

2022 BUDGET DOCUMENT

GWINNETT COUNTY
GEORGIA

Gwinnett

2022
BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Nicole L. Hendrickson
Chairwoman



Kirkland D. Carden
District 1



Ben Ku
District 2



Jasper Watkins III
District 3



Marlene M. Fosque
District 4

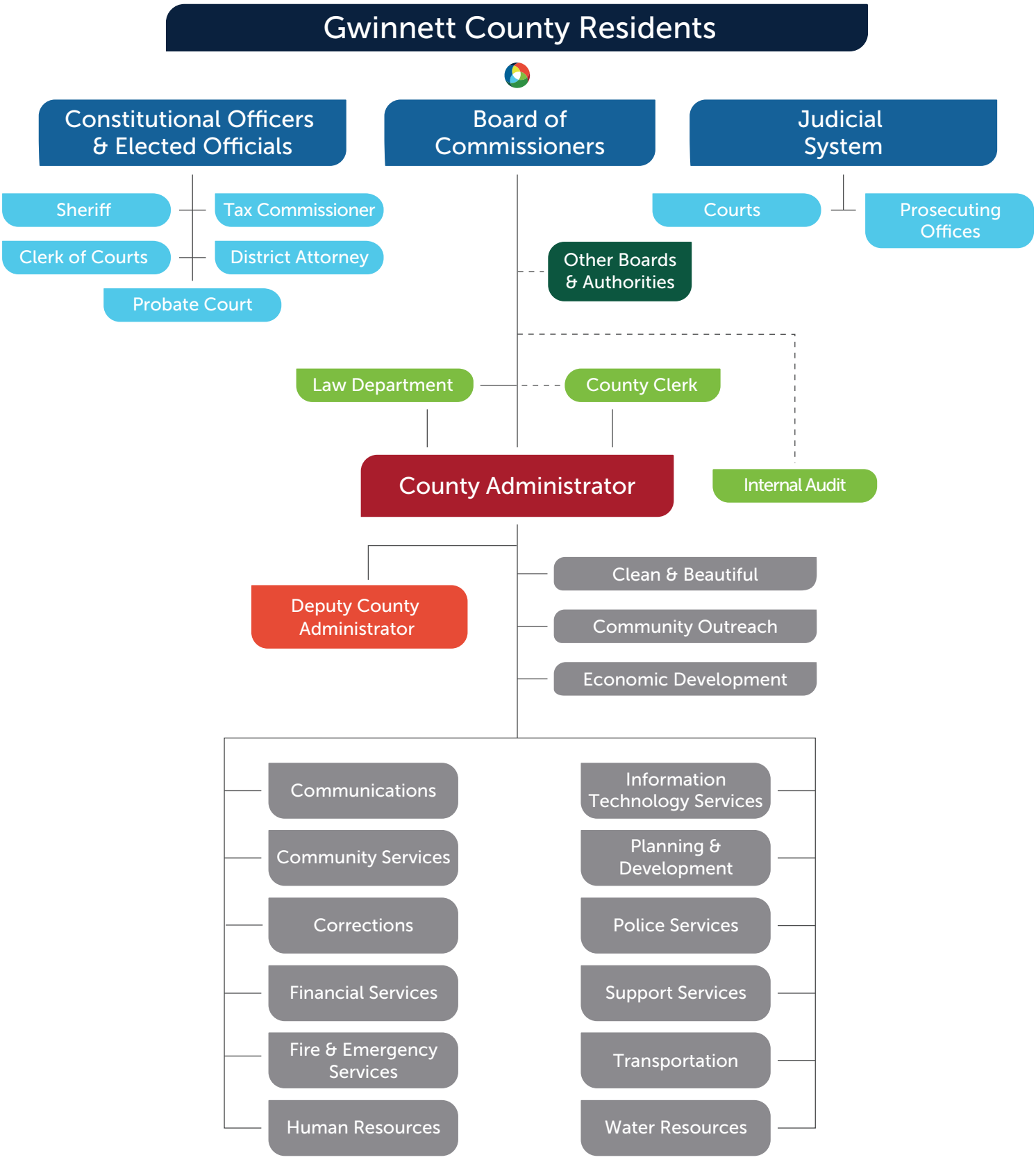
(To view commissioners' bios, click here.)

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GWINNETT COUNTY

ORGANIZATIONAL CHART



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
Tyler Richards, *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
Brian Whiteside

Tax Commissioner
Tiffany Porter

State Court Judges
Pamela D. South, *Chief Judge*
Carla E. Brown
Emily J. Brantley
Shawn F. Bratton
Ronda Colvin Leary
Veronica Cope
Howard E. Cook, *Senior Judge*
John F. Doran, *Senior Judge*
Joseph C. Iannazzone, *Senior Judge*
Robert W. Mock Sr., *Senior Judge*

Superior Court Judges
George F. Hutchinson III, *Chief Judge*
R. Timothy Hamil
Ronnie K. Batchelor
Warren Davis
Karen E. Beyers
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, 2021. 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, 2021

Christopher P. Morrill

Executive Director

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

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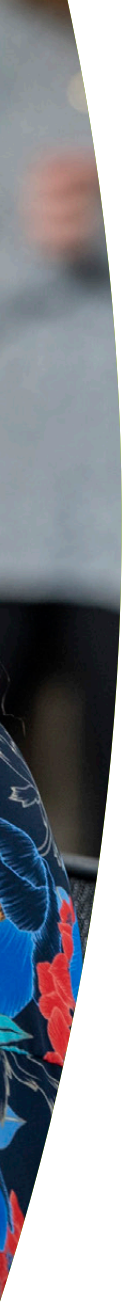
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DID YOU KNOW

In 2021, County officials joined partners at Georgia Gwinnett College to cut the ribbon on the Gwinnett Entrepreneur Center, which provides entrepreneurs with workspace, guidance, and resources to launch or ramp up their businesses.

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 13 department directors. The 13 departments that make up the executive side of the County government are 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 50th largest county in the state in landmass.

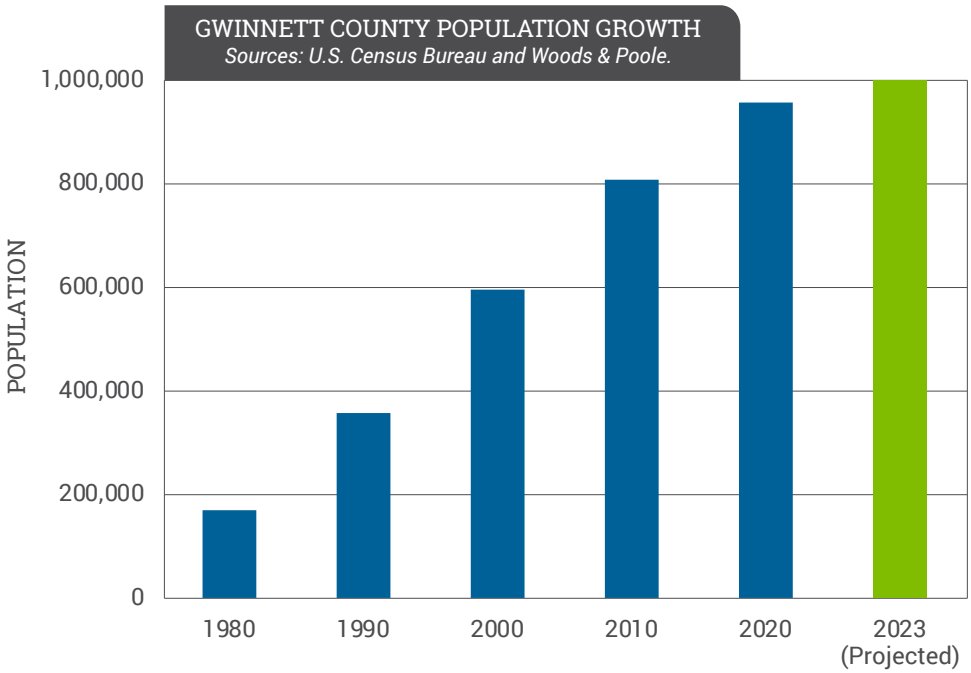
When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily the chance to own land. During the decades from 1818 to 1950, the County slowly grew as a community of farms and small towns, with some trade and manufacturing. In 1950, the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

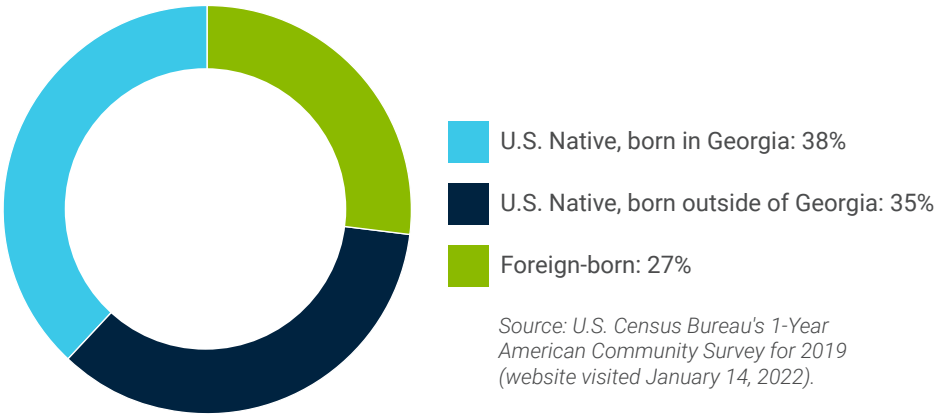
POPULATION

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 966,874 in 2021, which is up more than 20 percent from 2010. Gwinnett's population is projected to top one million residents in 2023.



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 were born outside of the United States



Source: U.S. Census Bureau's 1-Year American Community Survey for 2019 (website visited January 14, 2022).

Our Story

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



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

1885 Historic Gwinnett County courthouse constructed

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



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

1965 Section of I-85 between South Carolina and Suwanee 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: 808,719

2020 Population: 957, 062

2023 Population estimated to reach 1 million

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

1850 Population: 11,257



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

1900 Population: 25,585



1960 Population: 43,541

1970 Population: 72,349

1980 Population: 166,903

1988 Gwinnett Justice and Administration Center opens

1990 Population: 352,910

1999 Mall of Georgia opens

2001 Discover Mills (now Sugarloaf Mills) opens

2003 Gwinnett Arena (now Gas South District) opens



2018 Gwinnett County celebrates its bicentennial

2020: Officials cut ribbon on expansion of the Gwinnett Justice & Administration Center

Decennial (every 10 years) population estimates from the U.S. Census Bureau. 2020 and 2023 population estimates 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 2022, 151 additional 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 1,226 authorized personnel, including an authorized strength of 930 sworn officers supported by 296 non-sworn employees. With the approval of the 2022 decision packages, 30 new positions will be added to the authorized strength. These positions will become available on December 1, 2022, and are designated as Master Police Officer positions. With the addition of these new positions, the authorized strength will increase to 960 sworn officers and 296 non-sworn 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 2022 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 2022, this commitment includes funding for the Police Mental Health Collaboration program with View Point Health and 30 new police officer positions. Additionally, construction for the expansion of the Training Center is expected to be complete by June 2022, and the Fleet Maintenance building construction will begin in January 2022. For additional information about the Gwinnett County Police Department, refer to pages IV:61 – IV:64.

The Gwinnett County Department of Fire and Emergency Services responded to 96,271 calls for assistance in 2021. The department has 1,018 authorized personnel and operates 31 engines, 12 ladder trucks, three rescues, and 33 Advanced Life Support medical units in 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. 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. Accordingly, personnel receive comprehensive initial education and ongoing career training, including Paramedic certification through the department's Training Academy. In 2021, the department maintained accreditation through the Commission on Fire Accreditation International from the Center for Public Safety Excellence and a Public Protection Classification of 2/2x from the Insurance Service Office. Additionally, the department's Training Academy maintained accreditation through the Commission on Accreditation of Allied Health Education Programs for the Paramedic program. For additional information about Gwinnett County Fire and Emergency Services, refer to pages IV:33 – IV:36.

The Gwinnett County Department of Corrections has 137 authorized personnel, including an authorized strength of 119 sworn officers supported by 18 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:17 – IV:20.

The Gwinnett County Sheriff's Office has 840 authorized personnel, including an authorized strength of 647 sworn officers supported by 193 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 Detention Center is a direct supervision pretrial facility with a total capacity of 2,765 inmates.

The Gwinnett Sheriff's Office recently added a Support Operations Division, which provides essential support to all divisions and works in partnership with the community to protect and serve with honor, integrity, and professionalism. In addition, new sections and units were implemented in 2021. The Community Outreach Section implements, coordinates, and monitors facility programs. This section provides numerous programs to prepare inmates to handle responsibility outside of the correctional facility and encourages change in the inmate's lifestyle to promote self-awareness, elevate morale, stimulate intellect, and prevent recidivism. These skills will help prepare inmates to become functional members of society. A component within the Community Outreach Section is the Community Affairs Unit, the liaison unit between the Sheriff's Office and the community. Members attend various community functions to promote peace, protect lives, and educate our residents on crime prevention.

Other significant units added to the Sheriff's Office in 2021 include the Trafficking and Child Exploitation Unit and the Gang Unit. The TRACE Unit will actively pursue people who seek to prey on children and our most vulnerable citizens. The Gang Unit will identify, monitor, and gather 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. For additional information about the Gwinnett County Sheriff's Office, refer to pages IV:71 – IV:74.



Public Works

Transportation is another 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 2022 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 2022 Capital Budget and 2023 – 2027 Transportation Capital Improvement Program total approximately $184.7 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 is capable of handling 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 9 paratransit vehicles. In 2021, the transit system transported almost 830,000 passengers on commuter coaches, local buses, and paratransit vehicles. For additional information about the Gwinnett County Department of Transportation, refer to pages IV:87 – IV:90.

The Department of Water Resources has been recognized both statewide and nationally for excellence in water production, wastewater treatment, and infrastructure management and continues to innovate to meet Gwinnett's needs. Every day, the Department of Water Resources produces on average 70 million gallons of water to be used by the residents and businesses 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. On this site in 2019, the county broke ground on a $35 million facility called The Water Tower: Global Innovation Hub @ Gwinnett. 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:91 – IV:94.



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 Planning Division, Development Division, Economic Analysis Division, and the Strategic Infrastructure Planning 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 2021, the Department of Planning and Development issued 207 development permits, 9,361 residential and 1,936 non-residential permits, as well as 18,397 business licenses. For additional information about the Gwinnett County Department of Planning and Development, refer to pages IV:57 – IV:60.

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 enforce Gwinnett County animal welfare ordinances and comply with guidelines recommended by the National Animal Care and Control Association. It also operates the Gwinnett County Animal Shelter. The animal shelter found homes for 4,188 animals through adoptions and saved 97 percent of impounded animals in 2021.
- Health and Human Services is a public/private partnership that facilitates collaboration to enhance the well-being of the community. HHS improves access to services for children and families by offering OneStop health and human services centers, senior services, and other community resources. It also works to address homelessness.
- 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. The UGA Extension Gwinnett Office also functions as an educational division of Gwinnett Community Services.
- 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:11 – IV:16.





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 health care 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 offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing, and more. 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 is proud to operate 15 successful branches at different locations around the county. A new library construction project is on the books for the city of Snellville. The Board of Commissioners approved the contract in June 2021. The city has partnered with Gwinnett County Government and the Gwinnett County Public Library Board on this project in The Grove at Towne Center. The planned library will replace the existing Elizabeth Williams Library on Lenora Church Road. The two-story building will house the library on the first floor, and the city of Snellville will operate the second floor for educational uses.

In May 2021, the relocated Duluth branch celebrated its ribbon cutting. Twice the size of the previous branch, the facility offers two learning labs, 30 adult computer stations and six kids' computer stations, and a meeting room with a room that can fit 120 people. Then, in late October 2021, the relocated Norcross branch opened to the public. Also twice the size of the previous branch, the Norcross branch connects to the city's Lillian Webb Park, offers three learning labs, 45 computer stations, a meeting room that can fit 120 people, and a game room. The County strives to explore, design, and develop facilities that are flexible and responsive to the changing needs of our community.

In line with meeting changing needs, Gwinnett library branches have been hubs for community resources. During the COVID-19 pandemic, several branches acted as distribution points for drive-thru food pantries. GCPL's new mobile library van has become an indispensable part of the library's programming and outreach efforts. It visits parks, daycares, schools, and senior centers, and assists with meal delivery. It can be seen out and about in Gwinnett almost every day.

Responsiveness to changing community needs has made space for social work in our branches. Through an existing partnership with Georgia State University, social workers placed in library branches offer services and assistance, including helping residents apply for unemployment insurance or Medicaid and register for doctor appointments. In addition, the libraries continue to offer school resources, tutoring access, learning labs, and other digital resources.



EDUCATION

Gwinnett County residents benefit from a full range of public education and lifelong learning opportunities. The County's public education system once again implemented COVID-19 safety measures to allow students to return to the classroom in fall 2021. Digital learning days were included in the fall and spring. And the schedule included a staggered return to the classrooms across different grade levels.

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 2021 – 2022 school year, the school district is serving nearly 180,000 students. Students of Gwinnett County Public Schools come from 133 countries and speak 110 different languages. Outstanding students, teachers, and staff have made for award-winning schools.

Buford City Schools

Buford City Schools serve approximately 5,759 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 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, Gwinnett 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 undergraduate degrees in 18 programs of study with more than 45 areas of concentration, or commute to other institutions of higher learning in the areas of technical, trade, business, and music. GGC has teamed up with Gwinnett County to staff and operate the County-sponsored Gwinnett Entrepreneur Center. The facility began accepting applications in July 2021. Gwinnett Technical College offers more than 140 degree, diploma, 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 960,000, 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 offers 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 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. In addition, the County unveiled plans for the 2,000-acre knowledge community that will include a combination of offices, research facilities, public spaces, and residences. The project will focus on three of the state's historic economic drivers — agriculture, the environment, and medicine.

The Water Tower opened in Spring 2022, and a ribbon cutting ceremony was held on March 30, 2022. The Water Tower is located near the F. Wayne Hill Water Resources Center in Buford, GA. The three-story facility will be a hub for innovation using utilities, technology, education, and industry. Research combined with technological advances, development of the workforce, and community engagement will guarantee availability of water for our growing population. In September 2021, the campus welcomed its first tenant, Carollo Engineers, Inc. The Water Tower is intended to become an international destination for water research.



TOURISM, FILM INDUSTRY, AND RETAIL

Tourism

The Gwinnett County Board of Commissioners has recently taken several actions intended to enhance tourism in the county. These included amending the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent to allow expanded efforts towards the promotion, attraction, and development of tourism within Gwinnett County and appointing the Gwinnett Convention and Visitors Bureau, now known as Explore Gwinnett, as the County's destination marketing organization. The GCVB receives a portion of the County's hotel/motel tax for the purposes of promoting tourism, conventions, and trade shows. The Hotel/Motel Tax Ordinance has extended the state tax on hotel and motel rooms to "marketplace facilitators" such as Airbnb and Vrbo effective July 2021. The Infinite Energy Center campus underwent a name change to Gas South District in May 2021. In addition to changing the name, other modifications to the campus have occurred. Voters approved $67.3 million in 2017 SPLOST funding for expansion projects at the center. Additionally, in 2018 and 2020, the County issued $95.7 million and $75.3 million, respectively, in revenue bonds through the Development Authority to fund the expansion of the civic center, construction of a parking deck, and other improvements on the Gas South District campus. This project will expand the convention space from 50,000 square feet to 100,000 square feet. Once the expansion is completed, the existing facility will also be renovated.

In 2020, visitor expenditures in Gwinnett County were $808 million. With the impact of the COVID-19 pandemic on tourism, this amount is appreciably lower than previous years. In addition, Explore Georgia, which provides travel impact studies for the state's counties, changed economic analysis companies and methodologies. Therefore, numbers across the whole state were impacted and were lower than prior years. Gwinnett County hotel occupancy has rebounded for 2021 and reached about a 69 percent occupancy with an average daily rate of almost $88 (higher than 2019 numbers before the pandemic). In addition, Gwinnett has led the 12-area metro Atlanta and regional comparable set in occupancy every month for the past 24 months and is 6 percent ahead of the closest comparable area in occupancy.

Film Industry

Film friendly and economical, Gwinnett County has become a popular setting with more than 400 filming locations listed in the state film database. Whether for movies, TV, or commercials, options for filming locations include multiple industrial sites, numerous downtown areas with historical areas, malls, parks, and studios. The County is home to state-of-the-art filming facilities at Eagle Rock Studios and the OFS movie studio campus.

According to the new Gwinnett Film Office at Explore Gwinnett, filming is busier than ever after a short slump during the pandemic. Some of the biggest movies/TV productions in the world are filmed here, including Black Panther, Guardians of the Galaxy, and Ozark. Per Explore Gwinnett, filming permits, including fire permits, parks/recreation permits, residential film shoots and film road closures permits were at the highest number ever in 2021 with 217. For a current list of what is filming and where, go to GwinnettFilm.com/Filmed-in-Gwinnett.

Shop Gwinnett

The county has thrived as a major retail center for more than 30 years. Home to the state's largest mall, Mall of Georgia, as well as numerous retail locations, 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 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 approximately 9,988 acres of park lands, including 12 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 130 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 center is used as a multi-use 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 multipurpose campus includes a 13,000-seat arena (Gas South Arena), a 708-seat theater (Gas South Theater), 23 versatile meeting rooms, a 50,000-square-foot exhibit hall space, and a 21,600-square-foot grand ballroom (Gas South Convention Center). The campus, operated by Explore Gwinnett, distinguishes itself by hosting a diverse range of events.

  Formerly known as the Infinite Energy Center, the campus changed its name when Infinite Energy — which bought the center's naming rights in 2015 — was acquired by Gas South in December 2020. Now rebranded as the Gas South District, more change to the site is on the way. Following the revised campus master plan of 2016, the Exhibit Hall will double in size, breakout rooms will be added, technology enhanced, and a greenspace created. In November 2021, a $100 million dollar expansion was completed that added 50,000 square feet of new exhibit hall space, meeting rooms, and pre-function space. Renovations to the older portion of the Center have begun and should be complete by November 2022. Two new onsite parking decks are already in use. Next door, a 364-room Westin hotel will attach to the center and offer additional meeting space. Slated to open mid-2023, the hotel will include multiple connections and VIP access.

- 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 is the home to the Gwinnett Historical Society. The Historic Courthouse and its 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:

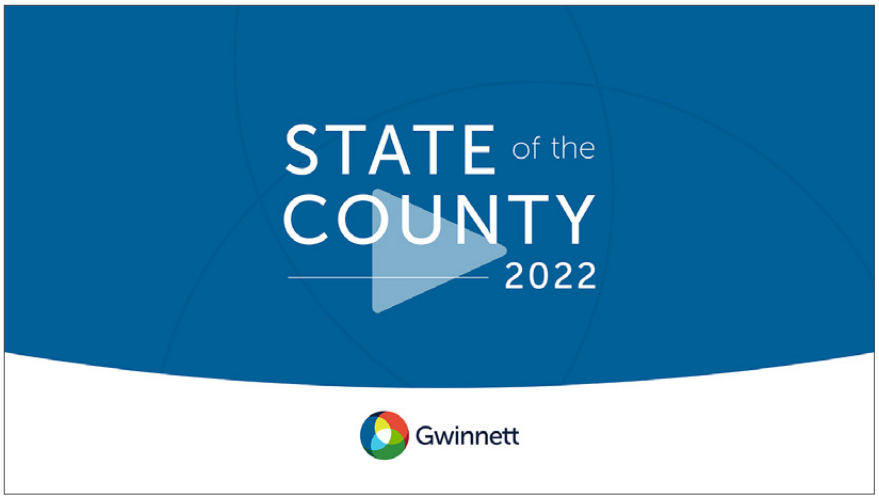
- Maintain Economic Development and Fiscal Health
- Foster Redevelopment
- Maintain Mobility and Accessibility
- Provide Additional Housing Choices
- Keep Gwinnett a Preferred Place

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, transportation and transit, trails and recreation, economic growth, community amenities, and infrastructure.

Future development possibilities are laid out, identifying higher and lower density areas, more agricultural areas, and those in between. The plan enumerates possible activity centers, employment centers, residential neighborhoods, and low-intensity areas. Mall locations have become a great opportunity for redevelopment and revitalization. On April 8, 2021, the County completed the purchase of 39 acres of Gwinnett Place Mall property as part of a strategic effort to create new opportunities of catalytic development.

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's vision, mission, and core values and set five priorities to drive the strategic focus toward areas of greatest need:

- 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 3, 2022. 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

In recent years, Gwinnett County Government has expanded its social media presence to better inform residents, businesses, and visitors about events, news, tips, and urgent information.

In 2019, Gwinnett established pages on Facebook, Twitter, and Instagram (@GwinnettGov), Police added a Facebook page (@GwinnettPD), and the Department of Fire and Emergency Services created new Twitter and Facebook accounts (@GwinnettFire).

In 2020, the County continued the expansion by joining LinkedIn and establishing Facebook and Instagram accounts for Gwinnett Parks and Recreation (@GwinnettParksandRec).

Efforts to expand the County's social media presence continue, most recently with the 2021 launch of Gwinnett Police's Instagram account (@GwinnettPD).

These accounts joined other, longstanding pages run by the offices of some of our elected officials, as well as the County's existing Twitter pages for the Gwinnett Police Department (also @GwinnettPD) and Gwinnett Transit (@GCTransit), as well as a Facebook page for the Gwinnett Animal Shelter (@GwinnettAnimalShelter).



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 mission, vision, 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, 2022

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Gwinnett County fiscal year 2022 Budget Document. The 2022 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 $2.07 billion balanced budget for 2022 includes a $1.61 billion operating budget and a $455 million capital budget, which includes funds from the County's Special Purpose Local Option Sales Tax program. The total 2022 budget, including operating and capital, represents an 8.1 percent increase over the 2021 adopted budget.

The 2022 operating budget of $1.61 billion is approximately $141 million, or 9.6 percent, greater than the 2021 adopted operating budget. This included a $59.5 million increase in personal services, a $32.2 million increase in contributions for capital needs, $11.7 million in additional transit funding, as well as an additional $18.5 million in funding for the 2022 midterm elections. The 2022 capital budget of $455 million represents an increase of approximately $14 million compared to the 2021 adopted capital budget. The largest percentage of the capital budget, 49 percent, is allocated for Water Resources.

The 2022 budget was developed in consideration of current issues and anticipated future challenges. With more growth on the horizon, the County's services and infrastructure must keep up. Two-thirds of the operating budget is dedicated to the areas of public safety and public works. The capital budget will pay for new facilities, roads, and parks as well as maintenance of existing assets and infrastructure. The budget includes funding to maintain core County services such as police and fire protection, 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.


ORGANIZATIONAL EXCELLENCE & ACCOUNTABILITY


PUBLIC INFRASTRUCTURE


SAFE, LIVABLE, & HEALTHY COMMUNITY


SUSTAINABILITY & STEWARDSHIP


ECONOMIC OPPORTUNITIES

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

Recently, the Board of Commissioners approved the establishment of the Department of Communications through the expansion of the Communications Division that was formerly part of the County Administration Office. The proposed 2022 budget includes funding to support this expansion which will better enable Gwinnett to connect with the citizens we serve and keep them informed of key initiatives.

Gwinnett County has nearly $7 billion invested in capital assets including fire stations, police stations, parks, the Gwinnett Justice and Administration Center, county roadways, water and sewer facilities, and underground pipe systems. Managing and supporting these core assets is a fundamental responsibility of the County. The **Public Infrastructure** priority focuses attention on the County's efforts towards smart asset management decisions and developing long-term plans to expand the County's assets to handle growth and development. Included in the 2022 Capital Budget is $317 million to support Water Resources and Transportation infrastructure. This includes $77 million from the 2017 SPLOST program which is a crucial funding source to expand the County's assets.

Providing for a **Safe, Livable, and Healthy Community** remains a priority. The County must be a leader in organizing the response to the effects of the COVID-19 pandemic and supporting residents, businesses, and nonprofits through this challenging time. The County will evaluate public health services and partnerships and ensure that our public safety departments are building strong relationships with communities. The 2022 budget includes seven new positions for the department of Community Services to expand health and human services, including three community navigators who will connect at-risk individuals with critical assistance programs. These navigators will network with existing nonprofits and community partners to ensure that resources are being leveraged to address the areas of greatest need.

The **Sustainability and Stewardship** priority emphasizes prudent fiscal management, maintaining financial stability, and smart investments in improved efficiency. The 2022 budget continues Gwinnett's Vehicle & Equipment Replacement Plan. This plan evaluates the long-term needs of the County's fleet and ensures that the County is contributing toward future vehicle replacements in a sustainable manner. The 2022 capital budget includes $20.9 million for Police, Fire & Emergency Medical Service, Sheriff, and other vehicle replacements for County departments. In addition to being stewards of the County's financial resources, we must also safeguard the County's natural resources. The 2022 budget includes a resources and marketing coordinator position to support environmental education and community outreach efforts of Gwinnett Clean & Beautiful. This position will help educate the public on the importance of improving water and air quality, preserving greenspace, and conserving energy and water.

To support entrepreneurship and 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 Entrepreneur Center opened in Lawrenceville and will provide classes, workshops, and coworking office space to support Gwinnett's small businesses. In 2021, the Gwinnett County Urban Redevelopment Agency issued $23.5 million in bonds to purchase a portion of the Gwinnett Place Mall. The 2022 budget supports the debt service and upkeep of this existing space while the County defines the vision for the mall and the Gwinnett Place area.

The 2022 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 3,000 counties in the United States, fewer than 50 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 Abbot, founder of RudHil Companies and Co-Chair of the Georgia Hispanic Chamber of Commerce Hispanic Business Center; Matt DeReimer, former law enforcement officer and small business owner; and Michelle Kang with the Korean American Chamber of Commerce.

As we move forward, the ongoing COVID-19 pandemic continues to present uncertainties and challenges for Gwinnett County, both financially and operationally. Our strong financial position and adequate reserve levels will continue to allow us to meet these challenges and move forward. The Gwinnett Standard of excellence will continue to shape our path forward as we set our sights on the future. I wish you a safe and healthy 2022.

Respectfully submitted,

Buffy Alexzulian,
Director of Financial Services

MISSION/VISION/VALUES

Gwinnett County's mission, vision, and values, taken in combination with the County's priorities set by the Board of Commissioners, are at the forefront of all budgeting activities. In 2021, the Board of Commissioners updated the Mission, Vision, and Core Values of Gwinnett County. The examples below describe how the County is upholding the principles outlined by its mission, vision, and values statements.

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 2021 are available in Section IV of this document. A complete listing of awards received in 2021 is available at 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 2021.

- 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 2021, Community Outreach graduated 60 participants from the Gwinnett 101 Citizens Academy and 22 participants from the Gwinnett Youth Commission.
- Community Outreach coordinated and participated in numerous multicultural outreach events, including celebrations for Black History Month, Asian American Pacific Islander Heritage Month, Pride Month, Juneteenth, Hispanic Heritage Month, and numerous other workshops, conferences, expos, and events.
- Gwinnett County worked with the Gwinnett, Rockdale, and Newton County Health Departments to establish a mass COVID-19 vaccination and testing site at the Gwinnett Place Mall.
- County staff continued efforts to address homelessness and affordable housing needs through a partnership with Home-First Gwinnett. The Resting Spot, a homeless shelter catering to women, moms, and their children, officially opened on August 17, 2021.
- 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 $5.8 million was spent on emergency food assistance.
- 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.
- Gwinnett Police partnered with the Hamilton Mill United Methodist Church Food Pantry for a holiday food drive to help address food insecurity in the county.

Gwinnett 101
CITIZENS ACADEMY

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 leaders in their county government, visit county facilities to get a first-hand glimpse of how the county works, and build a network with others who live, work, and learn in Gwinnett County.

For more information about Gwinnett 101, visit Gwinnett101.com.

In 2022, 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 will continue to partner with senior centers and local food banks to address food insecurity in the county.
- Gwinnett County recognizes the costs of medical care and the impact on low-income families. Funding in the 2022 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 the county's only school for African American students.

Vision:

Gwinnett is the preferred community where everyone thrives!

Gwinnett County achieves its vision in numerous ways. The county offers an economy that boasts strong job growth and plentiful business opportunities, nationally accredited Police and Fire and Emergency Services departments, and an award-winning parks and recreation system. The result is a thriving Gwinnett!

Below are some examples of how the County pursued its vision in 2021:

- To improve community safety and advance community risk reduction, the County increased public safety personnel by adding 30 master police officers, one firefighter (to serve as a second Safety Officer), and one fire inspector.
- To make life better for our citizens, Community Services served 189,097 summer meals at 26 locations utilizing 1,336 volunteers in partnership with seven organizations.
- In support of entrepreneurship and economic growth, the County continued to fund capital projects such as the Gwinnett Entrepreneur Center, The Water Tower: Global Innovation Hub @ Gwinnett, the Rowen Project, and the Gas South District expansion.
- Partnership Gwinnett, a public-private initiative that is committed to bringing new jobs and capital investment to Gwinnett County, won 32 projects (15 relocations and 17 expansions) resulting in 2,977 new jobs and $1.6 billion in capital investment to our community.

In 2022, Gwinnett County will continue to pursue its vision in the following ways:

- To continue to provide safe neighborhoods and enhance community safety, the County will increase public safety staffing by adding 30 sworn police officers and three Fire and Emergency Services positions.
- 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.

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 $1.9 billion in interest costs since 1985

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
- Sustainable Gwinnett and related policies
- Financial Policies and Practices that ensure fiscal responsibility, as discussed on pages II:37 – II:65
- 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, the Medical Examiner's Office and Morgue, the Lilburn Library Branch and City Hall, and the Charlotte J. Nash Court Building.
- Management Framework Application – The MFA 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 2021 are provided below:

- To expand Gwinnett County's social media presence, Communications established a LinkedIn account and assisted Gwinnett County Parks & Recreation with launching Facebook and Instagram pages.
- Gwinnett Clean & Beautiful cohosted four community events resulting in diverting 106 tons of hazardous waste, and 171 tons of electronics, shredded paper, tires, paint, and textiles from landfills.
- Gwinnett Solid Waste Management partnered with Gwinnett Clean & Beautiful to host two recycling events, collecting 3,890 pounds of textiles, 20 tons of tires, 37 tons of electronics, 29 tons of paper, 509 gallons of oil based or aerosol paint, and 11,276 gallons of latex paint
- Gwinnett Solid Waste Management implemented a glass recycling program where residents can drop off glass for safe and sustainable recycling.
- The Sheriff's Office maintains an app to provide citizens a new way to connect with the Sheriff's Office. The app allows the Sheriff's Office to communicate instantly with push notifications for breaking news, hazardous conditions, and other emergencies.
- The Department of Water Resources maintained a 100 percent safe drinking water compliance rate and a 100 percent wastewater treatment compliance rate.
- Fiscal responsibility was demonstrated by maintaining a triple-AAA credit rating and adhering to financial policies and practices.

In 2022, Gwinnett County will continue to uphold its values in the following ways:

- The County will maintain a customer focus by continuing to utilize a resource and marketing coordinator in the Police Department to improve public trust and a solid waste project coordinator in the Department of Support Services to implement a public education program promoting recycling and waste reduction.
- Gwinnett Solid Waste Management will continue the glass recycling program by adding additional locations where residents can drop off glass for safe and sustainable recycling.
- Through its Community Affairs Section, the Police Department will provide more opportunities for the community to engage with members of the Police Department.
- The County will continue to pursue the highest levels of fiscal responsibility by maintaining a triple-AAA credit rating and adhering to financial policies and practices.
- The Department of Transportation will continue to invest in innovative technology to ensure an efficient transportation network. When fully deployed, the Advanced Transportation Management System (ATMS) will feature hundreds of traffic devices connected and managed through a single network to reduce congestion and quickly respond to traffic incidents.

BUDGET AT A GLANCE

The $2.07 billion balanced budget for fiscal year 2022 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately $1.61 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately $455 million funds infrastructure, facilities, vehicles, and equipment.

In addition to this document, Gwinnett County published the 2022 Budget in Brief, a document that provides a summarized overview of the 2022 budget. The 2022 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 16, 2021. The proposed 2022 budget was then modified for new initiatives which added $6.25 million to the adopted budget. These changes reflected items approved by County leadership, changes expressed at a public hearing on December 6, 2021, and online comments received through December 31, 2021. Major items included were:

Items approved by County Leadership ($4.7 million)

1. The Department of Water Resources' renewed meter-reading contract increased DWR's 2022 budget by $2,800,000 due to anticipated cost increases.
2. A Developer Participation Agreement for Sewer Improvements along Lawrenceville Suwanee Road where the developer will contribute $1,150,000 in 2022.
3. New authorized 2021 positions that have a cost of $799,477

Changes due to public input ($1.2 million)

1. Funding of $550,000 to support indigent medical care provision in Gwinnett County
2. Covering the return postage of absentee ballot materials at an estimated cost of $425,000
3. Funding of $250,000 for an affordable housing study

Fiscal Year 2022 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2022 budget was very similar to the approach used to develop the 2021 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 2022 budget and in alignment with the County's priorities are discussed in detail on pages II:10 – II:11.

Fiscal Year 2022 Adopted Budget Compared to Prior Year

2022 Adopted Budget: Comparison to Prior Year			
	2022 Adopted	2021 Adopted	% Change
Operating	$ 1,611,578,335	$ 1,470,703,799	9.6%
Capital	454,951,844	440,994,805	3.2%
Total	**$ 2,066,530,179**	**$ 1,911,698,604**	**8.1%**

Operating Budget Compared to Prior Year

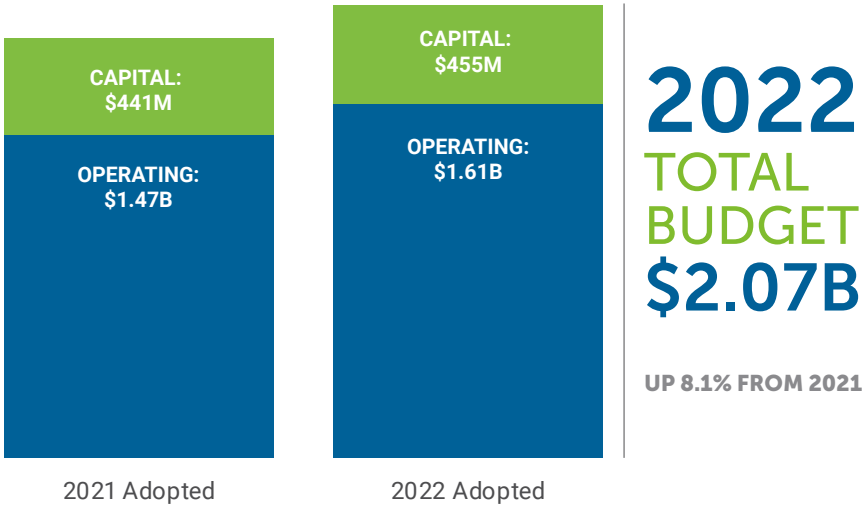
The 2022 operating budget is approximately $141 million greater than the 2021 adopted operating budget. The year-over-year increase is primarily due to:

- $59.5 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 and longevity pay for eligible employees. The increase also reflects the full year impact of the market adjustment approved in October 2021 by the Board of Commissioners for employees.
- $32.2 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. Additional contributions are made into the Water & Sewer Renewal and Extension fund in order to enhance and expand infrastructure.
- $18.5 million in funding for the 2022 midterm elections including the primary and general election.
- $11.7 million in additional transit funding for costs that were paid for by grants in 2020 and 2021. This increase also includes funding that will be used for a multi-year expansion of the Gwinnett County Transit system that will bring new routes – including microtransit – to a wider area of the county.
- $8.6 million additional contributions to the Local Transit Operating fund to be in line with contributions that were made to transit by the end of 2021.
- $5 million increase in funding to support the Development Authority in its continued support of Rowen. Rowen is a nearly 2,000-acre knowledge community in eastern Gwinnett County that will include a combination of offices, research facilities, public spaces, and residences. Visit RowenLife.com to learn more and keep up with ongoing development.
- $3.7 million in funding to support the equitable redevelopment of Gwinnett Place Mall. Gwinnett County purchased the Gwinnett Place Mall site in 2021 to transform it into a unique regional destination. This inclusive community-driven redevelopment process will ensure that the mall remains the focal point for cultural and economic activity in the area.

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 2021 will continue to be funded in 2022. Key capital initiatives in alignment with the County's strategic priorities are described below.

The County's 2022 capital budget is up approximately $14 million, or 3.2 percent, over the 2021 adopted capital budget. Capital budgets typically fluctuate as projects are completed or continued and new projects are started. The following projects increased the 2022 Capital Budget:



- Water Resources' capital budget is up approximately $28.0 million, or 22.9 percent, primarily due to system expansions and enhancements, particularly with the Eastern Regional Infrastructure Project in the eastern part of the county. The Eastern Regional Infrastructure Project includes $42.5 million in funding for five miles of new and upsized water mains, six miles of new gravity sewer, seven miles of parallel wastewater force main, and a regional sewer pump station. For more information on the ERI project, please visit GwinnettERI.com. Certain improvements and extensions to the water and sewerage system included in the capital budget will be funded by bonds that were issued in 2020.

- Information Technology Services' capital budget is up approximately $10.8 million or 145 percent to maintain, modernize, and secure County systems.
- Community Services' capital budget includes $6.3 million for five miles of new public greenway trails and two new trailheads associated with the Eastern Regional Infrastructure Project. These costs are funded by SPLOST.
- Transit's capital budget is up approximately $2.6 million, or 706.22 percent. This funding is to be used for a multi-year expansion of the Gwinnett County Transit system.
- The capital budget includes $2.5 million to develop the Discovery Area Park. The Discovery Area was identified as a high priority for a community park. This project includes the master planning, design, and development of a Community Park for this underserved area.
- These increases are offset by the completion of capital projects which include the completion of the 2009 SPLOST program.

Additional information about the 2022 capital budget and 2023 – 2027 Capital Improvement Plan is available in Sections V and VI.

Significant factors impacting the current budget environment

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

2022 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2022 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	$ 823,963,595	$ 58,680,950	$ 882,644,545	42.7%
Special Revenue Funds	$ 55,476,531	$ 154,422,528	$ 209,899,059	10.2%
Enterprise Funds	$ 512,713,300	$ 241,848,366	$ 754,561,666	36.5%
Internal Service Funds	$ 219,424,909	–	$ 219,424,909	10.6%
Total Budget	**$ 1,611,578,335**	**$ 454,951,844**	**$ 2,066,530,179**	

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 $824.0 million and a capital budget of $58.7 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 $55.5 million and a capital budget of $154.4 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds are used to account for $512.7 million of the total operating budget and $241.8 million of the total capital budget. The County operates six enterprise funds related to water and sewer service, stormwater management, solid waste management, transit, economic development, and the County airport, Briscoe Field. Enterprise operations are managed and operated much like private sector businesses and are funded primarily from user fees and charges. They require significant investment in buildings, equipment, and infrastructure to deliver services.

Internal service funds are used to account for services provided exclusively for County operations, including auto liability, fleet management, group self-insurance, risk management, workers' compensation, and administrative support. The adopted internal service funds budget totals $219.4 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.
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%
2019	$ 1,385,257,488	8.1%	$ 438,480,506	12.3%	$ 1,823,737,994	9.1%

KEY PRIORITIES AND CHALLENGES

Key Decision Packages and Operating Initiatives

Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2022 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2022 budget includes funding for $19.9 million in decision packages. As part of the budget process, departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration.

Key operating initiatives approved in the fiscal year 2022 budget and justifications for them are provided on the pages that follow.

County Priority – Organizational Excellence and Accountability



Funding to continue efforts to recruit and retain a quality workforce

Gwinnett County values its employees and recognizes the importance of recruiting and retaining talented staff. To this end, the budget includes a 4 percent pay-for-performance increase and longevity pay for eligible employees. To be eligible for longevity pay, an employee must have at least three years of service. The payout is $75 for each year of service, up to a maximum of $1,500.

Voter Outreach Mailings

The budget includes providing one-per-household voter education outreach mailings. Voter education is essential to ensure voters are knowledgeable of changes and information related to voting opportunities and changes in the voting process. These mailings will provide information directly to voters and will reduce confusion regarding voting processes and procedures.

Convert contracted Tax Services Associates to full-time employees

The Tax Commissioner has 13 key contractors who are trained Tax Services Associates. A trained associate will process 18,000 transactions per month, which is double the number produced by a contractor-in-training. To retain these skilled associates, the budget includes converting them to full-time County personnel to ensure a stable, well-trained staff to support accurate, efficient service at tag offices.

Expansion of counseling program for Police Services

The focus on the behavioral health and wellness of our employees has come to the forefront of best practices in law enforcement. The County tested a counseling program with the Special Victims Unit of the Police Department in 2020. The positive results from these counseling sessions — helping the officers with the effects of post-traumatic stress disorder and burnout — prompted the department to expand this to other units in high-risk assignments. The budget expands these services to Homicide, the Accident Investigation Unit, the Computer Forensics Lab, and crime scene investigators.

County Priority – Public Infrastructure



Expand maintenance of County rights of way

To maintain the beautification of Gwinnett County roads, the budget includes the increase in the annual contract for year-round mowing, trimming, landscape maintenance, trash pickup, and debris removal for County-maintained roads. It also includes three new maintenance technician positions that will cover areas not currently covered by the annual contract.

Fire Facilities Section Manager

The budget includes a new section manager for the Fire Facilities section of the Department of Fire and Emergency Services. This position will oversee the five trades technicians currently in the Fire Facilities section, which is responsible for the maintenance of Fire and Emergency Services buildings and building systems. This new position will allow for follow-up inspections of work completed by contractors to help ensure contract compliance and accountability.

County Priority – Safe, Livable, and Healthy Community

Thirty sworn police officer positions

The Gwinnett County Police Department provides police services to the largest service population in Georgia, and the population continues to grow. The budget establishes an additional 30 sworn police officer positions to enable the department to continue to provide a high level of service to a growing population with increasing service demands.

Mental health collaboration

The Gwinnett County Police Department established a pilot program for Police Mental Health Collaboration in 2021 in collaboration with View Point Health. Together, these two entities comprise the Behavioral Health Unit. Police and View Point Health are working toward creating a more comprehensive program in 2022 designed to address the mental health concerns of Gwinnett County.

County Priority – Sustainability and Stewardship

Gwinnett Clean & Beautiful expansion

Funding for a Resources and Marketing Coordinator position as well as a work truck are included in the 2022 budget. These additions will enable the Gwinnett Clean & Beautiful team to be more effective and efficient in the programs they provide and events they host.

County Priority – Economic Opportunities

Gwinnett Entrepreneur Center

Continued support of the Gwinnett Entrepreneur Center is included in the 2022 budget. The center provides member businesses with instruction, networking connections, coworking space and offices. The Center also supports regional entrepreneurs with classes, business coaching, and more. Commissioners and partners from Georgia Gwinnett College held a ribbon cutting ceremony for the center on December 15, 2021.

Rowen Knowledge Community

The 2022 budget continues the funding to support the Rowen Knowledge Community in eastern Gwinnett County. This development is estimated to bring 100,000 jobs to the Georgia economy at full build-out over the next 30 years. Funding is provided to assist the Development Authority in supporting the Rowen Foundation as well as investments into the Eastern Regional Infrastructure project, which will bring water and sewer to the development and the surrounding area.

OTHER FACTORS AFFECTING THE BUDGET

Economy

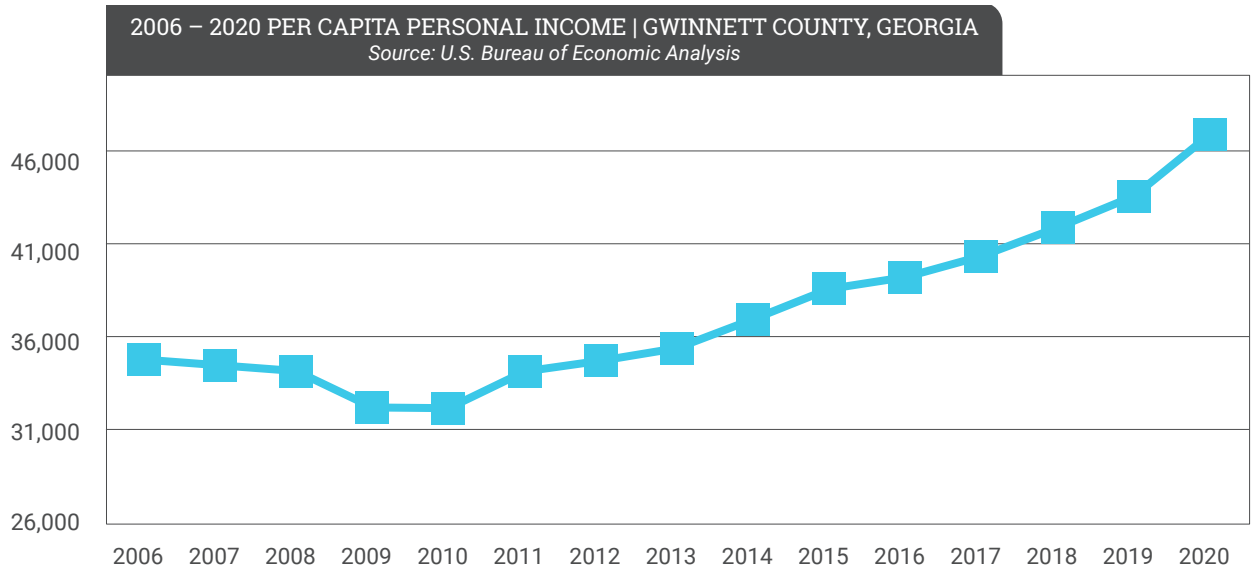
With a focus on redevelopment and revitalization, as outlined in the Gwinnett 2040 Unified Plan, the economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest catalysts impacting development. The County's population has grown nearly 8 percent from 2015 to 2020 and is projected to reach 1 million by the year 2023 (U.S. Census Bureau and Woods & Poole). Improving home values, increasing construction activity, and development opportunities are helping 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 despite the COVID-19 pandemic. Gwinnett County's unemployment rate was 5.1 percent in December 2020, which was lower than the Atlanta metropolitan area (6.0 percent), the state of Georgia (5.3 percent), and the United States (6.7 percent). Gwinnett's unemployment rate continued to decline throughout 2021. By December 2021, Gwinnett County's unemployment rate had dropped to 2.1 percent, which was lower than the Atlanta metropolitan area (2.4 percent), the state of Georgia (2.6 percent), and the United States (3.9 percent) (Georgia Department of Labor).

Gwinnett County's labor force grew more than eight percent from 2015 to 2020 (Georgia Department of Labor). Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County. In 2021, Partnership Gwinnett generated $1.6 billion in new capital investment, won 32 projects (15 relocations and 17 expansions), and created 2,977 new jobs. Also, in 2021, the Gwinnett Chamber held ribbon cutting ceremonies with 55 businesses to celebrate new locations, expansions, and 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 46 percent and has increased approximately $11.9 billion since 2014. From 2014 to 2021, the average value of all types of residences, including single family homes, condos, and townhouses, rose 57.1 percent from $175,000 to $275,000.

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 $46,886 in 2020, an increase of 9.3 percent over 2019 ($42,902).

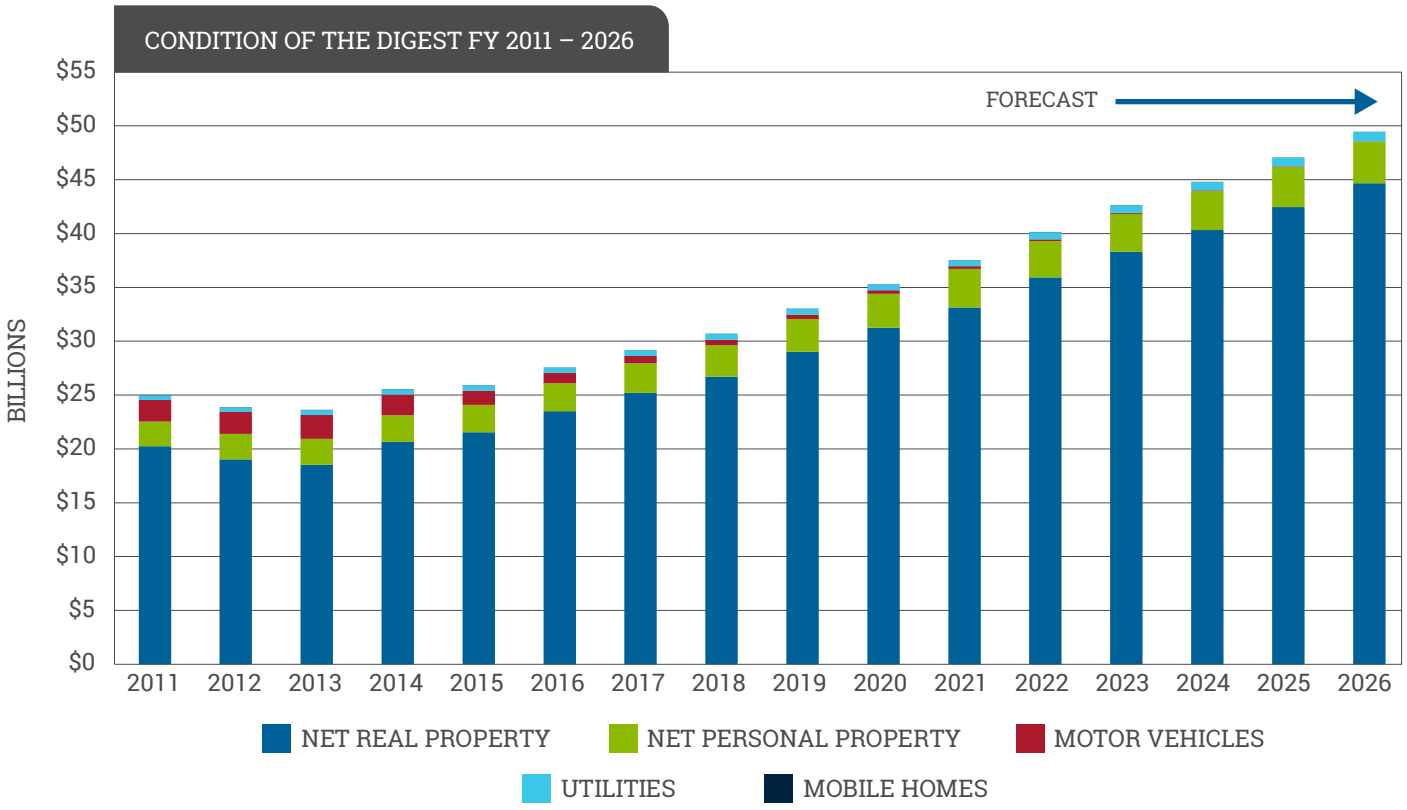


Property Taxes and the Condition of the Digest

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 (77.14 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay for economic development activity, development and enforcement, and services such as police, fire, and emergency medical services. Tax-related funds make up 50.9 percent of the fiscal year 2022 operating revenue 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 22 percent from 2018 to 2021.

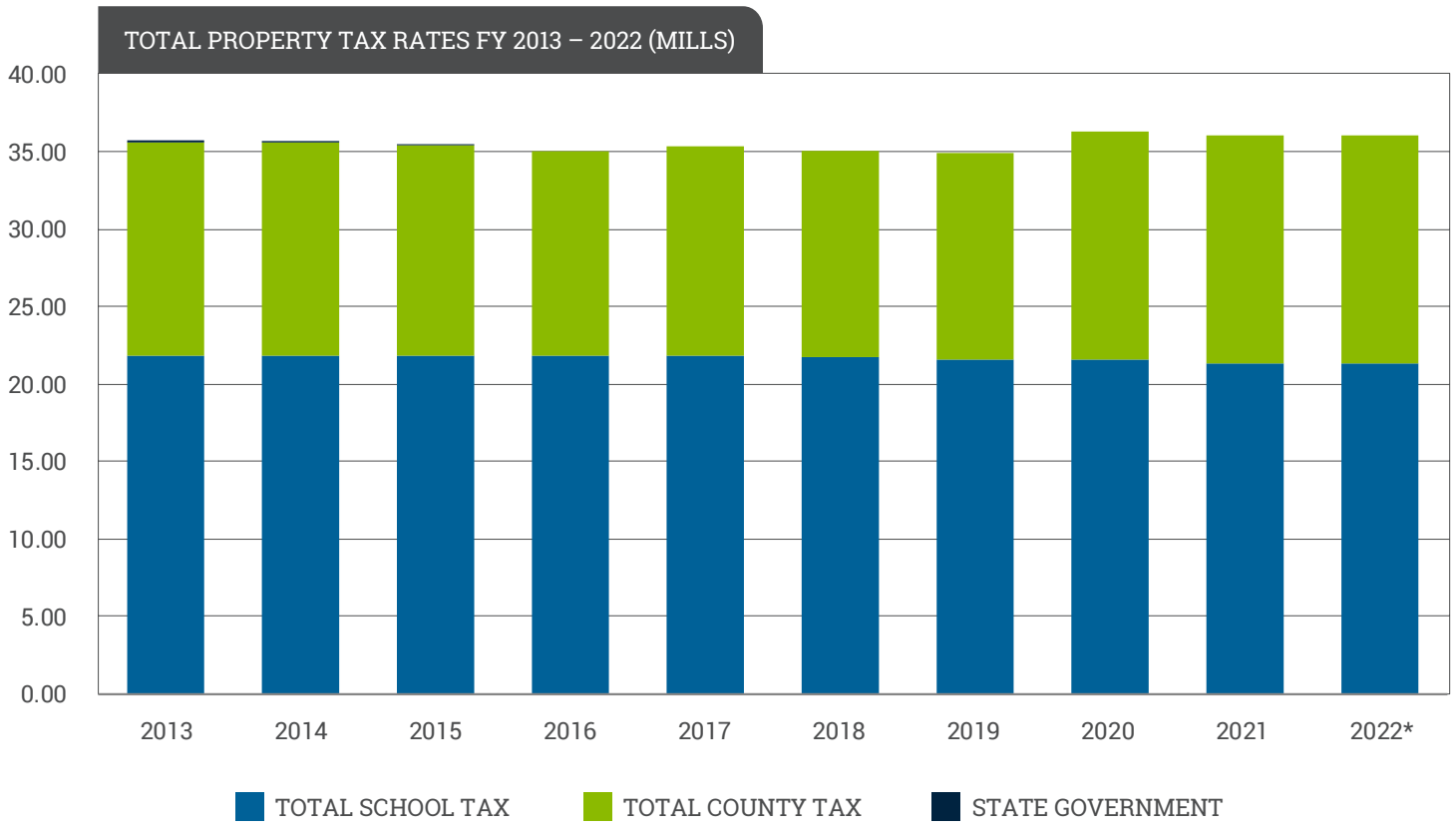
Since the inception of title *ad valorem* taxes in the spring of 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("the birthday 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 2020 to 2021, there was a decrease of $189,446 or 5.2 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 2013 – 2022 (mills)

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
General Fund	7.40	7.40	7.229	6.826	7.40	7.209	7.209	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	1.60	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	0.95	1.00	1.00	1.00
G.O. Bond Fund II	0.24	0.24	0.24	0.24	–	–	–	–	–	–
Economic Development	–	–	–	–	–	–	–	0.30	0.30	0.30
Total County Tax	**13.75**	**13.75**	**13.579**	**13.176**	**13.51**	**13.319**	**13.319**	**14.71**	**14.71**	**14.71**
School M&O	19.80	19.80	19.80	19.80	19.80	19.80	19.70	19.70	19.70	19.70
School Bonds	2.05	2.05	2.05	2.05	2.05	1.95	1.90	1.90	1.65	1.65
Total School Tax	**21.85**	**21.85**	**21.85**	**21.85**	**21.85**	**21.75**	**21.60**	**21.60**	**21.35**	**21.35**
State Government	**0.15**	**0.10**	**0.05**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Property Tax	**35.75**	**35.70**	**35.479**	**35.026**	**35.36**	**35.069**	**34.919**	**36.31**	**36.06**	**36.06**

**The 2022 millage rate is an estimate.*



**The 2022 millage rate is an estimate.*

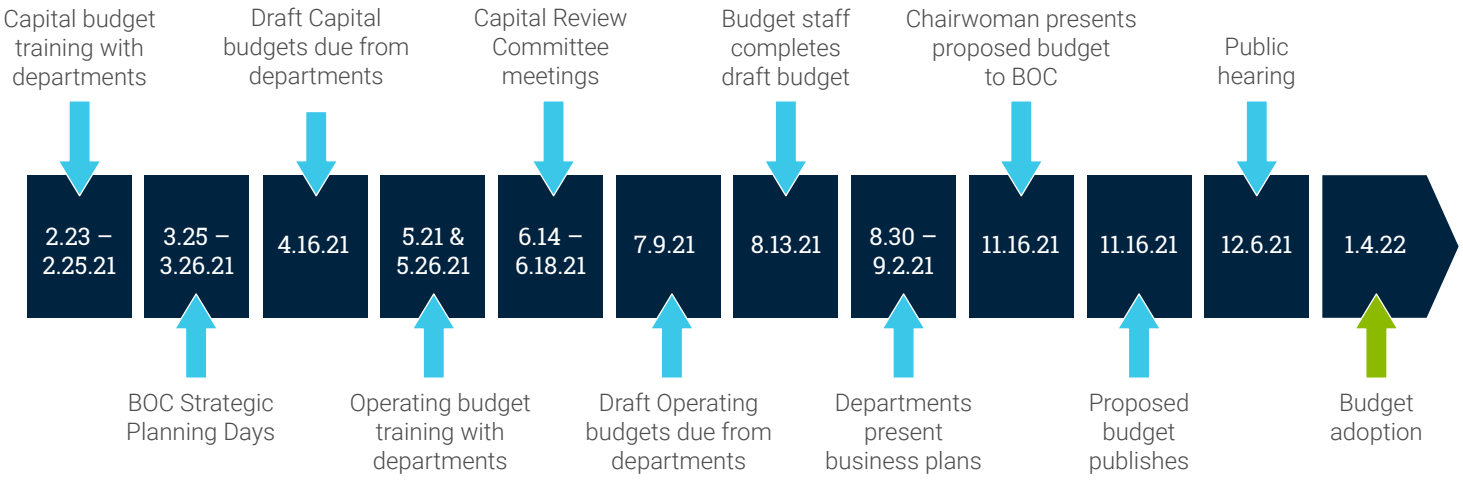
THE BUDGET PROCESS

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2022 Budget.

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

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:67.

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 2022 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 2022 budget was developed with input from five county residents who served on the Budget Review Team, Hilda Abbot, Matt DeReimer, Michelle Kang, and two veteran committee members, David Cuffie 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 2022 budget process kicked off in March 2021 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; Sustainability and Stewardship; and Economic Opportunities. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to the review team in August and September 2021. 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 16, 2021. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 6, 2021. Public comments were accepted online until December 31, 2021.

