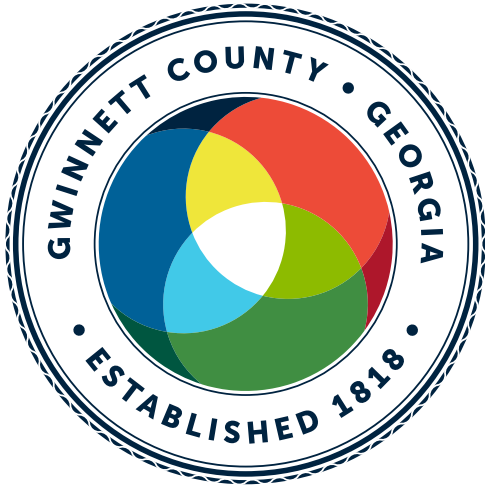




Gwinnett

# 2021 BUDGET DOCUMENT

GWINNETT COUNTY  
— GEORGIA —



# 2021

## BUDGET DOCUMENT

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### BOARD OF COMMISSIONERS

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**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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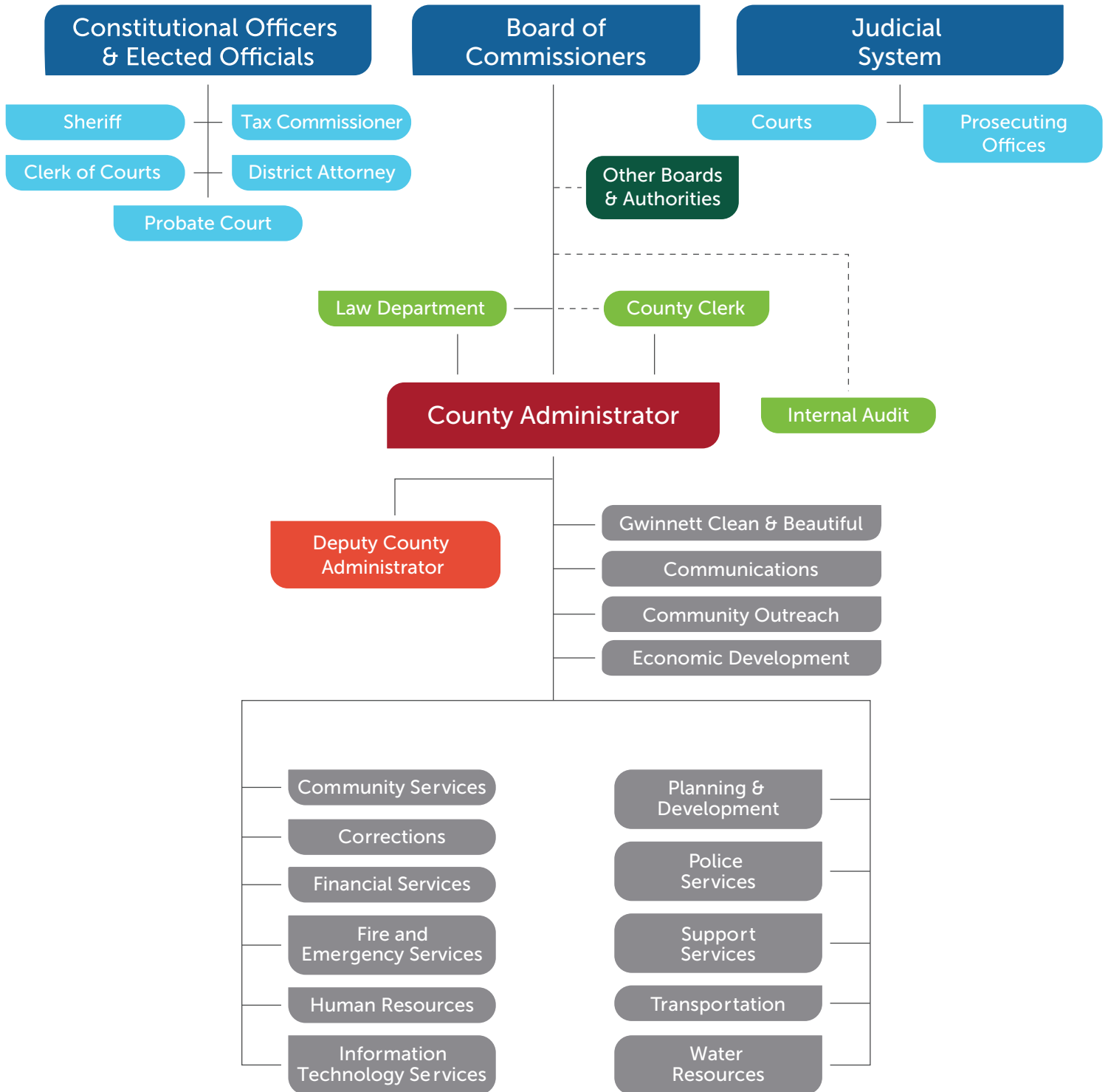
75 LANGLEY DRIVE • LAWRENCEVILLE, GEORGIA

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**GWINNETTCOUNTY.COM**

# GWINNETT COUNTY ORGANIZATIONAL CHART

**Gwinnett County Residents**



# COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

**County Administrator**  
Glenn Stephens

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

**County Attorney**  
Mike Ludwiczak

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

**Corrections**  
Darrell Johnson, *Warden*

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

**Fire and Emergency Services**  
Chief Russell Knick

**Human Resources**  
Vicki Casella, *Director*

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

**Planning and Development**  
Susan Canon, *Director*

**Police Services**  
Chief Brett West

**Support Services**  
Angelia Parham, *Director*

**Transportation**  
Lewis Cooksey, P.E., *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*  
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  
K. Dawson Jackson, *Senior Judge*  
Fred A. Bishop Jr., *Senior Judge*  
Debra K. Turner, *Senior Judge*  
Tom Davis, *Senior Judge*  
Melodie Snell Conner, *Senior Judge*

## JUDICIALLY APPOINTED OFFICIALS

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

**Recorder's Court Judges**  
Michael Greene, *Chief Judge*  
Kathrine Armstrong  
Wesley Person

**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, 2020. 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 1, 2020**

*Christopher P. Morill*

Executive Director

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

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## 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 12 department directors. The 12 departments that make up the executive side of the County government are 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 50<sup>th</sup> county to be organized in the state. The county currently covers 437 square miles and includes approximately 280,000 acres of land. This makes Gwinnett the 50<sup>th</sup> largest county in the state in landmass.

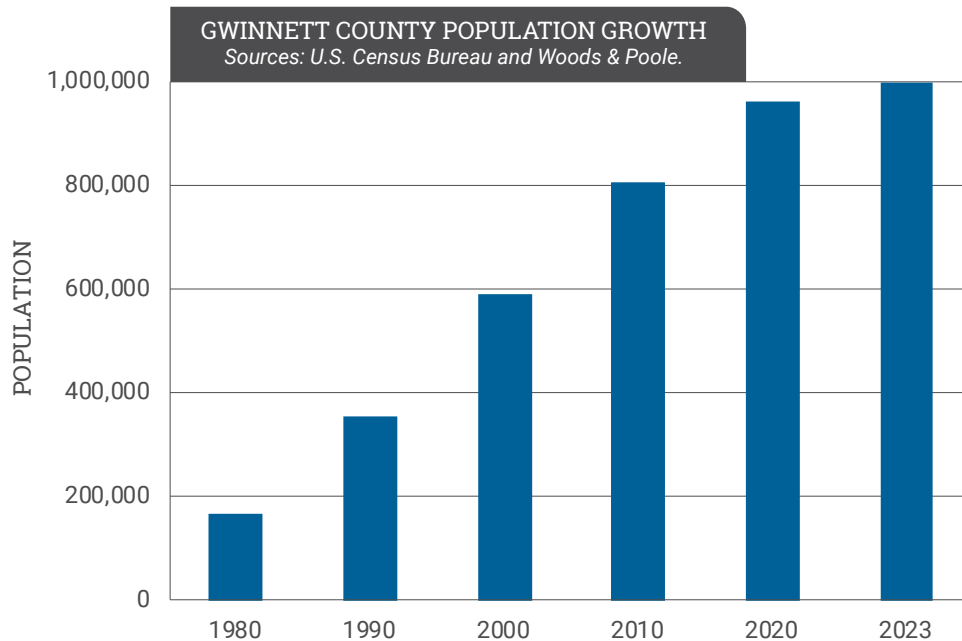
When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily the chance to own land. During the decades from 1818 to 1950, the County slowly grew as a community of farms and small towns, with some trade and manufacturing. In 1950, the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

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

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

# POPULATION

For three consecutive years, 1986 through 1988, Gwinnett ranked as the fastest growing county in the United States among counties with a population greater than 100,000. Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. Today, Gwinnett County is the second most populous county in the state of Georgia. According to Woods & Poole, the county's population stood at an estimated 961,849 in 2020, which is up more than 19 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 melting pot of the South. 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 120 different languages are spoken in Gwinnett, and more than 650 foreign-owned companies are located in Gwinnett. A majority-minority community, Gwinnett County is the most diverse county in the southeast.

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



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

Source: U.S. Census Bureau's 1-Year American Community Survey for 2019 (website visited December 31, 2020).

# 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: 961,849

**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 Infinite Energy Arena) 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 2021, 62 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 1,193 authorized personnel, including an authorized strength of 906 sworn officers supported by 287 non-sworn employees. With the approval of the 2021 decision packages, 33 new positions will be added to the authorized strength. These positions will become available at various times throughout the year. The following is a breakdown of the positions and their effective dates: one Resource and Marketing Coordinator position will become available on March 1, 2021; two Crime & Intelligence Analyst III positions will become available on July 1, 2021; and 20 Master Police Officer positions, seven Police Officer Corporal positions, two Police Officer Sergeant positions, and one Police Officer Lieutenant position will become available on October 1, 2021. With the addition of these new positions, the authorized strength will increase to 936 sworn officers and 290 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. The Gwinnett County Police Department's goals in 2021 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 2021, this commitment includes funding for a Situational Awareness and Crime Response Center, 30 new police officer positions and three additional non-sworn positions. Additionally, construction for the expansion of the Training Center and Fleet Maintenance building will begin in 2021. For additional information about the Gwinnett County Police Department, refer to [pages IV:59 – IV:62](#).

The [Gwinnett County Department of Fire and Emergency Services](#) responded to 84,572 calls for assistance in 2020. The department has 1,011 authorized personnel and operates 31 engines, 12 ladder trucks, and 31 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 ser-



vice delivery. Accordingly, personnel receive comprehensive initial education and ongoing career training, including Paramedic certification, through the department's Training Academy. In 2020, 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 the Gwinnett County Department of Fire and Emergency Services, refer to [pages IV:30 – IV:33](#).

The [Gwinnett County Department of Corrections](#) has 136 authorized personnel, including an authorized strength of 119 sworn officers supported by 17 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:13 – IV:16](#).

The [Gwinnett County Sheriff's Office](#) has 820 authorized personnel, including an authorized strength of 637 sworn officers supported by 183 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. The section provides numerous programs to prepare inmates to handle responsibility outside of the correctional facility. This section encourages change in the inmate's lifestyle in an effort 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 utilized in the prevention and prosecution of these crimes. For additional information about the Gwinnett County Sheriff's Office, refer to [pages IV:69 – IV:72](#).

## 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 2021 to guide spending for the next two decades.

Gwinnett County's infrastructure includes 2,650 miles of roads, with more than 740 signalized intersections. The 2021 Capital Budget and 2022 – 2026 Transportation Capital Improvement Program totals approximately \$255.3 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 seven paratransit vehicles. In 2020, the transit system transported more than 900,000 riders on commuter coaches, local buses, and paratransit vehicles. For additional information about the Gwinnett County Department of Transportation, refer to [pages IV:85 – IV:88](#).

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 more than 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. When complete, the campus will include 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:89 – IV:92](#).





## 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.

To support economic development and nurture small business startups, plans were developed and construction began for the Gwinnett Entrepreneur Center in 2020. The GEC will provide budding entrepreneurs with instruction, networking connections, co-working space, and offices. In addition, 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 2020, the Department of Planning and Development issued 210 development permits, 8,704 residential and 1,819 non-residential permits, as well as 17,048 business licenses. For additional information about the Gwinnett County Department of Planning and Development, refer to [pages IV:54 – IV:58](#).

## 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 3,169 animals through adoptions and saved 95 percent of impounded animals in 2020.
- [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 the Gwinnett County Department of 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:7 – IV:12](#).





## Health Care

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

Through various funding arrangements, Gwinnett County helps support Northside Hospital Gwinnett and the Gwinnett County Health Department. [Northside Hospital Gwinnett](#) 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. Virtual groundbreaking ceremonies were held last summer for the SPLOST-funded Norcross and Duluth libraries that will replace existing branches. The construction completion date for the Duluth library is expected sometime in March 2021, while the Norcross branch is expected later in November 2021. Also, in February 2020, refurbishments were made to the Suwanee branch's interior paint and carpet. During March 2020, the library system closed branches due to the COVID-19 pandemic, and later instituted a curbside pickup program. To assist students who are social distancing and learning from home digitally, the library system partnered with the Gwinnett County Public Schools to acquire access to Tutor.com. Around mid-March of 2020 and at the same time the temporary closure was announced, the library system received its new mobile library van. Though initial plans for the mobile library van were on hold, a decision was made to support the community by using the van to transport and distribute meals at library locations designated as food distribution sites.

# EDUCATION

Gwinnett County residents benefit from a full range of public education and lifelong learning opportunities. Safety protocols and social distancing due to the COVID-19 pandemic changed how many of these opportunities were administered during the 2020 – 2021 school year. The County’s public education system implemented safety measures to allow students to return to the classroom in the fall of 2020. In many instances, students were given options to learn digitally or transition to in-person learning.

## Gwinnett County Public Schools

The 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 2020 – 2021 school year, the school district is serving more than 178,000 students. One of every five Gwinnett County residents is a student of [Gwinnett County Public Schools](#).

## Buford City Schools

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

## College and Universities

Gwinnett has something to offer across a multitude of curricula, degree programs, and certifications. Public colleges in Gwinnett County include Georgia Gwinnett College, Georgia Technical College, and the University of Georgia Gwinnett Campus. Students have options to live on campus at [Georgia Gwinnett College](#), a four-year college that offers 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. The college has teamed up with Gwinnett County in support of the County-sponsored center for entrepreneurs. Georgia Gwinnett College will staff and operate the Gwinnett Entrepreneur Center, which is set to open early 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

Recently, Gwinnett’s economic outlook has been very positive. However, in 2020, the COVID-19 pandemic created challenges and forced certain businesses to close intermittently only to open with creative ways of social distancing. During this time, information was posted online for county, state, and federal resources for businesses, and Gwinnett County distributed more than \$20 million in assistance through federal Cares Act loans and grants. In the future, Gwinnett will continue to focus on redevelopment and revitalization with projects such as the former Olympic Tennis Center, the OFS Brightwave Solutions site, and the Gwinnett Place Mall property. In addition, economic initiatives such as the Rowen knowledge community, the Gwinnett Entrepreneur Center, and The Water Tower: Global Innovation Hub @ Gwinnett were included in the 2021 budget.



# 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. In 2016, the Board of Commissioners endorsed the master plan for the Infinite Energy Center campus, an important local amenity and regional tourist attraction. Voters approved \$67.34 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 Infinite Energy Center 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 2019, visitor expenditures in Gwinnett County were approximately \$1.46 billion according to Explore Gwinnett. The 2020 occupancy rate of 57 percent at the more than 100 hotels located in the county was much lower than previous years due to the coronavirus pandemic. However, the county led the metro Atlanta area and its regional competitors in occupancy and occupancy recovery during the pandemic.

## Film Industry

Gwinnett County is home to Eagle Rock Studios. This is the largest stage complex under one roof in the country. Film friendly and economical, Gwinnett County has become a popular setting with more than 400 filming locations listed in the state film database. In 2020, film permit numbers were lower than previous years because many production companies halted filming during the coronavirus pandemic. The Department of Fire and Emergency Services permitted and approved 25 film permits and five special effects permits. Doom Patrol, a superhero show, filmed extensively in downtown Lawrenceville for its season two premiere in 2020. Season one of Netflix's Teenage Bounty Hunters featured Norcross, the Gwinnett County Public Library in Peachtree Corners, and TPC Sugarloaf. Filming in late 2020, season three of Ozark included the film sites of Berkeley Lake, Technology Park/Peachtree Corners, the Sonesta Gwinnett Place Atlanta hotel, Buford, Tom Wages Funeral Home, Lake Lanier and extensive road filming in Buford, Norcross, and along Peachtree Industrial Boulevard. Even though the pandemic put a halt to many productions between March and September of 2020, the outlook for 2021 is optimistic.

## Shop Gwinnett

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





## RECREATION AND THE ARTS

### Award-Winning Parks

Being responsive to the varying recreational needs of a diverse and growing community, [Gwinnett Parks and Recreation](#) takes a professional, resident-driven approach to provide safe, well-designed and 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 went about acquiring the land needed to pursue its system. To date, the County owns, maintains, and operates approximately 9,908 acres of park lands, including 12 cultural and historical sites.

The County's dedication is easy to see with the park system supporting environmental conservation, stewardship of public lands, historic restoration, and community programming. The parks offer playgrounds, pavilions, 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.



- [Infinite Energy Center](#) – The multipurpose campus includes a 13,000-seat arena (Infinite Energy Arena), a 708-seat theater (Infinite Energy Theater), 23 versatile meeting rooms, a 50,000-square-foot exhibit hall space, and a 21,600-square-foot grand ballroom (Infinite Energy Forum). The campus, operated by Explore Gwinnett, distinguishes itself by hosting a diverse range of events.

Known as the “Gwinnett Civic and Cultural Center” when it opened in 1992, the name was changed to “Gwinnett Center” after the Tommy Hughes Ballroom and the Arena at Gwinnett Center officially opened in 2002 and 2003. The Center was one of the projects built with funds from a four-year sales tax approved by voters in 1988. The campus continued expansion with the addition of a parking deck in 2007. The momentum continued with a naming rights agreement with Infinite Energy for the Gwinnett Center in 2015 and the creation of a revised master plan for the campus in 2016. The master plan includes an expansion of the exhibit hall, new outdoor gathering spaces, new parking lots and decks, a headquarters hotel, new and improved access to the center from surrounding roadways and additional arena seating, plus a mixed-use district that offers entertainment, dining, retail, and housing options. Progress has already been made toward some of these goals. Two new parking decks offer easy paid on-site parking. Work to overhaul the Infinite Energy Center was uninterrupted in 2020 despite the pandemic. Simultaneously, a new Westin hotel to be attached to the center was under construction. Foundation work and retaining walls are well under way for the 11-story Westin Gwinnett. The hotel will add meeting space of its own and will be a draw for bigger conventions. Even though events were canceled due to COVID-19, this meant work crews did not have to implement a workaround or adjust work schedules.

- [Historic Courthouse](#) – The Gwinnett Historic Courthouse sits majestically on the square in historic downtown Lawrenceville. Built in 1885 for \$23,000, it served as the center of Gwinnett County Government operations until 1988. Today, the building and grounds are available for private rentals and play host to special events throughout the year, including the Annual Lighting of the Tree and Old Fashioned Picnic.
- [History Museum](#) – 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 over 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, 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. While the County and cities remained operational during the pandemic of 2020, some annual events were either canceled or postponed. Safe outdoor activities have been encouraged. For more information, see the [Explore Gwinnett](#) website.

# WHERE WE ARE GOING

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

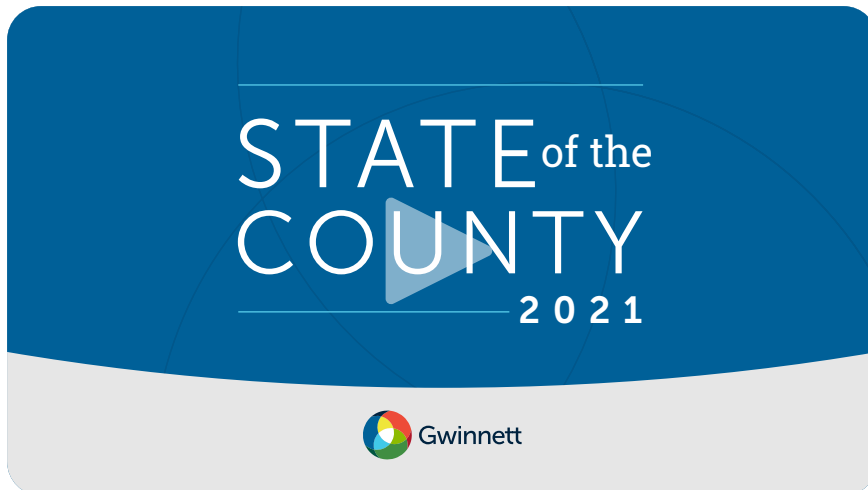
The plan traces Gwinnett's history, covers the results from public input sessions, incorporates demographic trends, and inventories the county's infrastructure, community amenities, land use and built environment. It establishes a vision taking into account the County's needs and opportunities and incorporates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

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

The blueprint incorporates several plans into one multifaceted and coordinated path forward. It serves as a framework to guide decisions on land use, development, redevelopment, 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 December 15, 2020, the County agreed to purchase 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 attend an annual planning session to identify key priorities, goals, and major projects for the upcoming year. The 2020 strategic planning session focused on creating a shared understanding of challenges, a sense of direction about tomorrow, and a vision for ensuring a collaborative approach to the future. Critical issues, driving forces, restraining forces, and challenges were identified and goals were established to enable County leaders to navigate from a "most likely" to a "most preferred" future.



Chairwoman Nicole Hendrickson delivered her first State of the County address on March 3, 2021. Watch the video of her speech to learn how our local government, residents, organizations, and businesses exemplify the Gwinnett Standard of excellence and to get a glimpse of Chairwoman Hendrickson's vision for our county's future.



# STAYING VIBRANTLY CONNECTED

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).

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





## 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 5, 2021

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Gwinnett County fiscal year 2021 Budget Document. The 2021 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 \$1.91 billion balanced budget for 2021 includes a \$1.47 billion operating budget and a \$441 million capital budget, which includes funds from the County's Special Purpose Local Option Sales Tax program. The total 2021 budget, including operating and capital, represents a 3.7 percent increase over the 2020 adopted budget.

The 2021 operating budget of \$1.47 billion is approximately \$28 million, or 1.9 percent, higher than the 2020 adopted operating budget. The increase includes \$5.5 million for expansions of services and new positions for County departments. Nearly two-thirds of the operating budget is designated for public safety/judiciary and public works. The 2021 capital budget of \$441 million represents an increase of approximately \$40 million compared to the 2020 adopted capital budget. The largest percentage of the capital budget, 50 percent, is allocated for water resources.

The 2021 budget was developed in consideration of current issues, the uncertainty regarding COVID-19, and anticipated future challenges. It provides a solid financial foundation for the incoming Board of Commissioners and allows flexibility for new initiatives. The budget includes funding to maintain core County services such as the jail, courts, police and fire protection, roads, transit, and water, as well as funding for new and ongoing initiatives reflective of the County's priorities set by the Board of Commissioners: Safe & Healthy Community, Mobility & Access, Livability & Comfort, Strong & Vibrant Local Economy, Smart & Sustainable Government, and Communication & Engagement.



**SAFE & HEALTHY  
COMMUNITY**



**MOBILITY  
& ACCESS**



**LIVABILITY  
& COMFORT**



**STRONG & VIBRANT  
LOCAL ECONOMY**



**SMART & SUSTAINABLE  
GOVERNMENT**



**COMMUNICATION  
& ENGAGEMENT**

Keeping residents and visitors safe and healthy is one of the most critical functions of Gwinnett County Government. In support of the **Safe & Healthy Community** priority, the budget includes additional funding to the Gwinnett Board of Health to expand the Epidemiology and Infectious Disease Program. The budget also sets aside resources for the Situational Awareness and Crime Response Center, 30 new sworn police positions with two support positions, an expansion at the Police Training Center, and improvements to the Fire Academy.

Ensuring that Gwinnett County residents and visitors are able to travel quickly and safely across the county is the primary focus of the **Mobility & Access** priority. The budget addresses the Mobility & Access priority with funding for transportation projects, many of which are paid for by SPLOST. It also includes funding for an airport master plan and enhancements to the County's Advanced Traffic Management network designed to reduce traffic congestion and quickly respond to traffic incidents.

The **Livability & Comfort** priority seeks to improve the quality of life of Gwinnett County residents by providing enriching recreational amenities. In support of this priority, the budget funds two new parks (Beaver Ruin Park and Discovery Park) in areas that are underserved by recreation opportunities, renovates and maintains existing parks, provides funding for the Gwinnett County Public Library system, and supports HomeFirst Gwinnett's coordinated approach to addressing homelessness.

Supporting local businesses and investing in economic development and redevelopment initiatives is the goal of the **Strong & Vibrant Local Economy** priority. The 2021 budget provides funding for economic development projects across the county, including the new Rowen knowledge community, the Gwinnett Entrepreneur Center, and The Water Tower: Global Innovation Hub @ Gwinnett.

The **Smart & Sustainable Government** priority emphasizes efficient and sustainable operations with a long-term focus. In order to maintain excellent service levels as demand increases with the County's growing population, the budget includes new positions in Information Technology, Transportation, and Elections.

The **Communication & Engagement** priority focuses on communicating and engaging with every segment of the community through multiple platforms. In support of this priority, the budget funds a new Police Community Affairs section and a new position in the Department of Support Services to educate residents on recycling and solid waste management. The budget also enhances community outreach with new positions and a continuation of the Gwinnett 101 Citizens Academy and Gwinnett Youth Commission programs.

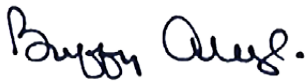
The 2021 budget continues Gwinnett's history of sustainable budgeting practices and demonstrates our commitment to prudent financial planning. By maintaining the highest standards of excellence in financial practices, Gwinnett County has achieved AAA credit ratings, the highest possible, from all three 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.

More than  
**20** years of **triple AAA**  
achievement

Public involvement continues to play a significant role in the development of the budget. Former Chairman Charlotte Nash, 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: Thuy Hotle, retired planner, Gwinnett County Planning and Development; Asif Jessani, principal marketing and technology consultant, CCS: Marketing and Technology; Norwood Davis, CFO, 12Stone Church; Keith Roche, Lawrenceville city councilman and retired business executive; and Maurice Thompson II, a partner with Consultuoso.

As we move forward from an unusual year, the ongoing COVID-19 pandemic continues to present uncertainties and challenges for Gwinnett County, both financially and operationally. Some revenues and expenses may continue to be affected by the pandemic, but 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 2021.

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. The examples below describe how the County is upholding the principles outlined by its mission, vision, and values statements.

## Mission:

**Gwinnett County Government will deliver superior services in partnership with our community.**

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 2020 are available in [Section IV](#) of this document. A complete listing of awards received in 2020 is available at [GwinnettStandard.com](http://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 2020.

- 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 2020, Community Outreach graduated 26 participants from the Gwinnett 101 Citizens Academy and 21 participants from the Gwinnett Youth Commission.
- Community Outreach coordinated multicultural outreach events including participation in the annual Black History Month, Asian American Pacific Islander Celebration, Hispanic Heritage Month, and numerous other workshops, conferences, expos, and events.
- County staff continued efforts to address homelessness and affordable housing needs through a partnership with HomeFirst Gwinnett.
- Gwinnett County announced plans 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.

In 2021, 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.
- 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 proceed 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.
- The County will work with the Gwinnett, Rockdale, and Newton County Health Departments to establish a mass COVID-19 vaccination and testing site at the Gwinnett Place Mall.



**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](http://Gwinnett101.com).

## Vision:

**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 citizens.**

Gwinnett County achieves its vision in numerous ways. The county offers an economy that boasts strong job growth and plentiful business opportunities, a nationally accredited police department, and an award-winning parks and recreation system.

Below are some examples of how the County pursued its vision in 2020:

- To improve community safety and advance community risk reduction, the County increased public safety personnel by adding 30 master police officers, 45 firefighters and two fire inspectors, and 43 Sheriff positions.
- To make life better for our citizens, Community Services served 388,015 summer meals at 33 locations utilizing 3,017 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, and the Infinite Energy Center expansion.
- Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation, professional development, and education, won 18 projects (10 relocations and eight expansions) resulting in 2,092 high-paying jobs.
- The County provided \$28,940,000 in Coronavirus Relief Funds to 145 non-profit and faith-based partners, providing critical services to those impacted by COVID-19.
- The County's Small Business Assistance Program awarded 1,756 small businesses with \$25,597,600 in financial assistance from CARES Act funding.

In 2021, 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 supporting new economic development projects such as the Rowen knowledge community and The Exchange at Gwinnett mixed-use development.
- To provide plentiful greenspace and recreational activities, the County will continue with plans to develop two new parks, Beaver Ruin Park and Discovery Park.

## 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:

**We believe in honesty, fairness, and respect for all. We believe in stewardship of public resources, protection of the environment, and that all citizens 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.**

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

- [Code of Ethics](#)
- [Environmental Sustainability Program](#) and related policies
- [Financial Policies and Practices](#) that ensure fiscal responsibility, as discussed on pages II:40 – II:68
- 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 Police Training Facility, the Medical Examiner's Office and Morgue, and the Lilburn Library Branch and City Hall
- 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 2020 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 five community events resulting in diverting 136 tons of hazardous waste, 4,763 gallons of paint, 28.13 tons of electronics, and 28.14 tons of paper from the landfill.
- The Sheriff's Office released 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.
- Communications transitioned coverage of boards and authority meetings to a virtual platform to allow continued meeting access to elected/appointed officials and the public.
- Jail court personnel in the Sheriff's Office worked with judiciaries to implement virtual court proceedings during the pandemic.
- Fiscal responsibility was demonstrated by maintaining a triple-AAA credit rating and adhering to financial policies and practices.
- DOT migrated its internal invoice renewal and approval process to SharePoint for contactless routing during the pandemic.
- Planning and Development implemented online services for processing applications for Occupation Tax Certificates and Alcoholic Beverage Licenses, as well as electronic delivery of Certificates of Occupancy and Completion.
- Communications published a Brand Guide for all employees and contractors to ensure visual brand integrity.

In 2021, Gwinnett County will continue to uphold its values in the following ways:

- The County will maintain a customer focus by adding a resource and marketing coordinator position in the Police Department to improve public trust and a solid waste project coordinator position in the Department of Support Services to implement a public education program promoting recycling and waste reduction.
- Through its newly formed 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. A project coordinator position will be added in 2021 to expand the County's Advanced Transportation Management System, integrating both traffic and transit operations. When fully deployed, the 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 \$1.91 billion balanced budget for fiscal year 2021 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately \$1.47 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$441 million funds infrastructure, facilities, vehicles, and equipment.

In addition to this document, Gwinnett County published the [2021 Budget in Brief](#), a document that provides a summarized overview of the 2021 budget. The [2021 Adopted Budget video](#) is also available for viewing online.

## Summary of Changes from Proposed to Adopted Budget

The proposed budget was modified for new initiatives and improvements by the incoming Board of Commissioners before adoption, including \$200,000 for performance audits to increase accountability and efficiency and \$200,000 for warming stations to help homeless residents find shelter during periods of extreme cold temperatures. Other changes included new staff in the Clerk of Courts Office, Juvenile Court's family treatment court, and the Department of Planning and Development; adjustments to the salaries of elected officials; and more funding for community outreach. The increases were offset by a decrease in the amount budgeted for debt service in the Water and Sewer fund. The net effect of the changes from the proposed budget to the adopted budget was an increase of \$219,654.

## Fiscal Year 2021 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2021 budget was very similar to the approach used to develop the 2020 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 provide justifications for operating and capital needs as well as any expansions in services. For the past four years, departments have aligned decision package requests to the County's strategic priorities using the Management Framework, which is described on [page II:38](#). The six County priorities include Safe & Healthy Community, Mobility & Access, Livability & Comfort, Strong & Vibrant Local Economy, Smart & Sustainable Government, and Communication & Engagement. "[Key Decision Packages and Operating Initiatives](#)" approved in the 2021 budget and in alignment with the County's priorities are discussed in detail on pages II:12 – II:14.

There are two notable differences in the 2021 budget approach compared to last year's budget approach – the differences are related to the ongoing COVID-19 pandemic and the recent transition in County leadership. Due to the uncertain economic situation presented by COVID-19, some areas of the budget were tightened to allow flexibility to respond to future impacts of the pandemic. Additionally, pandemic-related hazard pay was included in the 2021 operating budget.

The 2020 election resulted in significant changes to County leadership. In recognition of the changes in elected leaders across County government, reserves were budgeted for initiatives and improvements to allow the newly elected Board of Commissioners flexibility to decide which initiatives they deem most important.

## Fiscal Year 2021 Adopted Budget Compared to Prior Year

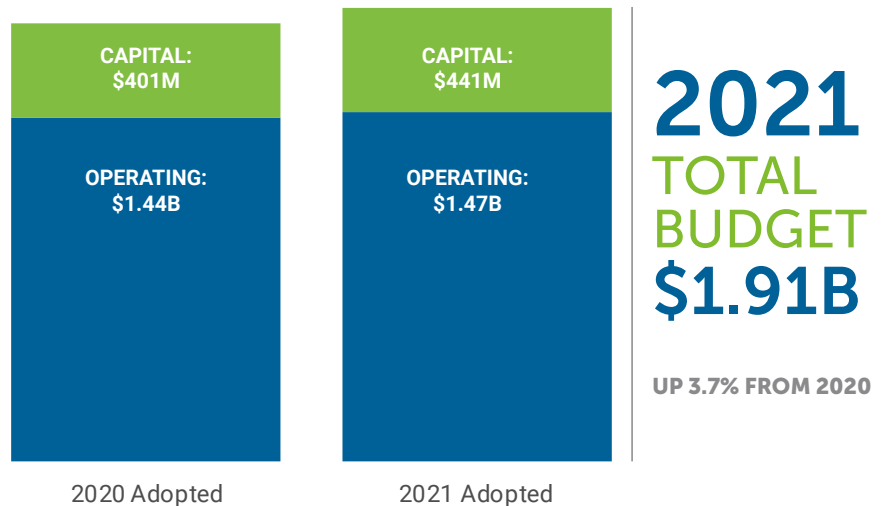
| 2021 Adopted Budget: Comparison to Prior Year |                         |                         |             |
|---|-------------------------|-------------------------|-------------|
|   | 2020 Adopted            | 2021 Adopted            | % Change    |
| Operating                                     | \$ 1,442,692,435        | \$ 1,470,703,799        | 1.9%        |
| Capital                                       | 401,434,046             | 440,994,805             | 9.9%        |
| <b>Total</b>                                  | <b>\$ 1,844,126,481</b> | <b>\$ 1,911,698,604</b> | <b>3.7%</b> |



The 2021 operating budget is approximately \$28 million higher than the 2020 adopted operating budget. The year-over-year increase is primarily due to:

- A \$29.3 million increase in General Operating Expenses, primarily due to redevelopment costs associated with The Exchange at Gwinnett TAD Fund, which will be paid from proceeds of TAD bonds that were issued in 2020. Other increases include increases in insurance and claims, Solid Waste payments to haulers, technical outsourced services, contracted industrial repair and maintenance, and license support agreements
- A \$14.6 million increase in Personal Services, primarily due to increases in employer contributions to pension and group self-insurance, as well as 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
- An \$8.4 million increase in Debt Service, primarily due to increases in payments to the Water and Sewerage Authority to cover debt service for the 2020 construction bonds, which were issued to finance certain improvements and extensions to the water and sewerage system over the next three years, and expenses related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District
- A \$9.7 million increase in Reserves and Contingencies to allow the newly elected Board of Commissioners to decide which initiatives they deem most important and to provide additional flexibility to respond to future impacts of COVID-19
- A \$12.3 million increase in Contributions to the Development Authority, primarily due to payments to the Development Authority to cover debt service expenses related to the new Rowen knowledge community, which is expected to generate 18,500 jobs by 2035 and contribute billions of dollars to the local economy. Additionally, in 2021, the County will begin making payments to the Development Authority to cover debt service expenses attributable to new money bonds issued in 2020 related to the Infinite Energy Center expansion
- A \$2 million increase in Contributions to Other Funds, primarily due to transfers from The Exchange at Gwinnett TAD Fund to The Exchange at Gwinnett TAD Debt Service Fund for debt service associated with The Exchange at Gwinnett Tax Allocation District. In 2020, bonds were issued to fund redevelopment costs, and The Exchange at Gwinnett TAD Debt Service Fund was established
- A \$1.8 million increase in Contributions to Fund Balance and Working Capital Reserves
- The increases are partially offset by a \$19.2 million decrease in Contributions to Capital and Capital Outlay, and a \$30.7 million decrease in Transfers to the Renewal and Extension capital funds

The County's 2021 capital budget is up approximately \$40 million, or 9.9 percent, over the 2020 adopted capital budget, primarily due to increases for Water Resources and Transportation. Water Resources' capital budget is up approximately \$46 million, or 26.3 percent, primarily due to sewer and pump station enhancements and expansions. 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. Transportation's capital budget is up approximately \$7.4 million, or 7.8 percent, primarily due to increases in major road improvements and bridge and roadway drainage improvements. These increases are partially offset by decreases in capital budgets for Information Technology and libraries as capital projects are nearing completion.



# 2021 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2021 adopted budget by fund type.

| Fund Types             | Operating Budget        | Capital Budget        | Total                   | % of Total |
|------------------------|-------------------------|-----------------------|-------------------------|------------|
| Tax-Related Funds      | \$ 751,977,527          | \$ 58,633,318         | \$ 810,610,845          | 43.1%      |
| Special Revenue Funds  | \$ 57,182,580           | \$ 160,049,492        | \$ 217,232,072          | 11.4%      |
| Enterprise Funds       | \$ 465,969,563          | \$ 222,311,995        | \$ 688,281,558          | 36.0%      |
| Internal Service Funds | \$ 195,574,129          | –                     | \$ 195,574,129          | 10.2%      |
| <b>Total Budget</b>    | <b>\$ 1,470,703,799</b> | <b>\$ 440,994,805</b> | <b>\$ 1,911,698,604</b> |            |

Tax-related funds are funds that 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 \$752.0 million and a capital budget of \$58.6 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 account for restricted and committed revenues and have an operating budget of \$57.2 million and a capital budget of \$160.0 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds account for \$466.0 million of the total operating budget and \$222.3 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 provide services 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 \$195.6 million.

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

| Year | Operating Budget | % chg. | Capital Budget | % chg. | Total Budget     | % chg. |
|------|------------------|--------|----------------|--------|------------------|--------|
| 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%   |
| 2018 | \$ 1,281,609,103 | 8.6%   | \$ 390,405,400 | 1.7%   | \$ 1,672,014,503 | 6.9%   |

## Operating Budget Comparison from Prior Year Detail

New positions in alignment with the County's strategic priorities were included in both the 2020 and 2021 operating budgets. However, significantly more positions were added in 2020 compared to 2021. The 2020 budget added 179 new full-time positions, and the 2021 budget added 62 new full-time positions.



Many of the new positions added in both 2020 and 2021 were in support of the Safe & Healthy Community strategic priority. Both budgets funded new positions for Police, Fire and Emergency Services, and the Courts. In both 2020 and 2021, 30 sworn police officer positions were included in the budget to serve a growing population. Both budgets also included two crime and intelligence analyst positions for the Police Situational Awareness and Crime Response Center. Unlike 2021, the 2020 budget also added two administrative support associates for the Criminal Investigations Section and Technology Research Unit and six police communications officers to increase personnel for the new alternate E-911 center.

When compared to the 2021 budget, the 2020 budget added fewer Fire and Emergency positions – three positions were added in 2021 compared to 47 in 2020. The number of new positions added in 2020 was significantly higher because staffing was needed for two new medic units and three new alternative response vehicles. The three positions added in 2021 include 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.

The Sheriff’s Office received 43 new positions in 2020, but no new positions in 2021. The 2020 budget included additional sheriff’s deputies for building and courtroom security in support of the courthouse expansion. The 2020 budget also included positions in the areas of Clerk of Court, District Attorney, and the Administrative Office of the Courts. An 11<sup>th</sup> Superior Court Judge and support positions were added in these areas.

| 2020 and 2021 New “Safe and Healthy Community” Authorized Positions Budgeted |            |           |
|--|------------|-----------|
|  | 2020       | 2021      |
| Police Services  | 40         | 32        |
| Fire and Emergency Services  | 47         | 3         |
| Sheriff  | 43         | 0         |
| Courts   | 19         | 2         |
| <b>Total New “Safe and Healthy Community” Authorized Positions</b>           | <b>149</b> | <b>37</b> |

Both the 2020 and 2021 operating budgets also funded new positions in support of the Mobility & Access priority. The 2020 budget added three new positions in the Department of Transportation to enhance the County’s traffic signal and communications system and to help reduce traffic congestion. In support of the Mobility & Access priority, the 2021 budget added a project coordinator position to integrate both traffic and transit technologies into the County’s Advanced Transportation Management System.

In support of the Livability & Comfort priority, both the 2020 and 2021 operating budgets included funding to address homelessness and affordable housing needs. Both budgets also included funding to support the Gwinnett County Public Library system.

Both the 2020 and 2021 operating budgets supported the Communication & Engagement priority by funding new positions dedicated to enhancing community engagement. The 2020 budget added a position in the County Administrator’s Office to support community engagement opportunities and improve the efficiency of the community outreach program. The 2020 budget also added funds for the 2020 elections with several options for early and advance voting and an increase in poll official pay. The 2021 budget added a resource and marketing coordinator position in the Police Department to improve how the department engages with the community. Both budgets continued to fund community outreach initiatives such as Gwinnett 101 Citizens Academy and Gwinnett Youth Commission.



There is one position added in 2021 in support of the Strong & Vibrant Local Economy priority – a GIS Associate in the Department of Water Resources to create maps to assist the Board of Commissioners in evaluating rezoning requests for future development. There were no new positions or other operating initiatives related to this priority in 2020. Most initiatives related to the Strong & Vibrant Local Economy priority are associated with the capital budget. Refer to the “Capital Budget Comparison Detail” below for more information about capital projects budgeted in 2020 and 2021 supporting this priority.

Recruiting and retaining a quality workforce has been a key budget consideration since 2014. To support recruitment and retention efforts and in support of the Smart & Sustainable Government priority, both the 2020 and 2021 budgets included 4 percent pay-for-performance increases and longevity pay for eligible employees. Funding to add positions necessary to increase customer satisfaction and improve efficiency levels was also included in both the 2020 and 2021 budgets as part of the Smart & Sustainable Government priority. In 2020, new positions supporting this priority were added in the Police Department, Planning and Development, and Information Technology Services, whereas in 2021, positions were added in Community Services Elections, Transportation, and Information Technology Services.

## Capital Budget Comparison from Prior Year Detail

Capital project budgets are adopted as multi-year project budgets. As a result, many of the same capital projects funded in 2020 will continue to be funded in 2021. Key capital initiatives from the 2020 and 2021 capital budgets in alignment with the County’s strategic priorities are described below.

A major capital project included in both the 2020 and 2021 capital budgets in support of the Safe & Healthy Community priority is the Situational Awareness and Crime Response Center. The SACRC will integrate and analyze voice, video, and data and translate them into critical intelligence. Both capital budgets also included funding for fire facilities and fire apparatus replacements. There were also some differences in 2020 and 2021 capital budgets supporting the Safe & Healthy Community priority. Although construction of the Bay Creek Police Precinct and Alternate E-911 Center was completed in December 2019, some capital budget was allocated for the purchase of an additional 911 logging recorder system at the alternate E-911 center in 2020. New capital projects funded in the 2021 capital budget include the expansion of the Police Training Center and Fire Academy improvements.

## Significant factors impacting the current budget environment

- Transition in County leadership
  - Reserves budgeted to allow the new Board of Commissioners to decide which initiatives they deem most important
- Potential impacts of COVID-19
  - Tightening some aspects of the budget to allow for additional flexibility to respond to potential future impacts of COVID-19
- Uncertain economic situation
  - Emphasis on a solid base budget with departments providing justification for operating and capital needs as well as expansions in service

The County's SPLOST programs continue to be a major source of funding for transportation projects across the county, including projects where the County collaborates with city governments. In support of the Mobility & Access priority, both the 2020 and 2021 capital budgets included various SPLOST-funded transportation improvements and roadway maintenance and enhancements. In 2021 alone, the 2017 SPLOST Fund will provide \$87 million for transportation needs. Both budgets also included funding for the expansion of the Ivy Creek Greenway to connect the Suwanee Creek Trail to the Mall of Georgia; the interchange project at Harbins Road and State Route 316, which will construct a five-lane bridge on Harbins Road over State Route 316; and the expansion of the County's Advanced Transportation Management System. When fully deployed, the ATMS will feature hundreds of traffic devices connected and managed through a single network to reduce congestion and quickly respond to traffic incidents. A difference between the 2020 and 2021 capital budgets supporting the Mobility & Access priority is the 2020 capital budget included the construction of a park-and-ride lot at the intersection of Harbins Road and State Route 316 to assist with congestion. New funding in 2021 is available for airport projects such as an Airport Master Plan update and improvements at Briscoe Field Airport.

The capital budget addresses the Livability & Comfort priority by investing in projects benefiting the community such as parks and libraries. Both the 2020 and 2021 capital budgets included funding for the relocation of the Snellville library. The 2020 capital budget also included funding for the relocation of the Duluth and Norcross libraries, which are expected to be completed in 2021. No additional capital budget is allocated for either the Duluth or Norcross library relocations in 2021, however, the projects do have some remaining capital budget which will be rolled into 2021. Also, in support of the Livability & Comfort priority, both budgets included park maintenance/renovations and new park development. Both budgets supported the development of the Beaver Ruin Park off Satellite Boulevard in Norcross. The project is a joint initiative between the Department of Community Services and the Department of Water Resources and will feature wetland trails and boardwalks along the Bromolow Creek floodplain corridor. Some initial budget was included in the 2020 capital budget for another new park, Discovery Park, but the majority of the total project budget is allocated in 2021 as the park enters into master planning, design, and development stages.

A major multi-year project supporting the Livability & Comfort priority that is nearing completion is the courthouse expansion and parking deck. Capital budget was allocated for this project in 2020 (and several years prior), but no additional funding was budgeted for 2021 because the project has enough remaining budget from prior years to carry it through completion. This project includes a new courthouse building of approximately 180,000 square feet and a parking deck for approximately 1,500 vehicles. The building will house a jury assembly space, court rooms, holding areas, and shell space for future growth. The parking deck was fully opened in December 2019, and the security node with access from the parking deck opened in December 2020. New courtrooms are expected to open in the first quarter of 2021.

In support of the Strong & Vibrant Local Economy priority, both the 2020 and 2021 capital budgets included funding for the development of The Water Tower: Global Innovation Hub @ Gwinnett for water-related research and training. The 2020 capital budget included funding for the Gwinnett Entrepreneur Center, a small business resource center, and for the Infinite Energy Center expansion. While no additional funding for either the Gwinnett Entrepreneur Center or the Infinite Energy Center expansion is budgeted in 2021, both projects will continue into 2021 using remaining budget from prior years. New capital projects included in the 2021 budget in support of the Strong & Vibrant Local Economy priority include Rowen and The Exchange at Gwinnett mixed-use development. Rowen will be a nearly 2,000-acre knowledge community along Highway 316 just east of Dacula. The community will include a combination of offices, research facilities, public spaces, and residences, and is expected to generate 18,500 jobs by 2035 with the potential for more than 100,000 jobs upon full development. The Exchange at Gwinnett mixed-use development will combine shopping, food, and entertainment experiences with more than 1,000 luxury residential flats. The mixed-use development will be located in the Exchange at Gwinnett Tax Allocation District along Interstate 85 near the Mall of Georgia and is expected to open by the end of 2021.

Additional information about the 2021 capital budget and 2022 – 2026 Capital Improvement Plan is available in [Sections V](#) and [VI](#).

# 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 2021 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings. The 2021 budget includes funding for \$5.5 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. The 2021 budget includes funding for decision packages and other operating initiatives supporting the County's strategic priorities in the amount of \$37.7 million, or 2.6 percent of the \$1.47 billion operating budget.

Key operating initiatives approved in the fiscal year 2021 budget and justifications for them are provided on the pages that follow.

### County Priority – Safe & Healthy Community:



#### **Expansion of the Epidemiology and Infectious Disease Program**

The budget includes an increase of \$500,000 to the Gwinnett Board of Health to expand its Epidemiology and Infectious Disease Program. This program provides resources to protect Gwinnett County residents from dangerous infectious diseases like tuberculosis, sexually transmitted infections, HIV, and Hepatitis A, B, and C.

#### **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.

#### **Two crime and intelligence analyst positions**

As the authorized sworn positions increase, it is essential to increase the number of support personnel as well. The budget adds two Crime and Intelligence Analyst positions. These positions will be assigned to the Situational Awareness and Crime Response Unit to provide analytical duties for sworn personnel. The additional support positions will allow GCPD to continue excellent service within the department and the county.

### County Priority – Mobility & Access



#### **A project coordinator position to support the County's Advanced Transportation Management System**

To ensure that Gwinnett County has an efficient transportation network, the Gwinnett County Department of Transportation has been developing and expanding the County's Advanced Transportation Management System. The ATMS, when fully deployed, will feature hundreds of traffic devices connected and managed through a single network to reduce congestion and quickly respond to traffic incidents. Included in the budget is a project coordinator position to serve as a technology professional to implement the County's ATMS program, integrating both traffic and transit operations.

## County Priority – Livability & Comfort



### **Funding to support the Gwinnett County Library System**

Gwinnett County's libraries provide many educational and recreational programs to county residents and are an important link to our community. The 2021 budget includes \$19.3 million to support the mission of the Gwinnett County Public Library system.

### **Funding to support HomeFirst Gwinnett**

One of the County's noteworthy partnerships is with HomeFirst Gwinnett, an organization founded to develop and implement a strategic, coordinated approach to addressing homelessness in Gwinnett County. Through October 2020, more than 1,000 households and 3,100 individuals have been served through this program. The 2021 budget includes funding to continue supporting this important initiative.

## County Priority – Strong & Vibrant Local Economy



### **A GIS Associate in the Department of Water Resources**

A GIS Associate performs necessary system updates to improve GIS data accuracy and completeness of water, sewer, and stormwater infrastructure. The budget includes a new GIS Associate position in the Department of Water Resources to develop rezoning sewershed maps for Planning Commission and Board of Commissioner review as part of new requirements beginning in 2021.

## County Priority – Smart & Sustainable Government



### **Four Voter Registration and Elections Division positions**

The budget includes four new full-time positions for the Voter Registrations and Elections Division to assist with the increased volume of tasks and voter needs across the county. As the number of registered voters continues to grow, the County must be prepared to administer voter records more efficiently and be responsive to the needs of voters.

### **Three DOT maintenance technicians**

The budget includes one new maintenance technician for each of the three busiest maintenance districts. The additional maintenance personnel will improve response times and allow the County to complete minor roadway repairs sooner before they become larger and more expensive.

### **Two Information Technology Services positions to deploy and manage the County's Public Safety Solution**

In early 2021, the Department of Information Technology Services will roll out an integrated Public Safety Solution that will combine a myriad of existing public safety systems. This streamlined system will allow the Gwinnett County public safety departments to have fail safe capabilities for critical County systems that must be online 24/7. The budget includes two Information Technology Services positions to implement and manage the Public Safety Solution.

### **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.

## County Priority – Communication & Engagement



### **A resource and marketing coordinator in the Police Department**

The budget includes a resource and marketing coordinator position in the Police Department to help build public trust. The coordinator will be a specialist who can connect with the public and build relationships using platforms such as social media, website, video, and other emerging technologies.

### **Funding to support the Police Department's new Community Affairs Section**

The budget supports the Police Department's recently formed Community Affairs Section, which was established to provide the community more opportunities to engage with members of the Police Department. This section will include the existing Crime Prevention Unit, which will continue to educate citizens and hold safety-related programs.

### **A solid waste project coordinator position**

The Board of Commissioners recently approved an amendment to the Residential Solid Waste Agreement. The Public Education section of that agreement requires residential solid waste haulers to implement a comprehensive, ongoing public education program promoting recycling and waste reduction. To support this initiative, the budget includes a position in the Department of Support Services to work with the residential solid waste haulers to develop and implement the public education program to ensure a successful public outreach initiative.

