made in accordance with an intergovernmental agreement. 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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	37,520,393	40,046,534	40,766,965	37,918,988	
Revenues					
Taxes	13,681	12,238	11,951	-	-100.00%
Charges for Services	24,209,483	24,493,105	24,802,766	24,323,874	-1.93%
Investment Income	1,104,346	1,592,620	1,305,483	872,050	-33.20%
Miscellaneous Revenue	16,645	32,194	53,423	-	-100.00%
Total	25,344,155	26,130,157	26,173,623	25,195,924	-3.74%
Use of Fund Balance	-	-	-	8,574,308	-
Total Revenues	25,344,155	26,130,157	26,173,623	33,770,232	29.02%
Expenditures					
Personnel Services	11,919,311	13,837,281	14,247,944	18,199,690	27.74%
General Operating Expenses	4,361,298	4,658,840	5,002,065	5,977,644	19.50%
Contributions	6,537,405	6,913,605	9,771,591	9,540,398	-2.37%
Reserves & Contingencies	-	-	-	52,500	-
Total Expenditures	22,818,014	25,409,726	29,021,600	33,770,232	16.36%
Fund Balance December 31	40,046,534	40,766,965	37,918,988	29,344,680	-22.61%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	243,054	282,932	302,508	327,745	
Revenues					
Charges for Services	66,944	60,196	50,670	30,000	-40.79%
Total	66,944	60,196	50,670	30,000	-40.79%
Use of Fund Balance	-	-	-	45,600	-
Total Revenues	66,944	60,196	50,670	75,600	49.20%
Expenditures					
General Operating Expenses	27,066	40,620	25,433	75,600	197.25%
Total Expenditures	27,066	40,620	25,433	75,600	197.25%
Fund Balance December 31	282,932	302,508	327,745	282,145	-13.91%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	1,397,441	2,162,878	5,857,869	7,624,891	
Revenues					
Fines and Forfeitures	694,707	3,538,471	1,527,145	-	-100.00%
Investment Income	70,730	156,520	239,877	-	-100.00%
Total Revenues	765,437	3,694,991	1,767,022	-	-100.00%
Expenditures					
Operations	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	2,162,878	5,857,869	7,624,891	7,624,891	-

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	1,113,290	1,074,875	1,139,587	1,295,845	
Revenues					
Fines and Forfeitures	85,328	156,571	167,710	-	-100.00%
Investment Income	-	-	7,248	-	-100.00%
Total	85,328	156,571	174,958	-	-100.00%
Use of Fund Balance	-	-	-	72,860	-
Total Revenues	85,328	156,571	174,958	72,860	-58.36%
Expenditures					
General Operating Expenses	123,743	59,995	1,495	72,860	4,773.58%
Capital Outlay	-	31,864	17,205	-	-100.00%
Total Expenditures	123,743	91,859	18,700	72,860	289.63%
Fund Balance December 31	1,074,875	1,139,587	1,295,845	1,222,985	-5.62%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	972,443	986,318	1,284,967	1,404,496	
Revenues					
Fines and Forfeitures	337,108	348,093	162,459	-	-100.00%
Investment Income	-	-	8,125	-	-100.00%
Total	337,108	348,093	170,584	-	-100.00%
Use of Fund Balance	-	-	-	178,246	-
Total Revenues	337,108	348,093	170,584	178,246	4.49%
Expenditures					
General Operating Expenses	99,437	35,906	51,055	90,000	76.28%
Capital Outlay	223,796	13,538	-	88,246	-
Total Expenditures	323,233	49,444	51,055	178,246	249.13%
Fund Balance December 31	986,318	1,284,967	1,404,496	1,226,250	-12.69%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	4,146,446	4,464,121	5,125,848	5,905,026	
Revenues					
Investment Income	136,529	184,369	211,659	114,250	-46.02%
Miscellaneous Revenue	718,938	1,105,812	978,471	1,080,000	10.38%
Total Revenues	855,467	1,290,181	1,190,130	1,194,250	0.35%
Expenditures					
General Operating Expenses	537,792	618,459	410,952	506,180	23.17%
Capital Outlay	-	9,995	-	-	-
Total	537,792	628,454	410,952	506,180	23.17%
Contribution to Fund Balance Budget	-	-	-	688,070	-
Total Expenditures	537,792	628,454	410,952	1,194,250	190.61%
Fund Balance December 31	4,464,121	5,125,848	5,905,026	6,593,096	11.65%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	568,187	604,461	742,173	1,419,918	
Revenues					
Fines and Forfeitures	174,643	137,712	677,745	-	-100.00%
Total	174,643	137,712	677,745	-	-100.00%
Use of Fund Balance	-	-	-	350,000	-
Total Revenues	174,643	137,712	677,745	350,000	-48.36%
Expenditures					
General Operating Expenses	120,569	-	-	350,000	-
Capital Outlay	17,800	-	-	-	-
Total Expenditures	138,369	-	-	350,000	-
Fund Balance December 31	604,461	742,173	1,419,918	1,069,918	-24.65%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	191,991	198,798	366,665	638,195	
Revenues					
Fines and Forfeitures	84,168	237,380	346,149	-	-100.00%
Investment Income	2,278	8,565	16,015	-	-100.00%
Total	86,446	245,945	362,164	-	-100.00%
Use of Fund Balance	-	-	-	70,000	-
Total Revenues	86,446	245,945	362,164	70,000	-80.67%
Expenditures					
General Operating Expenses	37,639	6,303	90,634	70,000	-22.77%
Capital Outlay	42,000	71,775	-	-	-
Total Expenditures	79,639	78,078	90,634	70,000	-22.77%
Fund Balance December 31	198,798	366,665	638,195	568,195	-10.97%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	190,303	190,303	213,254	230,054	
Revenues					
Other Financing Sources	-	22,951	17,000	-	-100.00%
Total	-	22,951	17,000	-	-100.00%
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	-	22,951	17,000	75,000	341.18%
Expenditures					
General Operating Expenses	-	-	200	75,000	37,400.00%
Total Expenditures	-	-	200	75,000	37,400.00%
Fund Balance December 31	190,303	213,254	230,054	155,054	-32.60%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	511,552	468,808	312,406	375,805	
Revenues					
Charges for Services	132,805	149,897	274,037	140,000	-48.91%
Investment Income	20,838	24,049	12,706	7,100	-44.12%
Miscellaneous Revenue	-	301	553	-	-100.00%
Total	153,643	174,247	287,296	147,100	-48.80%
Use of Fund Balance	-	-	-	177,749	-
Total Revenues	153,643	174,247	287,296	324,849	13.07%
Expenditures					
Personnel Services	-	58,527	83,730	122,205	45.95%
General Operating Expenses	176,990	232,450	102,854	153,000	48.75%
Contributions	19,397	39,672	37,313	49,644	33.05%
Total Expenditures	196,387	330,649	223,897	324,849	45.09%
Fund Balance December 31	468,808	312,406	375,805	198,056	-47.30%

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 an 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 (Gwinnett Field). The project is financed with bonds and is leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in January and July and are reflected in the Contributions line item below.

Revenues and Expenditures FY 2023– 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	3,246,020	3,992,532	4,903,625	5,643,321	
Revenues					
Taxes	1,133,352	1,221,851	1,046,824	1,251,037	19.51%
Intergovernmental Revenues	400,000	400,000	400,000	400,000	0.00%
Charges for Services	1,309,561	1,347,663	1,250,016	1,203,049	-3.76%
Investment Income	105,471	160,331	162,512	114,250	-29.70%
Total Revenues	2,948,384	3,129,845	2,859,352	2,968,336	3.81%
Expenditures					
General Operating Expenses	-	-	-	7,195	-
Debt Service	788	788	788	1,200	52.28%
Contributions	2,201,084	2,217,964	2,118,868	2,088,772	-1.42%
Total	2,201,872	2,218,752	2,119,656	2,097,167	-1.06%
Contribution to Fund Balance Budget	-	-	-	871,169	-
Total Expenditures	2,201,872	2,218,752	2,119,656	2,968,336	40.04%
Fund Balance December 31	3,992,532	4,903,625	5,643,321	6,514,490	15.44%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	2,567,154	3,072,529	3,320,486	3,235,012	
Revenues					
Charges for Services	9,475,081	9,590,209	9,701,176	10,512,410	8.36%
Investment Income	78,586	75,433	49,235	1,253	-97.46%
Miscellaneous Revenue	69,594	62,721	38,121	-	-100.00%
Total	9,623,261	9,728,363	9,788,532	10,513,663	7.41%
Use of Fund Balance	-	-	-	3,364	-
Total Revenues	9,623,261	9,728,363	9,788,532	10,517,027	7.44%
Expenditures					
Personnel Services	42,554	49,048	52,738	55,703	5.62%
General Operating Expenses	8,787,124	9,073,815	9,425,246	10,056,109	6.69%
Contributions	288,208	357,543	396,022	395,215	-0.20%
Reserves & Contingencies	-	-	-	10,000	-
Total Expenditures	9,117,886	9,480,406	9,874,006	10,517,027	6.51%
Fund Balance December 31	3,072,529	3,320,486	3,235,012	3,231,648	-0.10%

TOURISM FUND

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

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

Revenues and Expenditures FY 2023– 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	29,729,180	28,710,561	25,629,585	23,729,586	
Revenues					
Taxes	14,620,771	14,750,037	16,649,925	15,155,683	-8.97%
Charges for Services	2,714	-	-	1,000	-
Investment Income	664,065	919,103	879,785	456,850	-48.07%
Total	15,287,550	15,669,140	17,529,710	15,613,533	-10.93%
Use of Fund Balance	-	-	-	3,417,244	-
Total Revenues	15,287,550	15,669,140	17,529,710	19,030,777	8.56%
Expenditures					
General Operating Expenses	26,808	27,200	31,200	104,610	235.29%
Debt Service	3,050	3,050	2,100	3,600	71.43%
Contributions	11,554,106	13,957,679	13,946,587	13,908,849	-0.27%
Payment to Other-Subsidized Agencies	4,722,205	4,762,187	5,449,822	5,013,718	-8.00%
Total Expenditures	16,306,169	18,750,116	19,429,709	19,030,777	-2.05%
Fund Balance December 31	28,710,561	25,629,585	23,729,586	20,312,342	-14.40%

TREE BANK FUND

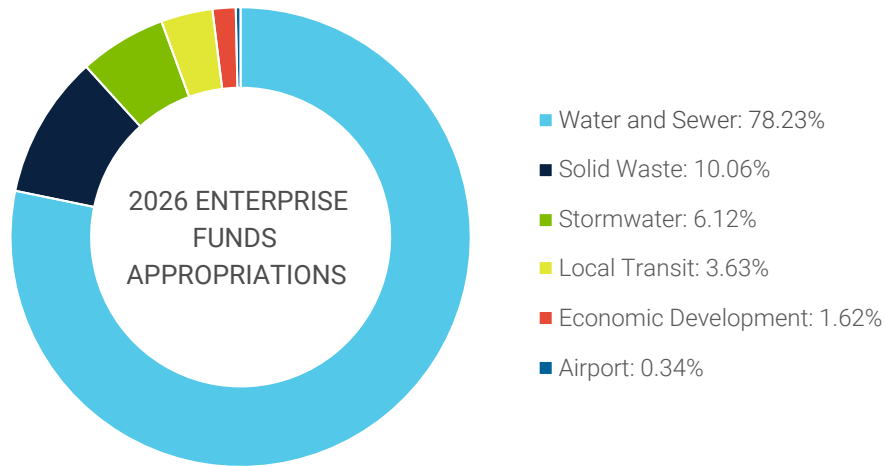
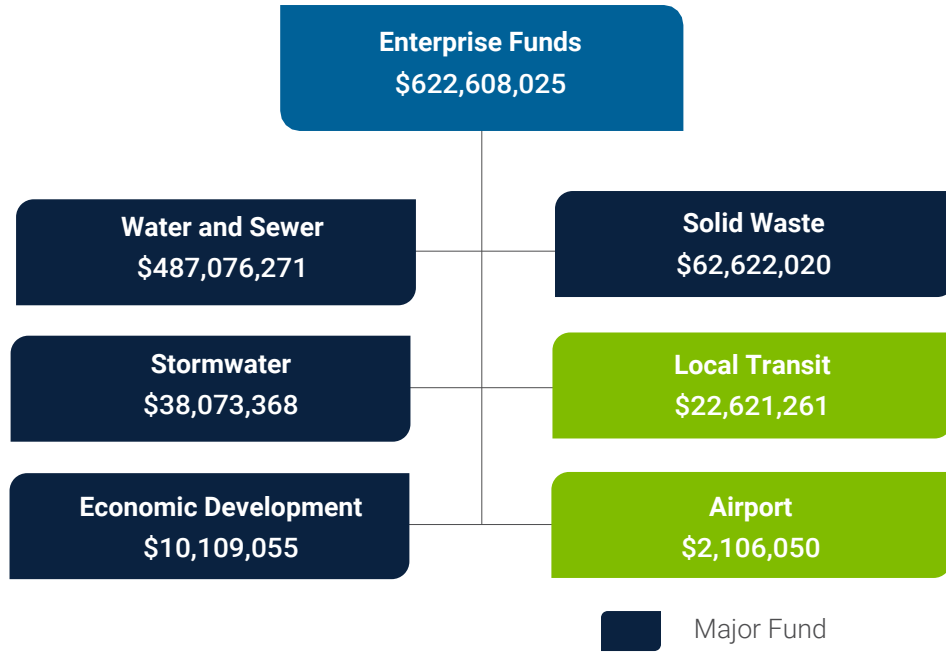
The **Tree Bank Fund** accounts for activities related to the *Gwinnett County Buffer, Landscape, and Tree Ordinance*. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The revenue collected may be used by the Department 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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Fund Balance January 1	482,149	643,200	878,006	776,025	
Revenues					
Charges for Services	140,092	351,636	123,980	100,000	-19.34%
Investment Income	20,959	22,872	19,606	-	-100.00%
Total	161,051	374,508	143,586	100,000	-30.36%
Use of Fund Balance	-	-	-	200,000	-
Total Revenues	161,051	374,508	143,586	300,000	108.93%
Expenditures					
General Operating Expenses	-	139,702	245,567	300,000	22.17%
Total Expenditures	-	139,702	245,567	300,000	22.17%
Fund Balance December 31	643,200	878,006	776,025	576,025	-25.77%

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.

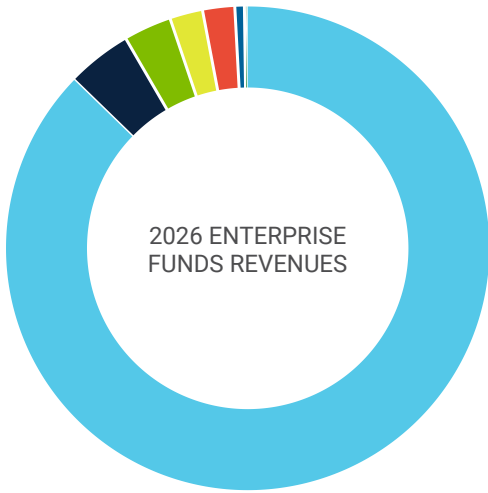


ENTERPRISE FUNDS

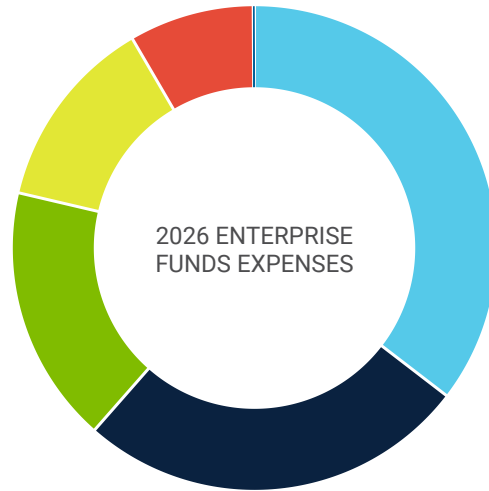
Revenues and Expenses FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Taxes	1,510,459	1,552,704	1,908,012	1,350,000	-29.25%
Intergovernmental Revenues	-	21,569	358,068	-	-100.00%
Charges for Services	478,137,478	514,360,651	528,376,868	543,256,415	2.82%
Investment Income	8,913,799	9,968,231	10,100,227	13,314,900	31.83%
Contributions and Donations	28,526,404	28,577,675	25,128,527	27,148,791	8.04%
Miscellaneous Revenue	7,630,479	4,547,926	7,536,444	3,955,700	-47.51%
Other Financing Sources	20,140,000	25,760,999	64,188,961	19,898,560	-69.00%
Total	544,858,619	584,789,755	637,597,108	608,924,366	-4.50%
Use of Net Position	-	-	-	13,683,659	-
Total Revenues	544,858,619	584,789,755	637,597,108	622,608,025	-2.35%
Expenses					
Personnel Services	80,485,492	88,923,576	95,646,411	103,811,218	8.54%
General Operating Expenses	173,578,973	191,594,996	202,340,722	214,054,205	5.79%
Debt Service	86,946,878	87,355,501	72,350,693	50,306,478	-30.47%
Contributions	197,945,172	226,866,475	235,518,308	175,795,765	-25.36%
Reserves and Contingencies	-	-	-	526,500	-
Capital Outlay	-	-	11,519,684	-	-100.00%
Total	538,956,515	594,740,548	617,375,817	544,494,166	-11.81%
Working Capital Reserve	-	-	-	78,113,859	-
Total Expenses	\$ 538,956,515	\$ 594,740,548	\$ 617,375,817	\$ 622,608,025	0.85%

ENTERPRISE FUNDS



- Charges for Services: 87.25%
- Contributions and Donations: 4.36%
- Other Financing Sources: 3.20%
- Use of Net Position: 2.20%
- Investment Income: 2.14%
- Miscellaneous Revenue: 0.64%
- Taxes: 0.21%



- General Operating Expenses: 35.43%
- Contributions: 26.05%
- Personnel Services: 17.17%
- Contribution to Net Position Budget: 12.93%
- Debt Service: 8.33%
- Reserves and Contingencies: 0.09%

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 89% of the total fiscal year 2026 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 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% of the total fiscal year 2026 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

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

AIRPORT OPERATING FUND

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

Revenues and Expenditures FY 2023– 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	179,128	183,762	209,149	180,000	-13.94%
Investment Income	35,512	61,722	47,841	71,550	49.56%
Miscellaneous Revenue	1,081,970	1,344,545	1,720,574	1,854,500	7.78%
Other Financing Sources	900,000	25,000	116,750	-	-100.00%
Total Revenues	2,196,609	1,615,029	2,094,314	2,106,050	0.56%
Expenses					
Personnel Services	702,259	767,662	847,198	898,778	6.09%
General Operating Expenses	483,360	459,643	475,868	527,799	10.91%
Contributions	1,000,324	653,998	713,543	573,456	-19.63%
Reserves and Contingencies	-	-	-	10,000	-
Total	2,185,943	1,881,303	2,036,609	2,010,033	-1.30%
Working Capital Reserve	-	-	-	96,017	-
Total Expenses	\$ 2,185,943	\$ 1,881,303	\$ 2,036,609	\$ 2,106,050	3.41%

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 Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Taxes	-	-	14,315	-	-100.00%
Investment Income	261,576	268,124	178,576	71,500	-59.96%
Miscellaneous Revenue	5,611,754	2,538,817	1,221,735	2,100,000	71.89%
Other Financing Sources	740,000	7,909,000	29,228,554	3,900,000	-86.66%
Total	6,613,330	10,715,941	30,643,180	6,071,500	-80.19%
Use of Net Position	-	-	-	4,037,555	-
Total Revenues	6,613,330	10,715,941	30,643,180	10,109,055	-67.01%
Expenses					
General Operating Expenses	3,601,686	3,411,700	3,506,159	4,659,212	32.89%
Debt Service	3,983,052	4,393,621	5,239,093	5,334,580	1.82%
Contributions	148,802	4,239,000	120,242	115,263	-4.14%
Capital Outlay	-	-	11,519,684	-	-100.00%
Total Expenses	\$ 3,750,488	\$ 7,650,700	\$ 15,146,085	\$ 4,774,475	-68.48%

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 Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Intergovernmental Revenues	-	21,569	358,068	-	-100.00%
Charges for Services	2,260,263	2,313,731	2,038,317	1,738,484	-14.71%
Investment Income	459,992	590,077	463,641	679,250	46.50%
Miscellaneous Revenue	26,747	26,471	131,664	-	-100.00%
Other Financing Sources	18,500,000	17,602,000	14,800,000	15,998,560	8.10%
Total	21,247,002	20,553,848	17,791,690	18,416,294	3.51%
Use of Net Position	-	-	-	4,204,967	-
Total Revenues	21,247,002	20,553,848	17,791,690	22,621,261	27.15%
Expenses					
Personnel Services	1,494,508	1,646,158	1,710,015	1,813,510	6.05%
General Operating Expenses	15,455,333	18,030,050	19,075,732	19,008,101	-0.35%
Contributions	6,570,789	2,892,924	1,994,746	1,789,650	-10.28%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	\$ 23,520,630	\$ 22,569,132	\$ 22,780,493	\$ 22,621,261	-0.70%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Taxes	1,510,459	1,552,704	1,893,697	1,350,000	-28.71%
Charges for Services	47,632,428	55,006,352	59,148,161	59,177,114	0.05%
Investment Income	2,180,658	2,592,649	2,397,691	1,793,500	-25.20%
Miscellaneous Revenue	1,869	11,780	29,100	1,200	-95.88%
Total	51,325,414	59,163,485	63,468,649	62,321,814	-1.81%
Use of Net Position	-	-	-	300,206	-
Total Revenues	51,325,414	59,163,485	63,468,649	62,622,020	-1.33%
Expenses					
Personnel Services	881,290	992,062	912,300	1,072,229	17.53%
General Operating Expenses	53,317,073	57,547,217	58,961,339	60,419,201	2.47%
Contributions	714,732	814,629	756,093	1,120,590	48.21%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	\$ 54,913,095	\$ 59,353,908	\$ 60,629,732	\$ 62,622,020	3.29%

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.

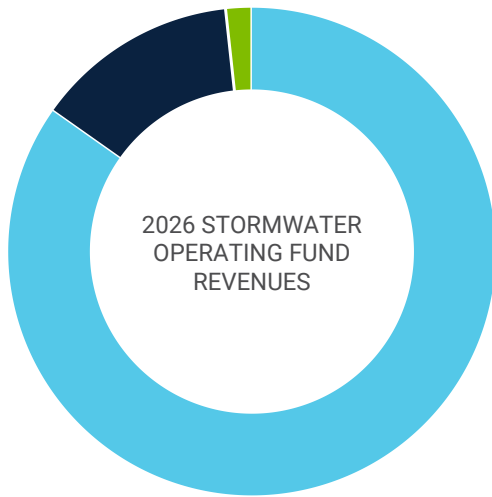
In 2026, Stormwater Operating Fund expenses are expected to total \$38.1 million – an increase of \$4.6 million, or 13.9%, from the 2025 actual expenses, which totaled \$33.4 million. This is primarily attributable to a \$2.5 million increase in operations, a \$1.7 million increase in contributions, including transfers to renewal and extension, and an increase of \$0.4 million in personnel services, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment approved by the Board of Commissioners at the end of 2025. In addition, \$0.1 million is budgeted in reserves and contingencies.

A total of \$22.0 million, or 52.5% of the fund’s 2026 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund for stormwater infrastructure improvements.

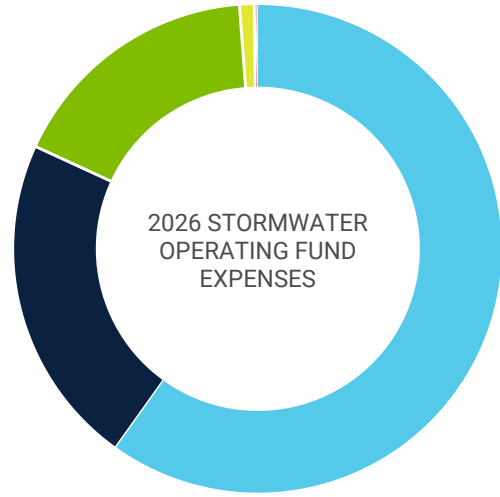
Revenues and Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	31,283,801	32,136,069	33,215,653	32,275,437	-2.83%
Investment Income	686,600	625,277	469,591	657,000	39.91%
Miscellaneous Revenue	10,808	17,884	32,479	-	-100.00%
Total	31,981,209	32,779,230	33,717,723	32,932,437	-2.33%
Use of Net Position	-	-	-	5,140,931	-
Total Revenues	31,981,209	32,779,230	33,717,723	38,073,368	12.92%
Expenses					
Personnel Services	6,484,820	7,021,712	7,802,127	8,210,286	5.23%
General Operating Expenses	3,103,080	2,973,951	3,853,261	6,323,283	64.10%
Debt Service	361,506	361,506	361,506	361,508	0.00%
Contributions	20,778,983	18,704,641	21,415,871	23,090,791	7.82%
Reserves and Contingencies	-	-	-	87,500	-
Total Expenses	\$ 30,728,389	\$ 29,061,810	\$ 33,432,765	\$ 38,073,368	13.88%

STORMWATER OPERATING FUND



- Charges for Services: 84.77%
- Use of Net Position: 13.50%
- Investment Income: 1.73%



- Contributions: 59.87%
- Personnel Services: 21.99%
- General Operating Expenses: 16.94%
- Debt Service: 0.97%
- Reserves & Contingencies: 0.23%

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.

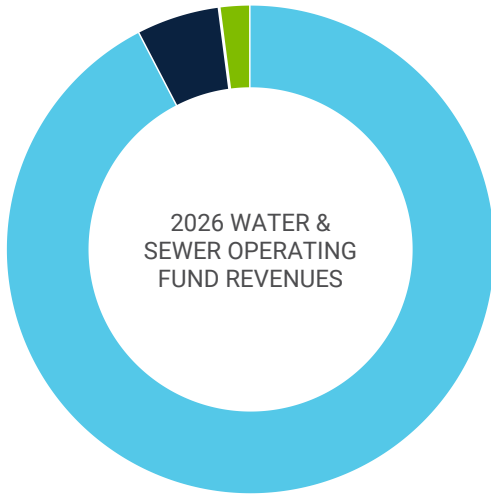
In 2026, Water and Sewer Operating Fund expenses are expected to total \$487.1 million – a \$9.0 million, or 1.2% increase compared to 2025 expenses of \$478.1 million. The increase in expenses is primarily due to a \$7.4 million increase in personnel, which includes new positions, pay-for-performance, longevity pay, and a market adjustment approved by the Board of Commissioners at the end of 2025 and a \$6.6 million increase in operations. The increases are offset by a \$78.0 million working capital reserve budget, a \$22.1 million decrease in debt service payments resulting from the re-payment of series 2017 and 2021 bonds, and a \$61.4 million decrease in contributions to the Renewal and Extension Fund for capital expenses resulting from a strategic decision to utilize existing capital fund balance rather than transfer resources from the operating fund.

In 2026, Water and Sewer Operating Fund revenues are expected to total \$487.1 million – a decrease of \$2.8 million, or 0.6%, from 2025 actual revenues of \$489.9 million. Water and sewer revenues are monitored closely to ensure that rate structures are in place to adequately fund public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The rate resolution approved in October 2020 sets water and sewer rates from 2021 through 2031 with increases in 2021, 2023, 2025, 2027, 2029, and 2031.

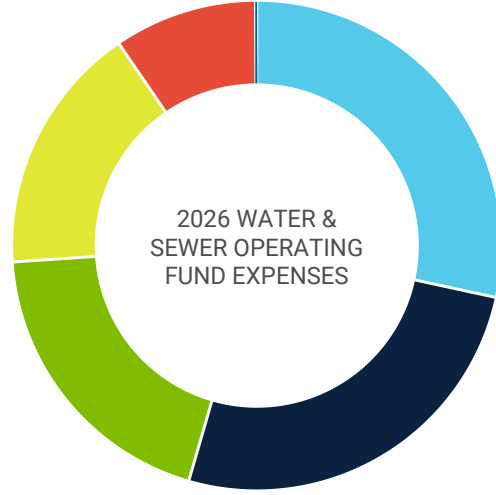
Revenues and Expenses FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	396,781,858	424,720,737	433,765,588	449,885,380	3.72%
Investment Income	5,289,460	5,830,382	6,542,887	10,042,100	53.48%
Contributions and Donations	28,526,404	28,577,675	25,128,527	27,148,791	8.04%
Miscellaneous Revenue	897,331	608,429	4,400,891	-	-100.00%
Other Financing Sources	-	224,999	20,043,657	-	-100.00%
Total Revenues	431,495,054	459,962,222	489,881,550	487,076,271	-0.57%
Expenses					
Personnel Services	70,922,616	78,495,982	84,374,770	91,816,415	8.82%
General Operating Expenses	97,618,442	109,172,435	116,468,363	123,116,609	5.71%
Debt Service	82,602,319	82,600,373	66,750,093	44,610,390	-33.17%
Contributions	168,731,542	199,561,283	210,517,813	149,106,015	-29.17%
Reserves and Contingencies	-	-	-	409,000	-
Total	419,874,919	469,830,073	478,111,039	409,058,429	-14.44%
Working Capital Reserve	-	-	-	78,017,842	-
Total Expenses	\$ 419,874,919	\$ 469,830,073	\$ 478,111,039	\$ 487,076,271	1.88%

WATER AND SEWER OPERATING FUND



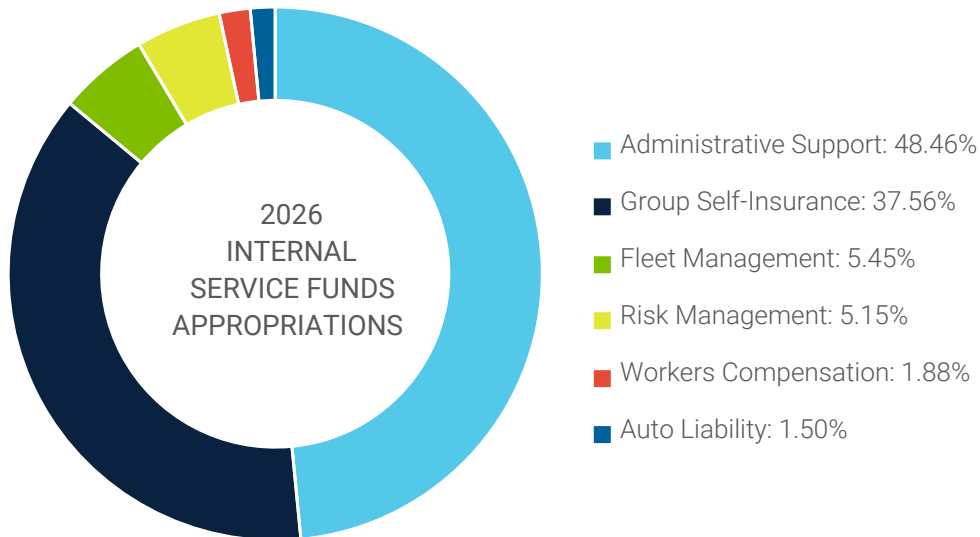
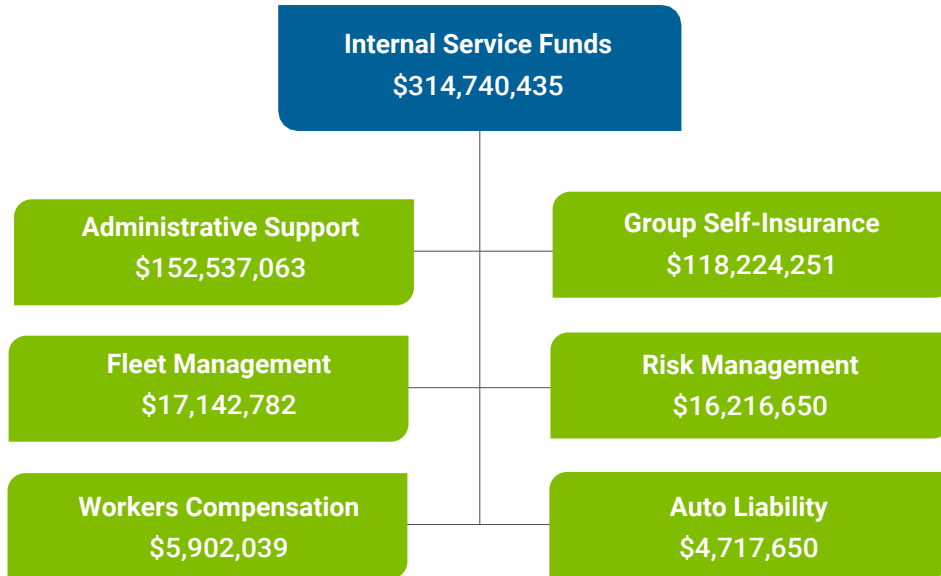
- Charges for Services: 92.36%
- Contributions and Donations: 5.57%
- Investment Income: 2.07%



- Contributions: 28.40%
- General Operating Expenses: 26.08%
- Personnel Services: 19.45%
- Contribution to Net Position Budget: 16.53%
- Debt Service: 9.45%
- Reserves and Contingencies: 0.09%

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 Administrative Support, Group Self-Insurance, Fleet Management, Risk Management, Workers Compensation, and Auto Liability Funds.

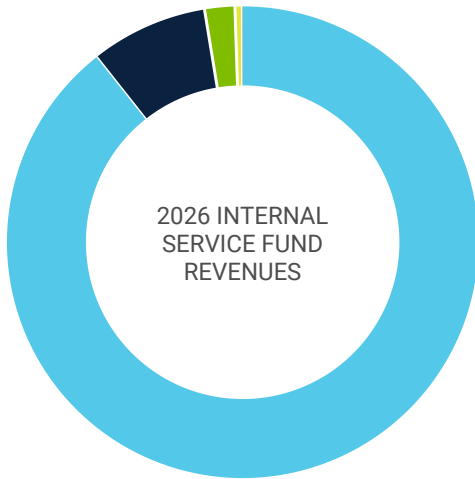


INTERNAL SERVICE FUNDS

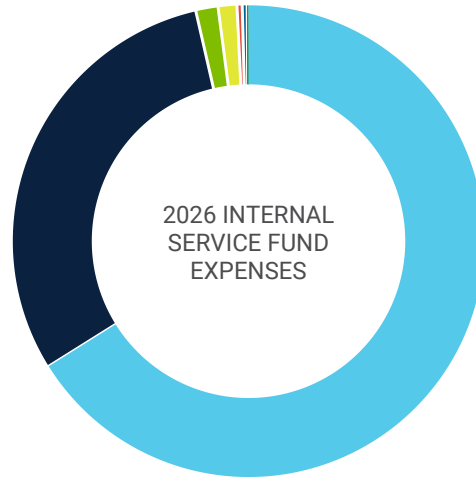
Revenues and Expenses FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	235,499,844	241,448,138	272,106,943	297,366,337	9.28%
Investment Income	3,382,325	5,362,624	5,024,463	3,367,692	-32.97%
Miscellaneous Revenue	2,347,857	2,401,417	2,495,055	820,738	-67.11%
Other Financing Sources	53,985	34,822	43,292	35,000	-19.15%
Total	241,284,011	249,247,001	279,669,753	301,589,767	7.84%
Use of Net Position	-	-	-	13,150,668	-
Total Revenues	241,284,011	249,247,001	279,669,753	314,740,435	12.54%
Expenses					
Personnel Services	65,115,331	75,109,435	83,518,801	94,200,065	12.79%
General Operating Expenses	145,803,021	154,581,612	183,251,657	205,412,275	12.09%
Allocations	5,283	7,159	2,276	1,102,500	48,340.25%
Contributions	7,077,991	7,243,868	8,633,324	8,717,958	0.98%
Reserves and Contingencies	-	-	-	1,046,500	-
Capital Outlay	641,626	372,168	194,296	282,203	45.24%
Total	218,643,252	237,314,242	275,600,354	310,761,501	12.76%
Working Capital Reserve	-	-	-	3,978,934	-
Total Expenses	218,643,252	237,314,242	275,600,354	314,740,435	14.20%

INTERNAL SERVICE FUNDS



- Charges for Services: 89.35%
- Use of Net Position: 8.06%
- Investment Income: 2.06%
- Miscellaneous Revenue: 0.51%
- Other Financing Sources: 0.02%



- General Operating Expenses: 66.10%
- Personnel Services: 30.32%
- Contributions: 1.52%
- Working Capital Reserve: 1.28%
- Allocations: 0.35%
- Reserves and Contingencies: 0.34%
- Capital Outlay: 0.09%

INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent nearly 99% of the total fiscal year 2026 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%) 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, Assessors' Office, and Voter Registrations and Elections), Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

Revenues and Expenses FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	121,455,515	122,144,511	134,465,897	151,565,333	12.72%
Investment Income	509,126	1,421,101	1,066,703	494,992	-53.60%
Miscellaneous Revenue	1,109,490	774,018	1,112,342	476,738	-57.14%
Other Financing Sources	-	-	1,520	-	-100.00%
Total Revenues	123,074,131	124,339,630	136,646,462	152,537,063	11.63%
Expenses					
Personnel Services	58,501,568	67,686,290	76,211,701	85,769,717	12.54%
General Operating Expenses	49,531,808	51,196,356	56,205,134	62,176,461	10.62%
Allocations	5,283	7,159	2,276	1,102,500	48,340.25%
Contributions	1,340,715	1,541,529	1,489,295	2,213,882	48.65%
Reserves and Contingencies	-	-	-	999,500	-
Capital Outlay	603,036	372,168	194,296	275,003	41.54%
Total Expenses	109,982,410	120,803,502	134,102,702	152,537,063	13.75%

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 Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	4,750,395	4,501,137	4,501,101	4,500,000	-0.02%
Investment Income	171,999	376,800	353,112	217,650	-38.36%
Total Revenues	4,922,394	4,877,937	4,854,213	4,717,650	-2.81%
Expenses					
General Operating Expenses	4,021,155	2,911,835	1,847,282	3,468,000	87.74%
Contributions	27,018	35,859	29,950	32,492	8.49%
Total	4,048,173	2,947,694	1,877,232	3,500,492	86.47%
Working Capital Reserve	-	-	-	1,217,158	-
Total Expenses	4,048,173	2,947,694	1,877,232	4,717,650	151.31%

FLEET MANAGEMENT FUND

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

Revenues and Expenses FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	13,984,875	15,314,907	19,043,211	16,541,782	-13.14%
Investment Income	253,265	350,751	403,867	222,000	-45.03%
Miscellaneous Revenue	437,800	577,452	528,323	344,000	-34.89%
Other Financing Sources	53,985	34,822	41,772	35,000	-16.21%
Total Revenues	14,729,925	16,277,932	20,017,173	17,142,782	-14.36%
Expenses					
Personnel Services	4,463,386	4,644,183	4,871,536	5,355,625	9.94%
General Operating Expenses	4,224,514	4,886,637	5,195,346	4,909,862	-5.49%
Contributions	3,922,524	4,087,174	5,376,594	5,127,382	-4.64%
Reserves and Contingencies	-	-	-	17,000	-
Capital Outlay	38,589	-	-	7,200	-
Total	12,649,013	13,617,994	15,443,476	15,417,069	-0.17%
Working Capital Reserve	-	-	-	1,725,713	-
Total Expenses	12,649,013	13,617,994	15,443,476	17,142,782	11.00%

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 Expenditures FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	78,275,364	80,487,385	95,082,255	105,759,222	11.23%
Investment Income	1,684,700	2,158,505	2,071,191	1,772,950	-14.40%
Miscellaneous Revenue	420,185	487,854	526,487	-	-100.00%
Total	80,380,249	83,133,744	97,679,933	107,532,172	10.09%
Use of Net Position	-	-	-	10,692,079	-
Total Revenues	80,380,249	83,133,744	97,679,933	118,224,251	21.03%
Expenses					
Personnel Services	1,587,707	2,095,676	1,802,680	2,223,382	23.34%
General Operating Expenses	74,400,431	78,816,383	106,266,515	115,580,400	8.76%
Contributions	659,223	557,703	518,084	410,469	-20.77%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	76,647,361	81,469,762	108,587,279	118,224,251	8.87%

RISK MANAGEMENT FUND

The **Risk Management Fund** accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs.

Revenues and Expenses FY 2021 – 2024

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	12,532,700	15,499,689	16,013,362	16,000,000	-0.08%
Investment Income	181,861	389,090	524,934	216,650	-58.73%
Miscellaneous Revenue	307,761	507,882	327,902	-	-100.00%
Total Revenues	13,022,322	16,396,661	16,866,198	16,216,650	-3.85%
Expenses					
Personnel Services	456,120	604,332	596,078	704,077	18.12%
General Operating Expenses	9,966,929	13,153,042	7,599,040	13,580,110	78.71%
Contributions	1,073,558	976,279	1,175,230	886,400	-24.58%
Reserves and Contingencies	-	-	-	10,000	-
Total	11,496,607	14,733,653	9,370,348	15,180,587	62.01%
Working Capital Reserve	-	-	-	1,036,063	-
Total Expenses	11,496,607	14,733,653	9,370,348	16,216,650	73.06%

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 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget	% Chg 25-26
Revenues					
Charges for Services	4,500,994	3,500,510	3,001,116	3,000,000	-0.04%
Investment Income	581,375	666,376	604,657	443,450	-26.66%
Miscellaneous Revenue	72,621	54,211	-	-	-
Total Revenues	5,154,990	4,221,097	3,605,773	3,443,450	-4.50%
Expenses					
Personnel Services	106,550	78,955	36,805	147,264	300.12%
General Operating Expenses	3,658,184	3,617,359	6,138,340	5,697,442	-7.18%
Contributions	54,953	45,324	44,171	47,333	7.16%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	3,819,687	3,741,638	6,219,316	5,902,039	-5.10%



IV. DEPARTMENTAL INFORMATION

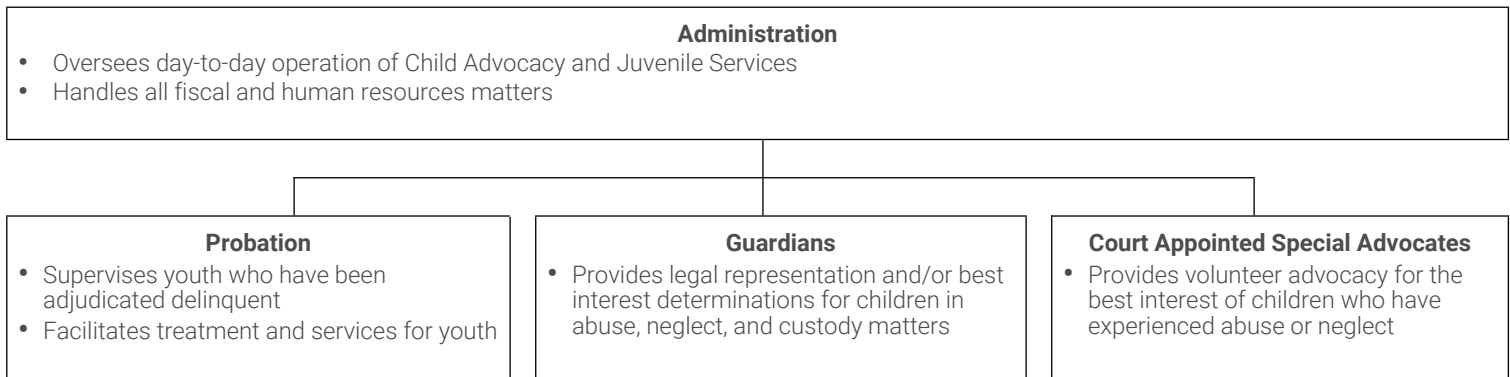
This section includes the missions and organizational charts of departments and agencies, staffing information, performance data, accomplishments, projects and initiatives, and a historical summary of appropriations.

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.

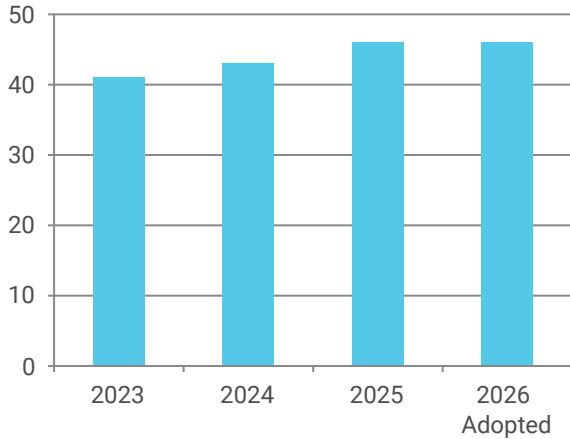
Mission: It is our mission to zealously advocate for the legal rights and best interests of abused and neglected children within a trauma-focused framework and to enhance the likelihood of behavior reform by engaging in culturally competent strategies that promote accountability.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	41	43	46	46

Child Advocacy & Juvenile Services



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

In 2025, three positions were added: one Administrative Support Associate, one Research and Marketing Specialist, and one Supervising Attorney.

Departmental Goals and Performance Measurements

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Delinquent filings	1,699	1,647	1,488	1,593
Delinquent filings disposed	2,159	2,052	1,971	1,970
Percent of delinquent filings disposed*	127%	125%	132%	123%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Dependency filings *	61	108	373	175
Dependency filings disposed *	83	55	289	138
Percent of dependency filings disposed*	136%	51%	75%	77%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Special proceeding filings	273	231	427	296
Special proceeding filings disposed	279	248	463	324
Percent of special proceedings disposed*	102%	108%	108%	109%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Program referrals	1,041	837	715	871
Programs completed/open	782	393	425	545
Percent of programs completed/open	75%	47%	59%	63%

*Percent of filings disposed may exceed 100% due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings. Special Proceedings now include CHINS filings.

Accomplishments: FY 2025

- Received an Educational Advocate position.
- Reimbursed for time spent working dependency cases by Fed IV E funds.
- Received Case Coordinator and Education Advocate.
- Collaborated on the creation of Toney's Program.

Short-Term Departmental Issues and Initiatives for FY 2026

- Incorporate current technology into Juvenile Needs Assessment and Service Planning.
- Instead of court intake, GALs will conduct home evaluations in private dependencies.
- Expand education and youth support.

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

- Explore the creation of the Visitation Center through collaboration.
- Investigate case management software for the department.
- Explore digital urinalysis and saliva testing for youths on probation.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	4,264,996	4,694,848	5,093,883	5,950,375
General operating expenses	123,245	112,550	105,890	146,357
Allocations	21,291	25,556	15,622	16,000
Contributions	119,159	136,455	934,366	954,191
Total	4,528,691	4,969,409	6,149,761	7,066,923

Appropriations Summary by Fund

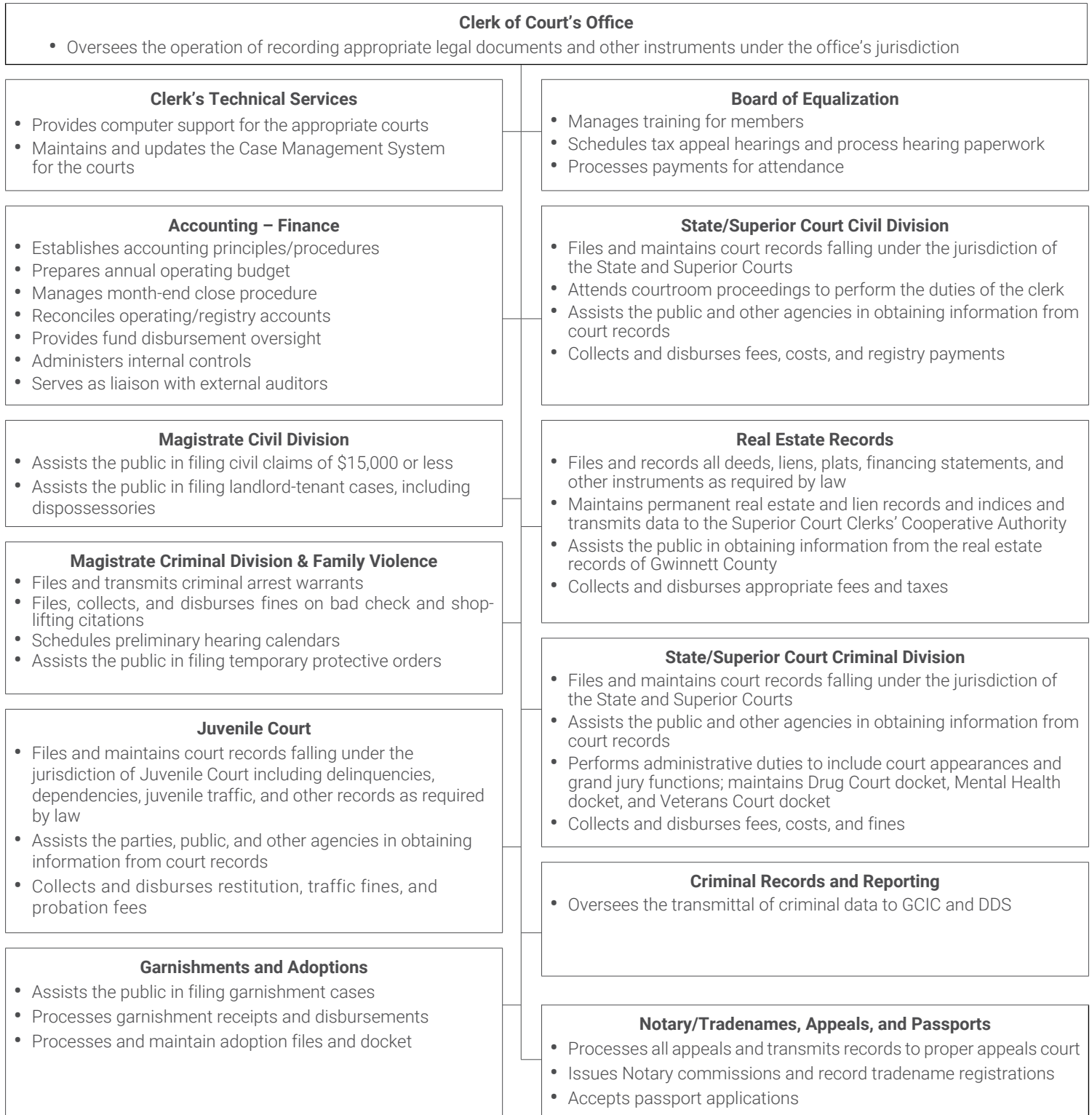
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	4,528,691	4,969,409	6,149,761	7,066,923
Total	4,528,691	4,969,409	6,149,761	7,066,923

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

CLERK OF COURT

Mission and Organizational Chart

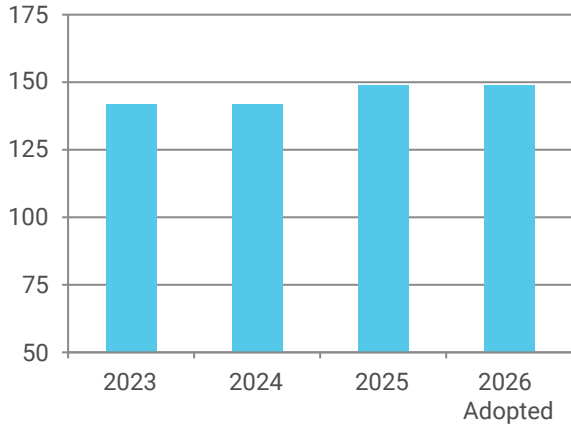
Protect, preserve, and record information of the Superior, State, Magistrate, and Juvenile Courts of Gwinnett County with integrity and accountability.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	142	142	149	149

Clerk of Court Staffing Trend



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

Departmental Goals and Performance Measurements

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Judicial cases filed (includes Juvenile cases)	149,338	152,079	172,149	151,792
Property records recorded	157,641	161,751	171,124	172,969
Notary commissions/trade names used	6,063	5,423	6,001	5,829

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Deputy Clerks – judicial cases	117	113	115	109
Filings per Clerk – judicial cases (approximate)	1,529	1,346	1,497	1,481
Deputy Clerks – Board of Equalization and Real Estate (combined)	13	12	16	13
Filings per Clerk – Real Estate (approximate)	12,126	13,479	10,695	13,305

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Civil costs and recording fees	\$12,257,833	\$12,778,360	\$14,796,063	\$12,421,582
Criminal fines	\$3,339,430	\$3,343,791	\$2,946,237	\$3,271,808
Transfer taxes collected	\$9,277,994	\$10,258,929	\$10,034,763	\$10,795,239
Intangible taxes collected	\$18,838,627	\$20,619,529	\$20,276,126	\$22,144,331

4. To reconcile and disburse court trust funds.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Criminal cash bonds	\$11,369,335	\$5,045,126	\$6,617,738	\$6,514,268
Garnishments	\$54,901,512	\$60,050,310	\$73,012,006	\$56,342,115
Special registry	\$10,948,498	\$13,381,518	\$40,421,318	\$33,286,567

Accomplishments: FY 2025

1. Secured approval for a new Saas contract for Odyssey Case Management conversion and led the successful kickoff of the implementation project.
2. Successfully delivered a Notary Training event, strengthening proficiency in the Notary process.
3. Coordinated and executed the National Adoption Day event, supporting families and promoting community engagement.
4. Implemented and launched the Juvenile Virtual Traffic Court platform, enabling streamlined remote hearings for youth traffic cases.
5. Led the successful transition to fully paperless operations within the Magistrate and State Garnishments Judges' offices, improving efficiency, accuracy, and record accessibility.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Continue to improve system security and performance.

