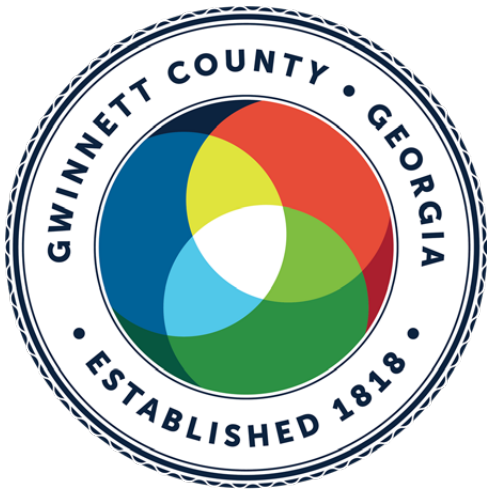


2023

BUDGET DOCUMENT

GWINNETT COUNTY GEORGIA





2023

BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Nicole L. Hendrickson
Chairwoman



Kirkland D. Carden
District 1



Ben Ku
District 2



Jasper Watkins III
District 3



Matthew Holtkamp
District 4

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

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GWINNETTCOUNTY.COM

GWINNETT COUNTY ORGANIZATIONAL CHART

Gwinnett County Residents



Constitutional
Officers

Board of
Commissioners

Judicial
System

Sheriff

Tax Commissioner

Courts

Prosecuting
Offices

Clerk of Courts

Probate Court

Other Boards
& Authorities

Law Department

County Clerk

Internal Audit

County Administrator

Deputy County
Administrator

Clean & Beautiful

Economic Development

Child Advocacy &
Juvenile Services

Communications

Community Services

Corrections

Financial Services

Fire & Emergency
Services

Human Resources

Information
Technology Services

Planning &
Development

Police Services

Support Services

Transportation

Water Resources

COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

County Administrator
Glenn Stephens

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

County Attorney
Mike Ludwiczak

Communications
Joe Sorenson, *Director*

Community Services
Tina Fleming, *Director*

Corrections
Darrell Johnson, *Warden*

Financial Services
Buffy Alexzulian, *Director*

Fire and Emergency Services
Chief Russell Knick

Human Resources
Adrienne McAllister, *Director*

Information Technology Services
Dorothy Parks, *Director/CIO*

Planning and Development
Susan Canon, *Director*

Police Services
Chief J.D. McClure

Support Services
Angelia Parham, *Director*

Transportation
Lewis Cooksey, *Director*

Water Resources
Rebecca Shelton, *Acting Director*

ELECTED OFFICIALS

Clerk of Court
Tiana P. Garner

District Attorney
Patsy Austin-Gatson

Chief Magistrate Court Judge
Kristina Hammer Blum

Probate Court Judge
Christopher A. Ballar

Sheriff
Keybo Taylor

Solicitor
Lisamarie Bristol

Tax Commissioner
Denise R. Mitchell

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

Emily J. Brantley
Shawn F. Bratton
Ronda Colvin Leary

Veronica Cope
Erica K. Dove
Jaletta L. Smith

Howard E. Cook, *Senior Judge*
John F. Doran, *Senior Judge*
Joseph C. Iannazzone, *Senior Judge*
Robert W. Mock Sr., *Senior Judge*
Pamela D. South, *Senior Judge*

Superior Court Judges
R. Timothy Hamil, *Chief Judge*

Ronnie K. Batchelor
Warren Davis
Karen E. Beyers

George F. Hutchinson III
Tracey D. Mason
Tracie H. Cason
Tadia D. Whitner
Angela D. Duncan
Deborah R. Fluker
Tamela L. Adkins
Fred A. Bishop Jr., *Senior Judge*
Melodie Snell Conner, *Senior Judge*
Tom Davis, *Senior Judge*
K. Dawson Jackson, *Senior Judge*
Debra K. Turner, *Senior Judge*

JUDICIALLY APPOINTED OFFICIALS

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

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

Clerk of Recorder's Court
Jeff C. West

Court Administrator
Philip M. Boudewyns

GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT

The Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its Annual Budget for the fiscal year beginning January 1, 2022. 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, 2022

Christopher P. Morill

Executive Director

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

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DID YOU KNOW

*The Board of Commissioners established a Child
Advocacy and Juvenile Services Department to better
protect the legal rights of Gwinnett's children.*



Section I INTRODUCTION

This section contains general facts about Gwinnett County.

GOVERNMENT

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

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

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

HISTORY

Gwinnett County was created on December 15, 1818, and named for Button Gwinnett, one of the three Georgia signers of the Declaration of Independence. The county was formed from the combination of land that was ceded to the state of Georgia by the Cherokee and Creek Indians and a portion of Jackson County. Gwinnett was the 50th county to be organized in the state. The county currently covers 437 square miles and includes approximately 280,000 acres of land. This makes Gwinnett the 46th largest county in the state in area.

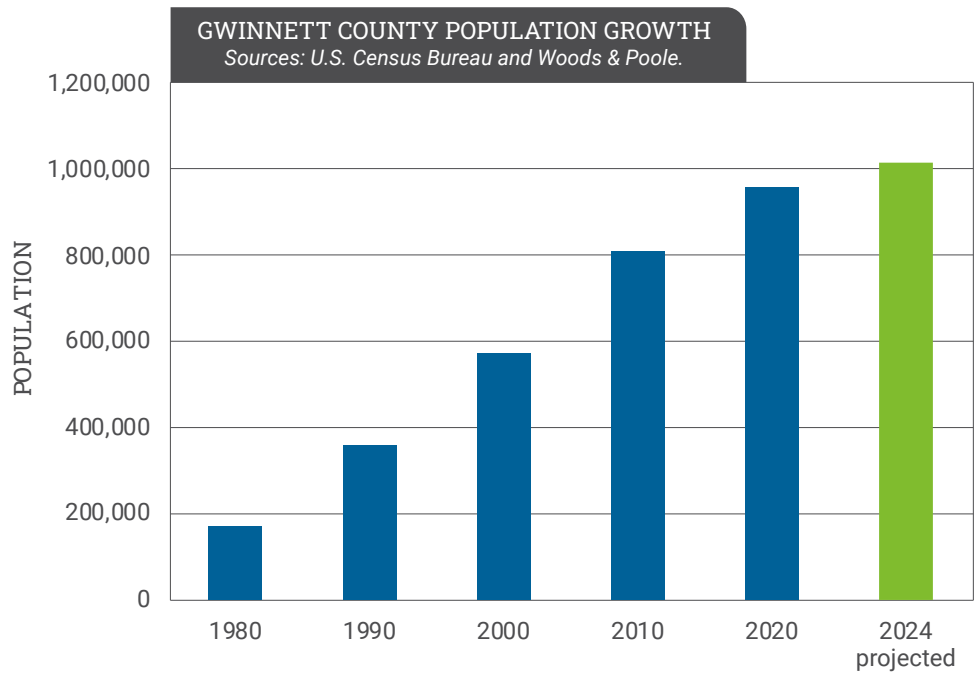
When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily the chance to own land. During the decades from 1818 to 1950, the County slowly grew as a community of farms and small towns, with some trade and manufacturing. In 1950, the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

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

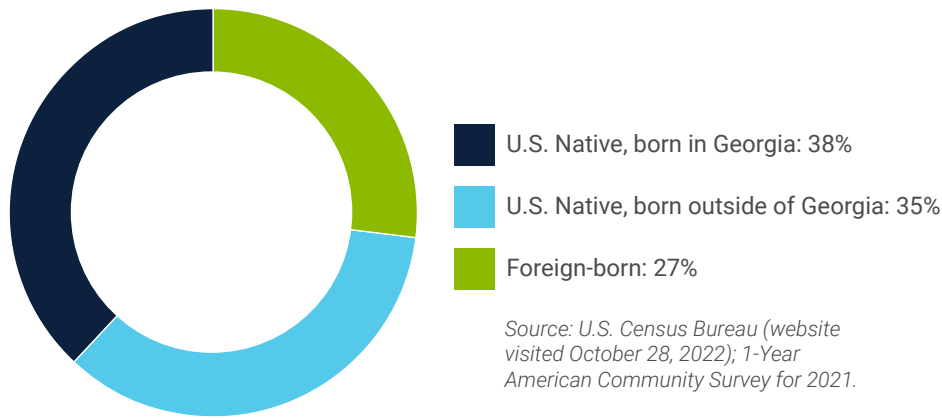
POPULATION

For three consecutive years, 1986 through 1988, Gwinnett ranked as the fastest growing county in the United States among counties with a population greater than 100,000. Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. Today, Gwinnett County is the second most populous county in the state of Georgia. According to Woods & Poole, the county's population stood at an estimated 981,072 in 2022, which is up more than 20 percent from 2010. Gwinnett's population is projected to top one million residents in 2024.



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

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



Our Story

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



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

1885 Historic Gwinnett County courthouse is constructed

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

1850 Population: 11,257

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



1900 Population: 25,585



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

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

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

1984 Gwinnett Place Mall opens



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

1996 Atlanta and Georgia host the Centennial Summer Olympics

2000 Population: 588,448

2001 Gwinnett County Transit begins operations



2009 Gwinnett Stadium, now Coolray Field, opens

2010 Population: 808,321

2020 Population: 957,801

2023 Gwinnett County Transit is rebranded as Ride Gwinnett

1960 Population: 43,541

1970 Population: 72,349

1980 Population: 166,903

1988 Gwinnett Justice & 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

2024 Population estimate: 1,014,279

*Decennial (every 10 years) population estimates from the U.S. Census Bureau.
2024 population estimate from Woods & Poole.*

GWINNETT COUNTY SERVICES

Gwinnett County provides many complex and valuable services to its expanding and diverse population. These 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 both core services and new services. In order to provide the same level of exceptional services to a growing population, the County must invest in a larger workforce, more facilities, and expanded services. In 2023, 132 positions were added to the County as a result of decision packages to help meet the increased demand for services.

Public Safety

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

The [Gwinnett County Police Department](#) has 1,256 authorized personnel, including an authorized strength of 936 sworn officers supported by 320 non-sworn employees. With the approval of the 2023 decision packages, 2 new positions will be added in the Office of Emergency Management on March 1, 2023, and will be added to the authorized strength. With the addition of these new positions, the authorized strength will increase to 936 sworn officers and 322 professional staff employees.

The Gwinnett County Police Department has maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Less than 4 percent of more than 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. First in 2013 and again in 2016, the Gwinnett County Police Department received the Accreditation with Excellence Award, the highest level of accreditation, which few police agencies nationwide attain. The department received its latest reaccreditation on November 12, 2020. On November 19, 2021, CALEA awarded Gwinnett Police additional accreditations for Communications and the Training Academy. As a result of attaining these accreditations, the Gwinnett County Police Department became the first law enforcement agency in Georgia to receive CALEA's Tri-Arc Award. This award is given to governing bodies and agencies that have concurrent CALEA accreditation for their law enforcement, public safety communications, and public safety training programs. The Tri-Arc Award is currently held only by 27 agencies worldwide with 21 in the United States, including Gwinnett Police. The Gwinnett County Police Department's goals in 2023 are to continue to meet the needs of the increasing population and its changing demographics and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment. In 2023, this commitment includes funding for a Mobile Command Vehicle and new SWAT, K9, and Hazardous Devices Unit facility. Additionally, construction for the expansion of the Training Center and the Fleet Maintenance and Facilities building construction is expected to be completed in the first quarter of 2023. For additional information about the Gwinnett County Police Department, refer to [pages IV:67 – IV:70](#).

The [Gwinnett County Department of Fire and Emergency Services](#) responded to 100,352 calls for assistance in 2022. The department has 1,044 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 that integrates fire suppression, emergency medical response, and community risk reduction efforts.



In support of community risk reduction among residents, the department checked approximately 8,000 residences for proper fire and life safety alerting devices and issued almost 5,000 smoke alarms in 2022. This model enables the department to operate at a high and efficient level and ensures that the organization can meet its main goal of optimal service delivery. The department has also maintained a Public Protection Classification of 2/2x from the Insurance Service Office since 2017.

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

Additionally, on March 22, 2022, the Center for Public Safety Excellence awarded Gwinnett County Fire and Emergency Services with the designation of accredited agency for the second time. The department was first accredited in March 2017. This prestigious recognition was given for meeting the criteria of Commission on Fire Accreditation International voluntary self-assessment and accreditation program. The department was also commended by the CFAI Committee for its innovative programs and services. 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 138 authorized personnel, including an authorized strength of 119 sworn officers supported by 19 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. For additional information about the Gwinnett County Department of Corrections, refer to [pages IV:20 – IV:23](#).

The [Gwinnett County Sheriff's Office](#) has 892 authorized personnel, including an authorized strength of 676 sworn officers supported by 216 non-sworn employees. The office continually strives to maintain the highest law enforcement standards possible and is committed to efficiently providing the community with professional law enforcement through well-trained employees and up-to-date technology. The Sheriff's Office is a state certified agency responsible for constitutional duties that include court security, warrant service, civil order service, sex offender registry, family violence orders, general law enforcement, and operation of the detention center.

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

The Gwinnett Sheriff's Office Command structure is as follows:

The Administrative Bureau is commanded by a Deputy Chief and consists of the Administrative Services Division, the Support Operations Division, and the Jail Operations Division.

The Administrative Services Division is commanded by an Assistant Chief. The division is responsible for managing the fiscal processes including budget and capital projects; recruitment of personnel; background investigations; investigating complaints of employee misconduct; conducting staff inspections; overseeing the basic and in-service training for departmental personnel; promotions; legal matters; internal and external communication; handling the permitting function for certain businesses/individuals; maintaining accredited status through the state certification program; and providing administrative support in payroll and human resources.



The Support Operations Division is commanded by an Assistant Chief. The division is responsible for strengthening community relations and trust; providing community related and crime prevention programs; ensure all inmates receive housing, counseling, job skills, substance abuse treatment, crime prevention, and intensive case management assistance upon release. Providing operational support in fleet management, grounds maintenance, food services, building maintenance, IT security, and records and evidence management.

Since 2021, the Community Outreach Section has been vital to the Sheriff's Office to further develop and create community-based strategies by using restorative justice principles to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development. The Community Outreach Section plays a critical role in the Sheriff's Office 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 responsible for providing a safe and humane environment for inmates, protecting them from victimization within the facility and providing access to a system of due process internal to the facility. The division also ensures public safety by providing professionally managed jail services to inmates pursuant to judgments of the courts and providing protection for the public and staff.

The Operations Bureau is commanded by a Deputy Chief. The Operations Bureau consists of 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 Building, jail courts, and the Gwinnett County Courthouse Annex. The division provides immediate assistance for any emergency that might arise, controls inmate conduct, and ensures a secure environment for court officials, personnel, and visitors.

The Field Operations Division is responsible for conducting follow-up investigations of criminal violations of the law, providing crime scene and evidence recovery services, preparing case and incident reports, providing service of criminal processes, writs, or other court orders, and executing arrest warrants. This division also handles special investigations, apprehension, and extradition of fugitives.

The Trafficking and Child Exploitation Unit, known as the TRACE Unit, actively pursue people who seek to prey on children and our most vulnerable residents. The Gang Unit identifies, monitors, and gathers information on all active gang members who commit criminal street gang activity. This information will be developed into intelligence that will be used in the prevention and prosecution of these crimes. The Mental Health Taskforce actively reduces the stigma associated with mental illness and acts as an instrument of advocacy to stem the decades long migration of people with mental illness into the criminal justice system, with a focus on intervening and de-escalating encounters with individuals experiencing a mental health crisis. For additional information about the Gwinnett County Sheriff's Office, refer to [pages IV:77 – IV:81](#).



Public Works

[Transportation](#) is a basic building block for a successful community and has always played a major role in Gwinnett's economy. The County is continuously seeking new transportation solutions and will update its comprehensive transportation plan in 2023 to guide spending for the next two decades.

Gwinnett County's infrastructure includes more than 2,700 miles of roads and right of ways, with more than 745 signalized intersections. The 2023 Capital Budget and 2024 – 2028 Transportation Capital Improvement Program totals approximately \$773 million, the majority of which is funded by Special Purpose Local Option Sales Tax.

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

Gwinnett County Transit operates five commuter bus routes during morning and afternoon peak travel times Monday through Friday and seven local bus routes all day Monday through Saturday. The commuter routes allow transit customers to park their cars at County-operated park-and-ride lots and ride to destinations in downtown and midtown Atlanta and the Emory/CDC area. The local routes are complemented by door-to-door Americans with Disabilities Act paratransit service for ADA-eligible customers unable to use the local bus. The transit system is operated using 43 commuter coaches, 38 local buses, and 11 paratransit vehicles. In 2022, the transit system transported almost 900,000 passengers on commuter coaches, local buses, and paratransit vehicles. For additional information about the Gwinnett County Department of Transportation, refer to [pages IV:94 – IV:97](#).

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. In 2022, the Georgia Association of Water Professionals named Gwinnett County's drinking water the best tasting water in Georgia. Every day, the Department of Water Resources produces on average 70 million gallons of water to be used by the residents and businesses of Gwinnett County. More than \$1 billion has been invested over the last two decades to ensure that the water processed and later returned to the environment is among the highest quality in the country. Our facilities have won multiple awards for exceptional design and operation, and our F. Wayne Hill Water Resources Center attracts visitors from around the globe to see its advanced processes and sustainable use of resources. In 2022, water professionals from across the country came together on Earth Day to celebrate the grand opening of the Water Tower, a water innovation campus. The campus includes state-of-the-art research laboratories, indoor and outdoor classrooms, conference space, an atrium with exhibit space, and office space for water entrepreneurs and businesses. For additional information about the Gwinnett County Department of Water Resources, refer to [pages IV:98 – IV:101](#).

Planning and Development

The function of the [Department of Planning and Development](#) is to promote and enhance the well-being of residents, visitors, property owners, and businesses of Gwinnett County. The department accomplishes its mission through programs and services that encourage high quality development as well as maintenance and revitalization of existing neighborhoods and industrial areas. The Department of Planning and Development consists of the Administration Division, Development Division, Building Division, Code Enforcement Division, Planning Division, and the Housing and Community Development Division.

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 revitalization of areas that are ripe for change. In 2022, the Department of Planning and Development issued 181 development permits, 8,258 residential and 1,732 non-residential permits, as well as 17,675 business licenses. For additional information about the Gwinnett County Department of Planning and Development, refer to [pages IV:63 – IV:66](#).

Community Services

The Department of Community Services is organized into divisions that provide high-quality recreational, educational, electoral, human, and other services in partnership with the Gwinnett community. These include:

- [Animal Welfare and Enforcement](#) works diligently to uphold Gwinnett County animal welfare ordinances and comply with guidelines recommended by the National Animal Care and Control Association. It also operates the Bill Atkinson Animal Welfare Center. The animal center found homes for more than 4,000 animals through adoptions and saved 96 percent of impounded animals in 2022.
- [Building Brains Anywhere](#) aims to serve children, parents, and caregivers by providing safe, fun, and engaging early learning opportunities for children. Building Brains Anywhere emphasizes literacy and early learning in both new and existing programs and is closing the literacy and academic preparation gaps in the community.
- [Health and Human Services](#) facilitates collaboration to enhance the well-being of the community. This division improves access to services for residents by offering OneStop Centers, senior services, and other community resources like OneStop 4 Help in which community navigators help residents find valuable resources and overcome adversities.
- [Live Healthy Gwinnett](#) takes a proactive wellness approach to address the preventable chronic illnesses that impact individuals of Gwinnett County. Through community education, residents significantly reduce their risk of developing chronic diseases by making simple lifestyle changes: eating healthy, increasing physical activity, and reducing stress.
- [Parks and Recreation](#) strives to meet the recreational needs of every resident in Gwinnett by offering year-round recreation classes, special events, summer day camps, skate complexes, leisure activities, art classes, swimming pools, tennis courts, disc golf courses, sports fields, and much more!
- [UGA Extension Gwinnett](#) operates as part of the University of Georgia's College of Agricultural and Environmental Sciences and College of Family and Consumer Sciences. From combating diseases and securing a safe food supply to strengthening families, communities, and economic growth, UGA Extension Gwinnett delivers programs through three main program areas: Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development.
- [Volunteer Gwinnett](#) is the countywide volunteer program designed to involve more residents in volunteer activities associated with County government. Dedicated volunteers serve in many capacities in all County government departments, boards, and County-supported organizations. Volunteers can participate in both one-time events and long-term projects.
- [Voter Registration and Elections](#) provides voter registration/elections opportunities (voter registration, advance voting, absentee voting, and election day voting) to all citizens as required by federal and state laws and the rules and regulations of the State Elections Board of Georgia. The division also conducts special elections as needed.

For additional information about the Gwinnett County Department of Community Services, refer to [pages IV:14 – IV:19](#).

Health Care

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

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

Gwinnett Public Library System

The [Gwinnett County Public Library](#) system is proud to operate 15 successful branches at different locations around the county. Two branches will move to new, larger buildings in 2023 and 2024.

Gwinnett County broke ground on the new Elizabeth H. Williams branch library in Snellville in 2022. This facility – which is expected to open this year – is located in the city’s planned development, The Grove at Town Center, on Wisteria Drive and will replace the existing branch located on Lenora Church Road. The new, 22,000-square-foot branch will occupy the first floor of the two-story building and serve children, teens, and adults with community spaces, a multipurpose meeting room, 20 computer workstations, and Learning Labs that include a maker’s space and a recording space.

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

Gwinnett County Public Library branches offer free access to computers, Wi-Fi, classes, materials, and programs for all ages. In addition to core services, in-person services that are free to community members 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 152 public schools and 36 colleges and universities.

Gwinnett County Public Schools

Gwinnett County is home to the largest school system in Georgia, which continues to grow. The Gwinnett Board of Education, a separate governmental entity, operates all public, K – 12 schools in Gwinnett except in the city of Buford. As a school system of choice, the finest teachers, involved parents, and a supportive community are key elements in the district’s quest to become a system of world-class schools. For the 2022 – 2023 school year, the school district is serving more than 180,000 students. Students of [Gwinnett County Public Schools](#) come from 191 countries and speak 98 different languages. Outstanding students, teachers, and staff have made for award-winning schools.

Buford City Schools

[Buford City Schools](#) serve approximately 5,468 students in a campus-like setting of five schools, a performing arts center, and a multipurpose arena. Buford City Schools boast beautiful facilities with state-of-the-art instructional resources and has a rich tradition of success in academics, the arts, and athletics.

College and Universities

Gwinnett has something to offer across a multitude of curricula, degree programs, and certifications. Public colleges in Gwinnett County include Georgia Gwinnett College, Georgia Technical College, and the University of Georgia Gwinnett Campus. Students have options to live on campus at [Georgia Gwinnett College](#), a four-year college that offers more than 60 programs of study, including 20 majors, or commute to other institutions of higher learning in the areas of technical, trade, business, and music. The college has teamed up with Gwinnett County to staff and operate the County-sponsored [Gwinnett Entrepreneur Center](#), which opened in 2022. [Gwinnett Technical College](#) offers more than 140 academic degrees, diplomas, and certificate options that can be completed in two years or less. The [University of Georgia](#) offers a range of graduate degree programs at its Gwinnett Campus.

BUSINESS

The Gwinnett County Board of Commissioners is committed to ensuring growth in employment opportunities and high quality jobs for its residents. With an estimated population of more than 980,000, Gwinnett County is the second-most populous county in the state of Georgia and a premier area for locating, growing, and conducting business.

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

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

Even amidst the COVID-19 pandemic, Gwinnett County strove to be the best with business-friendly competitive tax structures along with incentives and low operating costs. Resources and information were tracked to help the business community survive and recover. Sponsored by the Board of Commissioners and serving as an incubator for small business growth, the [Gwinnett Entrepreneur Center](#) accepted applications and offered coworking and office space, classes, workshops, business coaching, and networking connections.

The Board of Commissioners approved water and sewer improvements that will serve 13,000 acres in eastern Gwinnett, including the future Rowen knowledge community. The Eastern Regional infrastructure project includes 5 miles of new and upsized water mains, six miles of new gravity sewer along the Apalachee River, seven miles of parallel wastewater force mains along Harbins and Brooks Road, and a new 14 million-gallon-per-day sewer pump station. Rowen, a 2,000-acre knowledge community, will include more than 22 million square feet of lab, office, and civic spaces alongside a mix of multi-family residential, cafes, start-up hubs, parks, and public trails. At complete buildout, Rowen is projected to bring nearly 100,000 jobs to Georgia, contributing \$8 to \$10 billion into the state’s economy annually. The project will focus on three of the state’s historic economic drivers – agriculture, the environment, and medicine.

[The Water Tower](#) located adjacent to the F. Wayne Hill Water Resources Center, opened in March 2022. The three-story facility is a global hub for innovation in the water industry and focuses on workforce development, public engagement, applied research, and technological innovation to tackle the industry’s greatest challenges.



TOURISM, FILM INDUSTRY, AND RETAIL

Tourism

The Gwinnett County Board of Commissioners has taken action over the years to enhance tourism in the county. In 2021, visitor expenditures were almost \$1 billion dollars, with visitors spending \$996 million countywide. This reflects a 23 percent increase over 2020 visitor expenditures according to Longwood International. While Georgia's hospitality industry continues to rebound from the challenges brought about by the COVID-19 pandemic, Gwinnett's hotel occupancy for 2022 ended the year at 70.9 percent occupancy, a 4 percent increase over 2021. Gwinnett continues to lead with the highest hotel occupancy in the 12-area metro Atlanta region for the past 36 months.

New hotel construction has also begun to bounce back. In 2019, 14 hotels (primarily business class/limited-service hotels) were planned or projected. Many of those projects lost financing or were canceled by the pandemic. However, new construction is underway, with one new hotel (ALOFT Sugarloaf) opening in 2022, and two hotels under active construction as of January 2023. Additionally, there are other hotels that are planned, projected, or undergoing feasibility studies.

Film Industry

Film friendly and economical, Gwinnett County has become a popular setting with more than 500 filming locations listed in the state film data base. Whether for movies, TV, or commercials, options include multiple industrial locations, numerous downtown areas with historical areas, malls, parks, and studios. For a current list of what is filming and where, go to GwinnettFilm.com/Filmed-in-Gwinnett.

Gwinnett County is home to three major TV/film studios, including the County-owned OFS studios located on Crescent Drive, Gwinnett's gateway. OFS has been home for multiple blockbuster productions, including Black Panther, The Avengers, Godzilla, and many more. Eagle Rock Studios has expanded, adding a new 160,000-square-foot studio at its Skyland Court location in Norcross, just two miles away from the primary Eagle Rock campus on Best Friend Road. Eagle Rock Studios is the largest TV production studio under one roof in the United States and has been the studio headquarters for Dynasty, Ozark, Will Trent, and a number of other streaming TV series.

The Gwinnett Film office, part of Explore Gwinnett Tourism + Film, had their busiest year ever. More than 300 filming permits were issued in Gwinnett in 2022, with more than 100 new "film friendly" locations added and 500 location inquiries handled. Gwinnett has earned a reputation for immediate responsiveness, strong relationships with location managers, city/county collaboration, excellent public service support, and a bevy of excellent filming locations.

A new area of focus for 2022 (and moving into 2023 and beyond) is improving workforce training, education, internships, and opportunities for students and underserved groups hoping to enter the film industry. The Georgia Film Academy has a physical presence on the OFS campus and has collaborative partnerships with both Georgia Gwinnett College and Gwinnett Tech. The Gwinnett Creativity Fund — a joint arts/culture and entertainment grant fund between the Gwinnett County Board of Commissioners and Explore Gwinnett Tourism and Film — seeded a new initiative in 2022. Called the "Fresh Films" program, the three-year, three-tier training, production, and internship program supports students in Title I schools. The program began in October 2022 with 25 to 30 students each at Berkmar and Meadowcreek High Schools.

Shop Gwinnett

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



RECREATION AND THE ARTS

Award-Winning Parks

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

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

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

Arts and Entertainment

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

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



- [Gas South District](#) – The award-winning Gas South District completed a \$100 million expansion and renovation in early 2023, moving into a new tier of Atlanta convention destinations. The multipurpose campus will become a full-service destination with the addition of the new Westin Atlanta Gwinnett in early 2024.

The two-year expansion and renovation project touched every corner of the 110-acre campus. The venue now houses more than 90,000 square feet of exhibit hall space across four exhibit halls, now spanning a beautifully landscaped lakefront. Additional space includes 23 meeting rooms, a new Junior Ballroom, stunning pre-function space, outdoor gallery and plaza, and an open “entertainment district” fronting the campus. Reimagined food and beverage will be offered at the new Food Hall, where cuisines can be customized to meet diverse clientele needs and offer a new, flexible dining option. Major investments were made in both campuswide technology enhancement, as well as visual and arts, bringing in local and regional visual and mixed media arts to enhance the campus ambiance.

The Gas South Theatre was renovated in late 2022, and the Gas South Arena has a busy concert and event schedule, serving as a hub for diverse programming, entertainment, and sports.

Once open, the four-star Westin Hotel (Gwinnett’s first four-star hotel property) will serve as the headquarters hotel for a number of both new and existing conventions and conferences. The modern design will rise 12 stories, offer 348 guest rooms, and feature a rooftop bar/restaurant, coffee shop, 17,000 square feet of meeting space, and an outdoor plaza.

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 relating to early Gwinnett County farming, textiles, schools, and more.
- [Jacqueline Casey Hudgens Center for Art & Learning](#) – Founded more than 35 years ago, Jacqueline Casey Hudgens Center for Art & Learning works to spread the love of art and learning throughout Gwinnett County. The facility helps adults and children discover the power of imagination with fine art exhibitions, arts enrichment classes, self-guided tours, and community outreach programs.

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



WHERE WE ARE GOING

The Board of Commissioners adopted the [Gwinnett 2040 Unified Plan](#) on February 5, 2019. The long-term plan is a blueprint to the future of Gwinnett County and reflects the goals and aspirations of Gwinnett's residents, business owners, workers, parents, homeowners, and newcomers.

The plan traces Gwinnett's history, covers the results from public input sessions, incorporates demographic trends, and inventories the county's infrastructure, community amenities, land use, and built environment. It establishes a vision, taking into account the County's needs and opportunities, and incorporates five themes:

- Maintain Economic Development and Fiscal Health
- Foster Redevelopment
- Maintain Mobility and Accessibility
- Provide More Housing Choices
- Keep Gwinnett a Preferred Place

The blueprint incorporates several plans into one multifaceted and coordinated path forward. It serves as a framework to guide decisions on land use, development, redevelopment, housing, transportation and transit, trails and recreation, economic growth, preservation, community amenities, and infrastructure. An amendment to the County 2040 Unified Plan was adopted on September 27, 2022. This amendment included adjustments to the Future Development Map, minor modifications to existing character areas, and the creation of an additional character area. It also included a more detailed list of development types, including recommended residential density ranges and zoning districts.

In 2023, the 2040 Unified Plan document will continue to be revised and expanded upon to become the 2045 Unified Plan Update. The goal of the 2045 Plan is to build upon its remarkable past successes and put into action a community-wide plan that will continue to deliver superior services to its vibrantly connected communities.

The Board of Commissioners and senior department leaders attended an annual planning session to identify key priorities, goals, and major projects for the upcoming year. The 2022 strategic planning session focused on updating the County vision, mission and core values; and set five priorities to drive the strategic focus toward areas of greatest needs:

- Organizational Excellence and Accountability
- Public Infrastructure
- Safe, Livable, and Healthy Community
- Sustainability and Stewardship
- Economic Opportunities



Chairwoman Nicole Hendrickson delivered her State of the County address on March 2, 2023. Watch the video of her speech to hear how Gwinnett County centers its people, place, and promise in its planning and decisions and to get a glimpse of Chairwoman Hendrickson's vision for our County's future.

STAYING VIBRANTLY CONNECTED

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

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

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

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

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





Section II

EXECUTIVE SUMMARY

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

January 4, 2023

Dear Stakeholders of Gwinnett County:



It is our privilege to present the Gwinnett County fiscal year 2023 Budget Document. The 2023 budget continues Gwinnett County's commitment to excellence and the tradition of conservative budgeting through strategic planning. This document is a summary of our overall plan for allocating resources in alignment with the County's priorities.

The total \$2.27 billion balanced budget for 2023 includes a \$1.78 billion operating budget and a \$488 million capital budget, of which \$219 million is funded from the County's Special Purpose Local Option Sales Tax program. The total 2023 budget, including operating and capital, represents a 9.8 percent increase over the 2022 adopted budget.

The 2023 operating budget of \$1.78 billion is approximately \$169 million, or 10.5 percent, greater than the 2022 adopted operating budget. This includes an increase of \$64.4 million in personal services for employee compensation and benefits, an increase of \$15.6 million in contributions for capital needs, an increase of \$12.5 million in payments to the County's solid waste haulers per an amended service agreement, and \$8.2 million in additional transit funding. The 2023 capital budget of \$488 million represents an increase of approximately \$33 million compared to the 2022 adopted capital budget. The largest percentage of the capital budget, 40 percent, is allocated for Water Resources.

The 2023 budget was developed in consideration of current issues and anticipated future challenges. With continued population growth, economic uncertainty, and rising costs of goods and services, it is more important than ever that the County prepare for future challenges. The budget includes funding to maintain core County services such as police and fire protection, roads, transit, water, jail, and courts, as well as funding for new and ongoing initiatives reflective of the County's priorities set by the Board of Commissioners: Organizational Excellence and Accountability, Public Infrastructure, Safe, Livable, and Healthy Community, Sustainability and Stewardship, and Economic Opportunities.



As Gwinnett County continues to grow and develop, so too do the challenges that it faces. The Board of Commissioners established the Priority of **Organizational Excellence and Accountability** to entrench the Gwinnett Standard in every department. The Gwinnett Standard is an expectation of excellence in service, stewardship, and integrity in everything we do. To uphold the Gwinnett Standard, the County must attract, retain, and develop a quality workforce and enhance how we communicate with the public that we serve.

The labor market has been challenging for most County departments over the past year. Recruiting and retaining a qualified workforce has become a significant issue. The 2023 adopted budget added a project coordinator position to the Human Resources Department. This position will spearhead County-wide recruitment and retention efforts to ensure Gwinnett has a consistent presence on recruiting platforms and provides effective hiring incentive programs.

Gwinnett County has over \$10 billion invested in capital assets with over \$7 billion committed to facilities and infrastructures, including roads, water and sewer lines, buildings, and parks. Managing and supporting these core assets is a fundamental responsibility of the County. Many of these assets were constructed during periods of rapid expansion and are now at critical stages in their maintenance lifecycle. Therefore, the **Public Infrastructure** priority focuses attention on the County's efforts toward the maintenance of our existing assets and on smart growth and infrastructure expansion. Accordingly, the 2023 budget includes more than \$150 million to maintain existing assets. It also includes \$219 million in SPLOST funding to support many crucial capital projects across the County.

Providing a **Safe, Livable, and Healthy Community** remains a top priority. Our parks, trails, amenities, and the quality of our emergency services help make Gwinnett the preferred community where everyone thrives. Two thirds of the operating budget is dedicated to the areas of public safety and public works. To support the Police Department in their mission, the 2023 budget adds a Deputy Emergency Management Director and an Emergency Management Specialist to enhance the County's preparedness to respond to critical incidents and natural disasters. To improve the responsiveness of emergency medical services, the 2023 budget includes 24 additional firefighter positions to operate two new ambulances and two alternative response vehicles.

The 2020 Comprehensive Parks and Recreation Master Plan identified a need to increase recreation services in the southern region of the County. To meet this need, the 2023 budget includes \$3.5 million in the 2017 SPLOST Program for expansion of the existing gym at Lenora Park into a Community Recreation Center. The 2023 budget also adds four positions to enhance programming at the Community Recreation Center when it is completed.

Another initiative in alignment with the Safe, Livable, and Healthy Community priority is the Eastern Regional Infrastructure Project, which began in late 2021. A key component of this project includes over 5 miles of new public greenway trails with two trailheads, which are funded by the 2017 SPLOST Program.

Gwinnett County exemplifies the Gwinnett Standard by its commitment to stewardship of the financial and environmental resources entrusted to its oversight. The Priority of **Sustainability and Stewardship** places a long-term focus on the County's operations to ensure that future generations can enjoy the same level of excellent services. The 2023 SPLOST Program will fund many critical capital needs over the coming six years, including a new headquarters for the Police department, new parks, and roadway improvements. Since Gwinnett residents approved the continuation of our SPLOST program, the 2023 budget includes \$140 million for capital projects funded by sales tax collections under the new 2023 SPLOST Program.

The Department of Water Resources will be continuing the Watershed Improvement Program in 2023. This ongoing program includes a variety of projects to improve water quality and aquatic ecosystems throughout the County. By making smart investments now, Gwinnett can continue the path to long-term sustainability and protection of our environmental resources.

In pursuit of **Economic Opportunities** for all, the County is taking steps to support business startups and attract quality businesses to the County. The Gwinnett County 2040 Unified Plan, completed in 2019, is the comprehensive blueprint for the County's growth and development over the next two decades. The 2040 Unified Plan incorporates input from residents and stakeholders to anticipate future needs and establish short-term and long-term goals. The plan must be updated every 5 years, and funding is included in the 2023 adopted budget to ensure the plan is updated by 2024.



The redevelopment of the Gwinnett Place Mall area into a unique regional destination has been an exciting project that has incorporated resident and stakeholder input. The area around the mall lies at the heart of Gwinnett, and the diverse set of entrepreneurs, customers, and neighbors must be reflected in its redevelopment. In August 2022, the Board of Commissioners adopted the Equitable Redevelopment Plan for Gwinnett Place Mall, which established the foundational vision for the future of the site and its community. In October 2022, the Board was presented with a strategy for the site that envisioned the creation of multiple villages that would include affordable housing, a central park, linear retail space, structured parking, and an International Community Cultural Center. We are excited to partner with our stakeholders in the implementation of a Redevelopment Plan for this area.

The 2023 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 credit ratings, the highest possible, from all three major rating agencies since 1997. Out of approximately 3,033 counties in the United States, fewer than 51 counties have achieved such a strong credit rating.



Public involvement continues to play a significant role in the development of the budget. Chairwoman Nicole Hendrickson, County staff, and five citizen reviewers studied departments’ and agencies’ business plans, budget requests, and revenue projections to make recommendations for the budget. We would like to thank the members of the Budget Review Team for their time spent considering the many budget proposals. The five review team members included: David Cuffie, CEO of Total Vision Consulting and Director of Church Ministries for Berean Christian Church; Asif Jessani, principal marketing and technology consultant, CCS: Marketing and Technology; Hilda Abbott, founder of RudHil Companies and Co-Chair of the Georgia Hispanic Chamber of Commerce Hispanic Business Center; Michelle Kang with the Korean American Public Action Committee of Atlanta; and Buzz Brockway, Vice President of Public Policy at the Georgia Center for Opportunity.

The past few years have presented new challenges for Gwinnett County, such as hiring and maintaining a qualified workforce, inflation, and supply chain disruptions. During the 2023 budget process, County departments worked closely with Financial Services to ensure goods and services needed for day-to-day operations were appropriately budgeted. While the County is not immune to global and economic uncertainty, we have taken steps to ensure that Gwinnett’s financial foundations remain strong while still providing the excellent services our residents have come to expect. The Gwinnett Standard of excellence will continue to shape our path. I wish you a safe and healthy 2023.

Respectfully submitted,

Buffy Alexzulian,
Director of Financial Services



Engaging Our Community, One Citizen At A Time

Gwinnett 101 Citizens Academy gives residents an up-close look at County government. The Gwinnett 101 Citizens Academy is a 10-week program offered twice each 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.

VISION/MISSION/VALUES

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

Vision:

Gwinnett is the preferred community where everyone thrives!

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

Below are some examples of how the County pursued its vision in 2022:

- To make life better for our residents, Community Services served 184,234 summer meals at 21 locations with the help of 677 volunteers in partnership with seven organizations.
- Gwinnett County joined the Welcoming Network, a global association of more than 300 nonprofits, private-sector and government agencies committed to making communities more welcoming. Members identify ways they can make their community more equitable in areas such as language access, health care, and economic development.
- To improve community safety, the County replaced its public safety ecosystem, including Computer Aided Dispatch, Mobile CAD, Reports Management System, mapping, Automated Reporting Systems, Evidence Management, Electronic Citations, and other solutions. The program was activated with a full go-live implementation date of October 12, 2022.

In 2023, Gwinnett County will continue to pursue its vision in the following ways:

- To continue to provide safe neighborhoods and enhance community safety, the 2023 budget includes acquisition of a mobile command vehicle for the Police Department to facilitate quick and accurate communications and coordination of efforts during critical incident situations. A mobile command vehicle will provide an essential, centralized location where staff responding to critical incidents can have a safe and functional work environment.
- The County will promote economic growth by continuing to support economic development projects such as the Rowen knowledge community and The Exchange at Gwinnett mixed-use development.
- To provide plentiful greenspace and recreational activities, the County will continue with plans to develop two new parks, Beaver Ruin Park and Discovery Park.



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 on an annual basis. Accomplishments by department for fiscal year 2022 are available in [Section IV](#) of this document. A complete listing of awards received in 2022 is available at [GwinnettStandard.com](https://www.gwinnettstandard.com).

In pursuit of its mission, Gwinnett County establishes and maintains numerous community partnerships. Below are examples of some of these partnerships and their initiatives in 2022.

- Gwinnett County continued to engage with residents through its community outreach programs, Gwinnett 101 Citizens Academy and the Gwinnett Youth Commission. By offering a behind-the-scenes look at how Gwinnett County provides high-quality services to the community, these programs develop informed and engaged residents, students, and business owners. In 2022, Community Outreach graduated 44 participants from the Gwinnett 101 Citizens Academy and 27 participants from the Gwinnett Youth Commission.
- Community Outreach coordinated and participated in numerous multi-cultural outreach events, including celebrations for Black History Month, Asian Pacific American Heritage Month, Pride Month, Juneteenth, Hispanic Heritage Month, and numerous other workshops, conferences, expos, and events.
- Community Services distributed 9,290 shelf-stable food boxes to residents facing food security challenges and senior residents in case of inclement weather.
- County staff continued efforts to address homelessness and affordable housing needs through a partnership with HomeFirst Gwinnett.
- Gwinnett County opened five warming stations throughout the County for residents to receive temporary, overnight relief from long-term exposure to frigid temperatures of 35 degrees and below.
- As part of the County's *CARES Act* Coronavirus Relief Fund allocations, more than \$6.2 million was spent on emergency food assistance.
- Water Resources partners with Habitat for Humanity to provide bill pay, plumbing, and septic repair assistance to Gwinnett residents through the Water Resources Assistance Program, known as WRAP.
- Gwinnett County continues to partner with the Development Authority and the Rowen Foundation on a nearly 2,000-acre knowledge community called Rowen. The community will include a combination of offices, research facilities, public spaces, and residences.

The Gwinnett Standard

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

- Fiscally responsible – triple-AAA rated for more than 20 years
- Global leader in water and wastewater services
- Highly accredited public safety departments (Fire and Emergency Services, Corrections, and Police)
- Nationally recognized parks and recreational services
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than \$2 billion in interest costs since 1985



In 2023, Gwinnett County will continue fostering partnerships to achieve community goals such as the following:

- Gwinnett County will continue to engage with residents through Gwinnett 101 Citizens Academy and Gwinnett Youth Commission.
- Gwinnett County recognizes the costs of medical care and the impact on low-income families. Funding in the 2023 budget will be provided to Gwinnett hospitals to assist with indigent medical care.
- The County will maintain its partnership with HomeFirst Gwinnett to address homelessness and affordable housing needs.
- The County will continue to partner with the Development Authority and the Rowen Foundation as planning stages continue for the Rowen knowledge community.
- Through a partnership with the city of Lawrenceville, the County will continue with plans to preserve the Hooper-Renwick School and turn it into the first themed library in the Southeast. Before desegregation, the school served as Gwinnett County Public Schools' only school for African American students. Construction on the library and museum began in October 2022. A ceremony was held to mark the beginning of construction. The facility is planned to open in 2024.
- Gwinnett County will continue to partner with senior centers and local food banks to address food insecurity in the county. The County budgeted \$2.7 million to address food insecurity out of the Local Fiscal Recovery Fund, received through the *American Rescue Plan Act*.

Values:

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

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

Equity: We believe in fairness and respect for all.

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

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

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

- [Code of Ethics](#)
- [Environmental Sustainability Program](#) and related policies
- [Financial Policies and Practices](#) that ensure fiscal responsibility, as discussed on pages II:39 – II:67
- Leadership in Energy & Environmental Design certification at various buildings including the Environmental and Heritage Center, the Hamilton Mill branch of the Gwinnett County Public Library, the Gwinnett Senior Services Center, Centerville Senior Center, Gwinnett Justice and Administration Center Courthouse Addition, Norcross and Duluth Branch Library, the Medical Examiner's Office and Morgue, the Lilburn Library Branch and City Hall, and the Charlotte J. Nash Court Building.
- Management Framework Application, which is an innovative, web-based performance management tool used to display transparency throughout the County, granting each department the ability to work collaboratively with other departments in the effort to decrease duplicated efforts, work toward the same decisions, and ultimately provide value to the public.

Some examples of how Gwinnett County upheld its values in 2022 are provided below:

- Served more than 184,000 meals at 21 sites as part of summer meals program.
- Implement BOOST summer enrichment programs in partnership with Gwinnett County Public Schools.
- Gwinnett Solid Waste Management partnered with Gwinnett Clean & Beautiful to host two recycling events, collecting 6,420 pounds of textiles, 20 tons of tires, 42 tons of electronics, 31 tons of paper, 462 gallons of oil-based or aerosol paint, and 9,578 gallons of latex paint.
- To address key service gaps in basic human needs, Police Services expanded mental health programs for personnel assigned to special units.
- The Department of Water Resources updated water and sewer models and master plans for projected areas of increased density for smart growth and infrastructure expansion.
- Fiscal responsibility was demonstrated by maintaining a triple-AAA credit rating and adhering to financial policies and practices.

In 2023, Gwinnett County will continue to uphold its values in the following ways:

- Establish a central location for providing social and human services through the county and partner offered services
- Expand OneStop Centerville to enhance access to public health, Head Start, and View Point Health direct services in the southern region of the county
- Establish Gwinnett Police Behavioral Mental Health Units in all six precincts
- Explore information access for residents with hearing or visual disabilities or limited English proficiency
- Develop baseline energy use for key unit processes at all treatment facilities and implement energy reduction programs for selected unit processes at F. Wayne Hill Water Resources Center
- Continue the Equity Action Plan



BUDGET AT A GLANCE

The \$2.27 billion balanced budget for fiscal year 2023 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately \$1.78 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$488 million funds infrastructure, facilities, vehicles, and equipment. In addition to this document, Gwinnett County published the [2023 Budget in Brief](#), a document that provides a summarized overview and highlights of the 2023 budget. The [2023 Adopted Budget video](#) is also available for viewing online.

Summary of Changes from Proposed to Adopted Budget

The Chairwoman presented her proposed budget to the Board of Commissioners on November 15, 2022. The proposed 2023 budget was then modified for new initiatives which added \$8.4 million to the adopted budget. These changes reflected items approved by County leadership, changes expressed at a public hearing on December 5, 2022, and online comments received through December 31, 2022. Major items included were:

1. An increase of \$5.5 million for anticipated payments from the County to the Rowen Foundation to cover the County's obligations approved with the second amendment to the agreement with the Rowen Foundation
2. New authorized 2022 positions that have a cost of \$1,025,275
3. A \$128,685 increase for a staff attorney position for Juvenile Court
4. A \$125,000 increase for the District Attorney to continue the Rehabilitation Enables Dreams (RED) program partnership in 2023

Fiscal Year 2023 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2023 budget was very similar to the approach used to develop the 2022 budget. Both budgets maintained mandated and priority core services, continued the 90-day vacancy policy, and continued decision packages for service reductions and service enhancements. Through decision packages, departments provided justifications for operating and capital needs as well as any expansions in services. "[Key Decision Packages and Operating Initiatives](#)" approved in the 2023 budget and in alignment with the County's priorities are discussed in detail on pages II:11 – II:13.

2023 Adopted Budget: Comparison to Prior Year			
	2023 Adopted	2022 Adopted	% Change
Operating	\$ 1,780,449,306	\$ 1,611,578,335	10.5%
Capital	488,111,856	454,951,844	7.3%
Total	\$ 2,268,561,162	\$ 2,066,530,179	9.8%

Operating Budget Compared to Prior Year

The 2023 operating budget is approximately \$169 million greater than the 2022 adopted operating budget. The year-over-year increase is primarily due to:

- \$64.4 million increase in Personal Services primarily due to increases in salaries and wages as the County adds necessary personnel and continues employee retention measures such as pay-for-performance increases for eligible employees. The increase also reflects the full year impact of the market adjustment approved for employees in April, 2022 by the Board of Commissioners.
- \$17.5 million increase in contributions for capital needs. This increase includes additional contributions to the Vehicle Replacement fund to maintain our fleet of vehicles and equipment as well as contributions made for transit and capital projects such as building and facilities, roads, and parks.
- \$12.5 million increase in payments to contracted solid waste haulers due to an amended service contract approved in 2022.

- \$5.3 million increase in professional services in the Local Transit Operating Fund due to new routes beginning service in 2023 and service cost increases.
- \$3.5 million increase in support of the Gwinnett County Public Library.
- \$3.4 million increase in support of the Rowen Foundation due to an amended contract approved in 2022.
- \$3 million increase in fuel budgets due to expected increases in fuel costs.

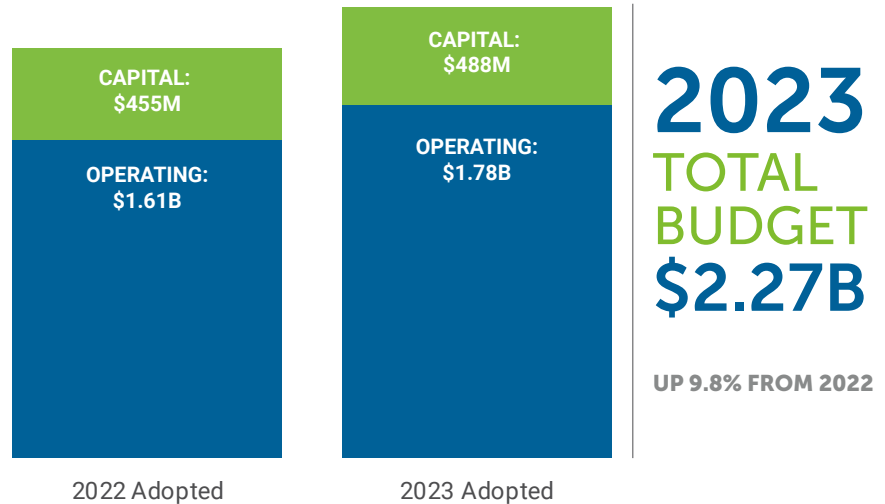
Capital Budget Compared to Prior Year

Capital project budgets are adopted as multi-year project budgets. As a result, many of the capital projects funded in 2022 will continue to be funded in 2023. Key capital initiatives from the 2022 and 2023 capital budgets in alignment with the County's strategic priorities are described below.

The County's 2023 capital budget is up approximately \$33 million, or 7.3 percent, over the 2022 adopted capital budget primarily due to:

- \$65 million increase in Special Purpose Local Option Sales Tax funding due to implementation of the 2023 SPLOST program that was approved by voters in November 2022. The 2023 SPLOST program reflects an increase over the 2017 SPLOST program due to updated sales tax revenue projections. Noteworthy projects receiving funding in 2023 include a new Police Headquarters facility, renovations of the Gwinnett Justice and Administration Center Courtroom areas, and a renovation of the Bill Atkinson Animal Welfare Center.
- The Local Transit capital budget increased by \$3.1 million due to a project to construct a Park and Ride lot at the intersection of State Route 316 and Harbins Road, continued engineering and design work of the Interstate 85 Bus Rapid Transit Corridor project, and funding to complete the update of the Comprehensive Transit Development Plan.
- An increase of \$1.9 million to continue the Gwinnett Justice and Administration Center Renovation project.
- These increases are offset by a \$42 million decrease for the Department of Water Resources in the 2020 Water & Sewer Bond Construction Fund due to the planned conclusion of the bond program.

Additional information about the 2023 Capital Budget and 2024 – 2028 Capital Improvement Plan is available in [Sections V](#) and [VI](#).



Significant factors impacting the current budget environment

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

2023 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2023 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 924,820,814	\$ 65,245,891	\$ 990,066,705	43.6%
Special Revenue Funds	\$ 58,753,636	\$ 219,176,404	\$ 277,930,040	12.3%
Enterprise Funds	\$ 558,247,225	\$ 203,689,561	\$ 761,936,786	33.6%
Internal Service Funds	\$ 238,627,631	\$ –	\$ 238,627,631	10.5%
Total Budget	\$ 1,780,449,306	\$ 488,111,856	\$ 2,268,561,162	

Tax-related funds derive their revenue primarily from property taxes. These include the General, Fire and EMS District, Police Services District, Development and Enforcement Services District, Loganville EMS, Recreation, Economic Development Tax, 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 \$924.8 million and a capital budget of \$65.2 million. At the time the budget was adopted, no amounts were appropriated in the Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, and Park Place TAD funds.

Special revenue funds are used to account for restricted and committed revenues and have an operating budget of \$58.8 million and a capital budget of \$219.2 million. These capital projects are funded primarily by SPLOST proceeds.

Enterprise funds are used to account for \$558.2 million of the total operating budget and \$203.7 million of the capital budget. The County operates six enterprise funds related to water and sewer service, stormwater management, solid waste management, transit, economic development, and the County airport, Briscoe Field. Enterprise operations are managed and operated much like private sector businesses and are funded primarily from user fees and charges. They require significant investment in buildings, equipment, and infrastructure to deliver services.

Internal service funds are used to account for services provided exclusively for County operations, including auto liability, fleet management, group self-insurance, risk management, workers' compensation, and administrative support. The adopted internal service funds budget totals \$238.6 million.

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

Year	Operating Budget	% chg.	Capital Budget	% chg.	Total Budget	% chg.
2023	\$ 1,780,449,306	10.5%	\$ 488,111,856	7.3%	\$ 2,268,561,162	9.8%
2022	\$ 1,611,578,335	9.6%	\$ 454,951,844	3.2%	\$ 2,066,530,179	8.1%
2021	\$ 1,470,703,799	1.9%	\$ 440,994,805	9.9%	\$ 1,911,698,604	3.7%
2020	\$ 1,442,692,435	4.1%	\$ 401,434,046	(8.4)%	\$ 1,844,126,481	1.1%

KEY PRIORITIES AND CHALLENGES

Key Decision Packages and Operating Initiatives

As part of the budget process, departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration. Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2023 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2023 budget includes funding for \$21.7 million in decision packages.

Key operating initiatives approved in the 2023 budget and justifications for them are provided on the pages that follow.

County Priority – Organizational Excellence and Accountability



Human Resources project coordinator for recruitment and retention

A new project coordinator will lead Countywide retention and recruitment efforts within Human Resources. This position will provide effective hiring incentive programs and maintain ongoing engagement on recruiting platforms.

Expansion of the Career Starts Here intern program

To continue to develop Gwinnett's future workforce and attract qualified employees, Human Resources will expand the Career Starts Here intern program in 2023. The program centralizes internship planning within Human Resources and empowers local teens and young adults to jump-start their careers while gaining valuable workplace experience at Gwinnett County.

Language assistance program

Gwinnett is the most ethnically diverse county in the entire Southeast with more than 100 different languages spoken in households across the county. To effectively communicate with the residents we serve, Human Resources will be providing a language learning assistance program for employees in 2023. This program will be open to all staff to develop language skills to communicate with non-English speaking residents.

County Priority – Public Infrastructure



New Transit Development Plan

The 2023 budget includes funding for the Department of Transportation to complete the new Transit Development Plan. This plan will provide the vision and framework for the future growth of transit within Gwinnett. An update to the existing plan is required due to the significant growth, changes, and major economic activity centers that have been added since the previous plan was prepared.

Three new local transit routes

In 2023, three new local routes are planned which will provide increased services across several major activity centers within the county, including the Mall of Georgia and the Gwinnett Place Mall areas. Additionally, microtransit service zones will be established in the Lawrenceville and Snellville areas to better connect the community to existing local routes.

Continuing Gwinnett Justice and Administration Center renovation

The multi-year Gwinnett Justice and Administration Center renovation project will feature renovations of existing office space for several departments that have met or exceeded their space needs. Many of the areas being renovated have not had a major renovation since the facility opened in 1988.

County Priority – Safe, Livable, and Healthy Community



Seventh State Court Judge

In the state legislative session earlier in 2022, House Bill 1570 was passed and signed into law, adding a seventh State Court judge to Gwinnett County. With a growing population, this new judge will ensure that misdemeanor cases are efficiently tried and resolved. To support the new judge, the 2023 budget includes 13 additional positions across several departments including the Administrative Office of the Courts, the Clerk of Court, the Solicitor General, and the Sheriff's Office.

Police Emergency Management

To enhance the Police Department's response to emergency situations that threaten the safety of Gwinnett residents, the 2023 budget adds a Deputy Emergency Management Director and an Emergency Management Specialist. These new positions will better prepare Gwinnett to respond to critical incidents and natural disasters.

HDU and SWAT Building

The 2023 capital budget funds the construction of a new building to house the SWAT, Hazardous Device Unit, and K9 teams. These teams are currently located across five separate facilities. Consolidating these functions into a single location ensures that these teams can accomplish their missions more effectively, improve training, and allow vehicles and equipment to be maintained more efficiently.

Additional firefighters

The 2023 budget includes 24 additional firefighter positions to operate two new ambulances and two alternative response vehicles. These new medical units will be deployed in high demand areas to improve the availability of medical services during high call volume periods.

Lenora Park Gym expansion

Gwinnett's 2017 SPLOST program is providing funding to expand the existing gym at Lenora Park into a Community Recreation Center. The budget adds four positions to the Department of Community Services to provide enhanced programming at Lenora Park once the Community Recreation Center is completed.

County Priority – Sustainability and Stewardship



Electric vehicle charging stations

With the growing use of electric vehicles, the proposed budget includes a project to begin the installation of public-use electric vehicle charging stations at County facilities.

2023 SPLOST program

Approved by voters on November 8, 2022, the 2023 SPLOST program will fund many critical capital needs over the coming six years, including a new headquarters for the Police Department, new fire stations, as well as park and roadway improvements.

Oversight of solid waste haulers

A program coordinator position has been funded within the Department of Support Services to perform site audits and document service issues with the County's solid waste haulers. This position will ensure key performance indicators are being met by the County's service providers.

Equity Officer

The 2023 budget includes funding for an Equity Officer position. This position will help support and implement Gwinnett's Equity Action Plan, which will provide recommendations for County policies to ensure equity is upheld across the organization.

County Priority – Economic Opportunities



Updating Gwinnett County 2040 Unified Plan

The Gwinnett County 2040 Unified Plan, completed in 2019, is the comprehensive blueprint for the County's growth and development over the next two decades. The 2040 Unified Plan incorporates input from residents and stakeholders to anticipate future needs and establish short-term and long-term goals. The plan must be updated every 5 years, and funding is included in the 2023 proposed budget to ensure the plan is updated by 2024.

Improving Planning and Permitting Process

The 2023 budget includes a total of nine new positions to assist with development review and planning. These additional positions will ensure that plan reviews are completed with expected quality and timeliness. By improving the quality of the County's planning and permitting process, residents and business owners will receive a more expedient level of service.

Gas South District Expansion and Renovation

Development is continuing at the Gas South District through collaboration with the Gwinnett Convention and Visitors Bureau. The County supports the growth of this area through funding generated by the County hotel/motel tax and the 2017 SPLOST program.



OTHER FACTORS AFFECTING THE BUDGET

Economy

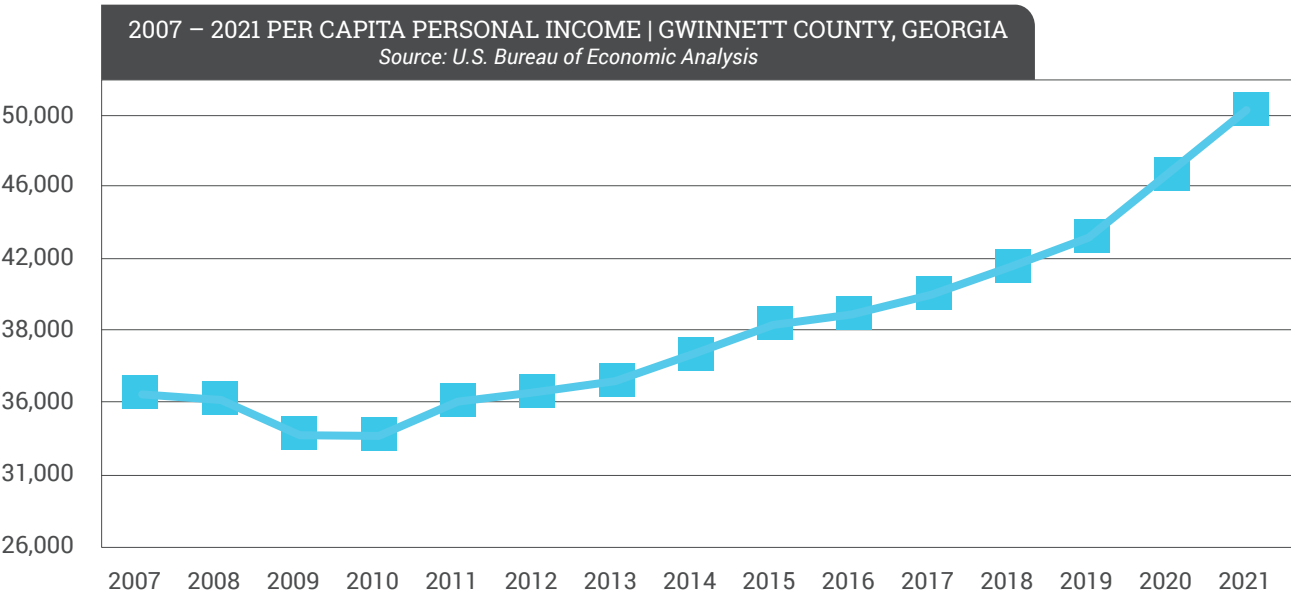
With a focus on redevelopment and revitalization, as outlined in the Gwinnett 2040 Unified Plan, the economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest catalysts impacting development. The County's population has grown nearly 7 percent from 2016 to 2021 and is projected to reach more than 1 million by 2024 (U.S. Census Bureau and Woods & Poole). Home values, construction activity, and development opportunities contribute to both population growth and economic expansion.

Gwinnett's talented workforce and quality of life continue to attract businesses to the area. Gwinnett County offers a competitive labor environment characterized by job growth, increasing wages, and relatively low unemployment rates. According to the Georgia Department of Labor, in December 2022, Gwinnett County boasted a 2.3 percent unemployment rate, which was lower than the Atlanta metropolitan area (2.6 percent), the state of Georgia (2.7 percent), and the United States (3.3 percent).

Gwinnett County's labor force grew 3.77 percent from 2016 to 2022 (Georgia Department of Labor). With employment growth of 4.5 percent from September 2021 to September 2022, Gwinnett County ranked fifth in employment growth among Georgia's 11 largest counties (U.S. Bureau of Labor Statistics). Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2022, Partnership Gwinnett generated \$149.3 million in new capital investment, won 26 projects (11 relocations and 15 expansions), and created 3,854 new jobs. Also, in 2022, the Gwinnett Chamber held ribbon cutting ceremonies with 70 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 County has a healthy tax digest, which has grown more than 72 percent and has increased approximately \$18.7 billion since 2015. From 2015 to 2022, the average value of all types of residences, including single-family homes, condos, and townhouses, rose 94 percent from \$180,000 to \$350,000.

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 County 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 Labor Statistics, Gwinnett County had a per capita personal income of \$50,256 in 2021, an increase of 7.6 percent over 2020 (\$46,705).

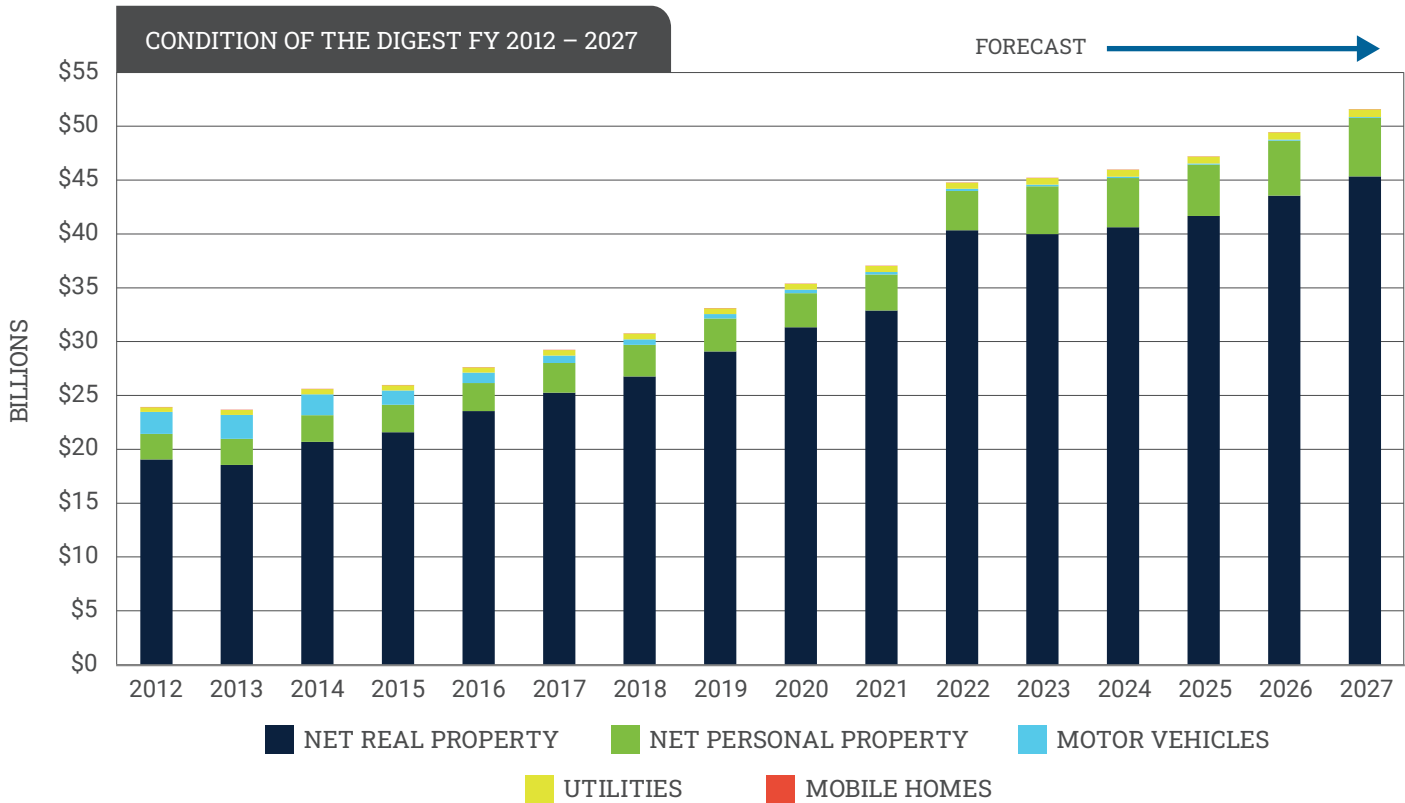


Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (39.2 percent) of the total revenue for all operating funds and more than three-quarters (77.3 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay for services such as police, fire and emergency medical services as well as economic development activity. Tax-related funds make up 52.3 percent of the fiscal year 2023 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Prior to 2008, Gwinnett County experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. In 2008, the growth began to decline. Between 2008 and 2013, the County experienced more than a 20 percent drop in the digest. After five years of decline, the year-over-year change from 2013 to 2014 was positive, and this positive trend has continued. Due to improving home values and increasing construction activity, the tax digest has grown more than 29 percent from 2019 to 2022.

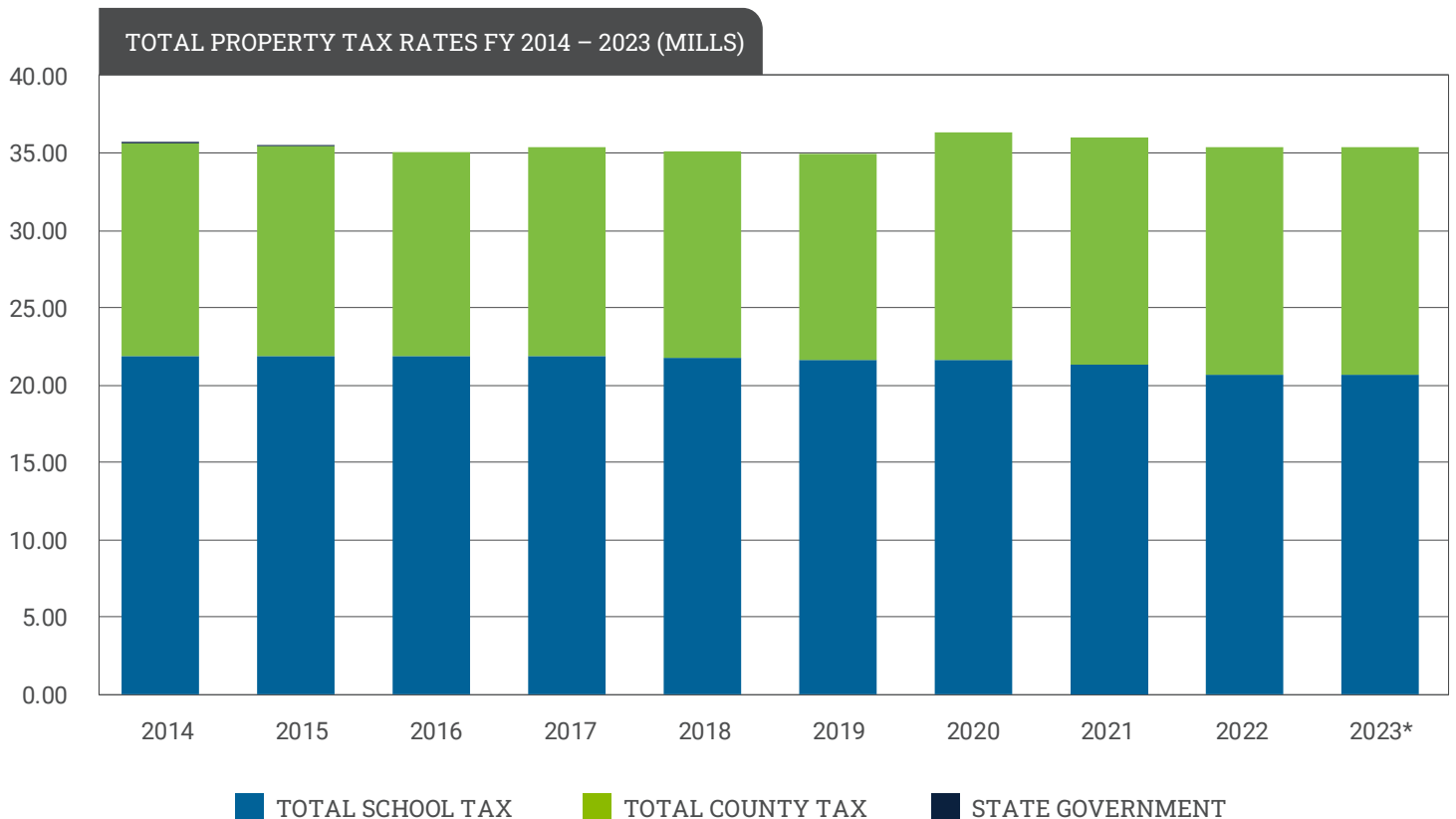
Since the inception of title *ad valorem* taxes in spring 2013, motor vehicle *ad valorem* taxes have declined and currently have a negative effect on the total digest growth as residents transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("the birthday tax") on newly purchased vehicles to paying a one-time title fee/tax based on the fair market value of the vehicle at the time a title is transferred. From 2021 to 2022, there was a decrease of \$124,620, or 4 percent, in motor vehicle *ad valorem* tax revenue. The County has received revenue from title *ad valorem* taxes to make up for this loss. Despite the decline in motor vehicle *ad valorem* taxes, growth in the overall countywide digest is expected to continue in the coming years.



Tax-Related Funds: Real and Personal Property Tax Rates FY 2014 – 2023 (mills)

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023*
General Fund	7.40	7.229	6.826	7.40	7.209	7.209	6.95	6.95	6.95	6.95
Fire and EMS District	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Police Services District	1.60	1.60	1.60	1.60	1.60	1.60	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	0.95	0.95	0.95	1.00	1.00	1.00	1.00
G.O. Bond Fund II	0.24	0.24	0.24	–	–	–	–	–	–	–
Economic Development	–	–	–	–	–	–	0.30	0.30	0.30	0.30
Total County Tax	13.75	13.579	13.176	13.51	13.319	13.319	14.71	14.71	14.71	14.71
School M&O	19.80	19.80	19.80	19.80	19.80	19.70	19.70	19.70	19.20	19.20
School Bonds	2.05	2.05	2.05	2.05	1.95	1.90	1.90	1.65	1.45	1.45
Total School Tax	21.85	21.85	21.85	21.85	21.75	21.60	21.60	21.35	20.65	20.65
State Government	0.10	0.05	–	–	–	–	–	–	–	–
Total Property Tax	35.70	35.479	35.026	35.36	35.069	34.919	36.31	36.06	35.36	35.36

*The 2023 millage rate is an estimate.

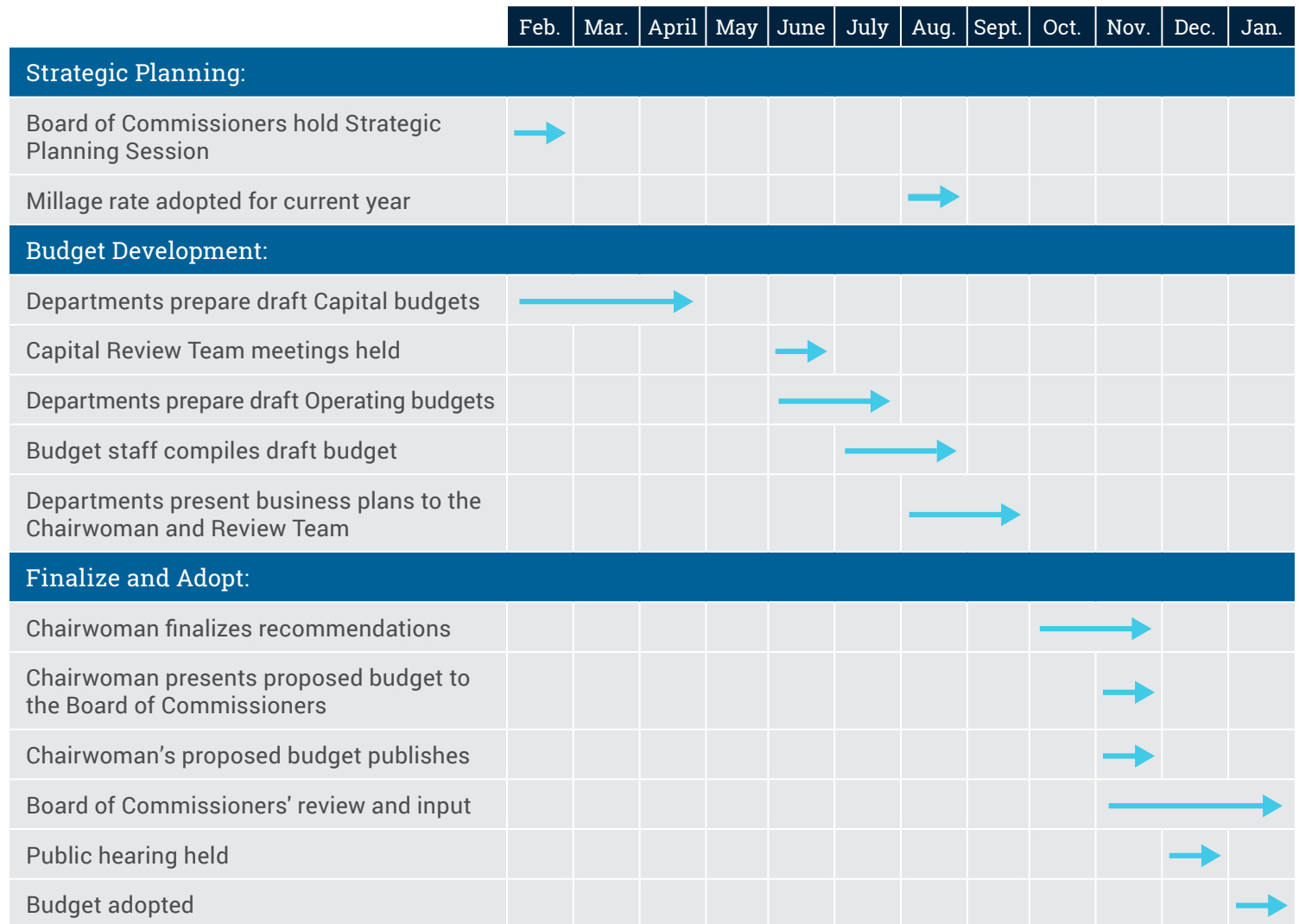


*The 2023 millage rate is an estimate.