### **Funding to continue to support community outreach programs**

The 2021 budget includes funding to continue supporting the community outreach programs, Gwinnett 101 Citizens Academy and Gwinnett Youth Commission. These programs engage and empower the County's diverse constituencies to be more informed and involved in Gwinnett County Government by giving residents a behind-the-scenes look at how Gwinnett County operates.





# OTHER FACTORS AFFECTING THE BUDGET

## Economy

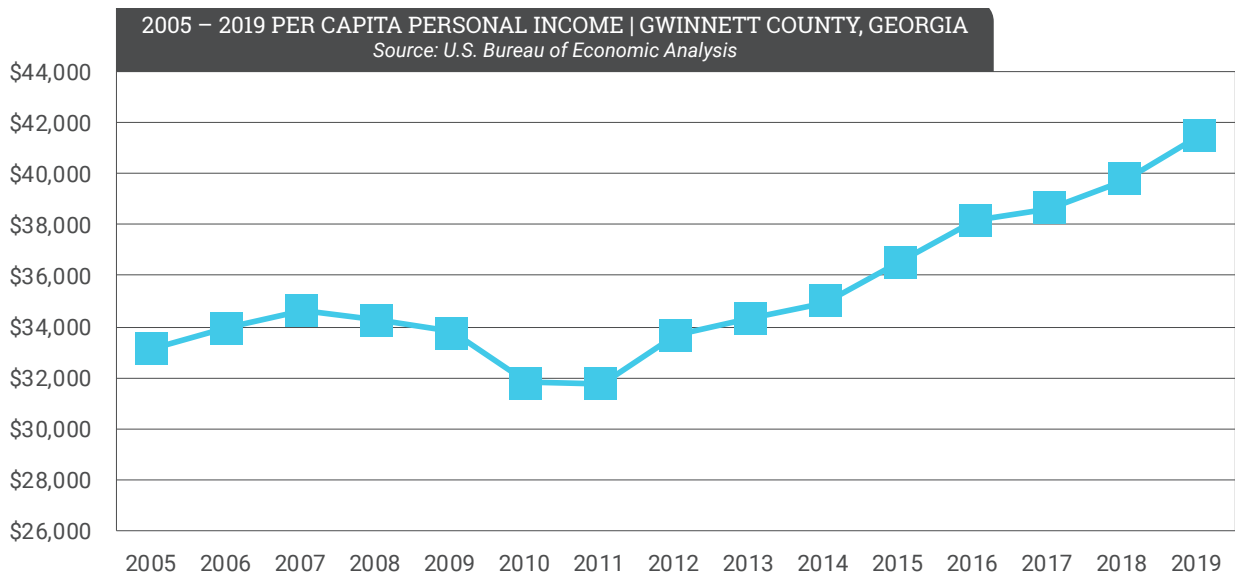
With a focus on redevelopment and revitalization, as outlined in the Gwinnett 2040 Unified Plan, the economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest catalysts impacting development. The County's population has grown nearly 8 percent from 2015 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, which has had far-reaching effects on unemployment rates globally. According to the Georgia Department of Labor, in February 2020, prior to the onset of the COVID-19 pandemic, Gwinnett County boasted a 3.1 percent unemployment rate, which was lower than the Atlanta metropolitan area (3.3 percent), the state of Georgia (3.4 percent), and the United States (3.8 percent). Even in the midst of the pandemic, Gwinnett County fared better than most. In April 2020, when unemployment rates reached peak pandemic levels in the United States, Gwinnett County's unemployment rate stood at 12.5 percent, which was lower than the Atlanta metropolitan area (12.7 percent), the United States (14.4 percent), and only slightly higher than the state of Georgia (12.2 percent). By June 2020, Gwinnett's unemployment rate returned to lower levels than the Atlanta metropolitan area, the United States, and the state of Georgia. In December 2020, Gwinnett County reported an unemployment rate of 5.1 percent, which was lower than the Atlanta metropolitan area (5.8 percent), the state of Georgia (5.6 percent), and the United States (6.5 percent).

Gwinnett County's labor force grew more than 10 percent from 2014 to 2019 (Georgia Department of Labor). With employment growth of 2.2 percent from December 2018 to December 2019, Gwinnett County ranked first in employment growth among Georgia's 11 largest counties (U.S. Bureau of Labor Statistics). Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2020, Partnership Gwinnett generated \$88.6 million in new capital investment, won 18 projects (10 relocations and eight expansions), and created 2,092 high-paying jobs. Also, in 2020, the Gwinnett Chamber held ribbon cutting ceremonies with 45 businesses to celebrate new locations, expansions, or new product or service launches.

The condition of the property tax digest is another key economic indicator, as discussed in detail on the next page. Gwinnett County has a healthy tax digest which has grown more than 48 percent and has increased approximately \$11.5 billion since 2013. From 2013 to 2020, the average value of all types of residences, including single family homes, condos, and townhouses, rose 83 percent from \$150,000 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 \$42,902 in 2019, an increase of 3.2 percent over 2018.

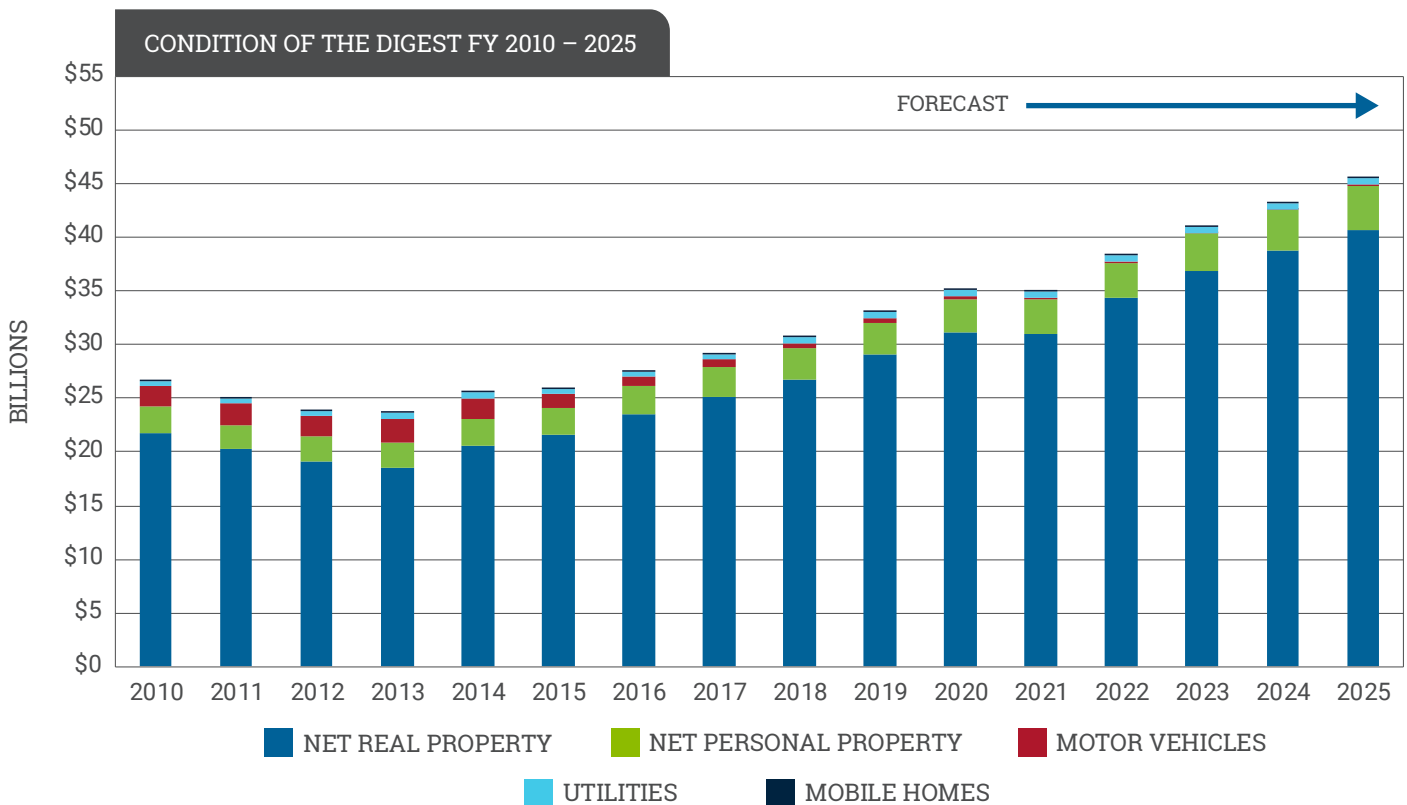


# Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (37.8 percent) of the total revenue for all operating funds and more than three-quarters (77.3 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay for economic development activity and services such as police, fire, and emergency medical services. Tax-related funds make up 48.9 percent of the fiscal year 2021 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Prior to 2008, Gwinnett County experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. In 2008, the growth began to decline. Between 2008 and 2013, the County experienced more than a 20 percent drop in the digest. After five years of decline, the year-over-year change from 2013 to 2014 was positive, and this positive trend has continued. Due to improving home values and increasing construction activity, the tax digest has grown more than 20 percent from 2017 to 2020.

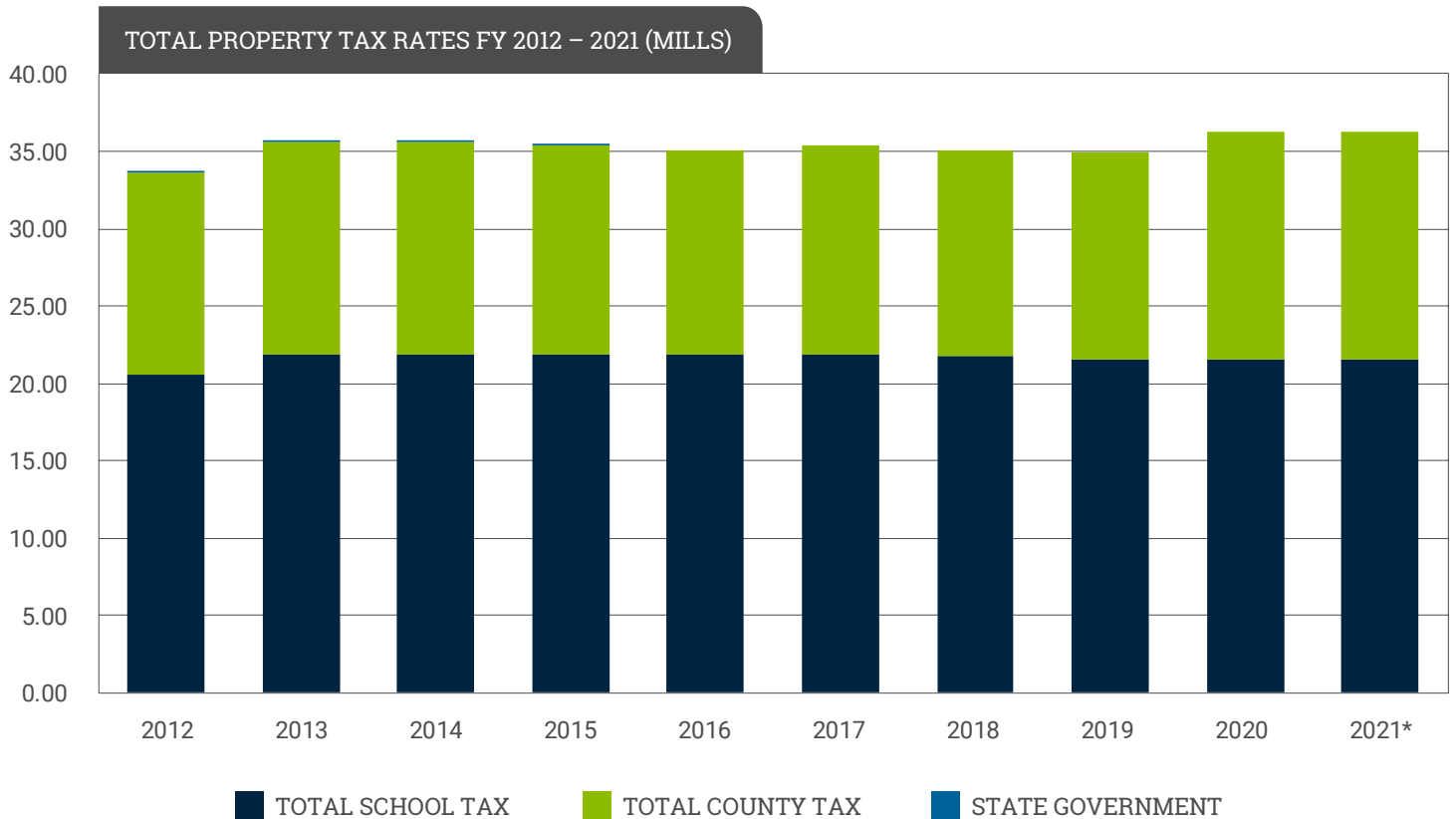
Since the inception of title *ad valorem* taxes in the spring of 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("the birthday 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 2019 to 2020, there was a decrease of \$758,750, or 15.6 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 2012 – 2021 (mills)

| Year                                 | 2012         | 2013         | 2014         | 2015          | 2016          | 2017         | 2018          | 2019          | 2020         | 2021*        |
|--------------------------------------|--------------|--------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|--------------|
| General Fund                         | 11.78        | 7.40         | 7.40         | 7.229         | 6.826         | 7.40         | 7.209         | 7.209         | 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         |
| Police Services District             | –            | 1.60         | 1.60         | 1.60          | 1.60          | 1.60         | 1.60          | 1.60          | 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         |
| Recreation Fund                      | 1.00         | 0.95         | 0.95         | 0.95          | 0.95          | 0.95         | 0.95          | 0.95          | 1.00         | 1.00         |
| G.O. Bond Fund II                    | 0.24         | 0.24         | 0.24         | 0.24          | 0.24          | –            | –             | –             | –            | –            |
| Economic Development                 | –            | –            | –            | –             | –             | –            | –             | –             | 0.30         | 0.30         |
| <b>Total County Tax</b>              | <b>13.02</b> | <b>13.75</b> | <b>13.75</b> | <b>13.579</b> | <b>13.176</b> | <b>13.51</b> | <b>13.319</b> | <b>13.319</b> | <b>14.71</b> | <b>14.71</b> |
| School M&O                           | 19.25        | 19.80        | 19.80        | 19.80         | 19.80         | 19.80        | 19.80         | 19.70         | 19.70        | 19.70        |
| School Bonds                         | 1.30         | 2.05         | 2.05         | 2.05          | 2.05          | 2.05         | 1.95          | 1.90          | 1.90         | 1.90         |
| <b>Total School Tax</b>              | <b>20.55</b> | <b>21.85</b> | <b>21.85</b> | <b>21.85</b>  | <b>21.85</b>  | <b>21.85</b> | <b>21.75</b>  | <b>21.60</b>  | <b>21.60</b> | <b>21.60</b> |
| <b>State Government</b>              | <b>0.20</b>  | <b>0.15</b>  | <b>0.10</b>  | <b>0.05</b>   | –             | –            | –             | –             | –            | –            |
| <b>Total Property Tax</b>            | <b>33.77</b> | <b>35.75</b> | <b>35.70</b> | <b>35.479</b> | <b>35.026</b> | <b>35.36</b> | <b>35.069</b> | <b>34.919</b> | <b>36.31</b> | <b>36.31</b> |

\*The 2021 millage rate is an estimate.

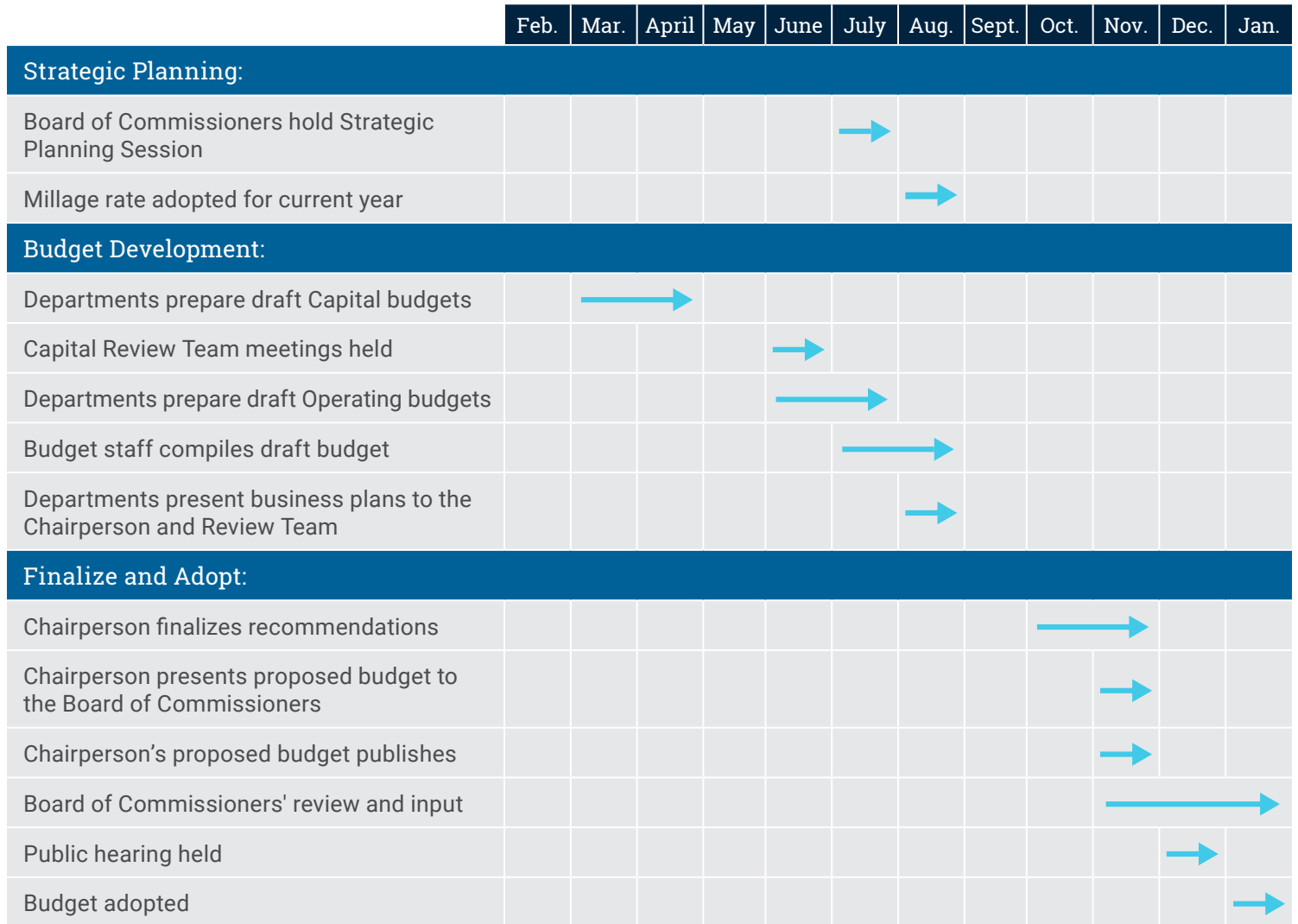


\*The 2021 millage rate is an estimate.

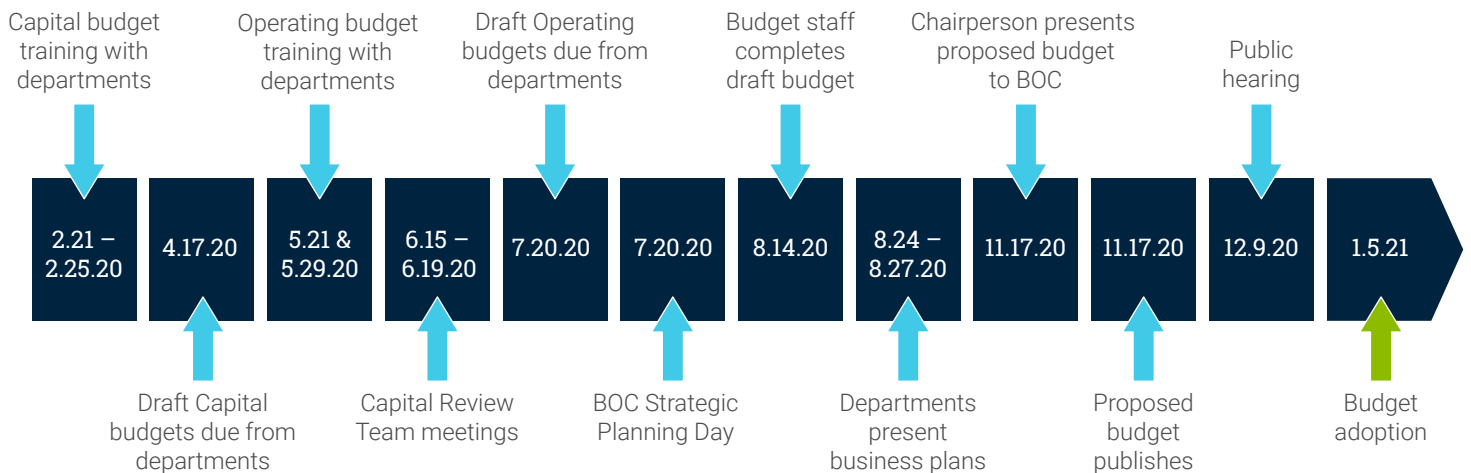
# THE BUDGET PROCESS

## Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2021 Budget.



## Budget Process – Timeline



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

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



The County has relied upon its budget process as an integrated planning tool alongside the Gwinnett 2040 Unified Plan, as well as the Business Planning Process. The Gwinnett 2040 Unified Plan was adopted by the Board of Commissioners in February 2019 and is discussed in more detail on [page II:70](#).

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 2021 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 2021 budget was developed with input from five county residents who served on the Budget Review Team. Former Chairman Charlotte Nash, County staff, and the five citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Gwinnett's budget process typically kicks off in March or April when Commissioners hold a strategic planning session to establish priorities for the County. However, in 2020, due to delays caused by the COVID-19 pandemic, the strategic planning session was postponed until July. During the planning session, Commissioners reaffirmed the County's six strategic priorities. The County's priorities include: Safe & Healthy Community, Mobility & Access, Livability & Comfort, Strong & Vibrant Local Economy, Smart & Sustainable Government, and Communication & Engagement. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to former Chairman Nash and the review team in August 2020. Departmental business plans and budget presentations made to the budget review team may be viewed at [TVGwinnett.com](https://www.tvgwinnett.com) under [Video on Demand](#).

With input from the review team, former Chairman Nash presented a proposed budget to the Board of Commissioners on November 17, 2020. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 9, 2020. Public comments were accepted online until December 31, 2020.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 5, 2021, and is presented in summary on the next page.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through 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 2021 Budget Resolution](#)" on pages II:21 – II:24 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 2021 Resolution Amounts

| <b>Operating Budget</b>                        |           | <b>FY 2021</b>       | <b>Capital Budget</b>                     |           | <b>FY 2021</b>     | <b>FY 2022 – 2026</b>   |
|--|-----------|----------------------|---|-----------|--------------------|-------------------------|
| <b>Tax-Related Funds</b>                       |           |                      | <b>Tax-Related Funds</b>                  |           |                    |                         |
| General Fund                                   | \$        | 370,789,322          | Capital Projects                          | \$        | 52,107,178         | \$ 122,985,798          |
| Development & Enforcement District Fund        |           | 14,375,521           | Capital Vehicle Replacements              |           | 6,526,140          | 138,168,815             |
| Fire and EMS District Fund                     |           | 144,137,593          |   |           |                    |                         |
| Loganville EMS District Fund                   |           | 62,057               |   |           |                    |                         |
| Police Services District Fund                  |           | 143,985,450          |   |           |                    |                         |
| Recreation Fund                                |           | 50,472,826           |   |           |                    |                         |
| Economic Development Tax Fund                  |           | 9,785,509            |   |           |                    |                         |
| The Exchange at Gwinnett TAD Fund              |           | 15,867,723           |   |           |                    |                         |
| The Exchange at Gwinnett TAD Debt Service Fund |           | 2,501,526            |   |           |                    |                         |
| <b>Total Tax-Related</b>                       | <b>\$</b> | <b>751,977,527</b>   | <b>Total Tax-Related</b>                  | <b>\$</b> | <b>58,633,318</b>  | <b>\$ 261,154,613</b>   |
| <b>Special Revenue Funds</b>                   |           |                      | <b>Special Revenue Funds</b>              |           |                    |                         |
| Speed Hump Fund                                | \$        | 441,560              | 2009 SPLOST                               | \$        | 50,000             | \$ –                    |
| Street Lighting Fund                           |           | 8,939,774            | 2014 SPLOST                               |           | 9,598,835          | –                       |
| Authority Imaging Fund                         |           | 707,842              | 2017 SPLOST                               |           | 150,400,657        | 193,639,874             |
| Corrections Inmate Welfare Fund                |           | 192,422              |   |           |                    |                         |
| Crime Victims Assistance Fund                  |           | 880,398              |   |           |                    |                         |
| DA Federal Justice Asset Sharing Fund          |           | 175,000              |   |           |                    |                         |
| E-911 Fund                                     |           | 27,137,366           |   |           |                    |                         |
| Juvenile Court Supervision Fund                |           | 54,466               |   |           |                    |                         |
| Police Special Justice Fund                    |           | 234,110              |   |           |                    |                         |
| Police Special State Fund                      |           | 124,900              |   |           |                    |                         |
| Sheriff Inmate Fund                            |           | 781,737              |   |           |                    |                         |
| Sheriff Special Justice Fund                   |           | 200,000              |   |           |                    |                         |
| Sheriff Special Treasury Fund                  |           | 100,000              |   |           |                    |                         |
| Sheriff Special State Fund                     |           | 100,000              |   |           |                    |                         |
| Stadium Fund                                   |           | 2,365,985            |   |           |                    |                         |
| Tree Bank Fund                                 |           | 30,000               |   |           |                    |                         |
| Tourism Fund                                   |           | 14,717,020           |   |           |                    |                         |
| <b>Total Special Revenue</b>                   | <b>\$</b> | <b>57,182,580</b>    | <b>Total Special Revenue</b>              | <b>\$</b> | <b>160,049,492</b> | <b>\$ 193,639,874</b>   |
| <b>Enterprise Funds</b>                        |           |                      | <b>Enterprise Funds</b>                   |           |                    |                         |
| Airport Operating Fund                         | \$        | 2,457,598            | Airport R & E                             | \$        | 745,000            | \$ 1,103,340            |
| Economic Development Operating Fund            |           | 5,612,697            | Stormwater R & E                          |           | 20,128,464         | 100,794,137             |
| Local Transit Operating Fund                   |           | 12,005,590           | Transit R & E                             |           | 370,334            | 8,537,364               |
| Solid Waste Operating Fund                     |           | 45,512,048           | Water & Sewer R & E                       |           | 123,022,191        | 743,612,126             |
| Stormwater Operating Fund                      |           | 31,886,836           | 2020 Water & Sewer Bond Construction Fund |           | 78,046,006         | 96,353,994              |
| Water & Sewer Operating Fund                   |           | 368,494,794          |   |           |                    |                         |
| <b>Total Enterprise</b>                        | <b>\$</b> | <b>465,969,563</b>   | <b>Total Enterprise</b>                   | <b>\$</b> | <b>222,311,995</b> | <b>\$ 950,400,961</b>   |
| <b>Internal Service Funds</b>                  |           |                      | <b>Internal Service Funds</b>             |           |                    |                         |
| Administrative Support Fund                    | \$        | 92,898,086           |   |           |                    |                         |
| Auto Liability Fund                            |           | 2,331,372            |   |           |                    |                         |
| Fleet Management Fund                          |           | 9,834,250            |   |           |                    |                         |
| Group Self-Insurance Fund                      |           | 75,082,049           |   |           |                    |                         |
| Risk Management Fund                           |           | 9,853,756            |   |           |                    |                         |
| Workers' Compensation Fund                     |           | 5,574,616            |   |           |                    |                         |
| <b>Total Internal Service</b>                  | <b>\$</b> | <b>195,574,129</b>   |   |           |                    |                         |
| <b>Total Operating Funds</b>                   | <b>\$</b> | <b>1,470,703,799</b> | <b>Total Capital Funds</b>                | <b>\$</b> | <b>440,994,805</b> | <b>\$ 1,405,195,448</b> |

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



RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2021 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 2021 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

ADOPTION DATE: **January 5, 2021**

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.

| <b>Name</b>                       | <b>Present</b> | <b>Vote</b> |
|-----------------------------------|----------------|-------------|
| 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 Fosque 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 2021 Proposed Budget, as required by State and Local Laws and regulations; and

**WHEREAS**, the Board decrees that the Proposed 2021 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 O.C.G.A. § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$36,349,300 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 \$143,985,450 and remaining funding of \$107,636,150 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 O.C.G.A. § 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 2021 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 (excluding the Decision Packages and Communications Reserve) 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 \$50,000;
- (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 \$100,000;
- (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 O.C.G.A. § 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

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

**BE IT FURTHER RESOLVED** that the Board of Commissioners shall approve increases in authorized positions. Vacant positions and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. 25 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 2021 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 2021 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 O.C.G.A. § 47-23-106 for retired Superior Court Judges.

**GCID Number: 2021-0050**

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

ATTEST:

By: Diane Kemp  
DIANE KEMP, COUNTY CLERK  
(SEAL)



APPROVED AS TO FORM:

By: Melanie Wilson  
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

# CONSOLIDATED BUDGET – ALL FUNDS

## FY 2021 Revenues and Appropriations

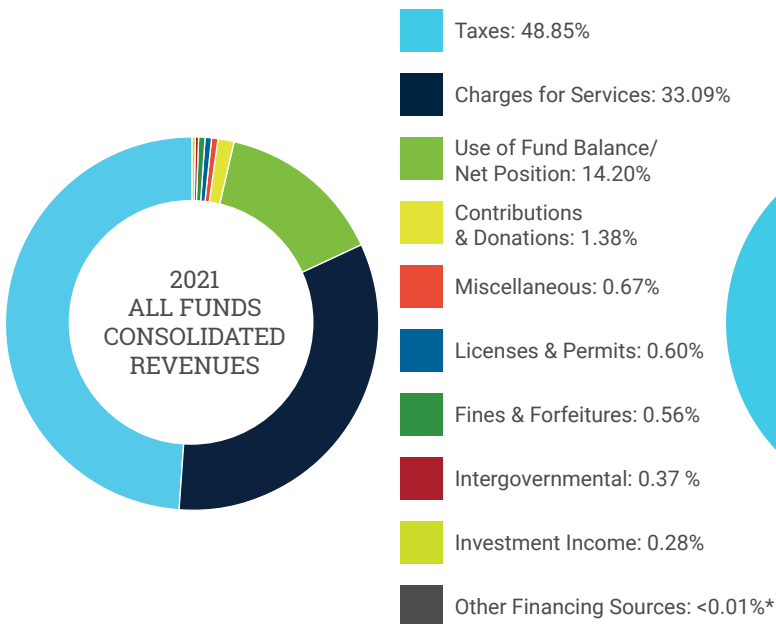
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$189,314,979 and Internal Service Fund activity in the amount of \$195,574,129.

### FY 2021 CONSOLIDATED REVENUES

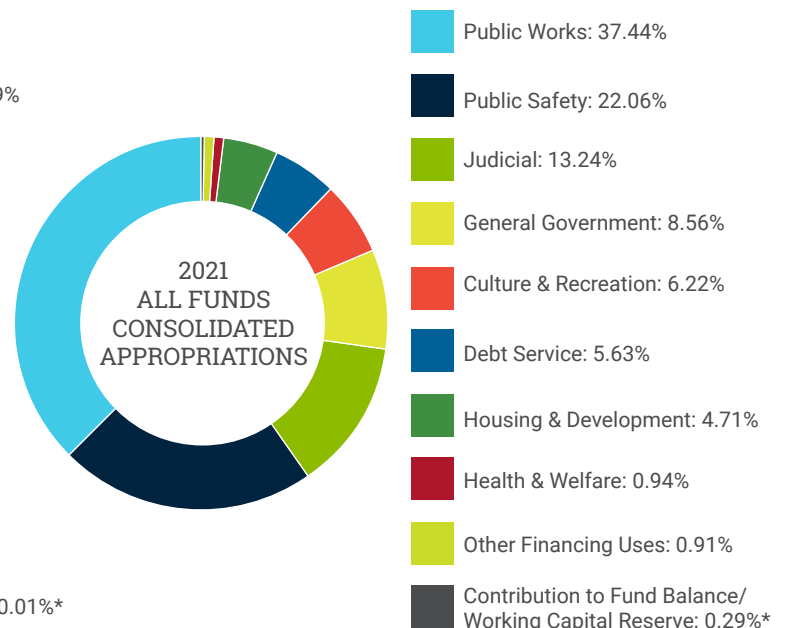
|                                      |                         |
|--------------------------------------|-------------------------|
| Taxes                                | \$ 745,780,044          |
| Licenses & Permits                   | 9,230,992               |
| Intergovernmental                    | 5,596,768               |
| Charges for Services                 | 505,314,229             |
| Fines & Forfeitures                  | 8,497,813               |
| Investment Income                    | 4,215,399               |
| Contributions & Donations            | 21,108,853              |
| Miscellaneous                        | 10,183,200              |
| Other Financing Sources              | 21,930                  |
| <b>Total 2021 Revenues</b>           | <b>1,309,949,228</b>    |
| Use of Fund Balance/<br>Net Position | 216,860,268             |
| <b>Total</b>                         | <b>\$ 1,526,809,496</b> |

### FY 2021 CONSOLIDATED APPROPRIATIONS

|  |                         |
|--|-------------------------|
| General Government                                       | \$ 130,661,556          |
| Judicial   | 202,165,858             |
| Public Safety  | 336,878,190             |
| Public Works   | 571,671,970             |
| Health & Welfare   | 14,369,837              |
| Culture & Recreation                                     | 94,980,054              |
| Housing & Development                                    | 71,883,017              |
| Debt Service   | 85,952,913              |
| Other Financing Uses                                     | 13,874,271              |
| <b>Total 2021 Appropriations</b>                         | <b>1,522,437,666</b>    |
| Contribution to Fund Balance/<br>Working Capital Reserve | 4,371,830               |
| <b>Total</b>   | <b>\$ 1,526,809,496</b> |



\*Value is too small to appear on this chart



\*Value is too small to appear on this chart

# FUND STRUCTURE

## Major Fund Descriptions

### **General Fund:**

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

### **Fire and EMS District Fund:**

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

### **Police Services District Fund:**

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

### **Water and Sewer Operating Fund:**

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

### **Stormwater Operating Fund:**

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

### **Capital Project Fund:**

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

### **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.

### **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; Infinite Energy Center 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 Infinite Energy Center.

**GWINNETT COUNTY FUND STRUCTURE**  
**2021 TOTAL BUDGET**  
 \$1,911,698,604

**GOVERNMENTAL FUNDS**

**PROPRIETARY FUNDS**

**GENERAL & TAX-RELATED SPECIAL REVENUE**  
\$810,610,845

**OTHER SPECIAL REVENUE**  
\$217,232,072

**ENTERPRISE**  
\$688,281,558

**INTERNAL SERVICE**  
\$195,574,129

**General**  
\$370,789,322

**Authority Imaging**  
\$707,842

**Airport\*\***  
\$3,202,598

**Administrative Support**  
\$92,898,086

**Development and Enforcement Services District**  
\$14,375,521

**Corrections Inmate Welfare**  
\$192,422

**Economic Development Operating**  
\$5,612,697

**Auto Liability**  
\$2,331,372

**Economic Development Tax**  
\$9,785,509

**Crime Victims Assistance**  
\$880,398

**Local Transit\*\***  
\$12,375,924

**Fleet Management**  
\$9,834,250

**Fire and EMS District**  
\$144,137,593

**District Attorney Federal Justice Asset Sharing**  
\$175,000

**Solid Waste**  
\$45,512,048

**Group Self-Insurance**  
\$75,082,049

**Loganville EMS District**  
\$62,057

**E-911**  
\$27,137,366

**Stormwater\*\***  
\$52,015,300

**Risk Management**  
\$9,853,756

**Police Services District**  
\$143,985,450

**Juvenile Court Supervision**  
\$54,466

**Water and Sewer\*\***  
\$569,662,991

**Workers' Compensation**  
\$5,574,616

**Recreation**  
\$50,472,826

**Police Special Justice**  
\$234,110

**Major Fund**

**The Exchange at Gwinnett TAD**  
\$15,867,723

**Police Special State**  
\$124,900

\* Capital fund

\*\*Includes capital & operating

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

**Sheriff Inmate**  
\$781,737

**Capital Project\***  
\$52,107,178

**Sheriff Special Justice**  
\$200,000

**Vehicle Replacement\***  
\$6,526,140

**Sheriff Special Treasury**  
\$100,000

**Sheriff Special State**  
\$100,000

**Speed Hump**  
\$441,560

**Stadium**  
\$2,365,985

**Street Lighting**  
\$8,939,774

**Tree Bank**  
\$30,000

**Tourism**  
\$14,717,020

**SPLOST\***  
\$160,049,492

**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 Comprehensive Annual Financial Report.

# ALL FUNDS – 2021 APPROPRIATIONS BY DEPARTMENT

(in thousands of dollars)

| Department                                 | General and Tax-Related Special Revenue Funds |                       |                          |                         |                           | Other Special Revenue Funds      |               | Enterprise Funds |                        | Internal Service Funds | Total            |
|--|---|-----------------------|--------------------------|-------------------------|---------------------------|----------------------------------|---------------|------------------|------------------------|------------------------|------------------|
|  | General Fund                                  | Fire and EMS District | Police Services District | Other Tax-Related Funds | Capital Tax-Related Funds | Sales Tax Capital Projects Funds | Other         | Water and Sewer  | Other Enterprise Funds | Internal Service Funds |                  |
| Atlanta Regional Commission                | 1,265   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 1,265            |
| Board of Health                            | 2,075   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 2,075            |
| Clerk of Court                             | 13,124  | –                     | –                        | –                       | –                         | –                                | 708           | –                | –                      | –                      | 13,832           |
| Clerk of Recorder's Court                  | –   | –                     | 1,810                    | –                       | –                         | –                                | –             | –                | –                      | –                      | 1,810            |
| Coalition for Health & Human Services      | 235   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 235              |
| Community Services                         | 16,957  | –                     | –                        | 47,556                  | 2,703                     | 15,028                           | –             | –                | –                      | –                      | 82,244           |
| Community Services – Elections             | 5,422   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 5,422            |
| Corrections                                | 20,098  | –                     | –                        | –                       | 57                        | –                                | 192           | –                | –                      | –                      | 20,347           |
| County Administration                      | 2,206   | –                     | –                        | –                       | 70                        | –                                | –             | –                | –                      | 5,579                  | 7,855            |
| Debt Service – The Exchange at Gwinnett    | –   | –                     | –                        | 2,502                   | –                         | –                                | –             | –                | –                      | –                      | 2,502            |
| County Administration – BOC                | 1,537   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 1,537            |
| Department of Family & Children's Services | 661   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 661              |
| District Attorney                          | 19,248  | –                     | –                        | –                       | 250                       | –                                | 625           | –                | –                      | –                      | 20,123           |
| Financial Services                         | 10,026  | –                     | –                        | –                       | 989                       | –                                | –             | –                | –                      | 23,860                 | 34,875           |
| Fire & EMS                                 | –   | 137,316               | –                        | –                       | 2,379                     | 6,754                            | –             | –                | –                      | –                      | 146,449          |
| Food Insecurity                            | 150   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 150              |
| Forestry                                   | 9   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 9                |
| HomeFirst Gwinnett                         | 600   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 600              |
| Human Resources                            | –   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | 85,496                 | 85,496           |
| Information Technology Services            | –   | –                     | –                        | –                       | 7,522                     | –                                | –             | 632              | 56                     | 47,227                 | 55,437           |
| Judiciary                                  | 26,844  | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 26,844           |
| Juvenile Court                             | 8,787   | –                     | –                        | –                       | 25                        | –                                | 54            | –                | –                      | –                      | 8,866            |
| Law  | –   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | 2,825                  | 2,825            |
| Libraries                                  | 20,376  | –                     | –                        | –                       | –                         | 3,099                            | –             | –                | –                      | –                      | 23,475           |
| Loganville EMS                             | –   | –                     | –                        | 62                      | –                         | –                                | –             | –                | –                      | –                      | 62               |
| Mental Health                              | 793   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 793              |
| Non-Departmental                           | 52,142  | 5,711                 | 5,107                    | 13,615                  | 7,357                     | 126                              | 5,279         | 1,407            | 5,799                  | 2,472                  | 99,015           |
| Planning & Development                     | 2,316   | 1,111                 | –                        | 29,057                  | –                         | –                                | 30            | 985              | 1,205                  | –                      | 34,704           |
| Police Services                            | 3,741   | –                     | 134,129                  | –                       | 3,442                     | 33                               | 22,240        | –                | –                      | –                      | 163,585          |
| Probate Court                              | 3,385   | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 3,385            |
| Recorder's Court                           | –   | –                     | 2,106                    | –                       | –                         | –                                | –             | –                | –                      | –                      | 2,106            |
| Sheriff's Office                           | 111,219                                       | –                     | –                        | –                       | 2,070                     | 5                                | 1,182         | –                | –                      | –                      | 114,476          |
| Solicitor General                          | 6,495   | –                     | 833                      | –                       | 270                       | –                                | 420           | –                | –                      | –                      | 8,018            |
| SPLOST – Cities' Share                     | –   | –                     | –                        | –                       | –                         | 34,195                           | –             | –                | –                      | –                      | 34,195           |
| Stadium                                    | –   | –                     | –                        | –                       | –                         | –                                | 2,366         | –                | –                      | –                      | 2,366            |
| Support Services                           | 163   | –                     | –                        | 274                     | 27,193                    | 3,495                            | –             | –                | 45,502                 | 28,115                 | 104,742          |
| Tax Commissioner                           | 16,023  | –                     | –                        | –                       | –                         | –                                | –             | –                | –                      | –                      | 16,023           |
| Tourism                                    | –   | –                     | –                        | –                       | –                         | –                                | 14,717        | –                | –                      | –                      | 14,717           |
| Transportation                             | 24,892  | –                     | –                        | –                       | 4,306                     | 92,173                           | 9,370         | 108              | 15,460                 | –                      | 146,309          |
| Transportation – City Allocation           | –   | –                     | –                        | –                       | –                         | 5,141                            | –             | –                | –                      | –                      | 5,141            |
| Water Resources                            | –   | –                     | –                        | –                       | –                         | –                                | –             | 566,531          | 50,597                 | –                      | 617,128          |
| <b>Total Appropriations</b>                | <b>370,789</b>                                | <b>144,138</b>        | <b>143,985</b>           | <b>93,066</b>           | <b>58,633</b>             | <b>160,049</b>                   | <b>57,183</b> | <b>569,663</b>   | <b>118,619</b>         | <b>195,574</b>         | <b>1,911,699</b> |

# 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 23 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 2011 until 2020, Gwinnett County realized a total debt service savings of \$112.3 million by refunding debt and by cash defeasance of debt.

## Gwinnett County Bond Refinancing Activities and Interest Saved 2011 – 2020

(Dollars in millions)

| Bond Refinancing Activities  | Amount of Refunding | Average Refunded Coupon Rate | New Issue True Interest Cost | Estimated Debt Service Savings |
|--|---------------------|------------------------------|------------------------------|--------------------------------|
| 2011 Refunding of 2003B Water and Sewer Bonds  | \$ 163.6            | 4.75%                        | 2.89%                        | \$ 10.8                        |
| 2012 GO Bond Refunding of 2003 GO Bond<br>(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                            |
| <b>Total Estimated Debt Service Savings</b>  |                     |                              |                              | <b>\$ 112.3</b>                |

Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on debt capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. Less than 10 percent of the \$1.85 billion 2021 – 2026 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 \$3.7 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 compared to issuing bonds.

In 2020, the County issued revenue bonds for the following purposes:

- \$176.9 million par value with a premium of \$14.5 million through the Water and Sewerage Authority to fund improvements and extensions to the water and sewerage system
- \$114.5 million par value with a premium of \$0.7 million through the Development Authority, \$39.2 million to refund existing debt and \$75.3 million to fund the expansion of the civic center and other improvements on the Infinite Energy Center campus
- \$67.7 million in revenue bonds with a premium of \$1.9 million through the Development Authority to finance the Rowen knowledge community through a loan to the Rowen Foundation
- \$38.5 million in Tax Allocation Bonds were issued by the County to fund The Exchange at Gwinnett Redevelopment Project

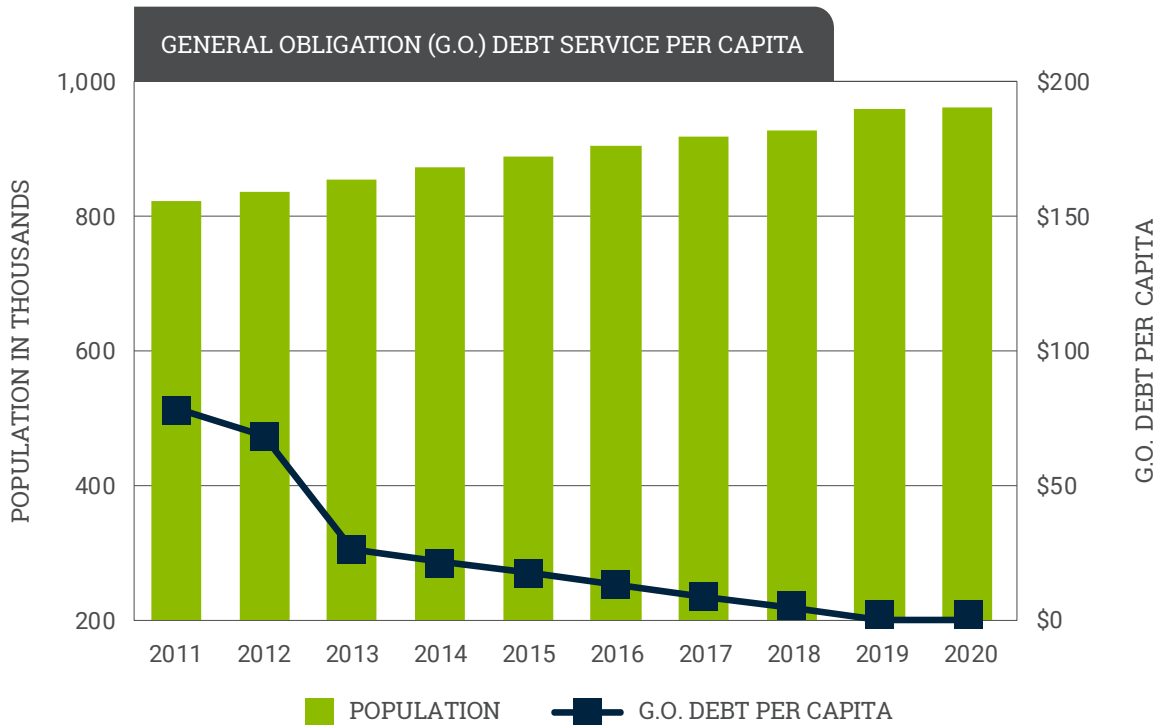
In 2021, the County plans to issue \$23.5 million in revenue bonds through the Urban Redevelopment Agency to purchase 39 acres of the Gwinnett Place Mall site for a redevelopment project.

## 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 2020, 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, 2020, for Gwinnett County was \$3,513,538,000. The County had no G.O. Bond principal outstanding as of December 31, 2020, providing a debt margin of \$3,513,538,000 (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, 2020 (unaudited):

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

|               |              |                 |
|---------------|--------------|-----------------|
| \$79,540,000  | Series 2011  | Issued 7/1/11   |
| \$16,650,000  | Series 2015  | Issued 8/3/15   |
| \$118,715,000 | Series 2016A | Issued 5/19/16  |
| \$82,965,000  | Series 2016  | Issued 8/1/16   |
| \$118,560,000 | Series 2019  | Issued 9/26/19  |
| \$176,895,000 | Series 2020  | Issued 12/29/20 |

*(Dollars in thousands)*

| Year         | Principal         | Interest          | Total             |
|--------------|-------------------|-------------------|-------------------|
| 2021         | 60,780            | 17,059            | 77,839            |
| 2022         | 62,750            | 17,079            | 79,829            |
| 2023         | 66,290            | 14,956            | 81,246            |
| 2024         | 68,585            | 12,659            | 81,244            |
| 2025         | 70,975            | 10,269            | 81,244            |
| 2026 – 2030  | 128,975           | 27,177            | 156,152           |
| 2031 – 2035  | 28,795            | 12,656            | 41,451            |
| 2036 – 2040  | 32,100            | 9,352             | 41,452            |
| 2041 – 2045  | 35,165            | 6,296             | 41,461            |
| 2046 – 2050  | 38,910            | 2,545             | 41,455            |
| <b>Total</b> | <b>\$ 593,325</b> | <b>\$ 130,048</b> | <b>\$ 723,373</b> |

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

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

## Urban Redevelopment Agency

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

The information in the following table reveals the outstanding debt service amounts for the Urban Redevelopment Agency as of December 31, 2020 (unaudited):

| <b>Outstanding Principal by Issue</b>           |                           |                 |
|---|---------------------------|-----------------|
| <b>Urban Redevelopment Agency Revenue Bonds</b> |                           |                 |
| \$32,515,000                                    | Series 2018 Revenue Bonds | Issued 12/18/18 |

The estimated annual requirements to amortize the bonds payable as of December 31, 2020, were as follows:

*(Dollars in thousands)*

| Year         | Principal        | Interest         | Total            |
|--------------|------------------|------------------|------------------|
| 2021         | 1,330            | 1,219            | 2,549            |
| 2022         | 1,370            | 1,179            | 2,549            |
| 2023         | 1,410            | 1,137            | 2,547            |
| 2024         | 1,455            | 1,094            | 2,549            |
| 2025         | 1,500            | 1,046            | 2,546            |
| 2026 – 2030  | 8,345            | 4,399            | 12,744           |
| 2031 – 2035  | 10,050           | 2,688            | 12,738           |
| 2036 – 2038  | 7,055            | 591              | 7,646            |
| <b>Total</b> | <b>\$ 32,515</b> | <b>\$ 13,353</b> | <b>\$ 45,868</b> |

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

## Development Authority

The information in the following table reveals the outstanding debt service amounts for the Development Authority as of December 31, 2020 (unaudited):

| <b>Outstanding Principal by Issue</b>      |  |                |
|--|--|----------------|
| <b>Development Authority Revenue Bonds</b> |  |                |
| \$27,515,000                               | Series 2017 Stadium Refunding                | Issued 1/26/17 |
| \$95,710,000                               | Series 2018 Infinite Energy Center Expansion | Issued 8/7/18  |
| \$67,685,000                               | Series 2020 Georgia Research Park (Rowen)    | Issued 9/30/20 |
| \$39,165,000                               | Series 2020A Refunding Bonds                 | Issued 10/6/20 |
| \$75,295,000                               | Series 2020B Infinite Energy Center Projects | Issued 10/6/20 |

The total annual requirements on all outstanding debt as of December 31, 2020, including interest, were as follows (unaudited):

(Dollars in thousands)

| Year         | Principal         | Interest          | Total             |
|--------------|-------------------|-------------------|-------------------|
| 2021         | 9,720             | 7,715             | 17,435            |
| 2022         | 9,690             | 7,752             | 17,442            |
| 2023         | 9,850             | 7,591             | 17,441            |
| 2024         | 12,400            | 7,423             | 19,823            |
| 2025         | 12,655            | 7,176             | 19,831            |
| 2026 – 2030  | 64,800            | 32,018            | 96,818            |
| 2031 – 2035  | 57,100            | 25,017            | 82,117            |
| 2036 – 2040  | 57,590            | 17,197            | 74,787            |
| 2041 – 2045  | 38,440            | 9,709             | 48,149            |
| 2046 – 2050  | 33,125            | 2,672             | 35,797            |
| <b>Total</b> | <b>\$ 305,370</b> | <b>\$ 124,270</b> | <b>\$ 429,640</b> |

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

## Tax Allocation District

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

The information in the following table reveals the outstanding debt service amounts for The Exchange at Gwinnett Tax Allocation District Revenue Bonds as of December 31, 2020 (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            |
|--------------|------------------|------------------|------------------|
| 2021         | –                | 2,640            | 2,640            |
| 2022         | –                | 2,502            | 2,502            |
| 2023         | –                | 2,502            | 2,502            |
| 2024         | –                | 2,502            | 2,502            |
| 2025         | 225              | 2,502            | 2,727            |
| 2026 – 2030  | 5,220            | 11,862           | 17,082           |
| 2031 – 2035  | 7,780            | 9,789            | 17,569           |
| 2036 – 2040  | 10,660           | 6,911            | 17,571           |
| 2041 – 2045  | 14,600           | 2,966            | 17,566           |
| <b>Total</b> | <b>\$ 38,485</b> | <b>\$ 44,176</b> | <b>\$ 82,661</b> |

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

Other outstanding debt amounts as of December 31, 2020, were as follows (unaudited):

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

*(Dollars in thousands)*

| Year         | Principal        | Interest        | Total            |
|--------------|------------------|-----------------|------------------|
| 2021         | 3,054            | 899             | 3,953            |
| 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 – 2030  | 14,476           | 1,020           | 15,496           |
| 2031 – 2032  | 649              | 10              | 659              |
| <b>Total</b> | <b>\$ 31,352</b> | <b>\$ 4,567</b> | <b>\$ 35,919</b> |

The total annual requirements on all outstanding debt as of December 31, 2020, including interest, were as follows (unaudited):

*(Dollars in thousands)*

| Year         | Water & Sewer     | Urban Redevelopment Agency | Development Authority | Tax Allocation District | GEFA             | Total               |
|--------------|-------------------|----------------------------|-----------------------|-------------------------|------------------|---------------------|
| 2021         | 77,839            | 2,549                      | 17,435                | 2,640                   | 3,953            | 104,416             |
| 2022         | 79,829            | 2,549                      | 17,442                | 2,502                   | 3,953            | 106,275             |
| 2023         | 81,246            | 2,547                      | 17,441                | 2,502                   | 3,952            | 107,688             |
| 2024         | 81,244            | 2,549                      | 19,823                | 2,502                   | 3,953            | 110,071             |
| 2025         | 81,244            | 2,546                      | 19,831                | 2,727                   | 3,953            | 110,301             |
| 2026 – 2030  | 156,152           | 12,744                     | 96,818                | 17,082                  | 15,496           | 298,292             |
| 2031 – 2035  | 41,451            | 12,738                     | 82,117                | 17,569                  | 659              | 154,534             |
| 2036 – 2040  | 41,452            | 7,646                      | 74,787                | 17,571                  | –                | 141,456             |
| 2041 – 2045  | 41,461            | –                          | 48,149                | 17,566                  | –                | 107,176             |
| 2046 – 2050  | 41,455            | –                          | 35,797                | –                       | –                | 77,252              |
| <b>Total</b> | <b>\$ 723,373</b> | <b>\$ 45,868</b>           | <b>\$ 429,640</b>     | <b>\$ 82,661</b>        | <b>\$ 35,919</b> | <b>\$ 1,317,461</b> |

The total annual debt requirement for 2021 is \$104.4 million, which is 7.1 percent of the total operating budget of \$1.47 billion, resulting in total operating appropriations less annual debt of \$1.37 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 2020.