Operating Projects and Priorities

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

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	10,689,003	12,018,874	12,969,796	14,792,883
General operating expenses	2,807,447	3,114,901	4,215,382	6,164,581
Contributions	3,504,816	4,413,298	5,205,998	4,995,327
Capital Outlay	-	12,390	-	-
Total	17,001,266	19,559,463	22,391,176	25,952,791

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	16,779,829	19,467,210	22,288,126	24,952,791
Authority Imaging Fund	221,437	92,253	103,050	1,000,000
Total	17,001,266	19,559,463	22,391,176	25,952,791

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

CLERK OF RECORDER'S COURT

Mission and Organizational Chart

Purpose

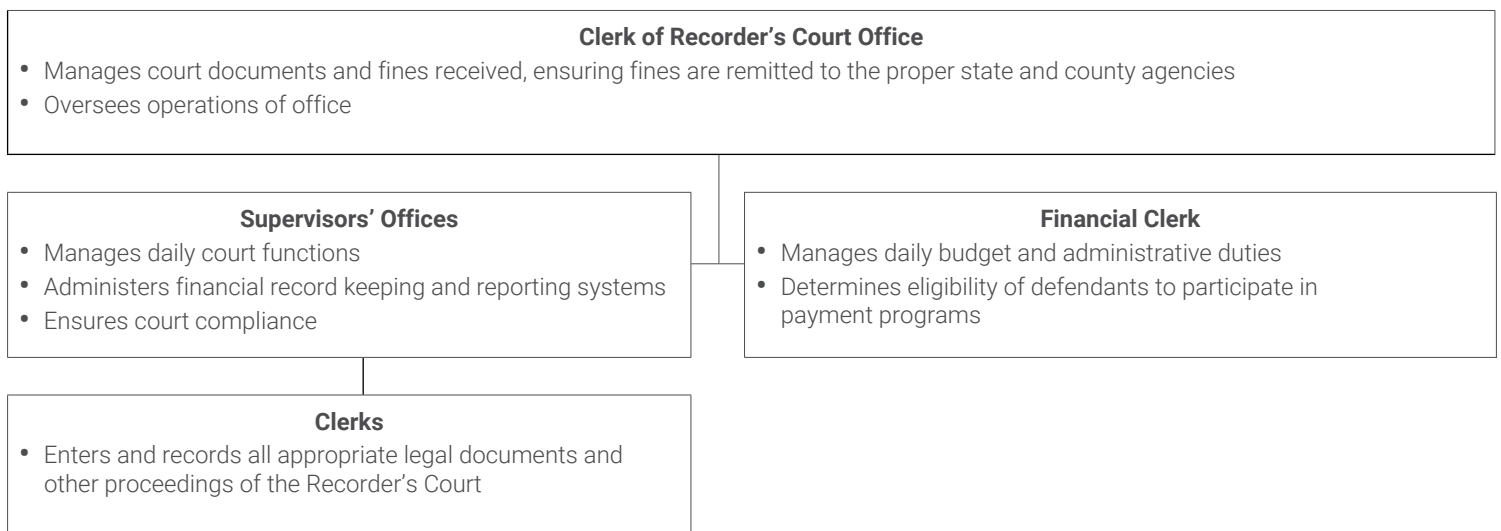
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

Critical Functions

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

Core Values

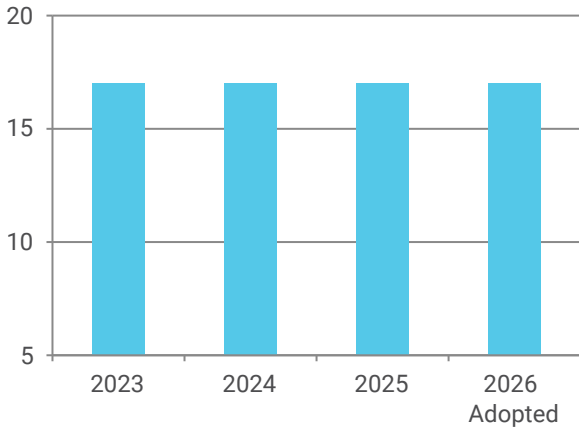
- Integrity
- Service excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	17	17	17	17

Clerk Of Recorder's Court Staffing Trend



Departmental Goals and Performance Measurements

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Cases handled without court appearance	27,262	27,556	27,216	27,000
Money received without court appearance	\$3,867,301	\$3,377,684	\$3,252,485	\$3,200,000
Total number of citations disposed	56,724	58,279	56,681	56,000
Online payments – money received	\$3,078,559	\$3,029,591	\$3,130,456	\$3,100,000

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Court appearance – money received	\$6,254,510	\$6,451,775	\$6,508,224	\$6,500,000
Probation – money received	\$1,056,834	\$1,092,628	\$994,589	\$1,000,000
Credit card program – point of sale	\$1,863,199	\$1,750,870	\$2,000,991	\$2,000,000

Accomplishments: FY 2025

- Created an SOP for the Clerk's office.
- Created a Sharepoint site for the Clerk's office.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Implement the latest software release for case management platform.
2. Implement text message reminders to decrease Failure to Appear (FTA) rates.
3. Translate essential court forms and website guides into additional languages.

Long-Term Departmental Issues and Initiatives for FY 2027 and Beyond

1. Minimize paper usage to increase efficiency and accessibility.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	1,432,156	1,556,101	1,708,491	1,887,310
General operating expenses	159,502	202,583	201,641	262,224
Contributions	197,195	158,571	168,011	174,761
Total	1,788,853	1,917,255	2,078,143	2,324,295

Appropriations Summary by Fund

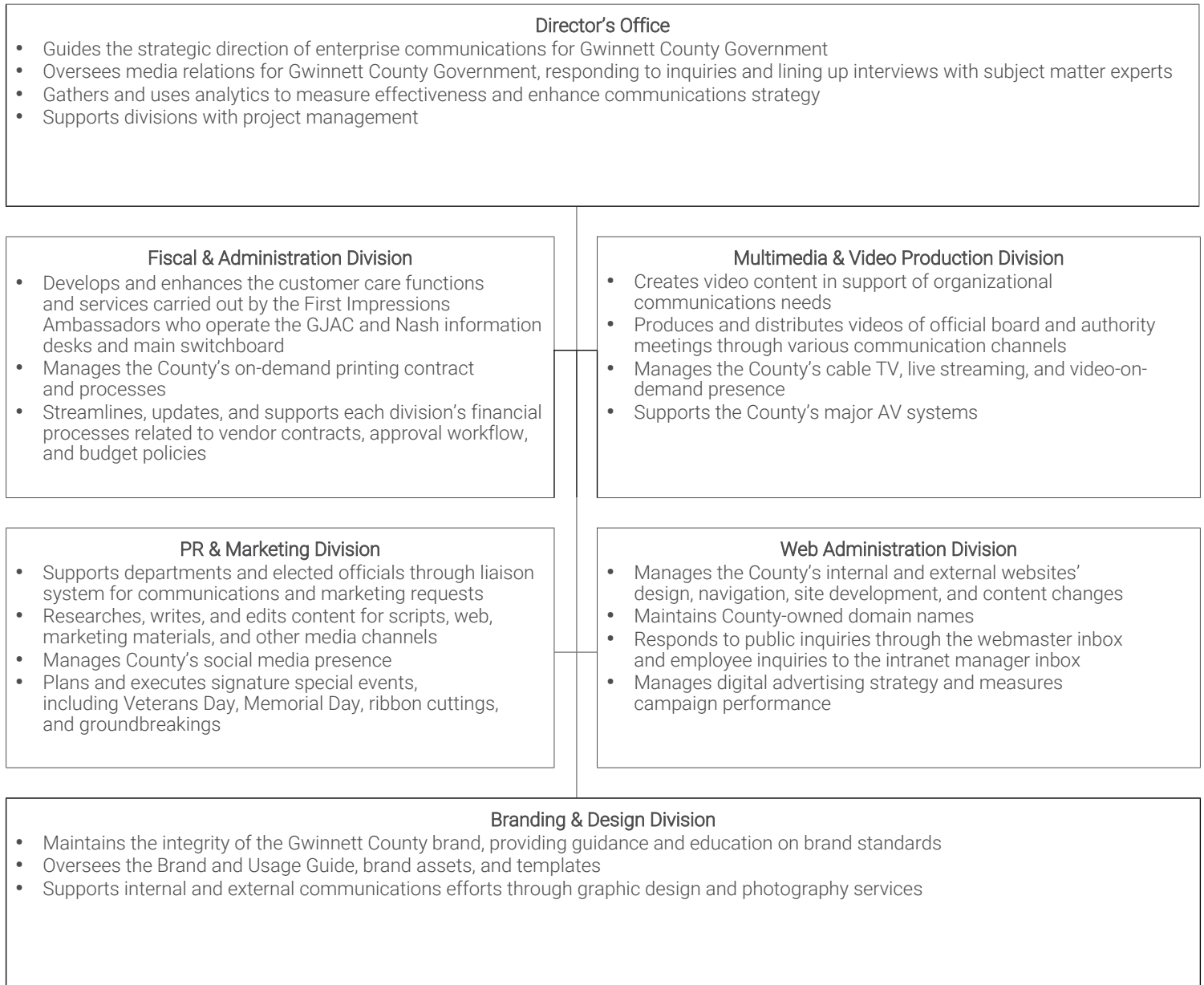
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Police Services District Fund	1,788,853	1,917,255	2,078,143	2,324,295
Total	1,788,853	1,917,255	2,078,143	2,324,295

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

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.

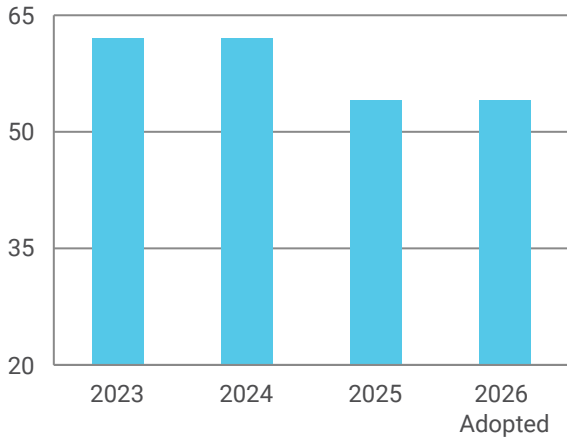


Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	62	62	54	54

Communications Staffing Trend

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



Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Percent of total operating budget expended	75%	88%	82%	96%
Numbers of hours of new programming aired on TV Gwinnett	227	197	189	190
Number of news releases	135	180	94	110
Number of news stories generated by news releases	236	274	211	220
Number of email newsletters distributed	130	137	157	145
Number of homepage web page views	23,566,714	24,171,149	20,938,687	25,000,000
Number of @GwinnettGov Facebook followers	17,878	23,665	34,551	36,000
Number of @GwinnettFire Facebook followers	12,113	15,975	41,507	43,000
Number of @GwinnettPD Facebook followers	36,948	46,620	63,636	70,000
Number of @GwinnettAnimalShelter Facebook followers	28,496	30,708	36,187	40,000
Number of @GwinnettGov X followers	4,399	4,935	5,079	5,200
Number of @GwinnettFire X followers	2,487	2,632	2,676	2,700
Number of @GwinnettPD X followers	19,100	20,824	21,411	22,000

Number of @GwinnettGov Instagram followers	4,506	7,051	9,623	10,500
Number of @GwinnettPD Instagram followers*	-	4,092	9,700	11,000
Number of @GwinnettParksandRec Facebook followers	6,475	11,313	19,541	22,000
Number of @GwinnettParksandRec Instagram followers	5,496	7,320	9,772	10,500
Number of Gwinnett County Government LinkedIn followers	15,902	18,892	23,198	25,000

*@Gwinnett PD launched Instagram account 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, awards, and recognition. This section lists the standards of excellence maintained by the department.

1. Continued 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 four ribbon-cutting ceremonies and two groundbreakings.

Accomplishments: FY 2025

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. Celebrated the life and legacy of President Jimmy Carter at the first Jimmy Carter Day.
2. Won seven total Telly Awards, including one Gold Winner, four Silver Winners, and two Bronze Winners.
3. Earned five Savvy Awards, including two Savvy (first place), one Silver Circle (second place), and two Awards of Excellence (third place).
4. Won two Gold Awards and two Silver Awards at the 21st Annual Davey Awards.
5. At the w3 Awards, won a Gold Award and a Silver Award.
6. Awarded with three Communicator Awards, including one Award of Excellence and two Awards of Distinction.
7. Implemented a digital wayfinding system in the Gwinnett Justice and Administration Center.
8. Planned and executed annual Employee Meetings, engaging more than 2,000 employees in person and online.
9. Launched 203 paid digital marketing campaigns in-house, including 161 campaigns through social media and 42 through Google.
10. In-house marketing campaign for Police recruitment helped to increase year-over-year applicants by 8%.
11. Ran an in-house campaign to like or follow @GwinnettFire on Facebook, leading to a 517% increase in followers in 2025.
12. Achieved an average of 2,112,201 monthly views on social media posts across @GwinnettGov accounts.
13. Gained more than 3,300 new email newsletter subscribers.
14. GwinnettCounty.com had 7,115,227 users access the website.
15. Overall web traffic to GwinnettCounty.com rose 1% in 2025 compared to 2024, with 139,604,426 views.

16. Wrote 201 speeches, scripts, letters, and presentations to support County leadership.
17. Achieved a combined open rate of 45% on all email newsletters.
18. Created and distributed 52 weekly Gwinnett Standard emails to keep employees up to date on the latest County news.
19. Added more than 31,500 Gwinnett-specific photos for the County's photo portal.
20. Designed more than 4,700 touchpoints.
21. Produced 220 video projects resulting in 555 deliverables.
22. Video provided support for 54 special events and recorded 18 podcast episodes.
23. Completed more than 35,600 communications project-related tasks in 2025, marking a 56% increase from last year.
24. Served more than 47,000 walk-in customers at the Gwinnett Justice and Administration Center and Nash Court Building desks.
25. Responded to 1,970 requests for language translations in the five most popular languages: Spanish, Chinese/Mandarin, Korean, Russian, and Japanese.
26. Performed more than 5,400 notary acts.
27. Processed 530 print service requests for Gwinnett County administrative departments and elected officials.
28. Responded to 1,678 email requests for information through Gwinnett County's info inbox.
29. Answered more than 38,000 switchboard calls in 2025.
30. Facebook (@GwinnettGov) content had more than 123,000 combined interactions and link clicks.
31. Instagram (@GwinnettGov) generated more than 26,000 interactions in 2025, a 44% increase compared to 2024.
32. Facebook (@GwinnettGov) videos were viewed for more than 223,000 minutes.
33. LinkedIn saw 57,071 page views from 20,134 unique visitors.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	5,465,976	7,377,591	7,119,439	7,996,039
General operating expenses	1,302,998	1,731,949	1,197,842	1,970,169
Contributions	122,689	83,570	74,212	128,223
Total	6,891,663	9,193,110	8,391,493	10,094,431

Appropriations Summary by Fund

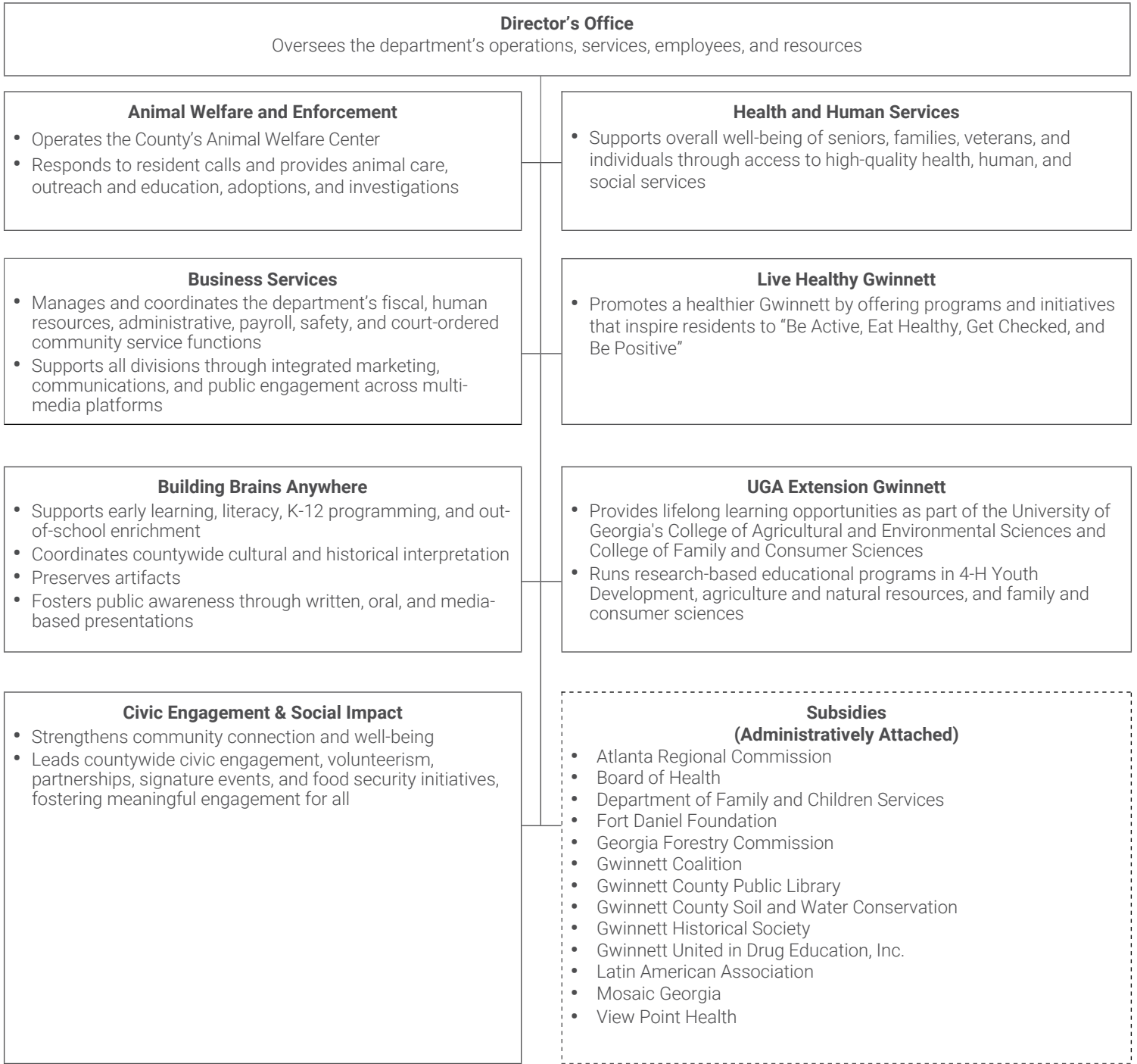
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	364,548	969,356	-	-
Administrative support	6,527,115	8,223,754	8,391,493	10,094,431
Total	6,891,663	9,193,110	8,391,493	10,094,431

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

COMMUNITY SERVICES

Mission and Organizational Chart

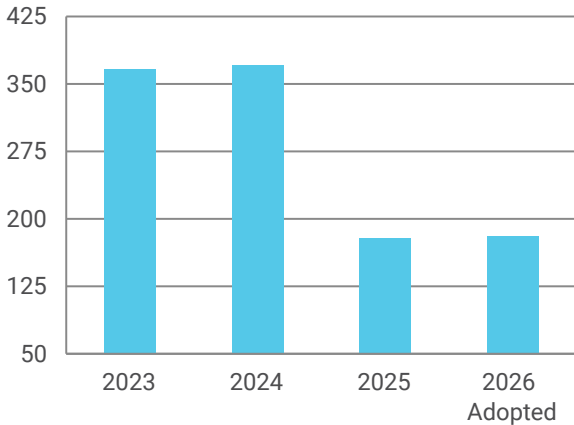
The Department of Community Services enhances the quality of life for all residents and animals by delivering high-quality, essential social, human, educational, and animal services that promote health, safety, education, and well-being. We are dedicated to building a stronger, more connected, and inclusive community through accessible programs, thoughtful strategies, and a commitment to service excellence.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	366	371	178	181

Community Services Staffing Trend



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 to Community Services, and eight additional positions were added: two Case Managers, one Program Leader, one Project Coordinator, one Confidential Executive Assistant, two Division Directors, one Program Attendant, and one double filled position.*

In 2026, three new positions were 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

	2023 Actual**	2024 Actual**	2025 Actual	2026 Target
Facility ribbon cuttings	-	2	1	3
Facility/new asset ground breakings	-	4	2	1
Classes, programs, camps, and events offered through Building Brains Anywhere	6,682	7,052	2,250	2,255
Facility rentals through Building Brains Anywhere	23,349	24,155	119	120
Donations through Building Brains Anywhere	\$140,003	\$40,477	\$46,023	\$50,000
Grants through Building Brains Anywhere	\$3,269,750	\$1,226,590	\$0	\$50,000
Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension Gwinnett	106,301	112,346	156,314	160,000
Number of volunteer hours served within Gwinnett County Government operations (Volunteer Gwinnett)	1,036,759	1,038,988	1,050,645	1,154,560
Classes, programs, and events offered through Live Healthy Gwinnett	345	384	353	368

Grants through Health and Human Services	\$2,140,147	\$2,361,365	\$2,682,242	\$2,598,172
Donations through Health and Human Services	\$5,540	\$2,260	\$2,880	\$3,500
Average number of informational inquiries per month for Health and Human Services	1,050	3,552	6,073	7,000
Number of residents served by Health and Human Services	233,410	241,133	277,802	281,802
Animal Welfare donations	\$10,035	\$6,858	\$11,702	\$7,000
Animals returned to owners (rehomed, return in field)	1,743	1,724	1,616	1,675
Animals rescued by partners	578	415	582	600
Animal adoptions	3,684	3,510	3,777	3,900
Total incoming animals	6,359	6,040	6,358	6,400
Total outgoing animals (rescued, or adopted)	4,262	3,925	4,359	4,500
Percentage of animals saved	90%	91%	93%	94%

**Some 2023 and 2024 stats include GPR Info

**2023 – 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 actuals for 2025 or the target for 2026.

The Gwinnett Standard

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

Animal Welfare

1. Return-to-Community (TNR) Program: 1,284 community cats were trapped, neutered, and returned, preventing an estimated 7,704 births.
2. In partnership with Planned Pethood, free and low-cost vaccine clinics served more than 400 pets.
3. Of 2,470 owner-surrender requests received, 297 animals were accepted into care.
4. Welcomed 20,941 visitors to the Bill Atkinson Animal Welfare Center.
5. Processed 453 Open Records requests.
6. Completed 3,777 adoptions, transferred 582 to rescue through the assistance of 91 rescue partners, reunited 487 pets with their owners, and saved 5,975 animals, resulting in a Live Release Rate of 91.90% for cats, 93.83% for dogs, and an overall rate of 93.34%.
7. Recruited 123 new foster families and placed 1,104 animals in foster care (501 dogs/puppies and 603 cats/kittens).
8. Officers responded to 21,656 calls, resulting in 6,358 animals impounded and 1,523 issued citations, while Special Operations handled 1,805 cases that returned 1,616 pets to their owners.
9. New programs launched included the Pet Food Assistance Program (distributed 5,311 pounds of pet food to 580 pets), a monthly electronic newsletter, Bark Break, and Dog Day Out – Phase 2 (half-day outings for approved volunteers).

10. Launched new social media-based education programs, including Dear Tabby and Take Over Tuesday.
11. Launched new foster initiatives, including Paws of Service for veterans and active military, and Companion Pet Program for seniors.
12. Combined community appearances, off-site adoptions, shelter tours, Bark Breaks, Dog Day Out, and inter-departmental events resulted in 181 outreach hours.
13. 326 volunteers provided 2,600 service hours, and the Single-Day Volunteer Program (Dog Day Out and Bark Breaks) provided 28 additional enrichment hours for 42 dogs. Delivered 337.25 enrichment hours to 235 dogs needing extra support, resulting in 225 of those dogs leaving the shelter through adoption, foster, rescue, or reclaim
14. Hosted 11 Yappy Hour educational events for current and prospective pet owners, three special adoption events that resulted in 58 adoptions (excluding reclaims and rescue transfers), conducted Bite and Rabies Prevention education at the Gwinnett Community Resource Center at Bethany Church Road, and the Adopt-A-Senior Dog program placed 41 senior dogs (11 adopted, 22 reclaimed, and eight transferred to rescue).
15. Welcomed new corporate partners in PetSuites, GoodDog Gwinnett, and Advanced Auto Parts resulting in 17 adoptions and three transfers.

Building Brains Anywhere

1. Provided 6,750 meals to afterschool students in November and December.
2. Conducted 275 early learning programs, impacting 15,672 participants.
3. Distributed 45,684 children's books through 76 G.R.E.A.T. Minds Book Exchanges and programs.
4. Continued to offer afterschool and out-of-school 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 Gwinnett County Public School sites.
6. Operated 1,453 afterschool sessions with 26,133 daily participants, providing 84,932 hours of enrichment and 17,481 snacks.
7. Provided 206 K-12 field trips to 26,680.
8. Welcomed 75,281 walk-in guests to the Gwinnett Environmental and Heritage Center for tours, events, and engaged 10,139 visitors through rentals.
9. Provided 72 summer camp enrichment programs to 7,405 daily participants at three locations, including the Gwinnett Environmental and Heritage Center, the Bill Atkinson Animal Welfare Center, and the Community Resource Center at Sawnee Avenue.
10. Recorded 19 new oral histories for more than 12.75 hours of new content.
11. Responded to 14 artifact donation inquiries.
12. Gave 998 tours of Gwinnett's historic and cultural sites to 13,621 participants.
13. Facilitated more than 405 service hours for student interns assisting with cultural and historic interpretive resource activities.
14. Created seven new temporary exhibits displayed at 22 locations across Gwinnett.

Civic Engagement & Social Impact

1. Conducted 50 mobile food distributions, providing 486,007 pounds of food to 85,686 residents across 21,840 households.
2. Expanded Gwinnett Serves by welcoming 31 nonprofit community partners and coordinating 11,840 volunteer hours supporting Gwinnett-based nonprofits, faith-based, and civic organizations.
3. Engaged 65,251 individuals across 10,486 volunteer days, events, projects, and engagement activities through Volunteer Gwinnett.
4. Recruited 98 Gwinnett employees to volunteer with Junior Achievement Discovery Center Gwinnett, mentoring 1,946 sixth and eighth-grade students.

5. Collaborated with Human Resources and the Wellness team to coordinate volunteer opportunities tied to Sharecare credit, engaging 1,198 Employee Impact volunteers who contributed 4,458 volunteer hours.
6. Facilitated the placement of 102 unpaid interns across multiple Gwinnett County Government departments.
7. Logged 1,049,660 volunteer hours, reflecting the collective impact of the Gwinnett County community.
8. Launched the first-ever Jimmy Carter Habitat for Humanity Build Day in collaboration with Habitat for Humanity Gwinnett/Walton, expanding hands-on volunteer engagement opportunities.
9. Oversaw Gwinnett Great Days of Service, engaging 1,011 volunteers, completing 91 service projects countywide, and contributing 3,564 volunteer hours, including 665 hours from 147 Gwinnett County employees.
10. Gwinnett Great Days of Service expanded its school-based impact by engaging 21 Gwinnett County Public Schools across eight clusters and reaching approximately 5,200 students.
11. Engaged 80 Gwinnett-based corporations and businesses through volunteer service, in-kind donations, and sponsorships.
12. Delivered six cultural heritage celebrations, engaging more than 3,000 attendees countywide and increasing overall attendance compared to 2024 through expanded outreach.
13. Hosted Black History Month Heritage Night, engaging 1,100 attendees supported by 81 volunteers, and featured keynote speaker Dr. Terrance Roberts, a member of the Little Rock Nine.
14. Celebrated Asian American Pacific Islander (AAPI) Heritage Night with 800 attendees supported by 31 volunteers and featuring cultural displays and performance highlights highlighting the diversity and traditions of AAPI communities.
15. Coordinated the Montgomery, Alabama Legacy Bus Tour with District 3 Commissioner Jasper Watkins, engaging approximately 100 community leaders, faith partners, and preservation stakeholders on a visit to the Legacy Museum and the National Memorial for Peace and Justice as part of Gwinnett African American celebrations.
16. Coordinated a Juneteenth Proclamation in partnership with the United Ebony Society, recognizing local Gwinnett Black fraternities and sororities.
17. Partnered with the Gwinnett Visibility Club on Pride 2025 at Thrasher Park in Norcross, engaging 1,000 attendees with the help of 31 volunteers through interactive booths, cultural performances, and presentations.
18. Engaged 1,000 attendees during Hispanic Latino Heritage Night with the support of 31 volunteers and 20 community partners through interactive booths, cultural performances, and presentations.
19. Launched the first-ever Native American Heritage night with 120 attendees supported by seven community partners and 15 volunteers, featuring a proclamation and community reception recognizing Native American heritage and culture.
20. Successfully delivered the 20th Gwinnett 101 Citizens Academy, featuring 33 participants who completed a 12-week program with 13 sessions.
21. Facilitated engagement with 12 Gwinnett-based restaurants as part of Gwinnett 101 Food Immersion, providing a platform for local businesses to connect with the cohort and experience Gwinnett's cultural and culinary diversity.
22. Awarded the first Gwinnett 101 Legacy Alumni Award to Gene Wallace, recognizing his outstanding volunteerism with Gwinnett 101 over multiple years.
23. Expanded Gwinnett Youth engagement through experiences such as hosting a Youth Summit and facilitating a Georgia Capital Visit Day, connecting Gwinnett Youth Commission members with state legislators and the legislative process.
24. Engaged 32 youth participants through immersive civic education sessions and department tours as part of the 10th Gwinnett Youth Commission Summer Program.
25. Implemented 14 Gwinnett Youth Commission training sessions over the summer, offering behind-the-scenes department tours and networking with county leadership for 32 Youth Ambassadors.
26. Supported postsecondary success of Gwinnett Youth Commission seniors, with 12 accepted into college and 50% of those students receiving external scholarship awards.

27. Logged 3,937 Gwinnett Youth Commission volunteer hours through coordinated community service projects and community engagement activities.
28. Facilitated 10 Gwinnett Youth Commission Youth Minutes at Board of Commissioners meetings, rotating participation between Youth Commission students who provide updates on programs, service projects, and student perspectives.

Director's Office

1. Facilitated 9,857 hours of Court-Ordered Community Service work by 258 participants.

Health & Human Services

1. Opened Warming Stations for 51 days, accounting for 1,050 overnight stays by 752 individuals and 78 families while serving 916 meals to residents across five site locations.
2. One Stop for Help served 3,046 clients and opened more than 6,444 cases to link residents with resources, resulting in 7,226 referrals. Community Navigators totaled over 30,565 interactions with Gwinnett residents.
3. A total of 88 funded partners were onboarded to the Coordinate Care system to assist residents, accounting for 1,658 cases and 3,771 referrals.
4. Through partnership with Gwinnett County Courts, Community Navigators opened 204 cases with the Magistrate Court, assisting 199 residents with eviction prevention, while expanding work with the Juvenile Courts, specifically Truancy Court. Community Navigators assisted eight residents in need with resources based on individual circumstances.
5. Veteran and Family Services served 543 military-affiliated families, of which 270 are veteran/active duty, and totaled 609 interactions at the Veteran and Family Services site.
6. Provided 34,200 hours of homemaking, respite, and case management to Gwinnett older adults.
7. Provided 180,201 congregate and home-delivered meals, which are nutritionally balanced to meet senior dietary needs.
8. Provided 70,831 transportation trips for seniors ages 60 and over.
9. Distributed 3,240 shelf-stable food boxes to senior residents in case of inclement weather.
10. Received perfect Monitoring Results from the Atlanta Regional Commission for two (LSC/NSC) of the four senior facilities on a detailed federal and state compliance review of senior center management.
11. Received perfect Monitoring Results from the Atlanta Regional Commission for the Congregate Meals and Home Delivered Meals programs.
12. Health inspection scores conducted by GNR Public for commercial kitchens at all Senior Centers received a perfect score of 100 A.
13. Hosted Health Hero community events at community resource centers providing 475 residents access to healing education, community resources, and fresh vegetables and fruit.
14. Senior Services saw 7,395 volunteers serve its sites, providing 14,045 hours and saving \$488,625 in costs due to these dedicated volunteer teams.
15. Spanish programming at the Buford Senior Center grew from 10 participants to 25 participants.

Live Healthy Gwinnett

1. Live Healthy Gwinnett engaged 14,085 participants through events and programs.
2. Be Active Gwinnett, a mobile recreation program, visited 201 communities impacting 21,492 participants.
3. Harvest Gwinnett community gardens donated 15,766 pounds of fresh food to emergency food providers to assist food-insecure residents.
4. Facilitated more than 1,330 service hours for student interns assisting with Live Healthy Gwinnett programming.
5. Engaged 7,119 users through Live Healthy Gwinnett's Community Health dashboard.

6. Recorded 4,014 volunteer hours, reflecting the strong commitment of volunteers to sustain community gardens and support the community.

UGA Extension

1. UGA Extension Gwinnett's Agriculture and Natural Resources team conducted 1,510 diagnostic tests, including water, soil, insects, plants, and nematodes.
2. Celebrated the 34th year of 4-H Farm Friends exhibit at the Gwinnett County Fair, reaching more than 16,000 visitors.
3. Family and Consumer Sciences provided 274 public education hours in Spanish through the EFNEP Nutrition Program with a 92% participant graduation rate for youth and adults.
4. 4,699 parents participated in parenting programs offered through Family and Consumer Sciences bilingual training.
5. Offered 1,015 school programs reaching 26,771 Gwinnett students with enrichment activities in the classroom.

Accomplishments: FY 2025

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. Conducted groundbreaking for the Community Resource Center at Grayson Highway.
2. Conducted groundbreaking for the Dacula Park Senior Wing.
3. Celebrated a ribbon cutting for the Hooper-Renwick Themed Library.
4. Began construction on the expansion of the Bill Atkinson Animal Welfare Center.
5. UGA Extension's Lisa Klein was named the Master Gardener Coordinator of the Year from the Georgia Gardner Association.
6. UGA Extension Gwinnett received the National Association of Extension 4-H Youth Development Professionals Southern Region and National Award Winner for Excellence in Teen Programming for the Adulting 101 Grab and Go series developed in partnership with Penn State and University of Nebraska Extension staff.
7. Received the 2025 Culture History Award from the National Association of County Park and Recreation Officials for its Yellow River Post Office Site Field Study program.
8. Received a 2025 Achievement Award from the National Association of Counties for its Civil War and Reconstruction in Georgia High School Field Study program.
9. Received a 2025 Achievement Award from the National Association of Counties for its Gwinnett Environmental and Heritage Center Conservation and Careers program.
10. UGA Extension Gwinnett and Building Brains Anywhere were recognized as a state winner of the 2025 Jim Kahler Excellence in Science, Technology, Engineering, and Mathematics Awards for their jointly coordinated Summer BOOST initiative outreach program.
11. Installed new playground equipment for HeadStart participants at the Community Resource Center at Georgia Belle Court.
12. More than 22 community partners supported programming at three Community Resource Centers.
13. Began the community engagement process for the Maguire-Livsey Big House Restoration Project, including the formation of a 14-member Community Ambassador group, two in-person kick-off meetings, one virtual kick-off meeting, and one open house event on site.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual**	2024 Actual**	2025 Unaudited	2026 Budget
Personnel services	33,873,634	38,372,056	15,662,125	19,367,917
General operating expenses	21,645,080	23,333,962	9,095,736	9,723,885
Contributions	23,051,477	21,373,191	8,870,689	8,475,729
Capital Outlay	113,110	-	6,240	-
Payments to Others – Subsidized Agencies	28,872,036	30,911,375	33,540,062	34,446,707
Total	107,555,337	113,990,584	67,174,852	72,014,238

Appropriations Summary by Fund*

Appropriations (\$)	2023 Actual**	2024 Actual**	2025 Unaudited	2026 Budget
General Fund	58,440,902	60,877,287	67,174,852	72,014,238
Recreation Fund	49,001,325	53,113,297	-	-
Total	107,555,337	113,990,584	67,174,852	72,014,238

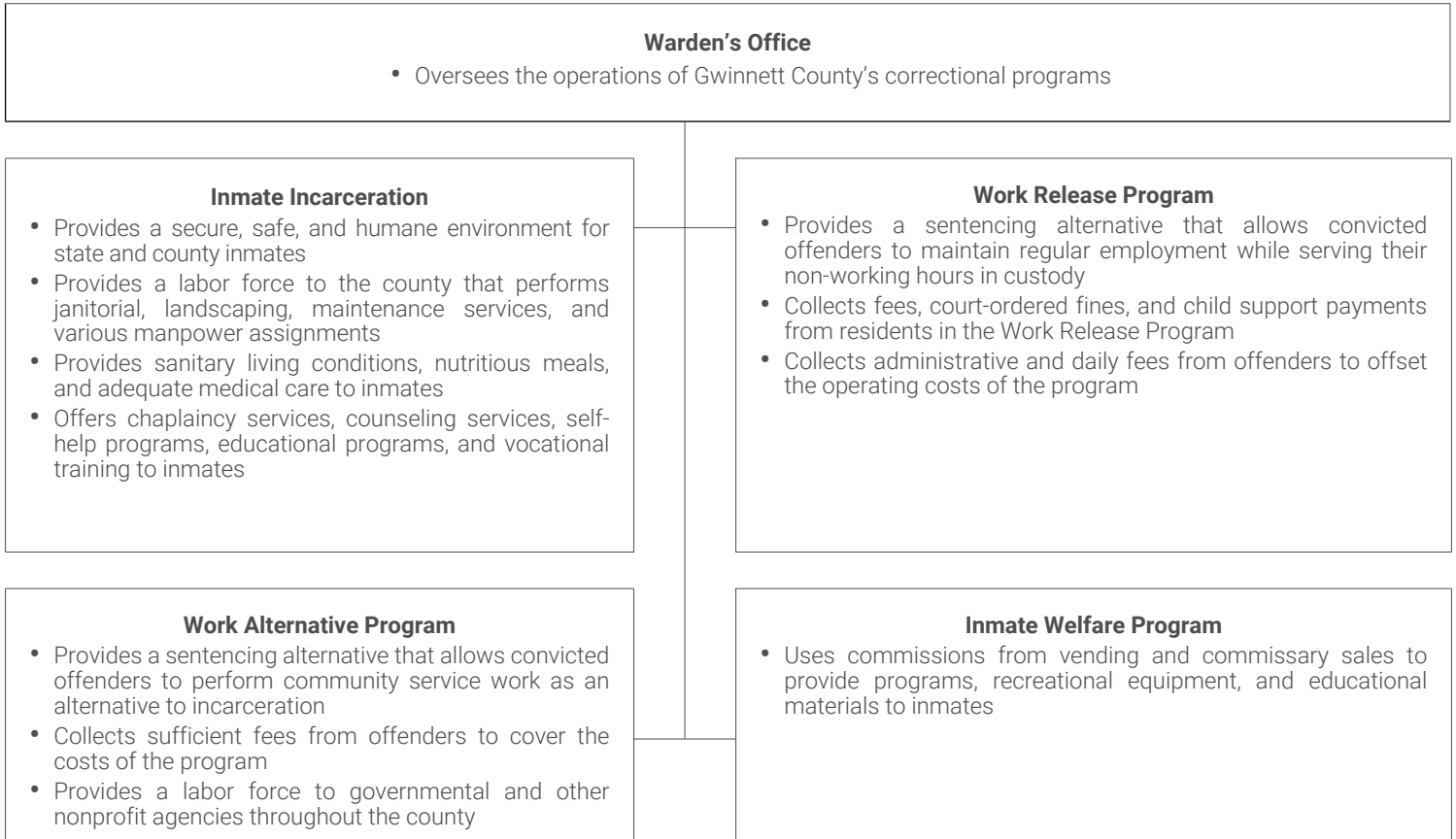
*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

**2023 – 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 actuals for 2025 or the budget for 2026.

CORRECTIONS

Mission and Organizational Chart

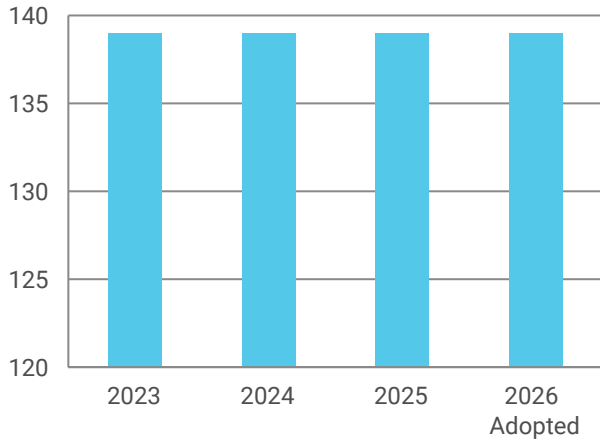
The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent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



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	139	139	139	139

Corrections Staffing Trend



Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Average inmate population – County sentenced	23	34	31	30
Average inmate population – State sentenced	219	220	220	222
Average number of inmates working External details	55	54	62	70
External detail hours actually worked – Gwinnett customers	31,590	41,655	52,599	50,000
Value of work performed by inmates – Gwinnett customers	\$473,850	\$656,066	\$861,572	\$850,000
Average work release population	98	112	126	130
Work Alternative Program community service hours performed	3,294	1,140	2,292	2,500
Value of community service labor	\$23,882	\$8,265	\$16,617	\$18,125
Vocational training hours provided to inmates	58,212	88,812	112,149	115,000

The Gwinnett Standard

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

1. Maintained full compliance with the federal mandate, Prison Rape Elimination Act of 2003.
2. Received a compliance score of 100% of the annual American with Disabilities Act on-site evaluation by the Georgia Department of Corrections.
3. Received a perfect health score of 100 from the Georgia Department of Public Health.
4. Provided 112,149 hours of vocational and educational training to inmates.
5. Improved mental and physical well-being of inmates by providing 2,340 hours of structured recreational activities.

Accomplishments: FY 2025

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. Successfully completed the Prison Rape Elimination Act compliance audit, demonstrating adherence to federal standards.
2. Expanded vocational training opportunities by implementing a horticultural certification program for inmates.
3. Six inmates earned their General Educational Development certifications.
4. A total of 210 teenage participants gained insight and awareness about prison life through the Scott Riner Prison Awareness Program.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	13,228,127	14,891,365	15,879,459	17,308,307
General operating expenses	4,624,042	4,623,866	5,143,471	6,024,198
Allocations	100,776	105,654	80,815	126,500
Contributions	3,675,255	3,562,238	3,723,024	3,355,067
Capital outlay	-	-	6,757	-
Total	21,628,200	23,183,123	24,833,526	26,814,072

Appropriations Summary by Fund

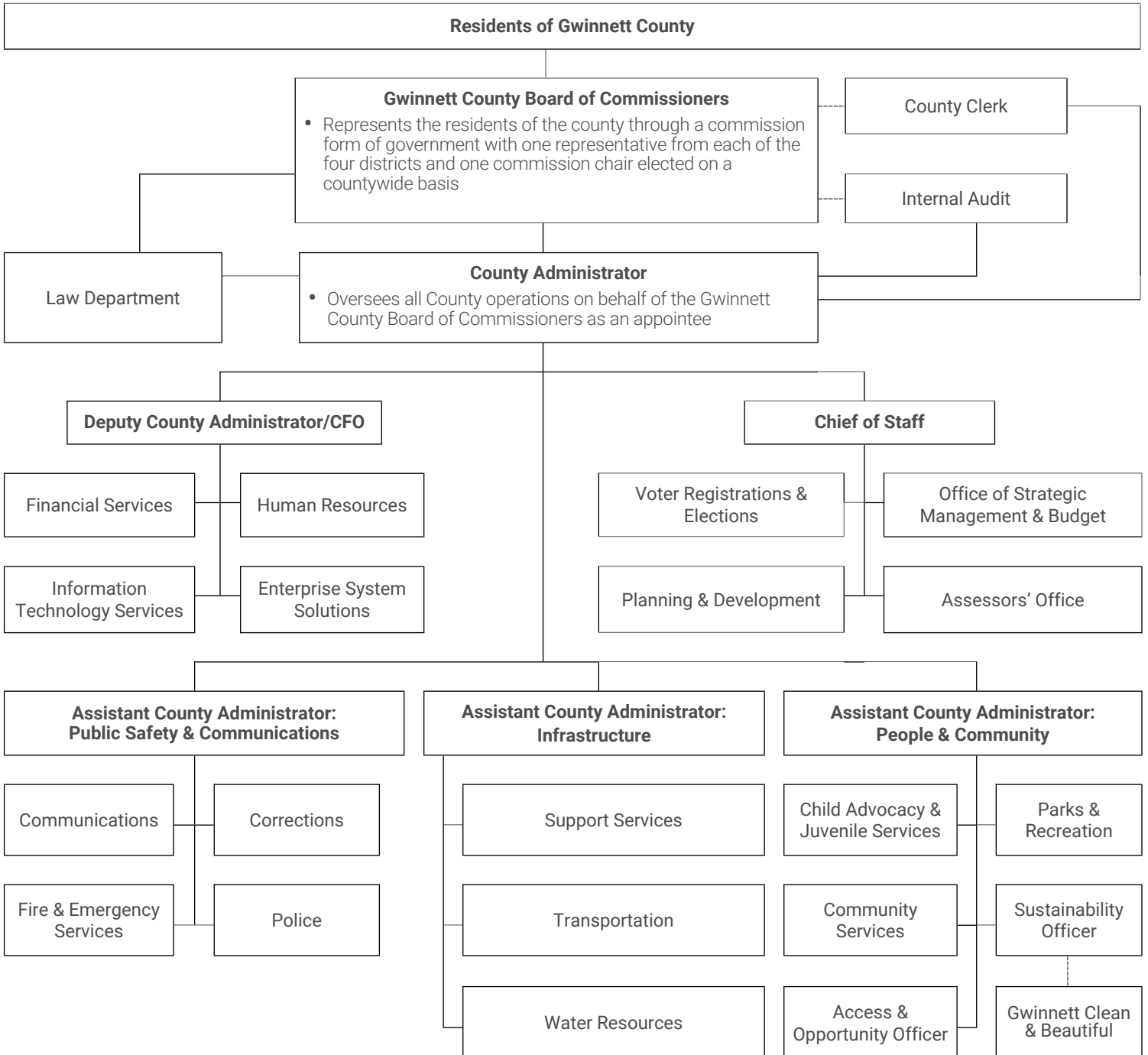
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	21,550,813	23,072,266	24,733,472	26,697,375
Corrections Inmate Welfare Fund	77,387	110,857	100,054	116,697
Total	21,628,200	23,183,123	24,833,526	26,814,072

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

COUNTY ADMINISTRATION

Mission and Organizational Chart

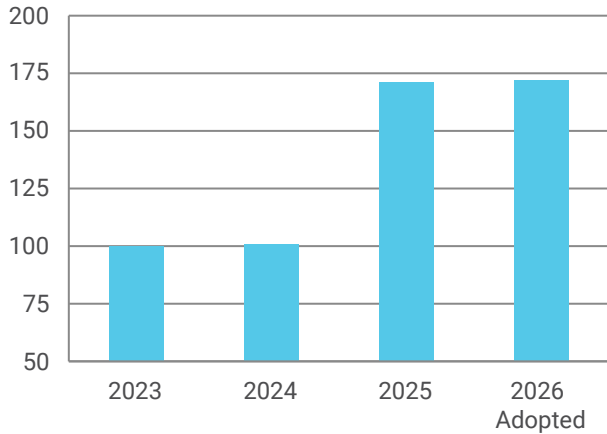
The Gwinnett County Government delivers superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share the 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

	2023	2024	2025	2026 Adopted
Authorized Positions	100	101	171	172

County Administration Staffing Trend



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

In 2025, a Program Analyst and a Project Coordinator were added 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. During the year, Financial Services transferred 55 positions to County Administration: 51 positions for the Assessors' Office, formerly known as the Tax Assessor's Office, and four positions for the Office of Strategic Management and Budget. At the end of the year, one position was double-filled.