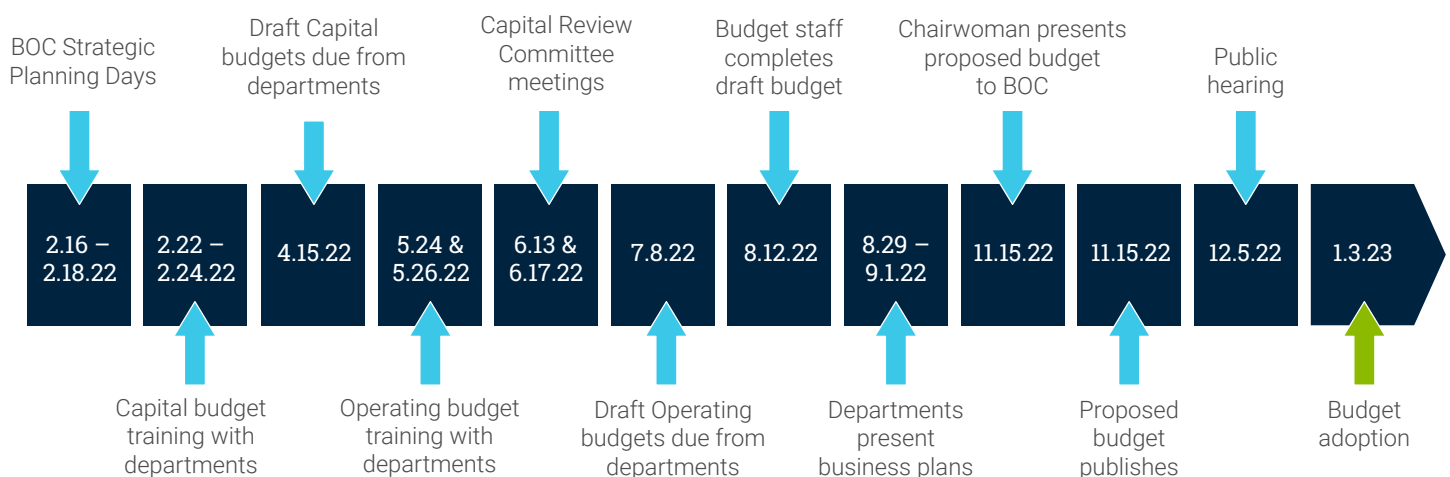
THE BUDGET PROCESS

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2023 Budget.



Budget Process – Timeline



Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balances/net position is equal to appropriations. Arriving at a balanced budget that will allow Gwinnett County to provide necessary services for all of its residents is an enormous task that involves a significant time commitment by dedicated County elected officials, staff members, and citizen 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 2040 Unified Plan, as well as the Business Planning Process. The Gwinnett 2040 Unified Plan was adopted by the Board of Commissioners in February 2019 and is discussed in more detail on [page II:69](#).

The Gwinnett 2040 Unified Plan encompasses the following themes:

- Maintain economic development and fiscal health
- Foster redevelopment
- Maintain mobility and accessibility
- Provide more housing choices
- Keep Gwinnett a preferred place

In developing the 2023 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 2023 budget was developed with input from five county residents who served on the Budget Review Team, Buzz Brockway and four veteran committee members, Hilda Abbot, David Cuffie, Michelle Kang, and Asif Jessani. Each committee member studied departments’ and agencies’ business plans, budget requests, and revenue projections to make recommendations for the budget.

Gwinnett’s 2023 budget process kicked off in February 2022 when Commissioners held a strategic planning session to establish priorities for the County. During the planning session, Commissioners reaffirmed the County’s five strategic priorities. The County’s priorities include: Organizational Excellence and Accountability, Public Infrastructure, Safe, Livable and Healthy Community, Economic Opportunities, and Sustainability and Stewardship. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to the review team in late August and early September 2022. Departmental business plans and budget presentations made to the budget review team may 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 15, 2022. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 5, 2022. Public comments were accepted online until December 31, 2022.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 3, 2023, 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 2023 Budget Resolution”](#) on pages II:20 – II:22 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 2023 Resolution Amounts

Operating Budget	FY 2023
Tax-Related Funds	
General Fund	\$ 466,311,042
Development & Enforcement District Fund	18,422,958
Fire and EMS District Fund	172,803,968
Loganville EMS District Fund	77,242
Police Services District Fund	190,874,761
Recreation Fund	52,703,291
Economic Development Tax Fund	18,115,900
The Exchange at Gwinnett TAD Fund	3,010,126
The Exchange at Gwinnett TAD Debt Service Fund	2,501,526
Total Tax-Related	\$ 924,820,814
Special Revenue Funds	
Speed Hump Fund	\$ 532,079
Street Lighting Fund	9,186,827
Authority Imaging Fund	1,500,000
Corrections Inmate Welfare Fund	157,000
Crime Victims Assistance Fund	721,894
DA Federal Justice Asset Sharing Fund	135,000
E-911 Fund	26,830,255
Juvenile Court Supervision Fund	55,100
Opioid Remediation Fund	—
Police Special Justice Fund	302,239
Police Special State Fund	512,866
Sheriff Inmate Fund	691,750
Sheriff Special Justice Fund	140,000
Sheriff Special Treasury Fund	75,000
Sheriff Special State Fund	70,000
Stadium Fund	2,371,412
Tree Bank Fund	100,000
Tourism Fund	15,372,214
Total Special Revenue	\$ 58,753,636
Enterprise Funds	
Airport Operating Fund	\$ 2,284,846
Economic Development Operating Fund	9,535,331
Local Transit Operating Fund	31,869,430
Solid Waste Operating Fund	57,525,062
Stormwater Operating Fund	32,851,720
Water & Sewer Operating Fund	424,180,836
Total Enterprise	\$ 558,247,225
Internal Service Funds	
Administrative Support Fund	\$ 128,554,642
Auto Liability Fund	2,384,663
Fleet Management Fund	10,742,580
Group Self-Insurance Fund	78,379,078
Risk Management Fund	12,557,525
Workers' Compensation Fund	6,009,143
Total Internal Service	\$ 238,627,631
Total Operating Funds	\$ 1,780,449,306

Capital Budget	FY 2023	FY 2024 – 2028
Tax-Related Funds		
Capital Projects	\$ 47,825,866	\$ 148,590,134
Capital Vehicle Replacements	17,420,025	204,834,709
Total Tax-Related	\$ 65,245,891	\$ 353,424,843
Special Revenue Funds		
2014 SPLOST	\$ 174,999	\$ —
2017 SPLOST	78,663,795	—
2023 SPLOST	140,337,610	1,096,919,193
Total Special Revenue	\$ 219,176,404	\$ 1,096,919,193
Enterprise Funds		
Airport R & E	\$ 434,723	\$ 887,873
Stormwater R & E	19,426,099	94,459,255
Transit R & E	6,103,060	25,671,305
Water & Sewer R & E	150,306,725	922,784,767
2020 Water & Sewer Bond Construction Fund	27,418,954	—
Total Enterprise	\$ 203,689,561	\$ 1,043,803,200
Total Capital Funds	\$ 488,111,856	\$ 2,494,147,236

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax



RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2023 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 2023 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

ADOPTION DATE: **January 3, 2023**

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

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman	Yes	Yes
Kirkland D. Carden, District 1	Yes	Yes
Ben Ku, District 2	Yes	Yes
Jasper Watkins III, District 3	Yes	Yes
Matthew Holtkamp, District 4	Yes	No

On motion of Commissioner Ku, which carried 4-1, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

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

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

WHEREAS, an advertised public hearing has been held on the 2023 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2023 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

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

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

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

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

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

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated Section § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$51,705,000 are recorded within the Police Services Special District Fund for the primary purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at \$190,874,761 and remaining funding of \$139,169,761 anticipated from direct revenues and taxes; and

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

BE IT FURTHER RESOLVED that Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that a vacancy period for a minimum of ninety days shall ensue immediately upon the separation of employment by an employee from a County department or Agency; and

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

BE IT FURTHER RESOLVED that the 2023 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, and Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

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

- (f) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted;
- (g) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or project specific levels.

3. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$100,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$250,000;
- (c) grant exceptions to the ninety day vacancy period upon petition by a County department or Agency so as to permit the vacant position to be filled through hire and appointment without a corresponding budgetary impact;
- (d) reallocate funding among projects approved by the Board of Commissioners;
- (e) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions; and
- (f) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs or Enterprise Funds within a capital fund from fund or program contingencies and/or savings in existing projects.

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

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

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

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2023 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 2023 will depend upon availability of funds and appropriations by the Board of Commissioners; and

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

GCID Number: 2023-0055

GWINNETT COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

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



APPROVED AS TO FORM:

BY: Melanie Wilson
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

CONSOLIDATED BUDGET – ALL FUNDS

FY 2023 Revenues and Appropriations

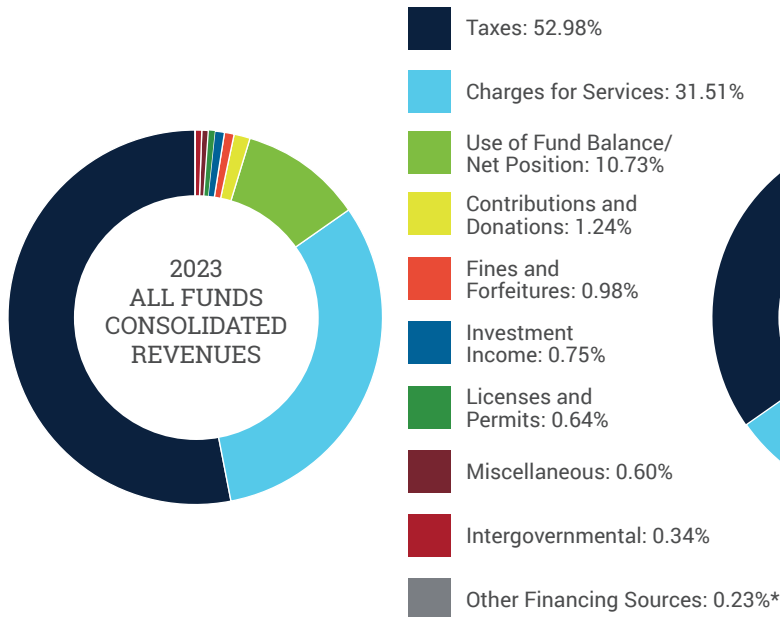
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$258,411,374 and Internal Service Fund activity in the amount of \$238,627,631.

FY 2023 CONSOLIDATED REVENUES

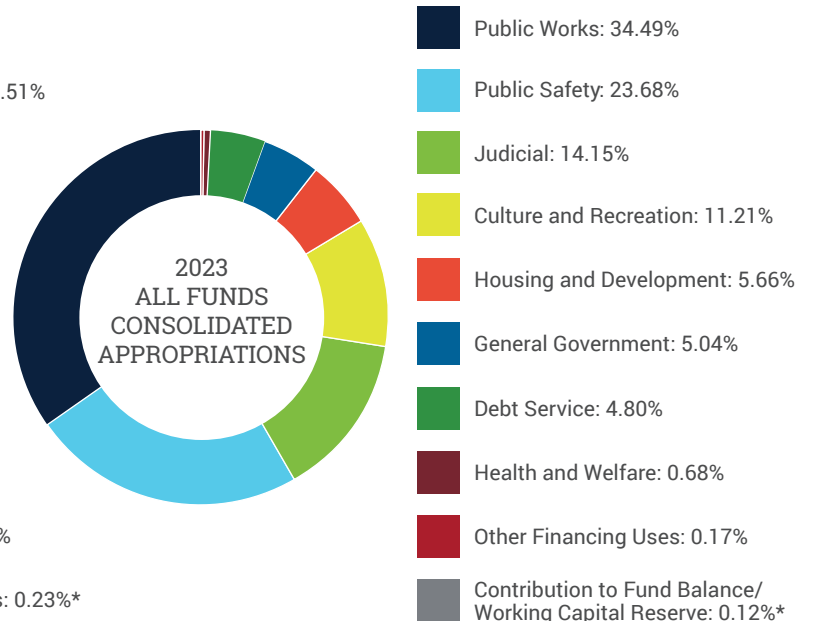
Taxes	\$ 938,524,174
Licenses and Permits	11,281,485
Intergovernmental	6,093,319
Charges for Services	558,107,630
Fines and Forfeitures	17,336,612
Investment Income	13,257,073
Contributions and Donations	22,027,157
Miscellaneous	10,647,306
Other Financing Sources	4,103,079
Total 2023 Revenues	1,581,377,835
Use of Fund Balance/ Net Position	190,144,322
Total	\$ 1,771,522,157

FY 2023 CONSOLIDATED APPROPRIATIONS

General Government	\$ 89,193,419
Judicial	250,654,876
Public Safety	419,390,085
Public Works	611,025,456
Health and Welfare	12,111,601
Culture and Recreation	198,583,031
Housing and Development	100,236,107
Debt Service	85,112,801
Other Financing Uses	3,028,000
Total 2023 Appropriations	1,769,335,376
Contribution to Fund Balance/ Working Capital Reserve	2,186,781
Total	\$ 1,771,522,157



*Value is too small to appear on this chart



*Value is too small to appear on this chart

FUND STRUCTURE

Major Fund Descriptions

General Fund: The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide including courts and sheriff, public works, elections, transportation, and community services. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues.

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

Police Services District Fund: The **Police Services District Fund** accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. Gwinnett County is responsible for providing police protection within this district. A property tax is levied to support this service district. Insurance premium taxes are also received in this fund.

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

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

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

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

2017 Special Purpose Local Option Sales Tax Fund: The **2017 SPLOST Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Gas South District expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST is projected to raise \$950 million before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks), and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Gas South District.

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

GWINNETT COUNTY FUND STRUCTURE
2023 TOTAL BUDGET
\$2,268,561,162

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

**GENERAL & TAX-RELATED
SPECIAL REVENUE**
\$990,066,705

**OTHER SPECIAL
REVENUE**
\$277,930,040

ENTERPRISE
\$761,936,786

**INTERNAL
SERVICE**
\$238,627,631

General
\$466,311,042

Authority Imaging
\$1,500,000

Airport**
\$2,719,569

Administrative Support
\$128,554,642

**Development and
Enforcement Services District**
\$18,422,958

Corrections Inmate Welfare
\$157,000

**Economic Development
Operating**
\$9,535,331

Auto Liability
\$2,384,663

Economic Development Tax
\$18,115,900

Crime Victims Assistance
\$721,894

Local Transit**
\$37,972,490

Fleet Management
\$10,742,580

Fire and EMS District
\$172,803,968

**District Attorney
Federal Justice Asset Sharing**
\$135,000

Solid Waste
\$57,525,062

Group Self-Insurance
\$78,379,078

Loganville EMS District
\$77,242

E-911
\$26,830,255

Stormwater**
\$52,277,819

Risk Management
\$12,557,525

Police Services District
\$190,874,761

Juvenile Court Supervision
\$55,100

Water and Sewer**
\$601,906,515

Workers' Compensation
\$6,009,143

Recreation
\$52,703,291

Opioid Remediation***
\$ –

The Exchange at Gwinnett TAD
\$3,010,126

Police Special Justice
\$302,239

Major Fund

** Capital fund*

***Includes capital & operating*

****New Special Revenue Fund with no budget currently*

**The Exchange at Gwinnett
TAD Debt Service**
\$2,501,526

Police Special State
\$512,866

Sheriff Inmate
\$691,750

Capital Project*
\$47,825,866

Sheriff Special Justice
\$140,000

Vehicle Replacement*
\$17,420,025

Sheriff Special Treasury
\$75,000

Sheriff Special State
\$70,000

Speed Hump
\$532,079

Stadium
\$2,371,412

Street Lighting
\$9,186,827

Tree Bank
\$100,000

Tourism
\$15,372,214

SPLOST*
\$219,176,404

FUND GROUPS

The County's budget is organized by funds. Each fund is a self-balancing set of accounts which is separated for the purpose of carrying on 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 – 2023 APPROPRIATIONS BY DEPARTMENT

(in thousands of dollars)

	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	
Department	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	Total
Atlanta Regional Commission	1,182	–	–	–	–	–	–	–	–	–	1,182
Board of Health	2,500	–	–	–	–	–	–	–	–	–	2,500
Child Advocacy & Juvenile Services	4,694	–	–	–	28	–	–	–	–	–	4,722
Chronic Care Assistance	400	–	–	–	–	–	–	–	–	–	400
Clerk of Court	17,090	–	–	–	–	–	1,500	–	–	–	18,590
Clerk of Recorder's Court	–	–	1,973	–	262	–	–	–	–	–	2,235
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Communications	–	–	–	–	70	–	–	–	–	8,583	8,653
Community Services	26,439	–	–	51,642	3,141	40,160	–	–	–	–	121,382
Community Services – Elections	6,477	–	–	–	–	–	–	–	–	–	6,477
Corrections	22,102	–	–	–	–	–	157	–	–	–	22,259
County Administration	3,920	–	–	–	–	–	–	–	–	4,104	8,024
County Administration – BOC	2,121	–	–	–	–	–	–	–	–	–	2,121
Debt Service – Governmental	–	–	–	2,502	–	–	–	–	–	–	2,502
Dept. of Family & Children's Services	661	–	–	–	–	–	–	–	–	–	661
District Attorney	23,045	–	–	–	1,320	–	485	–	–	–	24,850
Financial Services	11,728	–	–	–	2,724	–	–	–	–	28,747	43,199
Fire & EMS Services	–	166,724	–	–	2,390	5,901	–	–	–	–	175,015
Food Insecurity	150	–	–	–	–	–	–	–	–	–	150
Forestry	7	–	–	–	–	–	–	–	–	–	7
HomeFirst Gwinnett	500	–	–	–	–	–	–	–	–	–	500
Human Resources	–	–	–	–	–	–	–	–	–	91,088	91,088
Indigent Medical	550	–	–	–	–	–	–	–	–	–	550
Information Technology Services	–	–	–	–	6,476	–	–	135	57	68,256	74,924
Judiciary	31,174	–	–	–	–	–	–	–	–	–	31,174
Juvenile Court	6,067	–	–	–	–	–	55	–	–	–	6,122
Law	–	–	–	–	–	–	–	–	–	3,526	3,526
Libraries	24,131	–	–	–	–	3,955	–	–	–	–	28,086
Loganville EMS	–	–	–	77	–	–	–	–	–	–	77
Mental Health	1,043	–	–	–	–	–	–	–	–	–	1,043
Non-Departmental	64,248	4,652	11,538	19,757	1,728	–	3,440	613	9,683	3,145	118,804
Planning & Development	2,431	1,428	–	20,818	859	–	100	1,127	1,947	–	28,710
Police Services	3,340	–	174,717	–	9,060	16	24,225	–	–	–	211,358
Probate Court	3,947	–	–	–	–	–	–	–	–	–	3,947
Recorder's Court	–	–	1,788	–	–	–	–	–	–	–	1,788
Sheriff's Office	141,999	–	–	–	3,985	2	977	–	–	–	146,963
Solicitor General	9,289	–	859	–	540	–	362	–	–	–	11,050
SPLOST – Cities' Share	–	–	–	–	–	44,245	–	–	–	–	44,245
SPLOST – Civic Center Expansion	–	–	–	–	–	298	–	–	–	–	298
Stadium	–	–	–	–	–	–	2,371	–	–	–	2,371
Support Services	255	–	–	35	25	–	–	–	57,515	31,179	89,009
Support Services – Capital	–	–	–	–	30,073	21,181	–	–	110	–	51,364
Tax Commissioner	18,397	–	–	–	–	–	–	–	–	–	18,397
Tourism	–	–	–	–	–	–	15,372	–	–	–	15,372
Transportation	36,189	–	–	–	2,566	102,252	9,709	–	40,517	–	191,233
Transportation – Cities Allocation	–	–	–	–	–	1,166	–	–	–	–	1,166
Water Resources	–	–	–	–	–	–	–	600,032	50,200	–	650,232
Total Appropriations	466,311	172,804	190,875	94,831	65,247	219,176	58,753	601,907	160,029	238,628	2,268,561

DEBT SUMMARY

The County has maintained the highest quality bond rating of Aaa/AAA/AAA since 1997 by the three primary rating agencies, placing it in the top 2 percent of counties in the nation. For approximately 25 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as very strong, citing the County's emphasis on pay-as-you-go funding and low levels of tax-supported debt.

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

If favorable market conditions exist, the County may refund outstanding bonds for debt service savings. From 2013 until 2022, 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 – 2022

(Dollars in millions)

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

Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on debt capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. Less than 1 percent of the \$2.98 billion 2023 – 2028 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 Gwinnett Justice and Administration Center construction and expansion, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than \$4.2 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than \$2 billion in interest costs by not issuing bonds.

In 2022, the County did not issue any new debt.

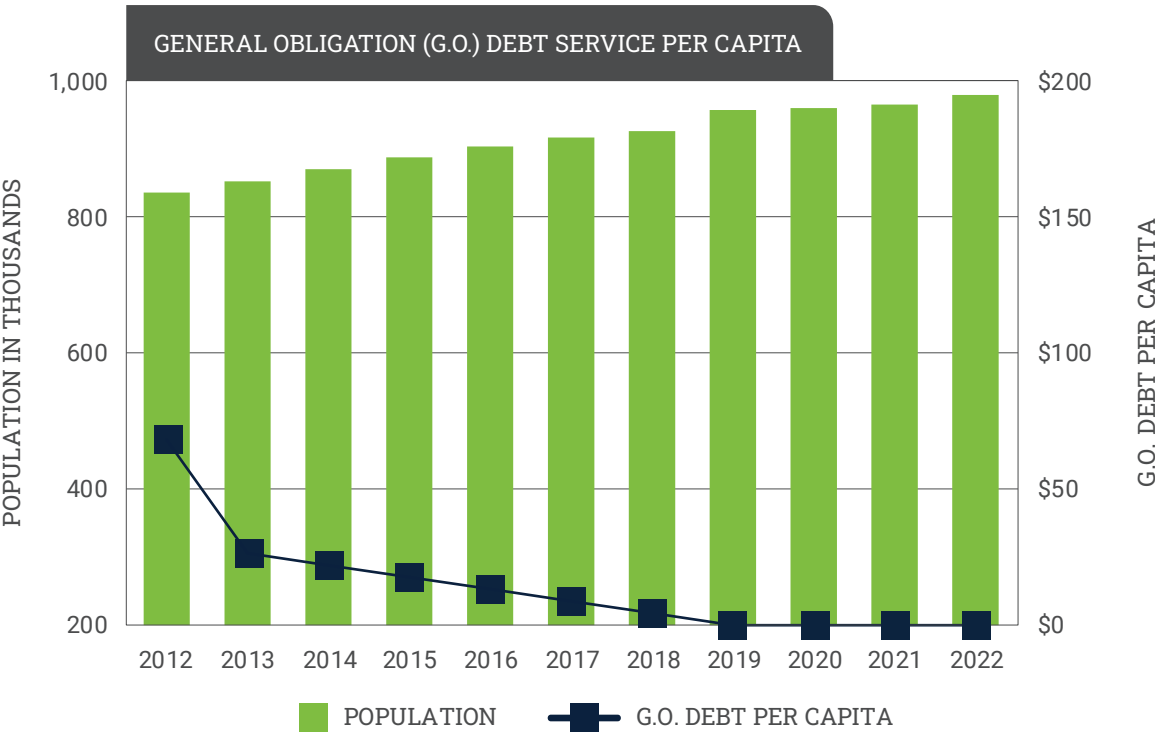
In 2023, the County plans to finalize a loan from the Georgia Environmental Finance Authority in the amount of \$50 million.

Types of Debt

General Obligation Bonds

The issuance of General Obligation Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, G.O. Bonds require the approval of the voters. Before G.O. debt is proposed, a public survey is usually performed to determine what residents want and are willing to finance. Once approved, G.O. Bonds are direct obligations that are backed by the full faith and credit of the County. In 2022, the County had no general obligation debt outstanding.

The constitutional debt limit for G.O. Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2022, for Gwinnett County was \$4,249,096,000. The County had no G.O. Bond principal outstanding as of December 31, 2022, providing a debt margin of \$4,249,096,000 (unaudited).



As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown. As of January 1, 2023, 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, 2022 (unaudited):

Outstanding Principal by Issue Water and Sewerage Authority Revenue Bonds

\$90,510,000	Series 2016A	Issued 5/19/16
\$62,730,000	Series 2016	Issued 8/1/16
\$96,505,000	Series 2019	Issued 9/26/19
\$170,030,000	Series 2020	Issued 12/29/20
\$44,740,000	Series 2021	Issued 8/16/2021

(Dollars in thousands)

Year	Principal	Interest	Total
2023	64,755	14,244	78,999
2024	66,830	12,168	78,998
2025	68,985	10,014	78,999
2026	33,190	7,780	40,970
2027	34,345	6,624	40,969
2028 – 2032	72,450	18,344	90,794
2033 – 2037	30,300	11,154	41,454
2038 – 2042	33,250	8,205	41,455
2043 – 2047	36,570	4,888	41,458
2048 – 2050	23,840	1,032	24,872
Total	\$ 464,515	\$ 94,453	\$ 558,968

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

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

Urban Redevelopment Agency

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

The information in the following table reveals the outstanding debt service amounts for the Urban Redevelopment Agency as of December 31, 2022 (unaudited):

Outstanding Principal by Issue Urban Redevelopment Agency Revenue Bonds

\$29,815,000	Series 2018 Revenue Bonds	Issued 12/18/18
\$22,520,000	Series 2021 Revenue Bonds	Issued 03/01/2021

The estimated annual requirements to amortize the bonds payable as of December 31, 2022, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
2023	2,410	1,591	4,001
2024	2,475	1,527	4,002
2025	2,540	1,460	4,000
2026	2,620	1,388	4,008
2027	2,690	1,313	4,003
2028 – 2032	14,630	5,382	20,012
2033 – 2037	17,060	2,955	20,015
2038 – 2042	7,910	454	8,364
Total	\$ 52,335	\$ 16,070	\$ 68,405

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, 2022 (unaudited):

Outstanding Principal by Issue Development Authority Revenue Bonds

\$25,145,000	Series 2017 Stadium Refunding	Issued 1/26/17
\$95,710,000	Series 2018 Infinite Energy Center Expansion	Issued 8/7/18
\$62,015,000	Series 2020 Georgia Research Park (Rowen)	Issued 9/30/20
\$31,675,000	Series 2020A Refunding Bonds	Issued 10/6/20
\$71,415,000	Series 2020B Infinite Energy Center Projects	Issued 10/6/20

The total annual requirements on the outstanding debt as of December 31, 2022, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
2023	9,850	7,591	17,441
2024	12,400	7,423	19,823
2025	12,655	7,177	19,832
2026	12,900	6,929	19,829
2027	13,175	6,666	19,841
2028 – 2032	62,700	29,263	91,963
2033 – 2037	56,765	22,069	78,834
2038 – 2042	48,535	13,973	62,508
2043 – 2047	41,185	6,966	48,151
2048 – 2050	15,795	746	16,541
Total	\$ 285,960	\$ 108,803	\$ 394,763

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 specifically defined areas, tax allocation districts, or TADs. 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, 2022 (unaudited):

Outstanding Principal by Issue Tax Allocation District Revenue Bonds

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

(Dollars in thousands)

Year	Principal	Interest	Total
2023	—	2,502	2,502
2024	—	2,502	2,502
2025	225	2,502	2,727
2026	535	2,487	3,022
2027	1,065	2,452	3,517
2028 – 2032	6,445	11,130	17,575
2033 – 2037	8,820	8,745	17,565
2038 – 2042	12,090	5,480	17,570
2043 – 2047	9,305	1,235	10,540
Total	\$ 38,485	\$ 39,035	\$ 77,520

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 prefunded from bond proceeds and will not be paid from tax increment revenues.

The County also has several outstanding notes with the Georgia Environmental Finance Authority. The total annual debt service requirements for these notes as of December 31, 2022, were as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2023	3,242	710	3,952
2024	3,341	612	3,953
2025	3,443	510	3,953
2026	3,547	405	3,952
2027	3,655	297	3,952
2028 – 2032	7,923	328	8,251
Total	\$ 25,151	\$ 2,862	\$ 28,013

The total annual requirements on all outstanding debt as of December 31, 2022, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Water & Sewer	Urban Redevelopment Agency	Development Authority	Tax Allocation District	GEFA	Total
2023	\$ 78,999	\$ 4,001	\$ 17,441	\$ 2,502	\$ 3,952	106,895
2024	78,998	4,002	19,823	2,502	3,953	109,278
2025	78,999	4,000	19,832	2,727	3,953	109,511
2026	40,970	4,008	19,829	3,022	3,952	71,781
2027	40,969	4,003	19,841	3,517	3,952	72,282
2028 – 2032	90,794	20,012	91,963	17,575	8,251	228,595
2033 – 2037	41,454	20,015	78,834	17,565	–	157,868
2038 – 2042	41,455	8,364	62,508	17,570	–	129,897
2043 – 2047	41,458	–	48,151	10,540	–	100,149
2048 – 2050	24,872	–	16,541	–	–	41,413
Total	\$ 558,968	\$ 68,405	\$ 394,763	\$ 77,520	\$ 28,013	\$ 1,127,669

The total annual debt requirement for 2023 is \$106.9 million, which is 6 percent of the total operating budget of \$1.78 billion, resulting in total operating appropriations less annual debt of \$1.67 billion.

EMPLOYEE ENVIRONMENT

Staffing Levels and Population Growth

Gwinnett County faces an ever-present challenge of maintaining service levels with a growing population. Even as the economy slowed, the county’s population continued to grow. Slight staff reductions occurred in 2011 and 2012, but by 2013 the County began adding new positions. However, there were not enough new positions to keep up with the population growth. For several years, the county added thousands of new residents, resulting in greater demand for services with fewer available resources. From 2010 to 2015, the county’s population increased by 10 percent while County staff only increased by 2.3 percent, causing the ratio of authorized positions per 1,000 population to decline. This downward trend reversed in 2016, and the ratio of authorized positions per 1,000 population grew each year from 2016 to 2023.

In 2023, 61 new positions were included in the budget.



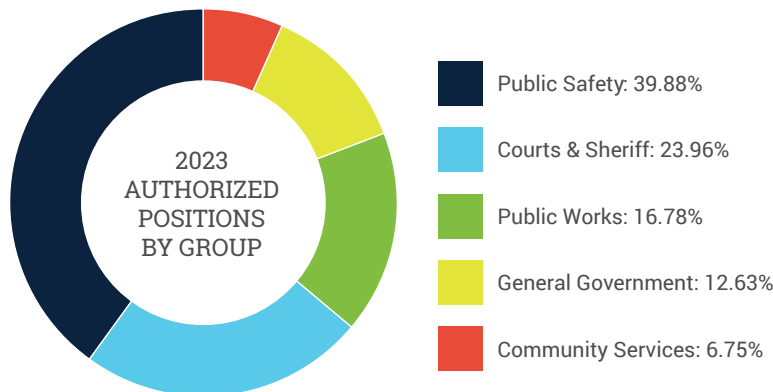
GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2020	2021	2022	2023 Adopted
Child Advocacy and Juvenile Services*	Courts & Sheriff	–	–	36	38
Clerk of Court	Courts & Sheriff	119	120	123	135
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17
Communications**	General Government	–	50	51	54
Community Services	Community Services	355	367	396	413
Corrections	Public Safety	136	136	138	139
County Administration	General Government	61	41	48	50
District Attorney	Courts & Sheriff	133	136	143	144
Financial Services	General Government	131	137	140	143
Fire Services	Public Safety	1,008	1,011	1,018	1,044
Human Resources	General Government	47	48	57	61
Information Technology Services	General Government	132	137	145	145
Judiciary/Court Administration	Courts & Sheriff	134	135	135	145
Juvenile Court	Courts & Sheriff	58	59	25	27
Law	General Government	18	18	21	21
Planning & Development	Public Works	128	130	151	165
Police Services	Public Safety	1,193	1,226	1,256	1,258
Probate Court	Courts & Sheriff	26	28	29	30
Recorder's Court Judges	Courts & Sheriff	9	9	9	9
Sheriff's Office	Courts & Sheriff	820	820	840	847
Solicitor	Courts & Sheriff	63	64	70	75
Support Services	General Government	148	154	159	167
Tax Commissioner	General Government	119	119	132	132
Transportation	Public Works	167	175	186	198
Water Resources	Public Works	648	649	664	664
Total		5,670	5,786	5,989	6,121
Unallocated	General Government	6	18	15	35

Positions are full-time regular employees and permanent part-time employees. Positions funded through grants and capital funds are included in this table. Authorized positions for 2020 – 2022 are as of December 31.

*On May 28, 2022, the Board of Commissioners created the Child Advocacy and Juvenile Services Department. Prior to this, 35 positions were reported under the Juvenile Court Department.

**On December 7, 2021, the Board of Commissioners created the Communications Department. Prior to this, Communications' positions were reported under the County Administration Department.



Pension and OPEB Accrued Liabilities

A challenging area for the County, like other governments, has been funding its Defined Benefit Pension and Other Post-Employment Benefits plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years. In 2016, the Retirement Plan Management Committee decreased the DB plan's assumed rate of return and extended the amortization period by five additional years. These changes increased the plan's unfunded liability, but decreased the plan's dependence on market returns. As of December 31, 2021, the funded ratios for the DB pension and OPEB plans were 91.30 percent and 95.15 percent, respectively.

Workforce Health

During 2022, Gwinnett County continued to focus on health and wellness. The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 59.4 percent of eligible employees and 48 percent of eligible spouses participated in the program during 2022 by completing a Wellness Assessment and Biometric Screening. In addition, employees and spouses participated in County-sponsored wellness activities focused on disease management and health improvement. Some examples include diabetes prevention, disease management coaching, and weight management. Hybrid class offerings continued in 2022. This allowed employees across all County locations the opportunity to engage in a variety of wellness program offerings.

Nearly 2,550 employees, retirees, and dependents visited the Employee Wellness Center for services including personal health appointments, preventive screenings, acute care, and occupational health. Of the 2,550, 374 of those were for chronic condition management related to Diabetes, Heart Disease/Hypertension/Blood Pressure, Thyroid/Hyperlipidemia, Respiratory, and GERD. The Wellness Center offered both in-person and telemedicine appointments. Gwinnett continues to promote the Employee Wellness Center as a cost-effective and convenient site of care for acute, chronic, and occupational health needs for health plan members.

During 2022, the Gwinnett County Employee Wellness Center also focused on chronic condition management. Gwinnett's Wellness Advocate conducted a diabetes prevention course that focused on nutrition, medication compliance, exercise, dental care presented by Cigna; and coping with stress of chronic diseases presented by EAP representative, Laura Beck. More than 25 participants attended these eight sessions. In addition, Gwinnett County offered a successful virtual Chronic Disease Series hosted Dr. Cyrus Khambatta, who shared information about diabetes, dyslipidemia, and hypertension. There were more than 80 participants for each of the three sessions. Employees, retirees, and eligible dependents also scheduled 374 appointments for chronic condition management alone, and more than 400 chronic condition medications were dispensed from the onsite dispensary, saving employees time and money while engaging them in actively managing their health care.

Gwinnett County offers a holistic approach to wellness. One of the biggest workforce health initiatives in 2022 is our family planning benefit. The County partnered with Maven to offer Gwinnett County employees and their partners free support through preconception and fertility, pregnancy, postpartum, adoption, surrogacy, and returning to work after parental leave. Employees have access to employer reimbursements for eligible expenses up to \$20,000.

Employees and their dependents also continue to have access to a free membership to the Noom and Calm apps. These apps focus on physical and mental well-being, and much of the employee population took advantage of these free memberships. Gwinnett is also conscious of the ever-growing need for mental health tools and resources for employees and their dependents. Gwinnett expanded mental health offerings in 2022 to include mental health support for children. Aetna has partnered with Brightline to offer free virtual behavioral health support for adolescents under the age of 18. Kaiser members have access to the Ginger app for a 90-day subscription per year at no cost. Gwinnett will continue to provide mental health programs, various lunch and learns, and yoga classes in person at the Wellness Center. The County also offers onsite counseling resources as an extension of its Employee Assistance Program. These services are offered to employees and retirees as well as their family members.

In addition to mental health, Gwinnett also placed a focus on financial well-being. Gwinnett County has two retirement plan specialists, who met with 3,982 employees both onsite and virtually to discuss their retirement preparedness in 2022. Gwinnett County was recognized by the National Association of Government Defined Contributions Administrators and received the 2022 Leadership Award for Automatic Retirement Readiness. Both the EAP onsite counselor and the retirement plan specialists continued supporting employee engagement by extending their services to accommodate offsite work locations, ensuring all employees have access to all areas of focus in the Wellness Program. Gwinnett is implementing a new wellness program

partner beginning in 2023. In 2023, the wellness programming will include additional mental and financial well-being initiatives that support Gwinnett County's commitment to employee wellness. The program partner will provide a new and improved platform along with a mobile app to enhance accessibility and ease of use for all Gwinnett County employees.

Gwinnett County was again recognized as one of the Atlanta Business Chronicle's Healthiest Employers in 2022. This award is based off scores in six different categories for Gwinnett's Wellness Program, including leadership commitment and strategic planning. Gwinnett County received a high Healthiest Employer Index Score and was featured in the Atlanta Business Chronicle for this accomplishment. This award serves to highlight the importance that Gwinnett County places on employees' overall well-being. Gwinnett County was also recognized by Aetna as the 2022 Workplace Well-Being Award Gold Winner and by Springbuk Administrators as one of 100 America's Healthiest Employers.

Health Benefit Costs

Gwinnett County continuously evaluates strategies that allow us to monitor our health care trends while managing increasing health care costs. Due to the positive claims trend experience in 2021, Gwinnett County did not implement any plan design changes for 2022; however, it did increase programs and services offered, including the family planning benefit provided by Maven. The County continues to develop a strategy of prioritizing employees' health and wellness needs and offering cutting edge benefits.

Continuous Improvement Program

Gwinnett County is committed to delivering value to our customers in the most efficient and effective manner possible. This commitment is embodied by our continuous improvement program, which uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination of error, and standardization and documentation of processes. Recognizing the need to sustain operations within the limitations of current resources, the County seeks to continuously improve business activities to consistently deliver greater value to our residents.



Emergency Operations Plan

The Emergency Operations Plan 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 manmade hazards. Specific goals include the following:

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

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

Continuity of Operations

Gwinnett County recognizes and acknowledges that the protection of County assets and business operations is a major responsibility. Continuity of Operations plans are strategic in nature and focus on ensured delivery of critical services. Continuity plans include relocation options for selected personnel and essential functions of Gwinnett County.

Specifically, COOP is designed to:

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

FINANCIAL POLICIES AND PRACTICES

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

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

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

ACCOUNTING AND FINANCIAL REPORTING POLICY

Purpose:

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

Policy:

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

1. Accounting

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

- b. **Chart of Accounts** – The Department of Financial Services maintains a standard chart of accounts. The County's chart of accounts utilizes the groupings and naming conventions in the Georgia Department of Community Affairs' Uniform Chart of Accounts (UCOA) as required by the *Local Government Uniform Chart of Accounts and Reporting Act* (HB491). The chart of accounts is used to provide the basic framework for accurately accounting for, and reporting on transactions.
- 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.
- 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 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 acknowledgement of that donor's accepted donation.
- ii. For all donations accepted by a Department Director, on behalf of the County, the department shall provide the Department of Financial Services a monthly report itemizing all such donations.
- iii. Donations of tangible items will also be subject to the donation procedures in the County's Capital Asset Manual.



6. Abandoned property

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

B. Financial Reporting

1. Annual Comprehensive Financial Report (ACFR)

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

2. Budget Document

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

3. Monthly Financial Status Report

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

BUSINESS EXPENDITURE POLICY

Purpose:

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

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

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.

Examples of common allowable business expenses include, but are not limited to, 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.
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 data base 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. **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.

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. Violations of the policy may result in the deactivation of cardholder accounts and penalties up to and including termination of employment.

C. Travel and Business Expense Reimbursement

1. General Provisions

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

2. Internal Revenue Service Requirements – In order for travel advances and reimbursements of travel expenses to be excluded from a traveler's taxable income, the County's travel policies must meet the Internal Revenue Service (IRS) requirements for an "accountable plan." The County Travel Policy has been developed with the IRS Regulations as its primary framework. Accordingly:

- a. Advances and reimbursements must be reasonable in amount, must be made for official County business only and must be in line with actual costs incurred. Expenses that do not comply with policy guidelines will be the obligation of the individual who incurred the expense.
- b. Travelers must submit expenses via the Travel system or via the manual expense reimbursement form.
- c. Advances in excess of allowable substantiated expenses will be reimbursed to the County as an after tax payroll deduction.
- d. Employees separating from the County must resolve all outstanding travel advances prior to receiving a final paycheck.

3. Reimbursement Amounts when Traveling

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

4. Meals

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

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

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

10. **Approval and Authorization**

- 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.
- 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.
- 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**

- 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.
- 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.
- Petty cash accounts shall be reconciled each month as part of the month-end closing of the County's financial records.
- Requests for reimbursement cannot exceed \$50.00.
- Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form.
- Receipts must not be artificially divided in order to circumvent the maximum dollar limit.
- Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time.
- Requests exceeding forty-five (45) calendar days will not be reimbursed.
- 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 CIP** – The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document. Other key roles include:
1. **CIP** – Each year County staff shall develop a six-year long-range CIP that describes and prioritizes the capital projects the County intends to undertake.
 2. **Review of Capital Project Proposals** – The Department of Financial Services will coordinate a financial Capital Project review process within the annual budget calendar.
 - a. **Full Consideration of Operating and Maintenance Costs** – Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding is allocated to any new Capital Project.
 - b. **Project Evaluation System** – During the review cycle, departments provide answers to pertinent questions relating to the projects for which they are requesting funding. The evaluation team will review these answers using a set matrix of criteria. The projects will receive a score for each criteria identified. After the evaluation concludes, the final score is calculated and projects are ranked by priority and the evaluation team makes a recommendation on which projects should be funded. The ranking process enhances objectivity, reliability and transparency.
 3. **Stakeholder Participation** – The County shall provide meaningful opportunities for stakeholders to provide input into the CIP development before the plan is adopted.
 4. **Chairman Responsibilities** – All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates should be reflected in departmental operating plans.
 5. **Approval of the CIP** – The Board of Commissioners shall review and approve the CIP. Amendments to the CIP shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and the CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution.
- B. **CIP Project Selection** – An objective set of criteria will be used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:
1. **Long-Term Forecasts** – Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
 2. **Impact on Other Projects** – Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.
 3. **Allow for Funding of Preliminary Activities** – For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed and prioritized appropriately.
 4. **Full Lifecycle Costing** – Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
 5. **Predictable Project Timing and Scope** – Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

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

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



DEBT MANAGEMENT POLICY

Purpose:

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

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

Policy:

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

This type of general obligation debt is payable first from sales tax and then from general funds of the issuer, if sales tax is not sufficient.



C. **Revenue Bonds** – Revenue bonds can be considered as a financing source by the County when:

1. The service provided is essential to Gwinnett County government and has a strong underlying revenue stream;
2. The service provided is non-essential to Gwinnett County government but has a moderate underlying revenue stream;
3. The project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.

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

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

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

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

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

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

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

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

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

H. Debt Capacity/Limitations

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

1. Legal Debt Margin
2. Direct Net Debt Per Capita
3. Debt Service in Governmental funds as a percentage of Operating Expenditures in Governmental funds
4. Debt Burden (Overall Net Debt as a Percentage of Full Valuation)
5. Ten-Year Payout Ratio

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

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

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

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

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

INVESTMENT POLICY

Purpose:

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

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

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

Policy:

A. Roles and Responsibilities

1. **County Administrator** – The County Administrator or designee shall oversee the investment activities of the Director, 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.
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 Chairperson, 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 basis for a conflict is expressly prohibited.

- B. **General Information** – This investment policy is comprehensive and is intended to govern the overall administration and investment management of those funds held in the County's Liquidity, Investment, and Bond 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.

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 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 that states: *"Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims – not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived."*

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





- E. **Ethics and Conflicts of Interest** – External contracted investment professionals in addition to Committee Members, management and staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Gwinnett County.
- F. **Authorized Investments** – In accordance with the laws of the State of Georgia *O.C.G.A. §36-80-3*, *O.C.G.A. §36-80-4*, and *O.C.G.A. §36-83-4*, the County shall be permitted to invest in any of the following securities when certain conditions, as described in the full policy document, are met:
1. U.S. Treasury Obligations
 2. U.S. Federal Agency Obligations
 3. Repurchase Agreements
 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
 6. Certificates of Deposit
 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
- 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.

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 CFO/Director of Financial Services 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").

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.

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.

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** – Director or Investment Manager shall prepare an investment report not less than quarterly for the Investment Committee.

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 Chairman 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.
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:66 – II:67 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 Chairman shall submit or cause to be submitted annually to the Board of Commissioners, by no later than December 1, a proposed budget governing expenditures/expenses of all County funds, including capital outlay and public works projects, for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in State law as well as in the County ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies, which budget, when so adopted shall constitute the Board of Commissioners’ appropriation of all budget relevant funds for such year.
- J. **Budget Amendments** – Amendments shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution. See page II:19 for the [“2023 Budget Resolution Summary.”](#)
- K. **Priorities for Funding** – The County has many funding requirements established by the United States Federal Government and the State of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County’s policy to effectively and efficiently manage its operations in conformity with these legal directives.

PURCHASING PRACTICES

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



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

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

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

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

RESERVE POLICIES

Purpose:

The County desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses/expenditures. In addition, the policies are intended to document the appropriate Reserve level to protect the County's credit worthiness. 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, on-going 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, on-going 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, on-going 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 on-going 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 are not being met or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance/Working Capital levels will be provided to the Chairman and Board of Commissioners. Should the projected year-end Fund Balance/Working Capital position be below the minimum Reserve amount established by the policies, a plan to replenish the Reserves would be established based on the requirements outlined in the policies.

- A. **Funding the Reserves** – Funding of Reserve targets generally comes from excess revenues over expenses/expenditures or one-time revenues.
- B. **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.
- C. **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.
- D. **Replenishment of Reserves** – In the event that Reserves are used resulting in a balance below the three months minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.

- E. **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.
- F. **Periodic Review of the Targets** – At a minimum, during the budget process staff shall review the current and five-year projected Reserves to ensure they are appropriate given the economic and financial risk factors the County is subject to.

RISK MANAGEMENT PRACTICES

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

The County manages its risks by purchasing limited liability coverage and internally setting aside monies for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability and County-owned property damage. Auto Liability does the same specifically for damages to non-County-owned vehicles. 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 technical support to the Department of Human Resources for the management and monitoring of the workers' compensation program.

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

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

LONG-TERM PLANNING TOOLS

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

- Leadership and Succession Planning
- Long-Term Financial Planning Policy
- Five-Year Forecast of Revenues and Expenditures
- Property Tax Digest Forecast
- Capital Improvement Plan
- Gwinnett 2040 Unified Plan
- Comprehensive Transportation Plan
- Comprehensive Transit Development Plan
- Airport Master Plan
- Water and Wastewater Master Plan
- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenway Master Plan
- Countywide Trails Master Plan
- Solid Waste Management Plan



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

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

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

Adopted by the Board of Commissioners in 2013 and amended in 2017, the **Long-Term Financial Planning Policy** is based on a process that identifies internal and external issues that could impact the County's financial condition over the next five years. The policy is described in detail on [page II:62](#).

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

Each year, County staff develops a six-year, long-range **Capital Improvement Plan** 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:49 – II:51. Gwinnett County's major capital achievements in fiscal year 2022 and the programs that make up the 2023 – 2028 CIP are described in [Section VI](#).

The County continues to work under the [Gwinnett 2040 Unified Plan](#), which is the comprehensive plan. Recently completed housing and residential zoning district studies may trigger comprehensive plan updates to provide guidance on Gwinnett's growth and development. These studies will likely impact the future land use, character areas, and long and short-term goals. This will be critical preparation for the five-year update in 2024.

The **Comprehensive Transportation Plan** informs Gwinnett County officials and its residents on future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The County completed the last update to the CTP named Destination2040 in 2017. A new consultant contract to update the CTP was awarded in June 2021 and work has begun. This update is anticipated to be completed by summer 2023.

The **Comprehensive Transit Development Plan** informs Gwinnett County officials and residents about future transit needs, the projects and technologies that address those needs, and the cost and benefit implications of those projects. The TDP is designed to increase the accessibility, connectivity, and mobility of multimodal transit throughout the County and the region. Since the adoption of the County's last transit plan, the County has seen significant growth and many new activity centers. Therefore, a new Transit Development Plan taking this growth and new transit demand into consideration in conjunction with the ongoing update to the Transportation Plan is needed. A consultant selection process for assistance in the development of a new TDP started in 2021. This consultant contract was awarded in January 2022 and is expected to take 18 months to complete.



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

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

Gwinnett County has a history of proactively addressing its parks and recreation needs. Planning is key, but plans cannot remain static – not in a county whose population has grown from about 72,000 in 1970 to more than 980,000 today. Gwinnett County is consistently re-evaluating the long-term recreation plan in a fiscally responsible manner, relying heavily on community involvement in the process. Gwinnett County’s **Comprehensive Parks and Recreation Master Plan**, supported by the 2017 update of the Gwinnett County Parks and Recreation Capital Improvement Plan, provides the basis for today’s needs. Tomorrow’s needs are being re-evaluated in the 2020 Comprehensive Master Plan that was approved and adopted on July 20, 2021. Resident input was gathered through surveys, interviews and public meetings that resulted in more than 40,000 comments. The plan incorporates numerous factors including population growth, cultural diversity, leisure trends, service delivery, etc. Gaps in service levels, including facilities, services, partnerships, and finances, were identified with solutions suggested, and a plan for the future of Gwinnett and its award-winning parks system. The plan provides for a review of the past, present, and future as we look at our facilities, programs, services, structure, and finances that will set the stage for future growth.

Keeping Gwinnett a preferred place where everyone thrives includes making it easier for people to walk, run, and bike through their neighborhoods and to and from attractions such as local parks, schools, churches, and neighborhood shopping. As again found in the Comprehensive Parks and Recreation Master Plan, walking consistently ranks as the most popular recreational activity for Gwinnett’s residents and is one of the healthiest activities. The **Open Space and Greenway Master Plan**, amended by the Open Space Greenway Master Plan Update, comprehensively explores open space acquisition, the development of a county greenway system, as well as administrative, management, and funding analysis. In conjunction with the greenway master plan, a **Countywide Trails Master Plan** was adopted in 2018 to ensure the connectivity of city and County trails to each other for a countywide map of existing and future trails. The Countywide Trails Master Plan was a collaborative effort between the Gwinnett Department of Transportation and the Gwinnett Department of Community Services, as well as the cities and Community Improvement Districts across the county. Gwinnett County is positioning itself to be a regional leader with greenway planning, construction, and asset management. The Eastern Regional Greenway will enable connections to span across the eastern border of Gwinnett while the Piedmont Pathway Trail scoping project in 2022 will establish a long-desired greenway running from southwestern Gwinnett to our northern border along Barrow County. By combining the efforts of planning done in Parks and Recreation with other Gwinnett departments, we will continue to facilitate smart growth and preservation of greenspace for today and for the future residents of Gwinnett. The plan provides a high-quality network of trails to give the community an innovative way to travel across the county and a place to exercise and socialize with family, friends, and neighbors. It will be used as a guide to increase biking and walking options for transportation as well as recreational opportunities. Additional information about [Parks and Recreation Master Planning](#) is available on Gwinnett County’s website.

The **Solid Waste Management Plan**, last amended in 2008, examined five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement. The 2023 Budget contains funding to update the plan.

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



DID YOU KNOW

Gwinnett voters approved the 2023 SPLOST program in November 2022. The program is expected to generate \$1.35 billion for County and city projects during the six-year collection period.



Section III OPERATING FUNDS

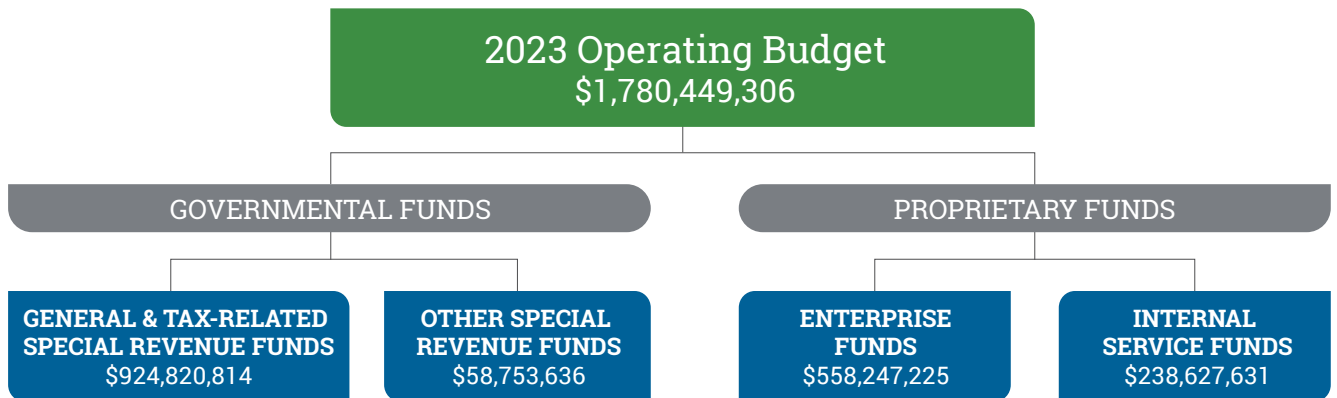
This section provides information for all the County operating funds including definitions and assumptions concerning each major fund's revenue sources, financial summaries for each operating fund, and the 2023 budget.

OPERATING FUNDS OVERVIEW

The County maintains 44 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 support departments to other County departments. Other funds or departments pay the Internal Service Funds on a cost reimbursement basis.

Budget Basis for Proprietary Funds:

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

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

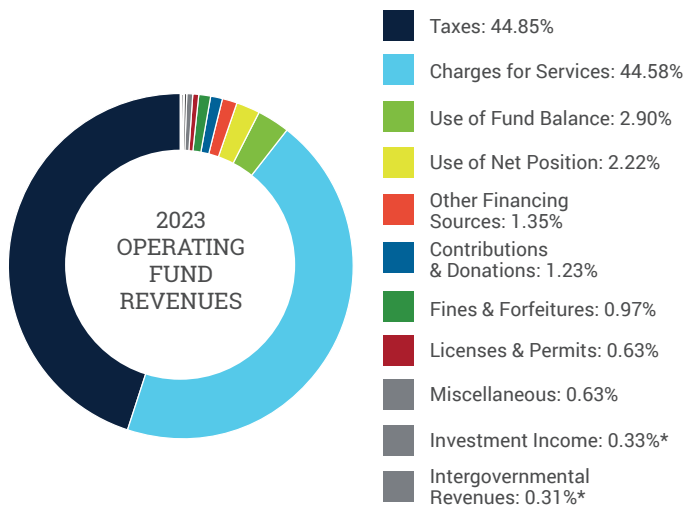
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



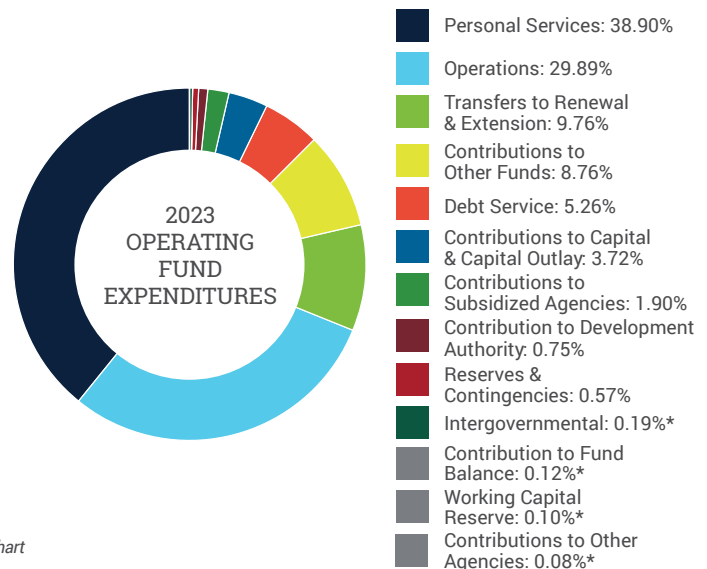
OPERATING FUNDS

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Taxes	635,426,610	697,806,846	777,725,474	798,186,564	2.6%
Licenses and Permits	10,451,733	13,007,570	11,850,276	11,281,485	-4.8%
Intergovernmental	6,227,079	8,528,041	8,208,937	5,554,581	-32.3%
Charges for Services	660,619,840	699,355,924	742,993,648	793,769,707	6.8%
Fines and Forfeitures	9,481,937	9,962,948	13,522,046	17,336,612	28.2%
Investment Income	6,244,332	2,903,051	10,728,790	5,889,788	-45.1%
Contributions and Donations	31,029,600	35,879,055	30,372,456	21,857,157	-28.0%
Miscellaneous	9,617,811	18,127,894	17,729,045	11,265,533	-36.5%
Other Financing Sources	86,578,584	23,660,309	25,578,413	24,123,456	-5.7%
Total	1,455,677,526	1,509,231,638	1,638,709,085	1,689,264,883	3.1%
Use of Net Position	—	—	—	39,513,590	—
Use of Fund Balance	—	—	—	51,670,833	—
Total Revenues	1,455,677,526	1,509,231,638	1,638,709,085	1,780,449,306	8.6%
Expenditures					
Personal Services	515,088,123	533,089,717	604,074,687	692,559,877	14.6%
Operations	346,618,406	373,370,296	409,376,767	532,207,539	30.0%
Debt Service	81,706,012	94,950,834	93,604,197	93,596,614	—
Intergovernmental	4,426,297	4,977,177	2,988,606	3,457,286	15.7%
Transfers to Renewal and Extension	175,566,447	146,225,137	179,128,322	173,748,270	-3.0%
Contributions to Other Funds	111,110,337	117,334,984	135,829,462	155,882,636	14.8%
Contribution to Development Authority	11,146,776	13,323,298	13,325,927	13,327,245	—
Contributions to Subsidized Agencies	27,671,882	28,491,327	30,621,644	33,870,001	10.6%
Contributions to Other Agencies	4,823,500	1,423,500	2,011,791	1,426,500	-29.1%
Contributions to Capital and Capital Outlay	100,128,865	83,643,395	85,159,025	66,182,985	-22.3%
Reserves and Contingencies	—	—	—	10,232,000	—
Total Expenditures	1,378,286,645	1,396,829,665	1,556,120,428	1,776,490,953	14.2%
Working Capital Reserve	—	—	—	1,771,572	—
Contribution to Fund Balance	—	—	—	2,186,781	—
Gross Budget	1,378,286,645	1,396,829,665	1,556,120,428	1,780,449,306	14.4%
Less: Indirect Costs	81,181,690	81,826,300	90,081,234	105,987,538	17.7%
Total Net Budget	1,297,104,955	1,315,003,365	1,466,039,194	1,674,461,768	14.2%



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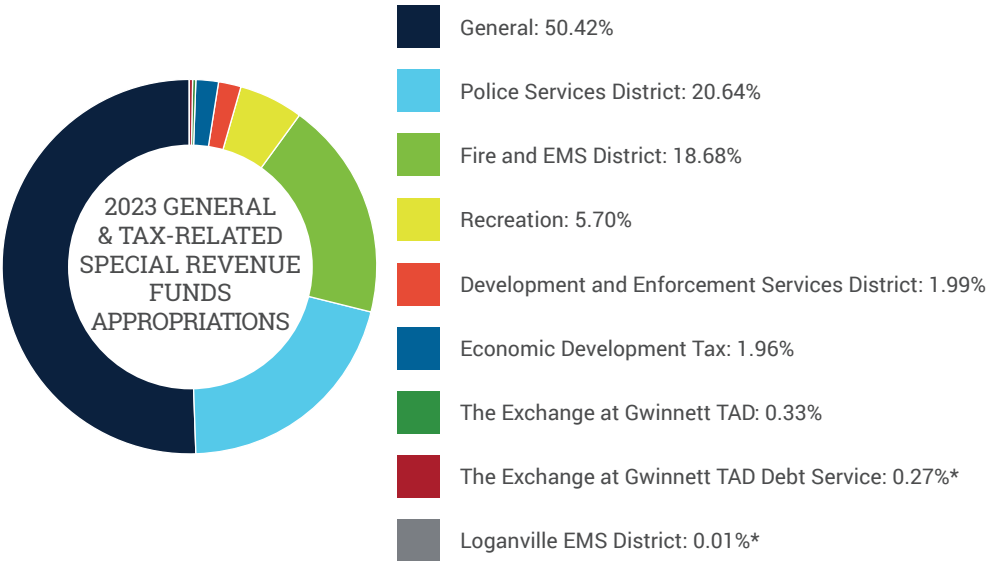
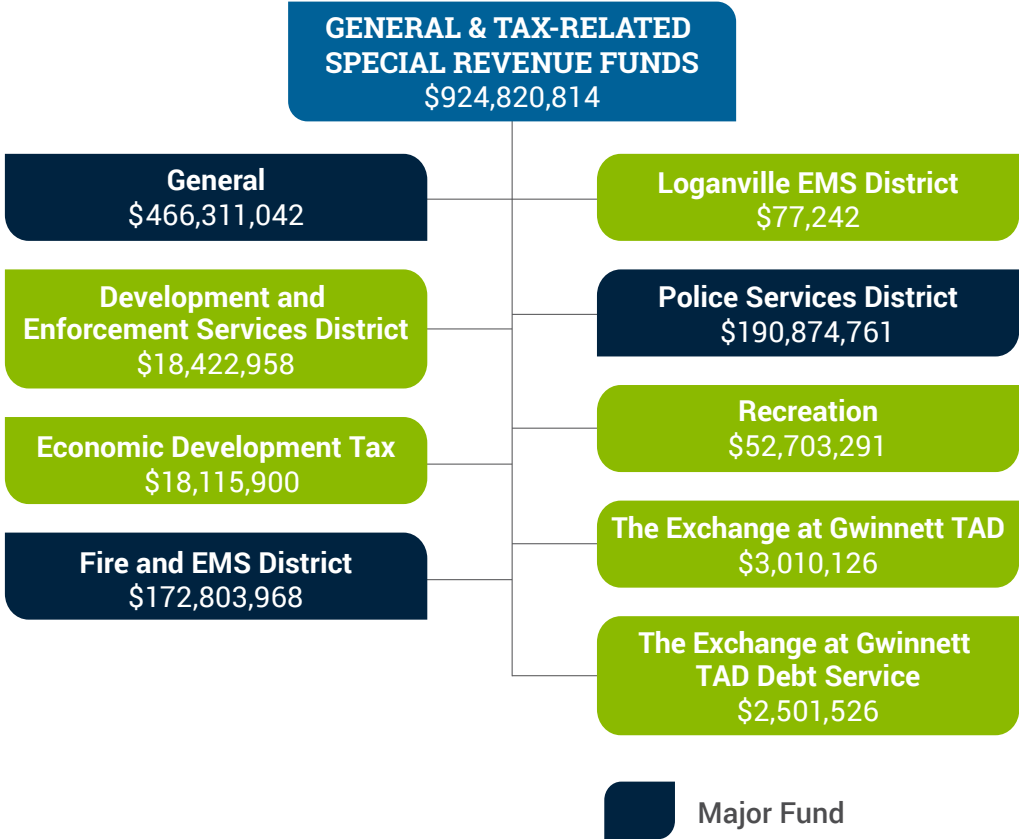
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The image features a solid blue background. In the lower-left quadrant, the text "GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS" is written in a white, sans-serif, all-caps font. To the right of the text, there are two thin, light blue lines that curve diagonally across the page, intersecting each other and the text area.

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

The **General and Tax-Related Special Revenue Fund Type** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, Development and Enforcement Services District, Economic Development Tax, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District funds — Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, The Exchange at Gwinnett, The Exchange at Gwinnett Debt Service, and Park Place TAD Funds. At the time the 2023 budget was adopted, no amounts were appropriated in the Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, and Park Place TAD funds; therefore, they are not presented in the diagram below.



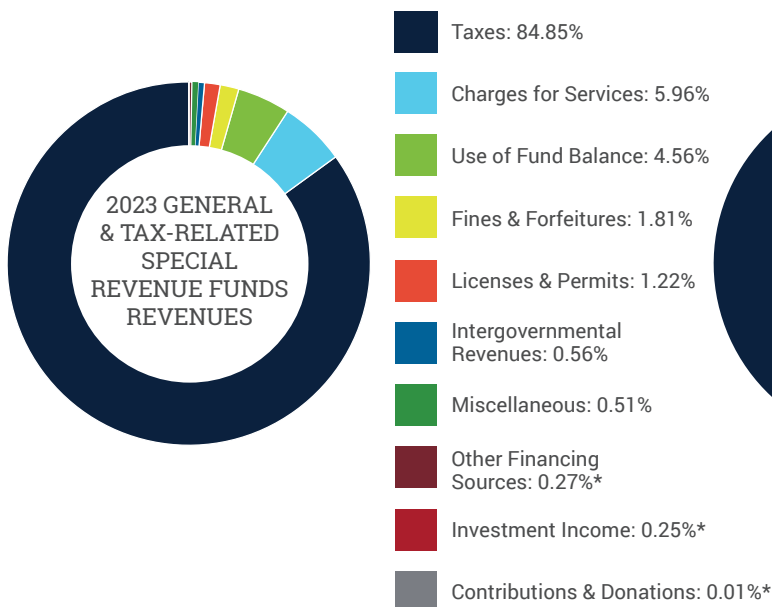
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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

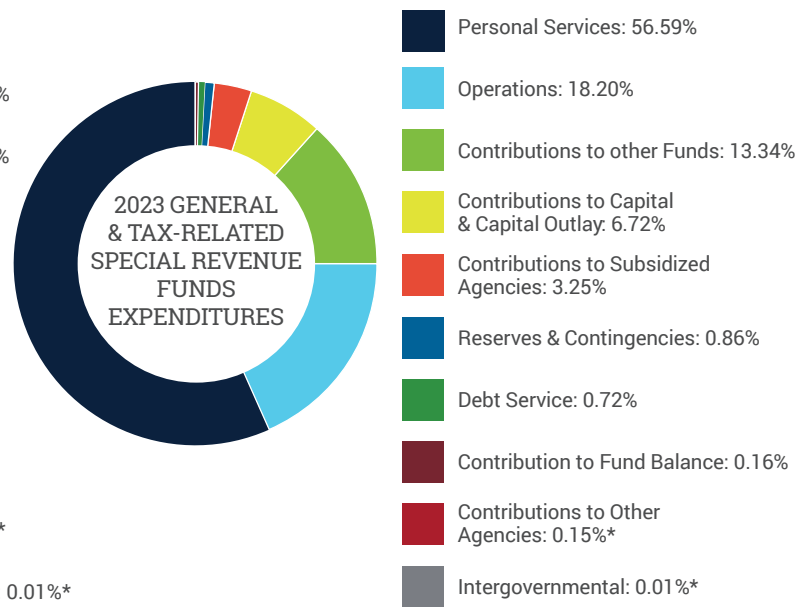
Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Taxes	626,782,104	684,868,657	761,233,497	784,804,064	3.1%
Licenses and Permits	10,397,533	12,888,042	11,803,676	11,266,485	-4.6%
Intergovernmental	5,802,877	8,128,041	7,808,937	5,154,581	-34.0%
Charges for Services	46,194,851	51,768,705	56,694,556	55,103,014	-2.8%
Fines and Forfeitures	8,061,370	8,923,375	12,036,707	16,748,681	39.1%
Investment Income	2,535,851	751,032	5,100,574	2,273,275	-55.4%
Contributions and Donations	4,276,333	2,319,668	29,944	87,650	192.7%
Miscellaneous	4,585,457	6,506,673	6,571,440	4,690,077	-28.6%
Other Financing Sources	41,618,628	2,614,709	3,670,939	2,523,456	-31.3%
Total	750,255,004	778,768,902	864,950,270	882,651,283	2.0%
Use of Fund Balance	—	—	—	42,169,531	—
Total Revenues	750,255,004	778,768,902	864,950,270	924,820,814	6.9%

Expenditures					
Personal Services	387,936,509	401,579,095	455,570,021	523,270,482	14.9%
Operations	107,450,549	119,920,496	124,715,374	168,348,127	35.0%
Debt Service	2,660,651	6,617,625	6,621,525	6,624,026	—
Intergovernmental	100,406	118,454	144,258	115,000	-20.3%
Contributions to Other Funds	85,452,996	93,824,158	108,430,698	123,368,686	13.8%
Contributions to Subsidized Agencies	23,824,372	25,340,679	25,663,327	30,076,862	17.2%
Contributions to Other Agencies	4,823,500	1,423,500	2,011,791	1,426,500	-29.1%
Contributions to Capital and Capital Outlay	96,807,917	80,718,767	81,419,826	62,164,952	-23.6%
Reserves and Contingencies	—	—	—	7,939,000	—
Total	709,056,900	729,542,774	804,576,820	923,333,635	14.8%
Contribution to Fund Balance	—	—	—	1,487,179	—
Total Expenditures	709,056,900	729,542,774	804,576,820	924,820,814	14.9%



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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 89 percent of the total fiscal year 2023 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund Development and Enforcement Services District Fund Fire and EMS District Fund Police Services District Fund Recreation Fund Economic Development Tax Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, excise taxes on alcoholic beverages are collected in the General Fund and insurance premium taxes are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund The Exchange at Gwinnett TAD Fund The Exchange at Gwinnett TAD Debt Service Fund	Revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the tax allocation district on the date the district was created. At the time of the 2023 budget adoption, no revenues were budgeted in the TAD funds. Revenues will be budgeted later in the year after the millage rate is adopted and there is an understanding of the level of positive increment for 2023.	In 2013, House Bill 386 removed the sales tax and the annual <i>ad valorem</i> tax on newly purchased vehicles and replaced them with a new title <i>ad valorem</i> tax. As a result, motor vehicle <i>ad valorem</i> tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from title <i>ad valorem</i> taxes to help make up for this loss of motor vehicle <i>ad valorem</i> taxes.

Charges for Services

Charges for Services represent approximately 6 percent of the total fiscal year 2023 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

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

GENERAL FUND

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

In 2023, expenditures of the General Fund are expected to total \$466.3 million — an increase of \$36.3 million, or 8.4 percent, from 2022 actual expenditures. This increase is primarily due to an increase of \$30.8 million in personal services, which includes 65 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$13.0 million increase in operations, a \$5.1 million increase in contributions to other funds, a \$4.9 million appropriation for reserves and contingencies, and a \$4.5 million increase in payments to subsidized agencies. These increases are partially offset by a decrease in contributions to capital and capital outlay of \$22.0 million due to an emphasis on using available capital contingency funds.

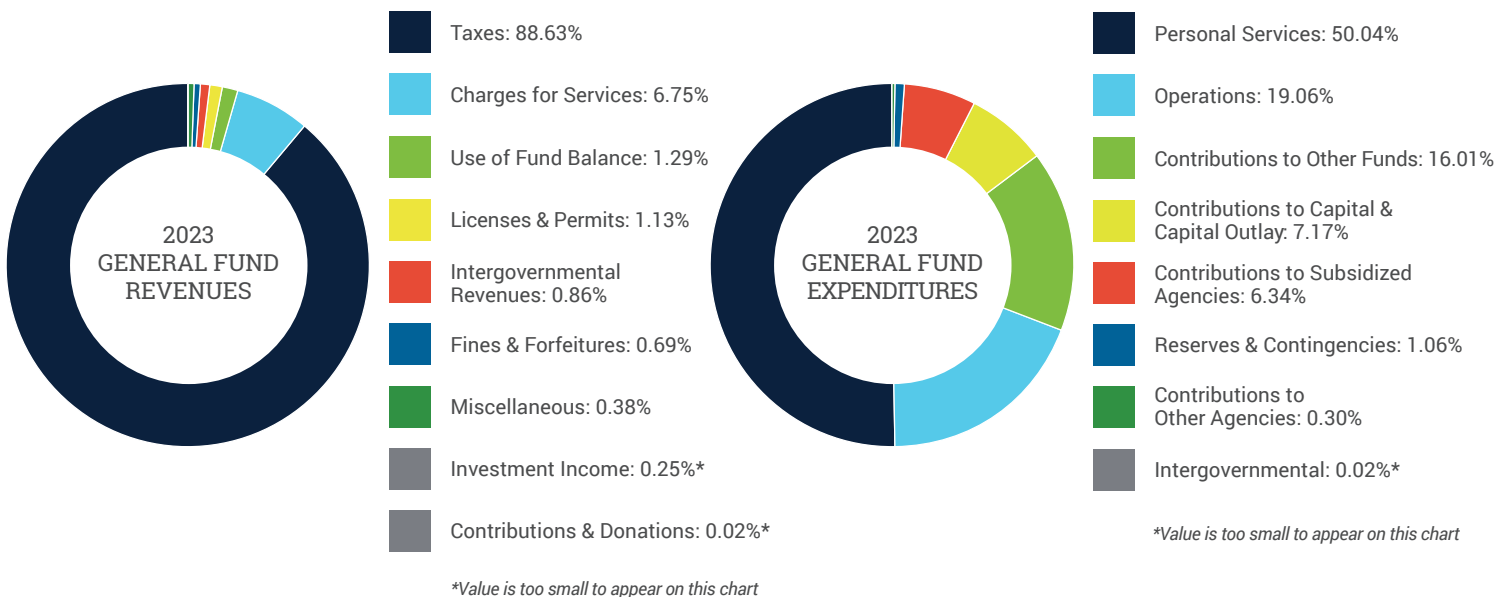
Budgeted use of fund balance in the General Fund totals \$6.0 million, which represents a 2.6 percent reduction in the fund's estimated ending fund balance from 2022 to 2023. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2023 this full amount will not actually be utilized.