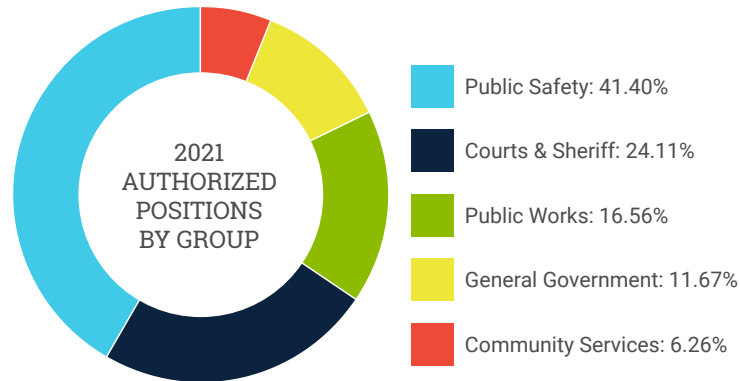
In 2021, the ratio of authorized positions has declined slightly. When compared to the last six years, fewer new positions — 62 total — were included in the 2021 budget. The budget was developed in consideration of the changes in elected leaders across County government and includes reserves for initiatives and improvements rather than funding specific budget requests from departments, such as requests for new positions.



# GWINNETT COUNTY AUTHORIZED POSITION HISTORY

| Agency                          | Group              | 2018         | 2019         | 2020         | 2021 Adopted |
|---------------------------------|--------------------|--------------|--------------|--------------|--------------|
| Clerk of Court                  | Courts & Sheriff   | 106          | 109          | 119          | 120          |
| Clerk of Recorder's Court       | Courts & Sheriff   | 17           | 17           | 17           | 17           |
| Community Services              | Community Services | 338          | 350          | 355          | 359          |
| Corrections                     | Public Safety      | 136          | 136          | 136          | 136          |
| County Administration           | General Government | 53           | 56           | 61           | 61           |
| District Attorney               | Courts & Sheriff   | 120          | 122          | 133          | 133          |
| Financial Services              | General Government | 132          | 130          | 131          | 131          |
| Fire Services                   | Public Safety      | 952          | 961          | 1,008        | 1,011        |
| Human Resources                 | General Government | 45           | 46           | 47           | 48           |
| Information Technology Services | General Government | 129          | 130          | 132          | 137          |
| Judiciary/Court Administration  | Courts & Sheriff   | 111          | 129          | 134          | 134          |
| Juvenile Court                  | Courts & Sheriff   | 66           | 67           | 58           | 59           |
| Law                             | General Government | 16           | 18           | 18           | 18           |
| Planning & Development          | Public Works       | 90           | 115          | 128          | 128          |
| Police Services                 | Public Safety      | 1,129        | 1,152        | 1,193        | 1,226        |
| Probate Court                   | Courts & Sheriff   | 26           | 26           | 26           | 26           |
| Recorder's Court Judges         | Courts & Sheriff   | 9            | 9            | 9            | 9            |
| Sheriff's Office                | Courts & Sheriff   | 722          | 777          | 820          | 820          |
| Solicitor                       | Courts & Sheriff   | 62           | 62           | 63           | 64           |
| Support Services                | General Government | 141          | 141          | 148          | 155          |
| Tax Commissioner                | General Government | 119          | 119          | 119          | 119          |
| Transportation                  | Public Works       | 156          | 164          | 167          | 172          |
| Water Resources                 | Public Works       | 631          | 644          | 648          | 649          |
| <b>Total</b>                    |                    | <b>5,306</b> | <b>5,480</b> | <b>5,670</b> | <b>5,732</b> |
| Unallocated                     | General Government | 2            | 20           | 6            | 25           |

Positions are full-time regular employees and permanent part-time employees. Positions funded through grants and capital funds are included in this table. Authorized positions for 2018 – 2020 are as of December 31.



## 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, 2019, the funded ratios for the DB pension and OPEB plans were 79.9 percent and 72.4 percent, respectively.

## Workforce Health

During 2020, Gwinnett County continued to focus on health and wellness while dealing with the challenges of being in a pandemic. Nearly 3,500 employees, retirees, and dependents visited the Employee Wellness Center for services including personal health appointments, preventive screenings, acute care, and occupational health services. Gwinnett County also adapted to the coronavirus pandemic by offering televisits and continuing to provide health care, staying open and available for employees and retirees. Gwinnett County continues to promote the Employee Wellness Center as a cost-effective and convenient site of care resource for health plan members.

During 2020, the Gwinnett County Employee Wellness Center focused on chronic condition management. In partnership with CareHere, Gwinnett County implemented an expanded formulary that included many chronic condition medications. Employees, retirees, and eligible dependents scheduled more than 900 appointments for chronic condition management alone, and more than 400 chronic condition medications were distributed from the onsite dispensary, saving employees time and money.

Gwinnett County employs a holistic approach to wellness, which includes financial and mental health. The County 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. Gwinnett County's Retirement Plan Specialist met with approximately 1,100 employees both onsite and virtually to discuss their retirement preparedness. Both the EAP onsite counselor and the retirement plan specialist supported 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 County is expanding wellness programming in 2021 to include additional mental fitness and financial well-being initiatives that support Gwinnett County's commitment to employee wellness.

The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 85 percent of eligible employees and 69 percent of eligible spouses participated in the program during 2020 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. In 2020, in response to the coronavirus pandemic, the Wellness Program introduced more virtual offerings for employees, such as virtual cooking demos and emotional health seminars, which provided opportunities for all employees to participate regardless of their work location.

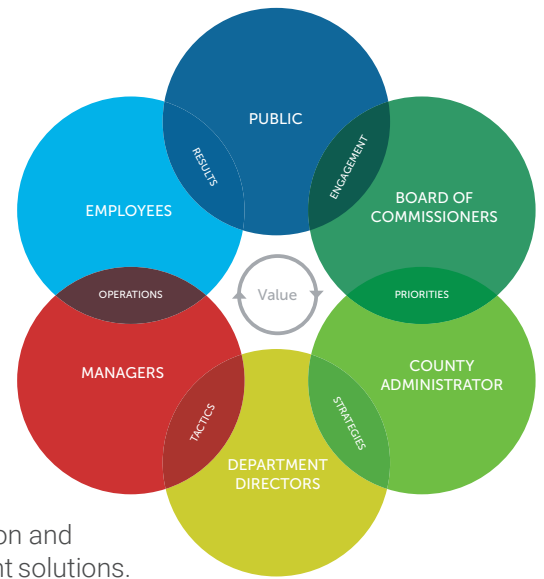
New for 2020, Gwinnett County was recognized as one of the Atlanta Business Chronicle's Healthiest Employers. This award is based off scores in six different categories for Gwinnett's Wellness Program, including leadership commitment and strategic planning. Gwinnett County received a high Healthiest 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 in an effort to manage the increasing costs of health care. Due to the positive claims trend experience in 2019, Gwinnett County did not implement any plan design changes for 2020. The County continues to develop a strategy of keeping employees safe, secure, and strong through health and wellness programs.

# 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 2021 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:

- Ensure that Gwinnett County is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated.
- Provide timely direction, control, and coordination to County leadership and other critical customers before, during, and after an event or upon notification of a credible threat.
- Establish and enact time-phased implementation procedures to activate various components of the plan.
- Facilitate the return-to-normal operating conditions as soon as practical based on circumstances and the threat environment.
- Ensure that the COOP plan is viable, operational, and is compliant with all guidance documents and best practices.
- Ensure that the COOP plan is fully capable of addressing all types of emergencies or all hazards and that the mission-essential functions are able to continue with minimal or no disruption during all types of emergencies.

# 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. Comprehensive Annual Financial Report (CAFR)

- a. The Department of Financial Services will produce the CAFR in accordance with GAAP. The CAFR 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, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), the Municipal Securities Rulemaking Board (MSRB) and Generally Accepted Accounting Principles (GAAP).

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





## GRANTS ADMINISTRATION PRACTICES

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

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

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

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

**Provision of Administrative and Operational Support:** Tasked to research grant opportunities, submit successful applications, provide grant related technical assistance to department liaisons, and administratively manage all federal 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:67 – II:68 for further guidance).

4. The balancing of Operating Revenues with Operating Expenditures (as defined above) is a goal that should be applied over a period of time which extends beyond current appropriations. Temporary shortages, or operating deficits, can and do occur, but they shall not be tolerated as extended trends. The County cannot develop a legacy of shortages or a legacy of mixing one-time revenue sources to fund operational costs and expect to continue the delivery of services.

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

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

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

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

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

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

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

I. **Responsibilities and Calendar** – The County's fiscal year runs from January 1 through December 31. The Chairman shall submit or cause to be submitted annually to the Board of Commissioners, by no later than December 1, a proposed budget governing expenditures/expenses of all County funds, including capital outlay and public works projects, for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in State law as well as in the County ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies, which budget, when so adopted shall constitute the Board of Commissioners' appropriation of all budget relevant funds for such year.

- J. **Budget Amendments** – Amendments shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution. See page II:20 for the [“2021 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 31<sup>st</sup> each year, as soon as practical after final year-end account information becomes available. For the purposes of the Reserve policies, current year actual expenditures exclude significant Non-Recurring Items.

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

- A. **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. 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:63](#).

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

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

Each year, County staff develops a six-year, long-range **Capital Improvement Plan** that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the "[Capital Asset Investment and Management Policy](#)" on pages II:50 – II:52. Gwinnett County's major capital achievements in fiscal year 2020 and the programs that make up the 2021 – 2026 CIP are described in [Section VI](#).

Gwinnett County is currently working under the [Gwinnett 2040 Unified Plan](#), also known as a comprehensive plan. The state of Georgia mandates that a comprehensive plan be rewritten every 10 years. The Gwinnett 2040 Unified Plan was adopted by the Board of Commissioners on February 5, 2019. The Plan was crafted after two years of study including many months of public input from stakeholder meetings, open house information sessions across the county, intercept interviews at parks, social media and website outreach, and surveys.

The Gwinnett 2040 Unified Plan contains analysis, policies, graphs, maps, and proposals to help guide progress and development countywide on multiple fronts through 2040. The Unified Plan provides a blueprint of how the County's residents and other stakeholders would like to see Gwinnett grow and develop over the next 20 years. It affords the County an opportunity to review conditions in the community, anticipate future needs and establish short-term and long-term goals. The Gwinnett 2040 Unified Plan also ties several other plans into a single, coordinated vision so that everyone is on the same page and moving in the same direction. Plans incorporated into the Gwinnett 2040 Unified Plan include the County's Comprehensive Transportation Plan, Connect Gwinnett: Transit Plan, Countywide Trails Master Plan, and the Department of Water Resources' water and sewer plans.

In 2019, the Gwinnett 2040 Unified Plan was honored to receive the award for the Best Planning Document in the state at the Georgia Planning Association Fall conference. The Plan also includes four videos created by Gwinnett County's Communications Division which highlight the "History," "Trends," "Where We Are," and "Where We Are Going" themes.

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 prior CTP was developed in 2007 – 2008. The County completed the last update to the CTP named Destination2040 in 2017 and will begin the process for the next update in 2021.

In 2018, the County completed a [Comprehensive Transit Development Plan](#) called Connect Gwinnett: Transit Plan. The Connect Gwinnett: Transit Plan developed short, mid, and long-term phases with future transit service enhancements being based on the recommendations of the plan. Recommendations include expanded local service and new flex service areas in the short-term phase to a multimodal hub and heavy rail extension to Norcross in the long-term phase. In April 2020, the Board of Commissioners approved a resolution of a list of transit projects to be submitted to the Atlanta-Regional Transit Link Authority, known as the ATL, for inclusion in the ATL Regional Transit Plan. In 2021, in conjunction with the update to the Comprehensive Transportation Plan, the process will begin to update, revise, or replace the Transit Development Plan.

The **Airport Master Plan** provides long-range layout options for the development of the airport. The County completed the last update in 2009 and will begin the process for the next update in 2021. This new update will include an economic impact perspective as well as the future layout of the airport.



The Gwinnett County **Water and Wastewater Master Plan**, adopted in 2018, is fully aligned with the Gwinnett 2040 Unified Plan. This plan was 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 plan outlines 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.

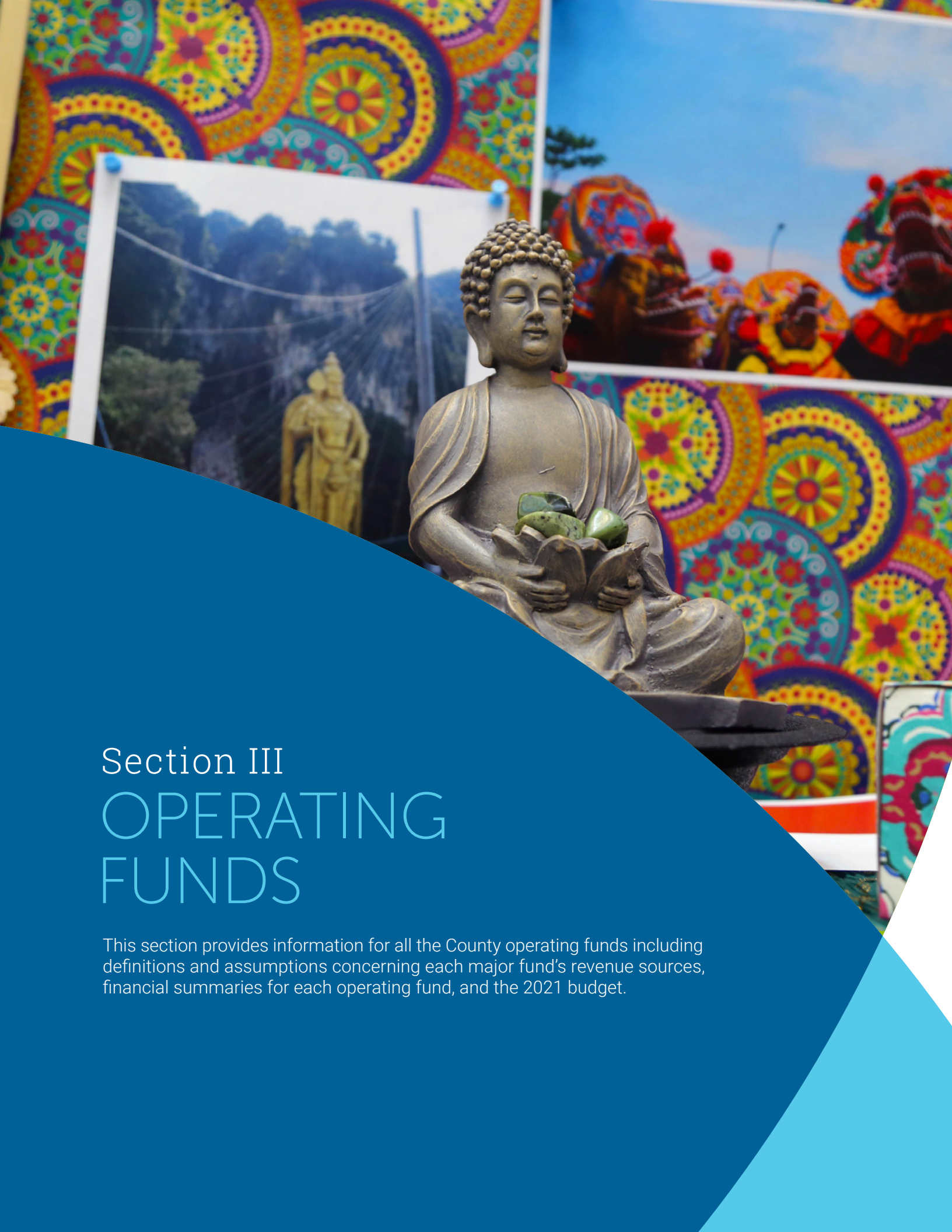
Gwinnett County has a history of being proactive in addressing its parks and recreation needs. Planning is key, but plans cannot remain static – not in a county whose population has grown from about 72,000 in 1970 to more than 960,000 today. Gwinnett County is consistently re-evaluating the long-term 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 will be completed in early 2021. Resident input was gathered through surveys, interviews and public meetings. The plan will incorporate numerous factors including population growth, cultural diversity, leisure trends, service delivery, etc. Gaps in service levels, including facilities, services, partnerships and finances, will be identified, solutions suggested, and a plan for the future will emerge. This will provide a completely new 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. 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 County Department of Transportation and the Gwinnett County Department of Community Services as well as the cities and Community Improvement Districts across the county. 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.





## Section III OPERATING FUNDS

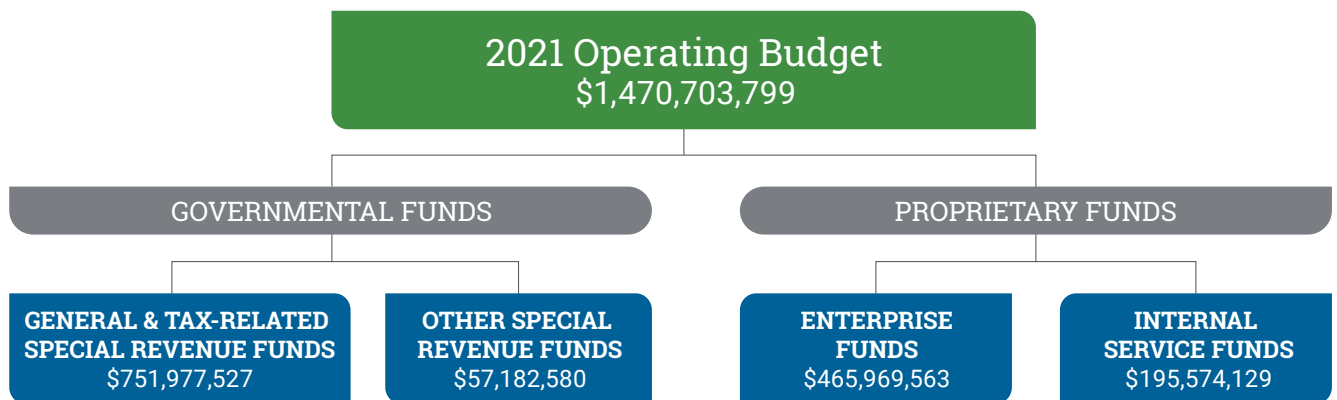
This section provides information for all the County operating funds including definitions and assumptions concerning each major fund's revenue sources, financial summaries for each operating fund, and the 2021 budget.

# OPERATING FUNDS OVERVIEW

The County maintains 44 separate operating funds that are categorized into four operating fund types: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The types and the individual funds within them are highlighted in this section.

This section is outlined as follows:

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



## Governmental Funds

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

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

### Other Special Revenue Operating Funds:

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

### Budget Basis for Governmental Funds

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

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

# Proprietary Funds

## **Enterprise Operating Funds:**

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

## **Internal Service Operating Funds:**

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

## **Budget Basis for Proprietary Funds**

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

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

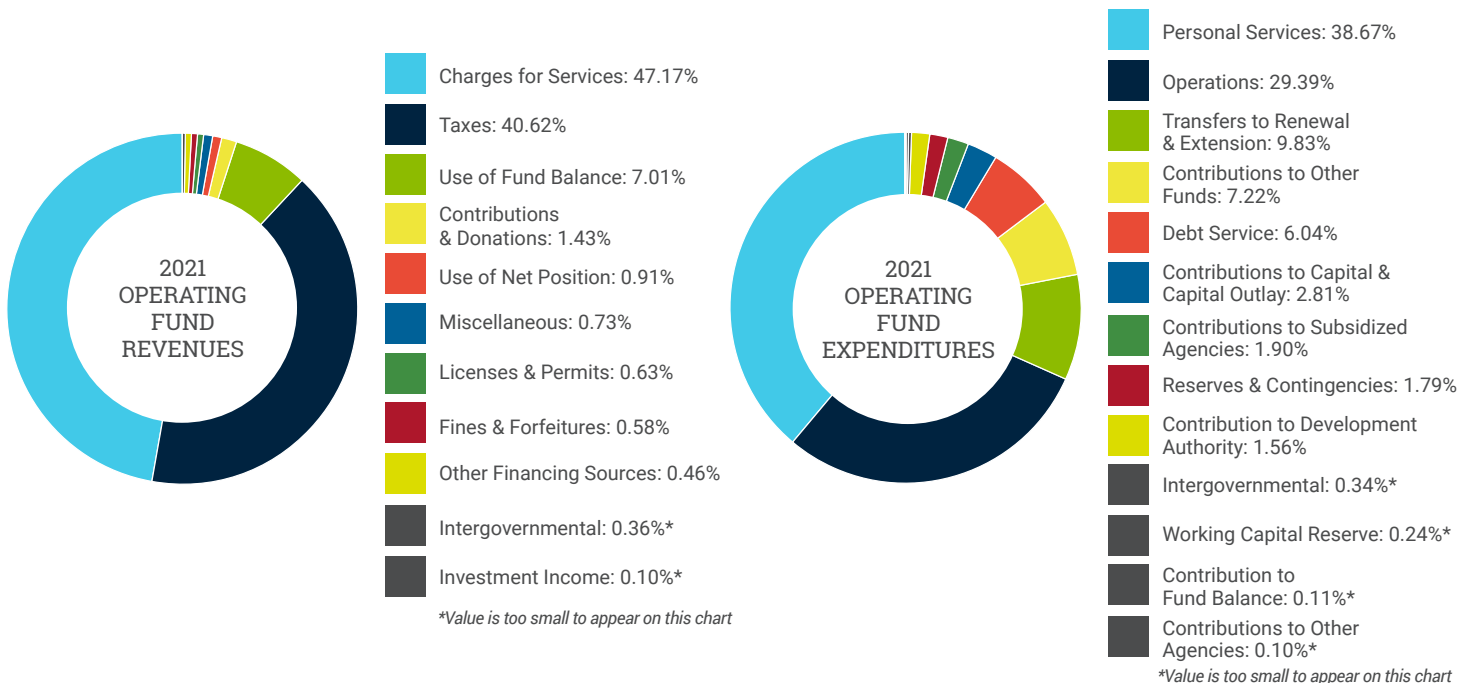
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



# OPERATING FUNDS

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual          | 2019 Actual          | 2020 Unaudited       | 2021 Budget          | % Chg 20-21  |
|---|----------------------|----------------------|----------------------|----------------------|--------------|
| <b>Revenues</b>                             |                      |                      |                      |                      |              |
| Taxes                                       | 527,467,314          | 570,896,076          | 633,047,127          | 597,467,462          | -5.6%        |
| Licenses and Permits                        | 10,095,990           | 10,404,703           | 10,465,325           | 9,230,992            | -11.8%       |
| Intergovernmental                           | 5,742,768            | 5,913,897            | 5,921,103            | 5,253,768            | -11.3%       |
| Charges for Services                        | 602,426,514          | 645,433,256          | 660,160,305          | 693,786,966          | 5.1%         |
| Fines and Forfeitures                       | 13,550,445           | 11,538,787           | 9,481,937            | 8,497,813            | -10.4%       |
| Investment Income                           | 10,847,787           | 12,619,240           | 6,244,333            | 1,424,574            | -77.2%       |
| Contributions and Donations                 | 23,097,607           | 24,020,111           | 31,029,600           | 21,024,468           | -32.2%       |
| Miscellaneous                               | 9,828,836            | 13,208,431           | 9,623,081            | 10,743,638           | 11.6%        |
| Other Financing Sources                     | 22,824,405           | 32,435,990           | 86,578,583           | 6,833,456            | -92.1%       |
| <b>Total</b>                                | <b>1,225,881,666</b> | <b>1,326,470,491</b> | <b>1,452,551,394</b> | <b>1,354,263,137</b> | <b>-6.8%</b> |
| Use of Net Position                         | —                    | —                    | —                    | 13,313,279           | —            |
| Use of Fund Balance                         | —                    | —                    | —                    | 103,127,383          | —            |
| <b>Total Revenues</b>                       | <b>1,225,881,666</b> | <b>1,326,470,491</b> | <b>1,452,551,394</b> | <b>1,470,703,799</b> | <b>1.2%</b>  |
| <b>Expenditures</b>                         |                      |                      |                      |                      |              |
| Personal Services                           | 451,918,678          | 477,652,850          | 518,412,506          | 568,673,253          | 9.7%         |
| Operations                                  | 306,597,088          | 329,599,603          | 345,771,130          | 432,230,883          | 25.0%        |
| Debt Service                                | 91,216,516           | 84,537,593           | 80,435,097           | 88,856,616           | 10.5%        |
| Intergovernmental                           | 3,893,809            | 4,208,082            | 4,374,661            | 4,939,223            | 12.9%        |
| Transfers to Renewal and Extension          | 179,381,209          | 217,706,765          | 175,566,447          | 144,528,211          | -17.7%       |
| Contributions to Other Funds                | 88,151,376           | 110,219,676          | 112,159,321          | 106,239,591          | -5.3%        |
| Contribution to Development Authority       | 6,586,864            | 10,994,248           | 11,927,491           | 22,988,685           | 92.7%        |
| Contributions to Subsidized Agencies        | 25,639,495           | 26,865,670           | 27,671,882           | 27,870,377           | 0.7%         |
| Contributions to Other Agencies             | 1,605,000            | 1,601,985            | 4,823,500            | 1,423,500            | -70.5%       |
| Contributions to Capital and Capital Outlay | 70,595,704           | 54,998,180           | 100,132,274          | 41,348,268           | -58.7%       |
| Reserves and Contingencies                  | —                    | —                    | —                    | 26,385,623           | —            |
| <b>Total Expenditures</b>                   | <b>1,225,585,739</b> | <b>1,318,384,652</b> | <b>1,381,274,309</b> | <b>1,465,484,230</b> | <b>6.1%</b>  |
| Working Capital Reserve                     | —                    | —                    | —                    | 3,542,406            | —            |
| Contribution to Fund Balance                | —                    | —                    | —                    | 1,677,163            | —            |
| <b>Gross Budget</b>                         | <b>1,225,585,739</b> | <b>1,318,384,652</b> | <b>1,381,274,309</b> | <b>1,470,703,799</b> | <b>6.5%</b>  |
| Less: Indirect Costs                        | 57,070,645           | 66,801,449           | 81,181,690           | 80,895,220           | -0.4%        |
| <b>Total Net Budget</b>                     | <b>1,168,515,094</b> | <b>1,251,583,203</b> | <b>1,300,092,619</b> | <b>1,389,808,579</b> | <b>6.9%</b>  |

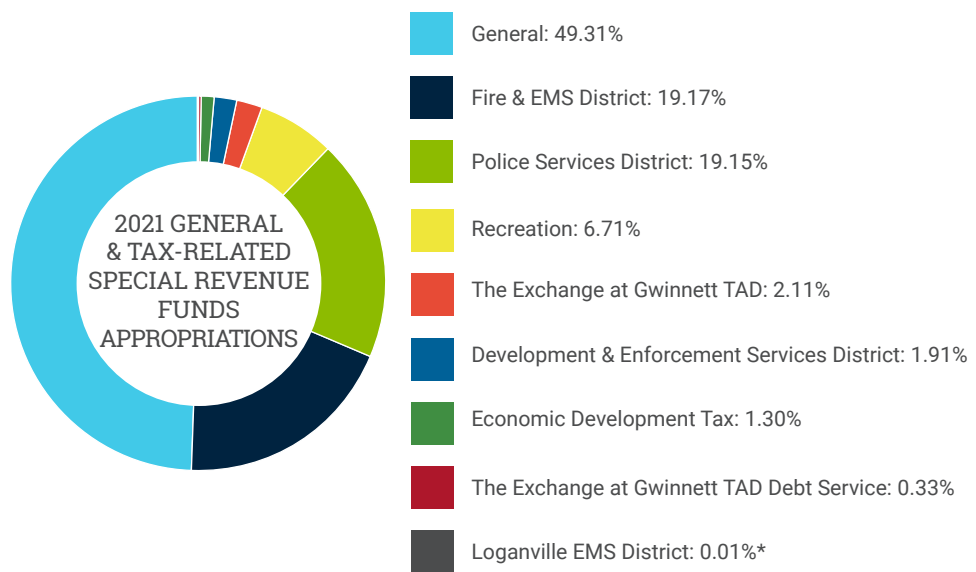
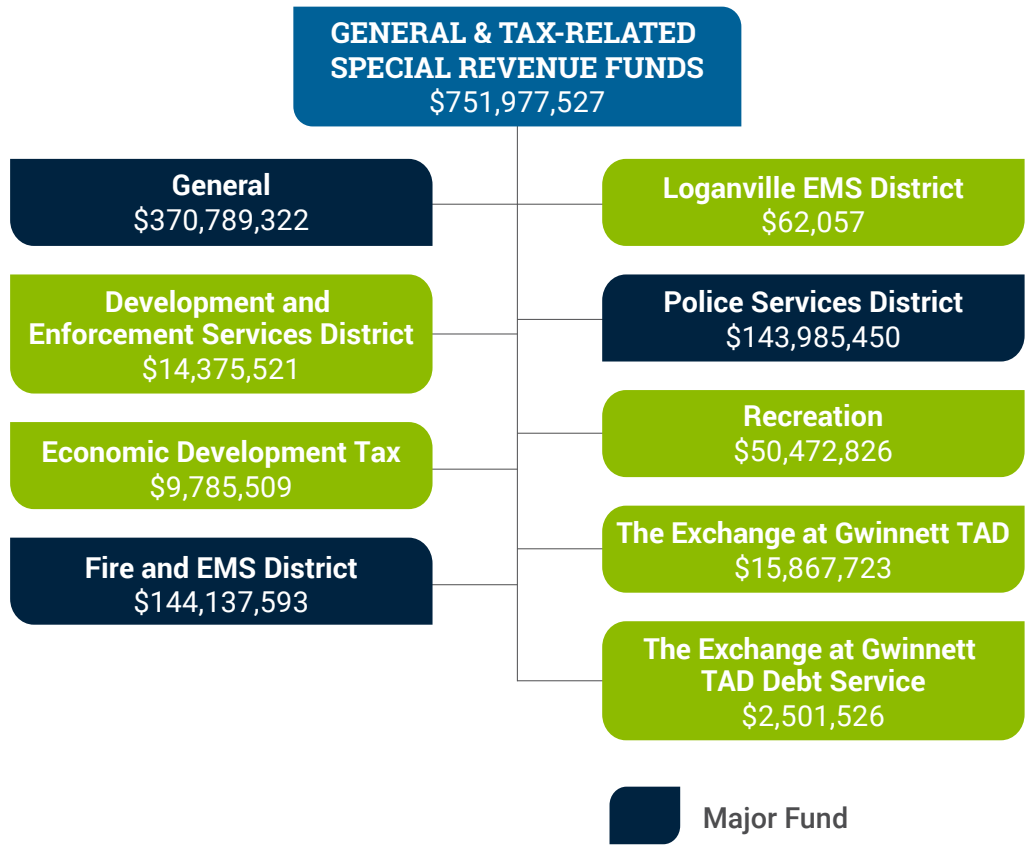




GENERAL AND  
TAX-RELATED  
SPECIAL REVENUE  
FUNDS

# 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 2021 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.

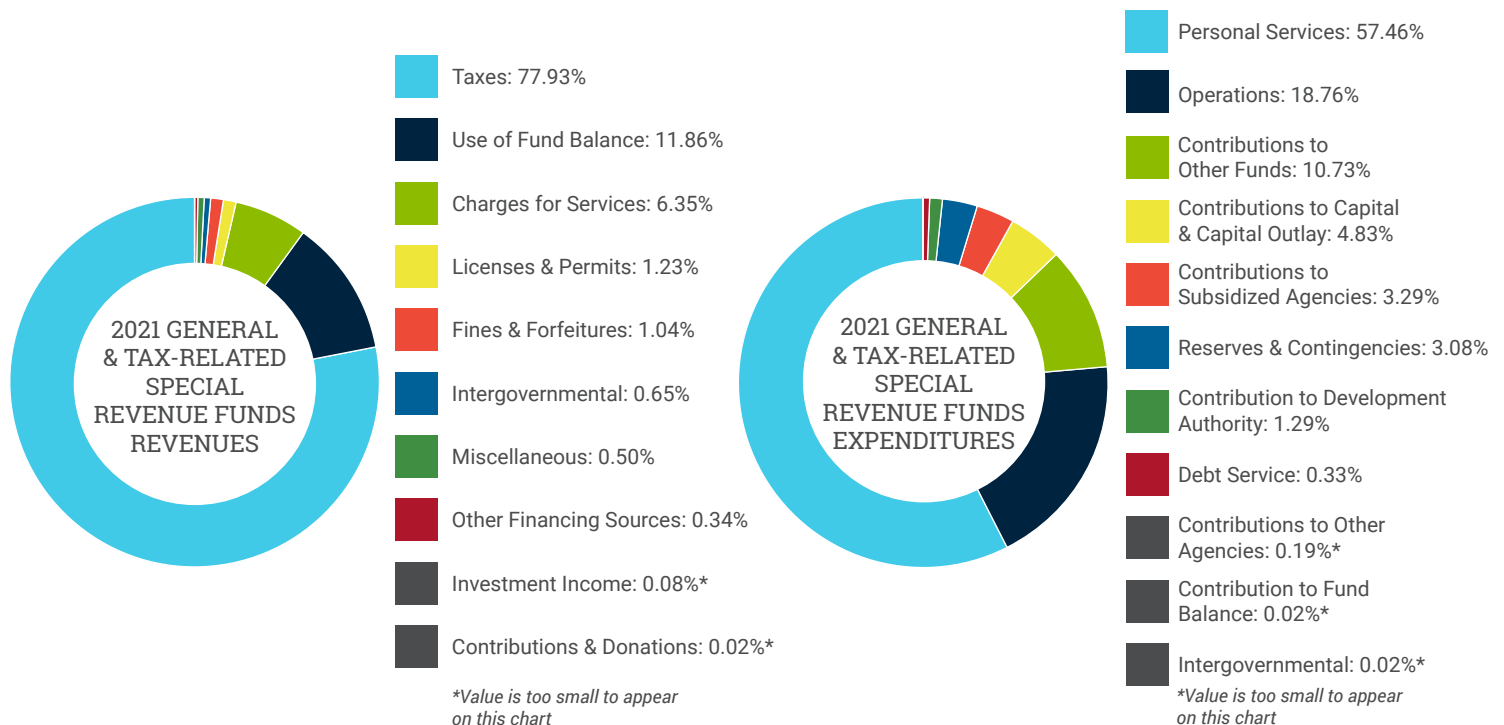


\*Value is too small to appear on this chart

# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21   |
|---|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>Revenues</b>                             |                    |                    |                    |                    |               |
| Taxes                                       | 514,237,497        | 556,886,855        | 624,410,613        | 586,135,682        | -6.1%         |
| Licenses and Permits                        | 10,068,590         | 10,403,799         | 10,411,125         | 9,215,992          | -11.5%        |
| Intergovernmental                           | 5,342,768          | 5,513,336          | 5,496,901          | 4,853,768          | -11.7%        |
| Charges for Services                        | 51,406,480         | 53,172,305         | 46,194,418         | 47,739,058         | 3.3%          |
| Fines and Forfeitures                       | 11,439,458         | 10,272,906         | 8,060,795          | 7,830,591          | -2.9%         |
| Investment Income                           | 4,452,566          | 5,428,491          | 2,535,852          | 626,551            | -75.3%        |
| Contributions and Donations                 | 26,176             | 93,284             | 4,276,333          | 121,150            | -97.2%        |
| Miscellaneous                               | 5,710,097          | 6,067,752          | 4,590,727          | 3,753,000          | -18.2%        |
| Other Financing Sources                     | 11,541,497         | 13,933,788         | 41,618,627         | 2,523,456          | -93.9%        |
| <b>Total</b>                                | <b>614,225,129</b> | <b>661,772,516</b> | <b>747,595,391</b> | <b>662,799,248</b> | <b>-11.3%</b> |
| Use of Fund Balance                         | —                  | —                  | —                  | 89,178,279         | —             |
| <b>Total Revenues</b>                       | <b>614,225,129</b> | <b>661,772,516</b> | <b>747,595,391</b> | <b>751,977,527</b> | <b>0.6%</b>   |
| <b>Expenditures</b>                         |                    |                    |                    |                    |               |
| Personal Services                           | 345,108,409        | 362,163,694        | 391,401,462        | 432,195,618        | 10.4%         |
| Operations                                  | 94,782,971         | 97,933,927         | 106,685,664        | 141,101,123        | 32.3%         |
| Debt Service                                | 4,247,451          | 4,253,750          | 1,389,736          | 2,501,526          | 80.0%         |
| Intergovernmental                           | 106,425            | 108,718            | 100,406            | 115,000            | 14.5%         |
| Contributions to Other Funds                | 68,644,408         | 87,088,494         | 86,501,980         | 80,684,521         | -6.7%         |
| Contribution to Development Authority       | —                  | —                  | 780,715            | 9,665,386          | 1,138.0%      |
| Contributions to Subsidized Agencies        | 22,148,312         | 23,135,765         | 23,824,372         | 24,719,729         | 3.8%          |
| Contributions to Other Agencies             | 1,597,000          | 1,601,985          | 4,823,500          | 1,423,500          | -70.5%        |
| Contributions to Capital and Capital Outlay | 62,549,516         | 51,079,834         | 96,807,917         | 36,288,378         | -62.5%        |
| Reserves and Contingencies                  | —                  | —                  | —                  | 23,162,623         | —             |
| <b>Total</b>                                | <b>599,184,492</b> | <b>627,366,167</b> | <b>712,315,752</b> | <b>751,857,404</b> | <b>5.6%</b>   |
| Contribution to Fund Balance                | —                  | —                  | —                  | 120,123            | —             |
| <b>Total Expenditures</b>                   | <b>599,184,492</b> | <b>627,366,167</b> | <b>712,315,752</b> | <b>751,977,527</b> | <b>5.6%</b>   |





# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 88 percent of the total fiscal year 2021 budgeted revenues, excluding use of fund balance, in the General and Tax-Related Special Revenue Funds.

| Funds  | Revenue Definition   | Assumptions  |
|--|--|--|
| General Fund<br>G.O. Bond Debt Service Fund<br>Development and Enforcement Services District Fund<br>Fire and EMS District Fund<br>Police Services District Fund<br>Recreation Fund<br>Economic Development Tax Fund | Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, excise taxes on alcoholic beverages are collected in the General Fund and insurance premium taxes are collected in the Police Services District Fund.   | The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends. |
| Gwinnett Place TAD Fund<br>Indian Trail TAD Fund<br>Jimmy Carter Boulevard TAD Fund<br>Lake Lucerne TAD Fund<br>Park Place TAD Fund<br>The Exchange at Gwinnett TAD 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 2021 budget adoption, no tax revenues were budgeted in the TAD funds. Tax 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 2021. | In 2013, House Bill 386 removed the sales tax and the annual <i>ad valorem</i> tax on newly purchased vehicles and replaced them with a new title <i>ad valorem</i> tax. As a result, motor vehicle <i>ad valorem</i> tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from title <i>ad valorem</i> taxes to help make up for this loss of motor vehicle <i>ad valorem</i> taxes.   |

### Charges for Services

Charges for Services represent approximately 7 percent of the total fiscal year 2021 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 on recreational program revenues in the Recreation Fund. |
| 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 2021, expenditures of the General Fund are expected to total \$370.8 million — a decrease of \$10.7 million, or 2.8 percent, from 2020 actual expenditures. This decrease is primarily attributable to a decrease of \$40.7 million in contributions to capital and capital outlay due to an emphasis on using available capital contingency funds; a decrease of \$7.0 million in contributions to other funds, primarily due to the availability of CARES Act grant funding for transit; and a decrease in contributions to other agencies of \$3.2 million due to a one-time payment to cities in 2020 as part of a new Service Delivery Strategy agreement. These decreases are partially offset by a \$16.7 million increase in personal services, which includes 10 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include an increase in operations of \$10.8 million, an \$11.9 million appropriation for reserves and contingencies, and an increase in payments to subsidized agencies of \$0.6 million.

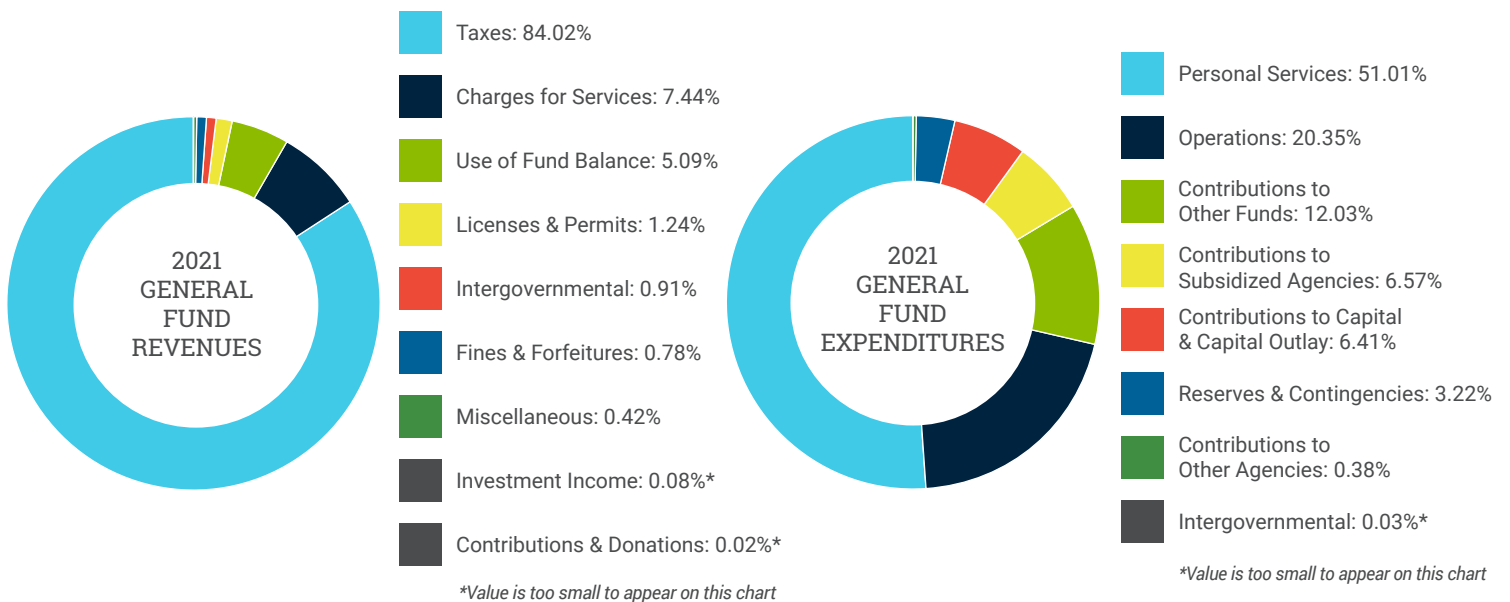
Budgeted use of fund balance in the General Fund totals \$18.9 million, which represents an 11.2 percent reduction in the fund's estimated ending fund balance from 2020 to 2021. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. It is anticipated that by the end of 2021, this full amount will not actually be utilized due to salary savings and other budget surpluses.



# GENERAL FUND

## Revenue and Expenditures FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21   |
|---|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>155,279,492</b> | <b>159,742,211</b> | <b>176,328,762</b> | <b>168,653,881</b> |               |
| <b>Revenues</b>                             |                    |                    |                    |                    |               |
| Taxes                                       | 265,356,547        | 291,352,756        | 325,283,250        | 311,569,691        | -4.2%         |
| Licenses and Permits                        | 403,351            | 286,450            | 4,538,549          | 4,603,850          | 1.4%          |
| Intergovernmental                           | 3,972,947          | 4,066,959          | 3,974,624          | 3,357,091          | -15.5%        |
| Charges for Services                        | 29,043,841         | 29,468,281         | 28,335,592         | 27,568,667         | -2.7%         |
| Fines and Forfeitures                       | 3,727,335          | 3,330,716          | 2,580,256          | 2,906,893          | 12.7%         |
| Investment Income                           | 1,966,361          | 2,366,197          | 1,108,512          | 282,045            | -74.6%        |
| Contributions and Donations                 | 25,901             | 79,756             | 4,260,093          | 70,250             | -98.4%        |
| Miscellaneous                               | 2,503,070          | 2,789,337          | 2,565,624          | 1,566,462          | -38.9%        |
| Other Financing Sources                     | 1,544,115          | 8,985,093          | 1,187,496          | —                  | -100.0%       |
| <b>Total</b>                                | <b>308,543,468</b> | <b>342,725,545</b> | <b>373,833,996</b> | <b>351,924,949</b> | <b>-5.9%</b>  |
| Use of Fund Balance                         | —                  | —                  | —                  | 18,864,373         | —             |
| <b>Total Revenues</b>                       | <b>308,543,468</b> | <b>342,725,545</b> | <b>373,833,996</b> | <b>370,789,322</b> | <b>-0.8%</b>  |
| <b>Expenditures</b>                         |                    |                    |                    |                    |               |
| Personal Services                           | 152,830,716        | 160,191,206        | 172,418,293        | 189,148,882        | 9.7%          |
| Operations                                  | 60,601,209         | 61,889,116         | 64,613,266         | 75,437,889         | 16.8%         |
| Intergovernmental                           | 106,425            | 108,718            | 100,406            | 115,000            | 14.5%         |
| Contributions to Other Funds                | 47,238,893         | 49,093,040         | 51,630,445         | 44,614,866         | -13.6%        |
| Contributions to Subsidized Agencies        | 22,148,312         | 23,135,765         | 23,704,372         | 24,349,729         | 2.7%          |
| Contributions to Other Agencies             | 1,591,000          | 1,595,985          | 4,617,500          | 1,417,500          | -69.3%        |
| Contributions to Capital and Capital Outlay | 19,564,194         | 30,125,164         | 64,424,595         | 23,767,583         | -63.1%        |
| Reserves and Contingencies                  | —                  | —                  | —                  | 11,937,873         | —             |
| <b>Total Expenditures</b>                   | <b>304,080,749</b> | <b>326,138,994</b> | <b>381,508,877</b> | <b>370,789,322</b> | <b>-2.8%</b>  |
| <b>Fund Balance December 31</b>             | <b>159,742,211</b> | <b>176,328,762</b> | <b>168,653,881</b> | <b>149,789,508</b> | <b>-11.2%</b> |

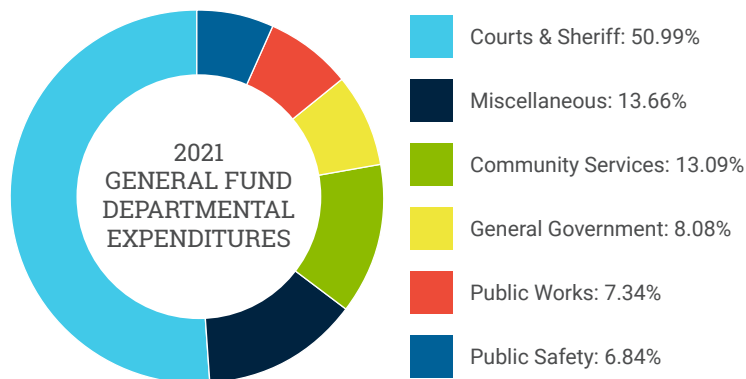


# GENERAL FUND

## Departmental Expenditures FY 2018 – 2021

| Agency                         | Group              | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Board of Commissioners         | General Government | 1,148,381          | 1,242,132          | 1,322,373          | 1,536,793          |
| Clerk of Court                 | Courts & Sheriff   | 9,964,769          | 10,455,610         | 11,656,572         | 13,124,317         |
| Community Services             | Community Services | 11,090,390         | 12,610,497         | 14,927,588         | 16,956,874         |
| Community Services – Elections | Community Services | 6,448,464          | 3,792,940          | 13,529,709         | 5,422,418          |
| Corrections                    | Public Safety      | 17,396,998         | 17,254,401         | 17,999,062         | 20,098,149         |
| County Administration          | General Government | 1,078,853          | 228,640            | 1,157,130          | 2,205,659          |
| District Attorney              | Courts & Sheriff   | 14,434,417         | 15,623,066         | 17,499,482         | 19,247,754         |
| Financial Services             | General Government | 9,738,460          | 8,703,655          | 8,896,674          | 10,025,621         |
| Judiciary                      | Courts & Sheriff   | 26,923,956         | 28,277,682         | 27,397,665         | 26,844,236         |
| Juvenile Court                 | Courts & Sheriff   | 8,685,546          | 8,987,680          | 9,676,642          | 8,787,291          |
| Medical Examiner               | Public Safety      | 1,310,726          | 1,318,948          | 1,320,063          | 1,537,038          |
| Non-Departmental               | Miscellaneous      | 40,210,799         | 49,455,885         | 78,610,824         | 50,605,398         |
| Planning & Development         | Public Works       | 543,396            | 681,110            | 1,952,868          | 2,316,336          |
| Police Services                | Public Safety      | 2,069,417          | 2,326,294          | 2,663,796          | 3,740,744          |
| Probate Court                  | Courts & Sheriff   | 2,872,993          | 2,884,347          | 3,211,886          | 3,384,893          |
| Sheriff's Office               | Courts & Sheriff   | 89,245,817         | 96,170,877         | 100,086,843        | 111,219,047        |
| Solicitor                      | Courts & Sheriff   | 4,744,051          | 5,227,575          | 5,634,464          | 6,494,601          |
| Subsidized Agencies            | Community Services | 23,059,050         | 24,082,461         | 24,572,286         | 26,163,799         |
| Support Services               | General Government | 23,104             | 142,735            | 143,626            | 163,337            |
| Tax Commissioner               | General Government | 12,762,460         | 13,731,368         | 14,687,002         | 16,022,750         |
| Transportation                 | Public Works       | 20,328,702         | 22,941,091         | 24,562,322         | 24,892,267         |
| <b>Total</b>                   |                    | <b>304,080,749</b> | <b>326,138,994</b> | <b>381,508,877</b> | <b>370,789,322</b> |

See "[Key Decision Packages and Operating Initiatives](#)" on pages II:12 – II:14 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 2012 refunding bonds in January 2019.