In 2026, one Appraiser position was added.

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Agenda items processed	945	872	790	800
Board of Commissioners public meetings	163	161	126	115
Number of advisory and assurance (audit) engagements performed	11	8	14	15
Gwinnett Clean & Beautiful volunteer hours:				
· Adopt-a-Road	25,864	20,899	24,829	26,000
· Adopt-a-Stream	574	471	500	500
· Great Days of Service	130	200	130	200
· America Recycles Day	565	515	440	500
· Earth Day	575	600	610	600
Parcels updated	237,773	214,077	260,630	235,098
Digest ratio (percentage of sales prices)	97%	99%	TBD	N/A

The Gwinnett Standard

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

1. Internal Audit leveraged technology to enhance tracking of corrective action and internal visibility of audit statuses and insights.
2. Internal Audit adopted a process to validate management responses to audit reports.
3. Internal Audit presented the first annual report to the Board of Commissioners.
4. 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 to 13 drop-off locations, leading to more than 1.7 million pounds of glass collected.
5. Gwinnett Clean & Beautiful's Adopt-A-Stream program, in partnership with Water Resources, hosted 35 workshops with 195 residents who dedicated 500 service hours to monitor 256 streams throughout the County to help maintain the health of local waterways.
6. Gwinnett Clean & Beautiful, in partnership with Solid Waste, hosted successful Earth Day and America Recycles Day collection events. With the help of 210 volunteers, who provided a total of 1,050 service hours, 17,687 gallons of latex and oil-based paint, 38 tons of shredded paper, 37 tons of tires, 39 tons of electronics, and 3,709 pounds of textiles were collected from 3,300 materials.
7. Gwinnett Clean & Beautiful and Water Resources hosted two Household Hazardous Waste collection events, diverting more than 87 tons of household hazardous waste from the landfill. With the help of more than 500 volunteers over the course of six hours, 2,236 cars were served, and an average of 72 pounds of waste was collected per vehicle.
8. Gwinnett Clean & Beautiful partnered with Keep Forsyth Clean & Beautiful and Keep Jackson County Clean & Beautiful to host an Adopt-A-Stream workshop and roadside cleanups.
9. Gwinnett Clean & Beautiful's Adopt-A-Road program resulted in 2,922 volunteers spending 24,829 hours removing 175,527 pounds of litter and 2,175 illegal signs from the County.
10. Voter Registrations and Elections successfully completed four unscheduled Special Elections in 2025 for a total of 145,358 ballots cast.
11. Voter Registrations and Elections successfully completed state-initiated voter maintenance processes, identifying 52,437 Gwinnett voters.
12. The Assessors' Office processed 100% of 22,966 Real Property appeals before the statutory timeframe.
13. The Assessors' Office delivered timely and transparent service by completing 100% of taxpayer requests for appraisal documentation, improving customer service, preventing process backlogs, and reducing legal and appeal risks for the Board of Assessors.

Accomplishments: FY 2025

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 innovated a flexible approach to the annual audit plan (approved by the Audit Committee), empowering the Internal Audit function to adapt to evolving risks, system implementations, and department availability.
2. Internal Audit developed auditee resources, including an audit process overview, audit success factors, and tips on management responses to recommendations.
3. Internal Audit evaluated organizational practices under the new Global Internal Auditing Standards and planned strategic actions to improve alignment.
4. Gwinnett Clean & Beautiful received the 2025 President's Circle Award, 2025 Governor's Circle Awards, and was named the Best of Gwinnett in the Charitable Organization category for the eighth consecutive year.

5. Gwinnett Clean & Beautiful participated in Keep Georgia Beautiful's Legislative Day at the Georgia State Capitol and was recognized for the work that local affiliates do daily.
6. Gwinnett Clean & Beautiful received a \$25,000 grant from the Georgia Beverage Association's Made to be Remade program to install a reversable vending machine at Brookwood High School.
7. Gwinnett Clean & Beautiful was asked to serve on Georgia's Adopt-A-Stream Board.
8. Gwinnett Clean & Beautiful managed Preston C. Williams Gateway Park with Water Resources for the second year, leading to major maintenance and beautification projects, including streambank repairs, wildflower plantings, litter cleanups, monthly water monitoring, and the installation of an Eagle Scout-built outdoor classroom.
9. Enterprise System Solutions administered a review of 51 technology business cases utilizing the Information Technology Governance Policy model.
10. Within the Office of Strategic Management and Budget, the Financial Planning & Analysis Division was launched to provide transparent, data-driven planning and grants strategy.
11. The Office of Strategic Management and Budget established a formal reimbursement process for 911 cities' capital equipment purchases, improving coordination, customer service, and communication, leading to a process time from an average of more than six months to approximately two weeks.
12. Voter Registrations and Elections expanded voter education impact by increasing outreach events from 172 in 2024 to 196 in 2025, achieving a 14% increase. Notably, 34.2% of these events were held in the 10 lowest voter turnout precincts.
13. Voter Registrations and Elections increased visibility at public events through volunteer engagement. Language Equity/Assistance members contributed 97.25 hours, and staff contributed an additional 55 hours, including participation in community events such as food security outreach.
14. The Assessors' Office launched the Public/Taxpayer interactive portal, providing property owners and businesses direct access to property data through the Assessors' Office website.
15. The Assessors' Office completed the 2025 assessment cycle in support of Gwinnett County, Gwinnett County Public Schools, 15 levying cities, and six Community Improvement Districts (CIDs) during a year with significant statutory and regulatory changes. The Assessors' Office coordinated understanding and process changes internally and with all taxing districts to ensure the 2025 digest received the approval of the Department of Revenue.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	10,646,961	19,668,860	23,636,707	31,622,165
General operating expenses	1,799,992	9,192,657	9,375,579	17,047,694
Contributions	948,200	5,758,337	5,188,859	4,562,146
Total	13,395,153	34,619,854	38,201,145	53,232,005

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	9,550,905	27,633,342	30,163,010	42,812,915
Administrative support	3,844,248	6,986,512	8,038,135	10,419,090
Total	13,395,153	34,619,854	38,201,145	53,232,005

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

DISTRICT ATTORNEY

Mission and Organizational Chart

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

District Attorney

- Oversees the day-to-day operations of the District Attorney's Office
- Manages the comprehensive efforts of the staff to dispose of felony criminal cases in a timely manner
- Engages in community interaction
- Helps ensure community safety by utilizing innovative techniques to aid in the prevention of crime

Investigation

- Assists in the preparation and presentation of criminal cases, which requires gathering facts, locating and interviewing witnesses, locating evidence, and analyzing the strengths and weaknesses of cases

Preparation and Trial

- Represents the state of Georgia and victims of crime in felony criminal prosecution
- Determines proper charging documents and prepares cases for presentation to the Grand Jury
- Prepares cases for appearance in court to present evidence and argue legal issues on behalf of the state

Accountability Courts

- Appears on behalf of the state of Georgia in cases participating in Drug Court, Veterans Court, and Mental Health Court
- Ensures community safety concerns are met and protects victims' rights when making eligibility determinations for potential participants
- Advocates on behalf of the State for termination of participants who are in violation of program rules

Juvenile Court

- Represents the state of Georgia in felony cases involving juvenile offenders
- Determines proper charges and prepares case for appearance in court to present evidence and argue legal issues on behalf of the state
- Helps develop mentorship programs for youth and works to prevent youth from entering the Juvenile Court System

Victim Witness Program

- Assists victims in completing victim impact statements and filing for crime victim's compensation
- Provides information and referrals for support services and resources available to victims of crime
- Notifies victims of upcoming court appearances and status of case
- Provides courtroom escorts during judicial proceedings

Administration

- Prepares grand jury and court calendars including notification and subpoenas of involved parties
- Attends court hearings to assist the Assistant District Attorneys and prepares sentences and/or other necessary documentation for the case
- Performs general support staff functions

Justice and Community Initiative

- Implements initiative to review convictions and to remedy any excessive sentencing
- Implements a felony record restriction summit
- Creates community advisory board to address the ongoing needs of the community

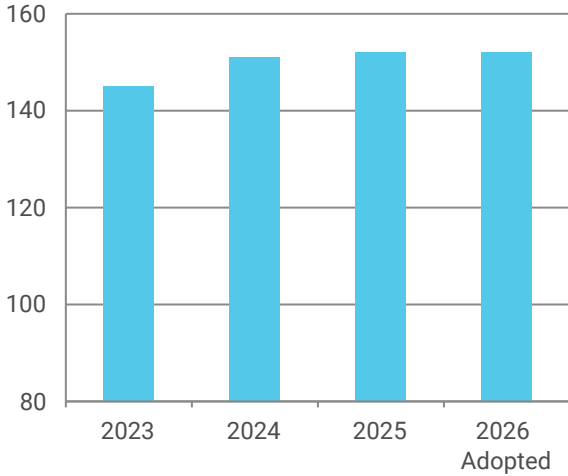
Pre-trial Intervention and Diversion Program

- Develops and implements a robust Pre-trial Diversion Policy
- Engages with defendants during the program to reduce recidivism
- After consulting with victims, allows all eligible defendants to enter PTID

Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	145	151	152	152

District Attorney Staffing Trend



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

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Felony cases received	5,913	6,209	6,500	7,000
Cases disposed	5,293	5,758	6,000	6,000

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

	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Contacts per advocate	6,043	6,345	6,400	6,400
Victim contacts	84,605	88,835	105,000	105,000

- To prosecute delinquent cases in Juvenile Court.

	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Juvenile Court hearings attended by District Attorney's staff	2,760	2,898	3,900	3,900
Juvenile cases opened by District Attorney's Office	1,501	1,576	2,000	2,000

Accomplishments: FY 2025

1. Named the 2025 Georgia Bureau of Investigation Child Fatality Review Committee of the Year for work done in 2024.
2. Launched the quarterly Community Champions initiative, honoring four organizations and partners whose work aligns with the office's mission statement.
3. Launched its statewide training initiative, offering the Advanced Evidence Law Training for Prosecutors and Law Enforcement to agencies across Georgia.
4. Set a record for the administration, closing more than 90 trials – including more than 80 jury trials – while keeping a high conviction rate.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Assure that the office continues its stellar record on convictions and pleas.
2. Maintain victim contacts of notifications.
3. Formulate ways to prevent recidivism.

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

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

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	17,772,880	19,792,118	21,936,535	23,759,495
General operating expenses	1,317,000	1,863,136	2,002,483	2,415,772
Contributions	3,915,849	4,213,698	5,386,639	4,356,813
Capital outlay	-	-	126,208	182,709
Total	23,005,729	25,868,952	29,451,865	30,714,789

Appropriations Summary by Fund

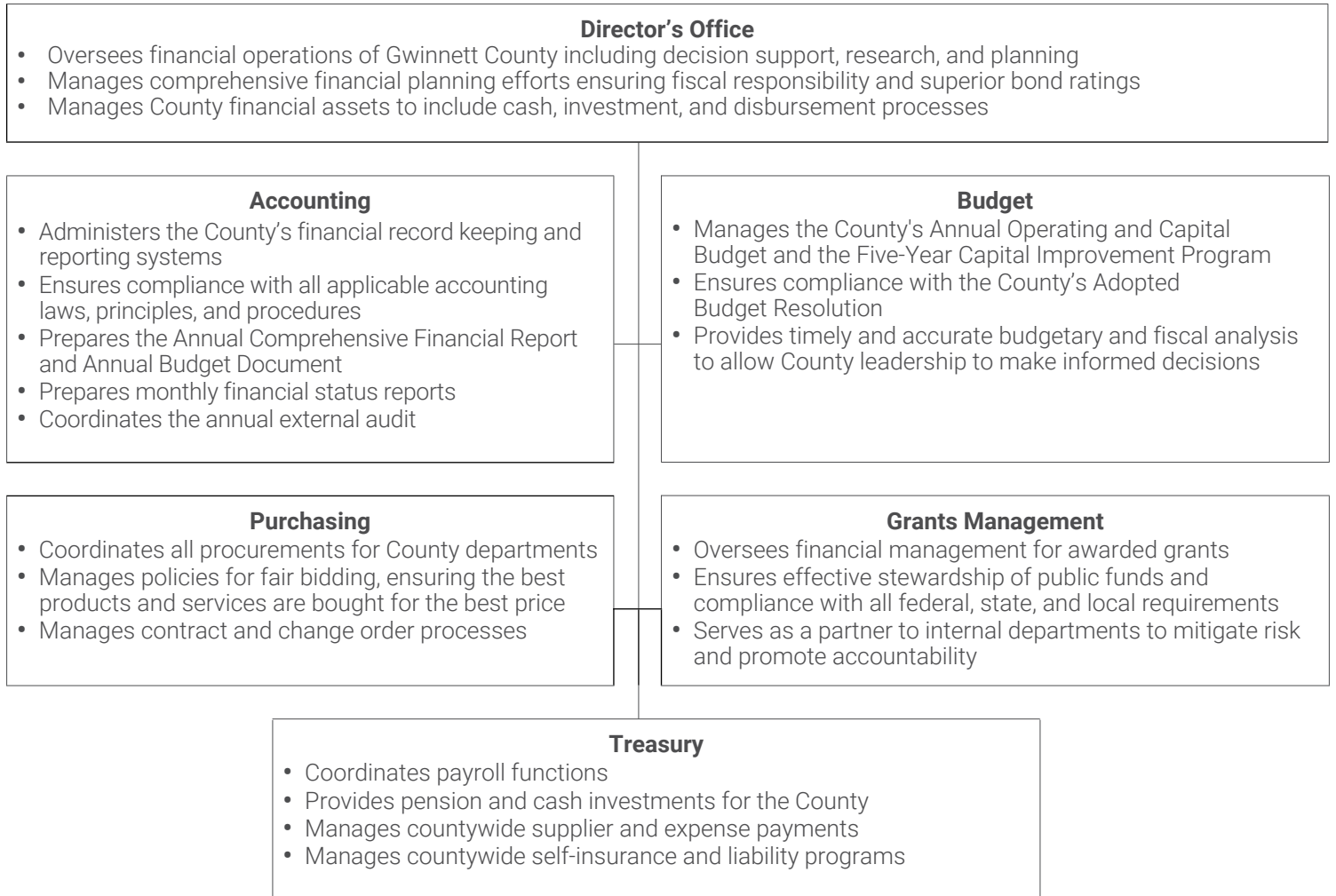
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	22,639,552	25,469,957	29,088,363	30,177,211
Crime Victims Assistance Fund	305,573	349,659	357,789	409,634
DA Federal Justice Asset Sharing Fund	60,604	46,698	1,104	83,792
DA Federal Treasury Asset Sharing Fund	-	2,538	3,130	12,434
DA Special State Fund	-	100	1,479	31,718
Total	23,005,729	25,868,952	29,451,865	30,714,789

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

FINANCIAL SERVICES

Mission and Organizational Chart

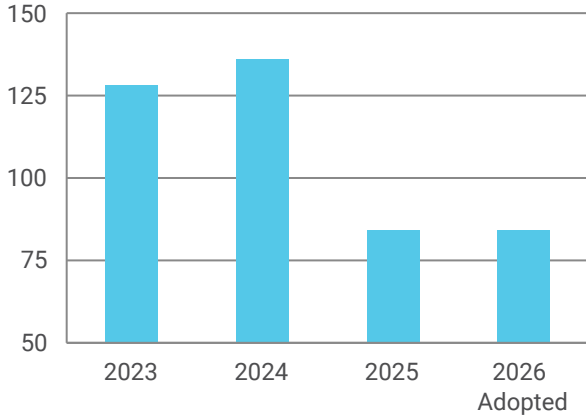
To promote sound stewardship of our stakeholders' investment through an innovative, efficient, and effective financial infrastructure. The Department of Financial Services oversees the financial operations of Gwinnett County in compliance with state and federal laws, ensuring fiscal responsibility and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



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	128	136	84	84

Financial Services Staffing Trend



In 2024, five positions were added to accommodate the increase in property tax appraisals and appeals. One Appeals Analyst position was added, three Property Appraiser positions were added, and one Customer Service Specialist position was added. After budget adoption, one Purchasing Manager and two Purchasing Associate positions were added from the unallocated pool.

In 2025, 55 positions were transferred from Financial Services to County Administration. 51 positions were from the Assessors' Office, formerly known as the Tax Assessor's Office, and four positions were transferred to the Office of Strategic Management and Budget. During the year, three positions were transferred from the unallocated pool.

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Budget Division:				
Percent variance of all operating fund actual revenues versus adopted budget	5.80%	3.97%	1.68%	3.00%
Grants Management Division:				
Total dollars of grants maintained	\$351,440,373	\$271,746,959	\$280,452,718	\$281,329,556
Accounting Division:				
Capital assets maintained	60,956	62,449	63,856	65,295
Number of departments receiving needs-based accounting training	21	24	26	26
Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
Treasury Division:				
Investments maintained by the County (billions)	\$2.26	\$2.38	\$2.36	\$2.45
Basis points over (under) benchmark for investments	(57)	(55)	(3.7)	2
New claims received by Risk Section	1,264	1,427	1,309	1,370

Operating Projects and Priorities

Priority Projects

	Estimated Start Date	Estimated End Date	Complete
ERP implementation	January 1, 2024	September 30, 2026	Ongoing

The Gwinnett Standard

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

1. Received the Government Finance Officers Association Distinguished Budget Presentation Award.
2. Awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
3. Maintained Triple-AAA Bond rating.
4. Recipient of the Achievement of Excellence in Procurement Award.

Accomplishments: FY 2025

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 the Nonprofit Capacity Building Program, delivering operational training to 10 organizations and providing capital resources to 58 organizations, totaling nearly \$4.5 million.
2. The Risk/Safety Division facilitated 92 training classes for 1,462 participants.
3. Successfully launched Oracle Fusion Financials, which included the following modules: General Ledger, Budgeting, Purchasing, Accounts Payable, Accounts Receivable, Cash Management, Capital Projects, Capital Assets, Inventory, and Narrative Reporting.
4. Successfully implemented Sympro software for management of the County's debt and investments.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	15,832,674	15,730,181	10,976,739	12,372,149
General operating expenses	19,088,618	21,393,714	10,702,744	18,489,950
Debt Service	2,505,363	2,505,363	2,722,101	3,521,926
Contributions	17,332,314	20,509,436	17,356,393	17,014,826
Payment to Others – Subsidized Agencies	4,722,205	4,762,187	5,449,822	5,013,718
Total	59,481,175	64,900,881	47,207,799	56,412,569

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund**	11,554,747	13,129,489	-	-
Tourism Fund	16,306,169	18,750,115	19,429,708	19,030,777
Stadium Fund	2,201,872	2,218,752	2,119,656	2,097,167
The Exchange at Gwinnett TAD Debt Service Fund	2,501,525	2,501,525	2,719,212	3,517,126
Administrative Support Fund	11,372,082	10,619,654	11,691,643	13,096,420
Risk Management Fund	11,496,607	14,733,652	9,370,348	15,170,587
Auto Liability Fund	4,048,173	2,947,694	1,877,232	3,500,492
Total	59,481,175	64,900,881	47,207,799	56,412,569

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

**In 2025, Assessors' Office, previously part of Financial Services, transitioned to the County Administrator's Office. As a result, Financial Services has no 2025 actuals or 2026 budget in the General Fund.

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 Chief's Office

- Implements the County and department's vision, mission, and values
- Directs the overall emergency service functions in Gwinnett County
- Oversees/manages legal, personnel, and government concerns/issues
- Directs policy, organizational development, short- and long-range strategic planning
- Representation for the department at government, civic, and community events/programs
- Manages all department multimedia projects and special events
- Manages media and public information

Business Services Division

- Collaborates with the Department of Financial Services to develop, coordinate, and oversee the department's budget including the Capital Improvement Plan
- Directs the billing processes for emergency medical transport
- Implements logistics support and resources for the Fire, Police, and Corrections departments
- Coordinates with multiple divisions, departments, and contractors for care and maintenance of emergency response and administrative vehicles, equipment, gear, technology, and facilities
- Manages the implementation process from solicitation to termination of contracts and agreements with the Fire Chief's Office and the Department of Financial Services

Community Risk Reduction Division

- Analyzes preventable incidents across multiple disciplines to develop comprehensive risk management strategies and implement best practices in community risk reduction
- Conducts fire inspections for new and existing construction, provides consultations, and responds to complaints on all fire and life safety code-related matters
- Handles all fire and explosive investigations, arson prosecution, and develops statistical data of fire incidents
- Responsible for public education and community outreach to address fire and life safety across a broad platform

Employee Support and Training Division

- Oversees the department's Training Academy, Health and Safety Officer, Risk Management Section, and the Employment – HR Support Section
- Responsible for the fire, medical, career development, and special training of all department personnel
- Collaborates with Human Resources and acts as department liaison as it relates to the physical and mental wellbeing and safety of the department personnel
- Support HR functions including employment and risk management for sworn and administrative positions
- Track and handle all active employee-related actions such as FMLA, military leave, on-the-job injury/equipment loss procedures, separations/retirements, and promotions

Operations Division

- Responsible for all responses to fire, medical, and other emergency calls throughout the county
- Supports Community Risk Reduction efforts within the entire response district
- Charged with daily operations of all County fire stations
- Responsible for continuous improvement – quality improvement/quality assurance for Fire and EMS responses and reports
- Oversees department specialty and support teams, including Technical Rescue, Hazardous Materials, Swift Water Rescue, Mass Casualty, Honor Guard, Critical Incident Stress Management, and Bike Medic

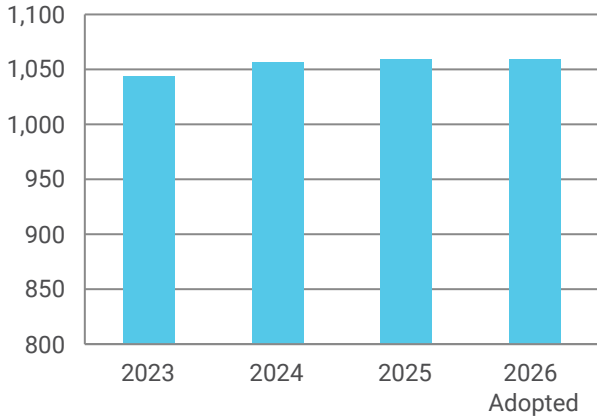
Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	1,044	1,056	1,059	1,059

Fire & Emergency Services Staffing Trend

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

In 2025, three positions were added from the unallocated pool.



Operating Projects and Priorities

Priority Projects	Estimated Start Date	Estimated End Date
Georgia Law Enforcement Certification Program Cycle	August 1, 2024	July 31, 2027
Commission on Fire Accreditation International Cycle	March 22, 2022	March 31, 2027
Commission on Accreditation of Allied Health Education Programs Accreditation Cycle	January 1, 2023	December 31, 2028
2026 Prevention 365	January 1, 2026	December 31, 2026

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
All fire turnout times (90 th percentile) (mm:ss)	1:51	1:56	2:04	1:00
All fire en route to on scene: (90 th percentile) (mm:ss)	9:26	9:11	10:57	7:00
All EMS turnout times (90 th percentile) (mm:ss)	1:47	1:49	1:59	1:00
All EMS en route to on scene: (90 th percentile) (mm:ss)	9:29	9:37	9:57	7:00
Moderate fire risk effective response force (15 firefighters) en route to on scene (90 th percentile) (mm:ss)	14:57	12:36	12:28*	12:00
Total incidents (fire, medical, and others)	101,423	106,066	107,658	111,170

Fire incidents	10,547	11,037	11,566	11,944
Other incidents (hazardous materials, false alarms, etc.)	20,888	22,861	22,131	24,076
Emergency Medical Services incidents	69,988	72,168	73,961	75,150
Patients transported	44,627	46,365	48,525	49,506
Fire inspections conducted	25,505	25,000	22,862	25,000
Community training opportunities offered	1,719	1,789	1,693	1,700
Community volunteer staff hours	1,131	2,582	6,024	5,000
EMS revenue (net collection percentage at 12 months)	50%	52%	52%	52%

*Timeframe limited to January 1, 2025 to June 30, 2025 due to changes in the records management system and reporting capabilities for this metric.

The Gwinnett Standard

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

1. Installed 3,683 smoke alarms and 1,483 carbon monoxide alarms.
2. Awarded accreditation by the Commission of 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. The Fire Investigations section maintained certification for the third consecutive term under the Georgia Law Enforcement Certification Program.
5. Maintained a Class 2/2X Insurance Services Office rating (confirmed rating in May 2024).

Accomplishments: FY 2025

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

1. Received the American Heart Association 2024 Mission: Lifeline EMS Gold Award with Stroke and Heart Attack Honor Roll.
2. A total of 280 personnel received Cardiac Arrest Registry to Enhance Survival Awards.
3. A total of 104 Firefighters/EMTs graduated from the Training Academy program.
4. Graduated 55 Paramedics from the Training Academy Paramedic program.
5. Lieutenant Alex Nash and Firemedic Senior Kieran Eklund received the Governor's 2025 First Responder Heroic Act Award.
6. District Commander Ken Chadwick received the Center for Public Safety Excellence, Commission on Professional Credentialing, Chief Fire Officer, and Chief EMS Officer designation.
7. Firefighter Christopher Tuck was awarded the 2025 Snellville VFW National Firefighters Public Servant Citation.
8. Firemedic Senior Jeremy Stoudemire was awarded the 2025 Lawrenceville VFW National Firefighters Public Servant Citation.
9. Firemedic Senior Joshua Sims was awarded the 2025 Lawrenceville VFW National Emergency Medical Public Servant Citation.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	117,354,510	130,424,443	144,207,221	151,398,535
General operating expenses	16,857,426	15,696,642	16,490,100	17,991,629
Contributions	19,014,854	18,303,609	21,467,029	20,819,189
Capital outlay	218,757	321,656	71,339	1,681,753
Total	153,445,547	164,746,350	182,235,689	191,891,106

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Fire and EMS District Fund	153,445,547	164,746,350	182,235,689	191,891,106
Total	153,445,547	164,746,350	182,235,689	191,891,106

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

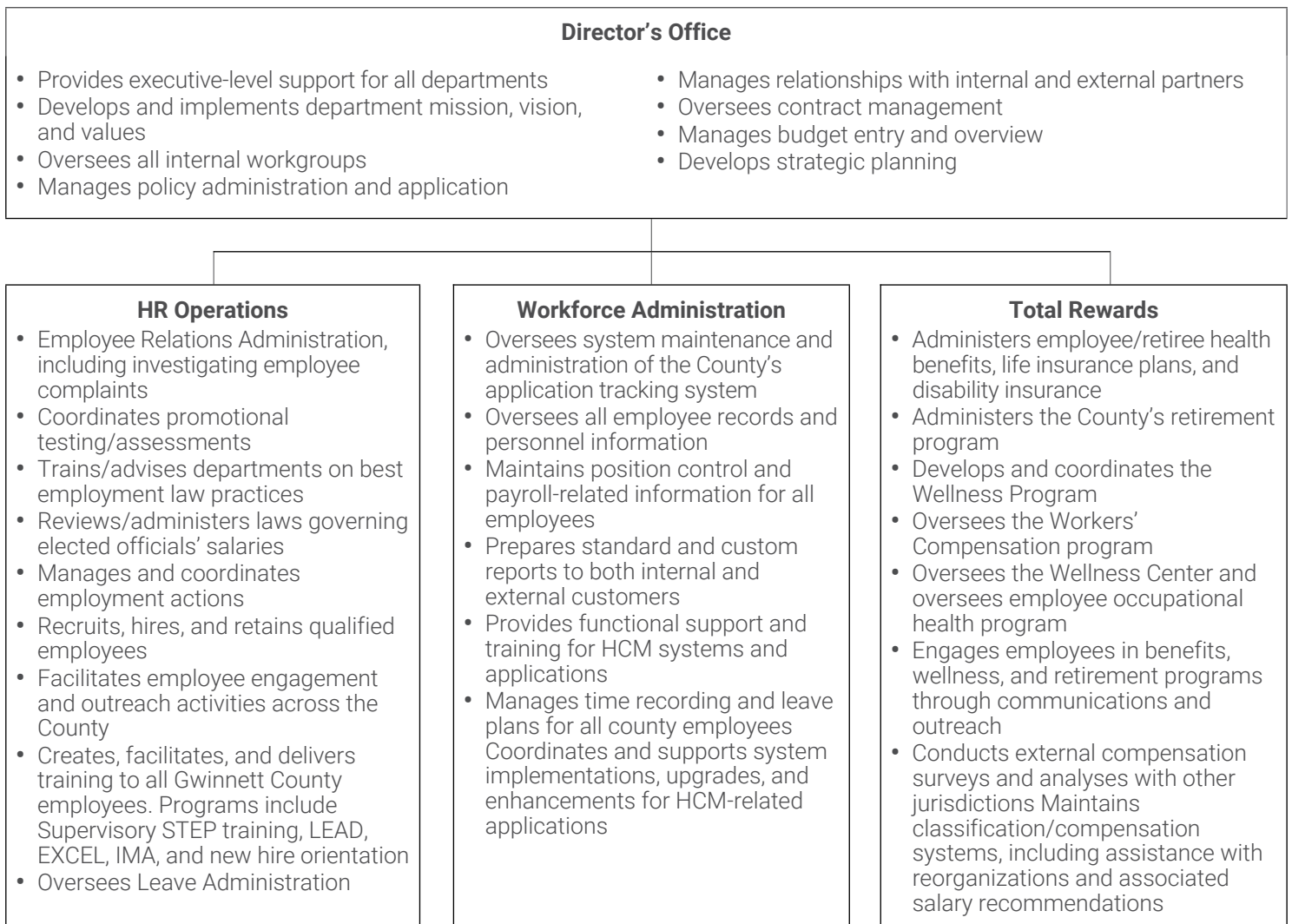
HUMAN RESOURCES

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.

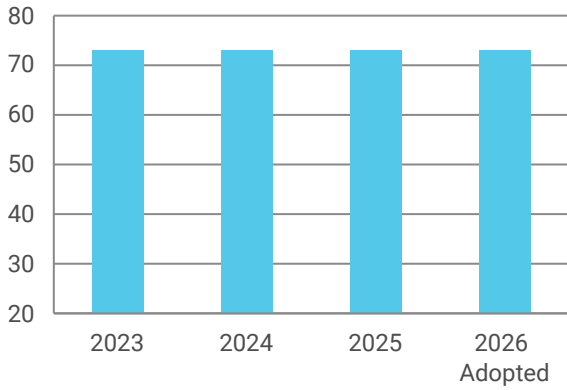
Values: **Integrity** – We commit to acting truthfully, ethically, and professionally. We continuously strive to deliver professional services while building trust and having strong moral principles in everything we do. **Excellence** – We challenge ourselves to maintain the highest level of individual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

	2023	2024	2025	2026 Adopted
Authorized Positions	73	73	73	73

Human Resources Staffing Trend



Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November to October)	85%	86%	86%	88%
Maintain voluntary turnover rate for all departments at or below 8%	9.91%	7.54%	7.62%	7.00%
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%
Number supervisors/management trained	2,465	2,320	2,417	2,500
STEP (Supervisory Training Education Program) mandated training - September 10, 2025 to December 31, 2025	-	-	598	-

The Gwinnett Standard

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

1. Maintained status as one of Atlanta's Healthiest Employers by the Atlanta Business Chronicle.
2. Maintained Platinum status with Aetna Workplace Well-Being Award.
3. Maintained status as one of the Healthiest 100 Workplaces in America, ranking 82nd in 2025.
4. Graduated 84 interns from the summer youth intern program, Empower Gwinnett.
5. Hosted the fourth annual Career from Here countywide hiring event with more than 2,500 attendees and more than 2,000 applications submitted.

- Maintained over 20 employee health and benefit plans for more than 12,000 lives.

Accomplishments: FY 2025

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.

- Processed 5,605 salary adjustments related to Market Adjustment.
- Graduated 26 employees from Executive Competence Excellence & Leadership (EXCEL – management development program).
- Graduated 19 employees from the Internal Management Academy (IMA).
- Graduated 104 employees from the Leadership Education and Development (LEAD) program.
- Totaled 1,053 promotions across the County.
- Completed more than 1,300 verifications of employment requests.
- Reimbursed employees more than \$585,000 through the tuition reimbursement program.
- A record-breaking 745 attendees took part in the 2025 Spring 5K.
- Had 2,374 face-to-face employee interactions and 49 site visits during Mental Health Awareness Month activities.
- Graduated 84 interns from Empower Gwinnett, leading to 11 job offers after the completion of the program.
- Processed 1,628 hires and 137 retirements.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	6,119,690	7,436,503	8,783,978	10,087,128
General operating expenses	79,489,823	83,711,725	113,723,143	122,712,977
Contributions	746,724	651,129	617,941	522,932
Total	86,356,237	91,799,357	123,125,062	133,323,037

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Administrative support	5,889,189	6,587,954	8,318,467	9,216,747
Group self-insurance	76,647,361	81,469,764	108,587,279	118,214,251
Workers Compensation Fund	3,819,687	3,741,639	6,219,316	5,892,039
Total	86,356,237	91,799,357	123,125,062	133,323,037

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

INFORMATION TECHNOLOGY SERVICES

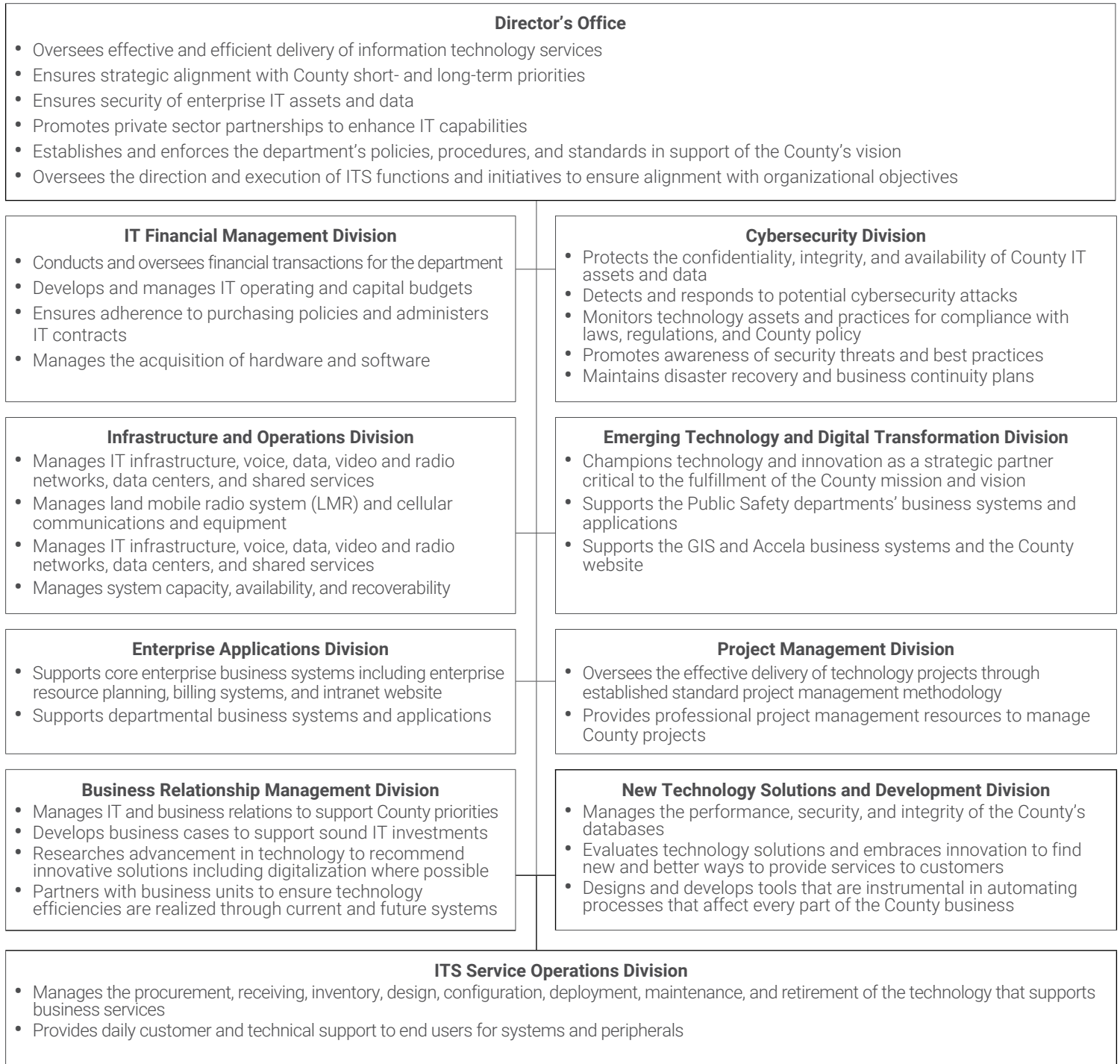
Mission and Organizational Chart

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

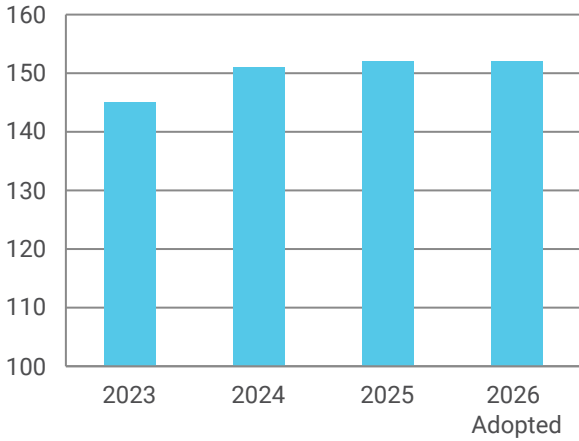


Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	145	151	152	152

Information Technology Services Staffing Trend

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



Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Percent of service requests completed on schedule	93%	98%	92%	99%
Percent of service desk calls resolved of those logged	99%	99%	99%	99%
Percent of network and servers available	99%	99%	99%	99%
Percent of high availability systems	99%	99%	99%	99%
Number of leadership and management training hours	844	852	1,477	1,100
Number of technical training hours	7,336	3,048	2,798	2,250

The Gwinnett Standard

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

1. The Public Safety Application Team strengthened its commitment to cultivating future technology leaders through the department's GrowIT initiative, which included two full-stack developers and one Business Analyst/Scrum Master intern. These interns made an impact on advancing the technical capabilities of the public safety community and showed the success of the program, and highlights the value of investing in the next generation of IT professionals.
2. Successfully completed and closed 24 recommendations from the 2023 Operational Performance Assessment report and supported other departments by providing critical information and documentation that helped complete and close their items.
3. Received eight National Association of Counties Achievement Awards for projects that leverage technology to streamline operations, enhance public safety, and improve the resident experience. The winning projects include:

- The design of an electronic fleet fuel site reporting solution that streamlines the reporting of issues with County fuel pumps for internal departments and partner agencies. This solution ensures faster, more accurate service request management to help technicians resolve problems quickly and keep essential County vehicles ready to serve residents.
- A new electronic risk management workflow system to replace the paper-based process for automobile loss and liability forms. This will reduce delays, lead to fewer data entry errors, and provide a faster resolution of risk management processes across the County.
- Multiple new applications to modernize real-time tracking to enhance collaboration, operational efficiency, and improving community safety for pole and fire/emergency medical departments.
- The redesign of the Tax Commissioner website to provide an improved user experience with intuitive navigation and enhanced self-service capabilities.
- A new online application to allow residents to report missed trash pickups and schedule bulk waste collection.
- A new user-friendly web application that allows residents to register online for public safety programs such as CPR training, youth education, and firearm safety classes.

Accomplishments: FY 2025

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. Maintained annual Payment Card Industry compliance.
2. Implemented the Astro DMS Radio Management system, improving the ability to manage channels, apply firmware upgrades and security patches, maintain accurate radio inventory, and ensure timely, accurate radio data integration with TDX and CAD systems.
3. Migrated Call Manager to the cloud, resulting in operating cost savings and the elimination of on-premises maintenance, repair, and upgrade costs.
4. Implemented a customer ticketing system for District 2.
5. Developed and implemented customized dashboards for the Grants Management Department, enabling real-time reporting on grant statuses.
6. Replaced the Fire Records Management System, increasing efficiency by consolidating Fire and EMS into a single system, ensuring regulatory compliance and integration with NERIS, improving application uptime through a SaaS solution, reducing cybersecurity risk, lowering maintenance and data entry labor costs, and decreasing potential legal risk.
7. Implemented a Fire Risk Management Claims Automation, enabling personnel to digitally submit auto loss and loss and liability forms through a custom application with automated DocuSign approval workflows, seamless data integration into Risk Connect, and automatic generation of customized reports.
8. Implemented Fleet AssetWorks for the Police Department, reducing duplicate work and data entry errors, improving access to an up-to-date spare vehicle inventory, and enhancing reporting and dashboard capabilities with the AssetWorks system.
9. Implemented the GIS application for the Assessors' Office, improving tracking and documentation of parcel changes, enhancing reporting capabilities, enabling better status monitoring of plats and deeds, and increasing efficiency in processing address changes.
10. Implemented HydroApps for Parks & Recreation, delivering a web-based solution for scheduling, certification tracking, pool chemical monitoring, asset inventory management, and MAHC compliance.
11. Completed Phase 2 of the Oracle Forms Migration for the Sheriff's Office, moving end-of-life Oracle Forms applications to a sustainable modern environment and delivering enhanced functionality to better support operations.
12. Implemented PMO Report Distribution dashboards, eliminating thousands of weekly email reports to stakeholders, reducing report volume, and providing real-time project status visibility.
13. Implemented PowerPolicy for Parks & Recreation, centralizing management and tracking of policy documents and compliance standards, streamlining accreditation with line-item signoffs, improving access to critical documents for staff and auditors, and enhancing operational efficiency.

14. Implemented the Telecom Billing Modernization Project, reducing manual work, improving visibility into telecom costs, enhancing billing accuracy, decreasing reconciliation effort, identifying unused lines/services, and enabling faster and more accurate decision-making.
15. Completed the User Folder Migration from on-premises to OneDrive, enhancing accessibility, enabling data access from any device, improving sharing and collaboration, strengthening security with advanced encryption and data loss prevention, supporting regulatory compliance, and generating cost savings.
16. Implemented the CSI Cast Tracking System, providing Crime Scene Investigators with enhanced access to track case activities through customizable dashboards.
17. Implemented EnergyCap Bill Capture Processing Services, automating the ingestion of billing data for more than 750 accounts across 14 vendors.
18. Implemented Microsoft Project Online Replacement, transitioning a supported project management platform, addressing shortcomings of the previous system, and ensuring the continuity of centralized project and program management within the ITS PMO.
19. Implemented PMO Improvements – Release 2, enhancing the content and formatting of project status information to communicate project updates more effectively to stakeholders.
20. Implemented SAP Windows Server Failover, enabling automated replication of SAP Windows Servers from primary to standby data centers.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	19,854,045	22,741,178	25,576,215	28,716,703
General operating expenses	37,060,722	38,147,531	41,664,276	46,316,208
Contributions	293,512	340,269	313,574	330,338
Capital outlay	534,923	372,168	194,296	275,003
Total	57,743,202	61,601,146	67,748,361	75,638,252

Appropriations Summary by Fund

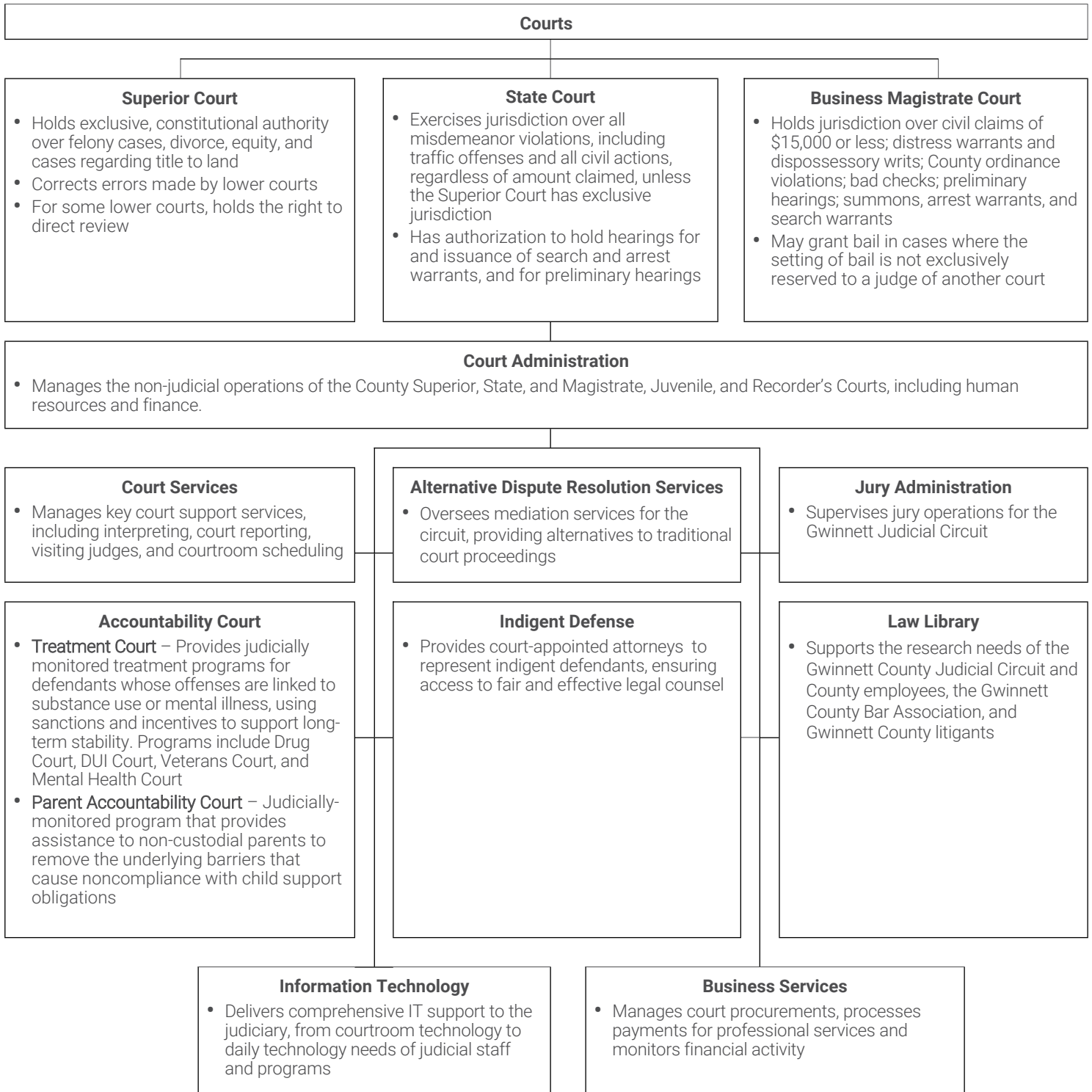
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Administrative support	57,743,202	61,601,146	67,748,361	75,638,252
Total	57,743,202	61,601,146	67,748,361	75,638,252

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

JUDICIARY

Mission and Organizational Chart

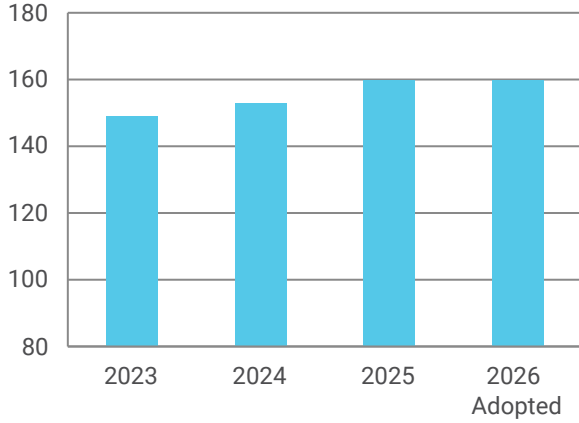
To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	149	153	160	160

Judiciary Staffing Trend



In 2024, three new positions were added, including 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. During the year, one position was assigned to another department.

Departmental Goals and Performance Measurements

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Efficient resolution of felony cases.	8,447	10,243	9,948	N/A
Efficient resolution of misdemeanor cases.	5,092	6,221	8,490	N/A
Efficient resolution of civil cases in the trial courts.	21,074	24,136	26,875	N/A
Efficient resolution of civil cases in the non-trial courts.	83,349	89,579	104,355	N/A

Accomplishments: FY 2025

1. The Administrative Office of the Courts successfully facilitated 4,469 interpretation sessions across 61 languages, 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 77.44% of interpretations, followed by Korean, Vietnamese, Mandarin, and American Sign Language.
2. The Indigent Defense Program launched a new initiative using Alternative Sentencing Specialists to recommend non-custodial, community-based, and alternative sentencing options. The program supports rehabilitation, accountability, and reduced recidivism.
3. The Accountability Courts saw a 46.2% increase in program graduates, rising from 65 participants to 95 in 2025. The courts processed over 750 referrals and accepted more than 141 new cases. They successfully maintained state certifications for all Accountability Court programs, ensuring continued excellence in treatment and rehabilitation services.
4. The Jury Division efficiently managed 184 jury trials in State and Superior Courts, a 19% increase from 2024, and checked in nearly 30,000 jurors for service.
5. Alternative Dispute Resolution continued its innovative program offering two free hours of onsite mediation to pro se parties in uncontested domestic hearings. The initiative successfully mediated 139 cases, achieving a 95% resolution rate, which saved 264 hours of courtroom time and generated \$55,685 in cost savings for litigants.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Request and implement the 12th division in Superior Court.
2. Continue collaboration with Support Services on the GJAC Courtroom and Chambers Renovation SPLOST project and the Nash Courtroom Construction Build Out.
3. Expend 2026 American Rescue Plan Act award of \$30,970 to complete remaining pandemic-related initiatives.