GENERAL FUND

Revenue and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	176,328,762	173,273,041	214,230,862	232,599,545	
Revenues					
Taxes	326,411,376	358,448,214	395,218,562	413,318,092	4.6%
Licenses and Permits	4,538,549	5,822,052	5,407,752	5,263,365	-2.7%
Intergovernmental	4,224,624	5,145,378	5,027,416	4,012,581	-20.2%
Charges for Services	28,336,025	30,863,579	32,731,666	31,466,356	-4.0%
Fines and Forfeitures	2,580,832	2,459,329	3,587,186	3,201,175	-10.8%
Investment Income	1,108,512	295,148	2,254,149	1,173,830	-47.9%
Contributions and Donations	4,260,093	2,309,190	27,440	87,250	218.0%
Miscellaneous	2,546,765	2,795,186	3,000,203	1,763,192	-41.2%
Other Financing Sources	1,187,496	97,229	1,161,831	—	-100.0%
Total	375,194,272	408,235,305	448,416,205	460,285,841	2.6%
Use of Fund Balance	—	—	—	6,025,201	—
Total Revenues	375,194,272	408,235,305	448,416,205	466,311,042	4.0%
Expenditures					
Personal Services	168,953,341	175,360,649	202,437,377	233,267,347	15.2%
Operations	64,818,884	62,933,075	75,909,214	88,857,702	17.1%
Intergovernmental	100,406	118,454	144,258	115,000	-20.3%
Contributions to Other Funds	51,630,895	57,922,404	69,551,921	74,678,491	7.4%
Contributions to Subsidized Agencies	23,704,372	24,970,679	25,091,827	29,580,362	17.9%
Contributions to Other Agencies	4,617,500	1,417,500	1,420,500	1,420,500	—
Contributions to Capital and Capital Outlay	64,424,595	44,554,723	55,492,425	33,447,640	-39.7%
Reserves and Contingencies	—	—	—	4,944,000	—
Total Expenditures	378,249,993	367,277,484	430,047,522	466,311,042	8.4%
Fund Balance December 31	173,273,041	214,230,862	232,599,545	226,574,344	-2.6%

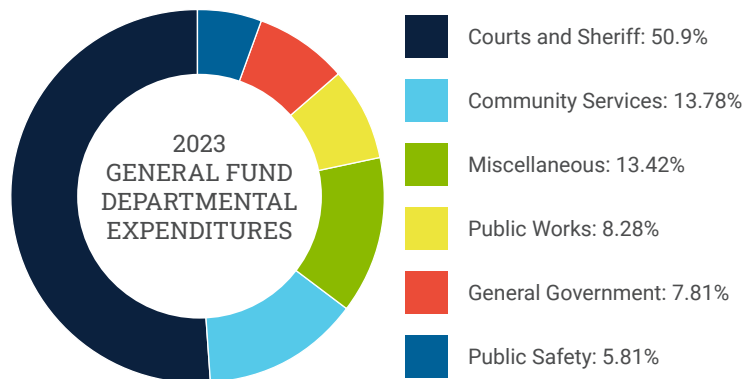


GENERAL FUND

Departmental Expenditures FY 2020 – 2023

Agency	Group	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Board of Commissioners	General Government	1,322,373	2,068,056	2,354,073	2,120,731
Child Advocacy & Juvenile Services	Courts and Sheriff	—	—	3,247,987	4,693,660
Clerk of Court	Courts and Sheriff	11,656,572	13,019,848	14,859,536	17,089,628
Community Services	Community Services	14,928,038	18,558,578	23,484,095	26,438,943
Community Services – Elections	Community Services	13,585,902	5,387,545	8,973,392	6,477,376
Corrections	Public Safety	17,582,868	16,413,879	20,557,649	22,101,964
County Administration	General Government	1,157,129	1,948,268	2,339,511	3,920,202
District Attorney	Courts and Sheriff	17,413,992	17,720,918	20,465,871	23,044,949
Financial Services	General Government	8,896,674	9,464,630	10,539,456	11,728,246
Judiciary	Courts and Sheriff	27,397,665	27,421,003	32,479,985	31,173,535
Juvenile Court	Courts and Sheriff	9,676,643	9,448,348	7,359,418	6,066,954
Medical Examiner	Public Safety	1,320,063	1,523,264	1,591,144	1,654,744
Non-Departmental	Miscellaneous	78,634,645	60,722,644	73,146,408	62,592,917
Planning and Development	Public Works	1,952,868	1,815,513	2,273,276	2,430,648
Police Services	Public Safety	2,663,796	2,701,418	2,870,863	3,339,838
Probate Court	Courts and Sheriff	3,211,886	3,524,240	3,750,628	3,947,380
Sheriff's Office	Courts and Sheriff	97,249,179	106,234,401	121,463,103	141,999,004
Solicitor	Courts and Sheriff	5,634,464	5,732,985	7,160,081	9,288,824
Subsidized Agencies	Community Services	24,572,286	25,916,433	26,262,943	31,360,301
Support Services	General Government	143,626	233,598	245,127	255,112
Tax Commissioner	General Government	14,687,002	15,083,574	16,163,663	18,396,689
Transportation	Public Works	24,562,322	22,338,341	28,459,313	36,189,397
Total		378,249,993	367,277,484	430,047,522	466,311,042

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



DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND

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

In 2023, expenditures are expected to total \$18.4 million — an increase of \$4.0 million, or 27.4 percent, from 2022 actual expenditures. This increase is primarily due to an increase of \$2.3 million in personal services, which includes 14 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$1.0 million increase in operations, a \$0.4 million increase in contributions to other funds, a \$0.2 million increase in contributions to capital and capital outlay and, a \$0.1 million appropriation for reserves and contingencies. These increases are partially offset by a decrease in a \$0.1 million increase in payments to subsidized agencies.

Budgeted use of fund balance in the Development and Enforcement Services District Fund totals \$1.6 million, which represents an 11.4 percent reduction in the fund's estimated ending fund balance from 2022 to 2023. With the fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies.

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	12,264,749	11,245,973	11,765,278	14,141,034	
Revenues					
Taxes	8,537,672	9,240,607	10,242,092	10,722,515	4.7%
Licenses and Permits	5,127,662	6,143,731	5,297,656	4,933,120	-6.9%
Intergovernmental	59,283	96,561	85,438	45,000	-47.3%
Charges for Services	767,604	791,975	1,000,251	1,002,275	0.2%
Investment Income	138,106	62,472	193,805	103,209	-46.7%
Miscellaneous	7,777	21,086	21,411	—	-100.0%
Total	14,638,104	16,356,432	16,840,653	16,806,119	-0.2%
Use of Fund Balance	—	—	—	1,616,839	—
Total Revenues	14,638,104	16,356,432	16,840,653	18,422,958	9.4%
Expenditures					
Personal Services	8,981,889	9,980,777	11,658,146	13,913,073	19.3%
Operations	851,337	831,209	1,106,935	2,121,821	91.7%
Contributions to Other Funds	810,283	(87,818)	917,293	1,331,351	45.1%
Contributions to Subsidized Agencies	—	50,000	75,000	—	-100.0%
Contributions to Capital and Capital Outlay	5,013,371	5,062,959	707,523	941,713	33.1%
Reserves and Contingencies	—	—	—	115,000	—
Total Expenditures	15,656,880	15,837,127	14,464,897	18,422,958	27.4%
Fund Balance December 31	11,245,973	11,765,278	14,141,034	12,524,195	-11.4%

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

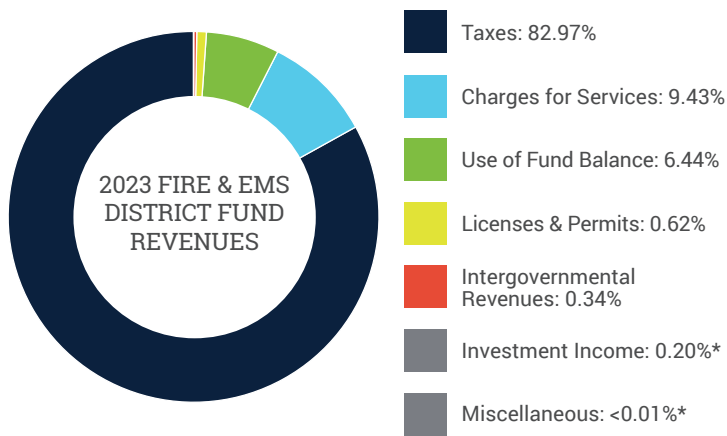
In 2023, expenditures are expected to total \$172.8 million — an increase of \$26.2 million, or 17.9 percent, from 2022 actual expenditures. This increase is primarily due to an increase of \$13.8 million in personal services, which includes 26 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$6.9 million increase in operations, a \$5.1 million increase in contributions to other funds, and a \$1.1 million appropriation for reserves and contingencies. These increases are partially offset by a decrease in contributions other agencies of \$0.6 million and contribution to capital of \$0.1 million due to an emphasis on using available capital contingency funds.

Budgeted use of fund balance in the Fire and Emergency Medical Services District Fund totals \$11.1 million, which represents a 13.5 percent reduction in the fund's estimated ending fund balance from 2022 to 2023. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2023 this full amount will not actually be utilized.

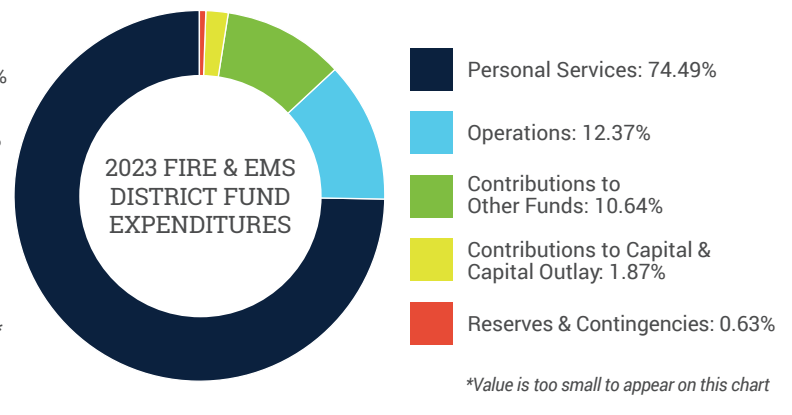


Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	68,440,808	67,541,431	72,945,655	82,174,244	
Revenues					
Taxes	113,082,410	121,594,144	134,058,219	143,376,500	7.0%
Licenses and Permits	744,914	922,259	1,098,269	1,070,000	-2.6%
Intergovernmental	886,736	1,363,092	1,249,925	584,000	-53.3%
Charges for Services	14,879,965	16,761,361	18,514,606	16,287,660	-12.0%
Investment Income	458,141	125,483	689,894	346,506	-49.8%
Contributions and Donations	2,695	2,150	2,504	—	-100.0%
Miscellaneous	166,813	221,030	217,696	3,000	-98.6%
Other Financing Sources	518,714	—	—	—	—
Total	130,740,388	140,989,519	155,831,113	161,667,666	3.7%
Use of Fund Balance	—	—	—	11,136,302	—
Total Revenues	130,740,388	140,989,519	155,831,113	172,803,968	10.9%
Expenditures					
Personal Services	97,804,197	100,979,738	114,899,826	128,728,093	12.0%
Operations	11,017,773	12,321,155	14,507,470	21,383,783	47.4%
Contributions to Other Funds	12,430,778	12,780,606	13,256,638	18,385,133	38.7%
Contributions to Other Agencies	—	—	585,291	—	-100.0%
Contributions to Capital and Capital Outlay	10,387,017	9,503,796	3,353,299	3,225,959	-3.8%
Reserves and Contingencies	—	—	—	1,081,000	—
Total Expenditures	131,639,765	135,585,295	146,602,524	172,803,968	17.9%
Fund Balance December 31	67,541,431	72,945,655	82,174,244	71,037,942	-13.6%



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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	689,315	640,500	591,825	543,532	
Revenues					
Investment Income	5,960	2,041	6,306	5,378	-14.7%
Total	5,960	2,041	6,306	5,378	-14.7%
Use of Fund Balance	—	—	—	71,864	—
Total Revenues	5,960	2,041	6,306	77,242	1,124.9%
Expenditures					
Operations	54,226	51,459	54,222	76,825	41.7%
Contributions to Other Funds*	549	(743)	377	417	10.6%
Total Expenditures	54,775	50,716	54,599	77,242	41.5%
Fund Balance December 31	640,500	591,825	543,532	471,668	

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



POLICE SERVICES DISTRICT FUND

The **Police Services District Fund** accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. Gwinnett County is responsible for providing police protection within this district. A property tax is levied to support this service district. Insurance premium taxes are also received in this fund.

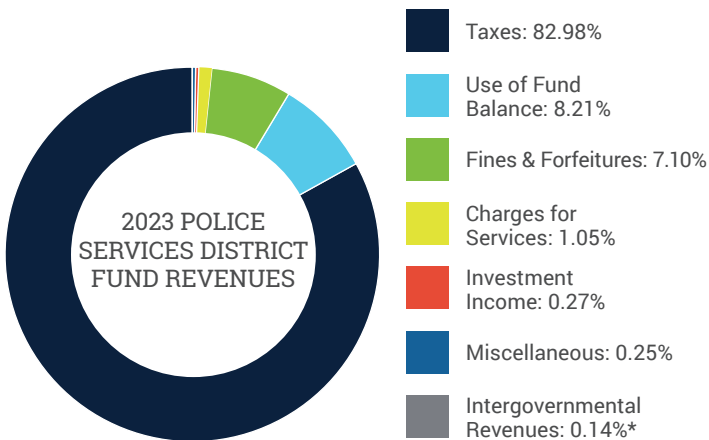
In 2023, expenditures are expected to total \$190.9 million — an increase of \$39.2 million, or 25.8 percent, from 2022 actual expenditures. This increase is primarily attributable to an increase of \$18.0 million in personal services, which includes 2 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$10.8 million increase in operations, a \$6.0 million increase in contributions to capital, a \$2.9 million increase in contributions to other funds, and a \$1.4 million appropriation for reserves and contingencies.

Budgeted use of fund balance in the Police Services District Fund totals \$15.7 million, which represents a 14.4 percent reduction in the fund's estimated ending fund balance from 2022 to 2023. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget.

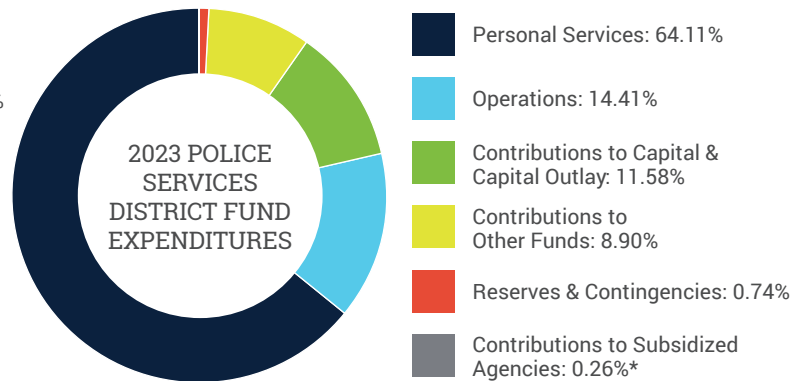


Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	84,149,050	87,346,699	93,064,337	108,464,248	
Revenues					
Taxes	127,043,924	136,984,074	154,875,837	158,385,192	2.3%
Intergovernmental	333,455	963,069	870,214	276,000	-68.3%
Charges for Services	1,048,166	836,197	1,243,340	2,001,000	60.9%
Fines and Forfeitures	5,480,539	6,464,046	8,449,521	13,547,506	60.3%
Investment Income	628,929	180,848	1,010,330	514,989	-49.0%
Contributions and Donations	—	2,500	—	—	—
Miscellaneous	690,817	650,623	654,770	477,388	-27.1%
Other Financing Sources	2,489	—	—	—	—
Total	135,228,319	146,081,357	167,104,012	175,202,075	4.8%
Use of Fund Balance	—	—	—	15,672,686	—
Total Revenues	135,228,319	146,081,357	167,104,012	190,874,761	14.2%
Expenditures					
Personal Services	92,767,916	95,923,633	104,371,227	122,384,104	17.3%
Operations	13,550,135	13,870,203	16,670,530	27,510,726	65.0%
Contributions to Other Funds	10,923,035	12,375,425	14,038,065	16,985,423	21.0%
Contributions to Subsidized Agencies	120,000	320,000	496,500	496,500	—
Contributions to Other Agencies	200,000	—	—	—	—
Contributions to Capital and Capital Outlay	14,469,584	17,874,458	16,127,779	22,095,008	37.0%
Reserves and Contingencies	—	—	—	1,403,000	—
Total Expenditures	132,030,670	140,363,719	151,704,101	190,874,761	25.8%
Fund Balance December 31	87,346,699	93,064,337	108,464,248	92,791,562	-14.4%



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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 2023, expenditures of the Recreation Fund are expected to total \$52.7 million – an increase of \$7.2 million, or 15.9 percent, from 2022 actual expenditures. This increase is primarily attributable to an increase of \$4.5 million in operations due to increases in industrial repairs and maintenance, professional services, utilities, and industrial supplies. Other increases include a \$2.8 million increase in personal services, a \$1.3 million increase in contributions to other funds, and a \$0.4 million appropriation for reserves and contingencies. These increases are partially offset by a decrease in contribution to capital of \$3.3 million due to an emphasis on using available capital contingency funds.

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	21,385,664	20,982,262	25,834,477	29,594,214	
Revenues					
Taxes	35,888,223	38,660,985	42,597,800	45,577,378	7.0%
Intergovernmental	298,780	435,402	463,407	182,000	-60.7%
Charges for Services	1,163,091	2,515,593	3,204,694	4,345,723	35.6%
Investment Income	145,232	67,963	287,066	129,363	-54.9%
Contributions and Donations	13,545	5,829	—	400	—
Miscellaneous	1,173,285	2,818,748	2,677,360	2,446,497	-8.6%
Other Financing Sources	35,192	21,930	21,930	21,930	—
Total Revenues	38,717,348	44,526,450	49,252,257	52,703,291	7.0%
Expenditures					
Personal Services	19,429,167	19,334,299	22,203,445	24,977,865	12.5%
Operations	8,904,513	8,293,711	9,365,050	13,895,270	48.4%
Contributions to Other Funds	8,267,720	8,317,394	8,179,225	9,486,345	16.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	—
Contributions to Capital and Capital Outlay	2,513,350	3,722,831	5,738,800	2,454,632	-57.2%
Reserves and Contingencies	—	—	—	396,000	—
Total	39,120,750	39,674,235	45,492,520	51,216,112	12.6%
Contributions to Fund Balance	—	—	—	1,487,179	—
Total Expenditures	39,120,750	39,674,235	45,492,520	52,703,291	15.9%
Fund Balance December 31	20,982,262	25,834,477	29,594,214	31,081,393	5.0%

ECONOMIC DEVELOPMENT TAX FUND

The **Economic Development Tax Fund** accounts 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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	—	9,392,803	8,194,322	13,197,307	
Revenues					
Taxes	10,173,518	11,501,404	12,752,641	13,424,387	5.3%
Intergovernmental	—	124,539	112,537	55,000	-51.1%
Investment Income	—	2,272	113,412	—	-100.0%
Total	10,173,518	11,628,215	12,978,590	13,479,387	3.9%
Use of Fund Balance	—	—	—	4,636,513	—
Total Revenues	10,173,518	11,628,215	12,978,590	18,115,900	39.6%
Expenditures					
Contribution to Development Authority	780,715	12,826,696	7,975,605	18,115,900	127.1%
Total Expenditures	780,715	12,826,696	7,975,605	18,115,900	127.1%
Fund Balance December 31	9,392,803	8,194,322	13,197,307	8,560,794	

GWINNETT PLACE TAD FUND

The **Gwinnett Place TAD Fund** accounts 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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	1,734,832	2,419,894	3,251,466	5,007,887	
Revenues					
Taxes	685,062	831,572	1,717,743	—	-100.0%
Investment Income	—	—	38,678	—	-100.0%
Total Revenues	685,062	831,572	1,756,421	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	2,419,894	3,251,466	5,007,887	5,007,887	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	2,032,503	2,973,272	4,214,361	5,721,313	
Revenues					
Taxes	940,769	1,241,078	1,440,313	—	-100.0%
Investment Income	—	11	66,639	—	-100.0%
Total Revenues	940,769	1,241,089	1,506,952	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	2,973,272	4,214,361	5,721,313	5,721,313	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	6,141,834	8,737,318	13,283,630	18,167,703	
Revenues					
Taxes	2,564,678	4,542,463	4,668,081	—	-100.0%
Investment Income	30,806	3,849	215,992	—	-100.0%
Total Revenues	2,595,484	4,546,312	4,884,073	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	8,737,318	13,283,630	18,167,703	18,167,703	



LAKE LUCERNE TAD FUND

The **Lake Lucerne TAD Fund** accounts 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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	244,534	375,456	580,360	1,447,956	
Revenues					
Taxes	130,922	204,904	861,329	—	-100.0%
Investment Income	—	—	6,267	—	-100.0%
Total Revenues	130,922	204,904	867,596	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	375,456	580,360	1,447,956	1,447,956	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	940,779	1,911,929	2,592,969	3,977,346	
Revenues					
Taxes	971,150	681,040	1,351,967	—	-100.0%
Investment Income	—	—	32,410	—	-100.0%
Total Revenues	971,150	681,040	1,384,377	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	1,911,929	2,592,969	3,977,346	3,977,346	

THE EXCHANGE AT GWINNETT TAD FUND

The **Exchange at Gwinnett TAD Fund** accounts for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District. These revenues are used to pay for redevelopment costs 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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	—	28,121,763	13,636,513	9,411,365	
Revenues					
Taxes	338,809	938,174	1,448,911	—	-100.0%
Investment Income	18,084	2,555	59,468	—	-100.0%
Other Financing Sources	38,485,000	—	—	—	—
Total	38,841,893	940,729	1,508,379	—	-100.0%
Use of Fund Balance	—	—	—	3,010,126	—
Total Revenues	38,841,893	940,729	1,508,379	3,010,126	99.6%
Expenditures					
Operations	7,694,448	12,927,429	3,243,349	502,000	-84.5%
Debt Service	1,049,434	3,000	3,000	6,600	120.0%
Contributions to Other Funds	1,389,736	2,495,550	2,487,178	2,501,526	0.6%
Discount on Bond	586,512	—	—	—	—
Total Expenditures	10,720,130	15,425,979	5,733,527	3,010,126	-47.5%
Fund Balance December 31	28,121,763	13,636,513	9,411,365	6,401,239	

THE EXCHANGE AT GWINNETT TAD DEBT SERVICE FUND

The **Exchange at Gwinnett TAD Debt Service Fund** accounts 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 2020 – 2023

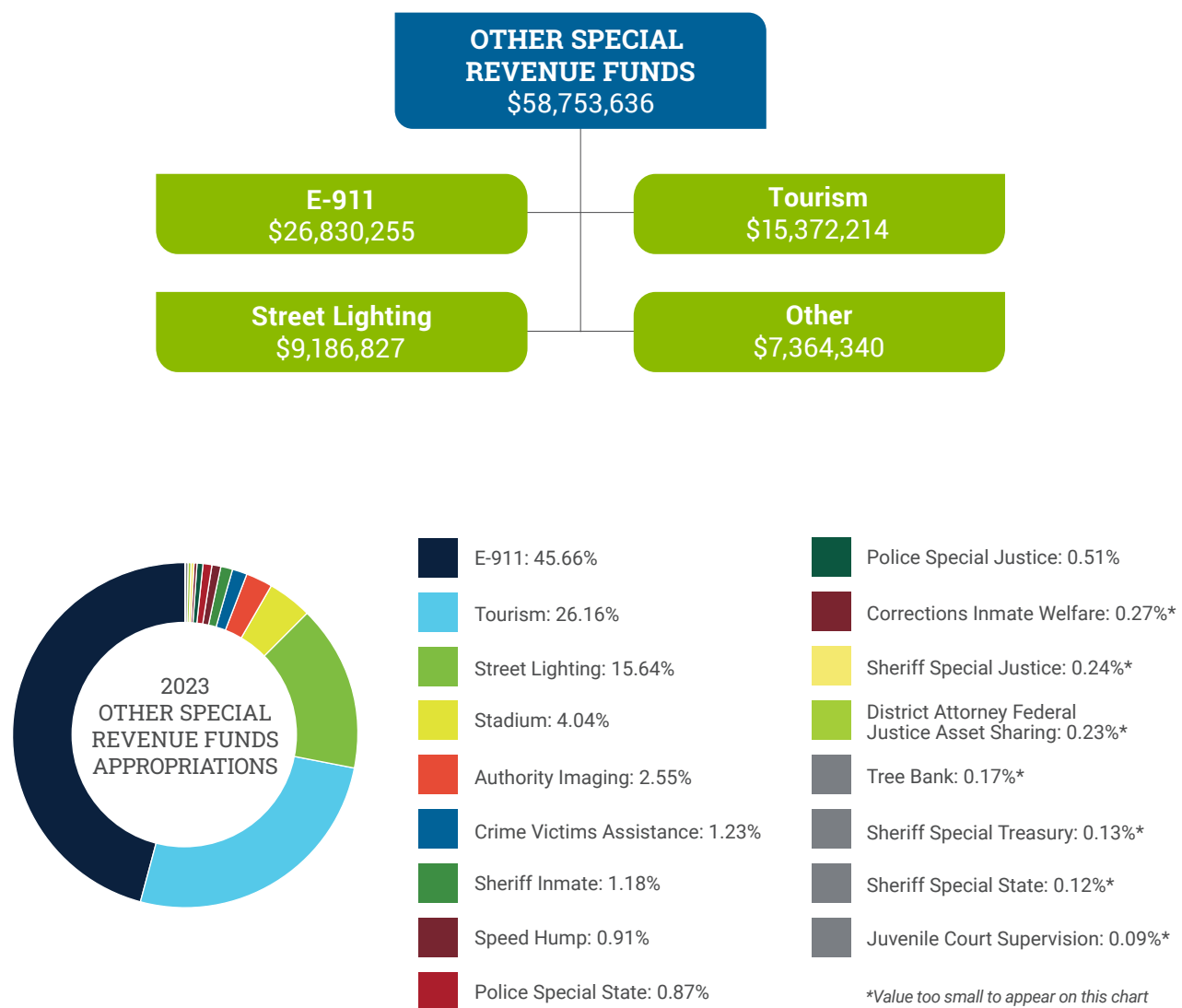
	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	—	2,082	4,497	116,308	
Revenues					
Investment Income	2,082	8,390	126,158	—	-100.0%
Other Financing Sources	1,389,736	2,495,550	2,487,178	2,501,526	0.6%
Total Revenues	1,391,818	2,503,940	2,613,336	2,501,526	-4.3%
Expenditures					
Debt Service	1,389,736	2,501,525	2,501,525	2,501,526	—
Total Expenditures	1,389,736	2,501,525	2,501,525	2,501,526	—
Fund Balance December 31	2,082	4,497	116,308	116,308	

OTHER SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds account for the use of funds that are restricted or committed 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, 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.

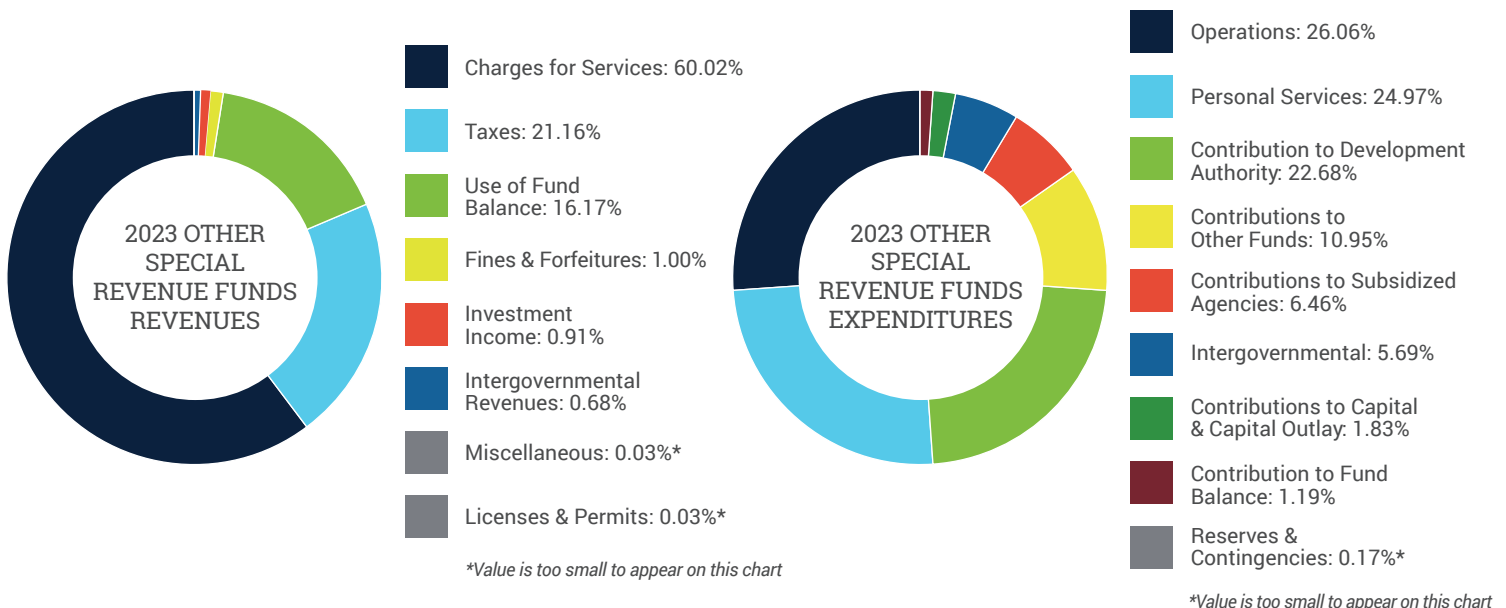
For 2023, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is \$8.8 million, or 10.0 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2023 expenditure needs and finance 2023 contributions to capital projects funds. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2023 this amount will not actually be utilized.



OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	55,026,749	83,193,266	84,550,381	89,601,812	
Revenues					
Taxes	7,708,851	11,992,935	15,088,906	12,432,500	-17.6%
Licenses and Permits	54,200	119,528	46,600	15,000	-67.8%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	32,663,090	33,826,962	36,415,670	35,268,730	-3.1%
Fines and Forfeitures	1,420,567	1,039,573	1,485,340	587,931	-60.4%
Investment Income	415,159	267,690	777,383	532,173	-31.5%
Miscellaneous	78,068	1,553,084	1,494,976	16,000	-98.9%
Other Financing Sources	33,000,000	—	—	—	—
Total	75,739,935	49,199,772	54,311,434	49,252,334	-11.6%
Use of Fund Balance	—	—	—	9,501,302	—
Total Revenues	75,739,935	49,199,772	54,311,434	58,753,636	5.5%
Expenditures					
Personal Services	11,325,377	11,001,278	12,009,558	14,671,347	22.2%
Operations	10,596,377	10,379,273	11,129,657	15,318,274	37.6%
Intergovernmental	4,325,891	4,714,914	2,805,691	3,342,286	19.1%
Contributions to Other Funds	5,616,955	4,614,499	5,571,837	6,430,853	15.4%
Contribution to Development Authority	11,146,776	13,323,298	13,325,927	13,327,245	—
Contributions to Subsidized Agencies	3,847,510	3,150,648	4,958,317	3,793,139	-23.5%
Contributions to Capital and Capital Outlay	714,532	658,747	856,457	1,072,890	25.3%
Reserves and Contingencies	—	—	—	98,000	—
Total	47,573,418	47,842,657	50,657,444	58,054,034	14.6%
Contribution to Fund Balance	—	—	—	699,602	—
Total Expenditures	47,573,418	47,842,657	50,657,444	58,753,636	16.0%
Fund Balance December 31	83,193,266	84,550,381	89,601,812	80,800,112	-9.8%



OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 25 percent of the total fiscal year 2023 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

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

Charges for Services

Charges for Services represent approximately 72 percent of the total fiscal year 2023 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are \$1.50 for non-prepaid and prepaid wireless phones. Prepaid revenues are higher than non-prepaid.	
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 \$288,899 (rent is recalculated every 5 years per the Consumer Price Index) annually plus a ticket surcharge of \$1.00 each (minimum guaranteed amount from the ticket surcharge is \$400,000), 50 percent of the net revenues for parking, and naming rights, which are subject to change annually based on the agreement. For 2023, naming rights will be \$420,772.	
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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	1,984,950	2,764,461	3,977,995	5,772,596	
Revenues					
Charges for Services	777,585	1,211,315	1,783,945	930,078	-47.9%
Investment Income	1,926	2,219	10,656	—	-100.0%
Total	779,511	1,213,534	1,794,601	930,078	-48.2%
Use of Fund Balance	—	—	—	569,922	—
Total Revenues	779,511	1,213,534	1,794,601	1,500,000	-16.4%
Expenditures					
Operations	—	—	—	1,500,000	—
Total Expenditures	—	—	—	1,500,000	—
Fund Balance December 31	2,764,461	3,977,995	5,772,596	5,202,674	-9.9%

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	544,886	609,027	541,595	337,580	
Revenues					
Charges for Services	116,196	106,150	139,488	141,000	1.1%
Miscellaneous	7,370	5,621	8,910	16,000	79.6%
Total Revenues	123,566	111,771	148,398	157,000	5.8%
Expenditures					
Personal Services	—	—	—	74,149	—
Operations	9,425	10,536	12,413	29,710	139.3%
Contributions to Capital and Capital Outlay	50,000	168,667	340,000	—	-100.0%
Total	59,425	179,203	352,413	103,859	-70.5%
Contribution to Fund Balance	—	—	—	53,141	—
Total Expenditures	59,425	179,203	352,413	157,000	-55.4%
Fund Balance December 31	609,027	541,595	337,580	390,721	15.7%



CRIME VICTIMS ASSISTANCE FUND

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

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	773,158	554,733	402,286	371,032	
Revenues					
Fines and Forfeitures	559,639	609,384	588,225	587,931	—
Investment Income	1,870	41	1,447	—	-100.0%
Miscellaneous	943	1,975	1,549	—	-100.0%
Total	562,452	611,400	591,221	587,931	-0.6%
Use of Fund Balance	—	—	—	133,963	—
Total Revenues	562,452	611,400	591,221	721,894	22.1%
Expenditures					
Personal Services	736,099	724,921	569,588	551,368	-3.2%
Operations	36,243	32,695	44,955	153,490	241.4%
Contributions to Other Funds	8,535	6,231	7,932	7,036	-11.3%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenditures	780,877	763,847	622,475	721,894	16.0%
Fund Balance December 31	554,733	402,286	371,032	237,069	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	355,058	314,139	268,499	262,528	
Revenues					
Fines and Forfeitures	3,148	—	—	—	—
Total	3,148	—	—	—	—
Use of Fund Balance	—	—	—	135,000	—
Total Revenues	3,148	—	—	135,000	—
Expenditures					
Operations	21,337	45,640	5,971	135,000	2,160.9%
Contributions to Capital and Capital Outlay	22,730	—	—	—	—
Total Expenditures	44,067	45,640	5,971	135,000	2,160.9%
Fund Balance December 31	314,139	268,499	262,528	127,528	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	46,451	52,972	52,972	52,972	
Revenues					
Fines and Forfeitures	6,521	—	—	—	—
Total Revenues	6,521	—	—	—	—
Expenditures					
Operations	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	52,972	52,972	52,972	52,972	

E-911 FUND

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

In 2023, expenditures of the E-911 Fund are expected to total \$26.8 million — an increase of \$6.5 million, or 32.0 percent, from 2022 actual expenditures. This increase is primarily attributable to an increase of \$2.6 million in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a \$1.7 million increase in operations, a \$0.8 million in contributions to other funds, a \$0.8 million increase in contributions to capital, and a \$0.5 million in increase in intergovernmental.

The \$3.3 million estimated appropriation to cities for emergency 911 costs incurred decreased \$0.5 million over 2022. This payment is made in accordance with an intergovernmental agreement. Beginning in 2022, the cities are paid an estimated amount quarterly which is trued-up annually based on actual revenue collected by the County.

Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	30,890,846	31,617,837	34,073,726	37,429,419	
Revenues					
Taxes	6,797	11,339	13,084	—	-100.0%
Charges for Services	21,965,855	22,606,643	23,254,753	23,130,216	-0.5%
Investment Income	306,763	171,298	392,097	361,575	-7.8%
Miscellaneous	10,936	17,580	18,550	—	-100.0%
Total	22,290,351	22,806,860	23,678,484	23,491,791	-0.8%
Use of Fund Balance	—	—	—	3,338,464	—
Total Revenues	22,290,351	22,806,860	23,678,484	26,830,255	13.3%
Expenditures					
Personal Services	10,538,756	10,228,136	11,383,529	14,006,197	23.0%
Operations	1,330,417	1,294,222	1,170,637	2,904,040	148.1%
Intergovernmental	4,325,891	4,714,914	2,805,691	3,342,286	19.1%
Contributions to Other Funds	5,104,638	4,080,936	4,962,934	5,749,732	15.9%
Contributions to Capital and Capital Outlay	263,658	32,763	—	750,000	—
Reserves and Contingencies	—	—	—	78,000	—
Total Expenditures	21,563,360	20,350,971	20,322,791	26,830,255	32.0%
Fund Balance December 31	31,617,837	34,073,726	37,429,419	34,090,955	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	195,322	222,549	225,834	243,054	
Revenues					
Charges for Services	49,024	40,783	49,560	30,000	-39.5%
Total	49,024	40,783	49,560	30,000	-39.5%
Use of Fund Balance	—	—	—	25,100	—
Total Revenues	49,024	40,783	49,560	55,100	11.2%
Expenditures					
Operations	21,797	37,498	32,340	55,100	70.4%
Total Expenditures	21,797	37,498	32,340	55,100	70.4%
Fund Balance December 31	222,549	225,834	243,054	243,054	

OPIOID REMEDIATION FUND

The **Opioid Remediation Fund** accounts 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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	—	—	—	1,397,441	
Revenues					
Miscellaneous	—	—	1,397,441	—	-100.0%
Total Revenues	—	—	1,397,441	—	-100.0%
Expenditures					
Operations	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	—	—	1,397,441	1,397,441	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	882,278	1,038,663	1,012,967	1,113,290	
Revenues					
Fines and Forfeitures	182,010	141,678	173,071	—	-100.0%
Total	182,010	141,678	173,071	—	-100.0%
Use of Fund Balance	—	—	—	302,239	—
Total Revenues	182,010	141,678	173,071	302,239	74.6%
Expenditures					
Operations	25,625	—	56,082	302,239	438.9%
Contributions to Capital and Capital Outlay	—	167,374	16,666	—	-100.0%
Total Expenditures	25,625	167,374	72,748	302,239	315.5%
Fund Balance December 31	1,038,663	1,012,967	1,113,290	811,051	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	1,344,527	1,299,620	1,121,315	972,443	
Revenues					
Fines and Forfeitures	441,005	95,854	470,862	—	-100.0%
Miscellaneous	—	—	513	—	-100.0%
Total	441,005	95,854	471,375	—	-100.0%
Use of Fund Balance	—	—	—	512,866	—
Total Revenues	441,005	95,854	471,375	512,866	8.8%
Expenditures					
Operations	274,359	66,665	176,013	195,000	10.8%
Contributions to Capital and Capital Outlay	211,553	207,494	444,234	317,866	-28.4%
Total Expenditures	485,912	274,159	620,247	512,866	-17.3%
Fund Balance December 31	1,299,620	1,121,315	972,443	459,577	



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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	3,809,254	4,219,798	4,082,154	4,146,446	
Revenues					
Charges for Services	783,323	255,681	517,758	552,609	6.7%
Investment Income	42,320	26,039	44,253	—	-100.0%
Total	825,643	281,720	562,011	552,609	-1.7%
Use of Fund Balance	—	—	—	139,141	—
Total Revenues	825,643	281,720	562,011	691,750	23.1%
Expenditures					
Operations	415,099	410,369	497,719	691,750	39.0%
Contributions to Capital and Capital Outlay	—	8,995	—	—	—
Total Expenditures	415,099	419,364	497,719	691,750	39.0%
Fund Balance December 31	4,219,798	4,082,154	4,146,446	4,007,305	



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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	458,866	369,318	399,526	568,087	
Revenues					
Fines and Forfeitures	125,850	192,308	244,773	—	-100.0%
Miscellaneous	3,245	—	—	—	—
Total	129,095	192,308	244,773	—	-100.0%
Use of Fund Balance	—	—	—	140,000	—
Total Revenues	129,095	192,308	244,773	140,000	-42.8%
Expenditures					
Operations	64,643	94,185	67,462	140,000	107.5%
Contributions to Capital and Capital Outlay	154,000	67,915	8,750	—	-100.0%
Total Expenditures	218,643	162,100	76,212	140,000	83.7%
Fund Balance December 31	369,318	399,526	568,087	428,087	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	346,807	327,354	318,096	191,991	
Revenues					
Fines and Forfeitures	4,878	350	8,409	—	-100.0%
Investment Income	345	392	878	—	-100.0%
Total	5,223	742	9,287	—	-100.0%
Use of Fund Balance	—	—	—	70,000	—
Total Revenues	5,223	742	9,287	70,000	653.7%
Expenditures					
Operations	24,676	10,000	135,392	70,000	-48.3%
Total Expenditures	24,676	10,000	135,392	70,000	-48.3%
Fund Balance December 31	327,354	318,096	191,991	121,991	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	341,787	307,626	286,641	190,303	
Revenues					
Fines and Forfeitures	97,516	—	—	—	—
Total	97,516	—	—	—	—
Use of Fund Balance	—	—	—	75,000	—
Total Revenues	97,516	—	—	75,000	—
Expenditures					
Operations	125,022	20,985	56,799	75,000	32.0%
Contributions to Capital and Capital Outlay	6,655	—	39,539	—	-100.0%
Total Expenditures	131,677	20,985	96,338	75,000	-22.1%
Fund Balance December 31	307,626	286,641	190,303	115,303	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	1,032,442	851,391	789,281	547,633	
Revenues					
Charges for Services	124,217	126,532	124,531	142,000	14.0%
Investment Income	14,546	3,308	9,261	6,620	-28.5%
Total	138,763	129,840	133,792	148,620	11.1%
Use of Fund Balance	—	—	—	383,459	—
Total Revenues	138,763	129,840	133,792	532,079	297.7%
Expenditures					
Operations	314,575	188,564	357,197	517,500	44.9%
Contributions to Other Funds	5,239	3,386	18,243	14,579	-20.1%
Total Expenditures	319,814	191,950	375,440	532,079	41.7%
Fund Balance December 31	851,391	789,281	547,633	164,174	

STADIUM FUND

The **Stadium Fund** accumulates stadium-related revenues in order to make lease payments on the stadium and pay other miscellaneous expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October.

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

Revenues and Expenditures FY 2020– 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	2,508,407	2,322,298	2,791,161	3,246,020	
Revenues					
Taxes	837,376	1,093,460	1,040,050	804,000	-22.7%
Intergovernmental	400,000	400,000	400,000	400,000	—
Charges for Services	688,899	1,113,353	1,148,994	1,155,000	0.5%
Investment Income	6,636	566	19,812	12,412	-37.4%
Total Revenues	1,932,911	2,607,379	2,608,856	2,371,412	-9.1%
Expenditures					
Debt Service	750	788	788	1,867	136.9%
Contributions to Other Funds	93,936	111,544	126,725	174,902	38.0%
Contribution to Development Authority	2,024,334	2,026,184	2,026,484	2,024,959	-0.1%
Total	2,119,020	2,138,516	2,153,997	2,201,728	2.2%
Contribution to Fund Balance	—	—	—	169,684	—
Total Expenditures	2,119,020	2,138,516	2,153,997	2,371,412	10.1%
Fund Balance December 31	2,322,298	2,791,161	3,246,020	3,415,704	



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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	1,724,225	1,765,758	1,761,130	2,547,651	
Revenues					
Charges for Services	8,157,385	8,364,732	9,392,524	9,186,827	-2.2%
Investment Income	10,204	545	14,179	—	-100.0%
Miscellaneous	55,575	3,644	68,013	—	-100.0%
Total Revenues	8,223,164	8,368,921	9,474,716	9,186,827	-3.0%
Expenditures					
Personal Services	50,522	48,222	56,441	39,633	-29.8%
Operations	7,904,977	8,120,573	8,430,740	8,414,218	-0.2%
Contributions to Other Funds	220,196	199,215	193,747	241,175	24.5%
Contributions to Capital and Capital Outlay	5,936	5,539	7,267	5,024	-30.9%
Reserves and Contingencies	—	—	—	10,000	—
Total	8,181,631	8,373,549	8,688,195	8,710,050	0.3%
Contribution to Fund Balance	—	—	—	476,777	—
Total Expenditures	8,181,631	8,373,549	8,688,195	9,186,827	5.7%
Fund Balance December 31	1,765,758	1,761,130	2,547,651	3,024,428	

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	7,458,076	34,172,117	31,962,054	29,729,180	
Revenues					
Taxes	6,864,678	10,888,136	14,035,772	11,628,500	-17.2%
Charges for Services	606	1,774	4,117	1,000	-75.7%
Miscellaneous	—	1,524,265	—	—	—
Investment Income	30,550	63,123	278,403	151,566	-45.6%
Other Financing Sources	33,000,000	—	—	—	—
Total	39,895,834	12,477,298	14,318,292	11,781,066	-17.7%
Use of Fund Balance	—	—	—	3,591,148	—
Total Revenues	39,895,834	12,477,298	14,318,292	15,372,214	7.4%
Expenditures					
Operations	27,430	26,411	31,150	33,360	7.1%
Contributions to Other Funds	184,411	213,187	262,256	243,429	-7.2%
Contribution to Development Authority	9,122,442	11,297,115	11,299,443	11,302,286	—
Contributions to Subsidized Agencies	3,847,510	3,150,648	4,958,317	3,793,139	-23.5%
Total Expenditures	13,181,793	14,687,361	16,551,166	15,372,214	-7.1%
Fund Balance December 31	34,172,117	31,962,054	29,729,180	26,138,032	

TREE BANK FUND

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

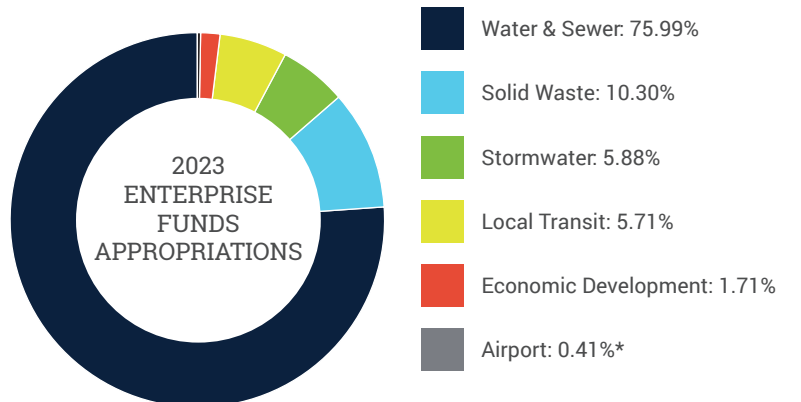
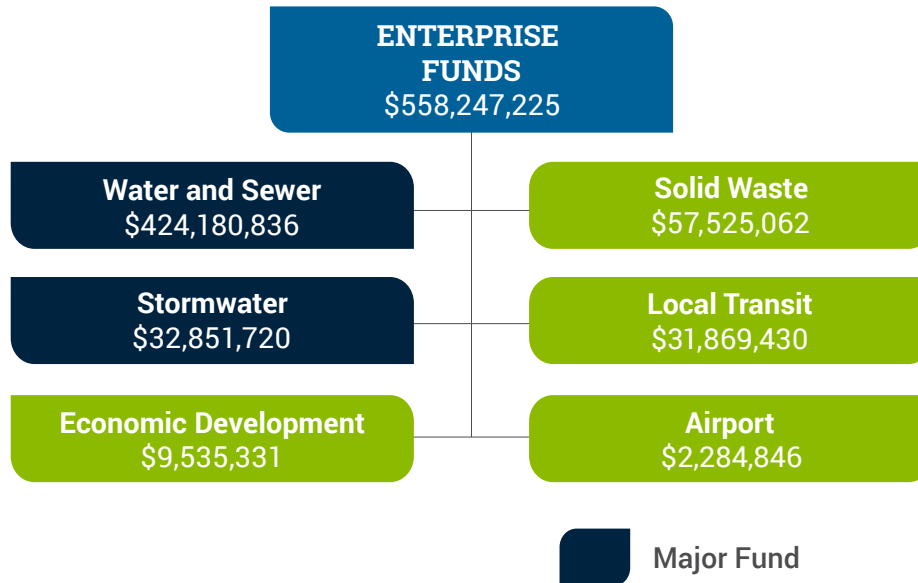
Revenues and Expenditures FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Fund Balance January 1	329,409	383,609	483,154	482,149	
Revenues					
Licenses and Permits	54,200	119,528	46,600	15,000	-67.8%
Investment Income	—	157	6,395	—	-100.0%
Total	54,200	119,685	52,995	15,000	-71.7%
Use of Fund Balance	—	—	—	85,000	—
Total Revenues	54,200	119,685	52,995	100,000	88.7%
Expenditures					
Operations	—	20,140	54,000	100,000	85.2%
Total Expenditures	—	20,140	54,000	100,000	85.2%
Fund Balance December 31	383,609	483,154	482,149	397,149	

ENTERPRISE FUNDS

ENTERPRISE FUNDS

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

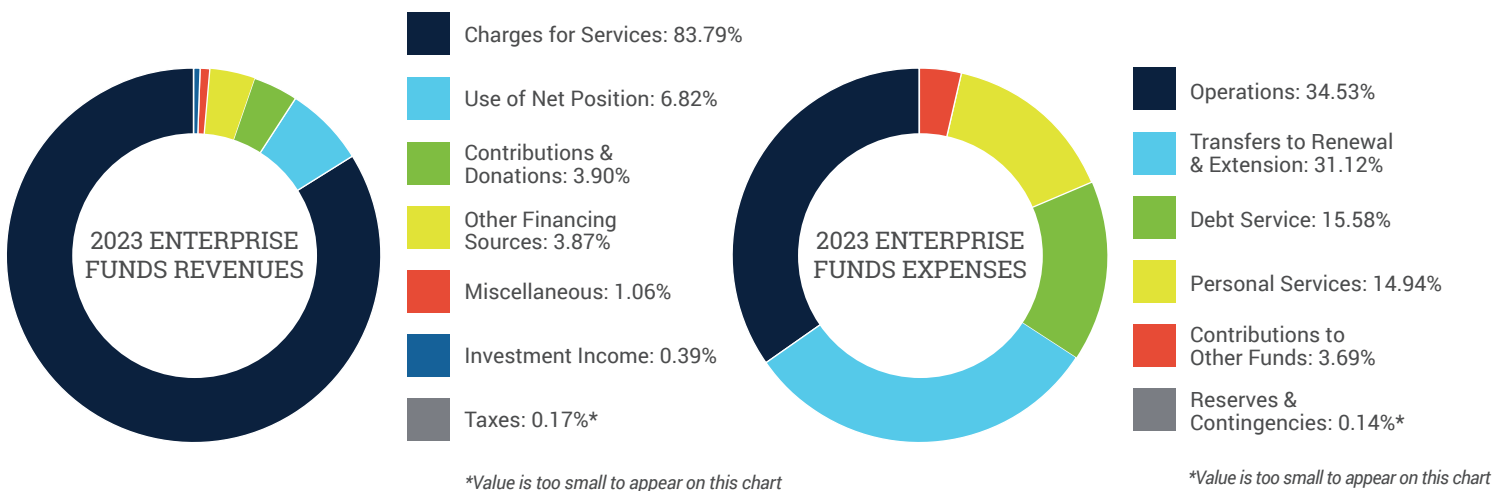


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ENTERPRISE FUNDS

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Taxes	935,655	945,254	1,403,071	950,000	-32.3%
Intergovernmental	24,202	—	—	—	—
Charges for Services	408,742,146	432,684,315	449,894,532	467,735,886	4.0%
Investment Income	2,326,615	1,274,551	3,249,803	2,187,522	-32.7%
Contributions and Donations	26,753,267	33,559,387	30,342,512	21,769,507	-28.3%
Miscellaneous	3,452,418	8,411,004	8,571,965	5,941,229	-30.7%
Other Financing Sources	11,927,565	21,023,000	21,864,755	21,600,000	-1.2%
Total	454,161,868	497,897,511	515,326,638	520,184,144	0.9%
Use of Net Position	—	—	—	38,063,081	—
Total Revenues	454,161,868	497,897,511	515,326,638	558,247,225	8.3%
Expenses					
Personal Services	65,248,433	67,327,919	76,284,840	83,426,713	9.4%
Operations	118,704,534	129,651,854	148,778,722	192,744,195	29.6%
Debt Service	79,045,361	88,333,209	86,982,672	86,972,588	—
Intergovernmental	—	143,809	38,656	—	-100.0%
Transfers to Renewal and Extension	175,566,447	146,225,137	179,128,322	173,748,270	-3.0%
Contributions to Other Funds	15,741,930	14,696,148	16,972,723	20,594,459	21.3%
Contributions to Capital and Capital Outlay	3,409	—	—	—	—
Reserves and Contingencies	—	—	—	761,000	—
Total Expenses	454,310,114	446,378,076	508,185,935	558,247,225	9.9%



ENTERPRISE FUNDS

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 90 percent of the total fiscal year 2023 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 \$20.50 per month.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Stormwater Operating Fund	Fees due to an agreement between the County and each city for their stormwater drainage and discharge and fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees. The rate charged has remained \$2.46 since 2009.	
Water and Sewer Operating Fund	Retail and wholesale sales of water and sewer services, miscellaneous water and sewer fees and permits, fire hydrant rental fees, and fire service pipe and water service connection charges based on water meter size.	Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for water and sewer. The rate resolution adopted on October 27, 2020, covers the period of 2021 – 2031 with modest rate increases every other year for the next ten years starting in 2021. The increases will result in an additional \$1.38 per 1,000 gallons of water and \$2.27 per 1,000 gallons of sewer used by 2031. In addition, the monthly sewer base charge will increase from \$5 to \$7.50 in 2023 to place sewer charges more in line with cost.

Contributions and Donations

Contributions and Donations represent approximately 4 percent of the total fiscal year 2023 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

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

AIRPORT OPERATING FUND

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

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	141,241	186,898	202,367	167,000	-17.5%
Miscellaneous – Rent	814,175	926,476	1,151,165	790,000	-31.4%
Investment Income	1,163	94	12,744	—	-100.0%
Other Financing Sources	40,000	810,000	650,000	900,000	38.5%
Total	996,579	1,923,468	2,016,276	1,857,000	-7.9%
Use of Net Position	—	—	—	427,846	—
Total Revenues	996,579	1,923,468	2,016,276	2,284,846	13.3%
Expenses					
Personal Services	418,176	498,525	615,177	764,828	24.3%
Operations	370,198	325,457	421,810	563,359	33.6%
Transfers to Renewal and Extension	—	620,601	269,704	455,033	68.7%
Contributions to Other Funds	332,799	320,936	296,339	491,626	65.9%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	1,121,173	1,765,519	1,603,030	2,284,846	42.5%

ECONOMIC DEVELOPMENT OPERATING FUND

The **Economic Development Operating Fund** supports debt service and operations related to economic development.

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Investment Income	7,916	535	79,149	—	-100.0%
Miscellaneous	2,096,481	6,381,747	6,325,987	5,101,129	-19.4%
Other Financing Sources	—	6,500,000	2,000,000	2,200,000	10.0%
Total	2,104,397	12,882,282	8,405,136	7,301,129	-13.1%
Use of Net Position	—	—	—	2,234,202	—
Total Revenues	2,104,397	12,882,282	8,405,136	9,535,331	13.4%
Expenses					
Operations	1,854,995	3,265,812	3,879,130	5,385,503	38.8%
Debt Service	2,535,598	3,331,667	3,983,769	4,005,306	0.5%
Intergovernmental	—	143,809	38,656	—	-100.0%
Contributions to Other Funds	78,342	136,586	133,758	144,522	8.0%
Total Expenses	4,468,935	6,877,874	8,035,313	9,535,331	18.7%

LOCAL TRANSIT OPERATING FUND

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

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	1,135,016	1,486,173	1,758,969	1,280,828	-27.2%
Investment Income	92,581	66,657	260,099	269,380	3.6%
Miscellaneous	5,223	40,296	18,500	—	-100.0%
Other Financing Sources	11,865,078	13,713,000	19,214,755	18,500,000	-3.7%
Total	13,097,898	15,306,126	21,252,323	20,050,208	-5.7%
Use of Net Position	—	—	—	11,819,222	—
Total Revenues	13,097,898	15,306,126	21,252,323	31,869,430	50.0%
Expenses					
Personal Services	738,179	801,557	1,367,395	1,556,915	13.9%
Operations	5,116,883	5,731,471	11,904,293	24,541,943	106.2%
Transfers to Renewal and Extension	1,794,285	2,810,811	9,129,181	5,054,752	-44.6%
Contributions to Other Funds	433,350	187,678	459,334	705,820	53.7%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	8,082,697	9,531,517	22,860,203	31,869,430	39.4%



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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Taxes	935,655	945,254	1,403,071	950,000	-32.3%
Charges for Services	41,808,124	42,931,688	43,939,727	47,669,087	8.5%
Investment Income	701,937	291,213	560,976	409,178	-27.1%
Contributions and Donations	—	90,000	10,000	—	-100.0%
Miscellaneous	1,091	2,382	2,652	100	-96.2%
Total	43,446,807	44,260,537	45,916,426	49,028,365	6.8%
Use of Net Position	—	—	—	8,496,697	—
Total Revenues	43,446,807	44,260,537	45,916,426	57,525,062	25.3%
Expenses					
Personal Services	622,701	692,131	936,880	1,021,868	9.1%
Operations	41,307,734	42,087,725	43,778,284	55,870,767	27.6%
Transfers to Renewal and Extension	—	—	1,679,932	—	-100.0%
Contributions to Other Funds	519,380	473,179	517,268	622,427	20.3%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	42,449,815	43,253,035	46,912,364	57,525,062	22.6%

STORMWATER OPERATING FUND

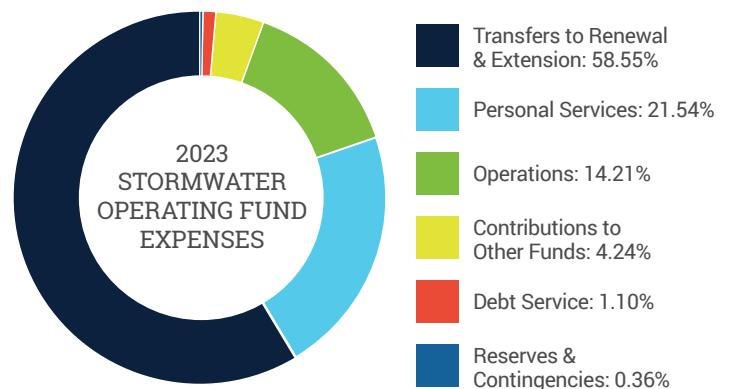
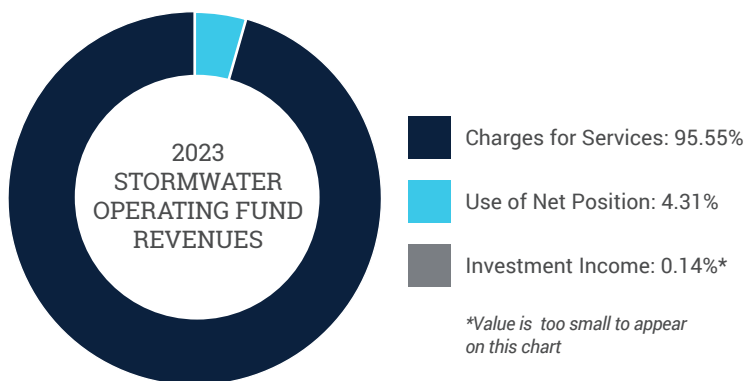
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2023, Stormwater Operating Fund expenses are expected to total \$32.9 million — an increase of \$3.9 million, or 13.6 percent, from the 2022 actual level of \$28.9 million. This increase is primarily attributable to an increase of \$2.3 million in operations due to professional services and industrial repairs and maintenance costs. Other increases include an increase in personal services of \$0.9 million, and a \$0.8 million increase in contribution to other funds. These increases are partially offset by a decrease in contributions to other funds of \$0.1 million.

A total of \$19.2 million, or 58.6 percent of the fund's 2023 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	29,332,518	30,106,231	30,316,336	31,389,011	3.5%
Investment Income	76,848	33,160	270,064	47,129	-82.5%
Miscellaneous	5,235	12,731	12,869	—	-100.0%
Total	29,414,601	30,152,122	30,599,269	31,436,140	2.7%
Use of Net Position	—	—	—	1,415,580	—
Total Revenues	29,414,601	30,152,122	30,599,269	32,851,720	7.4%
Expenses					
Personal Services	5,151,606	5,328,315	6,197,598	7,075,214	14.2%
Operations	2,017,934	3,186,381	2,394,964	4,667,846	94.9%
Debt Service	361,506	361,506	361,506	361,507	—
Transfers to Renewal and Extension	19,391,330	20,063,834	18,458,606	19,236,959	4.2%
Contributions to Other Funds	1,450,031	1,365,961	1,507,762	1,392,194	-7.7%
Reserves and Contingencies	—	—	—	118,000	—
Total Expenses	28,372,407	30,305,997	28,920,436	32,851,720	13.6%



WATER AND SEWER OPERATING FUND

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

In 2023, Water and Sewer Operating Fund expenses are expected to total \$424.2 million — an increase of \$24.3 million, or 6.1 percent, from the 2022 actual level of \$399.9 million. The majority of the increase is attributable to an increase of \$15.3 million in operations, primarily due to anticipated increases in professional services, industrial repair and maintenance, license support agreements, and variable costs such as chemicals, utilities, and fuel. Other increases include an increase in personal services of \$5.8 million, which includes 3 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees; an increase in contributions to other funds of \$3.2 million; and an appropriation for reserves and contingencies of \$0.6 million. These increases are offset by decrease in contributions to the Renewal and Extension Fund of \$0.6 million.

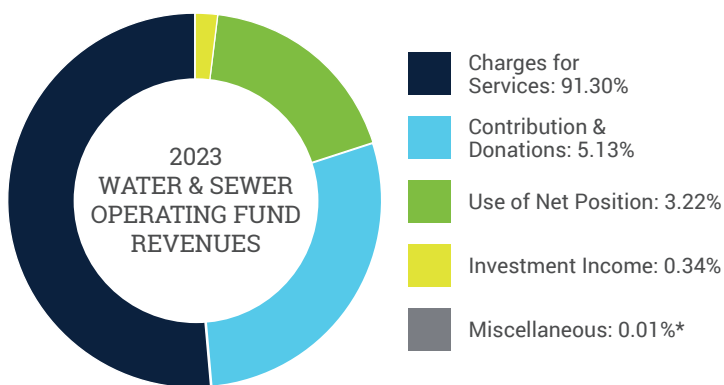
In 2023, excluding use of net position, Water and Sewer Operating Fund revenues are expected to total \$410.5 million — an increase of \$3.4 million, or 0.8 percent, from 2022 actual revenues of \$407.1 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2018 were replaced in October 2020. This new rate resolution approved water and sewer rates from 2021 through 2031 with increases in 2021, 2023, 2025, 2027, 2029, and 2031.



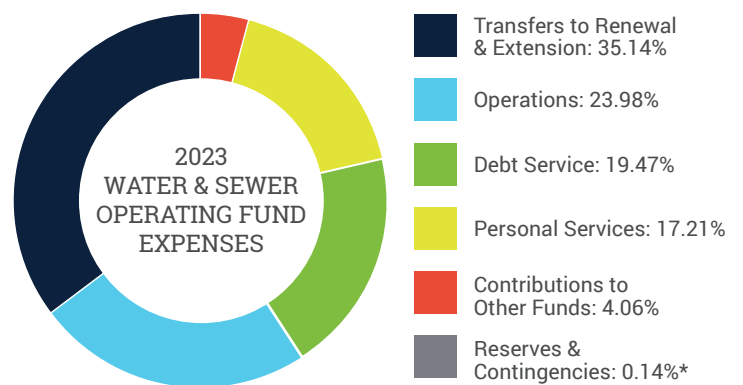
WATER AND SEWER OPERATING FUND

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	336,325,246	357,973,325	373,677,134	387,229,960	3.6%
Intergovernmental	24,202	—	—	—	—
Investment Income	1,446,170	882,891	2,066,772	1,461,835	-29.3%
Contributions and Donations	26,753,267	33,469,387	30,332,512	21,769,507	-28.2%
Miscellaneous	530,213	1,047,372	1,060,792	50,000	-95.3%
Other Financing Sources	22,487	—	—	—	—
Total	365,101,585	393,372,975	407,137,210	410,511,302	0.8%
Use of Net Position	—	—	—	13,669,534	—
Total Revenues	365,101,585	393,372,975	407,137,210	424,180,836	4.2%
Expenses					
Personal Services	58,317,770	60,007,390	67,167,790	73,007,888	8.7%
Operations	68,036,790	75,055,009	86,400,240	101,714,777	17.7%
Debt Service	76,148,257	84,640,035	82,637,398	82,605,775	—
Transfers to Renewal and Extension	154,380,832	122,729,891	149,590,899	149,001,526	-0.4%
Contributions to Other Funds	12,928,028	12,211,808	14,058,262	17,237,870	22.6%
Contributions to Capital and Capital Outlay	3,409	—	—	—	—
Reserves and Contingencies	—	—	—	613,000	—
Total Expenses	369,815,086	354,644,133	399,854,589	424,180,836	6.1%



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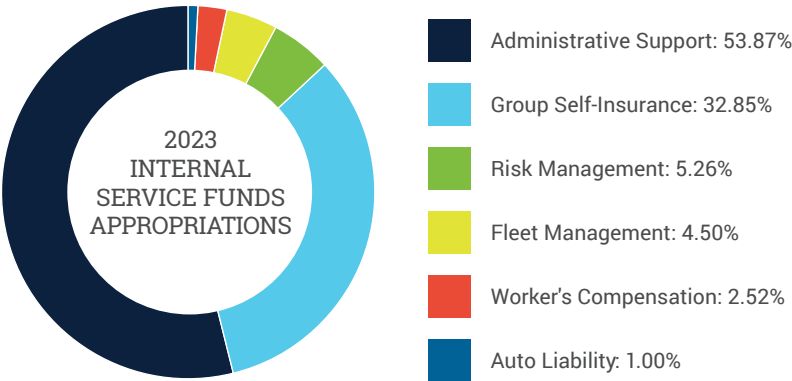
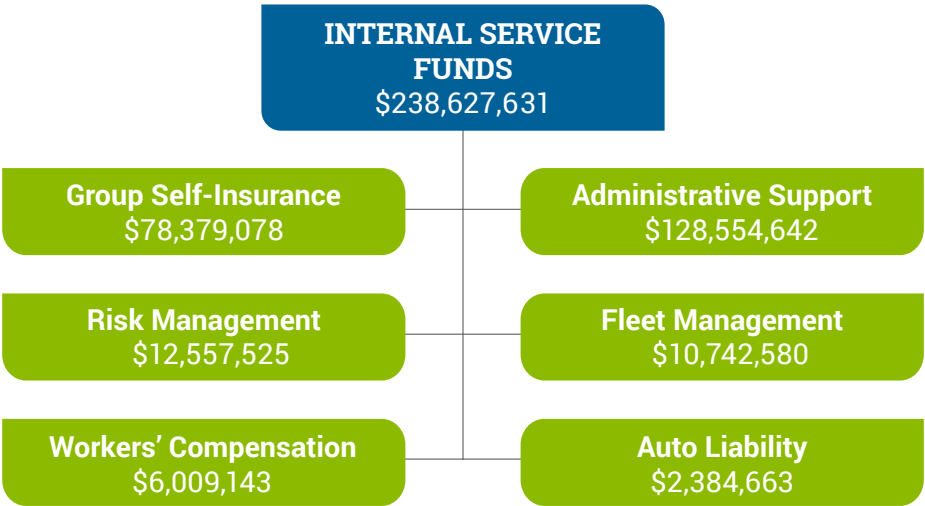
*Value is too small to appear on this chart

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

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

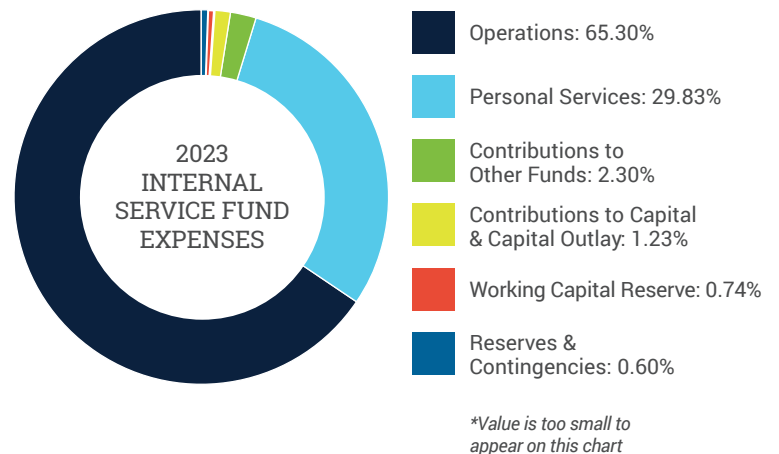
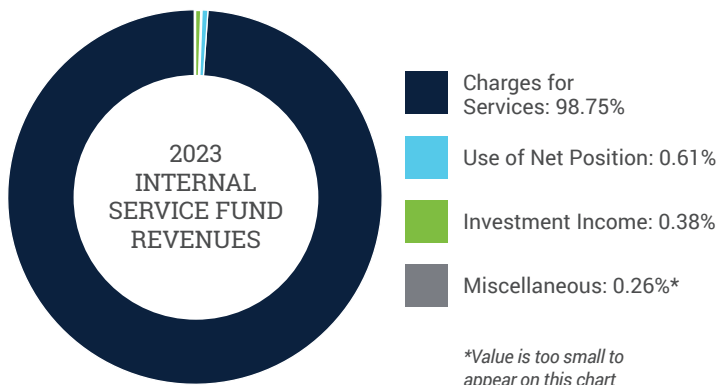
The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include the Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support,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



INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	173,019,754	181,075,941	199,988,890	235,662,077	17.8%
Investment Income	966,707	609,779	1,601,030	896,818	-44.0%
Miscellaneous	1,501,868	1,657,133	1,090,664	618,227	-43.3%
Other Financing Sources	32,391	22,600	42,719	—	-100.0%
Total	175,520,720	183,365,453	202,723,303	237,177,122	17.0%
Use of Net Position	—	—	—	1,450,509	—
Total Revenues	175,520,720	183,365,453	202,723,303	238,627,631	17.7%
Expenses					
Personal Services	50,577,803	53,181,425	60,210,267	71,191,335	18.2%
Operations	109,866,946	113,418,674	124,753,014	155,796,943	24.9%
Contributions to Other Funds	4,298,456	4,200,179	4,854,204	5,488,638	13.1%
Contributions to Capital and Capital Outlay	2,606,416	2,265,881	2,882,742	2,945,143	2.2%
Reserves and Contingencies	—	—	—	1,434,000	—
Total	167,349,621	173,066,159	192,700,227	236,856,059	22.9%
Working Capital Reserve	—	—	—	1,771,572	—
Total Expenses	167,349,621	173,066,159	192,700,227	238,627,631	23.8%



INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent nearly 99 percent of the total fiscal year 2023 budgeted revenues, excluding the use of net position, in the Internal Service Funds.

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

ADMINISTRATIVE SUPPORT FUND

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

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	82,137,836	82,243,910	91,779,471	128,012,021	39.5%
Investment Income	198,011	143,528	448,323	201,394	-55.1%
Miscellaneous	380,146	510,551	495,959	341,227	-31.2%
Total Revenues	82,715,993	82,897,989	92,723,753	128,554,642	38.6%
Expenses					
Personal Services	45,181,474	47,670,871	54,036,735	64,516,555	19.4%
Operations	28,094,819	28,413,830	40,556,504	59,497,972	46.7%
Contributions to Other Funds	813,132	680,518	885,846	978,886	10.5%
Contributions to Capital and Capital Outlay	1,722,300	1,662,362	1,652,337	2,185,229	32.3%
Reserves and Contingencies	—	—	—	1,376,000	—
Total Expenses	75,811,725	78,427,581	97,131,422	128,554,642	32.4%

AUTO LIABILITY FUND

The **Auto Liability Fund** accounts for all financial transactions related to the County's property, liability, and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for County vehicles only.

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	2,250,000	2,250,000	1,750,000	2,250,395	28.6%
Investment Income	48,445	23,633	53,884	64,278	19.3%
Total	2,298,445	2,273,633	1,803,884	2,314,673	28.3%
Use of Net Position	—	—	—	69,990	—
Total Revenues	2,298,445	2,273,633	1,803,884	2,384,663	32.2%
Expenses					
Operations	241,593	3,013,109	2,620,770	2,362,000	-9.9%
Contributions to Other Funds	21,521	5,528	18,578	22,663	22.0%
Total Expenses	263,114	3,018,637	2,639,348	2,384,663	-9.6%

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	7,189,091	10,793,030	11,834,853	10,465,580	-11.6%
Investment Income	—	—	32,812	—	-100.0%
Miscellaneous	320,086	277,182	291,813	277,000	-5.1%
Other Financing Sources	32,391	22,600	42,719	—	-100.0%
Total Revenues	7,541,568	11,092,812	12,202,197	10,742,580	-12.0%
Expenses					
Personal Services	3,795,342	3,707,524	4,146,488	4,398,511	6.1%
Operations	1,632,048	1,776,919	2,894,039	2,400,912	-17.0%
Contributions to Other Funds	2,148,325	2,407,797	2,537,191	2,888,069	13.8%
Contributions to Capital and Capital Outlay	884,116	603,519	1,230,405	759,914	-38.2%
Reserves and Contingencies	—	—	—	28,000	—
Total	8,459,831	8,495,759	10,808,123	10,475,406	-3.1%
Working Capital Reserve	—	—	—	267,174	—
Total Expenses	8,459,831	8,495,759	10,808,123	10,742,580	-0.6%



GROUP SELF-INSURANCE FUND

The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions. The County portion of these contributions is a percentage of each department's employee salaries.