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual       | 2019 Actual       | 2020 Unaudited | 2021 Budget | % Chg 20-21 |
|---------------------------------|-------------------|-------------------|----------------|-------------|-------------|
| <b>Fund Balance January 1</b>   | <b>15,988,289</b> | <b>12,527,411</b> | —              | —           |             |
| <b>Revenues</b>                 |                   |                   |                |             |             |
| Taxes                           | 575,356           | 199,442           | —              | —           | —           |
| Investment Income               | 212,317           | 64,340            | —              | —           | —           |
| <b>Total Revenues</b>           | <b>787,673</b>    | <b>263,782</b>    | —              | —           | —           |
| <b>Expenditures</b>             |                   |                   |                |             |             |
| Operations                      | 1,100             | 550               | —              | —           | —           |
| Contributions to Other Funds    | —                 | 8,536,893         | —              | —           | —           |
| Debt Service                    | 4,247,451         | 4,253,750         | —              | —           | —           |
| <b>Total Expenditures</b>       | <b>4,248,551</b>  | <b>12,791,193</b> | —              | —           | —           |
| <b>Fund Balance December 31</b> | <b>12,527,411</b> | —                 | —              | —           |             |

# 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 2021, expenditures are expected to total \$14.4 million – a decrease of \$1.3 million, or 8.2 percent, from 2020 actual expenditures. The decrease is primarily due to a decrease in contributions to capital and capital outlay of \$4.0 million due to an emphasis on using available capital contingency funds, and a decrease in contributions to other funds of \$0.4 million. These decreases are partially offset by an increase in personal services of \$2.1 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include an increase in operations of \$0.7 million and an appropriation for reserves and contingencies of \$0.3 million.

Budgeted use of fund balance in the Development and Enforcement Services District Fund totals \$2.3 million, which represents a 20.3 percent reduction in the fund's estimated ending fund balance from 2020 to 2021. 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 2018 – 2021

|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>10,142,067</b> | <b>10,797,280</b> | <b>12,264,749</b> | <b>11,191,717</b> |               |
| <b>Revenues</b>                             |                   |                   |                   |                   |               |
| Taxes                                       | 7,507,296         | 8,074,223         | 8,483,416         | 8,111,846         | -4.4%         |
| Licenses and Permits                        | 4,509,642         | 4,765,651         | 5,127,662         | 3,699,150         | -27.9%        |
| Intergovernmental                           | 53,146            | 58,856            | 59,283            | 54,000            | -8.9%         |
| Charges for Services                        | 662,677           | 833,523           | 767,604           | 207,820           | -72.9%        |
| Investment Income                           | 172,309           | 223,223           | 138,106           | 28,100            | -79.7%        |
| Miscellaneous                               | 12,469            | 9,532             | 7,777             | —                 | -100.0%       |
| Other Financing Sources                     | 681,448           | 343,728           | —                 | —                 | —             |
| <b>Total</b>                                | <b>13,598,987</b> | <b>14,308,736</b> | <b>14,583,848</b> | <b>12,100,916</b> | <b>-17.0%</b> |
| Use of Fund Balance                         | —                 | —                 | —                 | 2,274,605         | —             |
| <b>Total Revenues</b>                       | <b>13,598,987</b> | <b>14,308,736</b> | <b>14,583,848</b> | <b>14,375,521</b> | <b>-1.4%</b>  |
| <b>Expenditures</b>                         |                   |                   |                   |                   |               |
| Personal Services                           | 7,451,603         | 8,039,278         | 8,981,889         | 11,054,840        | 23.1%         |
| Operations                                  | 594,599           | 753,832           | 851,337           | 1,536,821         | 80.5%         |
| Contributions to Other Funds                | 1,210,428         | 1,247,593         | 810,283           | 419,401           | -48.2%        |
| Contributions to Subsidized Agencies        | —                 | —                 | —                 | 50,000            | —             |
| Contributions to Capital and Capital Outlay | 3,687,144         | 2,800,564         | 5,013,371         | 1,062,959         | -78.8%        |
| Reserves and Contingencies                  | —                 | —                 | —                 | 251,500           | —             |
| <b>Total Expenditures</b>                   | <b>12,943,774</b> | <b>12,841,267</b> | <b>15,656,880</b> | <b>14,375,521</b> | <b>-8.2%</b>  |
| <b>Fund Balance December 31</b>             | <b>10,797,280</b> | <b>12,264,749</b> | <b>11,191,717</b> | <b>8,917,112</b>  | <b>-20.3%</b> |

# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

In 2021, expenditures are expected to total \$144.1 million – an increase of \$12.5 million, or 9.5 percent, from 2020 actual expenditures. This increase is primarily due to an increase of \$9.5 million in personal services, which includes three new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$6.7 million increase in operations, a \$5.7 million appropriation for reserves and contingencies, and a \$0.2 million increase in contributions to other funds. These increases are partially offset by a decrease in contributions to capital of \$9.6 million due to an emphasis on using available capital contingency funds.

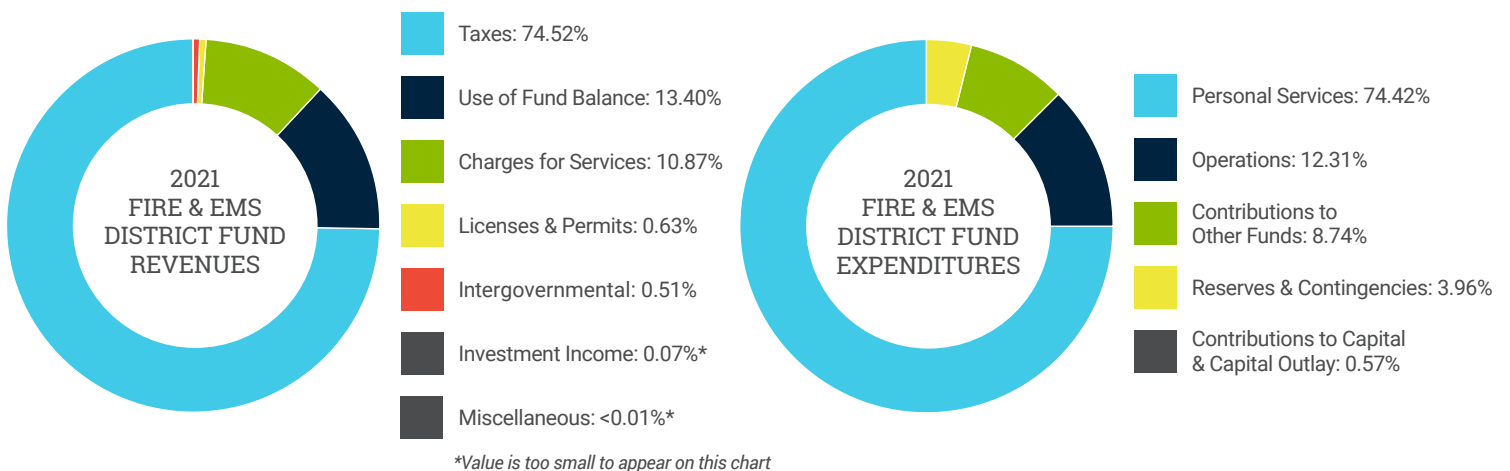
Budgeted use of fund balance in the Fire and Emergency Medical Services District Fund totals \$19.3 million, which represents a 28.8 percent reduction in the fund's estimated ending fund balance from 2020 to 2021. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. It is anticipated that by the end of 2021, this full amount will not actually be utilized due to salary savings and other budget surpluses.



# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21   |
|---|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>52,793,519</b>  | <b>57,822,151</b>  | <b>68,440,808</b>  | <b>67,006,359</b>  |               |
| <b>Revenues</b>                             |                    |                    |                    |                    |               |
| Taxes                                       | 98,792,183         | 106,560,557        | 112,547,338        | 107,392,820        | -4.6%         |
| Licenses and Permits                        | 865,241            | 945,764            | 744,914            | 912,992            | 22.6%         |
| Intergovernmental                           | 789,544            | 831,238            | 886,736            | 738,500            | -16.7%        |
| Charges for Services                        | 16,328,641         | 17,439,125         | 14,879,965         | 15,670,060         | 5.3%          |
| Investment Income                           | 693,508            | 923,292            | 458,141            | 103,970            | -77.3%        |
| Contributions and Donations                 | 130                | 13,180             | 2,695              | —                  | -100.0%       |
| Miscellaneous                               | 226,760            | 176,615            | 166,813            | 3,000              | -98.2%        |
| Other Financing Sources                     | 6,190,791          | 3,055,358          | 518,714            | —                  | -100.0%       |
| <b>Total</b>                                | <b>123,886,798</b> | <b>129,945,129</b> | <b>130,205,316</b> | <b>124,821,342</b> | <b>-4.1%</b>  |
| Use of Fund Balance                         | —                  | —                  | —                  | 19,316,251         | —             |
| <b>Total Revenues</b>                       | <b>123,886,798</b> | <b>129,945,129</b> | <b>130,205,316</b> | <b>144,137,593</b> | <b>10.7%</b>  |
| <b>Expenditures</b>                         |                    |                    |                    |                    |               |
| Personal Services                           | 87,173,227         | 89,248,819         | 97,804,197         | 107,275,535        | 9.7%          |
| Operations                                  | 9,764,072          | 11,108,095         | 11,017,773         | 17,743,452         | 61.0%         |
| Contributions to Other Funds                | 7,673,585          | 9,882,344          | 12,430,778         | 12,591,546         | 1.3%          |
| Contributions to Capital and Capital Outlay | 14,247,282         | 9,087,214          | 10,387,017         | 816,060            | -92.1%        |
| Reserves and Contingencies                  | —                  | —                  | —                  | 5,711,000          | —             |
| <b>Total Expenditures</b>                   | <b>118,858,166</b> | <b>119,326,472</b> | <b>131,639,765</b> | <b>144,137,593</b> | <b>9.5%</b>   |
| <b>Fund Balance December 31</b>             | <b>57,822,151</b>  | <b>68,440,808</b>  | <b>67,006,359</b>  | <b>47,690,108</b>  | <b>-28.8%</b> |





# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21   |
|---------------------------------|----------------|----------------|----------------|----------------|---------------|
| <b>Fund Balance January 1</b>   | <b>740,247</b> | <b>716,883</b> | <b>689,315</b> | <b>640,500</b> |               |
| <b>Revenues</b>                 |                |                |                |                |               |
| Investment Income               | 8,662          | 11,998         | 5,960          | 1,686          | -71.7%        |
| <b>Total</b>                    | <b>8,662</b>   | <b>11,998</b>  | <b>5,960</b>   | <b>1,686</b>   | <b>-71.7%</b> |
| Use of Fund Balance             | —              | —              | —              | 60,371         | —             |
| <b>Total Revenues</b>           | <b>8,662</b>   | <b>11,998</b>  | <b>5,960</b>   | <b>62,057</b>  | <b>941.2%</b> |
| <b>Expenditures</b>             |                |                |                |                |               |
| Operations                      | 30,579         | 40,780         | 54,226         | 61,700         | 13.8%         |
| Contributions to Other Funds*   | 1,447          | (1,214)        | 549            | 357            | -35.0%        |
| <b>Total Expenditures</b>       | <b>32,026</b>  | <b>39,566</b>  | <b>54,775</b>  | <b>62,057</b>  | <b>13.3%</b>  |
| <b>Fund Balance December 31</b> | <b>716,883</b> | <b>689,315</b> | <b>640,500</b> | <b>580,129</b> |               |

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

# POLICE SERVICES DISTRICT FUND

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

In 2021, expenditures are expected to total \$144.0 million — an increase of \$12.0 million, or 9.1 percent, from 2020 actual expenditures. This increase is primarily attributable to an increase of \$8.2 million in personal services, which includes 34 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$4.9 million increase in operations, a \$4.5 million appropriation for reserves and contingencies, and a \$1.1 million increase in contributions to other funds. These increases are partially offset by a decrease of \$6.8 million in contributions to capital funds due to an emphasis on using available capital contingency funds.

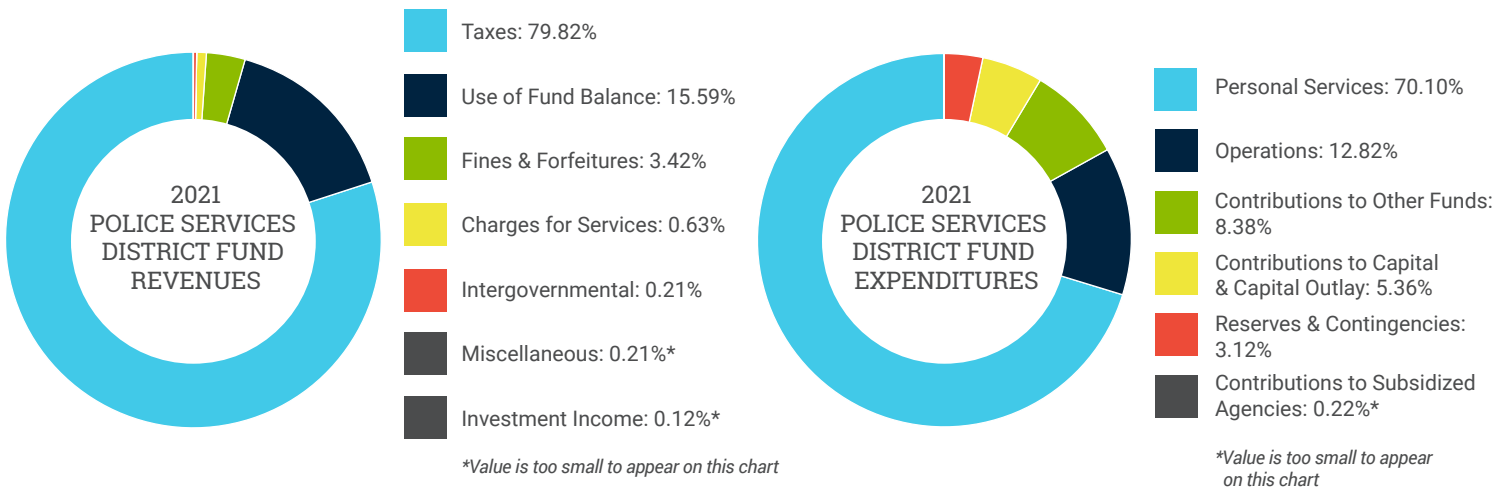
Budgeted use of fund balance in the Police Services District Fund totals \$22.5 million, which represents a 25.8 percent reduction in the fund's estimated ending fund balance from 2020 to 2021. With the County's unreserved fund balance well above the required reserve of three months of normal operating 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 2021. It is anticipated that by the end of 2021, this full amount will not actually be utilized due to salary savings and other budget surpluses.



# POLICE SERVICES DISTRICT FUND

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21   |
|---|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>66,110,253</b>  | <b>69,667,826</b>  | <b>84,149,050</b>  | <b>86,882,328</b>  |               |
| <b>Revenues</b>                             |                    |                    |                    |                    |               |
| Taxes                                       | 106,874,315        | 113,841,114        | 126,593,110        | 114,938,295        | -9.2%         |
| Licenses and Permits                        | 4,290,356          | 4,405,934          | —                  | —                  | —             |
| Intergovernmental                           | 295,289            | 320,965            | 333,455            | 298,900            | -10.4%        |
| Charges for Services                        | 1,268,311          | 1,120,023          | 1,048,166          | 905,750            | -13.6%        |
| Fines and Forfeitures                       | 7,712,123          | 6,942,190          | 5,480,539          | 4,923,698          | -10.2%        |
| Investment Income                           | 1,115,092          | 1,442,484          | 628,929            | 171,410            | -72.7%        |
| Miscellaneous                               | 562,750            | 548,140            | 677,228            | 297,200            | -56.1%        |
| Other Financing Sources                     | 3,054,676          | 1,527,679          | 2,489              | —                  | -100.0%       |
| <b>Total</b>                                | <b>125,172,912</b> | <b>130,148,529</b> | <b>134,763,916</b> | <b>121,535,253</b> | <b>-9.8%</b>  |
| Use of Fund Balance                         | —                  | —                  | —                  | 22,450,197         | —             |
| <b>Total Revenues</b>                       | <b>125,172,912</b> | <b>130,148,529</b> | <b>134,763,916</b> | <b>143,985,450</b> | <b>6.8%</b>   |
| <b>Expenditures</b>                         |                    |                    |                    |                    |               |
| Personal Services                           | 79,332,736         | 85,760,414         | 92,767,916         | 100,920,468        | 8.8%          |
| Operations                                  | 13,489,287         | 13,301,949         | 13,550,103         | 18,457,702         | 36.2%         |
| Contributions to Other Funds                | 6,444,580          | 11,101,549         | 10,923,035         | 12,069,085         | 10.5%         |
| Contributions to Subsidized Agencies        | —                  | —                  | 120,000            | 320,000            | -166.7%       |
| Contributions to Other Agencies             | —                  | —                  | 200,000            | —                  | -100.0%       |
| Contributions to Capital and Capital Outlay | 22,348,736         | 5,503,393          | 14,469,584         | 7,718,945          | -46.7%        |
| Reserves and Contingencies                  | —                  | —                  | —                  | 4,499,250          | —             |
| <b>Total Expenditures</b>                   | <b>121,615,339</b> | <b>115,667,305</b> | <b>132,030,638</b> | <b>143,985,450</b> | <b>9.1%</b>   |
| <b>Fund Balance December 31</b>             | <b>69,667,826</b>  | <b>84,149,050</b>  | <b>86,882,328</b>  | <b>64,432,131</b>  | <b>-25.8%</b> |



# RECREATION FUND

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

In 2021, expenditures of the Recreation Fund are expected to total \$50.5 million – an increase of \$11.4 million, or 29.0 percent, from 2020 actual expenditures. This increase is primarily attributable to an increase of \$4.4 million in personal services, which includes several new part-time positions and internships, pay-for-performance salary adjustments, and longevity pay for eligible employees. Also contributing to the variance is the fact that part-time salaries and wages were down in 2020 due to the cancellation of camps and classes during the COVID-19 pandemic. Other increases in 2021 budgeted expenditures compared to 2020 actuals include a \$5.6 million increase in operations, a \$0.8 million appropriation for reserve and contingencies, an increase of \$0.2 million in contributions to other funds, and an increase in contributions to capital of \$0.4 million.

Budgeted use of fund balance in the Recreation Fund totals \$10.3 million, which represents a 49.8 percent reduction in the fund's estimated ending fund balance from 2020 to 2021. With the fund balance above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and to offset the decrease in charges for services revenues due to the cancellation of classes/programs and decline in facility rentals resulting from the COVID-19 pandemic. It is anticipated that by the end of 2021, this full amount will not actually be utilized due to salary savings and other budget surpluses.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>19,816,988</b> | <b>21,326,271</b> | <b>21,385,664</b> | <b>20,761,563</b> |               |
| <b>Revenues</b>                             |                   |                   |                   |                   |               |
| Taxes                                       | 31,820,341        | 33,203,331        | 35,723,499        | 34,337,521        | -3.9%         |
| Intergovernmental                           | 231,842           | 235,318           | 242,803           | 405,277           | 66.9%         |
| Charges for Services                        | 4,103,010         | 4,311,353         | 1,163,091         | 3,386,761         | 191.2%        |
| Investment Income                           | 284,317           | 304,355           | 145,232           | 39,340            | -72.9%        |
| Contributions and Donations                 | 145               | 348               | 13,545            | 50,900            | 275.8%        |
| Miscellaneous                               | 2,405,048         | 2,544,128         | 1,173,285         | 1,886,338         | 60.8%         |
| Other Financing Sources                     | 70,467            | 21,930            | 35,192            | 21,930            | -37.7%        |
| <b>Total</b>                                | <b>38,915,170</b> | <b>40,620,763</b> | <b>38,496,647</b> | <b>40,128,067</b> | <b>4.2%</b>   |
| Use of Fund Balance                         | —                 | —                 | —                 | 10,344,759        | —             |
| <b>Total Revenues</b>                       | <b>38,915,170</b> | <b>40,620,763</b> | <b>38,496,647</b> | <b>50,472,826</b> | <b>31.1%</b>  |
| <b>Expenditures</b>                         |                   |                   |                   |                   |               |
| Personal Services                           | 18,320,127        | 18,923,977        | 19,429,167        | 23,795,893        | 22.5%         |
| Operations                                  | 10,302,125        | 10,839,605        | 8,904,511         | 14,497,362        | 62.8%         |
| Contributions to Other Funds                | 6,075,475         | 7,228,289         | 8,267,720         | 8,487,740         | 2.7%          |
| Contributions to Other Agencies             | 6,000             | 6,000             | 6,000             | 6,000             | 0.0%          |
| Contributions to Capital and Capital Outlay | 2,702,160         | 3,563,499         | 2,513,350         | 2,922,831         | 16.3%         |
| Reserves and Contingencies                  | —                 | —                 | —                 | 763,000           | —             |
| <b>Total Expenditures</b>                   | <b>37,405,887</b> | <b>40,561,370</b> | <b>39,120,748</b> | <b>50,472,826</b> | <b>29.0%</b>  |
| <b>Fund Balance December 31</b>             | <b>21,326,271</b> | <b>21,385,664</b> | <b>20,761,563</b> | <b>10,416,804</b> | <b>-49.8%</b> |

# 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 2018 – 2021

|                                       | 2018 Actual | 2019 Actual | 2020 Unaudited    | 2021 Budget      | % Chg 20-21     |
|---------------------------------------|-------------|-------------|-------------------|------------------|-----------------|
| <b>Fund Balance January 1</b>         | —           | —           | —                 | 9,367,895        |                 |
| <b>Revenues</b>                       |             |             |                   |                  |                 |
| Taxes                                 | —           | —           | 10,148,610        | 9,785,509        | -3.6%           |
| <b>Total Revenues</b>                 | —           | —           | <b>10,148,610</b> | <b>9,785,509</b> | <b>-3.6%</b>    |
| <b>Expenditures</b>                   |             |             |                   |                  |                 |
| Contribution to Development Authority | —           | —           | 780,715           | 9,665,386        | 1,138.0%        |
| <b>Total</b>                          | —           | —           | <b>780,715</b>    | <b>9,665,386</b> | <b>1,138.0%</b> |
| Contribution to Fund Balance          | —           | —           | —                 | 120,123          | —               |
| <b>Total Expenditures</b>             | —           | —           | <b>780,715</b>    | <b>9,785,509</b> | <b>1,153.4%</b> |
| <b>Fund Balance December 31</b>       | —           | —           | <b>9,367,895</b>  | <b>9,488,018</b> |                 |



# 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 2018 – 2021

|   | 2018 Actual    | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|----------------|------------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | —              | 887,943          | 1,734,832        | 2,419,894        |                |
| <b>Revenues</b>                             |                |                  |                  |                  |                |
| Taxes                                       | 887,943        | 846,889          | 685,062          | —                | -100.0%        |
| <b>Total Revenues</b>                       | <b>887,943</b> | <b>846,889</b>   | <b>685,062</b>   | <b>—</b>         | <b>-100.0%</b> |
| <b>Expenditures</b>                         |                |                  |                  |                  |                |
| Contributions to Capital and Capital Outlay | —              | —                | —                | —                | —              |
| <b>Total Expenditures</b>                   | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>       |
| <b>Fund Balance December 31</b>             | <b>887,943</b> | <b>1,734,832</b> | <b>2,419,894</b> | <b>2,419,894</b> |                |

# INDIAN TRAIL TAD FUND

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District. These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|------------------|------------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | <b>949,959</b>   | <b>1,436,847</b> | <b>2,032,503</b> | <b>2,973,272</b> |                |
| <b>Revenues</b>                             |                  |                  |                  |                  |                |
| Taxes                                       | 486,888          | 595,656          | 940,769          | —                | -100.0%        |
| <b>Total Revenues</b>                       | <b>486,888</b>   | <b>595,656</b>   | <b>940,769</b>   | <b>—</b>         | <b>-100.0%</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |                |
| Contributions to Capital and Capital Outlay | —                | —                | —                | —                | —              |
| <b>Total Expenditures</b>                   | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>       |
| <b>Fund Balance December 31</b>             | <b>1,436,847</b> | <b>2,032,503</b> | <b>2,973,272</b> | <b>2,973,272</b> |                |

# JIMMY CARTER BOULEVARD TAD FUND

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

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|------------------|------------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | <b>2,958,211</b> | <b>4,424,842</b> | <b>6,141,834</b> | <b>8,737,318</b> |                |
| <b>Revenues</b>                             |                  |                  |                  |                  |                |
| Taxes                                       | 1,466,631        | 1,624,390        | 2,564,678        | —                | -100.0%        |
| Investment Income                           | —                | 92,602           | 30,806           | —                | -100.0%        |
| <b>Total Revenues</b>                       | <b>1,466,631</b> | <b>1,716,992</b> | <b>2,595,484</b> | <b>—</b>         | <b>-100.0%</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |                |
| Contributions to Capital and Capital Outlay | —                | —                | —                | —                | —              |
| <b>Total Expenditures</b>                   | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>       |
| <b>Fund Balance December 31</b>             | <b>4,424,842</b> | <b>6,141,834</b> | <b>8,737,318</b> | <b>8,737,318</b> |                |



# 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 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21    |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>Fund Balance January 1</b>               | –              | 119,435        | 244,534        | 375,456        |                |
| <b>Revenues</b>                             |                |                |                |                |                |
| Taxes                                       | 119,435        | 125,099        | 130,922        | –              | -100.0%        |
| <b>Total Revenues</b>                       | <b>119,435</b> | <b>125,099</b> | <b>130,922</b> | <b>–</b>       | <b>-100.0%</b> |
| <b>Expenditures</b>                         |                |                |                |                |                |
| Contributions to Capital and Capital Outlay | –              | –              | –              | –              | –              |
| <b>Total Expenditures</b>                   | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>       |
| <b>Fund Balance December 31</b>             | <b>119,435</b> | <b>244,534</b> | <b>375,456</b> | <b>375,456</b> |                |

# PARK PLACE TAD FUND

The **Park Place TAD Fund** accounts for the positive tax increment revenues attributable to the Park Place Tax Allocation District. These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|----------------|----------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | <b>126,819</b> | <b>477,381</b> | <b>940,779</b>   | <b>1,911,929</b> |                |
| <b>Revenues</b>                             |                |                |                  |                  |                |
| Taxes                                       | 350,562        | 463,398        | 971,150          | —                | -100.0%        |
| <b>Total Revenues</b>                       | <b>350,562</b> | <b>463,398</b> | <b>971,150</b>   | <b>—</b>         | <b>-100.0%</b> |
| <b>Expenditures</b>                         |                |                |                  |                  |                |
| Contributions to Capital and Capital Outlay | —              | —              | —                | —                | —              |
| <b>Total Expenditures</b>                   | <b>—</b>       | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>       |
| <b>Fund Balance December 31</b>             | <b>477,381</b> | <b>940,779</b> | <b>1,911,929</b> | <b>1,911,929</b> |                |

# THE EXCHANGE AT GWINNETT TAD FUND

The Exchange at Gwinnett TAD Fund accounts for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District. These revenues are used to pay for redevelopment costs that abate or eliminate deleterious inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection on interstate 85 and Georgia Highway 20 in the northern portion of the county.

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual | 2019 Actual | 2020 Unaudited    | 2021 Budget       | % Chg 20-21    |
|---------------------------------|-------------|-------------|-------------------|-------------------|----------------|
| <b>Fund Balance January 1</b>   | —           | —           | —                 | <b>28,708,275</b> |                |
| <b>Revenues</b>                 |             |             |                   |                   |                |
| Taxes                           | —           | —           | 338,809           | —                 | -100.0%        |
| Investment Income               | —           | —           | 18,084            | —                 | -100.0%        |
| Other Financing Sources         | —           | —           | 38,485,000        | —                 | -100.0%        |
| <b>Total</b>                    | —           | —           | <b>38,841,893</b> | —                 | <b>-100.0%</b> |
| Use of Fund Balance             | —           | —           | —                 | 15,867,723        | —              |
| <b>Total Revenues</b>           | —           | —           | <b>38,841,893</b> | <b>15,867,723</b> | <b>-59.1%</b>  |
| <b>Expenditures</b>             |             |             |                   |                   |                |
| Operations                      | —           | —           | 7,694,448         | 13,366,197        | 73.7%          |
| Contributions to Other Funds    | —           | —           | 2,439,170         | 2,501,526         | 2.6%           |
| <b>Total Expenditures</b>       | —           | —           | <b>10,133,618</b> | <b>15,867,723</b> | <b>56.6%</b>   |
| <b>Fund Balance December 31</b> | —           | —           | <b>28,708,275</b> | <b>12,840,552</b> |                |

# 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 2018 – 2021

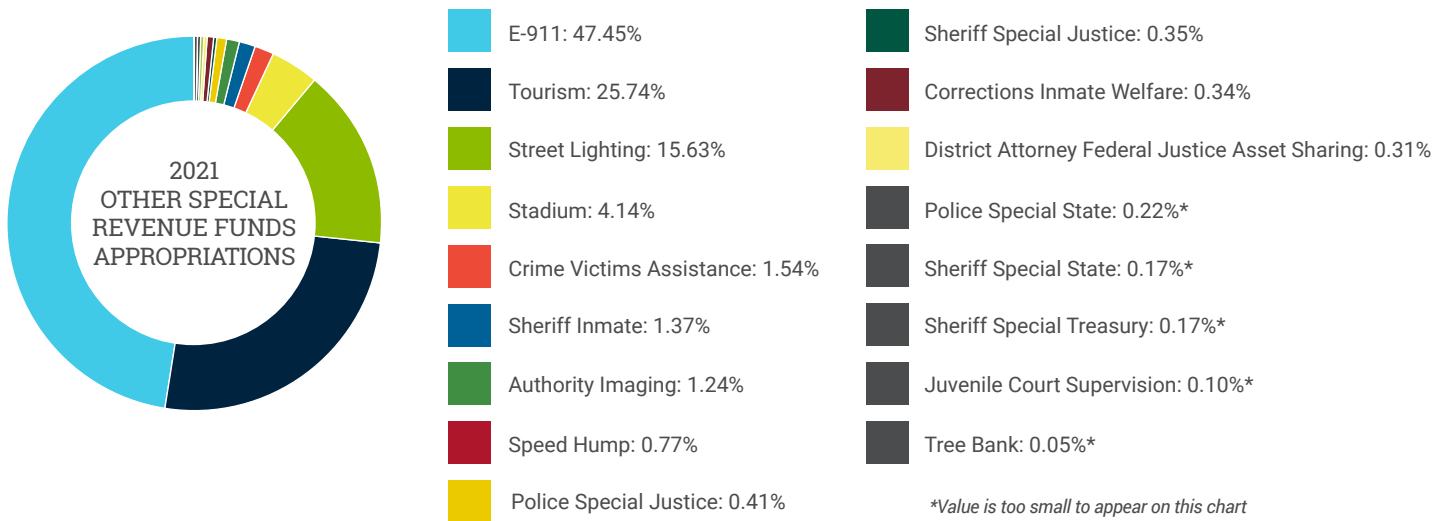
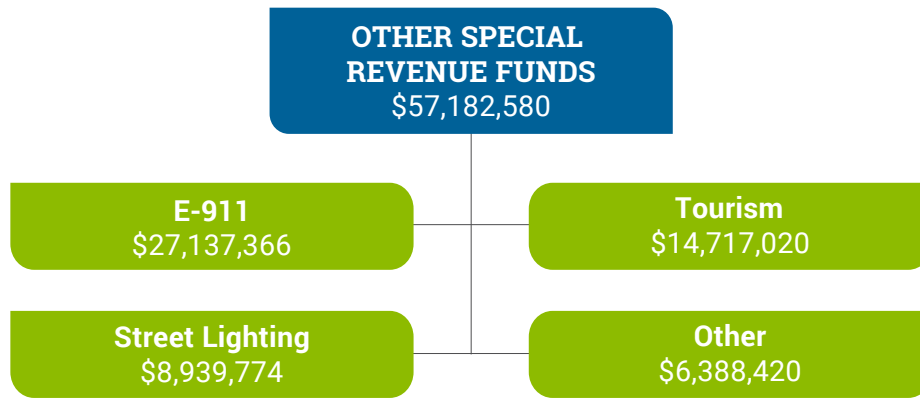
|                                 | 2018 Actual | 2019 Actual | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|---------------------------------|-------------|-------------|------------------|------------------|--------------|
| <b>Fund Balance January 1</b>   | —           | —           | —                | 2,082            |              |
| <b>Revenues</b>                 |             |             |                  |                  |              |
| Investment Income               | —           | —           | 2,082            | —                | -100.0%      |
| Other Financing Sources         | —           | —           | 1,389,736        | 2,501,526        | 80.0%        |
| <b>Total Revenues</b>           | —           | —           | <b>1,391,818</b> | <b>2,501,526</b> | <b>79.7%</b> |
| <b>Expenditures</b>             |             |             |                  |                  |              |
| Debt Service                    | —           | —           | 1,389,736        | 2,501,526        | 80.0%        |
| <b>Total Expenditures</b>       | —           | —           | <b>1,389,736</b> | <b>2,501,526</b> | <b>80.0%</b> |
| <b>Fund Balance December 31</b> | —           | —           | <b>2,082</b>     | <b>2,082</b>     |              |

# 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 Infinite Energy Center and parking facility. The Street Lighting Fund supports the County’s street light program. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections. Other Special Revenue Funds include the Speed Hump, Authority Imaging, Corrections Inmate Welfare, Crime Victims Assistance, District Attorney Federal Justice Asset Sharing, District Attorney Federal Treasury Asset Sharing, Juvenile Court Supervision, Police Special Justice, Police Special State, Sheriff Inmate, Sheriff Special Justice, Sheriff Special Treasury, Sheriff Special State, Stadium, and Tree Bank Funds.

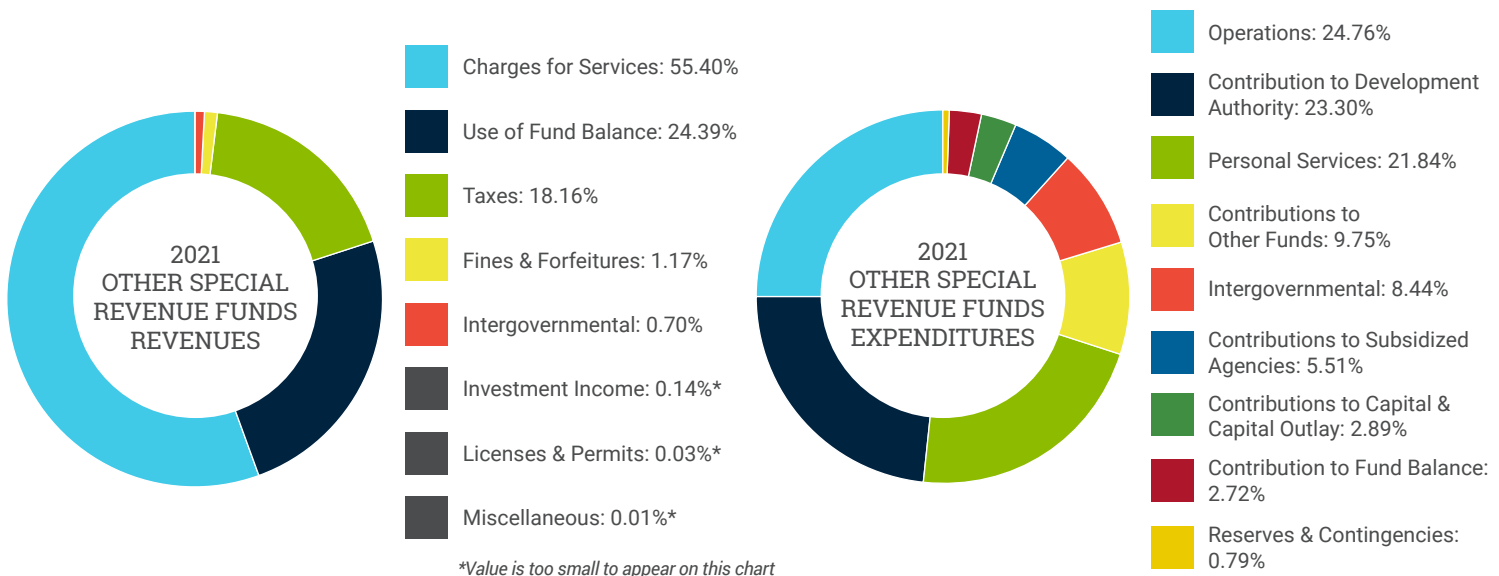
For 2021, the net budgeted use of fund balance in the Other Special Revenue Funds in aggregate is \$12.4 million, or 14.9 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2021 expenditure needs and finance 2021 contributions to capital projects funds. It is anticipated that by the end of 2021, this amount will not actually be utilized due to salary savings and revenues that are budgeted when received.



# OTHER SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>52,920,162</b> | <b>52,407,347</b> | <b>55,026,749</b> | <b>82,937,282</b> |               |
| <b>Revenues</b>                             |                   |                   |                   |                   |               |
| Taxes                                       | 12,319,266        | 13,001,137        | 7,696,111         | 10,381,780        | 34.9%         |
| Licenses and Permits                        | 27,400            | 904               | 54,200            | 15,000            | -72.3%        |
| Intergovernmental                           | 400,000           | 400,000           | 400,000           | 400,000           | 0.0%          |
| Charges for Services                        | 28,722,681        | 34,866,360        | 32,367,790        | 31,681,821        | -2.1%         |
| Fines and Forfeitures                       | 2,110,987         | 1,265,881         | 1,421,142         | 667,222           | -53.1%        |
| Investment Income                           | 672,837           | 814,759           | 415,160           | 79,153            | -80.9%        |
| Miscellaneous                               | 418,232           | 29,943            | 78,069            | 8,500             | -89.1%        |
| Other Financing Sources                     | 74,094            | 80,532            | 33,000,000        | —                 | -100.0%       |
| <b>Total</b>                                | <b>44,745,497</b> | <b>50,459,516</b> | <b>75,432,472</b> | <b>43,233,476</b> | <b>-42.7%</b> |
| Use of Fund Balance                         | —                 | —                 | —                 | 13,949,104        | —             |
| <b>Total Revenues</b>                       | <b>44,745,497</b> | <b>50,459,516</b> | <b>75,432,472</b> | <b>57,182,580</b> | <b>-24.2%</b> |
| <b>Expenditures</b>                         |                   |                   |                   |                   |               |
| Personal Services                           | 10,112,076        | 10,219,298        | 11,325,377        | 12,490,878        | 10.3%         |
| Operations                                  | 9,762,880         | 11,419,944        | 10,596,534        | 14,156,521        | 33.6%         |
| Intergovernmental                           | 3,787,384         | 4,099,364         | 4,274,255         | 4,824,223         | 12.9%         |
| Contributions to Other Funds                | 4,259,258         | 5,601,200         | 5,616,955         | 5,572,660         | -0.8%         |
| Contribution to Development Authority       | 6,586,864         | 10,994,248        | 11,146,776        | 13,323,299        | 19.5%         |
| Contributions to Subsidized Agencies        | 3,491,183         | 3,729,905         | 3,847,510         | 3,150,648         | -18.1%        |
| Contributions to Other Agencies             | 8,000             | —                 | —                 | —                 | —             |
| Contributions to Capital and Capital Outlay | 7,250,667         | 1,776,155         | 714,532           | 1,654,311         | 131.5%        |
| Reserves and Contingencies                  | —                 | —                 | —                 | 453,000           | —             |
| <b>Total</b>                                | <b>45,258,312</b> | <b>47,840,114</b> | <b>47,521,939</b> | <b>55,625,540</b> | <b>17.1%</b>  |
| Contribution to Fund Balance                | —                 | —                 | —                 | 1,557,040         | —             |
| <b>Total Expenditures</b>                   | <b>45,258,312</b> | <b>47,840,114</b> | <b>47,521,939</b> | <b>57,182,580</b> | <b>20.3%</b>  |
| <b>Fund Balance December 31</b>             | <b>52,407,347</b> | <b>55,026,749</b> | <b>82,937,282</b> | <b>70,545,218</b> | <b>-14.9%</b> |



# OTHER SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 24 percent of the total fiscal year 2021 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 2021. |
| Tourism Fund | 8 percent hotel/motel tax.                       |   |

### Charges for Services

Charges for Services represent approximately 73 percent of the total fiscal year 2021 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 2021, naming rights will be \$374,486. |  |
| 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 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|---|------------------|------------------|------------------|------------------|--------------|
| <b>Fund Balance January 1</b>               | <b>2,752,702</b> | <b>2,191,949</b> | <b>1,984,950</b> | <b>2,764,461</b> |              |
| <b>Revenues</b>                             |                  |                  |                  |                  |              |
| Charges for Services                        | 628,094          | 673,565          | 777,585          | 705,121          | -9.3%        |
| Investment Income                           | 2,615            | 2,088            | 1,926            | 2,721            | 41.3%        |
| <b>Total Revenues</b>                       | <b>630,709</b>   | <b>675,653</b>   | <b>779,511</b>   | <b>707,842</b>   | <b>-9.2%</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |              |
| Operations                                  | 41               | —                | —                | —                | —            |
| Contributions to Capital and Capital Outlay | 1,191,421        | 882,652          | —                | —                | —            |
| <b>Total</b>                                | <b>1,191,462</b> | <b>882,652</b>   | <b>—</b>         | <b>—</b>         | <b>—</b>     |
| Contribution to Fund Balance                | —                | —                | —                | 707,842          | —            |
| <b>Total Expenditures</b>                   | <b>1,191,462</b> | <b>882,652</b>   | <b>—</b>         | <b>707,842</b>   | <b>—</b>     |
| <b>Fund Balance December 31</b>             | <b>2,191,949</b> | <b>1,984,950</b> | <b>2,764,461</b> | <b>3,472,303</b> | <b>25.6%</b> |

# CORRECTIONS INMATE WELFARE FUND

The **Corrections Inmate Welfare Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the corrections facility.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21   |
|---|----------------|----------------|----------------|----------------|---------------|
| <b>Fund Balance January 1</b>               | <b>309,667</b> | <b>416,272</b> | <b>544,886</b> | <b>609,027</b> |               |
| <b>Revenues</b>                             |                |                |                |                |               |
| Charges for Services                        | 106,961        | 122,828        | 116,196        | 124,000        | 6.7%          |
| Miscellaneous                               | 11,413         | 14,845         | 7,370          | 8,500          | 15.3%         |
| <b>Total</b>                                | <b>118,374</b> | <b>137,673</b> | <b>123,566</b> | <b>132,500</b> | <b>7.2%</b>   |
| Use of Fund Balance                         | —              | —              | —              | 59,922         | —             |
| <b>Total Revenues</b>                       | <b>118,374</b> | <b>137,673</b> | <b>123,566</b> | <b>192,422</b> | <b>55.7%</b>  |
| <b>Expenditures</b>                         |                |                |                |                |               |
| Operations                                  | 11,769         | 9,059          | 9,425          | 23,755         | 152.0%        |
| Contributions to Capital and Capital Outlay | —              | —              | 50,000         | 168,667        | 237.3%        |
| <b>Total Expenditures</b>                   | <b>11,769</b>  | <b>9,059</b>   | <b>59,425</b>  | <b>192,422</b> | <b>223.8%</b> |
| <b>Fund Balance December 31</b>             | <b>416,272</b> | <b>544,886</b> | <b>609,027</b> | <b>549,105</b> |               |



# CRIME VICTIMS ASSISTANCE FUND

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's Offices. The revenue collected is distributed as follows: Superior Court fines – 100 percent District Attorney; State Court fines – 100 percent Solicitor; Municipal Recorder's Court fines – total less subsidies, if any, with the 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 2018 – 2021

|                                 | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21  |
|---------------------------------|----------------|----------------|----------------|----------------|--------------|
| <b>Fund Balance January 1</b>   | <b>852,581</b> | <b>851,592</b> | <b>773,158</b> | <b>555,308</b> |              |
| <b>Revenues</b>                 |                |                |                |                |              |
| Fines and Forfeitures           | 789,739        | 687,189        | 560,214        | 667,222        | 19.1%        |
| Investment Income               | 18,241         | 7,124          | 1,870          | –              | -100.0%      |
| Miscellaneous                   | 2,252          | 1,366          | 943            | –              | -100.0%      |
| <b>Total</b>                    | <b>810,232</b> | <b>695,679</b> | <b>563,027</b> | <b>667,222</b> | <b>18.5%</b> |
| Use of Fund Balance             | –              | –              | –              | 213,176        | –            |
| <b>Total Revenues</b>           | <b>810,232</b> | <b>695,679</b> | <b>563,027</b> | <b>880,398</b> | <b>56.4%</b> |
| <b>Expenditures</b>             |                |                |                |                |              |
| Personal Services               | 746,905        | 715,450        | 736,099        | 755,706        | 2.7%         |
| Operations                      | 55,557         | 49,419         | 36,243         | 108,461        | 199.3%       |
| Contributions to Other Funds    | 8,759          | 9,244          | 8,535          | 6,231          | -27.0%       |
| Reserves and Contingencies      | –              | –              | –              | 10,000         | –            |
| <b>Total Expenditures</b>       | <b>811,221</b> | <b>774,113</b> | <b>780,877</b> | <b>880,398</b> | <b>12.7%</b> |
| <b>Fund Balance December 31</b> | <b>851,592</b> | <b>773,158</b> | <b>555,308</b> | <b>342,132</b> |              |

# 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 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21     |
|---|----------------|----------------|----------------|----------------|-----------------|
| <b>Fund Balance January 1</b>               | <b>142,793</b> | <b>415,426</b> | <b>355,058</b> | <b>314,139</b> |                 |
| <b>Revenues</b>                             |                |                |                |                |                 |
| Fines and Forfeitures                       | 396,748        | 30,724         | 3,148          | —              | -100.0%         |
| <b>Total</b>                                | <b>396,748</b> | <b>30,724</b>  | <b>3,148</b>   | <b>—</b>       | <b>-100.0%</b>  |
| Use of Fund Balance                         | —              | —              | —              | 175,000        | —               |
| <b>Total Revenues</b>                       | <b>396,748</b> | <b>30,724</b>  | <b>3,148</b>   | <b>175,000</b> | <b>5,459.1%</b> |
| <b>Expenditures</b>                         |                |                |                |                |                 |
| Operations                                  | 124,115        | 91,092         | 21,337         | 175,000        | 720.2%          |
| Contributions to Capital and Capital Outlay | —              | —              | 22,730         | —              | -100.0%         |
| <b>Total Expenditures</b>                   | <b>124,115</b> | <b>91,092</b>  | <b>44,067</b>  | <b>175,000</b> | <b>297.1%</b>   |
| <b>Fund Balance December 31</b>             | <b>415,426</b> | <b>355,058</b> | <b>314,139</b> | <b>139,139</b> |                 |

# DISTRICT ATTORNEY FEDERAL TREASURY ASSET SHARING FUND

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

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual   | 2019 Actual   | 2020 Unaudited | 2021 Budget   | % Chg 20-21    |
|---------------------------------|---------------|---------------|----------------|---------------|----------------|
| <b>Fund Balance January 1</b>   | <b>36,666</b> | <b>46,451</b> | <b>46,451</b>  | <b>52,972</b> |                |
| <b>Revenues</b>                 |               |               |                |               |                |
| Fines and Forfeitures           | 9,785         | —             | 6,521          | —             | -100.0%        |
| <b>Total Revenues</b>           | <b>9,785</b>  | <b>—</b>      | <b>6,521</b>   | <b>—</b>      | <b>-100.0%</b> |
| <b>Expenditures</b>             |               |               |                |               |                |
| Operations                      | —             | —             | —              | —             | —              |
| <b>Total Expenditures</b>       | <b>—</b>      | <b>—</b>      | <b>—</b>       | <b>—</b>      | <b>—</b>       |
| <b>Fund Balance December 31</b> | <b>46,451</b> | <b>46,451</b> | <b>52,972</b>  | <b>52,972</b> |                |

# 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 2021, expenditures of the E-911 Fund are expected to total \$27.1 million – an increase of \$5.6 million, or 26.2 percent, from 2020 actual expenditures. This increase is primarily attributable to an increase of \$1.1 million in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a \$2.6 million increase in operations, a \$1.0 million increase in contributions to capital, and a \$0.4 million appropriation for reserves and contingencies. These increases are partially offset by a decrease of \$0.1 million in contributions to other funds.

The \$4.8 million estimated appropriation to reimburse cities for emergency 911 costs incurred increased \$0.5 million over 2020. This payment is made in accordance with an intergovernmental agreement. The cities are paid an estimated amount on or before May 1<sup>st</sup> and submit documentation of actual costs incurred quarterly with an annual reconciliation.

## Revenues and Expenditures FY 2018 – 2021

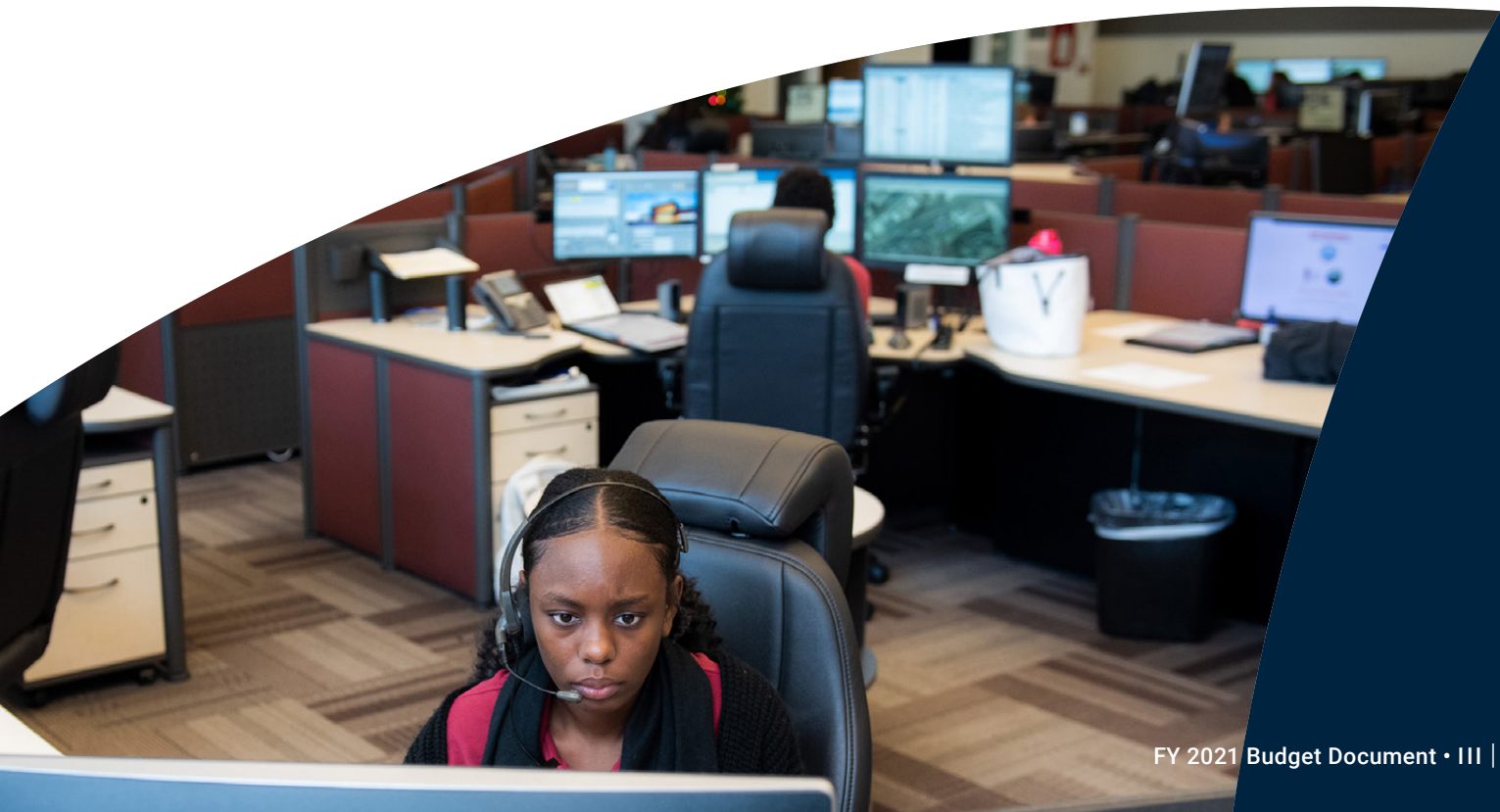
|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>25,833,059</b> | <b>25,922,689</b> | <b>30,890,846</b> | <b>31,431,817</b> |               |
| <b>Revenues</b>                             |                   |                   |                   |                   |               |
| Taxes                                       | 6,314             | 5,654             | 6,797             | —                 | -100.0%       |
| Charges for Services                        | 18,621,210        | 24,696,321        | 21,728,199        | 19,500,000        | -10.3%        |
| Investment Income                           | 421,679           | 538,026           | 306,763           | 73,060            | -76.2%        |
| Miscellaneous                               | 14,726            | 11,478            | 10,936            | —                 | -100.0%       |
| Other Financing Sources                     | 7,726             | —                 | —                 | —                 | —             |
| <b>Total</b>                                | <b>19,071,655</b> | <b>25,251,479</b> | <b>22,052,695</b> | <b>19,573,060</b> | <b>-11.2%</b> |
| Use of Fund Balance                         | —                 | —                 | —                 | 7,564,306         | —             |
| <b>Total Revenues</b>                       | <b>19,071,655</b> | <b>25,251,479</b> | <b>22,052,695</b> | <b>27,137,366</b> | <b>23.1%</b>  |
| <b>Expenditures</b>                         |                   |                   |                   |                   |               |
| Personal Services                           | 9,307,431         | 9,459,016         | 10,538,756        | 11,679,983        | 10.8%         |
| Operations                                  | 1,331,574         | 1,464,212         | 1,330,417         | 3,933,700         | 195.7%        |
| Intergovernmental                           | 3,787,384         | 4,099,364         | 4,274,255         | 4,824,223         | 12.9%         |
| Contributions to Other Funds                | 3,856,524         | 5,108,318         | 5,104,638         | 4,980,460         | -2.4%         |
| Contributions to Capital and Capital Outlay | 699,112           | 152,412           | 263,658           | 1,287,000         | 388.1%        |
| Reserves and Contingencies                  | —                 | —                 | —                 | 432,000           | —             |
| <b>Total Expenditures</b>                   | <b>18,982,025</b> | <b>20,283,322</b> | <b>21,511,724</b> | <b>27,137,366</b> | <b>26.2%</b>  |
| <b>Fund Balance December 31</b>             | <b>25,922,689</b> | <b>30,890,846</b> | <b>31,431,817</b> | <b>23,867,511</b> |               |

# JUVENILE COURT SUPERVISION FUND

The **Juvenile Court Supervision Fund** accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision. The courts use these collections toward expenses for specific ancillary services.