State law requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 4, 2022, 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 2022 Budget Resolution" on pages II:18 – II:21 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 2022 Resolution Amounts

Operating Budget		FY 2022
Tax-Related Funds		
General Fund	$	422,692,406
Development & Enforcement District Fund		15,230,863
Fire and EMS District Fund		149,459,186
Loganville EMS District Fund		62,154
Police Services District Fund		161,502,347
Recreation Fund		50,588,655
Economic Development Tax Fund		14,765,586
The Exchange at Gwinnett TAD Fund		7,160,872
The Exchange at Gwinnett TAD Debt Service Fund		2,501,526
Total Tax-Related	**$**	**823,963,595**
Special Revenue Funds		
Speed Hump Fund	$	434,657
Street Lighting Fund		9,126,215
Authority Imaging Fund		852,729
Corrections Inmate Welfare Fund		368,440
Crime Victims Assistance Fund		746,843
DA Federal Justice Asset Sharing Fund		135,000
E-911 Fund		24,282,175
Juvenile Court Supervision Fund		53,783
Police Special Justice Fund		115,120
Police Special State Fund		767,179
Sheriff Inmate Fund		500,000
Sheriff Special Justice Fund		140,000
Sheriff Special Treasury Fund		175,000
Sheriff Special State Fund		180,000
Stadium Fund		2,295,854
Tree Bank Fund		100,000
Tourism Fund		15,203,536
Total Special Revenue	**$**	**55,476,531**
Enterprise Funds		
Airport Operating Fund	$	1,852,690
Economic Development Operating Fund		8,792,773
Local Transit Operating Fund		23,681,151
Solid Waste Operating Fund		45,066,433
Stormwater Operating Fund		31,010,111
Water & Sewer Operating Fund		402,310,142
Total Enterprise	**$**	**512,713,300**
Internal Service Funds		
Administrative Support Fund	$	110,420,561
Auto Liability Fund		2,330,675
Fleet Management Fund		10,264,356
Group Self-Insurance Fund		79,426,877
Risk Management Fund		11,339,598
Workers' Compensation Fund		5,642,842
Total Internal Service	**$**	**219,424,909**
Total Operating Funds	**$**	**1,611,578,335**

Capital Budget		FY 2022		FY 2023 – 2027
Tax-Related Funds				
Capital Projects	$	51,994,469	$	105,773,928
Capital Vehicle Replacements		6,686,481		161,152,875
Total Tax-Related	**$**	**58,680,950**	**$**	**266,926,803**
Special Revenue Funds				
2014 SPLOST	$	177,813		–
2017 SPLOST		154,244,715		75,355,082
Total Special Revenue	**$**	**154,422,528**	**$**	**75,355,082**
Enterprise Funds				
Airport R & E	$	130,464	$	1,043,041
Stormwater R & E		18,581,162		96,450,941
Transit R & E		2,985,703		32,024,365
Water & Sewer R & E		151,215,997		893,884,809
2020 Water & Sewer Bond Construction Fund		68,935,040		27,418,954
Total Enterprise	**$**	**241,848,366**	**$**	**1,050,822,110**
Total Capital Funds	**$**	**454,951,844**	**$**	**1,393,103,995**

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

Gwinnett County
Board of Commissioners
Lawrenceville, Georgia

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2022 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 2022 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

ADOPTION DATE: **January 4, 2022**

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
Marlene M. Fosque, District 4	Yes	Yes

On motion of Commissioner Ku, which carried 5-0, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

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

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

WHEREAS, an advertised public hearing has been held on the 2022 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2022 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 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 $45,472,070 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 $161,502,347 and remaining funding of $116,030,277 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 2022 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 or, 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; and

(h) allocate amounts from the Other Miscellaneous budget in General Fund towards efforts in support of the intent and actions of the Board of Commissioners.

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 $250,000 be allocated to begin to address needs related to affordable housing within the County; 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 2022 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 2022 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: 2022-0012

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

_____
Tina M. King, County Clerk

APPROVED AS TO FORM:

BY: _____
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

CONSOLIDATED BUDGET – ALL FUNDS

FY 2022 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 $236,127,552 and Internal Service Fund activity in the amount of $219,424,909.

FY 2022 CONSOLIDATED REVENUES

Taxes	$ 831,458,654
Licenses & Permits	9,878,676
Intergovernmental	6,747,144
Charges for Services	520,994,770
Fines & Forfeitures	13,904,189
Investment Income	4,491,412
Contributions & Donations	22,800,441
Miscellaneous	9,123,244
Other Financing Sources	4,745,850
Total 2022 Revenues	**1,424,144,380**
Use of Fund Balance/ Net Position	186,833,338
Total	**$ 1,610,977,718**

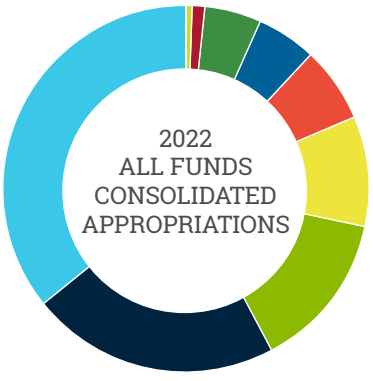
FY 2022 CONSOLIDATED APPROPRIATIONS

General Government	$ 158,021,555
Judicial	221,913,011
Public Safety	353,724,375
Public Works	576,552,726
Health & Welfare	15,757,266
Culture & Recreation	104,279,584
Housing & Development	83,657,367
Debt Service	85,510,431
Other Financing Uses	9,075,084
Total 2022 Appropriations	**1,608,491,399**
Contribution to Fund Balance/ Working Capital Reserve	2,486,319
Total	**$ 1,610,977,718**



Taxes: 51.61%
Charges for Services: 32.34%
Use of Fund Balance/ Net Position: 11.60%
Contributions & Donations: 1.42%
Fines & Forfeitures: 0.86%
Licenses & Permits: 0.61%
Miscellaneous: 0.57%
Intergovernmental: 0.42%
Other Financing Sources: 0.29%
Investment Income: 0.28%*

*Value is too small to appear on this chart



Public Works: 35.79%
Public Safety: 21.96%
Judicial: 13.78%
General Government: 9.81%
Culture & Recreation: 6.47%
Debt Service: 5.31%
Housing & Development: 5.19%
Health & Welfare: 0.98%
Other Financing Uses: 0.56%
Contribution to Fund Balance/ Working Capital Reserve:0.15%*

*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.

2009 Special Purpose Local Option Sales Tax Fund:

The **2009 SPLOST Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. Sales tax collections for the 2009 SPLOST program totaled $671.5 million. Approximately 17 percent, or $104.9 million, was provided to Gwinnett County cities for capital purposes. The fund was closed at the conclusion of 2021 year-end activities.

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 and equipment, recreational facilities and equipment, library relocations and 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 and equipment, library relocations and 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.



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 – 2022 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	1,089	–	–	–	–	–	–	–	–	–	1,089
Board of Health	2,075	–	–	–	–	–	–	–	–	–	2,075
Clerk of Court	15,252	–	–	–	–	–	853	–	–	–	16,105
Clerk of Recorder's Court	–	–	1,841	–	–	–	–	–	–	–	1,841
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Communications	–	–	–	–	–	–	–	–	–	7,429	7,429
Community Services	22,057	–	–	48,241	1,967	21,200	–	–	–	–	93,465
Community Services – Elections	23,953	–	–	–	–	–	–	–	–	–	23,953
Corrections	20,787	–	–	–	118	–	368	–	–	–	21,273
County Administration	3,046	–	–	–	109	–	–	–	–	2,127	5,282
County Administration – BOC	1,810	–	–	–	–	–	–	–	–	–	1,810
Debt Service – Governmental	–	–	–	2,502	–	–	–	–	–	–	2,502
Dept. of Family & Children's Services	661	–	–	–	–	–	–	–	–	–	661
District Attorney	20,496	–	–	–	111	–	555	–	–	–	21,162
Financial Services	10,901	–	–	–	1,058	–	–	–	–	26,134	38,093
Fire & EMS Services	–	145,114	–	–	4,134	6,802	–	–	–	–	156,050
Food Insecurity	150	–	–	–	–	–	–	–	–	–	150
Forestry	9	–	–	–	–	–	–	–	–	–	9
HomeFirst Gwinnett	600	–	–	–	–	–	–	–	–	–	600
Human Resources	–	–	–	–	–	–	–	–	–	90,320	90,320
Indigent Medical	550	–	–	–	–	–	–	–	–	–	550
Information Technology Services	–	–	–	–	18,440	–	–	5,372	460	59,006	83,278
Judiciary	26,635	–	–	–	–	–	–	–	–	–	26,635
Juvenile Court	9,337	–	–	–	25	–	54	–	–	–	9,416
Law	–	–	–	–	–	–	–	–	–	3,333	3,333
Libraries	20,684	–	–	–	–	1,132	–	–	–	–	21,816
Loganville EMS	–	–	–	62	–	–	–	–	–	–	62
Mental Health	1,043	–	–	–	–	–	–	–	–	–	1,043
Non-Departmental	51,181	3,232	8,703	17,562	1,099	–	3,217	165	8,914	2,018	96,091
Planning & Development	2,475	1,114	–	21,908	308	–	100	943	1,216	–	28,064
Police Services	3,812	–	148,043	–	4,874	16	21,982	–	–	–	178,727
Probate Court	3,786	–	–	–	–	–	–	–	–	–	3,786
Recorder's Court	–	–	1,941	–	–	–	–	–	–	–	1,941
Sheriff's Office	125,869	–	–	–	1,697	2	995	–	–	–	128,563
Solicitor General	8,014	–	973	–	244	–	317	–	–	–	9,548
SPLOST – Cities' Share	–	–	–	–	–	47,708	–	–	–	–	47,708
SPLOST – Civic Center Expansion	–	–	–	–	–	78	–	–	–	–	78
Stadium	–	–	–	–	–	–	2,296	–	–	–	2,296
Support Services	257	–	–	35	943	3	–	–	45,056	29,058	75,352
Support Services – Capital	–	–	–	–	20,028	13	–	–	–	–	20,041
Tax Commissioner	16,329	–	–	–	–	–	–	–	–	–	16,329
Tourism	–	–	–	–	–	–	15,204	–	–	–	15,204
Transportation	29,599	–	–	–	3,528	72,125	9,536	–	28,629	–	143,417
Transportation – Cities Allocation	–	–	–	–	–	5,344	–	–	–	–	5,344
Water Resources	–	–	–	–	–	–	–	615,979	47,825	–	663,804
Total Appropriations	**422,692**	**149,460**	**161,501**	**90,310**	**58,683**	**154,423**	**55,477**	**622,459**	**132,100**	**219,425**	**2,066,530**

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 24 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 2012 until 2021, Gwinnett County realized a total debt service savings of $110.5 million by refunding debt and by cash defeasance of debt.

Gwinnett County Bond Refinancing Activities and Interest Saved 2012 – 2021

(Dollars in millions)

Bond Refinancing Activities	Amount of Refunding	Average Refunded Coupon Rate	New Issue True Interest Cost	Estimated Debt Service Savings
2012 GO Bond Refunding of 2003 GO Bond *(including cash redemption in 2013)*	$ 22.6	3.71%	0.81%	$ 9.3
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 *(Stadium Project)*	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				**$ 110.5**

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 10 percent of the $1.85 billion 2022 – 2027 Capital Improvement Program is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the Justice and Administration Center construction, the Justice and Administration Center expansion, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than $3.9 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than $1.9 billion in interest costs by not issuing bonds.

In 2021, the County issued revenue bonds for the following purposes:

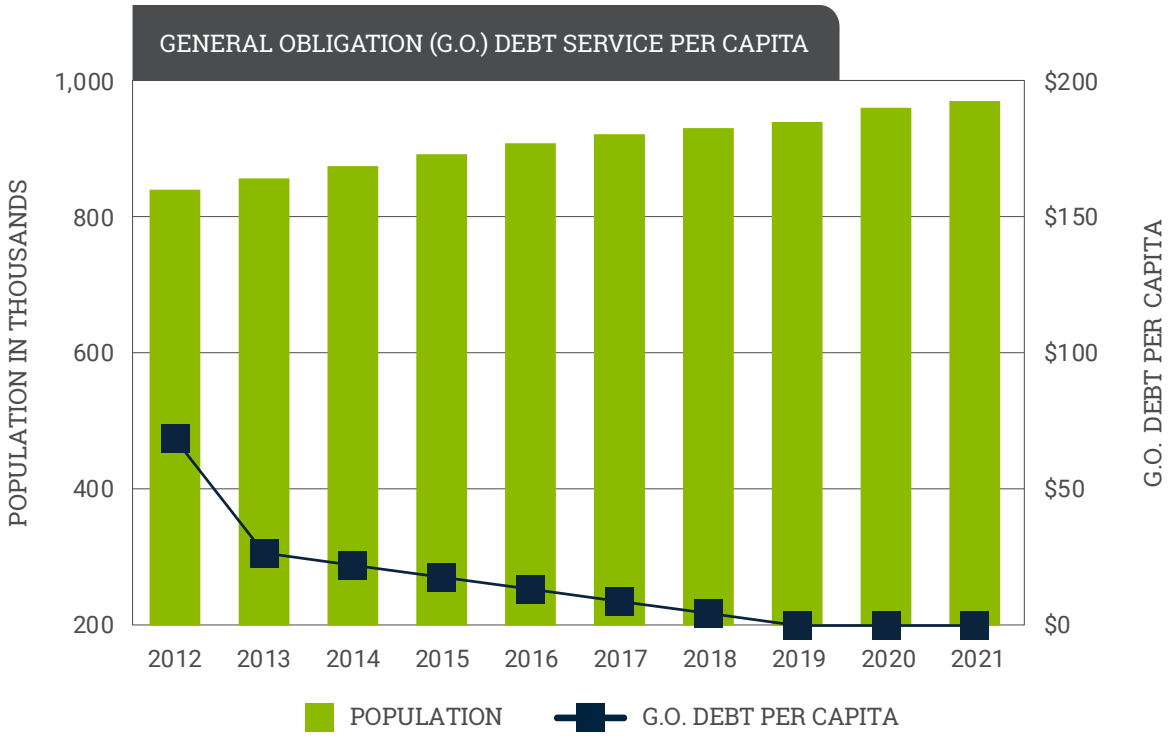
- $58.7 million par value with a premium of $5.5 million through the Water and Sewerage Authority to refund the outstanding maturities of the 2011 Water and Sewerage Authority bonds
- $23.5 million par value with a premium of $0.2 million through the Urban Redevelopment Agency of Gwinnett County to finance an urban redevelopment project consisting of 39 acres of land and improvements including the central portion of Gwinnett Place Mall

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 2021, 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, 2021, for Gwinnett County was $3,785,535,000. The County had no G.O. Bond principal outstanding as of December 31, 2021, providing a debt margin of $3,785,535,000 (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, 2021, 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, 2021 (unaudited):

Outstanding Principal by Issue
Water and Sewerage Authority Revenue Bonds

$8,370,000	Series 2015	Issued 8/3/15
$104,730,000	Series 2016A	Issued 5/19/16
$72,990,000	Series 2016	Issued 8/1/16
$107,800,000	Series 2019	Issued 9/26/19
$173,525,000	Series 2020	Issued 12/29/20
$58,705,000	Series 2021	Issued 8/16/2021

(Dollars in thousands)

Year	Principal	Interest	Total
2022	61,605	15,981	77,586
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 – 2031	101,210	22,264	123,474
2032 – 2036	29,575	11,875	41,450
2037 – 2041	32,665	8,790	41,455
2042 – 2046	35,850	5,610	41,460
2047 – 2050	31,455	1,709	33,164
Total	**$ 526,120**	**$ 110,435**	**$ 636,555**

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, 2021 (unaudited):

Outstanding Principal by Issue
Urban Redevelopment Agency Revenue Bonds

$31,185,000	Series 2018 Revenue Bonds	Issued 12/18/18
$23,500,000	Series 2021 Revenue Bonds	Issued 03/01/2021

The estimated annual requirements to amortize the bonds payable as of December 31, 2021, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
2022	2,350	1,652	4,002
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 – 2031	14,220	5,793	20,013
2032 – 2036	16,520	3,493	20,013
2037 – 2041	11,550	818	12,368
Total	**$ 54,685**	**$ 17,722**	**$ 72,407**

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, 2021 (unaudited):

Outstanding Principal by Issue
Development Authority Revenue Bonds

$26,345,000	Series 2017 Stadium Refunding	Issued 1/26/17
$95,710,000	Series 2018 Infinite Energy Center Expansion	Issued 8/7/18
$64,880,000	Series 2020 Georgia Research Park (Rowen)	Issued 9/30/20
$35,410,000	Series 2020A Refunding Bonds	Issued 10/6/20
$73,305,000	Series 2020B Infinite Energy Center Projects	Issued 10/6/20

The total annual requirements on all outstanding debt as of December 31, 2021, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
2022	9,690	7,752	17,442
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 – 2031	65,380	30,655	96,035
2032 – 2036	55,275	23,566	78,841
2037 – 2041	53,100	15,541	68,641
2042 – 2046	39,790	8,365	48,155
2047 – 2050	24,610	1,557	26,167
Total	**$ 295,650**	**$ 116,556**	**$ 412,206**

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

Tax Allocation District

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

The information in the following table reveals the outstanding debt service amounts for The Exchange at Gwinnett Tax Allocation District Revenue Bonds as of December 31, 2021 (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
2022	—	2,502	2,502
2023	—	2,502	2,502
2024	—	2,502	2,502
2025	225	2,502	2,727
2026	535	2,487	3,022
2027 – 2031	6,055	11,522	17,577
2032 – 2036	8,280	9,283	17,563
2037 – 2041	11,355	6,218	17,573
2042 – 2045	12,035	2,017	14,052
Total	**$ 38,485**	**$ 41,535**	**$ 80,020**

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, 2021, were as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2022	3,147	806	3,953
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 – 2031	11,510	624	12,134
2032 – 2036	68	1	69
Total	**$ 28,298**	**$ 3,668**	**$ 31,966**

The total annual requirements on all outstanding debt as of December 31, 2021, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Water & Sewer	Urban Redevelopment Agency	Development Authority	Tax Allocation District	GEFA	Total
2022	77,586	4,002	17,442	2,502	3,953	105,485
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 – 2031	123,474	20,013	96,035	17,577	12,134	269,233
2032 – 2036	41,450	20,013	78,841	17,563	69	157,936
2037 – 2041	41,455	12,368	68,641	17,573	–	140,037
2042 – 2046	41,460	–	48,155	14,052	–	103,667
2047 – 2050	33,164	–	26,167	–	–	59,331
Total	**$ 636,555**	**$ 72,407**	**$ 412,206**	**$ 80,020**	**$ 31,966**	**$ 1,233,154**

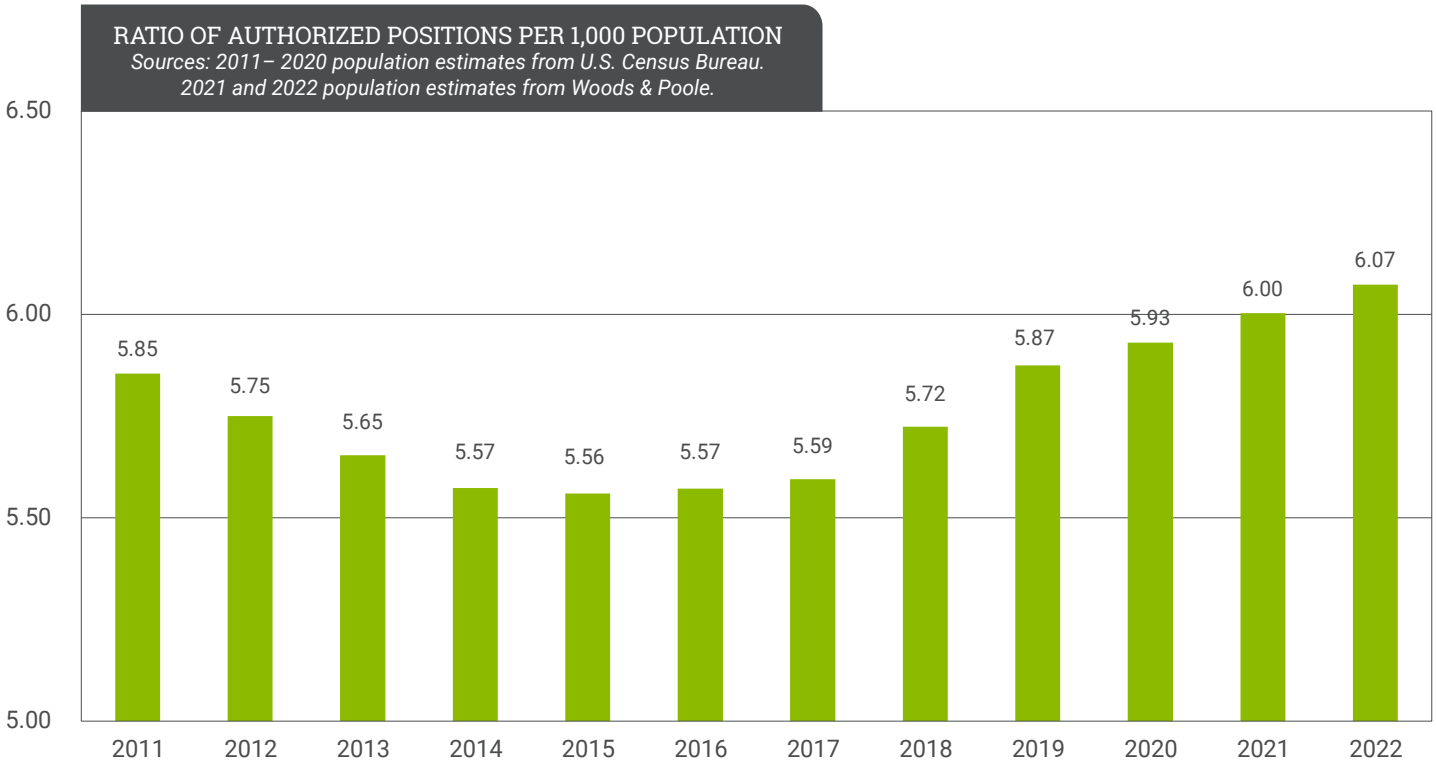
The total annual debt requirement for 2022 is $105.0 million, which is 6.5 percent of the total operating budget of $1.61 billion, resulting in total operating appropriations less annual debt of $1.51 billion.

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 2022.

In 2022, 151 additional positions were included in the budget.

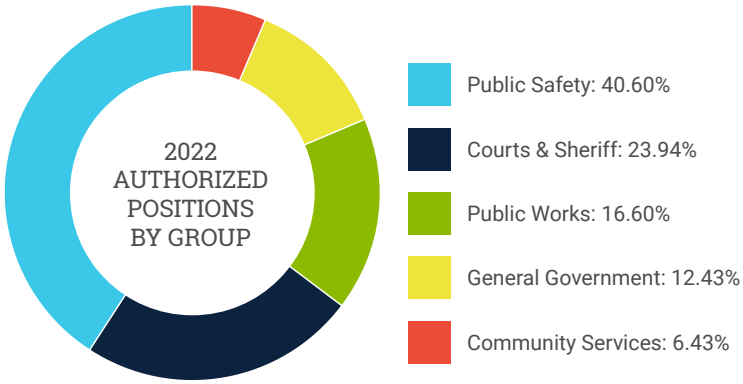


GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2019	2020	2021	2022 Adopted
Clerk of Court	Courts & Sheriff	109	119	120	123
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17
Communications*	General Government	–	–	50	50
Community Services	Community Services	350	355	367	382
Corrections	Public Safety	136	136	136	137
County Administration	General Government	56	61	41	42
District Attorney	Courts & Sheriff	122	133	136	140
Financial Services	General Government	130	131	137	139
Fire Services	Public Safety	961	1,008	1,011	1,018
Human Resources	General Government	46	47	48	50
Information Technology Services	General Government	130	132	137	145
Judiciary/Court Administration	Courts & Sheriff	129	134	135	135
Juvenile Court	Courts & Sheriff	67	58	59	59
Law	General Government	18	18	18	21
Planning & Development	Public Works	115	128	130	139
Police Services	Public Safety	1,152	1,193	1,226	1,256
Probate Court	Courts & Sheriff	26	26	28	29
Recorder's Court Judges	Courts & Sheriff	9	9	9	9
Sheriff's Office	Courts & Sheriff	777	820	820	840
Solicitor	Courts & Sheriff	62	63	64	70
Support Services	General Government	141	148	154	159
Tax Commissioner	General Government	119	119	119	132
Transportation	Public Works	164	167	175	183
Water Resources	Public Works	644	648	649	664
Total		**5,480**	**5,670**	**5,786**	**5,939**
Unallocated	General Government	20	6	18	35

Positions are full-time regular employees and permanent part-time employees. Grants and capital positions are included in this table. Authorized positions for 2019 – 2021 are as of December 31.

**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, 2020, the funded ratios for the DB pension and OPEB plans were 85.7 percent and 82.3 percent, respectively.

Workforce Health

During 2021, Gwinnett County continued to focus on health and wellness while dealing with the challenges of the coronavirus pandemic. The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 79 percent of eligible employees and 64 percent of eligible spouses participated in the program during 2021 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 2021 due to an overwhelming positive response, allowing employees the opportunity to engage in a variety of wellness program offerings while maintaining social distancing.

Nearly 5,000 employees, retirees, and dependents visited the Employee Wellness Center for services including personal health appointments, preventive screenings, acute care, and occupational health. Of the 5,000, more than 1,000 of those were for chronic condition management. The Wellness Center remained open and fully operational, offering 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 2021, the Gwinnett County Employee Wellness Center also focused on chronic condition management. Gwinnett's Wellness Advocate conducted a weight management challenge, called the BEST series, that focused on obesity, which is one of the most prevalent chronic conditions in the Gwinnett workforce. More than 60 employees attended these six-week sessions, and their participation led to 207 total pounds lost. Employees, retirees, and eligible dependents also scheduled more than 1,100 appointments for chronic condition management alone, and more than 900 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 2021 was the implementation of a free membership to the Noom and Calm apps for employees and their dependents. 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 2021 to include a six-week mental health program, various lunch and learns, virtual yoga classes, and the Total Brain app. 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 added an additional retirement plan specialist in 2021, allowing both specialists to meet with approximately 3,500 employees both onsite and virtually to discuss their retirement preparedness. 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 expanding wellness programming in 2022 to include additional mental and financial well-being initiatives that support Gwinnett County's commitment to employee wellness.

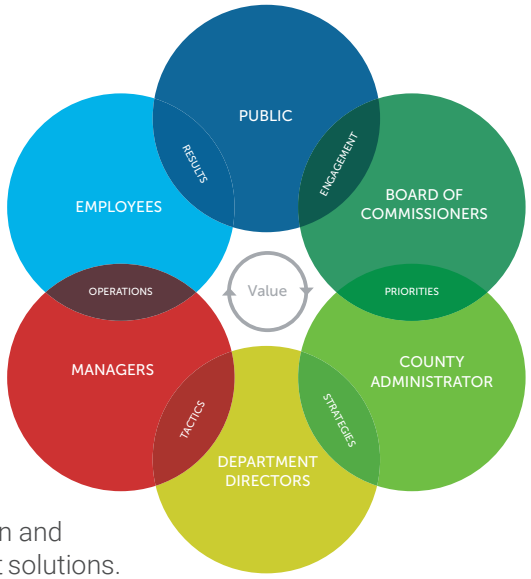
Gwinnett County was again recognized as one of the Atlanta Business Chronicle's Healthiest Employers in 2021. This award is based off scores in six different categories for Gwinnett's Wellness Program, including leadership commitment and strategic planning. Gwinnett County received a high Healthiest 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.

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 2020, Gwinnett County did not implement any plan design changes for 2021; however, it did increase programs and services offered. The County continues to develop a strategy of keeping employees safe, secure, and strong.

The Gwinnett County Management Framework

The Management Framework is 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. It also ties each of those steps together through performance management so that we can measure our success, make more informed decisions, and target resources to areas that need the most improvement. The Management Framework is an essential part of the budget process. As part of the 2022 budget planning process, County Administrator departments and the Sheriff's Office aligned their budget requests to Countywide priorities using the Management Framework, as shown in Section IV.



Engagement – *Commitment* – The continuous interaction between the organization and stakeholders resulting in the development of desirable and measurable improvement solutions.

Priority – *Intent* – Broad statements of intent that cascade down and guide decisions at all levels of the organization.

Strategy – *Approach* – The approach needed to narrow the scope of priorities into actionable decisions that propel the organization forward.

Tactic – *Decision* – Means by which a strategy is carried out; planned and ad hoc decisions meant to deal with the demands of the moment, and to move from one milestone to another in pursuit of the overall strategy.

Project/Initiative – A planned work or activity that is finished over a period of time and intended to achieve a particular tactic.

Operation – *Action* – The functions, processes, or tasks affected by the tactic (decision).

Result – *Value* – The measurable outcomes of operations taken in order to produce value.

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/Continuity of Government

Gwinnett County recognizes and acknowledges that the protection of County assets and business operations is a major responsibility. Therefore, it is a policy of the County that a viable Continuity of Operations Plan be established and maintained to ensure high levels of service quality and availability. COOP is a strategic plan that establishes policies and guidance to ensure the execution of the mission-essential functions for Gwinnett County in the event that an emergency threatens or incapacitates operations. The County's COOP includes a relocation strategy for selected personnel and essential functions of Gwinnett County.

Specifically, COOP is designed to:

- Identify and ensure that Gwinnett County processes and functions are maintained.
- Ensure that essential positions and lines of succession are identified.
- Identify how critical applications and vital records will be safeguarded.
- Provide for the identification of communication resources.
- Identify priorities for recovery of processes, functions, critical applications, and vital records.
- Identify alternate operating capabilities and facilities.

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:

    a. An employee is pre-approved for travel by the appropriate Elected Official, Agency Head or Department Director.

    b. Government rates are requested.

    c. Original lodging receipts are submitted with the Travel Expense Statement.

    d. Original lodging receipts indicate cost incurred for single occupancy, unless there is more than one (1) County employee traveling and voluntarily sharing a room.

    e. Comparable room rates of alternate local lodging, within a reasonable distance of the event site. Lodging rates at the event facility are acceptable.

    f. Lodging rates exceeding the GSA rate must be justified and documented.

10. Approval and Authorization

    a. By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction, supporting documentation, and has verified that all transactions are allowable expenses.

    b. Each transaction must be consistent with departmental/agency budgetary and project/grant guidelines. The approver must be sure the correct funding sources are charged, in keeping with proper fiscal stewardship. Under no circumstances should an individual be the sole approver of his/her own expense submission. Denied expenses will be considered a personal expense to the traveler. Upon granting approval of expense submissions, approvers are certifying the appropriateness of the expenditure and reasonableness of the amount; availability of funds; compliance with all federal, state, and local regulations as appropriate; and the completeness and accuracy of supporting documentation.

    c. In the event that the responsibility for systematic trip approval is delegated by an Elected Official/County Administrator, the ultimate responsibility for travel authorizations and approvals remain with the Elected Official/County Administrator. The Elected Officials/County Administrator Expense Acknowledgement Form serves as confirmation that the Elected Official/County Administrator maintains this responsibility.

D. **Petty Cash**

1. The Petty Cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time consuming. Money cannot be disbursed in advance of a purchase.

2. Petty Cash accounts should be used only in the event that other forms of payment such as Procurement Card or Business Expense Reimbursement are unavailable or impractical.

3. Petty cash accounts shall be reconciled each month as part of the month-end closing of the County's financial records.

4. Requests for reimbursement cannot exceed $50.00.

5. Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form.

6. Receipts must not be artificially divided in order to circumvent the maximum dollar limit.

7. Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time.

8. Requests exceeding forty-five (45) calendar days will not be reimbursed.

9. Travel reimbursement should not be done through Petty Cash.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

Purpose:

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

Policy:

A. **Roles and Process of the 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 ins 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 CFO/Director, Department of Financial Services and is hereby delegated the authority as necessary to carry out the various components of this Policy. The County Administrator or designee may execute agreements or documents necessary to effectively administer the investment program.

2. CFO/Director of Financial Services – Georgia law provides for assigning the CFO/Director of Financial Services, 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 CFO/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, repurchase agreements and banking services. The CFO/Director shall discharge his or her duties solely in the interest of the County.

3. Investment Committee – The County shall have an Investment Committee that serves in an advisory capacity. The Committee is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, County Administrator, and CFO/Director of the Department of Financial Services.

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 – 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 CFO/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 CFO/Director of Financial Services 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. US Treasury Obligations
2. US 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 including Georgia Fund 1 and Georgia Extended Asset Pool
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.

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



I. **Prohibited Investments and Investment Practices**

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

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

K. **Selection, Approval of Brokers, Qualified Financial Institutions –** The 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 –** The CFO/Director of Financial Services 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:64 – II:65 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 being 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:17 for the "2022 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 monitor the departmental succession plans and works with departments to increase the management depth. This strategic planning tool assists County leaders in managing a changing workforce.

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, which stands for Leadership Education and Development. 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:60.

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 considering 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:47 – II:49. Gwinnett County's major capital achievements in fiscal year 2021 and the programs that make up the 2022 – 2027 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 the subject of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The County completed the last update to the CTP named Destination2040 in 2017. 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 fresh, new Transit Development Plan is needed taking this growth and new transit demand into consideration in conjunction with the ongoing update to the Comprehensive Transportation Plan. A consultant selection process for assistance in the development of a new TDP was 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 long-range plan and airport layout options for the development of the airport. The County completed the last update in 2009 and a new consultant contract for assistance in developing the updated Airport Master Plan was awarded in December 2021. This new update will include an economic impact perspective as well as the future layout of the airport and may take 12 to 18 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 960,000 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 provide 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 to live 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** was last amended in 2008 and addresses provisions that were required by state law and regulations by examining the five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement.

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

In 2021, the County's rental and utility assistance program Project RESET 2.0 processed more than $40 million in financial assistance for more than 4,100 households facing eviction or utility disconnection related to the COVID-19 pandemic.

Section III
OPERATING FUNDS

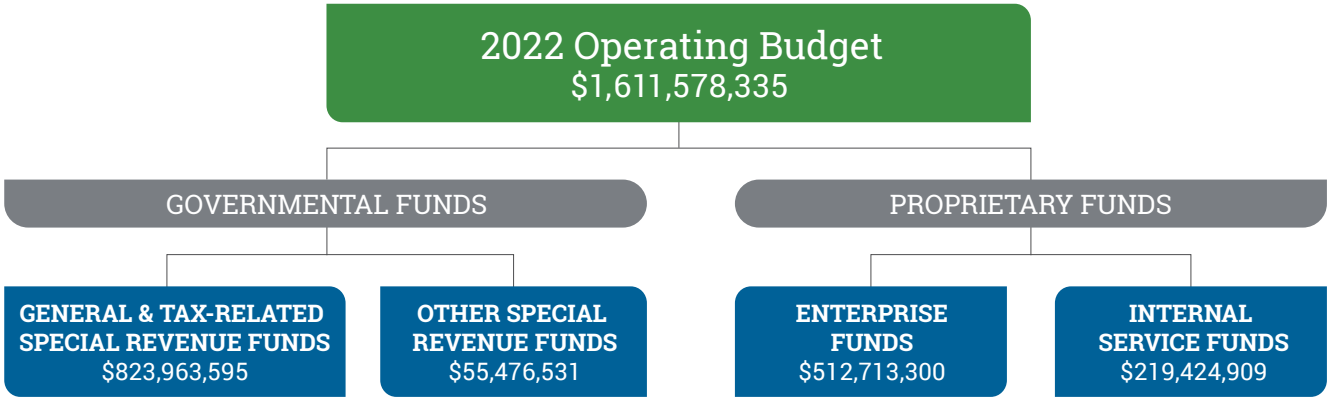
This section provides information for all the County operating funds including definitions and assumptions concerning each major fund's revenue sources, financial summaries for each operating fund, and the 2022 budget.

OPERATING FUNDS OVERVIEW

The County maintains 43 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 primarily from property tax dollars.

Other Special Revenue Operating Funds:

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

Budget Basis for Governmental Funds

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

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

Proprietary Funds

Enterprise Operating Funds:

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

Internal Service Operating Funds:

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

Budget Basis for Proprietary Funds

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

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

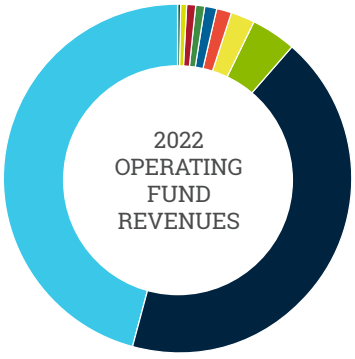
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



OPERATING FUNDS

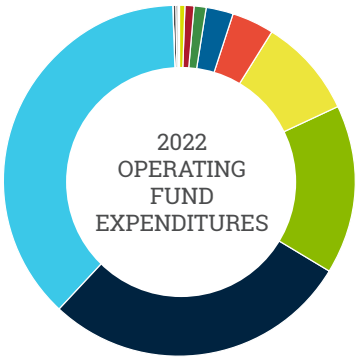
Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Taxes	570,896,076	635,426,610	701,796,830	690,733,419	-1.6%
Licenses and Permits	10,404,703	10,451,733	12,999,240	9,878,676	-24.0%
Intergovernmental	5,913,897	6,227,079	8,528,041	5,914,247	-30.6%
Charges for Services	645,433,256	660,619,840	699,601,183	735,141,548	5.1%
Fines and Forfeitures	11,538,787	9,481,937	9,969,374	13,904,189	39.5%
Investment Income	12,619,240	6,244,332	2,897,058	2,181,144	-24.7%
Contributions and Donations	24,020,111	31,029,600	35,879,055	21,580,441	-39.9%
Miscellaneous	13,208,431	9,617,811	18,202,323	9,682,785	-46.8%
Other Financing Sources	32,435,990	86,578,584	23,660,309	19,997,376	-15.5%
Total	**1,326,470,491**	**1,455,677,526**	**1,513,533,413**	**1,509,013,825**	**-0.3%**
Use of Net Position	—	—	—	37,723,816	—
Use of Fund Balance	—	—	—	64,840,694	—
Total Revenues	**1,326,470,491**	**1,455,677,526**	**1,513,533,413**	**1,611,578,335**	**6.5%**
Expenditures					
Personal Services	477,652,850	515,088,123	533,265,246	628,149,091	17.8%
Operations	329,599,603	346,618,406	373,040,964	480,877,676	28.9%
Debt Service	84,537,593	81,706,012	94,950,834	93,604,805	-1.4%
Intergovernmental	4,208,082	4,426,297	4,972,245	3,277,129	-34.1%
Transfers to Renewal and Extension	217,706,765	175,566,447	146,225,137	171,304,912	17.2%
Contributions to Other Funds	110,219,676	111,110,337	117,334,984	124,889,611	6.4%
Contribution to Development Authority	10,994,248	11,146,776	13,323,298	13,325,928	0.0%
Contributions to Subsidized Agencies	26,865,670	27,671,882	28,491,325	29,846,143	4.8%
Contributions to Other Agencies	1,601,985	4,823,500	1,423,500	1,426,500	0.2%
Contributions to Capital and Capital Outlay	54,998,180	100,128,865	83,642,887	52,556,419	-37.2%
Reserves and Contingencies	—	—	—	8,547,750	—
Total Expenditures	**1,318,384,652**	**1,378,286,645**	**1,396,670,420**	**1,607,805,964**	**15.1%**
Working Capital Reserve	—	—	—	2,902,686	—
Contribution to Fund Balance	—	—	—	869,685	—
Gross Budget	**1,318,384,652**	**1,378,286,645**	**1,396,670,420**	**1,611,578,335**	**15.4%**
Less: Indirect Costs	66,801,449	81,181,690	81,826,300	86,145,427	5.3%
Total Net Budget	**1,251,583,203**	**1,297,104,955**	**1,314,844,120**	**1,525,432,908**	**16.0%**



Charges for Services: 45.62%
Taxes: 42.86%
Use of Fund Balance: 4.02%
Use of Net Position: 2.34%
Contributions & Donations: 1.34%
Other Financing Sources: 1.24%
Fines & Forfeitures: 0.86%
Licenses & Permits: 0.61%
Miscellaneous: 0.60%
Intergovernmental: 0.37%
Investment Income: 0.14%*

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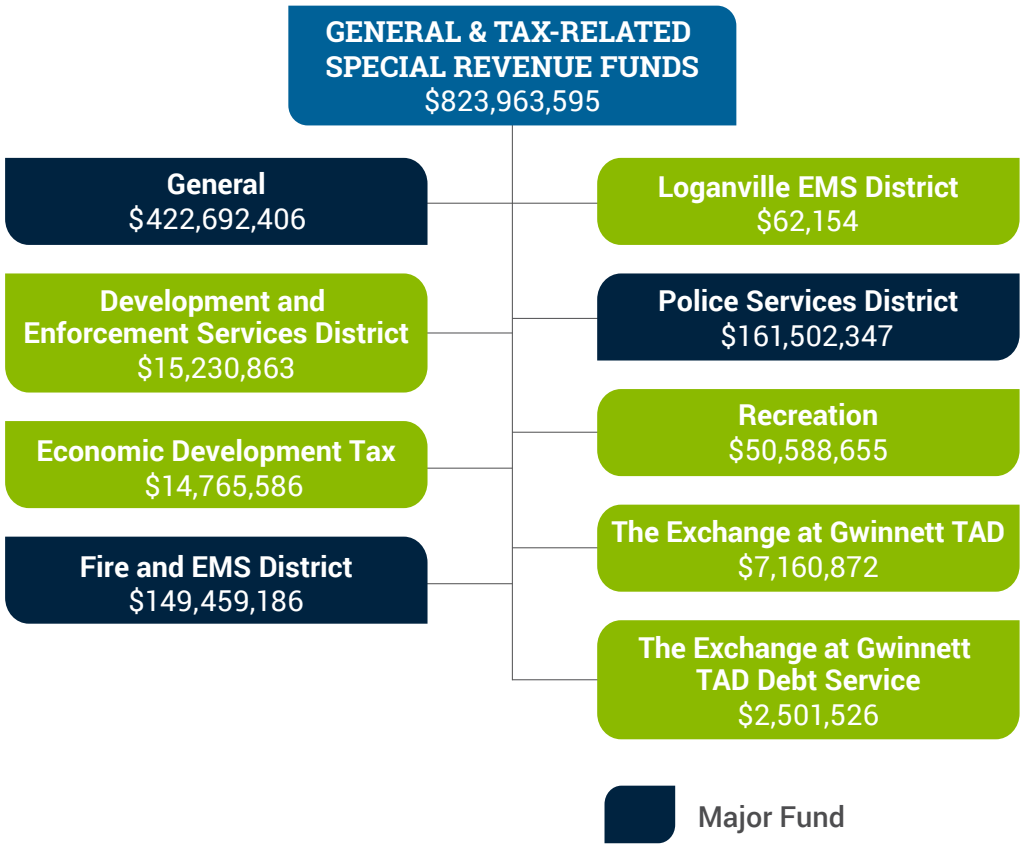
Personal Services: 38.98%
Operations: 29.84%
Transfers to Renewal & Extension: 10.63%
Contributions to Other Funds: 7.75%
Debt Service: 5.81%
Contributions to Capital & Capital Outlay: 3.26%
Contributions to Subsidized Agencies: 1.85%
Contribution to Development Authority: 0.83%
Reserves & Contingencies: 0.53%
Intergovernmental: 0.20%*
Working Capital Reserve: 0.18%*
Contributions to Other Agencies: 0.09%*
Contribution to Fund Balance: 0.05%*

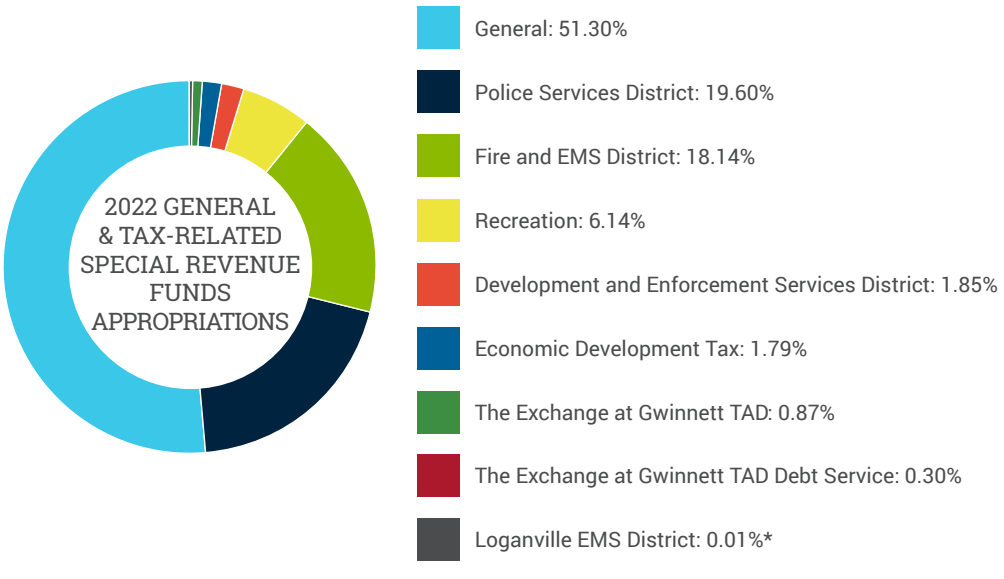
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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

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 2022 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

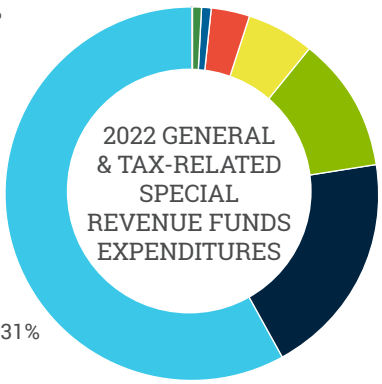
Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Taxes	556,886,855	626,782,104	688,858,641	677,982,371	-1.6%
Licenses and Permits	10,403,799	10,397,533	12,879,712	9,863,676	-23.4%
Intergovernmental	5,513,336	5,802,877	8,128,041	5,514,247	-32.2%
Charges for Services	53,172,305	46,194,851	51,822,236	53,499,832	3.2%
Fines and Forfeitures	10,272,906	8,061,370	8,929,801	13,239,435	48.3%
Investment Income	5,428,491	2,535,851	745,039	621,330	-16.6%
Contributions and Donations	93,284	4,276,333	2,319,668	87,650	-96.2%
Miscellaneous	6,067,752	4,585,457	6,514,384	4,299,044	-34.0%
Other Financing Sources	13,933,788	41,618,628	2,614,709	2,533,456	-3.1%
Total	**661,772,516**	**750,255,004**	**782,812,231**	**767,641,041**	**-1.9%**
Use of Fund Balance	—	—	—	56,322,554	—
Total Revenues	**661,772,516**	**750,255,004**	**782,812,231**	**823,963,595**	**5.3%**
Expenditures					
Personal Services	362,163,694	387,936,509	401,665,719	476,503,663	18.6%
Operations	97,933,927	107,450,549	119,472,567	159,889,358	33.8%
Debt Service	4,253,750	2,660,651	6,617,625	6,621,926	0.1%
Intergovernmental	108,718	100,406	118,454	115,000	-2.9%
Contributions to Other Funds	87,088,494	85,452,996	93,824,158	97,709,671	4.1%
Contributions to Subsidized Agencies	23,135,765	23,824,372	25,340,677	26,234,703	3.5%
Contributions to Other Agencies	1,601,985	4,823,500	1,423,500	1,426,500	0.2%
Contributions to Capital and Capital Outlay	51,079,834	96,807,917	80,718,767	47,703,024	-40.9%
Reserves and Contingencies	—	—	—	7,759,750	—
Total Expenditures	**627,366,167**	**709,056,900**	**729,181,467**	**823,963,595**	**13.0%**



Taxes: 82.27%
Use of Fund Balance: 6.84%
Charges for Services: 6.49%
Fines & Forfeitures: 1.61%
Licenses & Permits: 1.20%
Intergovernmental: 0.67%
Miscellaneous: 0.52%
Other Financing Sources: 0.31%
Investment Income: 0.08%*
Contributions & Donations: 0.01%*

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Personal Services: 57.85%
Operations: 19.40%
Contributions to Other Funds: 11.86%
Contributions to Capital & Capital Outlay: 5.79%
Contributions to Subsidized Agencies: 3.18%
Reserves & Contingencies: 0.94%
Debt Service: 0.80%
Contributions to Other Agencies: 0.17%*
Intergovernmental: 0.01%*

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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 88 percent of the total fiscal year 2022 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. In 2013, House Bill 386 removed the sales tax and the annual *ad valorem* tax on newly purchased vehicles and replaced them with a new title *ad valorem* tax. As a result, motor vehicle *ad valorem* tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from title *ad valorem* taxes to help make up for this loss of motor vehicle *ad valorem* taxes.
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 2022 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 2022.	

Charges for Services

Charges for Services represent approximately 7 percent of the total fiscal year 2022 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 as well as the anticipated impact of the COVID-19 pandemic in 2022.
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 2022, expenditures of the General Fund are expected to total $422.7 million — an increase of $55.8 million, or 15.2 percent, from 2021 actual expenditures. This increase is primarily due to an increase of $41.0 million in personal services, which includes 72 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $26.9 million increase in operations, a $4.6 million appropriation for reserves and contingencies, a $1.5 million increase in contributions to other funds, and a $0.7 million increase in payments to subsidized agencies. These increases are partially offset by a decrease in contributions to capital and capital outlay of $19.0 million due to an emphasis on using available capital contingency funds.

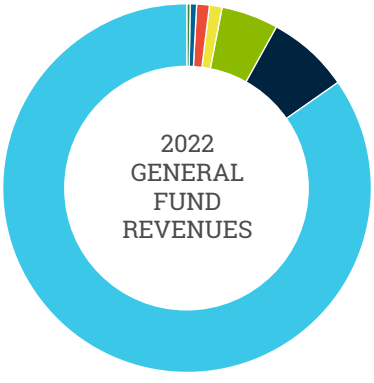
Budgeted use of fund balance in the General Fund totals $20.7 million, which represents a 9.6 percent reduction in the fund's estimated ending fund balance from 2021 to 2022. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this 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 2022 this full amount will not actually be utilized.



GENERAL FUND

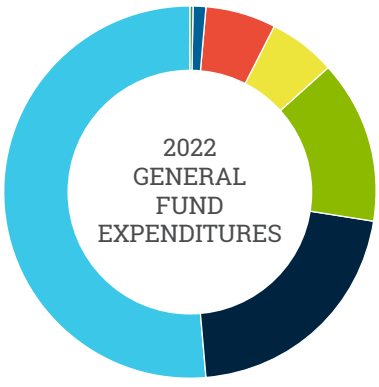
Revenue and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**159,742,211**	**176,328,762**	**173,273,041**	**216,521,579**	
Revenues					
Taxes	291,352,756	326,411,376	360,324,279	357,458,781	-0.8%
Licenses and Permits	286,450	4,538,549	5,821,433	5,198,234	-10.7%
Intergovernmental	4,066,959	4,224,624	5,145,378	4,068,653	-20.9%
Charges for Services	29,468,281	28,336,025	30,917,111	30,927,197	0.0%
Fines and Forfeitures	3,330,716	2,580,832	2,465,755	2,389,956	-3.1%
Investment Income	2,366,197	1,108,512	289,155	247,924	-14.3%
Contributions and Donations	79,756	4,260,093	2,309,190	87,250	-96.2%
Miscellaneous	2,789,337	2,546,765	2,795,186	1,584,854	-43.3%
Other Financing Sources	8,985,093	1,187,496	97,229	—	-100.0%
Total	**342,725,545**	**375,194,272**	**410,164,716**	**401,962,849**	**-2.0%**
Use of Fund Balance	—	—	—	20,729,557	—
Total Revenues	**342,725,545**	**375,194,272**	**410,164,716**	**422,692,406**	**3.1%**
Expenditures					
Personal Services	160,191,206	168,953,341	175,447,274	216,482,471	23.4%
Operations	61,889,116	64,818,884	62,485,144	89,429,763	43.1%
Intergovernmental	108,718	100,406	118,454	115,000	-2.9%
Contributions to Other Funds	49,093,040	51,630,895	57,922,404	59,453,070	2.6%
Contributions to Subsidized Agencies	23,135,765	23,704,372	24,970,679	25,663,203	2.8%
Contributions to Other Agencies	1,595,985	4,617,500	1,417,500	1,420,500	0.2%
Contributions to Capital and Capital Outlay	30,125,164	64,424,595	44,554,723	25,559,399	-42.6%
Reserves and Contingencies	—	—	—	4,569,000	—
Total Expenditures	**326,138,994**	**378,249,993**	**366,916,178**	**422,692,406**	**15.2%**
Fund Balance December 31	**176,328,762**	**173,273,041**	**216,521,579**	**195,792,022**	



Taxes: 84.57%
Charges for Services: 7.32%
Use of Fund Balance: 4.90%
Licenses & Permits: 1.23%
Intergovernmental: 0.96%
Fines & Forfeitures: 0.57%
Miscellaneous: 0.37%
Investment Income: 0.06%*
Contributions & Donations: 0.02%*

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Personal Services: 51.20%
Operations: 21.16%
Contributions to Other Funds: 14.07%
Contributions to Subsidized Agencies: 6.07%
Contributions to Capital & Capital Outlay: 6.05%
Reserves & Contingencies: 1.08%
Contributions to Other Agencies: 0.34%
Intergovernmental: 0.03%*

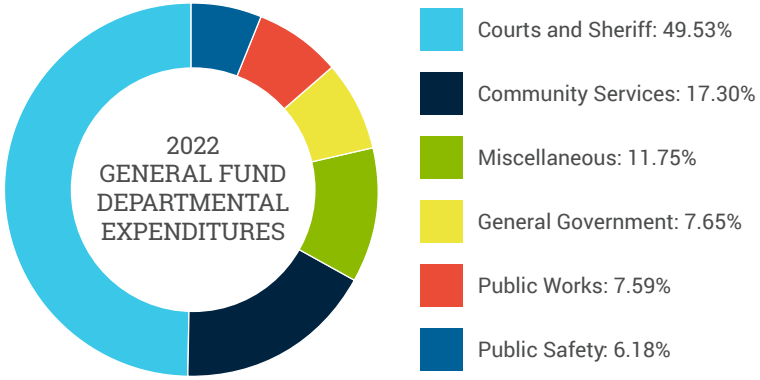
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GENERAL FUND

Departmental Expenditures FY 2019 – 2022

Agency	Group	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Board of Commissioners	General Government	1,242,132	1,322,373	2,068,056	1,809,979
Clerk of Court	Courts and Sheriff	10,455,610	11,656,572	13,019,848	15,252,394
Community Services	Community Services	12,610,497	14,928,038	18,558,578	22,057,267
Community Services – Elections	Community Services	3,792,940	13,585,902	5,387,545	23,953,498
Corrections	Public Safety	17,254,401	17,582,868	16,275,173	20,787,117
County Administration	General Government	228,640	1,157,129	1,639,043	3,046,436
District Attorney	Courts and Sheriff	15,623,066	17,413,992	17,807,544	20,495,886
Financial Services	General Government	8,703,655	8,896,674	9,464,630	10,901,479
Judiciary	Courts and Sheriff	28,277,682	27,397,665	27,421,003	26,634,778
Juvenile Court	Courts and Sheriff	8,987,680	9,676,643	9,448,348	9,336,833
Medical Examiner	Public Safety	1,318,948	1,320,063	1,523,264	1,519,430
Non-Departmental	Miscellaneous	49,455,885	78,634,645	60,722,644	49,661,517
Planning and Development	Public Works	681,110	1,952,868	1,815,513	2,475,384
Police Services	Public Safety	2,326,294	2,663,796	2,701,418	3,811,761
Probate Court	Courts and Sheriff	2,884,347	3,211,886	3,524,240	3,785,842
Sheriff's Office	Courts and Sheriff	96,170,877	97,249,179	106,234,400	125,868,962
Solicitor	Courts and Sheriff	5,227,575	5,634,464	5,732,985	8,013,996
Subsidized Agencies	Community Services	24,082,461	24,572,286	25,916,433	27,095,284
Support Services	General Government	142,735	143,626	233,598	256,959
Tax Commissioner	General Government	13,731,368	14,687,002	15,083,574	16,328,842
Transportation	Public Works	22,941,091	24,562,322	22,338,341	29,598,762
Total		**326,138,994**	**378,249,993**	**366,916,178**	**422,692,406**

See "Key Decision Packages and Operating Initiatives" on pages II:10 – II:11 for more information on increases.



GENERAL OBLIGATION BOND DEBT SERVICE FUND

The **General Obligation Bond Debt Service Fund** accounted for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds and the 2012 refunding bonds. Revenue was derived principally from a countywide property tax levied for debt service, which ended in 2016. This fund was closed in 2019 as the final payment was made on the 2003 G.O. Bond in January 2019.

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**12,527,411**	**—**	**—**	**—**	
Revenues					
Taxes	199,442	—	—	—	—
Investment Income	64,340	—	—	—	—
Total Revenues	**263,782**	**—**	**—**	**—**	**—**
Expenditures					
Operations	550	—	—	—	—
Contributions to Other Funds	8,536,893	—	—	—	—
Debt Service	4,253,750	—	—	—	—
Total Expenditures	**12,791,193**	**—**	**—**	**—**	**—**
Fund Balance December 31	**—**	**—**	**—**	**—**	

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 2022, expenditures are expected to total $15.2 million — a decrease of $0.6 million, or 3.8 percent, from 2021 actual expenditures. The decrease is primarily due to a decrease in contributions to capital and capital outlay of $4.4 million due to an emphasis on using available capital contingency funds. These decreases are partially offset by an increase in personal services of $1.9 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include an increase in operations of $1.0 million, an increase in contributions to other funds of $0.7 million, and an increase in appropriation for reserves and contingencies of $0.1 million.

Budgeted use of fund balance in the Development and Enforcement Services District Fund totals $1.3 million, which represents a 10.9 percent reduction in the fund's estimated ending fund balance from 2021 to 2022. 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**10,797,280**	**12,264,749**	**11,245,973**	**11,834,169**	
Revenues					
Taxes	8,074,223	8,537,672	9,309,498	9,301,413	-0.1%
Licenses and Permits	4,765,651	5,127,662	6,143,731	3,752,450	-38.9%
Intergovernmental	58,856	59,283	96,561	57,094	-40.9%
Charges for Services	833,523	767,604	791,975	781,090	-1.4%
Investment Income	223,223	138,106	62,472	50,073	-19.8%
Miscellaneous	9,532	7,777	21,086	—	-100.0%
Other Financing Sources	343,728	—	—	—	—
Total	**14,308,736**	**14,638,104**	**16,425,323**	**13,942,120**	**-15.1%**
Use of Fund Balance	—	—	—	1,288,743	—
Total Revenues	**14,308,736**	**14,638,104**	**16,425,323**	**15,230,863**	**-7.3%**
Expenditures					
Personal Services	8,039,278	8,981,889	9,980,777	11,843,541	18.7%
Operations	753,832	851,337	831,211	1,871,779	125.2%
Contributions to Other Funds	1,247,593	810,283	(87,818)	593,520	-775.9%
Contributions to Subsidized Agencies	—	—	49,998	75,000	50.0%
Contributions to Capital and Capital Outlay	2,800,564	5,013,371	5,062,959	707,523	-86.0%
Reserves and Contingencies	—	—	—	139,500	—
Total Expenditures	**12,841,267**	**15,656,880**	**15,837,127**	**15,230,863**	**-3.8%**
Fund Balance December 31	**12,264,749**	**11,245,973**	**11,834,169**	**10,545,426**	

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 2022, expenditures are expected to total $149.5 million — an increase of $13.9 million, or 10.2 percent, from 2021 actual expenditures. This increase is primarily due to an increase of $12.8 million in personal services, which includes seven new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $5.9 million increase in operations, a $1.2 million appropriation for reserves and contingencies, and a $0.5 million increase in contributions to other funds. These increases are partially offset by a decrease in contributions to capital of $6.6 million due to an emphasis on using available capital contingency funds.

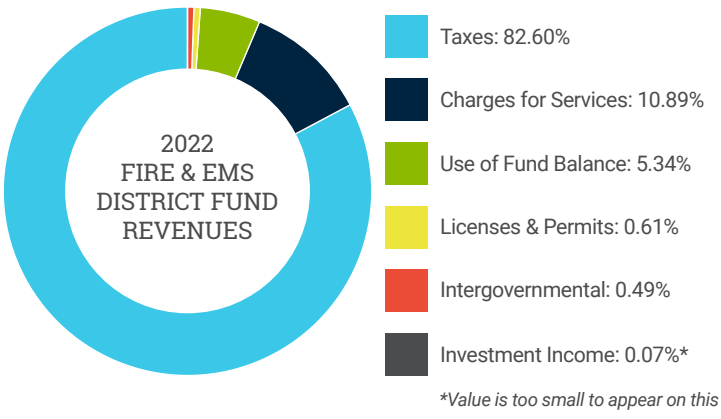
Budgeted use of fund balance in the Fire and Emergency Medical Services District Fund totals $8.0 million, which represents a 10.8 percent reduction in the fund's estimated ending fund balance from 2021 to 2022. With the County's unreserved fund balance well above the required reserve of three months 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 2022 this amount will not be fully utilized.



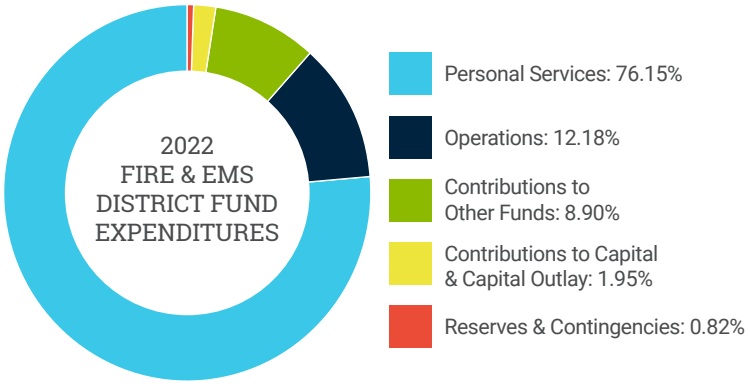
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**57,822,151**	**68,440,808**	**67,541,431**	**73,846,106**	
Revenues					
Taxes	106,560,557	113,082,410	122,494,596	123,435,358	0.8%
Licenses and Permits	945,764	744,914	922,259	912,992	-1.0%
Intergovernmental	831,238	886,736	1,363,092	738,500	-45.8%
Charges for Services	17,439,125	14,879,965	16,761,360	16,282,713	-2.9%
Investment Income	923,292	458,141	125,483	100,003	-20.3%
Contributions and Donations	13,180	2,695	2,150	—	-100.0%
Miscellaneous	176,615	166,813	221,030	2,000	-99.1%
Other Financing Sources	3,055,358	518,714	—	—	—
Total	**129,945,129**	**130,740,388**	**141,889,970**	**141,471,566**	**-0.3%**
Use of Fund Balance	—	—	—	7,987,620	—
Total Revenues	**129,945,129**	**130,740,388**	**141,889,970**	**149,459,186**	**5.3%**
Expenditures					
Personal Services	89,248,819	97,804,197	100,979,738	113,802,399	12.7%
Operations	11,108,095	11,017,773	12,321,155	18,209,932	47.8%
Contributions to Other Funds	9,882,344	12,430,778	12,780,606	13,299,188	4.1%
Contributions to Capital and Capital Outlay	9,087,214	10,387,017	9,503,796	2,915,667	-69.3%
Reserves and Contingencies	—	—	—	1,232,000	—
Total Expenditures	**119,326,472**	**131,639,765**	**135,585,295**	**149,459,186**	**10.2%**
Fund Balance December 31	**68,440,808**	**67,541,431**	**73,846,106**	**65,858,486**	



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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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**716,883**	**689,315**	**640,500**	**591,825**	
Revenues					
Investment Income	11,998	5,960	2,041	1,524	-25.3%
Total	**11,998**	**5,960**	**2,041**	**1,524**	**-25.3%**
Use of Fund Balance	—	—	—	60,630	—
Total Revenues	**11,998**	**5,960**	**2,041**	**62,154**	**2,945.3%**
Expenditures					
Operations	40,780	54,226	51,459	61,775	20.0%
Contributions to Other Funds*	(1,214)	549	(743)	379	-151.0%
Total Expenditures	**39,566**	**54,775**	**50,716**	**62,154**	**22.6%**
Fund Balance December 31	**689,315**	**640,500**	**591,825**	**531,195**	

**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 2022, expenditures are expected to total $161.5 million — an increase of $21.1 million, or 15.1 percent, from 2021 actual expenditures. This increase is primarily attributable to an increase of $14.3 million in personal services, which includes 30 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $6.8 million increase in operations, a $1.7 million appropriation for reserves and contingencies, and a $1.3 million increase in contributions to other funds. These increases are partially offset by a decrease of $3.1 million in contributions to capital funds due to an emphasis on using available capital contingency funds.

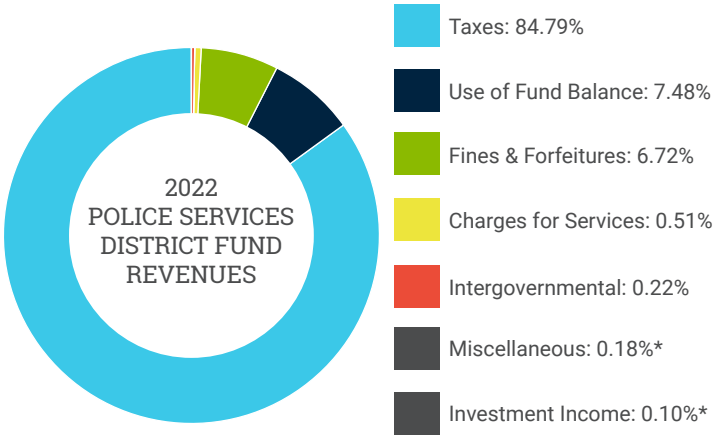
Budgeted use of fund balance in the Police Services District Fund totals $12.1 million, which represents a 12.9 percent reduction in the fund's estimated ending fund balance from 2021 to 2022. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and to offset a decrease in revenue budgets for insurance premium taxes, fines and forfeitures, and investment income for 2022.