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	71,092,827	73,927,577	79,354,538	77,900,387	-1.8%
Investment Income	460,641	288,399	758,557	478,691	-36.9%
Miscellaneous	659,666	699,505	158,514	—	-100.0%
Total Revenues	72,213,134	74,915,481	80,271,609	78,379,078	-2.4%
Expenses					
Personal Services	1,128,462	1,202,557	1,535,644	1,541,287	0.4%
Operations	68,635,740	66,980,907	65,469,644	75,883,872	15.9%
Contributions to Other Funds*	440,457	519,935	467,088	593,876	27.1%
Reserves and Contingencies	—	—	—	10,000	—
Total	70,204,659	68,703,399	67,472,376	78,029,035	15.6%
Working Capital Reserve	—	—	—	350,043	—
Total Expenses	70,204,659	68,703,399	67,472,376	78,379,078	16.2%

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

RISK MANAGEMENT FUND

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

Revenues and Expenses FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	6,850,000	7,861,423	11,270,029	12,532,700	11.2%
Investment Income	112,554	79,194	101,605	24,825	-75.6%
Miscellaneous	6,982	3,306	32,184	—	-100.0%
Total Revenues	6,969,536	7,943,923	11,403,818	12,557,525	10.1%
Expenses					
Personal Services	411,702	526,175	441,011	435,527	-1.2%
Operations	8,364,569	8,823,774	10,188,618	10,002,087	-1.8%
Contributions to Other Funds	834,161	564,710	904,540	955,556	5.6%
Reserves and Contingencies	—	—	—	10,000	—
Total	9,610,432	9,914,659	11,534,169	11,403,170	-1.1%
Working Capital Reserve	—	—	—	1,154,355	—
Total Expenses	9,610,432	9,914,659	11,534,169	12,557,525	8.9%

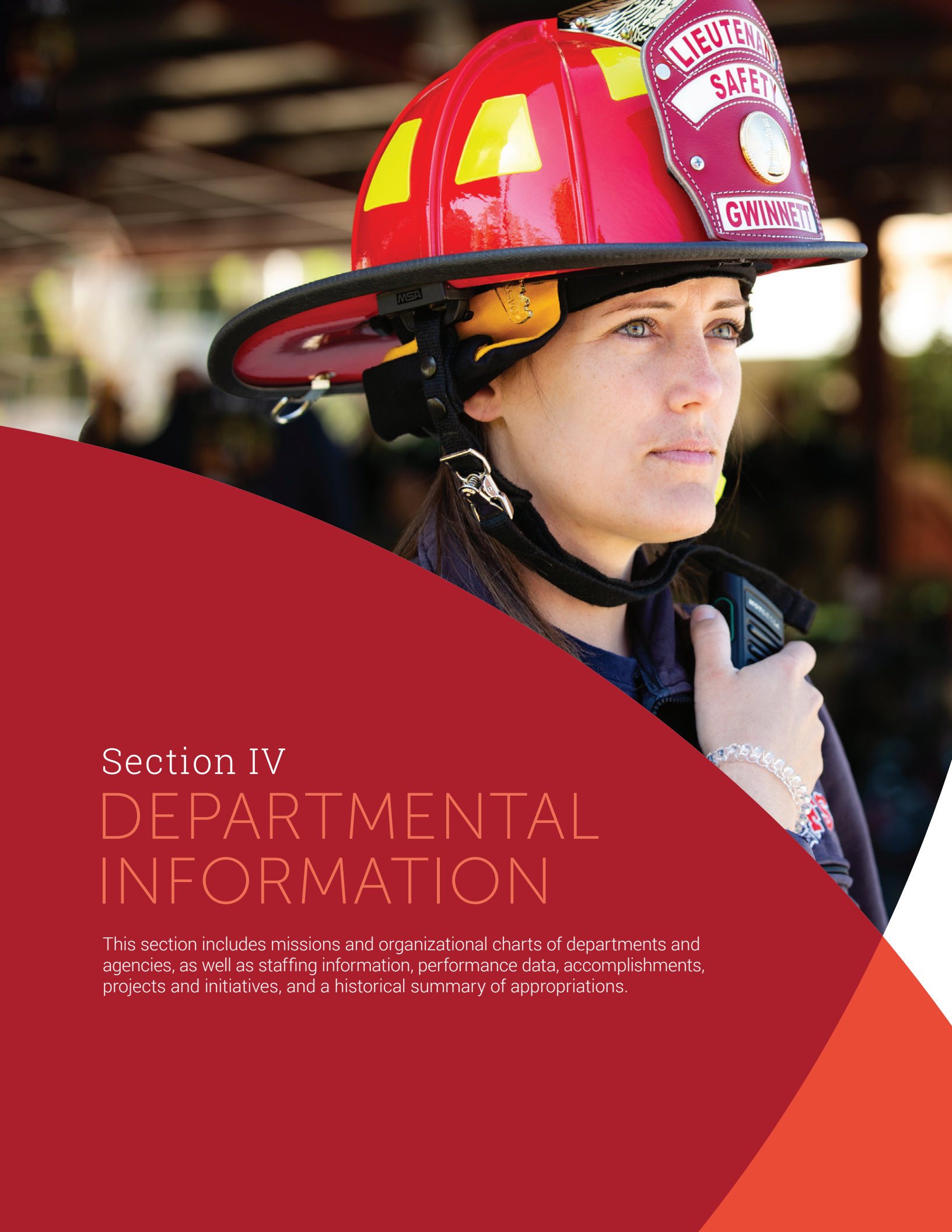
WORKERS' COMPENSATION FUND

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 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget	% Chg 21-22
Revenues					
Charges for Services	3,500,000	4,000,000	4,000,000	4,500,994	12.5%
Investment Income	147,055	75,026	205,849	127,630	-38.0%
Miscellaneous	134,987	166,589	112,194	—	-100.0%
Total	3,782,042	4,241,615	4,318,043	4,628,624	7.2%
Use of Net Position	—	—	—	1,380,519	—
Total Revenues	3,782,042	4,241,615	4,318,043	6,009,143	39.2%
Expenses					
Personal Services	60,824	74,299	50,389	299,455	494.3%
Operations	2,898,176	4,410,134	3,023,439	5,650,100	86.9%
Contributions to Other Funds	40,860	21,691	40,961	49,588	21.1%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	2,999,860	4,506,124	3,114,789	6,009,143	92.9%





Section IV

DEPARTMENTAL INFORMATION

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

CHILD ADVOCACY AND JUVENILE SERVICES

Mission and Organizational Chart

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

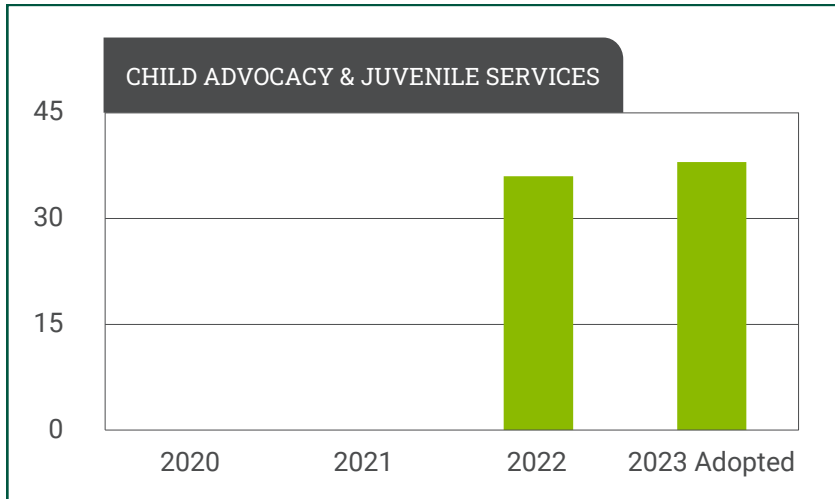
Mission: It is our mission to zealously advocate for the legal rights and best interest of abused and neglected children within a trauma-focused framework and to enhance the likelihood of behavior reform by engaging in culturally competent strategies that promote accountability.



CHILD ADVOCACY AND JUVENILE SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	0	0	36	38



In 2022, Child Advocacy and Juvenile Services was made its own department and 35 positions moved from Juvenile Court.

In 2023, two positions were added to focus on supervisory duties and provide education advocacy.

Departmental Goals and Performance Measurements

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Delinquent filings	2,691	2,397	1,537	1,967
Delinquent filings disposed	3,704	2,992	1,698	2,345
* Percent of delinquent filings disposed	138%	125%	110%	119%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
* Dependency filings	890	901	158	170
* Dependency filings disposed	518	597	124	130
* Percent of dependency filings disposed	58%	66%	78%	76%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Special proceeding filings	319	418	254	336
Special proceeding filings disposed	350	411	305	358
* Percent of special proceedings disposed	109%	98%	120%	106%

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

CHILD ADVOCACY AND JUVENILE SERVICES

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Program referrals	2,701	2,372	891	900
Programs completed/open	2,623	2,187	581	600
Percent of programs completed/open	97%	92%	65%	67%

Accomplishments: FY 2022

1. Created new department Child Advocacy and Juvenile Services
2. Converted JCATS platform to a cloud-based platform; JCATS is a comprehensive cloud-based data management system that allows case and calendar management; risk assessment tools and documents management; electronic filing; statistical data analysis; and financial management for court-involved youth
3. Initiated Racial and Ethnic Disparity Data Analysis Project

Short-Term Departmental Issues and Initiatives for FY 2023

1. Seek Federal reimbursement funding for attorney representation in dependency matters
2. Continue to engage in comprehensive Human Service Needs Assessment and Strategic Plan with Department of Community Services

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	—	—	2,531,969	4,376,951
Operations	—	—	57,327	197,550
Contributions to Other Funds	—	—	602,640	54,202
Contributions to Capital and Capital Outlay	—	—	56,051	64,957
Contribution to Fund Balance	—	—	—	—
Total	—	—	3,247,987	4,693,660

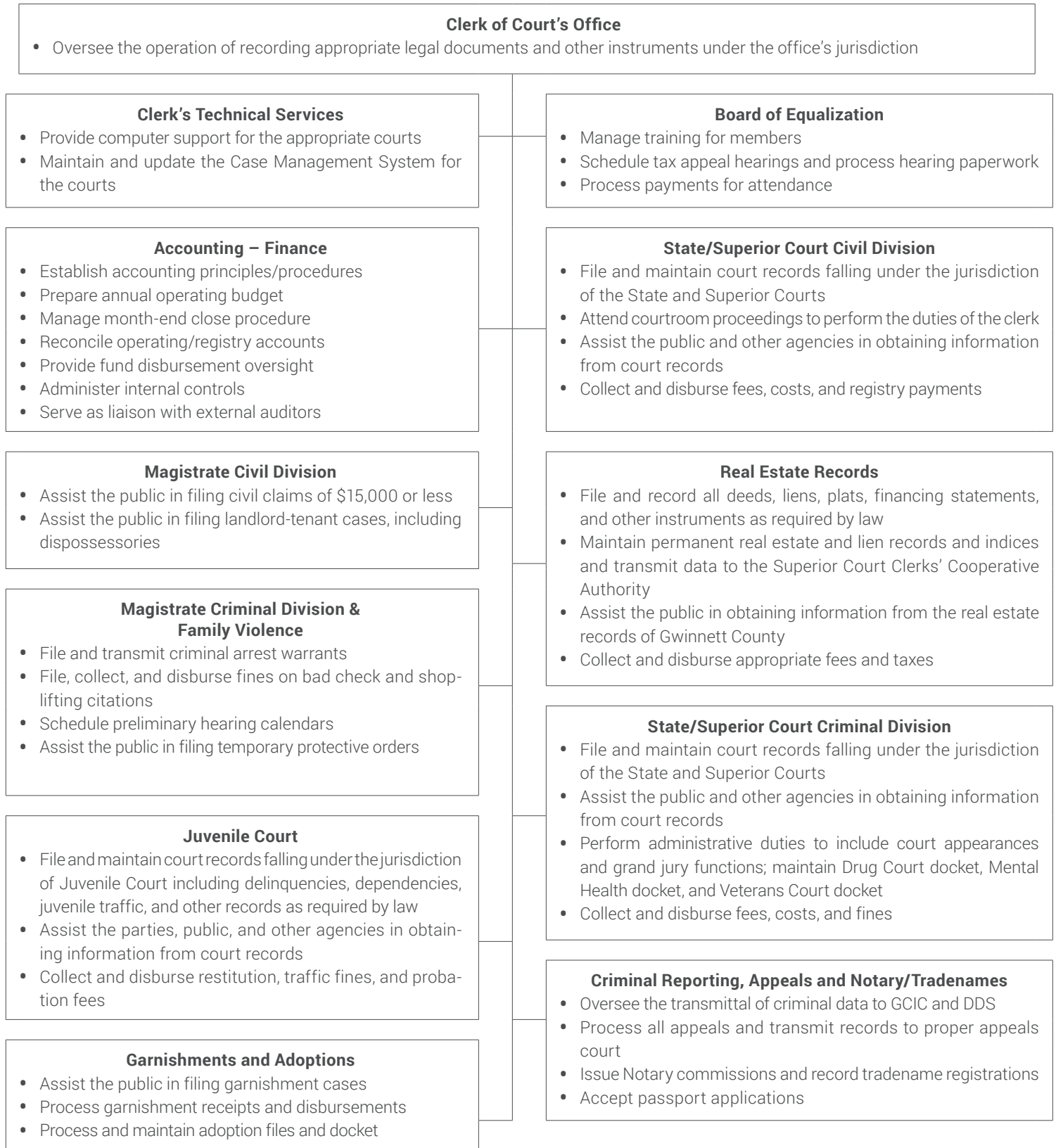
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	—	—	3,247,987	4,693,660
Total	—	—	3,247,987	4,693,660

CLERK OF COURT

Mission and Organizational Chart

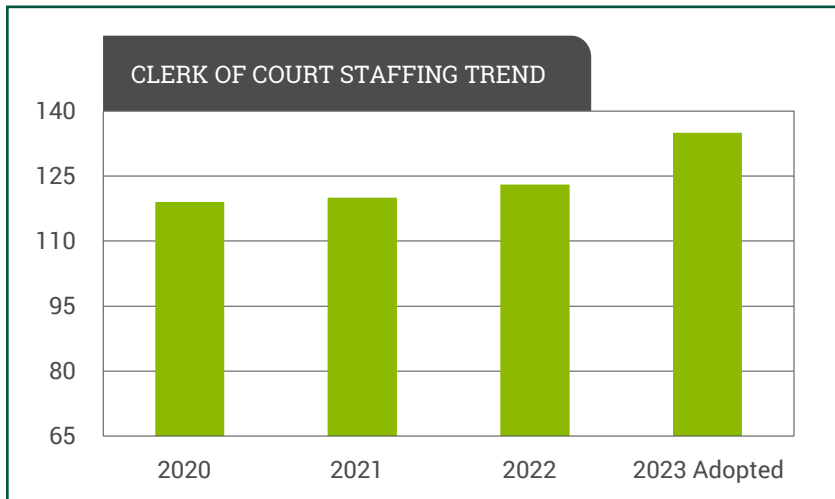
Protect, preserve, and record information of the Superior, State, Magistrate, and Juvenile Courts of Gwinnett County with integrity and accountability.



CLERK OF COURT

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	119	120	123	135



In 2021, a deputy clerk for appeals was added to assist in preparing increasingly complex appeals for transmittal to the high court.

In 2022, three positions were added for code compliance.

In 2023, a total of 12 positions were added. Five of the added positions were for code compliance. Four positions were added to accommodate growing case filings and court calendars. Three positions were added to provide one clerk to one judge.

Departmental Goals and Performance Measurements

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Judicial cases filed	97,710	116,776	133,600	152,304
Property records recorded	198,446	242,593	201,359	211,427
Notary commissions/trade names used	5,166	6,471	5,829	5,782

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Deputy clerks – judicial cases	89	90	92	104
Filings per clerk – judicial cases	1,156	1,369	1,552	1,738
Deputy clerks – real estate	15	15	12	12
Filings per clerk – real estate	13,230	16,173	16,780	15,941

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Civil costs and recording fees	\$ 8,030,414	\$ 8,975,983	\$ 9,854,071	\$ 9,853,086
Criminal fines	\$ 2,304,392	\$ 2,336,338	\$ 3,457,774	\$ 3,457,428
Transfer taxes collected	\$ 10,870,432	\$ 15,109,646	\$ 13,609,271	\$ 14,289,735
Intangible taxes collected	\$ 28,899,442	\$ 40,156,339	\$ 28,843,042	\$ 30,285,194

CLERK OF COURT

- To reconcile and disburse court trust funds.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Criminal cash bonds	\$ 1,614,607	\$ 1,697,353	\$ 3,024,875	\$ 3,176,119
Garnishments	\$ 25,055,516	\$ 32,330,389	\$ 37,404,632	\$ 39,274,864
Special registry	\$ 16,973,336	\$ 10,155,938	\$ 68,394,935	\$ 21,913,224

Accomplishments: FY 2022

- Opened a passport office
- Secured all plats
- Began historical scanning
- Implemented E-certification
- Received *American Rescue Plan Act* grant

Short-Term Departmental Issues and Initiatives for FY 2023

- Continue historical scanning project
- Improve system stability and performance
- Implement Automated Clearing House, the primary system that agencies use for electronic funds transfer for checks and credit card payments
- Move to a paperless environment

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

- Upgrade existing hardware to support demand
- Secure new technology to reach more residents
- Review workflow processes to maximize staff efficiency
- Moving to a paperless environment

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	7,082,183	8,405,278	10,254,181	11,245,399
Operations	2,159,170	2,134,816	2,019,048	4,355,358
Contributions to Other Funds	2,415,219	2,463,181	2,569,754	2,988,871
Contributions to Capital and Capital Outlay	—	16,573	16,553	—
Total	11,656,572	13,019,848	14,859,536	18,589,628

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	11,656,572	13,019,848	14,859,536	17,089,628
Authority Imaging Fund	—	—	—	1,500,000
Total	11,656,572	13,019,848	14,859,536	18,589,628

CLERK OF RECORDER’S COURT

Mission and Organizational Chart

Purpose

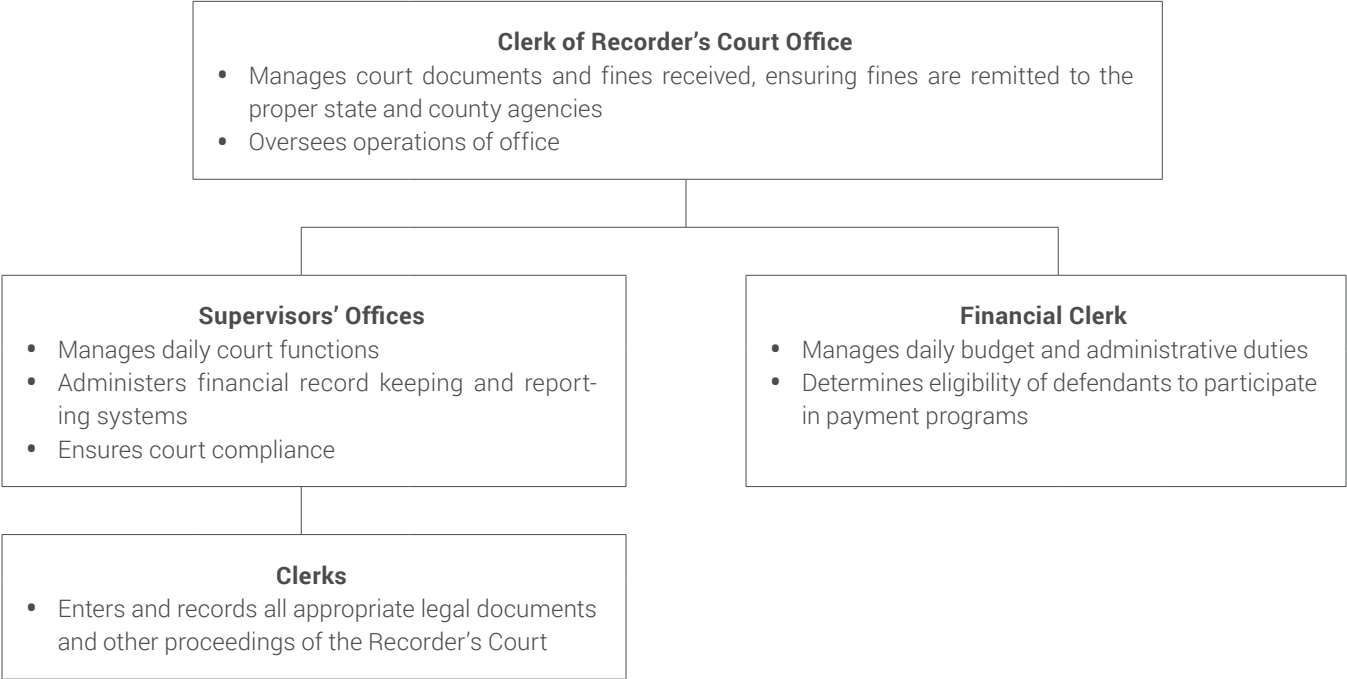
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

Critical Functions

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

Core Values

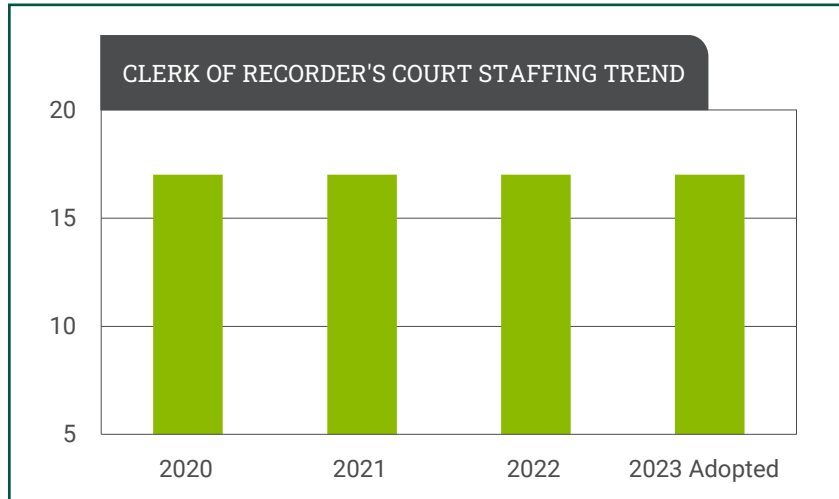
- | | |
|----------------------|--------------|
| • Integrity | • Community |
| • Service Excellence | • Commitment |
| • Professionalism | • Efficiency |
| • Accountability | • Leadership |
| • Teamwork | • Respect |
| • Diversity | |



CLERK OF RECORDER'S COURT

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	17	17	17	17



Departmental Goals and Performance Measurements

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Cases handled without court appearance	32,434	34,647	29,880	31,374
Money received without court appearance	\$ 4,121,234	\$ 4,575,865	\$ 4,239,345	\$ 4,451,312
Total number of citations disposed	52,664	60,183	54,443	57,165
Online payments – money received	\$ 3,079,455	\$ 3,298,451	\$ 3,031,491	\$ 3,183,066

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Court appearance – money received	\$ 3,220,561	\$ 5,070,165	\$ 3,065,473	\$ 3,218,747
Probation – money received	\$ 707,468	\$ 1,111,267	\$ 1,249,117	\$ 1,311,573
Credit card program – Point of Sale	\$ 1,468,454	\$ 2,031,597	\$ 1,606,347	\$ 1,686,664

Accomplishments: FY 2022

1. Created a process that allowed residents to pay on cases that have been disposed without returning to court
2. Created a web portal that allows residents to request copies of disposition reports and open records request

CLERK OF RECORDER'S COURT

Short-Term Departmental Issues and Initiatives for FY 2023

1. To replace the file retrieval system that is at the end of its life and no longer supported
2. Create an exchange of eCitation data between Recorder's Court and Gwinnett County Police Department
3. Upgrade our case management system to the latest version
4. Move our case management system out of Gwinnett County's data center and into the cloud

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	1,229,334	1,295,261	1,431,498	1,549,646
Operations	123,931	124,362	132,077	243,115
Contributions to Other Funds	163,550	104,957	207,977	180,164
Total	1,516,815	1,524,580	1,771,552	1,972,925

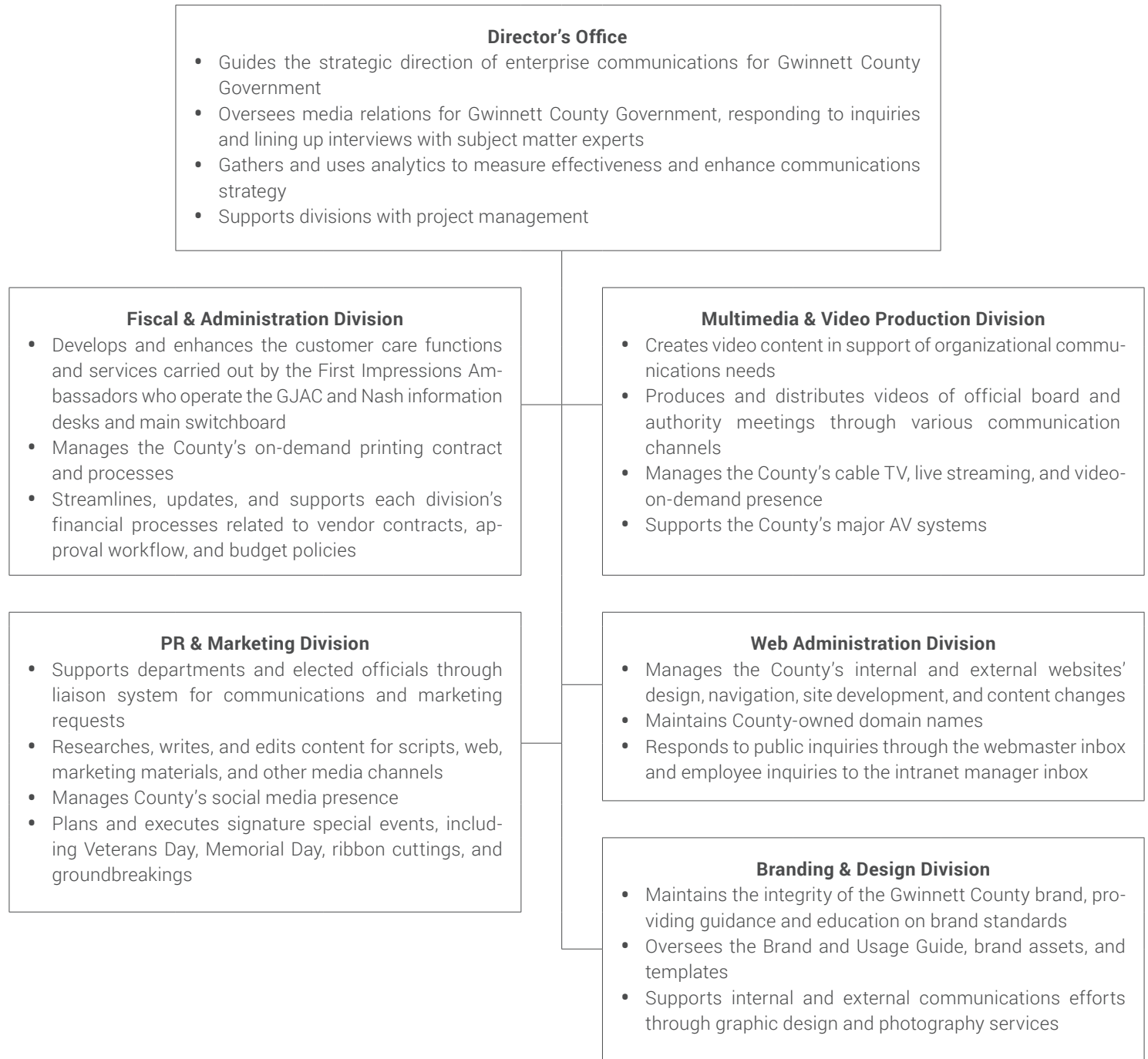
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Police Services District Fund	1,516,815	1,524,580	1,771,552	1,972,925
Total	1,516,815	1,524,580	1,771,552	1,972,925

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

	2020	2021	2022	2023 Adopted
Authorized Positions	—	50	51	54



In 2021, Communications was made its own department. At that time, 20 positions moved from County Administration and 30 additional positions were authorized to support and enhance communications capabilities for the County.

In 2023, three positions were added to increase efficiency with additional administrative support.

Operating Projects and County Priorities

PRIORITY:		ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects		Est. Start Date	Est. End Date
Explore real-time urgent communication solutions		7/1/22	6/28/23
Explore information access		7/1/22	12/29/23
Develop communications strategy based on analytics		1/1/23	5/31/23

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Percent of total operating budget expended	81%	81.44%	**63%	95%
2. Number of hours of new programming aired on TV Gwinnett	157	221	237	245
3. Number of news releases	126	141	117	130
4. Number of news media stories generated by news releases	242	333	188	250
5. Number of email newsletters distributed	77	119	113	115
6. Number of homepage web pageviews	3,505,195	4,484,052	8,697,497	12,000,000
7. Number of @GwinnettGov Facebook followers	8,253	11,679	13,839	15,000
8. Number of @GwinnettFire Facebook followers	5,333	6,733	8,012	9,500
9. Number of @GwinnettPD Facebook followers	19,943	25,491	29,113	33,000
10. Number of @GwinnettAnimalShelter Facebook followers	19,357	23,031	25,695	27,000
11. Number of @GwinnettGov Twitter followers	2,704	3,317	3,934	5,000
12. Number of @GwinnettFire Twitter followers	1,474	1,953	2,209	3,000
13. Number of @GwinnettPD Twitter followers	15,700	16,500	17,786	19,000
14. Number of @GwinnettGov Instagram followers	1,842	2,632	3,385	5,000
15. Number of @GwinnettParksandRec Facebook followers	3,016	4,367	5,714	6,500
16. Number of @GwinnettParksandRec Instagram followers	2,237	3,251	4,102	5,500
17. Number of Gwinnett County Government LinkedIn followers*	n/a	9,961	12,411	14,000

*2020 totals are not available because this statistic was implemented in 2021.

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

The Gwinnett Standard

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

1. Launched new on-demand print process to enhance efficiency and maintain integrity of the County's brand.
2. Developed and launched new visual identities for the Special Purpose Local Option Sales Tax program and Sustainable Gwinnett initiative.
3. Continue to improve GwinnettCounty.com's accessibility through ADA compliance and search engine optimization.
4. Restructured Planning and Development, Community Services, Elections, and Transportation websites within GwinnettCounty.com to easily find information and learn more about department services through the updated navigation system.
5. Hosted annual Memorial Day and Veterans Day ceremonies.
6. Planned and executed four ribbon cutting ceremonies and two groundbreakings and supported one remembrance ceremony.
7. Won the Superior/Best in Class National Association of County Information Officers Award in the Speeches category for the 2021 State of the County speech and supported the planning and execution of Chairwoman Hendrickson's 2022 State of the County speech.

Accomplishments: FY 2022

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. Wrote 176 speeches and scripts to support County leadership
2. Achieved 448,591 email newsletter opens, increasing open rate by 12 percent compared to 2021
3. Gained almost 3,000 new email newsletter subscribers
4. Ended 2022 with more than 82,000 Facebook followers, 12,400 LinkedIn followers, 9,300 Instagram followers, and almost 24,000 Twitter followers across County-owned pages
5. Created and distributed 52 weekly GC Insider emails to keep employees up to date on the latest County news
6. GwinnettCounty.com had 5,464,405 users, a 25.75 percent increase over 2021
7. Built photo library of more than 239,000 photos for County staff to use for presentations and marketing materials
8. Branded more than 4,000 touchpoints
9. Completed 12,338 communications project-related tasks compared to 7,568 in 2021
10. Conducted media training for 112 people
11. Worked with the Department of Transportation to develop a new name and bus design for Gwinnett County Transit: Ride Gwinnett
12. Served more than 1,300 walk-in customers daily at Gwinnett Justice and Administration Center and Nash Court Building desks and responded to 1,600 requests for language translations in the five most popular languages during 2022
13. Performed almost 12,000 notary acts
14. Processed 544 print service requests for Gwinnett County administrative departments and elected offices
15. Responded to more than 550 email requests for information through Gwinnett County's info inbox

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	–	2,327,170	3,785,859	6,324,711
Operations	–	709,077	915,076	2,195,164
Contributions to Other Funds	–	14,007	20,997	48,942
Contributions to Capital and Capital Outlay	–	6,093	4,515	13,814
Total	–	3,056,347	4,726,447	8,582,631

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	–	3,056,347	4,726,447	8,582,631
Total	–	3,056,347	4,726,447	8,582,631

COMMUNITY SERVICES

Mission and Organizational Chart

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

Director's Office

- Responsible for the management of operations of the department's services, staff, and resources

Voter Registrations and Elections

- The Board of Registrations and Elections maintains the efficient and effective operation of all County voter registration and electoral processes
- Services include voter registration, Election Day voting, advance voting, and absentee voting as required by federal and state laws, and the rules and regulations of the State Elections Board of Georgia

Animal Welfare and Enforcement

- Operates the County's animal welfare center
- Responds to resident calls and provides animal care education, adoptions, and investigations

UGA Extension Gwinnett

- Provides opportunities for lifelong learning through research-based educational programs in the areas of youth development, environment, and family and consumer sciences

Business Management and Technology Services

- Manages and coordinates the fiscal, human resources, administrative, and payroll needs of the department

Health and Human Services

- Partners with the community to provide senior citizens, families, and individuals with opportunities to participate in quality services to improve their health and well-being

Countywide Cultural and Historic Interpretation

- Coordinates interpretive resources in partnership with community groups
- Procures, preserves, and protects items for interpretation, fostering public awareness with written, oral, and media driven presentations

Parks and Recreation

- Manages planning services and development of facilities
- Provides quality assurance for SPLOST projects
- Operates and maintains the County's park system, facilities, recreational, educational, historical, and natural and cultural programs and experiences
- Effectively manages system assets and technology through preventive maintenance by in-house skilled trades and contracted services that support a smart and sustainable government

Community Engagement and Collaboration

- Develops and implements strategic initiatives to serve Gwinnett's multigenerational and multicultural communities
- Engages residents through multimedia platforms
- Builds a healthier Gwinnett by encouraging residents to Be Active, Eat Healthy, Get Checked, and Be Positive
- Offers Countywide volunteer opportunities to increase awareness of government roles and responsibilities
- Collaborates with community partners to develop the next generation of successful residents through early learning, K-12 programming, and out-of-school time activities

Subsidies

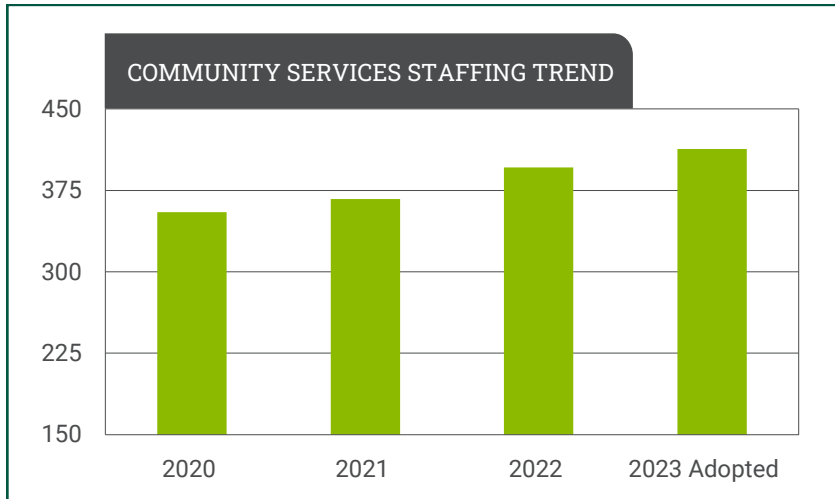
(Administratively Attached)

- Atlanta Regional Commission
- Board of Health
- Department of Family and Children Services
- Fort Daniel Foundation
- Georgia Forestry Commission
- Gwinnett Coalition
- Gwinnett County Public Library
- Gwinnett County Soil and Water Conservation
- Gwinnett Historical Society
- Gwinnett United in Drug Education, Inc.
- HomeFirst Gwinnett
- Mosaic Georgia
- View Point Health

COMMUNITY SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	355	367	396	413



In 2021, four elections positions were added to assist with the increased volume of tasks and voter needs across the county. During the year, eight positions were added from the unallocated pool for project coordinators, case managers, admin support III, program analyst, and a program leader.

In 2022, five positions were added to assist with the evolution of human services, two positions were added for continued community collective impact, and eight positions were added for support staff to uphold SB202 requirements.

In 2023, 11 positions were added to enhance staffing for parks, trails, and gyms.

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

Operating Projects and County Priorities

PRIORITY:	PUBLIC INFRASTRUCTURE		
Projects	Est. Start Date	Est. End Date	
Advance SPLOST projects as approved	1/1/23	12/29/23	

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY		
Projects	Est. Start Date	Est. End Date	
Complete Human Services Strategic Plan	1/1/23	12/22/23	
Expand OneStop Centerville	6/25/21	12/22/23	
Award and implementation of coordinated care system	1/1/23	12/22/23	
Complete Needs Assessment and Strategic Plan	1/1/23	10/22/23	
Open OneStop Gwinnett	1/1/23	12/19/25	
Expand UGA Extension Gwinnett services	1/1/23	12/22/23	

COMMUNITY SERVICES

PRIORITY:		SUSTAINABILITY AND STEWARDSHIP	
Projects		Est. Start Date	Est. End Date
Conduct first audits of sub-recipients and subsidies		1/1/23	12/22/23

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Master plans conducted for parks, greenways, and other facilities	0	1	0	1
2. Feasibility studies conducted	0	1	1	1
3. Classes, programs, camps, and events offered	4,413	5,249	6,096	6,000
4. Number of facility and pavilion rentals	5,840	12,087	15,271	13,500
5. Number of aquatic admissions and passes	56,286	152,648	341,687	350,000
6. Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 83,702	\$ 61,260	\$ 72,993	\$ 65,000
7. Grants (Parks and Recreation, Environmental and Heritage Center)	\$ 241,760	\$ 241,000	\$ 3,905,000	\$ 250,000
8. Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 2,140,968	\$ 21,000	\$ 2,035,799	\$ 800,000
9. Donations (Health and Human Services)	\$ 1,935	\$ 4,311	\$ 7,625	\$ 4,500
10. Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension Gwinnett	106,610	125,165	98,437	115,000
11. Number of volunteer hours served within Gwinnett County Government operations (Volunteer Gwinnett)	598,828	721,133	782,194	750,000
12. Classes, programs, and events offered through Live Healthy Gwinnett	183	410	323	300
13. Average number of informational inquiries per month (Health and Human Services)	14,075	2,301	2,245	2,500
14. Number of residents served by Health and Human Services	173,041	209,471	239,935	210,000
15. Animal Welfare Donations	\$ 11,041	\$ 31,972	\$ 28,213	\$ 20,000
16. Animals returned to owners	1,394	1,787	1,897	1,000
17. Animals rescued by partners	911	820	717	900
18. Animal adoptions	3,169	4,188	4,360	4,200
19. Total incoming animals	5,987	6,737	7,150	7,000
20. Total outgoing animals (rehomed, rescued, or adopted)	5,769	6,392	6,974	6,500
21. Percentage of animals saved	95%	97%	96%	95%

COMMUNITY SERVICES

The Gwinnett Standard

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

1. Transported and distributed 1,031,898 pounds of food, supplies, and personal care items for community partners and residents.
2. Conducted 50 mobile food distributions, providing 519,506 pounds of food to 88,868 residents.
3. Provided 22,730 mixed produce boxes to 249 community partners, impacting as estimated 79,615 residents.
4. Hosted four pop-up grocery markets with Goodr, serving 26,670 meals to 800 families in addition to providing 43,283 meals to early learners, afterschool, and Gwinnett veterans through snack packs and grocery deliveries.
5. Processed 231 artifacts and recorded 28 new oral histories.
6. Engaged 38,181 people in volunteer service activities.
7. Recruited 61 Gwinnett employees to volunteer with Junior Achievement Discovery Center Gwinnett, mentoring 1,069 sixth grade and eighth grade students.
8. Conducted 912 playground inspections for the safety of residents.
9. Be Active Gwinnett, Live Healthy Gwinnett's mobile recreation program, visited 190 communities impacting 8,948 participants.
10. Completed Harvest Gwinnett's 10th community garden in Grayson.
11. Donated 7,022 pounds of fresh food from Harvest Gwinnett community gardens to emergency food providers to assist food insecure residents.
12. Facilitated more than 2,060 service hours for student interns assisting with Live Healthy Gwinnett programming.
13. Implemented the Return to Community Cat Program in which 1,228 cats were trap-neuter-returned, preventing 9,824 births.
14. Provided free/low-cost veterinary services to more than 1,365 pets.
15. Conducted 147 Building Brains Anywhere early learning programs, impacting 7,135 participants.
16. Distributed 55,531 early learning books through the G.R.E.A.T. Little Mind Book Exchanges and Building Brains Anywhere programs.
17. Made all afterschool and out of school time enrichment programs Child and Parent Services eligible, eliminating a financial barrier so all can enjoy a safe, livable, and healthy community.
18. Expanded afterschool services to include nine total Gwinnett County Public School elementary sites.
19. Operated 1,229 Building Brains Anywhere afterschool programs with 27,866 participants providing 90,564 public education hours.
20. Opened Warming Stations at five locations, serving 1,713 residents.
21. Launched the Gwinnett Veterans and Family Services Office with a dedicated One Stop 4 Help Veteran Community Navigator and served 700 clients.
22. Provided 21,258 hours of homemaking, respite, and care management to Gwinnett's older adults.
23. Provided 176,073 congregate and home-delivered meals, which are nutritionally balanced to meet senior dietary needs.
24. Provided 56,413 transportation trips for seniors ages 60 and over.
25. Conducted 15,271 rentals for parks and recreational facilities. Pavilion rentals alone brought \$613,594.75 in revenue, which was a 57 percent increase to pre-pandemic rental impact.
26. Operated the Summer Meals Program at 21 sites, serving 184,234 meals with the help of 677 volunteers.
27. Conducted swim lessons for more than 50,220 participants to improve the safety of residents in and around water.
28. Provided 32,866 youth athletes with the opportunity to play a sport thanks to the dedication of 8,330 adult volunteers who contributed more than 583,295 services hours.

COMMUNITY SERVICES

29. UGA Extension Gwinnett's Agriculture and Natural Resources team conducted 1,578 diagnostics tests including water, soil, insects, plants, and nematodes.
30. Celebrated the 4-H Farm Friends Exhibit's 31st year at the Gwinnett County Fair, reaching more than 15,000 visitors.
31. Family and Consumer Sciences provided 1,560 public education hours in Spanish through a SNAP-ED nutrition program with 100 percent participant graduation rate.
32. 310 parents participated in parenting programs offered through Family and Consumer Sciences bilingual trainings.
33. Distributed 9,290 shelf stable food boxes to residents facing food security challenges and senior residents in case of inclement weather.
34. Health and Human Services' Senior Activity Module provided 298 tablets, which led to 28,129 virtual interactions with homebound seniors.
35. Gave tours of Gwinnett's historic and cultural sites to 3,103 participants.
36. Provided K-12 Building Brains Anywhere programing to 14,884 participants.
37. Launched Live Healthy Gwinnett Community Health Dashboard in August, which has seen 1,019 users.

Accomplishments: FY 2022

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. Georgia Recreation and Park Association: State Agency of the Year Population 150,001 and Over (Gwinnett Parks and Recreation)
2. Georgia Recreation and Park Association: State Volunteer of the Year (Gwinnett Recreation Authority Board)
3. Georgia Recreation and Park Association: State Athletics/Aquatics Distinguished Professional of the Year (Destry Dispain, Aquatics Supervisor)
4. Georgia Recreation and Park Association: State Parks Maintenance/Operations Distinguished Professional of the Year (Jacob McDaniel, Trades Tech IV)
5. Gwinnett Parks and Recreation achieved accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association; becoming the 12th agency in the State!
6. NACo Achievement Award: Children and Youth – Building Brains Anywhere Program
7. NACo Achievement Award: Human Services – Warming Stations Program
8. NACo Achievement Award: Planning – Parks and Recreation Master Plan
9. NACo Achievement Award: Community and Economic Development – Return to Community Cat Program
10. NACo Achievement Award: County Resiliency – Pilot Glass Recycling Program
11. National Association of Volunteer Programs in Local Government: Innovative Program Award – Gwinnett Mobile Food Distribution
12. National Association of County Park and Recreation Officials: Social Justice Award – Building Brains Anywhere Program

COMMUNITY SERVICES

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	32,478,425	30,278,102	36,405,031	42,061,011
Operations	18,948,247	12,602,745	16,665,298	20,258,060
Contributions to Other Funds	13,934,171	17,341,097	19,740,499	19,394,540
Contributions to Other Agencies	16,000	16,000	16,000	416,000
Contributions to Subsidized Agencies	23,704,372	24,970,679	25,091,827	29,580,362
Contributions to Capital and Capital Outlay	1,570,616	1,420,875	2,166,078	2,721,376
Contribution to Fund Balance	–	–	–	1,487,179
Total	90,651,831	86,629,498	100,084,733	115,918,528

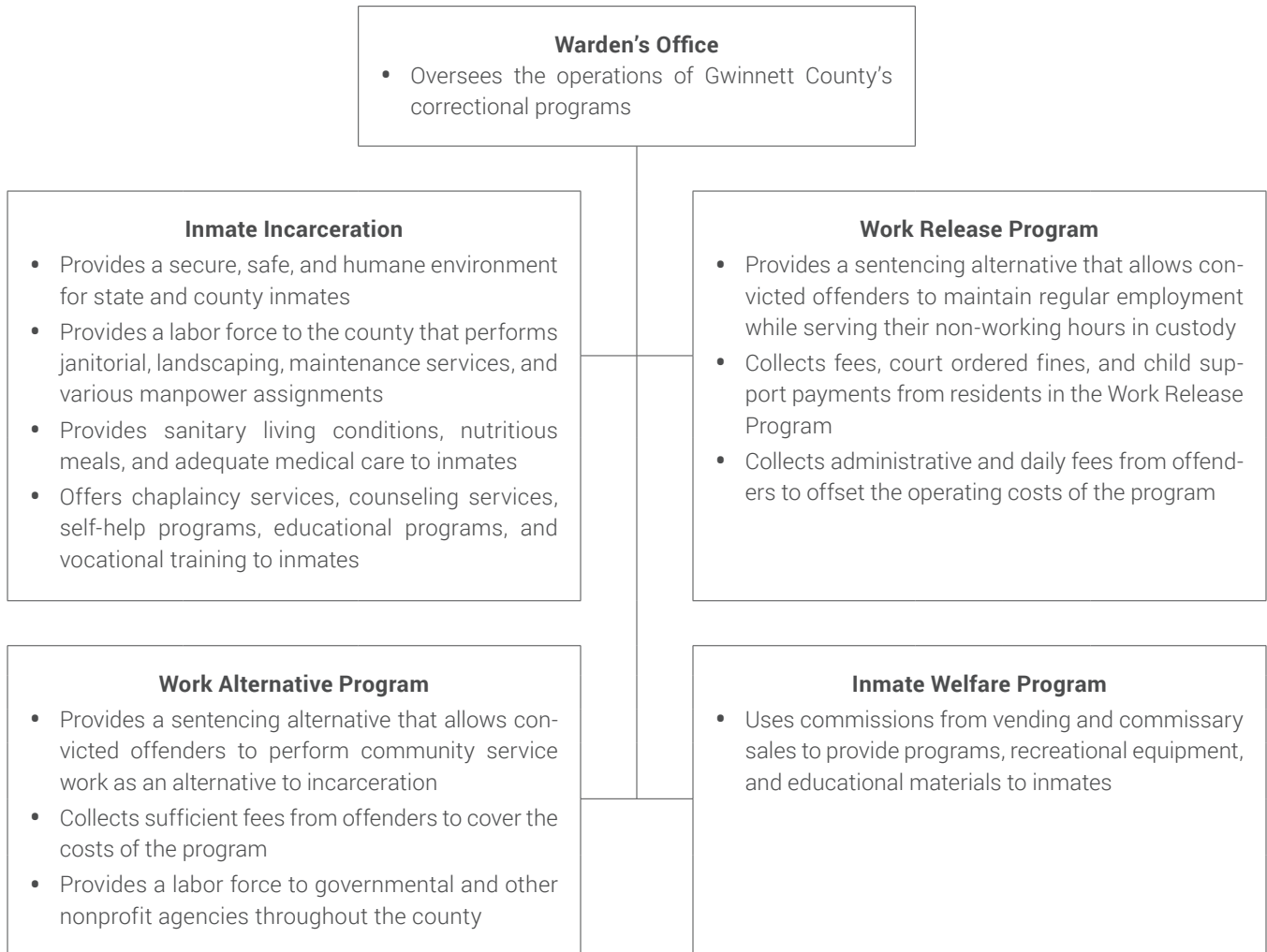
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Recreation Fund	37,565,605	36,766,942	41,249,768	51,641,908
General Fund	14,928,038	18,558,578	23,484,095	26,438,943
General Fund – Elections	13,585,902	5,387,545	9,087,927	6,477,376
General Fund – Subsidized Agencies	24,572,286	25,916,433	26,262,943	31,360,301
Total	90,651,831	86,629,498	100,084,733	115,918,528

CORRECTIONS

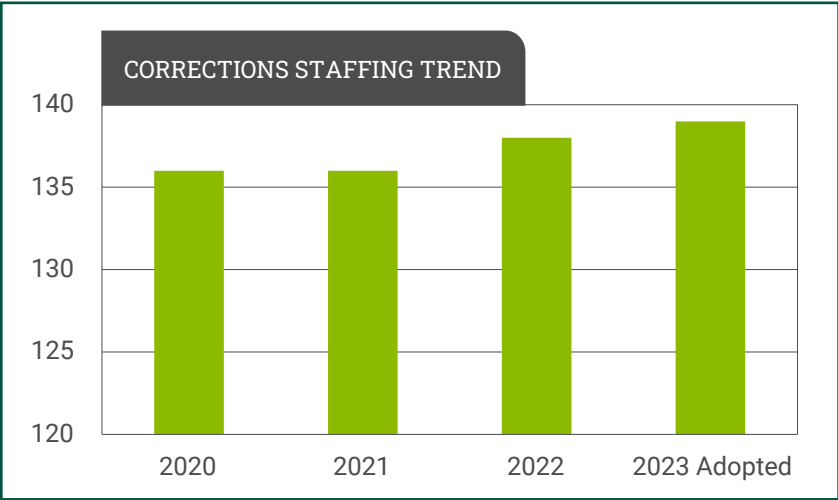
Mission and Organizational Chart

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

	2020	2021	2022	2023 Adopted
Authorized Positions	136	136	138	139



In 2021, two positions that were previously grant funded became funded by an operating fund.

In 2022, one position was added for a food services assistant manager.

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

Operating Projects and County Priorities

PRIORITY:		SUSTAINABILITY AND STEWARDSHIP	
Projects		Est. Start Date	Est. End Date
2023 Security Camera Systems		2/1/23	12/31/23

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Average inmate population – County sentenced	59	34	24	40
2. Average inmate population – State sentenced	191	146	210	215
3. Average number of inmates working external details	60	47	41	70
4. External detail hours actually worked – GC customers	37,237	33,327	33,227	40,000
5. Value of work performed by inmates – GC customers	\$ 443,120	\$ 396,591	\$ 498,398	\$ 600,000
6. External detail hours actually worked – Municipal/CID details	17,600	1,554	0	0
7. Revenue collected – Municipal/CID details	\$ 183,043	\$ 38,513	\$ 0	\$ 0
8. Average work release population	118	89	112	120
9. Work Alternative Program community service hours performed	4,074	60	2,514	4,000
10. Value of community service labor	\$ 29,537	\$ 435	\$ 18,227	\$ 29,000
11. Vocational training hours provided to inmates	25,396	12,326	32,746	40,000
12. Inmates earning their GED	1	0	0	35

The Gwinnett Standard

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

1. Maintained department accreditation from the American Correctional Association.
2. Maintained full compliance with the federal mandate, *Prison Rape Elimination Act* of 2003.

Accomplishments: FY 2022

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

1. The Georgia Department of Corrections conducted an American with Disabilities Act onsite evaluation and found the Correctional Complex in compliance with the ADA Civil Rights Law.
2. Established an instructional partnership with Gwinnett Technical College Adult Education Division to reinstate the GED Program.
3. Upgraded body worn cameras and electrical weapons to reduce injury to staff and offenders and help operates a safe and secure facility.
4. Restored the community volunteer program to assist with worship services, prison ministry, and self-help classes for inmates.
5. Upgraded inmate communication by adding video visitation to keep inmates and their families connected.
6. Implemented an in-house digital mail scanning solution to mitigate the risk of contraband entering the facility.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	10,512,580	9,647,789	13,126,094	14,076,878
Operations	3,663,230	3,634,036	4,481,122	4,857,464
Contributions to Other Funds	2,831,694	2,519,417	2,501,227	2,845,380
Contributions to Capital and Capital Outlay	634,789	791,840	801,618	426,101
Contribution to Fund Balance	—	—	—	53,141
Total	17,642,293	16,593,082	20,910,061	22,258,964

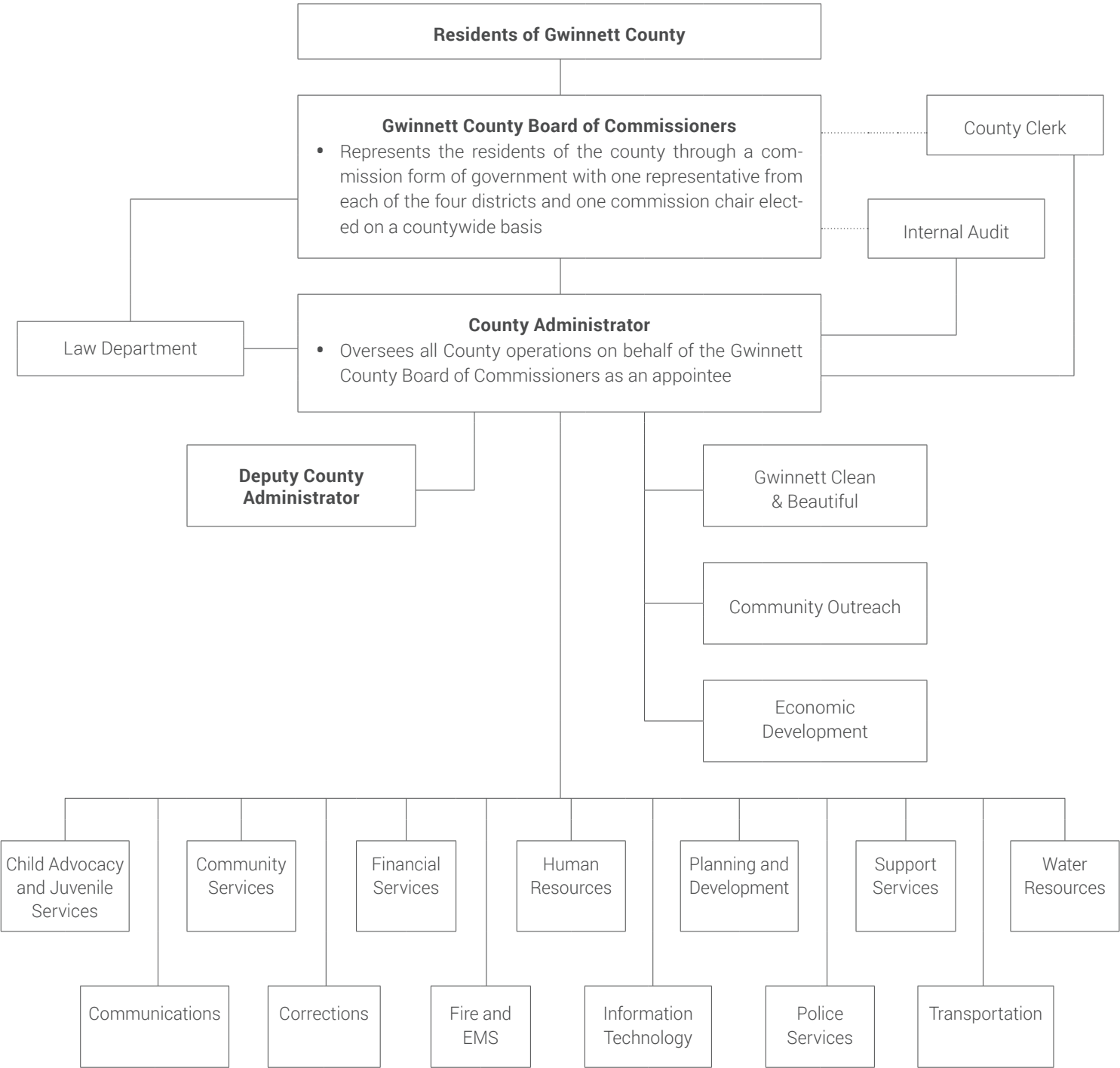
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	17,582,868	16,413,879	20,557,648	22,101,964
Corrections Inmate Welfare Fund	59,425	179,203	352,413	157,000
Total	17,642,293	16,593,082	20,910,061	22,258,964

COUNTY ADMINISTRATION

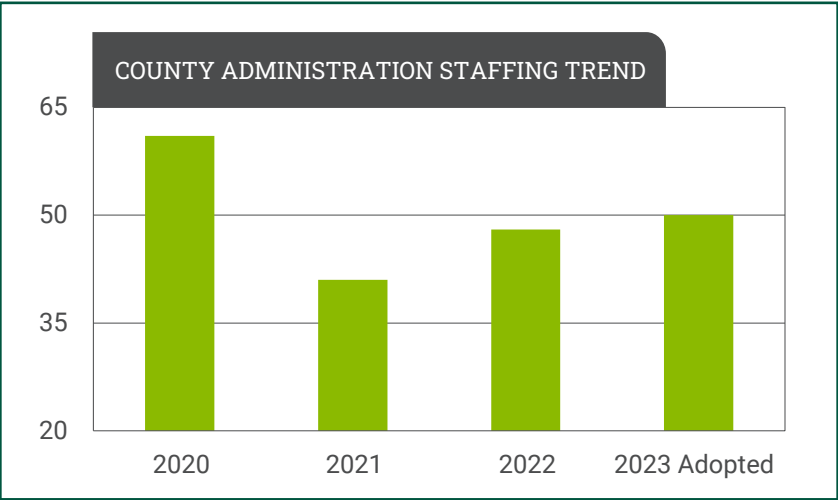
Mission and Organizational Chart

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



Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	61	41	48	50



In 2021, Communications was made its own department and 20 positions moved from County Administration to the new department.

In 2022, a position was added to expand Gwinnett Clean and Beautiful staffing.

In 2023, one position was added to guide equity initiatives and one position was added to enhance the County's sustainability efforts.

Operating Projects and County Priorities

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP		
Projects	Est. Start Date	Est. End Date	
Continue the Equity Action Plan	1/1/23	12/22/23	

PRIORITY:	ECONOMIC OPPORTUNITIES		
Projects	Est. Start Date	Est. End Date	
Continue progress toward the development and implementation of a disparity study	1/1/23	12/23/23	
Support streamlined engagement with the film industry	1/1/23	12/22/23	

COUNTY ADMINISTRATION

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Agenda items processed	991	1,092	1,002	1,000
2. Board of Commissioners public meetings	–	158	161	160
3. Number of advisory and assurance (audit) engagements performed	11	14	7	10
4. Number of residents graduating from Citizens Academy	26	40	44	60
5. Number of community outreach events/programs held	49	89	72	70
6. Gwinnett Clean & Beautiful volunteer hours:				
Adopt-a-Road	22,441	24,500	27,966	30,000
Adopt-a-Stream	300	249	350	500
Great Days of Service	1,979	2,188	150*	500*
America Recycles Day	136	200	788	750
Earth Day	Canceled due to COVID	140	188	350
7. Economic Development Coffee and Conversation events coordinated	4	6	4	4
8. Economic Development Coffee and Conversation registered attendees	548	626	225	500
9. Economic Development business outreach visits	80	9	27	35
10. Economic Development business outreach event attendees	–	–	1,800	2,000
11. Entrepreneur Center members (total number)	–	26	24	32

*Numbers lower than expected due to impacts of COVID-19.

The Gwinnett Standard

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

1. Internal Audit implemented best practices to document adherence to professional auditing standards.
2. Internal Audit improved and expanded internal policies, procedures, and auditing guidelines.
3. Internal Audit conducted internal report-writing training.
4. Internal Audit conducted surveys after every audit to assess customer satisfaction and obtained, if applicable, suggestions for improving audit services.
5. Community Outreach offered public tours of the Gwinnett Justice and Administration Center to provide a civic learning opportunity for Gwinnett County residents and local community organizations.
6. Community Outreach expanded the Gwinnett Youth Commission to allow rising high school freshmen to participate in the program. In addition, previous cohort members remained active in the program and served as mentors to incoming Youth Commissioners.
7. Gwinnett Clean and Beautiful filled open Resources & Marketing Coordinator Position with a bilingual staff member to educate and assist Spanish-speaking residents.

COUNTY ADMINISTRATION

8. Gwinnett Clean and Beautiful were selected by Keep America Beautiful out of 700+ local affiliates nationwide to host "Connecting People & Places: A Community Conversation About Litter" to address the issue of littering on a hyperlocal scale. The first-of-its-kind event kicked off the nation's Great American Cleanup initiative to establish a new shared cultural ethic across the highly diverse and culturally rich communities we live in. As a result, Gwinnett Clean and Beautiful received the Keep America Beautiful Innovation Award.
9. Gwinnett Clean and Beautiful secured more than \$50,000 in grants through various funders including Keep Georgia Beautiful, Primerica, and Foodwell Alliance. Funds will enable the organization to expand their Green & Healthy Schools Program through STEM/STEAM programs, fight food waste/food insecurity, composting, and provide educational materials/resources to Gwinnett County Public Schools. In addition, these funds will support residents who conduct their own beautification projects, roadside cleanups, and more.
10. During Gwinnett Clean and Beautiful's four annual community recycling events, 81 tons of household hazardous waste and 154.7 tons of electronics, shredded paper, tires, textiles, and paint were diverted from landfills.
11. Gwinnett Clean and Beautiful partnered with Gwinnett Solid Waste Management to host America Recycles Day and Earth Day collection events, collecting 6,420 pounds of textiles, 20 tons of tires, 31 tons of shredded paper, 42 tons of electronics, 6,831 gallons of latex paint, 3,456 gallons of oil-based paint and aerosol paint from 2,711 vehicles. During the events, 197 volunteers provided 976 volunteer hours.
12. During Gwinnett Clean and Beautiful's Great American Cleanup, 626 volunteers provided 1,407 volunteer hours to remove 48,000 pounds of litter/debris as well as 1,898 illegal signs from the right of way in 165 different locations in Gwinnett. Gwinnett Clean and Beautiful provided the volunteers with necessary supplies and coordinated debris removal through a partnership with the Department of Transportation.
13. In partnership with WestRock, Gwinnett Clean and Beautiful launched the Hefty EnergyBag Drop-Off Program, enabling residents to drop their Hefty EnergyBag to the Lawrenceville WestRock facility. Designed to complement current recycling efforts, participants have helped divert single-use and hard-to-recycle plastics not collected curbside from local landfills.
14. Gwinnett Clean and Beautiful, in partnership with Gwinnett Planning and Development and Gwinnett Transportation, created the Gwinnett Clean Communities Forum to host quarterly meetings across the county to listen to residents' concerns, share information about how the County is making improvements in their community, and engage them in meaningful conversation that leads toward better communication, volunteer engagement, and more. The first event was held in Centerville.
15. Gwinnett Clean and Beautiful, in partnership with Gwinnett Police, collaborated to tackle gang graffiti. With their assistance, the County began using "Vandalguard," a clear antigraffiti topcoat that is applied to fences, buildings, and other surfaces to allow any graffiti tagging to be wiped away clean in most cases instead of having the structure repainted. This has been a game changer in the interest of eradicating gang graffiti.
16. Gwinnett Clean and Beautiful's Adopt-A-Road program engaged 203 organizations encompassing 5,528 volunteers to spend 27,966 hours picking up 220,210 pounds of litter from 294 miles of roadway, removing 3,599 illegal signs, and conducting 506 cleanups.
17. Economic Development responded to and assisted entrepreneurs, developers, and business owners/leaders who contacted the Office of Economic Development for support within a timely manner.
18. Economic Development launched Coffee and Conversation: The Virtual Edition to accommodate business and industry as a result of changes in business imposed by COVID, ensuring everyone an opportunity to engage with their government (virtual or in-person).
19. Economic Development ensured Gwinnett County Government was present to bring official greetings to new and expanding firms in the County.
20. Economic Development partnered with numerous community partners and allies to support COVID-19 recovery and relief efforts.

Accomplishments: FY 2022

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. One Internal Auditor obtained a Certified Fraud Examiner certification.
2. Internal Auditors fulfilled continuing professional education requirements to maintain certifications including CFE, Certified Public Accountant, Certified Information Systems Auditor, and Certified in Risk and Information Systems Controls.
3. Internal Auditors attended the Institute of Internal Auditors annual Governmental and Non-Profit Conference and The Atlanta Conference.
4. Internal Audit supported quarterly Audit Committee meetings.
5. Community Outreach participated in more than 334 events, festivals, and programs in 2022 that directly impacted more than 12,000 residents.
6. Community Outreach played an active role in engaging Gwinnett County residents and stakeholders in the development of the Gwinnett Place Mall Equitable Redevelopment Plan.
7. Community Outreach coordinated community multicultural outreach events including participation in the annual Black History Month, Asian American Pacific Islander Heritage Month and Hispanic Heritage Month celebrations, and hosted the County's second annual Pride Party in recognition of Pride Month, and partnered with County elected officials and community partners in hosting a mental health forum for the AAPI community.
8. Gwinnett Clean and Beautiful received the Keep America Beautiful Innovation Award.
9. Gwinnett Clean and Beautiful received the 2022 President's Circle Award, 2022 Governor's Circle Award, and Best of Gwinnett in the charitable organization category for 2021.
10. Gwinnett Clean and Beautiful participated in the city of Lawrenceville's Bicentennial Podcast.
11. The Office of Economic Development and Gwinnett Clean and Beautiful partnered to host two Back to School community events in Mechanicsville, providing backpacks, school supplies, and lunch to 50 children registered to ride the bus to and from school from area extended stay hotels.
12. The Office of Economic Development and Gwinnett Clean and Beautiful partnered with Community Services to distribute 12,712 pounds of fresh produce to 1,394 residents. 175 backpacks for school aged children and youth were given along with essential supplies and a healthy snack.
13. Gwinnett Clean and Beautiful launched its new bilingual website with a more interactive and user-friendly recycling directory, which enables residents to have better access to environmental education, how to #RecycleRightGwinnett whether at work, home or on the go, as well as other recycling programs beyond curbside. In addition, residents can learn about annual events, ongoing projects, and ways to get engaged with sign-ups for monthly newsletters and eblasts.
14. Gwinnett Clean and Beautiful hosted the 14th annual Governor's Environmental Address, featuring Governor Brian Kemp.
15. Gwinnett Entrepreneur Center hosted 66 events and programs with 3,243 attendees and offered 356 coaching sessions. Members created 47 jobs, and the center collected \$23,685 in member dues.
16. Economic Development's Mark Farmer, along with partners from the Gwinnett Chamber, SCORE and the Small Business Development Center at UGA Gwinnett, received the Partner of the Year Award from Access to Capital for Entrepreneurs for the group's work on small business support during the pandemic.
17. To better support minority and women-owned businesses, the Office of Economic Development hosted and collaborated on 27 business outreach and engagement events, with more than 1,800 attendees.

COUNTY ADMINISTRATION

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	6,747,086	5,125,124	5,795,469	8,443,771
Operations	1,299,696	1,083,533	911,857	1,807,742
Contributions to Other Funds	(599,038)	(323,049)	(204,004)	(117,231)
Contributions to Other Agencies	7,500	7,500	10,500	10,500
Contributions to Capital and Capital Outlay	6,663	35,886	38,500	—
Total	7,461,907	5,928,994	6,552,322	10,144,782

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	2,479,502	4,016,325	4,693,584	6,040,933
Administrative Support Fund	4,982,405	1,912,669	1,858,738	4,103,849
Total	7,461,907	5,928,994	6,552,322	10,144,782

DISTRICT ATTORNEY

Mission and Organizational Chart

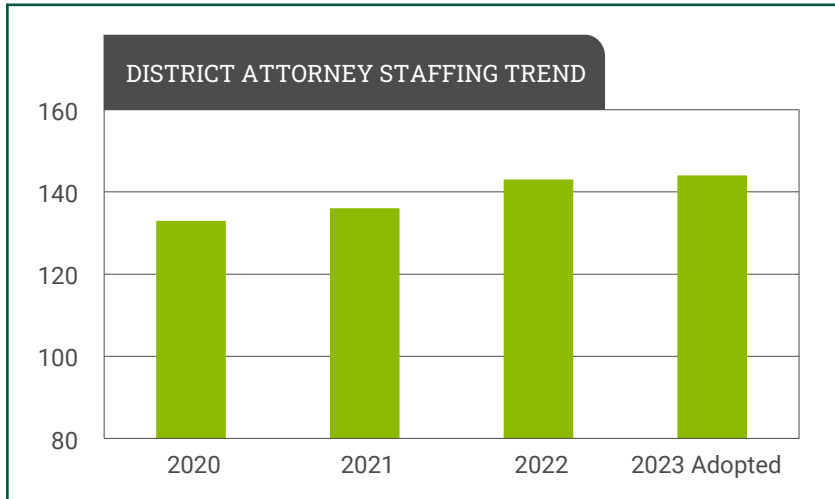
To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



DISTRICT ATTORNEY

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	133	136	143	144



In 2021, three positions were added from the unallocated pool for a criminal investigator, Assistant DA Sr., and an Assistant DA Sr. State.

In 2022, two positions were added for the Special Victims Unit, and two positions were added for the Drug and Gang Task Force.

In 2023, one position was added to improve support of the Special Victims Unit.

Departmental Goals and Performance Measurements

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Felony cases received	4,717	5,205	5,006	5,506
Cases disposed	3,470	3,780	4,374	4,684

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Contacts per advocate	2,912	6,294	5,984	7,396
Victim contacts	37,857	53,495	71,808	88,748

- To prosecute delinquent cases in Juvenile Court.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Juvenile Court hearings attended by District Attorney's staff	1,175	1,399	2,040	2,550
Juvenile cases opened by District Attorney's Office	1,328	1,568	1,438	1,650

DISTRICT ATTORNEY

Accomplishments: FY 2022

1. Staff and investigators remained CLE and POST certification compliant.
2. Completed numerous jury trials and hearings across 11 court divisions and obtained convictions in excess of 3,000 through pleas.
3. Ran double court dates and hearings in multiple courtrooms.
4. Graduated first class from Rehabilitation Enables Dreams.
5. Graduated two cohorts of students from the Rizer program in Juvenile Court.
6. Held Candlelight Vigil in honor of homicide victims and families with more than 300 attendees.

Short-Term Departmental Issues and Initiatives for FY 2023

1. Lack of office space continues to be a critical factor in accomplishing our mission.
2. Judges have run double trial weeks for most of 2022, putting a major strain on our workforce that has not grown in size.
3. Funding for RED program, which enables 17 to 28 year olds to have a second chance and minimize recidivism, continues to be an office issue.

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

1. We anticipate an office move that will allow a contiguous space for staff, which will lend itself to work cohesion.
2. We will continue to work to resolve old cases as this is an ongoing issue that we must continue to address.
3. The RED initiative is ongoing and we will engage community stakeholders, along with Juvenile pre-trial intervention.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	14,299,767	14,544,493	16,421,439	18,169,046
Operations	755,395	951,327	1,352,997	1,838,127
Contributions to Other Funds	2,322,631	2,295,619	2,499,938	2,979,272
Contributions to Capital and Capital Outlay	416,517	379,340	575,326	543,030
Total	17,794,310	18,170,779	20,849,700	23,529,475

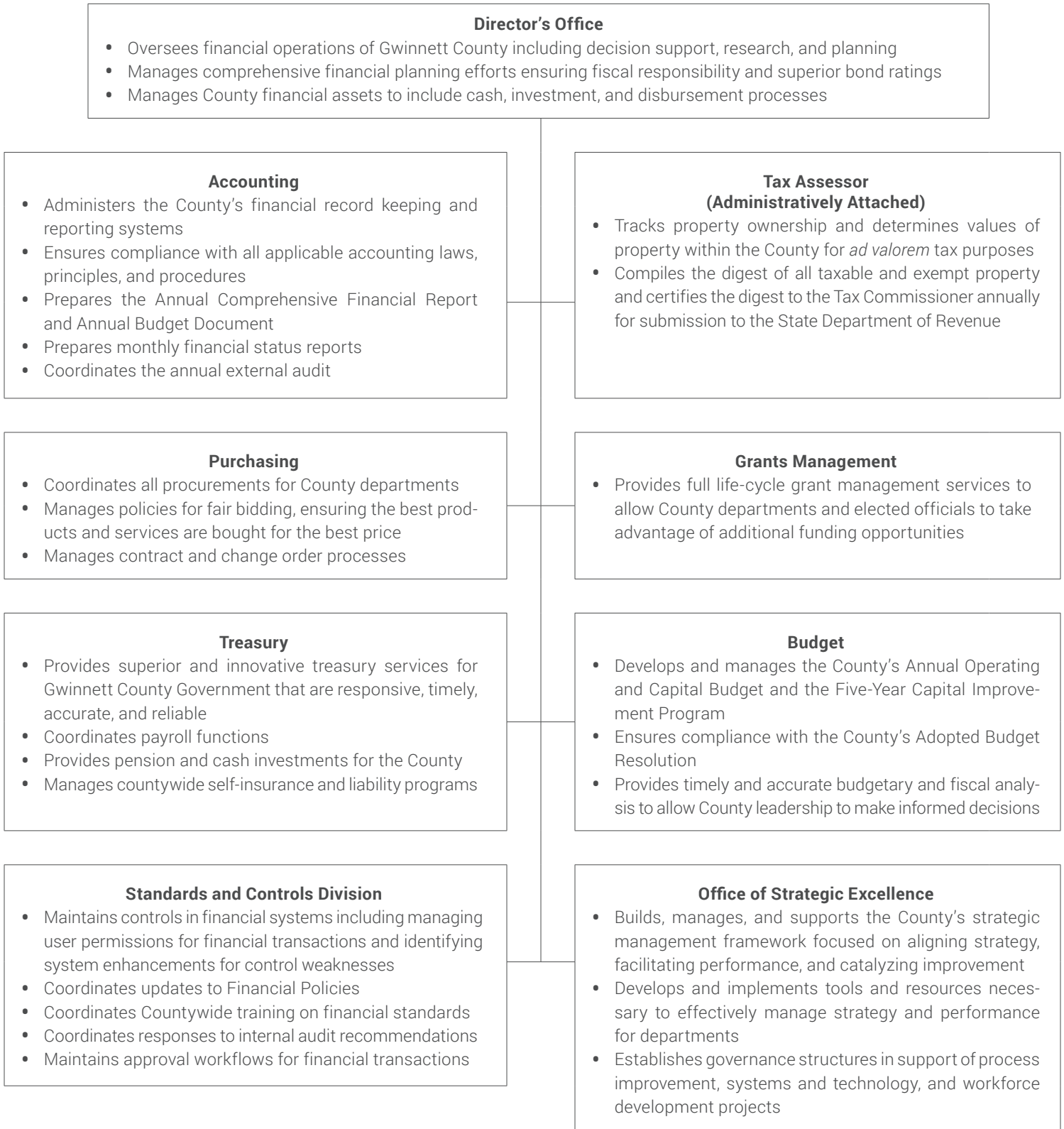
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	17,413,992	17,720,918	20,465,871	23,044,949
Crime Victims Assistance Fund	336,251	404,221	377,858	349,526
District Attorney Federal Justice Asset Sharing Fund	44,067	45,640	5,971	135,000
Total	17,794,310	18,170,779	20,849,700	23,529,475

FINANCIAL SERVICES

Mission and Organizational Chart

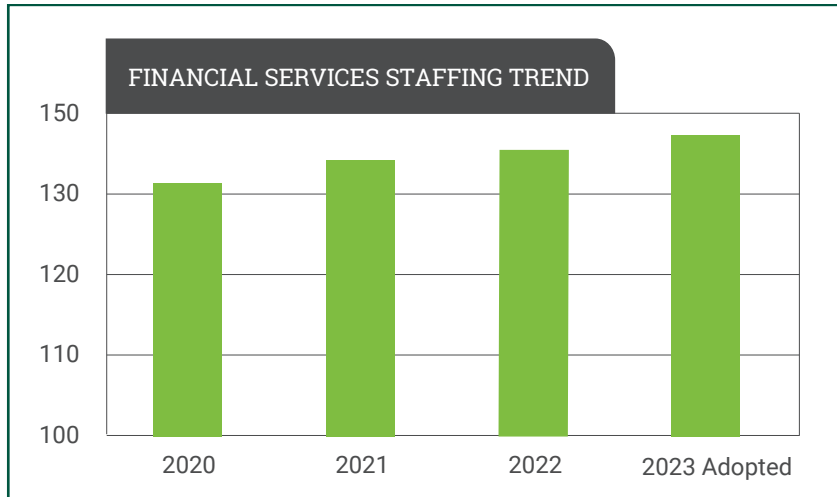
To promote sound stewardship of our stakeholders' investment through an innovative, efficient, and effective financial infrastructure. The Department of Financial Services oversees the financial operations of Gwinnett County in compliance with state and federal laws, ensuring fiscal responsibility and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



FINANCIAL SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	131	137	140	143



In 2021, six positions were added from the unallocated pool for a deputy director, program analyst I, financial analyst II, and financial manager. One position that was previously grant funded became funded by an operating fund.*

In 2022, two positions were added for a program analyst I.