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21   |
|---------------------------------|----------------|----------------|----------------|----------------|---------------|
| <b>Fund Balance January 1</b>   | <b>126,063</b> | <b>163,142</b> | <b>195,322</b> | <b>222,392</b> |               |
| <b>Revenues</b>                 |                |                |                |                |               |
| Charges for Services            | 73,141         | 71,076         | 49,024         | 54,466         | 11.1%         |
| <b>Total Revenues</b>           | <b>73,141</b>  | <b>71,076</b>  | <b>49,024</b>  | <b>54,466</b>  | <b>11.1%</b>  |
| <b>Expenditures</b>             |                |                |                |                |               |
| Operations                      | 36,062         | 38,896         | 21,954         | 39,905         | 81.8%         |
| <b>Total</b>                    | <b>36,062</b>  | <b>38,896</b>  | <b>21,954</b>  | <b>39,905</b>  | <b>81.8%</b>  |
| Contribution to Fund Balance    | –              | –              | –              | 14,561         | –             |
| <b>Total Expenditures</b>       | <b>36,062</b>  | <b>38,896</b>  | <b>21,954</b>  | <b>54,466</b>  | <b>148.1%</b> |
| <b>Fund Balance December 31</b> | <b>163,142</b> | <b>195,322</b> | <b>222,392</b> | <b>236,953</b> |               |



# POLICE SPECIAL JUSTICE FUND

The **Police Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|----------------|----------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | <b>765,593</b> | <b>648,187</b> | <b>882,278</b>   | <b>1,038,663</b> |                |
| <b>Revenues</b>                             |                |                |                  |                  |                |
| Fines and Forfeitures                       | 245,002        | 216,129        | 182,010          | —                | -100.0%        |
| Other Financing Sources                     | —              | 69,774         | —                | —                | —              |
| Miscellaneous                               | 964            | —              | —                | —                | —              |
| <b>Total</b>                                | <b>245,966</b> | <b>285,903</b> | <b>182,010</b>   | <b>—</b>         | <b>-100.0%</b> |
| Use of Fund Balance                         | —              | —              | —                | 234,110          | —              |
| <b>Total Revenues</b>                       | <b>245,966</b> | <b>285,903</b> | <b>182,010</b>   | <b>234,110</b>   | <b>28.6%</b>   |
| <b>Expenditures</b>                         |                |                |                  |                  |                |
| Operations                                  | 129,787        | 51,812         | 25,625           | 50,000           | 95.1%          |
| Contributions to Other Agencies             | 8,000          | —              | —                | —                | —              |
| Contributions to Capital and Capital Outlay | 225,585        | —              | —                | 184,110          | —              |
| <b>Total Expenditures</b>                   | <b>363,372</b> | <b>51,812</b>  | <b>25,625</b>    | <b>234,110</b>   | <b>813.6%</b>  |
| <b>Fund Balance December 31</b>             | <b>648,187</b> | <b>882,278</b> | <b>1,038,663</b> | <b>804,553</b>   |                |





# POLICE SPECIAL STATE FUND

The **Police Special State Fund** accounts for revenues resulting from the state of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21    |
|---|------------------|------------------|------------------|------------------|----------------|
| <b>Fund Balance January 1</b>               | <b>2,696,335</b> | <b>2,677,050</b> | <b>1,344,527</b> | <b>1,299,620</b> |                |
| <b>Revenues</b>                             |                  |                  |                  |                  |                |
| Fines and Forfeitures                       | 288,954          | 154,760          | 441,005          | —                | -100.0%        |
| Miscellaneous                               | —                | 22               | —                | —                | —              |
| <b>Total</b>                                | <b>288,954</b>   | <b>154,782</b>   | <b>441,005</b>   | <b>—</b>         | <b>-100.0%</b> |
| Use of Fund Balance                         | —                | —                | —                | 124,900          | —              |
| <b>Total Revenues</b>                       | <b>288,954</b>   | <b>154,782</b>   | <b>441,005</b>   | <b>124,900</b>   | <b>-71.7%</b>  |
| <b>Expenditures</b>                         |                  |                  |                  |                  |                |
| Operations                                  | 284,272          | 811,726          | 274,359          | 124,900          | -54.5%         |
| Contributions to Other Funds                | —                | 29,543           | —                | —                | —              |
| Contributions to Capital and Capital Outlay | 23,967           | 646,036          | 211,553          | —                | -100.0%        |
| <b>Total Expenditures</b>                   | <b>308,239</b>   | <b>1,487,305</b> | <b>485,912</b>   | <b>124,900</b>   | <b>-74.3%</b>  |
| <b>Fund Balance December 31</b>             | <b>2,677,050</b> | <b>1,344,527</b> | <b>1,299,620</b> | <b>1,174,720</b> |                |

# SHERIFF INMATE FUND

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

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|---|------------------|------------------|------------------|------------------|--------------|
| <b>Fund Balance January 1</b>               | <b>3,111,109</b> | <b>3,556,655</b> | <b>3,809,254</b> | <b>4,219,798</b> |              |
| <b>Revenues</b>                             |                  |                  |                  |                  |              |
| Charges for Services                        | 805,692          | 747,536          | 783,323          | 781,737          | -0.2%        |
| Investment Income                           | 49,379           | 67,540           | 42,320           | —                | -100.0%      |
| <b>Total Revenues</b>                       | <b>855,071</b>   | <b>815,076</b>   | <b>825,643</b>   | <b>781,737</b>   | <b>-5.3%</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |              |
| Operations                                  | 376,712          | 549,397          | 415,099          | 709,978          | 71.0%        |
| Contributions to Capital and Capital Outlay | 32,813           | 13,080           | —                | 8,995            | —            |
| <b>Total</b>                                | <b>409,525</b>   | <b>562,477</b>   | <b>415,099</b>   | <b>718,973</b>   | <b>73.2%</b> |
| Contribution to Fund Balance                | —                | —                | —                | 62,764           | —            |
| <b>Total Expenditures</b>                   | <b>409,525</b>   | <b>562,477</b>   | <b>415,099</b>   | <b>781,737</b>   | <b>88.3%</b> |
| <b>Fund Balance December 31</b>             | <b>3,556,655</b> | <b>3,809,254</b> | <b>4,219,798</b> | <b>4,282,562</b> |              |

# SHERIFF SPECIAL JUSTICE FUND

The **Sheriff Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice’s confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21    |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Fund Balance January 1</b>   | <b>324,044</b> | <b>427,746</b> | <b>458,866</b> | <b>369,318</b> |                |
| <b>Revenues</b>                 |                |                |                |                |                |
| Fines and Forfeitures           | 80,816         | 130,124        | 125,850        | —              | -100.0%        |
| Miscellaneous                   | —              | —              | 3,245          | —              | -100.0%        |
| Other Financing Sources         | 66,368         | 3,660          | —              | —              | —              |
| <b>Total</b>                    | <b>147,184</b> | <b>133,784</b> | <b>129,095</b> | <b>—</b>       | <b>-100.0%</b> |
| Use of Fund Balance             | —              | —              | —              | 200,000        | —              |
| <b>Total Revenues</b>           | <b>147,184</b> | <b>133,784</b> | <b>129,095</b> | <b>200,000</b> | <b>54.9%</b>   |
| <b>Expenditures</b>             |                |                |                |                |                |
| Operations                      | 43,482         | 95,566         | 64,643         | 200,000        | 209.4%         |
| Contributions to Other Funds    | —              | 7,098          | —              | —              | —              |
| <b>Total Expenditures</b>       | <b>43,482</b>  | <b>102,664</b> | <b>218,643</b> | <b>200,000</b> | <b>-8.5%</b>   |
| <b>Fund Balance December 31</b> | <b>427,746</b> | <b>458,866</b> | <b>369,318</b> | <b>169,318</b> |                |

# SHERIFF SPECIAL STATE FUND

The **Sheriff Special State Fund** accounts for revenues resulting from the state of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21     |
|---|----------------|----------------|----------------|----------------|-----------------|
| <b>Fund Balance January 1</b>               | <b>302,576</b> | <b>405,218</b> | <b>346,807</b> | <b>327,354</b> |                 |
| <b>Revenues</b>                             |                |                |                |                |                 |
| Fines and Forfeitures                       | 108,847        | 35,406         | 4,878          | —              | -100.0%         |
| Investment Income                           | 359            | 395            | 345            | —              | -100.0%         |
| <b>Total</b>                                | <b>109,206</b> | <b>35,801</b>  | <b>5,223</b>   | <b>—</b>       | <b>-100.0%</b>  |
| Use of Fund Balance                         | —              | —              | —              | 100,000        | —               |
| <b>Total Revenues</b>                       | <b>109,206</b> | <b>35,801</b>  | <b>5,223</b>   | <b>100,000</b> | <b>1,814.6%</b> |
| <b>Expenditures</b>                         |                |                |                |                |                 |
| Operations                                  | 6,564          | 32,373         | 24,676         | 100,000        | 305.3%          |
| Contributions to Capital and Capital Outlay | —              | 61,839         | —              | —              | —               |
| <b>Total Expenditures</b>                   | <b>6,564</b>   | <b>94,212</b>  | <b>24,676</b>  | <b>100,000</b> | <b>305.3%</b>   |
| <b>Fund Balance December 31</b>             | <b>405,218</b> | <b>346,807</b> | <b>327,354</b> | <b>227,354</b> |                 |

# SHERIFF SPECIAL TREASURY FUND

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21    |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>Fund Balance January 1</b>               | <b>419,754</b> | <b>469,388</b> | <b>341,787</b> | <b>307,626</b> |                |
| <b>Revenues</b>                             |                |                |                |                |                |
| Fines and Forfeitures                       | 191,096        | 11,549         | 97,516         | —              | -100.0%        |
| Other Financing Sources                     | —              | 7,098          | —              | —              | —              |
| <b>Total</b>                                | <b>191,096</b> | <b>18,647</b>  | <b>97,516</b>  | <b>—</b>       | <b>-100.0%</b> |
| Use of Fund Balance                         | —              | —              | —              | 100,000        | —              |
| <b>Total Revenues</b>                       | <b>191,096</b> | <b>18,647</b>  | <b>97,516</b>  | <b>100,000</b> | <b>2.5%</b>    |
| <b>Expenditures</b>                         |                |                |                |                |                |
| Operations                                  | 72,308         | 146,248        | 125,022        | 100,000        | -20.0%         |
| Contributions to Capital and Capital Outlay | 69,154         | —              | 6,655          | —              | -100.0%        |
| <b>Total Expenditures</b>                   | <b>141,462</b> | <b>146,248</b> | <b>131,677</b> | <b>100,000</b> | <b>-24.1%</b>  |
| <b>Fund Balance December 31</b>             | <b>469,388</b> | <b>341,787</b> | <b>307,626</b> | <b>207,626</b> |                |



# SPEED HUMP FUND

The **Speed Hump Fund** supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections.

## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget    | % Chg 20-21   |
|---------------------------------|------------------|------------------|------------------|----------------|---------------|
| <b>Fund Balance January 1</b>   | <b>1,253,698</b> | <b>1,232,755</b> | <b>1,032,442</b> | <b>851,094</b> |               |
| <b>Revenues</b>                 |                  |                  |                  |                |               |
| Charges for Services            | 122,417          | 125,363          | 123,920          | 438,750        | 254.1%        |
| Investment Income               | 14,740           | 29,576           | 14,546           | 2,810          | -80.7%        |
| <b>Total Revenues</b>           | <b>137,157</b>   | <b>154,939</b>   | <b>138,466</b>   | <b>441,560</b> | <b>218.9%</b> |
| <b>Expenditures</b>             |                  |                  |                  |                |               |
| Operations                      | 150,794          | 351,657          | 314,575          | 427,250        | 35.8%         |
| Contributions to Other Funds    | 7,306            | 3,595            | 5,239            | 4,786          | -8.6%         |
| <b>Total</b>                    | <b>158,100</b>   | <b>355,252</b>   | <b>319,814</b>   | <b>432,036</b> | <b>35.1%</b>  |
| Contribution to Fund Balance    | —                | —                | —                | 9,524          | —             |
| <b>Total Expenditures</b>       | <b>158,100</b>   | <b>355,252</b>   | <b>319,814</b>   | <b>441,560</b> | <b>38.1%</b>  |
| <b>Fund Balance December 31</b> | <b>1,232,755</b> | <b>1,032,442</b> | <b>851,094</b>   | <b>860,618</b> |               |

# STADIUM FUND

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

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

## Revenues and Expenditures FY 2018– 2021

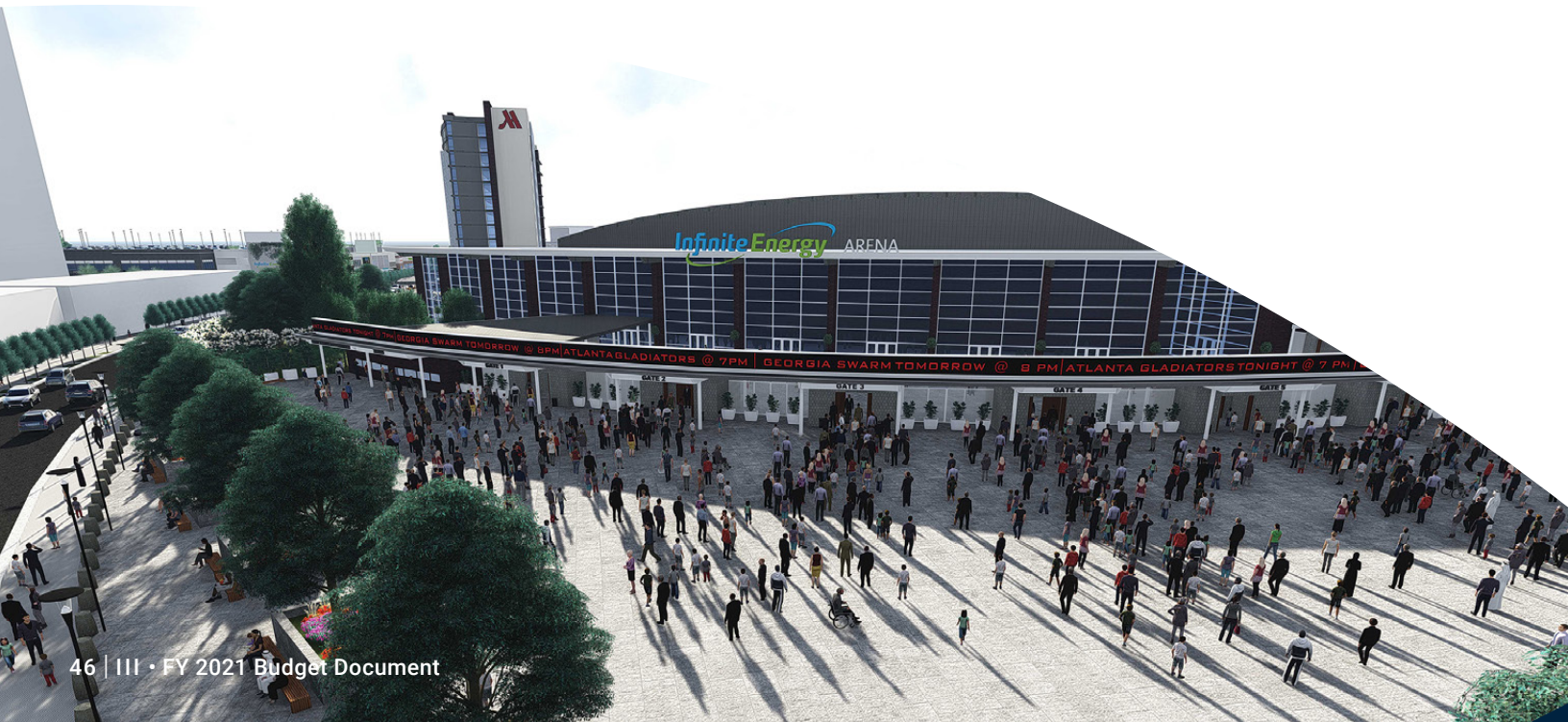
|                                       | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|---------------------------------------|------------------|------------------|------------------|------------------|--------------|
| <b>Fund Balance January 1</b>         | <b>1,369,975</b> | <b>2,164,024</b> | <b>2,508,407</b> | <b>2,322,298</b> |              |
| <b>Revenues</b>                       |                  |                  |                  |                  |              |
| Taxes                                 | 1,025,584        | 936,302          | 837,376          | 827,600          | -1.2%        |
| Intergovernmental                     | 400,000          | 400,000          | 400,000          | 400,000          | 0.0%         |
| Charges for Services                  | 1,069,438        | 1,067,429        | 688,899          | 1,138,385        | 65.2%        |
| Investment Income                     | 12,258           | 20,167           | 6,636            | —                | -100.0%      |
| Miscellaneous                         | 1                | —                | —                | —                | —            |
| <b>Total Revenues</b>                 | <b>2,507,281</b> | <b>2,423,898</b> | <b>1,932,911</b> | <b>2,365,985</b> | <b>22.4%</b> |
| <b>Expenditures</b>                   |                  |                  |                  |                  |              |
| Operations                            | 750              | 750              | 750              | 867              | 15.6%        |
| Contributions to Other Funds          | 45,473           | 51,731           | 93,936           | 119,695          | 27.4%        |
| Contribution to Development Authority | 1,667,009        | 2,027,034        | 2,024,334        | 2,026,184        | 0.1%         |
| <b>Total</b>                          | <b>1,713,232</b> | <b>2,079,515</b> | <b>2,119,020</b> | <b>2,146,746</b> | <b>1.3%</b>  |
| Contribution to Fund Balance          | —                | —                | —                | 219,239          | —            |
| <b>Total Expenditures</b>             | <b>1,713,232</b> | <b>2,079,515</b> | <b>2,119,020</b> | <b>2,365,985</b> | <b>11.7%</b> |
| <b>Fund Balance December 31</b>       | <b>2,164,024</b> | <b>2,508,407</b> | <b>2,322,298</b> | <b>2,541,537</b> |              |

# STREET LIGHTING FUND

The **Street Lighting Fund** supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21 |
|---|------------------|------------------|------------------|------------------|-------------|
| <b>Fund Balance January 1</b>               | <b>2,252,576</b> | <b>2,256,645</b> | <b>1,724,225</b> | <b>1,709,016</b> |             |
| <b>Revenues</b>                             |                  |                  |                  |                  |             |
| Charges for Services                        | 7,294,970        | 7,358,005        | 8,100,644        | 8,939,212        | 10.4%       |
| Investment Income                           | 38,541           | 37,697           | 10,204           | 562              | -94.5%      |
| Miscellaneous                               | —                | 2,232            | 55,575           | —                | -100.0%     |
| <b>Total Revenues</b>                       | <b>7,333,511</b> | <b>7,397,934</b> | <b>8,166,423</b> | <b>8,939,774</b> | <b>9.5%</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |             |
| Personal Services                           | 57,740           | 44,832           | 50,522           | 55,189           | 9.2%        |
| Operations                                  | 7,105,944        | 7,696,475        | 7,904,978        | 8,103,800        | 2.5%        |
| Contributions to Other Funds                | 157,143          | 168,911          | 220,196          | 221,136          | 0.4%        |
| Contributions to Capital and Capital Outlay | 8,615            | 20,136           | 5,936            | 5,539            | -6.7%       |
| Reserves and Contingencies                  | —                | —                | —                | 11,000           | —           |
| <b>Total</b>                                | <b>7,329,442</b> | <b>7,930,354</b> | <b>8,181,632</b> | <b>8,396,664</b> | <b>2.6%</b> |
| Contribution to Fund Balance                | —                | —                | —                | 543,110          | —           |
| <b>Total Expenditures</b>                   | <b>7,329,442</b> | <b>7,930,354</b> | <b>8,181,632</b> | <b>8,939,774</b> | <b>9.3%</b> |
| <b>Fund Balance December 31</b>             | <b>2,256,645</b> | <b>1,724,225</b> | <b>1,709,016</b> | <b>2,252,126</b> |             |





# TOURISM FUND

The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes lease payments for the Infinite Energy Center, its parking facility, and the Infinite Energy Center expansion. Hotel/motel taxes are received 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 Infinite Energy Center, its parking facility, and the Infinite Energy Center 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.

In 2020, hotel/motel taxes in the Tourism Fund were significantly impacted by the COVID-19 pandemic and came in \$5.2 million, or 43.2 percent, lower than 2019. However, the Tourism Fund received a \$33 million transfer from the Economic Development capital project in October 2020 to support Infinite Energy Center projects, so the fund ended the year in a favorable position.

## Revenues and Expenditures FY 2018 – 2021

|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Fund Balance January 1</b>               | <b>10,069,866</b> | <b>8,233,653</b>  | <b>7,458,076</b>  | <b>34,158,770</b> |               |
| <b>Revenues</b>                             |                   |                   |                   |                   |               |
| Taxes                                       | 11,287,368        | 12,059,181        | 6,851,938         | 9,554,180         | 39.4%         |
| Charges for Services                        | 758               | 4,237             | —                 | 150               | —             |
| Miscellaneous                               | 388,876           | —                 | —                 | —                 | —             |
| Investment Income                           | 115,025           | 112,146           | 30,550            | —                 | -100.0%       |
| Other Financing Sources                     | —                 | —                 | 33,000,000        | —                 | -100.0%       |
| <b>Total</b>                                | <b>11,792,027</b> | <b>12,175,564</b> | <b>39,882,488</b> | <b>9,554,330</b>  | <b>-76.0%</b> |
| Use of Fund Balance                         | —                 | —                 | —                 | 5,162,690         | —             |
| <b>Total Revenues</b>                       | <b>11,792,027</b> | <b>12,175,564</b> | <b>39,882,488</b> | <b>14,717,020</b> | <b>-63.1%</b> |
| <b>Expenditures</b>                         |                   |                   |                   |                   |               |
| Operations                                  | 33,149            | 31,262            | 27,431            | 28,905            | 5.4%          |
| Contributions to Other Funds                | 184,053           | 222,760           | 184,411           | 240,352           | 30.3%         |
| Contribution to Development Authority       | 4,919,855         | 8,967,214         | 9,122,442         | 11,297,115        | 23.8%         |
| Contributions to Subsidized Agencies        | 3,491,183         | 3,729,905         | 3,847,510         | 3,150,648         | -18.1%        |
| Contributions to Capital and Capital Outlay | 5,000,000         | —                 | —                 | —                 | —             |
| <b>Total Expenditures</b>                   | <b>13,628,240</b> | <b>12,951,141</b> | <b>13,181,794</b> | <b>14,717,020</b> | <b>11.6%</b>  |
| <b>Fund Balance December 31</b>             | <b>8,233,653</b>  | <b>7,458,076</b>  | <b>34,158,770</b> | <b>28,996,080</b> |               |

# TREE BANK FUND

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

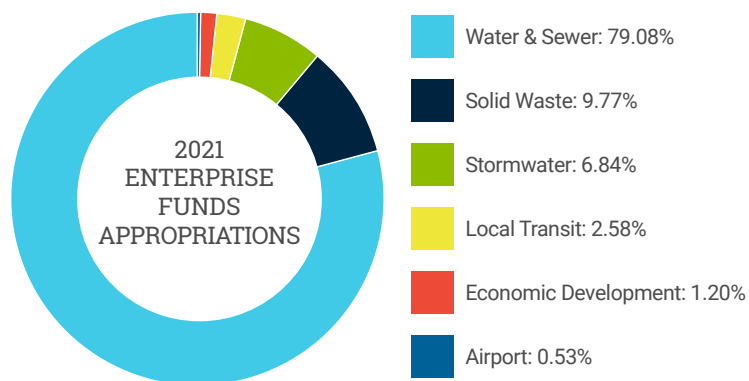
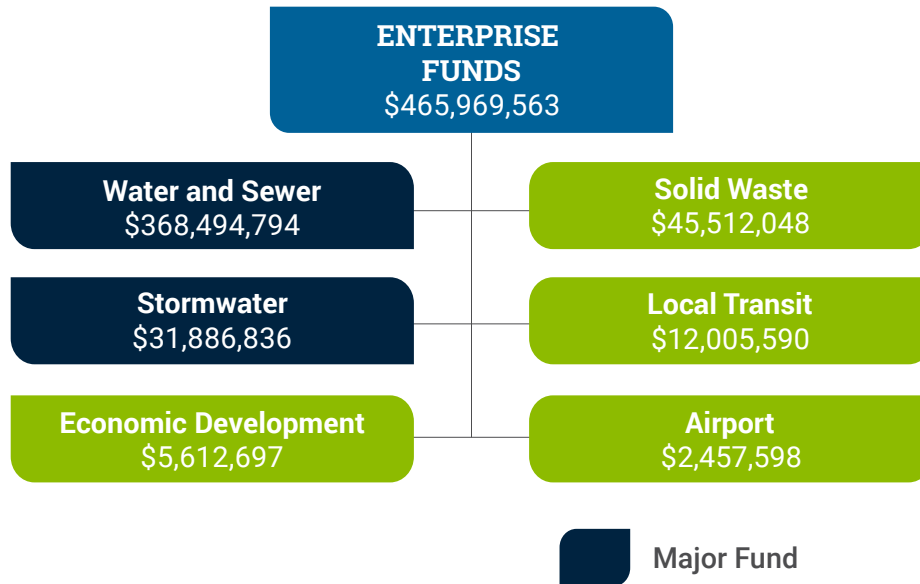
## Revenues and Expenditures FY 2018 – 2021

|                                 | 2018 Actual    | 2019 Actual    | 2020 Unaudited | 2021 Budget    | % Chg 20-21   |
|---------------------------------|----------------|----------------|----------------|----------------|---------------|
| <b>Fund Balance January 1</b>   | <b>301,105</b> | <b>328,505</b> | <b>329,409</b> | <b>383,609</b> |               |
| <b>Revenues</b>                 |                |                |                |                |               |
| Licenses and Permits            | 27,400         | 904            | 54,200         | 15,000         | -72.3%        |
| <b>Total</b>                    | <b>27,400</b>  | <b>904</b>     | <b>54,200</b>  | <b>15,000</b>  | <b>-72.3%</b> |
| Use of Fund Balance             | —              | —              | —              | 15,000         | —             |
| <b>Total Revenues</b>           | <b>27,400</b>  | <b>904</b>     | <b>54,200</b>  | <b>30,000</b>  | <b>-44.6%</b> |
| <b>Expenditures</b>             |                |                |                |                |               |
| Operations                      | —              | —              | —              | 30,000         | —             |
| <b>Total Expenditures</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>30,000</b>  | <b>—</b>      |
| <b>Fund Balance December 31</b> | <b>328,505</b> | <b>329,409</b> | <b>383,609</b> | <b>368,609</b> |               |

# ENTERPRISE FUNDS

# ENTERPRISE FUNDS

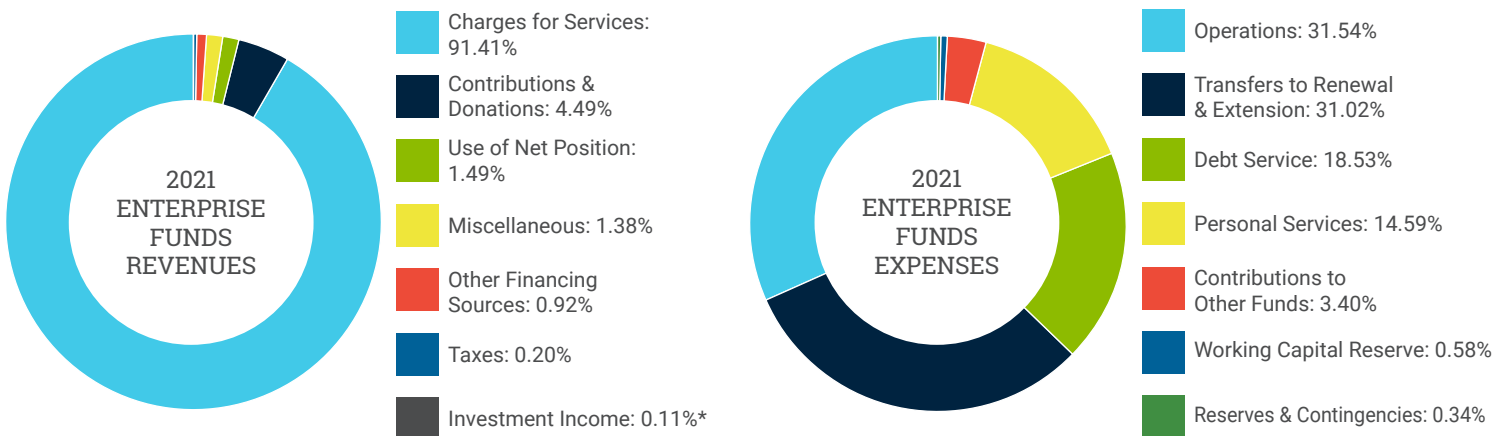
The **Enterprise Fund Type** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Type include the Airport, Economic Development,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



# ENTERPRISE FUNDS

## Revenues and Expenses FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------|
| <b>Revenues</b>                             |                    |                    |                    |                    |             |
| Taxes                                       | 910,551            | 1,008,084          | 940,403            | 950,000            | 1.0%        |
| Charges for Services                        | 391,032,118        | 408,646,104        | 408,578,343        | 425,893,350        | 4.2%        |
| Investment Income                           | 4,412,593          | 4,844,712          | 2,326,615          | 524,980            | -77.4%      |
| Contributions and Donations                 | 23,069,431         | 23,926,827         | 26,753,267         | 20,903,318         | -21.9%      |
| Miscellaneous                               | 2,080,905          | 4,001,567          | 3,452,418          | 6,421,700          | 86.0%       |
| Other Financing Sources                     | 11,166,874         | 18,383,295         | 11,927,565         | 4,310,000          | -63.9%      |
| <b>Total</b>                                | <b>432,672,472</b> | <b>460,810,589</b> | <b>453,978,611</b> | <b>459,003,348</b> | <b>1.1%</b> |
| Use of Net Position                         | —                  | —                  | —                  | 6,966,215          | —           |
| <b>Total Revenues</b>                       | <b>432,672,472</b> | <b>460,810,589</b> | <b>453,978,611</b> | <b>465,969,563</b> | <b>2.6%</b> |
| <b>Expenses</b>                             |                    |                    |                    |                    |             |
| Personal Services                           | 54,294,353         | 59,116,088         | 65,248,432         | 68,002,378         | 4.2%        |
| Operations                                  | 111,251,923        | 120,227,824        | 118,615,869        | 146,952,851        | 23.9%       |
| Debt Service                                | 86,969,065         | 80,283,843         | 79,045,361         | 86,355,090         | 9.2%        |
| Transfers to Renewal and Extension          | 179,381,209        | 217,706,765        | 175,566,447        | 144,528,211        | -17.7%      |
| Contributions to Other Funds                | 11,783,845         | 13,854,893         | 15,741,930         | 15,843,366         | 0.6%        |
| Contributions to Capital and Capital Outlay | —                  | —                  | 3,409              | —                  | -100.0%     |
| Reserves and Contingencies                  | —                  | —                  | —                  | 1,593,000          | —           |
| <b>Total</b>                                | <b>443,680,395</b> | <b>491,189,413</b> | <b>454,221,448</b> | <b>463,274,896</b> | <b>2.0%</b> |
| Working Capital Reserve                     | —                  | —                  | —                  | 2,694,667          | —           |
| <b>Total Expenses</b>                       | <b>443,680,395</b> | <b>491,189,413</b> | <b>454,221,448</b> | <b>465,969,563</b> | <b>2.6%</b> |



\*Value is too small to appear on this chart

# ENTERPRISE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent approximately 93 percent of the total fiscal year 2021 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. In 2021, budgeted contributions from the General Fund have been reduced due to the availability of grant funds for transit operations.   |
| Solid Waste Operating Fund     | Residential solid waste fees. The rate for residential services is \$18.40 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 services. 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 5 percent of the total fiscal year 2021 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

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

# AIRPORT OPERATING FUND

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

## Revenues and Expenses FY 2018 – 2021

|                                    | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21   |
|------------------------------------|------------------|------------------|------------------|------------------|---------------|
| <b>Revenues</b>                    |                  |                  |                  |                  |               |
| Charges for Services               | 182,398          | 206,095          | 141,241          | 167,000          | 18.2%         |
| Miscellaneous – Rent               | 807,549          | 814,979          | 814,175          | 1,190,000        | 46.2%         |
| Investment Income                  | –                | 5,577            | 1,163            | –                | -100.0%       |
| Other Financing Sources            | 105,478          | 1,846,295        | 40,000           | 810,000          | 1,925.0%      |
| <b>Total</b>                       | <b>1,095,425</b> | <b>2,872,946</b> | <b>996,579</b>   | <b>2,167,000</b> | <b>117.4%</b> |
| Use of Net Position                | –                | –                | –                | 290,598          | –             |
| <b>Total Revenues</b>              | <b>1,095,425</b> | <b>2,872,946</b> | <b>996,579</b>   | <b>2,457,598</b> | <b>146.6%</b> |
| <b>Expenses</b>                    |                  |                  |                  |                  |               |
| Personal Services                  | 405,131          | 490,600          | 418,176          | 709,819          | 69.7%         |
| Operations                         | 312,992          | 476,841          | 370,198          | 768,908          | 107.7%        |
| Transfers to Renewal and Extension | 85,397           | 1,741,992        | –                | 620,601          | –             |
| Contributions to Other Funds       | 228,834          | 218,258          | 332,799          | 347,270          | 4.3%          |
| Reserves and Contingencies         | –                | –                | –                | 11,000           | –             |
| <b>Total Expenses</b>              | <b>1,032,354</b> | <b>2,927,691</b> | <b>1,121,173</b> | <b>2,457,598</b> | <b>119.2%</b> |



# ECONOMIC DEVELOPMENT OPERATING FUND

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

## Revenues and Expenses FY 2018 – 2021

|                              | 2018 Actual    | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21   |
|------------------------------|----------------|------------------|------------------|------------------|---------------|
| <b>Revenues</b>              |                |                  |                  |                  |               |
| Investment Income            | –              | 13,308           | 7,916            | –                | -100.0%       |
| Miscellaneous                | 105,823        | 2,860,502        | 2,096,481        | 5,176,600        | 146.9%        |
| Other Financing Sources      | 535,684        | 3,450,000        | –                | –                | –             |
| <b>Total</b>                 | <b>641,507</b> | <b>6,323,810</b> | <b>2,104,397</b> | <b>5,176,600</b> | <b>146.0%</b> |
| Use of Net Position          | –              | –                | –                | 436,097          | –             |
| <b>Total Revenues</b>        | <b>641,507</b> | <b>6,323,810</b> | <b>2,104,397</b> | <b>5,612,697</b> | <b>166.7%</b> |
| <b>Expenses</b>              |                |                  |                  |                  |               |
| Operations                   | 45,589         | 1,911,679        | 1,854,995        | 2,960,885        | 59.6%         |
| Debt Service                 | 359,241        | 2,967,356        | 2,535,598        | 2,550,247        | 0.6%          |
| Contributions to Other Funds | –              | 4,427            | 78,342           | 101,565          | 29.6%         |
| <b>Total Expenses</b>        | <b>404,830</b> | <b>4,883,462</b> | <b>4,468,935</b> | <b>5,612,697</b> | <b>25.6%</b>  |



# LOCAL TRANSIT OPERATING FUND

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

Charges for services in 2020 were down due to the temporary suspension of fare box collections to accommodate social distancing as a result of the COVID-19 pandemic. Similarly, operations expenses were down in 2020 due to limited operations. Local fare box collections resumed in November 2020, and commuter fare box collections resumed in February 2021. As of early 2021, buses are operating at limited capacity on a reduced schedule.

## Revenues and Expenses FY 2018 – 2021

|                                    | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>Revenues</b>                    |                   |                   |                   |                   |               |
| Charges for Services               | 3,243,179         | 3,624,918         | 1,135,016         | 3,294,045         | 190.2%        |
| Investment Income                  | 137,798           | 163,173           | 92,581            | 36,530            | -60.5%        |
| Miscellaneous                      | 27,075            | 35,525            | 5,223             | 5,000             | -4.3%         |
| Other Financing Sources            | 10,402,771        | 13,087,000        | 11,865,078        | 3,500,000         | -70.5%        |
| <b>Total</b>                       | <b>13,810,823</b> | <b>16,910,616</b> | <b>13,097,898</b> | <b>6,835,575</b>  | <b>-47.8%</b> |
| Use of Net Position                | —                 | —                 | —                 | 5,170,015         | —             |
| <b>Total Revenues</b>              | <b>13,810,823</b> | <b>16,910,616</b> | <b>13,097,898</b> | <b>12,005,590</b> | <b>-8.3%</b>  |
| <b>Expenses</b>                    |                   |                   |                   |                   |               |
| Personal Services                  | 546,045           | 644,486           | 738,179           | 778,348           | 5.4%          |
| Operations                         | 9,348,631         | 11,451,566        | 5,116,884         | 9,726,625         | 90.1%         |
| Transfers to Renewal and Extension | 2,959,789         | 4,425,810         | 1,794,285         | 1,097,811         | -38.8%        |
| Contributions to Other Funds       | 498,848           | 499,685           | 433,350           | 402,806           | -7.0%         |
| <b>Total Expenses</b>              | <b>13,353,313</b> | <b>17,021,547</b> | <b>8,082,698</b>  | <b>12,005,590</b> | <b>48.5%</b>  |



# SOLID WASTE OPERATING FUND

The **Solid Waste Operating Fund** accounts for services provided as a result of the *Solid Waste Collection and Disposal Services Ordinance*. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as charges for services. Charges for services are collected in the fourth quarter with property tax collections.

## Revenues and Expenses FY 2018 – 2021

|                              | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| <b>Revenues</b>              |                   |                   |                   |                   |             |
| Taxes                        | 910,551           | 1,008,084         | 940,403           | 950,000           | 1.0%        |
| Charges for Services         | 43,525,387        | 39,444,588        | 41,858,750        | 44,407,398        | 6.1%        |
| Investment Income            | 968,205           | 1,303,420         | 701,937           | 154,550           | -78.0%      |
| Miscellaneous                | 2,536             | 1,415             | 1,091             | 100               | -90.8%      |
| <b>Total Revenues</b>        | <b>45,406,679</b> | <b>41,757,507</b> | <b>43,502,181</b> | <b>45,512,048</b> | <b>4.6%</b> |
| <b>Expenses</b>              |                   |                   |                   |                   |             |
| Personal Services            | 563,631           | 621,218           | 622,701           | 806,453           | 29.5%       |
| Operations                   | 39,354,268        | 37,257,314        | 41,307,734        | 44,122,275        | 6.8%        |
| Contributions to Other Funds | 377,925           | 419,858           | 519,380           | 519,415           | 0.0%        |
| Reserves and Contingencies   | —                 | —                 | —                 | 10,000            | —           |
| <b>Total</b>                 | <b>40,295,824</b> | <b>38,298,390</b> | <b>42,449,815</b> | <b>45,458,143</b> | <b>7.1%</b> |
| Working Capital Reserve      | —                 | —                 | —                 | 53,905            | —           |
| <b>Total Expenses</b>        | <b>40,295,824</b> | <b>38,298,390</b> | <b>42,449,815</b> | <b>45,512,048</b> | <b>7.2%</b> |

# STORMWATER OPERATING FUND

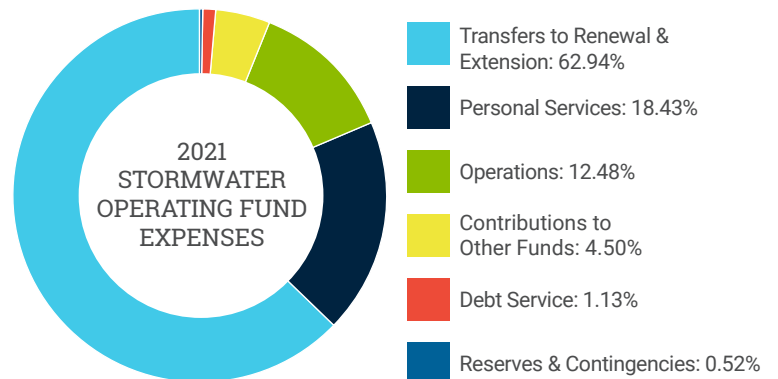
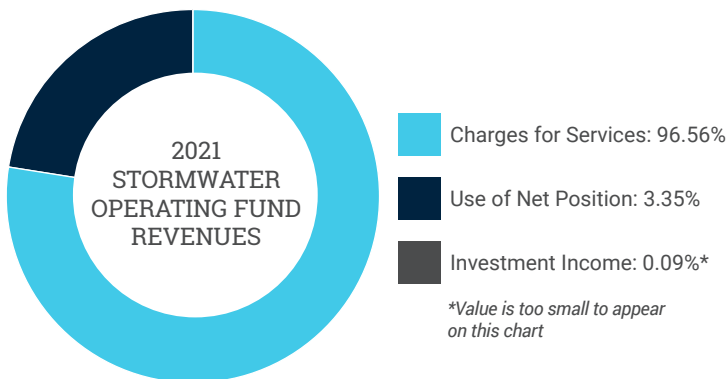
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2021, Stormwater Operating Fund expenses are expected to total \$31.9 million – an increase of \$3.5 million, or 12.4 percent, from the 2020 actual level of \$28.4 million. This increase is primarily due to a \$2.0 million increase in operations; a \$0.7 million increase in personal services, which includes pay-for-performance salary adjustments and longevity pay for eligible employees; and a \$0.7 million increase in transfers to the Stormwater Renewal and Extension Fund for capital expenses.

A total of \$20.1 million, or 62.9 percent of the fund's 2021 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

## Revenues and Expenses FY 2018 – 2021

|                                    | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21  |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>Revenues</b>                    |                   |                   |                   |                   |              |
| Charges for Services               | 29,166,387        | 29,340,653        | 29,118,090        | 30,789,231        | 5.7%         |
| Investment Income                  | 461,172           | 319,553           | 76,848            | 28,100            | -63.4%       |
| Miscellaneous                      | 9,015             | 8,190             | 5,235             | —                 | -100.0%      |
| <b>Total</b>                       | <b>29,636,574</b> | <b>29,668,396</b> | <b>29,200,173</b> | <b>30,817,331</b> | <b>5.5%</b>  |
| Use of Net Position                | —                 | —                 | —                 | 1,069,505         | —            |
| <b>Total Revenues</b>              | <b>29,636,574</b> | <b>29,668,396</b> | <b>29,200,173</b> | <b>31,886,836</b> | <b>9.2%</b>  |
| <b>Expenses</b>                    |                   |                   |                   |                   |              |
| Personal Services                  | 5,242,224         | 5,037,611         | 5,151,606         | 5,876,399         | 14.1%        |
| Operations                         | 1,803,510         | 1,929,297         | 2,017,934         | 3,979,589         | 97.2%        |
| Debt Service                       | 361,506           | 361,506           | 361,506           | 361,506           | 0.0%         |
| Transfers to Renewal and Extension | 28,906,975        | 32,797,048        | 19,391,330        | 20,070,989        | 3.5%         |
| Contributions to Other Funds       | 1,052,316         | 1,339,800         | 1,450,031         | 1,433,353         | -1.2%        |
| Reserves and Contingencies         | —                 | —                 | —                 | 165,000           | —            |
| <b>Total Expenses</b>              | <b>37,366,531</b> | <b>41,465,262</b> | <b>28,372,407</b> | <b>31,886,836</b> | <b>12.4%</b> |



# WATER AND SEWER OPERATING FUND

The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, including monthly transfers to the sinking funds for debt service payments on 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 2021, Water and Sewer Operating Fund expenses are expected to total \$365.9 million – a decrease of \$3.9 million, or 1.0 percent, from the 2020 actual level of \$369.7 million. The majority of the decrease is related to a decrease in contributions to the Renewal and Extension Fund for capital expenses of \$31.6 million due to adequate funding in the capital project fund. This decrease is partially offset by an increase in personal services of \$1.5 million, which includes one new position, pay-for-performance salary adjustments, longevity pay for eligible employees, and increases in employer contributions to pension and group self-insurance; an increase in operations of \$17.4 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 debt service of \$7.3 million due to the issuance of revenue bonds in 2020; an increase in contributions to other funds of \$0.1 million; and an appropriation for reserves and contingencies of \$1.4 million.

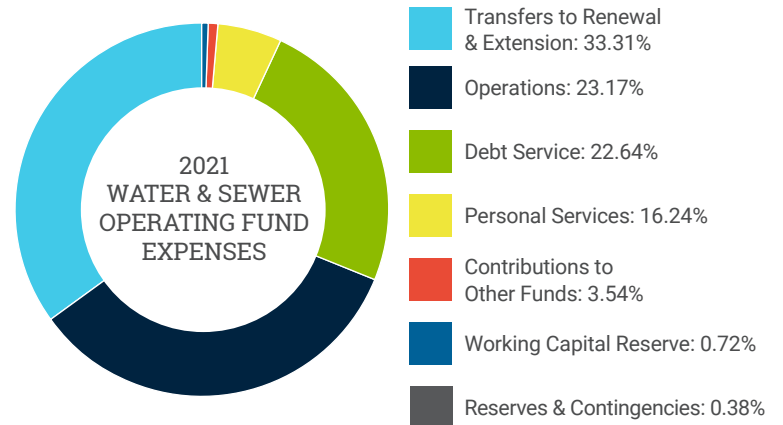
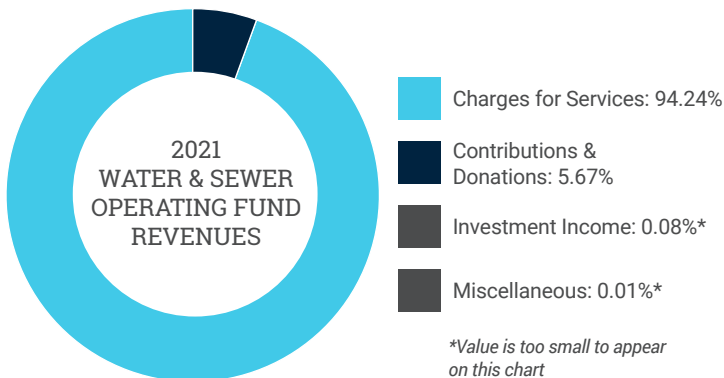
In 2021, excluding working capital reserves, Water and Sewer Operating Fund revenues are expected to total \$368.5 million – an increase of \$3.4 million, or 0.9 percent, from 2020 actual revenues of \$365.1 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2018 were replaced in October 2020. This new rate resolution approved water and sewer rates from 2021 through 2031 with increases in 2021, 2023, 2025, 2027, 2029, and 2031.



# WATER AND SEWER OPERATING FUND

## Revenues and Expenses FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21  |
|---|--------------------|--------------------|--------------------|--------------------|--------------|
| <b>Revenues</b>                             |                    |                    |                    |                    |              |
| Charges for Services                        | 314,914,767        | 336,029,850        | 336,325,246        | 347,235,676        | 3.2%         |
| Intergovernmental                           | —                  | —                  | 24,202             | —                  | -100.0%      |
| Investment Income                           | 2,845,418          | 3,039,681          | 1,446,170          | 305,800            | -78.9%       |
| Contributions and Donations                 | 23,069,431         | 23,926,827         | 26,753,267         | 20,903,318         | -21.9%       |
| Miscellaneous                               | 1,128,907          | 280,956            | 530,213            | 50,000             | -90.6%       |
| Other Financing Sources                     | 122,941            | —                  | 22,487             | —                  | -100.0%      |
| <b>Total Revenues</b>                       | <b>342,081,464</b> | <b>363,277,314</b> | <b>365,101,585</b> | <b>368,494,794</b> | <b>0.9%</b>  |
| <b>Expenses</b>                             |                    |                    |                    |                    |              |
| Personal Services                           | 47,537,322         | 52,322,173         | 58,317,770         | 59,831,359         | 2.6%         |
| Operations                                  | 60,386,933         | 67,201,127         | 67,948,124         | 85,394,569         | 25.7%        |
| Debt Service                                | 86,248,318         | 76,954,981         | 76,148,257         | 83,443,337         | 9.6%         |
| Transfers to Renewal and Extension          | 147,429,048        | 178,741,915        | 154,380,832        | 122,738,810        | -20.5%       |
| Contributions to Other Funds                | 9,625,922          | 11,372,865         | 12,928,028         | 13,038,957         | 0.9%         |
| Contributions to Capital and Capital Outlay | —                  | —                  | 3,409              | —                  | -100.0%      |
| Reserves and Contingencies                  | —                  | —                  | —                  | 1,407,000          | —            |
| <b>Total</b>                                | <b>351,227,543</b> | <b>386,593,061</b> | <b>369,726,420</b> | <b>365,854,032</b> | <b>-1.0%</b> |
| Working Capital Reserve                     | —                  | —                  | —                  | 2,640,762          | —            |
| <b>Total Expenses</b>                       | <b>351,227,543</b> | <b>386,593,061</b> | <b>369,726,420</b> | <b>368,494,794</b> | <b>-0.3%</b> |

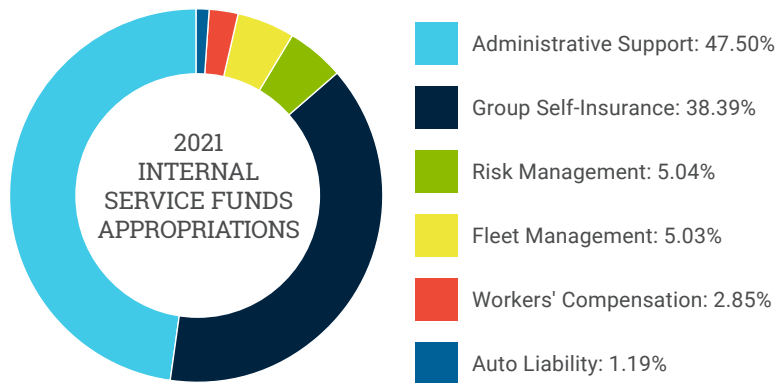
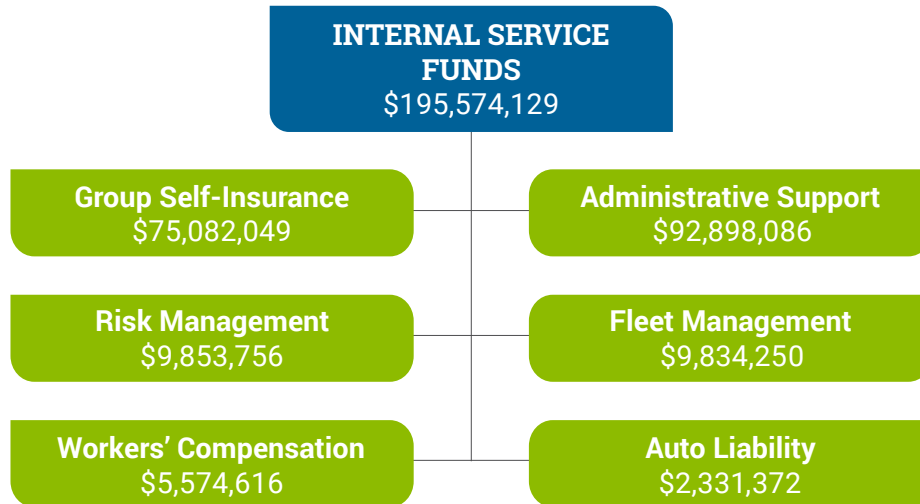


The image features a solid red background. In the lower-left quadrant, the text "INTERNAL SERVICE FUNDS" is written in a white, sans-serif font, arranged in two lines. Two thin, curved red lines sweep across the lower right portion of the page, intersecting each other and the text area.