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

1. Request and implement the 9th division in State Court.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	18,714,027	21,128,313	22,575,844	25,671,793
General operating expenses	2,389,704	2,960,847	3,555,155	3,937,502
Allocations	7,639,921	10,815,896	11,046,039	2,972,581
Contributions	8,209,678	8,712,855	9,646,724	9,446,998
Total	36,953,330	43,617,911	46,823,762	42,028,874

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	36,953,330	43,617,911	46,823,762	42,028,874
Total	36,953,330	43,617,911	46,823,762	42,028,874

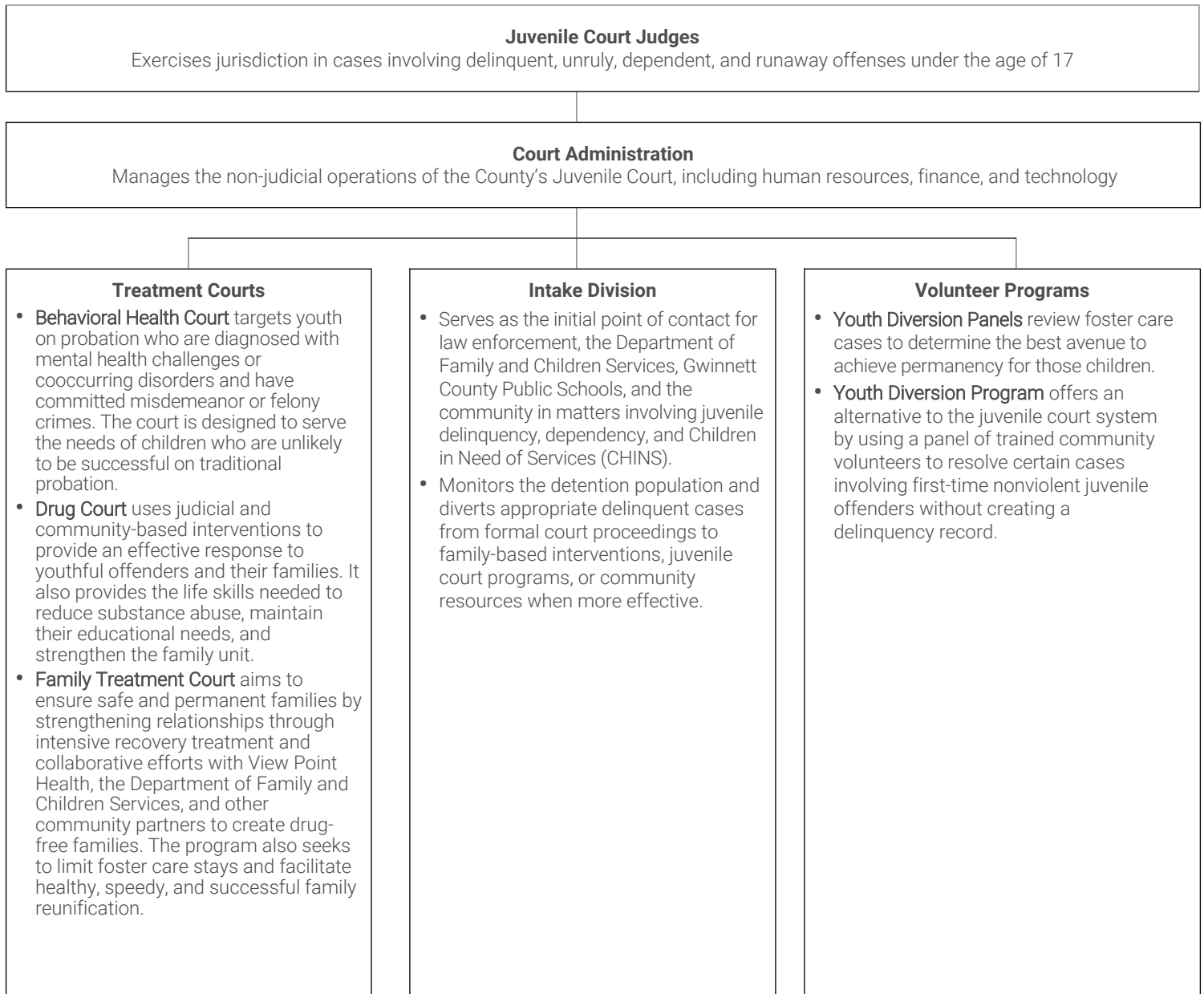
*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

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.

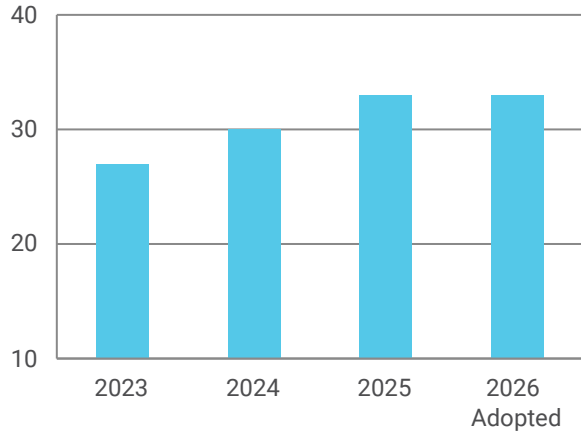
Mission: Our mission is to enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society; to provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration 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

	2023	2024	2025	2026 Adopted
Authorized Positions	27	30	33	33

Juvenile Court Staffing Trend



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

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Delinquent filings	1,698	1,646	1,487	1,408
Delinquent filings disposed	2,136	2,038	1,908	1,843
Percent of delinquent filings disposed*	126%	124%	128%	131%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Dependency filings	61	108	373	506
Dependency filings disposed	88	58	304	427
Percent of dependency filings disposed*	144%	54%	82%	84%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Special proceeding filings	273	231	211	201
Special proceeding filings disposed	283	266	276	281
Percent of special proceedings disposed*	104%	115%	131%	140%

4. To provide hearings for traffic violations by juveniles.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Traffic violation filings	537	509	525	533
Traffic violation filings disposed	593	562	520	499
Percent of violation filings disposed*	110%	110%	99%	94%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Total charges/filings handled by the court	2,834	2,735	2,914	3,004
Total charges/handlings disposed by the court	3,346	3,144	3,314	3,399
Percent of total charges/filings disposed*	100%	100%	114%	113%

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Program referrals	1,041	837	715	871
Programs completed	782	393	425	545
Percent of programs completed	75%	47%	59%	63%

*Percent of filings disposed may exceed 100% 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.

Accomplishments: FY 2025

1. Graduated the first cohort of Toney’s Program, marking a meaningful milestone in an initiative dedicated to preventing youth gun violence. Named in honor of Officer Antwan Toney, who was killed in the line of duty, the program supports juveniles charged with first-time or minor handgun offenses, providing them with guidance and accountability to encourage safer choices and personal growth.
2. The Intake Division collaborated with the Police Department’s Runaway Unit to launch an initiative aimed at supporting parents through juvenile court processes and connecting them with community resources. Given that Gwinnett County and the metro Atlanta area are major hubs for trafficking, this partnership provides families with access to assistance and information through Juvenile Court.
3. The Court launched a new Truancy Program focused on improving school attendance by addressing underlying barriers faced by families. Through a partnership with One Stop, the program provides financial assistance and support services to parents, helping remove obstacles that prevent their children from attending school regularly.
4. Participation in Juvenile Accountability Programs increased 75% from the previous year. This growth reflects the program’s expanding reach and its continued impact in promoting accountability, rehabilitation, and better outcomes for court-involved youth.

- The Family Treatment Court achieved a major milestone by receiving official certification from the Criminal Justice Coordinating Council. This recognition affirms the program’s adherence to best practices in accountability courts and its ongoing commitment to supporting families impacted by substance use through structured, therapeutic court interventions.

Short-Term Departmental Issues and Initiatives for FY 2026

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

Long-Term Departmental Issues and Initiatives for FY 2027 and Beyond

- Request a fourth Judicial Division.
- Create additional accountability courts, such as Infant/Toddler Court.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	3,494,383	4,220,486	5,010,755	5,491,020
General operating expenses	466,164	592,311	581,592	924,879
Allocations	1,850,617	2,002,032	2,402,446	235,500
Contributions	1,994,305	1,736,516	1,518,433	1,531,433
Total	7,805,469	8,551,345	9,513,226	8,182,832

Appropriations Summary by Fund

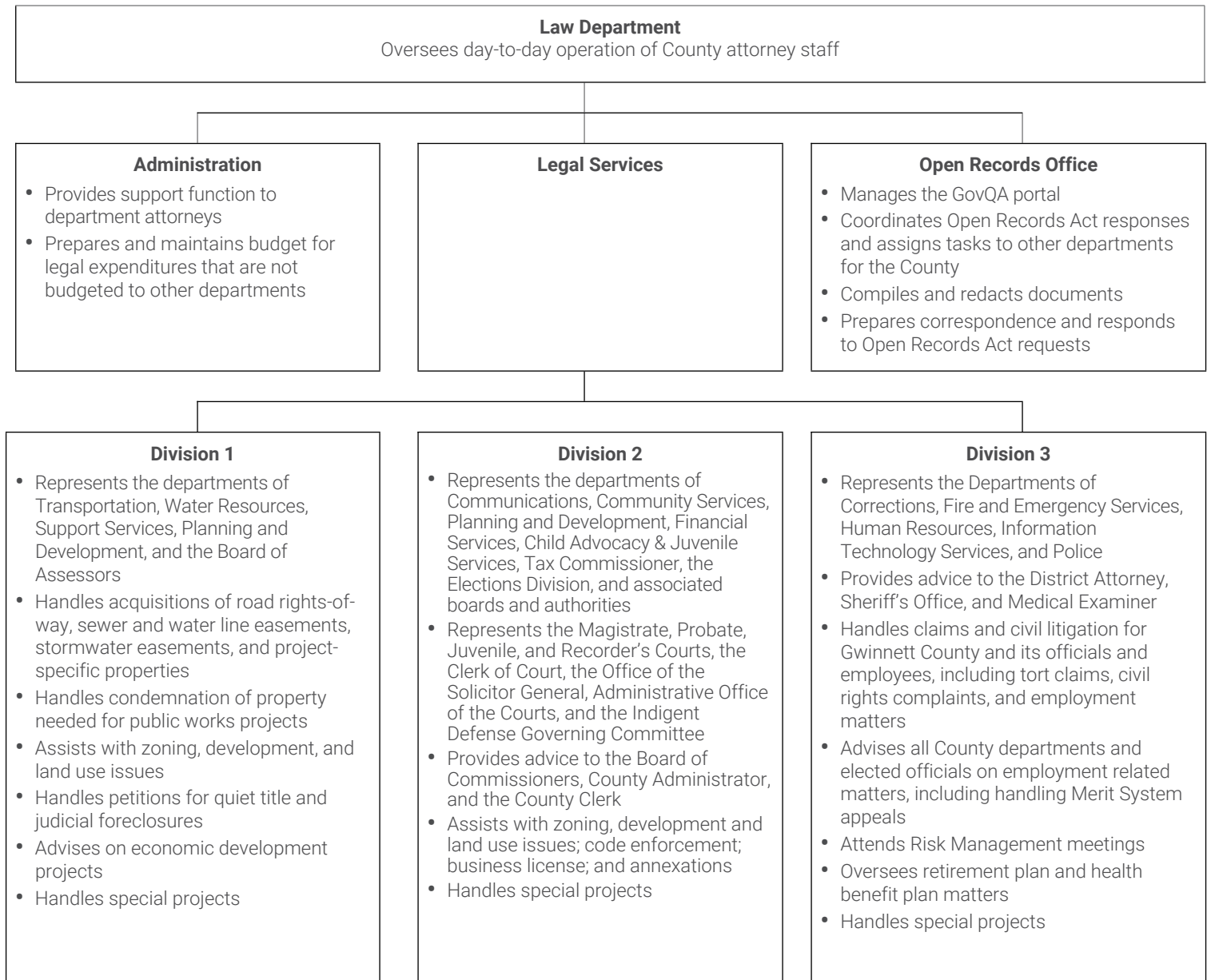
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	7,778,403	8,510,725	9,487,794	8,107,232
Juvenile Court Supervision Fund	27,066	40,620	25,432	75,600
Total	7,805,469	8,551,345	9,513,226	8,182,832

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

LAW DEPARTMENT

Mission and Organizational Chart

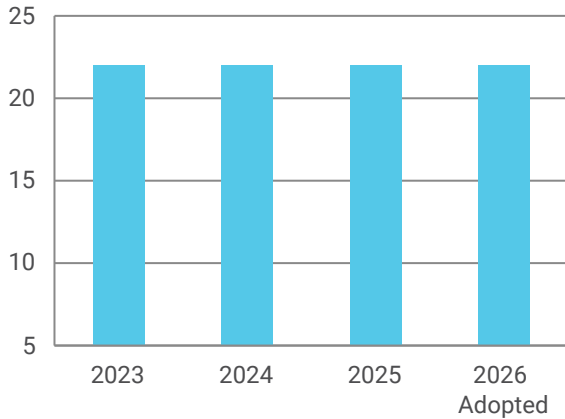
The mission of the Law Department is to enable Gwinnett County, its officials, and employees to accomplish their goals and priorities by providing exceptional legal services.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	22	22	22	22

Law Staffing Trend



Operating Projects and Priorities

Priority Projects

Priority Projects	Estimated Start Date	Estimated End Date
Gwinnett Place Mall redevelopment	April 2021	December 2026

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Assignments received	796	737	593*	767
Claims received	109	149	165*	129
Litigation matters received	358	374	310*	366
Contracts submitted for review	789	1,057	760*	923
Tax appeals received	161	226	114*	194
Assignments completed	690	513	593*	602
Claims completed	66	134	144*	100
Litigation matters completed	317	353	303*	335
Contracts processed	758	1,025	764*	892
Tax appeals completed	129	187	155*	158
Contracts completed within 10 days	94%	95%	93%*	94%
Open Records Requests processed	35,262	40,745	44,860	48,000
Average time to close Open Records Requests	2 business days	2 business days	2 business days	2 business days

Annual cost of GovQA Portal	\$95,223.80	\$ 99,911.00	\$104,907.00	\$115,000.00
Annual revenue from Open Records Requests	\$149,662.79	\$216,151.00	\$277,738.88	\$280,000.00

**Old system (Aderant) hinders the Law Department's ability to accurately track statistics.*

The Gwinnett Standard

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

1. One staff member completed the LEAD Academy.
2. All attorneys are current on continuing legal education credits.

Accomplishments: FY 2025

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. Coordinated with the Board of Assessors to develop a standardized approach for the handling of tax appeals.
2. Coordinated the operation of the Opioid Abatement Advisory Committee, including the implementation of the initial assessment of the community's needs to be addressed with opioid settlement funds.
3. Successfully defended multiple cases in court and settled numerous liability cases/claims significantly below monetary demands.
4. Provided legal support for the negotiation and acquisition of the former Sears property at the Gwinnett Place Mall site and for the development of a Request for Proposals for the redevelopment of the Gwinnett Place Mall site.
5. Provided legal support for economic development projects such as Rowen, the Lightera (formerly OFS) Property, and the Gas South District.
6. Provided legal support for the disposition of the former Stone Mountain Tennis Center property.
7. Provided legal support for the development of new hiring policy and guidelines and evaluation of hiring practices and processes.
8. Provided legal support for the implementation of the County's decision to opt out of the statewide adjusted base year ad valorem homestead exemption (House Bill 581).
9. Provided legal support for the Unified Development Ordinance update.
10. Defended 155 property tax appeals in Superior Court arising from 2024 assessments and resolved 137 of them by the end of 2025.
11. Actively providing legal support for the Gwinnett Place Mall redevelopment with the selection of a master developer and negotiation of a development agreement.
12. Response time for Open Records Requests was two business days.
13. Defended 155 Superior Court cases regarding Tax Appeal Litigation.
14. Closed 33 Superior Court Cases regarding Condemnation Litigation.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	3,104,111	3,538,781	4,030,752	4,301,608
General operating expenses	1,182,085	1,061,629	2,014,837	249,386
Allocations	5,283	7,159	2,276	1,102,500
Contributions	21,090	24,689	24,834	27,058
Total	4,312,569	4,632,258	6,072,699	5,680,552

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Administrative support	4,312,569	4,632,258	6,072,699	5,680,552
Total	4,312,569	4,632,258	6,072,699	5,680,552

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2023 – 2026

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. This fund has no positions.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General operating expenses	74,844	81,419	90,191	101,560
Contributions	634	1,789	1,091	324
Total	75,478	83,208	91,282	101,884

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Loganville EMS District Fund	75,478	83,208	91,282	101,884
Total	75,478	83,208	91,282	101,884

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

NON-DEPARTMENTAL

Appropriations FY 2023 – 2026

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, contributions to airport, and a county-wide contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS agreement and a contingency. 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 and professional services. 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 contingencies.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	-	153,396	145,047	155,000
General operating expenses	134,666	567,261	809,902	1,010,000
Allocations	-	-	-	14,900,000
Debt service	-	-	-	1,200
Contributions	127,008,771	136,297,798	72,327,635	32,019,736
Reserves and contingencies	-	-	-	26,552,343
Total	127,143,437	137,018,455	73,282,584	74,638,279

Appropriations Summary by Fund

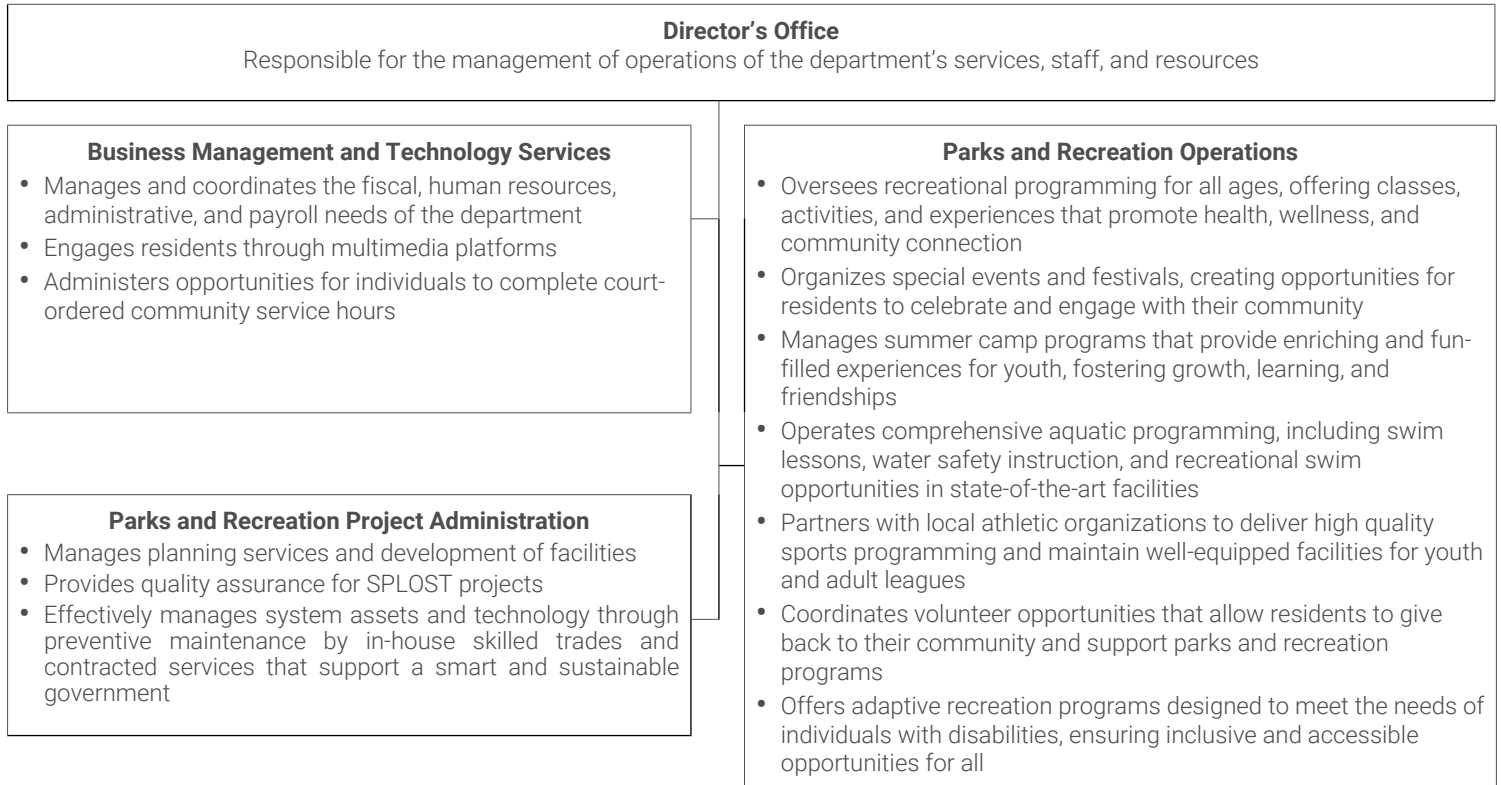
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	87,542,952	78,318,589	53,004,833	57,122,731
Fire and EMS District Fund	13,570,802	19,455,863	10,709,815	1,787,584
Development and Enforcement District Fund	500,000	5,282,061	638,417	127,848
Recreation Fund	10,629,943	5,806,916	783,496	321,966
Police Services District Fund	14,361,001	22,613,322	5,251,791	10,825,718
Street Lighting Fund	-	-	-	10,000
E-911 Fund	-	-	-	402,500
Crime Victims Assistance Fund	-	-	-	10,000
Water and Sewer Operating Fund	-	-	-	409,000
Stormwater Operating Fund	-	-	-	87,500
Solid Waste Operating Fund	-	33,032	33,032	13,303
Airport Operating Fund	-	-	-	10,000
Local Transit Operating Fund	-	-	-	10,000
Economic Development Fund	-	4,522,250	649,322	501,200
Administrative support	-	-	-	999,500
Group Self-Insurance Fund	-	-	-	10,000
Fleet Management Fund	538,739	986,422	2,211,878	1,969,429
Risk Management Fund	-	-	-	10,000
Workers' Compensation Fund	-	-	-	10,000
Total	127,143,437	137,018,455	73,282,584	74,638,279

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

PARKS AND RECREATION

Mission and Organizational Chart

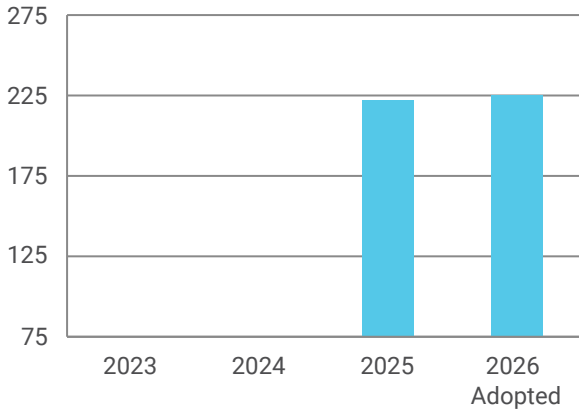
The Gwinnett Parks and Recreation Department is dedicated to enhancing the quality of life for all residents by providing exceptional parks, facilities, and programs that inspire healthy, active, and connected lifestyles. We manage the planning, development, and maintenance of a diverse and award-winning 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.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	0	0	222	225

Parks & Recreations Staffing Trend



In 2025, Parks and Recreation transitioned from Community Services to become a separate department. 210 positions transferred from Community Services 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 2025 to support the new department.*

In 2026, three new positions were added: one Program Leader, one Supervisor, and one assistant.

**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

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Master Plans conducted for parks, greenways, and other facilities	-	-	1	0
Feasibility studies conducted	-	-	0	0
Facility ribbon cuttings	-	-	1	2
Facility/new asset ground breakings	-	-	0	0
Parks and Recreation classes, programs, camps, and events offered	-	-	9,660	9,700
Number of facility and pavilion rentals	-	-	26,790	26,840
Number of aquatic admissions and passes	-	-	520,983	521,150
Donations (Parks and Recreation, Environmental and Heritage Center)	-	-	\$14,754	\$20,000
Grants (Parks and Recreation, Environmental and Heritage Center)	-	-	\$0	\$0

The Gwinnett Standard

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

16. Conducted 924 playground inspections for the safety of residents.
17. Responded to 155 Asset Management software service requests for trails.
18. Conducted 26,790 rentals for parks and recreational facilities. Pavilion rentals brought in \$626,626 in revenue, which was a 60% increase above pre-pandemic rental impact.
19. Served 215,096 meals with the help of 520 volunteers for the Summer Meals Program at 20 sites.
20. Conducted swim lessons for more than 82,000 participants to improve the safety of residents in and around water.
21. Provided 36,790 youth athletes with the opportunity to play a sport thanks to 14,882 volunteers who contributed more than 699,500 service hours.

Accomplishments: FY 2025

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.

14. Georgia Recreation and Park Association District 7 Parks and Grounds Professional awarded to Mark Bryant.
15. Georgia Recreation and Park Association District 7 Facilities and Grounds Professional awarded to Nick Cruz.
16. Placed as runner-up at the Georgia Recreation and Park Association State Lifeguard competition.
17. Conducted a ribbon cutting for phase one of the Singleton Road Park and Greenway.
18. Implemented a new trails section in the Operations and Logistics Division.
19. Implemented new Oracle software for warehouse operations.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Personnel services	-	-	27,849,682	32,260,453
General operating expenses	-	-	16,464,579	18,568,755
Contributions	-	-	12,049,694	10,047,416
Total	-	-	56,363,955	60,876,624

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Recreation Fund	-	-	56,363,955	60,876,624
Total	-	-	56,363,955	60,876,624

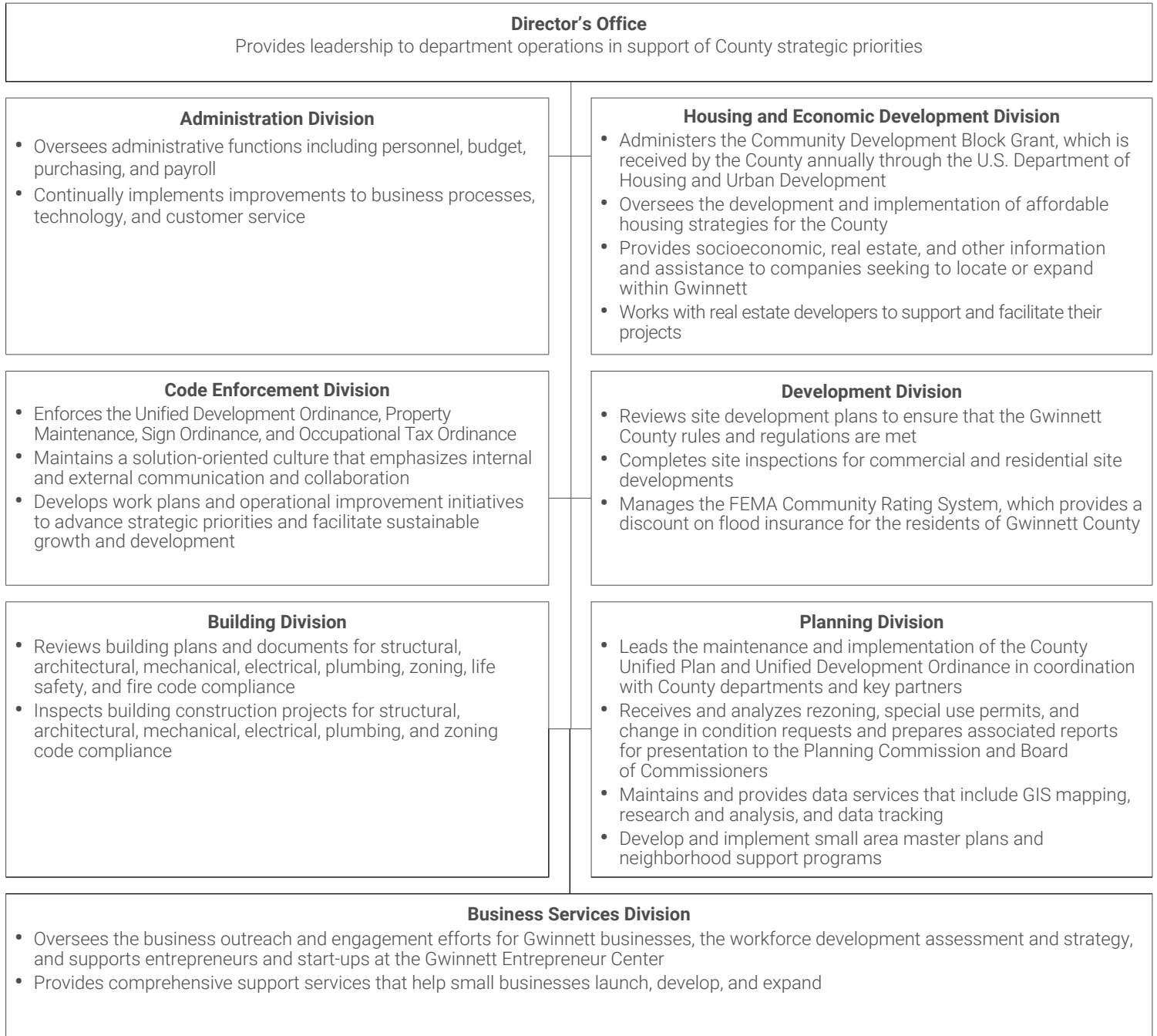
*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

Vision: Gwinnett is a sustainable, inclusive, and connected community that is a highly desirable place to live, work, and do business.

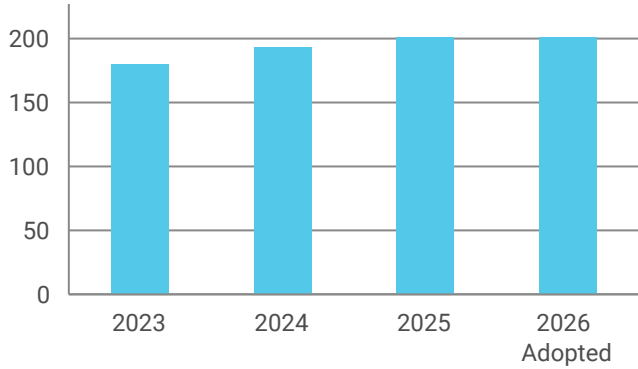
Mission: Continue to elevate our approach to planning for growth and delivering services through innovative, people-centered strategies.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	180	193	201	201

Planning & Development Staffing Trend



In 2024, 10 new positions were added to support the department's vision including two Affordable Housing Project Coordinators, two Building Inspectors, four Development Inspectors, and two positions for multilingual support and business outreach. Three positions were added from the unallocated pool.

In 2025, eight positions were added: one Section Manager, three Project Coordinators, two Plans Examiners, one Division Director, and one GSI Associate.

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Rezoning applications processed	121	84	37	35
Special use permit applications processed	63	35	20	18
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%
Development permits issued	161	161	132	140
Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	99%	91%	86%	90%
Building permits issued – residential	8,774	8,512	7,266	7,000
Building permits issued – non-residential	1,652	1,398	1,365	1,300
Building inspections conducted	89,594	87,622	81,499	78,000
Building inspections conducted within two business days of request	99%	95%	98%	98%
Departmental positive customer feedback	83%	86%	91%	95%
Entrepreneur Center event attendees	1,739	2,370	3,722	3,000
Entrepreneur Center program graduates	236	212	130	200
Economic Development business outreach visits	79	195	304	275
Economic Development business outreach touchpoints	8,991	26,628	31,099	25,000
Economic Development small business roundtables	8	45	15	15
Economic Development small business roundtable attendees	175	1,084	427	500

The Gwinnett Standard

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

1. Holds a 96% plan review accuracy rate.
2. Completed 90% of building inspections within two days.
3. Completed 95% of initial Code Enforcement inspections within five days.

Accomplishments: FY 2025

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

1. Received the Daniel Burham Award from the American Planning Association for the 2045 Unified Plan, representing excellence in long-range visioning, community engagement, and innovative planning practices.
2. The Board of Commissioners adopted six small area plans for Bethesda, Centerville, Killian Hill, Northbrook Parkway, Oakbrook Parkway, and Venture Drive to apply the daily community framework established in the 2045 Unified Plan.
3. Amended the County's Unified Development Ordinance to modernize regulations, align with the County's long-term vision, and reduce barriers to desirable development.
4. Launched the Front Yard Tree program, which will increase the tree canopy within unincorporated areas of Gwinnett County.
5. Received PlanFirst Community Designation by the Georgia Department of Community Affairs, highlighting Gwinnett's leadership in plan implementation.
6. Administered more than \$18 million in federal grant funding to serve more than 57,000 low-to-moderate income residents.
7. Formed the Business Services Division to oversee the Gwinnett Entrepreneur Center, workforce development, and business outreach and engagement.
8. Received the 2025 Building Officials of Georgia Jurisdiction of the Year Award for commitment to code enforcement and assisting fellow code officials and the public.
9. Completed more than 40,000 exterior and 750 interior code enforcement inspections.
10. Collaborated across multiple departments to successfully pursue nuisance abatement actions to clean up blighted properties and maintain safe, livable, and healthy communities.
11. Completed the sale of the former Stone Mountain Tennis Center site and initiated redevelopment of the site.
12. Hosted two regional training programs on updated state building codes with approximately 300 attendees.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	15,105,654	19,334,563	22,114,134	25,985,949
General operating expenses	16,175,799	18,994,078	13,678,369	24,326,340
Debt service	8,100,752	8,512,921	9,357,032	9,452,980
Contributions	7,393,809	9,128,600	8,590,424	10,064,618
Capital outlay	9,925	6,244	11,519,684	-
Payment to Others – Subsidized Agencies	-	-	-	50,000
Total	46,785,939	55,976,406	65,259,643	69,879,887

Appropriations Summary by Fund

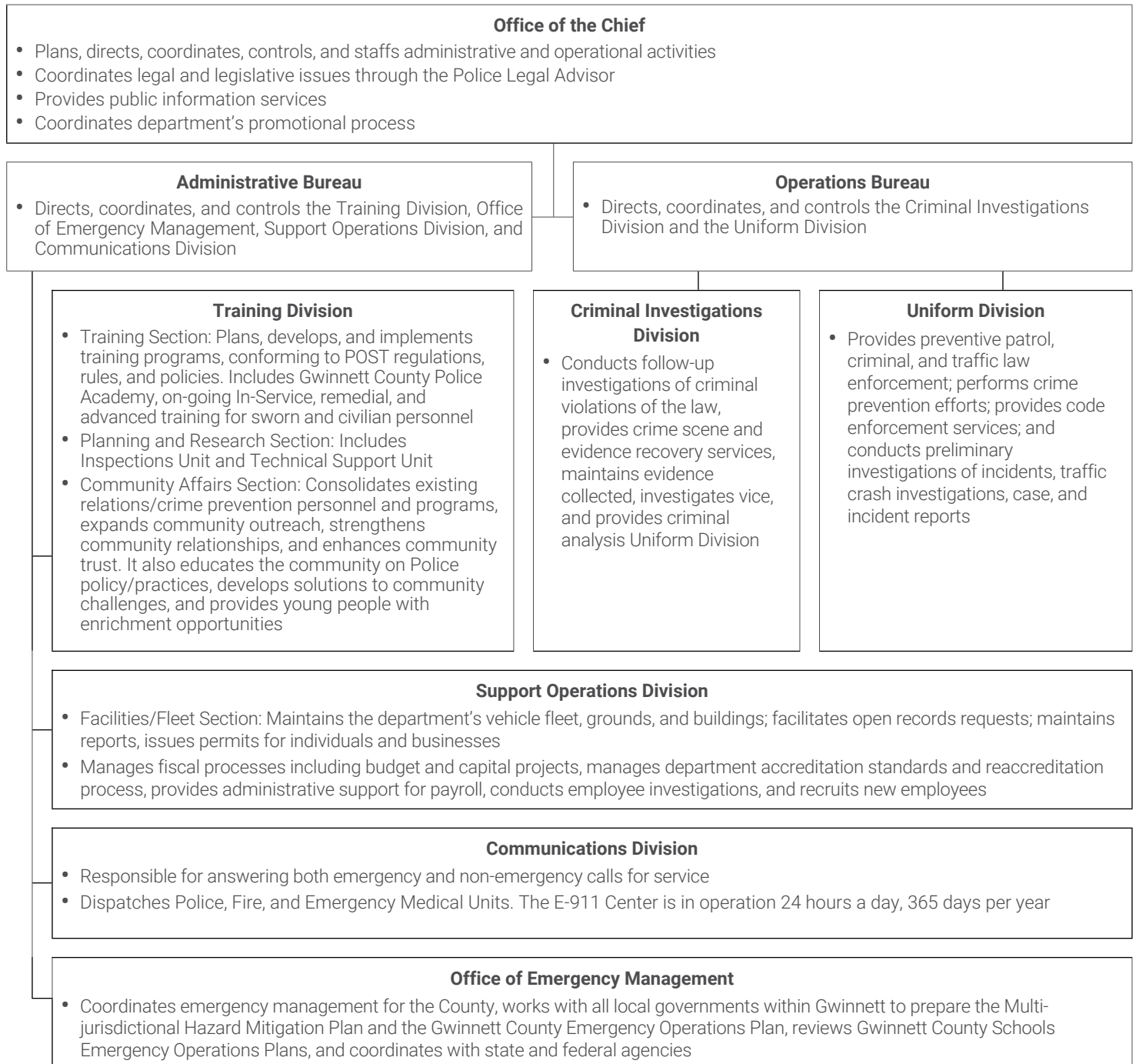
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	2,310,939	4,731,329	6,285,639	7,869,908
Fire and EMS District Fund	1,361,944	1,361,515	1,426,383	1,605,081
Development and Enforcement District Fund	15,952,173	18,432,022	20,275,016	22,933,518
Economic Development Tax Fund	12,607,396	17,497,665	10,924,557	19,618,119
Jimmy Carter Boulevard TAD Fund	-	-	-	100,000
Indian Trail TAD Fund	-	-	-	100,000
Park Place TAD Fund	-	-	-	100,000
Lake Lucerne TAD Fund	-	-	-	100,000
Gwinnett Place TAD Fund	-	15,656	346,667	446,667
The Exchange at Gwinnett TAD Fund	4,184,055	3,724,036	2,802,200	3,522,626
Tree Bank Fund	-	139,702	245,567	300,000
Water and Sewer Operating Fund	981,090	1,033,605	1,619,253	2,186,288
Stormwater Operating Fund	1,654,802	1,518,806	1,481,141	1,339,825
Economic Development Fund	7,733,540	7,522,070	19,853,220	9,607,855
Total	46,785,939	55,976,406	65,259,643	69,879,887

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POLICE SERVICES

Mission and Organizational Chart

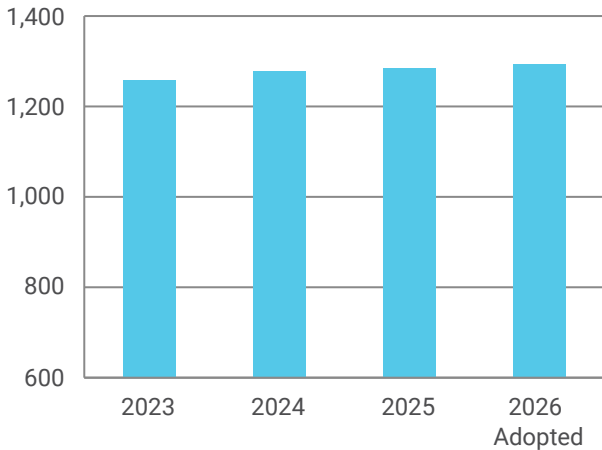
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the residents and improve the quality of life in our community. The vision of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

	2023	2024	2025	2026 Adopted
Authorized Positions	1,258	1,277	1,285	1,294

Police Services Staffing Trend



In 2024, 19 new positions were added. Twelve new E-911 Communications Officers were added to optimize the ability to handle emergencies efficiently, four additional TeleServe Operators to handle non-emergency calls after standard business hours were added, and three new Administrative Support Associates that will expand leadership and address span of control in the Georgia Crime Information Center Unit were added.

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

In 2026, nine new positions were added: four Crime Intelligence Analysts and five E-911 Communications Officers.

Operating Projects and Priorities

Priority Projects	Estimated Start Date	Estimated End Date
Increase the hiring of sworn police positions	-	2029
Maximizing our Situational Awareness and Crime Response Center with four additional analysts and DFR program	-	December 2026
Focus hiring efforts at local colleges and universities	-	December 2026
Implement crime suppression initiatives to combat gang and gun violence	-	December 2026
Increase community participation in community events	-	December 2026
Implementation of Communications Training Section	-	December 2026

Statistics*

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Officers per 1,000 service population	0.830	0.840	0.897	0.916
Criminal Investigation cases assigned	3,203	2,674	2,596	2,217
E-911 calls received	481,790	447,632	431,859	403,829
Traffic calls answered	104,123	104,752	119,797	125,125
General calls answered	327,925	331,015	318,804	316,794
Department staff trained with the latest technology and equipment	8,577	11,393	11,744	13,738

Reduce Uniform Crime Rate Group A Violent Crime Rate per 100,000 population	265	204	173	162
Reduce Uniform Crime Rate Group A Property Crime Rate per 100,000 population	1,423	1,232	975	912

Community perception statistics:

Residents reporting feeling safe in their neighborhood	95%	80%	*	95%
Overall performance of the Gwinnett County Police Department	76%	77%	*	76%

Line 1 data from Woods and Poole (Gwinnett Population from Atlanta Regional Population 2024 US Census 1,003,869 / W&P Police Services District 849,206. Estimates extended with percentage increase through 2026 (Estimated 2026 - 1,020,383) - Police Service District service population (Estimated 2026 - 863,176) determined by city percentages in 2020 W&P report with year to year estimated increase of 1.64% growth.

Line 2, 3, 4, 5 - '2026 Target' based on Excel Forecast with actual data from 2023-2025.

Line 6 - Includes all staff, Sworn and Professional.

Lines 7 and 8 '2026 Target' reflects a 5% reduction in total crimes with an assumed larger population (population in 2027 est. 877,247).

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

**Due to poor vendor performance and lower than expected turnout of participants in 2024, data was not collected in 2025 and the department will be selecting a new vendor in 2026 and anticipates, if approved, moving to a biennial survey thereafter resulting in cost savings and improved participation.*

The Gwinnett Standard

The Gwinnett Standard is an expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, awards, 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. Achieved a homicide clearance rate of 97% in 2025 (previously 100% in 2024 and 93% in 2023).
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. Successfully completed the Commission of Accreditation for Law Enforcement Agencies Year One Assessment for the department, including the Training Division and Communications Division. The department is currently CALEA Tri-Arc Accredited in these disciplines.

Accomplishments: FY 2025

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

1. Launched the Community Service Aide program in 2025. This group of non-sworn ambassadors completed a six-week, 200-hour training program prior to a one-month field training program. The aides handle traffic direction at emergency scenes, assist with missing person searches, canvass for video evidence or witnesses, take reports for property crimes, and more. They free up sworn officers to handle high-priority critical calls for service, leading to call response times dropping by 18.37% at the Central Precinct. Response time to all calls have dropped 20%, and officer self-initiated activity is up by more than 10%. In the second half of the year, the aides spent 2,418 hours on calls for service.
2. The unit hired 159 sworn officers, marking a 55.9% increase over 2024. In 2025, the department saw 97 separations, including eight retirees, resulting in a net gain of 62 hired sworn officers, marking a 169.5% increase over the prior year.
3. The department saw a reduction in both persons and property crimes, with persons crimes decreasing 15% in 2025, dropping from 1,762 incidents in 2024 to 1,500 in 2025, and property crimes decreasing more than 20%, with 8,422 incidents in 2025 compared to 10,596 in 2024.
4. Developed Toney's Program in honor of former Officer Antwan Toney, who was killed by gun violence in the line of duty. This program aims to reduce senseless and tragic acts of violence involving Gwinnett's youth by promoting

accountability, non-violent conflict resolution, and safer paths forward. Working with stakeholders such as the courts, Child Advocacy and Juvenile Services, and View Point Health, the department successfully held its first cohort class, which graduated in November of 2025. This impactful program underscores our commitment to making a safer Gwinnett through education, compassion, and enforcement.

5. The department held a first-of-its-kind open-house style hiring event that included highlights such as interactive tours, expert question and answer opportunities, live demonstrations, employment application submission and review, door prizes, and food for attendees. The event served not only as a hiring event for sworn and professional staff positions but also provided a community relations opportunity by connecting department personnel with college and university administrators, professors, as well as younger residents who are the future of Gwinnett County.
6. In the summer of 2025, the Police Department organized Operation Summer Peace, which included neighborhood walks, youth programs, and public events to foster positive interactions with the community. Each precinct held a Chief's Walk in a designated neighborhood to offer residents the chance to meet with command staff, promote community involvement, strengthen partnerships, and address neighborhood concerns. The operation, planned and overseen by our Uniform Division, also included focused enforcement efforts in each precinct to address traffic violations and criminal activity.
7. The Planning and Research Unit prepared a five-year Vehicle Crash Report following growing concerns over preventable vehicle accidents. A committee was also commissioned to review and make recommendations with the goal of using a data-driven approach to increase safety margins, reduce expenses associated with preventable collisions, and realize efficiencies through reduced loss of work injuries. As a result of this work, recommendations have been implemented, including increased awareness and accountability for commanders who present on collision data during Compstat and enhanced pre-academy and remedial training efforts.

Appropriations Summary by Category*				
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	117,451,253	129,476,459	140,533,788	158,573,546
General operating expenses	28,224,902	29,508,496	32,063,067	36,860,747
Allocations	51,518	155,322	23,229	200,000
Contributions	43,985,570	40,689,023	47,748,062	33,447,184
Capital Outlay	526,516	365,284	560,954	736,482
Payment to Others – Subsidized Agencies	496,500	705,000	815,000	875,000
Total	190,736,259	200,899,584	221,744,100	230,692,959

Appropriations Summary by Fund				
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	5,986,921	6,273,353	6,629,048	7,299,106
Police Services District Fund	161,484,349	169,075,203	186,023,697	189,775,015
E-911 Fund	22,818,013	25,409,726	29,021,600	33,367,732
Police Special Justice Fund	123,743	91,859	18,700	72,860
Police Special State Fund	323,233	49,443	51,055	178,246
Total	190,736,259	200,899,584	221,744,100	230,692,959

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PROBATE COURT

Mission and Organizational Chart

The mission of Gwinnett County Probate Court is to serve the residents of Gwinnett County by delivering efficient, high-quality services in a professional manner, protecting the best interests of those who are unable to safeguard themselves, and complying with the laws and Constitutions of the State of Georgia and the United States.

Probate Court

- Conducts contested and uncontested trials and hearings related to the administration of estates, the probate of wills, and guardianship over the person and property of minors and incapacitated adults
- Exercises concurrent jurisdiction with Superior Court for various proceedings, including actions concerning trusts, trustees, and powers of attorney
- Facilitates involuntary commitment processes, pickup orders, and other mental health proceedings
- Audits fiduciary returns and administers oaths
- Serves as the local custodian of vital records
- Issues marriage licenses and certificates
- Processes applications for weapons carry licenses

Estates, Guardianship, Mental Health, and Trusts

- Accepts, reviews, files, indexes, scans, and processes petitions for probate of testate estates, administration of intestate estates, and no administrations necessary
- Accepts, reviews, files, indexes, scans, and processes petitions for guardianship and conservatorship of adults and minors
- Accepts, reviews, files, indexes, scans, and processes Year's Support actions and temporary administration of testate and intestate estates
- Accepts, reviews, files, indexes, and scans petitions, accountings, removals, and equitable actions related to trusts and powers of attorney
- Supervises and reviews the actions of fiduciaries appointed by the court
- Accepts affidavits for orders to apprehend and petitions for involuntary commitments

Vital Records, Marriage Records, and Weapons Carry Licenses

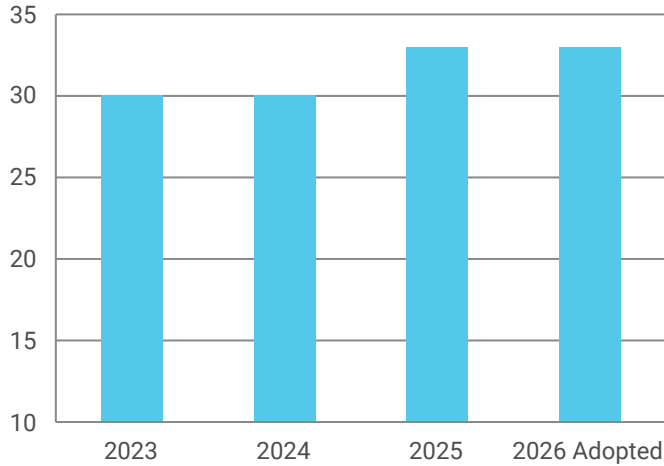
- Accepts, reviews, files, and processes weapons carry license applications, including fingerprinting, photographing, criminal back-ground checks, and issuing licenses or orders for hearings as needed
- Accepts, reviews, files, indexes, and processes marriage license applications and issues marriage certificates
- Issues and certifies Georgia birth and death certificates
- Registers death certificates for Gwinnett County deaths with the state Department of Public Health for funeral homes
- Issues certificates of residency and single letters
- Administers and records oaths and bonds for certain officials

Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	30	30	33	33

Probate Court Staffing Trend

In 2025, three Deputy Clerk III positions were added.