In 2023, three positions were added to accommodate increase in property tax appraisals and appeals.

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

Operating Projects and County Priorities

PRIORITY:		SUSTAINABILITY AND STEWARDSHIP	
Projects		Est. Start Date	Est. End Date
Implement 2023 SPLOST program		1/1/23	12/22/23
Conduct first audits of sub-recipients and subsidies		1/1/23	12/22/23
Implement the new grants system		7/26/22	12/22/23

PRIORITY:		ECONOMIC OPPORTUNITIES	
Projects		Est. Start Date	Est. End Date
Evaluate and eliminate potential barriers for vendors		9/22/22	12/22/23

FINANCIAL SERVICES

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Budget Division:				
Percent variance of all operating fund actual revenues versus adopted budget	12.00%	11.50%	6.00%	5.50%
2. Grants Management Division:				
Total dollars of grants maintained	\$ 396,342,953	\$ 375,745,337	\$ 203,665,185	\$ 260,549,250
3. Accounting Division:				
Capital assets maintained	55,693	55,505	59,500	62,773
Number of departments receiving needs-based accounting training	11	20	21	21
4. Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
5. Tax Assessor Division:				
Parcels updated	160,208	151,773	254,037	170,000
Digest ratio (Percentage of sales prices)	96%	95%	n/a	99%
6. Treasury Division:				
Investments maintained by the County (billions)	\$ 1.68	\$ 2.00	\$ 1.90	\$ 2.00
Basis points over (under) benchmark for investments	9.3	3.75	-12	+5
Automobile, property, and general liability claims handled	1,645	1,513	1,707	1,800
7. Office of Strategic Excellence:				
Assist departments in identifying, implementing, and analyzing Management Framework operational metrics	36	42	56	70

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. 2022 NACo Achievement Award for the financial management of the Project RESET 2.0 program
2. Grants Management Division was selected as inaugural recipients of Chairwoman Hendrickson's 2022 Standard Bearer Award in the Promise category in recognition of the team's work to use federal pandemic relief funding efficiently and effectively
3. Government Finance Officers Association Distinguished Budget Presentation Award
4. Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
5. Triple-AAA Bond Rating

FINANCIAL SERVICES

Accomplishments: FY 2022

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

1. Managed 201 grant awards with a total value of \$496.2 million.
2. Recognized by U.S. Treasury for the County's federally funded emergency rental and utility assistance program Project RESET 2.0, which ensured that 18,297 individuals in Gwinnett County did not have to face an eviction or utility disconnection.
3. Awarded \$4.25 million in American Rescue Plan Act funding to 49 organizations to support 70 projects meeting childcare, food security, housing, literacy, mental health, and transportation needs exacerbated due to the COVID-19 pandemic.
4. Awarded contract for new cloud-based enterprise resource planning system and released requests for proposal for system implementation and a best-of-breed utility billing solution.
5. Assisted an outside firm in completing field work for a comprehensive assessment of operational performance in County administrative departments.
6. Launched efforts to modernize the County's website by engaging an outside firm to assist in analysis, requirements gathering, and request for proposal development.
7. Implemented a process to allow jurors the option of receiving their payment via Zelle, allowing them to receive payment quicker.
8. Facilitated the development and implementation of the first phase of the Facility Asset Management Plan in coordination with Support Services.
9. Coordinated process to receive voter approval for the 2023 Special Purpose Local Option Sales Tax program, known as SPLOST.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	14,034,541	14,965,088	16,614,197	17,699,752
Operations	12,728,785	16,466,291	17,513,446	18,571,143
Debt Service	1,389,736	2,501,525	2,501,525	2,501,526
Contributions to Other Funds	2,860,984	2,297,920	3,254,461	3,459,324
Contributions to Development Authority	11,146,776	13,323,298	13,325,927	13,327,245
Contributions to Subsidized Agencies	3,847,510	3,150,648	4,958,317	3,793,139
Contributions to Capital and Capital Outlay	36,007	43,679	49,980	44,256
Contribution to Fund Balance	—	—	—	169,684
Working Capital Reserve	—	—	—	1,154,355
Total	46,044,339	52,748,449	58,217,853	60,720,424

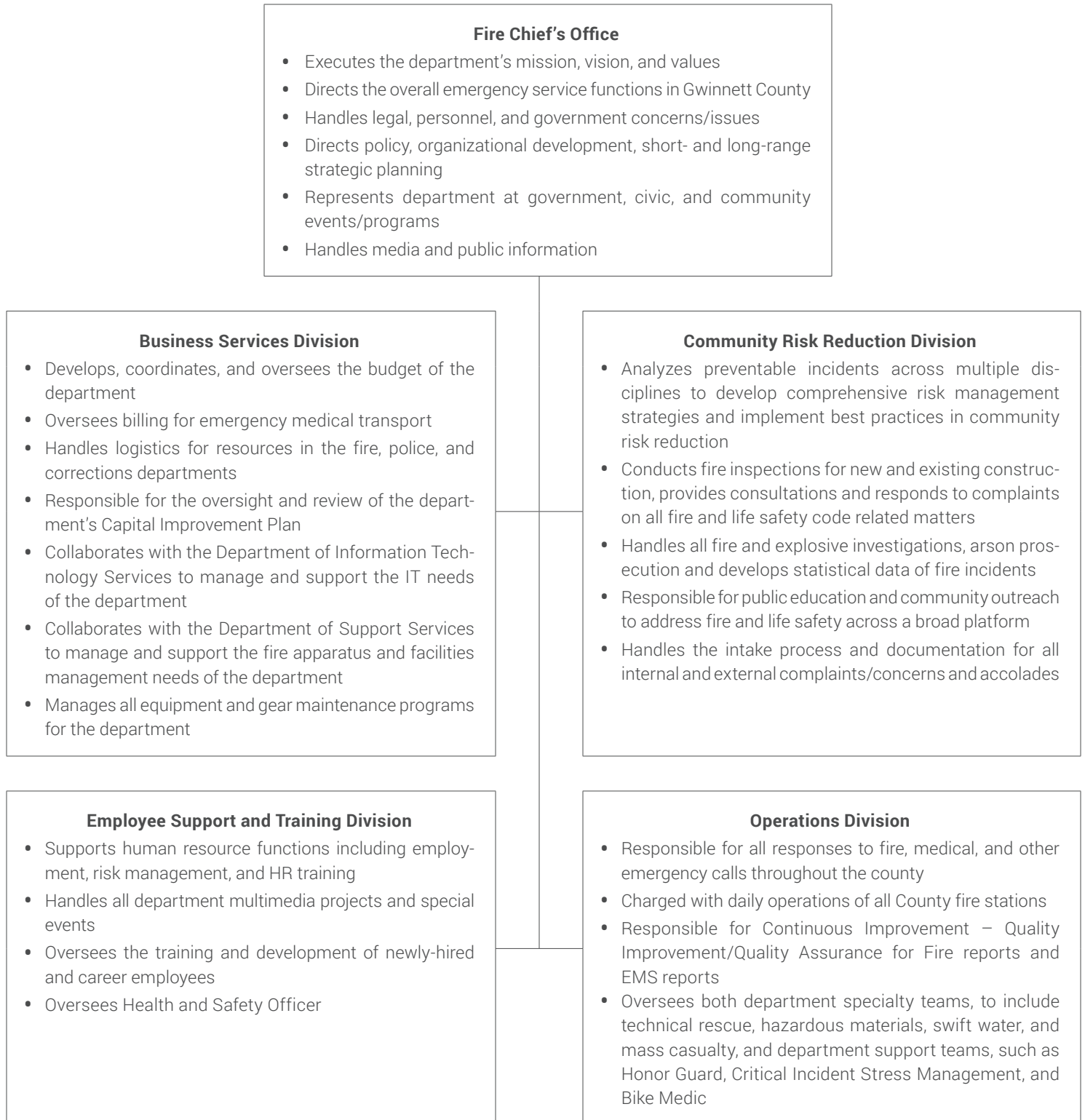
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	8,896,674	9,464,630	10,539,456	11,728,246
Exchange at Gwinnett TAD Debt Service Fund	1,389,736	2,501,525	2,501,525	2,501,526
Tourism Fund	13,181,793	14,687,361	16,551,166	15,372,214
Risk Management Fund	9,610,433	9,914,659	11,534,168	12,547,525
Auto Liability Fund	263,114	3,018,637	2,639,348	2,384,663
Stadium Operating Fund	2,119,020	2,138,516	2,153,997	2,371,412
Administrative Support Fund	10,583,569	11,023,121	12,298,193	13,814,838
Total	46,044,339	52,748,449	58,217,853	60,720,424

FIRE AND EMERGENCY SERVICES

Mission and Organizational Chart

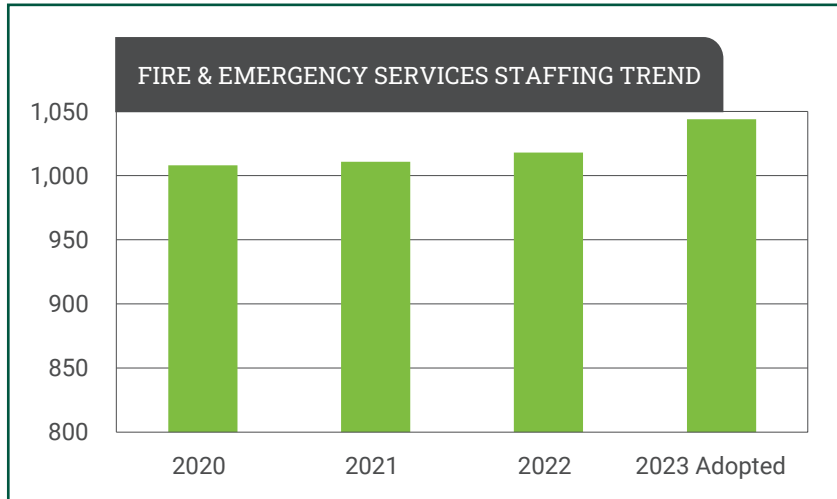
Gwinnett is the largest fire service district in Georgia and protects more than 437 square miles of the county. The department's vision is to deliver the highest quality of service through its mission of saving lives and protecting property while upholding the principles of truth, trust, respect, and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



FIRE AND EMERGENCY SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	1,008	1,011	1,018	1,044



In 2021, the following three positions were added: a fire inspector senior position to meet future growth demand, a safety officer to initiate new employee programs, and an administrative support associate to increase efficiencies within the Operations Division.

In 2022, a position was added for an administrative support associate III for employee support and training, a position was added for a resources and marketing coordinator, a position was added for a warehouse manager, two positions were added for senior fire inspectors, one position was added for a business services associate II, and one position was added for a section manager in facilities.

In 2023, 24 firefighter positions were added to operate new ambulances and alternative response vehicles. To prepare for future growth, one position was added for senior fire educator and one position was added for fire inspection captain.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY		
Projects	Est. Start Date	Est. End Date	
Center for Public Safety Excellence Accreditation	3/28/22	3/31/27	
Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions Accreditation	1/1/23	12/31/28	
Certification for Fire Investigations Section through the Georgia Law Enforcement Certification Program	8/1/21	7/31/24	

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY		
Projects	Est. Start Date	Est. End Date	
Provide risk reduction resources to protect the community through the 2023 Prevention 365 program	1/1/23	12/31/23	
Provide efficient response alternatives through alternative response vehicle implementation and measurement	1/7/20	12/31/23	

FIRE AND EMERGENCY SERVICES

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. All fire turnout times (90 th percentile) (mm:ss)	1:04	0:48	1:06	1:00
All fire en route to on scene: (90 th percentile) (mm:ss)	9:08	9:06	9:52	7:00
All EMS turnout times (90 th percentile) (mm:ss)	1:15	0:57	1:18	1:00
All EMS en route to on scene: (90 th percentile) (mm:ss)	8:44	9:02	9:15	7:00
2. Moderate fire risk effective response force (15 firefighters) en route to on scene (90 th percentile) (mm:ss)	12:27	12:03	13:20	12:00
3. Total incidents (fire, medical, and others)	84,572	96,272	100,352	104,977
4. Fire responses	16,711	17,175	11,757	16,876
5. Fire incidents	4,666	4,349	4,595	4,756
6. Other responses (hazardous materials, false alarms, etc.)	23,392	37,146	42,844	40,453
7. Other incidents (hazardous materials, false alarms, etc.)	17,934	18,998	20,893	21,521
8. Emergency Medical Services responses	118,303	144,392	136,821	144,818
9. Emergency Medical Services incidents	61,972	72,925	74,864	79,446
10. Patients transported	37,590	44,461	44,241	45,533
11. Number of Overutilized Med Units (31 Med Units Total in 2020; 33 Med Units beginning October 2021)	8	15	16	0
12. Chest pain response (time of notification to arrival at hospital)	34 minutes	36 minutes	36 minutes	30 minutes
13. Fire inspections conducted	20,151	19,680	22,696	23,912
14. Fire inspections per unit employee	1,259	937	1,031	1,039
15. Community training opportunities offered	3,032	2,559	1,558	2,000
16. Community volunteer staff hours	1,765	1,108	1,194	1,200
17. EMS revenue (net collection percentage at 12 months)	56%	55%	50%	55%

The Gwinnett Standard

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

1. Installed 5,250 smoke alarms
2. Commission of Fire Accreditation International awarded Department Accreditation in March 2022 for the five year term of 2022 – 2027.
3. Maintained Paramedic Program Accreditation from the Commission on Accreditation of Allied Health Education Programs.
4. In 2022, Fire Operations crews saved an estimated 96% of property and contents (in dollar value) on structure fires.

FIRE AND EMERGENCY SERVICES

Accomplishments: FY 2022

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 2022 Mission: Lifeline EMS Gold Plus Level Recognition Award
2. 423 personnel received Cardiac Arrest Registry to Enhance Survival Awards
3. 2022 Governor's Public Safety Award: Jason Weese, Fred Rosser, Matthew Burton
4. 2022 Snellville Veterans of Foreign Wars Firefighter Public Safety Award: Matthew Bays
5. 2022 Snellville Veterans of Foreign Wars EMT Public Safety Award: Zabi Polard
6. 2022 Lawrenceville Veterans of Foreign Wars Firefighter Public Safety Award: Justin Martin
7. 2022 Lawrenceville Veterans of Foreign Wars EMT Public Safety Award: Jason Mull
8. Accela Trendsetter Award – Civic Hero: Protecting Residents – Jim Egan
9. Gwinnett County District Attorney's Office Investigator of the Quarter – Jason Stribling
10. NaCo Award for Fire Prevention's Fire Self Inspections Program
11. Commission on Fire Accreditation International Accreditation awarded in March 2022 for five year term of 2022 – 2027

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	97,351,418	100,493,435	114,205,935	127,852,283
Operations	11,011,608	12,312,082	14,497,142	21,327,238
Contributions to Other Funds	11,922,579	12,161,909	12,849,987	16,008,119
Contributions to Other Agencies	—	—	585,291	—
Contributions to Capital and Capital Outlay	1,586,418	503,796	1,353,299	1,536,306
Total	121,872,023	125,471,222	143,491,654	166,723,946

Appropriations Summary by Fund

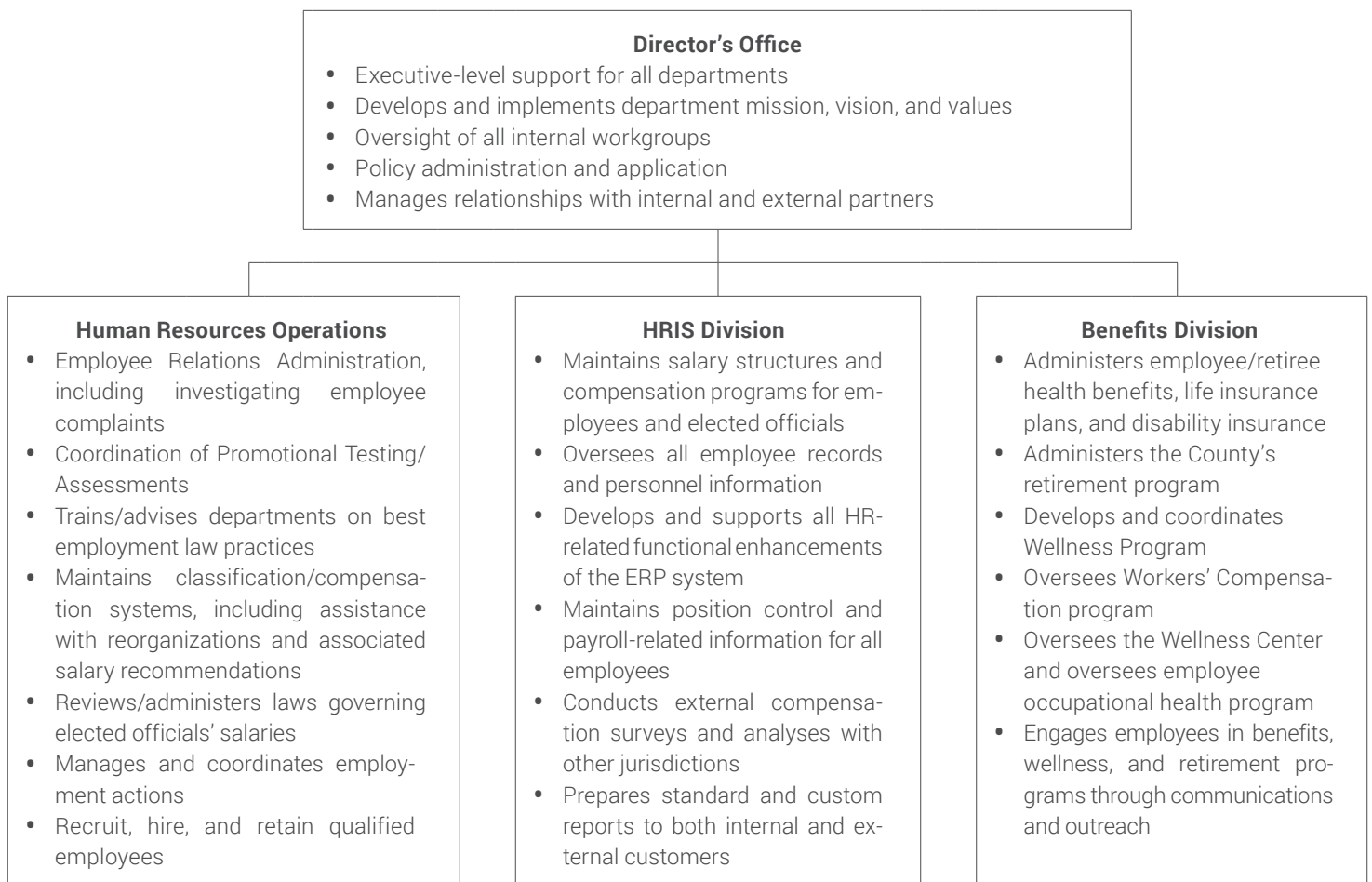
Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Fire and Emergency Medical Services District Fund	121,872,023	125,471,222	143,491,654	166,723,946
Total	121,872,023	125,471,222	143,491,654	166,723,946

HUMAN RESOURCES

Mission and Organizational Chart

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

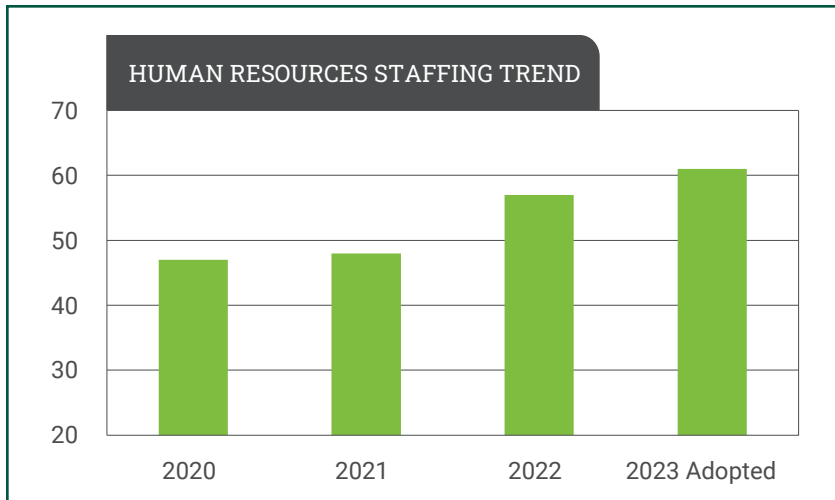
Values: Integrity – We commit to acting truthfully, ethically, and professionally. We continuously strive to deliver professional services while building trust and having strong moral principles in everything we do. **Excellence** – We challenge ourselves to maintain the highest level of individual and organizational excellence by attracting and retaining employees that uphold the Gwinnett Standard. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together by encouraging and supporting individual talents and contributions of all. **Innovation** – We strive to be a leader of innovation in the public sector by exploring new methods, processes, and products that deliver the highest value to our organization and community. **Equity** – We believe in representing our community by committing ourselves to merit-based employment principles with equal opportunity and inclusivity for all.



HUMAN RESOURCES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	47	48	57	61



In 2021, a position was added to promote employee engagement through an online learning platform, which will shift various training initiatives from in-person training to online learning. During the year, one position's funding source was moved from an operating fund to a grant fund.

In 2022, a position was added for a HR technician in the Benefits Division, and one position was added for an administrative support associate.

In 2023, one position was added to support the HR Technical Division, and one position was added to support HR with reporting, analytics, and system training. In addition, one position was added to support Countywide recruitment and retention initiatives, and one position was added to support the HR Benefits Division.

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

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY		
Projects	Est. Start Date	Est. End Date	
Build and staff a centralized internship program	1/1/23	12/31/23	
Implement language incentives in recruiting	1/1/23	12/31/23	
Implement recruiting strategy through LinkedIn Recruiting subscription	1/1/23	12/31/23	
Provide language learning assistance benefit to employees	1/1/23	12/31/23	

HUMAN RESOURCES

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	64%	62%	51%	60%
2. Maintain voluntary turnover rate for all departments at or below 8 percent	9.43%	15.67%	10.16%	8%
3. Percentage of Department Directors/Elected Officials who complied with Human Resources recommendations that were upheld by Executive Secretary agreement with course of action	100%	100%	100%	100%
4. Number supervisors/management trained	808	2,414	2,352	2,700

The Gwinnett Standard

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

1. Maintained status as one of Atlanta's Healthiest Employers by Atlanta Business Chronicle
2. Maintain Aetna Workplace Well-Being Gold Award

Accomplishments: FY 2022

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. Career Starts Here Internship launch (partnered with the Department of Community Services)
2. Career From Here Countywide Annual Hiring Event
3. Employee Engagement Division created
4. Implemented the paid parental leave benefit to all employees allowing up to 160 hours of leave for those eligible
5. Updated internal policies and created a new Employee Guide
6. Nakisa Organization Management Tool implementation
7. Voted one of 100 America's Healthiest Employers
8. Voted #4 on the list of Gwinnett's Healthiest Employers
9. Awarded the 2022 Leadership Award for Automatic Retirement Readiness by the National Association of Government Defined Contributions Administrators (NAGDCA)
10. Implementation for new Wellness Partner – Sharecare
11. Implementation for new EAP vendor – ComPsych
12. Implemented a new family planning benefit – Maven
13. Implemented bold compensation changes to increase recruitment and retention, such as an 8% market adjustment as well as a cost-of-living payment for all employees
14. Created an Employee Engagement Survey to be rolled out in early January 2023
15. The tuition reimbursement program reimbursed employees \$516,031.62 in 2022.
16. Administered 20 employee health and benefit plans for nearly 12,000 lives.
17. Wellness Fair attended by over 2,000 employees, retirees and dependents

HUMAN RESOURCES

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	4,417,766	4,798,496	5,424,490	6,605,516
Operations	72,111,863	72,281,672	69,628,982	83,456,140
Contributions to Other Funds	499,900	561,190	534,266	676,012
Contributions to Capital and Capital Outlay	—	—	5,500	—
Working Capital Reserve	—	—	—	350,043
Total	77,029,529	77,641,358	75,593,238	91,087,711

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Group Self-Insurance Fund	70,204,659	68,703,399	67,472,375	78,369,078
Workers' Compensation Fund	2,999,860	4,506,124	3,114,790	5,999,143
Administrative Support Fund	3,825,010	4,431,835	5,006,073	6,719,490
Total	77,029,529	77,641,358	75,593,238	91,087,711

INFORMATION TECHNOLOGY SERVICES

Mission and Organizational Chart

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

Mission Statement: To deliver an integrated, responsive, and secure technology environment that advances and supports exceptional services, support, innovation, and resident care.

Our Values: We commit to:

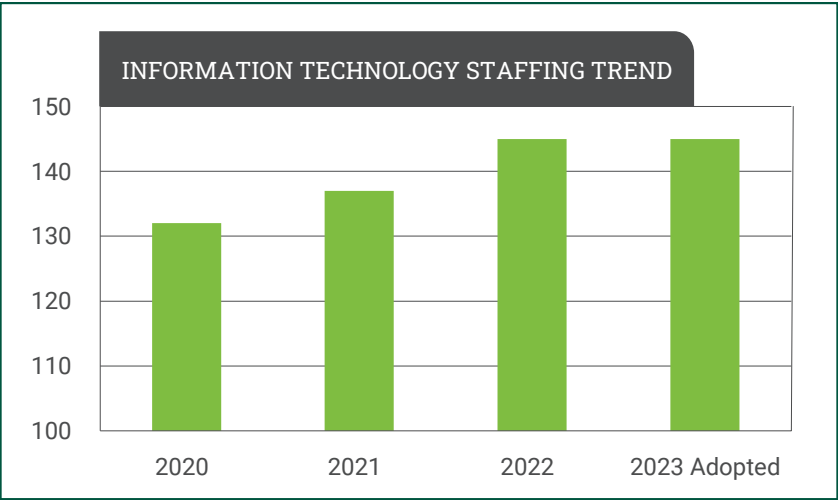
- Being passionate and determined
- Embracing and driving change
- Delivering innovation
- Providing solutions to enable efficiency
- Engaging in collaboration and teamwork
- Embracing continuous improvement
- Always performing with excellence



INFORMATION TECHNOLOGY SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	132	137	145	145



In 2020, two senior IT systems administrators were added to enhance cybersecurity and improve data quality management.

In 2021, the following positions were added: two positions to implement and manage the Public Safety Solution, a security compliance manager to reduce security risks, an asset management supervisor to manage the County's increasingly complex hardware and software assets, and a systems administrator to meet the increasing demand for administration and support services of the Accela system, a land management application used by six County departments.

In 2022, the following positions were added to reduce security risk and better monitor the database: one security compliance administrator, one compliance administrator conversion, one senior IT systems administrator, one contract administrator, one IT security systems architect conversion, and one IT security systems architect FTE. Two positions were created from the unallocated pool on January 1, 2022, for an open-source developer.

Operating Projects and County Priorities

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP		
Projects	Est. Start Date	Est. End Date	
Begin implementation of new ERP	1/23/23	12/20/23	
Implement the new grants system	1/23/23	12/22/23	
Continue Accela upgrade projects	1/23/23	12/20/23	
Begin single sign-on project	1/23/23	12/20/23	

INFORMATION TECHNOLOGY SERVICES

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Percent service requests completed on schedule	95%	95%	96%	95%
2. Percent of service desk calls resolved of those logged	98%	98%	98%	98%
3. Percent network and servers available	99%	99%	99%	99%
4. Percent of high availability systems	99%	99%	99%	99%
5. Number of leadership and management training hours	833	759	386	800
6. Number of technical training hours	547	774	2,018	2,000

The Gwinnett Standard

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

1. Maintained annual Payment Card Industry compliance
2. Two employees graduated from the Internal Management Academy
3. Four employees graduated from LEAD Academy

Accomplishments: FY 2022

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. 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. Below are a few of the accomplishments of the Information Technology Services department in 2022:
2. 2022 Digital Counties Survey Award: Each year, DoITS leads the completion of an annual survey conducted by the Center for Digital Government in partnership with the National Association of Counties, which provides annual recognition of county performance and innovation in using technology to align with county goals, save tax dollars through newfound efficiencies, boost transparency and cybersecurity, encourage resident engagement, and proactively address residents' expectations. For the past six years, Gwinnett County has ranked in the top 10 in the 500,000 – 999,999 population category. In 2022, Gwinnett was awarded seventh place.
3. 2022 National Association of Counties Award, Apply to Serve Online Applications: Gwinnett County wanted to make it easier for residents to get involved with County government by serving as an appointed member of a board, authority, or committee. A new computerized system now allows residents to learn about the opportunities and apply online.
4. 2022 National Association of Counties Award, Plan Review: Gwinnett Information Technology Services built an efficient system used by developers and builders in Gwinnett County that reduces delays and minimizes paperwork while automating communication updates.
5. Upgraded the 800 MHz Radio System to Time Division Multiple Access and enhanced data to allow first responders in public safety to transmit their GPS position and have it displayed in the new public safety solution.
6. Installed a state-of-the-art in-building Bi-Directional Amplifier system in the Detention Center to support critical radio communications throughout the complex.

INFORMATION TECHNOLOGY SERVICES

7. Developed new applications to enhance Solid Waste's glass recycling project, which launched in 2021. The applications create service requests to notify the hauler to pick up the recyclables from the location and then create invoices to capture the quantity and total amount to initiate the payment to the hauler. The data captured during the invoice creation process was used for reporting to monitor the effectiveness of the program and thus County leaders can determine whether to expand to more locations.
8. Fully staffed the Emerging Technologies and Digital Transformation groups created in 2020.
9. Created and staffed a new division that was created within the department in 2022 that will focus on identifying, initiating, and driving groundbreaking new ways for the County to innovate.
10. Increased awareness during Cybersecurity Awareness month through displays, posters, newsletters, phishing simulations, social media postings, and promotional items.
11. Established an on-premise Security Operations Center that leverages automation to quickly and efficiently respond to potential cyber attacks.
12. Implemented the Microsoft Data Loss Prevention solution to identify where sensitive data is being stored and how it is being transmitted throughout the environment; this enables the security team to prioritize security efforts, add context to potential incidents, and implement additional security requirements around confidential data.
13. Delivered major Accela enhancements to enhance and automate Planning and Development processes resulting in improved efficiencies as well as enhanced customer experiences.
14. Encrypted all devices and enabled mobile devices to be managed effectively using the appropriate infrastructure tools, such as Mobile Device Management.
15. Migrated 19 of 30 call centers and 26 applications to the cloud.
16. Implemented single sign-on for seven applications and seven tools.
17. Expanded the training courses being offered to employees and launched a new training site where employees can learn more about course offerings, access resources, view the training class schedule, easily register for classes, and submit requests for custom/private training sessions.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	16,717,513	17,347,066	19,250,198	22,438,162
Operations	20,058,960	18,835,914	29,778,460	43,729,026
Contributions to Other Funds	313,217	133,294	181,071	201,655
Contributions to Capital and Capital Outlay	1,410,527	1,173,407	1,333,140	1,887,357
Total	38,500,217	37,489,681	50,542,869	68,256,200

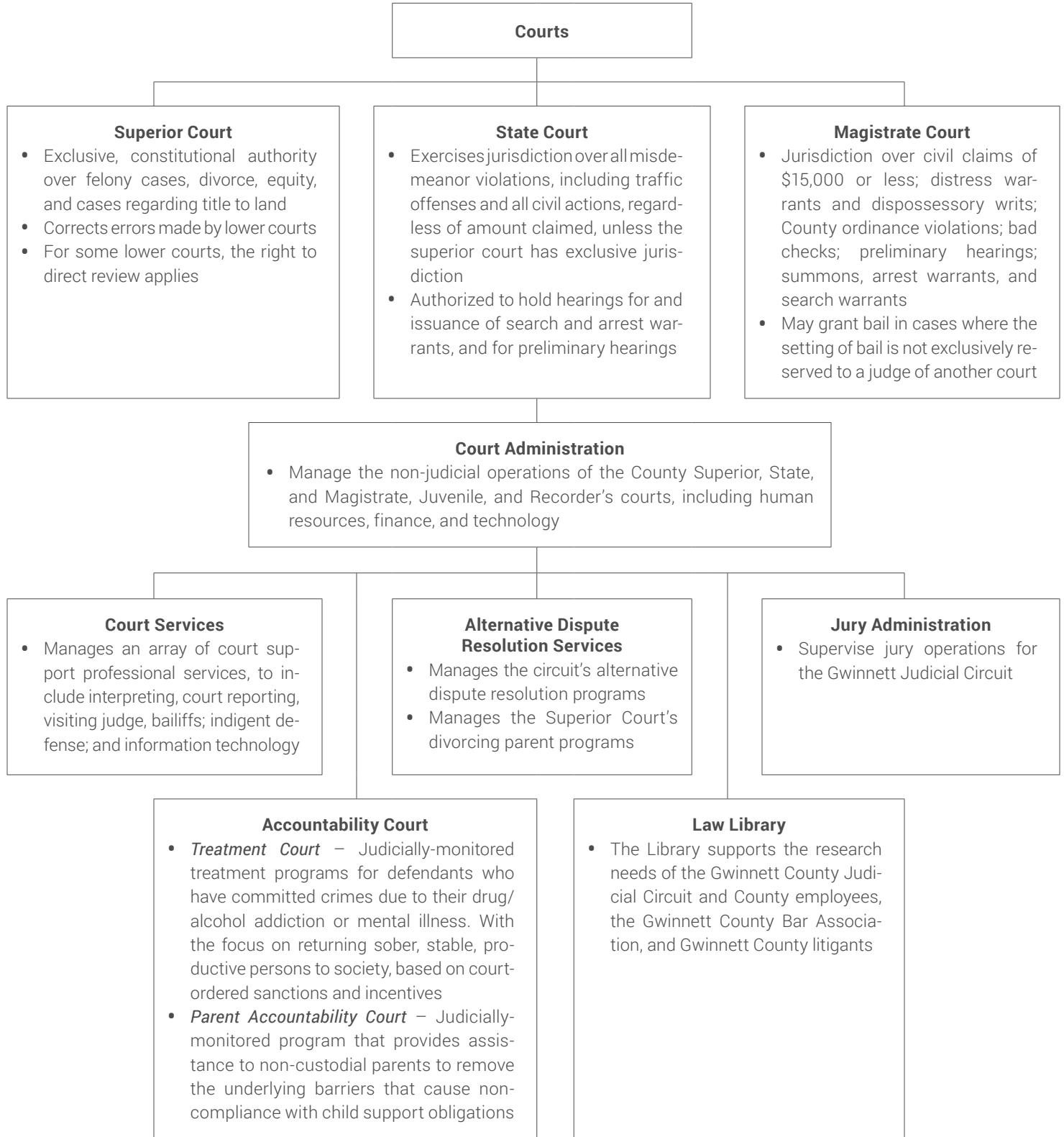
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Administrative Support Fund	38,500,217	37,489,681	50,542,869	68,256,200
Total	38,500,217	37,489,681	50,542,869	68,256,200

JUDICIARY

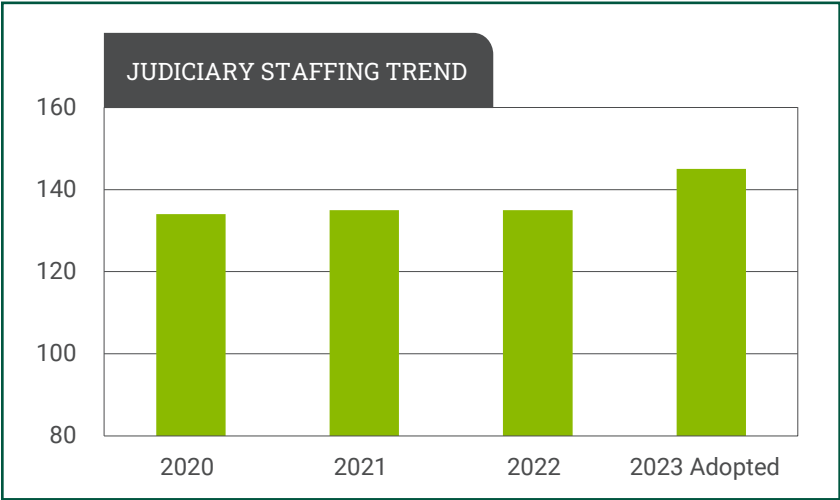
Mission and Organizational Chart

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

	2020	2021	2022	2023 Adopted
Authorized Positions	134	135	135	145



In 2020, five positions were added to support the 11th Superior Court judge and assist in the efficient and effective disposition of cases.

In 2021, one position was added from the unallocated pool for an administrative support associate II. And, one position's funding source was moved from a grant fund to an operating fund.*

In 2023, four positions were added to establish the 7th State Court Judge, two positions were added to increase efficiency for urgent courtroom IT matters, and four positions were added to provide additional administrative support.

**Grant funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from a grant fund to an operating fund.*

Departmental Goals and Performance Measurements

1. Efficient resolution of felony cases.

2020 Actual	2021 Actual	2022 Actual	2023 Projected
5,019	9,569	10,678	10,124

2. Efficient resolution of misdemeanor cases.

2020 Actual	2021 Actual	2022 Actual	2023 Projected
4,289	8,288	7,768	8,028

3. Efficient resolution of civil cases in the trial courts.

2020 Actual	2021 Actual	2022 Actual	2023 Projected
17,682	18,370	18,367	18,369

4. Efficient resolution of civil cases in the non-trial courts.

2020 Actual	2021 Actual	2022 Actual	2023 Projected
48,014	72,765	72,274	72,520

Accomplishments: FY 2022

1. Following the Board of Commissioners' approval to reorganize Juvenile Court and create the Department of Child Advocacy and Juvenile Services, the Administrative Office of the Courts collaborated with Finance and Human Resources to ensure a smooth transition of administrative functions under the Administrative Office of the Courts' umbrella. In addition to Juvenile Court, the Administrative Office of the Courts assumed administrative responsibility for Recorder's Court.
2. Successfully transitioned the JCATS electronic invoicing system for interpreters and indigent defense to the .net platform.
3. In collaboration with the Grants Division and other departments, the Superior Court secured a \$2 million *American Rescue Plan Act* grant for Fiscal Year 2023 to address backlogged cases as a result of the COVID-19 pandemic.

Short-Term Departmental Issues and Initiatives for FY 2023

1. Implement the newly created seventh division in State Court.
2. Prepare for the Gwinnett Justice and Administration Center Courtroom and Chambers Renovation SPLOST project.
3. Reconcile Fiscal Year 2022 *American Rescue Plan Act* expenditures and identify potential projects that will help ease backlogged cases as a result of the COVID-19 pandemic, specifically new technology.

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

1. Reorganization of space allocated to the Judiciary within the Gwinnett Justice and Administration Center.
2. Plan for the build-out of additional courtrooms on the fourth floor of the Nash Court Building.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	15,919,791	16,585,108	18,134,291	20,075,486
Operations	5,982,659	6,465,686	9,097,115	3,961,895
Contributions to Other Funds	5,479,643	4,370,209	5,248,580	7,136,154
Contributions to Capital and Capital Outlay	15,572	—	—	—
Total	27,397,665	27,421,003	32,479,986	31,173,535

Appropriations Summary by Fund

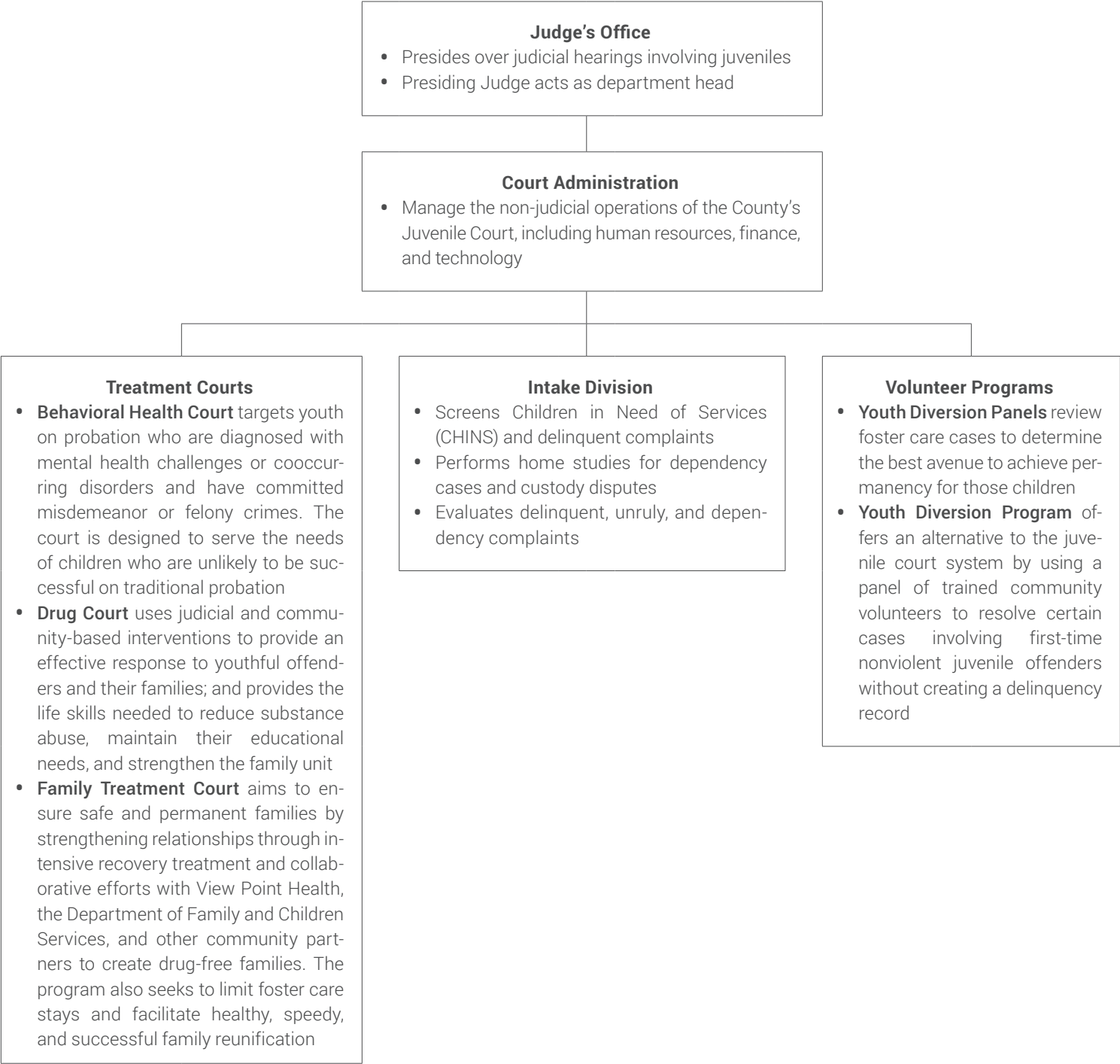
Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	27,397,665	27,421,003	32,479,986	31,173,535
Total	27,397,665	27,421,003	32,479,986	31,173,535

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.

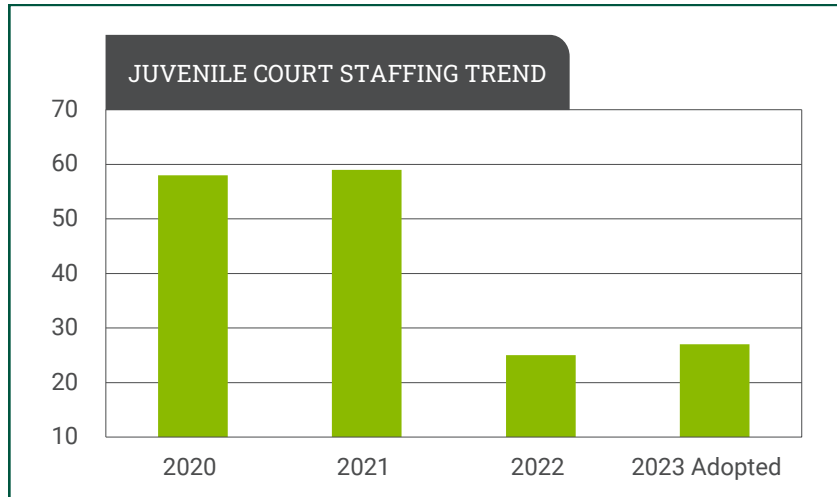
Mission: Our mission is to enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society; to provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration 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 citizens of Gwinnett County and the state of Georgia; and to promote the healing and recovery of abused and neglected children and to promote permanency for those who have been removed from their home.



JUVENILE COURT

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	58	59	25	27



In 2021, a position was moved from a grant to an operating fund.*

In 2023, two positions were added for efficient and effective disposition of cases.

*Grant funded positions are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions increased when the funding source was transferred from a grant fund to an operating fund.

Departmental Goals and Performance Measurements

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Delinquent filings	2,691	2,397	2,819	2,960
Delinquent filings disposed	3,704	2,992	3,212	3,373
* Percent of delinquent filings disposed	138%	125%	114%	114%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Dependency filings	890	901	941	988
Dependency filings disposed	518	597	675	709
* Percent of dependency filings disposed	58%	66%	72%	72%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Special proceeding filings	319	418	249	261
Special proceeding filings disposed	350	411	278	292
* Percent of special proceedings disposed	109%	98%	112%	112%

*Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings. Dependency closings are sometimes low because the cases are not closed until the child is returned to the parent or turns 18.

JUVENILE COURT

- To provide hearings for traffic violations by juveniles.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Traffic violation filings	795	941	919	965
Traffic violation filings disposed	830	1,057	1,127	1,183
* Percent of violation filings disposed	96%	89%	123%	123%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Total charges/filings handled by the court	4,695	4,657	5,326	5,592
Total charges/filings disposed by the court	5,402	5,057	5,790	6,080
* Percent of total charges/filings disposed	115%	109%	109%	109%

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Program referrals	2,701	2,372	—	—
Programs completed	2,623	2,187	—	—
Percent of programs completed	97%	92%	—	—

Accomplishments: FY 2022

- Successfully reorganized Juvenile Court and transitioned it to the Administrative Office of the Courts' umbrella.
- Established an Indigent Defense program that provides four contract parent attorneys for juvenile court proceedings.
- Created a Behavioral Health Court Coordinator position to manage our newest accountability program.
- Piloted new court reporting technology and software.

Short-Term Departmental Issues and Initiatives for FY 2023

- Implement a new organizational structure allowing each Juvenile Judge a staff attorney
- JCAT.net conversion
- Renovate courtroom witness stands to meet ADA guidelines and recommendations
- Plan for the Annex refresh project
- Integrate the new contract psychologist position

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

- Create a new JCATS module to allow for virtual traffic court arraignments
- Request a fourth judicial division
- Apply for accreditation for the Behavior Health Court program

**Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings. Dependency closings are sometimes low because the cases are not closed until the child is returned to the parent or turns 18.*

JUVENILE COURT

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	6,897,944	6,712,585	4,751,944	3,667,173
Operations	1,193,218	1,239,339	1,598,075	664,796
Contributions to Other Funds	1,566,488	1,470,313	1,030,021	1,778,881
Contributions to Capital and Capital Outlay	40,790	63,609	11,718	11,204
Total	9,698,440	9,485,846	7,391,758	6,122,054

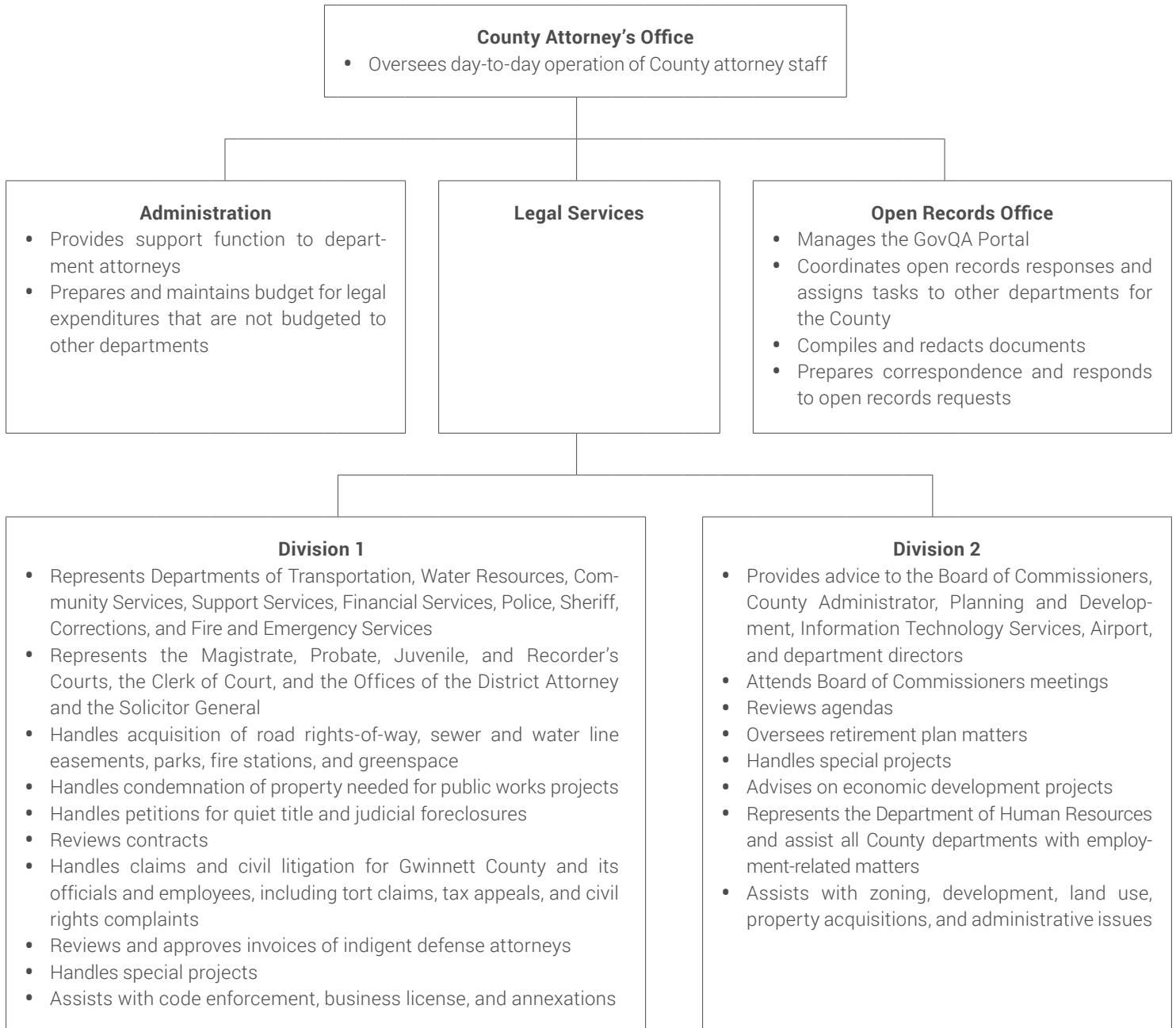
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	9,676,643	9,448,348	7,359,418	6,066,954
Juvenile Court Supervision Fund	21,797	37,498	32,340	55,100
Total	9,698,440	9,485,846	7,391,758	6,122,054

LAW DEPARTMENT

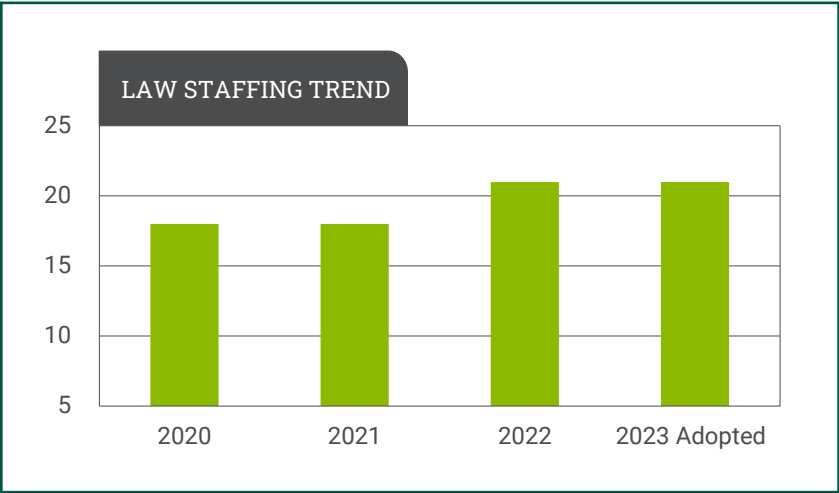
Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County, its elected officials, staff, authorities, and related organizations. The Law Department will observe the highest standards of ethics, professionalism, and accountability. It will operate in a cost-effective manner by maintaining a seasoned team of attorneys and staff with continuously improving technology. The Law Department will provide superior preventative advice and efficient, effective defense of litigation, consistent with the Gwinnett Standard of excellence.



Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	18	18	21	21



In 2022, the department received three new positions to reduce assignment turnaround time.

Operating Projects and County Priorities

PRIORITY:	ECONOMIC OPPORTUNITIES		
Projects	Est. Start Date	Est. End Date	
Gwinnett Place Mall Redevelopment	1/1/22	6/30/24	
Rowan project acquisition	1/1/22	12/30/23	
Airport-North Side	3/7/21	4/2/23	

LAW DEPARTMENT

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Assignments received	1,164	822	887	900
2. Claims received	71	72	78	80
3. Litigation matters received	121	239	209	225
4. Contracts submitted for review	2,831	1,163	864	900
5. Assignments completed	1,144	859	887	900
6. Claims completed	104	67	74	75
7. Litigation matters completed	144	204	167	175
8. Contracts processed	2,314	1,252	868	900
9. Contracts completed within 10 days	79%	80%	95%	100%
10. Volunteer internship hours	344	607	344	400
11. Open Records Requests Processed	13,501	41,187	37,787	40,000
12. Average Time to Close Open Records Requests	2.91 days	2.32 days	3.96 days	3 days
13. Annual Cost of GovQA Portal	\$ 82,000	\$ 84,460	\$ 88,984	\$ 92,104
14. Annual Revenue from Open Records Requests	\$ 18,325	\$ 80,522	\$ 97,416	\$ 98,000

The Gwinnett Standard

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

1. Three staff members completed the Internal Management Academy
2. All attorneys are current on continuing legal education credits

Accomplishments: FY 2022

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 the Law Department's vision, mission, and values statements.
2. Settled numerous liability cases significantly below the monetary demands of the plaintiffs.
3. Won a tax appeal jury trial.
4. Won several lawsuits on motions to dismiss or motions for summary judgment.
5. Assisted staff with the review process for 13 proposed annexations by Buford, Braselton, Dacula, Grayson, Lawrenceville, Loganville, Sugar Hill, and Snellville.
6. Drafted new or amended ordinances including the Alarm Systems Ordinance, Street Racing and Reckless Driving Ordinance, Smokefree Air Ordinance, Innovation Overlay District Ordinance Amendments, and the Branch Library Facility Ordinance.
7. Adopted a new Land Acquisition Policy.
8. Completed transit center property acquisition.

LAW DEPARTMENT

9. Completed right of way and easement acquisition for Water Resources and Transportation.
10. Worked with the Economic Development Division to draft Member Agreements for the Entrepreneur Center and develop a process for approval.
11. Developed Sheltair Aviation Lease for the airport
12. Provided legal support for the SPLOST referendum.
13. Provided legal support for the Enterprise Resource Planning software contract.
14. Initiated and led the efforts of the Department of Information Technology Services to obtain an E-Discovery vendor for the SB 202 litigation.
15. Provided elections support, including competent and efficient advice and counsel to the Gwinnett County Board of Registration and Elections and Elections Division staff during the 2022 election cycle, which consisted of a primary election and runoff and a general election and runoff.
16. Coordinated with Superior Court judges to develop a streamlined method using video-conferencing technology to handle the filing and hearing of petitions for extension of precinct hours during an election.
17. Provided legal support for economic development projects like Rowen, Gwinnett Place Mall, the OFS Property, and the former Stone Mountain Tennis Center.
18. Increased utilization of law student externs by soliciting applicants from five law schools: the University of Georgia, Georgia State, Emory, Mercer, and John Marshall.
19. Developed a comprehensive syllabus of a variety of assignments for law student externs and provided them with opportunities to attend court hearings, depositions, mediations, site visits, client meetings, and a Board of Commissioners work session and business meeting.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	2,570,274	2,561,707	2,985,074	3,285,353
Operations	206,769	173,058	250,760	219,132
Contributions to Other Funds	11,373	12,697	16,477	21,091
Total	2,788,416	2,747,462	3,252,311	3,525,576

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	2,788,416	2,747,462	3,252,311	3,525,576
Total	2,788,416	2,747,462	3,252,311	3,525,576

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2020 – 2023

Created in 2013 as a result of the SDS agreement, the Loganville Emergency Medical Services District Fund is not directly affiliated with any department. The fund accounts for the costs associated with providing emergency medical services to the city of Loganville.

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Operations	54,226	51,459	54,222	76,825
Contributions to Other Funds	549	(743)	377	417
Total	54,775	50,716	54,599	77,242

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Loganville EMS District Fund	54,775	50,716	54,599	77,242
Total	54,775	50,716	54,599	77,242

NON-DEPARTMENTAL

Appropriations FY 2020 – 2023

The following areas of the budget are not affiliated with any department directly. Miscellaneous appropriations in the General Fund consist mainly of the fund's contributions to capital projects, contributions to local transit, various reserves, professional services, license support agreements, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS agreement. Miscellaneous appropriations in the Development and Enforcement Services and Recreation, and Fleet Management Funds consist primarily of contributions to capital and capital outlay and contingencies. Miscellaneous appropriations in the Fire and EMS Fund consist primarily of contributions to capital and capital outlay and contingencies historically. Miscellaneous appropriations in the Police Services District Fund consist primarily of contributions to capital and contingency. Miscellaneous appropriations in the Economic Development Tax Fund consist primarily of contributions to the Development Authority. Miscellaneous appropriations in the Economic Development Operating Fund consist primarily of debt service, professional services, and contracted industrial repairs and maintenance. Miscellaneous appropriations in the Street Lighting, Crime Victims Assistance, Solid Waste Operating, Stormwater Operating, Water and Sewer Operating, Airport Operating, Workers' Compensation, Group Self-Insurance, and Risk Management Funds consist of contingencies. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	203,396	198,134	133,396	240,000
Operations	8,655,745	17,556,486	13,821,031	35,573,969
Intergovernmental	4,426,297	4,977,177	2,988,606	3,457,286
Debt Service	2,757,079	7,444,767	8,100,769	8,121,206
Contributions to Other Funds	11,983,342	14,680,926	19,998,513	21,425,671
Contributions to Subsidized Agencies	120,000	370,000	571,500	496,500
Contributions to Other Agencies	4,800,000	1,400,000	1,400,000	1,000,000
Contributions to Capital and Capital Outlay	79,761,876	68,346,165	63,105,823	36,529,331
Reserves and Contingencies	—	—	—	10,232,000
Total	112,707,735	114,973,655	110,119,638	117,075,963

NON-DEPARTMENTAL

Appropriations FY 2020 – 2023

Appropriations Summary by Fund

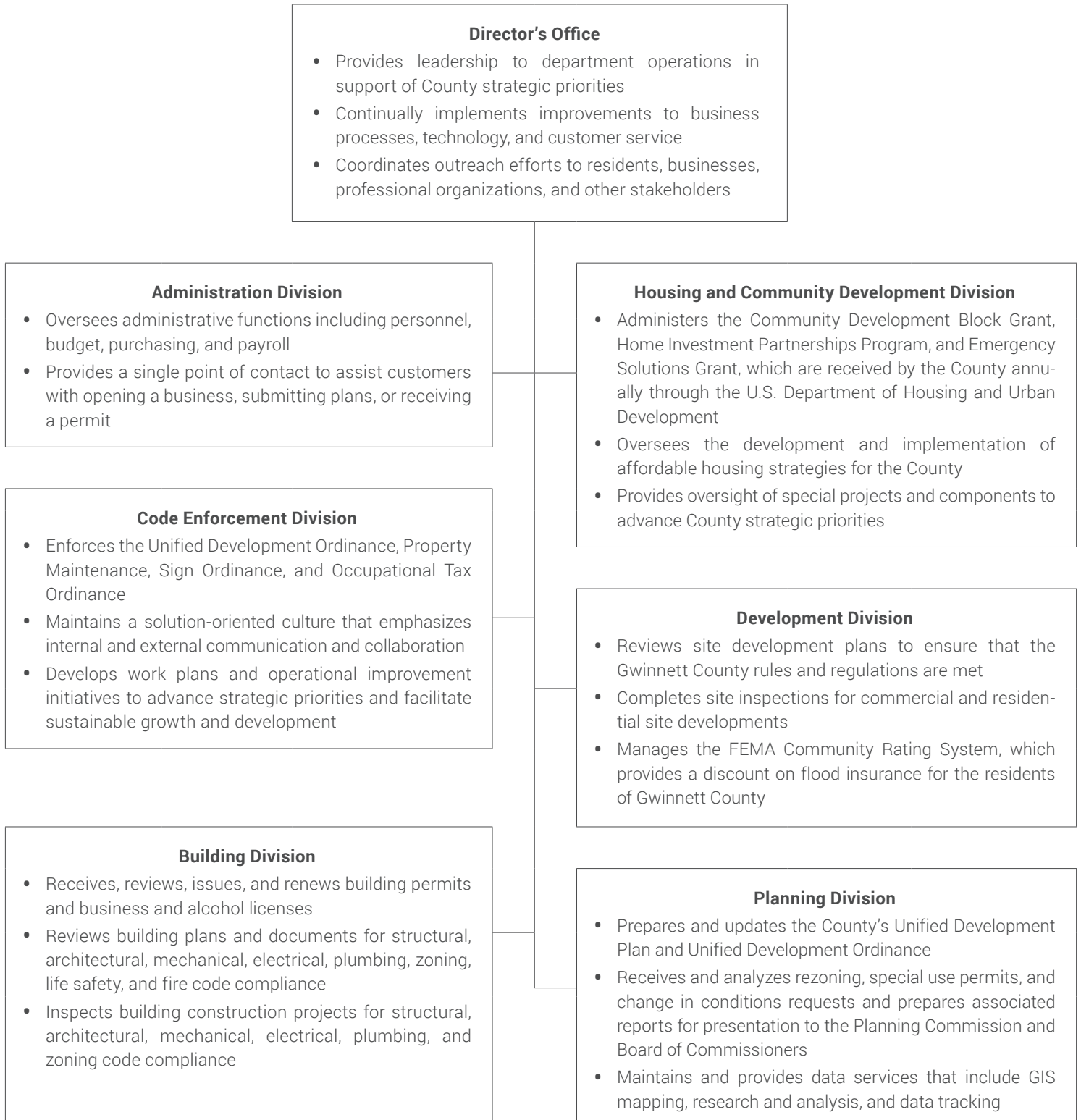
Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	78,643,982	60,722,644	73,146,408	62,592,917
Medical Examiners Contract (General Fund)	1,310,726	1,523,264	1,591,144	1,654,744
E-911 Fund	4,325,891	4,714,914	2,805,691	3,420,286
Development and Enforcement Services District Fund	4,629,833	4,935,000	344,000	615,000
Fire and Emergency Medical Services District Fund	8,800,599	9,000,000	2,000,000	4,651,802
Police Services District Fund	7,024,032	10,470,000	8,195,331	11,537,801
Recreation Fund	1,375,565	2,679,417	4,232,687	1,025,943
Economic Development Operating Tax Fund	780,715	12,826,696	7,975,605	18,115,900
Street Lighting Fund	—	—	—	10,000
Crime Victims Assistance Fund	—	—	—	10,000
Fleet Management Fund	715,000	419,500	1,047,504	566,739
Economic Development Operating Fund	4,468,935	6,877,874	8,035,313	9,535,331
Solid Waste Operating Fund	—	—	—	10,000
Stormwater Operating Fund	—	—	—	118,000
Water and Sewer Operating Fund	—	—	—	613,000
Local Transit Operating Fund	—	—	—	10,000
Airport Operating Fund	—	—	—	10,000
Workers Compensation Fund	—	—	—	10,000
Group Self-Insurance Fund	—	—	—	10,000
Risk Management Fund	—	—	—	10,000
Administrative Support Fund	632,457	804,346	745,955	2,548,500
Total	112,707,735	114,973,655	110,119,638	117,075,963

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

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

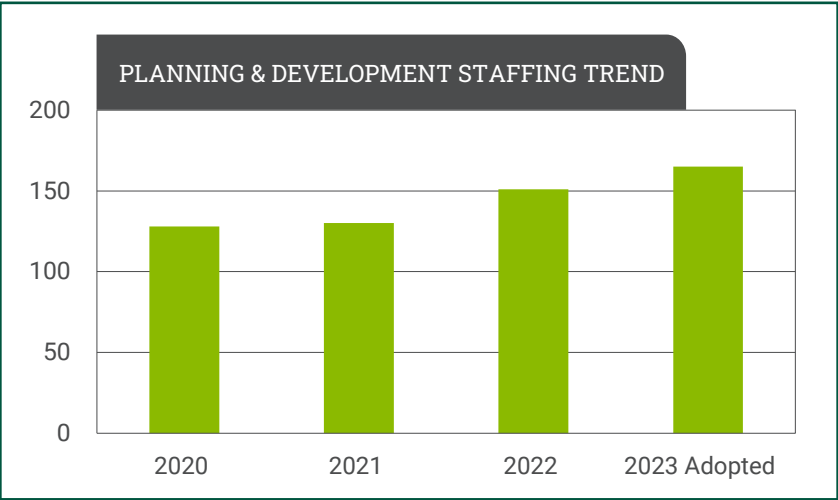
Mission: To plan, preserve, and build a healthy community through continuous engagement and superior customer care.



PLANNING AND DEVELOPMENT

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	128	130	151	165



In 2021, five positions were added from the unallocated pool for planner III and financial support associate III positions. Three positions were later returned to the unallocated pool.

In 2022, two positions were added for an administrative support associate II and III to provide administrative relief to Code Enforcement, one position for a customer service supervisor, and six full-time positions for Code Enforcement officers.

In 2023, the following positions were added: six positions to improve quality and timeliness of plan reviews, two positions to improve inspection quality and timeliness, one position to improve quality and timeliness of inspections, two positions to improve

the planning process for applicants, one position to reduce administrative work from engineer positions, one position to improve revenue collections and account auditing, and one position to improve workload balance.

Operating Projects and County Priorities

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY		
Projects	Est. Start Date	Est. End Date	
Develop Gas South District	10/1/18	6/30/23	

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP		
Projects	Est. Start Date	Est. End Date	
Automate current Planning services	6/1/22	6/30/23	
GIS Route optimization	3/1/22	3/31/23	

PLANNING AND DEVELOPMENT

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Rezoning applications processed	123	129	123	125
2. Special use applications processed	69	74	120	87
3. Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%
4. Development permits issued	142	207	181	210
5. Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	98%	95%	97%	98%
6. Building permits issued – residential	8,704	9,361	8,258	N/A
7. Building permits issued – non-residential	1,317	1,936	1,732	N/A
8. Building inspections conducted	64,855	67,427	80,737	N/A
9. Building inspections conducted within two business days of request	98%	96%	94%	100%
10. Departmental positive customer feedback	96%	96%	96%	96%
11. Fire Plan Review accuracy rate	97%	98%	97%	97%
12. Building Plan Review accuracy rate	98%	98%	98%	98%
13. Development Plan Review accuracy rate	98%	98%	98%	95%
14. Stormwater/Water and Sewer accuracy rate	94%	92%	97%	95%
15. Inspections accuracy rate	93%	91%	95.40%	95%

The Gwinnett Standard

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

1. 100 percent plan review documents received electronically
2. 96 percent satisfied customer surveys with good or excellent ratings
3. 96 percent plan review accuracy rate
4. 90 percent of initial Code Enforcement inspections completed within five days

PLANNING AND DEVELOPMENT

Accomplishments: FY 2022

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. Established the Housing and Community Development Division and transitioned U.S. Department of Housing and Urban Development grant administration to the new division.
2. Completed the Comprehensive Housing Study and Residential Zoning District Review.
3. Completed a minor update to the 2040 Unified Plan to guide future development.
4. The Board of Commissioners adopted the Innovation Overlay Zoning District in support of Rowen.
5. The Board of Commissioners adopted the Smoke-Free Air Ordinance.
6. Completed successful recertification as a PlanFirst Community, which recognizes excellence in comprehensive plan implementation.
7. Enhanced community stakeholder outreach through local area planning in Mountain Park and Centerville, initiating a Development Information Forum, and engaging with residents and businesses through Code Enforcement.
8. Selected by the Georgia Department of Community Affairs and the University of Georgia to participate in the Georgia Initiative for Community Housing to support affordable housing initiatives.
9. Awarded \$250,000 in grant funds for a Safe and Equitable Multimodal Access Study and a Mountain Park Commercial Revitalization Plan.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	11,146,672	12,188,824	14,308,598	17,476,298
Operations	8,975,548	14,326,812	4,985,530	3,412,530
Transfers to Renewal and Extension	12,058	—	—	—
Debt Service	1,049,434	3,000	3,000	6,600
Contributions to Other Funds	4,382,285	4,411,839	5,567,854	6,486,027
Contributions to Capital and Capital Outlay	390,594	184,065	438,523	469,213
Total	25,956,591	31,114,540	25,303,505	27,850,668

Appropriations Summary by Fund

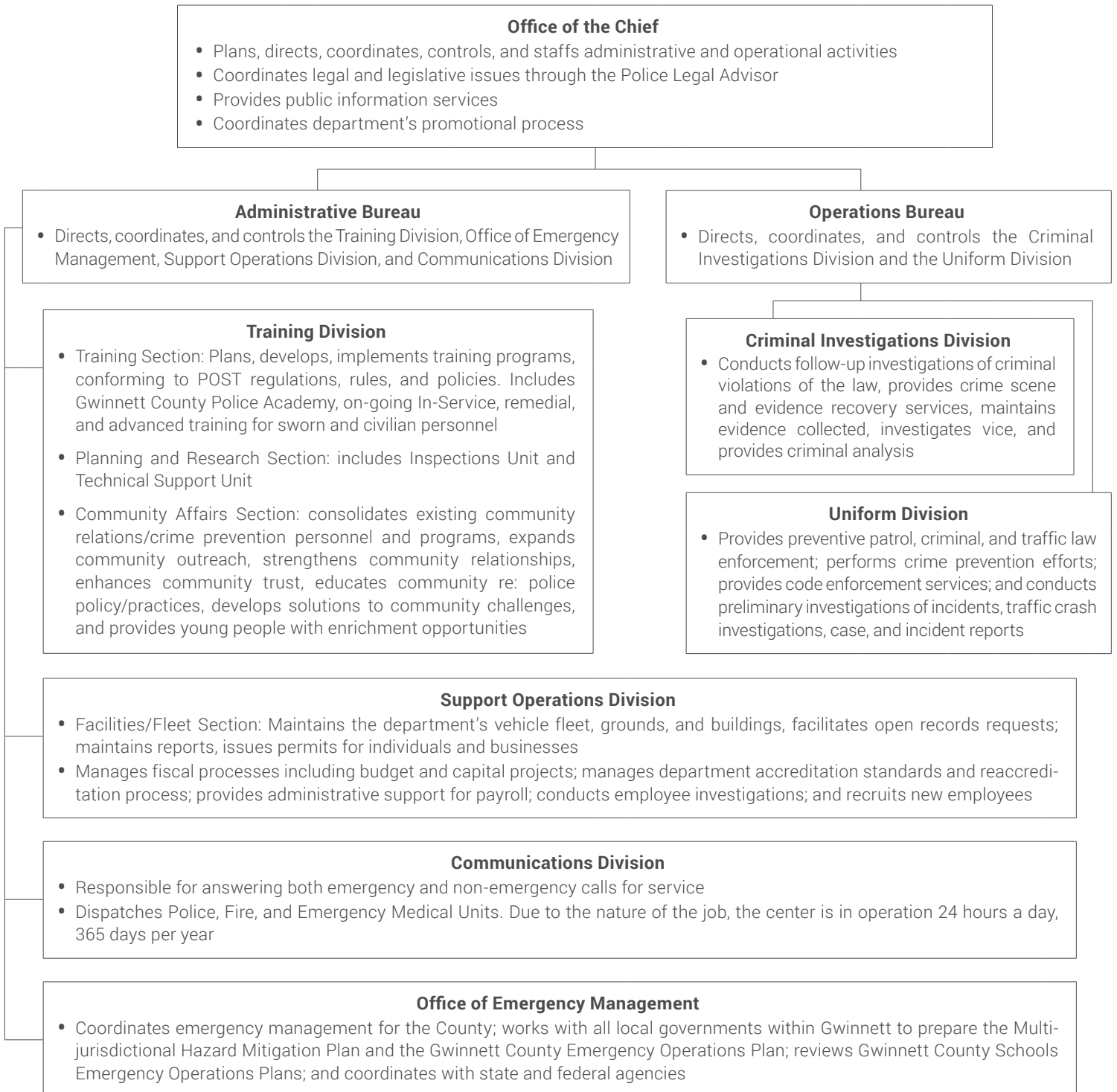
Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	1,952,868	1,815,513	2,273,276	2,430,648
Development and Enforcement Services District Fund	11,027,047	10,902,127	14,120,897	17,807,958
Fire and Emergency Medical Services District Fund	967,144	1,114,072	1,110,870	1,428,220
Exchange at Gwinnett TAD Fund	10,133,618	15,425,979	5,733,527	3,010,126
Tree Bank Fund	—	20,140	54,000	100,000
Stormwater Operating Fund	1,017,634	1,105,481	1,168,335	1,947,096
Water and Sewer Operating Fund	858,280	731,228	842,600	1,126,620
Total	25,956,591	31,114,540	25,303,505	27,850,668

POLICE SERVICES

Mission and Organizational Chart

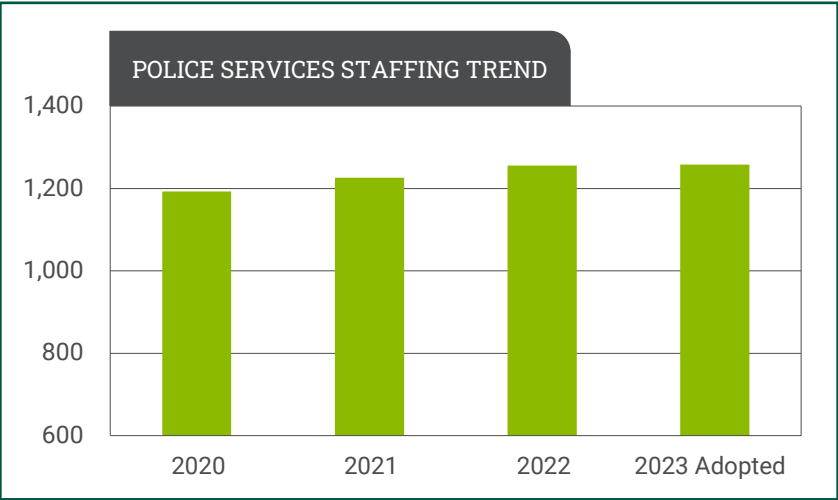
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of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

	2020	2021	2022	2023 Adopted
Authorized Positions	1,193	1,226	1,256	1,258



In 2021, the following positions were added: 30 sworn police officers to meet increased demand for services and maintain high service levels; two crime and intelligence analysts to investigate criminal activity at the Situational Awareness and Crime Response Center; and a resources and marketing coordinator to improve how the department engages with the community.