# INTERNAL SERVICE FUNDS

# INTERNAL SERVICE FUNDS

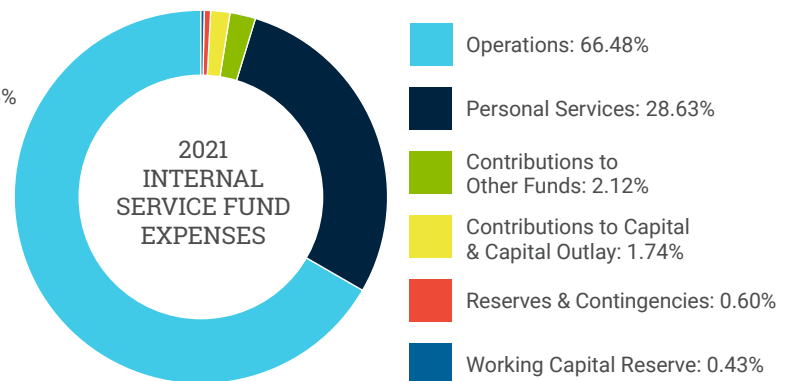
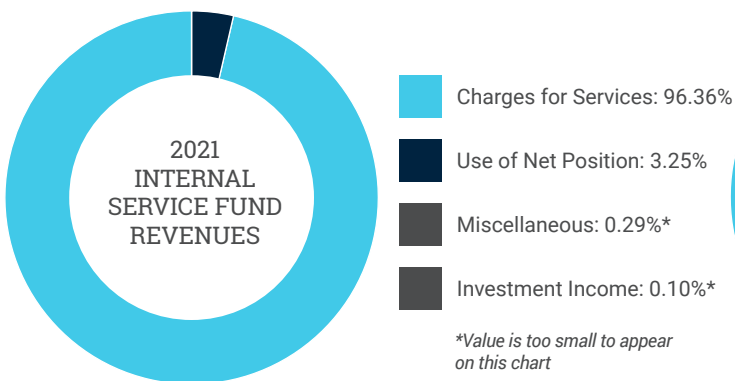
The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include the Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support,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



# INTERNAL SERVICE FUNDS

## Revenues and Expenses FY 2018 – 2021

|   | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        | % Chg 20-21  |
|---|--------------------|--------------------|--------------------|--------------------|--------------|
| <b>Revenues</b>                             |                    |                    |                    |                    |              |
| Intergovernmental                           | —                  | 561                | —                  | —                  | —            |
| Charges for Services                        | 131,265,235        | 148,748,487        | 173,019,754        | 188,472,737        | 8.9%         |
| Investment Income                           | 1,309,791          | 1,531,278          | 966,706            | 193,890            | -79.9%       |
| Contributions and Donations                 | 2,000              | —                  | —                  | —                  | —            |
| Miscellaneous                               | 1,619,602          | 3,109,169          | 1,501,867          | 560,438            | -62.7%       |
| Other Financing Sources                     | 41,940             | 38,375             | 32,391             | —                  | -100.0%      |
| <b>Total</b>                                | <b>134,238,568</b> | <b>153,427,870</b> | <b>175,520,718</b> | <b>189,227,065</b> | <b>7.8%</b>  |
| Use of Net Position                         | —                  | —                  | —                  | 6,347,064          | —            |
| <b>Total Revenues</b>                       | <b>134,238,568</b> | <b>153,427,870</b> | <b>175,520,718</b> | <b>195,574,129</b> | <b>11.4%</b> |
| <b>Expenses</b>                             |                    |                    |                    |                    |              |
| Personal Services                           | 42,403,840         | 46,153,770         | 50,437,235         | 55,984,379         | 11.0%        |
| Operations                                  | 90,799,314         | 100,017,908        | 109,873,063        | 130,020,388        | 18.3%        |
| Contributions to Other Funds                | 3,463,865          | 3,675,089          | 4,298,456          | 4,139,044          | -3.7%        |
| Contributions to Capital and Capital Outlay | 795,521            | 2,142,191          | 2,606,416          | 3,405,579          | 30.7%        |
| Reserves and Contingencies                  | —                  | —                  | —                  | 1,177,000          | —            |
| <b>Total</b>                                | <b>137,462,540</b> | <b>151,988,958</b> | <b>167,215,170</b> | <b>194,726,390</b> | <b>16.5%</b> |
| Working Capital Reserve                     | —                  | —                  | —                  | 847,739            | —            |
| <b>Total Expenses</b>                       | <b>137,462,540</b> | <b>151,988,958</b> | <b>167,215,170</b> | <b>195,574,129</b> | <b>17.0%</b> |





# INTERNAL SERVICE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges for Services

Charges for Services represent nearly 100 percent of the total fiscal year 2021 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<br>Risk Management Fund<br>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 estimated claims according to actuarial reports. 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. Charges for services are based on an annual countywide cost allocation plan.

## Revenues and Expenses FY 2018 – 2021

|   | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21  |
|---|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>Revenues</b>                             |                   |                   |                   |                   |              |
| Charges for Services                        | 58,513,465        | 67,279,116        | 82,137,836        | 92,601,548        | 12.7%        |
| Investment Income                           | 306,788           | 300,472           | 198,011           | 28,100            | -85.8%       |
| Miscellaneous                               | 350,146           | 437,689           | 380,146           | 268,438           | -29.4%       |
| Contributions and Donations                 | 2,000             | —                 | —                 | —                 | —            |
| <b>Total Revenues</b>                       | <b>59,172,399</b> | <b>68,017,277</b> | <b>82,715,993</b> | <b>92,898,086</b> | <b>12.3%</b> |
| <b>Expenses</b>                             |                   |                   |                   |                   |              |
| Personal Services                           | 37,925,001        | 41,329,467        | 45,040,905        | 50,499,849        | 12.1%        |
| Operations                                  | 20,294,288        | 25,625,909        | 28,100,936        | 37,902,658        | 34.9%        |
| Contributions to Other Funds                | 744,431           | 843,251           | 813,132           | 680,518           | -16.3%       |
| Contributions to Capital and Capital Outlay | 232,025           | 1,657,706         | 1,722,300         | 2,789,729         | 62.0%        |
| Reserves and Contingencies                  | —                 | —                 | —                 | 1,012,000         | —            |
| <b>Total</b>                                | <b>59,195,745</b> | <b>69,456,333</b> | <b>75,677,273</b> | <b>92,884,754</b> | <b>22.7%</b> |
| Working Capital Reserve                     | —                 | —                 | —                 | 13,332            | —            |
| <b>Total Expenses</b>                       | <b>59,195,745</b> | <b>69,456,333</b> | <b>75,677,273</b> | <b>92,898,086</b> | <b>22.8%</b> |

# AUTO LIABILITY FUND

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

## Revenues and Expenses FY 2018 – 2021

|                              | 2018 Actual    | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21   |
|------------------------------|----------------|------------------|------------------|------------------|---------------|
| <b>Revenues</b>              |                |                  |                  |                  |               |
| Charges for Services         | 800,000        | 1,750,000        | 2,250,000        | 2,250,000        | 0.0%          |
| Investment Income            | 49,792         | 69,911           | 48,445           | 8,430            | -82.6%        |
| <b>Total</b>                 | <b>849,792</b> | <b>1,819,911</b> | <b>2,298,445</b> | <b>2,258,430</b> | <b>-1.7%</b>  |
| Use of Net Position          | —              | —                | —                | 72,942           | —             |
| <b>Total Revenues</b>        | <b>849,792</b> | <b>1,819,911</b> | <b>2,298,445</b> | <b>2,331,372</b> | <b>1.4%</b>   |
| <b>Expenses</b>              |                |                  |                  |                  |               |
| Operations                   | 916,800        | 3,211,843        | 241,593          | 2,312,000        | 857.0%        |
| Contributions to Other Funds | 26,579         | 38,545           | 21,521           | 19,372           | -10.0%        |
| <b>Total Expenses</b>        | <b>943,379</b> | <b>3,250,388</b> | <b>263,114</b>   | <b>2,331,372</b> | <b>786.1%</b> |

# FLEET MANAGEMENT FUND

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

## Revenues and Expenses FY 2018 – 2021

|   | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|---|------------------|------------------|------------------|------------------|--------------|
| <b>Revenues</b>                             |                  |                  |                  |                  |              |
| Intergovernmental                           | —                | 561              | —                | —                | —            |
| Charges for Services                        | 6,758,578        | 7,777,837        | 7,189,091        | 9,542,250        | 32.7%        |
| Miscellaneous                               | 284,829          | 296,814          | 320,086          | 292,000          | -8.8%        |
| Other Financing Sources                     | 41,940           | 38,375           | 32,391           | —                | -100.0%      |
| <b>Total Revenues</b>                       | <b>7,085,347</b> | <b>8,113,587</b> | <b>7,541,568</b> | <b>9,834,250</b> | <b>30.4%</b> |
| <b>Expenses</b>                             |                  |                  |                  |                  |              |
| Personal Services                           | 3,260,600        | 3,361,874        | 3,795,342        | 3,890,799        | 2.5%         |
| Operations                                  | 1,612,799        | 1,580,424        | 1,632,048        | 2,201,634        | 34.9%        |
| Contributions to Other Funds                | 1,557,274        | 1,503,672        | 2,148,325        | 2,156,560        | 0.4%         |
| Contributions to Capital and Capital Outlay | 563,496          | 484,485          | 884,116          | 615,850          | -30.3%       |
| Reserves and Contingencies                  | —                | —                | —                | 135,000          | —            |
| <b>Total</b>                                | <b>6,994,169</b> | <b>6,930,455</b> | <b>8,459,831</b> | <b>8,999,843</b> | <b>6.4%</b>  |
| Working Capital Reserve                     | —                | —                | —                | 834,407          | —            |
| <b>Total Expenses</b>                       | <b>6,994,169</b> | <b>6,930,455</b> | <b>8,459,831</b> | <b>9,834,250</b> | <b>16.2%</b> |



# GROUP SELF-INSURANCE FUND

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

## Revenues and Expenses FY 2018 – 2021

|                               | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       | % Chg 20-21 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| <b>Revenues</b>               |                   |                   |                   |                   |             |
| Charges for Services          | 57,693,192        | 62,566,534        | 71,092,827        | 72,217,516        | 1.6%        |
| Investment Income             | 559,608           | 723,658           | 460,641           | 98,350            | -78.6%      |
| Miscellaneous                 | 554,096           | 930,218           | 659,666           | —                 | -100.0%     |
| <b>Total</b>                  | <b>58,806,896</b> | <b>64,220,410</b> | <b>72,213,134</b> | <b>72,315,866</b> | <b>0.1%</b> |
| Use of Net Position           | —                 | —                 | —                 | 2,766,183         | —           |
| <b>Total Revenues</b>         | <b>58,806,896</b> | <b>64,220,410</b> | <b>72,213,134</b> | <b>75,082,049</b> | <b>4.0%</b> |
| <b>Expenses</b>               |                   |                   |                   |                   |             |
| Personal Services             | 757,656           | 993,190           | 1,128,462         | 1,078,077         | -4.5%       |
| Operations                    | 58,316,531        | 59,439,582        | 68,635,740        | 73,541,989        | 7.1%        |
| Contributions to Other Funds* | 252,137           | 496,890           | 440,457           | 451,983           | 2.6%        |
| Reserves and Contingencies    | —                 | —                 | —                 | 10,000            | —           |
| <b>Total Expenses</b>         | <b>59,326,324</b> | <b>60,929,662</b> | <b>70,204,659</b> | <b>75,082,049</b> | <b>6.9%</b> |

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

# RISK MANAGEMENT FUND

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

## Revenues and Expenses FY 2018 – 2021

|                              | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|------------------------------|------------------|------------------|------------------|------------------|--------------|
| <b>Revenues</b>              |                  |                  |                  |                  |              |
| Charges for Services         | 5,000,000        | 6,250,000        | 6,850,000        | 7,861,423        | 14.8%        |
| Investment Income            | 149,675          | 171,362          | 112,554          | 23,885           | -78.8%       |
| Miscellaneous                | 18,303           | 45,043           | 6,982            | —                | -100.0%      |
| <b>Total</b>                 | <b>5,167,978</b> | <b>6,466,405</b> | <b>6,969,536</b> | <b>7,885,308</b> | <b>13.1%</b> |
| Use of Net Position          | —                | —                | —                | 1,968,448        | —            |
| <b>Total Revenues</b>        | <b>5,167,978</b> | <b>6,466,405</b> | <b>6,969,536</b> | <b>9,853,756</b> | <b>41.4%</b> |
| <b>Expenses</b>              |                  |                  |                  |                  |              |
| Personal Services            | 395,518          | 412,361          | 411,702          | 445,592          | 8.2%         |
| Operations                   | 5,941,642        | 5,969,457        | 8,364,570        | 8,605,637        | 2.9%         |
| Contributions to Other Funds | 838,428          | 746,411          | 834,161          | 792,527          | -5.0%        |
| Reserves and Contingencies   | —                | —                | —                | 10,000           | —            |
| <b>Total Expenses</b>        | <b>7,175,588</b> | <b>7,128,229</b> | <b>9,610,433</b> | <b>9,853,756</b> | <b>2.5%</b>  |

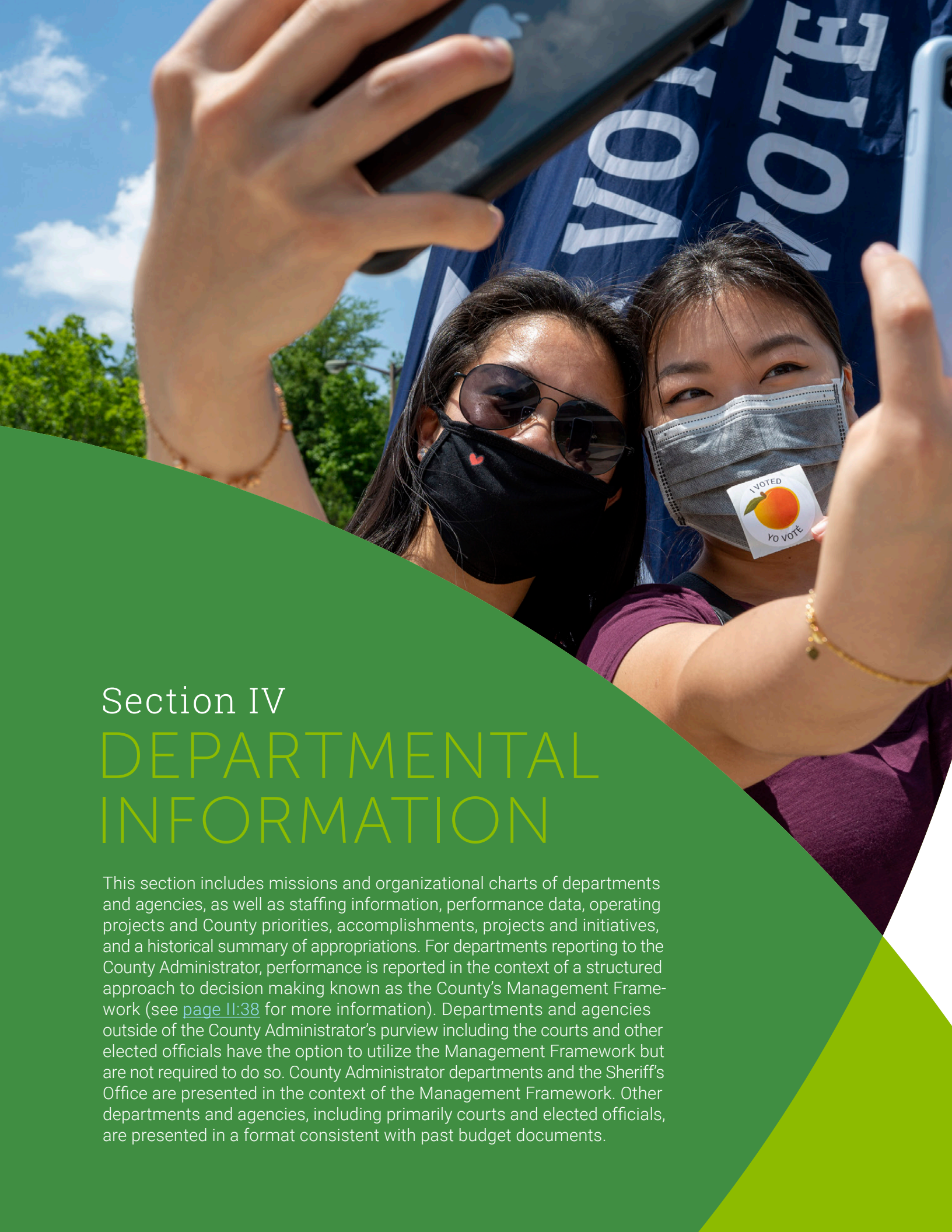
# WORKERS' COMPENSATION FUND

The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims. The fund provides protection to County employees for work-related injuries or illnesses.

## Revenues and Expenses FY 2018 – 2021

|                              | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      | % Chg 20-21  |
|------------------------------|------------------|------------------|------------------|------------------|--------------|
| <b>Revenues</b>              |                  |                  |                  |                  |              |
| Charges for Services         | 2,500,000        | 3,125,000        | 3,500,000        | 4,000,000        | 14.3%        |
| Investment Income            | 243,928          | 265,875          | 147,055          | 35,125           | -76.1%       |
| Miscellaneous                | 412,228          | 1,399,405        | 134,987          | —                | -100.0%      |
| <b>Total</b>                 | <b>3,156,156</b> | <b>4,790,280</b> | <b>3,782,042</b> | <b>4,035,125</b> | <b>6.7%</b>  |
| Use of Net Position          | —                | —                | —                | 1,539,491        | —            |
| <b>Total Revenues</b>        | <b>3,156,156</b> | <b>4,790,280</b> | <b>3,782,042</b> | <b>5,574,616</b> | <b>47.4%</b> |
| <b>Expenses</b>              |                  |                  |                  |                  |              |
| Personal Services            | 65,065           | 56,878           | 60,824           | 70,062           | 15.2%        |
| Operations                   | 3,717,254        | 4,190,693        | 2,898,176        | 5,456,470        | 88.3%        |
| Contributions to Other Funds | 45,016           | 46,320           | 40,860           | 38,084           | -6.8%        |
| Reserves and Contingencies   | —                | —                | —                | 10,000           | —            |
| <b>Total Expenses</b>        | <b>3,827,335</b> | <b>4,293,891</b> | <b>2,999,860</b> | <b>5,574,616</b> | <b>85.8%</b> |





## Section IV

# DEPARTMENTAL INFORMATION

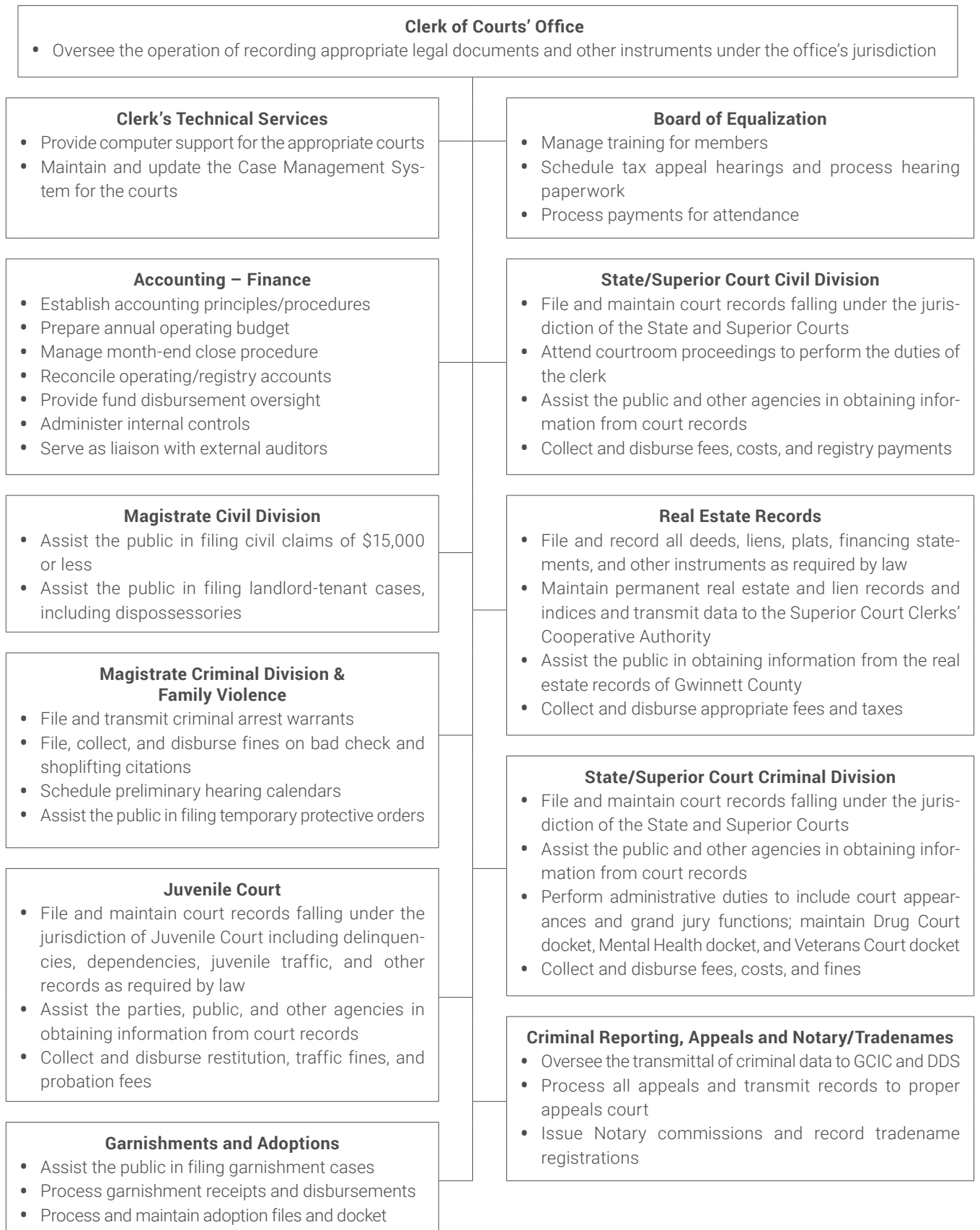
This section includes missions and organizational charts of departments and agencies, as well as staffing information, performance data, operating projects and County priorities, accomplishments, projects and initiatives, and a historical summary of appropriations. For departments reporting to the County Administrator, performance is reported in the context of a structured approach to decision making known as the County's Management Framework (see [page 11:38](#) for more information). Departments and agencies outside of the County Administrator's purview including the 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's Office 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 COURTS

## Mission and Organizational Chart

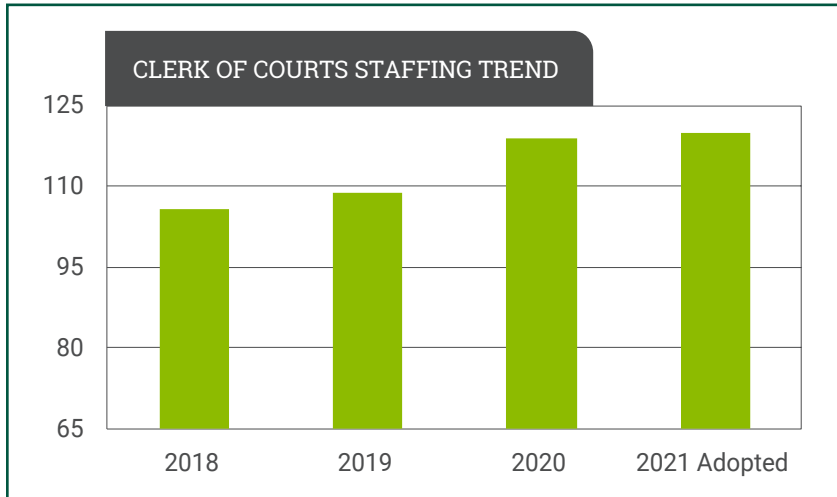
Protect, preserve, and record information of the Superior, State, Magistrate, and Juvenile Courts of Gwinnett County with integrity and accountability.



# CLERK OF COURTS

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 106  | 109  | 119  | 120          |



In 2019, three Deputy Clerk positions were added – two in the Garnishment Division to keep up with increases in garnishment cases, and one in the Criminal Division to address workload concerns.

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.

## Departmental Goals and Performance Measurements

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

|                                     | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-------------------------------------|-------------|-------------|-------------|----------------|
| Judicial cases filed                | 141,379     | 138,267     | 97,710      | 137,622        |
| Property records recorded           | 205,834     | 195,017     | 198,446     | 201,763        |
| Notary commissions/trade names used | 4,997       | 5,166       | 5,166       | 6,082          |

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

|                                    | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|------------------------------------|-------------|-------------|-------------|----------------|
| Deputy clerks – judicial cases     | 86          | 89          | 89          | 89             |
| Filings per clerk – judicial cases | 1,702       | 1,612       | 1,156       | 1,615          |
| Deputy clerks – real estate        | 15          | 15          | 15          | 15             |
| Filings per clerk – real estate    | 13,722      | 13,001      | 13,230      | 13,451         |

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

|                                | 2018 Actual   | 2019 Actual   | 2020 Actual   | 2021 Projected |
|--------------------------------|---------------|---------------|---------------|----------------|
| Civil costs and recording fees | \$ 11,261,718 | \$ 10,551,953 | \$ 8,030,414  | \$ 8,431,935   |
| Criminal fines                 | \$ 3,972,554  | \$ 3,517,877  | \$ 2,304,392  | \$ 2,327,436   |
| Transfer taxes collected       | \$ 8,299,045  | \$ 8,173,658  | \$ 10,870,432 | \$ 11,087,841  |
| Intangible taxes collected     | \$ 18,719,403 | \$ 21,729,968 | \$ 28,899,442 | \$ 30,344,414  |

# CLERK OF COURTS

4. To reconcile and disburse court trust funds.

|                     | 2018 Actual   | 2019 Actual   | 2020 Actual   | 2021 Projected |
|---------------------|---------------|---------------|---------------|----------------|
| Criminal cash bonds | \$ 4,006,124  | \$ 2,395,644  | \$ 1,614,607  | \$ 1,695,337   |
| Garnishments        | \$ 32,163,437 | \$ 36,047,166 | \$ 25,055,516 | \$ 28,813,843  |
| Special registry    | \$ 8,851,749  | \$ 13,195,321 | \$ 16,973,336 | \$ 17,822,003  |

## Accomplishments: FY 2020

1. Implemented e-filing services for criminal cases in the midst of a pandemic and streamlined many of our services
2. Board of Equalization went fully virtual
3. Clerk's Office acquired Juvenile Court and now serves as the Clerk of Juvenile Court
4. Made document images available online through reSearch so that it is easier for the legal community and public to access court information as well as 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 2021

1. Moving to a completely paperless system
2. Creation of social media accounts to make information more accessible to the public
3. Historical Scanning Project for all unscanned court case files

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 6,496,322         | 6,713,685         | 7,082,183         | 8,256,798         |
| Operations                                  | 1,780,628         | 1,956,734         | 2,159,170         | 2,435,498         |
| Contributions to Other Funds                | 1,687,860         | 1,785,191         | 2,415,219         | 2,432,021         |
| Contributions to Capital and Capital Outlay | 1,191,421         | 882,652           | –                 | –                 |
| Contribution to Fund Balance                | –                 | –                 | –                 | 707,842           |
| <b>Total</b>                                | <b>11,156,231</b> | <b>11,338,262</b> | <b>11,656,572</b> | <b>13,832,159</b> |

## Appropriations Summary by Fund

| Appropriations (\$)    | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund           | 9,964,769         | 10,455,610        | 11,656,572        | 13,124,317        |
| Authority Imaging Fund | 1,191,462         | 882,652           | –                 | 707,842           |
| <b>Total</b>           | <b>11,156,231</b> | <b>11,338,262</b> | <b>11,656,572</b> | <b>13,832,159</b> |

# CLERK OF RECORDER'S COURT

## Mission and Organizational Chart

### Purpose

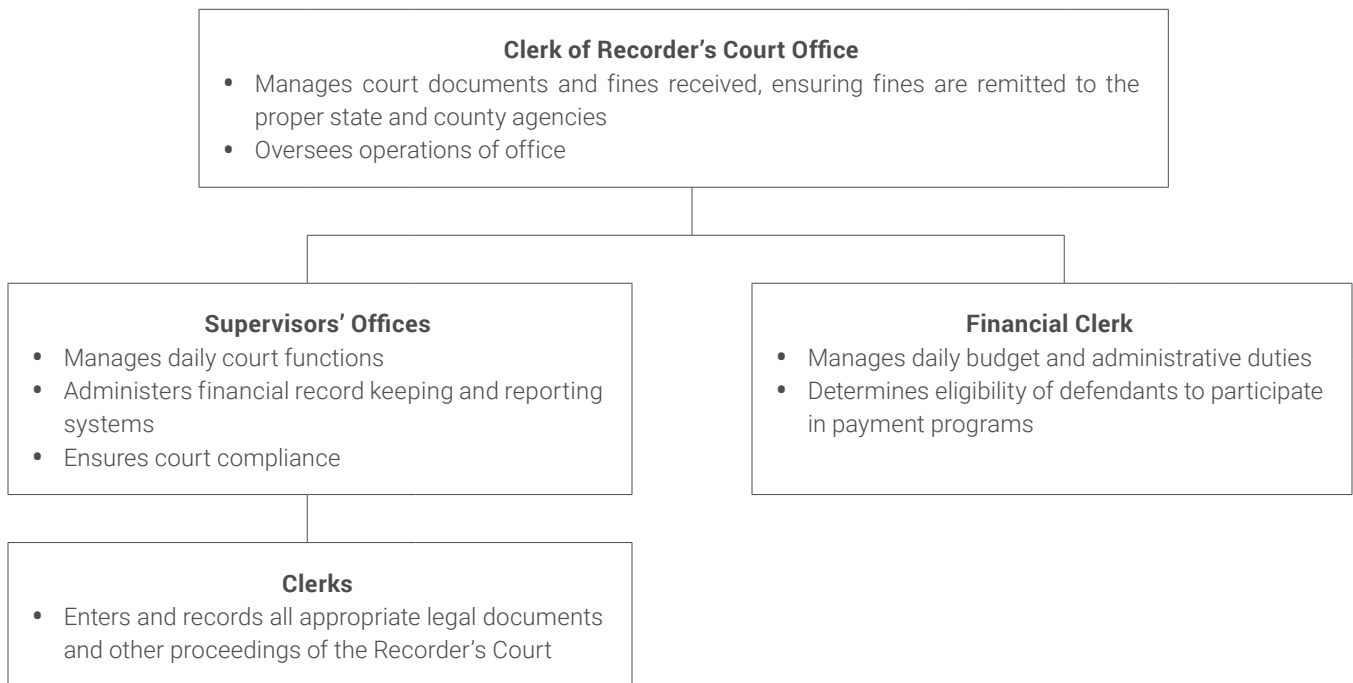
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

### Critical Functions

- Report dispositions to Department of Driver Services
- Report dispositions to 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 according to Georgia Secretary of State requirements
- Submit DUI publications to the local newspaper

### Core Values

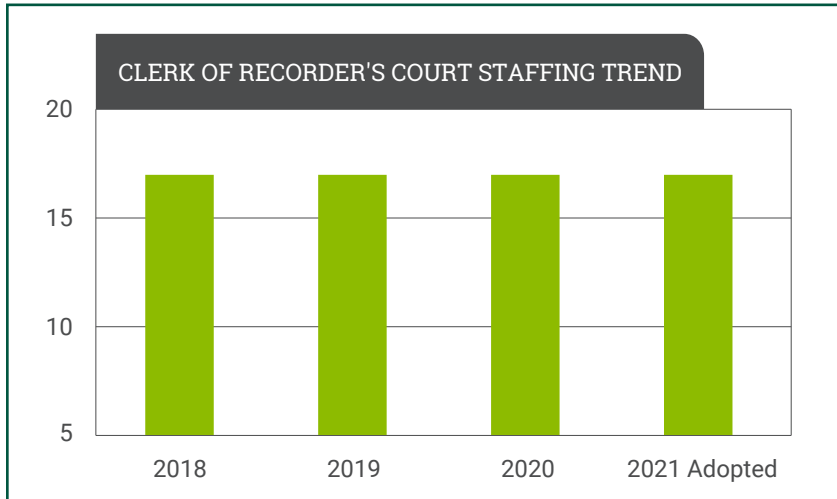
- Integrity
- Service Excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



# CLERK OF RECORDER'S COURT

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 17   | 17   | 17   | 17           |



## Departmental Goals and Performance Measurements

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

|   | 2018 Actual  | 2019 Actual  | 2020 Actual  | 2021 Projected |
|---|--------------|--------------|--------------|----------------|
| Cases handled without court appearance  | 38,457       | 40,839       | 32,434       | 34,055         |
| Money received without court appearance | \$ 5,056,581 | \$ 5,201,970 | \$ 4,121,234 | \$ 4,327,296   |
| Total number of citations disposed      | 69,311       | 72,284       | 52,664       | 55,297         |
| Online payments – money received        | \$ 4,058,825 | \$ 3,608,040 | \$ 3,079,455 | \$ 3,233,428   |

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

|                                     | 2018 Actual  | 2019 Actual  | 2020 Actual  | 2021 Projected |
|-------------------------------------|--------------|--------------|--------------|----------------|
| Court appearance – money received   | \$ 2,849,077 | \$ 2,849,077 | \$ 3,220,561 | \$ 3,381,589   |
| Probation – money received          | \$ 1,023,832 | \$ 941,597   | \$ 707,468   | \$ 636,721     |
| Credit card program – Point of Sale | \$ 1,776,278 | \$ 1,937,500 | \$ 1,468,454 | \$ 1,541,868   |

## Accomplishments: FY 2020

- Transitioned to a new online and toll-free court payment services provider.
- Assisted the Gwinnett County Police Department and the Department of Information Technology Services in creating and testing an eCitation system.

# CLERK OF RECORDER'S COURT

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Fully deploy eCitations and create an interface between two systems to save resources from rekeying data.
2. To design a system that will allow the public to make payments on disposed cases.
3. To research and procure a new case management system. This is a high priority, but may roll into 2022.

## Long-Term Departmental Issues and Initiatives for FY 2022 and Beyond

1. To research and procure a new case management system.
2. To replace the file retrieval system that is at the end of its life and no longer supported.

## Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|------------------------------|------------------|------------------|------------------|------------------|
| Personal Services            | 1,142,299        | 1,152,427        | 1,229,334        | 1,444,825        |
| Operations                   | 87,415           | 102,836          | 123,900          | 235,972          |
| Contributions to Other Funds | 286,607          | 122,697          | 163,550          | 129,400          |
| <b>Total</b>                 | <b>1,516,321</b> | <b>1,377,960</b> | <b>1,516,784</b> | <b>1,810,197</b> |

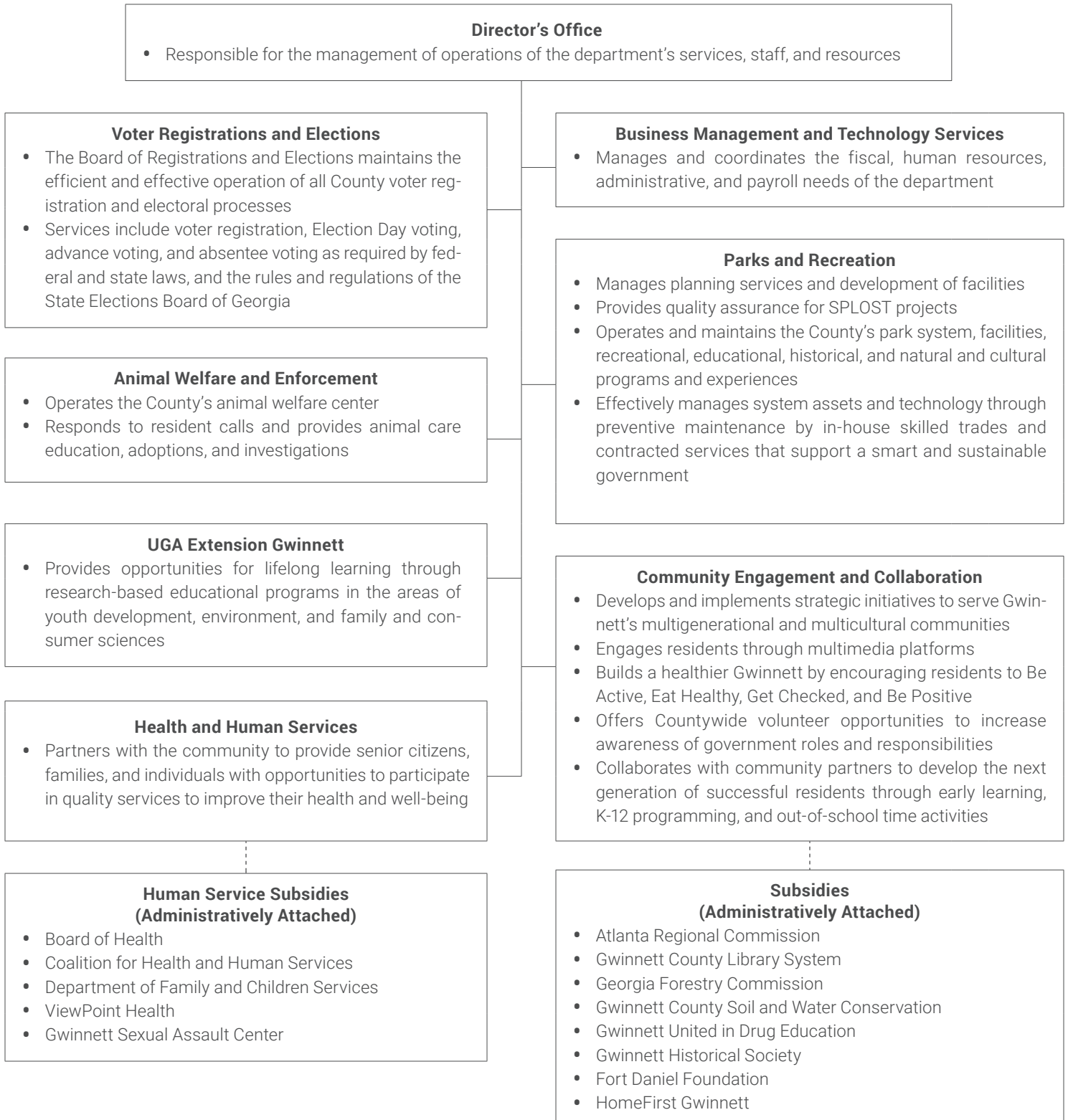
## Appropriations Summary by Fund

| Appropriations (\$)           | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|-------------------------------|------------------|------------------|------------------|------------------|
| Police Services District Fund | 1,516,321        | 1,377,960        | 1,516,784        | 1,810,197        |
| <b>Total</b>                  | <b>1,516,321</b> | <b>1,377,960</b> | <b>1,516,784</b> | <b>1,810,197</b> |

# COMMUNITY SERVICES

## Mission and Organizational Chart

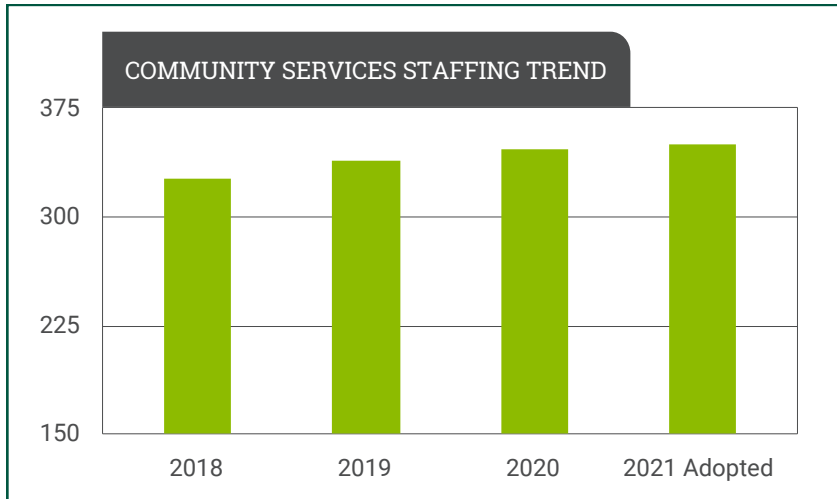
The Department of Community Services provides high quality recreational, educational, electoral, health and human services, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe community where residents are healthy and successful. We partner with others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



# COMMUNITY SERVICES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 326  | 338  | 346  | 350          |



In 2019, the following positions were added – Animal Welfare positions to assist with handling requests for services and to educate residents about Animal Welfare ordinances, positions to expand programming opportunities, and a position to increase educational programs offered in English and Spanish. During the year, one position was granted from the unallocated pool.

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.

*\*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:  |                 | SAFE & HEALTHY COMMUNITY |  |
|--|-----------------|--------------------------|--|
| Projects   | Est. Start Date | Est. End Date            |  |
| Partner with organizations to create community gardens and launch food service program | 2/1/19          | 12/31/21                 |  |

| PRIORITY:                              |                 | STRONG & VIBRANT LOCAL ECONOMY |  |
|--|-----------------|--------------------------------|--|
| Projects                               | Est. Start Date | Est. End Date                  |  |
| Early Learning and Literacy Initiative | 1/1/21          | 12/31/21                       |  |

| PRIORITY:   |                 | COMMUNICATION & ENGAGEMENT |  |
|---|-----------------|----------------------------|--|
| Projects  | Est. Start Date | Est. End Date              |  |
| Expand and continue programming for multicultural community | 9/1/18          | 12/31/21                   |  |



# COMMUNITY SERVICES

## Statistics

|   | 2018 Actual  | 2019 Actual  | 2020 Actual  | 2021 Target  |
|---|--------------|--------------|--------------|--------------|
| 1. Master plans conducted for parks, greenways, and other facilities  | 2            | 1            | 0            | 1            |
| 2. Feasibility studies conducted  | 2            | 1            | 0            | 1            |
| 3. Classes, programs, camps, and events offered   | 7,794        | 7,803        | 4,413        | 5,000        |
| 4. Number of facility and pavilion rentals  | 11,201       | 12,227       | 5,840        | 6,000        |
| 5. Number of aquatic admissions and passes  | 445,045      | 479,542      | 56,286       | 100,000      |
| 6. Donations (Parks and Recreation, Environmental and Heritage Center)  | \$ 26,000    | \$ 16,699    | \$ 83,702    | \$ 25,000    |
| 7. Grants (Parks and Recreation, Environmental and Heritage Center)   | \$ 100,000   | \$ 2,197,949 | \$ 241,760   | \$ 300,000   |
| 8. Donations (Health and Human Services)  | \$ 193,517   | \$ 31,405    | \$ 1,935     | \$ 2,000     |
| 9. Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)                           | \$ 2,139,458 | \$ 2,197,949 | \$ 2,140,968 | \$ 2,100,000 |
| 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 | 114,535      | 112,854      | 106,610      | 100,000      |
| Number of volunteer hours served within Gwinnett County Government operations                                   | 1,630,597    | 1,688,813    | 598,828      | 600,000      |
| Classes, programs, and events offered through Live Healthy Gwinnett   | 160          | 158          | 183          | 175          |
| Average number of informational inquiries per month   | 14,625       | 14,715       | 14,075       | 14,000       |
| Number of residents served by Health and Human Services   | 394,143      | 368,749      | 173,041      | 200,000      |
| 11. Animal welfare statistics:  |              |              |              |              |
| Donations   | \$ 13,283    | \$ 17,048    | \$ 11,041    | \$ 10,000    |
| Animals returned to owners  | 1,614        | 1,642        | 1,394        | 1,500        |
| Animals rescued by partners   | 1,210        | 1,323        | 911          | 1,000        |
| Adoptions   | 3,402        | 4,211        | 3,169        | 3,500        |
| Total incoming  | 6,118        | 7,384        | 5,987        | 6,000        |
| Total outgoing (rehomed, rescued, or adopted)   | 6,189        | 7,487        | 5,769        | 5,500        |
| Percentage saved  | 95.52        | 96.94%       | 95.23%       | 96%          |

# 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. Excellence in providing face-to-face customer service.
2. Excellence in offering programming and education opportunities which meet the diversity of the residents.
3. Excellence in maintaining safe, clean, and inviting facilities and grounds to our residents.
4. Be a leader in the state with humane medical treatment and attention to the animals in our care.
5. Staff from each division completed more than 5,500 hours of training courses in a wide array of training offerings and re-certifications.
6. Aquatic personnel compiled 3,632 hours of in-service trainings in order to keep our aquatic centers and pools open to our citizens.
7. Academic programming at the Cultural and Natural Resources locations aligns with current Georgia Standards of Excellence, the Gwinnett County Academic Knowledge and Skills Curriculum, as well as the K-12 academic programming supports the Georgia Career Clusters Pathways, particularly in the fields of Agriculture, Food, and Natural Resources; Energy; and Science, Technology, Engineering, and Math.
8. The Department currently has more than 25 personnel members with certifications in such areas as Certified Park and Recreation Professional, Geographic Information Systems, Aquatic Facility Operator Instructor , Certified Playground Inspectors, and much more.

## Accomplishments: FY 2020

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. Built three Community Gardens and harvested 785 pounds of produce for community donation.
2. Coordinated 31,477 volunteers, achieving 587,031 participation hours.
3. Offered 77 mobile food distributions giving 448,747 pounds of food to 9,143 households impacting 37,771 residents.
4. Purchased 40,241 boxes of Georgia-grown produce for 108 community partners impacting 140,485 residents.
5. Transported 1,868,011 pounds of food and supplies for community partners.
6. Served 388,015 summer meals at 33 locations utilizing 3,017 volunteers in partnership with seven organizations.
7. Received a Lifesaving Award for Collective Impact from Best Friends Animal Society.
8. Community Services mobilized to deliver 64,317 meals to seniors between March and May.
9. Master Gardener Extension volunteers harvested and donated 1,014 pounds of produce from the demonstration vegetable garden at McDaniel Farm Park.
10. Community Services hosted three Georgia Grown to Go drive-thru farmer's markets in partnership with UGA Extension Gwinnett and Georgia Department of Agriculture; purchased 40,241 boxes of Georgia Grown produce, distributed by 108 community partners impacting 140,485 residents.
11. Recorded and showed 21 educational and informational videos, yielding 13,713 views.
12. Offered eight virtual field study programs to 676 students who were distance learning.
13. Filmed seven videos for 4-H Farm Friends and distributed hands-on activities kits to children at 28 schools and daycare programs.
14. Facebook followers – Live Healthy Gwinnett: 2,780; Parks and Recreation: 3,106; Animal Welfare and Enforcement: 19,764.
15. Instagram followers – Live Healthy Gwinnett: 1,327; Parks and Recreation: 2,312.

# COMMUNITY SERVICES

16. Animal Welfare and Enforcement facility was named the Bill Atkinson Animal Welfare Center in honor of the Gwinnett trailblazer.
17. Animal Welfare and Enforcement was awarded the Petco Foundation Grant to implement Pets for Life programming to provide free/low-cost veterinary services. Several onsite vaccine clinics were also hosted with the Society of Humane Friends to provide these services to 245 pets.
18. Health and Human Services received \$835,547 in additional funding from the Atlanta Regional Commission (Family First Recovery Act and Cares Act) to positively impact food insecurity, housing uncertainty, and transportation needs of current clients and other seniors with emergency needs.
19. Health and Human Services partnered with Gwinnett Police to distribute 180 shelf-stable meals for seniors in emergency need.
20. Health and Human Services served 1,803 seniors in emergency need during the pandemic.
21. Health and Human Services distributed 33,440 shelf-stables meals.
22. Live Healthy Gwinnett hosted 26 blood drives, serving 815 blood donors, with 2,313 potential lives saved.
23. Live Healthy Gwinnett accepted a donation of a high tunnel, greenhouse structure at the Lenora Park Community Garden.
24. Parks and Recreation placed 1,354.73 acres of park land into Conservation Easement, bringing the total up to 5,052.75 acres.
25. Parks and Recreation completed and opened the historic mill interpretive exhibits at Freeman's Mill Park.
26. Parks and Recreation opened a new interactive fountain, a natural surface soccer pitch, and trails at Graves Park.
27. Parks and Recreation converted 219,359 square feet of grass to synthetic turf at Shorty Howell and Dacula Park multipurpose fields.
28. Parks and Recreation implemented online lane and swim time reservations in order to safely open aquatic centers.
29. Parks and Recreation restored nearly 2 acres of pollinator habitat.
30. Parks and Recreation hosted Swing into Science learning opportunity at playgrounds, reaching over 1,300 residents.
31. Parks and Recreation conducted a Comprehensive Parks Master Plan resulting in 29,000 social media responses, 4,000 project website views, 27 outreach and public meetings conducted in four languages, and more than 1,700 statistically valid survey participants.
32. Gwinnett Trails projects currently under construction include the Ivy Creek Greenway Trailhead at George Pierce Park, the Lloyd N. Harris Greenway Trail – Phase 2, and the Tribble Mill Park Chandler Road Entrance and Trailhead.
33. UGA Extension Gwinnett initiated 32 garden projects at Gwinnett County schools.
34. UGA Extension Gwinnett Master Gardener Extension volunteers served 9,712 hours.
35. Voter Registrations and Elections hosted the grand opening of the Board of Voter Registrations and Elections' Beauty P. Baldwin Building.
36. Voter Registrations and Elections introduced 23 secure ballot drop boxes throughout the county at park and library locations; 163,038 total ballots were received.
37. Voter Registrations and Elections received more than 6,000 pieces of new election equipment allowing voters to make selections on an electronic ballot marking device, print the ballot to review for accuracy, and scan the ballot in order to cast it. The new equipment necessitated the need for a 15,000 square foot warehouse.
38. Gwinnett Voter Registrations and Elections and the entire State of Georgia conducted the first ever, statewide audit after the General Election. Because the difference in the Presidential Race was so small, it resulted in a full hand count of all ballots; this was the largest hand count ever conducted in the nation.
39. Animal Welfare & Enforcement – Intakes: 5,987; Live Release Rate: 95.32%; Adoptions: 3,169; Return to Owner: 1,394; Transferred to Rescue: 911; Fosters and Volunteers: 793, serving 14,959 volunteer hours.
40. Health & Human Services – Homemaking: 3,567.50 hours/services; Respite: 8,840.75 hours/services; Care Management: 18,688 units/services; Congregate Meals: 81,612 meals; Home Delivered Meals: 151,788 meals; Transportation: 22,643 trips; OneStop Centers: 169,465 residents served.