Departmental Goals and Performance Measurements

- 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 committed to protecting the property of minors and incapacitated adults, ensuring that all estates comply with fiduciary responsibilities and financial reporting requirements.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Total guardianships combined (new cases)	524	569	583	612
Total estates, general, trusts and mental health filed (new cases)	2,512	2,274	2,356	2,497

- To issue vital records (birth and death certificates) and marriage documents for any Georgia citizen born or deceased here and to issue and process marriage licenses, certificates, and weapons carry licenses in accordance with Georgia law.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Birth certificates	26,154	26,691	28,045	28,886
Death certificates	30,907	38,995	39,932	42,324
Marriage licenses issued	6,265	6,900	6,977	7,325
Marriage certificates issued	14,062	15,420	16,519	16,730
Weapon carry licenses applied for	7,363	7,774	7,106	7,500

Accomplishments: FY 2025

1. The twice-monthly Pro Bono Clinic held 467 consultations with self-represented applicants.
2. The Probate Assessment Support Services program continues to provide meaningful support to the community, allowing individuals who do not qualify for an Order to Apprehend to seek assistance through View Point Health. In 2025, approximately 41% of referred individuals agreed to participate in voluntary, recovery-oriented services, with 30% of those individuals remaining engaged in care.
3. The part-time clerk hired to assist customers in the hallway outside the Probate Court Certificate and Licensing Office has proven to be highly effective, serving as the first point of contact for individuals conducting business with the Court and enhancing the overall experience for visitors to our Court and the surrounding offices.
4. The Probate Court is continuing its initiative to digitize historical records, with a number of these records successfully uploaded to the Court's website, improving public access and preservation.

Short-Term Departmental Issues and Initiatives for FY 2026

1. The multi-year Guide & File Project, which features a web-based program that generates documents through the Court's case management system, is approaching its final stage of completion. This system enables self-represented litigants to produce standard forms for filing. The Court's goal is to make these interviews available to customers later this year.
2. The Probate Court is set to begin its much-anticipated renovation project, which will combine the Estates Division and the Certificate and Licensing Division into a single office. The renovation will also include an updated courtroom featuring a jury box and jury deliberation room, and an additional courtroom to better support the operational needs of the Court.

Long-Term Departmental Issues and Initiatives for FY 2027 and Beyond

1. The Probate Court plans to implement an additional process within its case management system to support the Court's transition toward a more efficient, paperless environment.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	2,749,747	3,082,070	3,527,826	3,978,465
General operating expenses	326,113	341,931	223,233	313,966
Allocations	217,157	237,901	274,756	18,000
Contributions	799,752	996,241	1,182,108	1,223,756
Total	4,092,771	4,658,143	5,207,923	5,534,187

Appropriations Summary by Fund

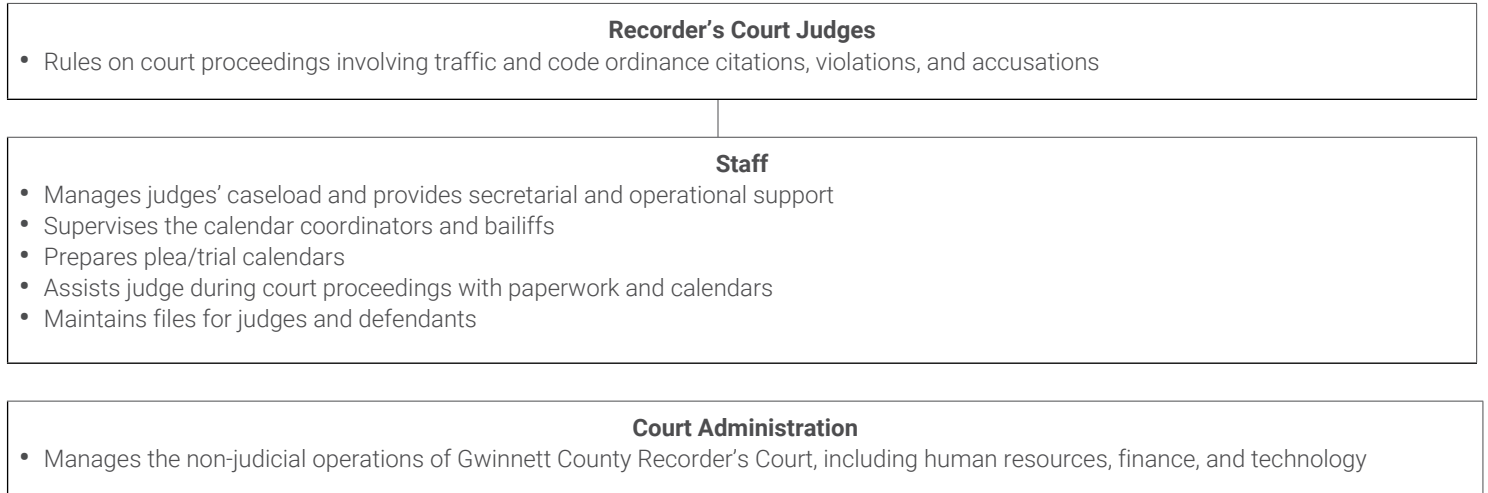
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	4,092,771	4,658,143	5,207,923	5,534,187
Total	4,092,771	4,658,143	5,207,923	5,534,187

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

RECORDER'S COURT JUDGES

Mission and Organizational Chart

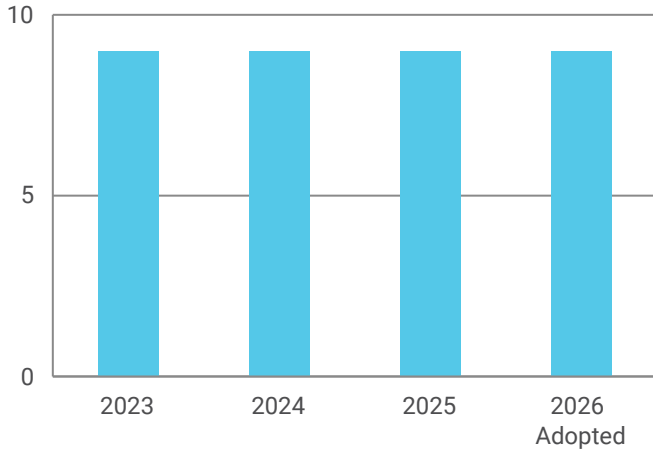
To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	9	9	9	9

Recorder's Court Judges Staffing Trend



Departmental Goals and Performance Measurements

- To adjudicate traffic and code ordinance cases.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Total citations issued	57,316	65,932	70,817	77,899
Number of traffic/environmental citations issued	50,124	57,244	62,965	69,262
School bus stop arm camera citations	7,192	8,688	7,852	8,571

- To provide justice in a prompt and courteous manner.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Cases with guilty judgments	9,833	10,278	11,009	11,549
Number of bench warrants issued*	3,428	3,305	3,248	3,147
Number of cases handled through the court	29,462	27,556	35,845	37,337
Number of citations paid by bond forfeiture	22,011	19,840	22,491	21,927
School bus stop arm camera citations handled through the court	142	184	2,045	2,250
Number of stop arm cases paid by bond forfeiture**	4,626	7,142	5,807	6,388

* Bench Warrants are being issued only for serious offenses – other non-mandatory cases will receive a Failure to Appear.

** House Bill 409 went into effect July 1, 2024, increasing fine from \$250 to \$1,000

Accomplishments: FY 2025

1. Successfully managed a 7% increase in total citations, ensuring timely adjudication of traffic and code ordinance cases.
2. School bus stop-arm camera citations decreased from 8,688 to 7,852, representing a 9.6% reduction in violations and indicating that drivers are exercising greater caution around school buses and that safety efforts are having an impact.

Short-Term Departmental Issues and Initiatives for FY 2026

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 2027 and Beyond

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

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	1,259,899	1,352,049	1,402,351	1,530,511
General operating expenses	32,872	52,652	55,699	82,529
Allocations	279,077	366,896	560,141	160,700
Contributions	504,466	648,634	709,640	711,474
Total	2,076,314	2,420,231	2,727,831	2,485,214

Appropriations Summary by Fund

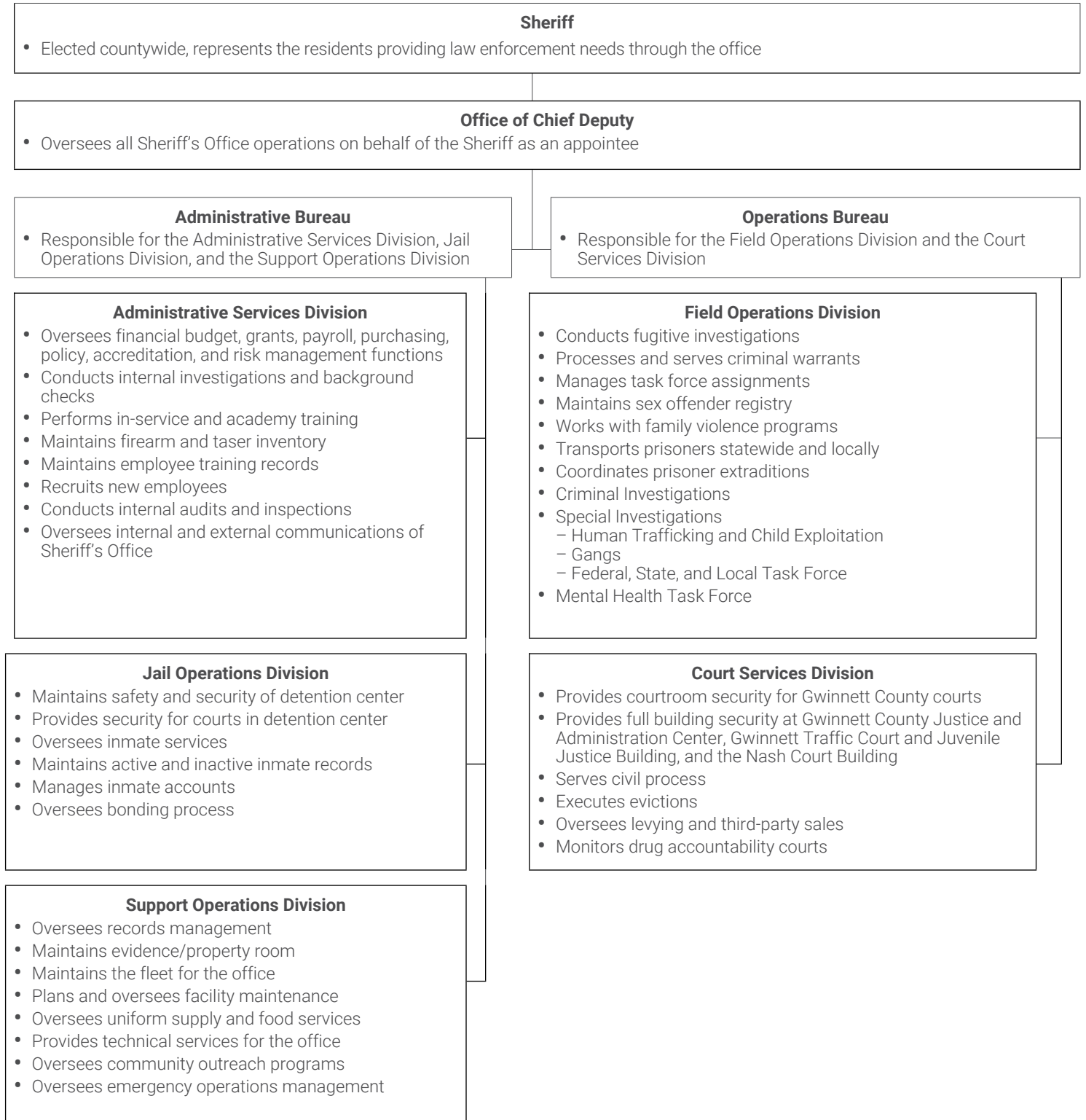
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Police Services District Fund	2,076,314	2,420,231	2,727,831	2,485,214
Total	2,076,314	2,420,231	2,727,831	2,485,214

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

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.

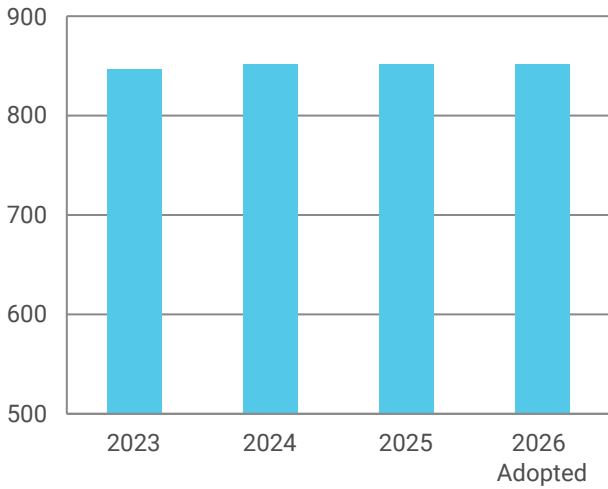


Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	847	852	852	852

Sheriff's Office Staffing Trend

In 2024, five custodial and skilled trades staff were added to support jail facility upkeep.



Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Detention center admissions	24,078	27,299	26,063	28,670
Average daily inmate population in detention center	2,262	2,235	2,413	2,650
Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
Warrants received for service	16,559	14,214	14,939	15,146
Warrants served	11,507	12,043	12,604	12,840
Civil papers received for service	56,333	53,037	43,287	55,500
Civil papers served	33,041	43,785	36,547	48,500
Family violence orders received for service	1,666	1,627	1,516	1,623
Family violence orders served	1,374	1,342	1,295	1,415
Courts in session	14,936	14,724	9,751	18,210
People through security at Gwinnett Justice and Administration Center	852,627	881,882	947,425	1,095,296
People through Juvenile/Recorder's Court	167,628	196,396	169,744	247,458
Inmate transports	14,645	8,500	4,411	5,300
Meals prepared in detention center	2,407,653	2,817,696	Privatized	N/A

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. Successfully maintained its Georgia Association of Chief of Police State Certification, which represents a rigorous and proven benchmark for evaluating and strengthening overall law enforcement performance. Maintaining this certification is a significant achievement and affirms the Sheriff's Office has implemented policies and procedures that are both conceptually sound and operationally effective, reinforcing the Sheriff's Office commitment to accountability, professionalism, and public trust. This certification was reaffirmed through a formal review process conducted every three years, ensuring sustained compliance and ongoing excellence.

Accomplishments: FY 2025

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. Coordinated the fifth annual Thanksgiving Food Giveaway at the Gwinnett County Fairgrounds, demonstrating a continued commitment to community service and partnership. With the support of more than 300 volunteers, this initiative resulted in the distribution of 3,000 food boxes to families in need. With the support of more than 34 community partners and corporate sponsors, the event facilitated the distribution of over 108,000 pounds of food to support food-insecure households across Gwinnett County and the metro Atlanta area.
2. Hosted its fifth annual Back to School Bash in support of strengthening community relations and addressing critical needs. More than 6,000 fully stocked backpacks were distributed to children across the community, ensuring students were equipped with essential school supplies for a successful academic year.
3. Strategically dismantled the Food Services Section and transitioned to a privatized service model. This reorganization consolidated responsibilities and streamlined operations, resulting in improved meal preparation logistics, scheduling, and distribution for the inmate population, while also ensuring consistent, reliable, and timely food service for employees.
4. Through research and collaboration with HR, a defined career pathway for employees within the Crime Intelligence Analyst (CIA) Section and the Customer Service Associate (CSA) Section was established. These structured pathways provide clear opportunities for advancement and professional growth, allowing employees to progress from CIA II to CIA III and from CSA II to CSA III.
5. Established the Technology Unit to better serve agency employees and residents by identifying, implementing, and supporting new innovative technologies that enhance operational efficiency, security, and accountability. This unit plays a critical role in modernizing agency operations, strengthening infrastructure, and ensuring technology solutions are aligned with both operational needs and public safety objectives.
6. Established a Planning Research and Development Section to drive both short-term operational planning and long-term strategic initiatives. This section is responsible for assessing current resources, analyzing operational and community trends, and identifying opportunities for improvement or the development of new programs. The Sheriff's Office is now positioned to respond effectively to immediate organizational demands while proactively building the foundation for sustained growth, innovation, and organizational adaptability.
7. Acquired a Mobile Communications Command Center, significantly enhancing the agency's ability to communicate mission objectives and to receive, process, and transmit data, intelligence, and critical information. This will ensure seamless coordination between Command Staff, deputies in the field, and partnering law enforcement agencies, while strengthening operational command and control, supporting real-time decision making, and enhancing interoperability during critical incidents and large-scale operations.
8. Successfully executed Operation One Star in coordination with multiple law enforcement agencies, resulting in the arrest of 53 suspects, including five confirmed gang members. The operation led to the seizure of 13 firearms, approximately 23,977 grams of illegal narcotics, and more than \$47,000.
9. The Fugitive Unit collaborated with other law enforcement agencies to apprehend 19 fugitives wanted for serious and violent offenses, many of whom were considered armed and dangerous.

10. The Warrants Unit successfully executed Operation Summer Heat, resulting in the service of 32 warrants from 44 enforcement attempts and the arrest of 20 individuals.
11. The Sex Offender Unit successfully coordinated Operation Watchful Eye X, a comprehensive compliance and enforcement initiative focused on community safety and offender accountability. During this operation, deputies conducted 545 attempted residence verifications, resulting in 342 confirmed verifications. Enforcement efforts led to the issuance of three warrants, four arrest attempts, three arrests, and the initiation of seven active investigations.
12. The Civil Processing Section successfully executed two large-scale eviction operations, resulting in the completion of 224 evictions. During these operations, deputies also made one arrest and confiscated one firearm.
13. The TRACE and Gang Unit, in partnership with the International Association of Human Trafficking and multiple law enforcement agencies, successfully executed a two-day enforcement operation targeting human trafficking and related criminal activity. This coordinated effort resulted in the arrest of nine suspects, including four individuals charged with human trafficking offenses.
14. The Court Operations Division successfully conducted a comprehensive mass casualty training exercise. This large-scale drill was conducted in partnership with five county departments, Georgia Gwinnett College, and Northside Hospital Gwinnett and involved more than 120 participants and volunteers.
15. Court Services deputies were presented with the Gwinnett Fire & Emergency Services Department Meritorious Award for their life-saving actions.
16. A Court Operations Division member was presented with the Deputy Sheriff of the Year Award from the Georgia Sheriff's Association.
17. A Special Investigation Section member was awarded the Public Safety Award Person of the Year by the Valor Awards.
18. A K9 Unit member was awarded the K-9 Award by the American Society for Industrial Security.
19. A GMTF Unit member was awarded the Narcotic Investigator of the Year Award by the American Society for Industrial Security.
20. A Fugitive Unit member was awarded Fugitive Investigator of the Year by the American Society for Industrial Security.
21. A Jail Operations Division Master Jailer was honored by Congressman Hank Johnson for life-saving efforts while off duty.
22. Five Sheriff's Office Deputies were awarded the Valor Action Award by the American Society for Industrial Security.
23. Three Sheriff's Office Deputies were awarded the Community Policing Award by the American Society for Industrial Security.
24. Four Sheriff's Office Deputies were awarded the Excellence in Investigation Award by the American Society for Industrial Security.
25. Five Sheriff's Office Deputies were recognized for Acts of Heroism Award by the Georgia Governor's Public Safety Award.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	78,413,275	85,786,336	94,853,219	104,276,520
General operating expenses	40,694,783	40,066,515	43,666,108	47,909,716
Allocations	1,991,171	3,288,721	3,582,189	3,250,000
Contributions	19,592,980	22,280,420	22,424,631	18,508,117
Capital outlay	311,001	1,194,185	122,720	598,437
Total	141,003,210	152,616,177	164,648,867	174,542,790

Appropriations Summary by Fund

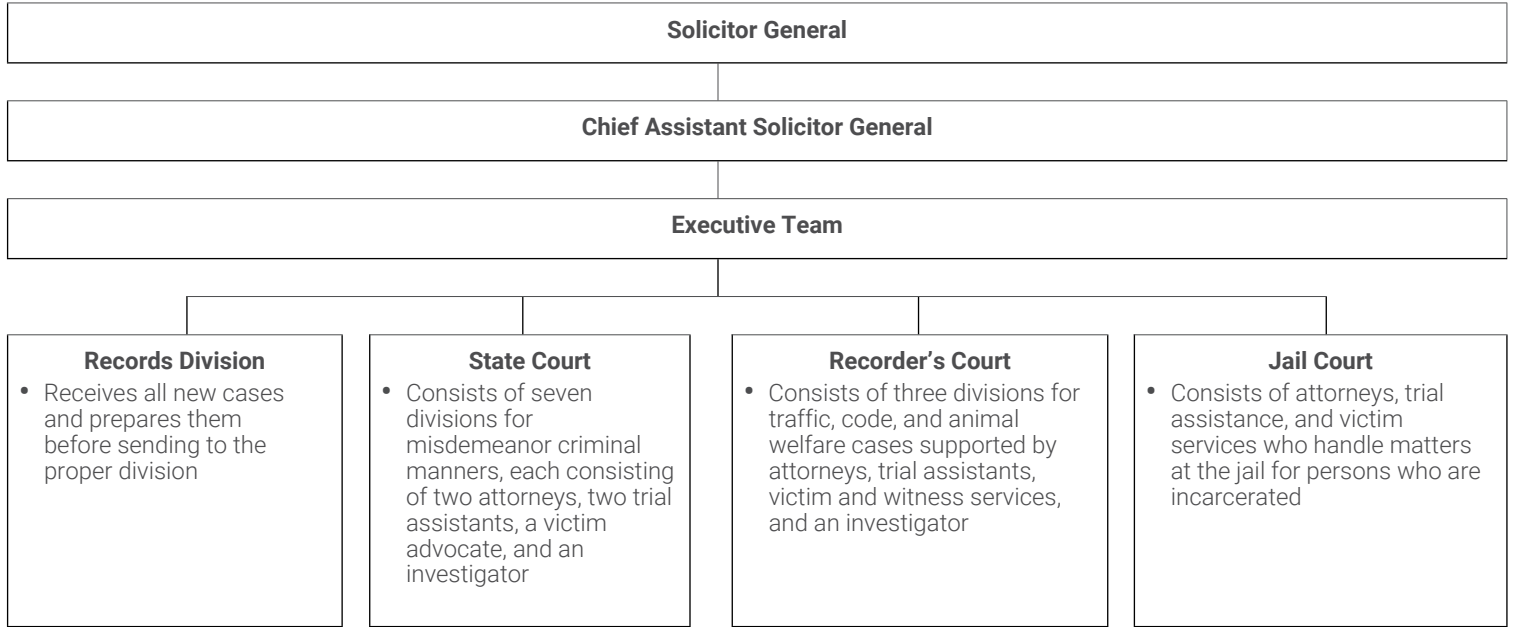
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	140,307,209	151,909,645	164,147,081	173,541,610
Sheriff Special Justice Fund	120,569	-	-	350,000
Sheriff Special Treasury Fund	-	-	200	75,000
Sheriff Special State Fund	37,639	78,078	90,634	70,000
Sheriff Inmate Fund	537,793	628,454	410,952	506,180
Total	141,003,210	152,616,177	164,648,867	174,542,790

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SOLICITOR

Mission and Organizational Chart

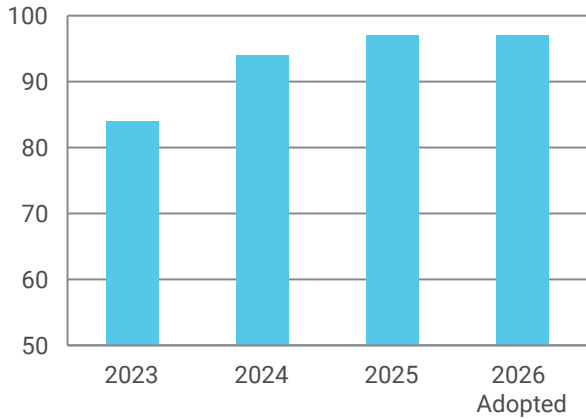
The mission of the Office of the Solicitor General of Gwinnett County is to uphold public safety and foster a stronger Gwinnett County through fair and ethical prosecution and community outreach while pursuing truth and justice for all.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	84	94	97	97

Solicitor Staffing Trend



In 2024, 10 new positions were added to establish the Diversion and Special Victims Units. Four positions supported the Diversion Unit, and six positions supported the Special Victims Unit.

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

Departmental Goals and Performance Measurements

- Works 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.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Misdemeanor cases received in State Court	9,175	8,202	10,210	11,000
Cases disposed in State Court	6,579	6,645	7,413	7,300

- To 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.

	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Citations received in Recorder's Court	57,272	56,778	58,490	58,000
Citations disposed in Recorder's Court	56,768	58,399	60,172	57,000

Accomplishments: FY 2025

- Held the third annual Dash for Domestic Violence Awareness 5K, raising more than \$12,000 for three local organizations that support survivors of domestic violence.
- Adopted a case opening model for incoming cases, eliminating year-end case carryover and improving overall case flow and accountability.
- Implemented a pre-accusation diversion process that resolved eligible cases before formal charges were filed, avoiding unnecessary criminal record entries while conserving court and prosecutorial resources.

4. Successfully kicked off a teen dating violence campaign with a visit to four Gwinnett High Schools to raise awareness and educate young adults about the signs of healthy versus unhealthy relationships.
5. Completed the Partnership Against Domestic Violence shelter renovation in partnership with Home Depot and Central Gwinnett High School National Art Honor Society students.
6. Partnered with Ahisma House Animal Shelter for a Dog Days of Summer campaign.
7. Launched the Intake Department to review and process accusations, update criminal records, and assign posting filing to centralized files, creating a controlled transition from vertical to horizontal prosecution to improve consistency and case flow.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Begin the transition to a paperless office by digitizing workflows and reducing reliance on physical cases.
2. Expand PTD programming to include targeted, supportive options that address the underlying causes of prostitution and substance abuse, with a focus on helping women break the cycle and achieve stability.
3. Enhance victim and witness engagement by training investigators in techniques for trauma-informed witness interviews to improve witness cooperation in domestic violence and elder abuse cases.
4. Increase joint training with prosecutors and law enforcement to strengthen case preparation, consistency, and outcomes.
5. Increase community engagement and provide more opportunities to facilitate stronger partnerships with community collaboratives and with the community at large.

Long-Term Departmental Issues and Initiatives for FY 2027 and Beyond

1. Continue the Training and Services to End Abuse in Later Life Grant initiatives with other County departments.
2. Launch automated court notifications by utilizing software that sends automated reminders to witnesses/victims about court dates to reduce the number of cases dismissed due to no shows.
3. Explore the use of AI tools to assist investigators in summarizing lengthy police reports and transcribing interviews.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	6,645,845	7,459,670	9,339,888	11,494,555
General operating expenses	378,007	346,566	455,276	746,945
Contributions	1,858,619	1,832,728	2,239,440	1,934,763
Total	8,882,471	9,638,964	12,034,604	14,176,263

Appropriations Summary by Fund

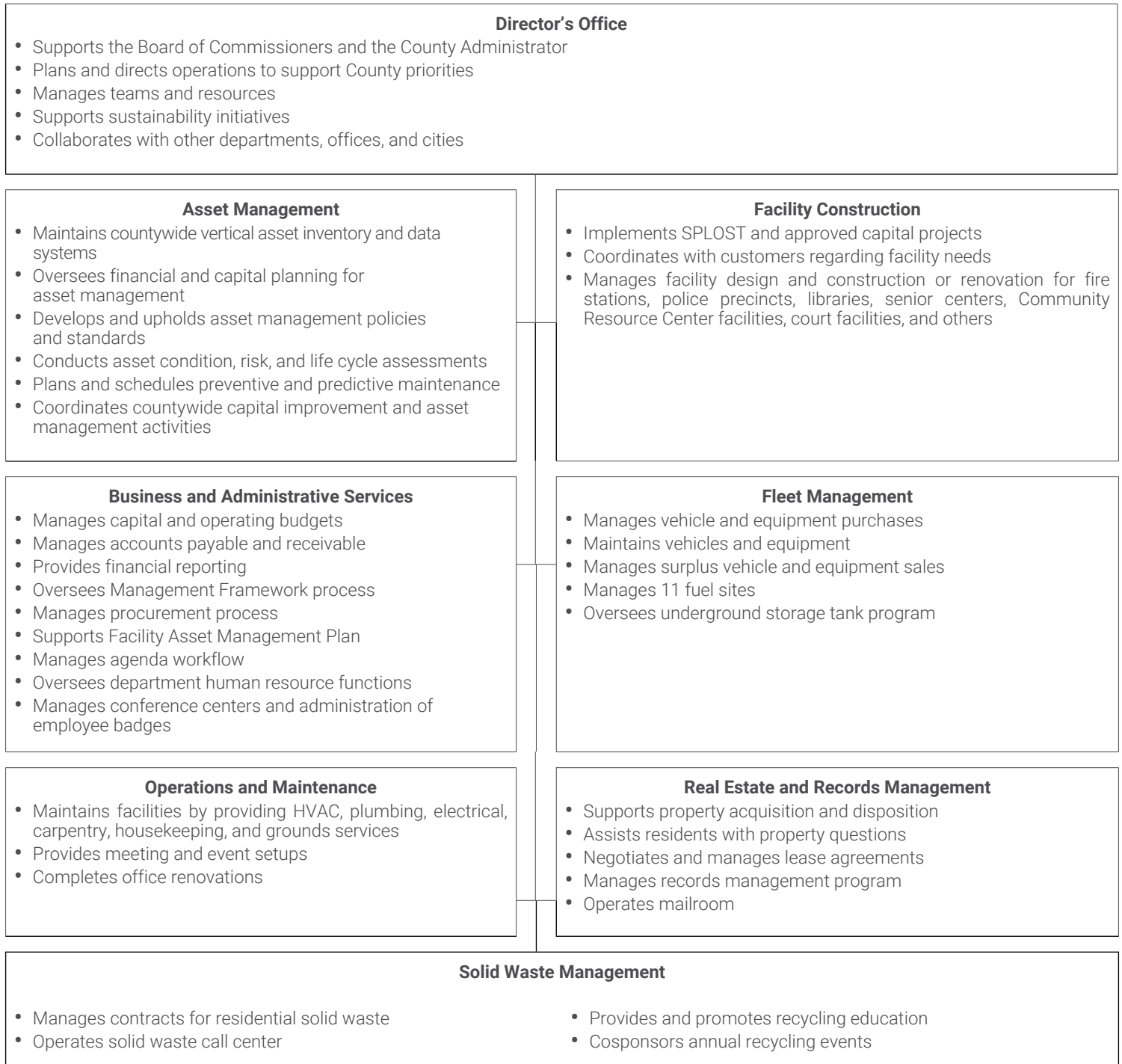
Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	7,993,094	8,764,042	11,055,977	12,835,887
Police Services District Fund	640,104	584,028	670,004	920,415
Crime Victims Assistance Fund	249,273	290,894	308,623	419,961
Total	8,882,471	9,638,964	12,034,604	14,176,263

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SUPPORT SERVICES

Mission and Organizational Chart

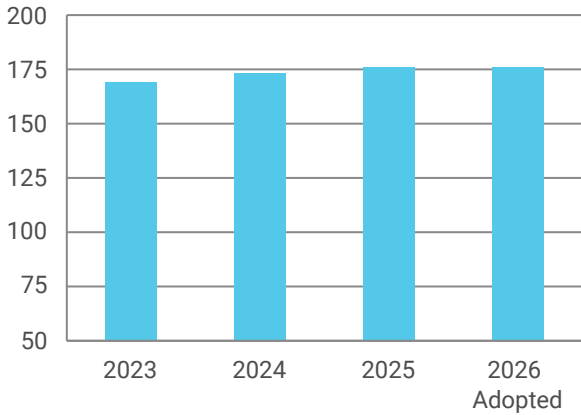
The Department of Support Services supports the delivery of County priorities and serves the community, County leadership, and County departments. Support Services manages the design, construction, and maintenance of facilities; manages the acquisition and disposal of real property and right-of-way; 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.



Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	169	173	176	176

Support Services Staffing Trend



In 2024, four new Building Services Associates were added to support the GJAC campus, and one HVAC Controls Technician was added for operations and maintenance.

In 2025, two Auto Service Supervisor positions were added and one position is currently double filled.

Operating Projects and Priorities

Priority Projects	Estimated Start Date	Estimated End Date
Continued renovation of the GJAC Campus, including new campus wayfinding signage Initiative	January 1, 2020	August 31, 2027
Develop and implement long range asset management plans	January 1, 2023	December 31, 2026
Advance SPLOST projects as approved	January 1, 2023	December 31, 2029
Expand community service availability through completion of the Community Resource Center at Grayson Highway	January 1, 2023	December 31, 2026
Analysis and consolidation of construction, service, and maintenance contracts	June 1, 2025	December 31, 2026
Develop and implement comprehensive construction quality assurance program	January 1, 2026	December 31, 2026
Refinement and streamline annual capital expense planning for construction and maintenance project execution	May 1, 2025	December 31, 2026

Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Vehicle and equipment maintenance:				
Average cost per preventive maintenance job (labor only)	\$119	\$121	\$131	\$125
Average cost per repair job	\$752	\$842	\$833	\$850
Fleet technician productivity	87%	88%	85%	85%

Building and grounds maintenance services for county facilities:

Buildings maintained full/partial	63/98	65/99	65/99	65/99
Cost per square foot/buildings maintained	\$2.24	\$2.30	\$2.35	\$2.35
Construction projects completed (new construction/renovation)	10	18	11	12
Major capital maintenance projects completed	17	41	33	38

Solid waste statistics:

Percentage of total residential waste stream recycled	15%	15%	15%	15%
Number of community service/inmate labor hours	9,361	12,425	10,720	12,043
Cost savings from community service/inmate labor hours	\$149,776	\$198,792	\$171,512	\$192,685

The Gwinnett Standard

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

1. Earned the Atlanta Regional Commission Green Communities Program Platinum Certification for 2022 to 2026.
2. Received Automotive Service Excellence Blue Seal certification in 2025.
3. The Hooper-Renwick Themed Library was named Redevelopment Project of the Year at the Atlanta Redevelopment Summit.

Accomplishments: FY 2025

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. Completed construction of the Hopper-Renwick Themed Library.
2. Completed construction of the Police Special Operations Complex – Special Weapons Tactics and Hazardous Device Building.
3. Completed phase 5 of the renovation of the Gwinnett Justice and Administration Center.
4. Completed phases 1 and 2 of the renovation of the Gwinnett Justice and Administration Center Courtroom refresh.
5. Completed phase 1 of digital wayfinding signage across the Gwinnett Justice and Administration Center campus.
6. Completed the construction of Bicentennial Plaza and Trailhead sculptures.
7. Formed the Planning and Quality Assurance workgroup focused on increased capital and capital management project quality.
8. Completed parking lot improvements at the Gwinnett Justice and Administration Center and Community Resource Center at Georgia Belle Court.
9. Completed multiple large and small-scale capital, capital maintenance, and asset management projects.
10. Generated more than \$42.4 million in revenue from sales and leases of county-owned property, cell towers, energy excise tax, and fuel sales.
11. Handled 46,739 calls through the Solid Waste Call Center.
12. Handled 2,893 65-gallon cart requests, 2,901 new start-ups, 12,967 bulk collection requests, and 425 missed collection requests through the Solid Waste web portal.

13. Haulers delivered 3,489 65-gallon recycling carts to customers.
14. Solid Waste Management collected and recycled more than 680 tons of glass at the county's 13 glass recycling drop-off locations.
15. The County reached the milestone of three million pounds of glass recycled since the inception of the county's glass drop-off locations in 2022.
16. Maintained 65 buildings and partially maintained 99 buildings.
17. Completed 15,643 work orders for facility maintenance.
18. Fully updated and installed new card access controls at seven County facilities.
19. Maintained use of EnergyCap utility tracking software to include data from approximately 180 facilities, 700 utility accounts, and 1,118 utility meters.
20. Completed the integration of *Bill Capture* software for EnergyCap, which eliminates errors from manual data entry and increases efficiency.
21. Upgraded lighting to more efficient LEDs at four branches of the Gwinnett County Public Library, the Bill Atkinson Animal Welfare Center, and the Gwinnett Traffic Court and Juvenile Justice Building.
22. Replaced multiple kitchen appliances at the Gwinnett Senior Services Center.
23. Replaced all ice machines in inmate dorms at the Comprehensive Correctional Complex.
24. Completed roof inspections for 84 facilities.
25. Managed the sale of surplus county vehicles, equipment, and miscellaneous items with a revenue of \$2.3 million.
26. Added county branding to 264 vehicles.
27. Managed 11 fuel sites and dispensed more than seven million gallons of fuel to internal and external customers with a value of \$18.6 million.
28. Maintained 3,645 vehicles and pieces of equipment and purchased 257 vehicles and pieces of equipment.
29. Completed 13,331 vehicle and equipment repair work orders.
30. Completed 5,732 work orders for preventive maintenance.
31. Completed 278 vehicle emission inspections.
32. Completed 3,308 work orders on vehicles in the Fire Apparatus Section, including 516 after-hours calls.
33. Completed the upgrade of AssetWorks software, which reduces errors from manual data entry, allows bulk uploads, and enhances performance.
34. Processed 441,545 pieces of incoming mail, 693,413 pieces of outgoing mail, and 44,116 outgoing parcels.
35. Completed three land acquisitions, one surplus property sale, two right-of-way abandonments, 15 rights of entry, 11 utility easements, 23 stormwater easements, 463 easements for new developments, and managed 44 leases with one renewal and one lease modification.
36. Managed the archival of 88,527 cubic feet of county records and disposed of 8,235 cubic feet of records.

Appropriations Summary by Category*

Appropriations	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	17,257,950	19,110,216	20,343,450	22,451,168
General operating expenses	65,389,287	70,521,141	72,814,551	75,493,492
Contributions	4,849,839	4,778,678	4,775,133	5,770,868
Capital outlay	106,703	-	-	7,200
Total	87,603,779	94,410,035	97,933,134	103,722,728

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	258,750	261,610	265,542	274,300
Recreation Fund	34,538	43,755	34,844	-
Solid Waste Operating Fund	54,913,094	59,320,875	60,596,701	62,608,717
Administrative support	20,287,123	22,152,223	23,804,449	27,392,071
Fleet Management	12,110,274	12,631,572	13,231,598	13,447,640
Total	87,603,779	94,410,035	97,933,134	103,722,728

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

TAX COMMISSIONER

Mission and Organizational Chart

- Vision**
Distinction in government and exemplary service.
- Mission**
Instilling trust in government through innovation, transparency, and unparalleled tax and tag services.
- Core Values and Beliefs**
Thorough: We work carefully to apply all of our knowledge and expertise.
Resourceful: We find innovative ways to overcome obstacles.
Unique: We are a one-of-a-kind office.
Service: We are here to serve our community.
Teamwork: We work together to earn your **TRUST!**

Tax Commissioner

- Upholds, preserves, and protects the Office of the Tax Commissioner
- Determines and manages strategic direction
- Oversees legislative input at the county and state level
- Oversees policy and procedures
- Interfaces with all local, county and state officials necessary to fulfill duties and obligations
- Serves as an agent for the State Department of Revenue
- Serves as Ex-Officio Sheriff

Chief Deputy Tax Commissioner

- Directs day-to-day operations
- Monitors taxpayer service levels
- Develops and administers budgets
- Establishes and monitors required reports
- Provides administrative oversight of contracts and memoranda of agreement
- Provides oversight of media channels
- Provides oversight of human resource matters
- Administers internal controls and audits
- Serves as Ex-Officio Sheriff
- Oversees billing and disbursement of ad valorem taxes, fees, and special assessments

Motor Vehicle

- Collects all taxes, fees, and penalties for motor vehicles applicable under the Georgia code
- Ensures compliance of EPA-mandated vehicle emission testing
- Validates insurance and collects vehicle liability insurance lapse and suspension fees
- Processes and verifies motor vehicle title documents
- Oversees kiosk program
- Administers disabled placards and senior waivers

Property Tax

- Bills and collects *ad valorem* taxes, fees, and special assessments
- Administers and audits homestead exemptions
- Manages and coordinates delivery of IT services
- Issues and enforces tax executions for delinquent accounts
- Works closely with the Assessor's Office and Board of Commissioners to prepare and submit the annual tax digest to obtain an order of authorization to bill taxes

Communications

- Manages call center operations
- Monitors customer communication and satisfaction
- Executes internal and external communications and website content
- Serves as liaison with external media
- Administers Associate Recognition Program
- Administers and organizes community engagement events

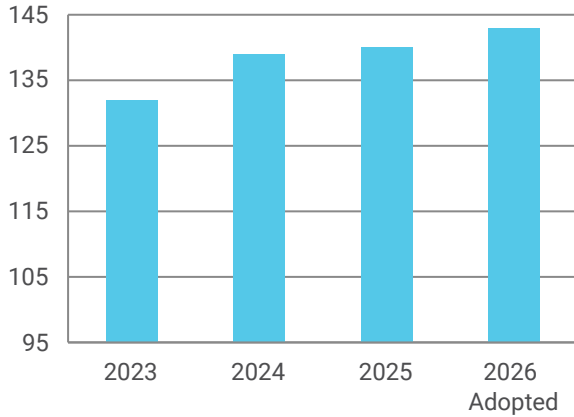
Finance and Accounting

- Performs all finance and accounting functions
- Prepares and manages finance and accounting reports
- Ensures compliance with federal, state, FASB, and GASB reporting standards
- Provides operational reports to measure efficiency and performance
- Manages budget process
- Serves as liaison to Department of Financial Services

Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	132	139	140	143

Tax Commissioner Staffing Trend



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

In 2025, one position was added to better support the Tax Commissioner's Office.

In 2026, three new positions were added: two Business Service Associates and one Program Analyst.

Departmental Performance Statistics

	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Department of Motor Vehicles				
Customer services delivered	438,305	437,664	449,809	456,560
Transactions processed	1,066,010	1,089,396	1,106,773	1,162,100
Kiosk transactions*	220,262	243,075	265,241	292,000
Vehicles registered	825,960	837,670	856,203	869,000
Department of Property Tax				
Customer services delivered	25,655	28,450	27,753	30,000
Transactions processed	385,196	390,100	390,975	395,000
Property tax collection rate as of December 31	95.74%	96.02%	94.93%***	N/A
Total delinquent revenue collected	\$84,067,466	72,682,603	72,988,187	N/A
Savings achieved through homestead audits	\$2,218,646	3,024,545	3,826,708	N/A
Property Tax Department mailings	424,245	473,458	708,688	500,000
Accounts at billing	347,041	354,528	361,371	N/A
Communications				
Telephone calls	177,840	171,245	176,713	175,000
Emails	11,922	13,369	13,672	14,000
Chat messages	81,989	87,071	37,333**	N/A
Website visits	1,335,608	1,623,221	1,502,048	1,670,000

* New kiosk metrics

** Chat Service was turned off in mid-June of 2025 in preparation for new vendor

*** Property tax collection rate for 2025 reflects delayed property tax deadline (November 15, 2025) due to implementation of House Bill 581.

Note: Property Tax Department mailing increase is due to mass tax brochure requirement, OCGA 48.5.306.1, as a result of HB 748 and HB 581.

OVERALL

1. Advocated for taxpayers impacted by the government shutdown by submitting a resolution authorizing suspension of interest and penalties until May 12, 2026 (resolution approved November 18, 2025).

COMMUNICATIONS

1. Increased community engagement 10 times more in 2025 compared to 2024.
2. Reached the largest non-English speaking demographic, partnering with the Latin American Association.
3. Initiated two community town hall meetings reaching the Spanish population in Duluth and Norcross.
4. Caucused with state legislators in town hall meetings on taxes with State Representatives Dr. Arlene Beckles and Dr. Jasmine Clarke.
5. Published property tax homestead material into Spanish.
6. Hired additional bilingual staff to meet the needs of the largest non-English speaking population.
7. Streamlined property and motor vehicle information, providing clarity to the community on the many functions of the Tax Commissioner.

DMV

1. Increased countywide access to motor vehicle services by installing a new 24-hour tag renewal kiosk, bringing the total number of kiosks to 16.
2. Registered 856,203 motor vehicles as of December 31, 2025, the largest number of motor vehicles in the State of Georgia.
3. Expanded government services to residents by partnering with the Department of Driver Services and adding driver's license renewals to 14 of the 16 kiosks.
4. Integrated motor vehicle payment processing with the statewide motor vehicle system to increase quality control and reduce potential for human error.
5. Expanded dealership services by providing dealer appointments across all motor vehicle locations.
6. Implemented crowd management technology to better measure traffic and customer flow.
7. Upgraded aesthetics and technology in tag office branches.

FINANCE

1. Total revenues of \$2.3 billion disbursed to tax authorities.
2. Achieve green initiatives by redesigning paperless workflow across finance and motor vehicle divisions.
3. Responsible fiscal stewardship, providing a substantial amount of savings to the county.
4. Added American Express as a payment option for DMV transactions.
5. Achieved 100% compliance on annual audits, with no findings, demonstrating adherence to regulatory guidelines.

PROPERTY

1. Collaborated with Information Technology Services and the Assessors' Office to successfully migrate the property tax software from Aumentum on-premise servers to Aumentum cloud.
2. Billed \$2.1 billion in property taxes with 94.93% collection rate as of December 31, 2025.
3. Successful mobile home collection percentage increased by 4% in 2025.
4. Redesigned tax bill and public information materials to include mandated and legislative changes for House Bill 581.

5. Processed over 30,000 homestead applications in response to the marketing campaign.
6. Submitted the 2025 Digest to the State of Georgia ahead of the deadline, delivering successful tax billing, collection, and disbursement of revenue.
7. Reduced the number of properties sold due to excellent customer service and efficient tax collection.

Short-Term Departmental Issues and Initiatives for FY 2026

1. Focus on employee training and development to increase consistency of exemplary customer service and ensure business continuity.
2. Implement legislative mandates as approved.
3. Implement a new AI feature on the Tax Commissioner's website to improve user experience.
4. Create and implement new procedures for reports, internal and external communication, and the collection of special assessment reports.
5. Educate residents through community engagement on ways to protect themselves from property and motor vehicle fraud.
6. Expand kiosk service options.
7. Improve lobby management software and virtual queue.
8. Continue to expand and educate on green initiatives to reduce carbon footprint.

Long-Term Departmental Issues and Initiatives for FY 2027 and Beyond

1. Collaborate with the Assessors' Office and Information Technology to upgrade or implement new property tax software.
2. Collaborate with other departments to communicate personal property tax information to businesses and entrepreneurs.
3. Continue supporting and promoting employee health, wellness, and professional development programs.
4. Review software services that can enhance the homestead audit process.
5. Collaborate with the Department of Driver Services to implement new mobile driver's license technology.

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 (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	10,572,703	11,947,187	12,704,532	14,284,522
General operating expenses	3,346,059	3,580,481	3,653,963	4,352,505
Contributions	3,369,087	3,216,840	3,710,004	3,592,206
Capital outlay	84,990	78,990	-	47,495
Total	17,372,839	18,823,498	20,068,499	22,276,728

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	17,372,839	18,823,498	20,068,499	22,276,728
Total	17,372,839	18,823,498	20,068,499	22,276,728

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

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

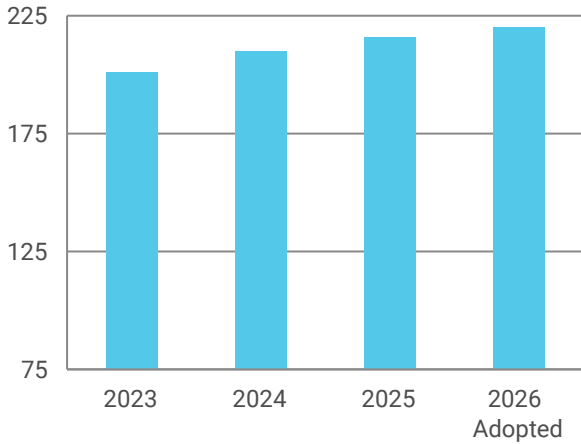
Values: We believe when we serve others, we all thrive. We treat each other and the public in a transparent and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.

Director's Office		
<ul style="list-style-type: none"> Plans, directs, and coordinates departmental operations Assists with legislative functions 	<ul style="list-style-type: none"> Manages special projects and coordination of various programs Provides awareness of transportation projects through various methods to diverse audiences 	
Safety, Operations, Mobility, and Business Services		
Finance and Performance Management	Transit Operations	Traffic Safety and Operations
<ul style="list-style-type: none"> Prepares and administers departmental operating and capital budgets Provides performance measures for improved accuracy and accountability of the department Manages the financial operations of the department 	<ul style="list-style-type: none"> Provides employee training Provides safety reviews and oversight Provides administrative services to department Manages special projects and coordination of various programs 	<ul style="list-style-type: none"> Manages Gwinnett County's public transit system Manages procurement of the transit operations contract Monitors contractor operation and maintenance of the transit system
		<ul style="list-style-type: none"> Installs and maintains traffic control measures, speed humps, and street lighting Conducts traffic studies Manages residential speed control and street lighting programs Monitors traffic accidents and traffic flow conditions Installs and maintains roadway markings and signage
Aviation, Roadway Maintenance, and Traffic Management		
Roadway Maintenance	Traffic Management	Airport
<ul style="list-style-type: none"> Maintains County roads, bridges and rights of way Installs and maintains sidewalks, roadside shoulders, pavement, and curb and gutter Coordinates and manages contracted work supporting Roadway Operations and Maintenance and Capital Program Delivery 	<ul style="list-style-type: none"> Installs and maintains traffic signal equipment throughout the County Manages the County's Traffic Control Center Installs and maintains the Advanced Traffic Management System (fiber, cameras, and school beacons) 	<ul style="list-style-type: none"> Maintains the Gwinnett County Airport, Briscoe Field Manages aviation standards, fees, rates, and charges for tenants Follows federal and state guidelines affecting aviation and airports
Capital Improvement Design and Construction		
Preconstruction		Construction
<ul style="list-style-type: none"> Designs new or improved transportation facilities through capital programs Reviews and approves utility permit applications and inspects utility installations for compliance Coordinates with cities, community improvement districts, and the Georgia Department of Transportation Collaborates with Roadway Maintenance Division and others to deliver projects with in-house forces Responds to requests for transportation improvements including sidewalks, turn lanes, roundabouts, and widenings 		<ul style="list-style-type: none"> Manages land acquisition activities required for County transportation improvement projects Manages communications for projects and activities and outreach needs for the department Manages procurement of construction contracts Oversees construction management of transportation improvement projects
Strategic Transportation Planning and Innovation		
Transit Capital Projects		Planning
<ul style="list-style-type: none"> Develops and implements transit programs and plans in compliance with federal and state requirements Plans and manages construction of new or improved transit infrastructure Manages the acquisition of new transit assets Seeks funding opportunities through competitive grants 		<ul style="list-style-type: none"> Plans for new or improved transportation facilities through capital programs Coordinates review of developments and rezoning for transportation impact Seeks funding opportunities through competitive grants

Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	201	210	216	220

Transportation Staffing Trend



In 2024, six positions were added. Five positions were added for a new Traffic Signals Crew and one Speed Hump Traffic Analyst was added.