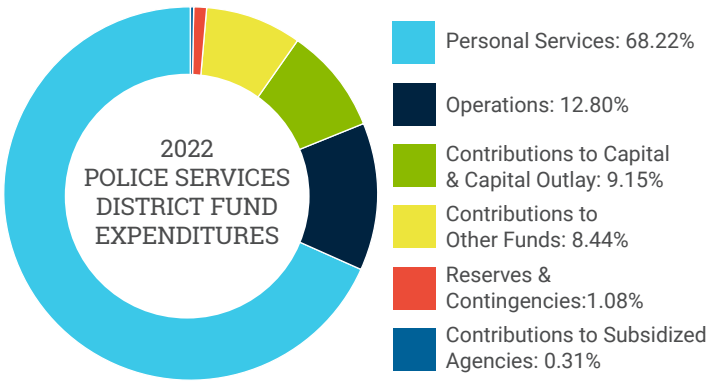
POLICE SERVICES DISTRICT FUND

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**69,667,826**	**84,149,050**	**87,346,699**	**93,719,317**	
Revenues					
Taxes	113,841,114	127,043,924	137,631,343	136,924,647	-0.5%
Licenses and Permits	4,405,934	—	—	—	—
Intergovernmental	320,965	333,455	963,069	350,000	-63.7%
Charges for Services	1,120,023	1,048,166	836,197	827,600	-1.0%
Fines and Forfeitures	6,942,190	5,480,539	6,464,046	10,849,479	67.8%
Investment Income	1,442,484	628,929	180,848	168,008	-7.1%
Contributions and Donations	—	—	2,500	—	-100.0%
Miscellaneous	548,140	690,817	658,334	298,222	-54.7%
Other Financing Sources	1,527,679	2,489	—	—	—
Total	**130,148,529**	**135,228,319**	**146,736,337**	**149,417,956**	**1.8%**
Use of Fund Balance	—	—	—	12,084,391	—
Total Revenues	**130,148,529**	**135,228,319**	**146,736,337**	**161,502,347**	**10.1%**
Expenditures					
Personal Services	85,760,414	92,767,916	95,923,633	110,179,768	14.9%
Operations	13,301,949	13,550,135	13,870,203	20,674,049	49.1%
Contributions to Other Funds	11,101,549	10,923,035	12,375,425	13,631,145	10.1%
Contributions to Subsidized Agencies	—	120,000	320,000	496,500	55.2%
Contributions to Other Agencies	—	200,000	—	—	—
Contributions to Capital and Capital Outlay	5,503,393	14,469,584	17,874,458	14,781,635	-17.3%
Reserves and Contingencies	—	—	—	1,739,250	—
Total Expenditures	**115,667,305**	**132,030,670**	**140,363,719**	**161,502,347**	**15.1%**
Fund Balance December 31	**84,149,050**	**87,346,699**	**93,719,317**	**81,634,926**	



*Value is too small to appear on this chart



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 2022, expenditures of the Recreation Fund are expected to total $50.6 million — an increase of $10.9 million, or 27.5 percent, from 2021 actual expenditures. This increase is primarily attributable to an increase of $4.9 million in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a $6.0 million increase in operations, and a $0.1 million appropriation for reserve and contingencies. These increases are partially offset by a decrease of $0.1 million in contributions to other funds.

Budgeted use of fund balance in the Recreation Fund totals $3.9 million, which represents a 14.8 percent reduction in the fund's estimated ending fund balance from 2021 to 2022. With the fund balance above the required reserve of three months of normal operating expenditures due to salary savings and other budget surpluses, it is anticipated that by the end of 2022 this amount will not be fully utilized.

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**21,326,271**	**21,385,664**	**20,982,262**	**26,114,979**	
Revenues					
Taxes	33,203,331	35,888,223	38,941,486	39,308,573	0.9%
Intergovernmental	235,318	298,780	435,402	230,000	-47.2%
Charges for Services	4,311,353	1,163,091	2,515,593	4,681,232	86.1%
Investment Income	304,355	145,232	67,963	53,798	-20.8%
Contributions and Donations	348	13,545	5,829	400	-93.1%
Miscellaneous	2,544,128	1,173,285	2,818,748	2,413,968	-14.4%
Other Financing Sources	21,930	35,192	21,930	31,930	45.6%
Total	**40,620,763**	**38,717,348**	**44,806,951**	**46,719,901**	**4.3%**
Use of Fund Balance	—	—	—	3,868,754	—
Total Revenues	**40,620,763**	**38,717,348**	**44,806,951**	**50,588,655**	**12.9%**
Expenditures					
Personal Services	18,923,977	19,429,167	19,334,298	24,195,484	25.1%
Operations	10,839,605	8,904,513	8,293,711	14,337,528	72.9%
Contributions to Other Funds	7,228,289	8,267,720	8,317,394	8,230,843	-1.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	3,563,499	2,513,350	3,722,831	3,738,800	0.4%
Reserves and Contingencies	—	—	—	80,000	—
Total Expenditures	**40,561,370**	**39,120,750**	**39,674,234**	**50,588,655**	**27.5%**
Fund Balance December 31	**21,385,664**	**20,982,262**	**26,114,979**	**22,246,225**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**—**	**—**	**9,392,803**	**8,418,838**	
Revenues					
Taxes	—	10,173,518	11,725,920	11,553,599	-1.5%
Intergovernmental	—	—	124,539	70,000	-43.8%
Investment Income	—	—	2,272	—	-100.0%
Total	**—**	**10,173,518**	**11,852,731**	**11,623,599**	**-1.9%**
Use of Fund Balance	—	—	—	3,141,987	—
Total Revenues	**—**	**10,173,518**	**11,852,731**	**14,765,586**	**24.6%**
Expenditures					
Contribution to Development Authority	—	780,715	12,826,696	14,765,586	15.1%
Total Expenditures	**—**	**780,715**	**12,826,696**	**14,765,586**	**15.1%**
Fund Balance December 31	**—**	**9,392,803**	**8,418,838**	**5,276,851**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**887,943**	**1,734,832**	**2,419,894**	**3,251,466**	
Revenues					
Taxes	846,889	685,062	831,572	—	-100.0%
Total Revenues	**846,889**	**685,062**	**831,572**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**1,734,832**	**2,419,894**	**3,251,466**	**3,251,466**	

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 Trial 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**1,436,847**	**2,032,503**	**2,973,272**	**4,214,361**	
Revenues					
Taxes	595,656	940,769	1,241,078	—	-100.0%
Investment Income	—	—	11	—	-100.0%
Total Revenues	**595,656**	**940,769**	**1,241,089**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**2,032,503**	**2,973,272**	**4,214,361**	**4,214,361**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**4,424,842**	**6,141,834**	**8,737,318**	**13,283,630**	
Revenues					
Taxes	1,624,390	2,564,678	4,542,463	—	-100.0%
Investment Income	92,602	30,806	3,849	—	-100.0%
Total Revenues	**1,716,992**	**2,595,484**	**4,546,312**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**6,141,834**	**8,737,318**	**13,283,630**	**13,283,630**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**119,435**	**244,534**	**375,456**	**580,360**	
Revenues					
Taxes	125,099	130,922	204,904	—	-100.0%
Total Revenues	**125,099**	**130,922**	**204,904**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**244,534**	**375,456**	**580,360**	**580,360**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**477,381**	**940,779**	**1,911,929**	**2,592,969**	
Revenues					
Taxes	463,398	971,150	681,040	—	-100.0%
Total Revenues	**463,398**	**971,150**	**681,040**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**940,779**	**1,911,929**	**2,592,969**	**2,592,969**	

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

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**—**	**—**	**28,121,763**	**13,636,513**	
Revenues					
Taxes	—	338,809	938,174	—	-100.0%
Investment Income	—	18,084	2,555	—	-100.0%
Other Financing Sources	—	38,485,000	—	—	—
Total	**—**	**38,841,893**	**940,729**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	7,160,872	—
Total Revenues	**—**	**38,841,893**	**940,729**	**7,160,872**	**661.2%**
Expenditures					
Operations	—	7,694,448	12,927,429	4,656,046	-64.0%
Debt Service	—	1,049,434	3,000	3,300	10.0%
Contributions to Other Funds	—	1,389,736	2,495,550	2,501,526	0.2%
Discount on Bond	—	586,512	—	—	—
Total Expenditures	**—**	**10,720,130**	**15,425,979**	**7,160,872**	**-53.6%**
Fund Balance December 31	**—**	**28,121,763**	**13,636,513**	**6,475,641**	

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 2019 – 2022

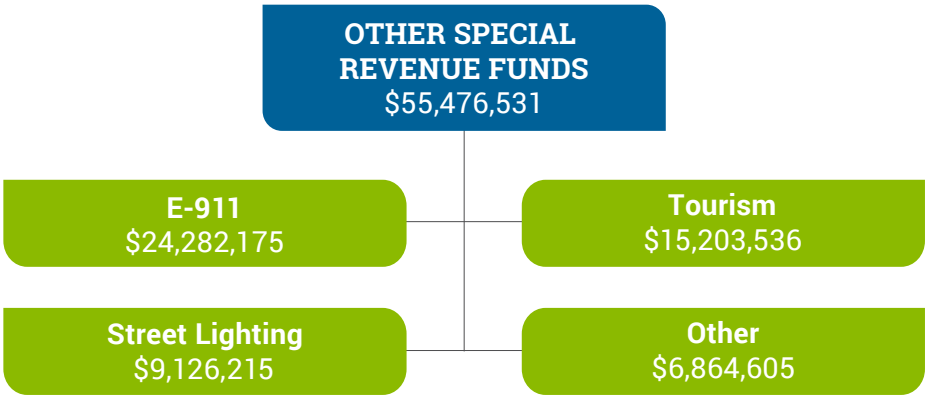
	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**—**	**—**	**2,082**	**4,497**	
Revenues					
Investment Income	—	2,082	8,390	—	-100.0%
Other Financing Sources	—	1,389,736	2,495,550	2,501,526	0.2%
Total Revenues	**—**	**1,391,818**	**2,503,940**	**2,501,526**	**-0.1%**
Expenditures					
Debt Service	—	1,389,736	2,501,525	2,501,526	0.0%
Total Expenditures	**—**	**1,389,736**	**2,501,525**	**2,501,526**	**0.0%**
Fund Balance December 31	**—**	**2,082**	**4,497**	**4,497**	

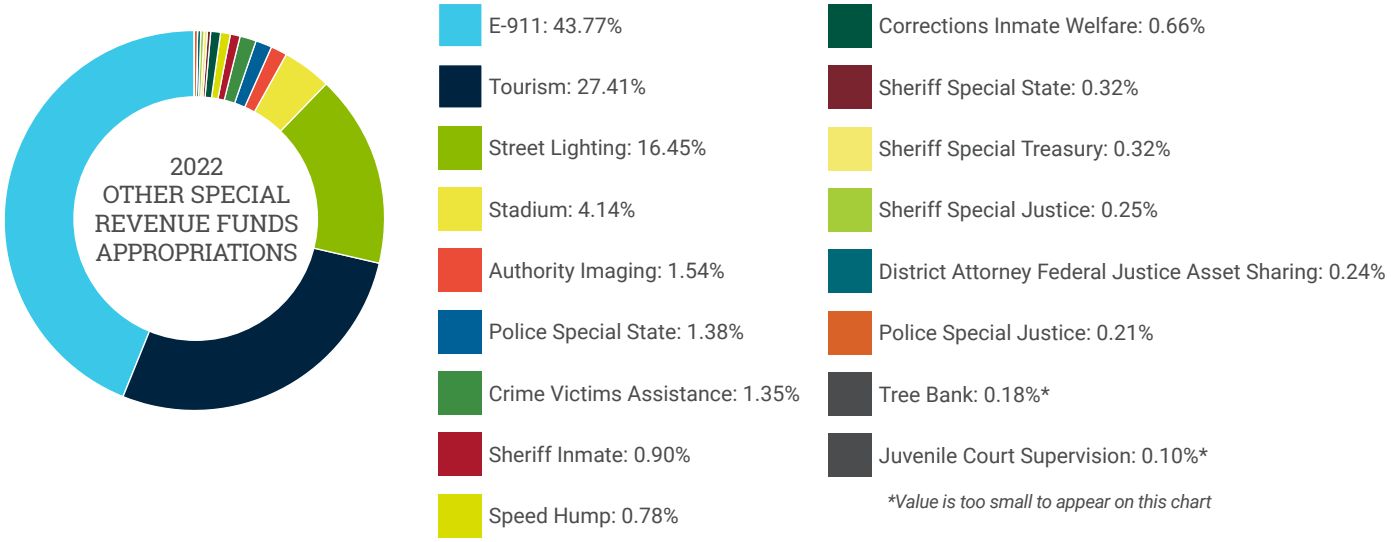
OTHER SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance. The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gas South District and parking facility. The Street Lighting Fund supports the County's street light program. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections. Other Special Revenue Funds include 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, Police Special Justice, Police Special State, Sheriff Inmate, Sheriff Special Justice, Sheriff Special Treasury, Sheriff Special State, Stadium, and Tree Bank Funds.

For 2022, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is $7.6 million, or 9.1 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2022 expenditure needs and finance 2022 contributions to capital projects funds. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2022 this amount will not be fully utilized.





OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**52,407,347**	**55,026,749**	**83,193,266**	**84,480,694**	
Revenues					
Taxes	13,001,137	7,708,851	11,992,935	11,801,048	-1.6%
Licenses and Permits	904	54,200	119,528	15,000	-87.5%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	34,866,360	32,663,090	33,752,343	33,954,247	0.6%
Fines and Forfeitures	1,265,881	1,420,567	1,039,573	664,754	-36.1%
Investment Income	814,759	415,159	267,690	114,842	-57.1%
Miscellaneous	29,943	78,068	1,553,084	8,500	-99.5%
Other Financing Sources	80,532	33,000,000	—	—	—
Total	**50,459,516**	**75,739,935**	**49,125,153**	**46,958,391**	**-4.4%**
Use of Fund Balance	—	—	—	8,518,140	—
Total Revenues	**50,459,516**	**75,739,935**	**49,125,153**	**55,476,531**	**12.9%**
Expenditures					
Personal Services	10,219,298	11,325,377	11,001,278	13,334,291	21.2%
Operations	11,419,944	10,596,377	10,379,273	14,091,674	35.8%
Intergovernmental	4,099,364	4,325,891	4,709,982	3,162,129	-32.9%
Contributions to Other Funds	5,601,200	5,616,955	4,614,499	5,590,932	21.2%
Contribution to Development Authority	10,994,248	11,146,776	13,323,298	13,325,928	0.0%
Contributions to Subsidized Agencies	3,729,905	3,847,510	3,150,648	3,611,440	14.6%
Contributions to Capital and Capital Outlay	1,776,155	714,532	658,747	1,435,452	117.9%
Reserves and Contingencies	—	—	—	55,000	—
Total	**47,840,114**	**47,573,418**	**47,837,725**	**54,606,846**	**14.2%**
Contribution to Fund Balance	—	—	—	869,685	—
Total Expenditures	**47,840,114**	**47,573,418**	**47,837,725**	**55,476,531**	**16.0%**
Fund Balance December 31	**55,026,749**	**83,193,266**	**84,480,694**	**76,832,239**	



Charges for Services: 61.20%
Taxes: 21.27%
Use of Fund Balance: 15.35%
Fines & Forfeitures: 1.20%
Intergovernmental: 0.72%
Investment Income: 0.21%*
Licenses & Permits: 0.03%*
Miscellaneous: 0.02%*

*Value is too small to appear on this chart



Operations: 25.39%
Personal Services: 24.04%
Contribution to Development Authority: 24.02%
Contributions to Other Funds: 10.08%
Contributions to Subsidized Agencies: 6.51%
Intergovernmental: 5.70%
Contributions to Capital & Capital Outlay: 2.59%
Contribution to Fund Balance: 1.57%
Reserves & Contingencies: 0.10%*

*Value is too small to appear on this chart

OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 25 percent of the total fiscal year 2022 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 as well as the projected impact of the COVID-19 pandemic in 2022.
Tourism Fund	8 percent hotel/motel tax.	

Charges for Services

Charges for Services represent approximately 72 percent of the total fiscal year 2022 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 2022, naming rights will be $396,955.	
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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**2,191,949**	**1,984,950**	**2,764,461**	**3,977,995**	
Revenues					
Charges for Services	673,565	777,585	1,211,315	849,245	-29.9%
Investment Income	2,088	1,926	2,219	3,484	57.0%
Total Revenues	**675,653**	**779,511**	**1,213,534**	**852,729**	**-29.7%**
Expenditures					
Operations	—	—	—	720,000	—
Contributions to Capital and Capital Outlay	882,652	—	—	—	—
Total	**882,652**	**—**	**—**	**720,000**	**—**
Contribution to Fund Balance	—	—	—	132,729	—
Total Expenditures	**882,652**	**—**	**—**	**852,729**	**—**
Fund Balance December 31	**1,984,950**	**2,764,461**	**3,977,995**	**4,110,724**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**416,272**	**544,886**	**609,027**	**541,595**	
Revenues					
Charges for Services	122,828	116,196	106,150	104,000	-2.0%
Miscellaneous	14,845	7,370	5,621	8,500	51.2%
Total	**137,673**	**123,566**	**111,771**	**112,500**	**0.7%**
Use of Fund Balance	—	—	—	255,940	—
Total Revenues	**137,673**	**123,566**	**111,771**	**368,440**	**229.6%**
Expenditures					
Operations	9,059	9,425	10,536	28,440	169.9%
Contributions to Capital and Capital Outlay	—	50,000	168,667	340,000	101.6%
Total Expenditures	**9,059**	**59,425**	**179,203**	**368,440**	**105.6%**
Fund Balance December 31	**544,886**	**609,027**	**541,595**	**285,655**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**851,592**	**773,158**	**554,733**	**402,286**	
Revenues					
Fines and Forfeitures	687,189	559,639	609,384	664,754	9.1%
Investment Income	7,124	1,870	41	—	-100.0%
Miscellaneous	1,366	943	1,975	—	-100.0%
Total	**695,679**	**562,452**	**611,400**	**664,754**	**8.7%**
Use of Fund Balance	—	—	—	82,089	—
Total Revenues	**695,679**	**562,452**	**611,400**	**746,843**	**22.2%**
Expenditures					
Personal Services	715,450	736,099	724,921	605,672	-16.4%
Operations	49,419	36,243	32,695	123,239	276.9%
Contributions to Other Funds	9,244	8,535	6,231	7,932	27.3%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenditures	**774,113**	**780,877**	**763,847**	**746,843**	**-2.2%**
Fund Balance December 31	**773,158**	**554,733**	**402,286**	**320,197**	

DISTRICT ATTORNEY FEDERAL JUSTICE ASSET SHARING FUND

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

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**415,426**	**355,058**	**314,139**	**268,499**	
Revenues					
Fines and Forfeitures	30,724	3,148	—	—	—
Total	**30,724**	**3,148**	**—**	**—**	**—**
Use of Fund Balance	—	—	—	135,000	—
Total Revenues	**30,724**	**3,148**	**—**	**135,000**	**—**
Expenditures					
Operations	91,092	21,337	45,640	135,000	195.8%
Contributions to Capital and Capital Outlay	—	22,730	—	—	—
Total Expenditures	**91,092**	**44,067**	**45,640**	**135,000**	**195.8%**
Fund Balance December 31	**355,058**	**314,139**	**268,499**	**133,499**	

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 the 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**46,451**	**46,451**	**52,972**	**52,972**	
Revenues					
Fines and Forfeitures	—	6,521	—	—	—
Total Revenues	**—**	**6,521**	**—**	**—**	**—**
Expenditures					
Operations	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**46,451**	**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 2022, expenditures of the E-911 Fund are expected to total $24.3 million — an increase of $3.9 million, or 19.3 percent, from 2021 actual expenditures. This increase is primarily attributable to an increase of $2.4 million in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a $1.4 million increase in operations, a $0.9 million increase in contributions to other funds, and a $0.7 million increase in contributions to capital. These increases are partially offset by a decrease of $1.5 million in intergovernmental.

The $3.2 million estimated appropriation to reimburse cities for emergency 911 costs incurred a decrease of $1.5 million over 2021. This payment is made in accordance with an intergovernmental agreement. The cities are paid based on a percentage of the County's total 911 fees.

Revenues and Expenditures FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**25,922,689**	**30,890,846**	**31,617,837**	**33,952,757**	
Revenues					
Taxes	5,654	6,797	11,339	—	-100.0%
Charges for Services	24,696,321	21,965,855	22,480,742	22,143,000	-1.5%
Investment Income	538,026	306,763	171,298	109,072	-36.3%
Miscellaneous	11,478	10,936	17,580	—	-100.0%
Total	**25,251,479**	**22,290,351**	**22,680,959**	**22,252,072**	**-1.9%**
Use of Fund Balance	—	—	—	2,030,103	—
Total Revenues	**25,251,479**	**22,290,351**	**22,680,959**	**24,282,175**	**7.1%**
Expenditures					
Personal Services	9,459,016	10,538,756	10,228,136	12,667,340	23.8%
Operations	1,464,212	1,330,417	1,294,222	2,691,907	108.0%
Intergovernmental	4,099,364	4,325,891	4,709,982	3,162,129	-32.9%
Contributions to Other Funds	5,108,318	5,104,638	4,080,936	4,990,799	22.3%
Contributions to Capital and Capital Outlay	152,412	263,658	32,763	750,000	2,189.2%
Reserves and Contingencies	—	—	—	20,000	—
Total Expenditures	**20,283,322**	**21,563,360**	**20,346,039**	**24,282,175**	**19.3%**
Fund Balance December 31	**30,890,846**	**31,617,837**	**33,952,757**	**31,922,654**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**163,142**	**195,322**	**222,549**	**225,834**	
Revenues					
Charges for Services	71,076	49,024	40,783	53,783	31.9%
Total Revenues	**71,076**	**49,024**	**40,783**	**53,783**	**31.9%**
Expenditures					
Operations	38,896	21,797	37,498	42,100	12.3%
Total	**38,896**	**21,797**	**37,498**	**42,100**	**12.3%**
Contribution to Fund Balance	—	—	—	11,683	—
Total Expenditures	**38,896**	**21,797**	**37,498**	**53,783**	**43.4%**
Fund Balance December 31	**195,322**	**222,549**	**225,834**	**237,517**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**648,187**	**882,278**	**1,038,663**	**1,012,967**	
Revenues					
Fines and Forfeitures	216,129	182,010	141,678	—	-100.0%
Other Financing Sources	69,774	—	—	—	—
Total	**285,903**	**182,010**	**141,678**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	115,120	—
Total Revenues	**285,903**	**182,010**	**141,678**	**115,120**	**-18.7%**
Expenditures					
Operations	51,812	25,625	—	115,120	—
Contributions to Capital and Capital Outlay	—	—	167,374	—	-100.0
Total Expenditures	**51,812**	**25,625**	**167,374**	**115,120**	**-31.2%**
Fund Balance December 31	**882,278**	**1,038,663**	**1,012,967**	**897,847**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**2,677,050**	**1,344,527**	**1,299,620**	**1,121,315**	
Revenues					
Fines and Forfeitures	154,760	441,005	95,854	—	-100.0%
Miscellaneous	22	—	—	—	—
Total	**154,782**	**441,005**	**95,854**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	767,179	—
Total Revenues	**154,782**	**441,005**	**95,854**	**767,179**	**700.4%**
Expenditures					
Operations	811,726	274,359	66,665	428,994	543.5%
Contributions to Other Funds	29,543	—	—	—	—
Contributions to Capital and Capital Outlay	646,036	211,553	207,494	338,185	63.0%
Total Expenditures	**1,487,305**	**485,912**	**274,159**	**767,179**	**179.8%**
Fund Balance December 31	**1,344,527**	**1,299,620**	**1,121,315**	**354,136**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**3,556,655**	**3,809,254**	**4,219,798**	**4,082,154**	
Revenues					
Charges for Services	747,536	783,323	255,681	400,000	56.4%
Investment Income	67,540	42,320	26,039	—	-100.0%
Total	**815,076**	**825,643**	**281,720**	**400,000**	**42.0%**
Use of Fund Balance	—	—	—	100,000	—
Total Revenues	**815,076**	**825,643**	**281,720**	**500,000**	**77.5%**
Expenditures					
Operations	549,397	415,099	410,369	500,000	21.8%
Contributions to Capital and Capital Outlay	13,080	—	8,995	—	-100.0%
Total Expenditures	**562,477**	**415,099**	**419,364**	**500,000**	**19.2%**
Fund Balance December 31	**3,809,254**	**4,219,798**	**4,082,154**	**3,982,154**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**427,746**	**458,866**	**369,318**	**399,526**	
Revenues					
Fines and Forfeitures	130,124	125,850	192,308	—	-100.0%
Miscellaneous	—	3,245	—	—	—
Other Financing Sources	3,660	—	—	—	—
Total	**133,784**	**129,095**	**192,308**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	140,000	—
Total Revenues	**133,784**	**129,095**	**192,308**	**140,000**	**-27.2%**
Expenditures					
Operations	95,565	64,643	94,185	140,000	48.6%
Contributions to Other Funds	7,098	—	—	—	—
Contributions to Capital and Capital Outlay	—	154,000	67,915	—	-100.0
Total Expenditures	**102,664**	**218,643**	**162,100**	**140,000**	**-13.6%**
Fund Balance December 31	**458,866**	**369,318**	**399,526**	**259,526**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**405,218**	**346,807**	**327,354**	**318,096**	
Revenues					
Fines and Forfeitures	35,406	4,878	350	—	-100.0%
Investment Income	395	345	392	—	-100.0%
Total	**35,801**	**5,223**	**742**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	180,000	—
Total Revenues	**35,801**	**5,223**	**742**	**180,000**	**24,158.8%**
Expenditures					
Operations	32,373	24,676	10,000	180,000	1,700.0%
Contributions to Capital and Capital Outlay	61,839	—	—	—	—
Total Expenditures	**94,212**	**24,676**	**10,000**	**180,000**	**1,700.0%**
Fund Balance December 31	**346,807**	**327,354**	**318,096**	**138,096**	

SHERIFF SPECIAL TREASURY FUND

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of the 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**469,388**	**341,787**	**307,626**	**286,641**	
Revenues					
Fines and Forfeitures	11,549	97,516	—	—	—
Other Financing Sources	7,098	—	—	—	—
Total	**18,647**	**97,516**	**—**	**—**	**—**
Use of Fund Balance	—	—	—	175,000	—
Total Revenues	**18,647**	**97,516**	**—**	**175,000**	**—**
Expenditures					
Operations	146,248	125,022	20,985	175,000	733.9%
Contributions to Capital and Capital Outlay	—	6,655	—	—	—
Total Expenditures	**146,248**	**131,677**	**20,985**	**175,000**	**733.9%**
Fund Balance December 31	**341,787**	**307,626**	**286,641**	**111,641**	



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**1,232,755**	**1,032,442**	**851,391**	**789,296**	
Revenues					
Charges for Services	125,363	124,217	126,547	132,000	4.3%
Investment Income	29,576	14,546	3,308	2,286	-30.9%
Total	**154,939**	**138,763**	**129,855**	**134,286**	**3.4%**
Use of Fund Balance	—	—	—	300,371	—
Total Revenues	**154,939**	**138,763**	**129,855**	**434,657**	**234.7%**
Expenditures					
Operations	351,657	314,575	188,564	427,750	126.8%
Contributions to Other Funds	3,595	5,239	3,386	6,907	104.0%
Total Expenditures	**355,252**	**319,814**	**191,950**	**434,657**	**126.4%**
Fund Balance December 31	**1,032,442**	**851,391**	**789,296**	**488,925**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**2,164,024**	**2,508,407**	**2,322,298**	**2,791,161**	
Revenues					
Taxes	936,302	837,376	1,093,460	750,000	-31.4%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,067,429	688,899	1,113,353	1,145,854	2.9%
Investment Income	20,167	6,636	566	—	-100.0%
Total Revenues	**2,423,898**	**1,932,911**	**2,607,379**	**2,295,854**	**-11.9%**
Expenditures					
Debt Service	750	750	788	867	10.0%
Contributions to Other Funds	51,731	93,936	111,544	126,830	13.7%
Contribution to Development Authority	2,027,034	2,024,334	2,026,184	2,026,484	0.0%
Total	**2,079,515**	**2,119,020**	**2,138,516**	**2,154,181**	**0.7%**
Contribution to Fund Balance	—	—	—	141,673	—
Total Expenditures	**2,079,515**	**2,119,020**	**2,138,516**	**2,295,854**	**7.4%**
Fund Balance December 31	**2,508,407**	**2,322,298**	**2,791,161**	**2,932,834**	

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**2,256,645**	**1,724,225**	**1,765,758**	**1,812,396**	
Revenues					
Charges for Services	7,358,005	8,157,385	8,415,998	9,126,215	8.4%
Investment Income	37,697	10,204	545	—	-100.0%
Miscellaneous	2,232	55,575	3,644	—	-100.0%
Total Revenues	**7,397,934**	**8,223,164**	**8,420,187**	**9,126,215**	**8.4%**
Expenditures					
Personal Services	44,832	50,522	48,222	61,279	27.1%
Operations	7,696,475	7,904,977	8,120,573	8,253,802	1.6%
Contributions to Other Funds	168,911	220,196	199,215	195,267	-2.0%
Contributions to Capital and Capital Outlay	20,136	5,936	5,539	7,267	31.2%
Reserves and Contingencies	—	—	—	25,000	—
Total	**7,930,354**	**8,181,631**	**8,373,549**	**8,542,615**	**2.0%**
Contribution to Fund Balance	—	—	—	583,600	—
Total Expenditures	**7,930,354**	**8,181,631**	**8,373,549**	**9,126,215**	**9.0%**
Fund Balance December 31	**1,724,225**	**1,765,758**	**1,812,396**	**2,395,996**	



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 (formerly Infinite Energy Center), 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, 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**8,233,653**	**7,458,076**	**34,172,117**	**31,962,054**	
Revenues					
Taxes	12,059,181	6,864,678	10,888,136	11,051,048	1.5%
Charges for Services	4,237	606	1,774	150	-91.5%
Miscellaneous	—	—	1,524,265	—	-100.0%
Investment Income	112,146	30,550	63,123	—	-100.0%
Other Financing Sources	—	33,000,000	—	—	—
Total	**12,175,564**	**39,895,834**	**12,477,298**	**11,051,198**	**-11.4%**
Use of Fund Balance	—	—	—	4,152,338	—
Total Revenues	**12,175,564**	**39,895,834**	**12,477,298**	**15,203,536**	**21.8%**
Expenditures					
Operations	31,262	27,430	26,411	29,455	11.5%
Contributions to Other Funds	222,760	184,411	213,187	263,197	23.5%
Contribution to Development Authority	8,967,214	9,122,442	11,297,115	11,299,444	0.0%
Contributions to Subsidized Agencies	3,729,905	3,847,510	3,150,648	3,611,440	14.6%
Total Expenditures	**12,951,141**	**13,181,793**	**14,687,361**	**15,203,536**	**3.5%**
Fund Balance December 31	**7,458,076**	**34,172,117**	**31,962,054**	**27,809,716**	

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 planting 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.

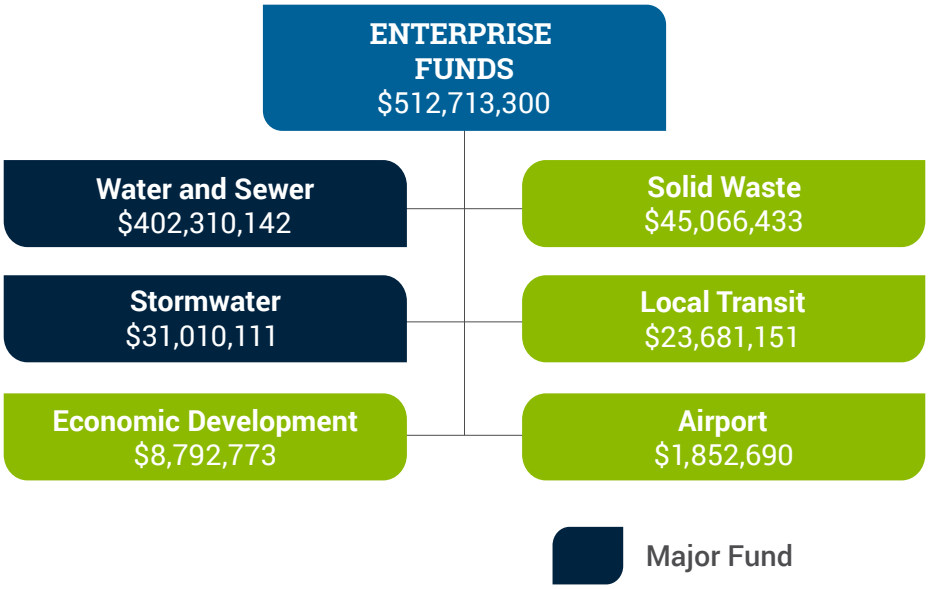
Revenues and Expenditures FY 2019 – 2022

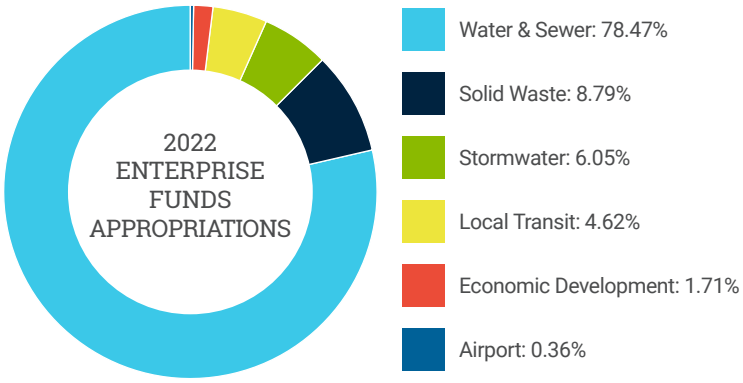
	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Fund Balance January 1	**328,505**	**329,409**	**383,609**	**483,154**	
Revenues					
Licenses and Permits	904	54,200	119,528	15,000	-87.5%
Investment income	—	—	157	—	-100.00%
Total	**904**	**54,200**	**119,685**	**15,000**	**-87.5%**
Use of Fund Balance	—	—	—	85,000	—
Total Revenues	**904**	**54,200**	**119,685**	**100,000**	**-16.4%**
Expenditures					
Operations	—	—	20,140	100,000	396.5%
Total Expenditures	**—**	**—**	**20,140**	**100,000**	**396.5%**
Fund Balance December 31	**329,409**	**383,609**	**483,154**	**398,154**	

ENTERPRISE FUNDS

ENTERPRISE FUNDS

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

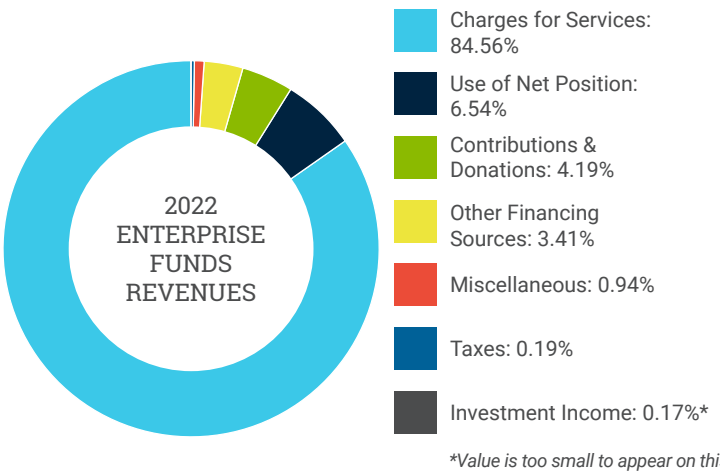




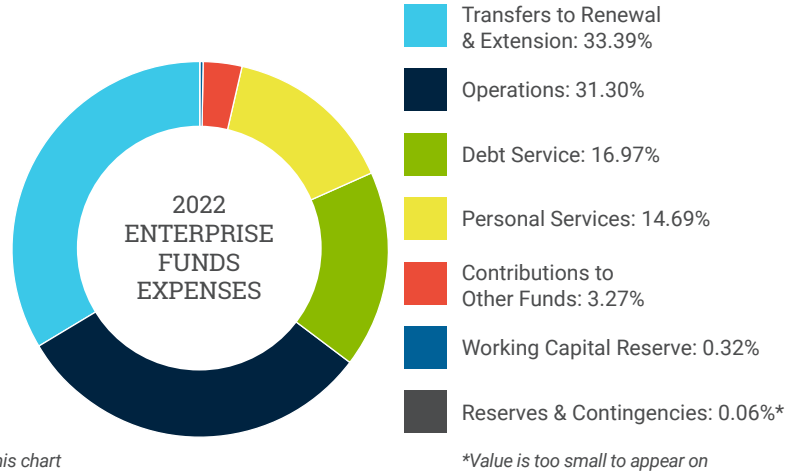
ENTERPRISE FUNDS

Revenues and Expenses FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Taxes	1,008,084	935,655	945,254	950,000	0.5%
Intergovernmental	—	24,202	—	—	—
Charges for Services	408,646,104	408,742,146	432,950,662	433,540,691	0.1%
Investment Income	4,844,712	2,326,615	1,274,551	894,903	-29.8%
Contributions and Donations	23,926,827	26,753,267	33,559,387	21,492,791	-36.0%
Miscellaneous	4,001,567	3,452,418	8,477,722	4,815,700	-43.2%
Other Financing Sources	18,383,295	11,927,565	21,023,000	17,463,920	-16.9%
Total	**460,810,589**	**454,161,868**	**498,230,576**	**479,158,005**	**-3.8%**
Use of Net Position	—	—	—	33,555,295	—
Total Revenues	**460,810,589**	**454,161,868**	**498,230,576**	**512,713,300**	**2.9%**
Expenses					
Personal Services	59,116,088	65,248,433	67,416,824	75,294,730	11.7%
Operations	120,227,824	118,704,534	129,770,450	160,476,847	23.7%
Debt Service	80,283,843	79,045,361	88,333,209	86,982,879	-1.5%
Intergovernmental	—	—	143,809	—	-100.0%
Transfers to Renewal and Extension	217,706,765	175,566,447	146,225,137	171,304,912	17.2%
Contributions to Other Funds	13,854,893	15,741,930	14,696,148	16,751,298	14.0%
Contributions to Capital and Capital Outlay	—	3,409	—	—	—
Reserves and Contingencies	—	—	—	286,000	—
Total	**491,189,413**	**454,310,114**	**446,585,577**	**511,096,666**	**14.4%**
Working Capital Reserve	—	—	—	1,616,634	—
Total Expenses	**491,189,413**	**454,310,114**	**446,585,577**	**512,713,300**	**14.8%**



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*Value is too small to appear on this chart

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 90 percent of the total fiscal year 2022 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 $18.63 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 2022 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	206,095	141,241	186,898	167,000	-10.6%
Miscellaneous – Rent	814,979	814,175	926,476	835,600	-9.8%
Investment Income	5,577	1,163	94	—	-100.0%
Other Financing Sources	1,846,295	40,000	810,000	650,000	-19.8%
Total	**2,872,946**	**996,579**	**1,923,468**	**1,652,600**	**-14.1%**
Use of Net Position	—	—	—	200,090	—
Total Revenues	**2,872,946**	**996,579**	**1,923,468**	**1,852,690**	**-3.7%**
Expenses					
Personal Services	490,600	418,176	587,430	745,902	27.0%
Operations	476,841	370,198	336,674	537,271	59.6%
Transfers to Renewal and Extension	1,741,992	—	620,601	269,704	-56.5%
Contributions to Other Funds	218,258	332,799	320,936	288,813	-10.0%
Reserves and Contingencies	—	—	—	11,000	—
Total Expenses	**2,927,691**	**1,121,173**	**1,865,641**	**1,852,690**	**-0.7%**



ECONOMIC DEVELOPMENT OPERATING FUND

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

Revenues and Expenses FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Investment Income	13,308	7,916	535	—	-100.0%
Miscellaneous	2,860,502	2,096,481	6,448,466	3,925,000	-39.1%
Other Financing Sources	3,450,000	—	6,500,000	4,713,920	-27.5%
Total	**6,323,810**	**2,104,397**	**12,949,001**	**8,638,920**	**-33.3%**
Use of Net Position	—	—	—	153,853	—
Total Revenues	**6,323,810**	**2,104,397**	**12,949,001**	**8,792,773**	**-32.1%**
Expenses					
Operations	1,911,679	1,854,995	3,438,773	4,696,000	36.6%
Debt Service	2,967,356	2,535,598	3,331,667	3,983,974	19.6%
Intergovernmental	—	—	143,809	—	-100.0%
Contributions to Other Funds	4,427	78,342	136,586	112,799	-17.4%
Total Expenses	**4,883,462**	**4,468,935**	**7,050,835**	**8,792,773**	**24.7%**

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	3,624,918	1,135,016	1,486,173	1,313,378	-11.6%
Investment Income	163,173	92,581	66,657	76,536	14.8%
Miscellaneous	35,525	5,223	40,296	5,000	-87.6%
Other Financing Sources	13,087,000	11,865,078	13,713,000	12,100,000	-11.8%
Total	**16,910,616**	**13,097,898**	**15,306,126**	**13,494,914**	**-11.8%**
Use of Net Position	—	—	—	10,186,237	—
Total Revenues	**16,910,616**	**13,097,898**	**15,306,126**	**23,681,151**	**54.7%**
Expenses					
Personal Services	644,486	738,179	801,557	1,391,123	73.6%
Operations	11,451,566	5,116,883	5,731,471	19,028,158	232.0%
Transfers to Renewal and Extension	4,425,810	1,794,285	2,810,811	2,985,703	6.2%
Contributions to Other Funds	499,685	433,350	187,678	266,167	41.8%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**17,021,547**	**8,082,697**	**9,531,517**	**23,681,151**	**148.5%**



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Taxes	1,008,084	935,655	945,254	950,000	0.5%
Charges for Services	39,444,588	41,808,124	42,940,164	43,918,920	2.3%
Investment Income	1,303,420	701,937	291,213	197,413	-32.2%
Contributions and Donations	—	—	90,000	—	-100.0%
Miscellaneous	1,415	1,091	2,382	100	-95.8%
Total Revenues	**41,757,507**	**43,446,807**	**44,269,013**	**45,066,433**	**1.8%**
Expenses					
Personal Services	621,218	622,701	692,131	912,560	31.8%
Operations	37,257,314	41,307,734	42,087,725	43,278,141	2.8%
Contributions to Other Funds	419,858	519,380	473,179	519,626	9.8%
Reserves and Contingencies	—	—	—	10,000	—
Total	**38,298,390**	**42,449,815**	**43,253,035**	**44,720,327**	**3.4%**
Working Capital Reserve	—	—	—	346,106	—
Total Expenses	**38,298,390**	**42,449,815**	**43,253,035**	**45,066,433**	**4.2%**

STORMWATER OPERATING FUND

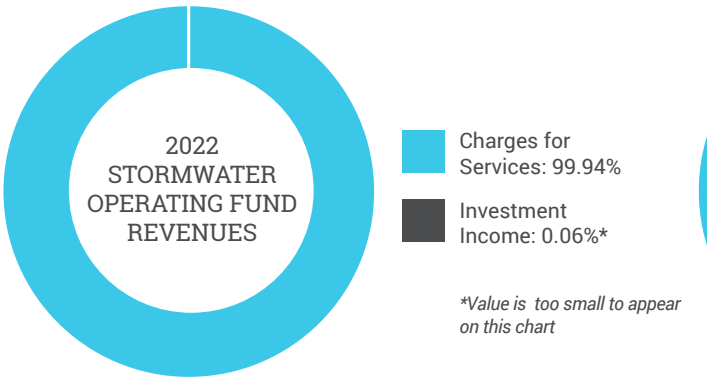
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

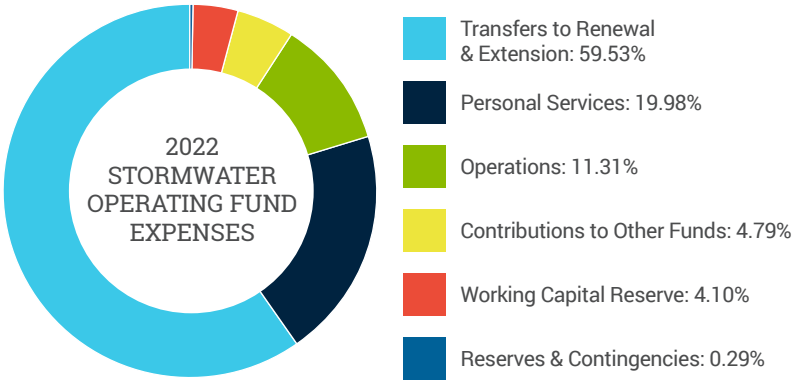
In 2022, Stormwater Operating Fund expenses are expected to total $29.7 million — a decrease of $0.6 million, or 1.9 percent, from the 2021 actual level of $30.3 million. This decrease is primarily attributable to a $1.6 million decrease in transfers to the Renewal and Extension Fund for capital expenses. These decreases are partially offset by an increase in personal services of $0.9 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include an increase in operations of $0.3 million and a $0.1 million increase in contributions to other funds.

A total of $18.5 million, or 62.1 percent of the fund's 2022 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	29,340,653	29,332,518	30,364,102	30,992,331	2.1%
Investment Income	319,553	76,848	33,160	17,780	-46.4%
Miscellaneous	8,190	5,235	12,731	—	-100.0%
Total Revenues	**29,668,396**	**29,414,601**	**30,409,993**	**31,010,111**	**2.0%**
Expenses					
Personal Services	5,037,611	5,151,606	5,328,315	6,196,315	16.3%
Operations	1,929,297	2,017,934	3,186,381	3,507,948	10.1%
Debt Service	361,506	361,506	361,506	—	-100.0%
Transfers to Renewal and Extension	32,797,048	19,391,330	20,063,834	18,458,606	-8.0%
Contributions to Other Funds	1,339,800	1,450,031	1,365,961	1,486,714	8.8%
Reserves and Contingencies	—	—	—	90,000	—
Total	**41,465,262**	**28,372,407**	**30,305,997**	**29,739,583**	**-1.9%**
Working Capital Reserve	—	—	—	1,270,528	—
Total Expenses	**41,465,262**	**28,372,407**	**30,305,997**	**31,010,111**	**2.3%**





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 October 2020 a resolution was approved setting water and sewer rates for 2021 through 2031 with increases in 2021, 2023, 2025, 2027, 2029, and 2031.

In 2022, Water and Sewer Operating Fund expenses are expected to total $402.3 million — an increase of $47.7 million, or 13.5 percent, from the 2021 actual level of $354.6 million. The majority of the increase is related to an increase in contributions to the Renewal and Extension Fund for capital expenses of $26.9 million. Other increases include an increase in personal services of $6.0 million, which includes 15 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees; an increase in operations of $14.4 million, primarily due to anticipated increases in professional services, industrial repair and maintenance, license support agreements, and variable costs such as chemicals, utilities, and fuel; an increase in contributions to other funds of $1.9 million; and an appropriation for reserves and contingencies of $0.2 million. These increases are offset by savings in debt services of $1.6 million, due to a reduction in principal as outstanding debt is paid off.

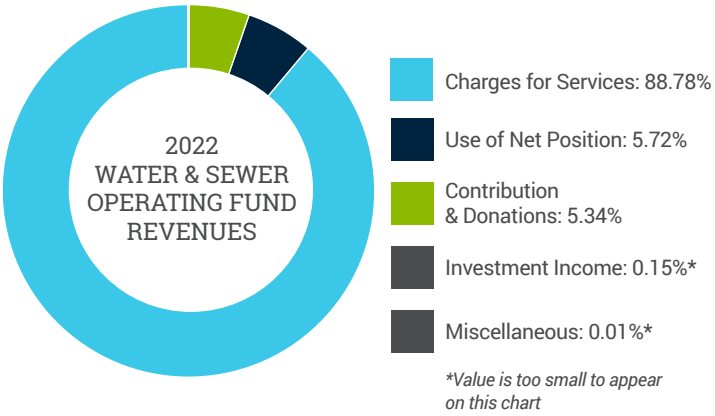
In 2022, excluding use of net position, Water and Sewer Operating Fund revenues are expected to total $379.3 million — a decrease of $14.1 million, or 3.6 percent, from 2021 actual revenues of $393.4 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion.

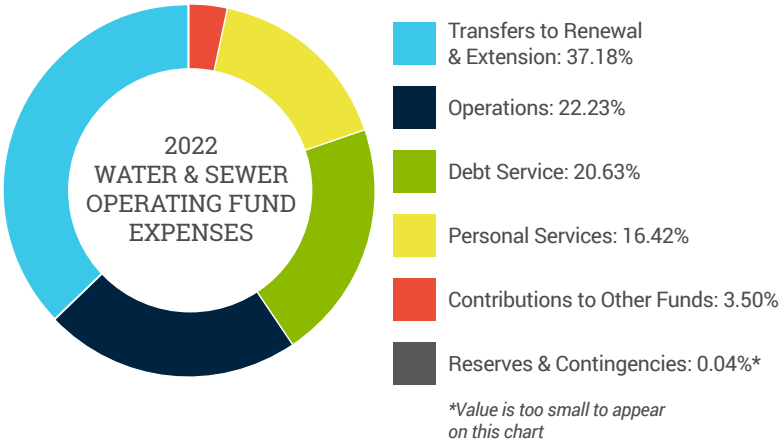


WATER AND SEWER OPERATING FUND

Revenues and Expenses FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	336,029,850	336,325,246	357,973,325	357,149,062	-0.2%
Intergovernmental	—	24,202	—	—	—
Investment Income	3,039,681	1,446,170	882,891	603,174	-31.7%
Contributions and Donations	23,926,827	26,753,267	33,469,387	21,492,791	-35.8%
Miscellaneous	280,956	530,213	1,047,372	50,000	-95.2%
Other Financing Sources	—	22,487	—	—	—
Total	**363,277,314**	**365,101,585**	**393,372,975**	**379,295,027**	**-3.6%**
Use of Net Position	—	—	—	23,015,115	—
Total Revenues	**363,277,314**	**365,101,585**	**393,372,975**	**402,310,142**	**2.3%**
Expenses					
Personal Services	52,322,173	58,317,770	60,007,390	66,048,830	10.1%
Operations	67,201,127	68,036,790	74,989,426	89,429,329	19.3%
Debt Service	76,954,981	76,148,257	84,640,035	82,998,905	-1.9%
Transfers to Renewal and Extension	178,741,915	154,380,832	122,729,891	149,590,899	21.9%
Contributions to Other Funds	11,372,865	12,928,028	12,211,808	14,077,179	15.3%
Contributions to Capital and Capital Outlay	—	3,409	—	—	—
Reserves and Contingencies	—	—	—	165,000	—
Total Expenses	**386,593,061**	**369,815,086**	**354,578,550**	**402,310,142**	**13.5%**

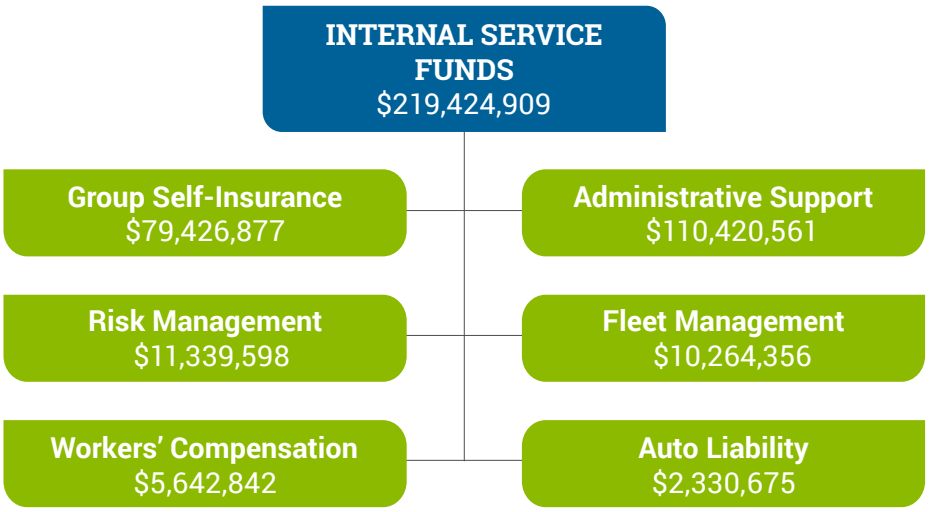


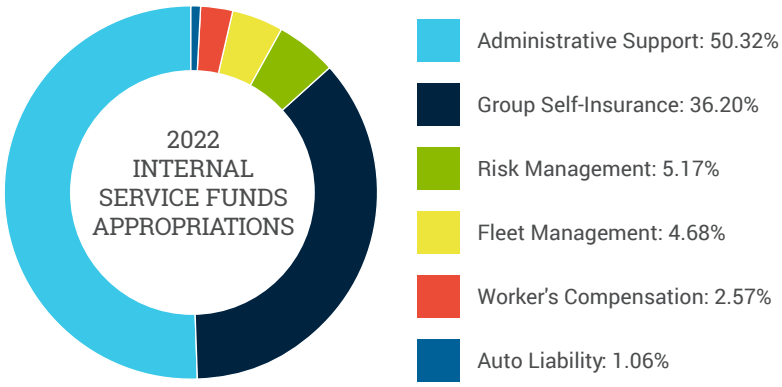


INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

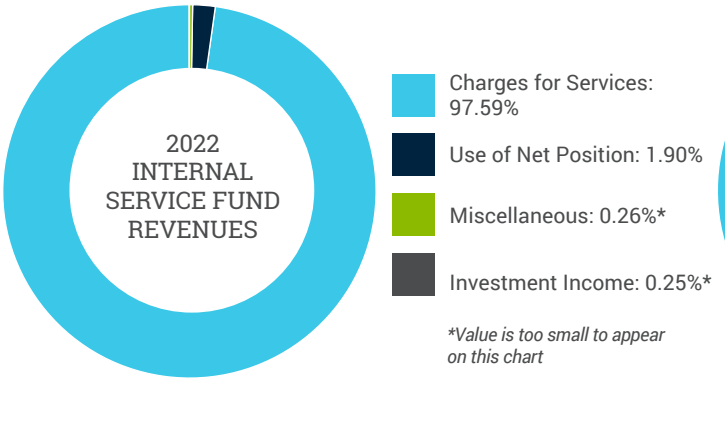


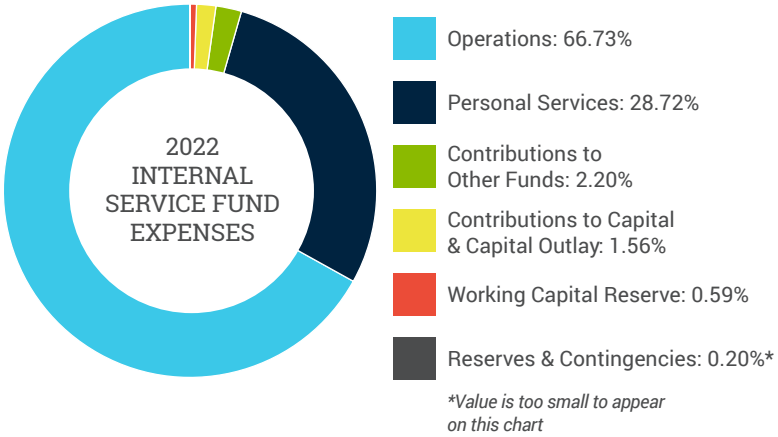


INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Intergovernmental	561	–	–	–	–
Charges for Services	148,748,487	173,019,754	181,075,941	214,146,778	18.3%
Investment Income	1,531,278	966,707	609,779	550,069	-9.8%
Miscellaneous	3,109,169	1,501,868	1,657,133	559,541	-66.2%
Other Financing Sources	38,375	32,391	22,600	–	-100.0%
Total	**153,427,870**	**175,520,720**	**183,365,453**	**215,256,388**	**17.4%**
Use of Net Position	–	–	–	4,168,521	–
Total Revenues	**153,427,870**	**175,520,720**	**183,365,453**	**219,424,909**	**19.7%**
Expenses					
Personal Services	46,153,770	50,577,803	53,181,426	63,016,407	18.5%
Operations	100,017,908	109,866,946	113,418,674	146,419,797	29.1%
Contributions to Other Funds	3,675,089	4,298,456	4,200,179	4,837,710	15.2%
Contributions to Capital and Capital Outlay	2,142,191	2,606,416	2,265,374	3,417,943	50.9%
Reserves and Contingencies	–	–	–	447,000	–
Total	**151,988,958**	**167,349,621**	**173,065,653**	**218,138,857**	**26.0%**
Working Capital Reserve	–	–	–	1,286,052	–
Total Expenses	**151,988,958**	**167,349,621**	**173,065,653**	**219,424,909**	**26.8%**





Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent nearly 99 percent of the total fiscal year 2022 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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	67,279,116	82,137,836	82,243,910	109,996,459	33.7%
Investment Income	300,472	198,011	143,528	141,561	-1.4%
Miscellaneous	437,689	380,146	510,551	282,541	-44.7%
Total Revenues	**68,017,277**	**82,715,993**	**82,897,989**	**110,420,561**	**33.2%**
Expenses					
Personal Services	41,329,467	45,181,474	47,670,872	56,889,910	19.3%
Operations	25,625,909	28,094,819	28,413,830	49,735,515	75.0%
Contributions to Other Funds	843,251	813,132	680,518	885,846	30.2%
Contributions to Capital and Capital Outlay	1,657,706	1,722,300	1,661,854	2,506,290	50.8%
Reserves and Contingencies	—	—	—	403,000	—
Total Expenses	**69,456,333**	**75,811,725**	**78,427,074**	**110,420,561**	**40.8%**

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	1,750,000	2,250,000	2,250,000	1,750,000	-22.2%
Investment Income	69,911	48,445	23,633	26,390	11.7%
Total	**1,819,911**	**2,298,445**	**2,273,633**	**1,776,390**	**-21.9%**
Use of Net Position	—	—	—	554,285	—
Total Revenues	**1,819,911**	**2,298,445**	**2,273,633**	**2,330,675**	**2.5%**
Expenses					
Operations	3,211,843	241,593	3,013,109	2,312,000	-23.3%
Contributions to Other Funds	38,545	21,521	5,528	18,675	237.8%
Total Expenses	**3,250,388**	**263,114**	**3,018,637**	**2,330,675**	**-22.8%**

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Intergovernmental	561	—	—	—	—
Charges for Services	7,777,837	7,189,091	10,793,030	9,987,356	-7.5%
Miscellaneous	296,814	320,086	277,182	277,000	-0.1%
Other Financing Sources	38,375	32,391	22,600	—	-100.0%
Total Revenues	**8,113,587**	**7,541,568**	**11,092,812**	**10,264,356**	**-7.5%**
Expenses					
Personal Services	3,361,874	3,795,342	3,707,524	4,154,251	12.0%
Operations	1,580,424	1,632,048	1,776,919	2,106,023	18.5%
Contributions to Other Funds	1,503,672	2,148,325	2,407,797	2,516,540	4.5%
Contributions to Capital and Capital Outlay	484,485	884,116	603,519	911,653	51.1%
Reserves and Contingencies	—	—	—	14,000	—
Total	**6,930,455**	**8,459,831**	**8,495,759**	**9,702,467**	**14.2%**
Working Capital Reserve	—	—	—	561,889	—
Total Expenses	**6,930,455**	**8,459,831**	**8,495,759**	**10,264,356**	**20.8%**



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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	62,566,534	71,092,827	73,927,577	77,142,934	4.3%
Investment Income	723,658	460,641	288,399	237,187	-17.8%
Miscellaneous	930,218	659,666	699,505	—	-100.0%
Total	**64,220,410**	**72,213,134**	**74,915,481**	**77,380,121**	**3.3%**
Use of Net Position	—	—	—	2,046,756	—
Total Revenues	**64,220,410**	**72,213,134**	**74,915,481**	**79,426,877**	**6.0%**
Expenses					
Personal Services	993,190	1,128,462	1,202,557	1,429,334	18.9%
Operations	59,439,582	68,635,740	66,980,907	77,519,749	15.7%
Contributions to Other Funds*	496,890	440,457	519,935	467,794	-10.0%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**60,929,662**	**70,204,659**	**68,703,399**	**79,426,877**	**15.6%**

**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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	6,250,000	6,850,000	7,861,423	11,270,029	43.4%
Investment Income	171,362	112,554	79,194	69,569	-12.2%
Miscellaneous	45,043	6,982	3,306	—	-100.0%
Total Revenues	**6,466,405**	**6,969,536**	**7,943,923**	**11,339,598**	**42.7%**
Expenses					
Personal Services	412,361	411,702	526,175	472,565	-10.2%
Operations	5,969,457	8,364,569	8,823,774	9,225,040	4.5%
Contributions to Other Funds	746,411	834,161	564,710	907,830	60.8%
Reserves and Contingencies	—	—	—	10,000	—
Total	**7,128,229**	**9,610,432**	**9,914,659**	**10,615,435**	**7.1%**
Working Capital Reserve	—	—	—	724,163	7.1%
Total Expenses	**7,128,229**	**9,610,432**	**9,914,659**	**11,339,598**	**14.4%**

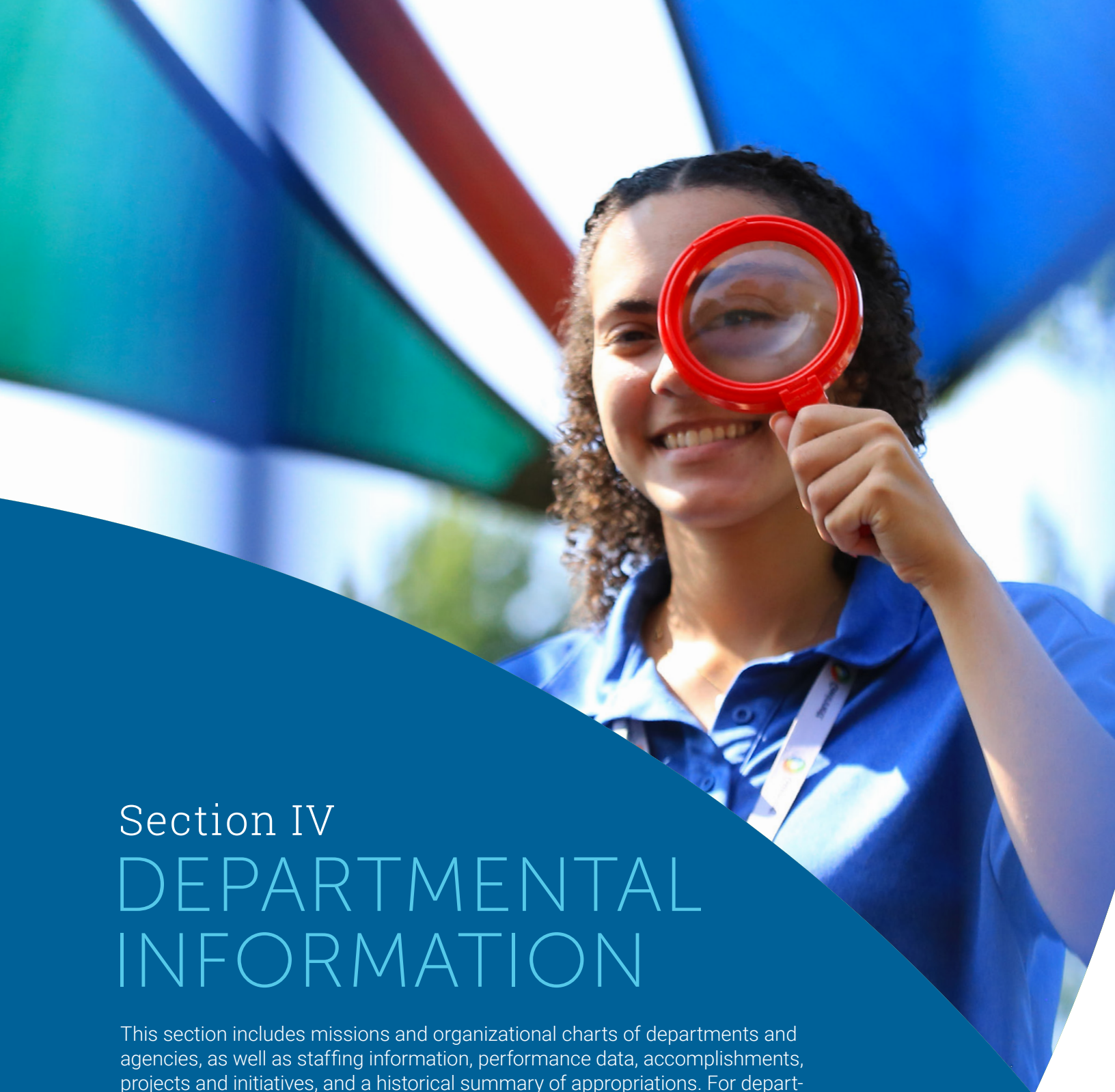
WORKERS' COMPENSATION FUND

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 2019 – 2022

	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget	% Chg 21-22
Revenues					
Charges for Services	3,125,000	3,500,000	4,000,000	4,000,000	0.0%
Investment Income	265,875	147,055	75,026	75,362	0.4%
Miscellaneous	1,399,405	134,987	166,589	—	-100.0%
Total	**4,790,280**	**3,782,042**	**4,241,615**	**4,075,362**	**-3.9%**
Use of Net Position	—	—	—	1,567,480	—
Total Revenues	**4,790,280**	**3,782,042**	**4,241,615**	**5,642,842**	**33.0%**
Expenses					
Personal Services	56,878	60,824	74,299	70,347	-5.3%
Operations	4,190,693	2,898,176	4,410,134	5,521,470	25.2%
Contributions to Other Funds	46,320	40,860	21,691	41,025	89.1%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**4,293,891**	**2,999,860**	**4,506,124**	**5,642,842**	**25.2%**





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. For departments reporting to the County Administrator, performance is reported in the context of a structured approach to decision making known as the County's Management Framework (see page II:35 for more information). Departments and agencies outside of the County Administrator's purview including the Sheriff, courts, and other elected officials have the option to utilize the Management Framework but are not required to do so. County Administrator departments and the Sheriff are presented in the context of the Management Framework. Other departments and agencies, including primarily courts and elected officials, are presented in a format consistent with past budget documents.