# COMMUNITY SERVICES

41. Volunteer Gwinnett – Volunteers: 29,600 generating \$15,962,723 in value; Summer meals volunteers: 3,017; Events hosted: 288; Participation hours: 598,828.
42. Live Healthy Gwinnett – Programs and Events: 183; Participants: 8,771. Be Active Gwinnett mobile recreation unit – Community visits: 43; Participants: 1,397; Activity Packs Distributed: 2,835. Harvest Gwinnett – Community Gardens built: 3; Food harvested: 785 pounds donated.
43. Parks and Recreation – Work orders completed: 31,114; NCRM toddler activities: 13 programs with 152 participants; K-12 Education: 106 programs with 9,472 participants and 28,531 contact hours; Summer Camps: 909 participants; Aquatic admissions: 40,690 leisure swimmers and 46,002 lap swimmers; Programs offered: 2,248 with 53,666 program participants; Rentals: 8,779; Youth athletes: 21,144 participants.
44. UGA Extension Gwinnett – Family and Consumer Science provided 517 programs reaching 2,299 residents, Agriculture and Natural Resources offered 488 programs reaching 12,705 residents, and 4-H Youth Development offered 701 opportunities reaching 31,538 Gwinnett School 4-12 grade students.
45. Voter Registrations and Elections – Number of transactions: 2,831,863; Number of poll officials: 14,012; Number of voting hours of AIP voting hours for all year: 1,016. General & Special Election – Election Day: 73,505; Advance Voting: 217,636; Absentee by Mail: 124,605; Provisional Ballots: 712; Total: 416,458/581,467 Active Voters = 71.62% turnout. General Election Runoff – Election Day: 97,082; Advance Voting: 171,033; Advance by Mail: 101,534; Provisional Ballots: 742; Total: 370,400/592,642 Active voters = 62.53% turnout.
46. Parks & Recreation Project Coordinator Joe Pruitt was highlighted and honored for his outstanding work during the pandemic from the National Recreation and Parks Association.
47. Timothy Daly, the Agricultural and Natural Resource Agent for UGA Extension, received the 2020 National Association of County Agriculture Agents Distinguished Service Award for Georgia.
48. Timothy Daly, the Agricultural and Natural Resource Agent for UGA Extension, received the 2020 Georgia Master Gardener Association Award of Excellence for Outstanding Support for Georgia Master Gardener.
49. The Gwinnett Countywide Trails Master Plan was one of 12 projects recognized with a Coalition for Recreational Trails 2020 Tom Petri Recreational Trails Program Achievement Award.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 27,452,880        | 28,286,823        | 32,478,425        | 35,650,637        |
| Operations                                  | 15,695,502        | 14,242,815        | 18,892,052        | 20,430,635        |
| Contributions to Other Funds                | 9,319,815         | 11,100,200        | 13,933,721        | 14,309,490        |
| Contributions to Other Agencies             | 191,000           | 191,000           | 16,000            | 16,000            |
| Contributions to Subsidized Agencies        | 22,148,312        | 23,135,765        | 23,704,372        | 24,349,729        |
| Contributions to Capital and Capital Outlay | 1,489,285         | 1,922,059         | 1,570,616         | 1,342,493         |
| <b>Total</b>                                | <b>76,296,794</b> | <b>78,878,662</b> | <b>90,595,186</b> | <b>96,098,984</b> |

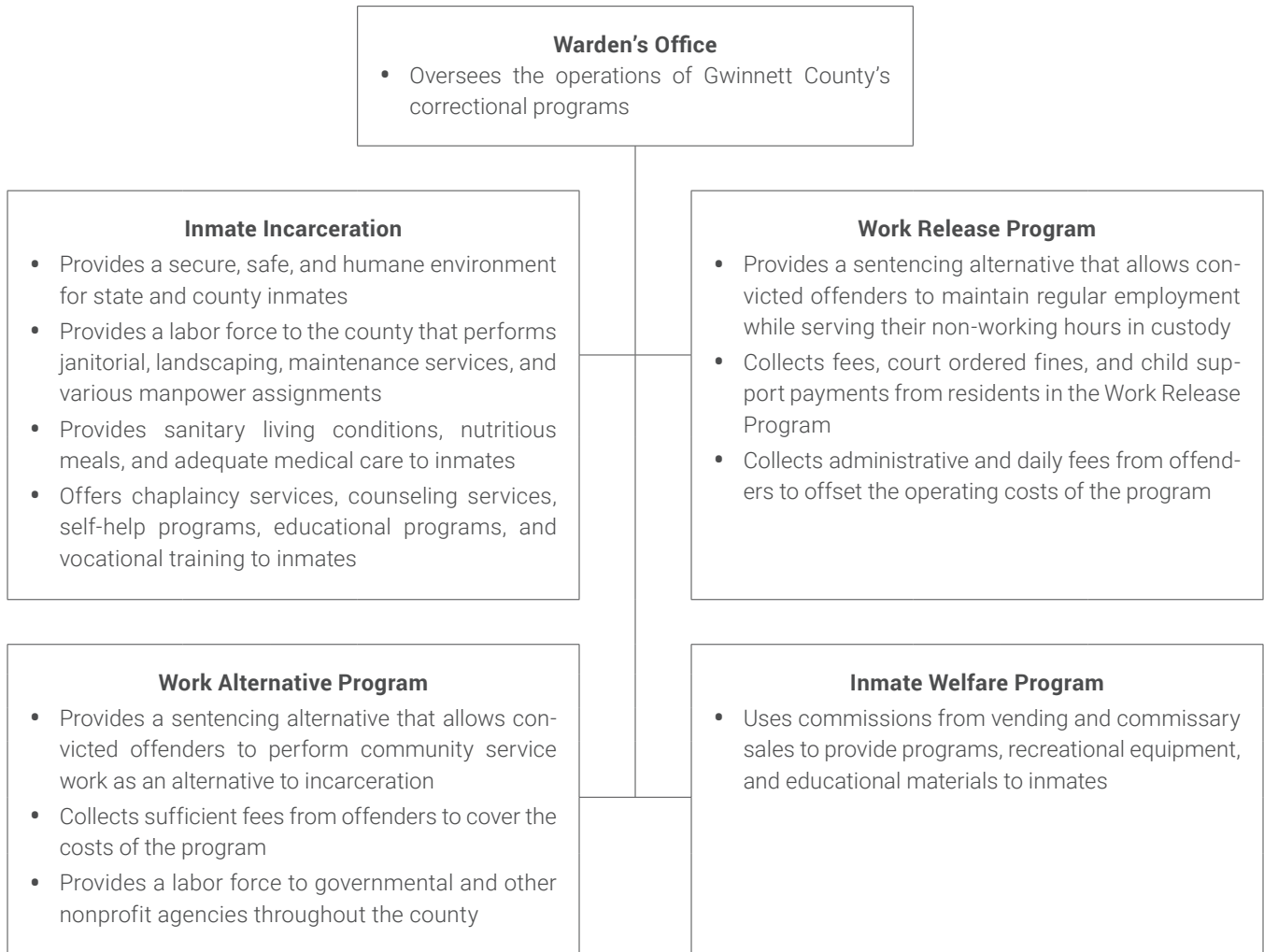
## Appropriations Summary by Fund

| Appropriations (\$)                | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Recreation Fund                    | 35,698,890        | 38,392,764        | 37,565,603        | 47,555,893        |
| General Fund                       | 11,090,390        | 12,610,497        | 14,927,588        | 16,956,874        |
| General Fund – Elections           | 6,448,464         | 3,792,940         | 13,529,709        | 5,422,418         |
| General Fund – Subsidized Agencies | 23,059,050        | 24,082,461        | 24,572,286        | 26,163,799        |
| <b>Total</b>                       | <b>76,296,794</b> | <b>78,878,662</b> | <b>90,595,186</b> | <b>96,098,984</b> |

# CORRECTIONS

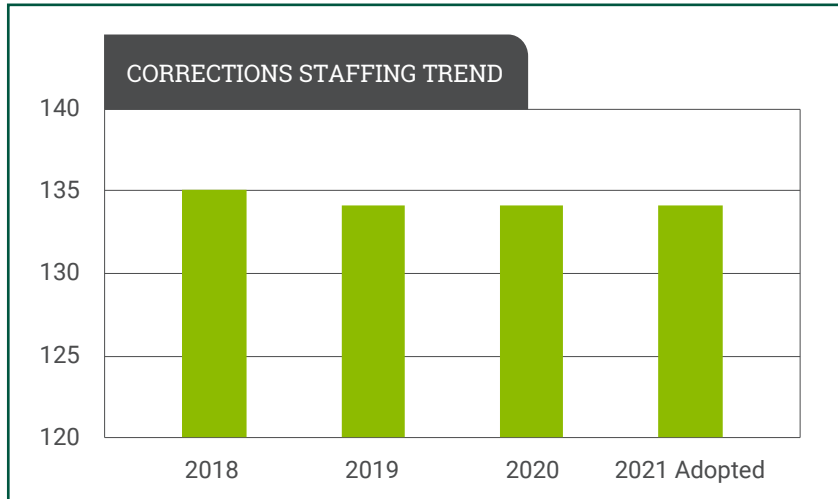
## Mission and Organizational Chart

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



## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 135  | 134  | 134  | 134          |



In 2019, one position that was previously funded by an operating fund became grant funded.\*

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

## Operating Projects and County Priorities

| PRIORITY:                    |  | SAFE & HEALTHY COMMUNITY |               |
|------------------------------|--|--------------------------|---------------|
| Projects                     |  | Est. Start Date          | Est. End Date |
| Inmate Welding Certification |  | 1/1/21                   | 12/31/21      |

| PRIORITY:   |  | SMART & SUSTAINABLE GOVERNMENT |               |
|---|--|--------------------------------|---------------|
| Projects  |  | Est. Start Date                | Est. End Date |
| Evaluate and prioritize use of Corrections resources pertaining to work crews |  | 1/1/21                         | 12/31/21      |

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Average inmate population – County sentenced                  | 73          | 90          | 59          | 40          |
| 2. Average inmate population – State sentenced                   | 215         | 221         | 191         | 222         |
| 3. Average number of inmates working external details            | 131         | 121         | 60          | 70          |
| 4. External detail hours actually worked – GC customers          | 76,199      | 72,426      | 37,237      | 40,000      |
| 5. Value of work performed by inmates – GC customers             | \$ 906,768  | \$ 861,869  | \$ 443,120  | \$ 476,000  |
| 6. External detail hours actually worked – Municipal/CID details | 41,594      | 39,900      | 17,600      | 15,000      |
| 7. Revenue collected – Municipal/CID details                     | \$ 299,190  | \$ 291,040  | \$ 183,043  | \$ 180,000  |
| 8. Average work release population                               | 181         | 181         | 118         | 150         |
| 9. Work Alternative Program community service hours performed    | 22,146      | 20,178      | 4,074       | 5,000       |
| 10. Value of community service labor                             | \$ 160,559  | \$ 146,291  | \$ 29,537   | \$ 36,250   |
| 11. Vocational training hours provided to inmates                | 13,906      | 27,060      | 25,396      | 24,000      |
| 12. Inmates earning their GED                                    | 19          | 12          | 1           | 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. In full compliance with the standards of the Prison Rape Elimination Act.
2. The Correctional Complex has been nationally accredited by the American Correctional Association for more than 10 years.

## Accomplishments: FY 2020

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

1. Completed the third graduating class for the welding program. Thirteen inmates earned their welding certifications.
2. Enhanced the timely communication with inmates through the use of technology in the housing units.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 11,043,566        | 11,041,504        | 11,054,379        | 12,128,173        |
| Operations                                  | 3,550,345         | 3,790,617         | 3,537,625         | 4,584,154         |
| Contributions to Other Funds                | 2,289,575         | 1,934,799         | 2,831,694         | 2,794,961         |
| Contributions to Capital and Capital Outlay | 525,281           | 496,540           | 634,789           | 783,283           |
| <b>Total</b>                                | <b>17,408,767</b> | <b>17,263,460</b> | <b>18,058,487</b> | <b>20,290,571</b> |

## Appropriations Summary by Fund

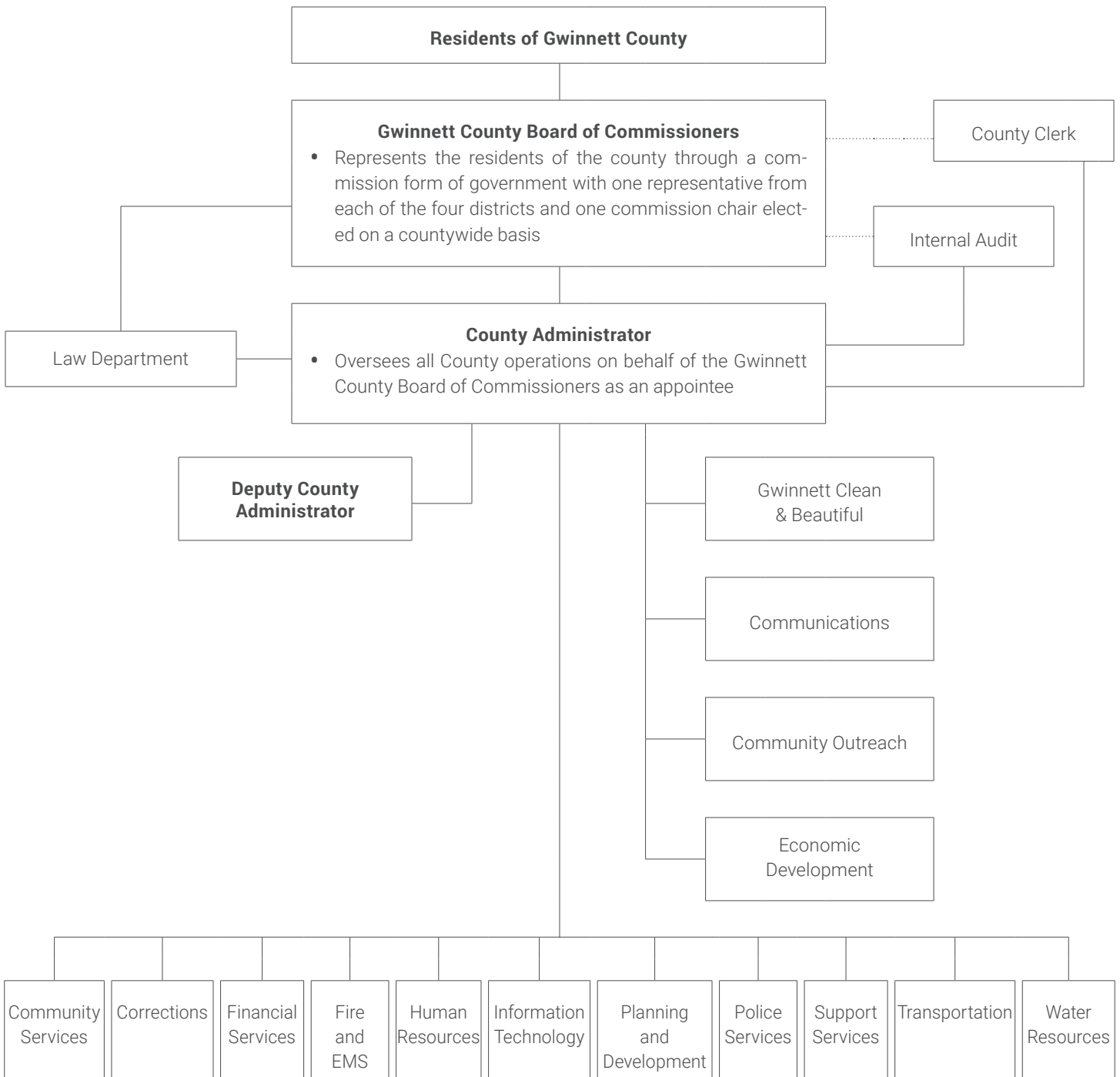
| Appropriations (\$)             | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund                    | 17,396,998        | 17,254,401        | 17,999,062        | 20,098,149        |
| Corrections Inmate Welfare Fund | 11,769            | 9,059             | 59,425            | 192,422           |
| <b>Total</b>                    | <b>17,408,767</b> | <b>17,263,460</b> | <b>18,058,487</b> | <b>20,290,571</b> |



# COUNTY ADMINISTRATION

## Mission and Organizational Chart

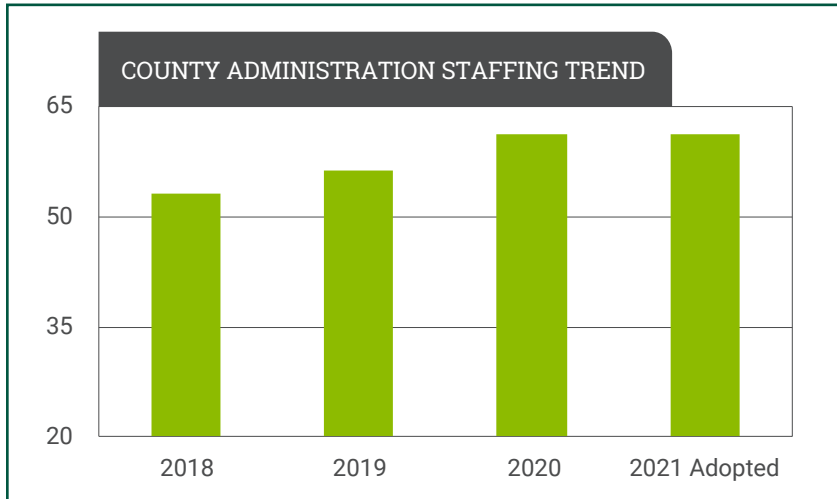
The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are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

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 53   | 56   | 61   | 61           |



During 2019, two positions were transferred into County Administration from the Department of Financial Services. Additionally, County Administration received one position from the unallocated pool.

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

## Operating Projects and County Priorities

| PRIORITY:               |  | STRONG & VIBRANT LOCAL ECONOMY |               |
|-------------------------|--|--------------------------------|---------------|
| Projects                |  | Est. Start Date                | Est. End Date |
| Small Business Recovery |  | 3/18/20                        | 12/31/21      |

| PRIORITY:                    |  | COMMUNICATION & ENGAGEMENT |               |
|------------------------------|--|----------------------------|---------------|
| Projects                     |  | Est. Start Date            | Est. End Date |
| Boards and Authorities Audit |  | 5/1/19                     | 3/31/21       |

# COUNTY ADMINISTRATION

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Percent of General Fund budget expended                             | 74%         | 81.5%       | 75%         | 95%         |
| 2. Percent of Administrative Support Fund budget expended              | 91%         | 90%         | 86%         | 95%         |
| 3. Percent of total operating budget expended                          | 84%         | 86.5%       | 80.5%       | 95%         |
| 4. Agenda items processed  | 942         | 910         | 991         | 1,000       |
| 5. Board of Commissioners regularly scheduled meetings                 | 35          | 34          | 34          | 36          |
| 6. Number of external open records requests processed                  | 52          | 46          | 31          | 50          |
| 7. Number of advisory and assurance (audit) engagements performed      | 13          | 9           | 11          | 10          |
| 8. Number of hours of new programming aired on TVgwinnett              | 154         | 182         | 157         | 175         |
| 9. Number of news releases   | 133         | 92          | 126         | 100         |
| 10. Number of news media stories generated by news releases            | 515         | 272         | 242         | 250         |
| 11. Number of monthly newsletters distributed                          | 83          | 85          | 77          | 90          |
| 12. Number of homepage web hits  | 4,990,582   | 3,068,785   | 3,505,195   | 3,100,000   |
| 13. Number of residents graduating from Citizens Academy               | 59          | 65          | 26          | 45          |
| 14. Number of community outreach events/programs held                  | 1,427       | 679         | 49          | 60          |
| 15. Gwinnett Clean & Beautiful volunteer hours:                        |             |             |             |             |
| Adopt-a-Road   | 14,291      | 15,242      | 22,441      | 23,000      |
| Adopt-a-Stream   | 292         | 356         | 300         | 325         |
| Great Days of Service  | 448         | 300         | 1,979       | 400         |
| America Recycles Day   | 700         | 941         | 136         | 500         |
| 16. Economic Development Coffee and Conversation events coordinated*   | n/a         | 4           | 4           | 6           |
| 17. Economic Development Coffee and Conversation registered attendees* | n/a         | 350         | 548         | 800         |
| 18. Economic Development business outreach visits*                     | n/a         | 210         | 80          | 200         |
| 19. Number of @GwinnettGov Facebook followers*                         | n/a         | 1,994       | 8,253       | 12,000      |
| 20. Number of @GwinnettFire Facebook followers*                        | n/a         | 2,525       | 5,333       | 6,800       |
| 21. Number of @GwinnettPD Facebook followers*                          | n/a         | 8,772       | 19,943      | 30,000      |
| 22. Number of @GwinnettAnimalShelter Facebook followers*               | n/a         | 13,741      | 19,357      | 25,000      |
| 23. Number of @GwinnettGov Twitter followers*                          | n/a         | 1,300       | 2,704       | 4,000       |
| 24. Number of @GwinnettFire Twitter followers*                         | n/a         | 645         | 1,474       | 2,700       |
| 25. Number of @GwinnettPD Twitter followers*                           | n/a         | 12,350      | 15,700      | 18,000      |
| 26. Number of @GwinnettGov Instagram followers*                        | n/a         | 98          | 1,842       | 3,000       |
| 27. Number of @GwinnettParksandRec Facebook followers**                | n/a         | n/a         | 3,016       | 8,000       |
| 28. Number of @GwinnettParksandRec Instagram followers**               | n/a         | n/a         | 2,237       | 4,700       |

\* 2018 actuals are not available because this statistic was implemented in 2019.

\*\*2018 – 2019 actuals are not available because this statistic was implemented in 2020.

## The Gwinnett Standard

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

1. Internal auditors are required to enhance their audit skills through accredited continuing professional education training each year.
2. All internal auditors are held accountable for complying with the Institute of Internal Auditor's professional standards pertaining to objectivity, proficiency, and due professional care in completing their assigned audits. Accountability is accomplished through auditee feedback and internal quality assurance procedures/performance reviews.
3. Economic Development staff participate in several professional development conferences, including the International Economic Development Council, International Business Innovation Association, and International Council of Shopping Centers.
4. Internal Audit performs external quality assurance peer review.
5. The County Clerk's Office provides Board of Commissioner agenda items and minutes that accurately reflect the Board of Commissioners' objectives and actions.
6. Internal Audit, senior management, and control owners will thoroughly review audit reports prior to publication. Internal Audit will seek management concurrence with any recommendations to improve control activities and include their responses in reports. This is in addition to the department's own quality assurance and improvement program.
7. Internal Audit auditors will develop and maintain the necessary proficiency to conduct audits by completing relevant continuing professional education and seeking professional certifications such as Certified Internal Auditor, Certified Public Accountant, and/or Certified Information Systems Auditor. Auditors' knowledge and experience will be considered in assigning audits.
8. Internal Audit will take a disciplined approach to advisory and audit services by following relevant professional standards, particularly the International Professional Practices Framework.
9. Economic Development shared information regarding the Small Business Assistance Program to a broad audience through an interview on the "Closer Look" with Rose Scott radio show.
10. Economic Development launched Coffee and Conversation: The Virtual Edition in an effort to accommodate business and industry as a result of changes in business imposed by COVID-19. The Office of Economic Development hosted more than 500 businesses through virtual platforms featuring County officials, partners, and allies providing valuable insight, information, and resources.
11. Economic Development represented Gwinnett County Government on the Gwinnett CARES Workforce Development Committee. Gwinnett CARES is a nonprofit providing COVID relief and recovery to Gwinnett companies and families.
12. Gwinnett Clean & Beautiful was awarded \$45,000 from World Wildlife Foundation to improve the Green & Healthy Schools program involving STEM and problem-based learning efforts in Gwinnett County Public Schools.
13. Gwinnett Clean & Beautiful was awarded \$40,000 in grants from multiple funders to assist in multilingual translation for the new website which will be launched in 2021, as well as to further our education and outreach programs.
14. Gwinnett Clean & Beautiful was awarded a \$100,000 matching grant from The Recycling Partnership to educate residents on how to properly recycle, decreasing contamination while increasing the value of recyclables (#recyclerrightgwinnett).
15. Gwinnett Clean & Beautiful served as Great Days of Service collection site, collecting and delivering 1,979 nonperishable food items to Street Wise to restock their shelves for families in need.
16. Gwinnett Clean & Beautiful completed 488 cleanups, encompassing 226 miles of adopted roadways through our Adopt-a-Road program – 3,087 volunteers gave 22,441 volunteer hours removing 198,525 pounds of litter and 2,658 illegal signs.
17. Gwinnett Clean & Beautiful maintained 31 waterways with 300 volunteer hours through the Adopt-a-Stream program.
18. Gwinnett Clean & Beautiful cohosted five community events resulting in diverting 136 tons of hazardous waste, along with 4,763 gallons of paint, 28.13 tons of electronics, and 28.14 tons of paper from the landfill. GC&B also removed 10,000 pounds of garbage during roadside cleanup events.
19. Community Outreach participated in more than 50 events, festivals, and programs in 2020 that directly impacted more than 6,000 residents.

# COUNTY ADMINISTRATION

20. Through work done by the Community Outreach Program and Economic Development, Gwinnett was the recipient of the 2020 Georgia Hispanic Construction Association Business Scope Award in the government category. This award “recognizes companies and individuals who make a difference in our industry and community and celebrates the gift of diversity.”
21. The Communications Division continues significant progress on highly visible branding assets.
22. Economic Development and Community Outreach co-partnered to build stronger relationships with disadvantaged business enterprises.
23. Gwinnett County continued to honor veterans and our fallen military and public safety heroes safely during the pandemic by converting the annual Memorial Day, 9/11 Remembrance Day, and Veterans Day events to virtual ceremonies.
24. Communications converted social media training sessions to a virtual platform and supported departments through page launches and continuous content creation.
25. Communications published a public Brand Guide for all employees and contractors to use to ensure visual brand integrity.
26. Communications created the BrandIntegrity@GwinnettCounty.com email address to encourage questions regarding the brand and also as a way for others to call our attention to items that need rebranding or break brand guidelines.
27. Communications transitioned coverage of boards and authority meetings to a virtual platform to allow continued meeting access to elected/appointed officials and the public.

## Accomplishments: FY 2020

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. Economic Development signed a contract with Georgia Gwinnett College for management of the Gwinnett Entrepreneur Center.
2. Economic Development helped facilitate 17 webinars on federal small business COVID-19 support programs with the University of Georgia’s Small Business Development Center, SCORE North Metro Atlanta, Access to Capital for Entrepreneurs, and the Gwinnett Chamber. Gwinnett was applauded by the U.S. Small Business Administration as the right model, and they worked to emulate the Gwinnett webinars elsewhere.
3. Community Outreach graduated 25 participants from the Gwinnett 101 Citizens Academy and 20 participants from the Gwinnett Youth Commission in 2020. The Gwinnett 101 Alumni Association has grown to 300 members.
4. 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 numerous other workshops, conferences, expos, and events.
5. Gwinnett Clean & Beautiful celebrated its 40-year anniversary.
6. Gwinnett Clean & Beautiful received the 2020 President’s Circle Award, 2020 Governor’s Circle Award, and the Best of Gwinnett in the Non-Profit Category for 2019.
7. Internal Audit completed four advisory and seven audit engagements within the restricted COVID environment.
8. Internal Audit published and distributed seven audit reports to Audit Committee members, senior management, and control owners.
9. Communications continued to expand Gwinnett County’s social media by establishing a presence on LinkedIn and assisting Gwinnett County Parks and Recreation in launching Facebook and Instagram pages.
10. Communications made significant progress on highly visible branding assets (Police, Fire, and Corrections fleet and new Park signage) and published a newly updated Brand and Usage Guide.
11. Communications established a content management platform, Canto, with branded imagery and templates for departments to use.
12. Communications supported COVID-19 communications efforts by establishing an employee publication, launching a countywide educational campaign, and designing consistent COVID-19 branded signage for County facilities.

# COUNTY ADMINISTRATION

13. Gwinnett County supported 2020 Census promotion with communications including radio campaigns, digital advertising, messaging across County media channels, and more, resulting in a 71.6 percent census self-response rate among residents compared to 62.9 percent statewide. Gwinnett attained the ninth highest self-response rate in the state among counties.
14. Communications provided support for the Elections division through promotion, marketing asset design, displaying of results, and media relations.
15. Gwinnett County partnered with the Development Authority for an independently led, nearly 2,000-acre knowledge community, Rowen, which will include a combination of offices, research facilities, public spaces, and residences, along State Highway 316 just east of Dacula.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|---|------------------|------------------|------------------|------------------|
| Personal Services                           | 5,236,512        | 5,906,934        | 6,606,517        | 7,792,216        |
| Operations                                  | 1,137,118        | 1,410,191        | 1,299,696        | 2,195,773        |
| Contributions to Other Funds                | (405,724)        | (1,300,897)      | (599,038)        | (681,326)        |
| Contributions to Other Agencies             | 6,000            | 7,500            | 7,500            | 7,500            |
| Contributions to Capital and Capital Outlay | 12,559           | 11,873           | 6,663            | 6,979            |
| <b>Total</b>                                | <b>5,986,465</b> | <b>6,035,601</b> | <b>7,321,338</b> | <b>9,321,142</b> |

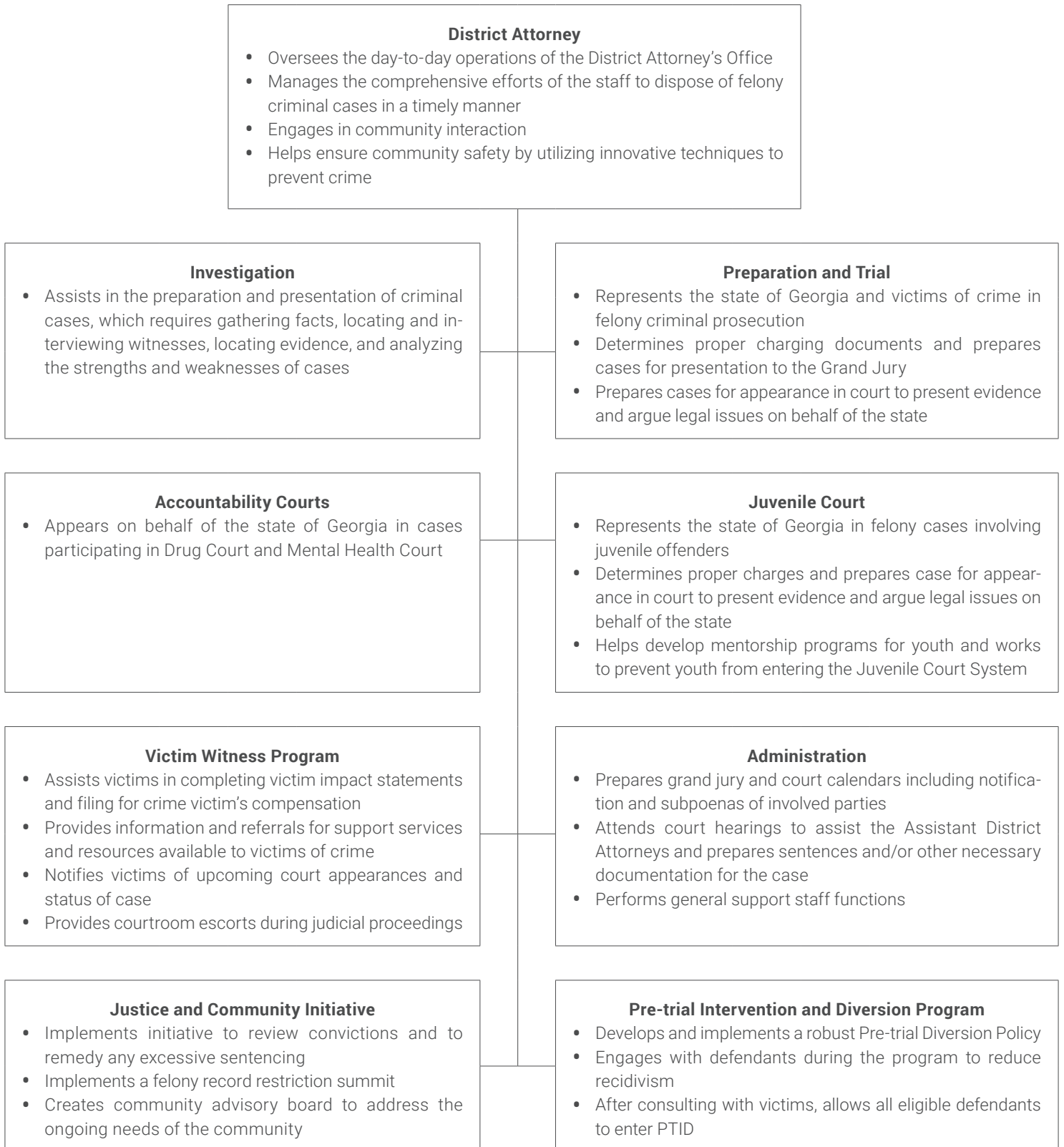
## Appropriations Summary by Fund

| Appropriations (\$)         | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|-----------------------------|------------------|------------------|------------------|------------------|
| General Fund                | 2,227,234        | 1,470,772        | 2,479,503        | 3,742,452        |
| Administrative Support Fund | 3,759,231        | 4,564,829        | 4,841,835        | 5,578,690        |
| <b>Total</b>                | <b>5,986,465</b> | <b>6,035,601</b> | <b>7,321,338</b> | <b>9,321,142</b> |

# DISTRICT ATTORNEY

## Mission and Organizational Chart

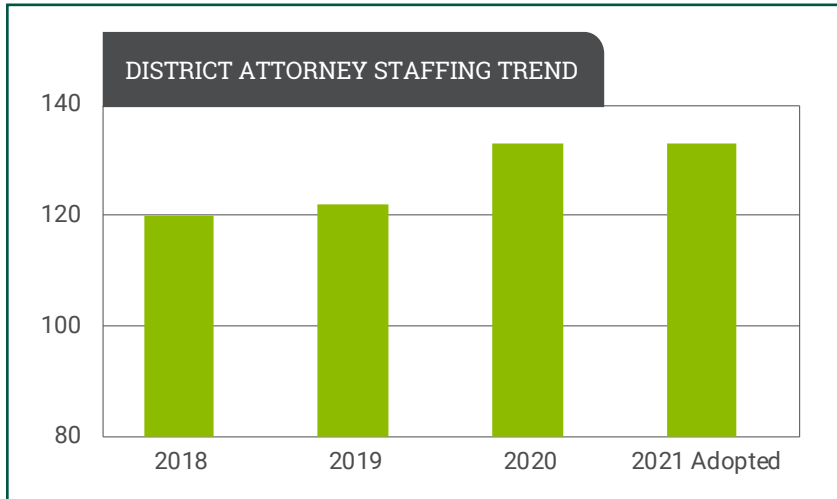
To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



# DISTRICT ATTORNEY

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 120  | 122  | 133  | 133          |



In 2019, two positions were added to help with increased workloads – a Special Victims Unit victim advocate position and an assistant district attorney.

In 2020, due to the passage of House Bill 21 in the 2019 legislative session, which authorized the addition of an 11<sup>th</sup> Superior Court Judge to the Gwinnett Judicial Circuit, 10 positions were added to prosecute cases and conduct criminal hearings and trials before the 11<sup>th</sup> 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.

## Departmental Goals and Performance Measurements

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

|                       | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-----------------------|-------------|-------------|-------------|----------------|
| Felony cases received | 5,674       | 6,079       | 4,717       | 5,896          |
| Cases disposed        | 6,190       | 6,851       | 3,470       | 6,203          |

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

|                       | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-----------------------|-------------|-------------|-------------|----------------|
| Contacts per advocate | 5,730       | 5,544       | 2,912       | 5,450          |
| Victim contacts       | 74,496      | 72,074      | 37,857      | 70,850         |

- To prosecute delinquent cases in Juvenile Court.

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Juvenile Court hearings attended by District Attorney's staff | 1,162       | 1,282       | 1,175       | 1,205          |
| Juvenile cases opened by District Attorney's Office           | 1,419       | 1,560       | 1,328       | 1,351          |



# DISTRICT ATTORNEY

## Accomplishments: FY 2020

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.
2. The office had to be flexible and adjust to meetings and court by virtual means.
3. Implementation of video meeting technology was utilized to maximize social distancing compliance.
4. Staff and investigators remained CLE and POST certification compliant.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Lack of office space continues to be a critical factor in accomplishing our mission.
2. Furnishing for the office is in disrepair and in need of a major update.

## Long-Term Departmental Issues and Initiatives for FY 2022 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 citizens of Gwinnett County and contribute to the safety and well-being of the community.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 12,028,803        | 12,835,307        | 14,385,257        | 15,779,515        |
| Operations                                  | 937,091           | 980,912           | 755,395           | 1,456,234         |
| Contributions to Other Funds                | 1,675,985         | 1,950,248         | 2,322,631         | 2,347,926         |
| Contributions to Capital and Capital Outlay | 219,189           | 274,802           | 416,517           | 289,340           |
| <b>Total</b>                                | <b>14,861,068</b> | <b>16,041,269</b> | <b>17,879,800</b> | <b>19,873,015</b> |

## Appropriations Summary by Fund

| Appropriations (\$)                                  | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|--|-------------------|-------------------|-------------------|-------------------|
| General Fund   | 14,434,417        | 15,623,066        | 17,499,482        | 19,247,754        |
| Crime Victims Assistance Fund                        | 302,536           | 327,111           | 336,251           | 450,261           |
| District Attorney Federal Justice Asset Sharing Fund | 124,115           | 91,092            | 44,067            | 175,000           |
| <b>Total</b>   | <b>14,861,068</b> | <b>16,041,269</b> | <b>17,879,800</b> | <b>19,873,015</b> |

# FINANCIAL SERVICES

## Mission and Organizational Chart

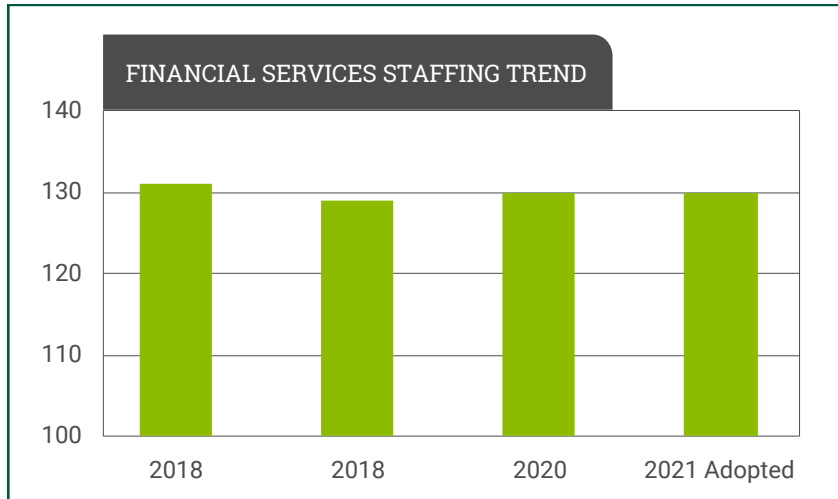
To promote sound stewardship of our stakeholders' investment through an innovative, efficient, and effective financial infrastructure. The Department of Financial Services oversees the financial operations of Gwinnett County in compliance with state and federal laws, ensuring fiscal responsibility and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



# FINANCIAL SERVICES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 131  | 129  | 130  | 130          |



During 2019, two positions were transferred from the Department of Financial Services into County Administration.

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.

## Operating Projects and County Priorities

| PRIORITY:              |  | SMART & SUSTAINABLE GOVERNMENT |               |
|------------------------|--|--------------------------------|---------------|
| Projects               |  | Est. Start Date                | Est. End Date |
| SAP Support Transition |  | 4/3/20                         | 3/4/21        |

# FINANCIAL SERVICES

## Statistics

|   | 2018 Actual   | 2019 Actual   | 2020 Actual    | 2021 Target    |
|---|---------------|---------------|----------------|----------------|
| 1. Budget Division:   |               |               |                |                |
| Percent variance of all operating fund actual revenues versus adopted budget                            | 5.3%          | 7.9%          | 11.9%*         | 5.5%           |
| 2. Grants Management Division:  |               |               |                |                |
| Total dollars of grants maintained  | \$ 84,166,966 | \$ 87,596,623 | \$ 396,342,953 | \$ 189,368,847 |
| 3. Accounting Division:   |               |               |                |                |
| Capital assets maintained   | 52,392        | 52,794        | 55,693         | 58,751         |
| Number of departments receiving needs-based accounting training   | 0             | 8             | 11             | 11             |
| 4. Purchasing Division:   |               |               |                |                |
| Bids with no sustainable protest  | 100%          | 100%          | 100%           | 100%           |
| 5. Tax Assessor Division:   |               |               |                |                |
| Parcels updated   | 173,190       | 169,270       | 160,208        | 86,000         |
| Digest ratio (Percentage of sales prices)   | 97.43%        | 97.55%        | n/a            | 95%            |
| 6. Treasury Division:   |               |               |                |                |
| Investments maintained by the County (billions)   | \$ 1.57       | \$ 1.63       | \$ 1.68        | \$ 1.7         |
| Basis points over (under) benchmark for investments   | -11           | -9            | +9.3           | 0              |
| Automobile, property, and general liability claims handled  | 1,578         | 1,442         | 1,645          | 1,700          |
| 7. Office of Strategy and Performance Management:   |               |               |                |                |
| Assist departments in identifying, implementing, and analyzing Management Framework operational metrics | 10            | 30            | 36             | 17             |

## 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. Triple-AAA Bond Rating
2. Government Finance Officers Association Distinguished Budget Presentation Award
3. Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
4. Excellence in Procurement Award
5. Georgia Department of Revenue Assessment Ratio Standard

\*Based on unaudited numbers.

# FINANCIAL SERVICES

## Accomplishments: FY 2020

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. \$225.2 million in grant funding was awarded to the County.
2. \$171 million in grant funds were expended from a total of 151 active grants. As a point of reference, we had \$36.9 million in grant expenditures in 2019.
3. Completed multiple debt issuances, maintaining a triple-AAA credit rating.
4. Coordinated the development of multiple reports and enhancements to improve internal controls.
5. \$28,940,000 in Coronavirus Relief Funds were allocated to 145 nonprofit and faith-based partners providing critical services to those impacted by COVID-19.
6. The County's Small Business Assistance Program awarded 1,756 small businesses with \$25,597,600 in financial assistance from CARES Act funding.
7. Supported multiple cross-departmental projects including the implementation of GovQA public records request management software with Law, and the transition of SAP support to a third party with the Department of Information Technology Services.
8. Launched the ERP Digital Transformation project completing a feasibility study and issuing an RFP for a new ERP system.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 12,178,098        | 12,943,241        | 14,034,541        | 15,092,566        |
| Operations                                  | 12,160,367        | 14,003,538        | 12,728,786        | 16,292,642        |
| Debt Service                                | 4,247,450         | 4,253,750         | 1,389,736         | 2,501,526         |
| Contributions to Other Funds                | 2,729,285         | 10,707,312        | 2,860,984         | 2,846,691         |
| Contributions to Development Authority      | 6,586,864         | 10,994,248        | 11,146,776        | 13,323,299        |
| Contributions to Subsidized Agencies        | 3,491,183         | 3,729,905         | 3,847,510         | 3,150,648         |
| Contributions to Capital and Capital Outlay | 5,058,641         | 55,070            | 36,007            | 43,679            |
| Contribution to Fund Balance                | -                 | -                 | -                 | 219,239           |
| <b>Total</b>                                | <b>46,451,888</b> | <b>56,687,064</b> | <b>46,044,340</b> | <b>53,470,290</b> |

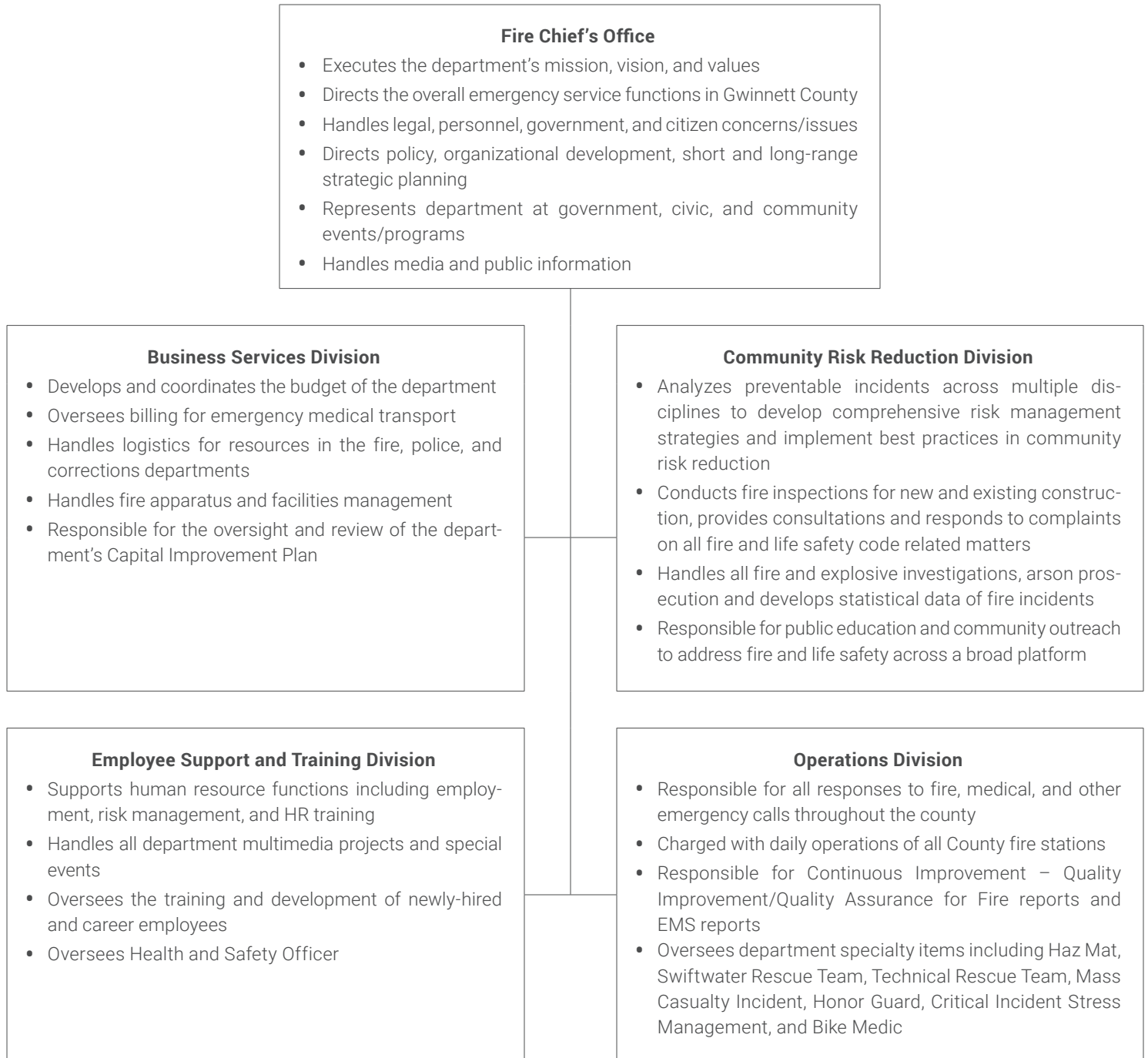
## Appropriations Summary by Fund

| Appropriations (\$)                            | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|--|-------------------|-------------------|-------------------|-------------------|
| General Fund                                   | 9,738,460         | 8,703,655         | 8,896,674         | 10,025,621        |
| General Obligation Debt Service Fund           | 4,248,551         | 12,791,193        | -                 | -                 |
| The Exchange at Gwinnett TAD Debt Service Fund | -                 | -                 | 1,389,736         | 2,501,526         |
| Tourism Fund                                   | 13,628,240        | 12,951,141        | 13,181,794        | 14,717,020        |
| Risk Management Fund                           | 7,175,588         | 7,128,229         | 9,610,433         | 9,843,756         |
| Auto Liability Fund                            | 943,379           | 3,250,388         | 263,114           | 2,331,372         |
| Stadium Operating Fund                         | 1,713,232         | 2,079,515         | 2,119,020         | 2,365,985         |
| Administrative Support Fund                    | 9,004,438         | 9,782,943         | 10,583,569        | 11,685,010        |
| <b>Total</b>                                   | <b>46,451,888</b> | <b>56,687,064</b> | <b>46,044,340</b> | <b>53,470,290</b> |

# FIRE AND EMERGENCY SERVICES

## Mission and Organizational Chart

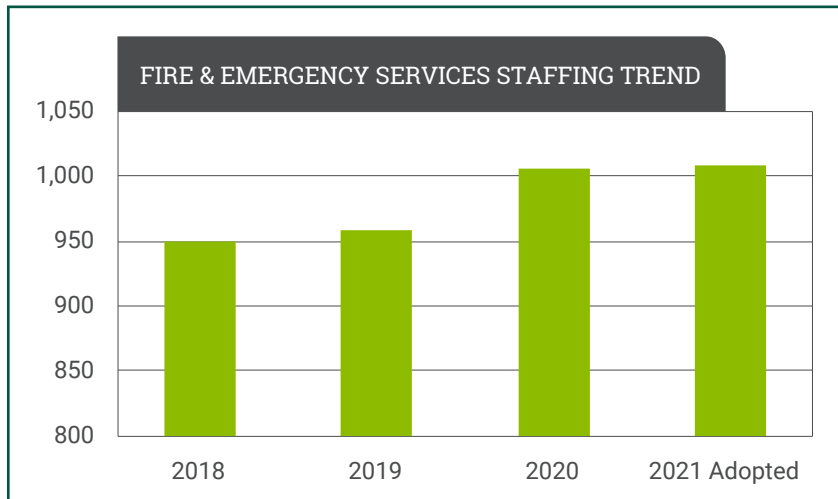
Gwinnett is the largest fire service district in Georgia and protects more than 437 square miles of the county. The mission of the department is to save lives and protect property, while delivering the highest quality of service by holding the principles of truth, trust, respect, and unity as the core values that shape the department.



# FIRE AND EMERGENCY SERVICES

## Staffing Summary

|                      | 2018 | 2019 | 2020  | 2021 Adopted |
|----------------------|------|------|-------|--------------|
| Authorized Positions | 952  | 961  | 1,008 | 1,011        |



In 2019, nine positions were added including two fire inspectors, three Fire Academy instructors, a trades technician, and three firefighter/lieutenant Quality Improvement/Quality Assurance positions.

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 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.