In 2025, nine new positions were added. Two Traffic Management positions, four Roadway Maintenance Technicians, one Program Manager, and two Quality Control Inspectors.

In 2026, four new Maintenance Technicians were added to enhance department operations.

**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

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Traffic studies completed	354	360	1400	1000
Residential Speed Studies completed	597	600	752	700
Miles of roads maintained	2,724	2,735	2,745	2,745
Traffic signals maintained	761	770	781	795
Closed circuit television cameras maintained	490	512	577	645
Miles of fiber-optic communication cable	296	367	321	326
Transit riders carried – express, local, paratransit and microtransit bus services	1,177,142	1,391,620	1,261,728	1,200,000
Transit vehicles in service – express, local, and paratransit buses	116	103	73	73
Gwinnett County Airport – Briscoe Field takeoffs and landings	123,411	119,561	133,474	134,000
Aircraft based at Gwinnett County Airport – Briscoe Field	300	294	283	270
Streetlights added to system	879	829	945	975
Speed hump/radar requests processed	447	450	475	500
Speed humps installed	180	120	247	200

The Gwinnett Standard

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

1. Maintained Locally Administered Project Certification so that Gwinnett County remains eligible to receive and administer federal funds.
2. Adrienne Freeman, Tamecia Banks, and Hermes Solis maintained accreditation as financial officers, level 1.
3. Beth Gordon, Beth Theodros, and Erika Rivera maintained accreditation as financial officers, level 2.
4. Edgardo E. Aponte, Erica Brizzee, Veronica Finol, Yulian Kebede, Kristin Phillips, Ken Keena, Joshua Brown, and Michelle Arnold maintained accreditation as licensed professional engineers.
5. Michael Templeton achieved accreditation as a licensed professional engineer.
6. Jerry Oberholtzer and Michelle Arnold maintained accreditation as certified planners with the American Planning Association's American Institute of Certified Planners.
7. Jeff Charlton maintained accreditation as a registered landscape architect and as a certified arborist.
8. Matt Smith and Jason Pinnix maintained accreditation as certified members of the American Association of Airport Executives.
9. The department features 110 commercially licensed drivers, 126 certified flaggers, and 112 CPR/first aid participants.
10. The department has two level 1, 18 level 2, 12 inspection level, and 22 work zone International Municipal Signal Association certified staff.
11. Matt Smith was elected as Immediate Past President for the Georgia Airports Association.
12. George Curtis was elected to the Board of Directors of Intelligent Transportation Systems of Georgia.
13. Kristin Phillips was a speaker during this year's Intelligent Transportation Systems World Congress.
14. Qing Lin completed her project management professional (PMP) certification.
15. Joanne Sterling maintained certification in graphic design and visual communications, certification as an event planner with the International Live Events Association, and retained membership with the National Association of County Information Officers.

Accomplishments: FY 2025

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. Michelle Arnold and Jerry Oberholtzer completed the Internal Management Academy training.
2. Erica Brizzee, Daniel Anderson, and Ashley Papastefanou completed EXCEL training.
3. Trey Dobbs, Beth Theodros, Hermes Solis, Veronice Finol, Billy (Guy) Cain, Richard Sheffield, and Sam Gordon completed LEAD training.
4. Ride Gwinnett successfully transitioned commuter service to the ATL Xpress.
5. Anthony Woodall was nominated as a 35 Under 35 Influential Young Professional from the Gwinnett Chamber.
6. Ride Gwinnett completed Phase II of the ITS4US project, updated the Title IV program, and updated the DBE program.
7. Ride Gwinnett completed the bus stop renumbering project.
8. Transportation Planning completed the I-85 Corridor Study.
9. Awarded the 2025 ITS Small Project of Significance Award for the Singleton Road Corridor Technology Improvement project.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	16,698,386	19,168,334	20,868,524	23,472,879
General operating expenses	37,081,566	40,838,762	41,357,017	44,224,312
Contributions	16,340,381	11,542,432	11,591,951	7,675,838
Capital outlay	44,166	37,372	49,940	-
Total	70,164,499	71,586,900	73,867,432	75,373,029

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
General Fund	35,143,653	37,325,409	38,928,922	39,929,859
Street Lighting Fund	9,117,886	9,480,407	9,874,006	10,507,027
Speed Hump Fund	196,387	330,649	223,897	324,849
Airport Operating Fund	2,185,943	1,881,303	2,036,609	2,000,033
Local Transit Operating Fund	23,520,630	22,569,132	22,803,998	22,611,261
Total	70,164,499	71,586,900	73,867,432	75,373,029

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.

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.

Director's Office

- Oversees and manages the County's water, sewer, and stormwater infrastructure
- Tracks pending legislation affecting water supply and other areas of responsibility
- Ensures compliance with state and federal regulations
- Develops relationships and partnerships with local, state, and federal agencies

Field Operations

- Operates, assesses, and maintains the water distribution, wastewater collection, and stormwater systems
- Provides 24-hour dispatch and emergency response for water, wastewater, and stormwater emergencies
- Installs, tests, and replaces meters and service lines, and manages backflow accounts for compliance
- Performs monthly meter readings

Engineering and Construction

- Manages the design and construction of capital improvements to the County's water, sanitary sewer, and stormwater systems as well as water production and water reclamation facilities
- Inspects construction of water, sewer, and stormwater systems for capital projects and new development

Facility Operations – Water Production

- Operates and maintains water intake and purification facilities to provide safe drinking water
- Operates and maintains drinking water storage tanks and booster pumps
- Monitors flow and pressure in the distribution system to ensure supply to customers

Facility Operations – Water Reclamation

- Operates and maintains water reclamation facilities to treat wastewater throughout the county
- Ensures compliance with discharge permits
- Operates and maintains wastewater pump stations in collection system

Technical Services and Infrastructure Support

- Supports, improves, and optimizes the operation and maintenance of Water Resources assets
- Develops and prioritizes capital improvement projects based on operational needs
- Provides sewer, water, and stormwater system modeling
- Performs applied research to improve water treatment processes
- Provides laboratory testing and monitoring services for the water and sewer systems and facilities
- Administers the industrial pretreatment program
- Obtains necessary state permits and ensures compliance for water, stormwater, and sewer systems
- Inspects grease traps and restaurants for compliance with the grease trap ordinance and educates residents and businesses on proper grease disposal
- Inspects stormwater ponds
- Provides Computerized Maintenance Management System support and Geographic Information System services to support asset management
- Serves as primary liaison to the development community for water and sewer availability

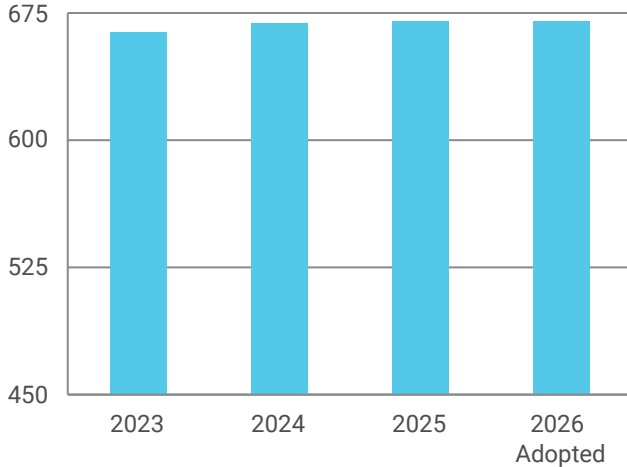
Business Services

- Provides billing, customer care, and fee collection
- Oversees technology hardware and software planning for customer care and billing needs
- Provides financial management for the department
- Develops and implements training, employee development, and safety programs
- Performs outreach and education to community organizations and schools

Staffing Summary

	2023	2024	2025	2026 Adopted
Authorized Positions	664	669	670	670

Water Resources Staffing Trend



In 2024, five positions were added, including 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

	2023 Actual	2024 Actual	2025 Actual	2026 Target
Safe drinking water compliance rate	100%	100%	100%	100%
Wastewater treatment compliance rate	100%	100%	100%	100%
Number of reportable spills per 100 miles of collection lines	1.17	0.91	0.69	1.00
Unplanned outages per 1,000 customers	3.40	5.20	4.68	4.00
Average of water and sewer reactive work requests received per 1,000 accounts	3.00	2.40	2.28	4.60
Customer service abandoned call rate (R12MA)	10.60	7.90	7.86	<10.00
Average time (hours) water service is interrupted due to main valves down (R12MA)	4.45	3.42	3.92	4.00
Percent of stormwater drainage calls responded to within 24 hours	88%	88%	85%	85%
Average call hold time (minutes)	2.13	1.45	1.44	<2.00
Percent total collected water and sewer receivables	97.79%	98.69%	98.41%	98.00%
Percent stormwater fee collection rate	99.52%	99.44%	99.51%	99.00%
Percent non-revenue water	9.56%	8.57%	10.83%	<10.00%
Percent category 1 dam compliance (does not include those established by the administration)	100%	100%	100%	100%

The Gwinnett Standard

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

1. Maintained 100% Safe Drinking Water Compliance Rate
2. Maintained 100% Wastewater Treatment Compliance Rate
3. Maintained 100% Category 1 Dam Compliance

Accomplishments: FY 2025

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. Placed first in Net Promoter Score with Large Utilities in the South Region, awarded by JD Power & Associates.
2. Won eight Achievement Awards from the National Association of Counties.
3. Assisted more than 300 low-income households with the Water Resource Assistance Program.
4. The Lanier Filter Plant and Crooked Creek Water Reclamation Facility was awarded Plant of the Year by the Georgia Association of Water Professionals.
5. The F. Wayne Hill Water Resource Center and the Shoal Creek Filter Plant was awarded Safety Plant of the Year by the Georgia Association of Water Professionals.

Appropriations Summary by Category*

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Personnel services	76,095,379	83,930,690	90,137,297	97,533,168
General operating expenses	100,706,197	112,141,312	120,233,431	129,064,714
Debt service	82,963,826	82,961,879	67,111,599	44,971,898
Contributions	188,202,015	217,305,592	230,961,083	171,539,404
Total	447,967,417	496,339,473	508,443,410	443,109,184

Appropriations Summary by Fund

Appropriations (\$)	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Water and Sewer Operating Fund	418,893,829	468,796,469	476,491,787	406,463,141
Stormwater Operating Fund	29,073,588	27,543,004	31,951,623	36,646,043
Total	447,967,417	496,339,473	508,443,410	443,109,184

*The County completed the transition of most of its financial functions from SAP to Oracle in September 2025. The transition may have resulted in financial presentation differences compared to prior reporting periods.



V. CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2023 – 2025, the 2026 budget, and the 2027 – 2031 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

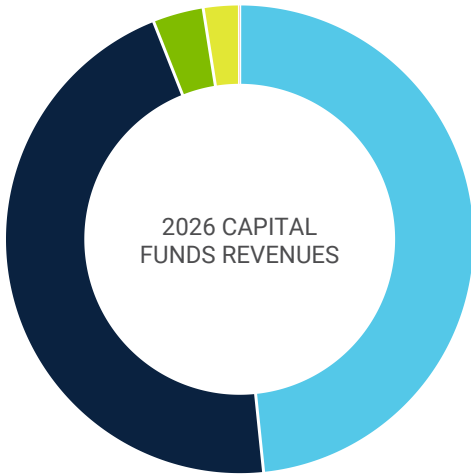
Revenues and Expenditures by Category FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Proposed
Revenues				
Sales Tax Proceeds	237,599,557	242,671,434	247,542,313	208,559,540
Intergovernmental Revenues	24,598,011	46,387,121	56,156,162	-
Charges for Services	46,891	503,366	1,488,824	-
Investment Income	37,640,272	51,221,955	51,290,145	15,085,500
Contributions and Donations	58,564	149,083	28,248	70,000
Miscellaneous Revenue	1,313,797	1,000,341	1,576,095	-
Other Financing Sources	317,015,260	349,521,984	304,487,160	196,738,117
Total	618,272,352	691,455,284	662,568,947	420,453,157
Use of Fund Balance	-	-	-	10,686,989
Total Revenues	618,272,352	691,455,284	662,568,947	431,140,146
Expenditures				
Community Services**	31,212,019	32,034,460	-	-
General Government	98,705,178	127,036,675	150,816,270	149,282,507
Judicial	2,709,273	1,907,321	9,462,083	8,821,455
Parks and Recreation	-	-	46,796,083	10,203,513
Public Safety	24,573,429	53,491,094	58,152,135	32,179,358
Transportation	152,993,333	167,065,985	170,274,532	57,630,034
Water Resources	221,341,949	204,138,910	249,144,125	173,023,279
Gross Expenditures	531,535,181	585,674,445	684,645,228	431,140,146
Less Indirect Costs*	1,159,797	1,678,851	1,881,565	-
Total Expenditures	530,375,384	583,995,594	682,763,663	431,140,146

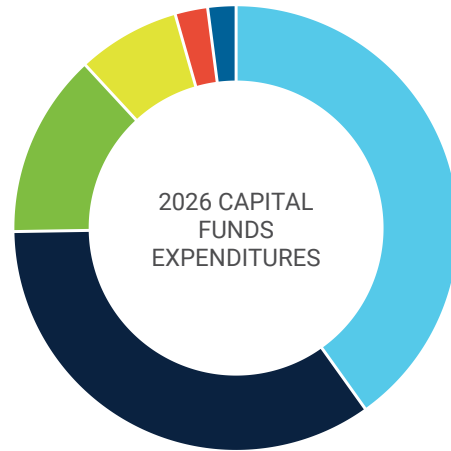
*Prior year actual indirect costs include adjustments.

**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..

CAPITAL FUNDS



- Taxes: 48.37%
- Other Financing Sources: 45.63%
- Investment Income: 3.50%
- Use of Fund Balance/Net Position: 2.48%
- Contributions and Donations: 0.02%



- Water Resources: 40.12%
- General Government: 34.63%
- Transportation: 13.37%
- Public Safety: 7.46%
- Parks and Recreation: 2.37%
- Judicial: 2.05%

CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2023 – 2026

	2023 Actual		2024 Actual		2025 Unaudited		2026 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Project Funds	122,832,251	60,788,067	136,507,743	86,637,167	77,116,353	113,842,724	18,830,233	94,468,092
Total Tax-Related	122,832,251	60,788,067	136,507,743	86,637,167	77,116,353	113,842,724	18,830,233	94,468,092
Vehicle Replacement Fund								
Capital Vehicle Replacement	32,603,607	7,071,908	33,541,638	27,708,356	35,015,854	19,970,766	1,206,690	24,520,257
Total Vehicle Replacement	32,603,607	7,071,908	33,541,638	27,708,356	35,015,854	19,970,766	1,206,690	24,520,257
Enterprise Funds								
Airport R and E	845,570	959,137	1,094,466	338,672	431,473	66,034	80,176	80,176
Solid Waste R and E	46,218	-	135,618	-	130,335	33,885	466,123	466,123
Stormwater R and E	19,934,027	19,325,790	18,347,293	18,182,329	20,598,968	30,225,378	21,968,396	21,968,396
Local Transit R and E	8,590,122	4,902,337	3,310,069	1,946,092	1,037,909	564,809	206,444	206,444
Water & Sewer R and E	155,601,217	157,784,543	195,866,445	181,462,686	214,749,217	221,877,487	154,050,055	154,050,055
2020 W&S Bond Construction	1,733,269	44,681,428	327,020	7,263,330	26,090	654,280	-	-
Total Enterprise	186,750,423	227,653,235	219,080,911	209,193,109	236,973,992	253,421,873	176,771,194	176,771,194
Special Revenue Funds								
SPLOST (2014)	1,772,887	23,592,569	1,417,543	18,189,518	-	929,765	-	-
SPLOST (2017)	91,057,457	169,023,843	48,039,582	120,961,187	24,259,708	124,296,269	4,899,500	4,899,500
SPLOST (2023)	183,255,727	43,405,559	252,867,869	113,888,788	289,203,040	172,183,832	218,745,540	130,481,103
Total Special Revenue	276,086,071	236,021,971	302,324,994	253,039,493	313,462,748	297,409,866	223,645,040	135,380,603
Total All Funds	618,272,352	531,535,181	691,455,285	576,578,124	662,568,947	684,645,228	420,453,157	431,140,146

*Revenues in the 2026 budget column do not include any use of fund balance

Expend – Expenditures

R and E – Renewal and Extension

SPLOST – Special Purpose Local Option Sales Tax

W&S – Water and Sewer

CAPITAL FUNDS

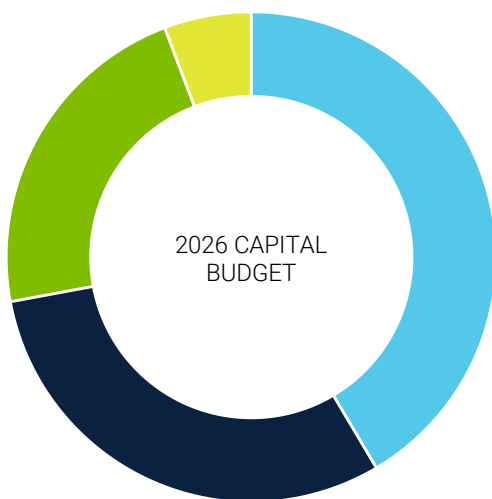
Governmental Fund Balance Summaries FY 2023 – 2026

	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Capital Project Fund				
Balance January 1	331,906,723	393,950,907	443,821,483	407,095,112
Sources	122,832,251	136,507,743	77,116,353	18,830,233
Uses	(60,788,067)	(86,637,167)	(113,842,724)	(94,468,092)
Balance December 31	393,950,907	443,821,483	407,095,112	331,457,253
Vehicle Replacement Fund				
Balance January 1	96,145,281	121,676,980	127,510,262	142,555,350
Sources	32,603,607	33,541,638	35,015,854	1,206,690
Uses	(7,071,908)	(27,708,356)	(19,970,766)	(24,520,257)
Balance December 31	121,676,980	127,510,262	142,555,350	119,241,783
SPLOST (2014)				
Balance January 1	39,521,422	17,701,740	929,765	-
Sources	1,772,887	1,417,543	-	-
Uses	(23,592,569)	(18,189,518)	(929,765)	-
Balance December 31	17,701,740	929,765	-	-
SPLOST (2017)				
Balance January 1	451,743,934	373,777,548	300,855,943	200,819,382
Sources	91,057,457	48,039,582	24,259,708	4,899,500
Uses	(169,023,843)	(120,961,187)	(124,296,269)	(4,899,500)
Balance December 31	373,777,548	300,855,943	200,819,382	200,819,382
SPLOST (2023)				
Balance January 1	-	139,850,169	278,829,250	395,848,458
Sources	183,255,727	252,867,869	289,203,040	218,745,540
Uses	(43,405,559)	(113,888,788)	(172,183,832)	(130,481,103)
Balance December 31	139,850,169	278,829,250	395,848,458	484,112,895

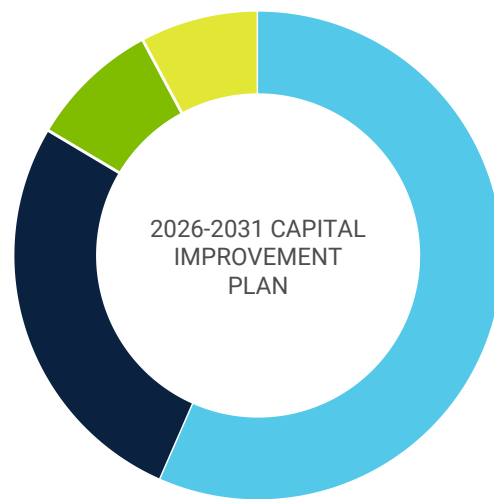
CAPITAL FUNDS

Appropriations by Fund FY 2026 – 2031

	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Tax-Related Funds							
Capital Projects	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403
Subtotal	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403
Vehicle Replacement Fund							
Vehicles	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240
Subtotal	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240
Enterprise Funds							
Airport R and E	80,176	817,024	345,101	47,754	-	196,526	1,486,581
Solid Waste R and E	466,123	3,303	3,303	181,677	69,834	-	724,240
Stormwater R and E	21,968,396	24,580,000	20,362,500	19,872,500	17,250,000	17,000,000	121,033,396
Local Transit R and E	206,444	6,950,000	2,000,000	2,000,000	2,000,000	-	13,156,444
Water & Sewer R and E	154,050,055	278,048,850	234,423,950	229,587,600	224,800,000	242,103,000	1,363,013,455
Subtotal	176,771,194	310,399,177	257,134,854	251,689,531	244,119,834	259,299,526	1,499,414,116
Special Revenue Funds							
SPLOST (2017)	4,899,500	-	-	-	-	-	4,899,500
SPLOST (2023)	130,481,103	214,027,784	230,001,780	113,998,946	27,000,000	-	715,509,613
Subtotal	135,380,603	214,027,784	230,001,780	113,998,946	27,000,000	-	720,409,113
Total Capital Improvement Plan	431,140,146	610,787,760	559,072,751	438,225,552	317,421,580	299,373,083	2,656,020,872



- Enterprise Funds: 41.48%
- Special Revenue Funds: 30.61%
- Tax-Related Funds: 22.16%
- Vehicle Replacement Fund: 5.75%



- Enterprise Funds: 56.56%
- Special Revenue Funds: 26.99%
- Tax-Related Funds: 8.62%
- Vehicle Replacement Fund: 7.83%

2026 – 2031 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	2026	2027	2028	2029	2030	2031	Total
Replacement 911 Phone System	-	1,414,668	1,414,668	1,414,668	1,414,668	-	5,658,672
Additional Body Worn Cameras/Police	-	633,240	1,297,478	-	-	-	1,930,718
Airport Maintenance Office Roof Replace	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(10,000)
Analog Infrastructure Transition	-	-	455,002	455,002	455,002	-	1,365,006
Comprehensive Drone Expansion/Sheriff	-	110,019	213,893	317,497	-	-	641,409
Commvault Cloud Migration	-	304,160	326,018	340,568	356,246	-	1,326,992
County Website Cloud Migration	-	276,780	276,780	276,780	276,780	-	1,107,120
Customer Marketing Solution	-	345,000	370,000	395,000	420,000	-	1,530,000
ERP Procurement and Implementation	3,506,355	-	-	-	-	-	3,506,355
FileNet Decommissioning	-	10,800	10,800	10,800	10,800	-	43,200
First Responder Drone/Police	-	69,497	69,497	-	-	-	138,994
GIS Cloud Migration	-	-	382,296	382,296	382,296	-	1,146,888
Gen Bldg Elevator & Escalator Modern	-	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Historic Buildings Roof Replacement	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(15,000)
Jail Management System	-	276,000	276,000	276,000	276,000	-	1,104,000
Line Queue (Lobby) Management System	-	58,193	58,193	-	-	-	116,386
Net New Vehicles-Sheriff	30,000	-	-	-	-	-	30,000
Police Academy Cameras	-	15,360	-	-	-	-	15,360
Police Roof Replacement Plan	-	(5,000)	(10,000)	(10,000)	(10,000)	(10,000)	(45,000)
Police Training Ctr 50 Yard Firing Range	-	52,000	52,000	52,000	52,000	52,000	260,000
Post Release Case Mgmt/Sheriff	-	371,207	371,207	371,207	371,207	-	1,484,828
Reno of Records Ctr Space for Elections	(181,628)	(181,628)	(181,628)	(181,628)	(181,628)	(181,628)	(1,089,768)
Sheriff AED Readiness	25,000	-	-	-	-	-	25,000
DoSS to Records Management Center	175,235	175,235	175,235	175,235	175,235	175,235	1,051,410
GJAC Security Addition & Lobby Improve	-	-	-	61,853	61,853	61,853	185,559
Total Annual Impact	\$ 3,552,462	\$ 3,921,031	\$ 5,550,439	\$ 4,330,278	\$ 4,053,459	\$ 90,460	\$ 21,498,129

The image features a solid green background. In the lower-left quadrant, the text "TAX-RELATED CAPITAL FUNDS" is written in a white, sans-serif font, arranged in two lines. On the right side of the image, there are two thin, light-green curved lines that sweep upwards and to the right, creating a sense of movement and depth.

TAX-RELATED CAPITAL FUNDS

TAX-RELATED CAPITAL FUNDS

Definitions

Tax-Related Capital Funds derive their revenues primarily from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt, where property taxes are used for the servicing of the debt.

Budget Basis

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

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means the revenue is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Fund Definitions

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

Revenue Source Definitions and Assumptions

Intergovernmental Revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

Investment Income is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

Other Financing Sources consist of contributions from various governmental operating funds. A portion of revenue 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. In 2026, the County made a strategic decision to use existing capital fund balances for capital projects rather than transfer resources from operating funds. For this reason, there is a notable decrease in other financing sources when compared to prior reporting periods.

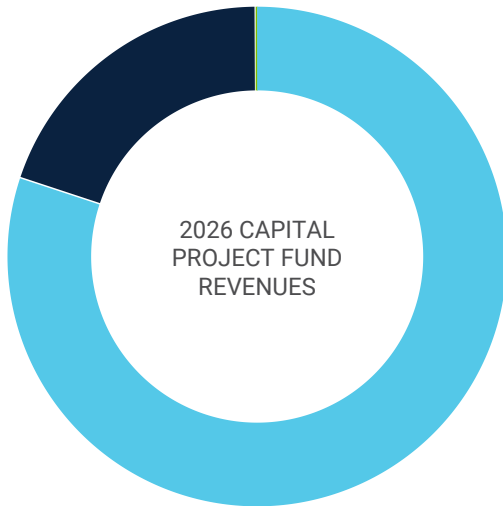
Contributions and Donations include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

CAPITAL PROJECT FUND

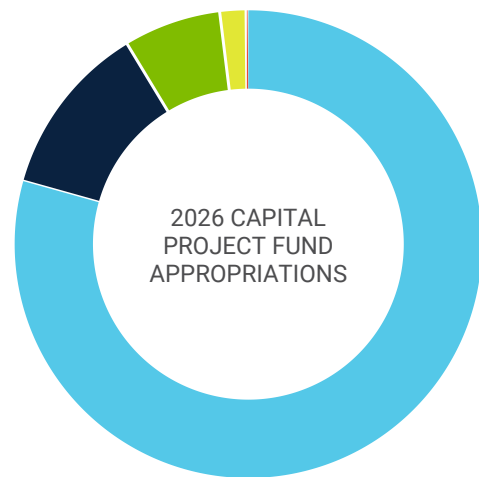
Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Contributions and Donations	70,000	70,000	70,000	70,000	-	-	280,000
Other Financing Sources	18,760,233	16,670,311	5,213,805	14,354,109	12,732,507	13,766,690	81,497,655
Total	18,830,233	16,740,311	5,283,805	14,424,109	12,732,507	13,766,690	81,777,655
Use of Fund Balance	75,637,859	35,592,402	25,227,789	2,864,044	6,231,465	1,267,189	146,820,748
Total Revenues	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403

Appropriations	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
General Government	74,953,542	38,227,802	4,808,439	12,794,102	9,427,563	9,676,674	149,888,122
Judicial	6,338,112	2,704,873	2,110,609	1,099,925	4,598,901	-	16,852,420
Parks and Recreation	1,703,466	6,966	95,966	327,345	153,327	412,768	2,699,838
Public Safety	11,323,267	11,393,072	23,496,580	3,066,781	4,784,181	4,944,437	59,008,318
Transportation	149,705	-	-	-	-	-	149,705
Total Appropriations	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403



- Use of Fund Balance: 80.07%
- Other Financing Sources: 19.86%
- Contributions and Donations: 0.07%



- General Government: 79.34%
- Public Safety FA: 11.99%
- Judicial: 6.71%
- Parks and Recreation: 1.80%
- Transportation: 0.16%

CAPITAL PROJECT FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Contributions/Donations from Private Sources	70,000	70,000	70,000	70,000	-	-	280,000
Other Financing Sources							
Transfer In-General Fund	12,976,336	8,924,380	3,415,590	12,800,653	8,466,790	8,931,151	55,514,900
Transfer In-Fire Fund	1,188,084	3,325,791	548,018	1,166,899	2,744,114	3,336,015	12,308,921
Transfer In - Recreation Fund	6,966	6,966	6,966	3,625	206,887	166,768	398,178
Transfer In-Fleet Fund	1,952,429	3,477,279	(278,313)	55,000	-	-	5,206,395
Transfer In-E911 Fund	2,495,882	75,625	845,625	-	-	-	3,417,132
Transfer In-Police Fund	112,688	832,422	648,071	300,084	481,966	661,696	3,036,927
Transfer In-Dev Enforcement	27,848	27,848	27,848	27,848	832,750	671,060	1,615,202
Total	18,830,233	16,740,311	5,283,805	14,424,109	12,732,507	13,766,690	81,777,655
Use of Net Position	75,637,859	35,592,402	25,227,789	2,864,044	6,231,465	1,267,189	146,820,748
Total Revenues	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403

Appropriations

Communications Projects	70,000	70,000	70,000	70,000	-	-	280,000
Community Services Projects	96,773	-	-	-	-	-	96,773
Fire & Emergency Services Projects	743,169	1,878,511	20,392,887	1,656,041	1,622,101	796,726	27,089,435
Information Technology Projects	11,116,632	655,077	523,830	-	-	-	12,295,539
Judiciary Projects	6,008,399	-	-	179,115	4,598,901	-	10,786,415
Library Projects	3,423,763	4,200,987	461,000	425,120	466,359	826,000	9,803,229
Non-Departmental Projects	18,071,317	1,089,663	1,089,663	11,981,973	10,713,758	10,872,148	53,818,522
Parks and Recreation Projects	1,669,500	-	-	-	-	-	1,669,500
Sheriff Projects	3,167,076	2,829,270	2,181,730	236,000	-	-	8,414,076
Support Services Projects	49,951,758	41,609,205	5,792,484	2,739,904	1,562,853	2,539,005	104,195,209
Transportation Projects	149,705	-	-	-	-	-	149,705
Total Appropriations	94,468,092	52,332,713	30,511,594	17,288,153	18,963,972	15,033,879	228,598,403

The image features a solid red background. In the lower-left quadrant, the words "VEHICLE", "REPLACEMENT", and "FUND" are stacked vertically in a white, sans-serif font. Two thin, white, curved lines sweep across the lower right portion of the image, intersecting each other and the text area.

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.

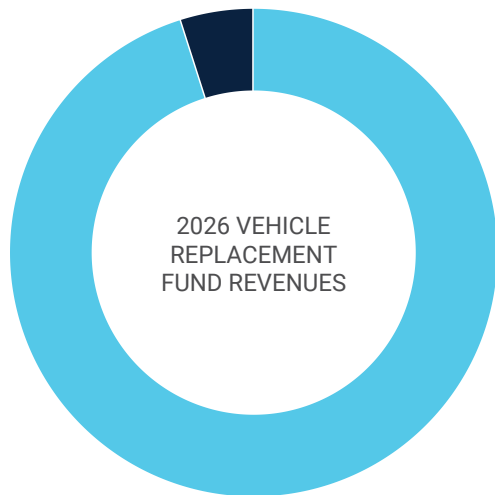
Vehicle Replacement Fund

Revenues and Appropriations FY 2026 – 2031

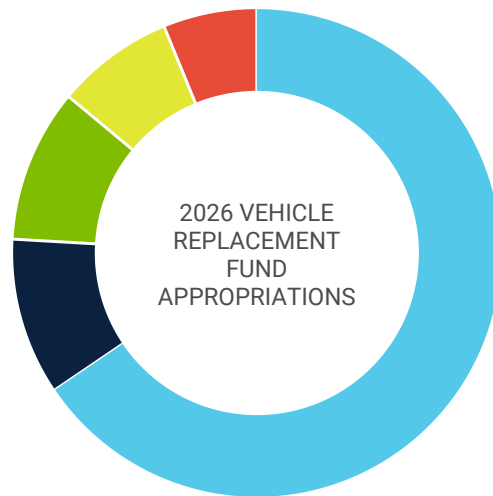
Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources	1,206,690	707,523	1,686,520	41,584,976	26,766,412	24,981,399	96,933,520
Total	1,206,690	707,523	1,686,520	41,584,976	26,766,412	24,981,399	96,933,520
Use of Fund Balance	23,313,567	33,320,563	39,738,003	13,663,946	571,362	58,279	110,665,720
Total Revenues	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240

Appropriations

General Government	1,907,004	2,905,153	3,226,104	1,748,271	2,193,127	750,444	12,730,103
Judicial	2,483,343	913,481	2,350,852	2,010,888	1,911,407	1,072,837	10,742,808
Parks and Recreation	1,518,047	565,197	1,484,630	900,143	1,152,011	2,437,109	8,057,137
Public Safety	16,065,863	24,189,295	29,466,419	45,695,329	20,491,136	19,805,489	155,713,531
Transportation	2,546,000	5,454,960	4,896,518	4,894,291	1,590,093	973,799	20,355,661
Total Appropriations	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240



- Use of Fund Balance: 95.08%
- Other Financing Sources: 4.92%



- Public Safety FA: 65.52%
- Transportation: 10.38%
- Judicial: 10.13%
- General Government: 7.78%
- Parks and Recreation: 6.19%

Vehicle Replacement Fund

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources							
Transfer In-General Fund	-	-	-	12,365,508	9,458,398	4,071,908	25,895,814
Transfer In-Fire Fund	-	-	-	2,162,905	317,975	2,903,753	5,384,633
Transfer In - Recreation Fund	-	-	1,247,128	900,143	1,152,011	2,437,109	5,736,391
Transfer In-Fleet Fund	329,400	540,702	-	-	427,425	143,531	1,441,058
Transfer In-Street Light	-	76,500	-	-	-	-	76,500
Transfer In-Admin Support	877,290	90,321	439,392	663,865	655,529	548,634	3,275,031
Transfer In-Police Fund	-	-	-	25,492,555	14,755,074	14,876,464	55,124,093
Total	1,206,690	707,523	1,686,520	41,584,976	26,766,412	24,981,399	96,933,520
Use of Net Position	23,313,567	33,320,563	39,738,003	13,663,946	571,362	58,279	110,665,720
Total Revenues	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240
Appropriations							
Assessors' Office All Projects	-	51,000	52,020	106,121	108,243	-	317,384
County Administration Projects	-	-	-	75,008	-	-	75,008
CAJS Projects	38,123	143,575	152,549	80,912	-	42,090	457,249
Communications Projects	50,000	-	52,020	-	-	-	102,020
Corrections Projects	45,900	2,363,008	1,511,160	672,189	202,047	396,549	5,190,853
Community Services Projects	346,050	140,250	2,191,618	604,889	430,568	-	3,713,375
District Attorney Projects	2,062,720	549,331	1,774,340	1,524,064	1,440,241	889,977	8,240,673
Fire & Emergency Services Projects	776,470	3,417,776	912,788	2,675,278	317,975	2,903,753	11,004,040
Information Technology Projects	64,515	-	73,223	-	304,726	395,001	837,465
Juvenile Court Projects	-	25,500	26,010	-	-	-	51,510
Non-Departmental Projects	127,794	-	-	-	-	-	127,794
Parks and Recreation Projects	1,518,047	565,197	1,484,630	900,143	1,152,011	2,437,109	8,057,137
Planning & Development Projects	105,570	1,998,095	494,258	217,842	571,362	58,279	3,445,406
Police Services Projects	13,157,153	14,760,858	22,103,078	34,260,990	16,085,491	14,975,566	115,343,136
Solicitor General Projects	382,500	195,075	397,953	405,912	471,166	140,770	1,993,376
Sheriff Projects	2,086,340	3,647,653	4,939,393	8,086,872	3,885,623	1,529,621	24,175,502
Support Services Projects	1,168,075	631,023	314,149	744,411	778,228	297,164	3,933,050
Transportation Projects	2,546,000	5,454,960	4,896,518	4,894,291	1,590,093	973,799	20,355,661
Tax Commissioner Projects	-	38,885	48,816	-	-	-	87,701
Voter Registrations & Elections Projects	45,000	45,900	-	-	-	-	90,900
Total Appropriations	24,520,257	34,028,086	41,424,523	55,248,922	27,337,774	25,039,678	207,599,240

The image features a solid blue background. In the lower-left quadrant, the words "CAPITAL", "ENTERPRISE", and "FUNDS" are stacked vertically in a white, sans-serif font. On the right side of the image, there are two thin, white, curved lines that sweep upwards and to the right, creating a sense of movement and depth.

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 the capital assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund and 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 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 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 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 development and expansion of the County's mass transit system and acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of 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.

Revenue Source Definitions and Assumptions

Investment Income is revenue from the investment of available resources and budgeted based on projected rates of return.

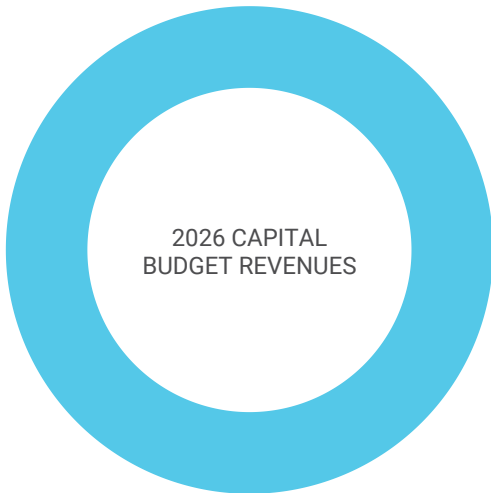
Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operating funds. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates 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

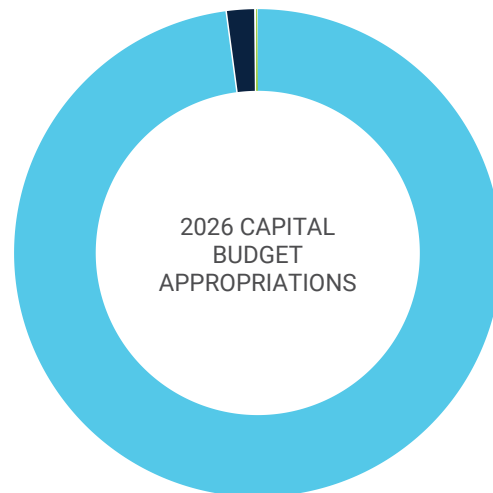
Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Intergovernmental Revenues	-	1,400,000	-	-	-	-	1,400,000
Contributions and Donations	-	2,600,000	-	-	-	-	2,600,000
Other Financing Sources	176,771,194	306,399,177	257,134,854	251,689,531	244,119,834	259,299,526	1,495,414,116
Total Revenues	176,771,194	310,399,177	257,134,854	251,689,531	244,119,834	259,299,526	1,499,414,116

Appropriations	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
General Government	3,496,471	536,767	223,479	181,677	69,834	-	4,508,228
Judicial	-	-	7,360	-	-	-	7,360
Transportation	251,444	7,233,560	2,117,565	2,047,754	2,000,000	196,526	13,846,849
Water Resource	173,023,279	302,628,850	254,786,450	249,460,100	242,050,000	259,103,000	1,481,051,679
Total Appropriations	176,771,194	310,399,177	257,134,854	251,689,531	244,119,834	259,299,526	1,499,414,116



■ Other Financing Sources: 100.00%



■ Water Resource: 97.88%
 ■ General Government: 1.98%
 ■ Transportation: 0.14%

AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources							
Transfer In-Airport Fund	80,176	817,024	345,101	47,754	-	196,526	1,486,581
Total Revenues	80,176	817,024	345,101	47,754	-	196,526	1,486,581
Appropriations							
General Government	35,176	533,464	220,176	-	-	-	788,816
Judicial	-	-	7,360	-	-	-	7,360
Transportation	45,000	283,560	117,565	47,754	-	196,526	690,405
Total Appropriations	80,176	817,024	345,101	47,754	-	196,526	1,486,581

SOLID WASTE RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources							
Transfer In-Solid Waste	466,123	3,303	3,303	181,677	69,834	-	724,240
Total Revenues	466,123	3,303	3,303	181,677	69,834	-	724,240
Appropriations							
General Government	466,123	3,303	3,303	181,677	69,834	-	724,240
Total Appropriations	466,123	3,303	3,303	181,677	69,834	-	724,240

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources							
Transfer In - Stormwater	21,968,396	24,580,000	20,362,500	19,872,500	17,250,000	17,000,000	121,033,396
Total Revenues	21,968,396	24,580,000	20,362,500	19,872,500	17,250,000	17,000,000	121,033,396

Appropriations							
General Government	298,396	-	-	-	-	-	298,396
Water Resource	21,670,000	24,580,000	20,362,500	19,872,500	17,250,000	17,000,000	120,735,000
Total Appropriations	21,968,396	24,580,000	20,362,500	19,872,500	17,250,000	17,000,000	121,033,396

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Other Financing Sources							
Transfer In-Transit Fund	206,444	6,950,000	2,000,000	2,000,000	2,000,000	-	13,156,444
Total Revenues	206,444	6,950,000	2,000,000	2,000,000	2,000,000	-	13,156,444

Appropriations							
Transportation	206,444	6,950,000	2,000,000	2,000,000	2,000,000	-	13,156,444
Total Appropriations	206,444	6,950,000	2,000,000	2,000,000	2,000,000	-	13,156,444

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Contributions from Public Sources	-	1,400,000	-	-	-	-	1,400,000
Contributions/Donations from Developers	-	2,600,000	-	-	-	-	2,600,000
Other Financing Sources							
Transfer In-DWR Operating	129,050,055	274,048,850	234,423,950	229,587,600	224,800,000	242,103,000	1,334,013,455
Loan Proceeds	25,000,000	-	-	-	-	-	25,000,000
Total Revenues	154,050,055	278,048,850	234,423,950	229,587,600	224,800,000	242,103,000	1,363,013,455
Appropriations							
General Government	2,696,776	-	-	-	-	-	2,696,776
Water Resource	151,353,279	278,048,850	234,423,950	229,587,600	224,800,000	242,103,000	1,360,316,679
Total Appropriations	154,050,055	278,048,850	234,423,950	229,587,600	224,800,000	242,103,000	1,363,013,455



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 **2017 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a six-year, 1% 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 more than \$1.1 billion before ending in 2023 and was shared between the County (78.76%) and 16 cities (21.24%). The County used 65% of its share for transportation (roads, bridges, intersection improvements, and sidewalks), and 35% 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, 1% 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 \$1.37 billion before ending in 2029. The program includes \$18.3 million for a countywide (Level 1) courthouse facility renovation project. After this project is fully funded, proceeds are shared between the County (74.96%) and 16 cities (25.04%). The County is using 74% of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 26% 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 1% 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.

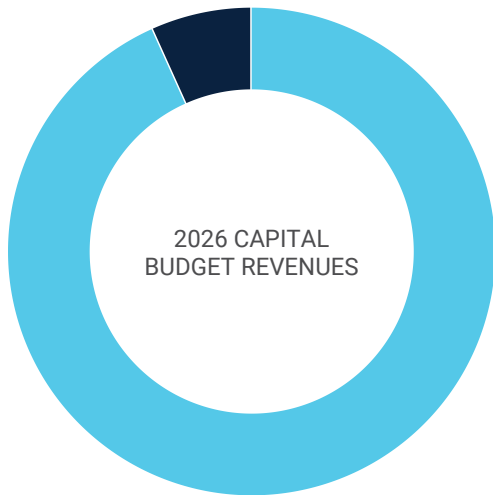
CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2026 – 2031

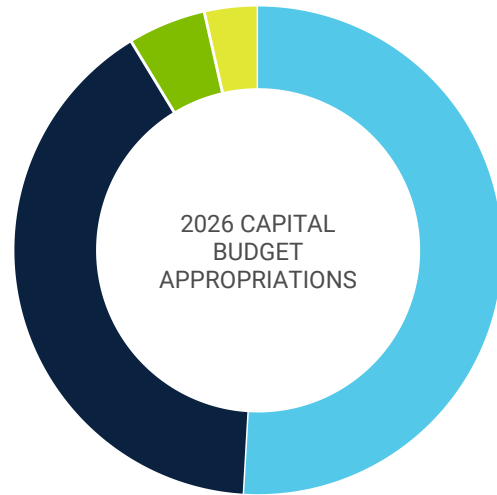
Revenues	2026 Budget	2027	2028	2029	2030	Total 2026 - 2031
Sales Tax Proceeds	208,559,540	217,527,600	248,248,479	30,603,330	-	704,938,949
Investment Income	15,085,500	-	-	-	-	15,085,500
Total	223,645,040	217,527,600	248,248,479	30,603,330	-	720,024,449
Use (Source) of Fund Balance	(88,264,437)	(3,499,816)	(18,246,699)	83,395,616	27,000,000	384,664
Total Revenues	135,380,603	214,027,784	230,001,780	113,998,946	27,000,000	720,409,113

Appropriations

General Government	68,925,490	60,702,959	75,491,179	-	-	205,119,628
Judicial	-	384,664	-	-	-	384,664
Parks and Recreation	6,982,000	16,875,000	9,379,000	11,208,000	-	44,444,000
Public Safety	4,790,228	26,365,761	18,124,011	-	-	49,280,000
Transportation	54,682,885	109,699,400	127,007,590	102,790,946	27,000,000	421,180,821
Total Appropriations	135,380,603	214,027,784	230,001,780	113,998,946	27,000,000	720,409,113



- Sales Tax Proceeds: 93.25%
- Investment Income: 6.75%



- General Government: 50.91%
- Transportation: 40.39%
- Parks and Recreation: 5.16%
- Public Safety FA: 3.54%

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2025 – 2030

Revenues	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Investment Income							
Interest-Dividend Revenue	1,899,500	-	-	-	-	-	1,899,500
Interest - Accrued Interest Investments	3,000,000	-	-	-	-	-	3,000,000
Total Revenues	4,899,500	-	-	-	-	-	4,899,500
Appropriations							
General Government	661,500	-	-	-	-	-	661,500
Parks and Recreation	710,000	-	-	-	-	-	710,000
Public Safety FA	343,000	-	-	-	-	-	343,000
Transportation	3,185,000	-	-	-	-	-	3,185,000
Total Appropriations	4,899,500	-	-	-	-	-	4,899,500

2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2026 – 2031

Revenues	2026 Budget	2027	2028	2029	2030	Total 2026 - 2031
Sales Tax Proceeds						
Sales Tax Proceeds	208,559,540	217,527,600	248,248,479	30,603,330	-	704,938,949
Investment Income						
Interest-Dividend Revenue	1,936,000	-	-	-	-	1,936,000
Interest - Accrued Interest Investments	8,250,000	-	-	-	-	8,250,000
Total	218,745,540	217,527,600	248,248,479	30,603,330	-	715,124,949
Use (Source) of Fund Balance	(88,264,437)	(3,499,816)	(18,246,699)	83,395,616	27,000,000	384,664
Total Revenues	130,481,103	214,027,784	230,001,780	113,998,946	27,000,000	715,509,613
Appropriations						
General Government	68,263,990	60,702,959	75,491,179	-	-	204,458,128
Judicial	-	384,664	-	-	-	384,664
Parks and Recreation	6,272,000	16,875,000	9,379,000	11,208,000	-	43,734,000
Public Safety FA	4,447,228	26,365,761	18,124,011	-	-	48,937,000
Transportation	51,497,885	109,699,400	127,007,590	102,790,946	27,000,000	417,995,821
Total Appropriations	130,481,103	214,027,784	230,001,780	113,998,946	27,000,000	715,509,613



VI. CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2025 and the programs that make up the 2026 – 2031 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 the Department of 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 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.

2025 Capital Achievements – Support Services

Major Construction Projects

The following are highlights of major capital projects managed by Support Services in 2025:

- **General Government:**
 - **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. Renovation of Human Resources space, Solicitor's office, and a new District Attorney Victim Witness space was completed in May 2025, along with public restrooms on the second floor. Construction for additional phases began in 2025, including renovations for Financial Services, the Conference Center, Board of Equalization, County Administrator's office, Sheriff's Civil Division, and common support spaces. This project is multi-phased and is scheduled to continue into 2027. This project is funded by the General Capital Fund.
 - **Gwinnett Justice and Administration Digital Wayfinding Signage (Phase 1):** Installation of the Gwinnett Justice and Administration Center building digital wayfinding signage began in January 2025 to provide a comprehensive directional signage package aimed at improving navigation within the GJAC building and on the GJAC campus. This initiative was born out of the need to help residents, employees, and visitors easily locate essential county services with little to no assistance. This initial phase rollout will be expanded as the GJAC Campus Space Implementation Plan continues into 2026. This project is funded by the General Government Capital Fund.
 - **Bicentennial Plaza:** The final phase of this project was completed in May 2025 with the installation of two sculptures, "Make a Wish" and "Vibrantly Connected", at the Bicentennial Plaza and Trailhead in downtown Lawrenceville. A public celebration with County officials was held on June 2, 2025. This phase of the project was funded by the General Government Capital Fund.
 - **Relocation of Support Services:** This project relocates Support Services to vacant space in the new Records Management Center on Grayson Highway in Lawrenceville. Design was completed in 2025, and procurement is scheduled to conclude in the first quarter of 2026. Construction is anticipated to be completed by the end of 2026. This project is funded by the General Government Capital Fund.
 - **Renovation of Central Services:** This renovation was made possible with the completion of the new Records Management Center. Once completed, the renovation will consolidate operations of the Elections Headquarters space, including space currently leased as warehouse space for voting equipment and workspace. This renovation also allows the relocation of Information Technology End User Services, which vacates space at the Gwinnett Justice and Administration Center. The design was completed in 2025, and construction began in June 2025 for renovation of the Central Services Facility on Grayson Highway to provide additional space for Elections and Information Technology End User Services. This construction is multi-phased and is anticipated to be completed in the first quarter of 2026 in preparation for the 2026 election cycle. This project is funded by the General Government Capital Fund.