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's Office

- Oversee the operation of recording appropriate legal documents and other instruments under the office's jurisdiction

Clerk's Technical Services

- Provide computer support for the appropriate courts
- Maintain and update the Case Management System for the courts

Accounting – Finance

- Establish accounting principles/procedures
- Prepare annual operating budget
- Manage month-end close procedure
- Reconcile operating/registry accounts
- Provide fund disbursement oversight
- Administer internal controls
- Serve as liaison with external auditors

Magistrate Civil Division

- Assist the public in filing civil claims of $15,000 or less
- Assist the public in filing landlord-tenant cases, including dispossessories

Magistrate Criminal Division & Family Violence

- File and transmit criminal arrest warrants
- File, collect, and disburse fines on bad check and shoplifting citations
- Schedule preliminary hearing calendars
- Assist the public in filing temporary protective orders

Juvenile Court

- File and maintain court records falling under the jurisdiction of Juvenile Court including delinquencies, dependencies, juvenile traffic, and other records as required by law
- Assist the parties, public, and other agencies in obtaining information from court records
- Collect and disburse restitution, traffic fines, and probation fees

Garnishments and Adoptions

- Assist the public in filing garnishment cases
- Process garnishment receipts and disbursements
- Process and maintain adoption files and docket

Board of Equalization

- Manage training for members
- Schedule tax appeal hearings and process hearing paperwork
- Process payments for attendance

State/Superior Court Civil Division

- File and maintain court records falling under the jurisdiction of the State and Superior Courts
- Attend courtroom proceedings to perform the duties of the clerk
- Assist the public and other agencies in obtaining information from court records
- Collect and disburse fees, costs, and registry payments

Real Estate Records

- File and record all deeds, liens, plats, financing statements, and other instruments as required by law
- Maintain permanent real estate and lien records and indices and transmit data to the Superior Court Clerks' Cooperative Authority
- Assist the public in obtaining information from the real estate records of Gwinnett County
- Collect and disburse appropriate fees and taxes

State/Superior Court Criminal Division

- File and maintain court records falling under the jurisdiction of the State and Superior Courts
- Assist the public and other agencies in obtaining information from court records
- Perform administrative duties to include court appearances and grand jury functions; maintain Drug Court docket, Mental Health docket, and Veterans Court docket
- Collect and disburse fees, costs, and fines

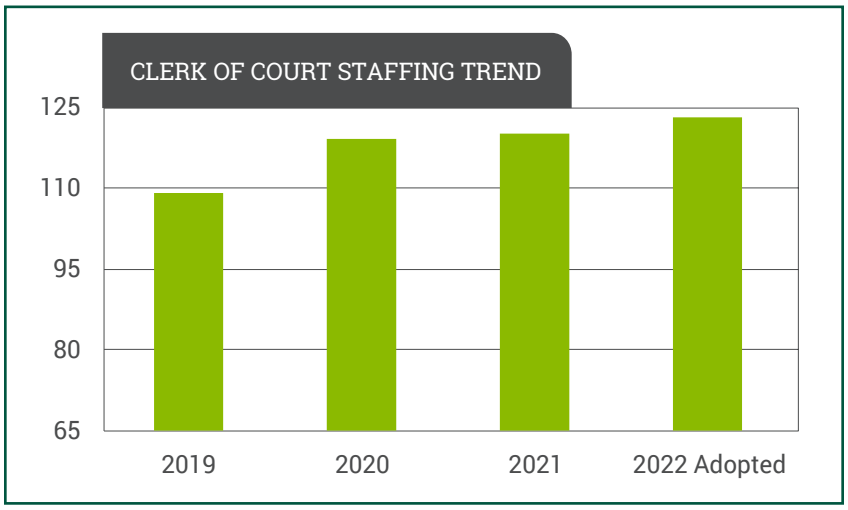
Criminal Reporting, Appeals and Notary/Tradenames

- Oversee the transmittal of criminal data to GCIC and DDS
- Process all appeals and transmit records to proper appeals court
- Issue Notary commissions and record tradename registrations

CLERK OF COURT

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	109	119	120	123



In 2020, with the passage of House Bill 21 during the 2019 legislative session that increased the Gwinnett Superior Court bench from 10 divisions to 11 divisions, two new positions were added to support and manage court filings for Division 11. During the year, an additional eight positions were added — seven deputy clerk positions were added from the unallocated pool and a Court Services supervisor was transferred from Juvenile Court.

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.

Departmental Goals and Performance Measurements

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Judicial cases filed	138,267	97,710	116,776	128,745
Property records recorded	195,017	198,446	242,593	233,874
Notary commissions/trade names used	5,166	5,166	6,471	6,838

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Deputy clerks – judicial cases	89	89	90	92
Filings per clerk – judicial cases	1,612	1,156	1,369	1,474
Deputy clerks – real estate	15	15	15	16
Filings per clerk – real estate	13,001	13,230	16,173	14,617

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Civil costs and recording fees	$ 10,551,953	$ 8,030,414	$ 8,975,983	$ 9,200,383
Criminal fines	$ 3,517,877	$ 2,304,392	$ 2,336,338	$ 2,394,746
Transfer taxes collected	$ 8,173,658	$ 10,870,432	$ 15,109,646	$ 15,865,128
Intangible taxes collected	$ 21,729,968	$ 28,899,442	$ 40,156,339	$ 42,164,156

4. To reconcile and disburse court trust funds.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Criminal cash bonds	$ 2,395,644	$ 1,614,607	$ 1,697,353	$ 1,782,221
Garnishments	$ 36,047,166	$ 25,055,516	$ 32,330,389	$ 37,179,947
Special registry	$ 13,195,321	$ 16,973,336	$ 10,155,938	$ 10,663,735

Accomplishments: FY 2021

1. Implemented e-filing services for criminal cases (and streamlined many of our services in the midst of a pandemic)
2. Board of Equalization became fully virtual
3. Clerk's office assumed management of Juvenile Court and now serves as the Clerk of Juvenile Court
4. Made document images available online through re:SearchGA so that it is easier for the legal community and public to access court information and obtain copies of case information remotely
5. Streamlined the notary renewal process and allowed for notary renewal via mail

Short-Term Departmental Issues and Initiatives for FY 2022

1. Move to a completely paperless system
2. Create social media accounts to make information more accessible to the public
3. Complete Historical Scanning Project for all unscanned court case files
4. Integrate accounting software with Odyssey Case Management System

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	6,713,686	7,082,183	8,405,278	9,810,241
Operations	1,956,734	2,159,170	2,134,816	3,583,339
Contributions to Other Funds	1,785,191	2,415,219	2,463,181	2,578,814
Contributions to Capital and Capital Outlay	882,651	—	16,573	—
Contribution to Fund Balance	—	—	—	132,729
Total	**11,338,262**	**11,656,572**	**13,019,848**	**16,105,123**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	10,455,610	11,656,572	13,019,848	15,252,394
Authority Imaging Fund	882,652	—	—	852,729
Total	**11,338,262**	**11,656,572**	**13,019,848**	**16,105,123**

CLERK OF RECORDER'S COURT

Mission and Organizational Chart

Purpose

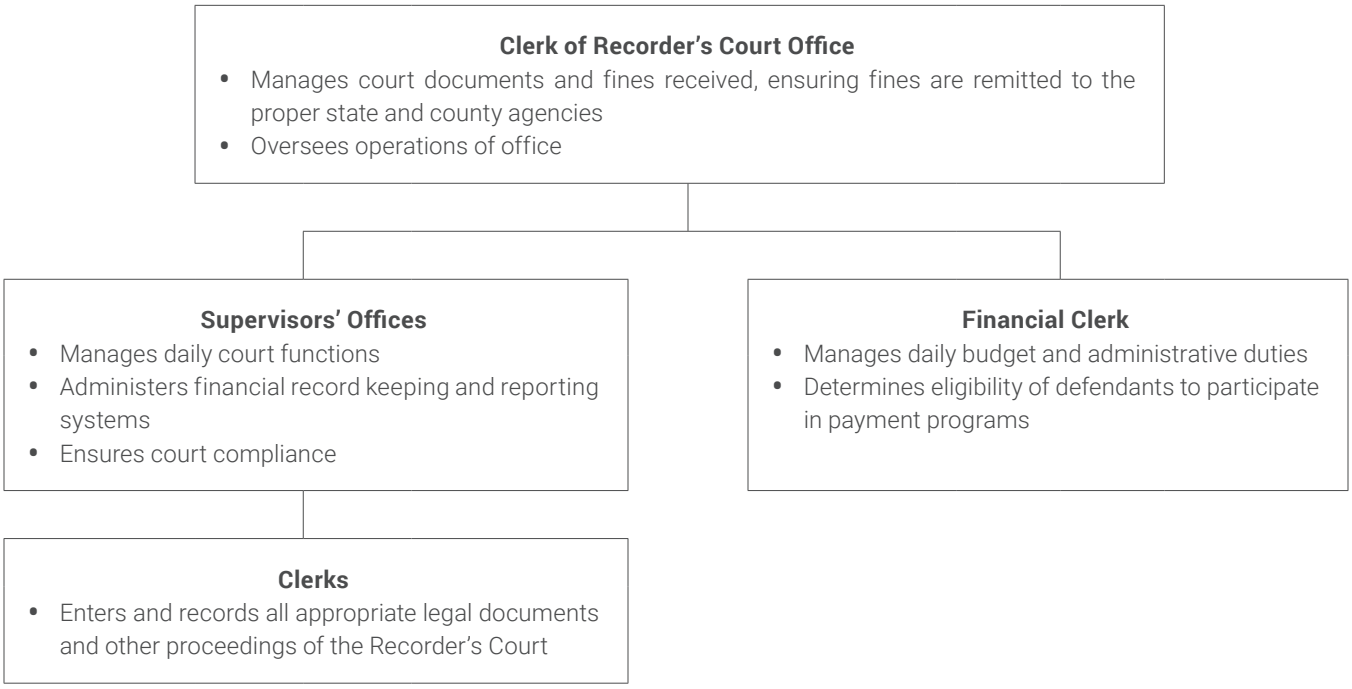
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

Critical Functions

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

Core Values

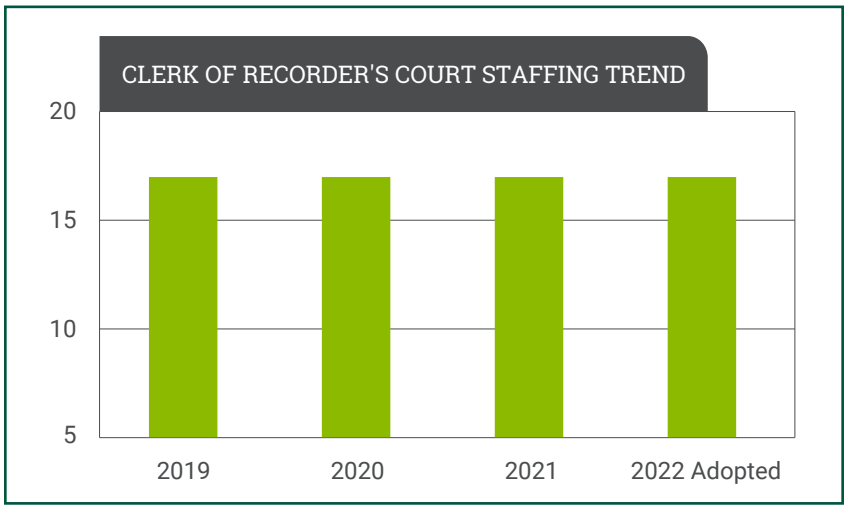
- Integrity
- Service Excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



CLERK OF RECORDER'S COURT

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	17	17	17	17



Departmental Goals and Performance Measurements

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Cases handled without court appearance	40,839	32,434	34,647	36,379
Money received without court appearance	$ 5,201,970	$ 4,121,234	$ 4,575,865	$ 4,804,658
Total number of citations disposed	72,284	52,664	60,183	63,192
Online payments – money received	$ 3,608,040	$ 3,079,455	$ 3,298,451	$ 3,463,373

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Court appearance – money received	$ 2,849,077	$ 3,220,561	$ 5,070,165	$ 5,323,673
Probation – money received	$ 941,597	$ 707,468	$ 1,111,267	$ 1,166,830
Credit card program – Point of Sale	$ 1,937,500	$ 1,468,454	$ 2,031,597	$ 2,133,176

Accomplishments: FY 2021

1. Modified the online payment portal to allow for partial payments and payments on disposed cases.
2. Assisted in the establishment of a new judicial office.
3. Updated the courtrooms with video conferencing equipment.

CLERK OF RECORDER'S COURT

Short-Term Departmental Issues and Initiatives for FY 2022

1. Move our case management system to a vendor-managed system hosted in the cloud.
2. Continue a bench warrant purging project.
3. Fully deploy eCitations and create an interface between two systems to save resources from rekeying data.

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. Create a data exchange with the GBI to transmit dispositions.
2. Purchase digital signage to help visitors navigate through the courthouse.
3. Replace the file retrieval system that is at the end of its life and no longer supported.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	1,152,427	1,229,334	1,295,261	1,416,058
Operations	102,836	123,931	124,362	218,840
Contributions to Other Funds	122,697	163,550	104,957	206,562
Total	**1,377,960**	**1,516,815**	**1,524,580**	**1,841,460**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Police Services District Fund	1,377,960	1,516,815	1,524,580	1,841,460
Total	**1,377,960**	**1,516,815**	**1,524,580**	**1,841,460**

COMMUNICATIONS

Mission and Organizational Chart

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

Director's Office

- Guides the strategic direction of enterprise communications for Gwinnett County Government
- Oversees media relations for Gwinnett County Government, responding to inquiries and lining up interviews with subject matter experts

Fiscal & Administration Division

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

Multimedia & Video Production Division

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

PR & Marketing Division

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

Web Administration Division

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

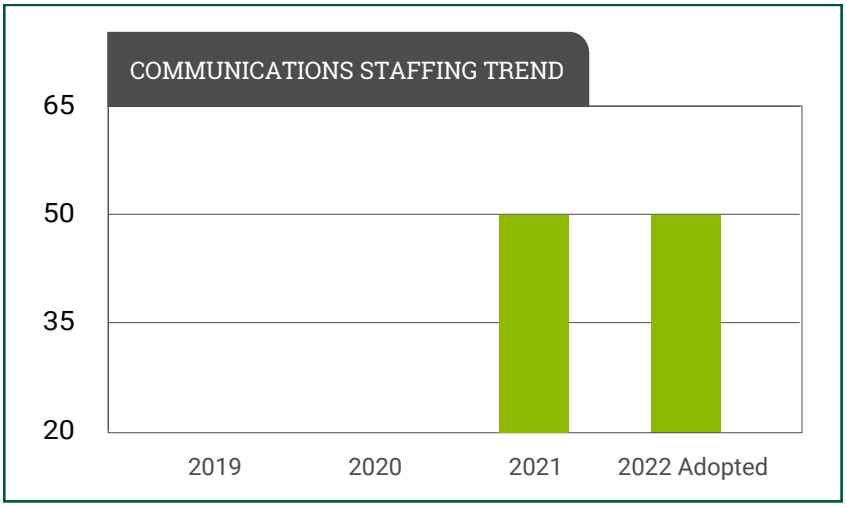
Branding & Design Division

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

COMMUNICATIONS

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	—	—	50	50



In 2021, 20 positions moved from County Administration. The remaining 30 were authorized by the Board of Commissioners upon the creation of the new department.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Website Modernization	2/1/22	2/4/25

COMMUNICATIONS

Statistics

	2019 Actual*	2020 Actual*	2021 Actual*	2022 Target
1. Percent of total operating budget expended	87%	81%	81.44%	95%
2. Number of hours of new programming aired on TV Gwinnett	182	157	221	200
3. Number of news releases	92	126	141	100
4. Number of news media stories generated by news releases	272	242	333	250
5. Number of email newsletters distributed	85	77	119	100
6. Number of homepage web pageviews	3,068,785	3,505,195	4,484,052	5,000,000
7. Number of @GwinnettGov Facebook followers	1,994	8,253	11,679	13,000
8. Number of @GwinnettFire Facebook followers	2,525	5,333	6,733	7,500
9. Number of @GwinnettPD Facebook followers	8,772	19,943	25,491	30,000
10. Number of @GwinnettAnimalShelter Facebook followers	13,741	19,357	23,031	27,000
11. Number of @GwinnettGov Twitter followers	1,300	2,704	3,317	4,300
12. Number of @GwinnettFire Twitter followers	645	1,474	1,953	2,500
13. Number of @GwinnettPD Twitter followers	12,350	15,700	16,500	17,500
14. Number of @GwinnettGov Instagram followers	98	1,842	2,632	3,500
15. Number of @GwinnettParksandRec Facebook followers**	n/a	3,016	905	2,000
16. Number of @GwinnettParksandRec Instagram followers**	n/a	2,237	4,402	5,500
17. Number of Gwinnett County Government LinkedIn followers***	n/a	n/a	9,961	11,000

**2019 Actual, 2020 Actual, and 2021 Actual were originally reported under County Administration and are reported here for informational purposes.*
***2019 actuals are not available because this statistic was implemented in 2020.*
****2019 and 2020 actuals are not available because this statistic was implemented in 2021.*

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. Adapted to changing COVID-19 conditions by coordinating and hosting virtual Memorial Day and in-person Veterans Day ceremonies
2. Planned and executed four ribbon cutting ceremonies and two groundbreakings, and supported two remembrance ceremonies
3. Added more than 22,000 County photos to our asset management tool to encourage use of County-specific photography
4. Launched new Go Gwinnett! video series highlighting exciting events and initiatives in Gwinnett County
5. Improved GwinnettCounty.com's accessibility through ADA Compliance and Search Engine Optimization
6. Took over Gwinnett County's information desk and switchboard operations and expanded language functions of both desks to include Spanish, Korean, Chinese (Mandarin), Japanese, and Russian languages
7. Launched websites for the District Attorney's Office and Sheriff's Office within GwinnettCounty.com

COMMUNICATIONS

Accomplishments: FY 2021

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 216 speeches and scripts to support County leadership
2. Achieved 340,578 email opens and 21,000 clicks through to important County messages through email newsletters
3. Gained 7,092 new email newsletter subscribers, totaling 59,560 total contacts by year-end 2021
4. Received more than 6.1 million impressions across 13 media outlets, including regional and national coverage, as well as 2.5 million impressions on YouTube and 135,000 impressions through Google Search for Listen to Gwinnett Moms COVID-19 educational campaign
5. Promoted two vaccine incentive events — the Vaccines Aren't Scary one-day event in October and the Finish Strong Together three-day event in December — resulting in more than 8,400 residents being vaccinated
6. Supported commissioners with promotion and coordination of 14 district-specific town halls and five open houses on the topic of redistricting
7. Ended 2021 with more than 70,000 Facebook followers, 21,500 Twitter followers, 9,800 LinkedIn followers, and 6,600 Instagram followers across County-owned pages
8. Reached 685,539 people with County messages through Facebook on @GwinnettGov page during 2021
9. Aired 16 new Better Together podcast episodes
10. Branded more than 2,000 County touchpoints
11. GwinnettCounty.com had 4,175,964 users, a 9.40 percent increase over 2020
12. Processed 36,149 telephone calls and 10,439 notary requests from residents, visitors, businesses, and County staff through information desk and switchboard
13. Created and distributed 52 weekly GC Insider emails to keep employees up to date on the latest County news
14. Processed 442 print requests from County departments

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	–	–	2,327,170	5,680,585
Operations	–	–	709,077	1,722,531
Contributions to Other Funds	–	–	14,007	20,997
Contributions to Capital and Capital Outlay	–	–	5,585	4,515
Total	**–**	**–**	**3,055,839**	**7,428,628**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Administrative Support Fund	–	–	3,055,839	7,428,628
Total	**–**	**–**	**3,055,839**	**7,428,628**

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 seniors, families, and individuals with opportunities to participate in quality services to improve their health and well-being

Human Service Subsidies (Administratively Attached)
- Board of Health
- Coalition for Health and Human Services
- Department of Family and Children Services
- ViewPoint Health
- Gwinnett Sexual Assault Center

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

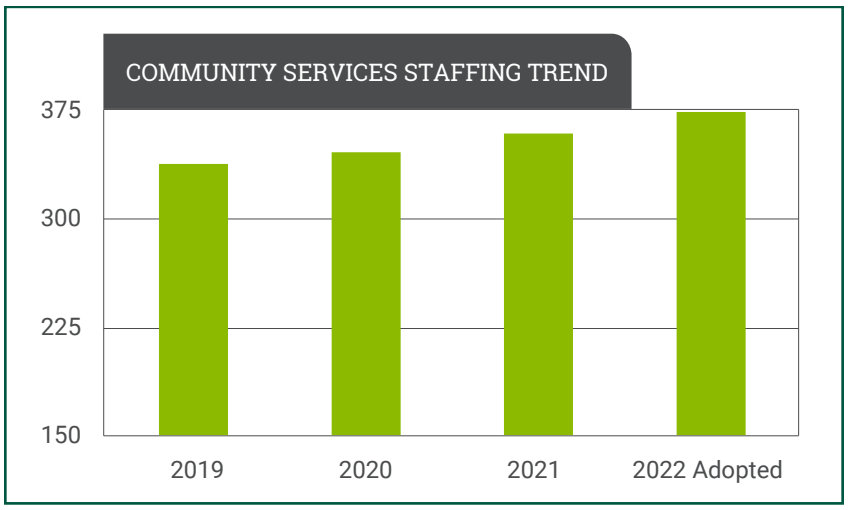
Community Engagement and Collaboration
- Develops and implements strategic initiatives to serve Gwinnett's multigenerational and multicultural communities
- Engages residents through multimedia platforms
- Builds a healthier Gwinnett by encouraging residents to Be Active, Eat Healthy, Get Checked, and 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
- Gwinnett County Library System
- Georgia Forestry Commission
- Gwinnett County Soil and Water Conservation
- Gwinnett United in Drug Education
- Gwinnett Historical Society
- Fort Daniel Foundation
- HomeFirst Gwinnett

COMMUNITY SERVICES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	338	346	359	366



In 2020, eight positions were added during the year: five positions were granted from the unallocated pool, four positions previously funded from capital and grant funds were moved to operating funds, and one position previously funded from an operating fund was moved to a grant fund.*

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 recent legislative requirements.*

**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**
NRPA-CAPRA Accreditation	1/1/21	12/31/22
eBuilder PMIS Integration	3/2/20	12/30/22

PRIORITY:	PUBLIC INFRASTRUCTURE	
Projects	**Est. Start Date**	**Est. End Date**
Gwinnett Trails	1/1/20	12/30/22
Gwinnett County Environmental & Heritage Center	7/1/17	12/31/22
Historic Buildings & Properties/Historic House Renovation	5/31/19	12/31/22, 6/1/22

COMMUNITY SERVICES

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
Comprehensive Parks & Recreation Master Plan	1/1/20	6/1/22
Health and Human Services Evolution Continuum of Care	12/28/20	12/31/22

PRIORITY:	ECONOMIC OPPORTUNITIES	
Projects	**Est. Start Date**	**Est. End Date**
Multilingual Elections Outreach/Education	6/1/21	5/31/22

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Master plans conducted for parks, greenways, and other facilities	1	0	1	1
2. Feasibility studies conducted	1	0	1	1
3. Classes, programs, camps, and events offered	7,803	4,413	5,249	5,500
4. Number of facility and pavilion rentals	12,227	5,840	12,087	12,300
5. Number of aquatic admissions and passes	479,542	56,286	152,648	200,000
6. Donations (Parks and Recreation, Environmental and Heritage Center)	$ 16,699	$ 83,702	$ 61,260	$ 65,000
7. Grants (Parks and Recreation, Environmental and Heritage Center)	$ 2,197,949	$ 241,760	$ 241,000	$ 200,000
8. Donations (Health and Human Services)	$ 31,405	$ 1,935	$ 4,311	$ 4,500
9. Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	$ 2,197,949	$ 2,140,968	$ 241,000	$ 800,000
10. Health and Human Services and Senior Services statistics:				
Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension	112,854	106,610	125,165	128,920
Number of volunteer hours served within Gwinnett County Government operations	1,688,813	598,828	721,133	750,000
Classes, programs, and events offered through Live Healthy Gwinnett	158	183	410	415
Average number of informational inquiries per month	14,715	14,075	2,301	4,000
Number of residents served by Health and Human Services	368,749	173,041	209,471	210,000
11. Animal welfare statistics:				
Donations	$ 17,048	$ 11,041	$ 31,972	$ 20,000
Animals returned to owners	1,642	1,394	1,787	1,600
Animals rescued by partners	1,323	911	820	900
Adoptions	4,211	3,169	4,188	4,200
Total incoming	7,384	5,987	6,737	7,000
Total outgoing (rehomed, rescued, or adopted)	7,487	5,769	6,392	6,400
Percentage saved	97%	95%	97%	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 1,830,152 pounds of food, supplies, and personal care items for community partners and residents.
2. Conducted 55 food distributions, providing 472,735 pounds of food to 57,420 residents.
3. Provided 52,767 mixed produce boxes to 393 community partners, impacting more than 184,690 residents.
4. Hosted nine pop-up grocery stores with the Goodr Foundation serving 88,000 meals to 2,150 families in addition to providing 5,220 snack packs to the GCPS Play2Learn (early learning program) and afterschool families.
5. Processed 89 artifacts in addition to recording 19 new oral histories.
6. Engaged 42,404 people in volunteer service activities.
7. Conducted 890 playground inspections for the safety of residents.
8. Be Active Gwinnett, Live Healthy Gwinnett's mobile recreation program, visited 150 communities impacting 5,283 participants. This program reached 20,000 participants since its launch in 2018.
9. Completed the construction of six new community gardens. Live Healthy Gwinnett's Harvest Gwinnett program currently operates nine total community gardens across the county.
10. Harvested 2,886 pounds of fresh food from the community gardens, which was donated to emergency food providers to assist residents facing food insecurity.
11. Facilitated more than 3,480 service hours for student interns assisting with Live Healthy Gwinnett programming.
12. Implemented the Return to Community Cat Program in which 1,168 cats were Trap-Neuter-Returned, preventing an estimated 9,344 births.
13. Provided free/low-cost veterinary services to more than 290 pets.
14. In its first year, the County's early learning initiative Building Brains Anywhere conducted 143 programs, impacting 3,265 participants.
15. In partnership with the Gwinnett community, 10,200 early learning books were distributed through the G.R.E.A.T. Little Mind Book Exchanges and Building Brains Anywhere programs.
16. Worked to make 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.
17. Expanded afterschool services to include four total Gwinnett County Public School elementary sites.
18. Provided 29,595 education hours through Building Brains Anywhere's afterschool programming.
19. Successfully executed a Special Runoff Election in January 2021.
20. Provided County Registrar support for 13 municipalities that held elections in November.
21. Reviewed and audited more than 15,000 street segments in preparation for redistricting.
22. Expanding election access and education to Cantonese, Korean, Mandarin, and Vietnamese communities through the Language Equity Project.
23. Launched Warming Stations at five locations around the county to give residents a safe place to warm up, eat a meal, and get rest during nights when temperatures drop to 35 degrees or below.
24. Launched the One Stop 4 Help and Community Navigator program, to help navigate resident needs such as food security, homelessness, emergency housing, utility/rental assistance, and other social needs.
25. Provided more than 14,790 hours of homemaking, respite, and care management to Gwinnett's older adults.
26. Provided more than 200,000 congregate and home-delivered meals — nutritionally balanced to meet senior dietary needs — through Health and Human Services.
27. Provided almost 35,500 transportation trips for seniors aged 60 and over to improve mobility and access.

28. Conducted 12,087 rentals across the system. Pavilion rentals alone brought $550,000.00 in revenue, a 40 percent increase to pre-pandemic rental impact.
29. Operated the Summer Meals Program at 26 sites, serving 189,097 meals with the help of 1,336 volunteers to improve resident food security.
30. Implemented modified swim lessons to more than 35,600 participants to improve the safety of residents in and around water.
31. 31,400 youth athletes had an opportunity to play a sport due to the dedication of 7,920 adult volunteers who contributed more than 559,000 services hours.
32. Established countywide Cultural and Historic Interpretation, which coordinates interpretive resources, procures, preserves, and protects items for interpretation, fostering public awareness with written, oral, and media-driven presentations.
33. UGA Extension Gwinnett's Agriculture and Natural Resources team conducted more than 1,440 diagnostic tests including water, soil, insects, plants, and nematodes.
34. 4-H's Farm Friends Exhibit at the Gwinnett County Fair celebrated its 30th year, reaching more than 13,000 visitors.
35. Family and Consumer Sciences provided 306 public education hours in Spanish through a SNAP-ED nutrition program with a 100 percent participant graduation rate.
36. More than 450 early childhood providers became certified Early Childhood Educators through Family and Consumer Sciences bilingual trainings.
37. In partnership with Gwinnett County's public safety personnel, more than 2,760 shelf stable food boxes were distributed to residents facing food security challenges. An additional 4,290 shelf stable food boxes were distributed to senior residents in case of inclement weather.
38. Fostering connectivity amongst Gwinnett's aging population led to the launch of Health and Human Services' Senior Activity Module, called SAM, which deployed 319 tablets leading to almost 2,230 hours of virtual engagement.

Accomplishments: FY 2021

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 Distinguished Professional Parks Maintenance Operations: Joe Pruitt
2. GRPA State Outstanding Program: Harvest Gwinnett
3. GRPA State Volunteers of the Year: Gwinnett Summer Meals Program Volunteers
4. GRPA District 7 Agency of the Year 50,001: Gwinnett Parks and Recreation
5. GRPA District 7 Distinguished Professional Administrator: Jason West
6. GRPA District 7 Parks & Outdoor Professional: Brad Livesay
7. National Association of County Park and Recreation Officials Trails & Corridors-Class II Award: Countywide Trails Master Plan
8. 2020 Gwinnett Parks and Recreation Master Plan adopted by the Board of Commissioners.
9. Closed out the department's portion of the 2009 SPLOST campaign, which invested more than $130 million dollars into the Gwinnett Parks and Recreation system through asset management, renovations, and new amenities.
10. The dedicated efforts of Gwinnett Animal Welfare and Enforcement staff increased adoptions, rescues, and fosters, which helped lower the number of animals at the Bill Atkinson Animal Welfare Center to less than 200 for the first time in months.

COMMUNITY SERVICES

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	28,286,824	32,478,425	30,278,103	46,568,702
Operations	14,242,814	18,948,247	12,602,745	29,873,646
Contributions to Other Funds	11,100,200	13,934,171	17,341,097	17,133,120
Contributions to Other Agencies	191,000	16,000	16,000	16,000
Contributions to Subsidized Agencies	23,135,765	23,704,372	24,970,679	25,663,203
Contributions to Capital and Capital Outlay	1,922,059	1,570,616	1,420,875	2,092,728
Total	**78,878,662**	**90,651,831**	**86,629,499**	**121,347,399**

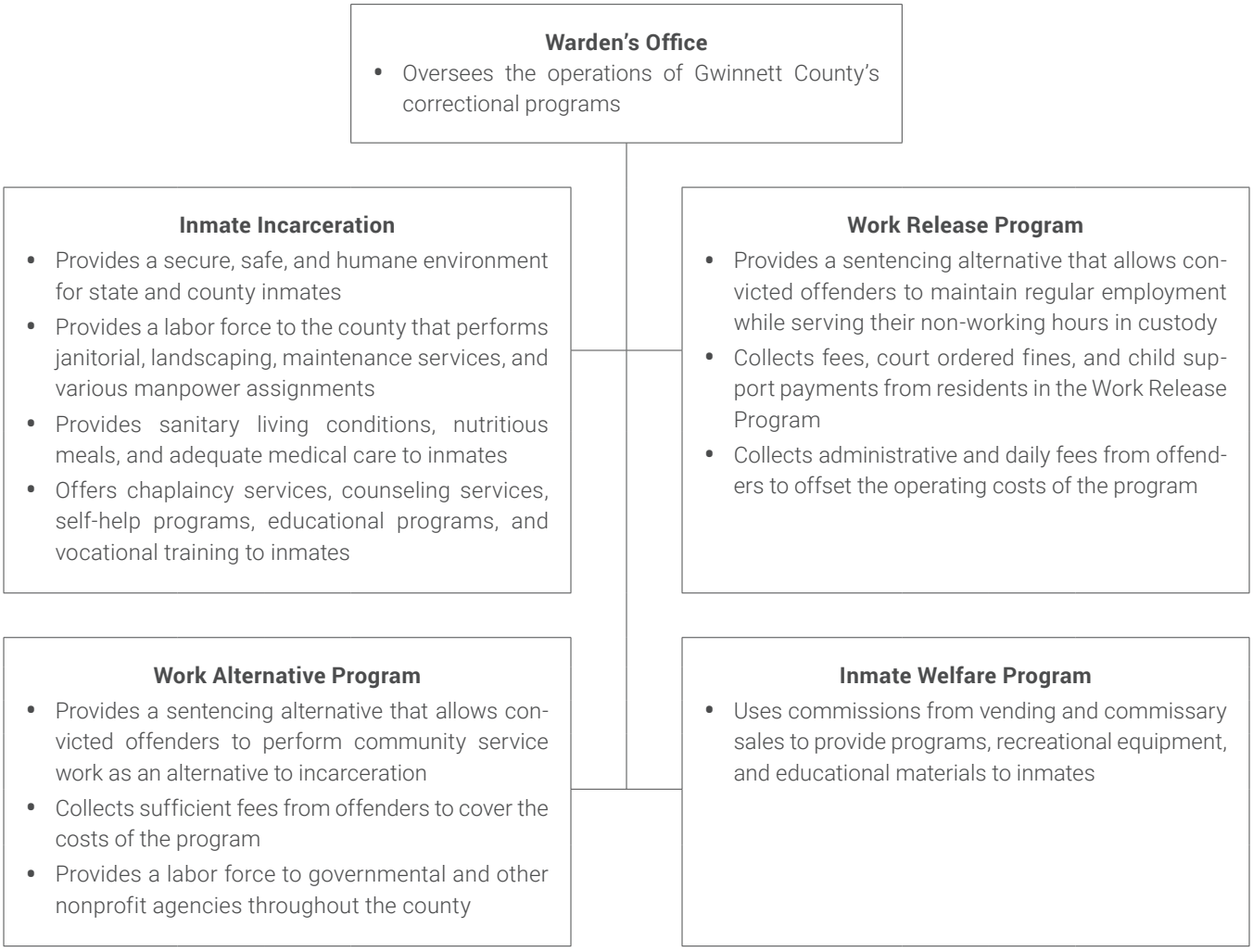
Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Recreation Fund	38,392,764	37,565,605	36,766,943	48,241,350
General Fund	12,610,497	14,928,038	18,558,578	22,057,267
General Fund – Elections	3,792,940	13,585,902	5,387,545	23,953,498
General Fund – Subsidized Agencies	24,082,461	24,572,286	25,916,433	27,095,284
Total	**78,878,662**	**90,651,831**	**86,629,499**	**121,347,399**

CORRECTIONS

Mission and Organizational Chart

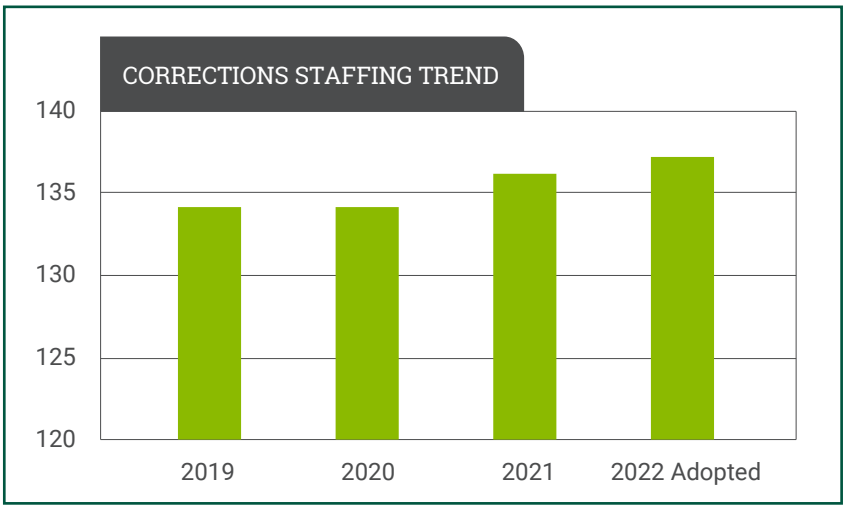
The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent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



CORRECTIONS

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	134	134	136	137



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.

**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 grant funds to operating funds.*

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Succession planning and career development	2/1/22	6/30/22

CORRECTIONS

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Average inmate population – County sentenced	90	59	34	50
2. Average inmate population – State sentenced	221	191	146	222
3. Average number of inmates working external details	121	60	47	100
4. External detail hours actually worked – GC customers	72,426	37,237	33,327	50,000
5. Value of work performed by inmates – GC customers	$ 861,869	$ 443,120	$ 396,591	$ 619,000
6. External detail hours actually worked – Municipal/CID details	39,900	17,600	1,554	0
7. Revenue collected – Municipal/CID details	$ 291,040	$ 183,043	$ 38,513	$ 0
8. Average work release population	181	118	89	125
9. Work Alternative Program community service hours performed	20,178	4,074	60	10,000
10. Value of community service labor	$ 146,291	$ 29,537	$ 435	$ 72,500
11. Vocational training hours provided to inmates	27,060	25,396	12,326	25,000
12. Inmates earning their GED	12	1	0	10

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. American Correctional Association reaccreditation audit scheduled for April 2022.
2. *Prison Rape Elimination Act* Compliance Audit scheduled for May 2022.

Accomplishments: FY 2021

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. Created a safer and sustainable setting for offenders and staff by integrating technological advances (telepresence, video court hearings, and radio frequency identification technology to mitigate the threat of contraband).
2. Inmate health care provider partnered with the Gwinnett County Health Department and the Georgia Department of Corrections to administer COVID-19 tests and vaccines to offenders and staff, resulting in 65 percent of the offender population being fully vaccinated against COVID-19.
3. Completed the fourth graduating class for the welding vocational program as part of the reentry program.

CORRECTIONS

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	11,041,504	10,512,580	9,647,789	13,096,561
Operations	3,790,617	3,663,230	3,495,330	4,671,255
Contributions to Other Funds	1,934,799	2,831,694	2,519,417	2,527,316
Contributions to Capital and Capital Outlay	496,540	634,789	791,840	860,425
Total	**17,263,460**	**17,642,293**	**16,454,376**	**21,155,557**

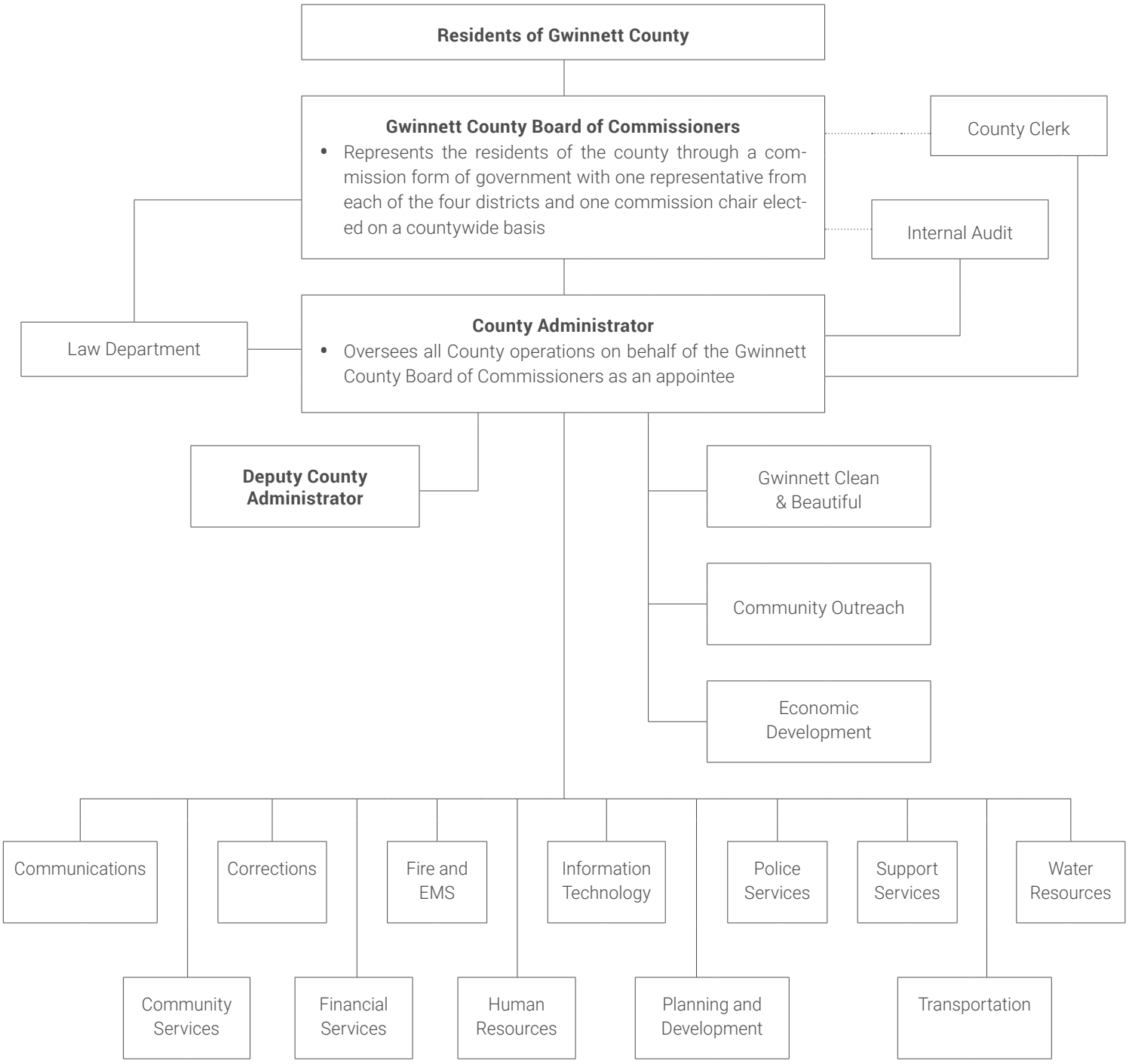
Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	17,254,401	17,582,868	16,275,173	20,787,117
Corrections Inmate Welfare Fund	9,059	59,425	179,203	368,440
Total	**17,263,460**	**17,642,293**	**16,454,376**	**21,155,557**

COUNTY ADMINISTRATION

Mission and Organizational Chart

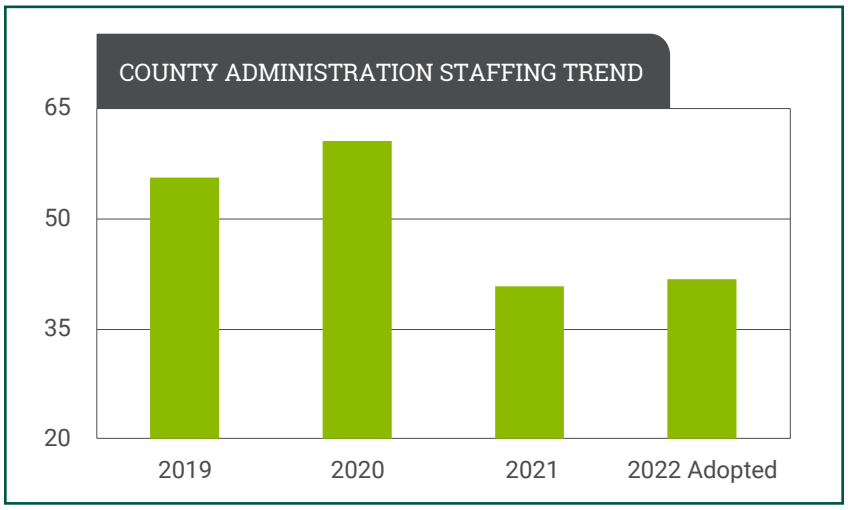
The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are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



COUNTY ADMINISTRATION

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	56	61	41	42



In 2020, a program coordinator was added to support community outreach efforts. Four positions were granted from the unallocated pool during the year.

In 2021, Communications was made its own department and twenty positions moved from County Administration.

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

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Expansion of Gwinnett Clean & Beautiful Staffing	1/1/22	12/31/22

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP	
Projects	**Est. Start Date**	**Est. End Date**
Purchase of Gwinnett Clean & Beautiful Work Truck	1/1/22	12/31/22

COUNTY ADMINISTRATION

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Percent of General Fund budget expended	81.50%	75%	75%	95%
2. Percent of Administrative Support Fund budget expended	90%	86%	85%	95%
3. Percent of total operating budget expended	87%	81%	80%	90%
4. Agenda items processed	910	991	1,092	1,000
5. Board of Commissioners public meetings	–	–	158	160
6. Number of advisory and assurance (audit) engagements performed	9	11	14	12
7. Number of residents graduating from Citizens Academy	65	26*	40*	60
8. Number of community outreach events/programs held	679	49*	89*	100
9. Gwinnett Clean & Beautiful volunteer hours:				
Adopt-a-Road	15,242	22,441	24,500	25,000
Adopt-a-Stream	356	300	249*	300
Great Days of Service	300	1,979	2,188	2,000
America Recycles Day	941	136*	200*	350
10. Economic Development Coffee and Conversation events coordinated	4	4	6	4
11. Economic Development Coffee and Conversation registered attendees	350	548	626	800
12. Economic Development business outreach visits	210	80*	9*	12
13. Number of Entrepreneur Center members	–	–	26	41

** 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. Gwinnett Clean & Beautiful, in partnership with Solid Waste Management, implemented the County's #RecycleRightGwinnett campaign, to educate residents on how to recycle properly, reducing contamination while increasing the value of curbside recyclables. This program resulted in the deployment of 24,244 wheeled recycling carts to unincorporated Gwinnett residents, exceeding the grant funder's expectations by 865%.
2. Gwinnett Clean & Beautiful received $127,000 through various grant funders, including Kroger, World Wildlife Fund, Primerica, and the Arthur Blank Foundation. Funds will enable the organization to expand on composting and STEM programs, fight food waste/food insecurity, provide educational materials/resources to Gwinnett County Public Schools, and provide support to residents to conduct their own beautification projects.
3. Gwinnett Clean & Beautiful diverted 106 tons of household hazardous materials from landfills during annual Household Hazardous Waste collection events in partnership with the Department of Water Resources. These items will be reused, recycled, or used in the manufacture of entirely new products.
4. Gwinnett Clean & Beautiful, in partnership with Solid Waste Management, cohosted two recycling collection events, diverting 171 tons of electronics, shredded paper, tires, paint, and textiles from landfills.

5. Gwinnett Clean & Beautiful assisted in facilitating new glass recycling drop-off program for two locations in unincorporated Gwinnett, as well as assisting the city of Lawrenceville with its new glass recycling program.
6. Through its Great American Cleanup Initiative, Gwinnett Clean & Beautiful removed 37 tons of litter and illegal dumping, as well as 1,500 illegal signs.
7. Gwinnett Clean & Beautiful's Adopt-a-Road program resulted in 198 organizations encompassing 3,054 volunteers spending 24,500 hours picking up 165,916 pounds of litter from 279.5 miles of roadway, removing 2,188 illegal signs and conducting 487 cleanups.
8. Internal Auditors participated in rigorous review procedures to ensure their assessments are accurate, clear, helpful, and supported by their audit work.
9. Internal Auditors completed continuing professional education to acquire the necessary knowledge and skills for delivering high quality audit services.
10. Internal Audit conducted surveys after most engagements to assess customer satisfaction and obtain, if applicable, suggestions for improving audit services.
11. Economic Development adhered to department policy of responding in a timely manner and assisting all entrepreneurs, developers, and business owners/leaders who contact OED for support.
12. Economic Development launched Coffee and Conversation: The Virtual Edition to accommodate business and industry as a result of changes imposed by COVID-19, ensuring everyone an opportunity to engage with their government (virtually or in-person).
13. Economic Development ensured Gwinnett County Government was present to bring official greetings to new and expanding firms in the County.
14. Economic Development partnered with numerous community partners and allies to support COVID-19 recovery and relief efforts across the board.
15. Launched the Gwinnett Equity Action Plan and supported the Gwinnett Place Mall Equity Action Plan with engagement activities such as community conversations and an open house that featured a movie night at Gwinnett Place Mall.
16. Community Outreach participated in more than 80 events, festivals, and programs in 2021 that directly impacted more than 8,000 residents.

Accomplishments: FY 2021

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 Clean & Beautiful received the 2021 President's Circle Award, 2021 Governor's Circle Award, Best of Gwinnett, and Best of Georgia in the charitable organization category for 2020.
2. Gwinnett Clean & Beautiful was selected by Keep America Beautiful to be the first of 700+ national affiliates to host its first-ever community conversation to engage residents to help identify community-based actions to reduce litter. The "Connecting People & Places: A Community Conversation" event is scheduled for Spring 2022.
3. Gwinnett Clean & Beautiful served as a Great Days of Service Collection Site, collecting 10,000 plus non-perishable and hygiene items to benefit the Gwinnett Veterans Resource Center in Lawrenceville.
4. Internal Audit began publishing audit reports online to promote public transparency.
5. The IT Audit Project Leader served as an instructional speaker at the annual Government and Not-for-Profit Conference sponsored by the Atlanta Chapter of the Institute of Internal Auditors.
6. The IT Audit Project Leader obtained professional certifications as a Certified Information System Auditor and Certified in Risks and Information Systems Control. Two auditors fulfilled continuing professional education requirements to maintain licenses as Certified Public Accountants.

7. Economic Development held the ribbon cutting and grand opening in December for the Gwinnett Entrepreneur Center with more than 100 attendees.
8. Economic Development cohosted several webinars on federal small business COVID-19 support programs and general business resources with SBDC, SCORE, Access to Capital for Entrepreneurs, the Gwinnett Chamber, Gwinnett CARES, the Atlanta Regional Commission, and the Atlanta Business League. More than 1,500 attendees viewed the presentations.
9. Economic Development Director Mark Farmer received the Small Business Champion Award from the Gwinnett Chamber of Commerce for his support of small businesses during the pandemic.
10. Economic Development completed a new microsite and welcome guide as a resource for new and expanding businesses.
11. Community Outreach graduated 60 participants from the Gwinnett 101 Citizens Academy and 22 participants from the Gwinnett Youth Commission in 2021. The Gwinnett 101 Alumni Association has grown to more than 300 members.
12. 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 first Pride Party in recognition of Pride Month and a safety and awareness training for Asian American businesses in Gwinnett County.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	5,906,934	6,747,086	5,125,124	6,039,106
Operations	1,410,191	1,299,696	774,308	1,528,220
Contributions to Other Funds	(1,300,897)	(599,038)	(323,049)	(632,835)
Contributions to Other Agencies	7,500	7,500	7,500	10,500
Contributions to Capital and Capital Outlay	11,873	6,663	35,886	38,500
Total	**6,035,601**	**7,461,907**	**5,619,769**	**6,983,491**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	1,470,772	2,479,502	3,707,100	4,856,415
Administrative Support Fund	4,564,829	4,982,405	1,912,669	2,127,076
Total	**6,035,601**	**7,461,907**	**5,619,769**	**6,983,491**

DISTRICT ATTORNEY

Mission and Organizational Chart

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

District Attorney

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

Investigation

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

Preparation and Trial

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

Accountability Courts

- Appears on behalf of the state of Georgia in cases participating in Drug Court and Mental Health Court

Juvenile Court

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

Victim Witness Program

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

Administration

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

Justice and Community Initiative

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

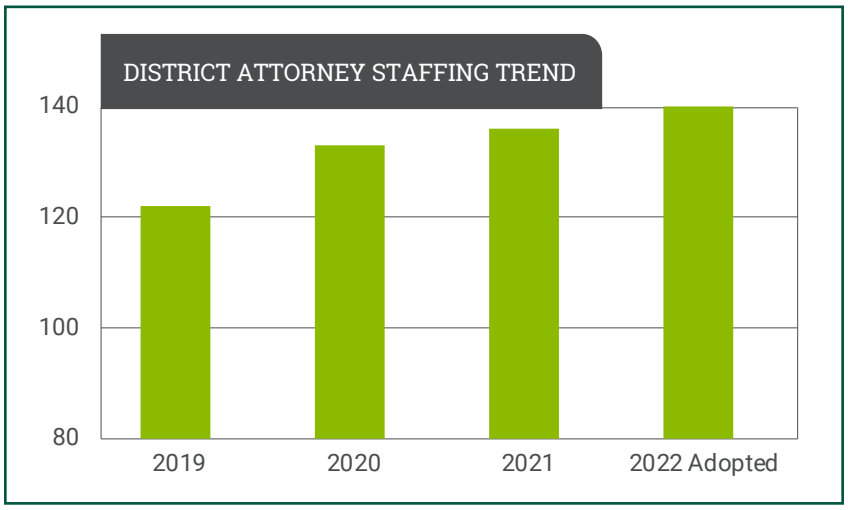
Pre-trial Intervention and Diversion Program

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

DISTRICT ATTORNEY

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	122	133	136	140



In 2020, due to the passage of House Bill 21 in the 2019 legislative session, which authorized the addition of an 11th Superior Court Judge to the Gwinnett Judicial Circuit, 10 positions were added to prosecute cases and conduct criminal hearings and trials before the 11th Superior Court Judge. Additionally, an investigator to conduct pre-sentence investigations in juvenile felony cases was added to assist in determining if the juvenile should be charged as an adult and/or receive consideration for the state to deviate in charges or sentences based on previous record or circumstances.

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.

Departmental Goals and Performance Measurements

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Felony cases received	6,079	4,717	5,205	5,465
Cases disposed	6,851	3,470	3,780	3,969

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Contacts per advocate	5,544	2,912	6,294	6,609
Victim contacts	72,074	37,857	53,495	56,170

3. To prosecute delinquent cases in Juvenile Court.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Juvenile Court hearings attended by District Attorney's staff	1,282	1,175	1,399	1,750
Juvenile cases opened by District Attorney's Office	1,560	1,328	1,568	1,850

DISTRICT ATTORNEY

Accomplishments: FY 2021

1. The issue of COVID-19 hindered the Office of the District Attorney's ability to conduct normal operations due to the implementation of Judicial Emergencies, which started with the onset of COVID-19 and lasted through the end of the year and is still ongoing.
2. The office was flexible and adjusted to meetings and court by virtual means.
3. Implemented video meeting technology to maximize social distancing compliance.
4. Staff and investigators remained CLE and POST certification compliant.
5. Implemented Rizer program in Juvenile Court.
6. Completed numerous jury trials across 11 court divisions and obtained convictions in excess of 2,935 through pleas.
7. Held Candlelight Vigil in honor of homicide victims and families with more than 300 attendees.

Short-Term Departmental Issues and Initiatives for FY 2022

1. Lack of office space continues to be a critical factor in accomplishing our mission.
2. Furnishings for the office are in disrepair and in need of a major update.
3. Launched RED program, Rehabilitation Enables Dreams, which enables 17 to 28 year olds to have a second chance and minimize recidivism.

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. We anticipate an office move that will allow a contiguous space for staff, which will lend itself to work cohesion.
2. The newly formed Justice and Community Initiative will meet its mandate to review cases for wrongful convictions and excessive sentencing. Further, we will fully engage with the residents of Gwinnett County and contribute to the safety and well-being of the community.
3. We will address an ongoing issue by continuing to work on old cases to a resolution.
4. Through the ongoing RED initiative, we will engage community stakeholders along with Juvenile pre-trial intervention.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	12,835,307	14,299,767	14,631,119	16,540,131
Operations	980,912	755,395	951,327	1,547,772
Contributions to Other Funds	1,950,248	2,322,631	2,295,619	2,506,970
Contributions to Capital and Capital Outlay	274,802	416,517	379,340	455,870
Total	**16,041,269**	**17,794,310**	**18,257,405**	**21,050,743**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	15,623,066	17,413,992	17,807,544	20,495,886
Crime Victims Assistance Fund	327,111	336,251	404,221	419,857
District Attorney Federal Justice Asset Sharing Fund	91,092	44,067	45,640	135,000
Total	**16,041,269**	**17,794,310**	**18,257,405**	**21,050,743**

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.

Director's Office

- Oversees financial operations of Gwinnett County including decision support, research, and planning
- Manages comprehensive financial planning efforts ensuring fiscal responsibility and superior bond ratings
- Manages County financial assets to include cash, investment, and disbursement processes

Accounting

- Administers the County's financial record keeping and reporting systems
- Ensures compliance with all applicable accounting laws, principles, and procedures
- Prepares the Annual Comprehensive Financial Report and Annual Budget Document
- Prepares monthly financial status reports
- Coordinates the annual external audit

Tax Assessor (Administratively Attached)

- Tracks property ownership and determines values of property within the County for *ad valorem* tax purposes
- Compiles the digest of all taxable and exempt property and certifies the digest to the Tax Commissioner annually for submission to the State Department of Revenue

Purchasing

- Coordinates all procurements for County departments
- Manages policies for fair bidding, ensuring the best products and services are bought for the best price
- Manages contract and change order processes

Grants Management

- Provides full life-cycle grant management services to allow County departments and elected officials to take advantage of additional funding opportunities

Treasury

- Provides superior and innovative treasury services for Gwinnett County Government that are responsive, timely, accurate, and reliable
- Coordinates payroll functions
- Provides pension and cash investments for the County
- Manages countywide self-insurance and liability programs

Budget

- Develops and manages the County's Annual Operating and Capital Budget and the Five-Year Capital Improvement Program
- Ensures compliance with the County's Adopted Budget Resolution
- Provides timely and accurate budgetary and fiscal analysis to allow County leadership to make informed decisions

Standards and Controls Division

- Maintains controls in financial systems including managing user permissions for financial transactions and identifying system enhancements for control weaknesses
- Coordinates updates to Financial Policies
- Coordinates Countywide training on financial standards
- Coordinates responses to internal audit recommendations
- Maintains approval workflows for financial transactions

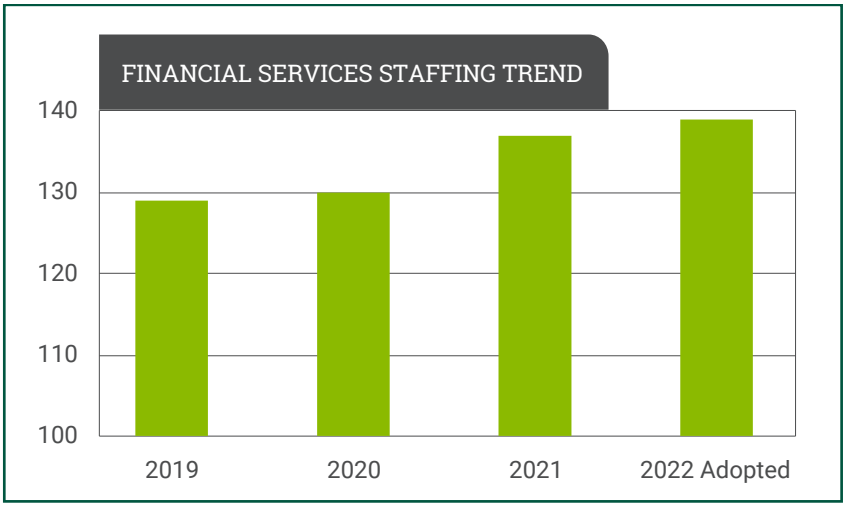
Office of Strategic Excellence

- Builds, manages, and supports the County's strategic management framework focused on aligning strategy, facilitating performance, and catalyzing improvement
- Develops and implements tools and resources necessary to effectively manage strategy and performance for departments
- Establishes governance structures in support of process improvement, systems and technology, and workforce development projects

FINANCIAL SERVICES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	129	130	137	139



In 2020, a project coordinator was added in the Tax Assessor's Office. The position is expected to improve the accuracy and timeliness of forecasting and analysis within the Tax Assessor's Office while rebalancing the workload of the office's senior staff to allow for more dedicated attention to daily operations and continuous improvement.

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 program analyst I positions were added for the Tax Assessor's office.