In 2022, 30 positions for sworn police officers were added to increase the ratio of officers to residents.

In 2023, one position was added to improve service delivery and support succession planning, and one position was added to increase Office of Emergency Management professional support for greater efficiency.

Operating Projects and County Priorities

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY		
Projects	Est. Start Date	Est. End Date	
Deploy mobile command vehicle	1/1/23	12/31/24	
Implement gun crime initiative	2/1/23	12/3/23	

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Officers per 1,000 service population	0.95	0.81	0.82	0.90
2. Criminal Investigation cases assigned	3,712	4,339	3,524	3,384
3. E-911 calls received	410,219	450,765	444,219	430,892
4. Traffic calls answered	122,301	108,778	86,869	85,132
5. General calls answered	341,150	331,647	305,819	293,465
6. Department staff trained with the latest technology and equipment	5,958	6,731	7,587	8,200
7. Reduce Uniform Crime Rate Part 1 Violent Crime Rate per 100,000 population	210	211	170	170
8. Reduce Uniform Crime Rate Part 1 Property Crime Rate per 100,000 population	*___	592	581	581
9. Community safety perception statistics:				
Citizens reporting feeling safe in their neighborhood	97%	95%	97%	99%
Citizens reporting feeling safe in Gwinnett County	94%	86%	95%	97%

*Due to switching to the federally mandated National Incident-based Reporting System, the 2020 actual number is unavailable.

The Gwinnett Standard

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

1. Maintained State Certification from the Georgia Association of Chiefs of Police
2. Homicide clearance rate: 83 percent
3. All police department personnel completed ethics training
4. Office of Emergency Management maintained compliance with incentive standards outlined in the Georgia Emergency Management and Homeland Security Agency Federal-State-Local Disaster match policy
5. Maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies for the Department, Training Division, and Communications Division

Accomplishments: FY 2022

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

1. Initiated E-911 Communications CompStat.
2. Expanded the Behavioral Health Unit in collaboration with View Point Health.
3. Enhanced employee access to behavioral health counseling for personnel in specialized assignments.
4. Implemented Crisis Intervention Training for incoming police personnel.
5. Established a POST-sponsored Resiliency Training Class for veteran officers and police recruits.

POLICE SERVICES

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	101,499,169	104,272,756	114,007,391	134,684,059
Operations	15,279,367	15,251,557	18,067,984	30,859,379
Contributions to Other Funds	15,759,998	16,417,502	18,702,895	22,549,303
Contributions to Capital and Capital Outlay	8,634,498	8,396,809	9,236,588	14,189,248
Total	141,173,032	144,338,624	160,014,858	202,281,989

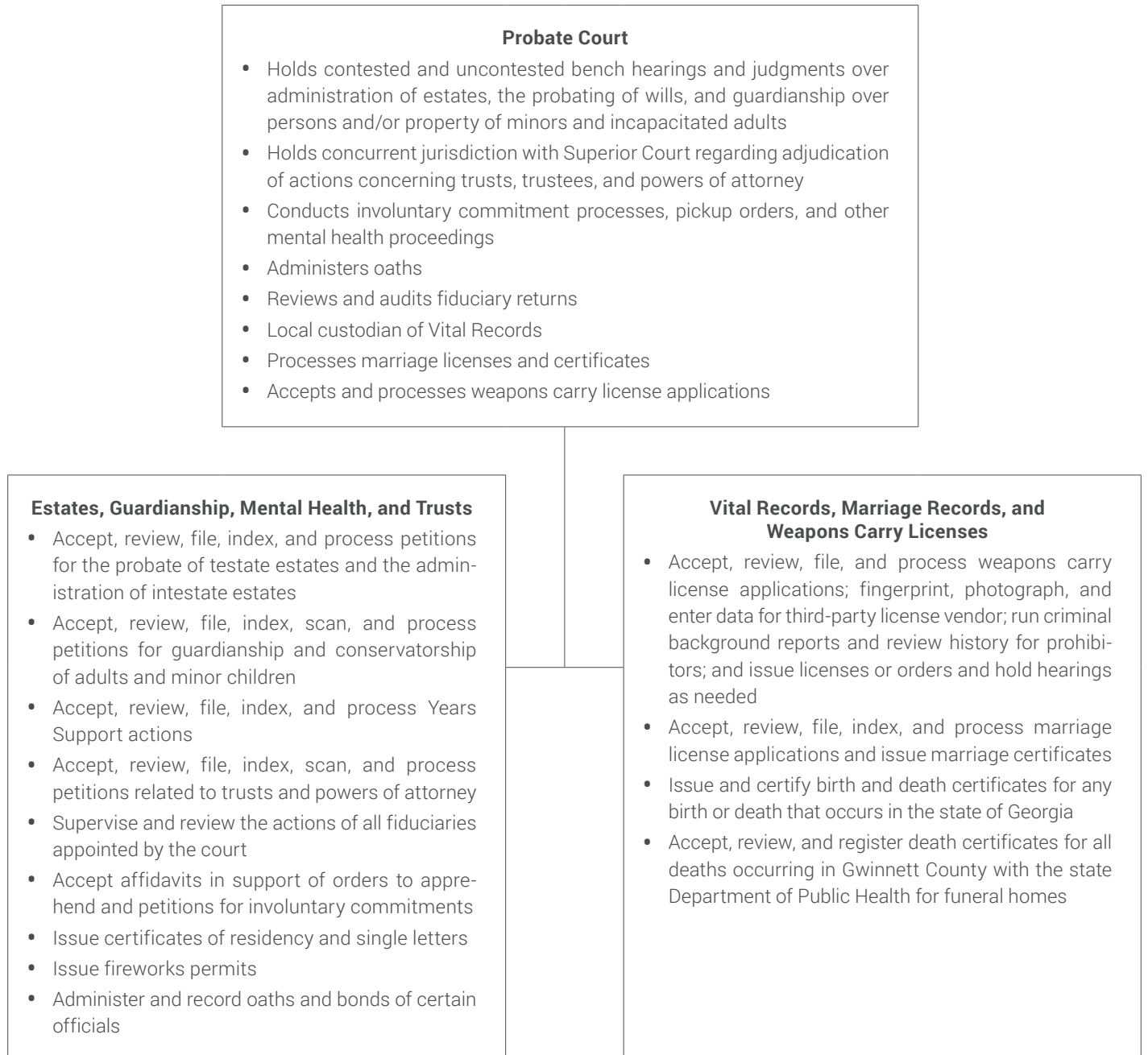
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	2,663,796	2,701,418	2,870,863	3,339,838
Police Services District Fund	120,760,230	125,559,616	138,933,900	174,717,077
E-911 Fund	17,237,469	15,636,057	17,517,100	23,409,969
Police Special Justice Fund	25,625	167,374	72,748	302,239
Police Special State Fund	485,912	274,159	620,247	512,866
Total	141,173,032	144,338,624	160,014,858	202,281,989

PROBATE COURT

Mission and Organizational Chart

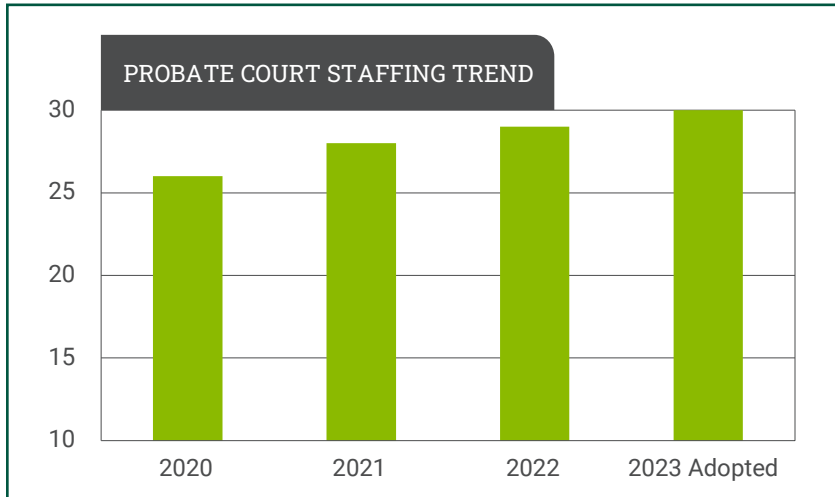
Gwinnett County Probate Court's mission is to serve the citizens of Gwinnett County by providing efficient, quality service in a professional manner, at all times maintaining our integrity and accountability, while safeguarding the best interests of the citizens of this county who are unable to protect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



PROBATE COURT

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	26	28	29	30



In 2021, two positions were added from the unallocated pool for an attorney I and a deputy clerk III.

In 2022, a position was added for a clerk-appointed supervising chief deputy for weapons carry licensing.

In 2023, one position added for new associate judge position to manage the court's workload more efficiently.

Departmental Goals and Performance Measurements

1. To protect the property of minors and incapacitated adults. Provide excellent customer service for those needing to open an estate or those seeking assistance with mental health issues on behalf of a friend or family member. We also strive to ensure fiduciary compliance for all estates where financial reporting is required.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Total guardianships combined (new cases)	490	605	622	640
Total estates, general, and mental health filed (new cases)	2,160	2,565	2,561	2,570

2. To issue documents (birth and death certificates) for residents concerning matters of vital records. In addition, it is our responsibility to maintain compliance with the laws of Georgia in our processing of marriage and weapons carry license applications.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Birth Certificates	13,186	20,406	23,842	25,510
Death Certificates	25,966	30,592	26,889	27,695
Marriage licenses issued	4,953	5,427	6,136	6,810
Marriage certificates issued	12,731	12,110	13,738	14,419
Weapons carry licenses applied for	17,106	18,331	9,150	9,150

PROBATE COURT

Accomplishments: FY 2022

1. Probate Court was able to give salary adjustments to employees to create fair and equitable compensation among same class specifications.
2. The Probate Court Pro Bono Clinic held 360 consultations with pro se applicants this year.
3. Probate Court successfully launched eFiling for anyone who wishes to file documents with the court online.
4. Probate Court installed kiosks in the estate's office for self-representing customers who wish to eFile their documents.
5. Probate Court successfully created a new licensing and compliance division to review criminal histories for weapons carry licenses and estate accountings.
6. A virtual six-hour probate clerk training course on licenses, wills & estates, and guardianship was provided for employees.

Short-Term Departmental Issues and Initiatives for FY 2023

1. The Probate Court will hire and train a second associate judge to assist with the caseload.
2. The Probate Court Administrator and an intern are creating documents in a web based program called Guide-and-file. This feature is offered through the court's case management system and allows self-representing litigants to create standard forms for filing.
3. Probate Court continues to cross train employees to handle both vital records and estates procedures while working hard to retain personnel.

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

1. Office workspace consolidation — We continue to look for creative solutions that will further our most important long-term goal of consolidating our office space and rejoining our Vital Records, License, and Estates teams into one physical office space. We believe this will be the final step in the reorganization we have undertaken over the last nine years and that this will further increase our efficiency and customer service. More importantly, we believe this will improve the office morale, assist with further cross-training and staff development, and improve employee retention and growth.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	2,078,425	2,257,262	2,533,177	2,901,339
Operations	472,544	581,418	525,439	361,819
Contributions to Other Funds	660,917	685,560	692,012	684,222
Total	3,211,886	3,524,240	3,750,628	3,947,380

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	3,211,886	3,524,240	3,750,628	3,947,380
Total	3,211,886	3,524,240	3,750,628	3,947,380

RECORDER’S COURT JUDGES

Mission and Organizational Chart

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

Recorder’s Court Judges

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

Staff

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

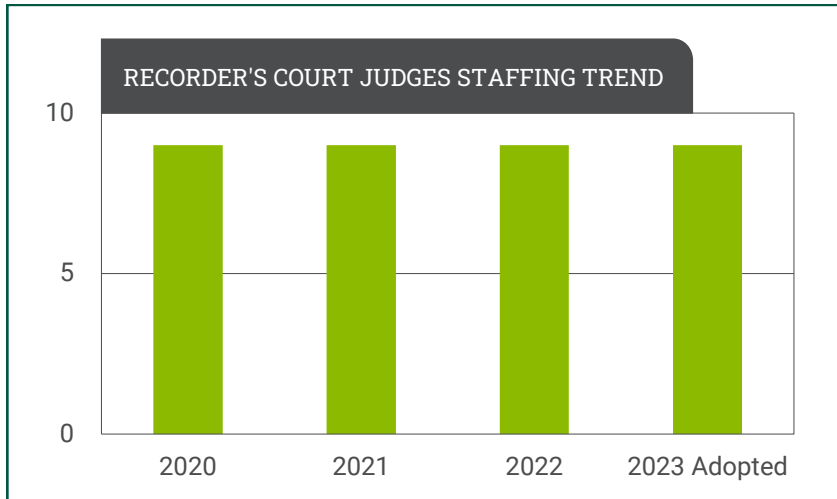
Court Administration

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

RECORDER'S COURT JUDGES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	9	9	9	9



Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Total citations	56,808	64,386	60,209	64,224
Number of traffic/environmental citations issued	54,062	54,245	51,991	54,590
* School bus stop arm camera citations	5,173	10,141	8,218	9,634

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

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Cases with guilty judgments	5,800	8,685	9,243	9,705
** Number of bench warrants issued	1,907	5,049	3,558	3,154
Number of cases handled through the court	20,230	26,446	24,089	25,293
Number of cases paid by bond forfeiture	26,874	25,895	21,533	22,609
School bus stop arm camera citations handled through the court	809	201	196	186
Number of stop arm cases paid by bond forfeiture	3,399	6,720	5,967	5,677

* House Bill 978 passed July 1, 2018, and made provisions to the code section that caused a reduction in tickets being issued.

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

RECORDER'S COURT JUDGES

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

- 1. Increase the use of technology for ease of access and efficiency

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	1,464,321	1,473,848	1,308,193	1,265,032
Operations	166,535	250,846	299,232	96,449
Contributions to Other Funds	502,696	437,563	547,362	426,964
Total	2,133,552	2,162,257	2,154,787	1,788,445

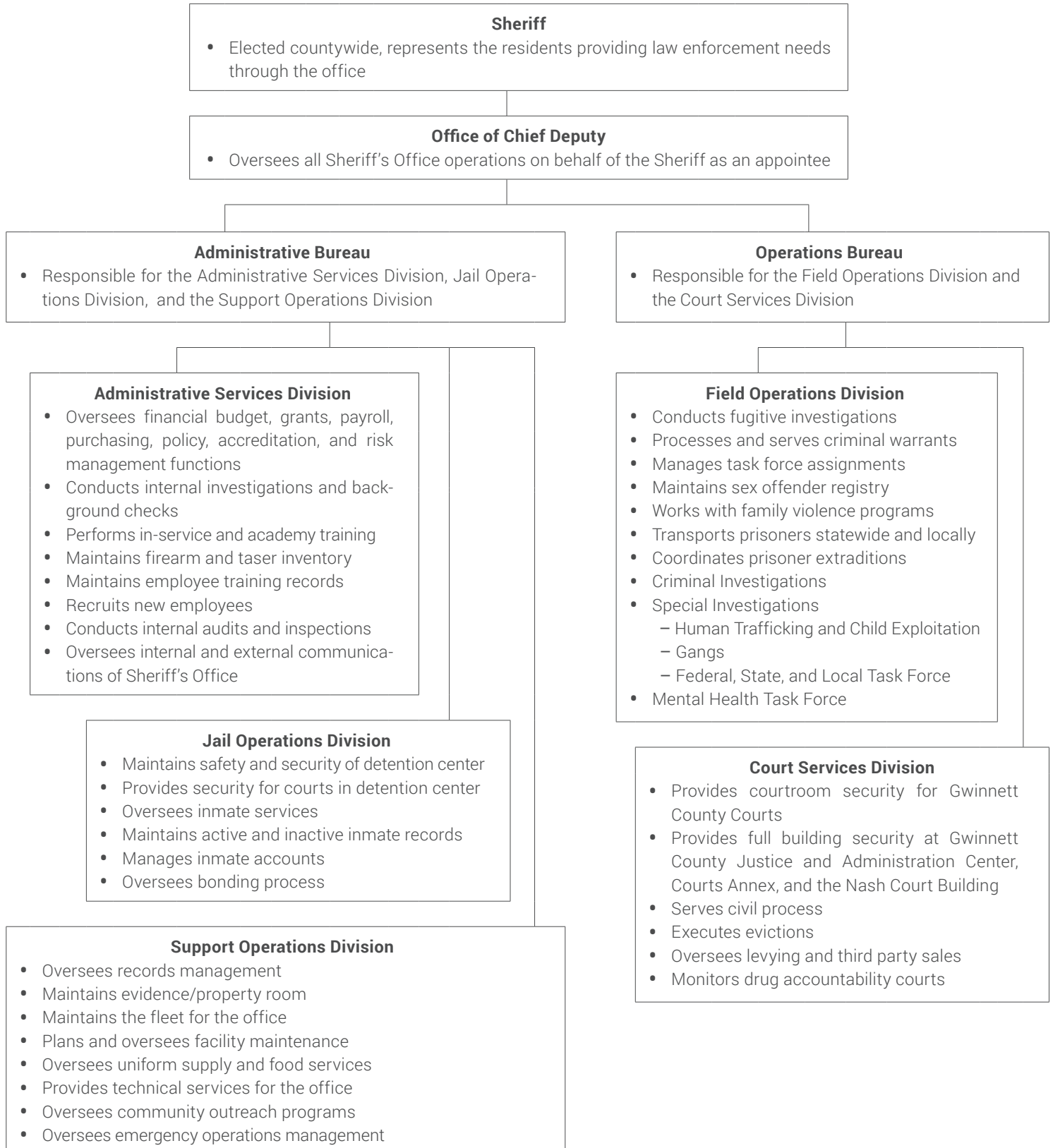
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Police Services District Fund	2,133,552	2,162,257	2,154,787	1,788,445
Total	2,133,552	2,162,257	2,154,787	1,788,445

SHERIFF'S OFFICE

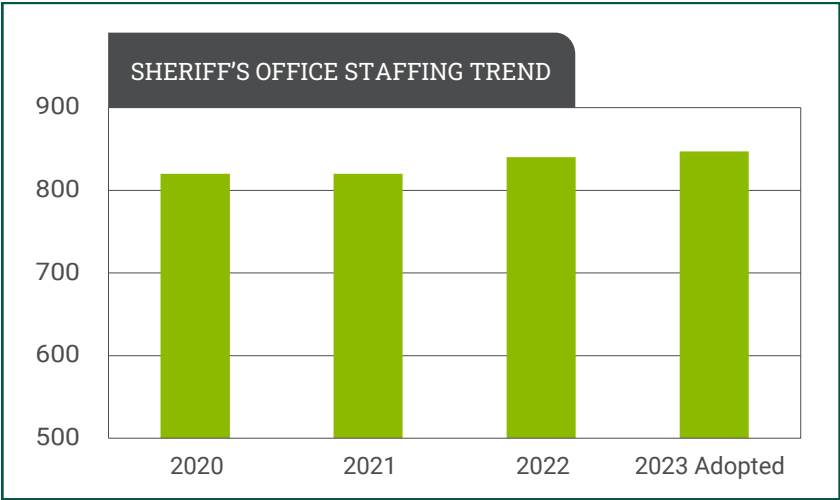
Mission and Organizational Chart

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

	2020	2021	2022	2023 Adopted
Authorized Positions	820	820	840	847



In 2022, six positions were added for jail personnel, four positions were added for support services personnel, seven positions were added for administrative services, and three positions were added for court services.

In 2023, five positions were added to improve operational efficiency, and two positions were added to increase staff available to carry out mandated duties.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY		
Projects	Est. Start Date	Est. End Date	
Increase sworn and civilian personnel	1/1/23	12/31/23	

PRIORITY:	PUBLIC INFRASTRUCTURE		
Projects	Est. Start Date	Est. End Date	
Building upgrades to sustain agency growth	1/1/23	12/31/24	

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP		
Projects	Est. Start Date	Est. End Date	
Technology updates	1/1/23	12/31/24	

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Detention center admissions	20,418	21,511	21,172	23,289
2. Average daily inmate population in detention center	1,799	1,970	2,104	1,940
3. Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
4. Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes
5. Courts in session	6,085	8,831	9,070	9,315
6. Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
7. Warrants received for service	11,320	13,394	14,292	14,273
8. Civil papers received for service	37,195	39,250	50,643	53,000
9. Family violence orders received for service	1,667	1,601	3,002	3,302
10. Warrants served	8,951	9,846	13,675	14,273
11. Civil papers served	23,593	28,813	30,033	29,000
12. Family violence orders served	1,596	1,510	2,836	3,120
13. People through security at GJAC	564,238	690,832	813,436	873,436
14. People through Juvenile/Recorder's Court	106,999	132,602	144,741	174,741
15. Inmate transports	5,620	17,650	23,561	26,000
16. Meals prepared in detention center	2,181,631	2,224,493	2,022,481	3,066,717

The Gwinnett Standard

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

1. Sheriff's Office maintained the Georgia Association of Chiefs of Police State Certification. Certification is a progressive and time-proven way of helping law enforcement agencies calculate and improve their overall performance. The foundation of certification lies in the promulgation of standards containing a clear statement of professional objectives. Participating agencies conduct a thorough self-analysis to determine how existing operations can be adapted to meet these objectives. Certification status represents a significant professional achievement. Certification acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective. The certification process is repeated every three years.

Accomplishments: FY 2022

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. To strengthen community relations, create new partnerships, and support the needs of the community, the Sheriff's Office Partnered with the Gwinnett County Football League to develop and Anti-Gangs and Anti-Bullying Youth Football Invitational (Sheriff's Cup). The Community Outreach Section hosted a football game, dinner, and presentation for the Grayson Rams and the Parkview Panthers 12-year-old football teams. The presentation focused on gang and bullying prevention. More than 1,700 were in attendance in support of this event.
2. The Sheriff's Office Coordinated the second annual Thanksgiving Food Giveaway event at the Gwinnett County Fairgrounds. With the assistance of 240 volunteers, approximately 2,654 families were fed, and 4,000 total boxes of food was distributed. At least 30 partners, and sponsors contributed approximately \$59,000 toward the event.
3. In 2022, Sheriff's Office served more than 1,500 participants in the Gwinnett Re-entry Intervention Program. More than 1,500 inmates signed up for Re-entry Health Insurance Program upon their release.
4. Sheriff's Office Mental Health Task Force created the curriculum for De-escalation 80-hour classroom training course now officially approved by GA-POST to assist with recognition and de-escalation of persons suffering from mental health conditions.
5. The Sheriff's Office Mental Health Task Force intervened in 795 encounters by Peace Officers of mentally ill persons resulting in zero arrest.
6. The Sheriff's Office Gang/TRACE unit seized almost 168,000 grams of illegal narcotics.
7. Implemented Jail K9 Unit to combat illegal drugs entering the facility.
8. Achieved 100 percent score on Gwinnett County 2022 Capital Asset Inventory.
9. Sheriff's Office created the Records Management Unit, which processes all paper and electronic reports, citations, and other documents submitted by Deputies on a daily basis. The unit also processes Open Records Requests. Employees assist residents and deputies in the dissemination of reports and other information secured by our Records Management System in accordance with local, state, and federal guidelines and in accordance with the Open Records Act.
10. The Sheriff's Office hosted a multi-agency active shooter training mock exercise at the Gwinnett Justice Administration Center and partnered with the Department of Fire and Emergency Services in a joint mock disaster drill in the Jail.
11. Operation One Star was a multi-agency operation designed to arrest violent offenders. It resulted in 65 apprehensions, 189 citations, 155 arrest warrants, and 22 illegal firearms removed from the community.
12. Operation Street Sweeper was designed to concentrate Sheriff's Office personnel and efforts to tracking down wanted felony offenders. It resulted in 257 warrant attempts, 84 warrants served, and 43 suspects arrested.
13. The Sheriff's Office launched the Gwinnett Pretrial Solution, which is an initiative that provides an alternative secured release with GPS monitoring to minimize long-term incarceration of low-risk, nonviolent inmates who commit a low-level offense and cannot afford a low bond.
14. Implementation of tablets for inmates to be able to access community programs upon their release, easy access to the Law Library, and access to learning materials to complete their education.
15. The Sheriff's Office Fugitive Unit won the Public Safety Unit of the Year award.

SHERIFF'S OFFICE

Appropriations Summary by Category

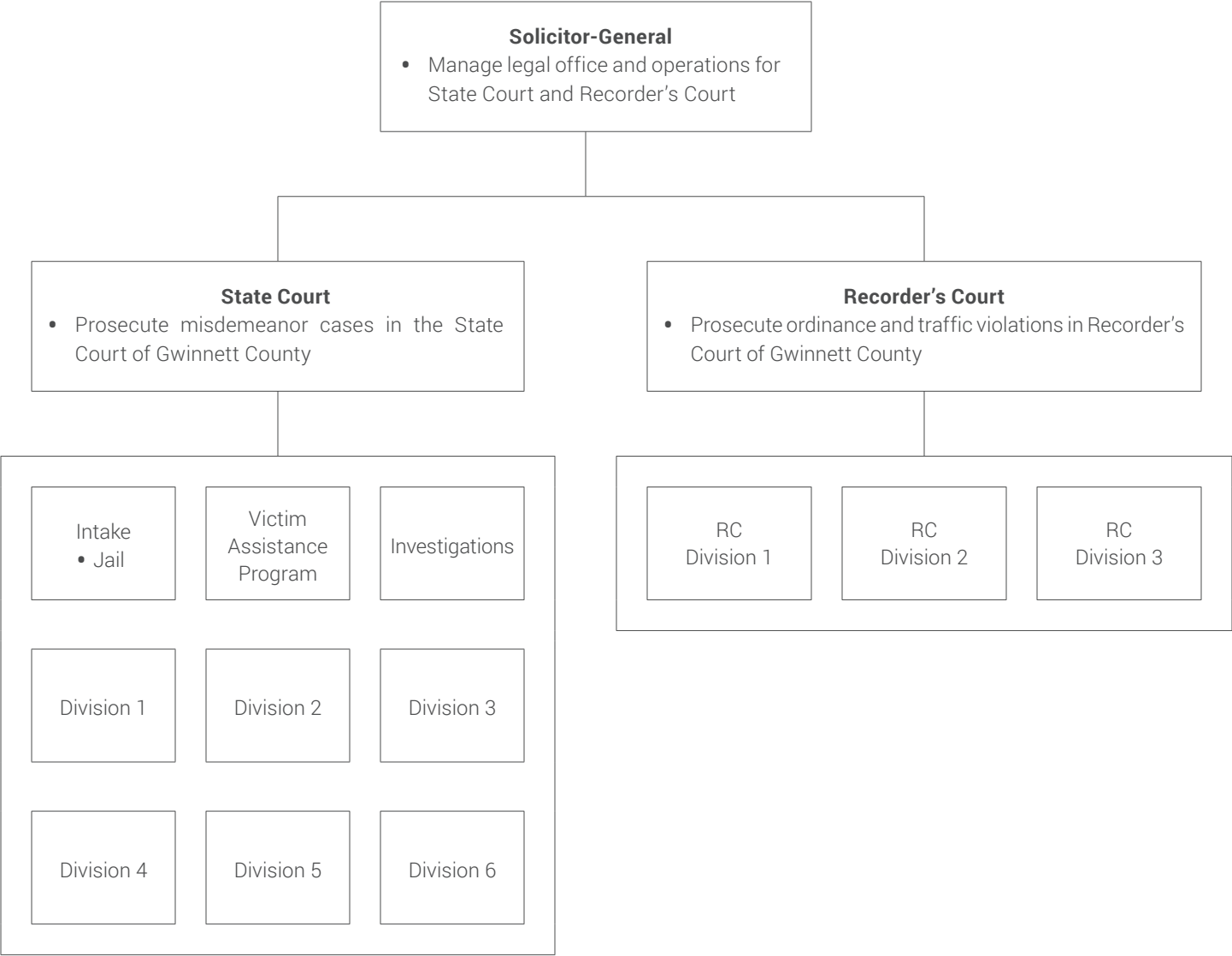
Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	65,323,741	71,073,471	80,357,063	95,103,000
Operations	20,332,551	22,059,038	26,803,974	29,788,209
Contributions to Other Funds	9,907,469	12,290,819	12,654,691	15,250,808
Contributions to Capital and Capital Outlay	2,475,513	1,423,521	2,453,037	2,833,737
Total	98,039,274	106,846,849	122,268,765	142,975,754

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	97,249,179	106,234,400	121,463,103	141,999,004
Sheriff Inmate Fund	415,099	419,364	497,719	691,750
Sheriff Special Justice Fund	218,643	162,100	76,212	140,000
Sheriff Special Treasury Fund	131,677	20,985	96,339	75,000
Sheriff Special State Fund	24,676	10,000	135,392	70,000
Total	98,039,274	106,846,849	122,268,765	142,975,754

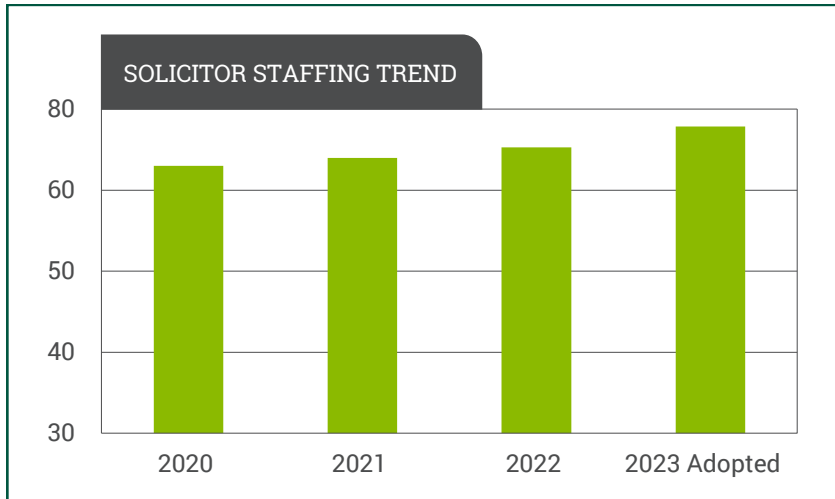
Mission and Organizational Chart

Our purpose as the Gwinnett County Solicitor’s Office is to serve all citizens of Gwinnett County with diligence and professionalism. In the prosecution of misdemeanor cases, our goal is to handle the cases in an honest, fair, and expedient manner. Our continuing mission is to pursue justice and safety for the community.



Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	63	64	70	75



In 2021, a legal associate was added to assist the three court divisions and ensure cases move quickly and efficiently.

In 2022, two positions were added for a legal associate II, two positions for an attorney II, and two positions for a criminal investigator.

In 2023, two positions were added for attorney II, one position was added for legal associate I, and two positions were added for criminal investigator. These positions were added to improve the safety of residents and accountability of defendants.

Departmental Goals and Performance Measurements

- The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting misdemeanors and ordinance violations and providing the highest quality legal services to the public.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Misdemeanor cases received in State Court	6,387	7,105	5,004	8,050
Cases disposed in State Court	3,762	4,713	6,374	7,330

- The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective prosecution of traffic laws including long-term intensive supervision and treatment for repeat offenders and specialized programming to educate young drivers about the risks of dangerous driving.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Citations received in Recorder's Court	56,808	54,245	51,584	59,321
Citations disposed in Recorder's Court	52,664	61,093	54,423	62,586
School bus stop arm camera violation citations	5,173	10,141	8,218	9,450
Traffic Violators Impact Panel attendance	477	1,006	166	190
DUI Court graduates	31	17	21	25

Short-Term Departmental Issues and Initiatives for FY 2023

1. Double the amount of participants in DUI Court
2. Expand Mental Health Court
3. Expand the Diversion Program
4. Streamline case process in State and Records Court
5. Add a Mental Health Court at the jail
6. Reduce the number of inmates being held in custody on misdemeanor cases
7. Reduce the number of backlog cases (2020 through 2022)
8. Increase training in all areas of the office

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

1. Expand the Diversion Program
2. Eliminate the pandemic backlog cases
3. Work to revise/update office policies and procedures to implement officewide training
4. Expand community outreach efforts and develop community partnerships
5. Increase social media presence for the department to provide information and assistance to the public
6. Collect and analyze case management statistics for budget presentation

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	5,236,588	5,493,983	6,150,080	8,077,792
Operations	193,215	206,098	359,678	746,730
Contributions to Other Funds	1,087,824	973,052	1,138,047	1,283,933
Contributions to Capital and Capital Outlay	157,504	66,745	405,425	401,250
Total	6,675,131	6,739,878	8,053,230	10,509,705

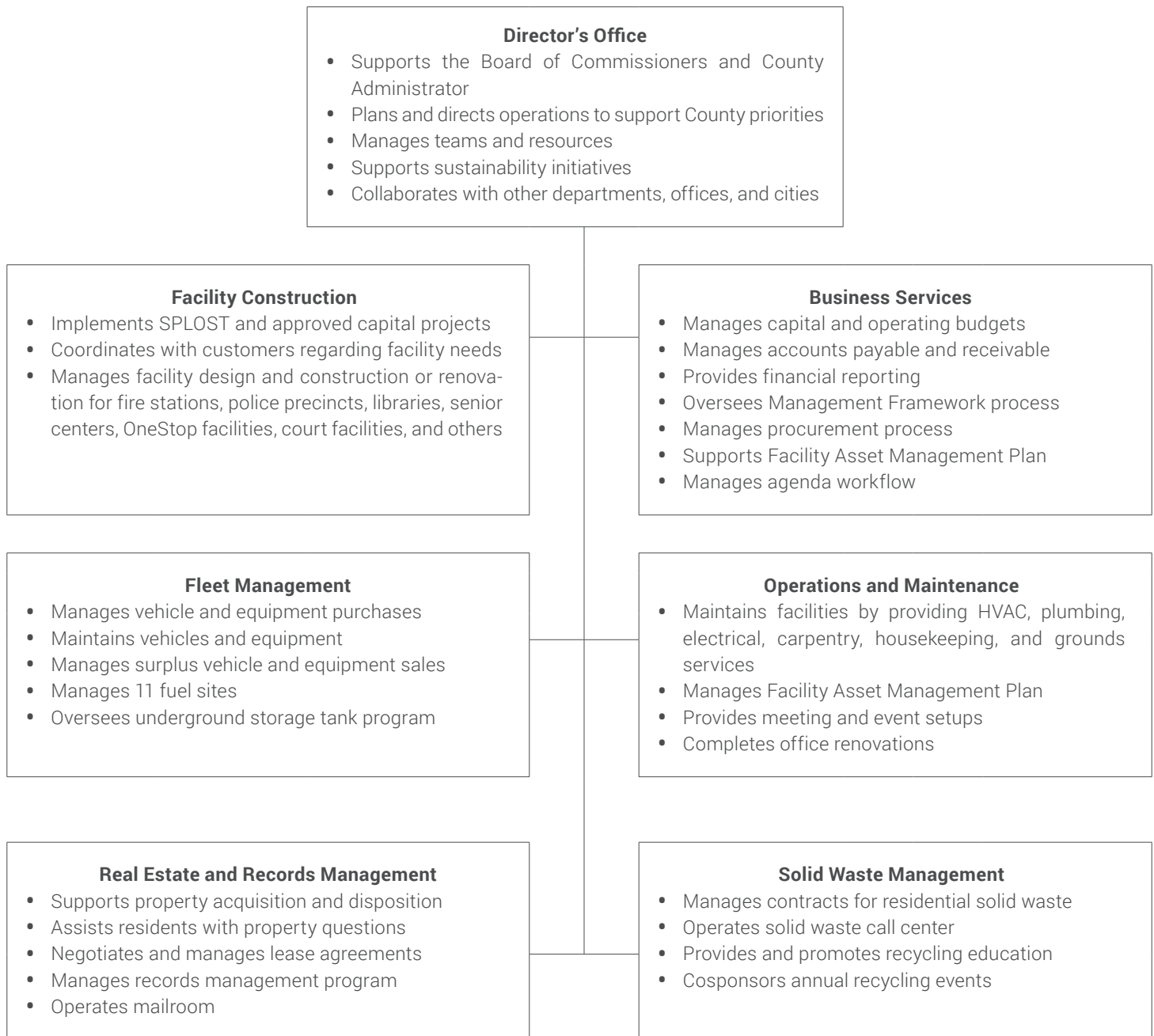
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	5,634,464	5,732,986	7,160,081	9,288,824
Police Services District Fund	596,040	647,266	648,531	858,513
Crime Victims Assistance Fund	444,627	359,626	244,618	362,368
Total	6,675,131	6,739,878	8,053,230	10,509,705

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. In 2023, the Support Services team will manage the design, construction, and maintenance of facilities; manage the acquisition and disposal of real property and right-of-way; support the delivery of essential services through the purchase and maintenance of the County's fleet and the purchase and dispensing of fuel; manage residential solid waste contracts; promote environmental awareness; and provide records management services, mail services, carpentry services, housekeeping services, and grounds services to support County operations.



SUPPORT SERVICES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	148	154	159	167



In 2021, the following positions were added: an administrative support associate to serve at the information desk in the new Gwinnett Justice and Administration Center security node and expansion to provide guidance for guests; a solid waste project coordinator to implement a public education program promoting recycling and waste reduction; four facility maintenance positions to maintain the increased number of County facilities; and a fleet services coordinator to serve as the primary point of contact to initiate service requests for County vehicles and equipment.

In 2022, two positions were added to implement a customer service solution for Solid Waste, and three positions were added to the asset management program for administrative support.

In 2023, the following positions were added: three positions to increase dedicated custodial services, one position to increase contract management support, one position to increase real estate support, one position to increase carpentry support for new facilities, and two positions to provide oversight for Solid Waste key performance indicators.

Operating Projects and County Priorities

PRIORITY:	PUBLIC INFRASTRUCTURE		
Projects	Est. Start Date	Est. End Date	
Continue implementation of GJAC Campus Space Plan	1/1/22	12/31/23	
Advance SPLOST projects as approved	1/1/23	12/29/23	
Implement long-term maintenance plans	1/1/23	12/22/23	
Facility Asset Management Plan for 2024 capital budget	1/1/23	12/29/23	

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY		
Projects	Est. Start Date	Est. End Date	
Expand OneStop Centerville	6/25/21	12/22/23	
Open OneStop Gwinnett	1/1/23	12/19/25	

SUPPORT SERVICES

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP		
Projects	Est. Start Date	Est. End Date	
Implement first phase of Action Plan	1/1/23	12/22/23	

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Vehicle and equipment maintenance:				
Average cost per preventive maintenance job (labor only)	\$ 112	\$ 114	\$ 115	\$ 119
Average cost per repair job	\$ 627	\$ 683	\$ 727	\$ 779
Fleet technician productivity	79%	82%	85%	85%
2. Building and grounds maintenance services for County facilities:				
Buildings maintained full/partial	60/167 ¹	63/90 ²	61/94	62/94
Cost per square foot/buildings maintained	\$ 1.60 ³	\$ 1.81	\$ 2.04	\$ 2.04
Construction projects completed (new construction)	5	9	6	9
Major capital maintenance projects completed (≥\$50,000)	30	16	10	13
3. Solid waste statistics:				
Percentage of total residential waste stream recycled	14% ⁴	14%	15%	15%
4. Number of community service/inmate labor hours	14,080 ⁵	7,519 ⁵	9,257	10,645
5. Cost savings from community service/inmate labor hours	\$ 225,280	\$ 120,296	\$ 148,104	\$ 170,319

¹ Parks comfort stations now maintained by Community Services

² Parks HVAC now maintained by Community Services

³ Calculation for cost per square foot/buildings maintained was revised in 2020

⁴ Error found in 2020 number revised during 2021 submission

⁵ Inmate labor was reduced or unavailable during COVID-19

The Gwinnett Standard

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

1. Atlanta Regional Commission Green Communities Platinum Certification 2022 – 2026
2. Earned Automotive Service Excellence Blue Seal Certification 2022
3. National Association of Counties Award for Pilot Glass Recycling Program 2022

Accomplishments: FY 2022

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

1. Facility Construction: Obtained LEED certification for the Duluth Library Branch
2. Facility Construction: Obtained LEED certification for the Norcross Library Branch
3. Facility Construction: Completed construction of Fire Station 13
4. Facility Construction: Completed exterior remediation and slate roof replacement on the Historic Courthouse
5. Business Services: Generated more than \$27 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales
6. Solid Waste Management: Partnered with Gwinnett Clean & Beautiful to host two recycling events: collected 6,420 pounds of textiles, 20 tons of tires, 42 tons of electronics, 31 tons of paper, 462 gallons of oil based or aerosol paint, and 9,578 gallons of latex paint
7. Solid Waste Management: Handled 49,406 calls through the Solid Waste Call Center
8. Solid Waste Management: Haulers delivered 7,477 65-gallon recycling carts to customers
9. Solid Waste Management: Partnered with residential haulers to add 2 additional glass recycling drop off locations. Nearly 150 tons of glass were collected at the County's 3 drop off locations in 2022
10. Fleet Management: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of \$2.8 million
11. Fleet Management: Added County branding on 247 vehicles
12. Fleet Management: Managed 11 fuel sites and dispensed more than 6.5 million gallons of fuel to internal and external customers with a value of \$23.3 million
13. Fleet Management: Maintained 3,596 vehicles and pieces of equipment and purchased 276 vehicles and pieces of equipment
14. Fleet Management: Completed 9,954 vehicle and equipment repair work orders
15. Fleet Management: Completed 5,069 work orders for preventive maintenance
16. Fleet Management: Completed 379 vehicle emission inspections
17. Fleet Management: Completed 2,238 work orders on vehicles in the Fire apparatus section, including 397 after-hours calls
18. Operations & Maintenance: Completed 13,443 work orders for facility maintenance
19. Operations & Maintenance: Fully maintained 61 buildings and partially maintained 94 buildings
20. Operations & Maintenance: Completed GJAC HVAC Controls Project
21. Operations & Maintenance: Completed a recycling initiative rollout for GJAC and installed 60 public recycling containers throughout the building and 13 in the parking deck
22. Operations & Maintenance: Updated and installed card access systems at seven County facilities
23. Operations & Maintenance: Expanded use of EnergyCap utility tracking software to include data from approximately 160 facilities and 775 utility accounts
24. Real Estate, Records, and Mail: Processed 784,906 pieces of outgoing mail
25. Real Estate, Records, and Mail: Completed 5 land acquisitions; acquired 76 stormwater easements, 73 rights of entry, 48 utility easements, and 153 easements for new developments
26. Real Estate, Records, and Mail: Managed the archival of 77,237 cubic feet of County records

SUPPORT SERVICES

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	13,387,128	14,362,522	16,254,607	17,589,037
Operations	48,131,942	50,441,244	53,623,338	66,560,909
Transfers to Renewal and Extension	—	—	1,679,932	—
Contributions to Other Funds	3,022,953	3,282,242	3,584,539	4,062,660
Contributions to Capital and Capital Outlay	475,480	666,882	486,595	505,233
Working Capital Reserve	—	—	—	267,174
Total	65,017,503	68,752,890	75,629,011	88,985,013

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	143,626	233,598	245,127	255,112
Recreation Fund	179,580	227,875	10,065	35,440
Solid Waste Operating Fund	42,449,815	43,253,036	46,912,363	57,515,062
Fleet Management Fund	7,744,831	8,076,259	9,760,619	10,175,841
Administrative Support Fund	14,499,651	16,962,122	18,700,837	21,003,558
Total	65,017,503	68,752,890	75,629,011	88,985,013

TAX COMMISSIONER

Mission and Organizational Chart

Vision

Distinction in government and exemplary service.

Mission

Instilling trust in government through innovation, transparency, and unparalleled tax and tag services.

Core Values and Beliefs

Thorough: We work carefully to apply all of our knowledge and expertise.

Resourceful: We find innovative ways to overcome obstacles.

Unique: We are a one-of-a-kind office.

Service: We are here to serve our community.

Teamwork: We work together to earn your **TRUST!**

Tax Commissioner

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

Chief Deputy Tax Commissioner

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

Motor Vehicle

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

Property Tax

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

Communications

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

Finance and Accounting

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

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	119	119	132	132



In 2022, 13 key contractors were converted to full-time employees to help ensure consistent and continuous service improvements.

Departmental Performance Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Department of Motor Vehicles:				
1. Customer services delivered	474,982	471,904	449,591	484,000
2. Transactions processed	995,393	1,048,854	1,054,417	1,073,000
3. Vehicles registered	784,181	803,722	810,361	830,000
Department of Property Tax:				
4. Customer services delivered	10,153	11,703	16,610	15,500
5. Transactions processed	329,966	366,508	355,612	362,000
6. Property tax collection rate as of 12/31	94.76%	97.06%	96.38%	n/a
7. Total delinquent revenue collected	\$ 32,143,668	\$ 86,730,176*	\$ 41,361,749	n/a
8. Savings achieved through homestead audits	\$ 1,733,327	\$ 2,007,148	\$ 1,984,157	n/a
9. Property Tax Department mailings	386,359	402,162	403,134	405,000
10. Accounts at billing	329,211	334,907	351,726	n/a
Communications:				
11. Telephone calls	282,019	260,885	179,146	185,000
12. Emails	17,017	16,916	12,736	14,000
13. Chats	7,237	111,145	98,646	105,000
14. Website visits	1,282,263	1,383,853	1,288,884	1,300,000

*Includes prior years' revenue

Accomplishments: FY 2022

1. Submitted the 2022 Digest early to the State of GA to allow successful tax billing despite delayed millage rate approval.
2. Successfully submitted the 2022 Digest electronically as required by the State allowing for faster approval.
3. Successfully billed \$1.6 billion in property taxes with 96.4% collection rate as of December 31, 2022.
4. Relocated two motor vehicle kiosks to higher traffic areas with 24/7 access.
5. Implemented a monthly publication of Tax and Tag Tips to better assist and educate Gwinnett residents.
6. Published our general brochure in 4 foreign languages: Hindi, Korean, Spanish and Vietnamese.
7. Utilized county enterprise system to gain efficiency to issue refund checks to citizens in a shorter period of time.
8. Participated in the spring and fall Citizens Academy sessions to better educate citizens about our office.
9. Passed annual audits.
10. Upgraded our electronic remittance software to speed up and safeguard check processing with the latest technology.
11. Collaborated in the procurement of a consultant to determine next steps for the tax billing and assessment enterprise systems.
12. Provided subject matter expertise to move the State of Georgia's motor vehicle system to more efficient cloud services.
13. Installed cash depository equipment that increased efficiencies at the highest cash volume tag office.
14. Stabilized employee retention and increased authorized county staff level by converting 13 contract employees.
15. Conducted Leadership training for 30 managerial staff members.
16. Graduated four associates from the County leadership programs LEAD and EXCEL.

Short-Term Departmental Issues and Initiatives for FY 2023

1. Recruit and retain qualified staff to better serve citizens.
2. Add strategically-placed kiosks within the County to increase customer convenience and utilization.
3. Conduct ongoing public education campaigns to promote pay/renew/apply online options.
4. Implement legislative mandates as approved.
5. Participate in County-wide hiring events to recruit qualified staff.
6. Sustain productivity enhancements through technology.

Long-Term Departmental Issues and Initiatives for FY 2024 and Beyond

1. Implement legislative mandates as approved.
2. Continue customer service enhancements.
3. Implement new services to assist senior residents.
4. Create a strong employer brand to attract and retain qualified staff to facilitate exemplary customer service.
5. Implement replacement of current property tax billing and collection system.
6. Participate in Gwinnett County Space Study to reconfigure the Tax Commissioner's Office at GJAC and the Annex to maximize efficiency.

TAX COMMISSIONER

Comments

1. Continue supporting and promoting employee health and wellness 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 (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	9,349,245	9,531,077	10,545,092	11,303,354
Operations	2,945,134	3,408,043	3,170,274	4,093,132
Contributions to Other Funds	2,387,354	2,139,347	2,398,541	2,991,225
Contributions to Capital and Capital Outlay	5,269	5,107	49,756	8,978
Total	14,687,002	15,083,574	16,163,663	18,396,689

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	14,687,002	15,083,574	16,163,663	18,396,689
Total	14,687,002	15,083,574	16,163,663	18,396,689

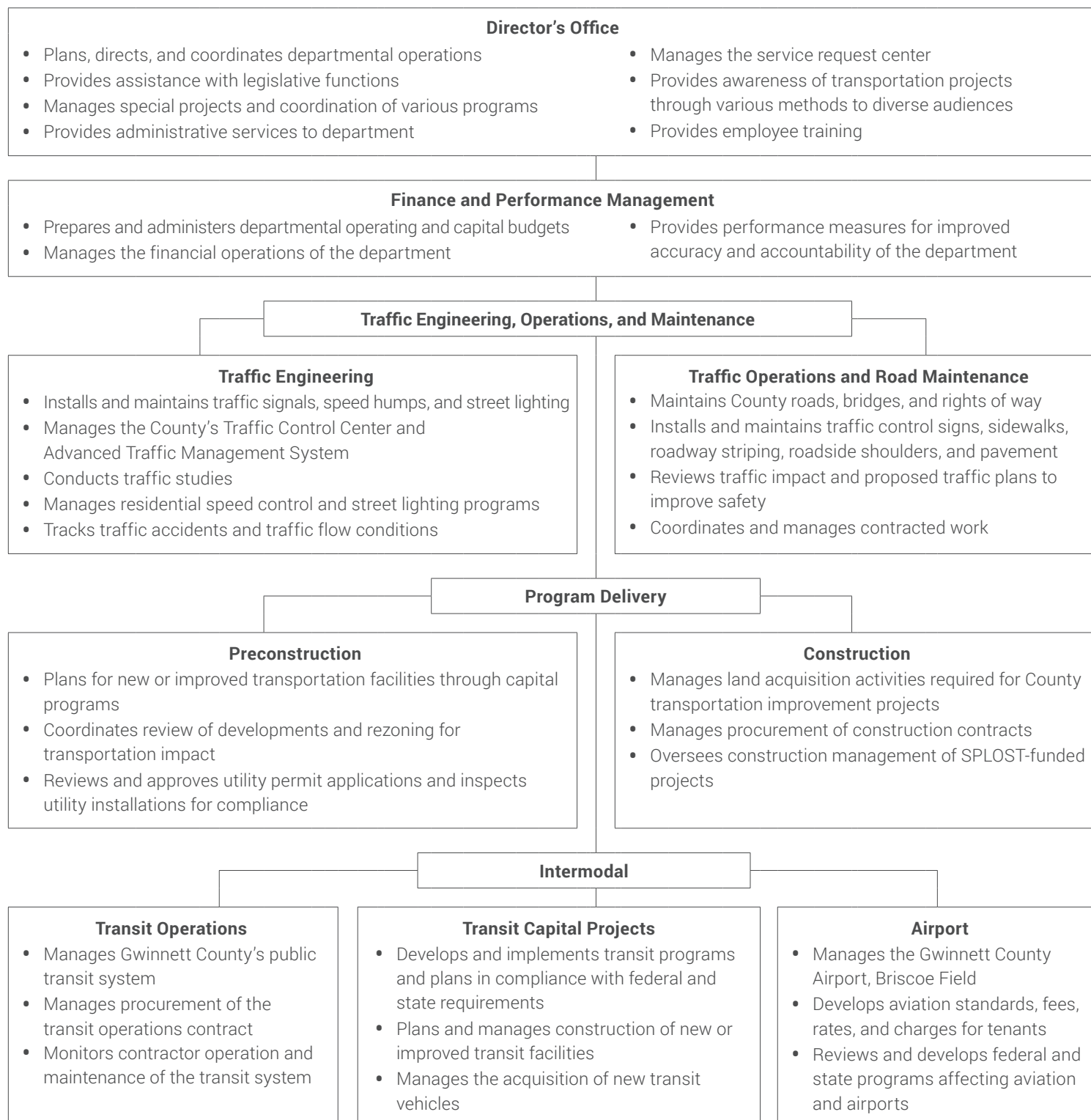
TRANSPORTATION

Mission and Organizational Chart

Mission: The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently.

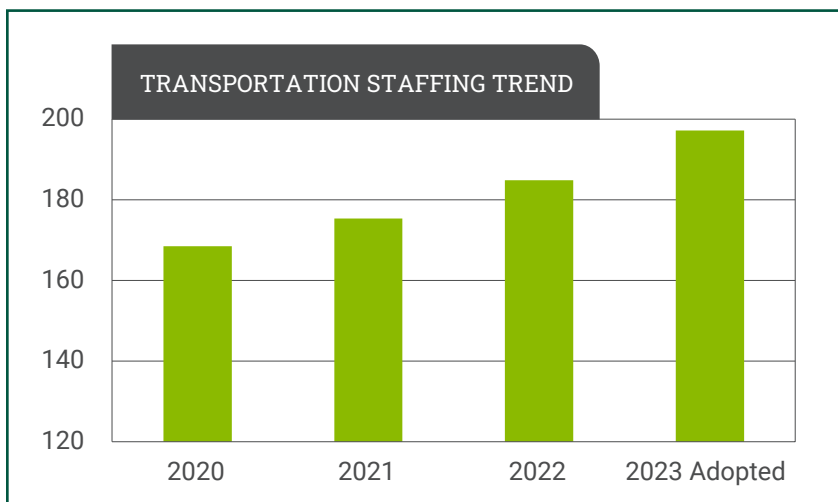
Vision: Safe and Efficient Mobility

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



Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	167	175	186	198



In 2021, the following positions were added: three maintenance technicians — one for each of the three busiest maintenance districts — to improve response times and allow the County to complete minor roadway repairs sooner before they become larger and more expensive; a project coordinator to support the County's Advanced Transportation Management System; and a maintenance technician for the Briscoe Field Airport to keep grounds maintained, keep aviation infrastructure in top operational condition, and ensure leased buildings meet tenant expectations. During the year, positions were added for maintenance techs, project coordinators, capital projects director and an engineer V. The five positions consisted of three from the unallocated pool and two moving between operating and capital.*

In 2022, the following positions were added: three positions for traffic signal system improvement, three positions for winter maintenance of County rights of way, and two positions for the implementation of portions of the Connect Gwinnett Transit Plan.

In 2023, the following positions were added: one position to increase transit efficiency, five positions to improve maintenance of traffic control signals, two positions for reinforcement for safety, training, and support needs, and four positions to improve maintenance of traffic control pavement markings.

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

Operating Projects and County Priorities

PRIORITY:	PUBLIC INFRASTRUCTURE		
Projects	Est. Start Date	Est. End Date	
Evaluate zero-emission electric vehicle for transit	10/1/22	12/29/23	
Complete Transit Development Plan	12/1/22	12/29/23	
Complete Facility Assessment Plan for transit fleet and facilities	10/7/21	12/29/23	
Install replacements and upgrades of airport facilities and equipment	1/1/23	12/31/24	
Complete Airport Master Plan update for Federal Aviation Administration approval in 2024	8/16/22	12/31/24	
Implement new microtransit and local service routes	12/15/21	12/29/23	
Complete Comprehensive Transportation Plan update	3/15/22	12/29/23	
Complete deployment of Transportation Smart Corridor	1/1/22	12/29/23	
Complete 2023 SPLOST project selection process	1/1/23	12/29/23	

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Traffic studies completed	80	100	140	150
2. Miles of roads maintained	2,653	2,698	2,704	2,715
3. Traffic signals maintained	743	749	754	765
4. Closed circuit television cameras maintained	307	350	368	385
5. Miles of fiber-optic communication cable	244	258	258	277
6. Transit riders carried – express, local, and paratransit bus services	924,774	829,141	768,103	900,000
7. Transit vehicles in service – express, local, and paratransit buses	88	90	92	116
8. Gwinnett County Airport take-offs and landings	101,458	113,810	118,153	120,000
9. Aircraft based at Gwinnett County Airport	307	298	302	300
10. Street lights added to system	938	978	741	800
11. Speed hump requests processed	203	302	321	320
12. Speed humps installed	20	91	175	200

The Gwinnett Standard

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

1. The department maintained Locally Administered Project Certification so that Gwinnett County remains eligible to receive and administer Federal funds
2. Joanna Rouse and Adrienne Freeman maintained accreditation as Financial Officers, Level 1
3. Carol Nauth and Beth Gordon maintained accreditation as Financial Officers, Level 2
4. Lewis Cooksey, John Ray, Tom Sever, Andrew Thompson, Veronica Finol, Edgardo Aponte, Kristin Philips, Ken Keena, Joshua Brown, and Michelle Arnold maintained accreditation as Licensed Professional Engineers
5. Jerry Oberholtzer and Michelle Arnold maintained accreditation as certified planners with the American Planning Association's American Institute of Certified Planners
6. David Tucker maintained accreditation as a Registered Landscape Architect and as a Certified Arborist
7. Matt Smith and Jason Pinnix maintained accreditation as Certified Members of the American Association of Airport Executives
8. The department had 79 commercially licensed drivers, 72 certified flaggers, and 64 CPR/first aid participants
9. The department had 17 Level 1, 16 Level 2, 14 Inspection Level, and 17 Work Zone International Municipal Signal Association certified staff
10. Ken Keena is serving his second year of a two-year terms as Board Member for the Intelligent Transportation Society of Georgia
11. Matt Smith was elected as treasurer for the Georgia Airports Association

TRANSPORTATION

Accomplishments: FY 2022

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

1. Gwinnett Department of Transportation Assistant Director Tom Sever was recognized as the 2021 Transportation Professional of the Year by the Georgia Section of the Institute of Transportation Engineers. The award recognizes individuals who have contributed substantially to the safe and efficient movement of people or goods in the state.
2. The Georgia Transit Association honored Gwinnett County Transit (now Ride Gwinnett) with the Performance Award for excellent service during the COVID-19 pandemic. The Georgia Transit Association acknowledged GCT's ability to provide premier service without reduction to its local service for customers. GCT offers seven local routes and five express routes, and operates commuter express bus, local bus, and paratransit services.
3. The 2022 Outstanding Agency Contribution Award presented by the Intelligent Transportation Society of Georgia to Gwinnett County and Georgia Department of Transportation for their innovation in deploying full connected vehicle technologies countywide to advance applications for Connected and Autonomous Vehicles statewide.
4. The 2022 Award of Excellence presented by the National Association of Counties for Personnel Management, Employment and Training for the Transportation Mobility Academy.
5. Received award from the American Council of Engineering Companies of Georgia for Urban Highway Design for the Spalding Drive from Winters Chapel Road to SR 140/Holcomb Bridge Road widening project.
6. Received award from the Intelligent Transportation Society of Georgia for 2022 Outstanding Agency Contribution for the innovation in deploying full connected vehicle technologies countywide.
7. Received Defensive Driving Courses Training Center of the Year Award from the National Safety Council (NSC) Southeast Chapter.
8. Gwinnett County Airport received Excellence Award for Airport Training from American Association of Airport Executives.
9. Completed Satellite Boulevard to Jimmy Carter Boulevard Bus Rapid Transit Cost Estimate.
10. Board of Commissioners approved Gwinnett County Transportation to enter in regional partnership for I-285 Top End Express Memorandum of Understanding.

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	12,615,120	12,771,371	15,193,915	17,690,473
Operations	21,120,591	22,050,292	30,004,495	46,738,406
Transfers to Renewal and Extension	1,794,285	3,431,412	9,398,885	5,509,785
Contributions to Other Funds	4,227,410	3,828,798	4,817,887	5,619,544
Contributions to Capital and Capital Outlay	2,510,233	119,004	2,571,000	3,997,594
Contribution to Fund Balance	—	—	—	476,777
Total	42,267,639	42,200,877	61,986,182	80,032,579

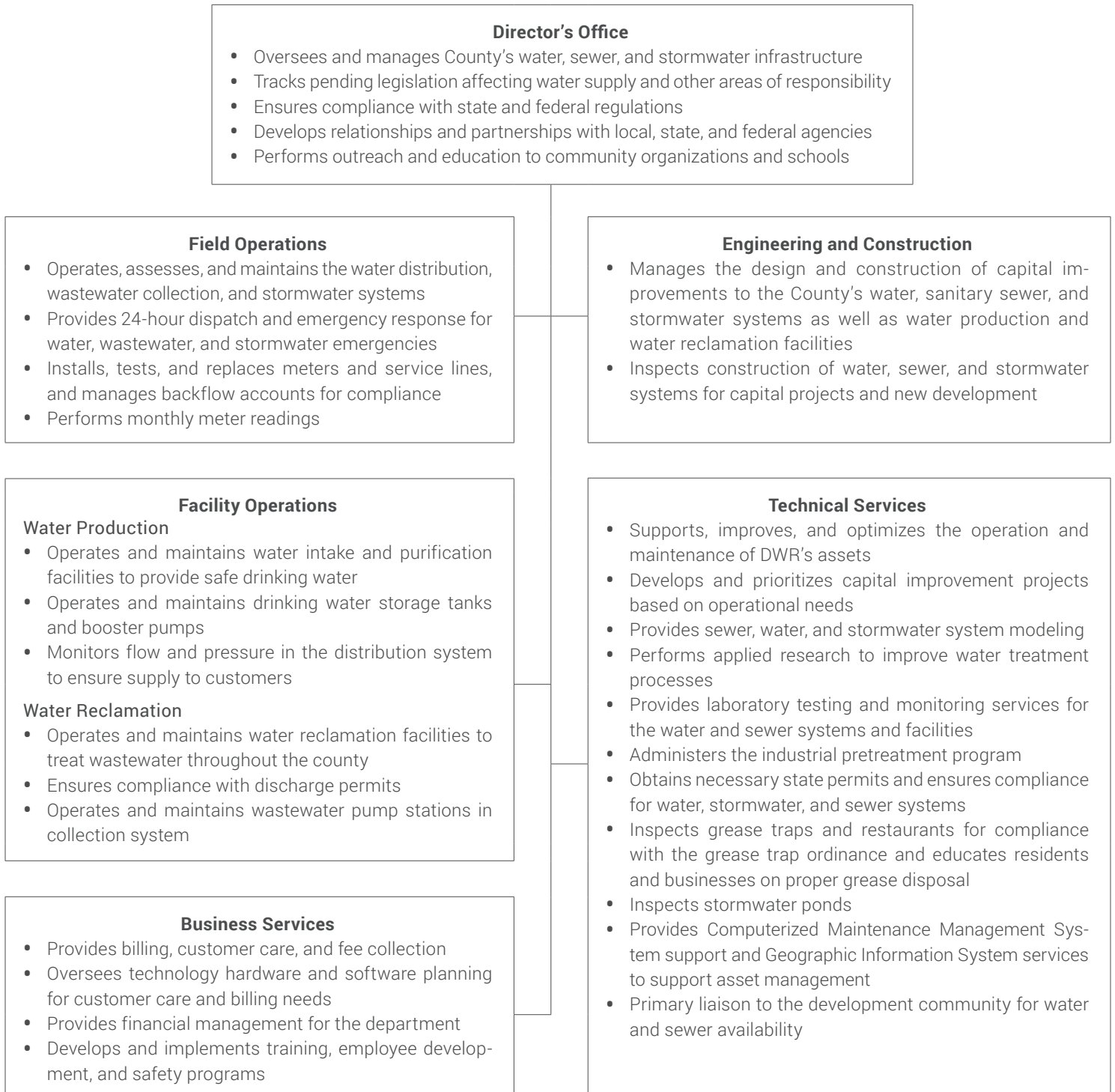
Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
General Fund	24,562,322	22,338,342	28,459,314	36,189,397
Speed Hump Fund	319,814	191,950	375,440	532,079
Street Lighting Fund	8,181,632	8,373,549	8,688,195	9,176,827
Airport Operating Fund	1,121,173	1,765,519	1,603,030	2,274,846
Local Transit Operating Fund	8,082,698	9,531,517	22,860,203	31,859,430
Total	42,267,639	42,200,877	61,986,182	80,032,579

WATER RESOURCES

Mission and Organizational Chart

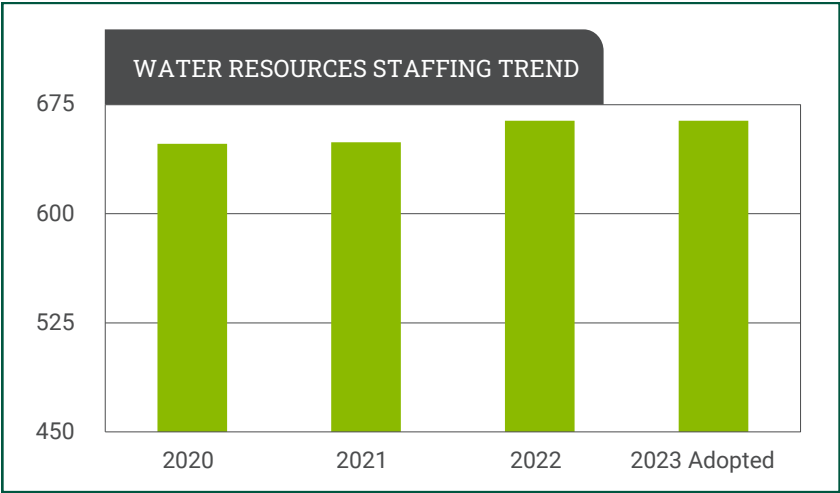
The mission of the Gwinnett Department of Water Resources is to provide superior water services at an excellent value.



WATER RESOURCES

Staffing Summary

	2020	2021	2022	2023 Adopted
Authorized Positions	648	649	664	664



In 2021, a GIS associate was added to assist the Board of Commissioners in evaluating rezoning requests for future development.

In 2022, five positions were added to administer and maintain SCADA system sustainability, two positions were added to increase coordination for facilities capital projects, two positions were added for capital project outreach, four positions were added to provide adequate maintenance to ARVs, and two positions were added to identify issues and ensure adequate sewer capacity.

Operating Projects and County Priorities

PRIORITY:	PUBLIC INFRASTRUCTURE		
Projects	Est. Start Date	Est. End Date	
Update Asset Rehabilitation and Replacement programs	1/1/23	12/29/23	
Update Asset Rehabilitation Plans for collection and distribution systems	6/24/22	12/29/23	
Develop baseline energy use	6/1/22	12/29/23	

WATER RESOURCES

Statistics

	2020 Actual	2021 Actual	2022 Actual	2023 Target
1. Safe drinking water compliance rate	100%	100%	100%	100%
2. Wastewater treatment compliance rate	100%	100%	100%	100%
3. Number of reportable spills per 100 miles of collection lines	0.89	0.90	1.40	<1.50
4. Unplanned outages per 1,000 customers	3.70	3.40	4.60	<5.50
5. Average of water and sewer reactive work requests received per 1,000 accounts	3.10	3.40	3.00	<9.50
6. Customer service abandoned call rate (R12MA)	26.20	22.54	16.00	<15.00
7. Average time (hours) water service is interrupted due to main valves down (R12MA)	3.44	3.28	4.00	<12.00
8. Percent of stormwater drainage calls responded to within 24 hours	92%	86%	91%	100%
9. Average call hold time (minutes)	6.50	7.62	3.08	<3.00
10. Percent total collected water and sewer receivables	98.21%	98.50%	98.54%	98.00%
11. Percent stormwater fee collection rate	99.09%	98.90%	99.15%	99.00%
12. Percent non-revenue water	9.60%	12.10%	11.49%	10.00%
13. Percent category-one 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, award, 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 2022

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. Best Tasting Water in Georgia, awarded by the Georgia Association of Water Professionals
2. Plant of the Year, awarded by the Georgia Association of Water Professionals to the Crooked Creek Water Reclamation Facility
3. Research Innovation and Outstanding Subscriber Award, awarded by the Water Research Association
4. Utility of the Future – Watershed Stewardship, awarded by the Water Environment Federation
5. Achievement Award for the F. Wayne Hill Membrane Filtration Project, awarded by the National Association of Counties
6. Excellence in Management, awarded by the National Association of Clean Water Agencies
7. Stormwater Professional Excellence Award, awarded by the Georgia Association of Water Professionals to Barbara Seal

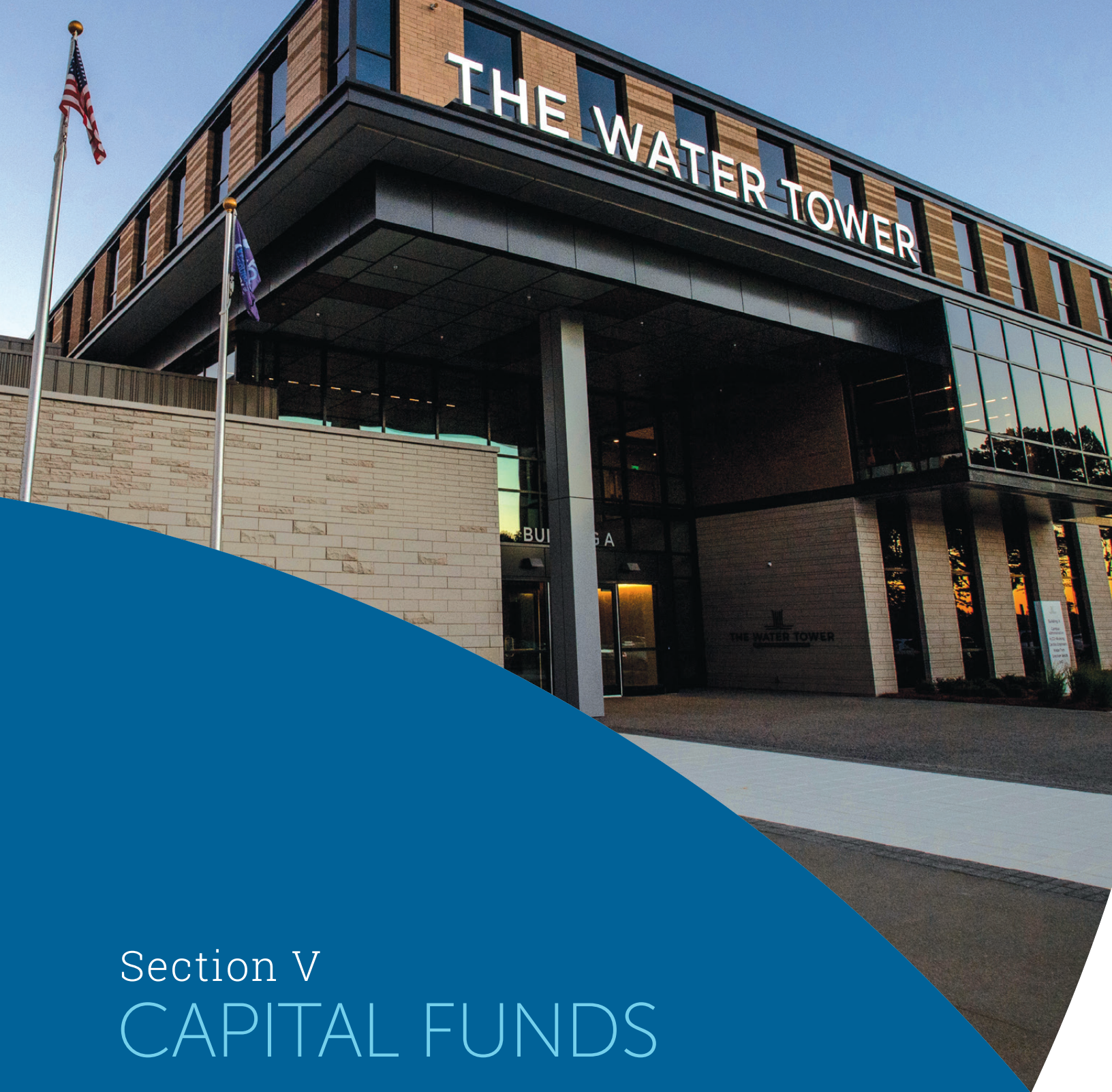
WATER RESOURCES

Appropriations Summary by Category

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Personal Services	62,525,694	64,379,768	72,280,039	78,358,355
Operations	70,047,479	78,173,068	88,762,790	106,217,232
Debt Service	76,509,763	85,001,541	82,998,904	82,967,282
Transfers to Renewal and Extension	173,760,105	142,793,726	168,049,505	168,238,485
Contributions to Other Funds	13,465,129	12,765,318	14,672,852	17,446,486
Contributions to Capital and Capital Outlay	3,409	—	—	—
Total	396,311,579	383,113,421	426,764,090	453,227,840

Appropriations Summary by Fund

Appropriations (\$)	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Water and Sewer Operating Fund	368,956,806	353,912,905	399,011,989	422,441,216
Stormwater Operating Fund	27,354,773	29,200,516	27,752,101	30,786,624
Total	396,311,579	383,113,421	426,764,090	453,227,840



Section V

CAPITAL FUNDS

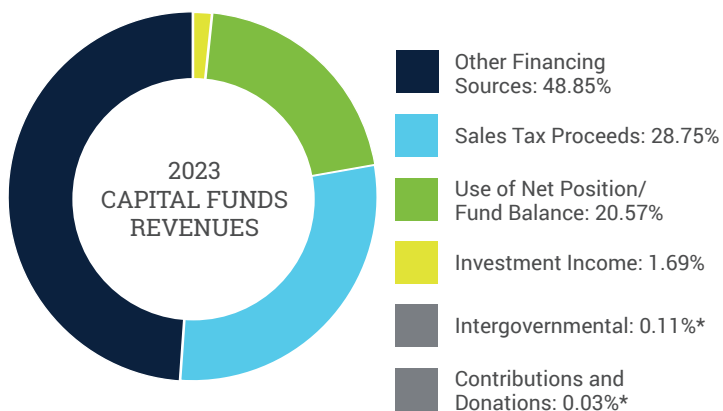
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2020 – 2022, the 2023 budget, and the 2024 – 2028 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

CAPITAL FUNDS

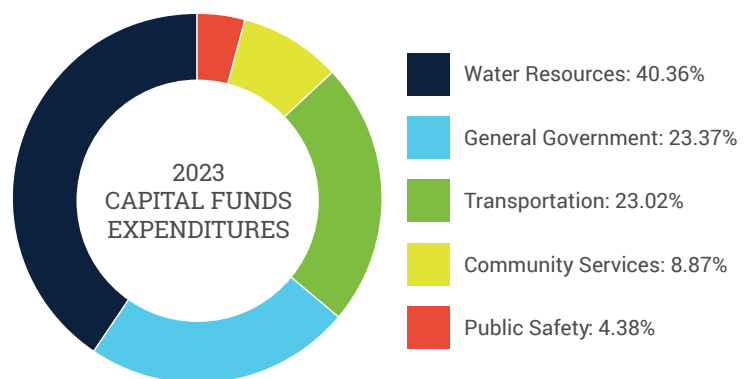
Revenues and Expenditures by Category FY 2020 – 2023

	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Revenues				
Sales Tax Proceeds	183,773,952	210,096,379	236,257,460	140,337,610
Intergovernmental	35,335,514	27,433,625	31,215,776	538,738
Charges for Services	178,002	810,626	110,004	—
Investment Income	11,561,336	5,588,636	13,266,852	8,264,103
Contributions and Donations	523,417	1,190,536	1,701,345	170,000
Miscellaneous	884,209	473,988	1,754,464	—
Other Financing Sources	471,433,678	228,397,822	264,599,735	238,390,997
Total	703,690,108	473,991,612	548,905,636	387,701,448
Use of Net Position	—	—	—	28,446,952
Use of Fund Balance	—	—	—	71,963,456
Total Revenues	703,690,108	473,991,612	548,905,636	488,111,856
Expenditures				
Community Services	38,143,424	25,320,343	25,745,853	43,300,872
General Government	173,270,071	127,721,837	127,912,846	114,084,502
Public Safety	9,974,051	9,731,756	9,897,010	21,355,100
Transportation	130,033,707	99,957,097	100,787,000	112,367,204
Water Resources	190,512,337	201,816,218	202,112,693	197,004,178
Gross Expenditures	541,933,590	464,547,251	466,455,402	488,111,856
Less: Indirect Costs*	763,821	275,249	1,480,370	955,917
Total Expenditures	541,169,769	464,272,002	464,975,032	487,155,939

*Prior year actual indirect costs include true-up adjustments.