- **Fleet Management Expansion:** This project is multi-faceted, consisting of a needs assessment and operational analysis of Fleet operations and a detailed architectural renovation and expansion program that will be executed to meet the long-term need of the Fleet Management Division and facility. The anticipated improvements include renovations of existing office and shop space, expansion of the fleet maintenance shop area to increase throughput and capacity, and site improvements to help increase efficiencies. Design will continue to expand the existing Fleet Management Facility and renovate existing areas. Program and scope development continues and is scheduled to be completed in the first quarter of 2026, with detailed design and construction to follow. This project is funded by the 2023 SPLOST program.
- **DOT Barns Multipurpose Rooms:** This project will add one small multipurpose room inside each of the four existing remote DOT barns located in Buford, Duluth, Lilburn, and Loganville. The design for this project began in July 2025, with construction anticipated to be completed in 2026. This project is funded by the General Government Capital Fund.
- **Branches of the Gwinnett County Public Library:**
 - **Hooper-Renwick Themed Library:** Construction completed in June 2025 on the Hooper-Renwick Themed Library, which incorporates the former Hooper-Renwick School building and honors the history and legacy of the school, through an intergovernmental agreement with the city of Lawrenceville. The branch replaces the current Lawrenceville Branch Library located at 1001 Lawrenceville Highway. A ribbon cutting ceremony was held on June 16, 2025. This project was funded by the 2017 SPLOST program and the city of Lawrenceville.
 - **Lawrenceville Library and Administrative HQ Renovation:** Design was completed in November 2025 for the renovation of the Administrative Headquarters at the former Lawrenceville Branch Library located at 1001 Lawrenceville Highway. The library functions moved to the new Hooper-Renwick Themed Library in June 2025, which provides approximately 10,000 – 14,000 square feet to address County administrative space needs as part of the larger Space Plan initiative. Also included in this project is the renovation of the Library Administrative and Operational space currently located at this facility. Construction is anticipated to begin in early 2026. This project is funded by the 2017 SPLOST program and the General Government Capital Fund.
- **Community Services:**
 - **Bill Atkinson Animal Welfare Center Renovation:** Construction began in March 2025 to renovate the 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 employees. Construction will continue through the second quarter of 2026. This project is funded by the 2023 SPLOST program.
 - **Gwinnett Community Resource Center at Grayson Highway:** The design phase was completed, and construction began in March 2025 to establish a central hub for providing social and human services through county and partner-offered services. A “topping out” ceremony was performed on November 6, 2025, to memorialize the milestone of completing the superstructure for this important building located at 1040 Grayson Highway in Lawrenceville. Substantial completion is anticipated to be reached by the end of 2026. The project is largely funded by the American Rescue Plan Act.
 - **Lenora Park Community Recreation Center Addition and Gym Renovation:** Construction began in August 2025 to construct a new Community Center addition and renovate the existing gymnasium. The new Community Center addition will provide a space that meets the growing demands of the community, and the gymnasium renovation will provide updated amenities and new finishes throughout. This project is funded by the 2017 SPLOST program.
 - **Centerville Senior Center Expansion:** Design began in August 2025 to expand the existing Centerville Senior Center Facility to meet the growing needs of the senior programming at that facility. This project is funded by the 2023 SPLOST program.

Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2025:

- **General Government:**
 - **Gwinnett Justice and Administration Center:** HVAC air handler replacement, kitchen appliance replacements, parking lot improvements, and stormwater pond recertification
 - **Gwinnett Innovation Square Building:** Third and fourth floor buildouts and monument signs
 - **Gwinnett Central Services:** HVAC replacements and roof replacement
 - **Gwinnett Connections Corner Building:** Exterior improvements and monument signs
 - **Multiple Gwinnett County Facilities:** Enhanced accessibility, historic building improvements, monument signs, and

- stormwater pond recertifications
- **Fleet Multiple Fuel Sites:** Diesel Exhaust Fluid stations installed and fuel site improvements
- **Fleet Surplus Building:** Exterior improvements
- **Snellville Tag Office:** Exterior improvements
- **Transportation Central Facility:** Floor covering replacement
- **Branches of the Gwinnett County Public Library:**
 - **Multiple Libraries:** Energy retrofits and LED lighting replacements, exterior improvements, floor covering replacements and painting, restroom renovations, and roof replacements
 - **Buford-Sugar Hill Branch Library:** Parking lot improvements
 - **Hooper-Renwick Themed Library:** Monument sign
- **Public Safety:**
 - **Comprehensive Correctional Complex:** Appliance replacements and roof replacement
 - **Fire Headquarters:** HVAC replacement and roof replacement
 - **Fire Apparatus Management:** Roof improvements
 - **Fire Station 11:** Roof replacement
 - **Fire Station 19:** Turnout gear room construction
 - **Police Central Precinct:** Roof replacement
- **Community Services:**
 - **Gwinnett Community Resource Center at Georgia Belle Court:** Parking lot improvements and playground equipment replacement
 - **Lawrenceville Senior Center:** Exterior improvements, HVAC replacement, and roof replacement
 - **Gwinnett Senior Services Center:** Appliance replacements
 - **Centerville Senior Center:** Exterior improvements

2025 Capital Achievements – Information Technology Services

In 2025, the Department of Information Technology Services completed the following capital improvement projects:

- Implemented a comprehensive permit record for utility construction projects that streamlined data entry requirements, fee payments, permit issuance, inspection tracking, and project closeout efforts related to land development projects for the Department of Planning and Development.
- Automated the Zoning Variance request and Zoning Certification processes, creating workflows 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.
- Replaced all categories 3 and 5 ethernet cables within Gwinnett County Government facilities that had bandwidth limitations of 10Mbps for CAT3 and 100Mbps for CAT5, creating data flow performance bottlenecks to a minimum specification of CAT6, which operates at 1Gbps.
- Deployed an electronic metadata analysis application for the Sheriff's Office that allows authorized personnel to group and analyze data obtained from cellular carriers and technology service providers to locate and apprehend wanted persons.
- Upgraded two physical appliances and End-of-Life hardware for the data encryption, encryption key, user, and encryption policy management for the Department of Information Services' daily operations.
- Migrated County GIS databases from Oracle to SQL. Oracle databases were scheduled to be decommissioned, and the migration yielded net cost savings to the county.
- Installed a steerable downlink antenna system for the Police Department that now allows both Gwinnett County Aviation Unit helicopters and any equipped unmanned aerial vehicles to transmit uninterrupted, low-latency video feeds over an encrypted link to the Gwinnett County Situational Awareness and Crime Response Center.

- Implemented a new portal solution in a SAAS environment for the Assessors' Office that reduces the manual processes of both taxpayers and the Assessors' Office staff, reducing the number of paper forms for manual data entry, resulting in an approximate 30% reduction in labor hours for these processes.
- Upgraded Gwinnett County's 800Mhz radio network from Frequency-division multiple access to Time-division multiple access standard, enabling additional network capacity for additional functionality, including GPS location of Public Safety's first responders when operating outside of vehicles.
- Implemented an Evidence Management solution enabling the DA's office to access video and case information and additional Axon Justice functionality that provides the ability to create their own case files. Additional licenses were implemented to increase the number of users in the DA's Office from 40 to 100 including investigation teams, the DA prosecuting attorney, paralegals, and support staff for the purpose of case management and case presentation for prosecution.
- Implemented an Evidence Management solution enabling the Solicitor's office to access video and case information and additional Axon Justice functionality that provides the ability to create their own case files. Additional licenses were implemented to increase the number of users from 15 to 100 for Axon Justice and 15 to 25 users for evidence. The additional users include the Solicitor's investigation teams, the prosecuting attorney, paralegals, and support staff who will access the data for the purpose of case management and case presentation for prosecution.
- Migrated the on-premises Aumentum Tax and ProVal applications into the secure Aumentum Cloud environment. The Tax Commissioner's Office and Assessors' Office now manage residents' property tax payments and property assessments using Aumentum vendor-hosted cloud solution.
- Implemented the Central Square Public Safety Solution made up of Computer Aided Dispatch (CAD), Mobile- CAD, Reports Management Systems, Mapping, Automated Reporting Systems, Evidence management (and or linking to existing evidence tracking system), electronic citations, Emergency Medical Dispatch, Automatic Vehicle Locator, Fire Records, and other interfaces for the public safety departments.
- Stabilized the SmartCop Jail Management System based on recommended hardware and software configurations and provided users with up-to-date training.

The Department of Information Technology Services made progress on the following capital projects which will continue into 2026:

- Redesign of the County website to improve the user experience and increase efficiency in providing county services.
- Assist in the implementation and transition to a new ERP System.
- Implementation of a Property Deed Transfer Solution for the Assessors' Office to enhance the review and processing of property transfers.
- Automate the Noise Permits (NOI-events/construction), Temporary Outdoor Activity Permits, and Zoning Verifications (auto broker, auto dealer, personal care home, day care) for the Planning and Development department.
- Automate the manual administration of Administrative Variance requests, DWR variances, modifications to permits, stream buffer variances, and fire variances.
- Align the Code Enforcement process with Accela best practices, enhancing reporting capabilities and integrating multiple business areas into a unified application.
- Develop two new applications to support mortgage assistance and homeowner rehabilitation programs, streamlining data entry requirements, communication, grants management, inspection management, project tracking, permit tracking, and project closeout efforts.
- Automate and enhance the permitting process for various types of projects, improving efficiency in application submission, task management, and communications for the Department of Planning and Development.
- Support the implementation of a robust new utility billing system for the Department of Water Resources in Gwinnett County's Azure tenant, including a customer service portal, website, and payment system.
- Improve Planning and Development field personnel engagement with customers, reducing administrative burdens related to scheduling and dispatching.
- Deploy a single, standard cashiering solution for the Planning and Development Department's revenue intake, bringing Accela and License and Revenue payments into one system. This solution allows cashiers to accept all payments at any station, regardless of service rendered.

- Modernize and streamline the county's licensing and revenue management processes. This project involves the migration of various licensing types and associated revenue management workflows from legacy systems into a new, integrated platform.
- Replace Gwinnett County's 911 Recording System for the Gwinnett County Police Department (GCPD). The existing on-premises solution will be replaced with a new cloud-based system to realize the security and business benefits of cloud-based processes.
- Deployment of an agenda management solution using a cloud-based industry-standard platform that is reliable, scalable, and user-friendly. The solution will enable employees and elected officials to access the platform anywhere and on any device, utilizing cloud hosting.
- 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 extend those systems to enable access for the Sheriff's Office.
- Procurement and deployment of an Emergency Services IP Network for Police.

2026 – 2031 Capital Improvement Plan

The 2026 capital budget and 2027 – 2031 Capital Improvement Plan for General Government totals approximately \$372 million.

Support Services

Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2026:

- **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. Phase 6 renovations will continue into the second quarter of 2026 for Financial Services, the Conference Center, Board of Equalization, County Administrator's office, Sheriff's Civil Division, and common support spaces. Phase 7 construction will begin in 2026 and include office space for Law, Information Technology Infrastructure, and common spaces, including atrium spaces and public restrooms. Design will continue in 2026 for the entrance and Langley Drive security checkpoint improvements. This project is multi-phased and is scheduled to continue into the third quarter of 2027. This project is funded by the General Government Capital Fund.

- **Relocation of Support Services:** This project will relocate Support Services administrative offices to vacant space in the new Records Management Center on Grayson Highway in Lawrenceville. Construction is anticipated to be completed by the end of 2026. This project is funded by the General Government Capital Fund.

- **Renovation of Central Services:** This renovation was made possible with the completion of the new Records Management Center. Once completed, the renovation will consolidate operations of the Elections Headquarters space, including space currently leased as warehouse space for voting equipment and workspace. This renovation also allows the relocation of Information Technology End User Services, which vacates space at the Gwinnett Justice and Administration Center. This construction is multi-phased and is anticipated to be completed in the first quarter of 2026, in time to prepare for the 2026 election cycle. This project is funded by the General Government Capital Fund.

- **Fleet Management Expansion:** This project is a multi-faceted project consisting of a needs assessment and operational analysis of Fleet operations and a detailed architectural renovation and expansion program that will be executed to meet the long-term needs of the Fleet Management Division and facility. The anticipated improvements include renovations to existing office and shop space, expansion of the fleet maintenance shop area to increase throughput and capacity, and site improvements to increase efficiencies. Program and scope development continue and are scheduled to be completed in the first quarter of 2026, with detailed design and construction to follow. This project is funded by the 2023 SPLOST program.

- **DOT Barns Multipurpose Rooms:** This project will add one small multipurpose room inside each of the four existing remote DOT barns located in Buford, Duluth, Lilburn, and Loganville. Construction is anticipated to be completed in 2026. This project is funded by the General Government Capital Fund.

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

- **Lawrenceville Library and Administrative HQ Renovation:** The Library Administrative Headquarters at the former Lawrenceville

Branch Library is located at 1001 Lawrenceville Highway. The library functions moved to the new Hooper-Renwick Themed Library in June 2025, providing approximately 10,000 – 14,000 square feet to address County administrative space needs as part of the larger Space Plan initiative. Also included in this project is the renovation of the Library Administrative and Operational space, currently located at this facility. Construction is anticipated to begin in early 2026. This project is funded by the General Government Capital Fund and the 2017 SPLOST Program.

- **Public Safety:**

- **New Police Headquarters:** This project is for a new Police Headquarters facility and parking deck to better meet the growing demands for service delivery to residents and improve the working environment of Police Headquarters employees. Procurement for Construction Manager at Risk Services is ongoing and scheduled to be awarded during the first quarter of 2026, with design and construction continuing throughout the year. This project is anticipated to be completed in 2029 and is funded by the 2023 SPLOST program.
- **Police Special Operations Complex 50-Yard Firing Range:** This project is for an interior fit-out for the 50-yard firing range, currently constructed as a shell space at the Police Training Center. Construction is anticipated to continue through 2026. This project is funded by the Police Capital Fund.
- **Fire Training Tower:** Construction began in September 2025 to replace the existing training tower at the Fire and Emergency Services Training Academy in Mulberry. Construction includes demolition of the existing structure and installation of the new modular fire training tower and is anticipated to be completed in 2026. This project is funded by the Fire and EMS Capital Fund.
- **Fire Station 14 Replacement:** This project is to replace the Fire Station 14 facility in Buford. The design is scheduled to be completed in early 2026, followed by procurement and construction. This project is funded by the Fire and EMS Capital Fund.
- **Fire Station 2 Relocation:** Design for the relocation of Fire Station 2 began in May 2025 to relocate this facility to the county-owned Lions Club Park, near the existing fire station. This relocation will provide a new state-of-the-art fire station that aligns with the long-term needs of the county. This project is funded by the 2023 SPLOST program.
- **Fire Station 3 Relocation:** The planning phase for the relocation of Fire Station 3 was completed in October 2025, and detailed design is scheduled to begin in November 2025 to relocate this facility to a county-owned property near the existing fire station. This relocation will provide a new state-of-the-art fire station that aligns with the long-term needs of the county. This project is funded by the 2023 SPLOST program.

- **Community Services:**

- **Bill Atkinson Animal Welfare Center Renovation:** 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 employees at the Bill Atkinson Animal Welfare Center. Construction will continue through the second quarter of 2026. This project is funded by the 2023 SPLOST program.
- **Gwinnett Community Resource Center at Grayson Highway:** This project will establish a central hub for providing social and human services through county and partner-offered services. Construction is anticipated to continue through 2026. The project is largely funded by the American Rescue Plan Act.
- **Lenora Park Community Recreation Center Addition and Gym Renovation:** This project at Lenora Park is for a new Community Center addition, which will provide a space that meets the growing demands of the community. The project also includes a gymnasium renovation, which will provide updated amenities and new finishes throughout. Construction on this project is anticipated to continue through 2026. This project is funded by the 2017 SPLOST program.
- **Centerville Senior Center Expansion:** Design began in August 2025 to expand the existing Centerville Senior Center Facility to meet the growing needs of senior programming at this facility. This project is funded by the 2017 and 2023 SPLOST programs.

Capital Maintenance Projects

A focus on capital maintenance projects will continue in 2026. Some projects began in 2025, while others are newly programmed for 2026. The following projects will be completed or newly implemented in 2026:

- **General Government:**

- **Gwinnett Justice and Administration Center:** Exterior improvements and HVAC air handler replacements

- **Charlotte J. Nash Court Building:** Parking lot improvements
- **Gwinnett Justice and Administration Center and Charlotte J. Nash Court Building:** Fire egress doors and security alarm upgrades
- **Gwinnett Justice and Administration Center Parking Deck:** Parking lot improvements
- **Fleet Management Facility:** Exterior improvements, floor covering replacements and painting, parking lot replacements, and vehicle lift replacements
- **Multiple Fuel sites:** Fuel pump replacements
- **Jimmy Carter Fuel Site:** Parking lot improvements
- **Multiple Facilities:** Enhanced accessibility
- **Multiple Historic Facilities:** Floor covering replacements and painting
- **Gwinnett Connections Corner:** Elevator modernizations, energy retrofits and LED lighting replacements, exterior Improvements, and parking lot improvements
- **Georgia Department of Drivers Services:** Energy retrofits, LED lighting replacements, floor covering replacements, and painting
- **Gwinnett Central Services:** Energy retrofits and LED lighting replacements, floor covering replacements and painting, and parking lot improvements
- **North Tag Office:** Energy retrofits, LED lighting replacements, and exterior improvements
- **Transportation Central Facility:** Energy retrofits and LED lighting replacements, HVAC Replacements, fire alarm replacements, painting, parking lot improvements, and roof replacement
- **Multiple Transportation Maintenance Barns:** Parking lot improvements
- **Gwinnett Entrepreneur Center:** Roof improvements
- **Branches of the Gwinnett County Public Library:**
 - **Multiple Libraries:** Energy retrofits and LED lighting replacements, exterior improvements, fire alarm replacements, HVAC replacements, and parking lot improvements
- **Public Safety:**
 - **Comprehensive Correctional Complex:** Detention area locking controls replacement, HVAC replacements, floor covering replacements, and painting
 - **Multiple Fire Stations:** HVAC replacements, fire alarm replacements, parking lot improvements, and parking lot replacements
 - **Fire Apparatus Management:** Fire alarm replacement
 - **Fire Station 22:** Roof improvements
 - **Multiple Police Precincts:** Parking lot improvements
 - **Police North Precinct:** Fire alarm replacement
 - **Police East Precinct:** HVAC replacement
 - **Police Annex and E-911 Center:** Fire alarm replacement
- **Community Services:**
 - **West Gwinnett Park Aquatic Center:** Fire alarm replacement
 - **Bethesda Aquatic Center:** Fire alarm replacement
 - **Lawrenceville Senior Center:** Appliance replacement and parking lot improvements
 - **Gwinnett Community Resource Center at Sawnee Avenue:** Exterior improvements and parking lot Improvements
 - **Gwinnett Community Resource Center at Georgia Belle Court:** Elevator modernization, energy retrofits and LED lighting replacements, exterior improvements, floor covering replacements and painting, and HVAC replacements.

- **Bill Atkinson Animal Welfare Center:** Appliance replacement, energy retrofits and LED lighting replacements, parking lot improvements, and roof replacement
- **Gwinnett Senior Services Center:** Floor covering replacements and painting

2026 – 2031 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 2026 – 2031 include:

- Migration of the ArcGIS enterprise application and aerial imagery to a cloud-hosted solution.
- Migration of the County website infrastructure from on-premises servers to cloud servers within the County Microsoft Azure environment.
- Migration of the Commvault environment from on-premises servers located in the data center at Baycreek Precinct to the Cloud.
- Replacement of the 911 call handling system that provides improved technology, including Next-Generation 911 capabilities such as the ability to accept photos and videos, RapidSOS (a caller location sharing application) integration, improved reporting, and automated abandoned call processing.
- Implementation of a Drone as First Responder program for the Police Department, aiming to improve public and officer safety and enhance operational efficiency.
- Replacement of outdated License Plate Recognition Cameras, or Low-light Smart Analytics and Geolocation systems, to address critical operational inefficiencies and safety concerns.

General Government Capital Improvement Plan

Project Category	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Library Program Contingencies	2,527,036	2,817,955	27,203	27,203	27,203	27,203	5,453,803
Recreation Funding	45,000	-	-	-	-	-	45,000
ITS-Applications	2,043,535	213,562	79,225	-	-	-	2,336,322
Airport Miscellaneous Contingencies	52,300	774,273	688,049	-	-	-	1,514,622
Community Service Facilities	4,055,802	1,813,561	-	-	-	-	5,869,363
Miscellaneous	67,235,551	58,889,398	75,491,179	-	-	-	201,616,128
General Government Facilities Renovations/Improvements	30,888,714	27,154,815	1,567,926	496,511	47,260	47,260	60,202,486
Facility Asset Management Plan	13,776,039	7,733,964	2,599,515	12,462,611	9,353,100	9,602,211	55,527,440
General Government Miscellaneous/Contingencies	19,183,362	2,975,153	3,222,881	1,737,725	1,958,235	355,443	29,432,799
ITS-Miscellaneous	9,475,168	-	73,223	-	304,726	395,001	10,248,118
Total General Government	149,282,507	102,372,681	83,749,201	14,724,050	11,690,524	10,427,118	372,246,081

JUDICIAL

Capital Improvement Plan

The Judicial Capital Improvement Plan consists of projects designed to support and enhance the County's judicial system through the renovation, improvement, and maintenance of facilities that house court-related operations and services. These projects ensure that judicial facilities remain functional, secure, and capable of meeting operational needs while supporting long-term asset management and facility stewardship.

Project categories within the Judicial Capital Improvement Plan include:

- General Government Facilities Renovations and Improvements, which consist of projects addressing upgrades and improvements to existing County facilities that support judicial functions.
- Judicial Facilities, which include projects specific to court facilities and related judicial spaces.
- Facility Asset Management Plan, encompassing projects focused on the lifecycle maintenance, repair, and preservation of judicial facilities.
- General Government Miscellaneous and Contingencies, including studies and budgeted capital contingencies related to judicial operations.

2025 Capital Achievements

Major Construction Projects

The following are highlights of major Judicial capital projects in 2025:

- **Gwinnett Justice and Administration Center Courtroom Refresh:** Construction began in February 2025 for renovation of existing courtrooms within the Gwinnett Justice and Administration Center, including first-floor courtrooms and chamber office space. Courtrooms 1A and 1B were completed in June 2025, and courtrooms 1C and 1D were completed in December 2025. This project is scheduled to continue into 2028. This project is funded by the 2023 SPLOST program.

Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2025:

- **Gwinnett Traffic Court and Juvenile Justice Building:** Energy retrofits and LED lighting replacements, floor covering replacements and painting, HVAC piping for portable chiller, monument signs, and office space buildout for the Department of Child Advocacy and Juvenile Services
- **Multiple Gwinnett County Facilities:** Access control updates

2026 – 2031 Budget and Capital Improvement Plan

The 2026 capital budget and 2027-2031 Capital Improvement Plan for Judicial totals approximately \$28 million.

Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2026:

- **Gwinnett Justice and Administration Center Courtroom Refresh:** Construction on the final phase of the first-floor renovations will continue into 2026, and second-floor renovations will begin. These renovations will include courtrooms, chamber spaces, major mechanical, and audio-visual system upgrades. The second-floor renovations will begin in the second quarter of 2026, with Courtrooms 2A and 2B as part of a three-phase approach. Construction is scheduled to continue into 2028. This project is funded by the 2023 SPLOST program.
- **Gwinnett Justice and Administration Center Campus Space Implementation Plan:** Phase 7 construction will begin in 2026 and include office space for the Clerk of Court and Probate Court. Design will continue in 2026 for the addition of two courtrooms in the Nash building. This project is multi-phased and is scheduled to continue into the third quarter of 2027. This project is funded by the General Government Capital Fund.

Capital Maintenance Projects

A focus on capital maintenance projects will continue in 2026. Some projects began in 2025, while others are newly programmed for 2026. The following projects will be completed or newly implemented in 2026:

- **Gwinnett Traffic Court and Juvenile Justice Building:** HVAC replacements and parking lot improvements.

Judicial Capital Improvement Plan

Project Category	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Judicial Facilities	6,008,399	384,664	-	179,115	4,598,901	-	11,171,079
General Government Facilities Renovations/Improvements	32,400	69,600	97,200	60,000	-	-	259,200
Facility Asset Management Plan	297,313	2,635,273	2,020,769	860,810	-	-	5,814,165
General Government Miscellaneous/Contingencies	2,483,343	913,481	2,350,852	2,010,888	1,911,407	1,072,837	10,742,808
Total Judicial	8,821,455	4,003,018	4,468,821	3,110,813	6,510,308	1,072,837	27,987,252

PARKS AND RECREATION

Capital Improvement Plan

The Capital Improvement Plan (CIP) 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 green spaces, 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** to foster 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.

2025 Capital Achievements

In 2025, the Department of Parks and Recreation completed several park projects:

Project Design and Construction:

- **Beaver Ruin Wetland Park:** Construction commenced with a completion of early 2027.
- **Dacula Park Activity Building:** Construction commenced, which will 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 completed.
- **Singleton Greenway:** First phase of construction completed.
- **Discovery Park:** Construction in progress.
- **Lenora Park Community Recreation Center:** Construction in progress, with completion scheduled for the third quarter of 2026.
- **West Gwinnett Park and Lenora Park:** Pickleball courts under construction.
- **Lenora Park:** Construction of a pressbox at the multipurpose field and a maintenance building.
- **Gwinnett Environmental and Heritage Center:** Design for audiovisual sensory experience within the Sensory Treehouse structure is in progress.

Asset Management:

Annual Maintenance Items

- Comfort station epoxy flooring renovations
- Systemwide lighting upgrades and trail maintenance
- Bridge and boardwalk annual inspection and repairs system-wide
- Outdoor court renovations and wood floor refinishing on an annual rotation

- Painting projects across various park locations
- Annual repairs and renovations for aquatic slides
- Asphalt trail and parking lot renovations
- Pool plaster/tile replacement
- Recreation set-a-sides and BMP maintenance
- Concrete/sidewalk repairs and replacement
- ADA upgrades and improvements
- Pavilion inspection and repairs
- Carpet and flooring replacement

Unique Asset Management Items

- **Bay Creek Park:** Synthetic turf replacement for multipurpose field completed
- **Bethesda Park:** Synthetic turf replacement for multipurpose field completed
- **Bryson Park:** Synthetic turf replacement for multipurpose field completed
- **Collins Hill Park:** Entrance drive and parking lot rehabilitation construction completed
- **Gwinnett Environmental and Heritage Center:** Drainage improvements were addressed and completed
- **West Gwinnett Park Aquatic Center:** Replastering of indoor and outdoor pools completed
- **Rabbit Hill Park:** Baseball/softball field converted to synthetic turf for disabled and mobility-challenged youth
- **Rabbit Hill Park:** Upper soccer field turf renovation with new drainage and irrigation
- **Aquatic Center PoolPAK Systems:** Pool Paks aquatic de-humification and conditioning units were replaced at Bogan Park Aquatic Center and Mountain Park Aquatic Center. Replacement for the West Gwinnett Park Aquatic Center is in progress.
- **Annual playground** contracts were established, which enabled the replacement of playgrounds at Best Friend Park, Deshong Park, Dacula Park, Shorty Howell Park, Club Drive Park, Duncan Creek Park, and the installation at Graves Park is in progress.
- **Paving:** Parking lot repaving projects at Duncan Creek Park, Bay Creek Park, Mountain Park Aquatic Center, and Parks Operations Center
- **Trail Repaving/Renovations:** Projects at Dacula Park, Pinckneyville Park, and Jones Bridge Park
- **Parking Lots:** Line striping of 25 of the 51 park locations

Master Planning:

- **Palm Creek Park:** Natural Resources Assessment completed.
- **Simpsonwood Park:** Master Plan update completed and presented to the Recreation Authority Board.

Trails:

- **Singleton Greenway Phase I:** Construction completed
- Trail branding and signage upgrades are ongoing.
- Revamping Help Locator enumeration in collaboration with Emergency Services in progress and ongoing.
- Gwinnett Trails Master Plan update is in progress, in partnership with the Department of Transportation.

At the end of 2025, the following park projects were underway:

Project Design and Construction:

- **Vines Park:** Phase 2 development design reached 30% completion
- **Sweet Water Park:** Phase 2 development design scope determination in progress
- **Rabbit Hill Park:** Synthetic turf replacement of the multi-purpose field design completed
- **Harbins Park:** Synthetic turf replacement of the multi-purpose field design completed
- **Aquatic Playstructure:** Replacements at Collins Hill Park Aquatic, Best Friend Park, and West Gwinnett Park Aquatic
- **Bethesda Park Aquatic Center:** Lighting replacement in the pool areas design is complete
- **Bethesda Park:** Pickleball courts complex
- **Ivy Creek Greenway:** 1-4 boardwalk replacement

2026 – 2031 Capital Improvement Plan

In addition to the projects above that will continue into 2026, the 2026 capital budget and 2026 – 2031 Capital Improvement Plan for Parks and Recreation totals approximately \$55 million. Projects include:

Project Design and Construction:

- **Centerville Park:** Design and construction
- **Collins Hill Park:** Parking lot and entrance drive renovations completed
- **Gwinnett Environmental and Heritage Center:** Roof renovation will need to be re-evaluated and procured again
- **Sweet Water Park:** Phase 2 additions
- **Vines Park:** Phase 2 additions
- **Palm Creek Park Site:** Natural Resource Management Plan development
- **Simpsonwood Park:** Natural Resource Management Plan and implementation

Trails:

- **McDaniel Farm Park to Commerce Drive Trail Connection:** Procurement to commence in the second quarter of 2026 in collaboration with a connection project by the Department of Transportation.
- **Piedmont Pathway:** Explore and advance design and implementation of one or more segments.

Asset Management-projects include, but are not limited to:

- **Synthetic Turf Replacements:** For multipurpose fields
- **Playground Replacements:** Locations determined by condition assessment, use, and age
- **Maguire-Livsey Family Big House:** Community Involvement Plan in progress
- **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	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Park Land Acquisition	-	-	-	6,808,000	-	-	6,808,000
Recreation Funding	1,518,047	565,197	1,484,630	900,143	1,152,011	2,437,109	8,057,137
Park Renovations and Improvements	6,919,500	8,280,000	4,150,000	4,150,000	-	-	23,499,500
Miscellaneous	710,000	-	-	-	-	-	710,000
Greenway	522,000	2,520,000	800,000	250,000	-	-	4,092,000
Park Development	500,000	6,075,000	4,429,000	-	-	-	11,004,000
Facility Asset Management Plan	6,966	6,966	6,966	327,345	153,327	166,768	668,338
Parks and Recreation Miscellaneous/Contingencies	27,000	-	89,000	-	-	246,000	362,000
Total Parks and Recreation	10,203,513	17,447,163	10,959,596	12,435,488	1,305,338	2,849,877	55,200,975

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.

2025 Capital Achievements – Police Services

Achievements in 2025 pertaining to the Gwinnett Police Department include the following:

- The new SWAT/Hazardous Device Unit/K9 building opened in June 2025. This project established a 22,450-square-foot, state-of-the-art facility where all operational personnel, equipment, and vehicles are in a single location and not spread throughout the county.
- The new state-of-the-art Mobile Command Vehicle for the Police Department was received in August 2025 following a two-year build. The vehicle allows the department to facilitate quick and accurate communication and coordination of efforts during critical incident situations. The Mobile Command Vehicle provides an essential, centralized location where staff responding to critical incidents have a safe and functional work environment.
- The Aviation Unit went operational with a new Steerable Downlink Antenna. This new system provides instant transmission of video signals from our police helicopter to our Situational Awareness and Crime Response Center and field commands through a cellular downlink. This system provides improved command and control during critical incidents.
- Upgraded 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 to become a 'Next-Generation' 911 Communications Center. The new Police Headquarters building project is continuing. The architectural plans have been completed. 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.

2025 Capital Achievements – Fire and Emergency Services

Achievements in 2025 pertaining to the Department of Fire and Emergency Services include the following:

- Received replacement ambulances, fire engines, and 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.

2026 – 2031 Capital Improvement Plan

The 2026 capital budget and the 2027 – 2031 Capital Improvement Plan for Public Safety totals approximately \$264 million. Some of the highlights of planned improvements are listed below:

Police Services

Police Services' Capital Improvement Plan for 2026 – 2031 includes, but is not limited to the following:

- The proposed Police Training Center 50-yard firing range project involves adding components for a 50-yard indoor range that was originally designed and built for this purpose in 2007. The completion of this project will alleviate overcrowding, allowing more firearms training and rental opportunities for other police agencies. Construction is expected to begin in early 2026.
- Construction of the new Police Headquarters is expected to begin in the summer of 2026 with a tentative completion date in 2029. 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.
- Implement a Drone as First Responder program. This program stations drones at fixed locations that can immediately

respond to emergency situations and provide valuable information to first responders prior to arrival. The drone program will be assigned to the Situational Awareness and Crime Response Center.

- Rebuild the Police Aviation Hangar landing area, possibly entailing a full-depth reclamation. Planning and design is underway, with the project expected to be completed in 2026.
- 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. Planning and design have commenced, with renovations expected to be completed in 2026.
- Relocate the Accident Investigation Unit evidence/storage area from Headquarters to East Precinct, where the unit is located. Design plans have been completed, and construction is imminent. Plans include constructing a secured parking lot with fencing, cameras, and security card access. This vacated area will be incorporated into the new Headquarters complex.
- 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 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 of the Situational Awareness and Crime Response Center to a new intelligence platform, allowing for greater and quicker access to multiple investigative data sources.

Fire and Emergency Services

The 2026 – 2031 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.
- Rebuilding Fire Station 2 in Lilburn and Fire Station 14 in Buford.
- Replacing self-contained breathing apparatus harnesses.
- Continuing the development of responsible maintenance/repair and replacement plans for current assets.
- Working with Support Services on fire alarm replacements, HVAC replacements, parking lot repairs/replacements, and roof replacement programs throughout the capital improvement period.

Public Safety Capital Improvement Plan

Project Category	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Police Facilities (New)	-	16,765,761	11,658,584	-	-	-	28,424,345
Police Facilities Renovation and Improvement	490,500	1,729,000	-	-	-	-	2,219,500
ITS-Infrastructure	186,038	-	-	-	-	-	186,038
ITS - Public Safety/Criminal Justice	438,516	441,515	444,605	-	-	-	1,324,636
ITS-Applications	2,495,882	-	-	-	-	-	2,495,882
Fire Facilities	2,000,000	4,800,000	-	-	-	-	6,800,000
Miscellaneous	343,000	-	-	-	-	-	343,000
Fire Station Relocations	2,447,228	4,800,000	6,465,427	-	-	-	13,712,655
Fire and EMS Funding	776,470	3,417,776	912,788	2,675,278	317,975	2,903,753	11,004,040
General Government Facilities Renovations/Improvements	280,501	-	-	-	-	-	280,501
Police Program Miscellaneous/Contingencies	1,089,000	1,197,000	-	80,000	80,000	150,000	2,596,000
Detention Center Renovation/Improvements	2,886,575	2,829,270	2,181,730	236,000	-	-	8,133,575
Facility Asset Management Plan	1,211,578	3,367,631	589,858	1,208,740	3,226,080	3,997,711	13,601,598
Police Funding	14,763,556	14,660,047	22,035,957	34,198,750	14,755,074	14,876,464	115,289,848
Fire Apparatus and Equipment	638,274	1,629,051	20,280,387	1,542,041	1,478,101	796,726	26,364,580
General Government Miscellaneous/Contingencies	2,132,240	6,311,077	6,517,674	8,821,301	5,418,087	2,025,272	31,225,651
Total Public Safety	32,179,358	61,948,128	71,087,010	48,762,110	25,275,317	24,749,926	264,001,849

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 enhancements include the addition of turn lanes and improvements to alignments of cross streets, sight distances, traffic signal infrastructure, and Advanced Traffic Management System updates.
- Bridge and roadway drainage improvements consist of new construction or reconstruction of existing bridges and culverts to sufficient 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, construction 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 Airport - 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 and Rides and other facility construction and rehabilitation.
- Technology upgrades.
- Route expansion and bus rapid transit projects.
- Short and long-term planning initiatives.

2025 Capital Achievements

The Department of Transportation's capital achievements in 2025 include the following:

- Completed the I-85 Corridor Study.
- Repaved 206 miles of County roads.
- Completed fabrication and installation of 6,500 new signs.
- Improved pavement markings at 300 intersections and installed 460 miles of lane delineation markings
- Completed 31 quick-fix projects, including:
 - Installation of 23,222 linear feet of new sidewalk

- Extension of 1,852 linear feet of turn lanes
- Began design of 13 projects identified in the 2023 SPLOST Program.
- Construction Projects completed in 2025:
 - Britt Road at Lucky Shoals Park
 - Chatham Road (Old Suwanee Road to US 23/Buford Highway)
 - Evermore North Boulevard (Hewatt Road to Britt Drive)
 - Indian Shoals Road (Jones Phillips Road to Bold Springs Road)
 - Lakeview Road at Big Haynes Creek
 - Peachtree Industrial Boulevard at West Price Road
 - Pucketts Mill Road (Lily Way to Hamilton Mill Road)
 - Ronald Reagan Parkway at Pleasant Hill Road and US 29/SR 8/Lawrenceville Highway
 - SR 124/Braselton Highway (Meridian Drive to Ironwood Briar Drive)
 - SR 124/Braselton Highway (Pine Road to Spout Springs Road)
 - SR 316/University Parkway at Drowning Creek Road
 - Sugarloaf Parkway at Old Norcross Road
- Installed 11 new traffic signals, 25 traffic signal upgrades, 25 new intersection communication devices, four miles of fiber optic cable, and 67 traffic monitoring cameras.
- Deployed connected vehicle technology at 25 additional traffic signal locations throughout the County to enable emergency vehicle preemption, transit signal priority, and other safety applications.
- Added 18 local roads to the speed hump program.
- Added 945 new streetlights to the residential streetlighting program.
- Completed the Gwinnett County Airport Master Plan.

2026 – 2031 Capital Improvement Plan

The 2026 capital budget and 2027 – 2031 Capital Improvement Plan for Transportation totals approximately \$456 million. Some of the major projects are as follows:

- Capital roadway resurfacing program
- Signal installation, upgrade, and replacement projects
- Connected vehicle technology
- Fiber communication upgrades on Jimmy Carter Boulevard, US 29/SR 8/Lawrenceville Highway, and Riverside Parkway, as well as new fiber installation on Harbins Road and SR 124/Braselton Highway
- Gwinnett County Comprehensive Transportation Plan update
- Safe Streets and Roads for All Countywide Safety Action Plan, Safe Travels Gwinnett
- SR 316 at Stanley Road project
- Steve Reynolds Boulevard project
- SR 20/Buford Drive northbound widening
- Norcross-to-Lilburn Multi-use Trail project

- SR 20/Grayson Highway southbound widening
- Intersection improvements throughout the county, including:
 - Simonton Road at McCart Road
 - Cooper Road at Moon Road/Hope Hollow Road
 - Hutchins Road at Oak Road
 - South Rockbridge Road at North Deshong Road
 - Ridge Road at Thompson Mill Road
 - Sever Road at Tab Roberts Road
 - Lawrenceville-Suwanee Road at Old Norcross Road
 - Riverside Parkway at Old Norcross Road
- Sidewalk installation throughout the county, including:
 - Lake Drive (Pleasantdale Drive to SR 13/Buford Highway)
 - Lee Road (Centerville Rosebud Road to Lenora Church Road)
 - South Rockbridge Road (North Deshong Road to north of county line)
 - SR 13/Buford Highway (Ruby Forest Parkway to Roberts Elementary School)
 - Hurricane Shoals Road (Dyer Elementary School to Retreat Drive)
 - Old Rockbridge Road (SR 13/Buford Highway to Best Friend Park)
 - Webb Gin House Road (Dogwood Road to Ronald Reagan Boulevard EB Ramp)
- Gwinnett Place Transit Center redevelopment project
- 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
- Northern Gwinnett Freight Cluster Study

Transportation Capital Improvement Plan

Project Category	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Intersection/Traffic Operations Improvements	-	21,680,000	24,675,000	8,925,000	-	-	55,280,000
Neighborhood Speed Control	520,000	520,000	520,000	270,000	-	-	1,830,000
Resurfacing/Rehabilitation	44,218,600	21,781,400	2,000,000	-	-	-	68,000,000
Transit Facilities	-	4,950,000	-	-	-	-	4,950,000
Pedestrian Safety/Sidewalks	3,959,285	13,560,000	13,280,000	3,845,156	-	-	34,644,441
Road Safety and Alignments	2,800,000	8,000,000	13,000,000	2,980,000	-	-	26,780,000
Airport Miscellaneous Contingencies	45,000	283,560	117,565	47,754	-	196,526	690,405
Miscellaneous	3,185,000	-	-	-	-	-	3,185,000
Road Program Management	-	4,750,000	5,000,000	2,884,790	-	-	12,634,790
School Safety	-	3,000,000	1,780,000	1,095,000	-	-	5,875,000
Major Road Improvements	-	21,000,000	45,300,000	74,620,000	27,000,000	-	167,920,000
Transportation Planning	2,695,705	7,154,960	7,146,518	6,544,291	1,590,093	973,799	26,105,366
Unpaved Roads	-	398,000	386,000	386,000	-	-	1,170,000
Transit Vehicles/Equipment	206,444	2,000,000	2,000,000	2,000,000	2,000,000	-	8,206,444
Bridge and Roadway Drainage Improvements	-	13,310,000	18,816,590	6,135,000	-	-	38,261,590
Total Transportation	57,630,034	122,387,920	134,021,673	109,732,991	30,590,093	1,170,325	455,533,036

WATER RESOURCES

Capital Improvement Plan

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

Water Resources' Capital Improvement Plan consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote the health, safety, and welfare of the public; and manage stormwater. These projects include 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, 3,053 miles of gravity sewer pipe, 1,538 miles of stormwater drainage pipe, and 4,115 miles of water main, serving approximately 205,655 active sewer customers and 280,485 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.

2025 Capital Achievements

Water and Sewer Capital Improvement Plan achievements are divided into five subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- Systems and Technology

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 2025:

- **F. Wayne Hill Water Resources Center Bioreactor Basin 1 Replacement:** This project replaced the equipment within the Bioreactor Basin 1 at the F. Wayne Hill Water Resources Center. The equipment had reached the end of its useful life and was identified on the replacement and rehabilitation plan as a needed project. The project involved replacing the diffused air system, which included diffusers that had broken or separated.

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 2025:

- **Wolf Creek Sewer Interceptor:** This project enlarged approximately 10,300 feet of existing gravity sewer, increasing sewer capacity to support existing development needs and population growth in the Peachtree Corners area.
- **Rock Springs Medical Sewer:** This project enlarged approximately 4,900 feet of existing gravity sanitary sewer. This increased sewer capacity to support future growth and development along the Buford Drive and State Route 20 corridor.
- **Ridge Road Pump Station Decommissioning Phase II:** This project decommissioned the Ridge Road Pump Station by installing approximately 8,000 feet of 24-inch ductile iron gravity sewer pipe. This allowed the department to decommission an existing pump station that will save on operating costs associated with the station and expand sanitary sewer capacity along the Buford Drive and State Route 20 corridor.

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 2025:

- **Five Forks Phase I - Flowers Crossing Water Main Replacement:** This project replaced 2.5 miles of water mains in the Flowers Crossing subdivision located south of Five Forks Trickum Road. By upgrading the water mains to current standards, this project improved the reliability of the distribution system in this area.
- **Ridgedale Way Water Main Replacement:** This project replaced 0.7 miles of two-inch, six-inch, and eight-inch polyvinyl chloride pipe with an eight-inch ductile iron water main pipe along Ridgedale Way within the Ansley Brook Subdivision. The existing mains were over 40 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

The **Water Production Facilities Program** includes projects for expansion and improvements to the two water production facilities, the booster stations, and tanks. No major projects were completed in 2025.