**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**
Account Validation Services API	2/1/22	3/31/22

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP	
Projects	**Est. Start Date**	**Est. End Date**
Grants Management Software	2/1/22	6/30/22
ERP Purchase & Implementation	3/1/22	7/31/24

FINANCIAL SERVICES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Budget Division:				
Percent variance of all operating fund actual revenues versus adopted budget	7.9%	12.0%	8.7%	5.5%
2. Grants Management Division:				
Total dollars of grants maintained	$ 87,596,623	$ 396,342,953	$ 375,745,337	$ 175,344,440
3. Accounting Division:				
Capital assets maintained	52,794	55,693	55,505	58,553
Number of departments receiving needs-based accounting training	8	11		
4. Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
5. Tax Assessor Division:				
Parcels updated	169,270	160,208	151,773	170,000
Digest ratio (Percentage of sales prices)	98%	96%	n/a	99%
6. Treasury Division:				
Investments maintained by the County (billions)	$1.63	$1.68	$2	$2
Basis points over (under) benchmark for investments	-9.0	+9.3	+3.75	+3
Automobile, property, and general liability claims handled	1,442	1,645	1,513	1,650
7. Office of Strategic Excellence:				
Assist departments in identifying, implementing, and analyzing Management Framework operational metrics	30	36	42	54

The Gwinnett Standard

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

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

FINANCIAL SERVICES

Accomplishments: FY 2021

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. Facilitated the closing of the 2009 SPLOST Fund in coordination with other Finance divisions and County departments.
2. Implemented P-card training for cardholders and delegated users.
3. Managed 187 grant awards with a total value of $493.5 million.
4. Named a top performer by the U.S. Treasury for the Emergency Rental Assistance Program (ERAP) program, Project RESET 2.0 which ensured that 10,374 individuals in Gwinnett County did not have to face an eviction or utility disconnection.
5. Supported the County through two vaccine incentive events held in October and December 2021 providing $100 Visa gift cards to participants. In total, both events resulted in more than 7,400 vaccinations administered.
6. Managed the development, publication, and scoring of a request for proposal to replace the County's current Enterprise Resource Planning solution.
7. Supported the County through the purchase of the Gwinnett Place Mall site issuing $23.5 million in bonds.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	12,943,240	14,034,541	14,965,088	16,510,800
Operations	14,003,538	12,728,785	16,466,291	16,911,979
Debt Service	4,253,750	1,389,736	2,501,525	2,501,526
Contributions to Other Funds	10,707,313	2,860,984	2,297,920	3,264,676
Contributions to Development Authority	10,994,248	11,146,776	13,323,298	13,325,928
Contributions to Subsidized Agencies	3,729,905	3,847,510	3,150,648	3,611,440
Contributions to Capital and Capital Outlay	55,070	36,007	43,679	44,492
Contribution to Fund Balance	–	–	–	141,673
Working Capital Reserve	–	–	–	724,163
Total	**56,687,064**	**46,044,339**	**52,748,449**	**57,036,677**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	8,703,655	8,896,674	9,464,630	10,901,479
General Obligation Debt Service Fund	12,791,193	–	–	–
Exchange at Gwinnett TAD Debt Service Fund	–	1,389,736	2,501,525	2,501,526
Tourism Fund	12,951,141	13,181,793	14,687,361	15,203,536
Risk Management Fund	7,128,229	9,610,433	9,914,659	11,329,598
Auto Liability Fund	3,250,388	263,114	3,018,637	2,330,675
Stadium Operating Fund	2,079,515	2,119,020	2,138,516	2,295,854
Administrative Support Fund	9,782,943	10,583,569	11,023,121	12,474,009
Total	**56,687,064**	**46,044,339**	**52,748,449**	**57,036,677**

FIRE AND EMERGENCY SERVICES

Mission and Organizational Chart

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

Fire Chief's Office

- Executes the department's mission, vision, and values
- Directs the overall emergency service functions in Gwinnett County
- Handles legal, personnel, and government concerns/issues
- Directs policy, organizational development, short- and long-range strategic planning
- Represents department at government, civic, and community events/programs
- Handles media and public information

Business Services Division

- Develops, coordinates, and oversees the budget of the department
- Oversees billing for emergency medical transport
- Handles logistics for resources in the fire, police, and corrections departments
- Handles fire apparatus and facilities management
- Responsible for the oversight and review of the department's Capital Improvement Plan
- Collaborates with the Department of Information Technology Services to manage and support the IT needs of the department
- Manages all equipment and gear maintenance programs for the department

Community Risk Reduction Division

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

Employee Support and Training Division

- Supports human resource functions including employment, risk management, and HR training
- Handles all department multimedia projects and special events
- Oversees the training and development of newly-hired and career employees
- Oversees Health and Safety Officer

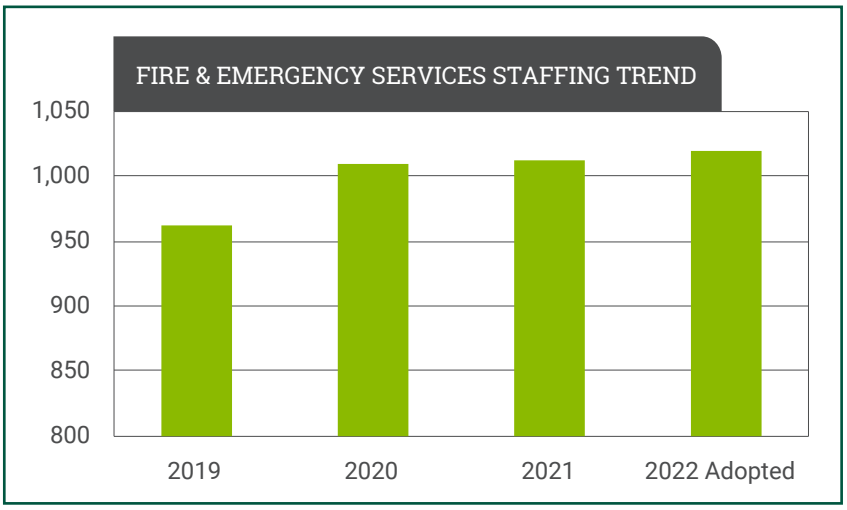
Operations Division

- Responsible for all responses to fire, medical, and other emergency calls throughout the county
- Charged with daily operations of all County fire stations
- Responsible for Continuous Improvement – Quality Improvement/Quality Assurance for Fire reports and EMS reports
- Oversees department specialty items including Haz Mat, Swiftwater Rescue Team, Technical Rescue Team, Mass Casualty Incident, Honor Guard, Critical Incident Stress Management, and Bike Medic

FIRE AND EMERGENCY SERVICES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	961	1,008	1,011	1,018



In 2020, the following positions were added: 18 firefighters to staff two new medic units; 27 firefighters to staff three new alternative response vehicles; a fire inspector senior position to meet increased demand for fire safety inspections as new construction increases; and a driver/engineer to support the self-contained breathing apparatus manager during hazardous operations on fire scenes, hazardous materials incidents, and training exercises such as live fire evolutions.

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.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
CPSE Accreditation	11/1/21	3/25/22
Hispanic Citizen Fire Academy	1/12/21	5/31/22
2022 Recruitment and Marketing Plan	1/1/22	12/31/22

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
Alternative Response Vehicles (ARV) Specs/Implementation	1/7/20	3/1/22
2022 Prevention 365	12/1/21	12/31/22

FIRE AND EMERGENCY SERVICES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. All fire turnout times (90th percentile) (mm:ss)	1:14	1:04	0:48	1:00
All fire en route to on scene: (90th percentile) (mm:ss)	9:09	9:08	9:06	7:00
All EMS turnout times (90th percentile) (mm:ss)	1:22	1:15	0:57	1:00
All EMS en route to on scene: (90th percentile) (mm:ss)	8:42	8:44	9:02	7:00
2. Moderate fire risk effective response force (15 firefighters) en route to on scene (90th percentile) (mm:ss)	12:44	12:27	12:03	12:00
3. Total incidents (fire, medical, and others)	84,587	84,572	96,272	100,638
4. Fire responses	16,791	16,711	17,175	17,696
5. Fire incidents	4,633	4,666	4,349	4,439
6. Other responses (hazardous materials, false alarms, etc.)	22,391	23,392	37,146	37,398
7. Other incidents (hazardous materials, false alarms, etc.)	16,703	17,934	18,998	19,626
8. Emergency Medical Services responses	121,600	118,303	144,392	152,631
9. Emergency Medical Services incidents	63,251	61,972	72,925	76,573
10. Patients transported	40,363	37,590	44,461	46,092
11. Number of Overutilized Med Units (31 Med Units Total in 2019 and 2020; 33 Med Units beginning October 2021)	10	8	15	0
12. Chest pain response (time of notification to arrival at hospital)	34 minutes	34 minutes	36 minutes	30 minutes
13. Fire inspections conducted	19,367	20,151	19,680	20,959
14. Fire inspections per unit employee	1,019	1,259	937	1,232
15. Community training opportunities offered	4,133	3,032	2,559	3,000
16. Community volunteer staff hours	6,546	1,765	1,108	1,200
17. EMS revenue (net collection percentage at 12 months)	57%	56%	55%	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. Maintained Department Accreditation from the Commission on Fire Accreditation International
2. Maintained Paramedic Program Accreditation from the Commission on Accreditation of Allied Health Education Programs
3. Fire Investigations Section re-certified for the Law Enforcement Certification from the Georgia Association of Chiefs of Police
4. Maintained current Insurance Service Office rating of 2/2X

FIRE AND EMERGENCY SERVICES

Accomplishments: FY 2021

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 2021 Mission: Lifeline EMS Gold Plus Level Recognition Award
2. 376 personnel received Cardiac Arrest Registry to Enhance Survival Awards
3. Gwinnett Chamber Silver Medal of Valor: John Niekro
4. 2021 Governor's Public Safety Award: Clayton Wright
5. 2021 Snellville Veterans of Foreign Wars Firefighter Public Safety Award: Clinton Rutledge
6. 2021 Snellville Veterans of Foreign Wars EMT Public Safety Award: Isaac Van Nus
7. 2021 Lawrenceville Veterans of Foreign Wars Firefighter Public Safety Award: Kyle Moon
8. 2021 Lawrenceville Veterans of Foreign Wars EMT Public Safety Award: Sam Ballouk

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	88,771,685	97,351,418	100,493,435	113,147,592
Operations	11,096,555	11,011,608	12,312,082	18,163,587
Contributions to Other Funds	9,705,891	11,922,579	12,161,909	12,886,829
Contributions to Capital and Capital Outlay	993,494	1,586,418	503,796	915,667
Total	**110,567,625**	**121,872,023**	**125,471,222**	**145,113,675**

Appropriations Summary by Fund

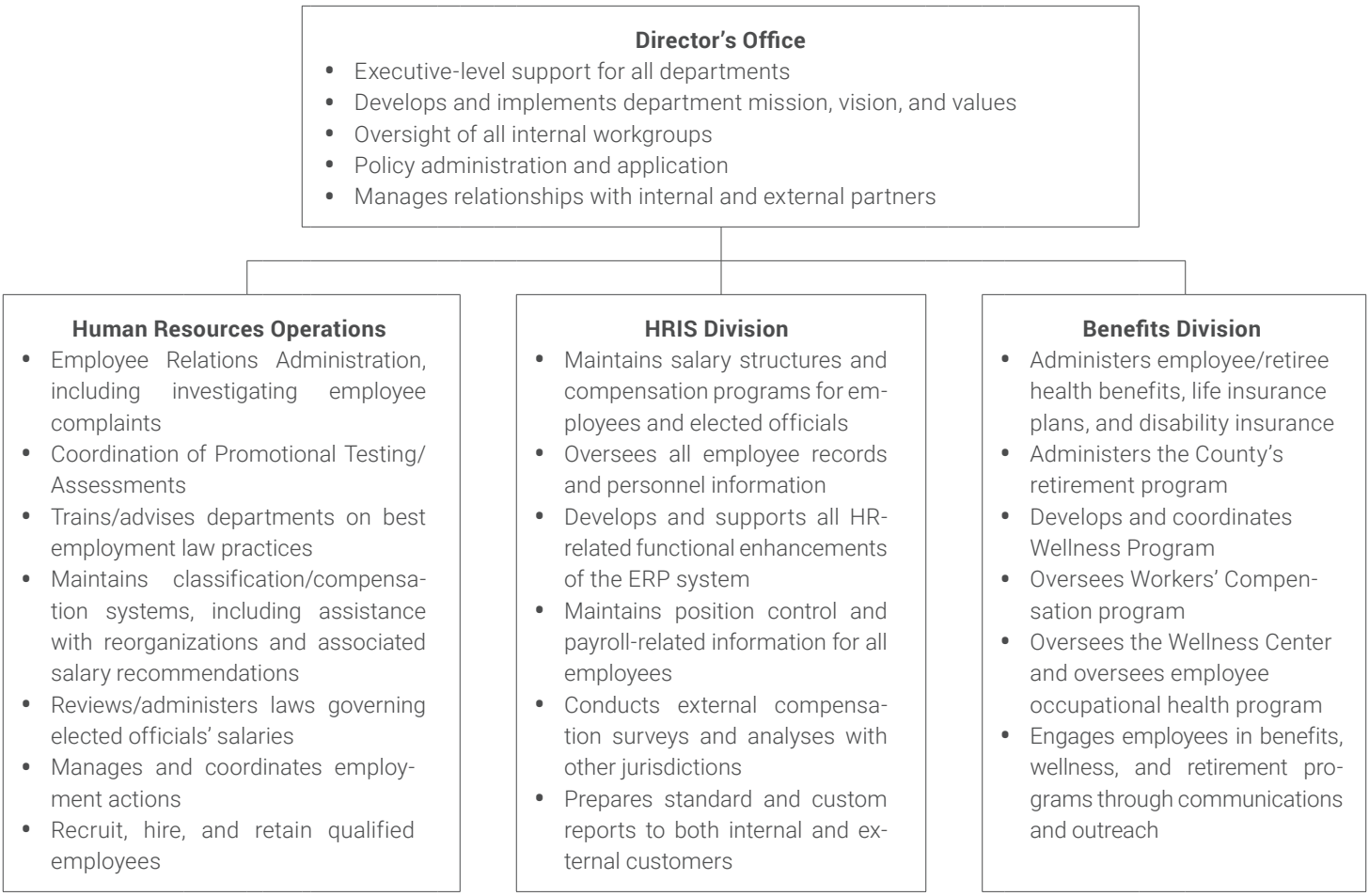
Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Fire and Emergency Medical Services District Fund	110,567,625	121,872,023	125,471,222	145,113,675
Total	**110,567,625**	**121,872,023**	**125,471,222**	**145,113,675**

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.

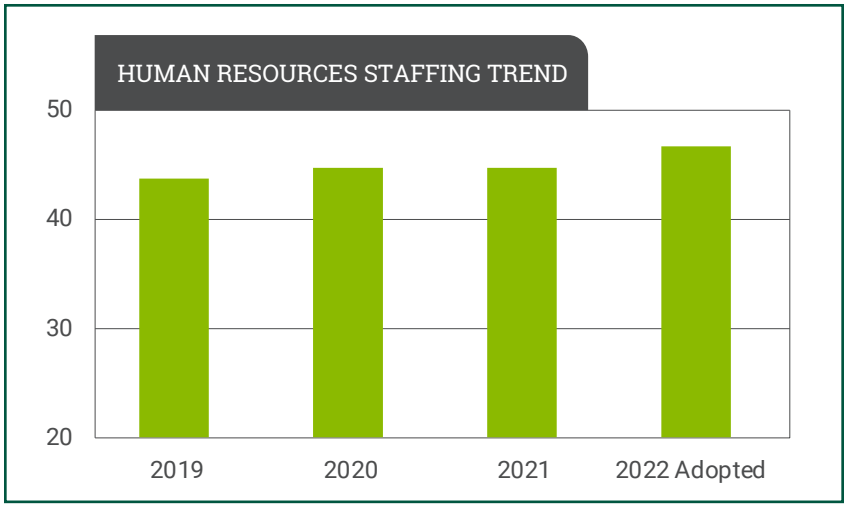
Values: Integrity – We commit to acting truthfully, ethically, and professionally. We continuously strive to deliver professional services while building trust and having strong moral principles in everything we do. **Excellence** – We challenge ourselves to maintain the highest level of individual and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

	2019	2020	2021	2022 Adopted
Authorized Positions	44	45	45	47



In 2020, one position's funding source was moved from an operating fund to being primarily funded by Pension and OPEB Funds.* During the year, one position was granted from the unallocated pool and three positions went from being 50 to 80 percent operating funded to fully operating funded.

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.

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

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY

Projects	Est. Start Date	Est. End Date
Employee Access to Educational/Professional Development Resources	7/2/21	5/31/22
New Employee Onboarding Experience	1/1/20	5/31/22

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	67%	64%	62%	70%
2. Maintain voluntary turnover rate for all departments at or below 8 percent	9.01%	9.43%	15.67%	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 of supervisory/management trainings conducted	1,036	1,289	1,361	1,500

HUMAN RESOURCES

The Gwinnett Standard

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

1. Maintained status as one of Atlanta's Healthiest Employers by Atlanta Business Chronicle.

Accomplishments: FY 2021

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. Administered the Internal Management Academy, which saw 38 executive level employees graduate in 2021.
2. Implemented COVID-19 vaccine incentive leave program in conjunction with new policy updates.
3. Reimbursed employees $591,145 in 2021 through the tuition reimbursement program.
4. Solicited five competitive employee benefit programs through RFP process.
5. Rolled out a number of virtual health and wellness initiatives, including mobile applications such as Calm and Noom.
6. Implemented Linkedin Learning, making extensive virtual training options available for almost 6,000 employees.
7. Administered 20 employee health and benefit plans for nearly 12,000 lives.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	4,162,851	4,417,766	4,798,496	5,317,870
Operations	64,331,815	72,111,863	72,281,672	84,461,651
Contributions to Other Funds	560,787	499,900	561,190	535,036
Contributions to Capital and Capital Outlay	–	–	–	5,500
Total	**69,055,453**	**77,029,529**	**77,641,358**	**90,320,057**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Group Self-Insurance Fund	60,929,662	70,204,659	68,703,399	79,416,877
Workers' Compensation Fund	4,293,891	2,999,860	4,506,124	5,632,842
Administrative Support Fund	3,831,900	3,825,010	4,431,835	5,270,338
Total	**69,055,453**	**77,029,529**	**77,641,358**	**90,320,057**

INFORMATION TECHNOLOGY SERVICES

Mission and Organizational Chart

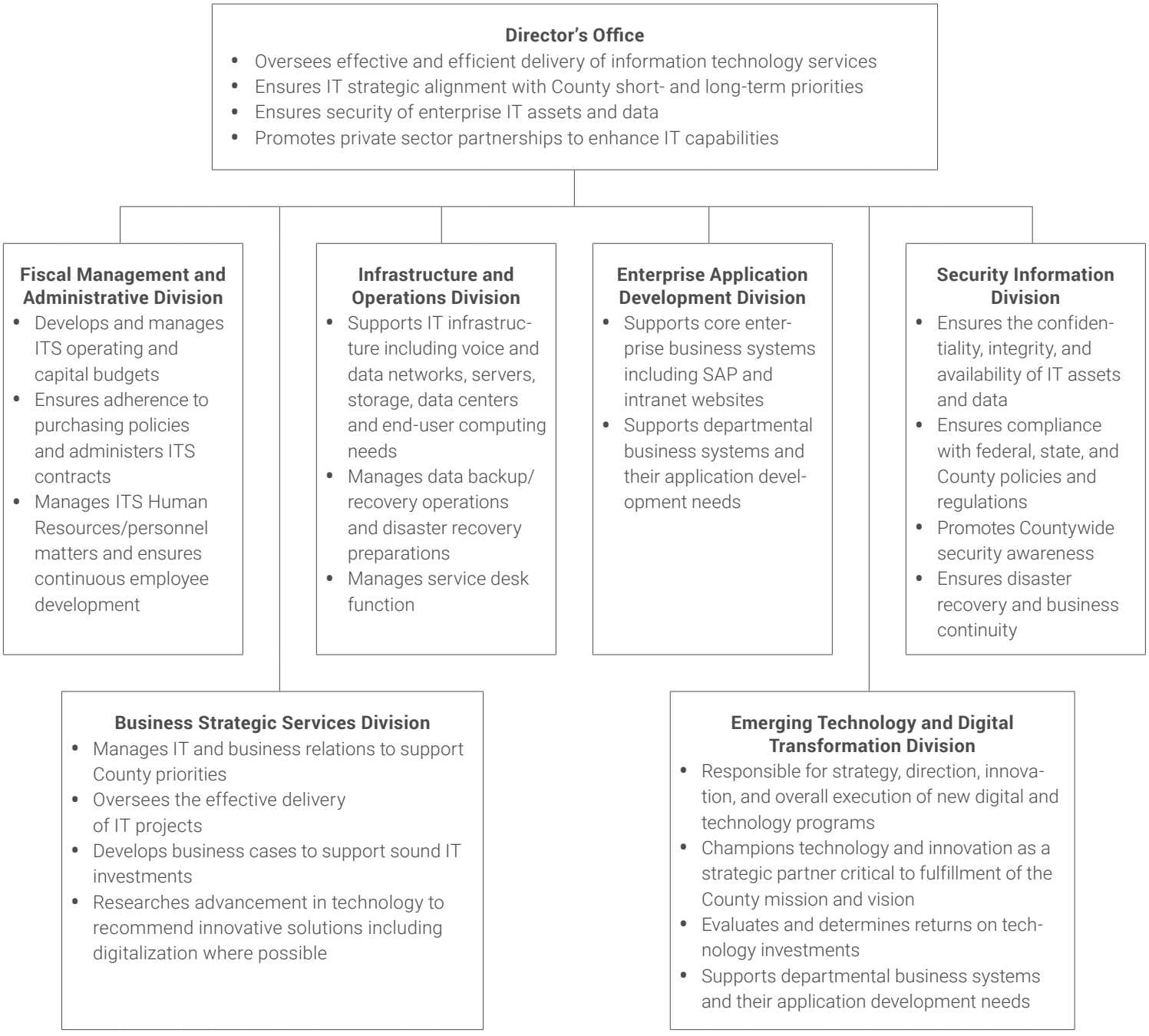
Vision Statement: To build a better county through Technology Solutions.

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:

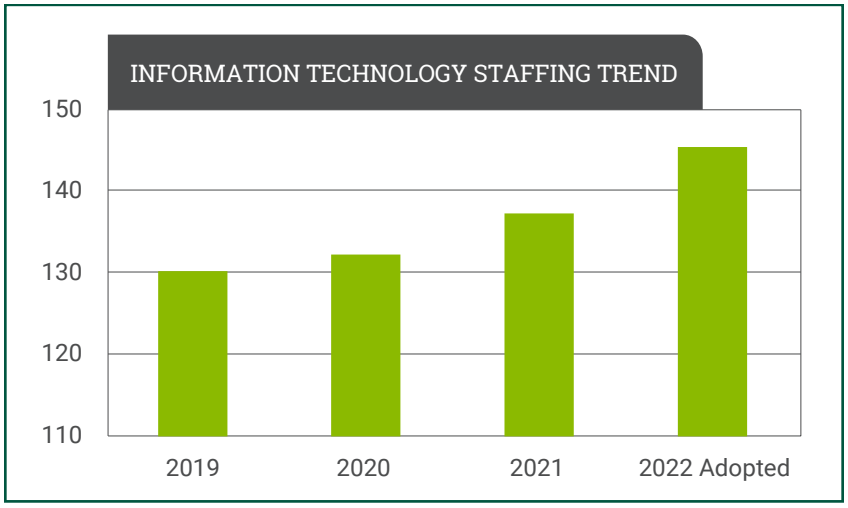
- Being passionate and determined
- Embracing and driving change
- Delivering innovation
- Providing solutions to enable efficiency
- Engaging in collaboration and teamwork
- Embracing continuous improvement
- Always performing with excellence



INFORMATION TECHNOLOGY SERVICES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	130	132	137	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, one IT security systems architect FTE, and two positions created from the unallocated pool on January 1, 2022, for an open source developer.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Situational and Crime Response Implementation	10/1/20	5/31/22
Website Modernization	2/1/22	2/4/25
Lucity Mobility Implementation	8/1/22	8/1/23

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
Public Safety Solution	4/11/21	6/30/22

INFORMATION TECHNOLOGY SERVICES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Percent service requests completed on schedule	98%	95%	95%	95%
2. Percent help 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	106	833	759	500
6. Number of technical training hours	1,953	547	774	800

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. 90% of ITS staff are Information Technology Infrastructure Library certified.
2. Annual Payment Card Industry compliance

Accomplishments: FY 2021

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. ESRI Innovation Award: Workplace planning for pandemic
2. 2021 NACo Achievement Award: Office Space Console for COVID-19 Response
3. 2021 Digital Counties Survey Award: For the past five years, Gwinnett County has ranked in the top 10 in the 500,000 to 999,999 Population Category.
4. CIO TAG Tech Leader of the Year Nominee: CIO Dorothy Parks was nominated for her leadership, driving innovation, and delivering value to the Technology Association of Georgia.
5. ORBIE Finalist: Dorothy Parks named as a finalist for 2021 CIO of the Year. The ORBIE program honors chief information officers who have demonstrated excellence in technology leadership.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	15,658,530	16,717,513	17,347,066	20,494,100
Operations	17,204,106	20,058,960	18,835,914	36,264,649
Contributions to Other Funds	376,209	313,217	133,294	181,071
Contributions to Capital and Capital Outlay	1,459,795	1,410,527	1,173,407	2,066,418
Total	**34,698,640**	**38,500,217**	**37,489,681**	**59,006,238**

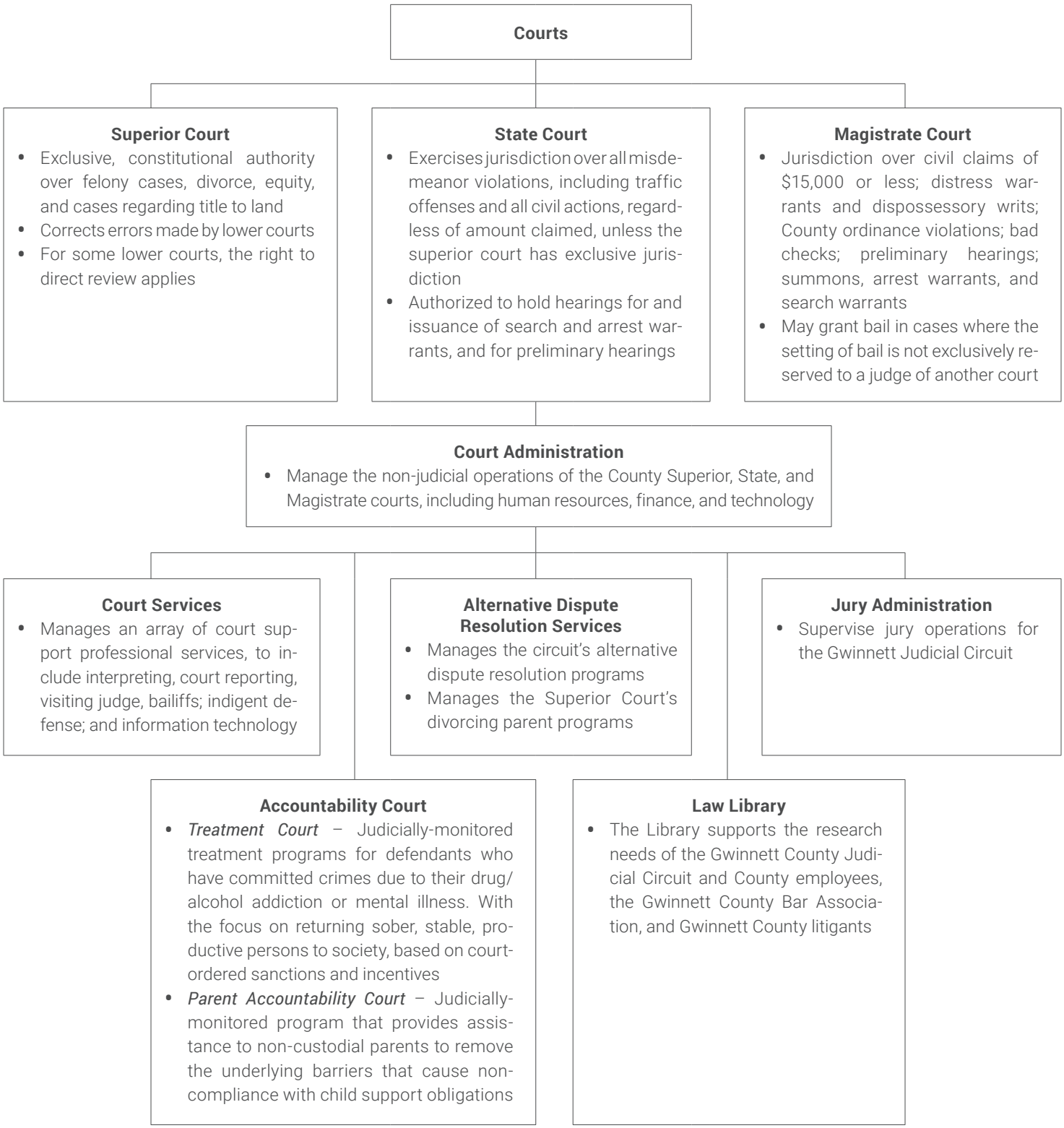
Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Administrative Support Fund	34,698,640	38,500,217	37,489,681	59,006,238
Total	**34,698,640**	**38,500,217**	**37,489,681**	**59,006,238**

JUDICIARY

Mission and Organizational Chart

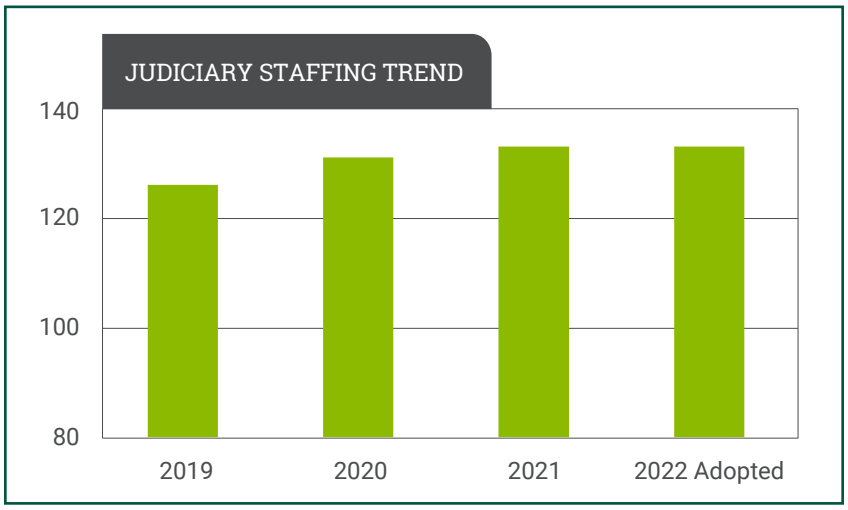
To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities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



JUDICIARY

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	126	131	133	132



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.*

**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.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Felony cases filed	7,426	5,019	7,768	6,909

2. Efficient resolution of misdemeanor cases.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Misdemeanor cases filed	7,920	4,289	5,285	8,362

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Civil cases filed	24,812	17,682	22,152	22,936

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Civil cases filed	71,594	48,014	56,604	65,219

JUDICIARY

Accomplishments: FY 2021

1. Resumed Superior and State Court jury trials following the expiration of the statewide judicial emergency order. Jurors returned more than 60 verdicts from August through December.
2. Transitioned eight Superior Court judicial offices and the Jury Division to the Charlotte J. Nash Court Building.
3. Accountability Courts had 50 graduates, enrolled 94 new participants, and received more than $550,000 in grant funding. These programs provide an alternative to jail time and decrease recidivism rates, in turn reducing County expenditures.
4. The DUI Court was recertified by the Council of Accountability Court Judges.
5. In collaboration with the Grants Division, Project RESET 2.0 processed more than $44.5 million in financial assistance for more than 4,000 households facing eviction or utility disconnection.
6. Completion of an additional module to the JCATS electronic invoicing system for court reporter billing.

Short-Term Departmental Issues and Initiatives for FY 2022

1. Pending BOC approval, transition Juvenile Court and Recorder's Court administrative functions to the Administrative Office of the Courts.
2. Transition the JCATS electronic invoicing system for interpreters and indigent defense to the .net platform.
3. Collaborate with the Grants Division and other County departments to expend ARPA funds dedicated to ease the number of backlogged cases as a result of the COVID-19 pandemic.

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. Reorganization of space allocated to the Judiciary within the Gwinnett Justice and Administration Center.
2. With increasing caseloads and complexity of cases, the Judiciary foresees the necessity to request a new elected division in 2023.
3. Prepare for the $9.3 million GJAC Courtroom and Chambers Renovation Project set to begin in late 2024.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	15,032,905	15,919,791	16,585,108	17,971,708
Operations	9,008,502	5,982,659	6,465,686	3,410,003
Contributions to Other Funds	4,210,312	5,479,643	4,370,209	5,253,067
Contributions to Other Agencies	50	–	–	–
Contributions to Capital and Capital Outlay	25,913	15,572	–	–
Total	**28,277,682**	**27,397,665**	**27,421,003**	**26,634,778**

Appropriations Summary by Fund

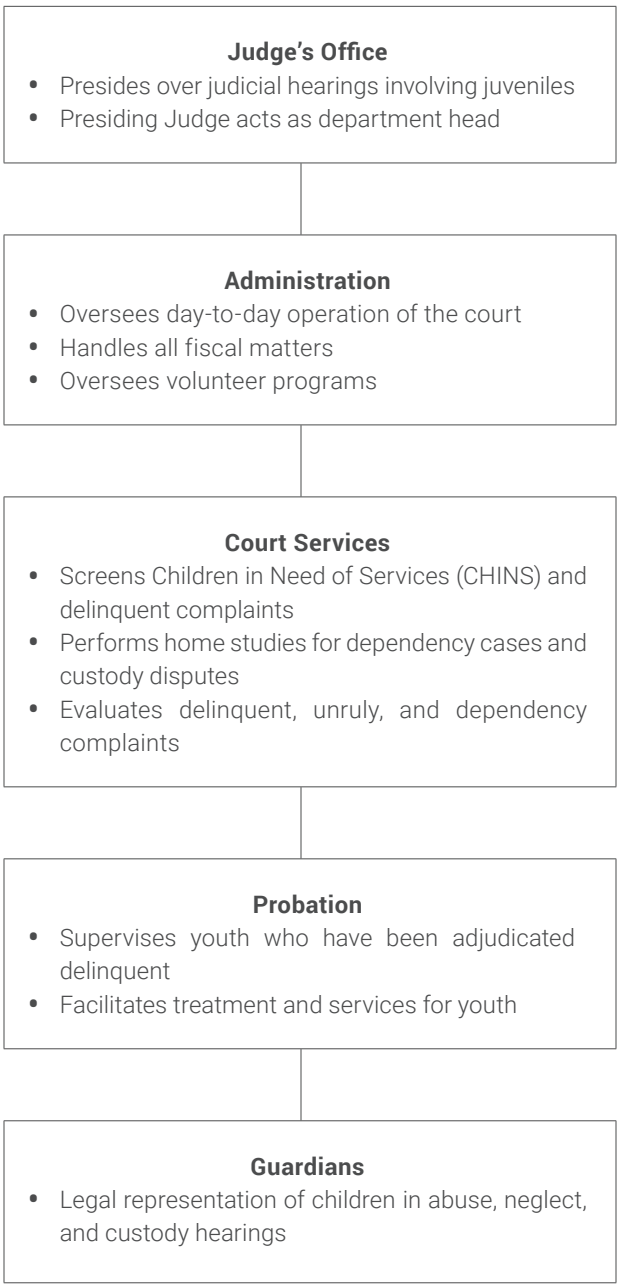
Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	28,277,682	27,397,665	27,421,003	26,634,778
Total	**28,277,682**	**27,397,665**	**27,421,003**	**26,634,778**

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.

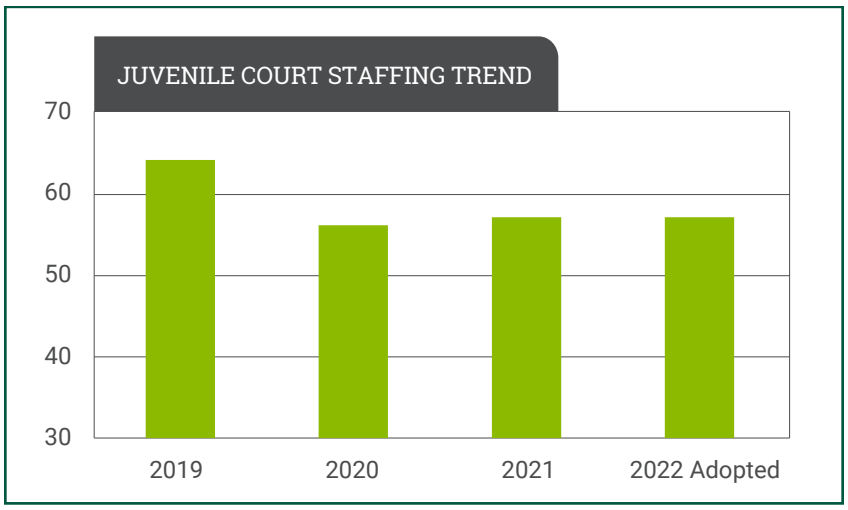
Mission: Our mission is to enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society; to provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration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

	2019	2020	2021	2022 Adopted
Authorized Positions	64	56	57	57



During 2020, one position was added from the unallocated pool and another position was returned to the unallocated pool. A court services supervisor was moved from Juvenile Court to the Clerk of Courts, and eight positions were eliminated. Additionally, the primary funding source of one position was moved from a grant to an operating fund.*

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

**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.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Delinquent filings	4,240	2,691	2,397	2,554
Delinquent filings disposed	5,425	3,704	2,992	3,384
* Percent of delinquent filings disposed	128%	138%	125%	132%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Dependency filings	1,202	890	901	896
Dependency filings disposed	1,007	518	597	557
* Percent of dependency filings disposed	84%	58%	66%	62%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Special proceeding filings	528	319	418	368
Special proceeding filings disposed	727	350	411	381
* Percent of special proceedings disposed	138%	109%	98%	97%

**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

4. To provide hearings for traffic violations by juveniles.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Traffic violation filings	1,111	795	941	1,015
Traffic violation filings disposed	1,182	830	1,057	1,170
* Percent of violation filings disposed	106%	96%	89%	87%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Total charges/filings handled by the court	7,081	4,695	4,657	4,676
Total charges/filings disposed by the court	8,341	5,402	5,057	5,230
* Percent of total charges/filings disposed	118%	115%	109%	112%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Program referrals	3,230	2,701	2,372	2,537
Programs completed	3,126	2,623	2,187	2,405
Percent of programs completed	97%	97%	92%	95%

Accomplishments: FY 2021

1. Fully integrated new and existing telepresence equipment in all courtrooms
2. Partnered with Clerk of Court to implement juvenile court e-filing system
3. Participated in Family Treatment Court Implementation training
4. Received additional Juvenile Justice Incentive Grant funding
5. Fourth courtroom completed

Short-Term Departmental Issues and Initiatives for FY 2022

1. JCAT.net conversion from Internet Explorer Platform
2. Juvenile Court Reorganization

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. Establishment of Indigent Defense contracted parent attorney department
2. Transition court reporters to Gwinnett County employee status
3. Develop in-house mental health department to provide diagnostic and treatment services for indigent families
4. Create an accountability program as a component of the STRAP 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 ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	6,384,769	6,897,944	6,712,585	7,277,411
Operations	1,412,203	1,193,218	1,239,339	346,398
Contributions to Other Funds	1,179,550	1,566,488	1,470,313	1,687,355
Contributions to Capital and Capital Outlay	50,054	40,790	63,609	67,769
Contribution to Fund Balance	–	–	–	11,683
Total	**9,026,576**	**9,698,440**	**9,485,846**	**9,390,616**

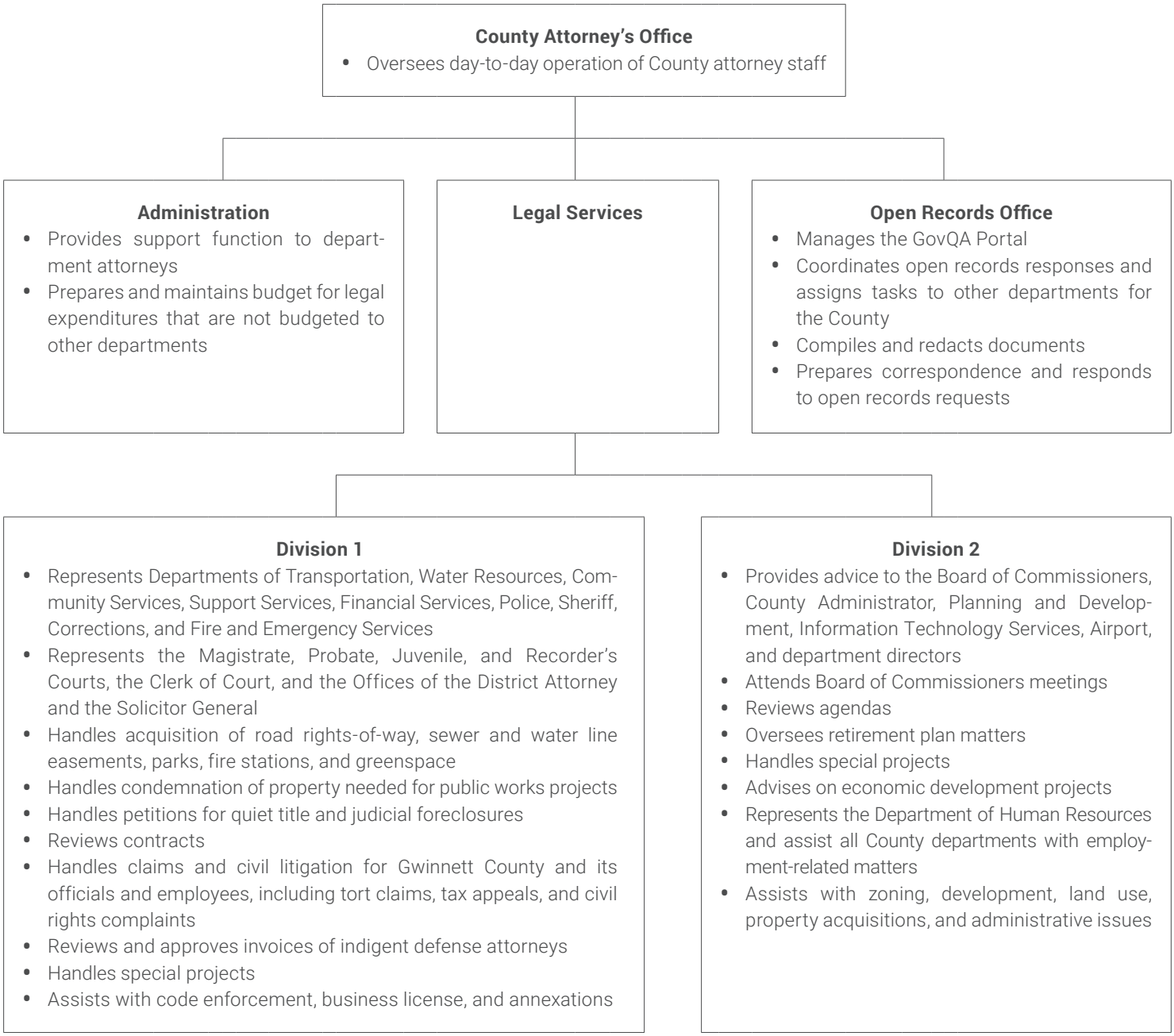
Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	8,987,680	9,676,643	9,448,348	9,336,833
Juvenile Court Supervision Fund	38,896	21,797	37,498	53,783
Total	**9,026,576**	**9,698,440**	**9,485,846**	**9,390,616**

LAW DEPARTMENT

Mission and Organizational Chart

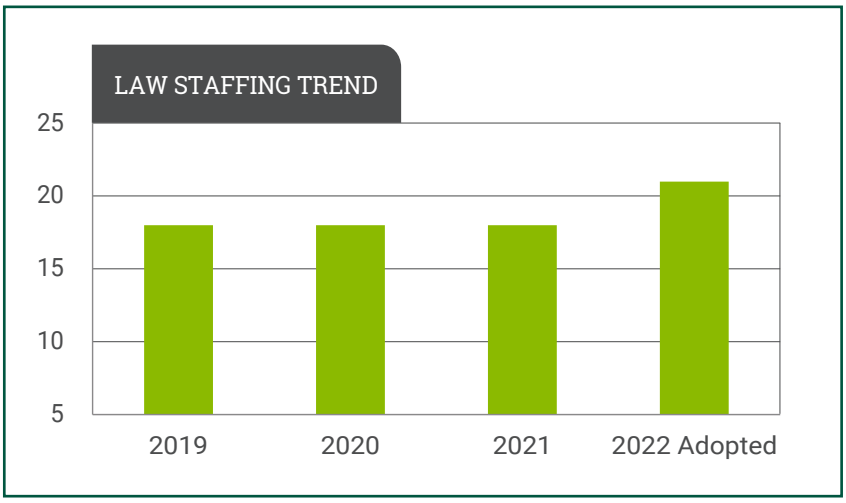
The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County, its elected officials, staff, authorities, and related organizations. The Law Department will observe the highest standards of ethics, professionalism, and accountability. It will operate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



LAW DEPARTMENT

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	18	18	18	21



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

Operating Projects and County Priorities

PRIORITY:	PUBLIC INFRASTRUCTURE	
Projects	**Est. Start Date**	**Est. End Date**
Gwinnett Place Mall Redevelopment	1/1/22	12/31/22

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
Non Discrimination and the Crown Act Policy	9/1/21	4/29/22

LAW DEPARTMENT

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Assignments received	1,251	1,164	822	1,000
2. Claims received	74	71	72	72
3. Legal opinions requested	103	65	28	30
4. Litigation matters received	179	121	239	200
5. Contracts submitted for review	921	2,831	1,163	1,000
6. Critical path matters received	538	656	334	400
7. Assignments completed	1,321	1,144	859	1,000
8. Claims completed	112	104	67	70
9. Legal opinions completed	101	63	28	30
10. Litigation matters completed	177	144	204	200
11. Contracts processed	934	2,314	1,252	1,000
12. Contracts completed within 10 days	88%	79%	80%	90%
13. Critical path matters completed	500	681	382	400
14. Volunteer internship hours	800	344	607	600

The Gwinnett Standard

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

1. One employee completed LEAD Academy.
2. Three senior management employees attended the Internal Management Academy.
3. All attorneys are current on continuing legal education credits.
4. All support staff attended a County-sponsored training course.

Accomplishments: FY 2021

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. Revised Human Resources Telework Policy in light of COVID-19
2. Assisted Human Resources with expanding Merit Rules
3. Completed 406 real estate closings
4. Won 85 percent of litigation cases
5. Spearheaded removal of Confederate Monument
6. Completed 61 tax appeals
7. Completed rewrite of the Gwinnett County Noise Control Ordinance and developed training
8. Assisted the Board of Commissioners with redistricting maps

LAW DEPARTMENT

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	2,493,159	2,570,274	2,561,707	2,994,311
Operations	130,985	206,769	173,058	322,350
Contributions to Other Funds	11,543	11,373	12,697	16,477
Total	**2,635,687**	**2,788,416**	**2,747,462**	**3,333,138**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Administrative Support Fund	2,635,687	2,788,416	2,747,462	3,333,138
Total	**2,635,687**	**2,788,416**	**2,747,462**	**3,333,138**

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2019 – 2022

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

	2019	2020	2021	2022 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Operations	40,780	54,226	51,459	61,775
Contributions to Other Funds	(1,214)	549	(743)	379
Total	**39,566**	**54,775**	**50,716**	**62,154**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Loganville EMS District Fund	39,566	54,775	50,716	62,154
Total	**39,566**	**54,775**	**50,716**	**62,154**

NON-DEPARTMENTAL

Appropriations FY 2019 – 2022

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 ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	208,396	203,396	198,134	240,000
Operations	8,086,609	8,655,745	17,729,447	30,331,301
Intergovernmental	4,208,082	4,426,297	4,972,245	3,277,129
Debt Service	2,967,356	2,757,079	7,444,767	8,101,074
Contributions to Other Funds	19,864,487	11,983,342	14,680,926	12,862,799
Contributions to Subsidized Agencies	–	120,000	370,000	571,500
Contributions to Other Agencies	1,403,435	4,800,000	1,400,000	1,400,000
Contributions to Capital and Capital Outlay	36,793,950	79,761,876	68,346,165	29,660,319
Reserves and Contingencies	–	–	–	8,547,750
Total	**73,532,315**	**112,707,735**	**115,141,684**	**94,991,872**

NON-DEPARTMENTAL

Appropriations FY 2019 – 2022

Appropriations Summary by Fund

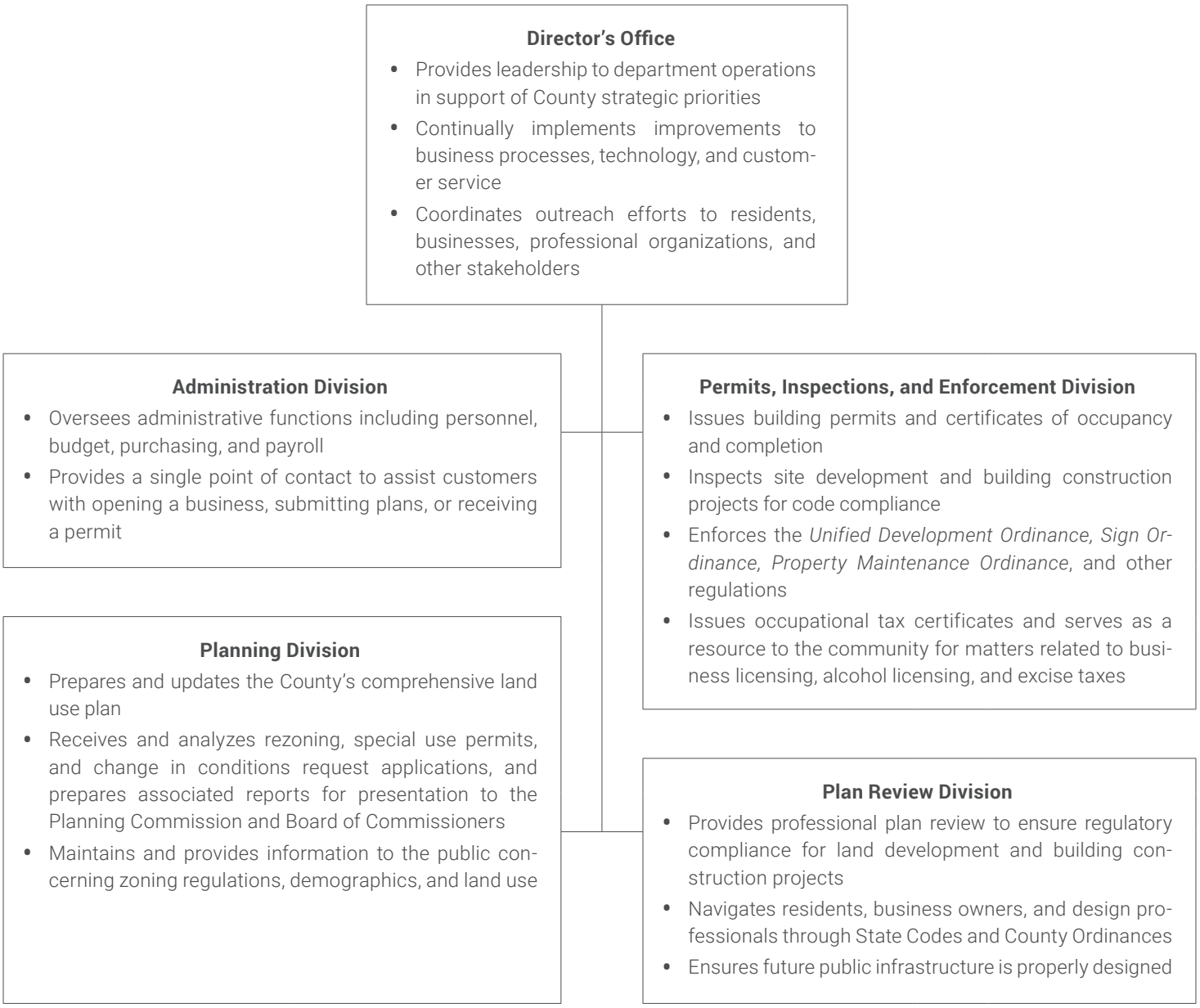
Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	49,455,885	78,643,982	60,927,137	49,858,950
Medical Examiners Contract (General Fund)	1,318,948	1,310,726	1,318,771	1,321,997
E-911 Fund	4,099,364	4,325,891	4,709,982	3,182,129
Development and Enforcement Services District Fund	2,568,118	4,629,833	4,935,000	483,500
Fire and Emergency Medical Services District Fund	8,093,720	8,800,599	9,000,000	3,232,000
Police Services District Fund	–	7,024,032	10,470,000	8,703,498
Recreation Fund	1,999,873	1,375,565	2,679,417	2,312,687
Economic Development Operating Tax Fund	–	780,715	12,826,696	14,765,586
Street Lighting Fund	–	–	–	25,000
Crime Victims Assistance Fund	–	–	–	10,000
Fleet Management Fund	200,000	715,000	419,500	722,752
Economic Development Operating Fund	4,883,462	4,468,935	7,050,835	8,792,773
Solid Waste Operating Fund	–	–	–	10,000
Stormwater Operating Fund	–	–	–	90,000
Water and Sewer Operating Fund	–	–	–	165,000
Local Transit Operating Fund	–	–	–	10,000
Airport Operating Fund	–	–	–	11,000
Workers Compensation Fund	–	–	–	10,000
Group Self-Insurance Fund	–	–	–	10,000
Risk Management Fund	–	–	–	10,000
Administrative Support Fund	912,945	632,457	804,346	1,265,000
Total	**73,532,315**	**112,707,735**	**115,141,684**	**94,991,872**

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

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

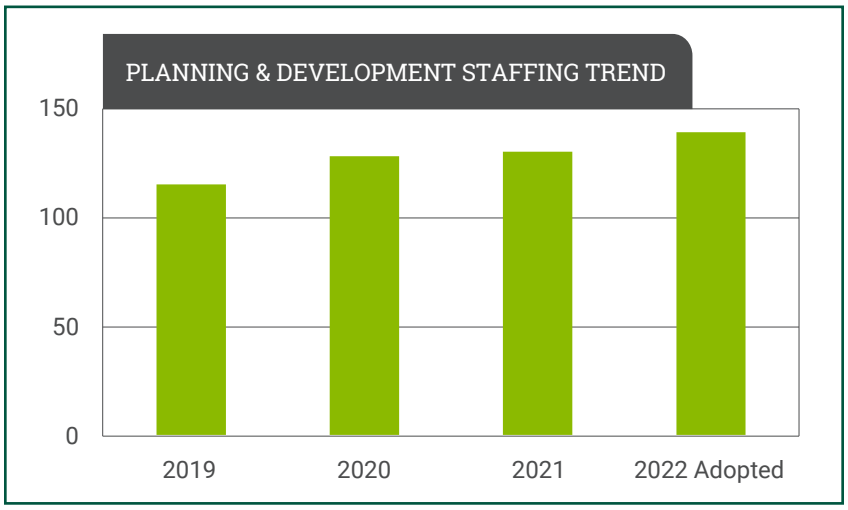
Mission: To plan, preserve, and build a healthy community through continuous engagement and superior customer care.



PLANNING AND DEVELOPMENT

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	115	128	130	139



In 2020, five positions were added to assist in the areas of fire plan review, electronic document processing, and supporting applicants through the zoning and development process. Five code enforcement officers and a code enforcement supervisor were also added to form a new Commercial Code Enforcement Group to increase enforcement activity in commercial zoning districts and improve efficiencies. Two additional positions were added from the unallocated pool during the year.

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.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Residential Combination Inspections Program	1/2/21	3/31/22

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
2022 P&D Outreach and Education	1/3/22	12/30/22
Multifamily Property Risk Reduction Plan	9/1/19	3/31/22

PRIORITY:	ECONOMIC OPPORTUNITIES	
Projects	**Est. Start Date**	**Est. End Date**
Housing Study	7/1/20	2/28/22

PLANNING AND DEVELOPMENT

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Rezoning applications processed	49	123	129	125
2. Special use applications processed	64	69	74	75
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	182	142	207	180
5. Percent of development plans reviewed within 14 days of request	75%	98%	95%	98%
6. Building permits issued – residential	7,228	8,704	9,361	9,829
7. Building permits issued – non-residential	2,621	1,317	1,936	2,032
8. Building inspections conducted	71,543	64,855	67,427	70,800
9. Building inspections conducted within two business days of request	100%	98%	96%	100%
10. Departmental positive customer feedback	95%	96%	96%	95%
11. Fire Plan Review accuracy rate	97%	97%	98%	98%
12. Building Plan Review accuracy rate	97%	98%	98%	98%
13. Development Plan Review accuracy rate	96%	98%	98%	98%
14. Stormwater/Water and Sewer accuracy rate	93%	94%	92%	98%
15. Inspections accuracy rate	92%	93%	91%	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. 100 percent plan review documents received electronically
2. 95 percent satisfied customer surveys with good or excellent ratings
3. 95 percent plan review accuracy rate
4. 90 percent of initial Code Enforcement inspections completed within five days

PLANNING AND DEVELOPMENT

Accomplishments: FY 2021

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 new customer service approach concurrent with the move to the third floor of One Justice Square with all department services offered in a single location, providing greater collaboration and communication
2. Implemented ePermitHub software and significant improvements to online permitting portal to streamline the plan review process and automate manual processes
3. Obtained Community Rating System recertification enabling 15 percent property insurance discount for property owners
4. Made substantial progress toward finalizing a housing study and residential zoning district assessment
5. Expanded training of building inspectors to perform combination inspections, creating efficiencies and saving customers' time
6. Enhanced the zoning application review process with more detailed case reports and the creation of the Technical Review Committee
7. Created customer service videos to assist businesses in the renewal of occupation tax certificates
8. Created a new layer on the GIS mapping data browser to display active zoning cases and link to associated case information

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	10,223,193	11,146,672	12,188,824	14,645,045
Operations	1,192,675	8,975,548	14,326,812	7,492,531
Transfers to Renewal and Extension	–	12,058	–	–
Debt Service	–	1,049,434	3,000	3,300
Contributions to Other Funds	3,335,441	4,382,285	4,411,839	5,176,981
Contributions to Capital and Capital Outlay	232,446	390,594	184,065	438,523
Total	**14,983,755**	**25,956,591**	**31,114,540**	**27,756,380**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	681,110	1,952,868	1,815,513	2,475,384
Development and Enforcement Services District Fund	10,273,149	11,027,047	10,902,127	14,747,363
Fire and Emergency Medical Services District Fund	665,127	967,144	1,114,072	1,113,511
Police Services District Fund	1,538,291	–	–	–
Exchange at Gwinnett TAD Fund	–	10,133,618	15,425,979	7,160,872
Tree Bank Fund	–	–	20,140	100,000
Stormwater Operating Fund	865,009	1,017,634	1,105,481	1,216,091
Water and Sewer Operating Fund	961,069	858,280	731,228	943,159
Total	**14,983,755**	**25,956,591**	**31,114,540**	**27,756,380**

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.

Office of the Chief

- Plans, directs, coordinates, controls, and staffs administrative and operational activities
- Coordinates legal and legislative issues through the Police Legal Advisor
- Provides public information services
- Coordinates department's promotional process

Administrative Bureau

- Directs, coordinates, and controls the Training Division, Office of Emergency Management, Support Operations Division, and Communications Division

Operations Bureau

- Directs, coordinates, and controls the Criminal Investigations Division and the Uniform Division

Training Division

- Training Section: Plans, develops, implements training programs, conforming to POST regulations, rules, and policies. Includes Gwinnett County Police Academy, on-going In-Service, remedial, and advanced training for sworn and civilian personnel
- Planning and Research Section: includes Inspections Unit and Technical Support Unit
- Community Affairs Section: consolidates existing community relations/crime prevention personnel and programs, expands community outreach, strengthens community relationships, enhances community trust, educates community re: police policy/practices, develops solutions to community challenges, and provides young people with enrichment opportunities

Criminal Investigations Division

- Conducts follow-up investigations of criminal violations of the law, provides crime scene and evidence recovery services, maintains evidence collected, investigates vice, and provides criminal analysis

Uniform Division

- Provides preventive patrol, criminal, and traffic law enforcement; performs crime prevention efforts; provides code enforcement services; and conducts preliminary investigations of incidents, traffic crash investigations, case, and incident reports

Support Operations Division

- Facilities/Fleet Section: Maintains the department's vehicle fleet, grounds, and buildings, facilitates open records requests; maintains reports, issues permits for individuals and businesses
- Manages fiscal processes including budget and capital projects; manages department accreditation standards and reaccreditation process; provides administrative support for payroll; conducts employee investigations; and recruits new employees

Communications Division

- Responsible for answering both emergency and non-emergency calls for service
- Dispatches Police, Fire, and Emergency Medical Units. Due to the nature of the job, the center is in operation 24 hours a day, 365 days per year

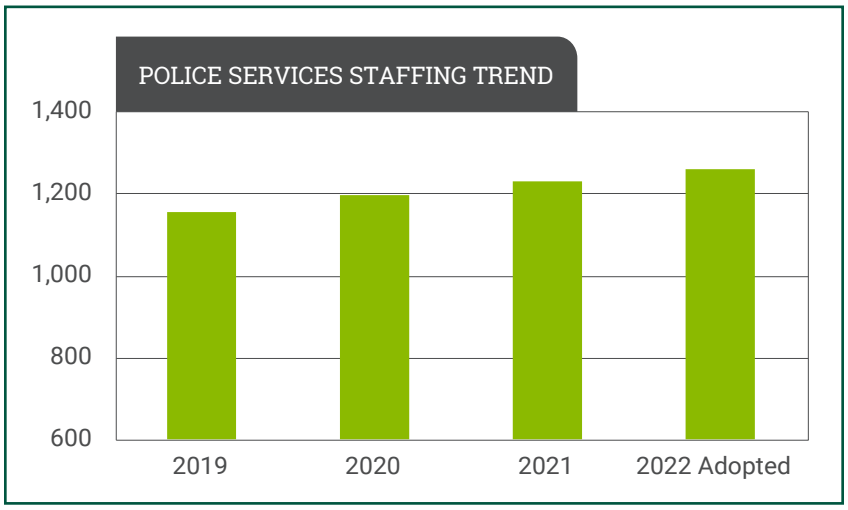
Office of Emergency Management

- Coordinates emergency management for the County; works with all local governments within Gwinnett to prepare the Multi-jurisdictional Hazard Mitigation Plan and the Gwinnett County Emergency Operations Plan; reviews Gwinnett County Schools Emergency Operations Plans; and coordinates with state and federal agencies

POLICE SERVICES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	1,152	1,193	1,226	1,256



In 2020, 30 master police officer positions and two support positions were added to meet increased demand for services. Two crime and intelligence analyst positions were added to receive training prior to the opening of the Police Situational Awareness and Crime Response Center. A program analyst was added in the Police Department's Technology Research Unit to meet increased workloads and stay up-to-date on technological advancements. Six police communications officers were added to increase personnel for the new Alternate E-911 Center and ensure coverage is available 24 hours a day, seven days a week.

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 citizens.

Operating Projects and County Priorities

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
National Integrated Ballistic Information Network (NIBIN)	1/1/22	3/1/22
Police's Community Outreach	1/1/22	12/31/22

POLICE SERVICES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Officers per 1,000 service population	0.93	0.95	0.81	0.89
2. Criminal Investigation cases assigned	3,922	3,712	4,339	4,555
3. E-911 calls received	414,414	410,219	450,765	464,287
4. Traffic calls answered	144,496	122,301	108,778	110,953
5. General calls answered	364,785	341,150	331,647	318,381
6. Department staff trained with the latest technology and equipment	8,175	5,958	6,731	7,289
7. Reduce Uniform Crime Rate Part 1 Violent Crime Rate per 100,000 population	218	206	206	202
8. Reduce Uniform Crime Rate Part 1 Property Crime Rate per 100,000 population	2,170	1,637	1,641	1,608
9. Community safety perception statistics:				
Citizens reporting feeling safe in their neighborhood	96%	97%	95%	98%
Citizens reporting feeling safe in Gwinnett County	90%	94%	86%	88%

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. Maintain the State certification from the Georgia Association of Chiefs of Police
2. Homicide clearance rate of 86 percent
3. Ethics and Integrity – all department personnel completed ethics training
4. Office of Emergency Management maintains compliance with incentive standards outlined in the GEMA Federal-State-Local Disaster Match Policy
5. Maintain accreditation from the Commission on Accreditation for Law Enforcement Agencies

Accomplishments: FY 2021

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 CALEA Tri-Arc Award for Training and Communications Division on November 19, 2021
2. BOC Resolution for the creation of the Gwinnett County Police Citizens Advisory Board on January 19, 2021
3. Established Police Mental Health Collaboration program with View Point Health
4. Made progress on Gwinnett County Police Training Center expansion, with expected completion date June 2022
5. Earned National Integrated Ballistic Information system award in July 2021

POLICE SERVICES

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	92,894,137	101,499,169	104,272,756	120,887,535
Operations	15,558,215	15,279,367	15,251,558	24,732,186
Contributions to Other Funds	15,062,242	15,759,998	16,417,502	18,323,343
Contributions to Capital and Capital Outlay	6,502,089	8,634,498	8,396,809	9,894,536
Total	**130,016,683**	**141,173,032**	**144,338,625**	**173,837,600**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	2,326,294	2,663,796	2,701,418	3,811,761
Police Services District Fund	109,967,314	120,760,230	125,559,617	148,043,494
E-911 Fund	16,183,958	17,237,469	15,636,057	21,100,046
Police Special Justice Fund	51,812	25,625	167,374	115,120
Police Special State Fund	1,487,305	485,912	274,159	767,179
Total	**130,016,683**	**141,173,032**	**144,338,625**	**173,837,600**

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

- Holds contested and uncontested bench hearings and judgments over administration of estates, the probating of wills, and guardianship over persons and/or property of minors and incapacitated adults
- Holds concurrent jurisdiction with Superior Court regarding adjudication of actions concerning trusts, trustees, and powers of attorney
- Conducts involuntary commitment processes, pickup orders, and other mental health proceedings
- Administers oaths
- Reviews and audits fiduciary returns
- Local custodian of Vital Records
- Processes marriage licenses and certificates
- Accepts and processes weapons carry license applications

Estates, Guardianship, Mental Health, and Trusts

- Accept, review, file, index, and process petitions for the probate of testate estates and the administration of intestate estates
- Accept, review, file, index, scan, and process petitions for guardianship and conservatorship of adults and minor children
- Accept, review, file, index, and process Years Support actions
- Accept, review, file, index, scan, and process petitions related to trusts and powers of attorney
- Supervise and review the actions of all fiduciaries appointed by the court
- Accept affidavits in support of orders to apprehend and petitions for involuntary commitments
- Issue certificates of residency and single letters
- Issue fireworks permits
- Administer and record oaths and bonds of certain officials

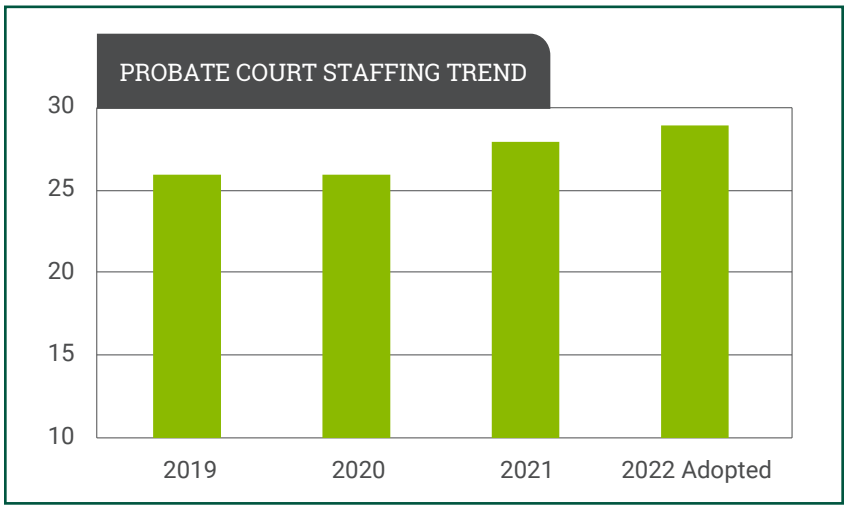
Vital Records, Marriage Records, and Weapons Carry Licenses

- Accept, review, file, and process weapons carry license applications; fingerprint, photograph, and enter data for third-party license vendor; run criminal background reports and review history for prohibitors; and issue licenses or orders and hold hearings as needed
- Accept, review, file, index, and process marriage license applications and issue marriage certificates
- Issue and certify birth and death certificates for any birth or death that occurs in the state of Georgia
- Accept, review, and register death certificates for all deaths occurring in Gwinnett County with the state Department of Public Health for funeral homes

PROBATE COURT

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	26	26	28	29



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.