*Value is too small to appear on this chart



CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2020 – 2023

	2020 Actual		2021 Actual		2022 Unaudited		2023 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	93,554,182	74,209,773	73,452,253	36,093,985	70,128,121	36,093,985	45,611,694	47,825,866
Total Tax-Related	93,554,182	74,209,773	73,452,253	36,093,985	70,128,121	36,093,985	45,611,694	47,825,866
Vehicle Replacement Fund								
Vehicles	15,741,192	5,190,469	11,521,015	7,440,184	19,977,564	7,440,184	23,025,823	17,420,025
Total Vehicle Replacement	15,741,192	5,190,469	11,521,015	7,440,184	19,977,564	7,440,184	23,025,823	17,420,025
Enterprise Funds								
Airport R and E	12,777,820	14,834,454	2,726,781	755,293	298,954	737,937	455,033	434,723
Solid Waste R and E	965	—	84	—	1,682,875	—	—	—
Stormwater R and E	19,912,668	31,376,596	20,217,940	20,139,158	18,834,759	20,207,826	19,426,099	19,426,099
Transit R and E	4,107,770	2,941,577	5,416,703	3,706,461	12,266,083	3,764,345	5,054,752	6,103,060
Water and Sewer R and E	156,830,677	155,999,855	125,048,696	132,692,763	153,755,075	132,920,570	150,306,725	150,306,725
Water and Sewer Bond Construction	190,600,000	3,474,670	69,354	49,190,170	1,391,518	49,190,170	—	27,418,954
Total Enterprise	384,229,900	208,627,152	153,479,558	206,483,845	188,229,264	206,820,848	175,242,609	203,689,561
Special Revenue Funds								
SPLOST (2009)	3,828,142	63,097,500	330,102	18,350,917	—	18,691,038	—	—
SPLOST (2014)	14,650,835	40,488,124	11,077,058	34,809,202	8,434,104	34,901,457	174,999	174,999
SPLOST (2017)	191,685,857	150,320,572	224,131,626	161,369,118	262,136,583	162,507,890	3,308,713	78,663,795
SPLOST (2023)	—	—	—	—	—	—	140,337,610	140,337,610
Total Special Revenue	210,164,834	253,906,196	235,538,786	214,529,237	270,570,687	216,100,385	143,821,322	219,176,404
Total All Funds	703,690,108	541,933,590	473,991,612	464,547,251	548,905,636	466,455,402	387,701,448	488,111,856

*Revenues in the 2023 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

CAPITAL FUNDS

Governmental Fund Balance Summaries FY 2020 – 2023

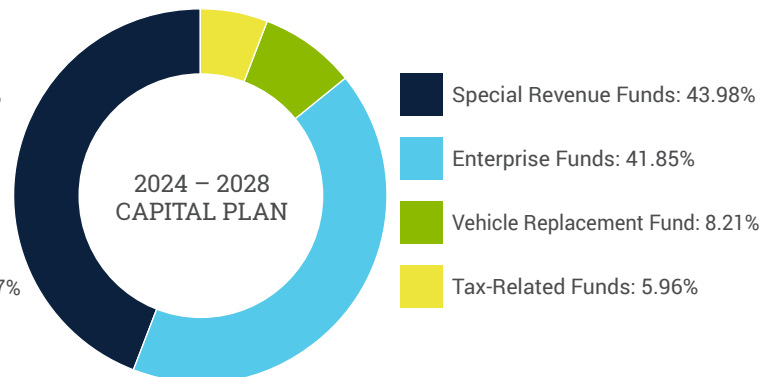
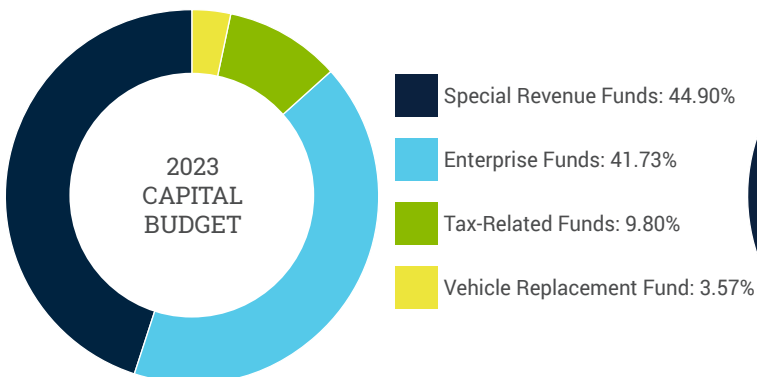
	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Capital Project Fund				
Balance January 1	246,378,464	265,722,873	303,081,139	332,274,781
Sources	93,554,182	73,452,252	70,128,122	45,611,694
Uses	(74,209,773)	(36,093,986)	(40,934,480)	(47,825,866)
Balance December 31	265,722,873	303,081,139	332,274,781	330,060,609
Vehicle Replacement Fund				
Balance January 1	66,140,240	76,690,963	80,771,794	96,145,281
Sources	15,741,192	11,521,015	19,977,564	23,025,823
Uses	(5,190,469)	(7,440,184)	(4,604,077)	(17,420,025)
Balance December 31	76,690,963	80,771,794	96,145,281	101,751,079
2009 Sales Tax Fund				
Balance January 1	77,637,959	18,368,601	—	—
Sources	3,828,142	330,102	—	—
Uses	(63,097,500)	(18,698,703)	—	—
Balance December 31	18,368,601	—	—	—
2014 Sales Tax Fund				
Balance January 1	110,866,560	85,029,271	61,204,872	69,461,163
Sources	14,650,835	11,077,058	8,434,104	174,999
Uses	(40,488,124)	(34,901,457)	(177,813)	(177,813)
Balance December 31	85,029,271	61,204,872	69,461,163	69,458,349
2017 Sales Tax Fund				
Balance January 1	257,809,397	299,174,682	360,798,418	450,842,372
Sources	191,685,857	224,131,626	262,136,583	3,308,713
Uses	(150,320,572)	(162,507,890)	(172,092,629)	(78,663,795)
Balance December 31	299,174,682	360,798,418	450,842,372	375,487,290
2023 Sales Tax Fund				
Balance January 1	—	—	—	—
Sources	—	—	—	140,337,610
Uses	—	—	—	(140,337,610)
Balance December 31	—	—	—	—

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

CAPITAL FUNDS

Revenues and Appropriations by Fund FY 2023 – 2028

	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Tax-Related Funds							
Capital Project	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000
Subtotal	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000
Vehicle Replacement Fund							
Vehicles	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734
Subtotal	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734
Enterprise Funds							
Airport R and E	434,723	212,172	18,727	82,774	216,486	357,714	1,322,596
Stormwater R and E	19,426,099	19,912,954	18,457,115	20,172,137	15,777,222	20,139,827	113,885,354
Transit R and E	6,103,060	7,609,782	7,209,970	6,491,553	4,360,000	—	31,774,365
Water and Sewer R and E	150,306,725	162,264,943	162,013,841	201,625,752	210,258,878	186,621,353	1,073,091,492
Water and Sewer Bond Construction	27,418,954	—	—	—	—	—	27,418,954
Subtotal	203,689,561	189,999,851	187,699,653	228,372,216	230,612,586	207,118,894	1,247,492,761
Special Revenue Funds							
2014 SPLOST	174,999	—	—	—	—	—	174,999
2017 SPLOST	78,663,795	—	—	—	—	—	78,663,795
2023 SPLOST	140,337,610	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,237,256,803
Subtotal	219,176,404	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,316,095,597
Total Capital Improvement Plan	488,111,856	460,338,020	453,647,765	488,928,318	486,092,023	605,141,110	2,982,259,092



2023 – 2028 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	2023	2024	2025	2026	2027	2028	Total
Workflow Automation Pilot	\$ 100,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 154,000
Motorola 800 MHz radios – Corrections	—	4,620	4,620	4,620	4,620	4,620	23,100
Case Management Upgrade/Replacement	—	158,620	4,759	4,902	5,049	5,200	178,530
Security Cameras	—	53,640	5,364	5,900	6,490	6,490	77,884
Courtroom Telepresence	—	222,500	11,125	11,681	12,265	12,879	270,450
Steerable Downlink Antenna	—	6,250	6,250	6,250	6,250	6,250	31,250
HDU-SWAT Building	—	159,844	159,844	159,844	159,844	159,844	799,220
Roof Replacements	(5,000)	(22,500)	(20,000)	(20,000)	(20,000)	(20,000)	(107,500)
Renovations of Records Center Space for Elections	(181,628)	(181,628)	(181,628)	(181,628)	(181,628)	(181,628)	(1,089,768)
Elevators and Escalators	(2,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(52,000)
Electric Vehicle Charging Stations	1,350	900	900	900	900	900	5,850
Langley Drive Security Addition	—	61,852	61,852	61,852	61,852	61,852	309,260
Lighting Upgrades	(8,000)	(81,000)	(125,000)	(100,000)	(100,000)	(100,000)	(514,000)
Fire Station No. 14 Renovation	—	54,112	54,112	54,112	54,112	54,112	270,560
Lenora Park Community Center Expansion	—	240,526	240,526	240,526	240,526	240,526	1,202,630
Vehicles	77,302	373,729	159,148	87,398	89,589	91,783	878,949
Airport Fleet Equipment	1,500	1,500	1,500	1,500	1,500	1,500	9,000
Elevated Lift System	14,500	1,450	1,595	1,754	1,930	2,123	23,352
Kardex Purchase and Installation	38,000	38,000	38,000	38,000	38,000	38,000	228,000
Water Meter – New Installations	(175,000)	(340,000)	(685,000)	(694,444)	(688,889)	(516,667)	(3,100,000)
Total Annual Impact	\$ (138,976)	\$ 752,415	\$ (261,033)	\$ (315,833)	\$ (306,590)	\$ (131,216)	\$ (401,233)

TAX-RELATED CAPITAL FUNDS

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TAX-RELATED CAPITAL FUNDS

Definitions

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

Budget Basis

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

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

Fund Definitions

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

Revenue Source Definitions and Assumptions

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

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

Other Financing Sources consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources is contributed to the tax-related capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

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



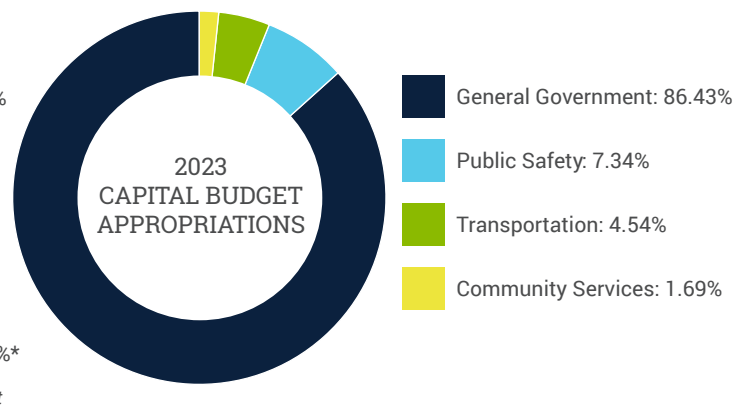
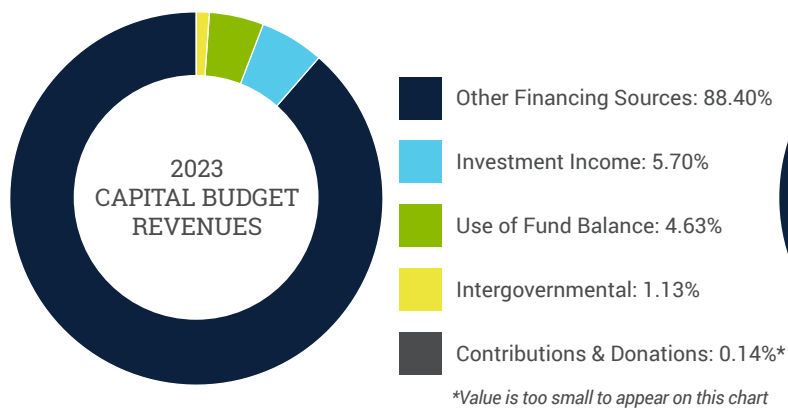
CAPITAL PROJECT FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Intergovernmental	538,738	—	—	—	—	—	538,738
Investment Income	2,724,322	—	—	—	—	—	2,724,322
Other Financing Sources	42,278,634	32,951,534	28,207,649	25,252,710	19,142,412	17,626,929	165,459,868
Contributions and Donations	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Total	45,611,694	33,021,534	28,277,649	25,322,710	19,212,412	17,696,929	169,142,928
Use of Fund Balance	2,214,172	2,572,564	3,077,114	245,080	(847,184)	20,011,326	27,273,072
Total Revenues	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000

Appropriations

Community Services	809,500	300,000	300,000	350,000	400,000	400,000	2,559,500
General Government	41,339,332	31,241,774	26,288,260	21,873,680	15,495,228	16,079,033	152,317,307
Public Safety	3,508,034	2,587,324	3,411,503	1,779,110	1,000,000	19,714,222	32,000,193
Transportation	2,169,000	1,465,000	1,355,000	1,565,000	1,470,000	1,515,000	9,539,000
Total Appropriations	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000



CAPITAL PROJECT FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Intergovernmental							
Public Source	538,738	—	—	—	—	—	538,738
Investment Income							
Accumulated Interest on Investments	1,647,022	—	—	—	—	—	1,647,022
Dividend	1,077,300	—	—	—	—	—	1,077,300
Contributions and Donations							
Contributions – Private Source	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Other Financing Sources							
Transfer In – General Fund	25,205,495	21,146,778	21,967,408	19,869,447	13,650,707	13,065,752	114,905,587
Transfer In – Fire and EMS District	3,915,299	4,400,149	2,796,640	3,578,340	2,589,783	2,182,557	19,462,768
Transfer In – Development and Enforcement	708,500	500,000	500,000	500,000	500,000	500,000	3,208,500
Transfer In – Recreation	671,943	1,197,959	543,694	535,425	412,672	400,000	3,761,693
Transfer In – Fleet	538,739	1,072,125	754,500	—	—	72,600	2,437,964
Transfer In – Administrative Support	27,500	—	—	—	—	—	27,500
Transfer In – E-911	750,000	—	—	—	—	—	750,000
Transfer In – Police Services District	10,461,158	4,634,523	1,645,407	769,498	1,989,250	1,406,020	20,905,856
Total	45,611,694	33,021,534	28,277,649	25,322,710	19,212,412	17,696,929	169,142,928
Use of Fund Balance	2,214,172	2,572,564	3,077,114	245,080	(847,184)	20,011,326	27,273,072
Total Revenues	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000
Appropriations							
Clerk of Recorder's Court	262,352	—	—	—	—	—	262,352
Communications	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Community Services	809,500	300,000	300,000	350,000	400,000	400,000	2,559,500
Fire and EMS	2,724,322	—	—	—	—	—	2,724,322
Financial Services	1,653,956	1,087,838	2,190,853	1,393,609	1,000,000	19,714,222	27,040,478
Information Technology Services	6,475,586	9,441,686	4,934,141	3,830,401	997,766	556,250	26,235,830
Judiciary	—	3,099,206	2,353,895	—	—	—	5,453,101
Non-Departmental	938,115	546,715	646,567	644,905	688,115	2,773,467	6,237,884
Planning and Development	736,000	—	—	—	—	—	736,000
Police Services	1,145,157	1,073,985	940,149	105,000	—	—	3,264,291
Sheriff's Office	708,921	425,501	280,501	280,501	—	—	1,695,424
Solicitor General	60,000	—	—	—	—	—	60,000
Support Services	30,072,957	18,084,167	18,283,657	17,328,374	13,739,347	12,679,316	110,187,818
Transportation	2,169,000	1,465,000	1,355,000	1,565,000	1,470,000	1,515,000	9,539,000
Total Appropriations	47,825,866	35,594,098	31,354,763	25,567,790	18,365,228	37,708,255	196,416,000

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.



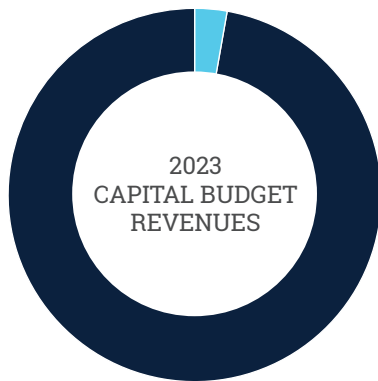
VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income	661,730	—	—	—	—	—	661,730
Other Financing Sources	22,364,093	23,539,983	23,539,983	23,539,982	23,412,188	23,412,188	139,808,417
Total	23,025,823	23,539,983	23,539,983	23,539,982	23,412,188	23,412,188	140,470,147
Use (Source) of Fund Balance	(5,605,798)	19,185,052	11,092,158	2,888,790	(3,825,579)	58,049,964	81,784,587
Total Revenues	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734

Appropriations

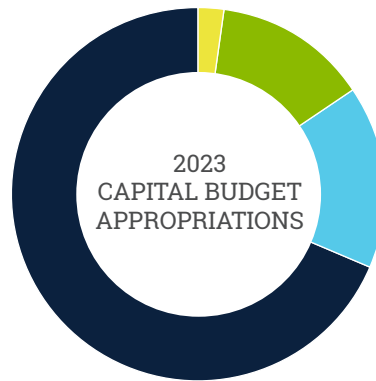
Community Services	2,331,500	1,962,480	2,564,066	2,476,860	2,115,614	8,613,903	20,064,423
General Government	2,764,525	3,604,465	2,206,514	2,206,169	2,061,492	8,622,411	21,465,576
Public Safety	11,927,000	31,963,740	26,376,741	18,973,868	12,114,580	54,456,908	155,812,837
Transportation	397,000	5,194,350	3,484,820	2,771,875	3,294,923	9,768,930	24,911,898
Total Appropriations	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734



Other Financing
Sources: 97.13%

Investment Income: 2.87%

NOTE: Use of Fund Balance does
not appear on this chart because it
is a negative number.



Public Safety: 68.47%

General Government: 15.87%

Community Services: 13.38%

Transportation: 2.28%

VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income							
Accumulated Interest on Investments	320,000	–	–	–	–	–	320,000
Dividend	341,730	–	–	–	–	–	341,730
Other Financing Sources							
Transfer In – General Fund	7,778,677	8,954,567	8,954,567	8,954,566	8,826,772	8,826,772	52,295,921
Transfer In – Fire and EMS	725,549	725,549	725,549	725,549	725,549	725,549	4,353,294
Transfer In – Police Services	11,380,437	11,380,437	11,380,437	11,380,437	11,380,437	11,380,437	68,282,622
Transfer In – Development and Enforcement	233,213	233,213	233,213	233,213	233,213	233,213	1,399,278
Transfer In – Recreation	1,782,689	1,782,689	1,782,689	1,782,689	1,782,689	1,782,689	10,696,134
Transfer In – Street Lighting	5,024	5,024	5,024	5,024	5,024	5,024	30,144
Transfer In – Fleet	181,175	181,175	181,175	181,175	181,175	181,175	1,087,050
Transfer In – Administrative Support	277,329	277,329	277,329	277,329	277,329	277,329	1,663,974
Total	23,025,823	23,539,983	23,539,983	23,539,982	23,412,188	23,412,188	140,470,147
Use (Source) of Fund Balance	(5,605,798)	19,185,052	11,092,158	2,888,790	(3,825,579)	58,049,964	81,784,587
Total Revenues	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734
Appropriations							
Child Advocacy & Juvenile Services	27,500	291,210	28,611	29,183	29,767	248,464	654,735
Communications	–	71,400	–	–	–	52,782	124,182
Community Services	2,331,500	1,962,480	2,564,066	2,476,860	2,115,614	8,613,903	20,064,423
Corrections	–	1,000,620	496,791	551,297	488,177	2,263,007	4,799,892
County Administration	–	–	–	–	–	75,008	75,008
District Attorney	1,320,000	306,000	436,968	509,380	194,838	1,675,949	4,443,135
Financial Services	–	71,400	36,414	–	75,770	376,114	559,698
Fire & Emergency Services	736,000	705,840	1,176,692	2,171,232	287,927	3,626,109	8,703,800
Information Technology Services	–	112,200	57,222	–	323,106	212,436	704,964
Juvenile Court	–	28,050	28,611	–	–	40,152	96,813
Non-Departmental	789,525	127,795	127,795	127,794	–	(1)	1,172,908
Planning & Development	122,500	456,450	174,787	569,338	227,311	1,565,603	3,115,989
Police Services	7,915,000	28,544,700	22,456,514	9,110,470	8,481,938	41,748,896	118,257,518
Sheriff's Office	3,276,000	2,713,200	2,743,535	7,692,166	3,344,715	9,081,903	28,851,519
Solicitor General	480,000	183,600	499,392	191,017	519,567	398,047	2,271,623
Support Services	25,000	955,740	319,923	228,160	165,071	1,668,636	3,362,530
Tax Commissioner	–	–	–	–	37,885	46,214	84,099
Transportation	397,000	5,194,350	3,484,820	2,771,875	3,294,923	9,768,930	24,911,898
Total Appropriations	17,420,025	42,725,035	34,632,141	26,428,772	19,586,609	81,462,152	222,254,734



CAPITAL ENTERPRISE FUNDS

CAPITAL ENTERPRISE FUNDS

Definitions

Capital Enterprise Funds are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the capital assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue-producing entity.

Budget Basis

Budgets for capital enterprise funds are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue.
- b) Depreciation expense is not recognized in the annual budget.
- c) Capital purchases are recognized in the annual budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and acquisition of new and replacement vehicles and equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues of the Stormwater Operating Fund, grants from the Federal Environmental Protection Agency, and stream mitigation buffer fees. These resources are used for major repairs, renovations, expansions, future development of the stormwater drainage system, watershed protection and improvements, and acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewer system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewer system, and acquisition of new and replacement equipment.

The **2020 Water and Sewer Bond Construction Fund** accounts for financial resources provided by the 2020 Water and Sewerage Authority Revenue Bond issue. These resources will be used to fund renovations, expansions, and future development for the water and wastewater system infrastructure.

Revenue Source Definitions and Assumptions

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

Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, 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.

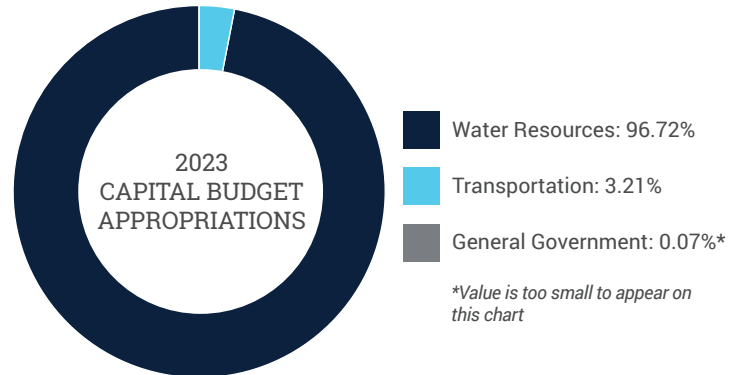
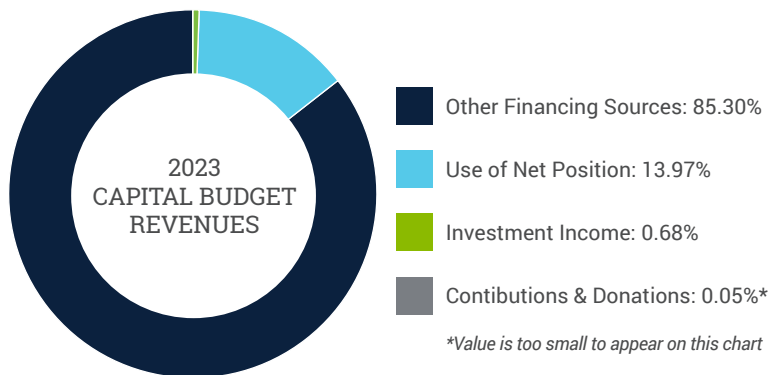
CAPITAL ENTERPRISE FUNDS

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income	1,394,339	—	—	—	—	—	1,394,339
Other Financing Sources	173,748,270	189,089,161	186,821,235	228,429,752	230,536,410	206,901,490	1,215,526,318
Contributions and Donations	100,000	—	—	—	—	—	100,000
Total	175,242,609	189,089,161	186,821,235	228,429,752	230,536,410	206,901,490	1,217,020,657
Use (Source) of Net Position	28,446,952	910,690	878,418	(57,536)	76,176	217,404	30,472,104
Total Revenues	203,689,561	189,999,851	187,699,653	228,372,216	230,612,586	207,118,894	1,247,492,761

Appropriations

General Government	147,600	6,517,338	495,728	1,555,557	—	—	8,716,223
Transportation	6,537,783	7,821,954	7,228,697	6,574,327	4,576,486	357,714	33,096,961
Water Resources	197,004,178	175,660,559	179,975,228	220,242,332	226,036,100	206,761,180	1,205,679,577
Total Appropriations	203,689,561	189,999,851	187,699,653	228,372,216	230,612,586	207,118,894	1,247,492,761



AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Other Financing Sources							
Transfer In – Airport	455,033	301,482	140,310	140,310	140,310	140,310	1,317,755
Total	455,033	301,482	140,310	140,310	140,310	140,310	1,317,755
Use (Source) of Net Position	(20,310)	(89,310)	(121,583)	(57,536)	76,176	217,404	4,841
Total Revenues	434,723	212,172	18,727	82,774	216,486	357,714	1,322,596
Appropriations							
Information Technology Services	45,000	—	—	—	—	—	45,000
Support Services	109,723	161,172	—	—	—	—	270,895
Transportation	280,000	51,000	18,727	82,774	216,486	357,714	1,006,701
Total Appropriations	434,723	212,172	18,727	82,774	216,486	357,714	1,322,596

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income							
Accumulated Interest on Investments	125,140	—	—	—	—	—	125,140
Dividend	64,000	—	—	—	—	—	64,000
Other Financing Sources							
Transfer In – Stormwater	19,236,959	19,912,954	18,457,115	20,172,137	15,777,222	20,139,827	113,696,214
Total Revenues	19,426,099	19,912,954	18,457,115	20,172,137	15,777,222	20,139,827	113,885,354
Appropriations							
Information Technology Services	12,300	424,200	124,644	129,630	—	—	690,774
Water Resources	19,413,799	19,488,754	18,332,471	20,042,507	15,777,222	20,139,827	113,194,580
Total Appropriations	19,426,099	19,912,954	18,457,115	20,172,137	15,777,222	20,139,827	113,885,354

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Other Financing Sources							
Transfer In – Transit	5,054,752	6,609,782	6,209,969	6,491,553	4,360,000	—	28,726,056
Total	5,054,752	6,609,782	6,209,969	6,491,553	4,360,000	—	28,726,056
Use of Net Position	1,048,308	1,000,000	1,000,001	—	—	—	3,048,309
Total Revenues	6,103,060	7,609,782	7,209,970	6,491,553	4,360,000	—	31,774,365
Appropriations							
Transportation	6,103,060	7,609,782	7,209,970	6,491,553	4,360,000	—	31,774,365
Total Appropriations	6,103,060	7,609,782	7,209,970	6,491,553	4,360,000	—	31,774,365

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income							
Accumulated Interest on Investments	600,199	–	–	–	–	–	600,199
Dividend	605,000	–	–	–	–	–	605,000
Contributions & Donations							
Contributions – Developers	100,000	–	–	–	–	–	100,000
Other Financing Sources							
Transfer In – DWR Operating	149,001,526	162,264,943	162,013,841	201,625,752	210,258,878	186,621,353	1,071,786,293
Total Revenues	150,306,725	162,264,943	162,013,841	201,625,752	210,258,878	186,621,353	1,073,091,492
Appropriations							
Information Technology Services	135,300	6,093,138	371,084	1,425,927	–	–	8,025,449
Water Resources	150,171,425	156,171,805	161,642,757	200,199,825	210,258,878	186,621,353	1,065,066,043
Total Appropriations	150,306,725	162,264,943	162,013,841	201,625,752	210,258,878	186,621,353	1,073,091,492

2020 WATER AND SEWER BOND CONSTRUCTION FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Use of Fund Balance	27,418,954	–	–	–	–	–	27,418,954
Total Revenues	27,418,954	–	–	–	–	–	27,418,954
Appropriations							
Water Resources	27,418,954	–	–	–	–	–	27,418,954
Total Appropriations	27,418,954	–	–	–	–	–	27,418,954

CAPITAL SPECIAL REVENUE FUNDS

CAPITAL SPECIAL REVENUE FUNDS

Definitions

Special Revenue Funds account for the use of funds that are restricted for specific purposes as required by state law or local ordinance.

Budget Basis

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

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

Fund Definitions



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

The **2017 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects, recreational facilities/equipment, expansion of the Gas South District (former Infinite Energy Center), public safety facilities/equipment, library relocation/renovation, and senior service facilities. The 2017 SPLOST is projected to raise \$950 million before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the Gas South District expansion.

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

Revenue Source Definitions and Assumptions

Sales Tax Proceeds are revenues from a one percent sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

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

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

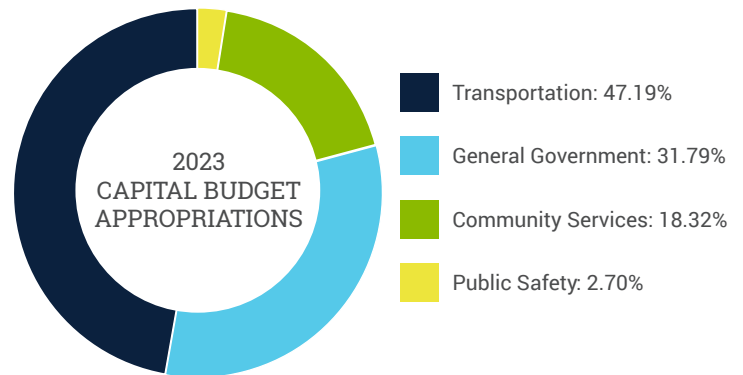
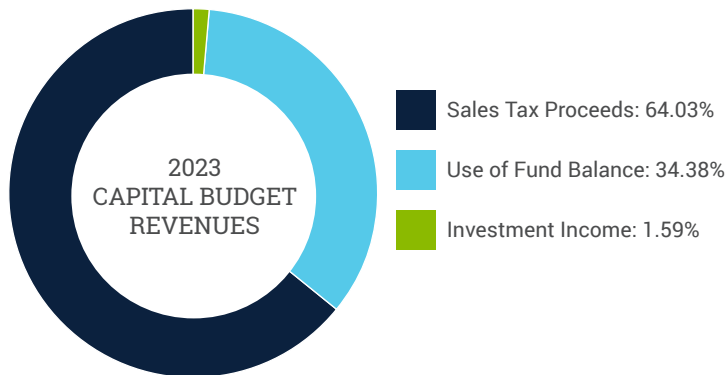
CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Sales Tax Proceeds	140,337,610	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,237,256,803
Investment Income	3,483,712	—	—	—	—	—	3,483,712
Total	143,821,322	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,240,740,515
Use of Fund Balance	75,355,082	—	—	—	—	—	75,355,082
Total Revenues	219,176,404	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,316,095,597

Appropriations

Community Services	40,159,872	18,700,000	15,750,000	20,946,000	11,088,000	11,700,000	118,343,872
General Government	69,678,322	79,918,752	83,857,798	88,315,896	58,889,398	75,491,179	456,151,345
Public Safety	5,920,066	1,600,000	8,000,000	12,000,000	1,600,000	6,912,655	36,032,721
Transportation	103,418,144	91,800,284	92,353,410	87,297,644	145,950,202	184,747,975	705,567,659
Total Appropriations	219,176,404	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,316,095,597



2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income							
Accumulated Interest on Investments	74,999	–	–	–	–	–	74,999
Dividend	100,000	–	–	–	–	–	100,000
Total Revenues	174,999	–	–	–	–	–	174,999
Appropriations							
Community Services	13,125	–	–	–	–	–	13,125
Fire & Emergency Services	12,932	–	–	–	–	–	12,932
Libraries	5,250	–	–	–	–	–	5,250
Police Services	16,117	–	–	–	–	–	16,117
Sheriff's Office	2,450	–	–	–	–	–	2,450
Support Services	2,625	–	–	–	–	–	2,625
Transportation	122,500	–	–	–	–	–	122,500
Total Appropriations	174,999	–	–	–	–	–	174,999

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Investment Income							
Accumulated Interest on Investments	1,812,468	–	–	–	–	–	1,812,468
Dividend	1,496,245	–	–	–	–	–	1,496,245
Total	3,308,713	–	–	–	–	–	3,308,713
Use of Fund Balance	75,355,082	–	–	–	–	–	75,355,082
Total Revenues	78,663,795	–	–	–	–	–	78,663,795
Appropriations							
Community Services	21,130,747	–	–	–	–	–	21,130,747
Financial Services	8,547,413	–	–	–	–	–	8,547,413
Fire & Emergency Services	1,888,567	–	–	–	–	–	1,888,567
Libraries	3,949,285	–	–	–	–	–	3,949,285
Non-Departmental	297,784	–	–	–	–	–	297,784
Support Services	49,630	–	–	–	–	–	49,630
Transportation	42,800,369	–	–	–	–	–	42,800,369
Total Appropriations	78,663,795	–	–	–	–	–	78,663,795

2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2023 – 2028

Revenues	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Sales Tax Proceeds							
SPLOST	140,337,610	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,237,256,803
Total Revenues	140,337,610	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,237,256,803
Appropriations							
Community Services	19,016,000	18,700,000	15,750,000	20,946,000	11,088,000	11,700,000	97,200,000
Financial Services	35,697,951	50,894,136	54,133,798	56,461,551	58,889,398	75,491,179	331,568,013
Fire & Emergency Services	4,000,000	1,600,000	8,000,000	12,000,000	1,600,000	6,912,655	34,112,655
Support Services	21,128,384	29,024,616	29,724,000	31,854,345	—	—	111,731,345
Transportation	60,495,275	91,800,284	92,353,410	87,297,644	145,950,202	184,747,975	662,644,790
Total Appropriations	140,337,610	192,019,036	199,961,208	208,559,540	217,527,600	278,851,809	1,237,256,803



Section VI

CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2022 and the programs that make up the 2023 – 2028 Capital Improvement Plan. Included are program descriptions and a listing of the budgeted appropriations by project category.



COMMUNITY SERVICES

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan for the Department of Community Services is comprised of projects that help provide a comprehensive and coordinated system of facilities for the provision of high-quality recreational, educational, health and human services, and other services to Gwinnett County residents. Projects include the construction and/or renovation of senior centers, community centers, and parks and recreational facilities. Parks and recreation projects involve providing quality parks and recreational facilities such as passive and active park land, sports fields, tennis complexes, aquatic centers, multi-use trails, playgrounds, picnic pavilions, and other park amenities.

2022 Capital Achievements

In 2022, the Department of Community Services completed several park projects:

Project Design and Construction:

- Dacula Park: Community Recreation Center and Senior Center expansion project ready for bidding
- Discovery Park: permitted and ready for bidding
- Ivy Creek Greenway: section 1 to 2A construction started
- George Pierce Park: trailhead, restroom, playground, and amenities
- Yellow River Post Office Site: Hudson Nash Farmhouse restoration and site improvements
- Lenora Park: Community Recreation Center design in progress
- Tribble Mill Park: Chandler Road entrance, parking, and amenities
- Rock Springs Park: multipurpose field conversion to synthetic turf
- Lloyd N. Harris Trail: signage installation from Tribble Mill Park to Harbins Park

Asset Management:

Annual Maintenance Items

- Replaced epoxy flooring at Alexander Park, Bay Creek Park, Best Friend Park, Duncan Creek Park, J. B. Williams Park, Rhodes Jordan Park, and Ronald Reagan Park
- Renovated Rhodes Jordan Park outdoor tennis courts 1 through 6 and converted courts 7 and 8 to six dedicated pickleball courts
- Converted E. E. Robinson Park outdoor courts from four pickleball courts to six pickleball courts
- HVAC Replacements at Bethesda Park, Bogan Park, Jones Bridge Park, Lenora Park, Mountain Park Activity Building, Mountain Park Park Depot, Rhodes Jordan Park, and Shorty Howell Park
- Repaired leak at the Lenora Park Pool
- Installed frost-freeze hydrants at seven dog parks
- Converted 70 percent of comfort stations to electric strike locks
- Painted 12 entire parks
- Sanded and refinishing six gymnasium and dance floors
- Built new bridge for Ronald Reagan Park
- Playground repairs and maintenance

Unique Asset Management Items

- Installed automated lighting controls at Rhodes Jordan Park and Duncan Creek Park
- Refurbished slide at the Bethesda Park Aquatic Center and Best Friend Park Pool
- Replaced air duct at the Bethesda Park Aquatic Center
- Converted 50 percent of comfort stations to LED with occupancy sensors
- Converted all parking lot lights at Bryson Park to LED
- Replaced and renovated playgrounds at Collins Hill Park
- Replaced multipurpose field synthetic turf at Duncan Creek Park
- Replaced chiller at the Gwinnett Historic Courthouse
- Slate roof replacement and basement water penetration prevention measures at the Gwinnett Historic Courthouse
- Installed automated lighting controls at Bogan Park, Lenora Park, and Rabbit Hill Park
- Replaced wood planks on bridge with galvanized metal planking at Tribble Mill Park
- Paved and repaired parking lots at Bethesda Park Aquatic Center, Club Drive Park, Jones Bridge Park, Lenora Park Pool, Lucky Shoals Park, McDaniel Farm Park, Ronald Reagan Park, and Sweet Water Park
- Completed six community gardens and one new high tunnel at E. E. Robinson Park
- Rebuilt two PoolPak dehumidification systems at the West Gwinnett Park Aquatic Center
- Replaced air ducts at the West Gwinnett Park Aquatic Center
- Renovated pavilions at Bethesda Park and Holcomb Bridge Park

Master Planning:

- 2020 Gwinnett Parks and Recreation Master Plan
- Piedmont Pathway scoping study commenced

Land Donation:

- From Yellow River Baptist Church: 2.721 acres

Trails:

- Trail repaving and line striping at several park locations
- Eastern Regional Greenway Trail: design

At the end of 2022, the following park projects were underway:

Project Design and Construction:

- Eastern Regional Greenway Trail: construction commenced
- Gwinnett Environmental and Heritage Center:
 - Sensory Treehouse
 - Sensory Treehouse exhibits
 - Pathway through the Piedmont exhibit design
 - New entrance alignment design
 - New restroom and parking renovations design
 - Outdoor classroom design
 - Blue Planet exhibit renovation
- Mountain Park Aquatic Center: PoolPak replacements
- Bogan Park Aquatic Center: play structure replacement awarded and awaiting fabrication
- Mountain Park Aquatic Center: flat roof replacement
- Peachtree Ridge Park: Lake Luella Dam rehabilitation
- Shorty Howell Park: replacement of multipurpose field bleachers with ADA bleachers

2023 – 2028 Capital Improvement Plan

In addition to the projects above that will continue into 2023, the 2023 capital budget and 2024 – 2028 Capital Improvement Plan for Community Services totals approximately \$141.0 million. Projects include:

Project Design and Construction:

- Beaver Ruin Wetland Park
- Bay Creek Park: playground replacement/renovations
- Dacula Park Activity Building: expansion to a community recreation center and senior wing
- Centerville Park
- Discovery Park
- Gwinnett Environmental and Heritage Center:
 - New entrance drive
 - New restroom building and parking lot renovation
 - Outdoor classroom
- Lenora Park:
 - Community recreation center expansion
 - Multipurpose field conversion to synthetic turf
 - Replaced multipurpose field bleachers with ADA bleachers
- Simpsonwood Park: master plan updates
- Singleton Park

Trails:

- Ivy Creek Greenway and Trailhead: section from George Pierce Park to Westbrook Road
- Piedmont Pathway scoping study
- Commerce Drive Trail Connection
- Singleton Greenway: phase I

Asset Management-projects include, but are not limited to:

- Multipurpose field synthetic turf field replacements
- Peachtree Ridge Park: reconstruction of the Lake Luella Dam
- Promised Land: restoration of the Big House
- Replacement, renovation and/or repairs of pools, comfort stations, playgrounds, hardscape, trails, boardwalks, and parking lots
- Camera improvements at George Pierce Park Community Recreation Center and Mountain Park Aquatic Center and Activity Building
- Rehabilitation of gymnasiums, tennis, and basketball courts
- Field utility and landscaping
- Fleet management of vehicles and equipment
- Parking lot and trail paving and repairs
- Parks and aquatics emergency capital repairs
- Park land and open space acquisition
- Stormwater area rehabilitation





COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

Project Category	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Community Services Administration	19,508,889	18,700,000	15,750,000	20,946,000	11,088,000	11,700,000	97,692,889
Community Services Miscellaneous/ Contingencies	889,000	274,890	468,700	1,036,270	1,083,515	1,470,908	5,223,283
Environmental and Heritage Center	4,136,155	—	—	—	—	—	4,136,155
Fleet Equipment	2,252,000	1,687,590	2,095,366	1,440,590	1,032,099	7,142,995	15,650,640
Greenway/Countywide Trails Master Plan	11,714,828	—	—	—	—	—	11,714,828
Parks and Recreation	4,800,000	300,000	300,000	350,000	400,000	400,000	6,550,000
Total Community Services	43,300,872	20,962,480	18,614,066	23,772,860	13,603,614	20,713,903	140,967,795

GENERAL GOVERNMENT

CAPITAL IMPROVEMENT PLAN

The General Government Capital Improvement Plan is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and the construction and maintenance of general government facilities. Also included within the general government plan are public safety and community services capital projects that are managed by the Department of Support Services.

Other project categories are:

- General Government Facilities, which consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous Projects, including studies and budgeted capital contingencies

Information Technology projects involve upgrading and enhancing the business systems and technology infrastructure to support the County's information and computing needs. Projects in this category include acquisition of new and replacement of end user computers, peripheral equipment, and business software applications, as well as upgrades to the systems, storage, servers, networking, and telecommunications infrastructure.

2022 Capital Achievements – Support Services

Major Construction Projects

The following are highlights of major capital projects managed by the Department of Support Services in 2022.

- **General Government:**
 - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:**
 - **Gwinnett Justice and Administration Center:** Renovation of the Board of Commissioners' and County Administrator's space began in April 2022 and was completed in October 2022. Design was completed for the former Department of Transportation space and for expansion and renovation of the Department of Communications space on the first floor, and design started for the District Attorney's space, which will be on the third floor. This project is largely funded by the General Government Capital Fund.
 - **One Justice Square:** design was completed on space for Information Technology Services on the second floor and for Community Services, Code Enforcement, Police Permits, and a conference area on the first floor. This project is largely funded by the General Government Capital Fund.
 - **Records Management Center:** Design continued for renovation of a former grocery facility to create a Records Management Center and equipment storage space. This project is funded by the General Government Capital Fund.

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

- **Elizabeth H. Williams Branch Library:** Construction of the relocated Elizabeth H. Williams Branch Library continued. The two-story facility will also include a business center and is being constructed in partnership with the city of Snellville. This project is funded by the 2017 SPLOST program.
- **Hooper-Renwick Themed Library:** Design is 75 percent complete on the Hooper-Renwick Themed Library, which will incorporate the former Hooper-Renwick School building and honor the history and legacy of the school through an inter-governmental agreement with the city of Lawrenceville. A groundbreaking ceremony was held on October 26, 2022. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.

- **Public Safety:**

- **Fire Station 13:** Construction was completed on the relocated Fire Station 13, and a ribbon cutting ceremony was held on December 5, 2022. The city of Suwanee provided the land adjacent to the city's Town Center on Main future park site. The 10,788-square-foot facility provides three drive-through apparatus bays, offices, bunk areas, a kitchen, and training accommodations. This project was funded by the 2017 SPLOST program.
- **Police Fleet Facility Maintenance Building:** Construction began in early 2022 on the 6,000-square-foot maintenance facility to house three vehicle maintenance bays and administrative space, and completion is scheduled for first quarter 2023. This project is funded by the Police Capital Fund.
- **Police Training Center Expansion:** Construction neared completion on the 23,000-square-foot expansion of the training center to add classroom space, multipurpose rooms, locker rooms, and administrative space. This project is funded by the Police Capital Fund.
- **Hazardous Device Unit-Special Weapons and Tactics Building:** Design was completed for a standalone Hazardous Device Unit and SWAT Team building to house operations personnel and provide storage for vehicles, equipment, and materials. This project is funded by the Police Capital Fund.

- **Community Services:**

- **Renovation of Records Management Center Space for Elections:** Design is in process to renovate the current Records Management Center at the Central Services Facility on Grayson Highway to consolidate Elections functions. The Records Management Center will be moving to a new location on Grayson Highway. This project is funded by the General Government Capital Fund.
- **OneStop Centerville:** Design is 75 percent complete on the project to construct a two-story facility on the site of the Centerville Branch of the Gwinnett County Public Library and the Centerville Senior Center in Snellville. The facility will house various service providers and will provide space for exam rooms, counseling, classrooms, child dental care, and an exterior playground. This project is funded by the *American Rescue Plan Act* grant.

Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2022:

- **General Government:**

- **Gwinnett Justice and Administration Center:** Access control system upgrades, escalator replacement Phase 2, elevator upgrades, Phase I site lighting upgrades, and HVAC equipment replacements
- **One Justice Square:** Design for cleaning and sealing exterior precast concrete and elevator modernization
- **Courts Annex:** Site security upgrades, cleaning and sealing exterior precast concrete, and HVAC equipment replacements
- **Fleet Management Fuel Sites:** Installation of new dispensing equipment at multiple fuel sites
- **Fleet Management Facility:** Started HVAC equipment replacement
- **DOT Central Facility:** HVAC equipment replacements
- **North Gwinnett Tag Office:** Designed fire alarm and security system replacements
- **Snellville Tag Office:** Designed fire alarm system replacements
- **Multiple County Facilities:** Completed stormwater pond remediations and designed monument sign replacements

- **Public Safety:**

- **Fire Stations 16 and 17:** Started turnout gear room construction
- **Fire Stations 3 and 4:** Completed roof replacements
- **Fire Stations 9 and 12:** Designed roof replacements
- **Fire Logistics:** HVAC replacement
- **Multiple Fire Facilities:** HVAC equipment replacements, fire alarm replacements, and design of monument sign replacements
- **Police Training Firing Range:** HVAC equipment replacement and fire alarm replacement
- **Police Training Center:** Fire alarm replacement
- **Police North Precinct:** Fire alarm replacement
- **Police East Precinct:** Fire alarm replacement
- **Police West Precinct:** Replaced HVAC equipment and designed roof replacement
- **Police Annex Facility:** E-911 Center HVAC upgrades
- **Multiple Police Facilities:** Facility condition assessments
- **Comprehensive Correctional Complex:** Design of covered exterior recreational space, freezer/cooler replacement, design of diversion control room renovation, security upgrades, design of commercial kitchen appliance replacement, HVAC equipment replacements, and design of roof replacement

- **Community Services:**

- **Fire Alarm System Replacements:** Designed Pinckneyville Community Center
- **Buford Library Branch:** Lighting upgrades
- **Multiple Library Branches:** Parking lot, landscaping, and storm pond improvements
- **Multiple Library Branches:** Fire alarm replacements
- **Historic Courthouse:** Slate roof replacement, exterior facade renovation, and clock tower remediation
- **Multiple Historic Facilities:** Facility condition assessments
- **Animal Welfare Overflow Site:** Demolition of the facility
- **OneStop Buford:** Floor covering replacements
- **OneStop Norcross:** HVAC equipment replacements
- **Norcross Human Services Center:** Roof and HVAC equipment replacements
- **Gwinnett Coalition for Health and Human Services:** Design and procurement for interior upgrades
- **Department of Child Advocacy and Juvenile Services:** Completed permanent space design



2022 Capital Achievements – Information Technology Services

Achievements in 2022 include the following:

- Converted the Canyon Solutions Judicial Courts Activity Tracking System application modules to a .NET framework due to the end-of-life of Microsoft Internet Explorer version 11 (August 2021) for Administrative Office of the Courts and Juvenile Courts.
- Replaced analog-based video surveillance system with an integrated and modern solution for the Fire Academy (Training), Fire Warehouse (Logistics), Fire Apparatus (Repair), Fire Facilities, Fire Headquarters building, and Gwinnett County Fleet Fuel Island.
- Built an API to enable a more efficient and secure means for Gwinnett County to accept and process payments to eliminate the County's exposure to payments fraud.
- Implemented the Asset Management module in RemedyForce.
 - Integration with current IT Service Management tools (incident/service tickets, change, release, and problem management)
 - Created Configuration Management Data Base for consolidated repository of all configuration item information (configurations, changes, asset information, inventory tracking, etc.)
 - Automated collection of installed software and hardware, to include configuration items
 - Improved processing aligned to industry best practices
- Implemented CAMA Cloud, a data collection software solution, for the Tax Assessor's Office which improved the efficiency and accuracy of field inspections on real property.
- Migrated the County's SharePoint 2019 environment to SharePoint Online. This implementation also included the migration of Nintex workflows and forms, any existing InfoPath forms, the migration/redevelopment of Infowise Solutions Smart Alert Pro alerts, and two custom SPFx applications. The Cloud-hosted SharePoint requires no in-house maintenance and receives updates automatically from the vendor.
- Implemented the Public Safety Solution, a new "system of systems" that provides public safety stakeholders with streamlined access to information.
- Led the implementation of enterprise-wide digital automation tools for improved efficiency and paperless footprint through the deployment of the DocuSign tool. This tool provides an automated process optimization solution to work and transform more than 500 forms and workflows identified by the County departments.
- Implemented several digital support capabilities, including automated forms, electronic signature, and conditional automated workflows, which are quickly being applied to automate the manual processes associated with routing contracts for approval.
- Completed more than 25 infrastructure projects in alignment with modernizing our environment. This included beginning the network cable upgrades throughout the county which will improve data performance, wireless network upgrades to the next generation to increase capacity of usage, and the development of high-bandwidth connectivity between the Data Centers (Gwinnett Justice and Administration Center, Police Annex, and Bay Creek) and all County-owned or operated facilities.

2023 – 2028 Capital Improvement Plan

The 2023 capital budget and 2024 – 2028 Capital Improvement Plan for General Government totals approximately \$639.0 million.

Support Services

Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2023:

- **General Government:**
 - **Gwinnett Justice and Administration Center Campus Space Implementation Plan:**
 - **Gwinnett Justice and Administration Center:** This phase of the GJAC Campus Space Implementation Plan includes renovations in the former Department of Transportation space and the Department of Communications space on the first floor and starting renovation of the third floor to provide space for District Attorney. This project is funded by the General Government Capital Fund.
 - **One Justice Square:** Construction in 2023 will renovate the first and second floors of One Justice Square. The first floor will house the Department of Community Services; Code Enforcement; Police permitting; and a conference, meeting, and training space for the building. The second floor will house the Department of Information Technology Services. This project is largely funded by the General Government Capital Fund.
 - **Records Management Center:** Design will be completed, and construction will start to renovate the former grocery facility to create a Records Management Center and equipment storage space on Grayson Highway. This project is funded by the General Government Capital Fund.
- **Public Safety:**
 - **Hazardous Device Unit-Special Weapons and Tactics Building:** Design was completed for a standalone Hazardous Device Unit and SWAT Team building at the Police Training Center campus. The building will house operations personnel and provide storage for vehicles, equipment, and materials. This project is funded by the Police Capital Fund.
 - **Fire Station 14 Renovation:** Design will begin for the renovation of the former North Side Police Precinct which is attached to Fire Station 14. This project is funded by the Fire & EMS Capital Fund.
- **Branches of the Gwinnett County Public Library:**
 - **Elizabeth H. Williams Branch Library:** Construction will be completed on the relocated Elizabeth H. Williams Branch Library. The two-story facility will also include a business center and is being constructed in partnership with the city of Snellville. This project is funded by the 2017 SPLOST program.
 - **Hooper-Renwick Themed Library:** Construction will start on the Hooper-Renwick Themed Library which will preserve and honor the history and legacy of the former Hooper-Renwick School through an intergovernmental agreement with the city of Lawrenceville. The branch will replace the current Lawrenceville Branch located at 1001 Lawrenceville Highway. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.
 - **Lawrenceville Branch Library and Administration Headquarters Renovation:** Design will begin to renovate the Lawrenceville Branch Library and Administrative Headquarters facility to provide a consolidated administrative headquarters for the Gwinnett County Public Library System. This project is funded by the 2017 SPLOST program.
- **Community Services:**
 - **Renovation of Records Management Center Space for Elections:** Design will continue for renovation of the Records Management Center to provide additional space for Elections at the Central Services Facility on Grayson Highway. The Records Management Center will be moving to a new location on Grayson Highway, and the renovation will consolidate operations of the Elections Headquarters space and a leased warehouse space used for voting equipment and workspace. This project is funded by the General Government Capital Fund.

- **OneStop Centerville:** Design will be completed and construction will start on a two-story facility on the site of the Centerville Branch of the Gwinnett County Public Library and the Centerville Senior Center in Snellville. The facility will house various service providers and will provide space for exam rooms, counseling, classrooms, child dental care, and an exterior playground. This project is funded by the *American Rescue Plan Act* grant.
- **OneStop Gwinnett:** Design will start for a OneStop Gwinnett facility on Grayson Highway to provide space for internal and external community partners to deliver services to the community. This project is funded by the *American Rescue Plan Act* grant.

Capital Maintenance Projects

A focus on capital maintenance projects will continue in 2023. Some projects began in 2022, while others are newly programmed for 2023. The following projects will be completed or newly implemented in 2023:

• General Government:

- **Gwinnett Justice and Administration Center:** Access control system upgrades, elevator upgrades, phase II site lighting upgrades, HVAC equipment replacements, and ADA improvements
- **One Justice Square:** Cleaning and sealing exterior precast concrete, design for elevator modernization, and parking lot improvements
- **Courts Annex:** Fire alarm system replacement, HVAC equipment replacements, floor covering replacements, elevator modernization, and lighting replacements and upgrades
- **Government Annex:** Design for elevator modernization, floor covering replacements, and lighting replacements and upgrades
- **Fleet Management Fuel Sites:** Storage and dispensing equipment replacement and pavement rehabilitation
- **DOT Central Facility:** Floor covering replacements, HVAC equipment replacements, fire alarm replacement, and dry storage for salt and sand
- **North Gwinnett Tag Office:** Fire alarm, security system replacements, and floor coverings
- **Snellville Tag Office:** Fire alarm system replacements and floor replacements
- **Airport Administrative Building:** Roof replacement and parking lot improvements
- **Multiple County Facilities:** Continued access controls system replacements, stormwater pond remediation, accessibility assessments, monument sign replacements, lighting replacements and upgrades, and accessibility assessments

• Public Safety:

- **Fire Stations 3, 9, 16 and 19:** Turnout gear room construction
- **Fire Stations 3, 4, 19, and 25:** Roof replacement
- **Fire Administration:** HVAC replacement
- **Fire Station 1:** HVAC replacement
- **Fire Stations 9, 1, and 12:** Roof replacement
- **Fire Services Headquarters Facility:** Interior renovation and reconfiguration
- **Multiple Fire Facilities:** HVAC equipment replacements, fire alarm replacements, and monument sign replacements
- **Police Training Firing Range:** Roof replacement
- **Police North Precinct:** HVAC equipment and roof replacement
- **Police South Precinct:** HVAC controls addition
- **Police East Precinct:** Fire alarm and HVAC equipment replacements
- **Police West Precinct:** Roof replacement

- **Police Central Precinct:** Roof replacement
- **Police Annex Facility:** E-911 Center HVAC upgrades, fire alarm replacements, and roof replacement
- **Multiple Police Facilities:** Monument sign replacements
- **Comprehensive Correctional Complex:** Roof replacement, control panels, diversion control room renovation, clean and paint exterior walls and trim, construct exterior recreational space, isolation cells expansion, security upgrades, commercial kitchen appliance replacement, HVAC equipment replacements, and lighting replacements and upgrades
- **Community Services:**
 - **Fire Alarm System Replacements:** Duncan Creek Park and West Gwinnett Park Aquatic Center
 - **Centerville Branch Library:** Gutter replacements and storm pond remediation
 - **Peachtree Corners Branch Library:** Parking lot improvements
 - **Multiple Library Branches:** Restroom renovations
 - **Multiple Library Branches:** Roof replacements
 - **Grayson Library Branch:** Floor covering replacements
 - **Multiple Library Branches:** Lighting upgrades
 - **Multiple Library Branches:** Fire alarm replacements
 - **Multiple Library Branches:** Parking lot improvements
 - **Library Headquarters:** Emergency power upgrades and parking lot improvements
 - **Historic Courthouse:** Elevator modernization
 - **Animal Welfare:** Incinerator replacement and floor restoration
 - **OneStop Buford:** Floor covering replacements, parking lot improvements, and replacement of the senior center kitchen dishwasher
 - **OneStop Norcross:** Playground equipment replacement and elevator modernization
 - **Central Services:** Chiller replacement



2023 – 2028 Capital Improvement Plan

Information Technology Services

The Department of Information Technology Services' capital improvement plans for 2023 – 2028 include:

- **Data Network Wiring** – continuation of a multi-year project to replace all CAT3 and CAT5 cable as required. The requested funding is for the engagement of an electrical services contractor to remove and replace all identified cable runs with new CAT6 cable with an estimate of 7,500 cable runs per year over 3 years as requested by the Department of Information Technology Services for purchase and deployment. The project includes hardware, vendor services, contingency funds, and project management.
- **Workflow Automation Pilot** – continuation of a multi-year project to provision and implement a digital automation solution that enables interactive electronic forms, digital signatures, conditional automated workflows, and automation of analytics (dashboards and reporting). The 2023 funding request includes the following adjustments to the previously approved funding:
 - Increase the development services to address pipeline of approximately 500 forms and processes identified for go-paperless initiatives
 - Expand DocuSign platform subscription to include Contract Lifecycle Management Additional that supports the contract creation, collaborative redlining, and other expanded contract management functions
 - Delay the purchase and implementation of the automated optimization solution to 2024 to provide necessary time to complete initial implementation of DocuSign and automate the processes in the pipeline so that the optimization software can be applied to automated processes
- **800 MHz Radio System** – system software upgrades for the 800 MHz radio system as well as the construction of an additional tower site in the southeastern area of Gwinnett County.
- **2023 Security Cameras** – the addition of 70 security cameras as requested by the Department of Fire and Emergency Services for purchase and deployment in 2023. All 70 cameras are new and will be allocated to the fire stations that make up Battalion 5: Stations 8, 15, 16, 17, 27, 30 and 31.
- **Motorola 800 MHz radios for Corrections** – purchase and deployment of 24 additional handheld 800 MHz radios for the Department of Corrections in 2023.
- **Case Management Upgrade/Replacement** – replacement of the current legal case management software as requested by the Law Department.
- **2023 Security Cameras** – the addition of new security cameras and the replacement of legacy system security cameras in 2023 for the Gwinnett County Sheriff's Office, Corrections, and Tax Commissioner.

- **Field Communications Equipment** – upgrade field communications equipment (106 end-of life radios and peripherals) for the Department of Community Services.
- **Courtroom Telepresence** – purchase and deploy video telepresence boards as requested by the Administrative Office of the Courts.
- **Steerable Downlink Antenna** – acquisition of a steerable downlink antenna system as requested by the Gwinnett County Police Department. The system includes components that will mount on the GCPD aviation unit's airborne vehicles as well as ground-based components to enable control of the airborne video system as well as collection of the video feed.
- Establish a network segmentation for public safety on its own network and integrated platform to improve service for the public safety teams and residents' critical emergency services.
- Improve network performance through automation and machine learning, including a high-speed backbone and improved wireless connectivity.
- Implement the Lucy Mobile Application to enable field personnel to enter and interact with maintenance and support staff using mobile devices without having to travel back and forth to their respective offices.
- Continue delivery of major Accela enhancements to automate Planning and Development processes, which will improve efficiency and enhance customer experience.
- Collaborate on several upcoming multi-department technology initiatives, including the procurement and implementation of a new enterprise resource planning system, grants system, utility billing software, and coordinated care system.



GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
2040 Unified Plan	500,000	–	–	–	–	–	500,000
Airport	329,500	–	–	–	–	–	329,500
Animal Welfare Renovations	4,818,000	–	–	–	–	–	4,818,000
Cities Share of 2017 SPLOST	8,547,413	–	–	–	–	–	8,547,413
Cities Share of 2023 SPLOST	35,697,951	50,894,136	54,133,798	56,461,551	58,889,398	75,491,179	331,568,013
Computers and Computer Systems	6,668,186	15,959,024	5,429,869	5,385,958	997,766	556,250	34,997,053
Contingencies and Miscellaneous Projects	3,721,947	1,358,900	885,951	964,538	927,203	2,126,064	9,984,603
Corrections Facility	1,422,629	663,221	714,373	1,626,130	1,768,000	–	6,194,353
DOT Central Site Improvements	–	–	50,000	385,000	–	–	435,000
Fire Facilities	1,562,695	4,061,665	2,442,910	1,745,916	382,637	2,479,661	12,675,484
Fleet Equipment	4,165,502	2,824,165	1,949,015	1,768,421	1,704,289	7,066,347	19,477,739
General Government Facilities	17,067,204	12,405,777	18,295,862	13,394,063	9,711,285	11,040,522	81,914,713
General Government Facilities – Civic Center Expansion	297,784	–	–	–	–	–	297,784
Health and Human Services Facilities	–	427,000	–	–	–	–	427,000
Judicial Facilities	8,737,736	7,273,822	2,503,895	150,000	150,000	–	18,815,453
Libraries	4,140,815	26,580	118,880	215,380	135,480	26,580	4,663,715
Park Renovations and Improvements	50,000	–	65,000	–	–	–	115,000
Playground Equipment	302,500	–	–	–	–	–	302,500
Police Facilities	14,813,885	25,549,211	25,458,747	28,424,345	1,780,060	1,406,020	97,432,268
Records Center Space Elections Renovations	1,191,125	–	–	–	–	–	1,191,125
Senior Service Facilities	49,630	–	800,000	3,430,000	–	–	4,279,630
Total General Government	114,084,502	121,443,501	112,848,300	113,951,302	76,446,118	100,192,623	638,966,346

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.

2022 Capital Achievements – Police Services

Achievements in 2022 pertaining to the Gwinnett County Police Department include the following:

- **Public Safety Solution:** This is the replacement of the Public Safety ecosystem to include Computer Aided Dispatch, Mobile CAD, Reports Management System, mapping, Automated Reporting Systems, Evidence Management, Electronic Citations, and other solutions. The program was activated with a full go live implementation date of October 12, 2022.
- **Gwinnett County Police Training Expansion:** Construction was initiated on this project in 2021. This is an approximately 23,000-square-foot addition to the current facility to provide additional space given growing recruit class sizes and frequency. Our growing department has created a higher demand for larger facilities. This project has an expected completion date of December 2023.
- **Situational Awareness & Crime Response Center:** The SACRC was designed to integrate and analyze voice, video, and data and translate them into critical intelligence to distribute to officers for a more proactive response. The SACRC deploys solutions that bring together video inputs, incident and criminal complaints, arrest records, photos, national crime databases, 911 call records, and more. The SACRC was activated in conjunction with the Public Safety Solution listed above.

2022 Capital Achievements – Fire and Emergency Services

Achievements in 2022 pertaining to the Department of Fire and Emergency Services include the following:

- Opened Fire Station 13 in Suwanee
- Purchased fire apparatus and ambulance replacements
- Replaced vital medical equipment such as stretchers and cardiac monitors
- Updated and remodeled Fire Stations 16 and 17 in Dacula
- Replaced Self-Contained Breathing Apparatus equipment
- Installed security cameras in all stations in Battalion 4
- Installed security cameras and a new access gate to fire apparatus
- Received eight mask-mounted thermal imaging cameras at the Training Academy to aid in recruit and incumbent training



2023 – 2028 Capital Improvement Plan

The 2023 capital budget and 2024 – 2028 Capital Improvement Plan for Public Safety totals approximately \$223.8 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2023 – 2028 include the following existing capital projects:

- Construction has commenced on the 6,084-square-foot facility for Police Facilities Maintenance and Police Fleet Service Units. Anticipated completion date is first quarter of 2023.
- The proposed new SWAT/Hazardous Device Unit/K9 project will establish a 22,450-square-foot, state-of-the-art facility in which all operational personnel, equipment, and vehicles will be centered in a single location as opposed to spread out across the county.
- Acquisition of a Mobile Command Vehicle for the Police Department will allow the department to facilitate quick and accurate communications and coordination of efforts during critical incident situations. A Mobile Command Vehicle will provide an essential, centralized location where staff responding to critical incidents can have a safe and functional work environment.
- The proposed purchase of an Armored Critical Incident Vehicle will allow officers to safely approach, rescue, and evacuate residents and officers and work safely within the inner perimeter of a scene, reducing the time, manpower, and financial cost incurred during protracted armed barricade or hostage situations.
- The new Police Headquarters planned for 2025 will replace the current location built in 1977. This will provide a new building of approximately 132,000 square feet to replace the existing declining building. This will include a multi-story office building with a parking deck.

Fire and Emergency Services

The 2023 – 2028 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and ambulances along with various support vehicles within the department. The department received three sedans for Fire Inspectors and two response rated sedans in 2022. Future plans call for the renovation of Fire Station 14 in Buford and the continued addition of gear rooms at Fire Stations 2, 3, 4, and 19. In conjunction with the Department of Support Services and the Department of Financial Services, and Operational Master Plan and Facility Asset Management Plan are being developed to help determine future replacements and repairs. Fire and Emergency Services will continue to work with Support Services on fire alarm replacements, HVAC replacements, and roof replacement programs throughout the capital improvement period. Additionally, future renovations for Fire Headquarters and Resource Management are anticipated in the upcoming capital improvement period based on results identified in the facility condition assessments, operational needs assessments, and in conjunction with established replacement schedules.



PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

Project Category	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Ambulances	1,656,958	–	–	–	–	–	1,656,958
Detention Center Renovations	595,000	145,000	–	–	–	–	740,000
Fire Apparatus and Equipment	1,615,497	1,280,840	1,726,692	2,721,232	837,927	22,890,331	31,072,519
Fire Facilities	4,774,459	2,112,838	9,640,853	12,843,609	2,050,000	7,362,655	38,784,414
Police Equipment	45,000	144,498	391,519	105,000	–	–	686,017
Public Safety Administration	263,108	–	–	–	–	–	263,108
Public Safety Vehicles and Fleet Equipment	12,405,078	32,467,888	26,029,180	17,083,137	11,826,653	50,830,799	150,642,735
Total Public Safety	21,355,100	36,151,064	37,788,244	32,752,978	14,714,580	81,083,785	223,845,751

TRANSPORTATION

CAPITAL IMPROVEMENT PLAN

The Transportation Capital Improvement Plan consists of projects to improve the County's transportation infrastructure. Projects fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes and improvements of alignments of cross streets, sight distances, and traffic signal infrastructure, as well as Advanced Traffic Management System improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road category funds the improvements of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing category renovates, rehabilitates, and resurfaces existing County roads to prolong the life of the road.

The County Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, one of the busiest airports in the state. Airport Capital Projects include:

- Projects to expand, strengthen, and resurface runways and taxiways
- Site improvement projects including building pads and the construction, expansion, and rehabilitation of facilities
- Communications, lighting, and other equipment replacement projects
- Long-term planning projects

Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities including:

- Park & Rides and other facility construction and rehabilitation projects
- Technology projects
- Bus and equipment purchases and rehabilitation projects
- Route expansion and bus rapid transit projects
- Long-term planning projects



2022 Capital Achievements

The Department of Transportation's capital achievements in 2022 include the following:

- Completed construction of 22 major projects, including intersection, major road, road safety and alignment, school safety, and sidewalk and pedestrian safety projects
- Completed construction of Sardis Church Road (Seckinger High School) project
- Completed construction of the Harbins Road at SR 316/University Parkway interchange project.
- Completed construction of the SR 324/Gravel Springs Road at I-85 interchange project
- Completed construction of Constitution Boulevard at Langley Drive intersection improvement project
- Completed construction of Collins Industrial Way (SR 20/Buford Drive to Collins Hill Road Connector)
- Began construction of nine projects including bridges, major roadways, school safety, and sidewalks
- Began construction on the Western Gwinnett Bikeway extension project
- Began engineering on nine new capital projects
- Received procured local vehicles for major transit service expansion for three new local routes
- Began work on the Gwinnett County Transit Development Plan
- Executed Project Framework Agreement with the Georgia Department of Transportation for the SR 316 at SR 8 interchange project
- Began work on the Gwinnett County Comprehensive Transportation Plan update
- Executed Gwinnett Place Transportation Framework agreement
- Initiated Jimmy Carter Boulevard/Mountain Industrial Boulevard Corridor study
- Initiated Loop Trail study
- Reviewed 1,147 Utility Permit applications and 418 development projects/road projects
- Continued work on the Commuter Bus Mid-life overhaul project
- Continued work on the Harbins Road Park & Ride Lot project
- Began work on the Lawrenceville Park & Ride project



- Began work on the Gwinnett Place Transit Center project
- Began work on Zero Emission – Battery Elect with partnership with the Atlanta-region Transit Link, known as the ATL
- Initiated work on the Bus Rapid Transit South I-85 Corridor project
- Continued construction of traffic management system expansion in the city of Peachtree Corners
- Completed the resurfacing of 123 miles of County roadways
- Completed 29 in-house quick fix projects
- Began construction for the expansion of traffic management systems on major roads including sections of US 23/SR 13/Buford Highway, Sugarloaf Parkway, Arcado Road, Killian Hill Road, SR 120/Duluth Highway, Cruse Road, and Herrington Road
- Installed six new traffic signals including the removal and replacement of a single traffic signal with two new traffic signals at a new interchange
- Reconstructed nine existing traffic signals
- In partnership with GDOT, continue to deploy Connected Vehicle technology along the County road network. This technology will enable the use of emergency vehicle preemption, transit signal priority, and other safety applications
- Began work on the Gwinnett County Airport Master Plan
- Began work on the Air Traffic Control Tower Radio/Console Replacement Project

2023 – 2028 Capital Improvement Plan

The 2023 capital budget and 2024 – 2028 Capital Improvement Plan for Transportation totals approximately \$772.8 million. Some of the major projects are as follows:

- Continue management of previous SPLOST programs
- Begin implementation of new 2023 SPLOST program
- Continue traffic signal equipment upgrades
- Complete the installation of traffic management system expansion projects on sections of US 23/SR 13/Buford Highway, Arcado Road, Killian Road, SR 120/Duluth Highway, Cruse Road, Herrington Road, SR 20/Loganville Highway, and Singleton Road
- Complete the ITS Phase 2 Enhancement project that will deploy communication technology to all traffic signals not currently connected to the traffic management system to allow remote monitoring from the Traffic Control Center
- Continue to evaluate results of the driver feedback sign pilot project for consideration of expansion of the program
- Continue installation of roadway improvements with in-house quick fix projects
- Continue management of roadway resurfacing program
- In partnership with GDOT, continue with the deployment of Connected Vehicle technology along the county road network to enable the use of emergency vehicle preemption, transit signal priority, and other safety applications
- In partnership with ARC and other agencies, continue with the development of the Safe Trips in a Connected Transportation Network project, through the U.S. Department of Transportation's Complete Trip – ITS4US Deployment Program. This project consists of the development of a system that will use advance transportation technology to provide safe and complete trips thus enhancing accessibility to all travelers in the County
- Complete Gwinnett County Comprehensive Transportation Plan update
- Continue work on the Harbins Road widening project



- Continue work on Sugarloaf Parkway widening project
- Continue work on SR 124 North Widening project from Pine Road to Spout Springs Road
- Continue work on SR 20 widening project from Peachtree Industrial Boulevard to SR 13
- Continue work on Rockbridge Road at Wydella Road traffic signal project
- Continue work on Lakeview Road at Big Haynes Creek bridge project
- Continue work on Peachtree Industrial Boulevard widening project from SR 141 to Northwoods Parkway
- Continue work on North Bogan Road at Thompson Mill Road roundabout project
- Continue work on SR 140 Jimmy Carter Boulevard from Cash Court to West Peachtree Street sidewalk project
- Continue work on Ridge Road at South Puckett's Road Roundabout project
- Continue work on South Puckett Road at Ivy Creek Elementary school sidewalk project
- Continue work on Sugarloaf Parkway at US 29 intersection project.
- Continue work on Sugarloaf Parkway at Old Norcross Road intersection project
- Continue to implement County gateway projects
- Continue work on Bus Stop Amenities project
- Construct Harbins Road Park & Ride Lot
- Continue work on Bus Rapid Transit South I-85 Corridor project
- Begin rebranding for Gwinnett County Transit
- Complete Transit Development Plan Update
- Continue work on the Gwinnett County Airport Master Plan
- Complete the Air Traffic Control Tower Radio/Console Replacement Project
- Begin work on Taxiway Z lighting upgrade project



TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Airport Capital Improvements and Equipment	280,000	51,000	18,727	82,774	216,486	357,714	1,006,701
Bridge and Roadway Drainage Improvements	2,528,500	–	–	–	–	–	2,528,500
Cities Allocation-Roads	1,166,081	–	–	–	–	–	1,166,081
Intersection/Traffic Operations Improvements	9,374,812	815,000	860,000	900,000	945,000	990,000	13,884,812
Major Road Improvements	5,829,119	–	–	–	–	–	5,829,119
Pedestrian Safety/Sidewalks	2,693,961	–	–	–	–	–	2,693,961
Resurfacing/Rehabilitation	2,917,500	–	–	–	–	–	2,917,500
Road Program Management	3,190,462	–	–	–	–	–	3,190,462
Road Program Miscellaneous/ Contingencies	450,000	–	225,000	525,000	525,000	525,000	2,250,000
Road Safety and Alignments	6,136,981	–	–	–	–	–	6,136,981
School Safety Program	6,932,913	–	–	–	–	–	6,932,913
Transportation Administration	62,768,440	91,800,284	92,353,410	87,297,644	145,950,202	184,747,975	664,917,955
Transit Facilities	2,950,000	4,450,000	–	–	–	–	7,400,000
Transit Program Miscellaneous/ Contingencies	2,500,000	2,150,000	1,500,000	1,500,000	1,700,000	–	9,350,000
Transit Vehicles and Equipment	553,060	1,659,782	5,709,970	4,991,553	2,660,000	–	15,574,365
Transportation Planning	2,095,375	5,194,350	3,754,820	2,911,875	3,294,923	9,768,929	27,020,272
Total Transportation	112,367,204	106,120,416	104,421,927	98,208,846	155,291,611	196,389,618	772,799,622

WATER RESOURCES

CAPITAL IMPROVEMENT PLAN

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

Water Resources' Capital Improvement Plan consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote the health, safety, and welfare of the public; and manage stormwater. These projects include construction of new facilities, improvements to existing water facilities, and projects that improve the efficiency of operations. The need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, required service level improvements, asset replacement due to age, or a combination of these and other factors. The focus of Water Resources' current Capital Improvement Plan is the rehabilitation and replacement of aging infrastructure and ensuring capacity for the future.