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. No major projects were completed in 2025.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. No major projects were completed in 2025:

2026 – 2031 Budget and Capital Improvement Plan

The 2026 Capital Budget and 2026 – 2031 Capital Improvement Plan for Water Resources totals approximately \$1.5 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 20% being solid. Due to this high moisture, there is a narrowing option for landfill disposal due to the volumes produced in the region. This project will design and construct a biosolids dryer facility at the F. Wayne Hill Water Resources Center to process biosolids from this location 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 and a Georgia Environmental Finance Authority loan.
- **Suwanee Creek Diversion Pump Station Improvements:** The Suwanee Creek Diversion Pump Station is a 13.5 million-gallon-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	2026 Budget	2027	2028	2029	2030	2031	Total 2026 - 2031
Stormwater Management	24,930,000	31,695,000	25,322,500	20,347,500	18,380,000	18,080,000	138,755,000
Water Production Facilities	9,785,000	30,608,000	45,782,000	29,498,000	41,845,000	37,558,000	195,076,000
Collection System Rehabilitation/Replacement	59,848,110	128,376,500	86,425,000	107,775,000	61,400,000	49,200,000	493,024,610
ITS-Applications	1,800,000	10,010,000	16,820,000	8,524,600	-	-	37,154,600
W&S Program Miscellaneous/Contingencies	250,000	2,700,000	3,550,000	5,500,000	3,100,000	4,955,000	20,055,000
Water Reclamation Facilities	36,008,603	61,420,950	38,166,950	39,090,000	77,050,000	107,460,000	359,196,503
Water Transmission/Distribution Replacement	39,501,566	35,568,400	36,470,000	36,475,000	38,025,000	39,600,000	225,639,966
W&S Plans and Studies	900,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	12,150,000
Total Water Resources	173,023,279	302,628,850	254,786,450	249,460,100	242,050,000	259,103,000	1,481,051,679

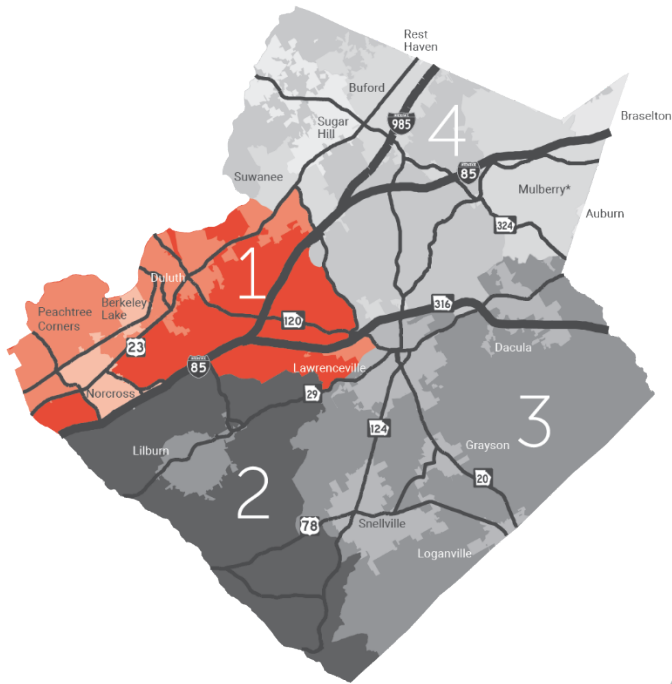


VII. APPENDIX

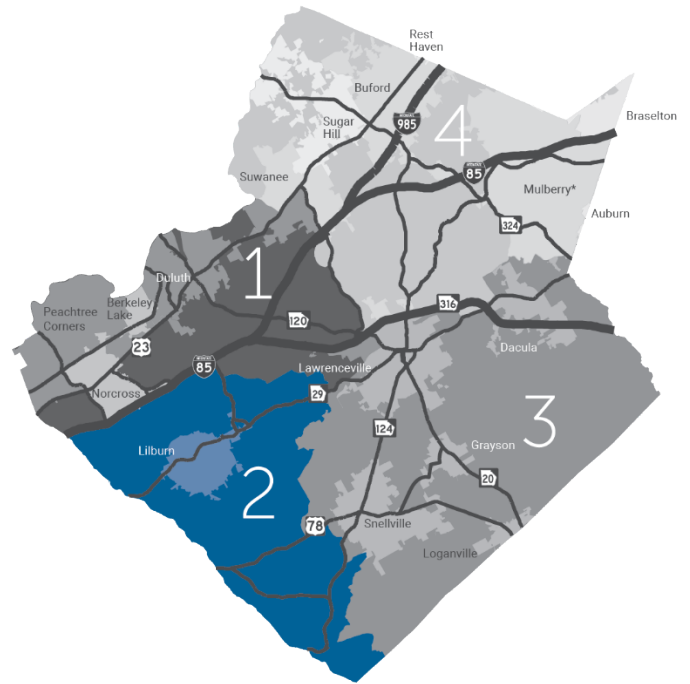
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

COMMISSION DISTRICTS

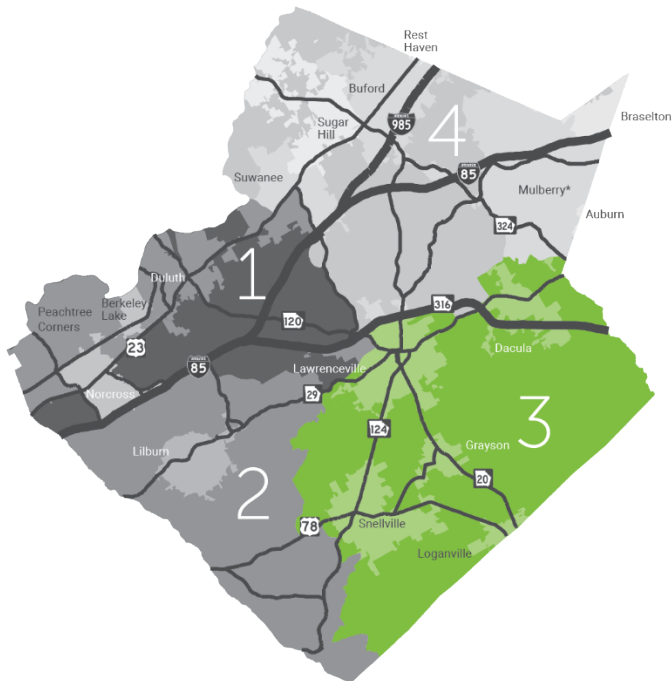
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KIRKLAND D. CARDEN



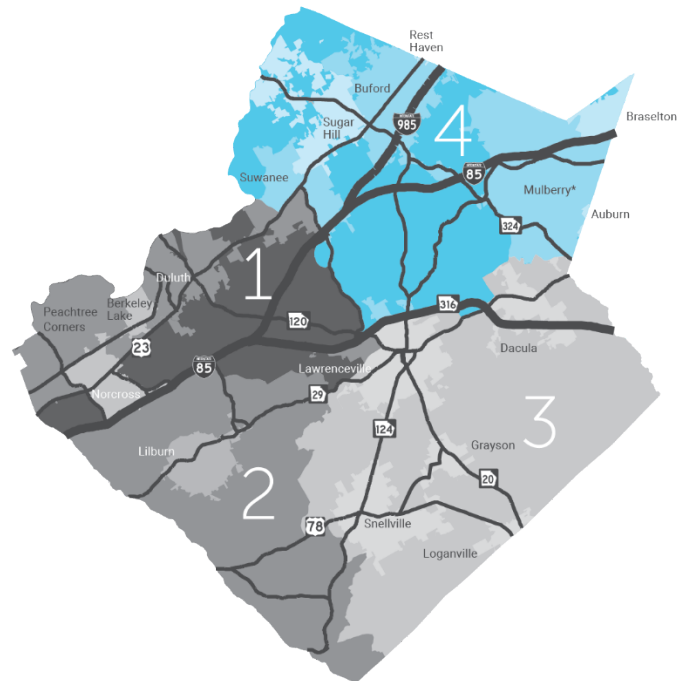
COMMISSION DISTRICT 2
BEN KU



COMMISSION DISTRICT 3
JASPER WATKINS III

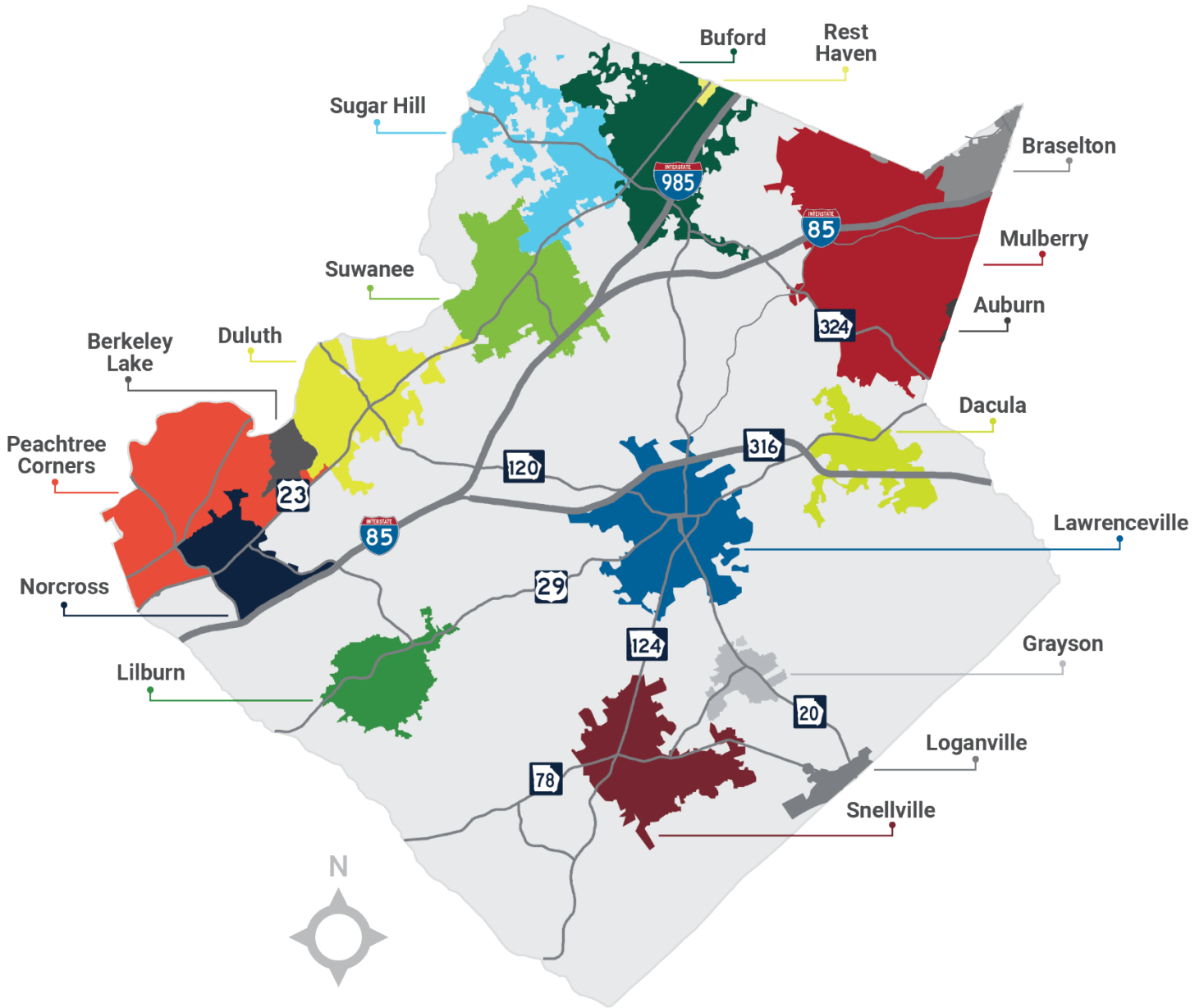


COMMISSION DISTRICT 4
MATTHEW HOLTkamp



**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.*











MUNICIPALITIES











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

IN 2025, AN ESTIMATED 1,020,383 PEOPLE CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

-  **Unincorporated:** Population = 732,527
-  **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 = 93*)
-  **Berkeley Lake:** Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,597)
-  **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 = 4,508*)
-  **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 = 15,114*)
-  **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 = 7,444)
-  **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 = 32,426)
-  **Grayson:** Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,858)
-  **Lawrenceville:** Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,954)
-  **Lilburn:** In 1892, a railroad stop known as the town of McDaniel developed. Renamed Lilburn in the early 1900s, this city is named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway. (Population = 15,390)

-  **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 = 3,442*)
-  **Mulberry:** Incorporated in 2024, Mulberry is Gwinnett's 17th 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 = 18,007)
-  **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 = 42,373)
-  **Rest Haven:** Incorporated in 1940, Rest Haven is 1.5 miles wide. (Population = 34*)
-  **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 = 21,620)
-  **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 = 26,128)
-  **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 = 22,349)

**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.*

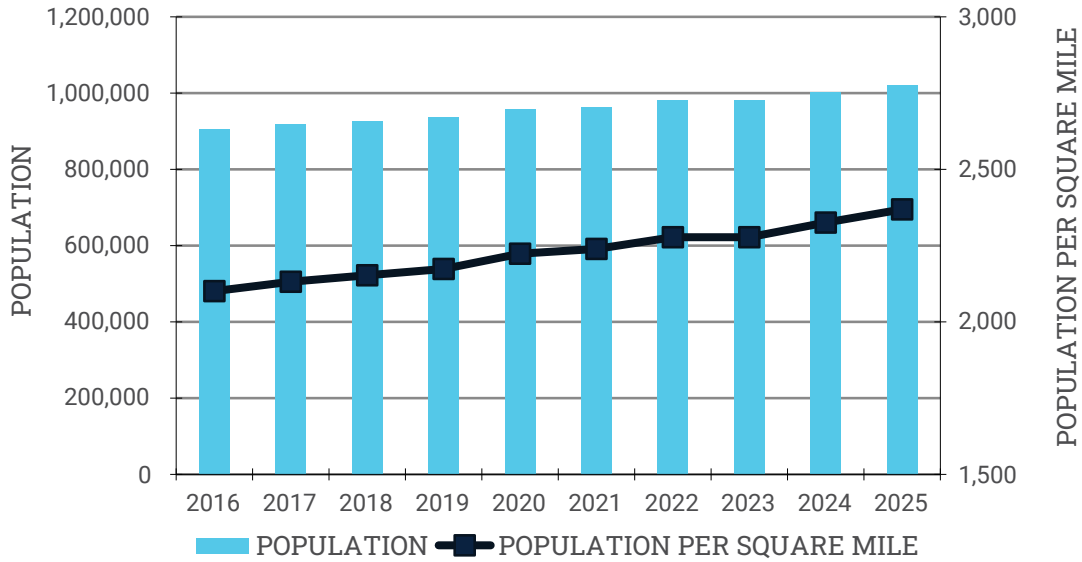
****Population data is not currently available at the time of this report due to the date the city was officially established. Population figures will be available in the 2025 Census American Community Survey release later this year.*

Source: U.S. Census Bureau's 2024 population estimates

STATISTICAL INFORMATION

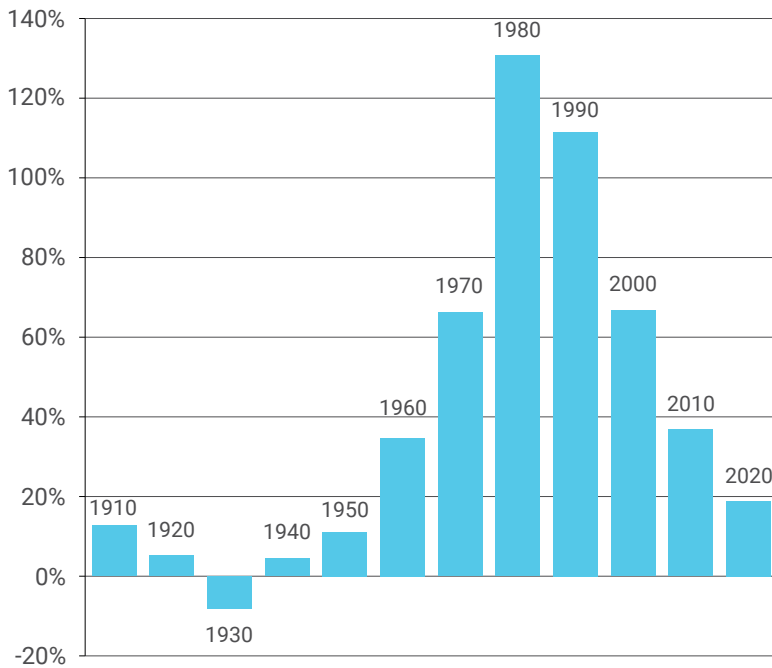
Population Density Continues to Rise in Gwinnett

Sources: Sources: U.S. Census Bureau. 2024 population estimate from Woods & Poole.



Percent Change in Gwinnett's Population Each Decade

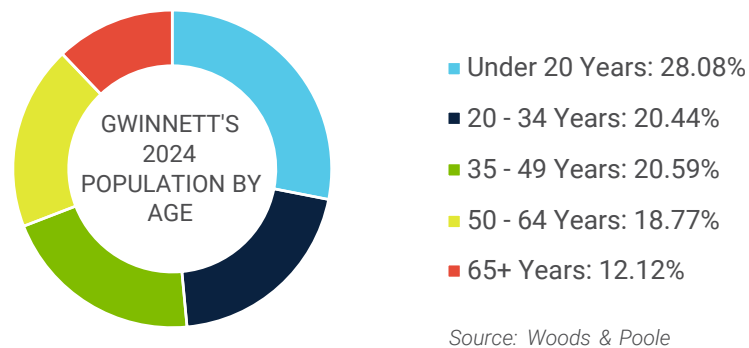
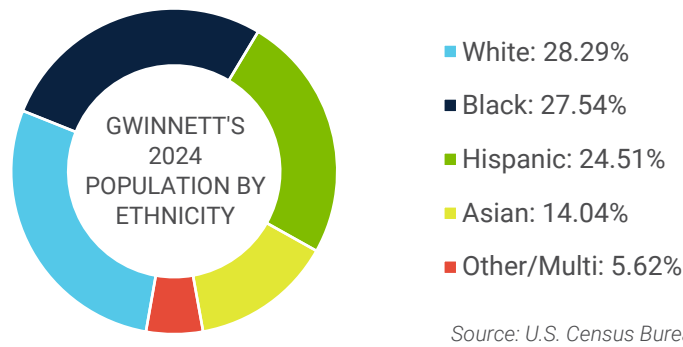
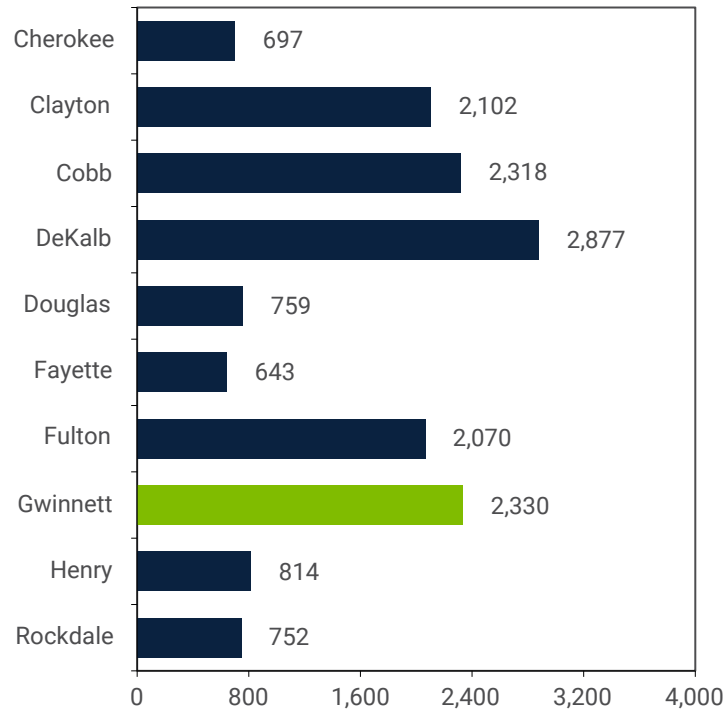
Sources: U.S. Census Bureau



Population Density Per Square Mile

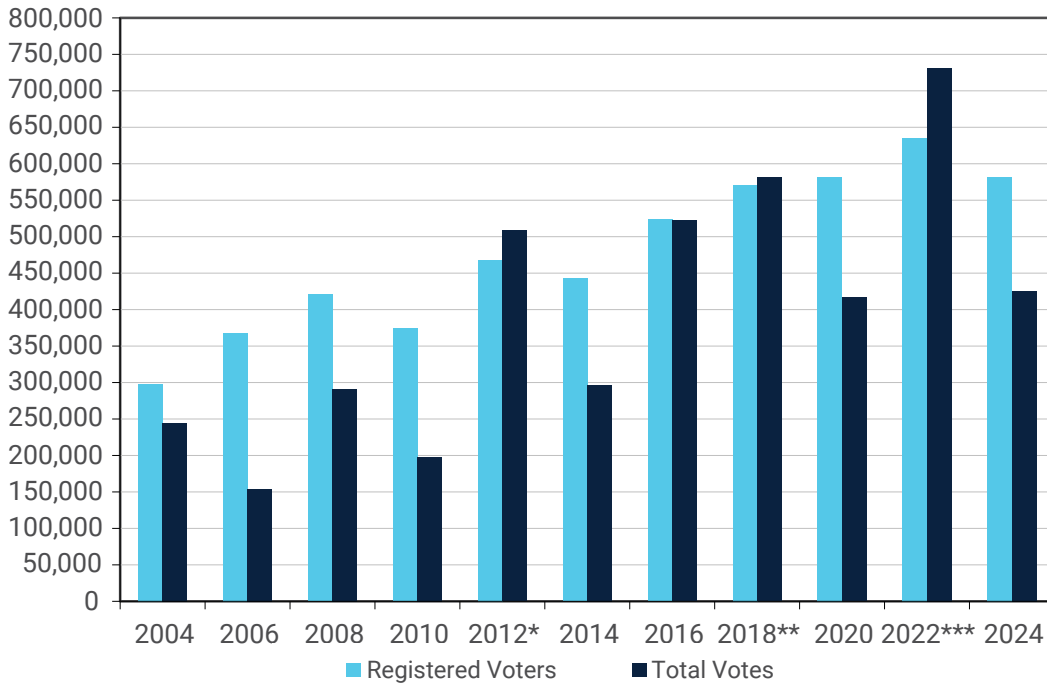
2024 Estimates

Source: U.S. Census Bureau



Gwinnett County General Elections Registration and Turnout

Source: Gwinnett County Elections



*2012 includes three special elections and five scheduled elections.

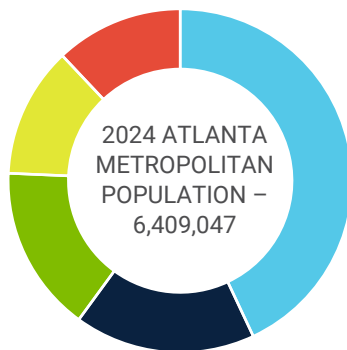
**2018 includes four scheduled elections.

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



- All Others: 41.21%
- Fulton: 18.12%
- Gwinnett: 15.66%
- Cobb: 12.80%
- DeKalb: 12.21%

Source: Georgia Department of Labor (website visited December 10, 2025)

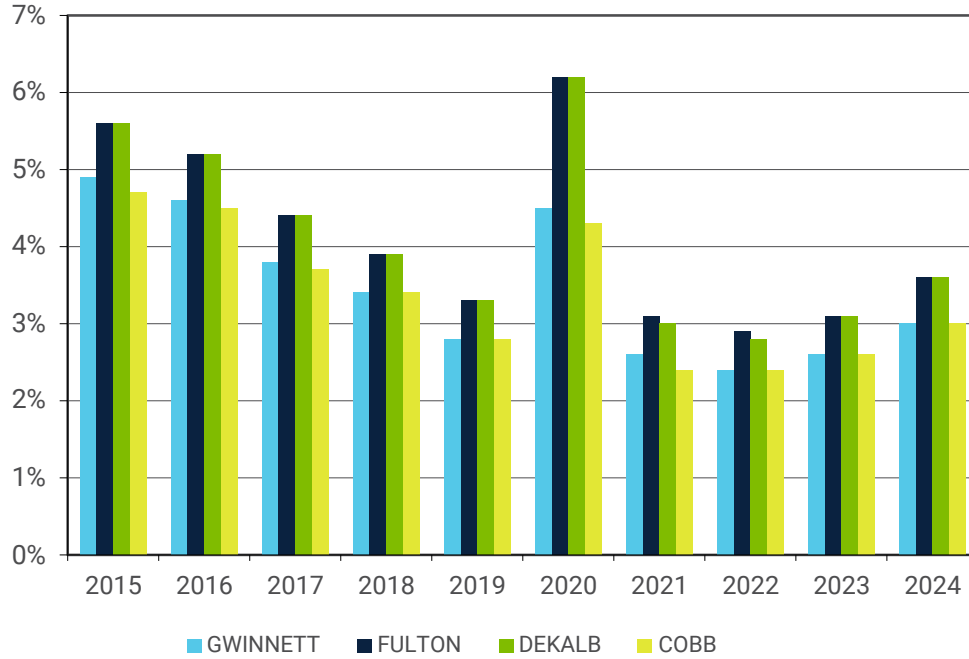


- All Others: 43.02%
- Fulton: 17.01%
- Gwinnett: 15.66%
- Cobb: 12.29%
- DeKalb: 12.02%

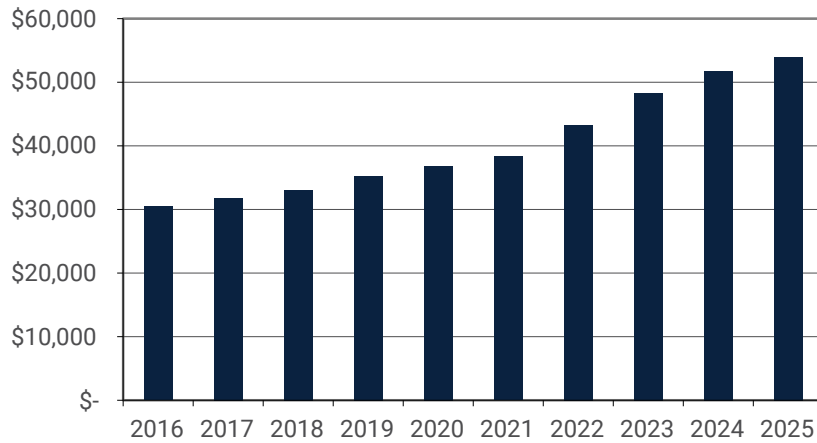
Source: U.S. Census Bureau (website visited December 10, 2025)

Atlanta Metropolitan Unemployment Rates

Source: Georgia Department of Labor (website visited February 10, 2025)

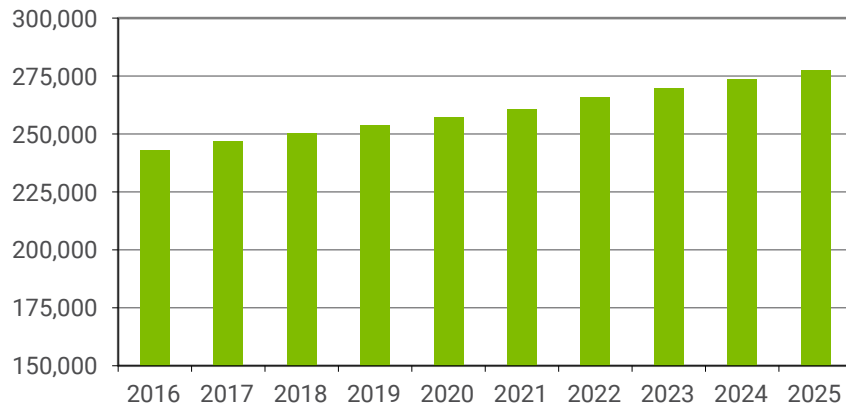


Net General Fund Digest Value Per Person in Dollars (40%)



Source: Gwinnett County Department of Financial Services

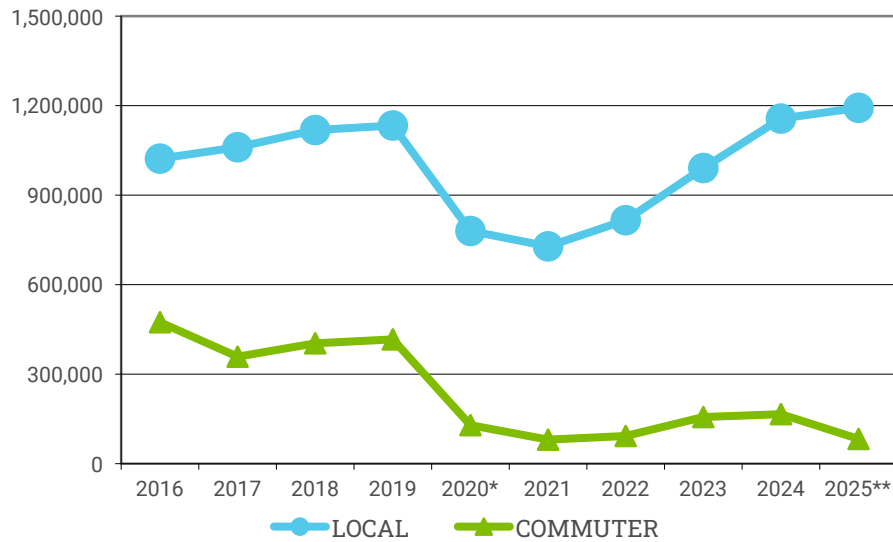
Number of R1 Property Classifications in Gwinnett



Source: Assessors' Office
(Note: R1's are an approximation of the total number of houses.)

Gwinnett County Local Transit System Ridership

Source: Gwinnett County Department of Transportation

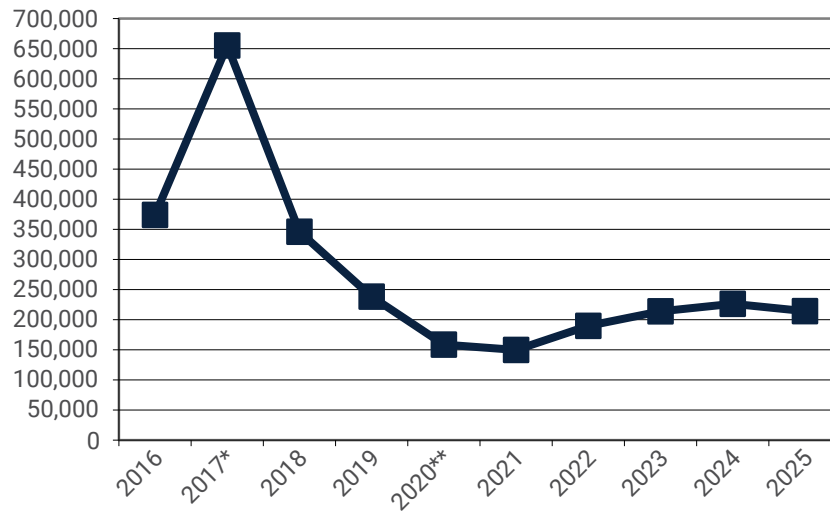


*In 2020, transit system ridership was down significantly due to the effects of the COVID-19 pandemic.

**In 2025, transit system ridership declined due to the discontinuation of Ride Gwinnett's commuter service. All commuter services were merged with the regional Xpress system.

Gwinnett County Library System Total Programming Attendance

Source: Gwinnett County Libraries

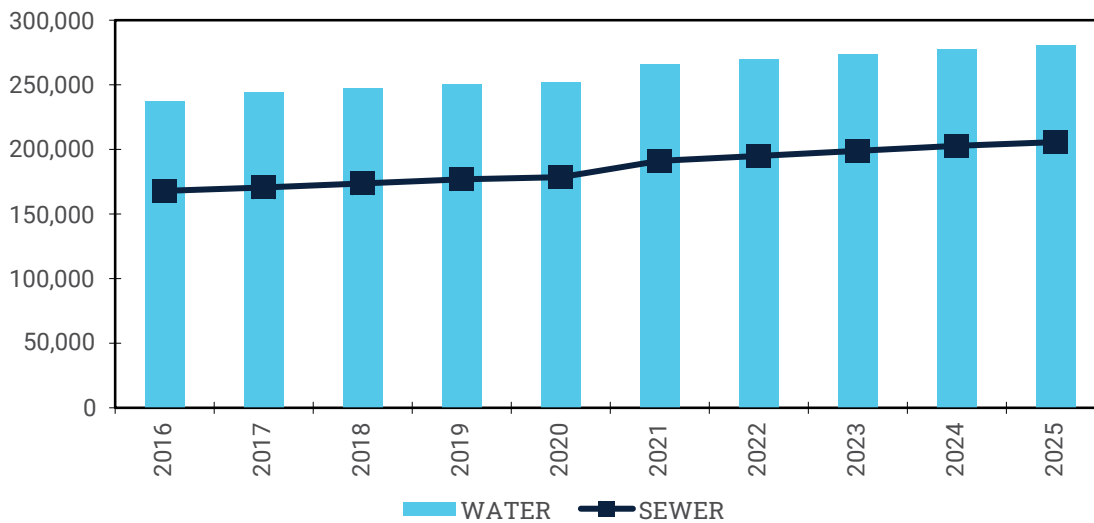


*Programming attendance was up significantly in 2017 due to the Branch Out Partnership with Gwinnett County Public Schools.

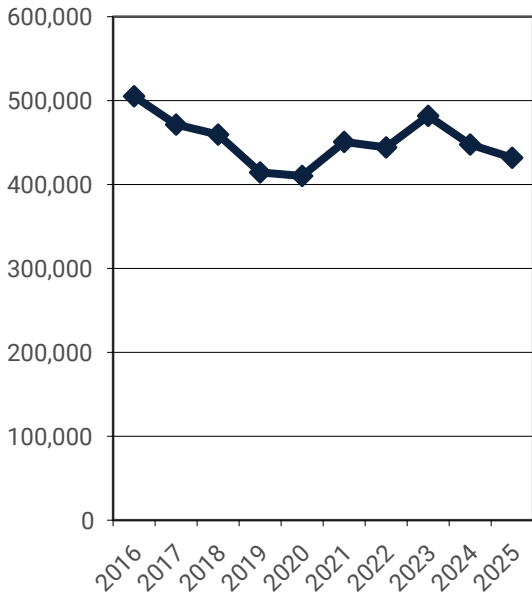
**Programming attendance was down in 2020 due to the effects of the COVID-19 pandemic.

Gwinnett County Water and Sanitary Sewer Customers

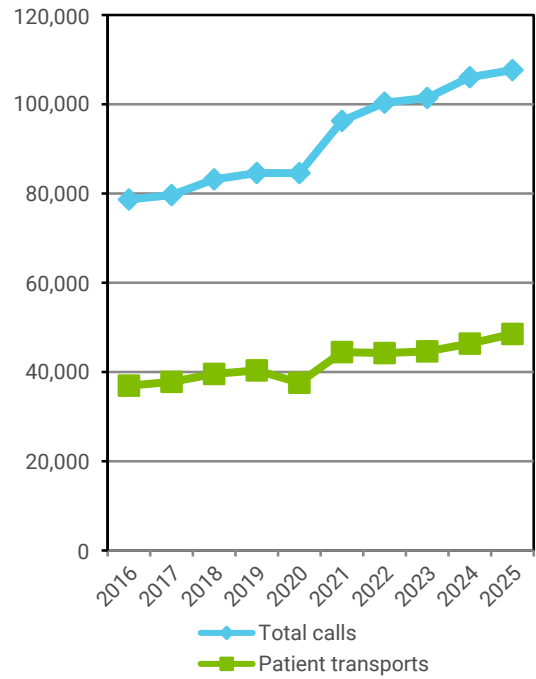
Source: Gwinnett County Department of Water Resources



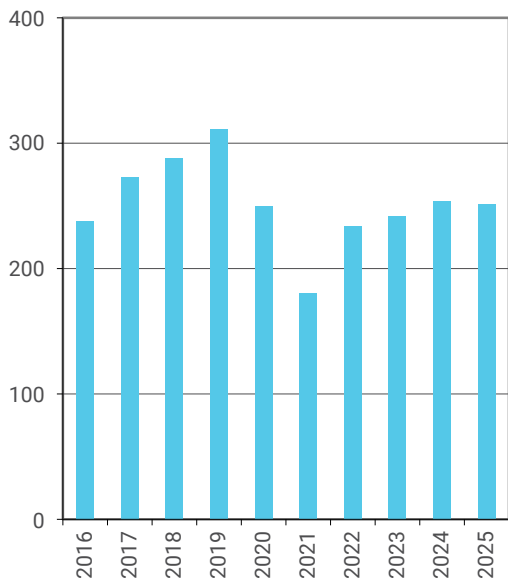
E-911 Calls Received
Source: Gwinnett County E-911



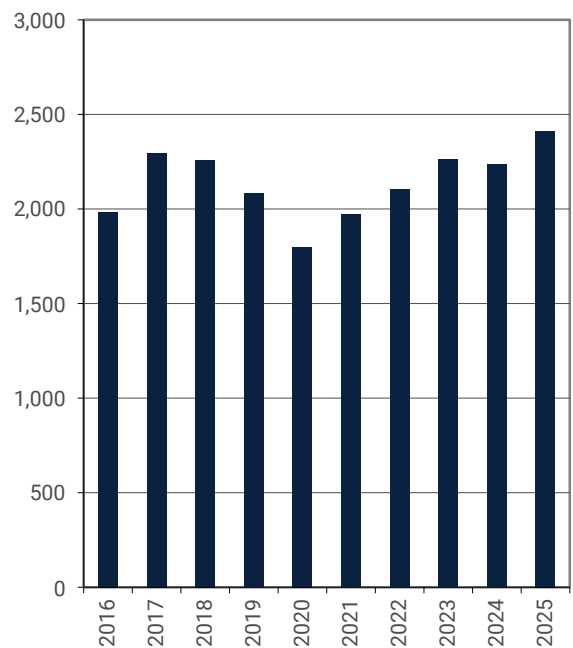
Fire & EMS Total Calls and Patient Transports
Source: Gwinnett County Fire & Emergency Services



Average Inmate Population Gwinnett County Correctional Complex
Source: Gwinnett County Department of Corrections



Average Inmate Population Gwinnett County Detention Center
Source: Gwinnett County Sheriff's Office



This chart contains the 2026 pay scale for Appointed, Merit/Non-Merit, and Protective Service positions. These rates became effective October 25, 2025.

PROTECTIVE SERVICES PAY SCALE	Grade	Step 0	Step 12
Correction Officer-4125	CR213	\$47,213	\$75,591
Correction Officer Senior	CR223	\$50,990	\$81,636
Correction Officer Master	CR233	\$54,049	\$86,533
Correction Officer Corporal	CR243	\$60,168	\$96,332
Classification Officer	CR253	\$65,113	\$104,250
Correction Officer Sergeant	CR323	\$65,113	\$104,250
Correction Officer Lieutenant	CR423	\$77,010	\$123,297
Jailer	JO213	\$50,725	\$81,213
Jailer Sr	JO223	\$50,990	\$81,636
Jailer Master	JO233	\$54,049	\$86,533
Jailer Crpl	JO243	\$60,168	\$96,332
Jailer Sgt	JO323	\$65,113	\$104,250
Jailer Lt	JO423	\$77,010	\$123,297
Deputy Sheriff Senior	SH223	\$57,803	\$92,546
Deputy Sheriff Master	SH233	\$61,271	\$98,097
Deputy Sheriff Corporal	SH243	\$65,105	\$104,235
Deputy Sheriff Sergeant	SH323	\$70,044	\$112,143
Deputy Sheriff Lieutenant-4904	SH423	\$78,958	\$126,414
Deputy Sheriff Lieutenant (Appointed)	SH101	\$78,958	\$126,414
Firefighter I	FF213	\$51,049	\$81,733
Firefighter II	FF223	\$54,912	\$87,914
Firefighter III	FF233	\$59,079	\$94,588
Firemedic	FF233	\$59,079	\$94,588
Firefighter Driver/Engineer	FF243	\$63,575	\$101,787
Firemedic Sr	FF253	\$66,034	\$105,722
Community Risk Reduction Lieutenant	FF322	\$65,413	\$104,728
Fire Apparatus Lieutenant	FF322	\$65,413	\$104,728
Firefighter Lieutenant	FF323	\$68,421	\$109,545
Firefighter Captain	FF423	\$78,098	\$125,038
Fire Inspector	FI242	\$57,286	\$91,716
Fire Inspector Senior	FI252	\$62,298	\$99,741
Fire Inspections Captain	FI423	\$78,098	\$125,038
Fire Investigator	FI243	\$60,724	\$97,219
Fire Investigator Senior	FI253	\$66,034	\$105,722
Fire Investigation Captain	FI423	\$78,098	\$125,038
Fire Planner I	FP411	\$63,916	\$102,332
Fire Planner II	FP421	\$69,506	\$111,280
Fire Planning Manager	FP521	\$89,395	\$143,127
Police Officer	PL213	\$53,772	\$86,090
Police Officer Senior	PL223	\$57,803	\$92,546
Police Officer Master	PL233	\$61,271	\$98,097
Police Officer Corporal	PL243	\$65,105	\$104,235
Police Pilot	PL253	\$66,034	\$105,722
Police Pilot Senior	PL323	\$70,044	\$112,143
Police Pilot Chief	PL423	\$78,958	\$126,414
Police Officer Sergeant	PL323	\$70,044	\$112,143
Police Officer Lieutenant	PL423	\$78,958	\$126,414
Police Aviation Manager	PL433	\$84,933	\$135,980

APPOINTED PAY SCALE		
Grade	2025 Min	2025 Max
100J	\$33,391	\$53,427
100I	\$35,226	\$56,362
100H	\$37,298	\$59,676
100G	\$39,688	\$63,501
100F	\$42,268	\$67,628
100E	\$44,969	\$71,950
100D	\$48,111	\$76,980
100C	\$51,470	\$84,924
100B	\$55,006	\$90,759
100A	\$58,839	\$97,084
100	\$64,694	\$106,746
101	\$69,183	\$114,152
102	\$73,977	\$122,063
103	\$79,112	\$130,534
104/200	\$84,657	\$143,917
105/201	\$90,506	\$153,861
106/202/300	\$96,789	\$164,540
107/203/301	\$103,555	\$176,043
108/204/302	\$106,059	\$180,301
205/303	\$113,326	\$192,653
206/304	\$121,088	\$205,850
305/400	\$129,382	\$219,950
306/401	\$138,245	\$235,017
307/402	\$147,701	\$265,861
403	\$157,819	\$284,074
404	\$168,614	\$303,505
405	\$180,163	\$324,294
406/500	\$192,487	\$346,477
501	\$205,684	\$370,231
505	CONTRACTED	
600	CONTRACTED	

MERIT AND NON-MERIT PAY SCALE		
Grade (DBM)	2025 Min	2025 Max
A11(1)	\$31,178	\$48,327
A11(2)	\$33,048	\$51,225
A11(3)	\$35,031	\$54,299
A12(1)	\$33,907	\$52,556
A12(2)	\$35,940	\$55,708
A12(3)	\$38,098	\$59,052
A13(1)	\$36,873	\$57,153
A13(2)	\$39,085	\$60,582
A13(3)	\$41,432	\$64,219
B21(1)	\$40,101	\$64,162
B21(2)	\$42,536	\$68,058
B21(3)	\$44,968	\$71,948
B22(1)	\$43,609	\$69,775
B22(2)	\$46,225	\$73,960
B22(3)	\$49,000	\$78,399
B23(1)	\$47,424	\$75,878
B23(2)	\$50,270	\$80,433
B23(3)	\$53,286	\$85,258
B24(1)/B31(1)	\$51,575	\$82,520
B24(2)/B31(2)	\$54,670	\$87,471
B24(3)/B31(3)	\$57,950	\$92,719
B25(1)/B32(1)	\$56,086	\$89,738
B25(2)/B32(2)	\$59,452	\$95,124
B25(3)/B32(3)	\$63,017	\$100,827
C41(1)	\$60,995	\$100,642
C41(2)	\$65,655	\$106,680
C41(3)	\$68,534	\$113,081
C42(1)	\$66,331	\$109,448
C42(2)	\$70,311	\$116,014
C42(3)	\$74,530	\$122,973
C43(1)	\$72,136	\$119,025
C43(2)	\$76,465	\$126,167
C43(3)	\$81,053	\$133,737
C44(1)/C51(1)	\$78,448	\$129,438
C44(2)/C51(2)	\$83,154	\$137,205
C44(3)/C51(3)	\$88,145	\$145,440
C45(1)/C52(1)	\$85,311	\$140,763
C45(2)/C52(2)	\$90,429	\$149,209
C45(3)/C52(3)	\$95,857	\$158,164
D61(1)	\$92,777	\$153,083
D61(2)	\$98,344	\$162,267
D61(3)	\$104,244	\$172,004
D62(1)	\$100,896	\$166,478

Hourly rates are based on a 2080 schedule
Revised October 25, 2025

ACRONYMS

ACFR: Annual Comprehensive Financial Report	EXCEL: Executive Competence, Excellence, and Leadership
ADA: <i>Americans with Disabilities Act</i>	FFIEC: Federal Financial Institutions Examination Council
ATL: Atlanta-Region Transit Link Authority	FY: Fiscal Year
BOC: Board of Commissioners	G.O.: General Obligation
CALEA: Commission on Accreditation for Law Enforcement Agencies	GAAP: Generally Accepted Accounting Principles
CDC: Centers for Disease Control and Prevention	GASB: Governmental Accounting Standards Board
CHINS: Children in Need of Services	GC: Gwinnett County
CI: Continuous Improvement	GCIC: Georgia Crime Information Center
CID: Community Improvement District	GCPD: Gwinnett County Police Department
CIP: Capital Improvement Plan	GCPS: Gwinnett County Public Schools
CLE: Continuing Legal Education	GCT: Gwinnett County Transit
COOP: Continuity of Operations Plan	GDOT: Georgia Department of Transportation
COVID-19: Coronavirus Disease 2019	GEC: Gwinnett Entrepreneur Center
CTP: Comprehensive Transportation Plan	GEFA: Georgia Environmental Finance Authority
DA: District Attorney	GFOA: Government Finance Officers Association
DB: Defined Benefit Plan	GGC: Georgia Gwinnett College
DCA: Department of Community Affairs	GIS: Geographic Information System
DDS: Department of Driver Services	GJAC: Gwinnett Justice and Administration Center
DFCS: Department of Family and Children's Services	GPD: Gwinnett Police Department
DoITS: Department of Information Technology Services	GSA: General Service Administration
DOT: Department of Transportation	HHS: Health and Human Services
DUI: Driving Under the Influence	HR: Human Resources
DWR: Department of Water Resources	HUD: U.S. Department of Housing and Urban Development
E-911: Enhanced 911	IRS: Internal Revenue Service
EAP: Employee Assistance Program	LEED: Leadership in Energy & Environmental Design
EMS: Emergency Medical Services	M & O: Maintenance & Operations
ERP: Enterprise Resource Planning	MGD: Million Gallons per Day

MSRB: Municipal Securities Rulemaking Board

NACo: National Association of Counties

OPEB: Other Post-Employment Benefits

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

GLOSSARY

A

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County's financial system.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (*whether or not cash is received at that time*), and expenditures are recorded when goods and services are received (*whether or not cash disbursements are made at that time*).

Activity: A specific and distinguishable unit of work or service performed.

Ad Valorem Tax: Tax imposed on property according to the value of the property being taxed.

American Rescue Plan Act (ARPA): Legislation passed by Congress on March 10, 2021, and signed into law on March 11, 2021. This legislation provided economic stimulus funds, tax credits, and paid leave to aid in the country's recovery from the economic and health effects of the COVID-19 pandemic.

Americans with Disabilities Act (ADA): Federal legislation passed in 1990 that prohibits discrimination against people with disabilities. It prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

Annual Comprehensive Financial Report (ACFR): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

Appropriation: An authorization determined by the legislative body of a government that permits assumption of obligations or expenditures of governmental resources. Gwinnett County approves appropriations for fixed dollar amounts annually.

Arbitrage: The reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40% of the fair market value.

Audit: The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant, the CPA can express an opinion on the fairness of the entity's financial statements.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

Basis Point: Equal to 1/100 of 1%. For example, if interest rates rise from 6.50% to 6.75%, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

Bond Covenant: A legally binding term of agreement between the bondholder and the bond issuer. Bond covenants are designed to protect the interests of both parties.

Bond Rating: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Bond Refunding: The concept of paying off higher-cost bonds with debt that has a lower net cost to the issuer of the bonds. This action is usually taken to reduce financing costs.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of accounting used when calculating usable funds for appropriation. Budget basis may differ from generally accepted accounting principles, which is the method used in financial reporting.

Budget Calendar: The “when, what, and by whom” schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See “*Legal Level of Control.*”

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures at the legal level of budget control for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain budget transfers or other budget adjustments.

C

Capital Asset: Property or equipment valued at more than \$5,000 with a life expectancy of more than one year.

Capital Budget: Year one of the Capital Improvement Plan, which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government’s general capital assets.

Capital Improvement Plan (CIP): A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year, plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should generally have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Charges for Services: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

Commission on Accreditation for Law Enforcement Agencies: The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Commission on Fire Accreditation International: An organization that provides an assessment tool to determine when a fire department has achieved an appropriate level of professional performance and efficiency. The Commission on Fire Accreditation International defines “Standards of Response Coverage” as being those adopted, written policies and procedures that determine the distribution, concentration, and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials, and other forces of technical response. The CFAI has nine points of assessment.

Community Improvement District (CID): A defined area within which non-residential property owners choose to pay an additional tax or fee in order to fund improvements within the district’s boundaries.

Comprehensive Transportation Plan (CTP): The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address the needs and advantages, costs, and funding of those projects.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

Continuing Legal Education (CLE): Professional education for attorneys that takes place after their initial admission to the bar.

Continuity of Operations Plan (COOP): An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

Continuous Improvement Program: A program that uses principles from various disciplines, such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

D

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% of the assessed values of properties.

Debt Service: Principal and interest payments associated with the issuance of bonds.

Defined Benefit (DB) Plan: One of Gwinnett County's retirement plans. In this plan, an eligible participant receives a specific pension benefit amount based on a formula of average eligible compensation and years of service. Gwinnett County bears the investment risk. The plan is funded by employee and employer contributions.

Depreciation: An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset's value has been depleted or consumed.

Digest (or Tax Digest): A comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio: The ratio of the sales price to the appraised value of taxable property.

Distinguished Budget Presentation Award Program: A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

E

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose.

Emergency Operations Plan (EOP): A document which outlines how a facility will respond to an emergency. Specific areas of responsibility are assigned for performing functions in response to a disaster. The EOP describes emergency response, continuity of operations, continuity of government, and recovery from emergencies or disasters.

Employee Assistance Program (EAP): An employee benefit program that assists employees with various needs and provides employees with access to information about life transitions and challenges outside of the normal workday.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Executive Competence, Excellence and Leadership (EXCEL) Program: A management development program designed for Gwinnett County's current and future management employees to provide structure and support for ongoing professional development. The program is offered by the University of Georgia's Carl Vinson Institute of Government.

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

Fair Market Value: Price a given property or asset would sell for in the marketplace.

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, permits, and marriage licenses.

Fiduciary Funds: A category of funds used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Full-Time Equivalent (FTE): The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

G

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

General Obligation (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 bondholders.

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%."

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 178,000 students in 2025-26. 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, awards, and recognition.

Gwinnett Justice and Administration Center (GJAC): The building that houses the majority of Gwinnett County's judicial and administrative operations.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

Hotel/Motel Occupancy Tax: A tax on the rental of rooms that the city, county, or state may require; it is generally owed on the price of accommodations or any additional fees like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

I

Indirect Costs: The allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

Information Technology Services (ITS): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents' access to government information and services.

Infrastructure: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intergovernmental Revenue: Funds received by reimbursements or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Insurance Premium Tax: Taxes mandated by state law at a rate of 1% for life insurance premiums and up to 2.5% for other insurance premiums. Revenues from this tax are paid by insurance companies doing business in Georgia.

Investment: Commitment of funds in order to gain interest or profit.

Investment Instrument: The specific type of security that a government holds.

L

LEAD Academy: A professional development program offered by Gwinnett County's Department of Human Resources to newly promoted or newly hired supervisors and managers.

Leadership in Energy & Environmental Design (LEED): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Lease Purchase: A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources, constitute more than 10% of the revenues or expenditures of the appropriated budget.

Management Framework: The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

Mandate: An order by the state to fulfill their instructions. An example is the state's determination of the salaries of judges. The County is obligated to fulfill the state's mandates.

Microtransit/Flex Service: A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibus vehicles. Microtransit providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

Millage Rate (Mill): *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *“To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property.”*

Modified Accrual Basis of Accounting: Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

N

National Animal Care and Control Association: A non-profit organization that is committed to setting the standard of professionalism in animal welfare and public safety through training, networking, and advocacy.

Net Position: The residual of all other financial statement elements presented in a statement of financial position for proprietary fund types (enterprise and internal service). It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

New Operational Requests: 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.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

Northside Hospital Gwinnett: Lawrenceville hospital offering nationally recognized and renowned services, including the Strickland Heart Center’s cardiovascular unit, high-risk maternity services, neurosurgery, stroke services, genetic testing, and more.

O

Office of the Tax Commissioner (OTC): The Office of the Tax Commissioner bills, collects, and disburses personal and property taxes and administers homestead exemptions under the direction of Gwinnett County Tax Commissioner Denise R. Mitchell. Serving also as an agent for the state of Georgia, the tax commissioner registers and titles motor vehicles and disburses associated revenue.

Operating Budget: The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel 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.

Oracle ERP System: An integrated enterprise resource planning (ERP) software suite by Oracle that manages and automates core governmental business functions—such as finance, budgeting, procurement, grants, and human resources—within a single system to support accurate financial reporting and internal controls.

Other Post-Employment Benefits (OPEB): Non-pension benefits provided to employees after employment ends, which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

P

- Paratransit Service:** An auxiliary transit service without fixed routes or schedules, usually serving the disabled on demand.
- Partnership Gwinnett:** A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.
- Pay-As-You-Go:** A method of payment for equipment or property using funds currently available without going into debt.
- Performance Measurement:** The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.
- Personal Property:** Mobile property not attached permanently to real estate, including tangible property (*such as furniture, equipment, inventory, and vehicles*) and intangible property (*such as stocks, taxable bonds, and cash*).
- Personnel Services:** A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.
- Position:** A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.
- Procurement:** The process of buying goods or services.
- Program:** A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
- Project:** A specifically defined undertaking or action with target start and end dates.
- Property Tax:** Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.
- Proprietary Fund:** A fund that focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a county utility. There are two types of proprietary funds: enterprise and internal service funds.

R

- Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.
- Recidivism:** The tendency of former prisoners to be rearrested for a similar offense.
- Renewal and Extension (R & E):** Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.
- Request for Proposal (RFP):** A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.
- Reserve:** The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, non-recurring needs. The reserve level is established by County policy.
- Reserve and Contingency:** Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.
- Revenue:** Income from all sources appropriated for the payment of public expenses.
- Revenue Bond:** Bond secured by the revenues of the specific operation being financed.
- Revenue Projection:** Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

Ride Gwinnett: The Gwinnett County transit system, which consists of commuter express, local bus, and paratransit services.

Rowen: A knowledge community that will be built along State Route 316, east of Dacula. The community will include a combination of offices, research facilities, public spaces, and residences. It will bring together public institutions and private industries to foster innovation in three focal areas: agriculture, medical, and environmental sciences.

S

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

SAP: A fully integrated, modular enterprise resource planning solution used by the County to facilitate internal and external management of information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Service Delivery Strategy (SDS): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County, along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

Situational Awareness and Crime Response Center (SACRC): The Gwinnett County Police Department Situational Awareness and Crime Response Center is 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 1% 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

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unified Development Ordinance: A document intended to formalize the community's vision for future development, as captured in the Gwinnett 2045 Unified Plan. The Unified Development Ordinance updates, streamlines, and combines the County's existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the Gwinnett 2045 Unified Plan.

Uniform Chart of Accounts (UCOA): Provides a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments in the state.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fee."*

V

Values: The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describes an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

W

Work Alternative Program: A program within Gwinnett County's Department of Corrections that, at the direction of the courts, allows an offender to perform work in lieu of serving time.

Work Release Program: A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at GwinnettCounty.com and click on the [Citizen Finance Guide](#) button.

Budget

Where Your Property Taxes Go

SPLOST

Financial Reports: Archive

PREPARED BY:

Department of Financial Services

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Communications Department

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Questions about this document?

Contact the Department of Financial Services at 770.822.7850