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Total guardianships combined (new cases)	662	490	605	633
Total estates, general, and mental health filed (new cases)	2,100	2,160	2,565	2,275

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Birth Certificates	27,002	13,186	20,406	23,704
Death Certificates	34,611	25,966	30,592	32,601
Marriage licenses issued	5,487	4,953	5,427	5,449
Marriage certificates issued	13,776	12,731	12,110	12,872
Weapons Carry Licenses applied for	13,017	17,106	18,331	16,149*

**Pending legislation could eliminate or significantly decrease WCL numbers for 2022*

PROBATE COURT

Accomplishments: FY 2021

1. The court returned to an in-person hearing environment while also allowing petitioners the option to request remote hearings where it may be in the parties' best interest.
2. The court was able to safely transition back to a walk-in format for receiving weapons carry license applications.
3. An all time record number of 18,331 weapons carry license applications were filed with the court.
4. The court received and processed a record number of 2,305 estate cases and 230 mental health cases.

Short-Term Departmental Issues and Initiatives for FY 2022

1. Continue to expand the compliance team in order to keep up with growing number of cases that need monitoring of fiduciaries and personal representatives in order to ensure filing of annual reports as required by statute.
2. Implement electronic filing as an alternate way for customers to file petitions, documents, and applications with the Court.
3. Create a telework plan to be approved by the Department of Human Resources that will give specific standards and measures to allow the Probate Court to offer this valuable incentive to employees.

Long-Term Departmental Issues and Initiatives for FY 2023 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 re-joining 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 eight years and that this will further increase our efficiency and customer service. More importantly, we believe this will improve office morale, assist with further cross-training and staff development, and improve employee retention and growth.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	1,980,778	2,078,425	2,257,262	2,595,229
Operations	427,393	472,544	581,418	492,641
Contributions to Other Funds	476,176	660,917	685,560	697,972
Total	**2,884,347**	**3,211,886**	**3,524,240**	**3,785,842**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	2,884,347	3,211,886	3,524,240	3,785,842
Total	**2,884,347**	**3,211,886**	**3,524,240**	**3,785,842**

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

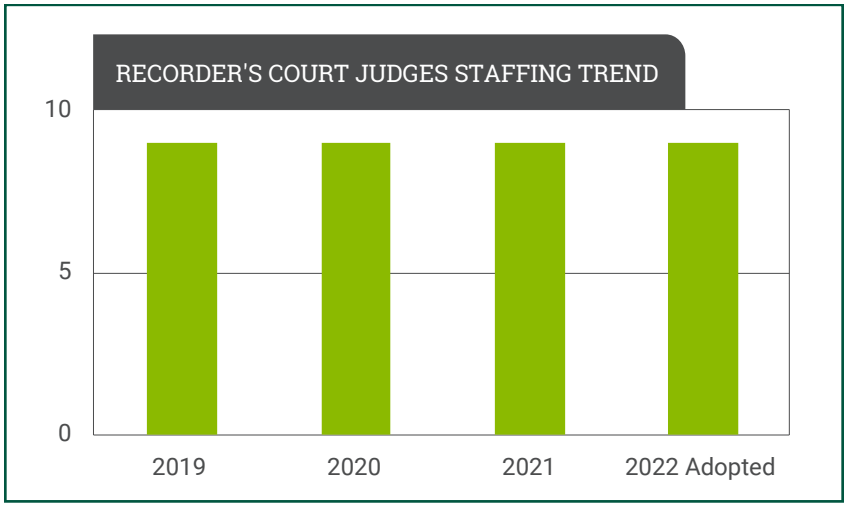
Staff

- Manages judges' caseload and provides secretarial and operational support
- Prepares and maintains financial documents for Recorder's Court
- 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

RECORDER'S COURT JUDGES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	9	9	9	9



Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Total citations	88,641	56,808	64,386	61,000
Number of traffic/environmental citations issued	74,246	54,062	54,245	57,000
* School bus stop arm camera citations	14,395	5,173	10,141	10,141

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

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Cases with guilty judgments	9,139	5,800	8,685	9,554
** Number of bench warrants issued	3,109	1,907	5,049	3,500
Number of cases handled through the court	31,401	20,230	26,446	29,090
Number of cases paid by bond forfeiture	36,278	26,874	25,895	28,487
School bus stop arm camera citations handled through the court	1,512	809	201	201
Number of stop arm cases paid by bond forfeiture	10,542	3,399	6,720	6,720

** House Bill 978 passed July 1, 2018, and made provisions to the code section that caused a reduction in tickets being issued.*
*** Bench Warrants are being issued only for serious offenses – other non-mandatory cases will receive a Failure to Appear.*

RECORDER'S COURT JUDGES

Accomplishments: FY 2021

1. Successfully accomplished the smooth transition of one new judge to the bench with minimal interruption
2. Successfully and seamlessly accomplished several administrative staffing changes
3. Recovered from COVID-19 backlog of cases while maintaining maximum efficiency

Short-Term Departmental Issues and Initiatives for FY 2022

1. Offer Waiver of Rights forms translated into other languages frequently used in court
2. Begin Speed Zone Camera hearings in cooperation with the County police

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

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

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	1,593,107	1,464,321	1,473,848	1,303,282
Operations	150,077	166,535	250,846	84,057
Contributions to Other Funds	491,717	502,696	437,563	553,360
Total	**2,234,901**	**2,133,552**	**2,162,257**	**1,940,699**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Police Services District Fund	2,234,901	2,133,552	2,162,257	1,940,699
Total	**2,234,901**	**2,133,552**	**2,162,257**	**1,940,699**

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.

Sheriff
- Elected countywide, represents the residents providing law enforcement needs through the office

Office of Chief Deputy
- Oversees all Sheriff's Office operations on behalf of the Sheriff as an appointee

Administrative Bureau
- Responsible for the Administrative Services Division and the Support Operations Division

Operations Bureau
- Responsible for the Field Operations Division, Jail Operations Division, and the Court Services Division

Administrative Services Division
- Oversees financial budget, grants, payroll, purchasing, policy, accreditation, and risk management functions
- Conducts internal investigations and background checks
- Performs in-service and academy training
- Maintains firearm and taser inventory
- Maintains employee training records
- Recruits new employees
- Conducts internal audits and inspections
- Oversees internal and external communications of Sheriff's Office

Support Operations Division
- Oversees records management
- Maintains evidence/property room
- Maintains the fleet for the office
- Plans and oversees facility maintenance
- Oversees uniform supply and food services
- Provides technical services for the office
- Oversees community outreach programs
- Oversees emergency operations management

Field Operations Division
- Conducts fugitive investigations
- Processes and serves criminal warrants
- Manages task force assignments
- Maintains sex offender registry
- Works with family violence programs
- Transports prisoners statewide and locally
- Coordinates prisoner extraditions
- Criminal Investigations
- Special Investigations
  - Human Trafficking and Child Exploitation
  - Gangs
  - Federal, State, and Local Task Force
- Mental Health Task Force

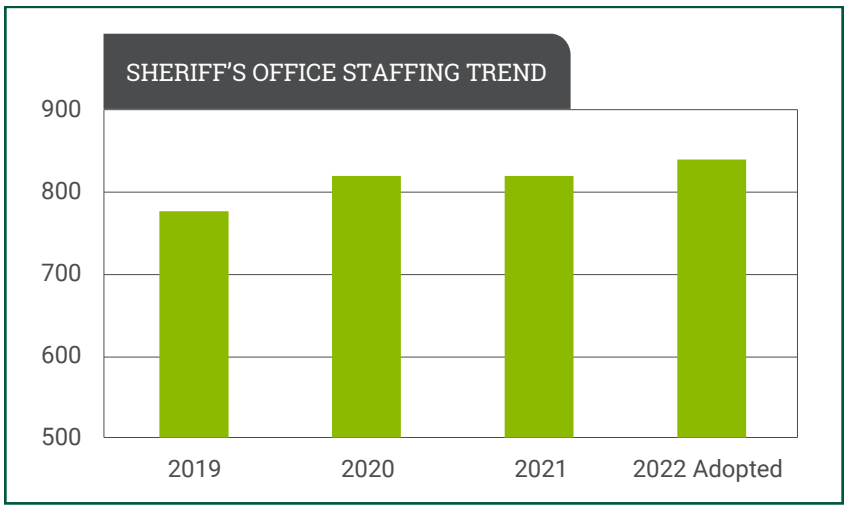
Jail Operations Division
- Maintains safety and security of detention center
- Provides security for courts in detention center
- Oversees inmate services
- Maintains active and inactive inmate records
- Manages inmate accounts
- Oversees bonding process

Court Services Division
- Provides courtroom security for Gwinnett County Courts
- Provides full building security at Gwinnett County Justice and Administration Center, Courts Annex, and the Nash Court Building
- Serves civil process
- Executes evictions
- Oversees levying and third party sales
- Monitors drug accountability courts

SHERIFF'S OFFICE

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	777	820	820	840



In 2020, 36 positions were added for building and court security at GJAC, Annex, and to support the GJAC expansion. To assist with heavy workloads, the following field operations deputies were also added: two deputy sheriff master and one sergeant position for the Uniform Warrant unit; two master deputy sheriff positions for the Fugitive unit; and one corporal position for the Sex Offender unit. One academy deputy was also added in the Training/ Support Services Division to train deputies to be Georgia POST peace officer certified.

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.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Increase sworn and civilian personnel to meet demands and services required	1/1/22	6/30/22

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Detention center admissions	28,169	20,418	21,511	24,635
2. Average daily inmate population in detention center	2,081	1,799	1,970	2,167
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	9,450	6,085	8,831	9,250
6. Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes

7. Warrants received for service	14,923	11,320	13,394	15,730
8. Civil papers received for service	58,500	37,195	39,250	44,000
9. Family violence orders received for service	1,585	1,667	1,601	1,700
10. Warrants served	12,258	8,951	9,846	11,225
11. Civil papers served	58,200	23,593	28,813	33,000
12. Family violence orders served	1,485	1,596	1,510	1,625
13. People through security at GJAC	916,691	564,238	690,832	800,000
14. People through Juvenile/Recorder's Court	185,980	106,999	132,602	150,000
15. Inmate transports	18,930	5,620	17,650	20,000
16. Meals prepared in detention center	2,630,473	2,181,631	2,224,493	2,354,250

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.

2. Sheriff's Office obtained the National Commission on Correctional Healthcare accreditation in 2018. This accreditation is not an easy task. The rigorous standards are intended to help guide facilities to provide top-notch care to inmates. Once the initial accreditation is achieved, the process is repeated every three years, when NCCHC inspectors delve deep into all aspects of inmate welfare for several days while reviewing hundreds of standards. The Sheriff's Office first achieved NCCHC accreditation in 2012.

3. Sheriff K9 Unit obtained national certification through American Working Dog and the National Narcotics Detector Dog Association.

Accomplishments: FY 2021

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 a significant organizational restructure to better address the needs of the agency and residents.
2. Implemented the Community Outreach Section to further develop and create community-based strategies by utilizing restorative justice principles, to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development. In 2021, the Community Outreach Unit successfully conducted several community events that resulted in providing 2,000 backpacks filled with school supplies to children in need and participated in food drives feeding and distributing meals to more than 12,000 residents.
3. Created the Communications Unit to improve internal and external communications within the office and community creating alliances with five Hispanic radio and news organizations, and participated in more than 150 engagements in the community.

4. Implemented the Office of General Counsel Unit to improve and manage all legal functions within the office in conjunction with the Law Department.
5. Created the Fiscal Management Section to improve prudent fiscal practices and promote fiscal responsibility, transparency, and accountability between County government and Gwinnett residents.
6. Implemented TRACE/Gang unit which conducts investigations focused on human trafficking and child exploitation, while the Gang task force develops valuable information which is analyzed and used to combat and dismantle criminal street gangs. In 2021, TRACE made 131 arrests, recovered a human trafficking victim through an undercover operation, and provided support and resources to multiple victims of human trafficking. The gang unit made 139 arrests in reference to narcotics and guns, seized more than $3.4 million dollars in narcotics and 33 guns, and recovered seven stolen guns. Both units combined obtained more than 400 arrest warrants.
7. Created the Mental Health Task Force to focus on decriminalization of mental illness within the criminal justice system and actively reduce the stigma within the community. In 2021, the Mental Health Task Force answered 17 live encounters in the community resulting in 100 percent de-escalation and zero arrests. The task force also completed 25 Bio-Social assessments for individuals experiencing mental health crisis, answered more than 400 emails and calls regarding mental health issues, and partnered with 19 mental health providers and four hospitals for direct admission.
8. Purchased two new explosive detecting dogs and trained two new deputy K-9 handlers to improve the efficiency of the security of the Gwinnett Justice and Administration Center, Nash Court Building, Court Annex, and the facilities' parking areas by regularly sweeping for explosives.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	66,833,472	65,323,741	71,073,471	86,252,849
Operations	20,068,258	20,332,551	22,059,038	25,556,266
Contributions to Other Funds	7,518,351	9,907,469	12,290,819	12,674,534
Contributions to Capital and Capital Outlay	2,656,397	2,475,513	1,423,521	2,380,313
Total	**97,076,478**	**98,039,274**	**106,846,849**	**126,863,962**

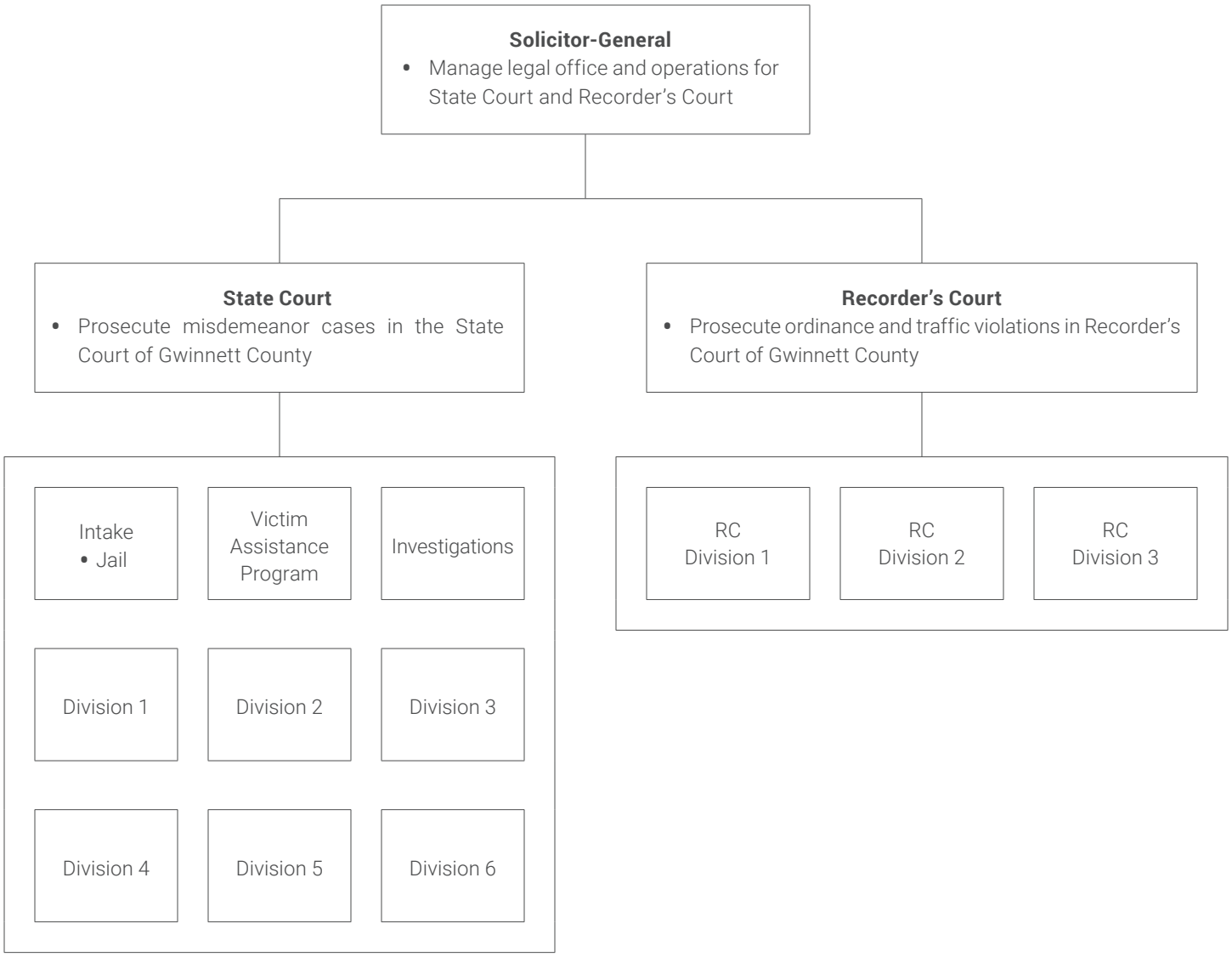
Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	96,170,877	97,249,179	106,234,400	125,868,962
Sheriff Inmate Fund	562,477	415,099	419,364	500,000
Sheriff Special Justice Fund	102,664	218,643	162,100	140,000
Sheriff Special Treasury Fund	146,248	131,677	20,985	175,000
Sheriff Special State Fund	94,212	24,676	10,000	180,000
Total	**97,076,478**	**98,039,274**	**106,846,849**	**126,863,962**

SOLICITOR

Mission and Organizational Chart

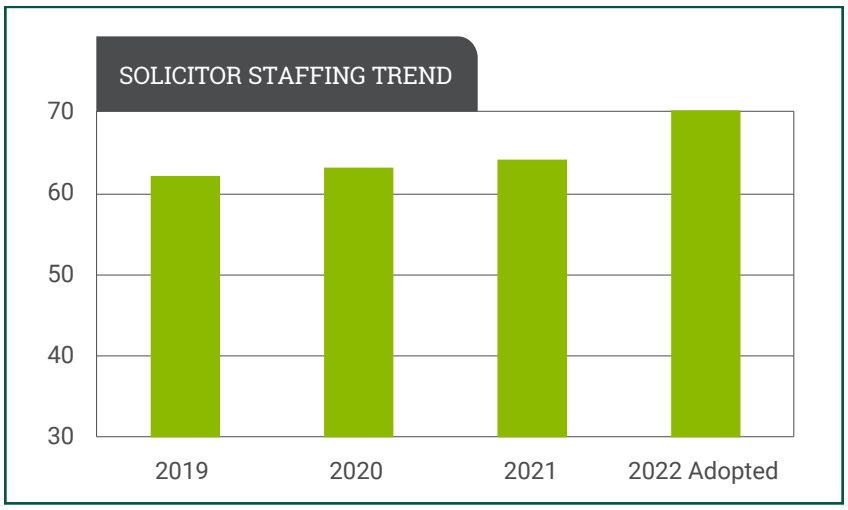
Our purpose as the Gwinnett County Solicitor's Office is to serve all citizens of Gwinnett County with diligence and professionalism. In the prosecution of misdemeanor cases, our goal is to handle the cases in an honest, fair, and expedient manner. Our continuing mission is to pursue justice and safety for the community.



SOLICITOR

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	62	63	64	70



In 2020, an attorney was added in the Solicitor's Office to provide efficient and effective prosecution of cases as the number of cases continues to grow.

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.

Departmental Goals and Performance Measurements

1. The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting misdemeanors and ordinance violations and providing the highest quality legal services to the public.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Misdemeanor cases received in State Court	7,869	6,387	7,105	7,500
Cases disposed in State Court	7,471	3,762	4,713	5,000

2. The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective prosecution of traffic laws including long-term intensive supervision and treatment for repeat offenders and specialized programming to educate young drivers about the risks of dangerous driving.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Citations received in Recorder's Court	74,246	56,808	54,245	55,000
Citations disposed in Recorder's Court	72,284	52,664	61,093	62,000
School bus stop arm camera violation citations	14,395	5,173	10,141	11,000
Traffic Violators Impact Panel attendance	625	477	1,006	1,050
DUI Court graduates	28	31	17	20

SOLICITOR

Accomplishments: FY 2021

1. Conducted/facilitated training with staff to improve/maintain performance goals
2. Maintained separate internal case management track to facilitate preparation, presentation, and resolution of vehicular homicide cases in Gwinnett County State Court
3. Worked to maintain office operations during the ongoing novel coronavirus pandemic:
    a. Continued assistance to Magistrate Court in reviewing incoming cases to reduce jail population
    b. Continued to assist in facilitating case resolutions (Magistrate Court/Jail Court, Recorder's Court/State Court) to reduce backlog as much as possible — including working with the Clerk's Office to utilize online case resolution system for appropriate traffic offenses (Recorder's Court)
    c. Continued to utilize telework/virtual options and promote adherence to CDC/social distancing guidelines to the extent possible to assist in protecting office staff, County employees, and the general public
4. Continued collection of case management statistics in anticipation of budget proposals and outside requests
5. Worked with IT liaison to increase familiarity/proficiency in newly acquired technology for the office
6. Utilized GovQA — the open records portal utilized countywide to respond to and track open records requests
7. Continued to provide assistance to local law enforcement agencies regarding investigation and presentation of pending cases
8. Continued to develop policies/methods to address crime reduction in the community (e.g., reduction of criminal activity around: (a) extended stay hotels; (b) discount department stores) — including but not limited to pursuing and/or supporting nuisance complaints where appropriate
9. One investigator from the department's Investigations Unit completed certification in Internal Affairs
10. Assistant Chief Investigator completed Chief's School certification/training for law enforcement management personnel
11. Provided information/assistance to inquiring residents regarding record restriction process
12. Worked to resolve short-term and long-term staffing shortages, and orient and train new staff members

Short-Term Departmental Issues and Initiatives for FY 2022

1. Continue to conduct/facilitate staff training to improve and maintain performance
2. Continue to work to reduce the case backlog resulting from the ongoing global pandemic
3. Continue to work on collection and analysis of case management statistics for budget presentations and outside requests, and to maintain/improve workflow efficiency
4. Continue to revise/update office policies and procedures in order to implement and train officewide
5. Continue to work with law enforcement to address inquiries regarding investigation and presentation of pending cases
6. Revise/update teleworking procedures and guidelines specific to office needs
7. Continue to cross train staff and have supervisors designate a staff member to be prepared to step in if/when necessary to maintain office function
8. Continue community outreach efforts and develop intra-governmental and community partnerships to promote a safe and healthy Gwinnett
9. Continue to assist residents regarding record restriction process
10. Bolster social media presence for the department to assist in providing information and assistance to the public
11. Continue to work with education sector to utilize undergraduate and law students as interns when/where possible
12. Maintain communications with Facilities Management Division to address continuing space issues and potential resolutions

13. **Investigators:** (a) will work to have one additional investigator certified as an internal Affairs investigator; (b) will assign an investigator to serve as Terminal Agency Coordinator for the Georgia Crime Information Center terminal for the office, in coordination with the Sheriff's Office TAC; and (c) will continue to work toward obtaining State certification for law enforcement.
14. **Victim/Witness Coordinators:** (a) will continuously seek training in local court protocols/procedures and increase knowledge on the dynamics and effects of domestic violence on individuals, relationships, families, and in the community at large; and (b) will work with respective divisions to facilitate office operations

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. Continue to conduct/facilitate staff training to improve and maintain performance
2. Continue to work on collection and analysis of case management statistics for budget presentations and outside requests, and to maintain/improve workflow efficiency
3. Work to revise/update office policies and procedures as needed to implement and train officewide
4. Continue to work with law enforcement to address inquiries regarding investigation and presentation of pending cases
5. Continue to promote cross-training of staff, with supervisors designating at least one staff member to be an alternate prepared to step in if/when necessary — ensuring that the alternate has the necessary information to do so
6. Continue community outreach efforts and develop intragovernmental and community partnerships to promote a safe and healthy Gwinnett
7. Participate in record restriction events when such events can again be held in conjunction with community partners — and until such time occurs, continue to provide information/assistance to residents regarding record restriction process
8. Continue to promote cooperation with education sector to utilize undergraduate and law students as interns when/where possible
9. **Victim/Witness Coordinators:** (a) will continuously seek training in local court protocols/procedures and increase knowledge on the dynamics and effects of domestic violence on individuals, relationships, families, and in the community at large; and (b) will work with respective divisions to facilitate office operations

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	4,998,323	5,236,588	5,493,983	6,948,993
Operations	219,883	193,215	206,098	806,555
Contributions to Other Funds	937,003	1,087,824	973,052	1,143,205
Contributions to Capital and Capital Outlay	68,207	157,504	66,745	405,425
Total	**6,223,416**	**6,675,131**	**6,739,878**	**9,304,178**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	5,227,575	5,634,464	5,732,986	8,013,996
Police Services District Fund	548,839	596,040	647,266	973,196
Crime Victims Assistance Fund	447,002	444,627	359,626	316,986
Total	**6,223,416**	**6,675,131**	**6,739,878**	**9,304,178**

SUPPORT SERVICES

Mission and Organizational Chart

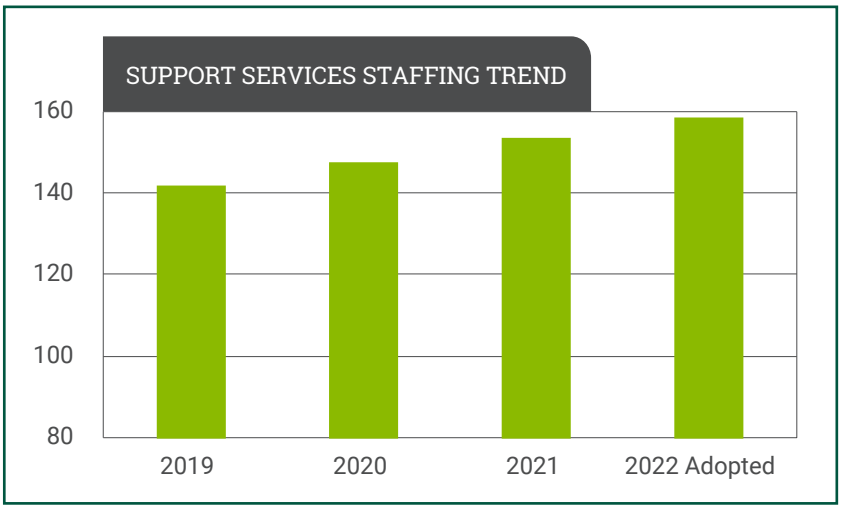
The Department of Support Services supports the delivery of County priorities and serves the community, County leadership, and County departments. In 2022, the Support Services team will manage the design, construction, and maintenance of facilities; manage the acquisition and disposal of real property 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

	2019	2020	2021	2022 Adopted
Authorized Positions	141	148	154	159



In 2020, seven operations and maintenance positions were added. Three custodial positions were added to increase productivity and to use staff supervising inmate details to clean the public areas of GJAC. To support the GJAC expansion, two additional custodial positions, an HVAC technician, and a trades technician were also added.

In 2021, the following positions were added: an administrative support associate to serve at the information desk in the new GJAC security node and expansion to provide guidance for GJAC 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.

Operating Projects and County Priorities

PRIORITY:	SAFE, LIVABLE, AND HEALTHY COMMUNITY	
Projects	**Est. Start Date**	**Est. End Date**
Station 13 Relocation	1/1/20	3/25/22
Evaluate Public Safety Facilities	1/1/20	2/28/22
Research Opportunities to Improve Environmental Responsibility	1/1/20	12/31/22
Conduct Recycling Events	1/1/18	12/31/23
Implement Projects that Support Sustainable Best Practices	11/1/18	12/31/23

PRIORITY:	SUSTAINABILITY AND STEWARDSHIP	
Projects	**Est. Start Date**	**Est. End Date**
Automated Fuel Reconciliation System	1/1/21	3/31/22

SUPPORT SERVICES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. **Vehicle and equipment maintenance:**				
Average cost per preventive maintenance job (labor only)	$ 112	$ 112	$ 114	$ 114
Average cost per repair job	$ 624	$ 627	$ 683	$ 683
Fleet technician productivity	81%	79%	82%	82%
2. **Building and grounds maintenance services for County facilities:**				
Buildings maintained full/partial	56/219	60/167[1]	63/90[2]	63/93
Cost per square foot/buildings maintained	$ 1.40	$ 1.60[3]	$ 1.81	$ 1.81
Construction projects completed (new construction)	9	5	9	12
Major capital maintenance projects completed (≥$50,000)	19	30	16	33
3. **Solid waste statistics:**				
Percentage of total residential waste stream recycled	15%	14%[4]	14%	14%
4. Number of community service/inmate labor hours	35,079	14,080[5]	7,519[5]	7,500[5]
5. Cost savings from community service/inmate labor hours	$ 554,248	$ 225,280	$ 120,296	$ 120,000

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. Atlanta Regional Commission Green Communities Platinum Certification 2018 – 2022
2. Earned Automotive Service Excellence Blue Seal Certification 2021

Accomplishments: FY 2021

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: Opened jury assembly, courtrooms, and associated uses in the Charlotte J. Nash Court Building
2. Facility Construction: Obtained LEED certification for the Charlotte J. Nash Court Building
3. Facility Construction: Completed construction of the Duluth Library Branch
4. Facility Construction: Completed construction of the Norcross Library Branch and Parking Deck
5. Facility Construction: Completed facility renovation for the Gwinnett Entrepreneur Center
6. Facility Construction: Completed renovation of the third and fourth floors of One Justice Square
7. Fiscal and Solid Waste Management: Generated over $16 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales
8. Fiscal and Solid Waste Management: Partnered with Gwinnett Clean & Beautiful to host two recycling events: collected 3,890 pounds of textiles, 20 tons of tires, 37 tons of electronics, 29 tons of paper, 509 gallons of oil based or aerosol paint, and 11,276 gallons of latex paint

[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

9. Fiscal and Solid Waste Management: Handled 62,884 calls through the Solid Waste Call Center
10. Fiscal and Solid Waste Management: Partnered with The Recycling Partnership and residential solid waste haulers to deliver 65-gallon recycling carts to 24,244 customers.
11. Fleet Management: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of $1.2 million
12. Fleet Management: Added County branding on 155 vehicles
13. Fleet Management: Managed 11 fuel sites and dispensed more than 6.1 million gallons of fuel to internal and external customers with a value of $14.6 million
14. Fleet Management: Maintained 3,032 vehicles and pieces of equipment and purchased 188 vehicles and pieces of equipment
15. Fleet Management: Completed 9,145 vehicle and equipment repair work orders
16. Fleet Management: Completed 5,286 work orders for preventive maintenance
17. Fleet Management: Completed 492 vehicle emission inspections
18. Fleet Management: Completed 1,988 work orders on vehicles in the Fire apparatus section, including 325 afterhours calls
19. Fleet Management: Partnered with Fire and Emergency Services Department to conduct onsite Emergency Vehicle Training and testing for Fire technicians
20. Operations & Maintenance: Completed 8,628 work orders for facility maintenance
21. Operations & Maintenance: Fully maintained 63 buildings and partially maintained 90 buildings
22. Operations & Maintenance: Completed GJAC HVAC Controls Project
23. Operations & Maintenance: Completed 10 projects related to COVID-19
24. Real Estate, Records, and Mail: Processed 558,908 pieces of outgoing mail
25. Real Estate, Records, and Mail: Completed 6 land acquisitions; acquired 223 stormwater easements, 267 rights of entry, 42 utility easements, and 126 easements for new developments
26. Real Estate, Records, and Mail: Managed the archival of 75,382 cubic feet of County records

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	11,498,955	13,387,128	14,362,522	15,845,499
Operations	44,092,101	48,131,942	50,441,244	53,453,250
Contributions to Other Funds	2,304,209	3,022,953	3,282,242	3,566,246
Contributions to Capital and Capital Outlay	474,437	475,480	666,882	632,758
Working Capital Reserve	–	–	–	907,995
Total	**58,369,702**	**65,017,503**	**68,752,890**	**74,405,748**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	142,735	143,626	233,598	256,959
Recreation Fund	168,733	179,580	227,875	34,618
Solid Waste Operating Fund	38,298,390	42,449,815	43,253,036	45,056,433
Fleet Management Fund	6,730,455	7,744,831	8,076,259	9,541,604
Administrative Support Fund	13,029,389	14,499,651	16,962,122	19,516,134
Total	**58,369,702**	**65,017,503**	**68,752,890**	**74,405,748**

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

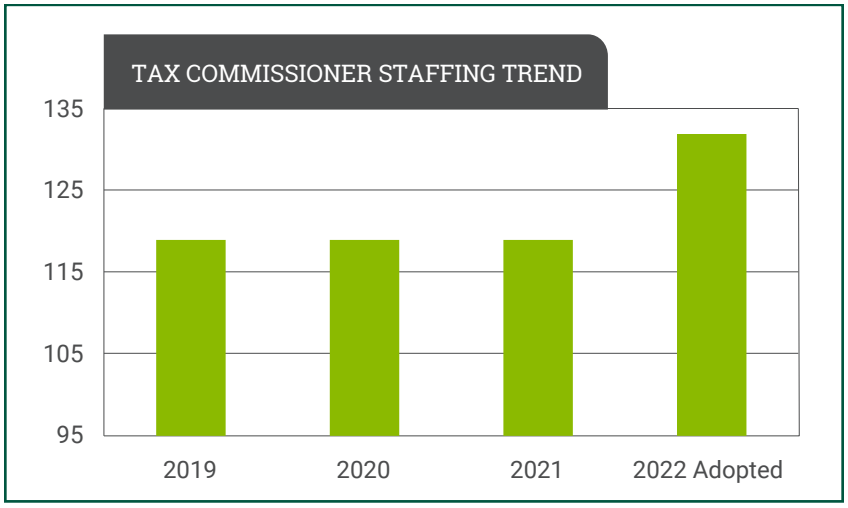
Finance and Accounting

- 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

TAX COMMISSIONER

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	119	119	119	132



In 2022, 13 key contractors were converted to full-time employees to help ensure consistent, continuous service improvements.

Departmental Performance Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Department of Motor Vehicles:				
1. Customer services delivered	635,982	474,982	471,904	680,000
2. Transactions processed	1,075,453	995,393	1,048,854	1,200,000
3. Vehicles registered	825,383	784,181	803,722	815,000
Department of Property Tax:				
4. Customer services delivered	27,048	10,153	11,703	15,000
5. Transactions processed	348,584	329,966	366,508	380,000
6. Property tax collection rate as of 12/31	97.58%	94.76%	97.06%	n/a
7. Total delinquent revenue collected	$ 30,312,611	$ 32,143,668	$ 86,730,176*	n/a
8. Savings achieved through homestead audits	$ 2,075,821	$ 1,733,327	$ 2,007,148	n/a
9. Property Tax Department mailings	421,739	386,359	402,162	410,000
10. Accounts at billing	324,275	329,211	334,907	n/a
Communications:				
11. Telephone calls	225,979	282,019	260,885	275,000
12. Emails	14,702	17,017	16,916	18,000
13. Chats	354	7,237	111,145	125,000
14. Website visits	926,305	1,282,263	1,703,075	2,000,000

**Includes prior years' revenue*

TAX COMMISSIONER

Accomplishments: FY 2021

1. Successfully billed $1.4 billion in property taxes with 97 percent collected as of December 31, 2021.
2. Implemented self-scheduled online appointments so customers can skip the wait at all tax and tag offices.
3. Utilized technology to deliver continuous operations to residents and levying authorities throughout the pandemic.
4. Installed two new motor vehicle kiosks in underserved areas of Loganville and Norcross.
5. Equipped workstations with glass partitions and implemented other safety measures to reduce the risk of COVID-19 exposure for staff and customers.
6. Utilized Federal American Rescue Plan Act grant funds to incentivize safer, convenience-fee free online property tax payments, saving residents $1.4 million in fees.
7. Extended tag office hours to better serve residents.
8. Expanded social media footprint to better disseminate customer information.
9. Addressed increased demand for delinquent tax information by streamlining bidder registration and by publishing online current tax sale and delinquent information.
10. Promoted 35 employees internally to maintain qualified staffing levels.
11. Launched *The Insider*, a new monthly magazine to enhance internal communication and to showcase employee achievements.
12. Graduated three associates from the Leadership Education and Development Academy.
13. Administered the first Associate Engagement Survey to identify opportunities for improvement.
14. Successfully implemented the State Department of Revenue's update to the Driver Record and Integrated Vehicle Enterprise System.

Short-Term Departmental Issues and Initiatives for FY 2022

1. Recruit and retain qualified staff to better serve residents.
2. Add two 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 countywide hiring events to recruit qualified staff.
6. Sustain productivity enhancements through technology.

Long-Term Departmental Issues and Initiatives for FY 2023 and Beyond

1. Implement legislative mandates as approved.
2. Continue customer service enhancements.
3. Implement new services to assist seniors.
4. Create a strong employer brand to attract and retain qualified staff to facilitate exemplary customer service.
5. Explore 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 capacity and efficiency.

TAX COMMISSIONER

Additional Comments

1. Continue supporting and promoting employee health and wellness programs.
2. Continue supporting community service through Satisfeed, Mae's Homeless Initiative, and other local outreach programs.
3. Maximize recruiting efforts through internships, part-time personnel, networking, and County programs.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	8,563,964	9,349,245	9,531,077	10,379,163
Operations	3,073,956	2,945,134	3,408,043	3,536,510
Contributions to Other Funds	2,077,708	2,387,354	2,139,347	2,405,908
Contributions to Capital and Capital Outlay	15,740	5,269	5,107	7,261
Total	**13,731,368**	**14,687,002**	**15,083,574**	**16,328,842**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	13,731,368	14,687,002	15,083,574	16,328,842
Total	**13,731,368**	**14,687,002**	**15,083,574**	**16,328,842**

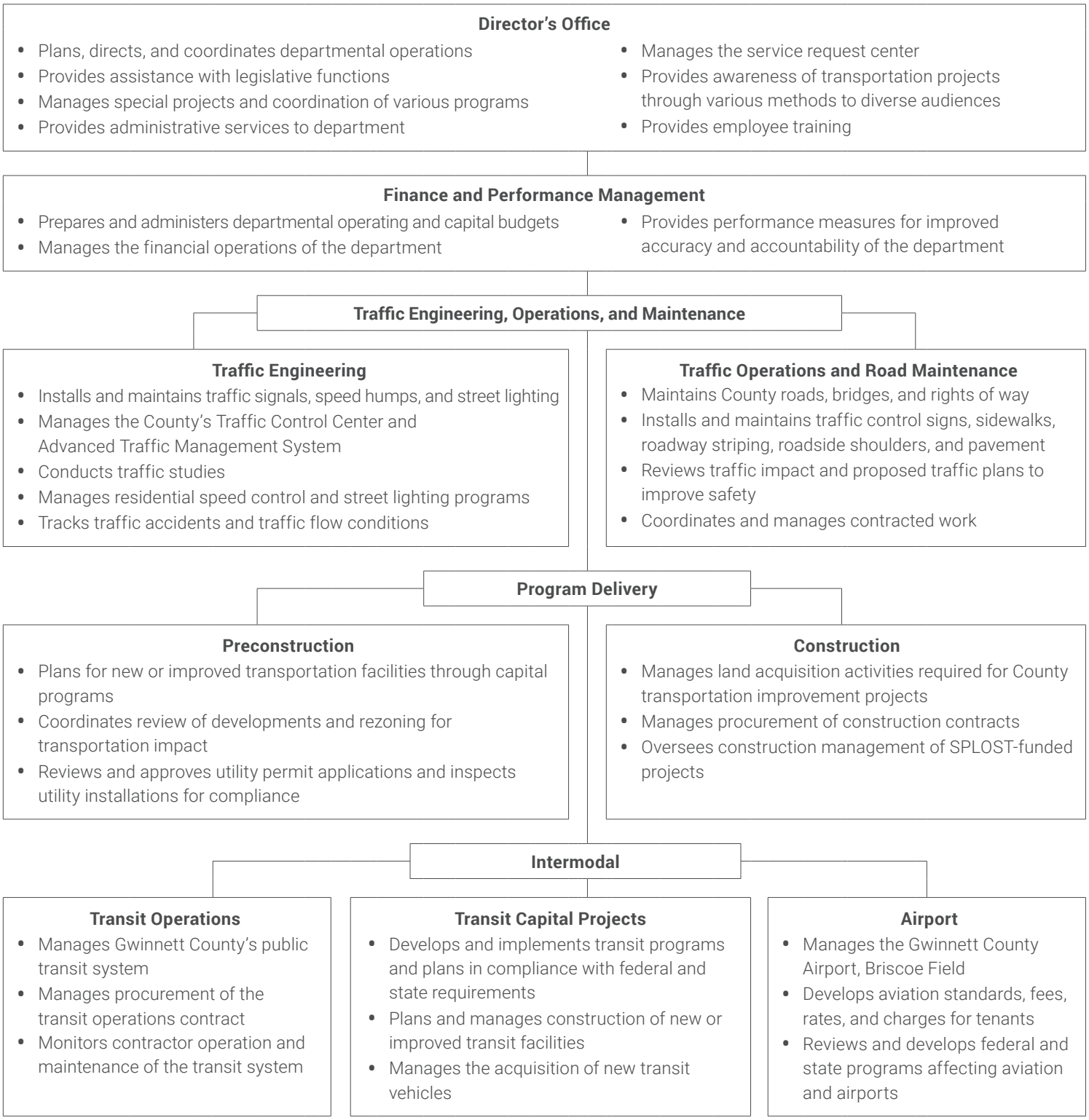
TRANSPORTATION

Mission and Organizational Chart

Mission: The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently.

Vision: Safe and Efficient Mobility

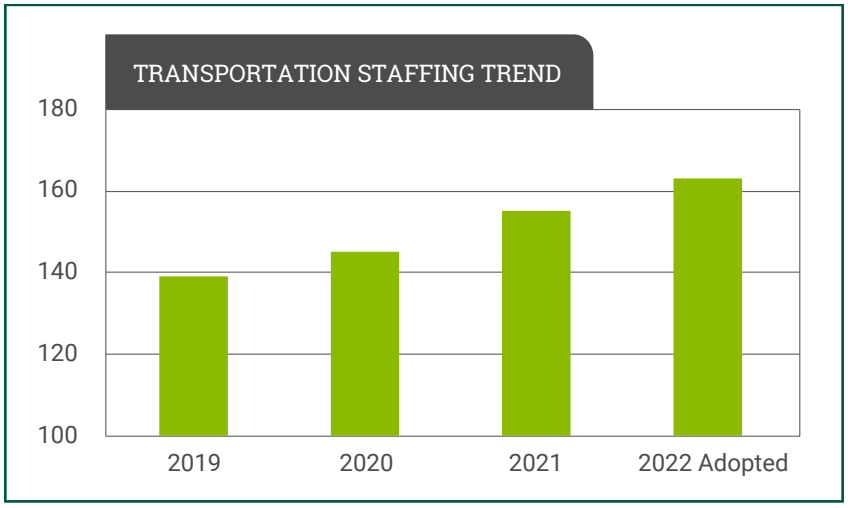
Values: We believe when we serve others, we all thrive. We treat each other and the public in a transparent and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



TRANSPORTATION

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	139	145	155	161



In 2020, three positions were added to enhance the County's traffic signal and communications system and to reduce traffic congestion. Three additional positions were added from the unallocated pool during the year.

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 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 GC Transit Plan.*

**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**
Smart Corridor	1/22/21	12/31/22
Short-Term Transit Improvements	1/1/21	12/31/22
Bus Rapid Transit (BRT) South 85 Corridor	1/1/20	12/31/22
Transit Development Plan	1/1/22	12/31/22
Transit Vehicle Expansion	12/7/21	2/28/23

TRANSPORTATION

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Traffic studies completed	239	80	100	125
2. Miles of roads maintained	2,633	2,653	2,698	2,715
3. Traffic signals maintained	732	743	749	755
4. Closed circuit television cameras maintained	292	307	350	400
5. Miles of fiber-optic communication cable	243	244	258	270
6. Transit riders carried – express, local, and paratransit bus services	1,549,856	924,774	829,141	850,000
7. Transit vehicles in service – express, local, and paratransit buses	85	88	90	94
8. Gwinnett County Airport take-offs and landings	127,285	101,458	113,810	115,000
9. Aircraft based at Gwinnett County Airport	310	307	298	300
10. Street lights added to system	956	938	978	975
11. Speed hump requests processed	204	203	302	300
12. Speed humps installed	27	20	91	125

The Gwinnett Standard

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

1. 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, Alex Hofelich, Andrew Thompson, Edgardo Aponte, Kristin Phillips, and Ken Keena maintained accreditation as Licensed Professional Engineers
5. Constance Clinkscales maintained accreditation as a Certified Public Accountant
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. Brad Owens maintained certification as a Level 1 Airfield Safety Officer as recognized by the American Association of Airport Executives
9. Alex Hofelich maintained accreditation as a Professional Traffic Operations Engineer
10. The department had 80 Commercially Licensed Drivers, 80 Certified Flaggers, and 101 CPR/First Aid participants
11. The department had 17 Level 1, 16 Level 2, 14 Inspection Level, and 17 Work Zone International Municipal Signal Association certified staff.
12. Edgardo Aponte maintained accreditation as an Erosion & Sediment Control Level II Certified Design Professional and Level IIB Certified Inspector
13. Ken Keena was elected for a two-year term to serve as a Board Member for the Intelligent Transportation Society of Georgia.
14. Matt Smith was elected to the Board of Directors for the Georgia Airports Association
15. The department had 17 Level 1, 16 Level 2, 14 Inspection Level, and 17 Work Zone International Municipal Signal Association certified staff

TRANSPORTATION

Accomplishments: FY 2021

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 award from the American Society of Civil Engineers Georgia Section for Corridor Transportation Project of Excellence for the Harbins Road at SR 316/University Parkway Interchange project.
2. Received award from the American Society of Civil Engineers Georgia Section for Parks & Pathways Project of Excellence for the Western Gwinnett Pathway Extension project.
3. Gwinnett County in partnership with the Atlanta Regional Commission and other agencies were recognized by the Intelligent Transportation Society of Georgia with the Large Project of Significance Award for the ITS4US project.
4. Tom Sever was recognized by the Institute of Transportation Engineers – Georgia Section with the Transportation Professional of the Year Award.
5. Received Aviation Project of the Year Award for the Taxiway Y Project from Georgia Airports Association.
6. Received Performance Award for delivering transit service during the Pandemic from the Georgia Transit Association.
7. Completed Satellite Boulevard to Jimmy Carter Boulevard Bus Rapid Transit Study.
8. The Board of Commissioners approved Gwinnett DOT to enter in regional partnership for I-285 Top End Express Memorandum of Understanding.

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	11,063,060	12,615,120	12,860,276	15,101,487
Operations	27,906,829	21,120,591	22,061,509	38,506,648
Transfers to Renewal and Extension	6,167,802	1,794,285	3,431,412	3,255,407
Contributions to Other Funds	3,955,582	4,227,410	3,828,798	4,614,933
Contributions to Capital and Capital Outlay	2,082,662	2,510,233	119,004	2,585,400
Contribution to Fund Balance	–	–	–	583,600
Total	**51,175,935**	**42,267,639**	**42,300,999**	**64,647,475**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
General Fund	22,941,091	24,562,322	22,338,341	29,598,762
Speed Hump Fund	355,252	319,814	191,950	434,657
Street Lighting Fund	7,930,354	8,181,632	8,373,549	9,101,215
Airport Operating Fund	2,927,691	1,121,173	1,865,642	1,841,690
Local Transit Operating Fund	17,021,547	8,082,698	9,531,517	23,671,151
Total	**51,175,935**	**42,267,639**	**42,300,999**	**64,647,475**

WATER RESOURCES

Mission and Organizational Chart

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

Director's Office

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

Field Operations

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

Engineering and Construction

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

Facility Operations

Water Production

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

Water Reclamation

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

Technical Services

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

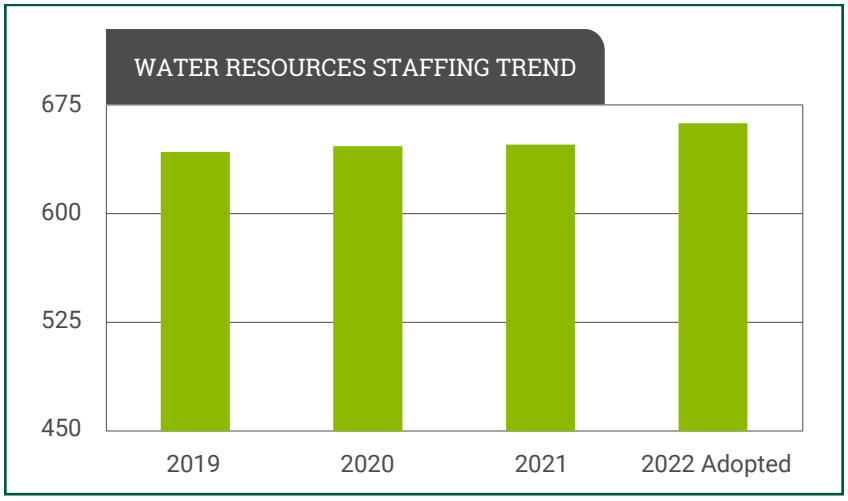
Business Services

- Provides billing, customer care, and fee collection
- Oversees technology hardware and software planning for customer care and billing needs
- Provides financial management for the department
- Develops and implements training, employee development, and safety programs

WATER RESOURCES

Staffing Summary

	2019	2020	2021	2022 Adopted
Authorized Positions	644	648	649	664



In 2020, four construction managers were added to provide quality construction management and oversight. The addition of these positions will reduce the use of contract construction inspectors and result in cost savings.

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 ARV's, and two positions were added to identify issues and ensure adequate sewer capacity.

Operating Projects and County Priorities

PRIORITY:	ORGANIZATIONAL EXCELLENCE AND ACCOUNTABILITY	
Projects	**Est. Start Date**	**Est. End Date**
Implement Employee Skills Development Program (ESD)	9/1/18	9/3/24

PRIORITY:	PUBLIC INFRASTRUCTURE	
Projects	**Est. Start Date**	**Est. End Date**
The Water Tower Global Innovation Hub @ Gwinnett	1/1/20	6/30/22
Community Work Program Project Gas South District Gateway Park (Wetland-Trails) Project	1/1/19	9/1/22
Eastern Regional Infrastructure (ERI) – New Water, Sewer, Pump Station, and Trail (Rowen Project)	12/1/20	12/31/22

WATER RESOURCES

Statistics

	2019 Actual	2020 Actual	2021 Actual	2022 Target
1. Safe drinking water compliance rate	100%	100%	100%	100%
2. Wastewater treatment compliance rate	100%	100%	100%	100%
3. Number of reportable spills per 100 miles of collection lines	1.34	0.89	0.90	1.00
4. Unplanned outages per 1,000 customers	3.00	3.70	3.40	4.00
5. Average of water & sewer reactive work requests received per 1,000 accounts	3.50	3.10	3.40	3.50
6. Customer service abandoned call rate (R12MA)	8.05	26.20	22.54	15.00
7. Average time (hours) water service is interrupted due to main valves down (R12MA)	3.33	3.44	3.28	3.35
8. Percent of stormwater drainage calls responded to within 24 hours	91%	92%	86%	90%
9. Average call hold time (minutes)	5.90	6.50	7.62	5.00
10. Percent total collected water and sewer receivables	98.6%	98.2%	98.5%	98.0%
11. Percent stormwater fee collection rate	99.5%	99.1%	98.9%	99.0%
12. Percent non-revenue water	10.6%	9.6%	12.1%	10.0%
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 2021

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. Patent No.: US 11,117,099 B2 granted to the Gwinnett County Board of Commissioners on September 14, 2021, which provides a new method to remove excess iron buildup during the water treatment process.
2. Innovation Winner – Large Municipal Separate Storm Sewer System, awarded by the Water Environment Federation, October 2021
3. Innovative SW Project of the Year – Garner Creek Watershed Improvement Project, awarded by the Georgia Association of Water Professionals, May 2021
4. Projects of Merit – Garner Creek Watershed Improvement Project, awarded by American Society of Civil Engineers Georgia Section, June 2021

5. Water Production Master Plan and Distribution System Master Plan winner, awarded by Georgia Association of Water Professionals, July 2021
6. Gold Drinking Water Quality Assurance/Quality Control Award, awarded by the Georgia Association of Water Professionals, November 2021
7. Gold Wastewater Quality Assurance/Quality Control Award, awarded by the Georgia Association of Water Professionals, November 2021
8. Elizabeth McEntire Award for members who have excelled in the operation of a public water system in the state of Georgia, awarded by the Georgia Association of Water Professionals
9. Ira C. Kelley Award, Environmental lab outstanding accomplishments, awarded by the Georgia Association of Water Professionals to Helen Ellis
10. 2021 State Volunteers of the Year for the Summer Food Service Program, awarded by the Georgia Recreation and Park Association to Alyssa Combs
11. 2021 Wastewater Top Op Award, awarded by the Georgia Associated of Water Professionals to Alexandria Coffman

Appropriations Summary by Category

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Personal Services	56,411,645	62,525,694	64,379,768	71,084,833
Operations	69,111,018	70,047,479	78,107,486	92,797,736
Debt Service	77,316,487	76,509,763	85,001,541	82,998,905
Transfers to Renewal and Extension	211,538,963	173,760,105	142,793,726	168,049,505
Contributions to Other Funds	11,854,132	13,465,129	12,765,318	14,704,496
Contributions to Capital and Capital Outlay	–	3,409	–	–
Working Capital Reserve	–	–	–	1,270,528
Total	**426,232,245**	**396,311,579**	**383,047,839**	**430,906,003**

Appropriations Summary by Fund

Appropriations ($)	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Water and Sewer Operating Fund	385,631,992	368,956,806	353,847,323	401,201,983
Stormwater Operating Fund	40,600,253	27,354,773	29,200,516	29,704,020
Total	**426,232,245**	**396,311,579**	**383,047,839**	**430,906,003**

DID YOU KNOW

Gwinnett takes a proactive approach to maintaining our infrastructure. In 2021, the Department of Water Resources rehabbed and replaced 9 miles of sanitary sewer pipe, 2.19 miles of water distribution pipe, and 7 miles of stormwater pipe.



Section V
CAPITAL FUNDS

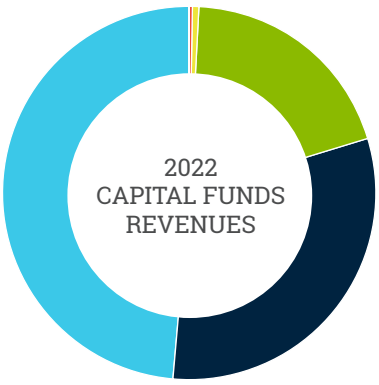
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2019 – 2021, the 2022 budget, and the 2023 – 2027 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

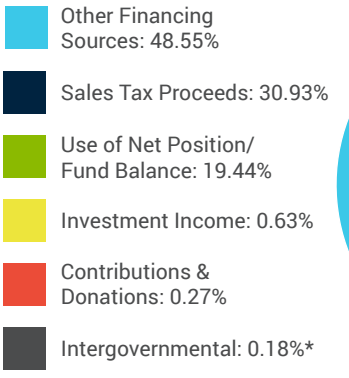
CAPITAL FUNDS

Revenues and Expenditures by Category FY 2019 – 2022

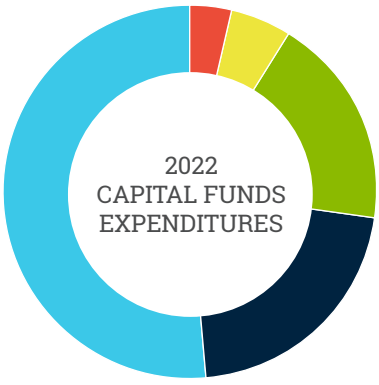
	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Revenues				
Sales Tax Proceeds	172,255,401	183,773,952	210,096,379	140,725,235
Intergovernmental	24,203,564	35,335,514	26,865,830	832,897
Charges for Services	1,687,009	178,002	810,626	—
Investment Income	20,425,205	11,561,336	5,588,636	2,860,337
Contributions and Donations	277,470	523,417	1,190,536	1,220,000
Miscellaneous	619,959	884,209	473,988	—
Other Financing Sources	271,332,934	471,433,678	228,830,031	220,876,026
Total	**490,801,542**	**703,690,108**	**473,856,026**	**366,514,495**
Use of Net Position	—	—	—	68,795,800
Use of Fund Balance	—	—	—	19,641,549
Total Revenues	**490,801,542**	**703,690,108**	**473,856,026**	**454,951,844**
Expenditures				
Community Services	20,652,809	38,143,424	25,320,343	23,167,169
General Government	97,639,551	173,270,071	128,061,958	97,127,762
Public Safety	28,517,640	9,974,051	9,731,756	17,642,453
Transportation	123,179,524	130,033,707	99,964,762	84,113,808
Water Resources	213,630,165	190,512,337	201,816,218	232,900,652
Gross Expenditures	**483,619,689**	**541,933,590**	**464,895,037**	**454,951,844**
Less: Indirect Costs*	305,398	763,821	275,249	967,034
Total Expenditures	**483,314,291**	**541,169,769**	**464,619,788**	**453,984,810**

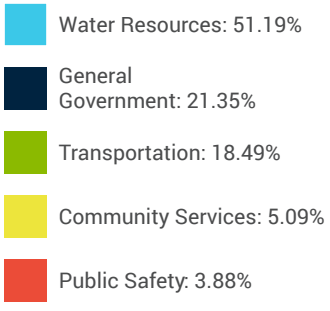
**Prior year actual indirect costs include true-up adjustments.*





**Value is too small to appear on this chart*





CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2019 – 2022

	2019 Actual		2020 Actual		2021 Unaudited		2022 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	44,436,565	53,510,484	93,554,182	74,209,773	73,452,252	36,093,986	35,111,864	51,994,469
Total Tax-Related	**44,436,565**	**53,510,484**	**93,554,182**	**74,209,773**	**73,452,252**	**36,093,986**	**35,111,864**	**51,994,469**
Vehicle Replacement Fund								
Vehicles	15,191,295	6,224,759	15,741,192	5,190,469	11,520,507	7,440,184	16,460,891	6,686,481
Total Vehicle Replacement	**15,191,295**	**6,224,759**	**15,741,192**	**5,190,469**	**11,520,507**	**7,440,184**	**16,460,891**	**6,686,481**
Enterprise Funds								
Airport R and E	5,929,080	5,757,087	12,777,820	14,834,454	2,726,781	755,293	269,704	130,464
Solid Waste R and E	3,822	37,400	965	–	84	–	–	–
Stormwater R and E	34,627,241	24,287,284	19,912,668	31,376,596	20,650,657	20,139,158	18,581,162	18,581,162
Transit R and E	5,476,822	1,598,530	4,107,770	2,941,577	5,358,819	3,706,461	2,985,703	2,985,703
Water and Sewer R and E	184,356,698	189,825,122	156,830,677	155,999,855	125,048,696	132,692,763	151,215,997	151,215,997
Water and Sewer Bond Construction	–	–	190,600,000	3,474,670	69,354	49,190,170	–	68,935,040
Total Enterprise	**230,393,663**	**221,505,423**	**384,229,900**	**208,627,152**	**153,854,391**	**206,483,845**	**173,052,566**	**241,848,366**
Special Revenue Funds								
SPLOST (2009)	7,552,530	42,047,187	3,828,142	63,097,500	330,102	18,698,703	–	–
SPLOST (2014)	6,930,074	50,513,971	14,650,835	40,488,124	10,893,472	34,809,202	177,813	177,813
SPLOST (2017)	186,297,415	109,817,865	191,685,857	150,320,572	223,805,302	161,369,117	141,711,361	154,244,715
Total Special Revenue	**200,780,019**	**202,379,023**	**210,164,834**	**253,906,196**	**235,028,876**	**214,877,022**	**141,889,174**	**154,422,528**
Total All Funds	**490,801,542**	**483,619,689**	**703,690,108**	**541,933,590**	**473,856,026**	**464,895,037**	**366,514,495**	**454,951,844**

**Revenues in the 2022 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 2019 – 2022

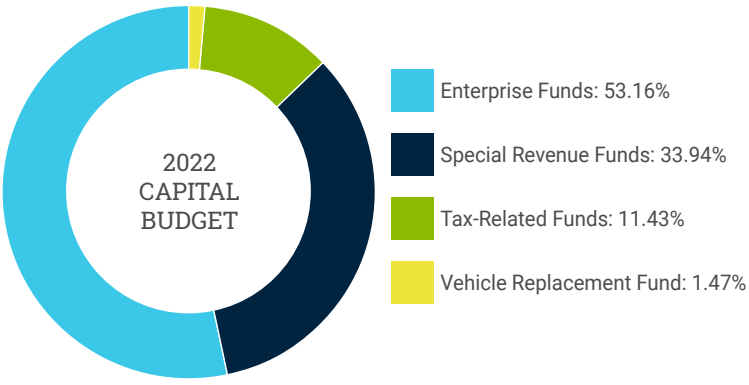
	2019 Actual	2020 Actual	2021 Unaudited	2022 Budget
Capital Project Fund				
Balance January 1	255,452,383	246,378,464	265,722,873	303,081,139
Sources	44,436,565	93,554,182	73,452,252	35,111,864
Uses	(53,510,484)	(74,209,773)	(36,093,986)	(51,994,469)
Balance December 31	**246,378,464**	**265,722,873**	**303,081,139**	**286,198,534**
Vehicle Replacement Fund				
Balance January 1	57,173,704	66,140,240	76,690,963	80,771,286
Sources	15,191,295	15,741,192	11,520,507	16,460,891
Uses	(6,224,759)	(5,190,469)	(7,440,184)	(6,686,481)
Balance December 31	**66,140,240**	**76,690,963**	**80,771,286**	**90,545,696**
2009 Sales Tax Fund				
Balance January 1	112,132,616	77,637,959	18,368,601	–
Sources	7,552,530	3,828,142	330,102	–
Uses	(42,047,187)	(63,097,500)	(18,698,703)	–
Balance December 31	**77,637,959**	**18,368,601**	**–**	**–**
2014 Sales Tax Fund				
Balance January 1	154,450,457	110,866,560	85,029,271	61,113,541
Sources	6,930,074	14,650,835	10,893,472	177,813
Uses	(50,513,971)	(40,488,124)	(34,809,202)	(177,813)
Balance December 31	**110,866,560**	**85,029,271**	**61,113,541**	**61,113,541**
2017 Sales Tax Fund				
Balance January 1	181,329,847	257,809,397	299,174,682	361,610,867
Sources	186,297,415	191,685,857	223,805,302	141,711,361
Uses	(109,817,865)	(150,320,572)	(161,369,117)	(154,244,715)
Balance December 31	**257,809,397**	**299,174,682**	**361,610,867**	**349,077,513**

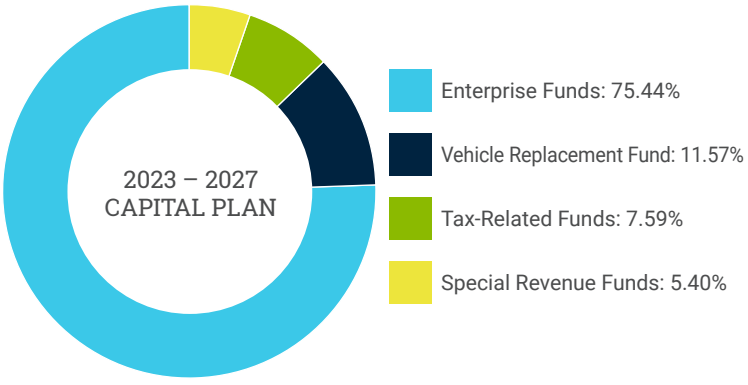
Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

CAPITAL FUNDS

Revenues and Appropriations by Fund FY 2022 – 2027

	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Tax-Related Funds							
Capital Project	51,994,469	30,090,833	29,566,009	19,174,649	14,377,302	12,565,135	157,768,397
Subtotal	**51,994,469**	**30,090,833**	**29,566,009**	**19,174,649**	**14,377,302**	**12,565,135**	**157,768,397**
Vehicle Replacement Fund							
Vehicles	6,686,481	45,406,371	15,408,150	23,596,942	14,434,842	62,306,570	167,839,356
Subtotal	**6,686,481**	**45,406,371**	**15,408,150**	**23,596,942**	**14,434,842**	**62,306,570**	**167,839,356**
Enterprise Funds							
Airport R and E	130,464	140,250	–	361,632	69,817	471,342	1,173,505
Stormwater R and E	18,581,162	19,134,598	19,357,324	19,193,343	19,364,197	19,401,479	115,032,103
Transit R and E	2,985,703	6,830,060	5,278,782	8,388,970	7,166,553	4,360,000	35,010,068
Water and Sewer R and E	151,215,997	165,369,831	156,314,335	164,997,918	196,786,628	210,416,097	1,045,100,806
Water and Sewer Bond Construction	68,935,040	27,418,954	–	–	–	–	96,353,994
Subtotal	**241,848,366**	**218,893,693**	**180,950,441**	**192,941,863**	**223,387,195**	**234,648,918**	**1,292,670,476**
Special Revenue Funds							
2014 SPLOST	177,813	–	–	–	–	–	177,813
2017 SPLOST	154,244,715	75,355,082	–	–	–	–	229,599,797
Subtotal	**154,422,528**	**75,355,082**	**–**	**–**	**–**	**–**	**229,777,610**
Total Capital Improvement Plan	**454,951,844**	**369,745,979**	**225,924,600**	**235,713,454**	**252,199,339**	**309,520,623**	**1,848,055,839**





2022 – 2027 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. Professional services, cloud service subscriptions, and license support agreements make up most of the operating costs associated with these capital projects. Other costs include in-house industrial repairs and maintenance, utilities, industrial supplies, fuel, and vehicle repairs and maintenance. Costs are cumulative and continue to impact operating expenses in subsequent years.