Water Resources operates and maintains two water production facilities with 248 million gallons per day of production capacity and three water reclamation facilities with 98 MGD of treatment capacity. Water Resources also operates and maintains 209 raw sewage pump stations, nine water booster pump stations, 10 water storage tanks, 271 miles of pressurized sewer pipe, 2,937 miles of gravity sewer pipe, 1,538 miles of stormwater drainage pipe, and 4,023 miles of water main, serving approximately 194,937 active sewer customers and 269,480 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.

2022 Capital Achievements

Water and Sewer Capital Improvement Plan achievements are divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- Systems and Technology
- Miscellaneous

The **Water Reclamation Facilities program** includes projects for expansions of and improvements to the County's three water reclamation facilities. In addition, the program includes projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System permits. The following major project was completed in 2022:

- **F. Wayne Hill Water Resources Center Variable Frequency Drives Replacement:** This project replaced the Robicon brand variable frequency drives as well as other potential older or unsupported VFD models at the F. Wayne Hill Water Resources Center. VFDs are used to control the speed of a motor based on system needs. The F. Wayne Hill Water Resources Center has more than 180 VFDs that are used to operate equipment critical to the plant operations. Many of the existing VFDs were old and failing, and Robicon drives are no longer being produced. This resulted in maintenance and performance issues. This project replaced 103 Robicon drives with new VFDs. The result will be a reduction in drive failures, improved maintenance costs, and reduced harmonics, which is electrical system pollution created by the older VFDs.

The **Collection System program** includes projects for expansion, replacement, assessment of gravity sewer pipe, force mains, and wastewater pump stations. It also includes projects that improve cost effectiveness by installing gravity sewers to decommission pump stations. The following major project was completed in 2022:

- **Sherwood Pump Station – Rock Quarry Pump Station Rehabilitation Project:** This project was to install gravity sewer to decommission the Rock Quarry Pump Station. The flows were transferred to the Sherwood Pump Station. This project included upgrades and rehabilitation of the Sherwood Pump Station with larger pumps, an electrical and control panel system upgrade, new slide gates, and safety improvements that will allow the station to pump sewage to the Little Ivy Creek Interceptor. This will extend the useful life of the Sherwood Pump Station and eliminate maintenance of the Rock Quarry Pump Station.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The following major project was completed in 2022:

- **State Route 13 Buford Highway Improvements:** This project was in relation to a road improvement project along State Route 13 from McGinnis Ferry Road to George Pierce Park. As part of the project, the existing 10-inch cast iron water main, installed in 1958, was abandoned and approximately 8,500 feet of new ductile iron water main was installed.

The **Water Production Facilities program** includes projects for expansion and improvements to the two water production facilities and the booster stations and tanks. No major projects were completed in 2022.

The **Systems and Technology program** includes all projects related to technology improvements made to DWR 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. The following major project was completed in 2022:

- **F. Wayne Hill Distributed Control System to Open Architecture System Conversion:** The project converted the existing Foxboro distributed control system to an open architecture system utilizing programmable logic controllers and Wonderware System Platform at the F. Wayne Hill Water Resources Center. This project was part of an overall, multi-year project that is being done to modernize and standardize the Supervisory Control and Data Acquisition system across all facilities. SCADA allows Water Resources to collect real time data from remote locations in order to control equipment and processes at the water production facilities, reclamation facilities, and pump stations.



The **Miscellaneous program** has a wide variety of projects that include new and replacement vehicles, administration building improvements, relocations of utilities necessary during road projects, and other projects that support the mission of the department. The Miscellaneous program also includes funds for reserves and contingencies. The following major project was completed in 2022:

- **The Water Tower Global Innovation Hub Phase 1:** The Gwinnett Water Innovation Center will be a premier location for research and problem-solving for water issues around the world. It will house three main functions: The Research Section will explore fundamental and applied technology through relationships with academia, other water utilities, and public-private partnerships. There will also be a focus on growing and supporting a water-technology community, which will look at sustainable water resource management. The Training Section will allow Water Resources employees, along with other water industry professionals, to benefit from having access to the most up-to-date information, processes, and equipment. The Public Education and Outreach Section will provide opportunities for residents to experience hands-on learning, which will lead to an understanding of the effect our water use and habits have on the water environment and water resource management. This facility will promote public outreach and education, training of staff, and research in the water field. Gwinnett plans to partner with public and private entities to be a leader in innovation and continue to be a utility of the future. This building is the cornerstone of that future collaboration. Phase 1 was completed in 2022.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. The following projects were completed in 2022:

- **Stormwater System Repair and Rehabilitation:** Corrugated metal pipe with an average age beyond its expected useful life comprises more than 40 percent of Gwinnett County's stormwater system, making repair and rehabilitation a priority issue for Water Resources' Stormwater Program. In 2022, \$15 million of the Stormwater CIP budget was spent to combat this problem. Water Resources performed condition assessments on more than 300 miles of stormwater pipe, allowing projects to be planned and completed before the public is impacted by damage or failure of the stormwater system. Water Resources then rehabilitated more than 5 miles and replaced 2 miles of stormwater pipe in 2022. These projects improve reliability of the stormwater system, minimizing impacts to existing roads and other infrastructure and providing increased level of public safety.



2023 – 2028 Budget and Capital Improvement Plan

The 2023 Capital Budget, and 2024 – 2028 Capital Improvement Plan for Water Resources totals approximately \$1.21 billion. Some of the major projects are as follows:

- **Eastern Regional Infrastructure Pump Station and Force Mains:** This project includes a new regional 14 MGD Pump Station located on Harbins Road at the Apalachee River with two parallel 20-inch ductile iron force mains, which are approximately 7 miles in length (14 miles total) from Harbins Road at the Apalachee River, down Harbins Road and Brooks Road to the Brooks Road Pump Station. The project will provide service for a currently unserved area of eastern Gwinnett County in the Apalachee Basin. This project is under construction through a design-build contract. It is planned to be complete mid-2024. In addition to construction of the Pump Station and Force Mains (F-1383-03), the ERI project also includes 6 miles of new Gravity Sewer (F-1387-05), 5 miles of new and upsized Water Mains (F-1388-05), and 5 miles of a new Trail system along the Apalachee River with two new Trailheads (F-1389-01). The total contract amount with JDS Inc. for the Eastern Regional Infrastructure project is \$125 million.
- **Lanier Filter Plant New Chemical Building:** Since it was originally commissioned in 1976, the existing Lanier Filter Plant Chemical Building has not been significantly upgraded. The intent of the Lanier Filter Plant New Chemical Building project is to design and construct a full replacement of the chemical building. An onsite hypochlorite generation system will also be built as an alternative to the chlorine gas disinfectant currently in use at the plant. The benefit of the project is to provide a safer and more efficient water treatment chemical storage and disinfection facility for the Lanier Filter Plant. When completed, the facility will comply with the *Safe Drinking Water Act*, meet current standards, and improve safety.
- **Upper Mulberry Creek No. 11 Watershed Structure:** In 2022, Gwinnett County entered into an agreement with the U.S. Department of Agriculture Natural Resources Conservation Service to rehabilitate the Upper Mulberry Creek No. 11 Watershed Structure. This is a flood control dam on the Upper Mulberry River located within Little Mulberry Park. Gwinnett County has been a long-term project sponsor of 16 Natural Resources Conservation Service watershed dams located within the county and has had a sponsorship agreement active for the Upper Mulberry Creek dam since the 1960s. As part of this sponsorship, the County routinely inspects the dam for compliance with Georgia Safe Dam standards. The Natural Resources Conservation Service and the County have held a cost-sharing agreement for improvements to the watershed dam. The Natural Resources Conservation Service has performed a regional study of Georgia Watersheds and has identified/targeted M-11 for a federal rehabilitation project due to hydraulic insufficiency as a high hazard flood retaining structure (i.e., the dam is currently undersized for current design storms). Project is anticipated to include constructing a new principal spillway intake riser and impact basin, lowering and improving the auxiliary spillway crest and exit channel.



WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2023 Budget	2024	2025	2026	2027	2028	Total 2023 – 2028
Collection System Rehabilitation and Replacements	57,021,138	49,082,643	41,005,668	54,178,505	67,500,004	55,900,000	324,687,958
Information Technology Systems and Applications	16,766,001	13,486,001	6,375,001	3,025,001	5,575,001	5,175,000	50,402,005
Miscellaneous Projects and Contingencies	7,538,745	10,914,456	10,965,715	11,156,858	6,268,709	6,465,708	53,310,191
Stormwater Management	27,413,799	21,813,754	19,532,471	21,192,507	16,927,222	21,289,827	128,169,580
Water and Sewer Plans and Studies	800,000	750,000	750,000	750,000	750,000	750,000	4,550,000
Water Production Facilities	22,632,788	18,382,935	31,495,000	41,500,000	28,717,308	27,460,000	170,188,031
Water Reclamation Facilities	42,873,995	32,959,231	29,779,259	43,791,782	48,245,234	47,006,729	244,656,230
Water Transmission/ Distribution	21,957,712	28,271,539	40,072,114	44,647,680	52,052,622	42,713,916	229,715,583
Total Water Resources	197,004,178	175,660,559	179,975,228	220,242,333	226,036,100	206,761,180	1,205,679,578



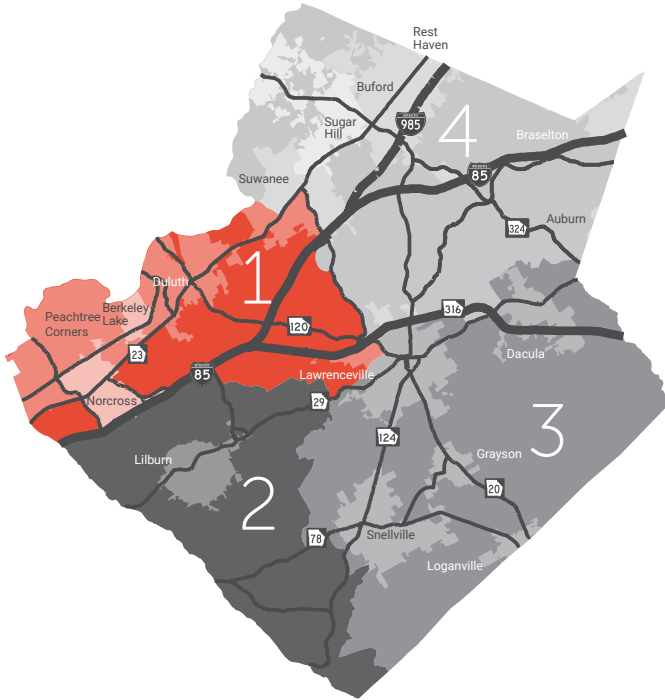
Section VII

APPENDIX

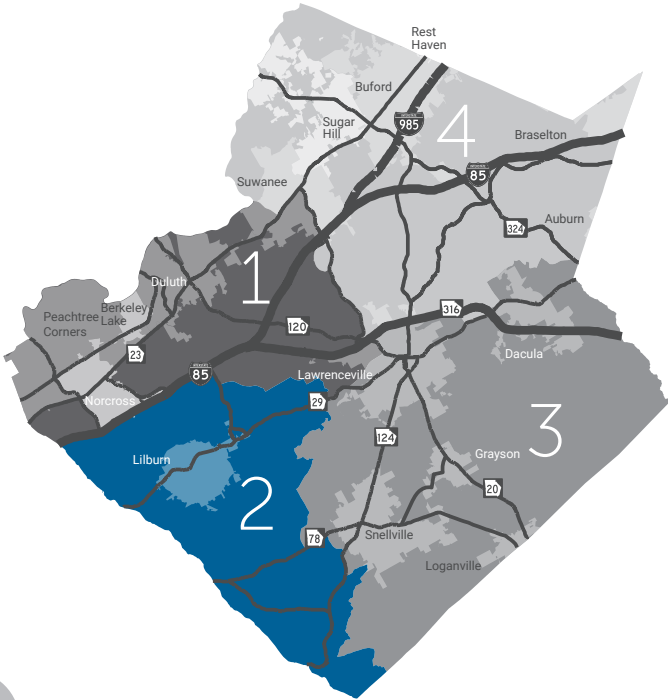
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

COMMISSION DISTRICTS

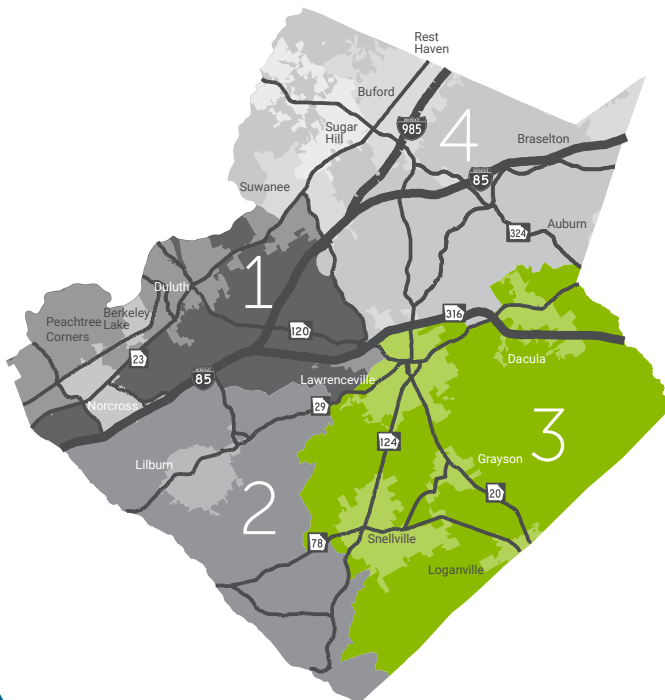
COMMISSION DISTRICT 1
KIRKLAND D. CARDEN



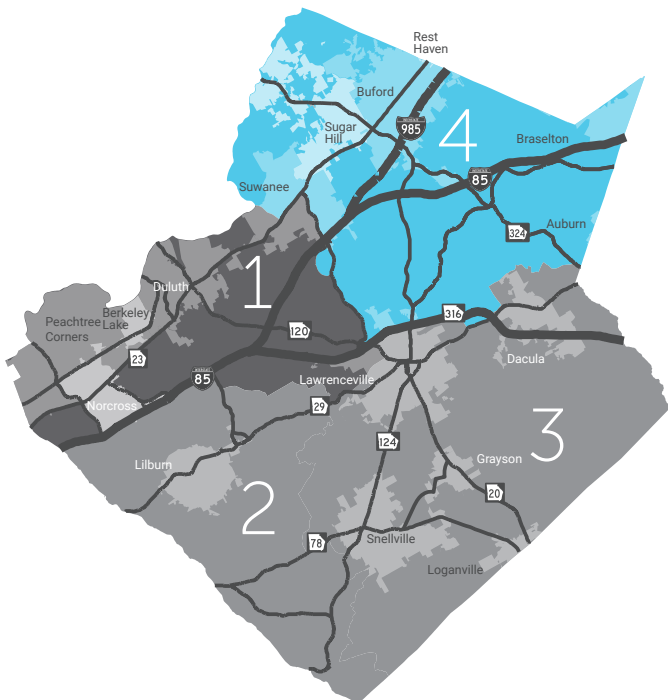
COMMISSION DISTRICT 2
BEN KU

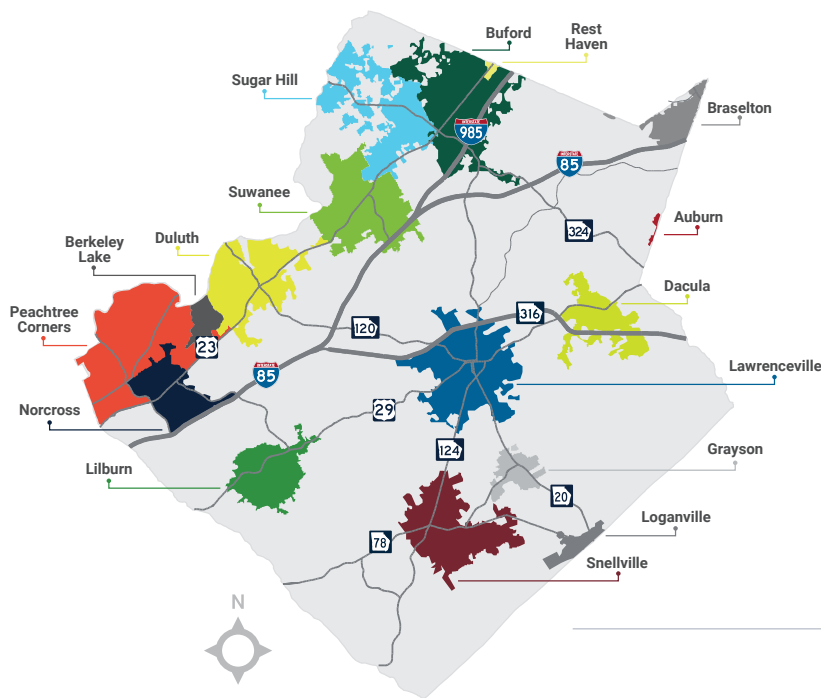


COMMISSION DISTRICT 3
JASPER WATKINS III



COMMISSION DISTRICT 4
MATTHEW HOLTKAMP





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

IN 2022, AN ESTIMATED
981,072 PEOPLE
CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 722,993

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 = 238*)

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,051)

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 = 4,161*)

Buford: Buford is Gwinnett's northern most city, with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town. (Population = 14,894*)

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 = 7,008)

Duluth: In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. (Population = 31,864)

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,679)

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,516)

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 = 15,168)

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 = 3,267*)

Norcross: The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres listed in the U.S. Register of Historic Places. (Population = 17,642)

Peachtree Corners: Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011. (Population = 42,108)

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. (Population = 21*)

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 = 20,753)

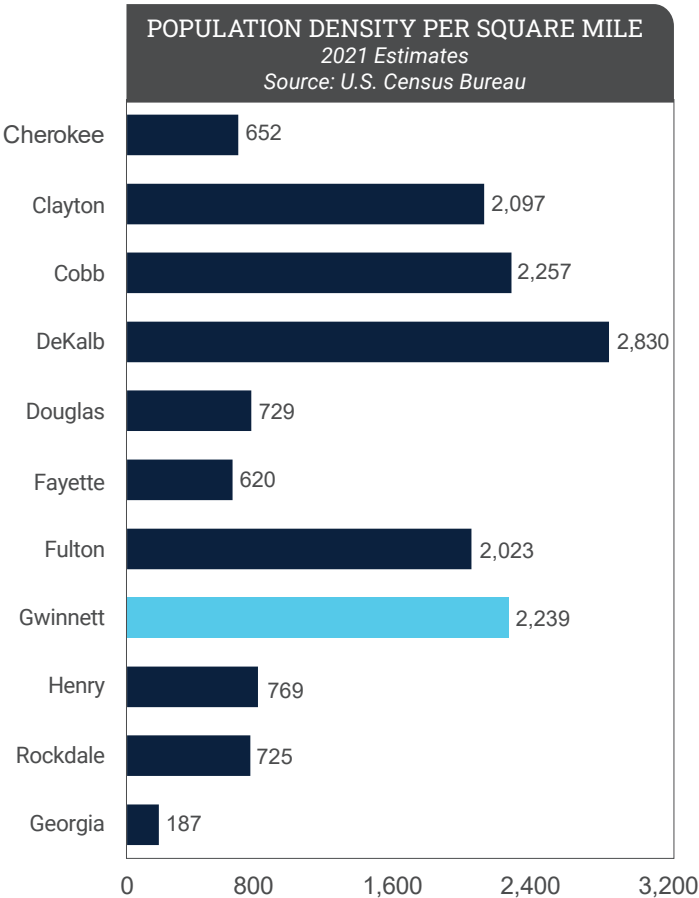
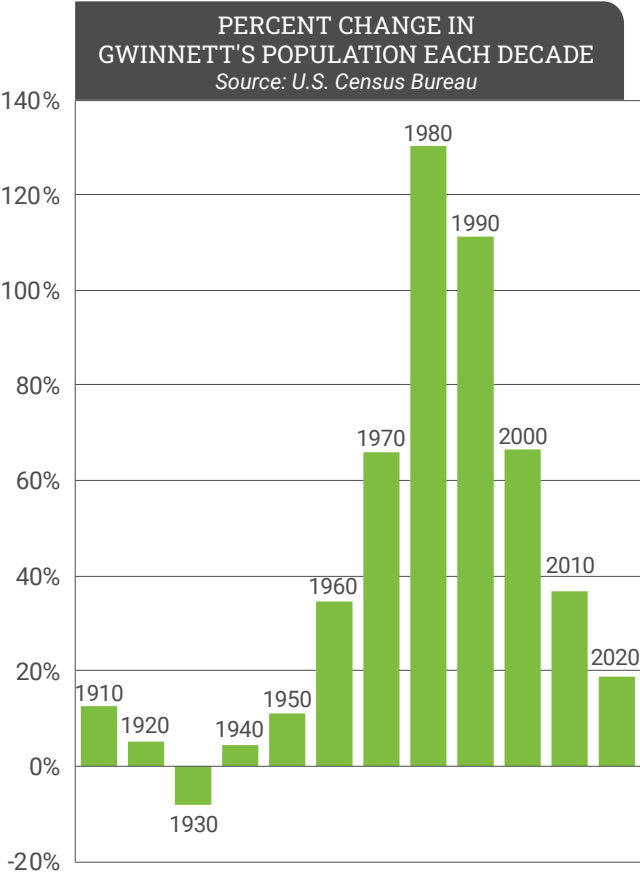
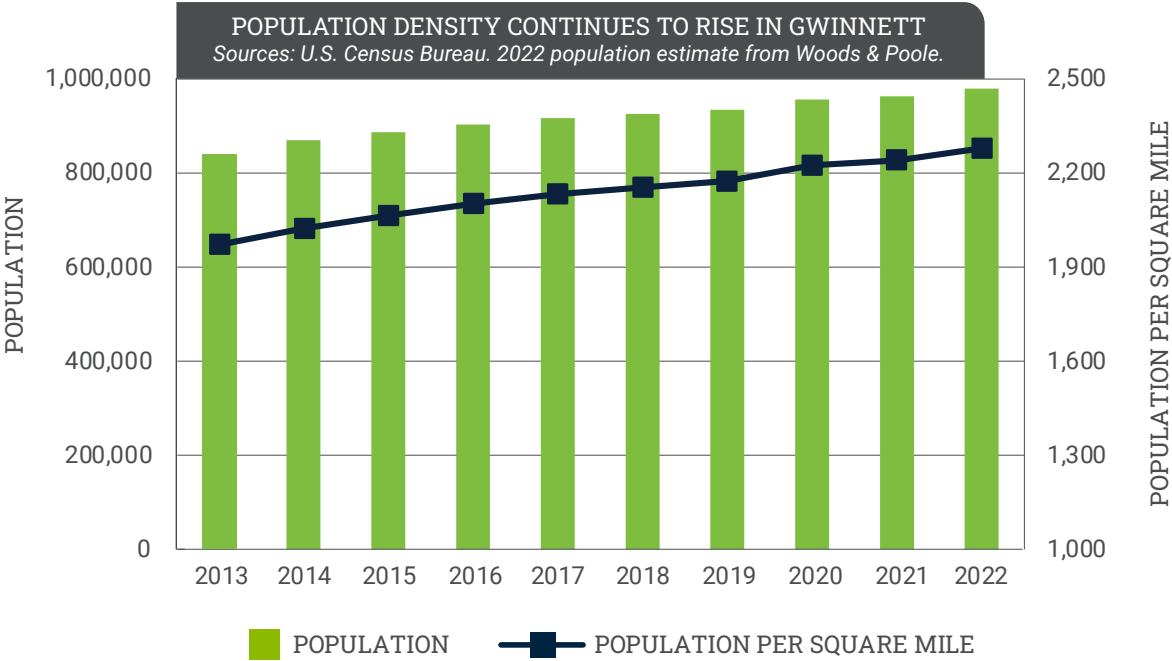
Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. (Population = 25,259)

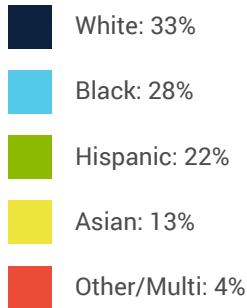
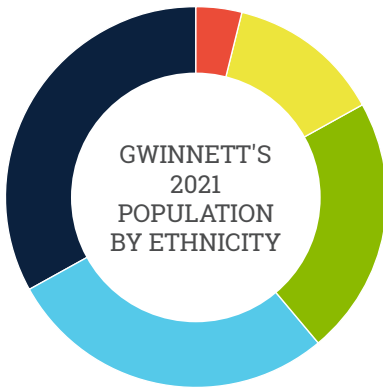
Suwanee: Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. (Population = 21,918)

*Population within Gwinnett County

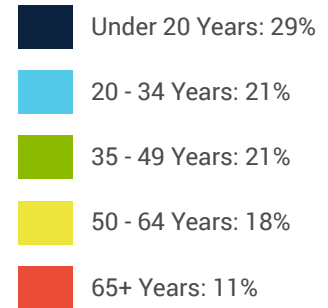
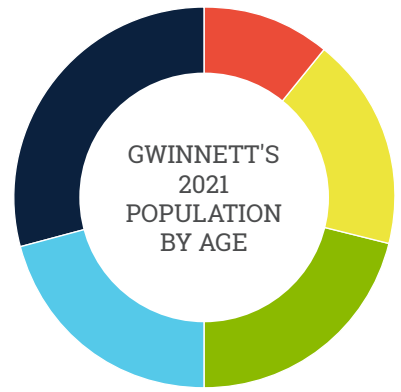
Source: U.S. Census Bureau's 2021 population estimates

STATISTICAL INFORMATION

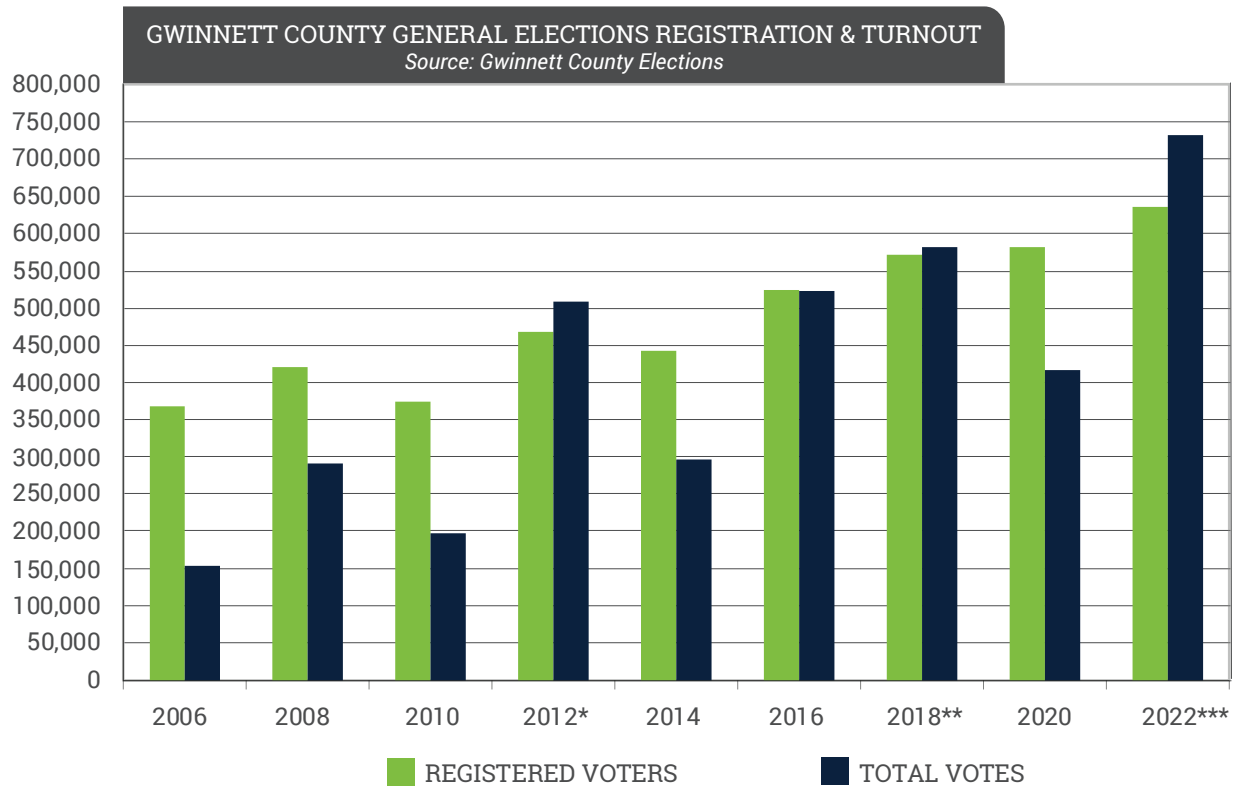




Source: U.S. Census Bureau



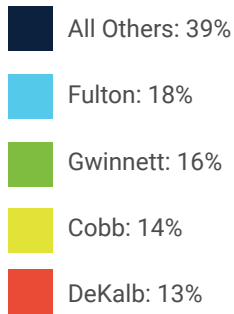
Source: Woods & Poole



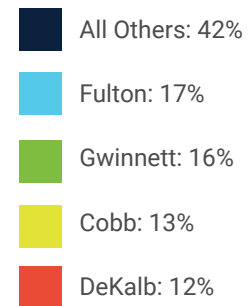
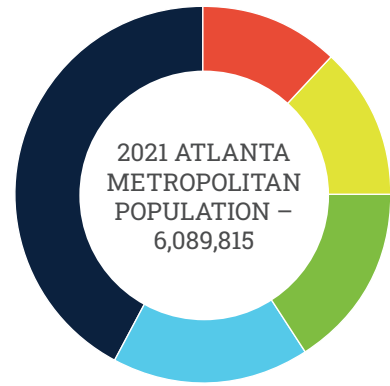
*2012 includes three special elections and five scheduled elections.

**2018 includes four scheduled elections.

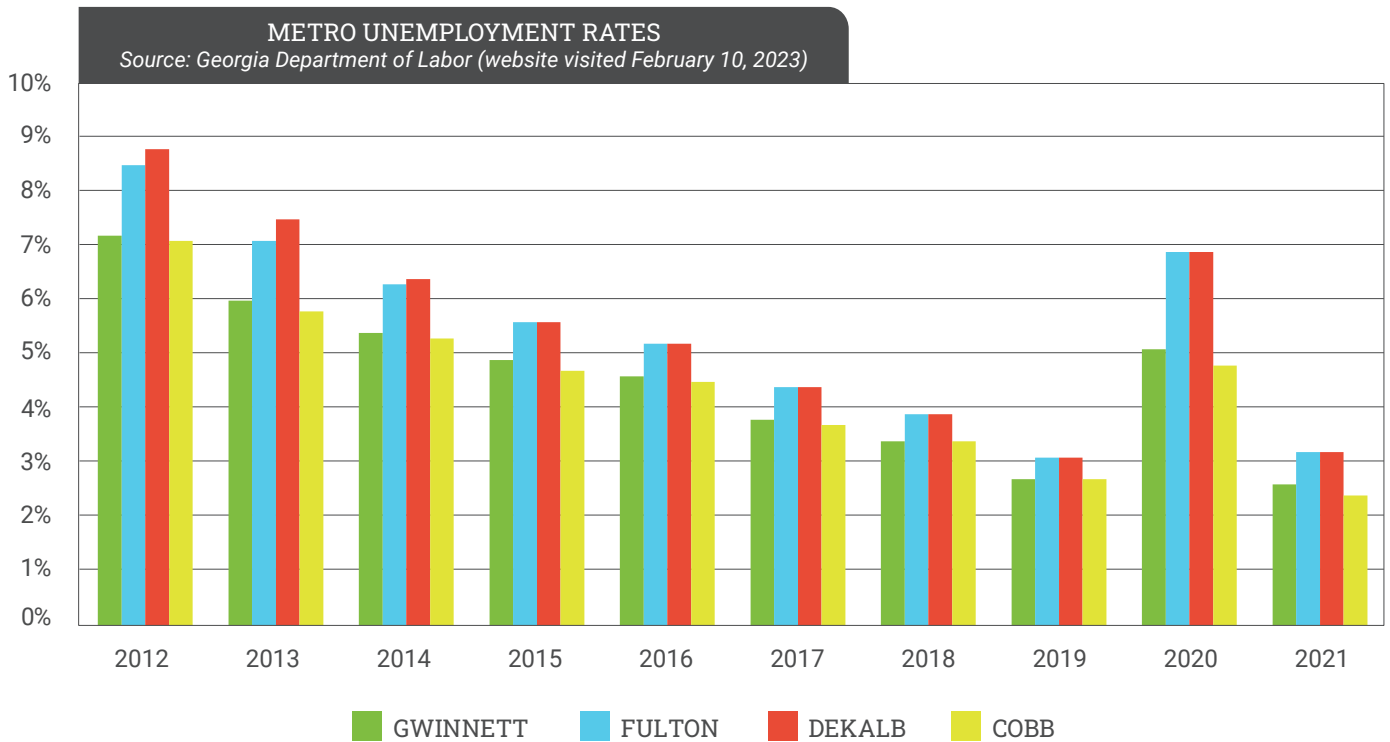
***2022 includes two general elections and two runoff elections.

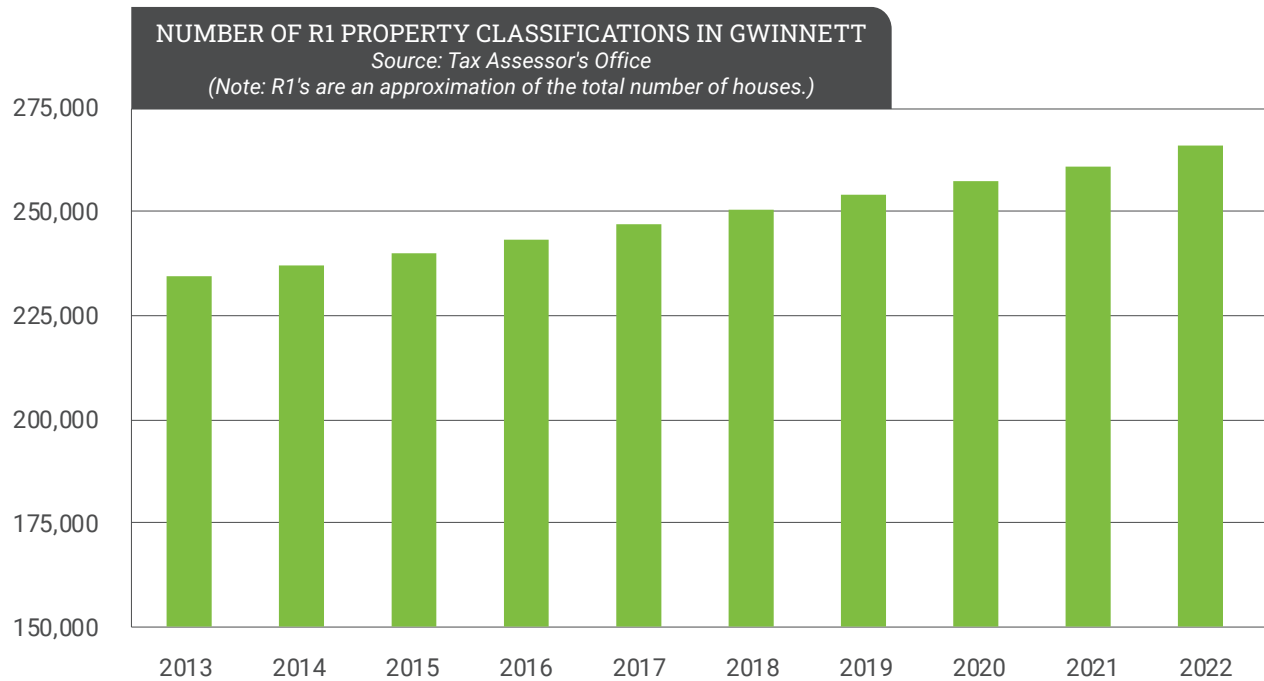
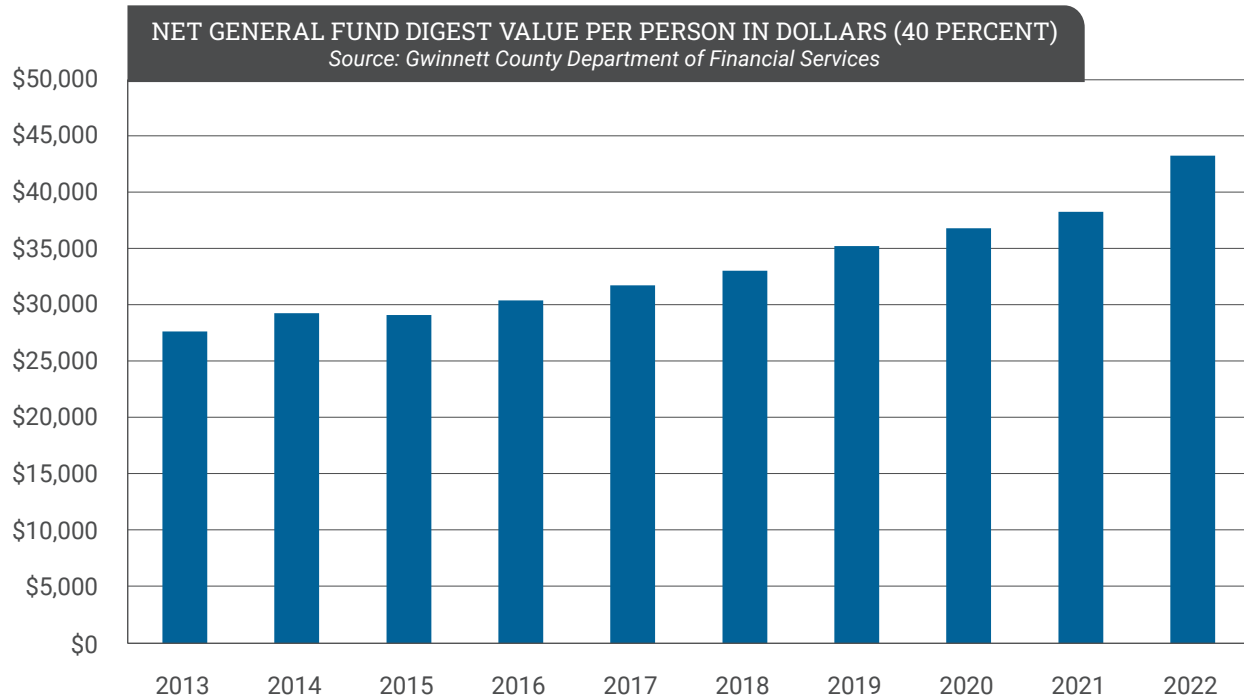


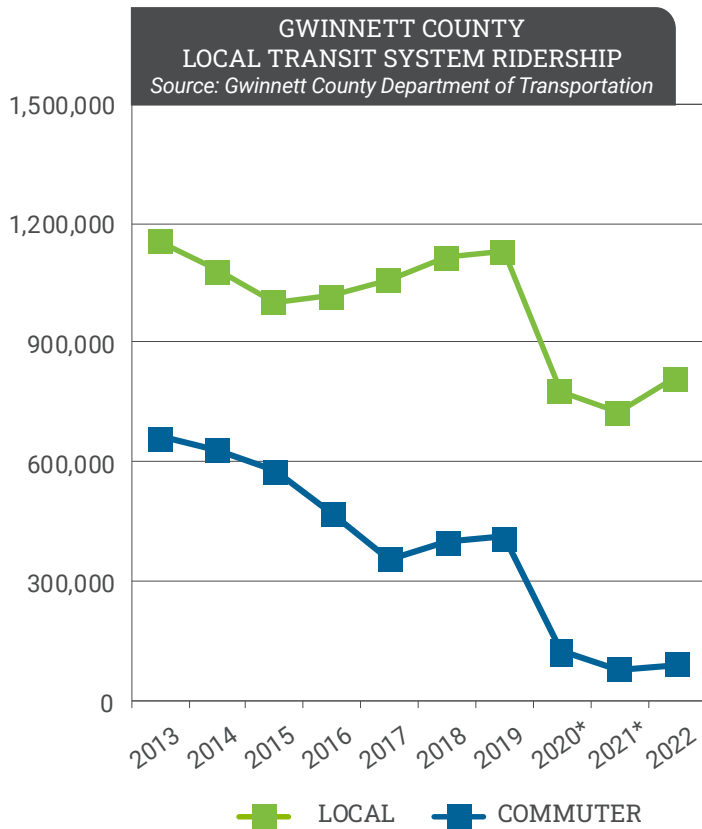
Source: Georgia Department of Labor
(website visited February 10, 2023)



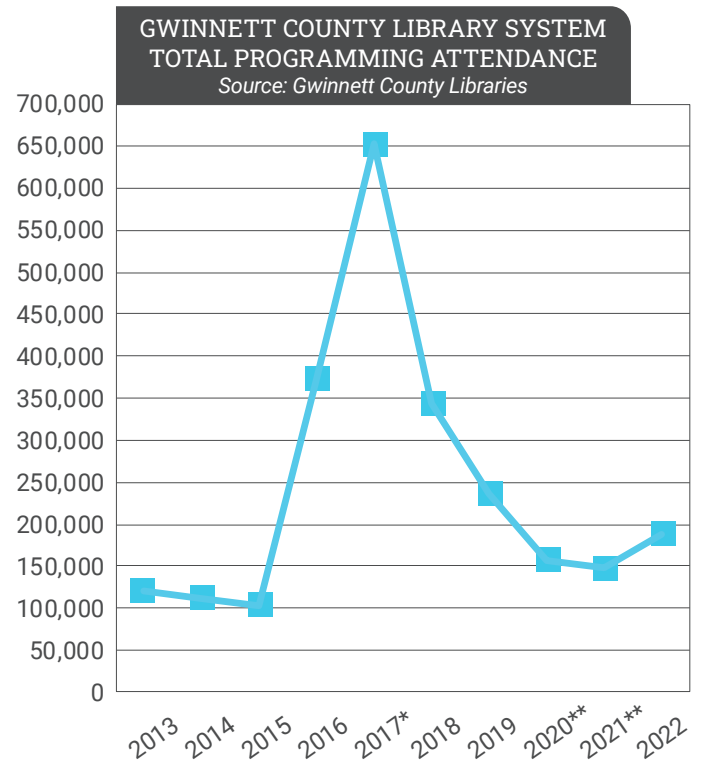
Source: U.S. Census Bureau
(website visited February 10, 2023)





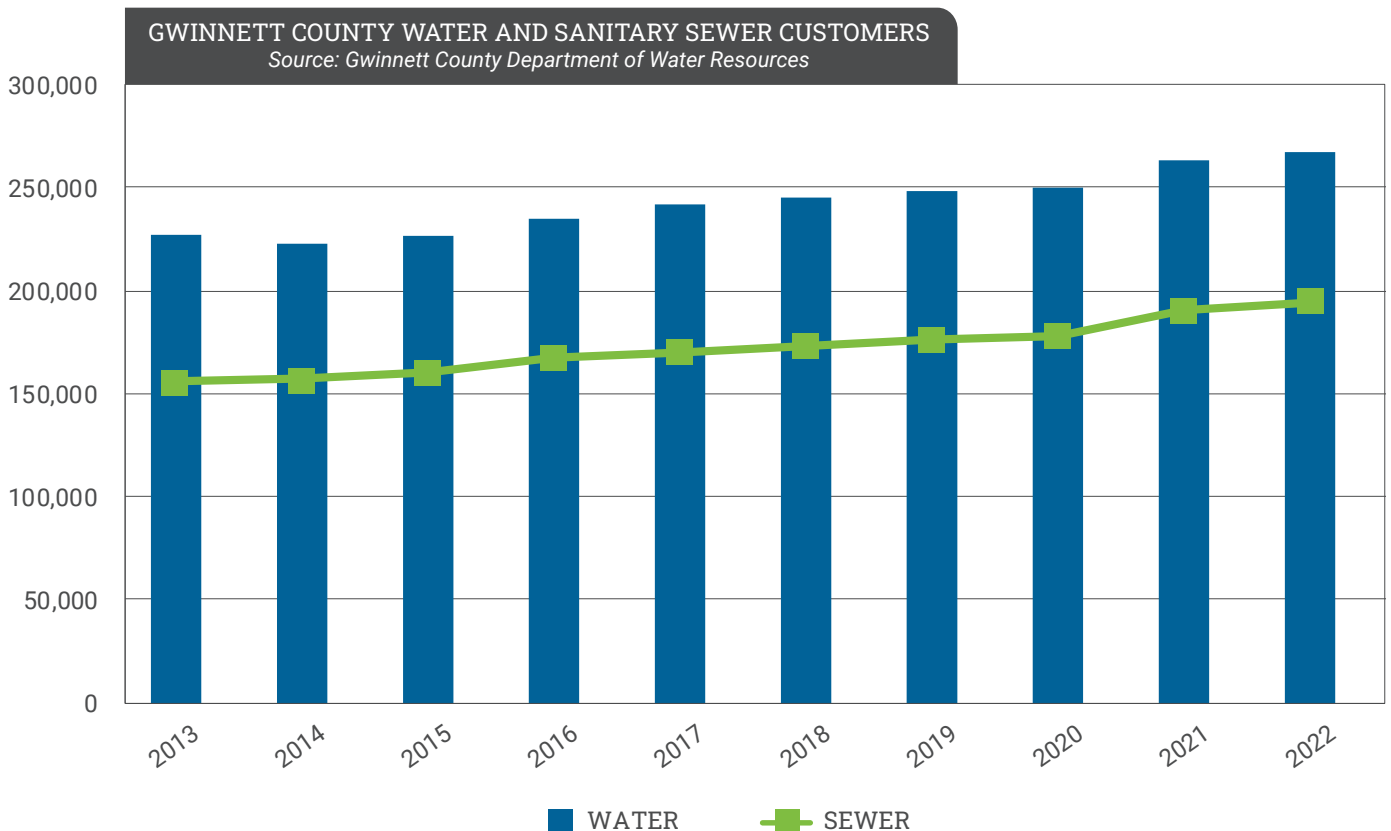


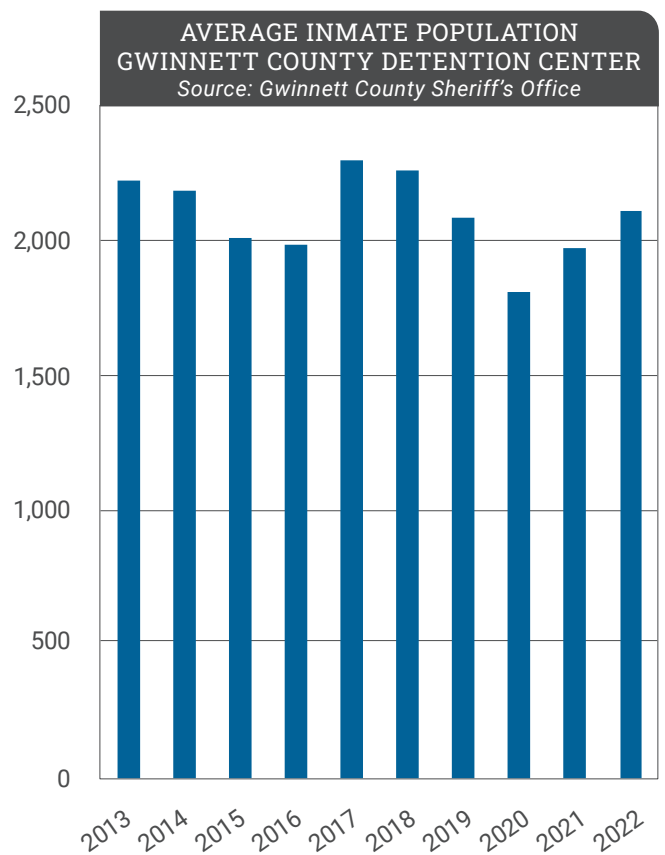
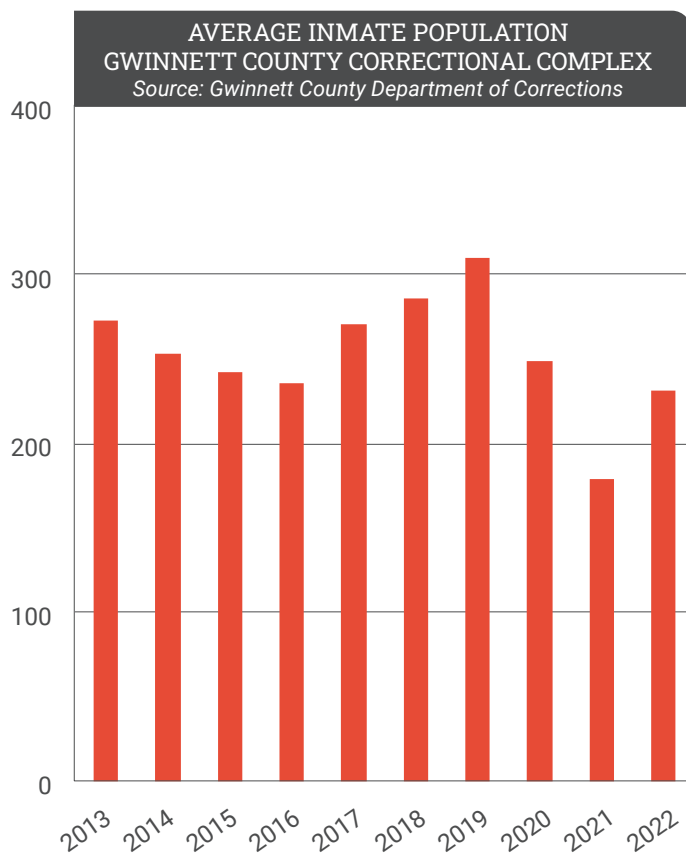
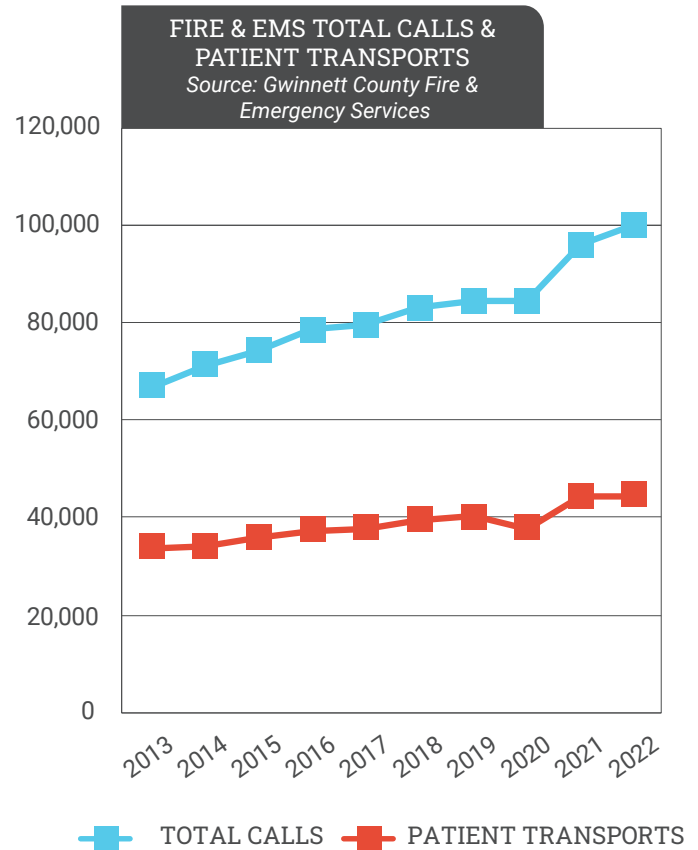
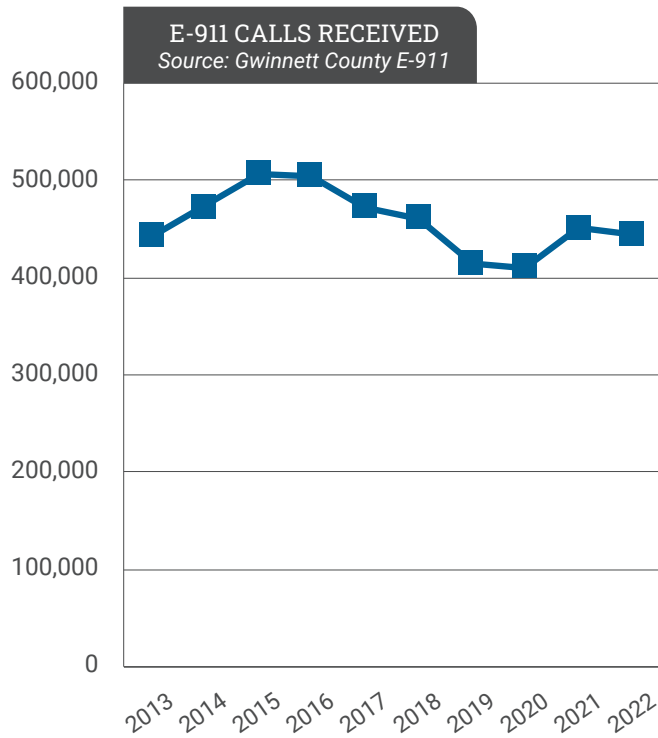
*Local transit system ridership was down significantly in 2020 and 2021 due to the effects of the COVID-19 pandemic.



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

**Programming attendance was down in 2020 and 2021 due to the effects of the COVID-19 pandemic.





This chart contains the 2023 pay scale for Appointed, Merit/Non-Merit, District Attorney, and Protective Service positions. These rates became effective April 16, 2022.

PROTECTIVE SERVICES PAY SCALE				APPOINTED PAY SCALE			MERIT AND NON-MERIT PAY SCALE		
Position Title	Grade	Step 0	Step 12	Grade	2022 Min	2022 Max	Grade (DBM)	2022 Min	2022 Max
Correction Officer-4125	CR213	\$39,918	\$63,911				A11(1)	\$27,114	\$42,027
Correction Officer Senior	CR223	\$43,112	\$69,024				A11(2)	\$28,740	\$44,548
Correction Officer Master	CR233	\$45,698	\$73,164	100J	\$29,039	\$46,462	A11(3)	\$30,465	\$47,221
Correction Officer Corporal	CR243	\$50,872	\$81,448	100I	\$30,634	\$49,015	A12(1)	\$29,488	\$45,706
Classification Officer	CR253	\$55,054	\$88,143				A12(2)	\$31,257	\$48,448
Correction Officer Sergeant	CR323	\$55,054	\$88,143	100H	\$32,436	\$51,898	A12(3)	\$33,132	\$51,355
Correction Officer Lieutenant	CR423	\$65,112	\$104,246	100G	\$34,515	\$55,224	A13(1)	\$32,067	\$49,704
Deputy Sheriff	SH213	\$42,888	\$68,665				A13(2)	\$33,991	\$52,686
Deputy Sheriff Senior	SH223	\$48,873	\$78,247	100F	\$36,759	\$58,814	A13(3)	\$36,031	\$55,848
Deputy Sheriff Master	SH233	\$51,805	\$82,942				B21(1)	\$34,874	\$55,798
Deputy Sheriff Corporal	SH243	\$55,047	\$88,131	100E	\$39,107	\$62,572	B21(2)	\$36,991	\$59,186
Deputy Sheriff Sergeant	SH323	\$59,222	\$94,817				B21(3)	\$39,107	\$62,571
Deputy Sheriff Lieutenant-4904	SH423	\$66,759	\$106,884				B22(1)	\$37,925	\$60,680
Deputy Sheriff Lieutenant (Appointed)	SH101	\$66,759	\$106,884	100D	\$41,841	\$66,946	B22(2)	\$40,200	\$64,319
Firefighter I	FF213	\$43,162	\$69,103				B22(3)	\$42,613	\$68,181
Firefighter II	FF223	\$46,428	\$74,333	100C	\$44,761	\$73,855	B23(1)	\$41,243	\$65,989
Firefighter III	FF233	\$49,952	\$79,975				B23(2)	\$43,718	\$69,949
Firemedic	FF233	\$49,952	\$79,975	100B	\$47,836	\$78,930	B23(3)	\$46,341	\$74,146
Firefighter Driver/Engineer	FF243	\$53,752	\$86,059	100A	\$51,170	\$84,430	B24(1)/B31(1)	\$44,852	\$71,763
Firemedic Senior	FF253	\$55,831	\$89,388				B24(2)/B31(2)	\$47,544	\$76,070
Community Risk Reduction Lieutenant	FF322	\$55,307	\$88,548				B24(3)/B31(3)	\$50,396	\$80,634
Fire Apparatus Lieutenant	FF322	\$55,307	\$88,548				B25(1)/B32(1)	\$48,777	\$78,042
Firefighter Lieutenant	FF323	\$57,850	\$92,620	101	\$60,166	\$99,274	B25(2)/B32(2)	\$51,703	\$82,724
Firefighter Captain	FF423	\$66,032	\$105,719				B25(3)/B32(3)	\$54,803	\$87,685
Fire Inspector	FI242	\$48,436	\$77,547				C41(1)	\$53,045	\$87,524
Fire Inspector Senior	FI252	\$52,673	\$84,332	102	\$64,336	\$106,154	C41(2)	\$56,228	\$92,776
Fire Inspections Captain	FI423	\$66,032	\$105,719				C41(3)	\$59,601	\$98,341
Fire Investigator	FI243	\$51,342	\$82,200				C42(1)	\$57,685	\$95,181
Fire Investigator Senior	FI253	\$55,831	\$89,388	103	\$68,800	\$113,520	C42(2)	\$61,146	\$100,891
Fire Investigation Captain	FI423	\$66,032	\$105,719				C42(3)	\$64,816	\$106,946
Fire Planner I	FP411	\$54,041	\$86,522	104/200	\$73,623	\$125,159	C43(1)	\$62,734	\$103,511
Fire Planner II	FP421	\$58,768	\$94,089				C43(2)	\$66,498	\$109,722
Fire Planning Manager	FP521	\$75,585	\$121,013				C43(3)	\$70,488	\$116,306
Police Officer	PL213	\$45,465	\$72,791	105/201	\$78,710	\$133,807	C44(1)/C51(1)	\$68,223	\$112,568
Police Officer Senior	PL223	\$48,873	\$78,247	106/202/300	\$84,173	\$143,094	C44(2)/C51(2)	\$72,316	\$119,321
Police Officer Master	PL233	\$51,805	\$82,942				C44(3)/C51(3)	\$76,656	\$126,482
Police Officer Corporal	PL243	\$55,047	\$88,131	107/203/301	\$90,057	\$153,096	C45(1)/C52(1)	\$74,192	\$122,417
Police Pilot	PL253	\$55,831	\$89,388	108/204/302	\$92,236	\$156,800	C45(2)/C52(2)	\$78,643	\$129,761
Police Pilot Senior	PL323	\$59,222	\$94,817	205/303	\$98,554	\$167,542	C45(3)/C52(3)	\$83,362	\$137,548
Police Pilot Chief	PL423	\$66,759	\$106,884	206/304	\$105,306	\$179,020	D61(1)	\$80,685	\$133,129
Police Officer Sergeant	PL323	\$59,222	\$94,817	305/400	\$112,518	\$191,281	D61(2)	\$85,526	\$141,117
Police Officer Lieutenant	PL423	\$66,759	\$106,884	306/401	\$120,226	\$204,384	D61(3)	\$90,657	\$149,584
Police Aviation Manager	PL433	\$71,811	\$114,972	307/402	\$128,449	\$218,364	D62(1)	\$87,744	\$144,778
				403	\$137,248	\$233,322			
				404	\$146,637	\$249,283			
				405	\$156,681	\$266,358			
				406/500	\$167,398	\$284,577			
				501	\$178,875	\$304,088			
				600	Contracted				
DISTRICT ATTORNEY PAY SCALE									
Position Title	Grade	Min	Max						
DA - Court Associate	DA10	\$34,874	\$60,681						
DA - Legal Associate	DA11	\$41,243	\$71,762						
DA - Victim Advocate	DA12	\$44,760	\$73,854						
DA - Asst. Victim Witness Program Director	DA13	\$56,262	\$99,021						
DA - Legal Manager	DA14	\$60,166	\$99,274						
DA - Assistant District Attorney	DA15	\$64,335	\$113,230						
DA - Criminal Investigator	DA15	\$64,335	\$113,230						
DA - Confidential Exec. Assistant	DA16	\$73,623	\$125,159						
DA - IT Associate IV	DA16	\$73,623	\$125,159						
DA - Assistant Chief Investigator	DA17	\$74,790	\$127,143						
DA - Assistant District Attorney Sr	DA18	\$70,769	\$124,553						
DA - Managing Attorney	DA20	\$78,710	\$133,807						
DA - Chief Investigator	DA20	\$78,710	\$133,807						
DA - Victim Witness Program Director	DA20	\$78,710	\$133,807						
DA - Division Director	DA20	\$78,710	\$133,807						
Deputy Chief Asst. District Attorney	DA30	\$98,554	\$167,542						
Chief Asst. District Attorney	DA40	\$105,305	\$179,019						

Hourly rates are based on a 2080 schedule

Revised April 16, 2022

ACRONYMS

ACFR: Annual Comprehensive Financial Report

ADA: *Americans with Disabilities Act*

ATL: Atlanta-Regional Transit Link Authority

ATMS: Advanced Transportation Management System

BOC: Board of Commissioners

CALEA: Commission on Accreditation for Law
Enforcement Agencies

CARES: *Coronavirus Aid, Relief, and Economic Security Act*

CDC: Centers for Disease Control and Prevention

CHINS: Children in Need of Services

CI: Continuous Improvement

CID: Community Improvement District

CIP: Capital Improvement Plan

CLE: Continuing Legal Education

COOP: Continuity of Operations Plan

COVID-19: Coronavirus Disease 2019

CTP: Comprehensive Transportation Plan

DA: District Attorney

DB: Defined Benefit Plan

DCA: Department of Community Affairs

DDS: Department of Driver Services

DFCS: Department of Family and Children's Services

DIP: Ductile Iron Pipe

DoITS: Department of Information Technology Services

DOT: Department of Transportation

DUI: Driving Under the Influence

DWR: Department of Water Resources

EAP: Employee Assistance Program

EMS: Emergency Medical Services

ERP: Enterprise Resource Planning

EXCEL: Executive Competence, Excellence, and
Leadership

FFIEC: Federal Financial Institutions Examination Council

G.O.: General Obligation

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GC: Gwinnett County

GC&B: Gwinnett Clean & Beautiful

GCIC: Georgia Crime Information Center

GCPD: Gwinnett County Police Department

GCPS: Gwinnett County Public Schools

GCT: Gwinnett County Transit

GDOT: Georgia Department of Transportation

GEC: Gwinnett Entrepreneur Center

GED: General Educational Development

GEFA: Georgia Environmental Finance Authority

GFOA: Government Finance Officers Association

GGC: Georgia Gwinnett College

GHS: Gwinnett Health System

GIS: Geographic Information System

GIVE: Gwinnett Intervention Education Center

GJAC: Gwinnett Justice and Administration Center

GMC: Gwinnett Medical Center

GPD: Gwinnett Police Department

GSA: General Service Administration

GUIDE: Gwinnett United in Drug Education

HHS: Health and Human Services

HIV: Human Immunodeficiency Virus

HR: Human Resources

HUD: U.S. Department of Housing and Urban Development

IRS: Internal Revenue Service

LEED: Leadership in Energy & Environmental Design

LFP: Lanier Filter Plant

M & O: Maintenance & Operations

MCC: Motor Control Center

MFA: Management Framework Application

MGD: Million Gallons per Day

MMADF: Maximum Month Average Daily Flow

MSRB: Municipal Securities Rulemaking Board

NACo: National Association of Counties

NCRM: Natural and Cultural Resource Management

OPEB: Other Post-Employment Benefits

ORR: Open Records Request

OTC: Office of the Tax Commissioner

PCCP: Prestressed Concrete Cylinder Pipe

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

SCFP: Shoal Creek and Lanier Filter Plant

SDS: Service Delivery Strategy

SEC: Security and Exchange Commission

SPLOST: Special Purpose Local Option Sales Tax

TAD: Tax Allocation District

TAVT: Title *Ad Valorem* Tax

TRACE: Trafficking and Child Exploitation Unit

UGA: University of Georgia

WRF: Water Reclamation Facility

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.

Airbnb: An American company that operates an online marketplace for lodging, primarily homestays for vacation rentals and tourism activities.

American Rescue Plan Act (ARPA): Legislation passed by Congress on March 10, 2021, and signed into law on March 11, 2021. This legislation provided economic stimulus funds, tax credits, and paid leave to aid in the country's recovery from the economic and health effects of the COVID-19 pandemic.

Americans with Disabilities Act (ADA): Federal legislation passed in 1990 that prohibits discrimination against people with disabilities. It prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

Annual Comprehensive Financial Report (ACFR): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

Appropriation: An authorization determined by the legislative body of a government that permits assumption of obligations or expenditures of governmental resources. Gwinnett County approves appropriations for fixed dollar amounts annually.

Arbitrage: The reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

Audit: The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant, the CPA can express an opinion on the fairness of the entity's financial statements.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

Bond Covenant: A legally binding term of agreement between the bondholder and the bond issuer. Bond covenants are designed to protect the interests of both parties.

Bond Rating: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Bond Refunding: The concept of paying off higher-cost bonds with debt that has a lower net cost to the issuer of the bonds. This action is usually taken to reduce financing costs.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of accounting used when calculating usable funds for appropriation. Budget basis may differ from generally accepted accounting principles, which is the method used in financial reporting.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See "*Legal Level of Control*."

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures at the legal level of budget control for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain budget transfers or other budget adjustments.

C

Capital Asset: Property or equipment valuing more than \$5,000 with a life expectancy of more than one year.

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general capital assets.

Capital Improvement Plan (CIP): A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should generally have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Charges for Services: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

Commission on Accreditation for Law Enforcement Agencies: The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Commission on Fire Accreditation International: An organization that provides an assessment tool to determine when a fire department has achieved an appropriate level of professional performance and efficiency. The Commission on Fire Accreditation International defines “Standards of Response Coverage” as being those adopted, written policies and procedures that determine the distribution, concentration and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials and other forces of technical response. The CFAI has nine points of assessment.

Community Improvement District (CID): A defined area within which non-residential property owners choose to pay an additional tax or fee in order to fund improvements within the district’s boundaries.

Comprehensive Transportation Plan (CTP): The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address the needs and advantages, costs, and funding of those projects.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

Continuing Legal Education (CLE): Professional education for attorneys that takes place after their initial admission to the bar.

Continuity of Operations Plan (COOP): An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

Continuous Improvement Program: A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination of error, and standardization and documentation of processes.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): Legislation passed by Congress on March 25, 2020, and signed into law on March 27, 2020. This legislation provided economic assistance to address issues related to the onset of the COVID-19 pandemic.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction. In Georgia the legal limit is 10 percent of the assessed values of properties.

Debt Service: Principal and interest payments associated with the issuance of bonds.

Decision Package: A request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

Defined Benefit (DB) Plan: One of Gwinnett County’s retirement plans. In this plan, an eligible participant receives a specific pension benefit amount based on a formula of average eligible compensation and years of service. Gwinnett County bears the investment risk. The plan is funded by employee and employer contributions.

Depreciation: An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset’s value has been depleted or consumed.

Digest (or Tax Digest): A comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio: The ratio of the sales price to the appraised value of taxable property.

Distinguished Budget Presentation Award Program: A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

E

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose.

Emergency Operations Plan (EOP): A document which outlines how a facility will respond to an emergency. Specific areas of responsibility are assigned for performing functions in response to a disaster. The EOP describes emergency response, continuity of operations, continuity of government, and recovery from emergencies or disasters.

Employee Assistance Program (EAP): An employee benefit program that assists employees with various needs and provides employees with access to information about life transitions and challenges outside of the normal workday.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Executive Competence, Excellence and Leadership (EXCEL) Program: A management development program designed for Gwinnett County's current and future management employees to provide structure and support for ongoing professional development. The program is offered by the University of Georgia's Carl Vinson Institute of Government.

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

Fair Market Value: Price a given property or asset would sell for in the marketplace.

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, permits, and marriage licenses.

Fiduciary Funds: A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Full-Time Equivalent (FTE): The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

G

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

General Obligation (GO) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements

Geographic Information System (GIS): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

Georgia Crime Information Center (GCIC): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System.

Georgia Environmental Finance Authority (GEFA): An agency of the state of Georgia that facilitates programs that conserve and improve Georgia's energy, land, and water resources, providing loans for water, sewer, and solid waste infrastructure.

Georgia Fund One (GA1): The local government investment pool primary liquidity portfolio comprised of state and local government funds. The primary objectives of the pool are safety of capital, liquidity, investment income, and diversification.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

Governmental Accounting Standards Board (GASB): The source of generally accepted accounting principles used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

Government Finance Officers Association (GFOA): A professional association of state, provincial, and local government finance officers in the United States and Canada.

Governmental Fund: A fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Government Investment Pool (GIP): A government investment pool (GIP), or local government investment pool (LGIP), is a state or local government pool offered to public entities for the investment of public funds.

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from state or federal governments to be used for specific purposes and require distinctive reporting.

Gwinnett 101 Citizens Academy: A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

Gwinnett County Public Schools (GCPS): The largest school system in Georgia, serving more than 180,000 students in 2022 – 2023. GCPS’s vision is to become a system of world-class schools where students acquire the knowledge and skills to be successful in college and careers.

Gwinnett County Standard: An expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition.

Gwinnett Justice and Administration Center (GJAC): The building that houses the majority of Gwinnett County’s judicial and administrative operations.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

Hotel/Motel Occupancy Tax: A tax on the rental of rooms that the city, county, state or county may require; it is generally owed on the price of accommodations or any additional fees like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

I

Indirect Costs: The allocation of administrative support departments’ costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

Information Technology Services (ITS): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents’ access to government information and services.

Infrastructure: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intergovernmental Revenue: Funds received by reimbursements or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit.

Investment Instrument: The specific type of security that a government holds.

L

LEAD Academy: A professional development program offered by Gwinnett County’s Department of Human Resources to newly promoted or newly hired supervisors and managers.

Leadership in Energy & Environmental Design (LEED): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Lease Purchase: A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Management Framework: The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

Mandate: An order by the state to fulfill their instructions. An example is the state's determination of the salaries of judges. The County is obligated to fulfill the state's mandates.

Microtransit/Flex Service: A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibus vehicles. Microtransit providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

Millage Rate (Mill): *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

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

N

National Animal Care and Control Association: A non-profit organization that is committed to setting the standard of professionalism in animal welfare and public safety through training, networking, and advocacy.

Net Position: The residual of all other financial statement elements presented in a statement of financial position for proprietary fund types (enterprise and internal service). It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

Northside Hospital Gwinnett: Lawrenceville hospital offering nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular unit, high-risk maternity services, neurosurgery, stroke services, genetic testing, and more.

O

Odyssey Case Management System: A case management software that allows users to open court cases and e-file documents from a single website to a number of Georgia courts.

Office of the Tax Commissioner (OTC): The Office of the Tax Commissioner bills, collects and disburses personal and property taxes and administers homestead exemptions under the direction of Gwinnett County Tax Commissioner Denise R. Mitchell. Serving also as an agent for the state of Georgia, the tax commissioner registers and titles motor vehicles and disburses associated revenue.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

Operating Revenues: Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operations: A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Other Post-Employment Benefits (OPEB): Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

P

Paratransit Service: An auxiliary transit service without fixed routes or schedules, usually serving the disabled on demand.

Partnership Gwinnett: A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (*such as furniture, equipment, inventory, and vehicles*) and intangible property (*such as stocks, taxable bonds, and cash*).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Project: A specifically defined undertaking or action with target start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

Proprietary Fund: A fund that focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a county utility. There are two types of proprietary funds: enterprise and internal service funds.

R

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Recidivism: The tendency of former prisoners to be rearrested for a similar offense.

Renewal and Extension (R & E): Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.

Request for Proposal (RFP): A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

Reserve: The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, non-recurring needs. The reserve level is established by County policy.

Reserve and Contingency: Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Projection: Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

Rowen: A knowledge community that will be built along State Route 316, east of Dacula. The community will include a combination of offices, research facilities, public spaces, and residences. It will bring together public institutions and private industries to foster innovation in three focal areas: agriculture, medical, and environmental sciences.

S

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

SAP: A fully integrated, modular enterprise resource planning solution used by the County to facilitate internal and external management of information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Service Delivery Strategy (SDS): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

Situational Awareness and Crime Response Center (SACRC): The Gwinnett County Police Department Situational Awareness and Crime Response Center is expected to open in 2021 at police headquarters. The SACRC will be equipped with camera systems, license plate readers and other technologies meant to enhance situational awareness to help keep officers better informed while en route to incidents and to get a better grasp on active situations.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Purpose Local Option Sales Tax (SPLOST): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charitable organization, or similar entity.

Succession Planning: An ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization.

Supervisory Control and Data Acquisition (SCADA): A computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.

Sustainability: The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

T

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Allocation District (TAD): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance, wholly or partly, the redevelopment costs within that area.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax-Related Fund: A fund that derives its revenue primarily from property taxes.

The Water Tower Global Innovation Hub @ Gwinnett: A global innovation hub that brings together utilities, technology, education, and industry. The Water Tower opened in 2022 in Buford, Georgia and includes state-of-the-art research laboratories, indoor and outdoor classrooms, conference space, an atrium with exhibit space, and office space for water entrepreneurs and businesses.

Title Ad Valorem Tax (TAVT): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual *ad valorem* tax (the “birthday tax”). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

U

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unified Development Ordinance: A document intended to formalize the community's vision for future development, as captured in the Gwinnett 2040 Unified Plan. The Unified Development Ordinance updates, streamlines, and combines the County's existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the Gwinnett 2040 Unified Plan.

Uniform Chart of Accounts (UCOA): provide a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments in the state.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fee."*

V

Values: The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

Vrbo: An American company that operates an online marketplace for lodging, primarily homestays for vacation rentals and tourism activities

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](https://www.GwinnettCounty.com) and click on the [Your Money](#) button.

[Guide to the Budget](#)

[Where Your Property Taxes Go](#)

[SPLOST](#)

[Financial Reports: Archive](#)

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