Project Definition	2022	2023	2024	2025	2026	2027	Total
Fleet Management Facility Roof Replacement	$ –	$ –	$ –	$ (5,000)	$ (5,000)	$ (5,000)	$ (15,000)
Net New Vehicles	24,000	24,000	24,000	24,000	24,000	24,000	144,000
HDU-SWAT Building	40,051	40,051	40,051	40,051	40,051	40,051	240,306
Renovation Of Records Center Space for Elections	–	(181,628)	(181,628)	(181,628)	(181,628)	(181,628)	(908,140)
General Building Roof Replacement PLAN	–	(5,000)	(12,500)	(15,000)	(17,500)	(22,500)	(72,500)
General Building Elevator and Escalator Modernization	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(300,000)
DOT Central Site Improvements	–	19,125	19,125	19,125	19,125	19,125	95,625
2022 General Building Roof Replacement	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(30,000)
Countywide Security Camera Systems	–	165,317	181,849	200,034	220,037	242,041	1,009,278
ERP Procurement and Implementation	–	3,995,000	4,114,850	4,238,316	4,365,465	4,496,428	21,210,059
Digital Automation Solution	–	250,000	400,000	420,000	441,000	463,050	1,974,050
Fuel Distribution and Monitoring System	–	754	777	800	824	849	4,004
In-Car Camera System – Sheriff	–	269,568	277,655	285,985	294,565	303,402	1,431,175
Body Worn Camera and Taser Weapon Bundle	–	1,670,620	1,720,819	1,772,441	1,825,612	1,880,378	8,869,870
Fire Services Roof Replacement PLAN	–	(2,500)	(7,500)	(10,000)	(12,500)	(15,000)	(47,500)
HDU-SWAT Building	48,952	48,952	48,952	48,952	48,952	48,952	293,712
2022 Police Roof Replacement	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(15,000)
FLIR Low Light Cameras	–	2,184	2,250	2,317	2,387	2,459	11,597
Total Annual Impact	**$55,503**	**$6,238,943**	**$6,571,200**	**$6,782,893**	**$7,007,890**	**$7,239,107**	**$33,895,536**

TAX-RELATED CAPITAL FUNDS

TAX-RELATED CAPITAL FUNDS

Definitions

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

Budget Basis

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

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

Fund Definitions

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

Revenue Source Definitions and Assumptions

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

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

Other Financing Sources consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources is contributed to the tax-related capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

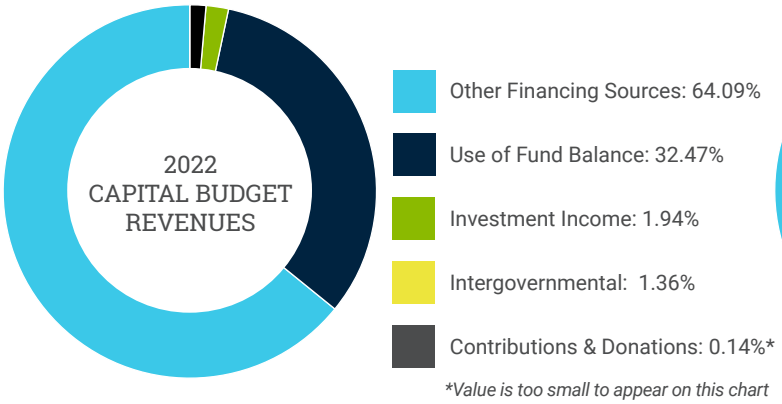
Contributions and Donations include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

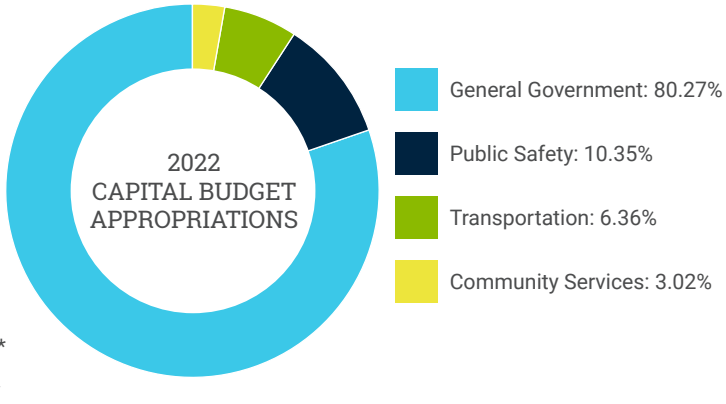


CAPITAL PROJECT FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Intergovernmental	708,752	62,500	62,500	12,500	12,500	12,500	871,252
Investment Income	1,007,703	–	–	–	–	–	1,007,703
Other Financing Sources	33,325,409	27,913,639	27,887,355	18,277,255	13,679,220	12,260,982	133,343,860
Contributions and Donations	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Total	**35,111,864**	**28,046,139**	**28,019,855**	**18,359,755**	**13,761,720**	**12,343,482**	**135,642,815**
Use of Fund Balance	16,882,605	2,044,694	1,546,154	814,894	615,582	221,653	22,125,582
Total Revenues	**51,994,469**	**30,090,833**	**29,566,009**	**19,174,649**	**14,377,302**	**12,565,135**	**157,768,397**
Appropriations							
Community Services	1,569,431	762,170	862,094	1,308,684	1,364,991	1,540,887	7,408,257
General Government	41,736,183	25,832,144	26,083,934	15,570,965	10,777,311	8,814,248	128,814,785
Public Safety	5,383,855	1,271,519	1,464,981	950,000	975,000	1,000,000	11,045,355
Transportation	3,305,000	2,225,000	1,155,000	1,345,000	1,260,000	1,210,000	10,500,000
Total Appropriations	**51,994,469**	**30,090,833**	**29,566,009**	**19,174,649**	**14,377,302**	**12,565,135**	**157,768,397**





CAPITAL PROJECT FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Intergovernmental							
Public Source	708,752	62,500	62,500	12,500	12,500	12,500	871,252
Investment Income							
Accumulated Interest on Investments	882,963	–	–	–	–	–	882,963
Dividend	124,740	–	–	–	–	–	124,740
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	18,754,132	21,424,608	21,132,658	11,794,901	8,820,965	7,960,020	89,887,284
Transfer In – Fire and EMS District	2,122,500	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,122,500
Transfer In – Development and Enforcement	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Transfer In – Recreation	2,232,687	1,356,284	1,489,877	1,558,144	1,561,187	1,564,333	9,762,512
Transfer In – Fleet	708,752	63,628	113,628	1,663,628	13,628	13,628	2,576,892
Transfer In – Administrative Support	30,500	–	–	–	–	–	30,500
Transfer In – Corrections	340,000	–	–	–	–	–	340,000
Transfer In – E-911	750,000	–	–	–	–	–	750,000
Transfer In – Police Services District	7,886,838	2,569,119	2,651,192	760,582	783,440	223,001	14,874,172
Total	**35,111,864**	**28,046,139**	**28,019,855**	**18,359,755**	**13,761,720**	**12,343,482**	**135,642,815**
Use of Fund Balance	16,882,605	2,044,694	1,546,154	814,894	615,582	221,653	22,125,582
Total Revenues	**51,994,469**	**30,090,833**	**29,566,009**	**19,174,649**	**14,377,302**	**12,565,135**	**157,768,397**

Appropriations							
Communications	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Community Services	1,569,431	762,170	862,094	1,308,684	1,364,991	1,540,887	7,408,257
County Administrator	38,500	–	–	–	–	–	38,500
District Attorney	111,000	–	–	–	–	–	111,000
Fire and EMS	3,833,855	830,000	945,000	950,000	975,000	1,000,000	8,533,855
Financial Services	1,007,703	–	–	–	–	–	1,007,703
Information Technology Services	18,440,221	10,194,053	10,278,389	4,106,045	3,375,738	613,183	47,007,629
Judiciary	–	–	250,000	3,297,538	3,837,453	1,948,035	9,333,026
Non-Departmental	755,721	365,947	346,300	455,902	454,240	497,450	2,875,560
Planning and Development	231,000	–	–	–	–	–	231,000
Police Services	1,350,000	391,519	–	–	–	–	1,741,519
Sheriff's Office	200,000	50,000	519,981	–	–	–	769,981
Solicitor General	111,000	–	–	–	–	–	111,000
Support Services	20,971,038	15,202,144	15,139,245	7,641,480	3,039,880	5,685,580	67,679,367
Transportation	3,305,000	2,225,000	1,155,000	1,345,000	1,260,000	1,210,000	10,500,000
Total Appropriations	**51,994,469**	**30,090,833**	**29,566,009**	**19,174,649**	**14,377,302**	**12,565,135**	**157,768,397**

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.

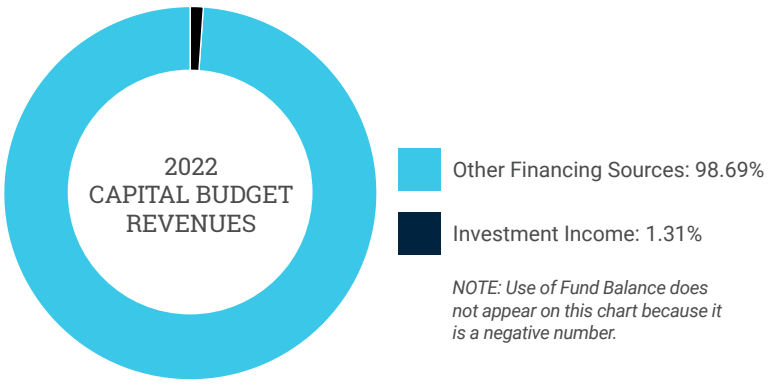
Other Financing Sources consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

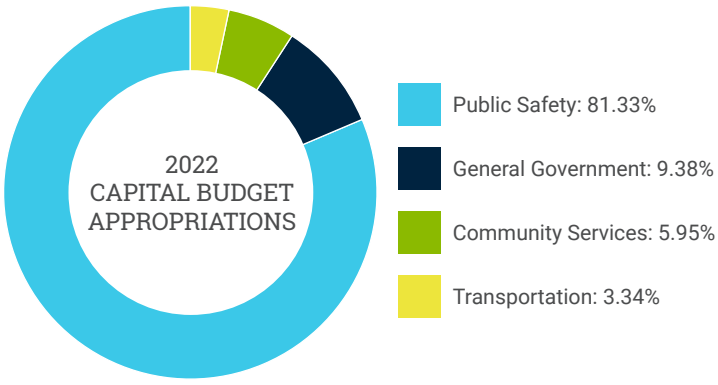


VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income	215,186	–	–	–	–	–	215,186
Other Financing Sources	16,245,705	16,245,705	16,245,705	16,245,705	16,245,704	16,117,910	97,346,434
Total	**16,460,891**	**16,245,705**	**16,245,705**	**16,245,705**	**16,245,704**	**16,117,910**	**97,561,620**
Use (Source) of Fund Balance	(9,774,410)	29,160,666	(837,555)	7,351,237	(1,810,862)	46,188,660	70,277,736
Total Revenues	**6,686,481**	**45,406,371**	**15,408,150**	**23,596,942**	**14,434,842**	**62,306,570**	**167,839,356**
Appropriations							
Community Services	398,000	4,524,883	518,639	1,200,227	1,967,862	7,599,012	16,208,623
General Government	627,481	3,392,407	1,800,238	1,576,345	1,639,953	5,043,530	14,079,954
Public Safety	5,438,000	35,830,051	10,273,430	17,358,179	8,217,283	40,304,707	117,421,650
Transportation	223,000	1,659,030	2,815,843	3,462,191	2,609,744	9,359,321	20,129,129
Total Appropriations	**6,686,481**	**45,406,371**	**15,408,150**	**23,596,942**	**14,434,842**	**62,306,570**	**167,839,356**





VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income							
Accumulated Interest on Investments	179,006	–	–	–	–	–	179,006
Dividend	36,180	–	–	–	–	–	36,180
Other Financing Sources							
Transfer In – General Fund	6,494,328	6,494,328	6,494,328	6,494,328	6,494,327	6,366,533	38,838,172
Transfer In – Fire and EMS	748,705	748,705	748,705	748,705	748,705	748,705	4,492,230
Transfer In – Police Services	6,827,278	6,827,278	6,827,278	6,827,278	6,827,278	6,827,278	40,963,668
Transfer In – Development and Enforcement	207,523	207,523	207,523	207,523	207,523	207,523	1,245,138
Transfer In – Recreation	1,506,113	1,506,113	1,506,113	1,506,113	1,506,113	1,506,113	9,036,678
Transfer In – Street Lighting	7,267	7,267	7,267	7,267	7,267	7,267	43,602
Transfer In – Fleet	182,901	182,901	182,901	182,901	182,901	182,901	1,097,406
Transfer In – Administrative Support	271,590	271,590	271,590	271,590	271,590	271,590	1,629,540
Total	**16,460,891**	**16,245,705**	**16,245,705**	**16,245,705**	**16,245,704**	**16,117,910**	**97,561,620**
Use (Source) of Fund Balance	(9,774,410)	29,160,666	(837,555)	7,351,237	(1,810,862)	46,188,660	70,277,736
Total Revenues	**6,686,481**	**45,406,371**	**15,408,150**	**23,596,942**	**14,434,842**	**62,306,570**	**167,839,356**
Appropriations							
Community Services	398,000	4,524,883	518,639	1,200,227	1,967,862	7,599,012	16,208,623
Corrections	118,000	839,460	486,387	1,031,494	672,190	1,439,724	4,587,255
Board of Commissioners/ County Administration	–	–	36,414	–	–	102,467	138,881
District Attorney	–	530,400	312,120	350,199	530,392	1,175,794	2,898,905
Fire and EMS	300,000	3,333,870	455,695	226,568	351,790	3,678,178	8,346,101
Financial Services	50,000	25,500	62,424	26,530	189,426	212,742	566,622
Information Technology Services	–	39,270	36,414	37,142	27,061	221,025	360,912
Juvenile Court	25,000	132,600	171,666	53,060	–	276,101	658,427
Non-Departmental	342,981	127,795	127,795	127,795	127,794	–	854,160
Planning and Development	77,000	871,590	350,615	204,283	41,674	1,274,576	2,819,738
Police Services	3,523,500	29,867,640	8,085,989	13,398,281	3,693,800	28,068,693	86,637,903
Sheriff's Office	1,496,500	1,789,081	1,245,359	2,701,836	3,499,503	7,118,112	17,850,391
Solicitor	132,500	448,800	101,439	466,932	105,537	573,540	1,828,748
Support Services	–	1,216,452	601,351	310,404	591,008	1,167,810	3,887,025
Tax Commissioner	–	–	–	–	27,061	39,475	66,536
Transportation	223,000	1,659,030	2,815,843	3,462,191	2,609,744	9,359,321	20,129,129
Total Appropriations	**6,686,481**	**45,406,371**	**15,408,150**	**23,596,942**	**14,434,842**	**62,306,570**	**167,839,356**

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

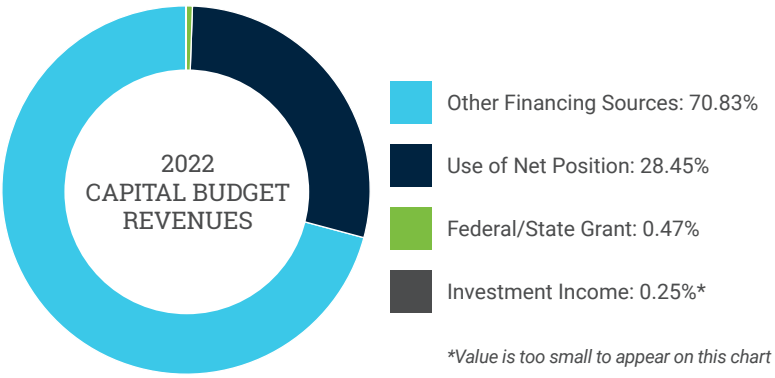
Investment Income is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

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.

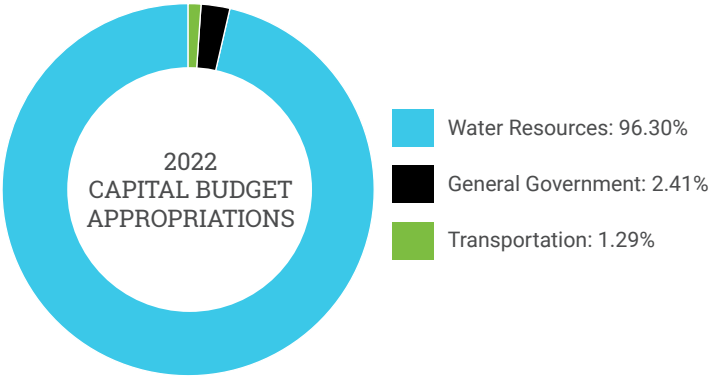
CAPITAL ENTERPRISE FUNDS

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income	597,654	–	–	–	–	–	597,654
Other Financing Sources	171,304,912	191,373,729	179,041,373	192,061,470	223,456,618	234,316,816	1,191,554,918
Contributions and Donations	1,150,000	100,000	–	–	–	–	1,250,000
Total	**173,052,566**	**191,473,729**	**179,041,373**	**192,061,470**	**223,456,618**	**234,316,816**	**1,193,402,572**
Use (Source) of Net Position	68,795,800	27,419,964	1,909,068	880,393	(69,423)	332,102	99,267,904
Total Revenues	**241,848,366**	**218,893,693**	**180,950,441**	**192,941,863**	**223,387,195**	**234,648,918**	**1,292,670,476**
Appropriations							
General Government	5,831,547	4,843,110	5,550,511	1,846,952	1,664,898	109,461	19,846,479
Transportation	3,116,167	6,970,310	5,278,782	8,508,602	7,236,370	4,831,342	35,941,573
Water Resources	232,900,652	207,080,273	170,121,148	182,586,309	214,485,927	229,708,115	1,236,882,424
Total Appropriations	**241,848,366**	**218,893,693**	**180,950,441**	**192,941,863**	**223,387,195**	**234,648,918**	**1,292,670,476**



*Value is too small to appear on this chart



AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Other Financing Sources							
Transfer In – Airport	269,704	139,240	139,240	481,240	139,240	139,240	1,307,904
Total	**269,704**	**139,240**	**139,240**	**481,240**	**139,240**	**139,240**	**1,307,904**
Use (Source) of Net Position	(139,240)	1,010	(139,240)	(119,608)	(69,423)	332,102	(134,399)
Total Revenues	**130,464**	**140,250**	–	**361,632**	**69,817**	**471,342**	**1,173,505**
Appropriations							
Support Services	–	–	–	242,000	–	–	242,000
Transportation	130,464	140,250	–	119,632	69,817	471,342	931,505
Total Appropriations	**130,464**	**140,250**	–	**361,632**	**69,817**	**471,342**	**1,173,505**

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income							
Accumulated Interest on Investments	112,296	–	–	–	–	–	112,296
Dividend	10,260	–	–	–	–	–	10,260
Other Financing Sources							
Transfer In – Stormwater	18,458,606	19,134,598	19,357,324	19,193,343	19,364,197	19,401,479	114,909,547
Total Revenues	**18,581,162**	**19,134,598**	**19,357,324**	**19,193,343**	**19,364,197**	**19,401,479**	**115,032,103**
Appropriations							
Information Technology Services	459,835	402,159	461,100	132,294	137,280	7,650	1,600,318
Water Resources	18,121,327	18,732,439	18,896,224	19,061,049	19,226,917	19,393,829	113,431,785
Total Appropriations	**18,581,162**	**19,134,598**	**19,357,324**	**19,193,343**	**19,364,197**	**19,401,479**	**115,032,103**

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Other Financing Sources							
Transfer In – Transit	2,985,703	6,830,060	3,230,474	7,388,969	7,166,553	4,360,000	31,961,759
Total	**2,985,703**	**6,830,060**	**3,230,474**	**7,388,969**	**7,166,553**	**4,360,000**	**31,961,759**
Use of Net Position	–	–	2,048,308	1,000,001	–	–	3,048,309
Total Revenues	**2,985,703**	**6,830,060**	**5,278,782**	**8,388,970**	**7,166,553**	**4,360,000**	**35,010,068**
Appropriations							
Transportation	2,985,703	6,830,060	5,278,782	8,388,970	7,166,553	4,360,000	35,010,068
Total Appropriations	**2,985,703**	**6,830,060**	**5,278,782**	**8,388,970**	**7,166,553**	**4,360,000**	**35,010,068**

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income							
Accumulated Interest on Investments	404,898	–	–	–	–	–	404,898
Dividend	70,200	–	–	–	–	–	70,200
Contributions & Donations							
Contributions – Developers	1,150,000	100,000	–	–	–	–	1,250,000
Other Financing Sources							
Transfer In – DWR Operating	149,590,899	165,269,831	156,314,335	164,997,918	196,786,628	210,416,097	1,043,375,708
Total Revenues	**151,215,997**	**165,369,831**	**156,314,335**	**164,997,918**	**196,786,628**	**210,416,097**	**1,045,100,806**
Appropriations							
Information Technology Services	5,371,712	4,440,951	5,089,411	1,472,658	1,527,618	101,811	18,004,161
Water Resources	145,844,285	160,928,880	151,224,924	163,525,260	195,259,010	210,314,286	1,027,096,645
Total Appropriations	**151,215,997**	**165,369,831**	**156,314,335**	**164,997,918**	**196,786,628**	**210,416,097**	**1,045,100,806**

2020 WATER AND SEWER BOND CONSTRUCTION FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Use of Fund Balance	68,935,040	27,418,954	–	–	–	–	96,353,994
Total Revenues	**68,935,040**	**27,418,954**	**–**	**–**	**–**	**–**	**96,353,994**
Appropriations							
Water Resources	68,935,040	27,418,954	–	–	–	–	96,353,994
Total Appropriations	**68,935,040**	**27,418,954**	**–**	**–**	**–**	**–**	**96,353,994**

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 **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. Sales tax collections for the 2009 SPLOST program totaled $671.5 million. Approximately 17 percent, or $104.9 million, was provided to Gwinnett County cities for capital purposes. There is no initial budget for this fund in 2022. After the conclusion of 2021 year-end activities, the fund closed, and all budget was consumed.

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.

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.

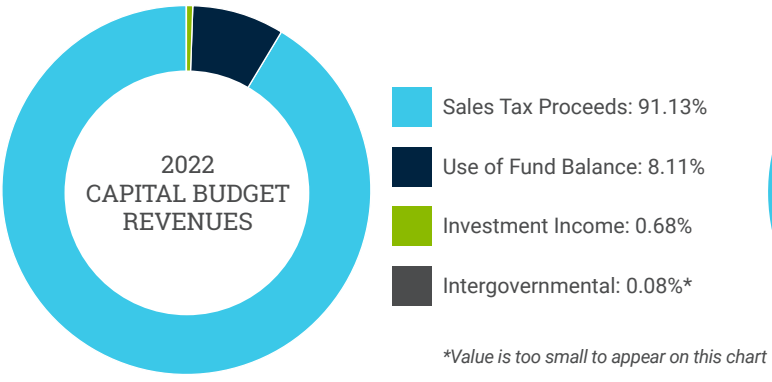
Intergovernmental revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

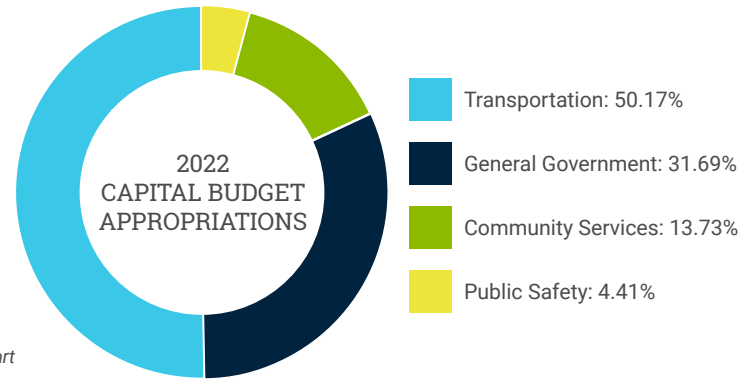
Investment Income consists of revenues earned from the investment of available resources. These revenues are budgeted based on the projected rates of return of invested fund equity.

CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Sales Tax Proceeds	140,725,235	–	–	–	–	–	140,725,235
Intergovernmental	124,145	–	–	–	–	–	124,145
Investment Income	1,039,794	–	–	–	–	–	1,039,794
Total	**141,889,174**	**–**	**–**	**–**	**–**	**–**	**141,889,174**
Use of Fund Balance	12,533,354	75,355,082	–	–	–	–	87,888,436
Total Revenues	**154,422,528**	**75,355,082**	**–**	**–**	**–**	**–**	**229,777,610**
Appropriations							
Community Services	21,199,738	20,650,983	–	–	–	–	41,850,721
General Government	48,932,551	12,397,437	–	–	–	–	61,329,988
Public Safety	6,820,598	1,656,958	–	–	–	–	8,477,556
Transportation	77,469,641	40,649,704	–	–	–	–	118,119,345
Total Appropriations	**154,422,528**	**75,355,082**	**–**	**–**	**–**	**–**	**229,777,610**





2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Investment Income							
Accumulated Interest on Investments	156,214	–	–	–	–	–	156,214
Dividend	21,599	–	–	–	–	–	21,599
Total Revenues	**177,813**	**–**	**–**	**–**	**–**	**–**	**177,813**
Appropriations							
Fire and EMS	13,140	–	–	–	–	–	13,140
Police Services	16,376	–	–	–	–	–	16,376
Sheriff's Office	2,489	–	–	–	–	–	2,489
Support Services	2,667	–	–	–	–	–	2,667
Community Services	13,336	–	–	–	–	–	13,336
Transportation Program	124,471	–	–	–	–	–	124,471
Library Program	5,334	–	–	–	–	–	5,334
Total Appropriations	**177,813**	**–**	**–**	**–**	**–**	**–**	**177,813**

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2022 – 2027

Revenues	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Sales Tax Proceeds							
SPLOST	140,725,235	–	–	–	–	–	140,725,235
Intergovernmental							
Public Source	124,145	–	–	–	–	–	124,145
Investment Income							
Accumulated Interest on Investments	699,981	–	–	–	–	–	699,981
Dividend	162,000	–	–	–	–	–	162,000
Total	**141,711,361**	**–**	**–**	**–**	**–**	**–**	**141,711,361**
Use of Fund Balance	12,533,354	75,355,082	–	–	–	–	87,888,436
Total Revenues	**154,244,715**	**75,355,082**	**–**	**–**	**–**	**–**	**229,599,797**
Appropriations							
Financial Services	47,707,694	8,547,413	–	–	–	–	56,255,107
Fire and EMS	6,788,593	1,656,958	–	–	–	–	8,445,551
Support Services	12,929	–	–	–	–	–	12,929
Community Services	21,186,402	20,650,983	–	–	–	–	41,837,385
Transportation Program	77,345,170	40,649,704	–	–	–	–	117,994,874
Non-Departmental	77,578	–	–	–	–	–	77,578
Library Program	1,126,349	3,850,024	–	–	–	–	4,976,373
Total Appropriations	**154,244,715**	**75,355,082**	**–**	**–**	**–**	**–**	**229,599,797**

DID YOU KNOW

In 2021, Support Services completed construction on the Duluth and Norcross branches of the Gwinnett County Public Library through city partnerships and SPLOST funds.



Section VI

CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2021 and the programs that make up the 2022 – 2027 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.

2021 Capital Achievements

In 2021, the Department of Community Services completed several park projects:

Project Design and Construction:

- Commerce Drive Trail
- Dacula Park Activity Building: expansion design
- Discovery Park: design
- Elisha Winn House: site improvements
- George Pierce Park Community Recreation Center: senior back patio renovations
- Ivy Creek Greenway: section 1 to 2A design
- Peachtree Ridge Park: baseball/softball field conversion to synthetic turf and ADA playground replacement
- Preservation Lawn at the Isaac Adair House: site improvements
- Singleton Greenway: phase I design
- Singleton Park: design
- Yellow River Post Office Site: improvements

Asset Management:

Annual Maintenance Items

- Bethesda Park Aquatic Center: slide refurbishment
- Collins Hill Park (baseball), Dacula Park, Pinckneyville Park (soccer), Rock Springs Park, Tribble Mill Park and Vines Park: epoxy floor replacements
- Hudlow Tennis Center at Best Friend Park: renovations to all courts
- Shorty Howell Park Activity Building: carpet replacement
- Parks Operations Center and Isaac Adair House: HVAC replacements
- Painted nine entire parks
- Parking lot repaving and line striping at several park locations: 34,000 square yards
- Cameras installations at: J. B. Williams Park, Bill Atkinson Animal Welfare Center, OneStop Norcross, and Norcross Senior Center

Unique Asset Management Items

- Bethesda Park Aquatic Center: PoolPaks compressor replacements
- Bogan Park (baseball), Lenora Park (baseball and football), and Rabbit Hill Park (lower soccer): installation of automated lighting controls
- Cemetery Field: synthetic turf replacement and lighting upgrades
- Collins Hill Golf Course: maintenance shop roof replacement

- George Pierce Park: entrance drive renovation and rehabilitation
- Gwinnett Environmental and Heritage Center: renovation of the Blue Planet exhibit
- Gwinnett Environmental and Heritage Center: installation of ADA front doors
- Magistrate Building at the Gwinnett Historic Courthouse: exterior remodeled
- Mountain Park Park Depot: roof replacement
- Parks Operations Center: installation of backup emergency generator
- Tribble Mill Park: replacement of wood planks on bridge with galvanized metal planking
- Completion of six community gardens and one new high tunnel/greenhouse
- Installation of bottle fillers and automatic door openers from COVID-19 contactless initiative
- Assumed HVAC maintenance and projects from the Support Services Department

Master Planning:

- Gwinnett Parks and Recreation Master Plan
- The Loop Trail

Land Donation:

- Former Northwood Country Club: 88.352 acres

Trails:

- Lloyd Harris Greenway Trail: connection to Harbins Park
- Trail repaving and line striping at several park locations

At the end of 2021, the following park projects were underway:

Project Design and Construction:

- George Pierce Park: trailhead, restroom, playground, and amenities
- Gwinnett Environmental and Heritage Center: back patio access path
- Gwinnett Environmental and Heritage Center: sensory treehouse
- Tribble Mill Park: Chandler Road entrance, restroom, site amenities, and Harris Greenway trailhead
- Yellow River Post Office: Hudson Nash Farmhouse restoration

2022 – 2027 Capital Improvement Plan

In addition to the aforementioned projects, which will continue into 2022, the 2022 capital budget and 2023 – 2027 Capital Improvement Plan for Community Services totals approximately $65.5 million. Projects include:

Project Design and Construction:

- Beaver Ruin Wetland Park
- Dacula Park Activity Building: expansion to a community recreation center and senior wing
- Discovery Park
- George Pierce Park: trailhead, restroom, playground, and amenities
- Gwinnett Environmental and Heritage Center: new entrance drive
- Gwinnett Environmental and Heritage Center: maintenance building

- Hudson Nash Farmhouse: restoration
- Lenora Park: community recreation center expansion
- Lenora Park: multipurpose field conversion to synthetic turf
- Rock Springs Park: multipurpose field conversion to synthetic turf
- Simpsonwood Park: master plan updates
- Singleton Park
- Tribble Mill Park: Chandler Road entrance and amenities
- Yellow River Post Office: Hudson Nash Farmhouse restoration

Trails:

- Eastern Regional Greenway Trail
- Ivy Creek Greenway: section from George Pierce Park to Westbrook Road
- Piedmont Pathway
- Singleton Greenway: phase I

Asset Management-projects include, but are not limited to:

- Collins Hill Park: replacement of playground
- Duncan Creek Park: replacement of synthetic turf
- Mountain Park Aquatic Center: replacement of flat roof
- Mountain Park Aquatic Center: replacement of PoolPak
- Peachtree Ridge Park: reconstruction of the Lake Luella dam
- Promised Land: restoration of the McGuire-Livsey House
- West Gwinnett Park Aquatic Center: replacement of air ducts
- Bethesda Park and Holcomb Bridge Park: Pavilion renovations
- Replacement, renovation and/or repairs of pools, comfort stations, playgrounds, hardscape, trails, boardwalks, and parking lots
- Rehabilitation of gyms, tennis, and basketball courts
- Field utility and landscaping
- Fleet management of vehicles and equipment
- Parks and aquatics emergency capital repairs
- Park land and open space acquisition
- Stormwater area rehabilitation
- Camera installation at Ronald Reagan Park
- Camera improvements at George Pierce Park Community Recreation Center and Mountain Park Aquatic Center and Activity Building





COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

Project Category	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Community Services Administration	138,323	–	–	–	–	–	138,323
Community Services Miscellaneous/ Contingencies	295,000	293,250	96,237	493,462	232,723	2,209,881	3,620,553
Environmental and Heritage Center	4,463,845	4,136,155	–	–	–	–	8,600,000
Fleet Equipment	288,000	4,231,633	422,402	706,765	1,735,139	5,389,131	12,773,070
Greenway/Countywide Trails Master Plan	8,367,570	11,714,828	–	–	–	–	20,082,398
Parks and Recreation	9,614,431	5,562,170	862,094	1,308,684	1,364,991	1,540,887	20,253,257
Total Community Services	**23,167,169**	**25,938,036**	**1,380,733**	**2,508,911**	**3,332,853**	**9,139,899**	**65,467,601**



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.

2021 Capital Achievements – Support Services

Major Construction Projects

The following are highlights of major capital projects managed by the Department of Support Services in 2021.

- **General Government:**
  - GJAC Courthouse Addition and New Parking Deck: The GJAC expansion provides additional space for the County's judicial functions. The Charlotte J. Nash Court Building is approximately 180,000 square feet and includes seven standard courtrooms, one multi-defendant courtroom, a jury assembly room, holding cells, and shell space for future growth. The parking deck provides approximately 1,500 parking spaces. The parking deck fully opened in December 2019, the security node with access from the parking deck opened in December 2020, and jury assembly and courtrooms opened in April 2021. Additional temporary jury deliberation space was completed in September 2021 to provide space for social distancing. This project was funded by the 2009 SPLOST program and the General Government Capital Fund.

- Gwinnett Entrepreneur Center: This project created an Entrepreneur Center to aid small business startups by providing resources and services including physical space, coaching, common services, and networking connections. The 6,285-square-foot renovation transformed the space previously occupied by the Sheltering Arms Day Care Center in downtown Lawrenceville into a state of the practice center with space for networking, collaboration, and individual or shared office space for new businesses. Design and procurement were completed in 2020, and construction was completed in 2021. This project was funded by HUD-Community Development Block Grant Funds and the General Government Capital Fund.

- One Justice Square Third and Fourth Floor Renovations: This project was part of a larger GJAC Campus Space Implementation Plan and included the renovation of approximately 53,000 square feet of office space on the third and fourth floors of One Justice Square. Construction began in February 2020, and the Department of Transportation, the Department of Planning and Development, Gwinnett Clean & Beautiful, and the Gwinnett Community Development Program Office moved into the renovated spaces in spring 2021. This project was funded by the General Government Capital Fund and the Development and Code Enforcement Capital Fund.

- One Justice Square First and Second Floor Renovations: This renovation of the first and second floors of One Justice Square is another phase of the GJAC Campus Space Implementation Plan. The first floor will house the Department of Community Services; Code Enforcement; and a conference, meeting, and training space for the building while the second floor will house the Department of Information Technology Services. Planning and design began in 2020, and construction is scheduled to start in 2022. This project is largely funded by the General Government Capital Fund.

- GJAC First and Second Floor Renovations: This phase of the GJAC Campus Space Implementation plan includes renovations in the former Department of Transportation space, the Board of Commissioners and County Administrator Space, and the Department of Communications space. Planning and design began in 2020 and construction is scheduled to start in spring 2022. This project is funded by the General Government Capital Fund.

- GJAC Security Vestibule: This project will add a new security vestibule to the front entrance of GJAC and renovate the existing entrance and atrium area. Design began in 2021. Project design is funded by the General Government Capital Fund.

- Records Management Center: This project is to renovate a former grocery facility to create a Records Management Center and space for storage of personal protective equipment. The facility was purchased in 2020, and design for the facility began in 2021. Construction is anticipated to begin in Summer 2022, and this project is funded by the General Government Capital Fund.

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

- Norcross Branch Library Relocation: This project included the construction of a 22,000 square-foot facility and parking structure in partnership with the city of Norcross. Construction on the LEED-designed project began in January 2020 and was completed in October 2021. This project was funded by the 2005, 2009, and 2014 SPLOST programs and with funding from the city of Norcross.

- Duluth Branch Library Relocation: This project included the construction of a new 22,000 square-foot Duluth Branch in partnership with the city of Duluth. The new facility was designed to achieve a LEED Certified rating. Construction began in December 2019 and was completed in May 2021. This project was funded by the 2009 and 2014 SPLOST programs.

- Snellville Branch Library Relocation: This project includes the construction of a new Elizabeth Williams Branch Library and detached parking deck in partnership with the city of Snellville. The County worked with the city regarding design concepts for the library facility and parking deck in 2019, and design was completed in 2020. Construction began in October 2021 with anticipated completion at the end of 2022. This project is funded by the 2017 SPLOST program.

- Hooper-Renwick Themed Library: The Hooper-Renwick Themed Library will preserve and honor the history and legacy of the former Hooper-Renwick School located at 50 Neal Boulevard in Lawrenceville through an intergovernmental agreement with the city of Lawrenceville. The branch will replace the current Lawrenceville Branch located at 1001 Lawrenceville Highway. Design began in 2021, and construction is scheduled to start in late 2022. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.



- **Public Safety:**
  - **Fire Station 13:** This project is the relocation of the former station in downtown Suwanee to a site adjacent to the city's planned Town Center on Main park development. Design was completed in spring 2021, and construction started in fall 2021. The 10,788-square-foot facility will provide three drive-through apparatus bays, offices, bunk areas, a kitchen, and training accommodations. This project is funded by the 2017 SPLOST program.
  - **Police Fleet Facility Maintenance Building:** This project will replace the existing police fleet vehicle maintenance trailer with a 6,000 square-foot maintenance facility. The facility will include three vehicle maintenance bays and administrative space. Design was completed in March 2021, and construction started in January 2022. This project is funded by the Police Capital Fund.
  - **Police Training Center Expansion:** This project includes a 23,000 square-foot expansion of the existing training center to meet the current and growing needs of the Police training program. The expansion includes additional classroom space, multipurpose rooms, locker rooms, and additional administrative space for police staff. Design was completed in February 2021, and construction started October 2021. This project is funded by the Police Capital Fund.
  - **HDU-SWAT Building:** This project is to construct a standalone Hazardous Device Unit and Special Weapons and Tactics Team building at the Police Training Center campus. The building will house HDU-SWAT operations personnel and provide storage for vehicles, equipment, and materials. Design is in process and will be completed in the spring of 2022, and construction is anticipated to start in 2022. This project is funded by the Police Capital Fund.

Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2021:

- **General Government:**
  - **Gwinnett Justice and Administration Center:** Upgraded lighting and ceiling tiles, replaced front entry doors, replaced lighting control system, cleaned and sealed exterior precast concrete, upgraded HVAC control system, replaced HVAC controllers, replaced two escalators original to GJAC
  - **Courts Annex:** Cleaned and sealed exterior precast concrete, replaced x-ray equipment, cleaned and replaced duct liner
  - **Fleet Management Facility:** Completed facility condition assessment and space utilization study
  - **One Justice Square:** Replaced rooftop HVAC equipment
  - **Georgia Driver Services Facility:** Replaced fire alarm system
  - **Briscoe Field Tower:** Replaced roof
  - **Multiple Facilities:** Replaced uninterruptible power supply batteries, completed remediation of stormwater ponds, completed facility condition assessments



- **Public Safety:**
  - **Multiple Fire Facilities:** Replaced HVAC equipment
  - **Multiple Fire Facilities:** Replaced fire alarm systems
  - **Multiple Fire Facilities:** Completed 43 facility condition assessments
  - **Fire Services Fire Apparatus Facility:** Renovated offices and interior spaces
  - **Police Headquarters:** Replaced roof
  - **Police West Precinct:** Replaced HVAC equipment and fire alarm system
  - **Police Radio Tower:** Upgraded HVAC equipment
  - **Multiple Police Facilities:** Replaced batteries for uninterruptible power supplies
  - **Sheriff Training:** Completed space needs assessment
  - **Sheriff Detention Center:** Completed space needs assessment and facility condition assessment
- **Community Services:**
  - **Historic Courthouse:** Repaired gazebo
  - **Grayson Branch Library:** Replaced roof
  - **Suwanee Branch Library:** Replaced fire alarm system
  - **Buford Branch Library:** Replaced fire alarm system
  - **Norcross Human Services Center:** Replaced roof
  - **Multiple Library Branches:** Completed 10 facility condition assessments
  - **Pinckneyville Community Center:** Replaced fire alarm system
  - **Mountain Park Aquatic Center:** Replaced fire alarm system



2021 Capital Achievements – Information Technology Services

Achievements in 2021 pertaining to the Department of Information Technology Services include the following:

- **Safeguarding Data:** Security Enhancements/Implementations
  - Deployed Windows Defender (antivirus+) used to identify malware on a Windows system.
  - Moved Virtual Private Network to Microsoft Multifactor for remote network access.
  - Completed security risk assessments that identify, assess, and implement key security controls in applications and IT environments, and focus on preventing application security defects and vulnerabilities.
  - Completed data encryption of critical applications that contain massive amounts of sensitive information managed and stored online in the cloud or on connected servers. Encryption uses cybersecurity to defend against brute-force and cyber-attacks, including malware and ransomware.
- **Streamlining Operations:** Efficiency Improvements
  - Launched an online service request process that enables services including knowledge articles, service request templates, and status dashboards to improve process flow and the customer experience.
  - Refreshed and modernized infrastructure including upgrade of 240 switches, 400 Wireless Access Points, 96 routers, 58 Voice Gateways, 17 firewalls, and seven circuits, resulting in uptime of services for mission critical services.
  - Installed an AT&T in-building cellular antenna system at GJAC resulting in improved signal strength and service within the building for AT&T cellular users.
- **Driving Innovation:** Implementations, Migrations, and New Development
  - Enabled additional online payment options, allowing residents to use American Express for online payment services.
  - Implemented ePermit Hub application within the Department of Planning and Development to give builders and residents an easy way to apply for a permit application and collaborate with County staff on pending applications.
  - Migrated the Accela application to the cloud, which enables the County to respond to rapidly modernizing technology and provide high degrees of security, flexibility, and usability for Planning and Development.
  - Developed and launched Online Business Application for License and Revenue to allow business owners to apply for a business license online without visiting a county office in person.
  - Developed a computerized system to manage indoor social distancing and capacity planning requirements during the COVID-19 pandemic. The department won a 2021 NACo Achievement Award for this project.

2022 – 2027 Capital Improvement Plan

The 2022 capital budget and 2023 – 2027 Capital Improvement Plan for General Government totals approximately $224.1 million.

Support Services

Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2022:

- **General Government:**
  - **One Justice Square First and Second Floor Renovation:** This renovation of the first and second floors of One Justice Square is another phase of the GJAC Campus Space Implementation Plan. The first floor will house the Department of Community Services; Code Enforcement; and a conference, meeting, and training space for the building while the second floor will house the Department of Information Technology Services. Planning and design began in 2020, and construction is scheduled to start in 2022. This project is largely funded by the General Government Capital Fund.
  - **GJAC First and Second Floor Renovations:** This phase of the GJAC Campus Space Implementation plan includes renovations in the former Department of Transportation space, the Board of Commissioners and County Administrator Space, and the Department of Communications space. Planning and design began in 2020 and construction is scheduled to start in spring 2022. This project is funded by the General Government Capital Fund.

- GJAC Security Vestibule: This project will add a new security vestibule to the front entrance of GJAC and renovate the existing entrance and atrium area. Design began in 2021. Project design is funded by the General Government Capital Fund.

- Records Management Center: This project is to renovate a former grocery facility to create a Records Management Center and space for storage of personal protective equipment. The facility was purchased in 2020, and planning for the facility began in 2020. Construction anticipated to start in summer 2022, and this project is funded by the General Government Capital Fund.

- **Public Safety:**

  - Fire Station 13: This project is the relocation of the former station in downtown Suwanee to a site adjacent to the city's planned Town Center on Main park development. Design was completed in spring 2021, and construction started in fall 2021. The 10,788-square-foot facility will provide three drive-through apparatus bays, offices, bunk areas, a kitchen, and training accommodations. This project is funded by the 2017 SPLOST program.

  - Police Fleet Facility Maintenance Building: This project will replace the existing police fleet vehicle maintenance trailer with a 6,000 square-foot maintenance facility. The facility will include three vehicle maintenance bays and administrative space. Design was completed in March 2021, and construction started in January 2022. This project is funded by the Police Capital Fund.

  - Police Training Center 50-Yard Firing Range Buildout: This project will complete the buildout of the 50-yard range within the Firing Range building at Police Training. The additional 15 firing lanes will increase the capacity for training officers and recruits. Design was completed in 2020. This project is funded by the Police Capital Fund.

  - Police Training Center Expansion: This project includes a 23,000 square-foot expansion of the existing training center to meet the current and growing needs of the Police training program. The expansion includes additional classroom space, multipurpose rooms, locker rooms, and additional administrative space for police staff. Design was completed in February 2021, and construction started October 2021. This project is funded by the Police Capital Fund.

  - HDU-SWAT Building: This project is to construct a standalone Hazardous Device Unit and Special Weapons and Tactics Team building at the Police Training Center campus. The building will house HDU-SWAT operations personnel and provide storage for vehicles, equipment, and materials. Design is in process and will be completed in Spring 2022, and construction is anticipated to start in 2022. This project is funded by the Police Capital Fund.

- **Community Services:**

  - Snellville Branch Library Relocation: This project includes the construction of a new Elizabeth Williams Branch Library and detached parking deck in partnership with the city of Snellville. The County worked with the city regarding design concepts for the library facility and parking deck in 2019, and design was completed in 2020. Construction began in October 2021 with anticipated completion at the end of 2022. This project is funded by the 2017 SPLOST program.

  - Hooper-Renwick Themed Library: The Hooper-Renwick Themed Library will preserve and honor the history and legacy of the former Hooper-Renwick School located at 50 Neal Boulevard in Lawrenceville through an intergovernmental agreement with the city of Lawrenceville. The branch will replace the current Lawrenceville Branch located at 1001 Lawrenceville Highway. Design began in 2021, and construction is scheduled to start in late 2022. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.



- **Lawrenceville Branch Library and Administration Headquarters Renovation:** This project is to design and renovate the existing 28,309 square-foot Lawrenceville Branch Library and Administrative Headquarters facility to provide a consolidated administrative headquarters for the Gwinnett County Public Library System. The library functions will be relocated to the Hooper-Renwick Themed Library, and design is anticipated to start in 2022. This project is funded by the 2017 SPLOST program.

- **Former Records Management Center Space Renovation:** The project is to renovate the current Records Management Center at the Central Services Facility on Grayson Highway. The Records Management Center will be moving to a new location on Grayson Highway, and the current space will be renovated to provide additional space for Elections functions. This will consolidate the operations of the Elections Headquarters space and a currently leased warehouse space used for voting equipment and workspace. Design is scheduled to start in 2022. This project is funded by the General Government Capital Fund.

Capital Maintenance Projects

A focus on capital maintenance projects continues in 2022. Some projects began in 2021, while others are newly programmed for 2022. The following projects will be completed or newly implemented in 2022:

- **General Government:**
  - **Gwinnett Justice and Administration Center:** Access control system upgrades, escalator replacement Phase 2, elevator upgrades, floor covering replacements, and site lighting upgrades
  - **One Justice Square:** Cleaning and sealing exterior precast concrete and elevator modernization
  - **Courts Annex:** Site security upgrades, fire alarm system replacement
  - **Government Annex:** Elevator modernization
  - **Fleet Management Fuel Sites:** Storage and dispensing equipment replacement at multiple fuel sites
  - **DOT Central Facility:** Floor covering replacements
  - **North Gwinnett Tag Office:** Fire alarm and security system replacements
  - **Snellville Tag Office:** Fire alarm system replacements
  - **Multiple Tag Offices:** Floor covering replacements
  - **Multiple County Facilities:** Continued access controls system replacements, stormwater pond remediations, condition assessments, and monument sign replacements



- **Public Safety:**
  - **Fire Station Nos. 3, 16, 17, 19:** Turnout gear room construction
  - **Fire Station Nos. 3 and 4:** Roof replacement
  - **Fire Administration and Fire Logistics:** HVAC replacement
  - **Fire Services Headquarters Facility:** Interior renovation and reconfiguration
  - **Multiple Fire Facilities:** HVAC equipment replacements, fire alarm replacements, monument sign replacements, and facility condition assessments
  - **Police Training Firing Range:** HVAC equipment replacement and fire alarm replacement
  - **Police Training Center:** Fire alarm replacement
  - **Police North Precinct:** Fire alarm and HVAC equipment replacement
  - **Police South Precinct:** HVAC controls addition
  - **Police East Precinct:** Fire alarm replacement
  - **Police West Precinct:** Roof replacement
  - **Police Annex Facility:** E-911 Center HVAC upgrades
  - **Multiple Police Facilities:** Facility condition assessments and monument sign replacement
  - **Comprehensive Correctional Complex:** Roof replacement, clean and paint exterior walls and trim, exterior recreational space design and development, security upgrades, commercial kitchen appliance replacement, and walk-in cooler/freezer replacement
- **Community Services:**
  - **Pinckneyville Community Center:** Fire Alarm System Replacements
  - **Centerville Branch Library:** Gutter replacements
  - **Peachtree Corners Branch Library:** Parking lot improvements
  - **Collins Hill Branch Library and Fire Forks Branch Library:** Roof replacements
  - **Multiple Library Branches:** Restroom renovations
  - **Multiple Library Branches:** Lighting upgrades
  - **Multiple Library Branches:** Fire alarm replacements
  - **Library Headquarters:** Emergency power upgrades
  - **Historic Courthouse:** Slate roof replacement, elevator modernization, and exterior facade and clock tower remediation
  - **Multiple Historic Facilities:** Facility condition assessments
  - **Animal Welfare:** Incinerator replacement
  - **Animal Welfare Overflow Site:** Demolition
  - **OneStop Buford:** Floor covering replacements
  - **Norcross Human Services Center:** Roof and HVAC equipment replacements

2022 – 2027 Capital Improvement Plan

Information Technology Services

The Department of Information Technology Services' capital improvement plans for 2022 – 2027 include:

Efficiency Improvements

- State of Art System – Complete and implement the Public Safety Solution, a new "system of systems" that will provide public safety stakeholders with streamlined access to information that up until now has been prevented within siloed systems.
- Digital Automation – Lead the implementation of enterprise-wide digital automation tools for improved efficiency and paperless footprint through the deployment of the DocuSign tool. This tool will provide an automated process optimization solution to work and transform more than 500 forms and workflows identified by County departments.
- Contract Routing Automation – The digital support capabilities being implemented in 2022 (automated forms, electronic signature, and conditional automated workflows) are quickly being applied to automate the manual processes associated with routing contracts for approval. This will bring efficiencies to more than 300 contracts that are manually routed annually.
- Public Safety Network – Establish a segregated network segment for Public Safety on its own network and integrated platform to improve service for the public safety teams and residential critical emergency services.
- Cloud Migrations – Migrate SharePoint collaboration tool to the cloud to provide enhanced security and product feature updates, along with consistent and secure system availability. The migration is also cost efficient.

Network Modernization

- Expansions
  - Develop high-bandwidth connectivity between the Data Centers (GJAC, Police Annex, and Bay Creek) and all County-owned or operated facilities.
  - Improve network performance through automation and machine learning, including a high-speed backbone, and improved wireless connectivity.
  - Encrypt all devices and enable mobile devices to be managed effectively using the appropriate infrastructure tools, such as Mobile Device Management.
  - Deploy County-owned fiber network to all remote locations.
- Upgrades
  - Upgrade all network cabling to current standard to improve data performance and capacity over the next 3 years.
  - Upgrade Wireless Network (Wi-Fi) to next generation to increase capacity of usage.

Automation/Digital Transformation

- Implement the Lucity 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.

Implementations and Developments

- Deliver major Accela enhancements to enhance and automate Planning and Development processes which will result in improved efficiencies as well as enhanced customer experiences. Examples include customer recognition capabilities, customer shopping cart improvements, and data analytics presented in dashboards.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Cities Share of 2017 SPLOST	47,707,694	8,547,413	–	–	–	–	56,255,107
Computers and Computer Systems	24,271,768	15,076,433	15,865,314	5,748,139	5,067,697	943,669	66,973,020
Contingencies and Miscellaneous Projects	108,500	70,000	106,414	70,000	70,000	172,467	597,381
Fleet Equipment	2,868,905	3,719,084	2,033,655	1,954,248	2,067,132	5,169,361	17,812,385
General Government Facilities	11,944,871	12,193,364	13,206,220	6,053,557	1,852,500	4,604,127	49,854,639
General Government Facilities – Civic Center Expansion	77,578	–	–	–	–	–	77,578
Fire Facilities	1,888,419	1,136,000	266,500	954,500	708,000	850,200	5,803,619
Judgers Chambers Renovations	–	–	250,000	3,297,538	3,837,453	1,948,035	9,333,026
Judicial Facilities	–	150,000	150,000	150,000	150,000	150,000	750,000
Libraries	1,837,683	4,021,804	147,580	186,280	129,380	129,380	6,452,107
DOT Central Site Improvements	–	–	570,000	–	–	–	570,000
Park Renovations and Improvements	25,000	45,000	–	60,000	–	–	130,000
Records Center Space Elections	100,000	1,100,000	–	–	–	–	1,200,000
Police Facilities	4,491,677	–	225,000	–	–	–	4,716,677
Corrections Facility	1,803,000	406,000	614,000	520,000	200,000	–	3,543,000
Support Services Administration	2,667	–	–	–	–	–	2,667
Total General Government	**97,127,762**	**46,465,098**	**33,434,683**	**18,994,262**	**14,082,162**	**13,967,239**	**224,071,206**

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.

2021 Capital Achievements – Police Services

Achievements in 2021 pertaining to the Gwinnett County Police Department include the following:

- **Public Safety Solution:** Completed 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 identified. Portions will go live in February 2022.
- **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 will deploy solutions that bring together video inputs, incident and criminal complaints, arrest records, photos, national crime databases, 911 call records, and more. This will go live in conjunction with the Public Safety Solution listed above.
- **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 is expected to be completed in July 2022.

2021 Capital Achievements – Fire and Emergency Services

Achievements in 2021 pertaining to the Department of Fire and Emergency Services include the following:

- Received three new pumper trucks with new branding to replace old units
- Received three new rescue units to implement the alternative response vehicle program
- Received two new medic units with remounted patient compartments to replace older units
- Received two new medic units to add to the fleet to meet the transport needs of the department
- Received nine power stretchers with XPS technology to aid with bariatric patients to replace older units
- Received six load systems to replace older units that have exceeded their useful life
- Initiated replacement of generators at Station 9 and Station 21 due to age
- Purchased 255 bottles to replace expiring self-contained breathing apparatus bottles
- Received four thermal imaging cameras that were assigned to the Training Academy for improved safety during fire recruit training and career ladder courses
- Replaced analog cameras at Fire Headquarters and Fire Resource Management with updated technology and cameras
- Installed security cameras with new technology to all stations in Battalion 1, Battalion 2, and Battalion 3
- Completed the installation of new fire station alerting systems at 24 stations to complete all replacements
- Installed new speaker systems for the fire station alerting upgrade at all fire stations
- Installed incident display boards at all fire stations as part of the fire station alerting upgrade
- Installed a new pump at Fire Apparatus to complete annual hose testing more quickly
- Replaced flooring and carpet at Fire Stations 7, 8, 12, 19, 20, 21, 23, 25, and 29
- Completed renovation of Fire Apparatus administrative offices
- Completed the Facility Condition Assessment for all stations and support facilities for the department

2022 – 2027 Capital Improvement Plan

The 2022 capital budget and 2023 – 2027 Capital Improvement Plan for Public Safety totals approximately $136.9 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2022 – 2027 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 is April 2022.
- The proposed new SWAT/HDU/K9 building project is at 50 percent Construction Documents stage with design. Design is expected to be completed in Spring 2022, with construction to begin in Summer 2022.
- Critical Evidence Enterprise Server is a 2022 project to procure and implement an enterprise server for transfer and storage of criminal evidence for the department's Computer Forensic Lab.
- Acquisition of Forward Looking InfraRed system to update existing cameras to provide infrared pointing, illumination, and low light sensor capabilities to improve visibility for the aviation units during nighttime and low visibility incidents.
- New Police Headquarters planned for 2025 to replace the current location that was 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 multistory office building with a parking deck.

Fire and Emergency Services

The 2022 – 2027 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and medic units (ambulances) along with various support vehicles within the department. An additional rescue vehicle will be added to provide a reserve unit to the alternative response vehicle program. Self-Contained Breathing Apparatus bottles will be replaced due to bottle expirations. Equipment identified for replacement such as extrication equipment, thermal imaging cameras, LUCAS devices, cardiac monitors, stretchers, and stretcher load systems will continue with their scheduled replacements throughout the period. Fire Facilities will utilize funding approved during the period to replace generators at identified stations, replace fluorescent lighting with LED lighting in identified stations, replace apparatus bay exhaust fans and systems, upgrade gear room exhaust fans, replace worn carpet and flooring within identified stations, and replace counter tops and kitchen surfaces as identified through station level input. The Department of Fire and Emergency Services continues to collaborate with the Department of Information Technology Services with the upgrade to the fire station alerting systems resulting in a transition to 24-hour encoding and incident display boards in all stations to seamlessly integrate with the new Public Safety One Solution for a new Computer Aided Dispatch system, fire reporting system, and other public safety features with an anticipated deployment in early 2022. Fire and Emergency Services will continue to work with the Department of Support Services on the construction of Fire Station 13's relocation in Suwanee which has an anticipated completion in late August 2022. Future plans with Support Services include the relocation/renovation of Fire Station 14 in Buford and the continued addition of gear rooms at Fire Stations 2, 3, 4, 16, 17 and 19. A Facility Condition Assessment was completed, providing useful information and planning strategies for the replacement systems and equipment that are in various stages of their useful life at fire facilities. An Operational Master Plan is in progress to be used in conjunction with the Facilities Condition Assessment to create a long-range plan for replacement of facilities, additions to current facilities, renovation of current facilities, and additional fire stations and support facilities to meet the needs of the County as it grows in service demand and population. Fire and Emergency Services will collaborate with Support Services on fire alarm system replacements, HVAC system replacements, and roof replacement programs throughout the capital improvement period. Additionally, future facility renovations are anticipated in the upcoming capital improvement period based on results identified in the facility condition assessments, Operational Master Plan, and in conjunction with established replacement schedules.

PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

Project Category	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Ambulances	2,889,610	1,656,958	–	–	–	–	4,546,568
Detention Center Renovations	–	50,000	519,981	–	–	–	569,981
Fire Apparatus and Equipment	7,050,000	480,000	570,000	550,000	550,000	550,000	9,750,000
Fire Facilities	325,000	350,000	375,000	400,000	425,000	450,000	2,325,000
Police Facilities	–	391,519	–	–	–	–	391,519
Public Safety Administration	92,343	–	–	–	–	–	92,343
Public Safety Vehicles and Fleet Equipment	7,285,500	35,830,051	10,273,430	17,358,179	8,217,283	40,304,707	119,269,150
Total Public Safety	**17,642,453**	**38,758,528**	**11,738,411**	**18,308,179**	**9,192,283**	**41,304,707**	**136,944,561**

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 paving 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 & Ride 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

2021 Capital Achievements

The Department of Transportation's capital achievements in 2021 include the following:

- Completed construction of 24 major projects, including intersection, major road, road safety and alignment, school safety, and sidewalk and pedestrian safety projects
- Began construction of 11 projects including bridges, major roadways, school safety, and sidewalks
- Began engineering on nine new capital projects
- Completed construction of Dacula Road at SR 8/Winder Highway project
- Completed construction on Pleasant Hill Road (Chattahoochee River to Howell Ferry Road/McClure Bridge Road) road widening project and Boardwalk across the Chattahoochee River project
- Continued construction of the Harbins Road at SR 316/University Parkway interchange project
- Continued construction of the SR 324/Gravel Springs Road at I-85 interchange project, opening all four interchange ramps to traffic
- Continued construction of Spalding Drive from Winters Chapel Road to Holcomb Bridge Road/SR 140



- Began construction of Constitution Boulevard at Langley Drive intersection improvement project
- Began construction of Collins Industrial Way (SR 20/Buford Drive to Collins Hill Road Connector)
- Began construction of Sardis Church Road widening and intersection improvement project for Seckinger High School opening in 2022
- Awarded the Western Gwinnett Bikeway extension project
- Procured vehicles for major transit service expansion including three new local routes and return of Snellville Microtransit and completed total rehabilitation of Indian Trail Park and Ride
- Executed Project Framework Agreement with Georgia DOT 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 Park & Ride Lot project
- Initiated work on the Bus Rapid Transit South I-85 Corridor project
- Continued engineering and construction of traffic management system expansion in the city of Peachtree Corners
- Completed the resurfacing of 94 miles of County roadways, including 3.2 miles on Peachtree Industrial Boulevard between Rogers Bridge Road and Grand Vista Approach
- Completed 13 in-house quick fix projects
- Completed construction for two traffic management systems on major roads, installed six new traffic signals, reconstructed 14 existing signals, and began engineering on projects to upgrade 35 traffic signals
- Began to deploy Connected Vehicle technology along the County road network in partnership with Georgia DOT; this technology will enable the use of emergency vehicle preemption, transit signal priority, and other safety applications
- Partnered with the Atlanta Regional Commission and other agencies on 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 advanced transportation technology to provide safe and complete trips, enhancing accessibility to all travelers in the county
- Awarded the contract for the Airport Master Plan Update
- Completed the Taxiway Y Extension, Runway 7-25 Strengthening, and Central Basing Area capital projects at Briscoe Field

2022 – 2027 Capital Improvement Plan

The 2022 capital budget and 2023 – 2027 Capital Improvement Plan for Transportation totals approximately $184.7 million. Some of the major projects are as follows:

- Continue management of SPLOST programs
- Continue traffic signal equipment upgrades and guardrail replacement programs
- Complete the installation of the traffic management system expansion project on SR 20/Loganville Highway
- 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
- Evaluate the 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
- Continue with the deployment of Connected Vehicle technology along the county road network in partnership with Georgia DOT 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
- Complete Gwinnett County Comprehensive Transportation Plan update
- Continue work on the Harbins Road widening project
- Continue to implement county gateway projects
- Complete traffic signal switch upgrade project
- Complete Commuter Bus Mid-life Overhaul project
- Implement Bus Stop Amenities project
- Construct Harbins Park & Ride Lot
- Continue work on Bus Rapid Transit South I-85 Corridor project
- Complete Transit Development Plan Update



TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Airport Capital Improvements and Equipment	130,464	140,250	–	119,632	69,817	471,342	931,505
Bridge and Roadway Drainage Improvements	12,934,250	2,528,500	–	–	–	–	15,462,750
Cities Allocation-Roads	5,344,178	1,166,081	–	–	–	–	6,510,259
Intersection/Traffic Operations Improvements	6,231,875	9,174,812	665,000	675,000	690,000	700,000	18,136,687
Major Road Improvements	23,872,024	6,588,744	–	–	–	–	30,460,768
Neighborhood Speed Control	97,250	340,375	–	–	–	–	437,625
Pedestrian Safety/Sidewalks	4,938,164	2,693,961	–	–	–	–	7,632,125
Resurfacing/Rehabilitation	17,523,462	2,917,500	–	–	–	–	20,440,962
Road Program Management	4,000,000	3,190,462	–	–	–	–	7,190,462
Road Program Miscellaneous/ Contingencies	520,000	240,000	240,000	400,000	280,000	200,000	1,880,000
Road Safety and Alignments	2,671,052	6,371,981	250,000	270,000	290,000	310,000	10,163,033
School Safety Program	1,495,000	6,932,913	–	–	–	–	8,427,913
Transportation Administration	684,761	–	–	–	–	–	684,761
Transit Facilities	–	1,375,000	725,000	–	–	–	2,100,000
Transit Program Miscellaneous/ Contingencies	1,700,000	2,900,000	3,500,000	3,475,000	5,650,000	1,700,000	18,925,000
Transit Vehicles and Equipment	1,285,703	2,555,060	1,053,782	4,913,970	1,516,553	2,660,000	13,985,068
Transportation Planning	491,125	2,388,405	2,815,843	3,462,191	2,609,744	9,359,321	21,126,629
Unpaved Roads	194,500	–	–	–	–	–	194,500
Total Transportation	**84,113,808**	**51,504,044**	**9,249,625**	**13,315,793**	**11,106,114**	**15,400,663**	**184,690,047**

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.

DWR's 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 DWR's current Capital Improvement Plan is the rehabilitation and replacement of aging infrastructure and ensuring capacity for the future.

DWR 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. DWR also operates and maintains 213 raw sewage pump stations, nine water booster pump stations, 10 water storage tanks, 273 miles of pressurized sewer pipe, 2,899 miles of gravity sewer pipe, 1,641 miles of stormwater drainage pipe, and 3,990 miles of water main, serving approximately 190,831 active sewer customers and 264,826 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.

2021 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 2021:

- **M-0120-10 – Crooked Creek WRF- CP-4 Improvement Project:** The Crooked Creek Water Reclamation Facility has been in operation for more than 30 years. The equipment and facilities were in need of rehabilitation or replacement to continue to meet permit, and to increase safety and efficiency. DWR has been replacing and rehabilitating sections of the facility for over 10 years. The previous construction packages addressed the influent pump station, headworks, operations and maintenance buildings, oxidation ditch #3 aeration, effluent filter media replacement and recently, the rehabilitation of secondary clarifiers #5 and #6. This project, the Crooked Creek WRF Improvement Project Construction Package 4, involved the upgrade or replacement of the remaining key processes within the existing CCWRF including chemical addition facilities, activated sludge, additional secondary clarifiers, disinfection, post aeration, solids handling, and electrical systems. Construction for this project is complete and the plant has been in service since October 2021.

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 2021:

- **F-1387-06 – Duluth Area NCI Expansion Phase 1:** The catalyst for this project was to upsize existing sewer infrastructure from 30" to 54" in order to better accommodate for future growth in the basin and to fix a negative slope that had developed on the line limiting capacity. The scope of this project was the replacement of the existing 30" North Chattahoochee Interceptor sewer in the Duluth area with a 54" sewer. Phase 1 consisted of a fast-track portion to get the sewer line replaced in advance of development in the area (Encore) and a trail bridge project being completed by the city of Duluth in conjunction with the Georgia Department of Transportation. The work was conducted on what was formerly known as Peachtree Golf Course, extending east along the Chattahoochee River to past where the sewer line intersects with Rogers Bridge Road. Approximately ¾ mile of sewer was replaced as part of this project. The benefits to the County for this project were achieved by performing the work prior to the developer and the city's project schedule. DWR was able to avoid any potential conflicts. In addition, DWR was able to obtain easements as part of conditional approval for the development. The upsizing of the sewer line in this area enables future growth for the basin and much of the northern part of Gwinnett County.

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 2021:

- **M-0736-11 – Frontier Drive Phase I- Frontier Dr WMR:** This project included the replacement of approximately 2 miles of existing 6-inch asbestos cement pipe and 6-inch PVC pipe with 8-inch ductile iron pipe (DIP) water mains in the Frontier Forest and Forest Green subdivisions along Frontier Drive, Frontier Way, Frontier Trail, Davis Street, White Oak Drive, White Oak Way, and Forest Green Drive. The existing pipes had a high break history and did not meet current size standards to ensure fire flow. This project replaced aging infrastructure and brought the distribution system up to current standards.

The **Water Production Facilities program** includes projects for expansion and improvements to the two water production facilities and the booster stations and tanks. The following major project was completed in 2021:

- **F-1382-04 – Lanier & Shoal Creek Plants Phase 2 Chlorine System Improvements:** The objective of this project was to provide improvements to the chlorine storage and feed facilities at both filter plants, including replacement of all interior and exterior chlorine gas and solution piping, improvement of the chlorine area ventilation system, installation of a new 3-ton lifting hoist at the Lanier Filter Plant, and replacement of interior chlorine gas and solution piping at the Shoal Creek Filter Plant. This project will provide improvements to the chlorine storage and delivery systems by installing a new lifting system with increased capacity for loading and unloading chlorine tanks at Lanier Filter Plant to improve functionality, and safety. The Phase 2 Chlorine Improvements project addresses safety concerns with the chlorine piping system by continuing DWR's practice of proactively replacing the piping at five-year intervals, and also provides improvements to the ventilation system for worker safety when working in and around the chlorine facilities. The benefit of the project is to reduce the risk to human health and safety by ensuring a well-maintained piping system by replacing the under-capacity existing lifting system. The system was replaced with a larger one to handle chlorine tank cylinders and improve the LFP chlorine room ventilation system.



The **Systems and Technology program** includes all projects related to technology improvements made to related 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 2021:

- **T-0572-04 Fiber Expansion-Crooked Creek:** The Crooked Creek Fiber Expansion capital project, which supports Gwinnett County's smart and sustainable government priority, included the addition of new and replacement of aged fiber optic cable at the Crooked Creek water reclamation facility where required. As part of the Crooked Creek facility renewal, much of the current fiber optics were replaced to accommodate added network connectivity within the plant as well as to improve the reliability of device connections such as cameras, access control, and other equipment used in plant processes. These enhancements were needed to ensure that the Supervisory Control and Data Acquisition infrastructure at the Crooked Creek facility remain strong and reliable. Most fiber for this project was installed in 2021, except for fiber currently being installed to the new access entry gate. The fiber part of this work is due to be completed in the 1st quarter of 2022, which will complete the fiber renewal at the Crooked Creek Water Reclamation Facility.

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 2021:

- **F-1049-12 – Farrell Creek-Chattahoochee Interceptor Upgrade:** This project was begun to address the section of sewer line which was experiencing high flows due to growth in the area and inflow and infiltration. The scope for this project included replacing the existing 10" and 12" Farrell Creek Interceptor sewer in Peachtree Corners with 18" sewer for approximately 1.25 miles. This project ran along Farrell Creek in the City of Peachtree Corners from East Jones Bridge Road to Peachtree Corners Circle, behind The Forum. The County benefits from having a sewer that adheres to the current DWR standards with capacity to enable future growth in the Peachtree Corners area.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. The following major project was completed in 2021:

- **F-0234 – Donegal Way Dam Rehab:** This project is located in Lochwolde Subdivision, northeast of the intersection of Donegal Way and Lochwolde Lane. Lochwolde Subdivision is south of Snellville near Centerville Rosebud Road, approximately one mile east of Highway 124. Donegal Way runs across the crest of the dam and is the only access point for approximately 70 homes. The catalyst for this project was that seepage from the dam was observed to contain sediment. This is indicative of internal erosion occurring within the dam which can lead to failure. In addition, the low-level drainpipe was heavily deteriorated. The project consisted of a holistic rehabilitation of the dam including removal of trees from the downstream slope, abandonment of the existing low-level drainpipe with flowable fill, removal of the existing auxiliary spillway, pipes, installation of seepage controls within the dam, installation of a concrete culvert and spillway and installation of a new low-level drainpipe. This project benefits the County by ensuring the stability of the dam thereby protecting the roadway and ensuring access to approximately 70 homes. In addition, utilities such as power, water, gas, and communications within the dam will be protected.



2022 – 2027 Budget and Capital Improvement Plan

The 2022 Capital Budget, and 2023 – 2027 Capital Improvement Plan for Water Resources totals approximately $1.24 billion. Some of the major projects are as follows:

- **F-1192-02 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 DWR 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. Once completed, 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. This project is planned to be complete by the end of 2022.

- **F-1383-03 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.

- **F-1382-03 Lanier Filter Plant New Chemical Building –** Since it was originally commissioned in 1976, the existing Lanier Filter Plant has not been significantly upgraded. It contains narrow corridors and stairways that do not meet current building codes. Bulk chemicals are stored in the upper level without sufficient containment to prevent leakage from reaching the lower level. The waste chemical tank is located far from the chemical building. As a result, it receives waste chemical spills without regard for the consequences of mixing incompatible chemicals. The intent of the Lanier Filter Plant New Chemical Building project is to design and construct a full replacement of the chemical building. An onsite hypochlorite generation system will also be built as an alternative to 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.



WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2022 Budget	2023	2024	2025	2026	2027	Total 2022 – 2027
Collection System Rehabilitation and Replacements	79,977,710	63,655,718	51,041,590	61,017,665	66,597,454	63,619,845	385,909,982
Information Technology Systems and Applications	10,490,046	16,993,350	13,574,000	7,050,000	3,300,000	5,100,000	56,507,396
Miscellaneous Projects and Contingencies	12,734,171	7,473,429	6,914,571	6,655,714	7,346,857	5,588,708	46,713,450
Stormwater Management	26,437,383	21,572,440	21,921,225	21,911,050	23,416,917	22,443,829	137,702,844
Water and Sewer Plans and Studies	780,000	1,030,000	1,180,000	530,000	530,000	530,000	4,580,000
Water Production Facilities	34,700,380	29,935,000	21,570,000	30,200,001	33,247,692	41,625,000	191,278,073
Water Reclamation Facilities	38,545,059	36,925,001	31,550,001	33,653,302	55,341,782	57,850,001	253,865,146
Water Transmission/ Distribution	29,235,903	29,495,335	22,369,761	21,568,577	24,705,225	32,950,732	160,325,533
Total Water Resources	**232,900,652**	**207,080,273**	**170,121,148**	**182,586,309**	**214,485,927**	**229,708,115**	**1,236,882,424**



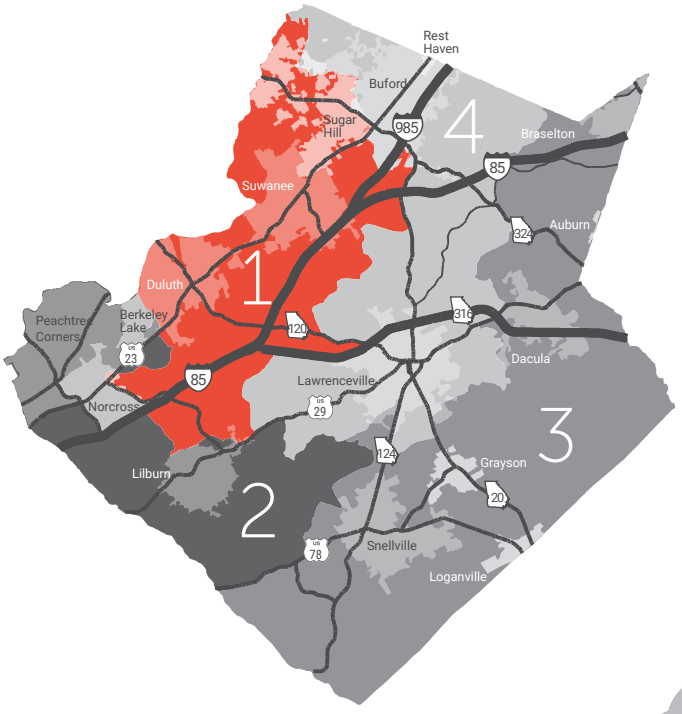


Section VII
APPENDIX

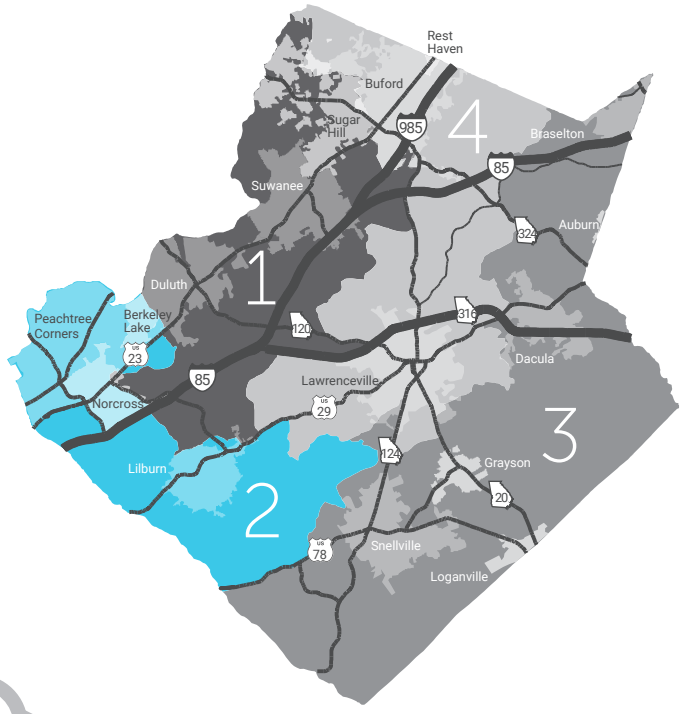
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

COMMISSION DISTRICTS

COMMISSION DISTRICT 1
KIRKLAND D. CARDEN

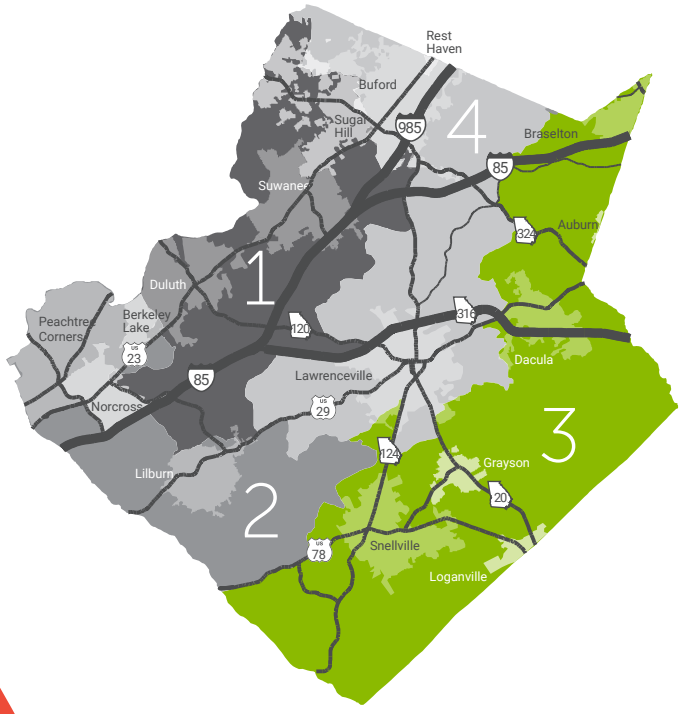


COMMISSION DISTRICT 2
BEN KU

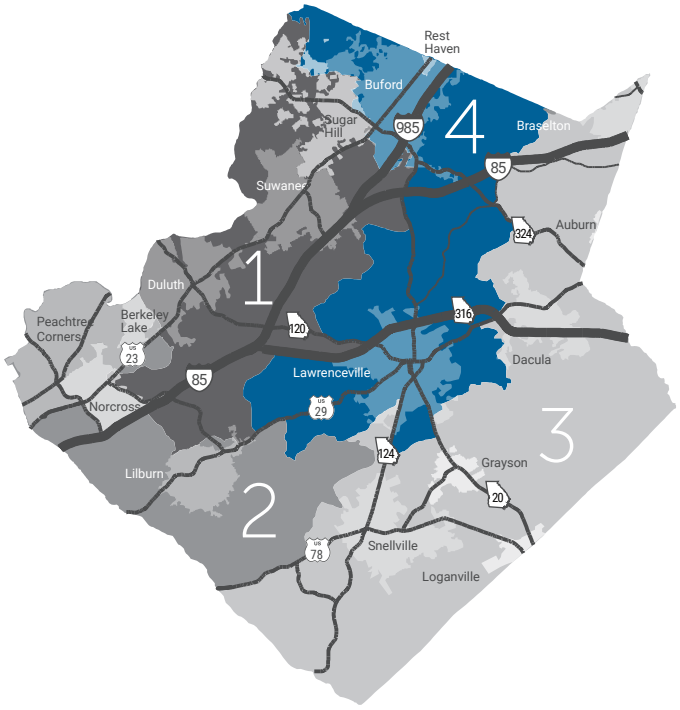


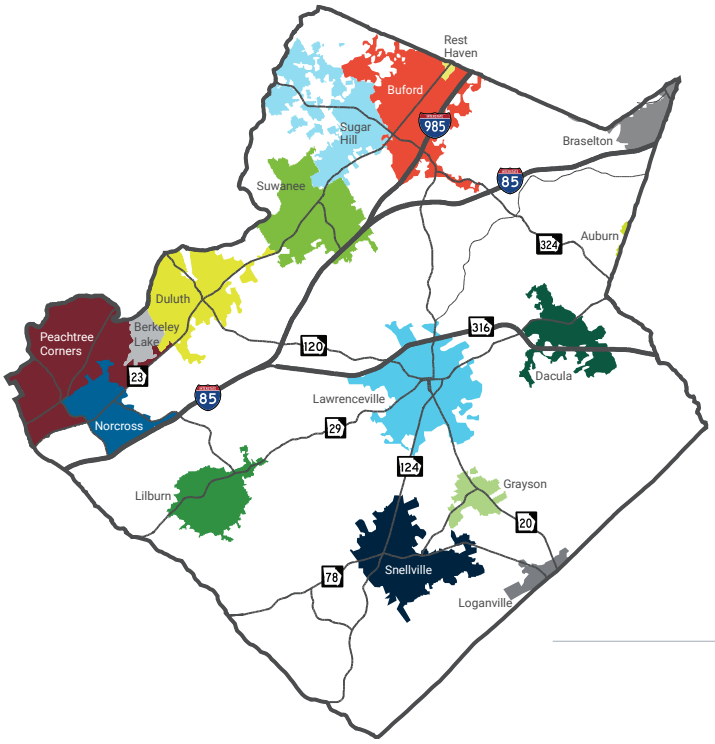
N

COMMISSION DISTRICT 3
JASPER WATKINS III



COMMISSION DISTRICT 4
MARLENE M. FOSQUE





SPANNING **437 SQUARE MILES**, GWINNETT COUNTY HAS **16 MUNICIPALITIES** WITHIN ITS BOUNDARIES.

IN 2021, AN ESTIMATED **966,874 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 703,103

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 = 223*)*

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. *(Population = 2,133)*

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 = 5,494*)*

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 = 14,568*)*

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 = 6,477)*

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 = 29,676)*

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. *(Population = 4,429)*

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. *(Population = 30,842)*

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 = 13,055)*

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 = 3,059*)*

Norcross: The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres listed in the U.S. Register of Historic Places. *(Population = 18,003)*

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 = 44,294)*

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. *(Population = 30*)*

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 = 20,185)*

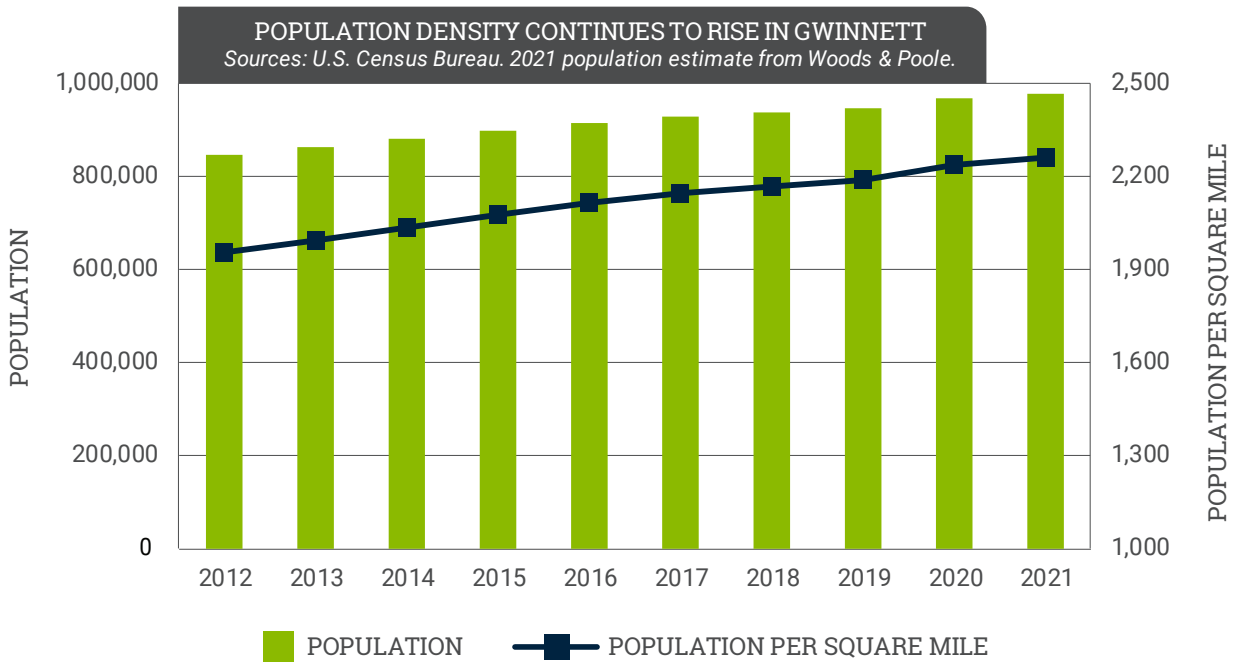
Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. *(Population = 25,132)*

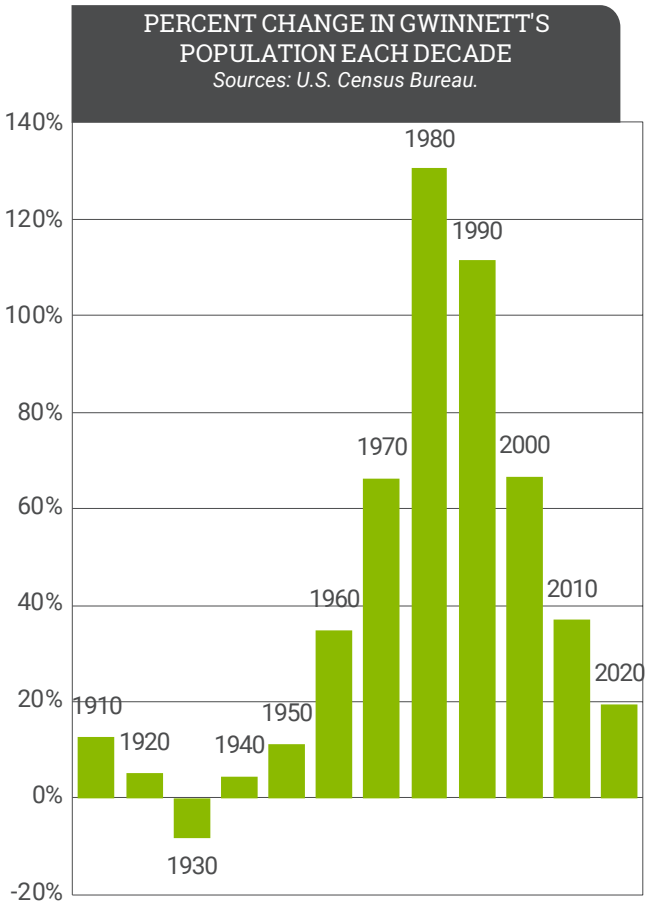
Suwanee: Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. *(Population = 21,803)*

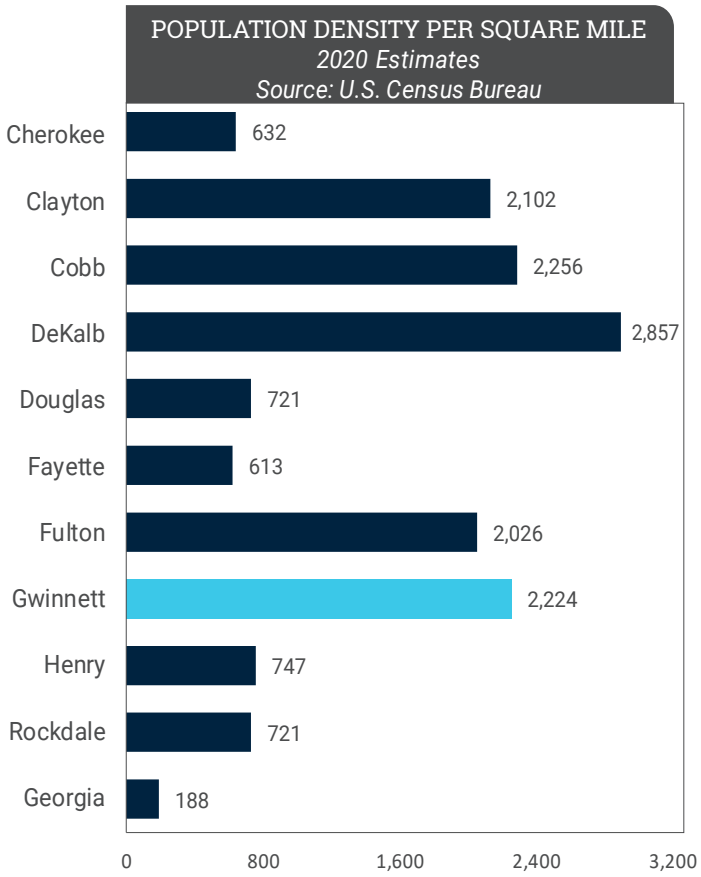
**Population within Gwinnett County*

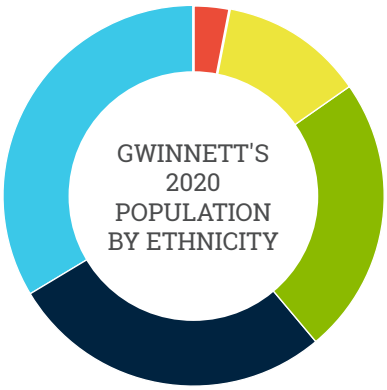
Source: U.S. Census Bureau's July 1, 2020 population estimates

STATISTICAL INFORMATION



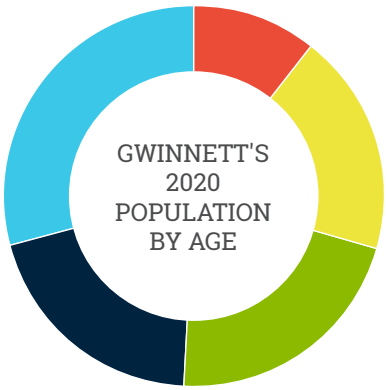






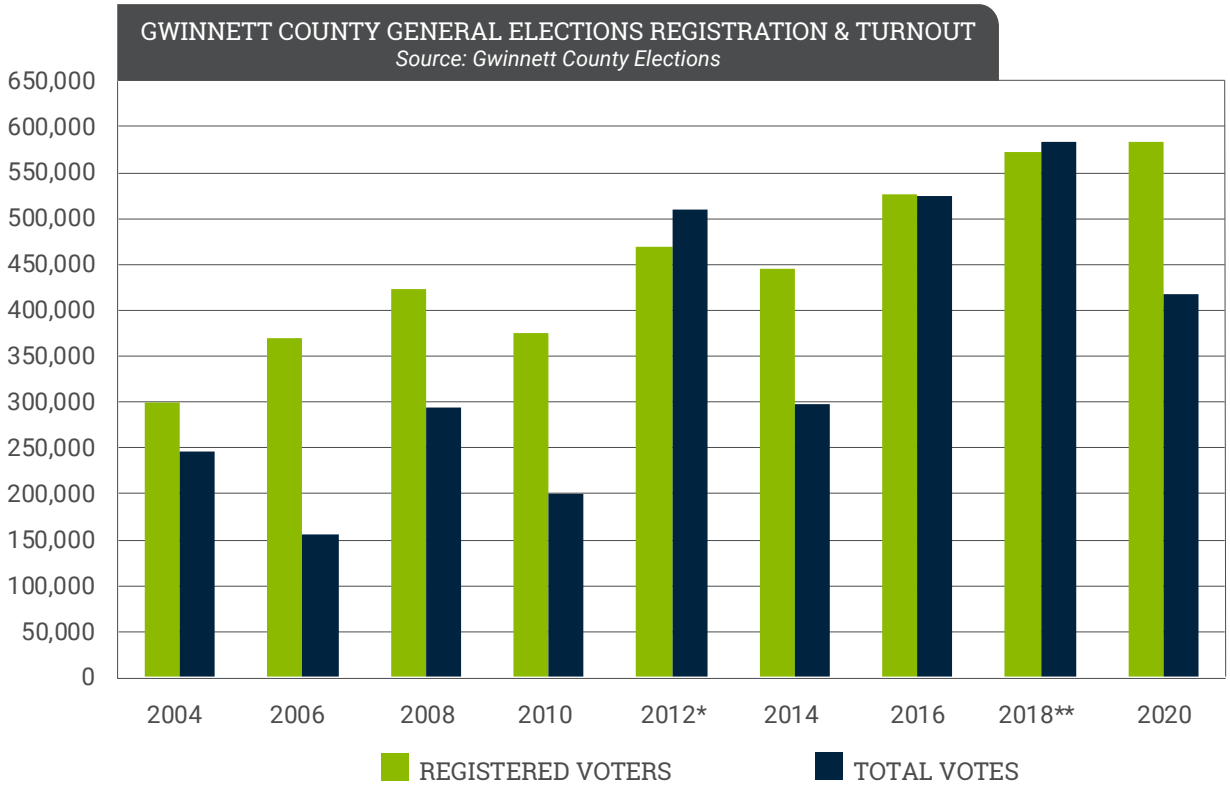
White: 33%
Black: 27%
Hispanic: 23%
Asian: 13%
Other/Multi: 4%

Source: U.S. Census Bureau

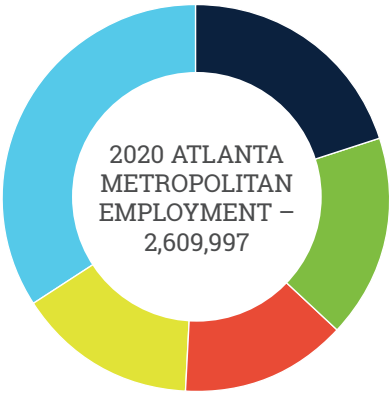


Under 20 Years: 29%
20 - 34 Years: 20%
35 - 49 Years: 21%
50 - 64 Years: 19%
65+ Years: 11%

Source: Woods & Poole



**2012 includes three special elections and five scheduled elections.*
***2018 includes four scheduled elections.*



All Others: 34%

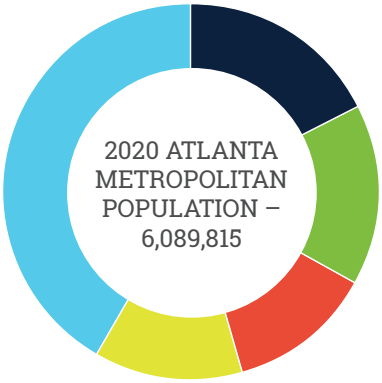
Fulton: 20%

Gwinnett: 17%

Cobb: 15%

DeKalb: 14%

Source: Georgia Department of Labor (website visited February 4, 2022)



All Others: 41%

Fulton: 17%

Gwinnett: 16%

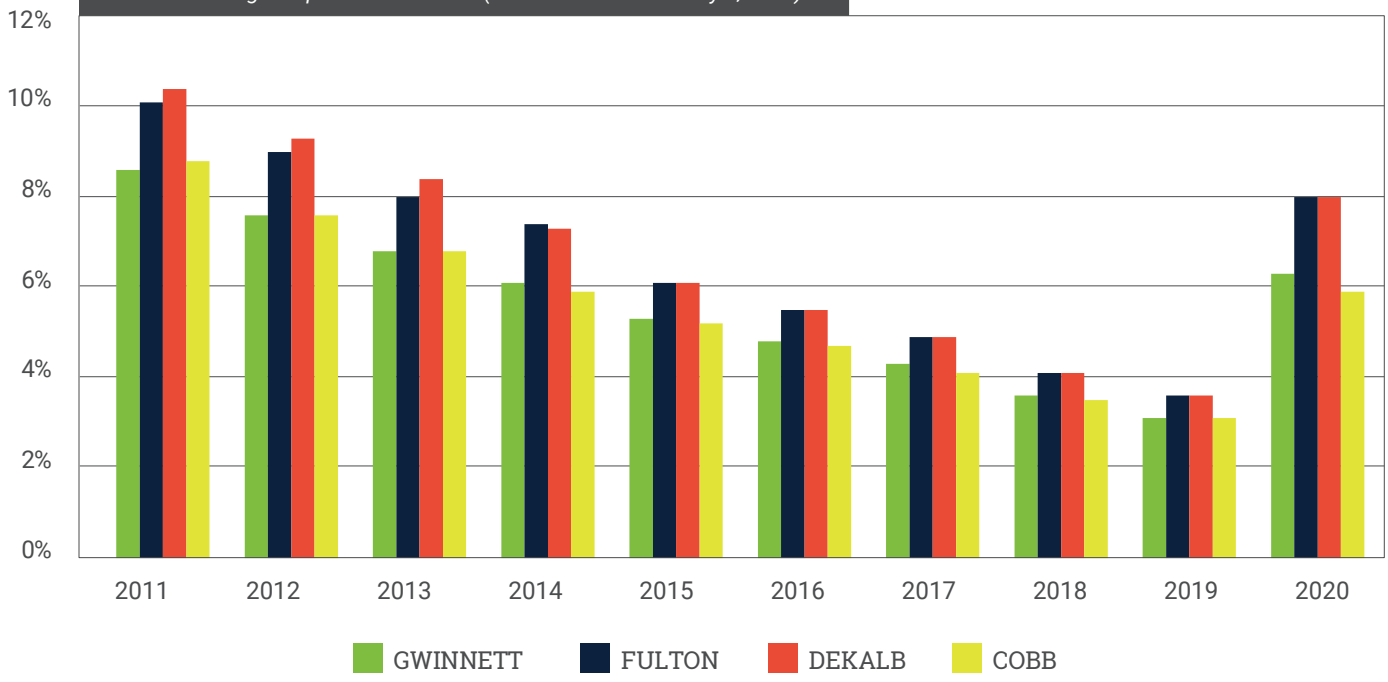
Cobb: 13%

DeKalb: 13%

Source: U.S. Census Bureau (website visited February 4, 2022)

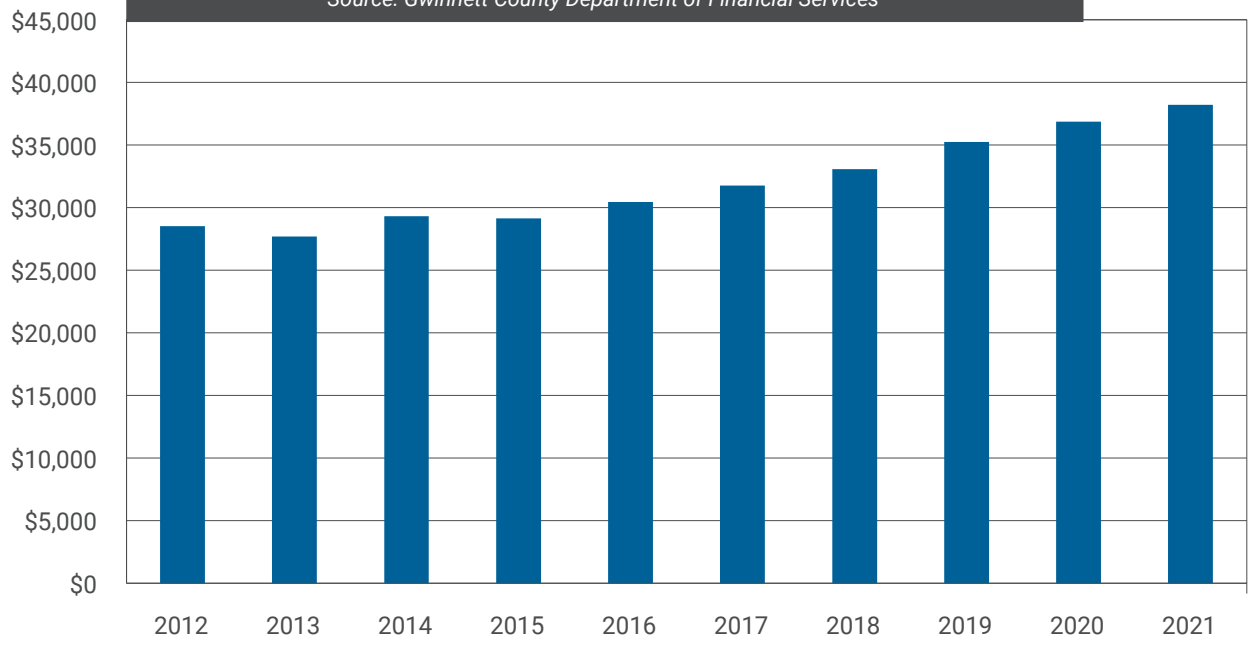
METRO UNEMPLOYMENT RATES

Source: Georgia Department of Labor (website visited February 4, 2022)



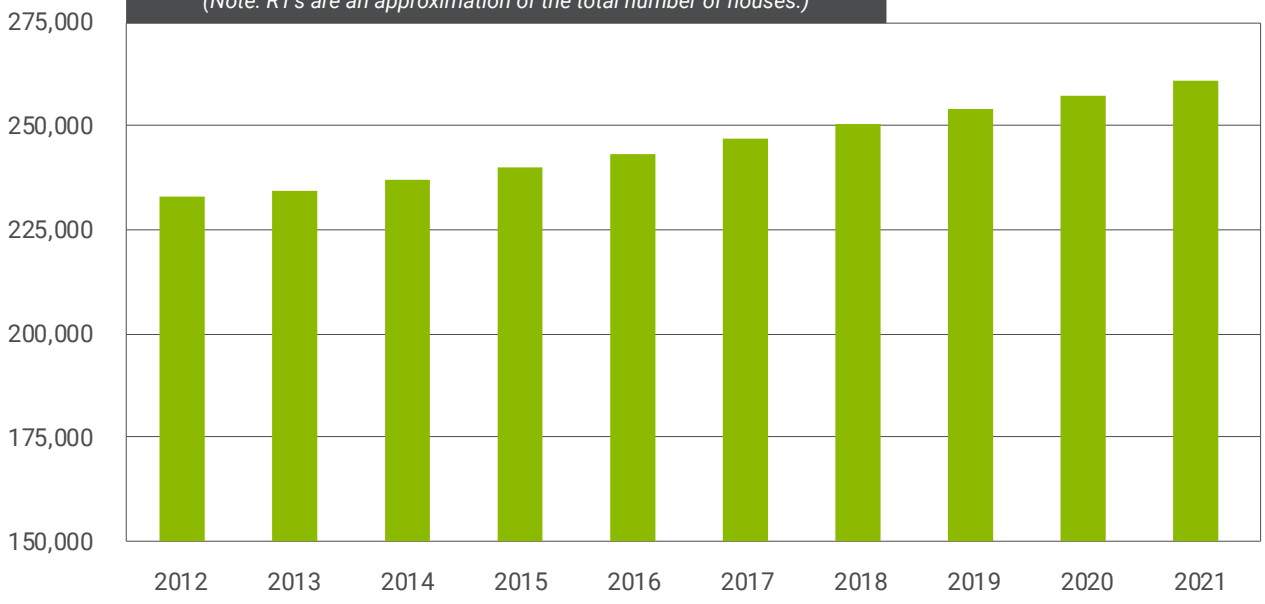
NET GENERAL FUND DIGEST VALUE PER PERSON IN DOLLARS (40 PERCENT)

Source: Gwinnett County Department of Financial Services



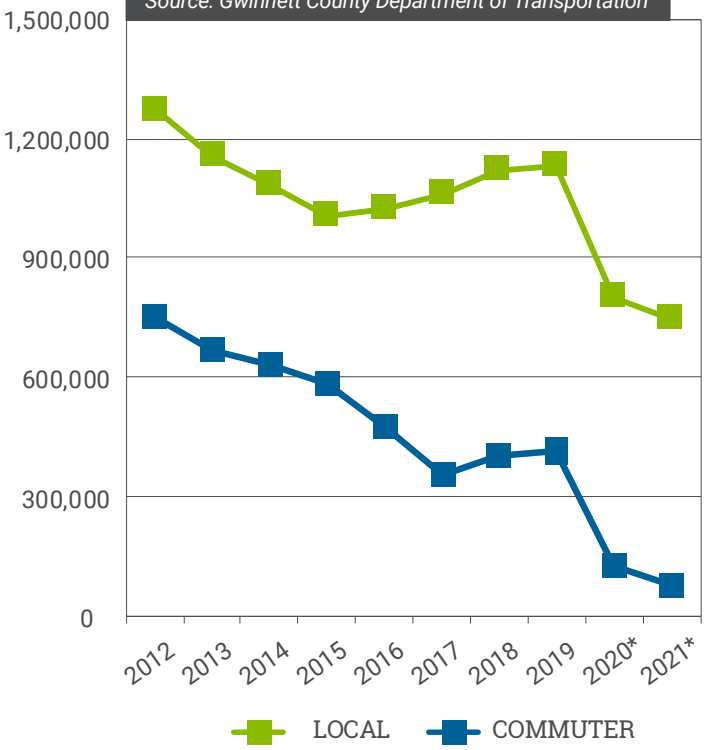
NUMBER OF R1 PROPERTY CLASSIFICATIONS IN GWINNETT

Source: Tax Assessor's Office
(Note: R1's are an approximation of the total number of houses.)



GWINNETT COUNTY LOCAL TRANSIT SYSTEM RIDERSHIP

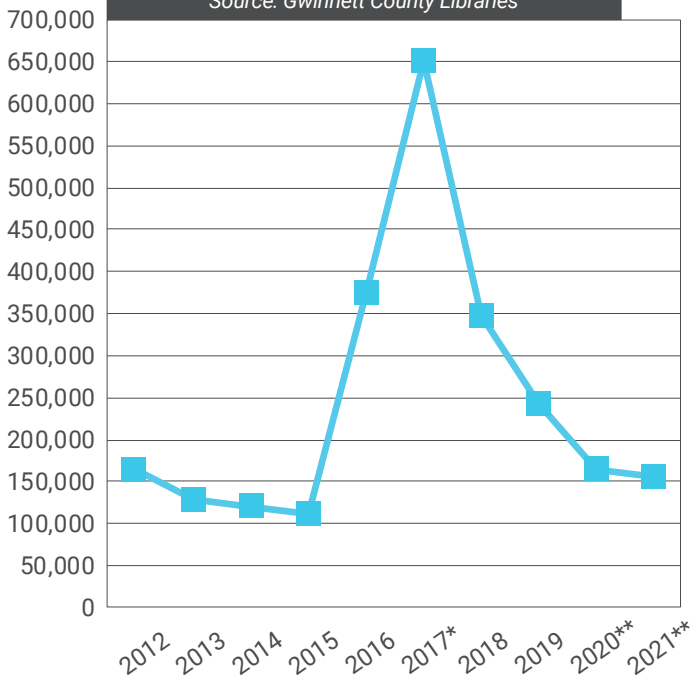
Source: Gwinnett County Department of Transportation



**Local transit system ridership was down significantly in 2020 and 2021 due to the effects of the COVID-19 pandemic.*

GWINNETT COUNTY LIBRARY SYSTEM TOTAL PROGRAMMING ATTENDANCE

Source: Gwinnett County Libraries



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

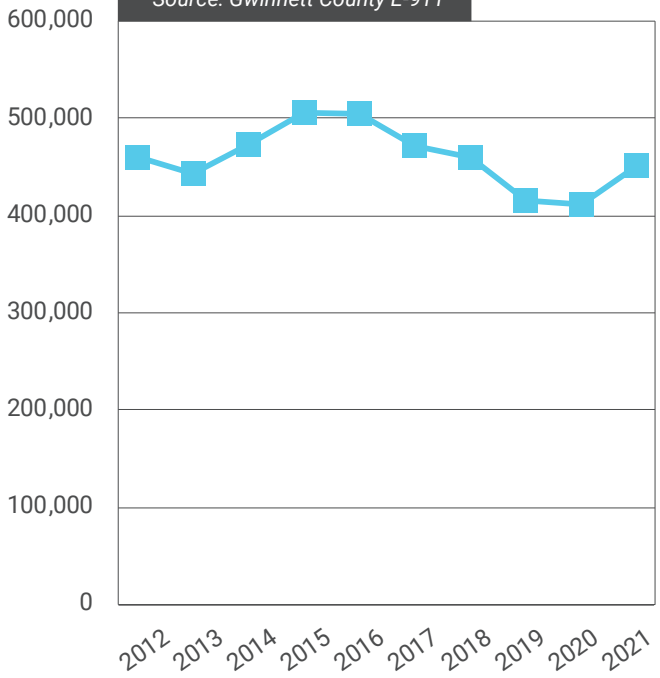
***Programming attendance was down in 2020 and 2021 due to the effects of the COVID-19 pandemic.*

GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS

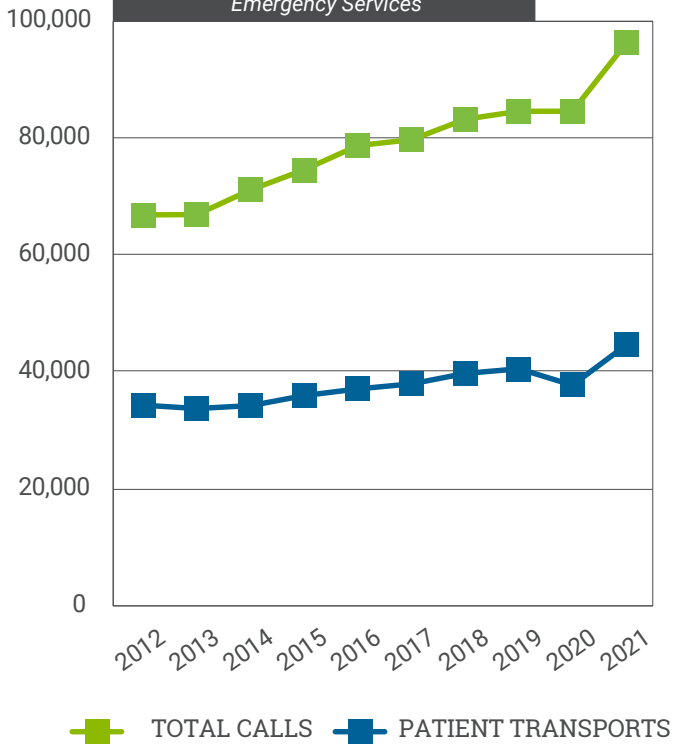
Source: Gwinnett County Department of Water Resources



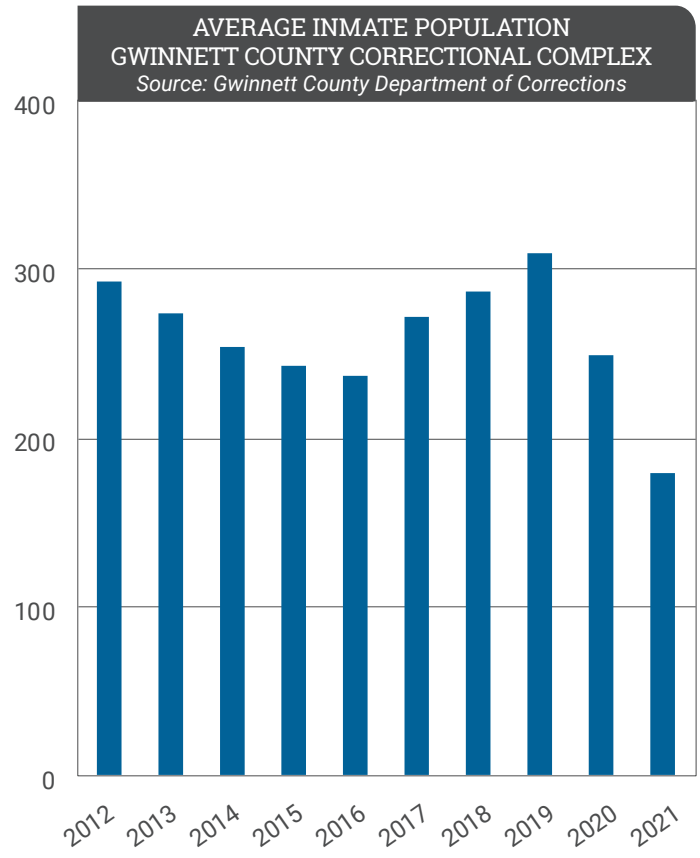
E-911 CALLS RECEIVED
Source: Gwinnett County E-911



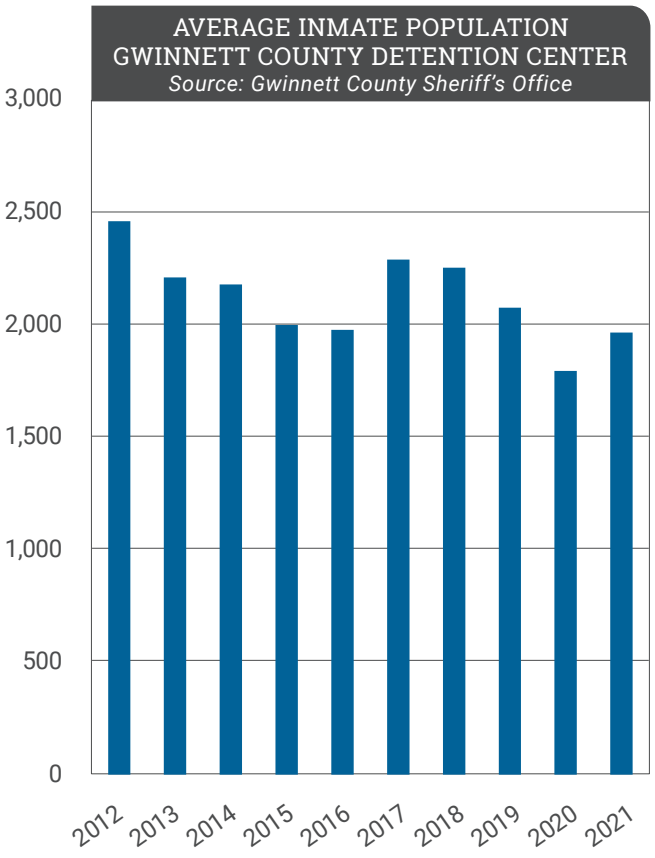
FIRE & EMS TOTAL CALLS & PATIENT TRANSPORTS
Source: Gwinnett County Fire & Emergency Services



AVERAGE INMATE POPULATION GWINNETT COUNTY CORRECTIONAL COMPLEX
Source: Gwinnett County Department of Corrections



AVERAGE INMATE POPULATION GWINNETT COUNTY DETENTION CENTER
Source: Gwinnett County Sheriff's Office



This chart contains the 2022 pay scale for Appointed, Merit/Non-Merit, District Attorney, and Protective Service positions. These rates became effective October 2, 2021.

APPOINTED PAY SCALE

Grade	2021 Min	2021 Max
100J	$26,888	$43,021
100I	$28,365	$45,384
100H	$30,033	$48,054
100G	$31,958	$51,133
100F	$34,036	$54,457
100E	$36,210	$57,937
100D	$38,742	$61,987
100C	$41,445	$68,384
100B	$44,293	$73,083
100A	$47,380	$78,176
100	$52,094	$85,956
101	$55,709	$91,920
102	$59,570	$98,291
103	$63,704	$105,112
104/200	$68,169	$115,888
105/201	$72,880	$123,895
106/202/300	$77,938	$132,494
107/203/301	$83,386	$141,756
108/204/302	$85,403	$145,186
205/303	$91,254	$155,131
206/304	$97,505	$165,759
305/400	$104,184	$177,112
306/401	$111,320	$189,245
307/402	$118,934	$202,188
403	$127,082	$216,039
404	$135,775	$230,817
405	$145,075	$246,627
406/500	$154,998	$263,497
501	$165,625	$281,563
600	Based on Contractual Agreement	

MERIT AND NON-MERIT PAY SCALE

Grade (DBM)	2021 Min	2021 Max
A11(1)	$25,106	$38,914
A11(2)	$26,612	$41,248
A11(3)	$28,209	$43,724
A12(1)	$27,304	$42,320
A12(2)	$28,941	$44,859
A12(3)	$30,678	$47,551
A13(1)	$29,692	$46,022
A13(2)	$31,473	$48,783
A13(3)	$33,362	$51,711
B21(1)	$32,291	$51,665
B21(2)	$34,251	$54,802
B21(3)	$36,210	$57,936
B22(1)	$35,116	$56,185
B22(2)	$37,222	$59,555
B22(3)	$39,456	$63,130
B23(1)	$38,188	$61,101
B23(2)	$40,480	$64,768
B23(3)	$42,909	$68,654
B24(1)/B31(1)	$41,530	$66,448
B24(2)/B31(2)	$44,022	$70,435
B24(3)/B31(3)	$46,663	$74,661
B25(1)/B32(1)	$45,163	$72,262
B25(2)/B32(2)	$47,873	$76,597
B25(3)/B32(3)	$50,744	$81,190
C41(1)	$49,116	$81,041
C41(2)	$52,063	$85,903
C41(3)	$55,186	$91,057
C42(1)	$53,412	$88,130
C42(2)	$56,617	$93,418
C42(3)	$60,014	$99,024
C43(1)	$58,087	$95,844
C43(2)	$61,572	$101,594
C43(3)	$65,267	$107,690
C44(1)/C51(1)	$63,169	$104,230
C44(2)/C51(2)	$66,959	$110,483
C44(3)/C51(3)	$70,978	$117,113
C45(1)/C52(1)	$68,696	$113,349
C45(2)/C52(2)	$72,817	$120,149
C45(3)/C52(3)	$77,187	$127,359
D61(1)	$74,708	$123,268
D61(2)	$79,190	$130,664
D61(3)	$83,942	$138,504
D62(1)	$81,245	$134,054

PROTECTIVE SERVICES PAY SCALE

Position Title	Grade	Step 0	Step 12
Correction Officer-4125	CR213	$36,289	$58,101
Correction Officer Senior	CR223	$39,193	$62,749
Correction Officer Master	CR233	$41,543	$66,512
Correction Officer Corporal	CR243	$46,247	$74,043
Classification Officer	CR253	$50,049	$80,130
Correction Officer Sergeant	CR323	$50,049	$80,130
Correction Officer Lieutenant	CR423	$59,193	$94,769
Deputy Sheriff	SH213	$38,989	$62,422
Deputy Sheriff Senior	SH223	$44,430	$71,133
Deputy Sheriff Master	SH233	$47,096	$75,401
Deputy Sheriff Corporal	SH243	$50,042	$80,120
Deputy Sheriff Sergeant	SH323	$53,839	$86,197
Deputy Sheriff Lieutenant-4904	SH423	$60,690	$97,167
Deputy Sheriff Lieutenant (Appointed)	SH101	$60,690	$97,167
Firefighter I	FF213	$39,238	$62,821
Firefighter II	FF223	$42,207	$67,575
Firefighter III	FF233	$45,411	$72,704
Firemedic	FF233	$45,411	$72,704
Firefighter Driver/Engineer	FF243	$48,866	$78,236
Community Risk Reduction Lieutenant	FF322	$50,279	$80,498
Fire Apparatus Lieutenant	FF322	$50,279	$80,498
Firefighter Lieutenant	FF323	$52,591	$84,200
Firefighter Captain	FF423	$60,029	$96,108
Fire Inspector	FI242	$44,033	$70,498
Fire Inspector Senior	FI252	$47,885	$76,665
Fire Inspections Captain	FI423	$60,029	$96,108
Fire Investigator	FI243	$46,675	$74,727
Fire Investigator Senior	FI253	$50,756	$81,262
Fire Investigation Captain	FI423	$60,029	$96,108
Fire Planner I	FP411	$49,129	$78,656
Fire Planner II	FP421	$53,425	$85,536
Fire Planning Manager	FP521	$68,713	$110,012
Police Officer	PL213	$41,332	$66,174
Police Officer Senior	PL223	$44,430	$71,133
Police Officer Master	PL233	$47,096	$75,401
Police Officer Corporal	PL243	$50,042	$80,120
Police Pilot	PL253	$50,756	$81,262
Police Pilot Senior	PL323	$53,839	$86,197
Police Pilot Chief	PL423	$60,690	$97,167
Police Officer Sergeant	PL323	$53,839	$86,197
Police Officer Lieutenant	PL423	$60,690	$97,167
Police Aviation Manager	PL433	$65,283	$104,520

DISTRICT ATTORNEY PAY SCALE

Position Title	Grade	Min	Max
DA - Court Associate	DA10	$32,291	$56,186
DA - Legal Associate	DA11	$38,188	$66,447
DA - Victim Advocate	DA12	$41,445	$68,384
DA - Assistant Victim Witness Program Director	DA13	$52,094	$91,686
DA - Legal Manager	DA14	$55,709	$91,920
DA - Assistant District Attorney	DA15	$59,570	$104,843
DA - Criminal Investigator	DA15	$59,570	$104,843
DA - Confidential Executive Assistant	DA16	$68,169	$115,888
DA - IT Associate IV	DA16	$68,169	$115,888
DA - Assistant Chief Investigator	DA17	$69,250	$117,725
DA - Assistant District Attorney Senior	DA18	$65,527	$115,327
DA - Managing Attorney	DA20	$72,880	$123,895
DA - Chief Investigator	DA20	$72,880	$123,895
DA - Victim Witness Program Director	DA20	$72,880	$123,895
Deputy Chief Assistant District Attorney	DA30	$91,254	$155,131
Chief Assistant District Attorney	DA40	$97,505	$165,759

Hourly rates are based on a 2080 schedule

Revised October 2, 2021

ACRONYMS

ACFR: Annual Comprehensive Financial Report

ADA: *Americans with Disabilities Act*

ARPA: *American Rescue Plan Act* of 2021

ATL: Atlanta-Regional Transit Link Authority

ATMS: Advanced Transportation Management System

BOC: Board of Commissioners

BRT: Bus Rapid Transit

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

CSX: Chessie Seaboard Multiplier

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

ERAP: Emergency Rental Assistance Program

ERI: Eastern Regional Infrastructure

ERP: Enterprise Resource Planning

ESD: Employee Skills Development Program

EXCEL: Executive Competence, Excellence, and Leadership

FFIEC: Federal Financial Institutions Examination Council

G.O.: General Obligation

GA1: Georgia Fund One

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

GIP: Government Investment Pool

GIS: Geographic Information System

GIVE: Gwinnett Intervention Education Center

GJAC: Gwinnett Justice and Administration Center

GPD: Gwinnett Police Department

GSA: General Service Administration

GUIDE: Gwinnett United in Drug Education

HHS: Health and Human Services

HR: Human Resources

HUD: U.S. Department of Housing and Urban Development

IRS: Internal Revenue Service

LEAD: Leadership, Education, and Development

LEED: Leadership in Energy & Environmental Design

LFP: Lanier Filter Plant

M & O: Maintenance & Operations

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

NIBIN: National Integrated Ballistic Information Network

OPEB: Other Post-Employment Benefits

ORR: Open Records Request

OTC: Office of the Tax Commissioner

POST: Peace Officers Standards and Training Council

PTID: Pre-trial Intervention and Diversion Program

R & E: Renewal & Extension

RFP: Request for Proposal

SACRC: Situational Awareness and Crime Response Center

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

TIF: Tax Increment Financing

TRACE: Trafficking and Child Exploitation Unit

UCOA: Uniform Chart of Accounts

UGA: University of Georgia

WRF: Water Reclamation Facility

GLOSSARY

A

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County's financial system.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned *(whether or not cash is received at that time)* and expenditures are recorded when goods and services are received *(whether or not cash disbursements are made at that time).*

Activity: A specific and distinguishable unit of work or service performed.

***Ad Valorem* Tax:** Tax imposed on property according to the value of the property being taxed.

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 or error, and standardization and documentation of processes.

***Coronavirus Aid, Relief, and Economic Security Act (CARES Act)*:** Legislation passed by Congress on March 25, 2020, and signed into law on March 27, 2020. This legislation provided economic assistance to address issues related to the onset of the COVID-19 pandemic.

COVID-19 (Coronavirus Disease 2019): A contagious disease caused by severe acute respiratory syndrome coronavirus 2 (CARS-CoV-2).

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 wish therefore cannot be used to support the government's own programs. The category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Full-Time Equivalent (FTE): The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

G

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

General Obligation (G.O.) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Geographic Information System (GIS): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

Georgia Crime Information Center (GCIC): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System.

Georgia Environmental Finance Authority (GEFA): An agency of the state of Georgia that facilitates programs that conserve and improve Georgia's energy, land, and water resources, providing loans for water, sewer, and solid waste infrastructure.

Georgia Fund One (GA1): The local government investment pool primary liquidity portfolio comprised of state and local government funds. The primary objectives of the pool are safety of capital, liquidity, investment income, and diversification.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

Government Finance Officers Association (GFOA): A professional association of state, provincial, and local government finance officers in the United States and Canada.

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.

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.

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.

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 2019 – 2020. 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 Entrepreneur Center: A facility opened in partnership with Georgia Gwinnett College to support entrepreneurs and business startups. The Entrepreneur Center, located in Lawrenceville, Georgia, provides member businesses with instruction, networking connections, coworking space, and offices. The Center also supports regional entrepreneurs with classes, business coaching, and more.

Gwinnett Film Office: A division of Explore Gwinnett that assists professional film crews with road usage/closure permits and location assistance. The office serves as a liaison with city and County officials to facilitate successful filming in Gwinnett County.

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

Leadership, Education, and Development (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.

Market Place Facilitator: A person or company that contracts with a seller to facilitate a taxable retail sale by processing the payment and providing a service to facilitate the retail sale.

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 Tiffany Porter. 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 and click on the *Your Money* button.

Guide to the Budget

Where Your Property Taxes Go

SPLOST

Financial Reports: Archive

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Gwinnett
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