## Operating Projects and County Priorities

| PRIORITY:  |  | SAFE & HEALTHY COMMUNITY |               |
|--|--|--------------------------|---------------|
| Projects   |  | Est. Start Date          | Est. End Date |
| One Fire Inspector Senior Position   |  | 1/1/21                   | 12/31/21      |
| Administrative Support Associate II – Operations                                 |  | 1/1/21                   | 12/31/21      |
| Firefighter Lieutenant – Safety Officer – Employee Support and Training Division |  | 1/1/21                   | 12/31/21      |

# FIRE AND EMERGENCY SERVICES

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. All fire turnout times (90 <sup>th</sup> percentile) (mm:ss)  | 1:03        | 1:14        | 1:04        | 1:03        |
| All fire en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)   | 8:39        | 9:09        | 9:08        | 8:51        |
| All EMS turnout times (90 <sup>th</sup> percentile) (mm:ss)  | 1:10        | 1:22        | 1:15        | 1:14        |
| All EMS en route to on scene: (90 <sup>th</sup> percentile) (mm:ss)  | 8:29        | 8:42        | 8:44        | 8:29        |
| 2. Advanced Life Support from en route to on scene:<br>8 minutes   | 87%         | 86%         | 86%         | 90%         |
| 3. Moderate fire risk effective response force (15 firefighters)<br>en route to on scene (90 <sup>th</sup> percentile) (mm:ss) | 13:17       | 12:44       | 12:27       | 12:04       |
| 4. Fire responses  | 15,994      | 16,791      | 16,711      | 15,693      |
| 5. Fire incidents  | 4,121       | 4,633       | 4,666       | 4,167       |
| 6. Other responses (hazardous materials, false alarms, etc.)   | 21,686      | 22,391      | 23,392      | 24,561      |
| 7. Other incidents (hazardous materials, false alarms, etc.)   | 16,306      | 16,703      | 17,934      | 18,651      |
| 8. Total incidents (fire, medical, and others)   | 83,170      | 84,587      | 84,572      | 87,156      |
| 9. Emergency Medical Services responses  | 120,139     | 121,600     | 118,303     | 121,992     |
| 10. Emergency Medical Services incidents   | 62,743      | 63,251      | 61,972      | 64,339      |
| 11. Patients transported   | 39,566      | 40,363      | 37,590      | 39,609      |
| 12. Med unit availability and response time, Medical Unit<br>Utilization, less than .30 utilization per med unit               | 65%         | 68%         | 73%         | 100%        |
| 13. Chest pain response (time of notification to arrival<br>at hospital)   | 34 minutes  | 34 minutes  | 34 minutes  | 30 minutes  |
| 14. Field inspections conducted  | 17,966      | 19,367      | 20,151      | 22,166      |
| 15. Fire inspections per unit employee   | 1,197       | 1,019       | 1,259       | 1,385       |
| 16. Community training opportunities offered   | 1,097       | 4,133       | 3,032       | 3,335       |
| 17. Community volunteer staff hours  | 6,304       | 6,546       | 1,765       | 2,000       |
| 18. EMS revenue (net collection percentage at 12 months)   | 59%         | 57%         | 56%         | 57%         |

## 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. Achieved current Insurance Service Office rating of 2/2X
4. Completed 24 hours of fire continuing education for firefighters certified by the Georgia Firefighter Standards and Training Council
5. Completed 40 hours of Emergency Medical Services continuing education for EMS providers licensed by the Georgia Office of EMS



# FIRE AND EMERGENCY SERVICES

6. Recertified all certified firefighters and licensed EMS providers in American Heart Association Advanced Cardiac Life Support and Basic Life Support
7. Fire Investigations Section maintained Law Enforcement Certification from the Georgia Association of Chiefs of Police

## Accomplishments: FY 2020

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 2020 Mission: Lifeline EMS Gold Plus Level Recognition Award
2. 362 personnel received Cardiac Arrest Registry to Enhance Survival Awards
3. Gwinnett Chamber Silver Medal of Valor: Stan Bowers
4. 2020 Georgia Governor Public Safety Award: Stan Bowers
5. 2020 Georgia Governor Public Safety Award: Ty Suber
6. Snellville Veterans of Foreign Wars Firefighter Public Safety Award: T.J. Crowe
7. Snellville Veterans of Foreign Wars EMT Public Safety Award: Trent Garrison
8. Lawrenceville Veterans of Foreign Wars Firefighter Public Safety Award: Ty Suber
9. Lawrenceville Veterans of Foreign Wars EMT Public Safety Award: Stan Bowers
10. National Association of Counties Award: 2020 Personnel Management, Employment and Training for the Firefighter/Paramedic Trainee Program

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|---|--------------------|--------------------|--------------------|--------------------|
| Personal Services                           | 86,694,321         | 88,771,685         | 97,351,417         | 106,725,141        |
| Operations                                  | 9,756,957          | 11,096,555         | 11,011,608         | 17,717,607         |
| Contributions to Other Funds                | 7,467,607          | 9,705,891          | 11,922,579         | 12,057,165         |
| Contributions to Capital and Capital Outlay | 747,282            | 993,494            | 1,586,418          | 816,060            |
| <b>Total</b>                                | <b>104,666,167</b> | <b>110,567,625</b> | <b>121,872,022</b> | <b>137,315,973</b> |

## Appropriations Summary by Fund

| Appropriations (\$)                               | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|---|--------------------|--------------------|--------------------|--------------------|
| Fire and Emergency Medical Services District Fund | 104,666,167        | 110,567,625        | 121,872,022        | 137,315,973        |
| <b>Total</b>                                      | <b>104,666,167</b> | <b>110,567,625</b> | <b>121,872,022</b> | <b>137,315,973</b> |

# HUMAN RESOURCES

## Mission and Organizational Chart

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

**Values: Integrity** – We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect, and be personally responsible and accountable for the services we deliver to our customers to develop their trust in us as highly professional providers. **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. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization’s needs. **Innovation** – We challenge ourselves to be open-minded and creative. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate responsible treatment in our behaviors, our policies, and our practices. **Excellence** – We strive for the highest levels of individual and organizational achievement by providing opportunities for all employees to contribute ideas and develop their potential.



# HUMAN RESOURCES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 43   | 44   | 45   | 46           |



During 2019, the department received a new position from the unallocated pool.

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.

*\*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.*

## Operating Projects and County Priorities

| PRIORITY:                           | SMART & SUSTAINABLE GOVERNMENT |               |  |
|-------------------------------------|--------------------------------|---------------|--|
| Projects                            | Est. Start Date                | Est. End Date |  |
| Enterprise Online Learning Platform | 1/1/21                         | 12/31/21      |  |
| New Employee Onboarding Experience  | 9/1/19                         | 12/31/21      |  |
| Succession Planning                 | 9/1/19                         | 1/29/21       |  |

## Statistics

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|---|-------------|-------------|-------------|-------------|
| 1. Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)  | 68.30%      | 67%         | 64%         | 70%         |
| 2. Maintain voluntary turnover rate for all departments at or below 8 percent   | 8.25%       | 9.01%       | 9.43%       | 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*  | n/a         | 1,036       | 1,289       | 1,500       |

\*Includes supervisors/managers who attended more than one training session. 2018 Actuals are not available because this statistic was implemented in 2019.

# HUMAN RESOURCES

## Accomplishments: FY 2020

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. Named one of Atlanta's Healthiest Employers by the Atlanta Business Chronicle

## Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services            | 3,939,796         | 4,162,851         | 4,417,767         | 4,782,554         |
| Operations                   | 62,671,971        | 64,331,815        | 72,111,863        | 80,203,884        |
| Contributions to Other Funds | 312,941           | 560,787           | 499,900           | 509,631           |
| <b>Total</b>                 | <b>66,924,708</b> | <b>69,055,453</b> | <b>77,029,530</b> | <b>85,496,069</b> |

## Appropriations Summary by Fund

| Appropriations (\$)         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Group Self-Insurance Fund   | 59,326,324        | 60,929,662        | 70,204,659        | 75,072,049        |
| Workers' Compensation Fund  | 3,827,335         | 4,293,891         | 2,999,860         | 5,564,616         |
| Administrative Support Fund | 3,771,049         | 3,831,900         | 3,825,011         | 4,859,404         |
| <b>Total</b>                | <b>66,924,708</b> | <b>69,055,453</b> | <b>77,029,530</b> | <b>85,496,069</b> |

# INFORMATION TECHNOLOGY SERVICES

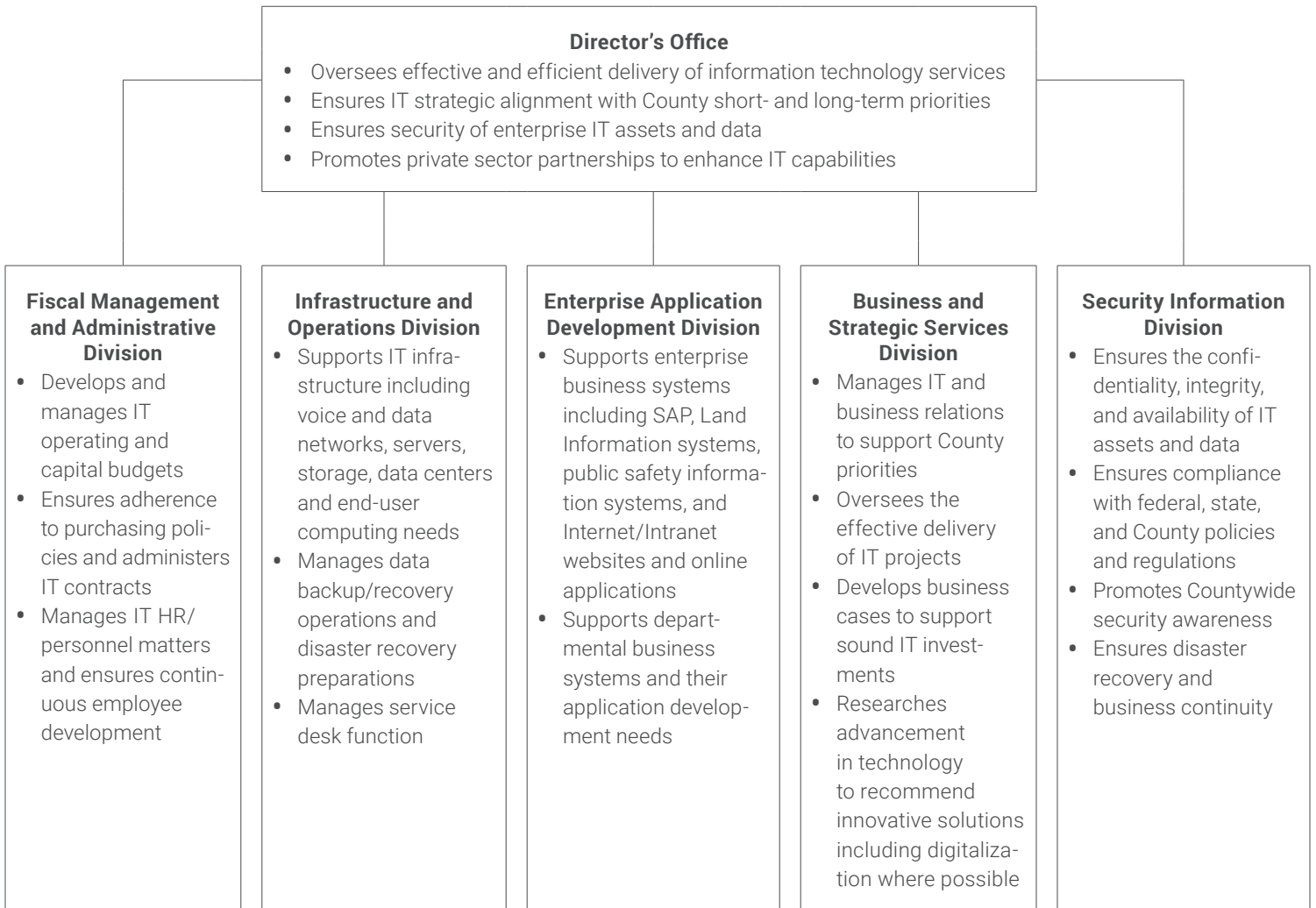
## Mission and Organizational Chart

**Vision Statement:** To be recognized as an effective technology leader and a catalyst for business innovation.

**Mission Statement:** The Department of Information Technology Services is committed to empowering business stakeholders with technology and services that facilitate effective processes, collaboration, and communication. This is accomplished by developing skilled IT staff with a professional, customer-oriented mindset; fostering and maintaining valuable partnerships with business units; and providing a stable, secure, and highly integrated computing environment.

### Value Statement

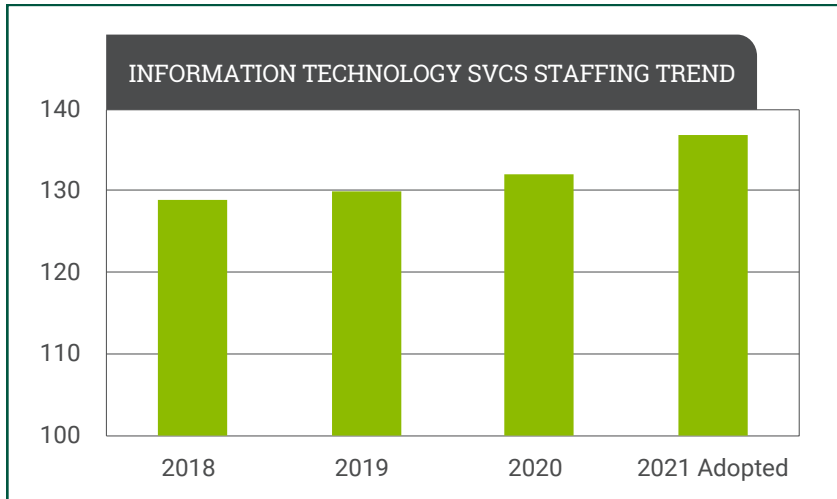
- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all residents should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.
- We believe that our government must be customer focused, fiscally responsible, and deliver services that are among the best in the nation.



# INFORMATION TECHNOLOGY SERVICES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 129  | 130  | 132  | 137          |



In 2019, a security administrator was added to protect resident data and reduce security risk.

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.

## Operating Projects and County Priorities

| PRIORITY:                       | SMART & SUSTAINABLE GOVERNMENT |               |  |
|---------------------------------|--------------------------------|---------------|--|
| Projects                        | Est. Start Date                | Est. End Date |  |
| Asset Management Supervisor     | 2/1/21                         | 4/1/21        |  |
| Network Refresh Program         | 12/26/19                       | 12/30/21      |  |
| Public Safety Solution Support  | 5/16/19                        | 9/21/21       |  |
| SAP Support Transition          | 4/3/20                         | 3/4/21        |  |
| Security Compliance Manager     | 2/1/21                         | 4/1/21        |  |
| Senior IT Systems Administrator | 2/1/21                         | 4/1/21        |  |

# INFORMATION TECHNOLOGY SERVICES

## Statistics

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|---|-------------|-------------|-------------|-------------|
| 1. Percent service requests completed on schedule     | 95%         | 98%         | 95%         | 98%         |
| 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 | 577         | 106         | 833         | 800         |
| 6. Number of technical training hours                 | 1,369       | 1,953       | 547         | 900         |

## 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. Annual Payment Card Industry compliance

## Accomplishments: FY 2020

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. 2020 Award: Center for Digital Government Digital Counties Survey

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 14,981,059        | 15,658,530        | 16,717,513        | 19,502,829        |
| Operations                                  | 12,354,912        | 17,204,106        | 20,065,080        | 25,244,114        |
| Contributions to Other Funds                | 280,858           | 376,209           | 313,217           | 133,294           |
| Contributions to Capital and Capital Outlay | 23,558            | 1,459,795         | 1,410,527         | 2,346,698         |
| <b>Total</b>                                | <b>27,640,387</b> | <b>34,698,640</b> | <b>38,506,337</b> | <b>47,226,935</b> |

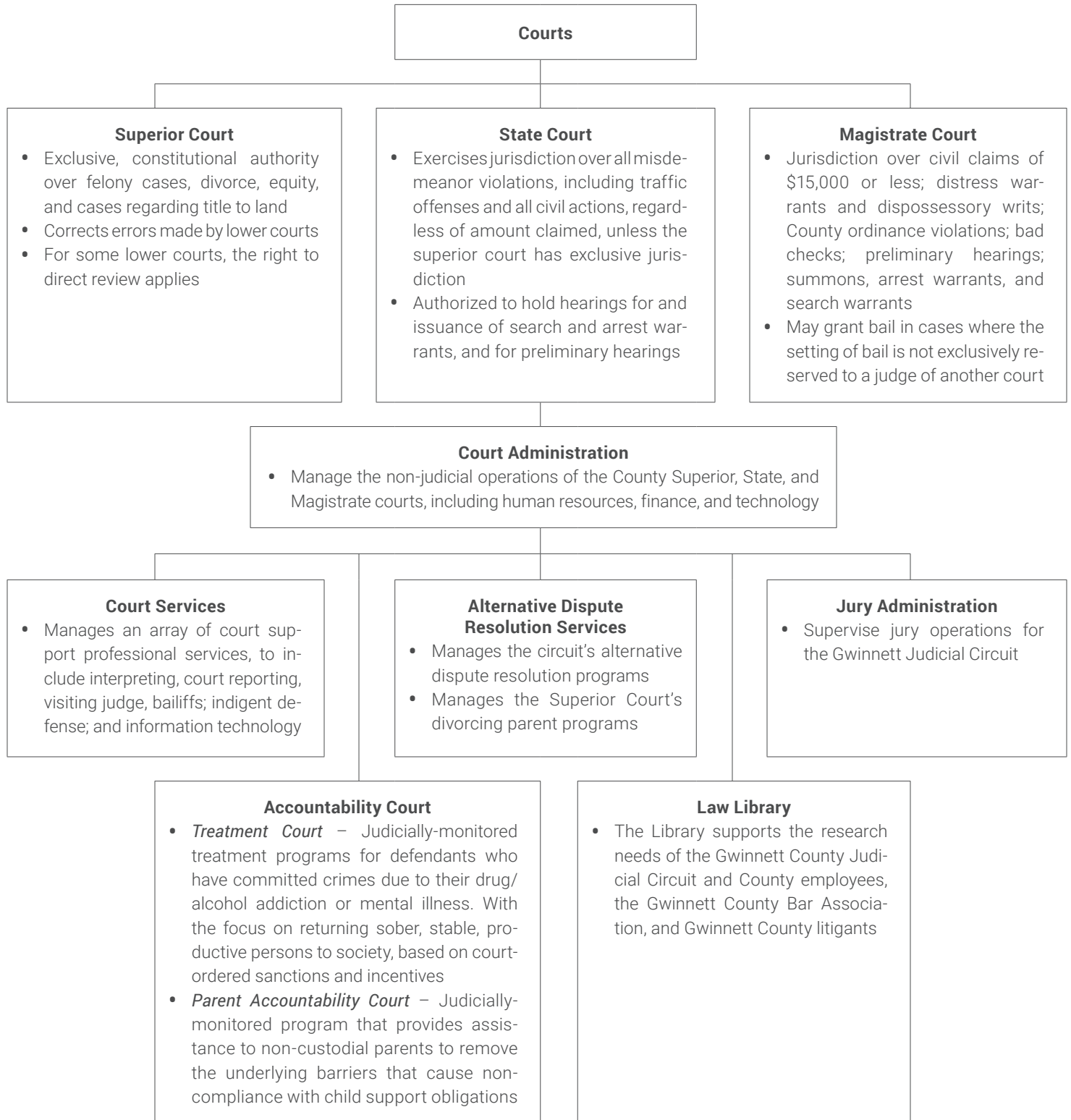
## Appropriations Summary by Fund

| Appropriations (\$)         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Administrative Support Fund | 27,640,387        | 34,698,640        | 38,506,337        | 47,226,935        |
| <b>Total</b>                | <b>27,640,387</b> | <b>34,698,640</b> | <b>38,506,337</b> | <b>47,226,935</b> |

# JUDICIARY

## Mission and Organizational Chart

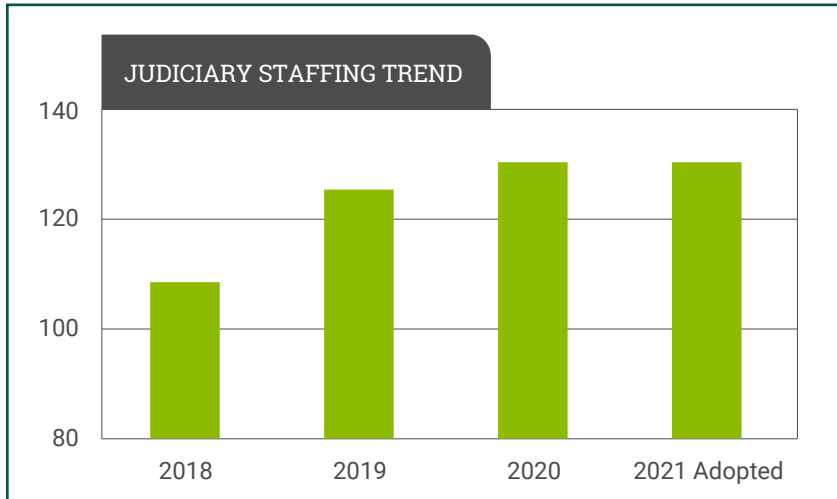
To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities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





## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 109  | 126  | 131  | 131          |



In 2019, 17 full-time court reporters were added to replace contracted court reporter positions. A Treatment Court intake coordinator was also added to maintain the growth of the treatment courts. During the year, a position that was previously funded out of the General Fund became primarily grant-funded.\*

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

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

## Departmental Goals and Performance Measurements

### 1. Efficient resolution of felony cases.

|                    | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--------------------|-------------|-------------|-------------|----------------|
| Felony cases filed | 7,888       | 7,426       | 5,019       | 9,569          |

### 2. Efficient resolution of misdemeanor cases.

|                         | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-------------------------|-------------|-------------|-------------|----------------|
| Misdemeanor cases filed | 8,157       | 7,920       | 4,289       | 8,288          |

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

|                   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-------------------|-------------|-------------|-------------|----------------|
| Civil cases filed | 24,596      | 24,812      | 17,682      | 18,370         |

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

|                   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-------------------|-------------|-------------|-------------|----------------|
| Civil cases filed | 72,939      | 71,594      | 48,014      | 72,765         |

## Accomplishments: FY 2020

1. Implemented a new division in Superior Court.
2. Collaborated with multiple agencies, such as County Facilities and the Department of Public Health, to implement COVID-19 safety precautions throughout the courts.
3. Improved access to justice during the pandemic by outfitting all courtrooms with the equipment necessary for court proceedings to be held through virtual platforms, such as Zoom and WebEx.
4. Collaborated with the Grants Division on Project Reset, to provide CARES Act funding directly to tenants and landlords financially impacted by the pandemic.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Transition eight Superior Court judicial offices and the jury division into the Charlotte J. Nash Court Building.
2. Continue to create policies and procedures in response to the COVID-19 pandemic, specifically as it relates to jury trials and summoning jurors.
3. Create and implement additional electronic processes that enable our teleworking workforce to be more effective and efficient.

## Long-Term Departmental Issues and Initiatives for FY 2022 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 2022.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 13,860,092        | 15,032,905        | 15,919,791        | 16,928,570        |
| Operations                                  | 9,045,997         | 9,008,502         | 5,982,659         | 4,831,234         |
| Contributions to Other Funds                | 3,967,867         | 4,210,312         | 5,479,643         | 5,084,432         |
| Contributions to Other Agencies             | –                 | 50                | –                 | –                 |
| Contributions to Capital and Capital Outlay | 50,000            | 25,913            | 15,572            | –                 |
| <b>Total</b>                                | <b>26,923,956</b> | <b>28,277,682</b> | <b>27,397,665</b> | <b>26,844,236</b> |

## Appropriations Summary by Fund

| Appropriations (\$) | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund        | 26,923,956        | 28,277,682        | 27,397,665        | 26,844,236        |
| <b>Total</b>        | <b>26,923,956</b> | <b>28,277,682</b> | <b>27,397,665</b> | <b>26,844,236</b> |

# JUVENILE COURT

## Mission and Organizational Chart

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

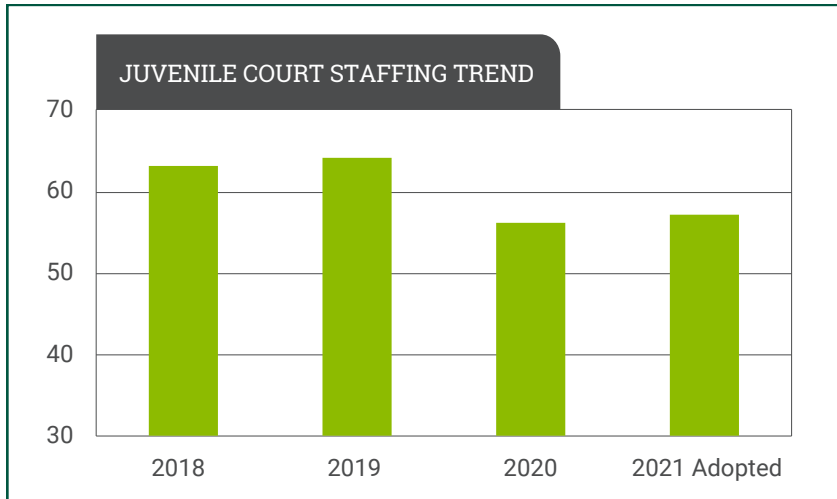
**Mission:** To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of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

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 63   | 64   | 56   | 57           |



In 2019, an attorney II position was added to increase the level of research and speed of rulings and orders.

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

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

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--|-------------|-------------|-------------|----------------|
| Delinquent filings                       | 4,283       | 4,240       | 2,691       | 3,465          |
| Delinquent filings disposed              | 5,437       | 5,425       | 3,704       | 4,566          |
| * Percent of delinquent filings disposed | 127%        | 128%        | 138%        | 132%           |

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

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--|-------------|-------------|-------------|----------------|
| Dependency filings                       | 1,627       | 1,202       | 890         | 1,046          |
| Dependency filings disposed              | 1,012       | 1,007       | 518         | 763            |
| * Percent of dependency filings disposed | 62%         | 84%         | 58%         | 73%            |

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

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Special proceeding filings                | 629         | 528         | 319         | 424            |
| Special proceeding filings disposed       | 528         | 727         | 350         | 539            |
| * Percent of special proceedings disposed | 84%         | 138%        | 109%        | 127%           |

\*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.

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Traffic violation filings               | 1,054       | 1,111       | 795         | 953            |
| Traffic violation filings disposed      | 1,214       | 1,182       | 830         | 1,006          |
| * Percent of violation filings disposed | 115%        | 106%        | 96%         | 106%           |

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

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Total charges/filings handled by the court  | 7,593       | 7,081       | 4,695       | 5,888          |
| Total charges/filings disposed by the court | 8,191       | 8,341       | 5,402       | 6,872          |
| * Percent of total charges/filings disposed | 108%        | 118%        | 115%        | 117%           |

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

|                               | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|-------------------------------|-------------|-------------|-------------|----------------|
| Program referrals             | 2,112       | 3,230       | 2,701       | 2,966          |
| Programs completed            | 1,991       | 3,126       | 2,623       | 2,875          |
| Percent of programs completed | 94%         | 97%         | 97%         | 97%            |

## Accomplishments: FY 2020

1. Secured Council of Accountability Court Judges grant funds to implement Family Treatment Court
2. Juvenile Court Clerk's Office transitioned to fall under Superior Clerk of Court
3. Adapting work process, employees, and procedures due to COVID-19 pandemic
4. Implemented use of existing and new technology to conduct court hearings and for employees to telecommute
5. Piloted and implemented e-filing of dependency orders through Court Process Reporting System

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Standardize account practices, budget appropriately, and increase training funding
2. Decrease percentage of expenditures remaining to 1 to 2 percent annually
3. Continue to develop and use technology to update work processes
4. State of the Court address for employees
5. Complete fourth courtroom in Annex to expedite case disposal
6. Collaborate with GCPS, DA, state, County government, other stakeholders to develop delinquency prevention program
7. Enhance IT support for all department with onsite technician/support position
8. Continue to develop, and strengthen relationships with stakeholders and elected officials to provide information on juvenile court programs and initiatives

\*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

## Long-Term Departmental Issues and Initiatives for FY 2022 and Beyond

1. Add fourth judge and staff
2. Reorganization of department structure to consolidate administrative functions with the Administrative Office of the Courts wherever practical; Administration for uniformity in practice and resources; Guardian ad litem to eliminate potential conflict caused by judges having administrative supervision over attorneys who practice before them
3. Investigate possibility of Department of Juvenile Justice responsibility of probation supervision and services
4. Develop in-house mental health department to provide diagnostic and treatment services for indigent children and families
5. Develop juvenile accountability court with intensive supervision and treatment component for serious offenders who can be maintained in the community
6. Transition court reporters from independent contractors to County employees

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|---|------------------|------------------|------------------|------------------|
| Personal Services                           | 6,114,575        | 6,384,769        | 6,897,944        | 6,860,302        |
| Operations                                  | 1,330,299        | 1,412,203        | 1,193,374        | 335,608          |
| Contributions to Other Funds                | 1,225,520        | 1,179,550        | 1,566,488        | 1,567,677        |
| Contributions to Capital and Capital Outlay | 51,214           | 50,054           | 40,790           | 63,609           |
| Contribution to Fund Balance                | –                | –                | –                | 14,561           |
| <b>Total</b>                                | <b>8,721,608</b> | <b>9,026,576</b> | <b>9,698,596</b> | <b>8,841,757</b> |

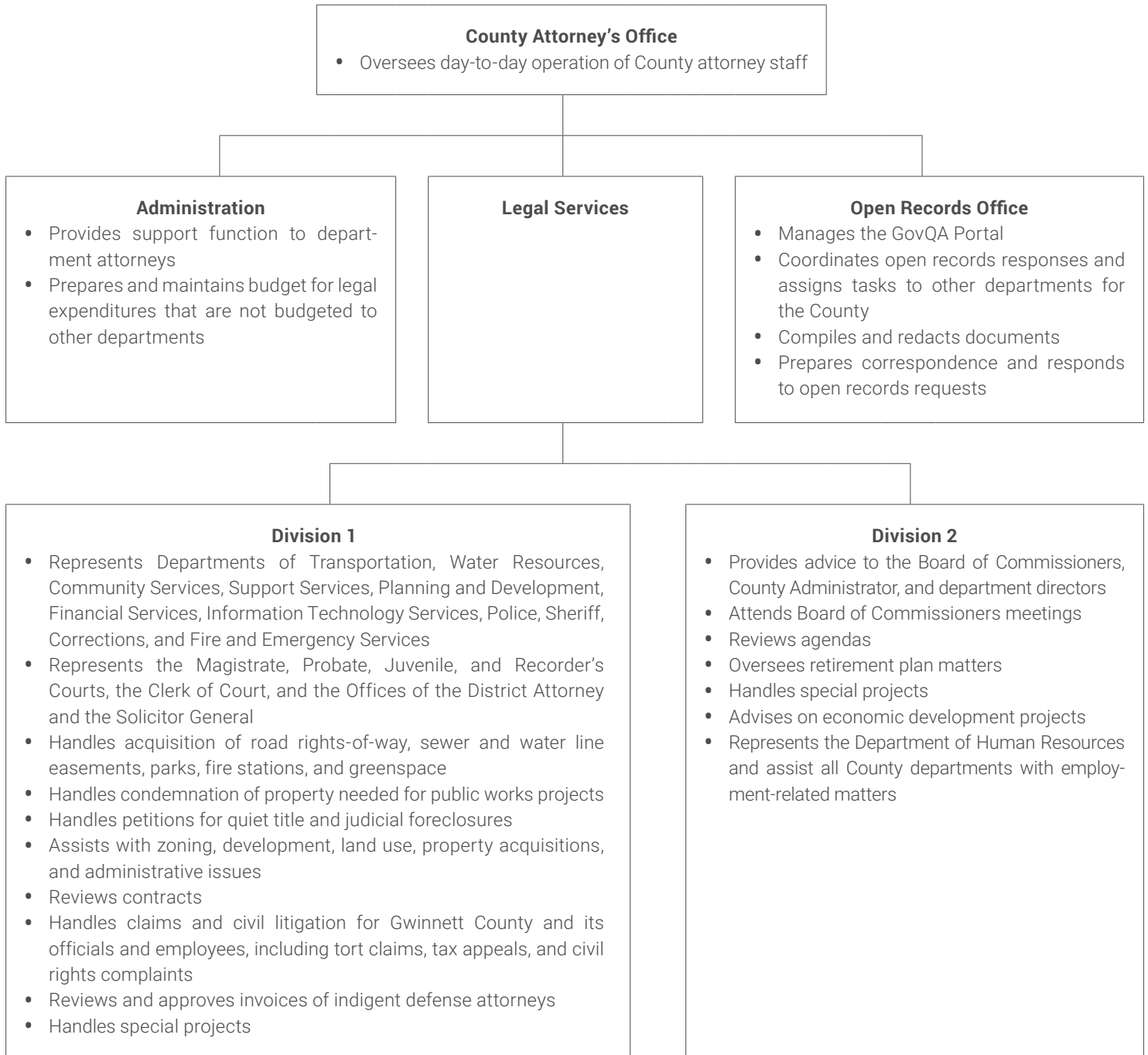
## Appropriations Summary by Fund

| Appropriations (\$)             | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|---------------------------------|------------------|------------------|------------------|------------------|
| General Fund                    | 8,685,546        | 8,987,680        | 9,676,642        | 8,787,291        |
| Juvenile Court Supervision Fund | 36,062           | 38,896           | 21,954           | 54,466           |
| <b>Total</b>                    | <b>8,721,608</b> | <b>9,026,576</b> | <b>9,698,596</b> | <b>8,841,757</b> |

# LAW DEPARTMENT

## Mission and Organizational Chart

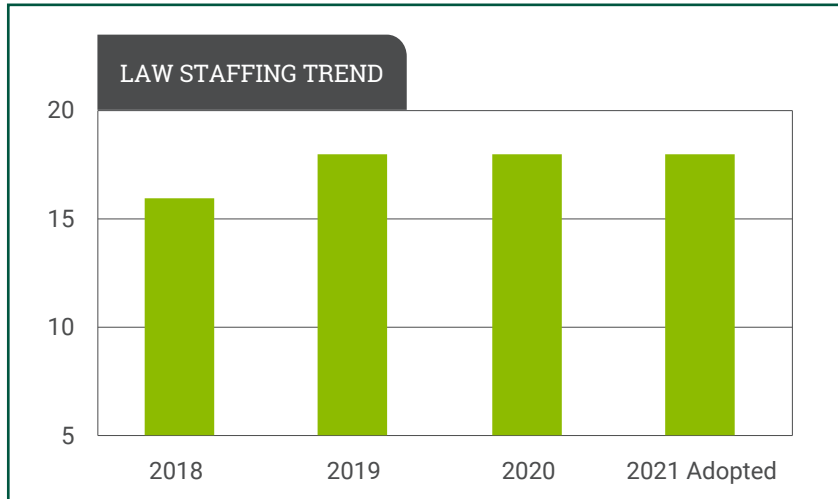
The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County, its elected officials, staff, authorities, and related organizations. The Law Department will observe the highest standards of ethics, professionalism, and accountability. It will operate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



# LAW DEPARTMENT

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 16   | 18   | 18   | 18           |



During 2019, the department received two positions from the unallocated pool.

## Operating Projects and County Priorities

| PRIORITY:  |  | STRONG & VIBRANT LOCAL ECONOMY |               |
|--|--|--------------------------------|---------------|
| Projects   |  | Est. Start Date                | Est. End Date |
| Complete airport request for proposal for the north side |  | 1/1/20                         | 12/31/21      |
| Complete Gwinnett Entrepreneur Center project            |  | 1/1/20                         | 12/31/21      |
| Complete Gwinnett Place Mall project                     |  | 1/1/21                         | 12/31/21      |
| Complete Rowen project land acquisition                  |  | 1/1/20                         | 12/31/21      |
| Complete Stone Mountain Tennis Center project            |  | 1/1/20                         | 12/31/21      |
| Complete Water Tower project                             |  | 12/1/20                        | 12/31/21      |

| PRIORITY:  |  | SMART & SUSTAINABLE GOVERNMENT |               |
|--|--|--------------------------------|---------------|
| Projects   |  | Est. Start Date                | Est. End Date |
| Implement CompuLaw, a legal calendaring and docketing system   |  | 1/1/21                         | 12/31/21      |
| Increase continuing legal education for attorneys by completing an additional three hours of Continuing Legal Education, or CLE, credits |  | 1/1/21                         | 12/31/21      |
| Increase participation in content-specific training for support staff by attending a paralegal CLE course                                |  | 1/1/21                         | 12/31/21      |
| Nominate another employee for LEAD Academy   |  | 1/1/20                         | 12/31/21      |



# LAW DEPARTMENT

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Assignments received                | 850         | 1,251       | 1,164       | 1,100       |
| 2. Claims received                     | 108         | 74          | 71          | 70          |
| 3. Legal opinions requested            | 55          | 103         | 65          | 65          |
| 4. Litigation matters received         | 261         | 179         | 121         | 120         |
| 5. Contracts submitted for review      | 961         | 921         | 2,831       | 1,200       |
| 6. Critical path matters received      | 429         | 538         | 656         | 600         |
| 7. Assignments completed               | 817         | 1,321       | 1,144       | 1,100       |
| 8. Claims completed                    | 90          | 112         | 104         | 110         |
| 9. Legal opinions completed            | 54          | 101         | 63          | 65          |
| 10. Litigation matters completed       | 221         | 177         | 144         | 150         |
| 11. Contracts processed                | 931         | 934         | 2,314       | 1,200       |
| 12. Contracts completed within 10 days | 93%         | 88%         | 79%         | 90%         |
| 13. Critical path matters completed    | 418         | 500         | 681         | 650         |
| 14. Volunteer internship hours         | 200         | 800         | 344         | 500         |

## The Gwinnett Standard

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

1. All attorneys are current on CLE credits
2. All support staff attended a County-sponsored training course
3. One employee completed LEAD Academy
4. One employee completed the Internal Management Academy

## Accomplishments: FY 2020

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. Provided legal guidance during 2020 elections
2. Assisted with land transactions for redevelopment efforts (Rowen, Gwinnett Place Mall, and The Exchange at Gwinnett Bonds)
3. Reviewed almost 2,000 contracts related to the CARES Act
4. Implemented ORR software and hired Open Records Officer
5. Assisted with COVID-19 response policies, declaration of local emergency, and statewide emergency orders
6. Assisted with completion of Service Delivery Strategy
7. Completed intergovernmental agreements (Snellville, Lawrenceville, and Fire Station 13)

# LAW DEPARTMENT

## Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|------------------------------|------------------|------------------|------------------|------------------|
| Personal Services            | 2,250,368        | 2,493,159        | 2,570,274        | 2,578,137        |
| Operations                   | 104,748          | 130,985          | 206,769          | 233,995          |
| Contributions to Other Funds | 9,476            | 11,543           | 11,373           | 12,697           |
| <b>Total</b>                 | <b>2,364,592</b> | <b>2,635,687</b> | <b>2,788,416</b> | <b>2,824,829</b> |

## Appropriations Summary by Fund

| Appropriations (\$)         | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|-----------------------------|------------------|------------------|------------------|------------------|
| Administrative Support Fund | 2,364,592        | 2,635,687        | 2,788,416        | 2,824,829        |
| <b>Total</b>                | <b>2,364,592</b> | <b>2,635,687</b> | <b>2,788,416</b> | <b>2,824,829</b> |

# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

## Appropriations FY 2018 – 2021

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

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | -    | -    | -    | -            |

### Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual   | 2019 Actual   | 2020 Unaudited | 2021 Budget   |
|------------------------------|---------------|---------------|----------------|---------------|
| Operations                   | 30,579        | 40,780        | 54,226         | 61,700        |
| Contributions to Other Funds | 1,447         | (1,214)       | 549            | 357           |
| <b>Total</b>                 | <b>32,026</b> | <b>39,566</b> | <b>54,775</b>  | <b>62,057</b> |

### Appropriations Summary by Fund

| Appropriations (\$)          | 2018 Actual   | 2019 Actual   | 2020 Unaudited | 2021 Budget   |
|------------------------------|---------------|---------------|----------------|---------------|
| Loganville EMS District Fund | 32,026        | 39,566        | 54,775         | 62,057        |
| <b>Total</b>                 | <b>32,026</b> | <b>39,566</b> | <b>54,775</b>  | <b>62,057</b> |

# NON-DEPARTMENTAL

## Appropriations FY 2018 – 2021

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, payments to other agencies, 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 District, Recreation, and Fleet Management Funds consist of contributions to capital projects and contingencies. Miscellaneous appropriations in the Fire and EMS District Fund consist of contributions to capital projects and contingencies historically, but there is no contribution to capital projects budgeted in 2021. Miscellaneous appropriations in the Police Services District Fund consist primarily of reserves and contingencies, payments to subsidized agencies, and transfers to capital projects. Miscellaneous appropriations in the Economic Development Tax Fund consist 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.

### Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | -    | -    | -    | -            |

### Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited     | 2021 Budget       |
|---|-------------------|-------------------|--------------------|-------------------|
| Personal Services                           | 208,396           | 208,396           | 203,396            | 240,000           |
| Operations                                  | 7,203,161         | 8,086,609         | 8,072,690          | 16,417,890        |
| Intergovernmental                           | 3,893,809         | 4,208,082         | 4,374,662          | 4,939,223         |
| Debt Service                                | 359,241           | 2,967,356         | 2,535,598          | 2,550,247         |
| Contributions to Other Funds                | 20,275,431        | 19,864,487        | 11,983,342         | 4,411,565         |
| Contributions to Development Authority      | -                 | -                 | 780,715            | 9,665,386         |
| Contributions to Subsidized Agencies        | -                 | -                 | 120,000            | 370,000           |
| Contributions to Other Agencies             | 1,400,000         | 1,403,435         | 4,800,000          | 1,400,000         |
| Contributions to Capital and Capital Outlay | 50,512,965        | 36,793,950        | 79,761,876         | 25,017,475        |
| Contribution to Fund Balance                | -                 | -                 | -                  | 120,123           |
| Reserves and Contingencies                  | -                 | -                 | -                  | 26,385,623        |
| Working Capital Reserve                     | -                 | -                 | -                  | 13,332            |
| <b>Total</b>                                | <b>83,853,003</b> | <b>73,532,315</b> | <b>112,632,279</b> | <b>91,530,864</b> |

# NON-DEPARTMENTAL

## Appropriations FY 2018 – 2021

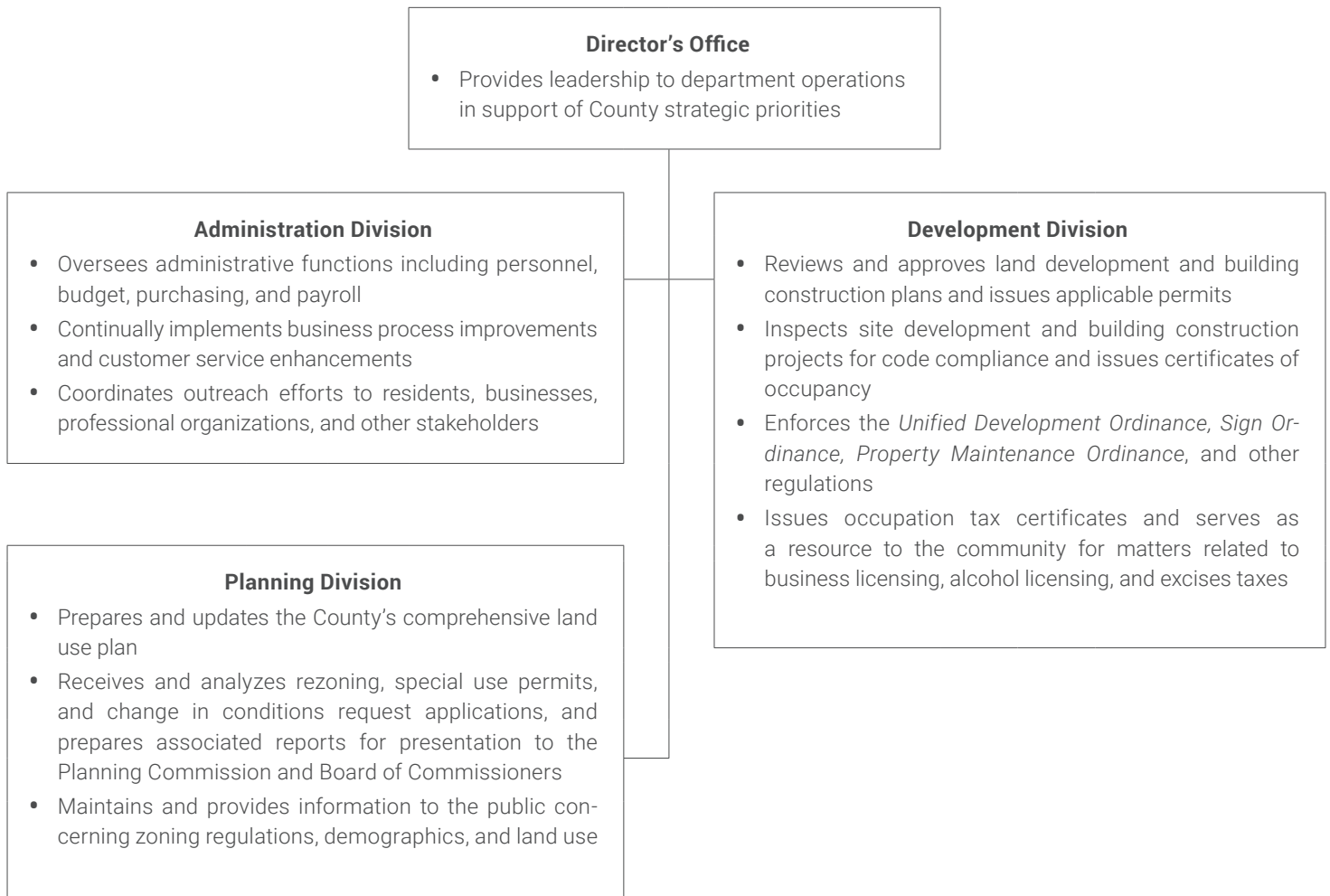
### Appropriations Summary by Fund

| Appropriations (\$)                                | 2018 Actual       | 2019 Actual       | 2020 Unaudited     | 2021 Budget       |
|--|-------------------|-------------------|--------------------|-------------------|
| General Fund                                       | 40,210,799        | 49,455,885        | 78,610,825         | 50,605,398        |
| Medical Examiners Contract (General Fund)          | 1,310,726         | 1,318,948         | 1,320,063          | 1,537,038         |
| E-911 Fund   | 3,787,384         | 4,099,364         | 4,274,255          | 5,256,223         |
| Development and Enforcement Services District Fund | 3,500,000         | 2,568,118         | 4,629,833          | 1,186,500         |
| Fire and Emergency Medical Services District Fund  | 13,500,000        | 8,093,720         | 8,800,599          | 5,711,000         |
| Police Services District Fund                      | 18,420,636        | –                 | 7,024,032          | 5,108,250         |
| Recreation Fund                                    | 1,537,772         | 1,999,873         | 1,375,565          | 2,642,417         |
| Economic Development Tax Fund                      | –                 | –                 | 780,715            | 9,785,509         |
| Street Lighting Fund                               | –                 | –                 | –                  | 11,000            |
| Crime Victims Assistance Fund                      | –                 | –                 | –                  | 10,000            |
| Fleet Management Fund                              | 190,600           | 200,000           | 715,000            | 554,500           |
| Economic Development Operating Fund                | 404,830           | 4,883,462         | 4,468,935          | 5,612,697         |
| Solid Waste Operating Fund                         | –                 | –                 | –                  | 10,000            |
| Stormwater Operating Fund                          | –                 | –                 | –                  | 165,000           |
| Water and Sewer Operating Fund                     | –                 | –                 | –                  | 1,407,000         |
| Airport Operating Fund                             | –                 | –                 | –                  | 11,000            |
| Workers' Compensation Fund                         | –                 | –                 | –                  | 10,000            |
| Group Self-Insurance Fund                          | –                 | –                 | –                  | 10,000            |
| Risk Management Fund                               | –                 | –                 | –                  | 10,000            |
| Administrative Support Fund                        | 990,256           | 912,945           | 632,457            | 1,887,332         |
| <b>Total</b>                                       | <b>83,853,003</b> | <b>73,532,315</b> | <b>112,632,279</b> | <b>91,530,864</b> |

# PLANNING AND DEVELOPMENT

## Mission and Organizational Chart

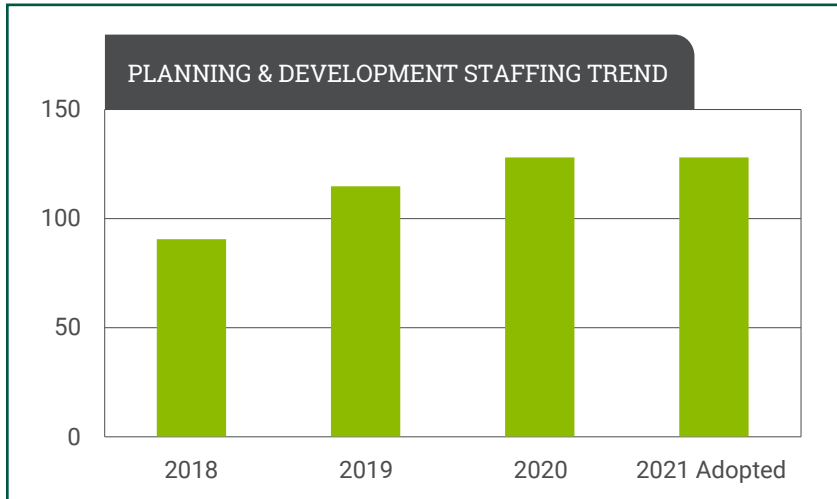
To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalized residential and non-residential neighborhoods to protect the natural environment and facilitate the creation of a built environment desired by the citizens of Gwinnett County through balanced planning and development review. We are committed to conducting business responsibly with integrity through planning, reviewing, and monitoring of development. We will endeavor to provide quality service to our customers in a timely manner. We will strive to maintain an excellent standard of service to our customers while committing ourselves to act with courtesy and professionalism. We will encourage and support an environment where team members bring individual strengths and talents to work together to meet our unified goal of superior customer service.



# PLANNING AND DEVELOPMENT

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 90   | 115  | 128  | 128          |



In 2019, positions were added to support community engagement opportunities and to improve efficiency and productivity levels. During the year, Code Enforcement was moved from Police to Planning & Development, resulting in 19 Code Enforcement positions being transferred into the department. The department also received one position from the unallocated pool during the year.

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.

## Operating Projects and County Priorities

| PRIORITY:  | SAFE & HEALTHY COMMUNITY |               |  |
|--|--------------------------|---------------|--|
| Projects   | Est. Start Date          | Est. End Date |  |
| Multifamily and Extended Stay Property Risk Reduction Plan | 9/1/19                   | 5/31/21       |  |

| PRIORITY:                             | LIVABILITY & COMFORT |               |  |
|---------------------------------------|----------------------|---------------|--|
| Projects                              | Est. Start Date      | Est. End Date |  |
| Create Training Videos for the Public | 8/1/19               | 12/31/21      |  |

| PRIORITY:                                   | STRONG & VIBRANT LOCAL ECONOMY |               |  |
|---|--------------------------------|---------------|--|
| Projects                                    | Est. Start Date                | Est. End Date |  |
| Develop Code Enforcement Education Material | 11/15/19                       | 4/2/21        |  |
| Unified Redevelopment Ordinance             | 10/1/18                        | 4/1/21        |  |

# PLANNING AND DEVELOPMENT

| PRIORITY:                                |  | SMART & SUSTAINABLE GOVERNMENT |               |
|--|--|--------------------------------|---------------|
| Projects                                 |  | Est. Start Date                | Est. End Date |
| Create a Succession Plan                 |  | 1/2/18                         | 3/31/21       |
| Develop Executive Operational Dashboards |  | 9/16/19                        | 7/1/21        |
| Develop Quality Management System        |  | 7/29/19                        | 10/1/21       |
| Document Business Processes              |  | 3/1/20                         | 9/1/21        |
| Maintain a Multi-Discipline Workforce    |  | 8/1/19                         | 12/31/21      |

| PRIORITY:                                     |  | COMMUNICATION & ENGAGEMENT |               |
|---|--|----------------------------|---------------|
| Projects                                      |  | Est. Start Date            | Est. End Date |
| Customer Counter Logistics                    |  | 3/1/20                     | 3/1/21        |
| Line Queue Management Software Implementation |  | 3/1/20                     | 3/1/21        |
| Website Content Refresh                       |  | 10/1/19                    | 3/31/21       |

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Rezoning applications processed   | 97          | 49          | 120         | 90          |
| 2. Special use applications processed  | 64          | 64          | 70          | 65          |
| 3. Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days | 100%        | 100%        | 100%        | 100%        |
| 4. Development plans accepted by committee   | 220         | 171         | 343         | 200         |
| 5. Development permits issued  | 278         | 182         | 210         | 150         |
| 6. Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal) | 95%         | 75%         | 98%         | 100%        |
| 7. Building permits issued – residential   | 7,576       | 7,228       | 8,704       | 8,000       |
| 8. Building permits issued – non-residential   | 2,112       | 2,621       | 1,819       | 2,000       |
| 9. Building inspections conducted  | 77,441      | 71,543      | 64,855      | 70,000      |
| 10. Building inspections conducted within two business days of request   | 95%         | 100%        | 98%         | 100%        |
| 11. Departmental positive customer feedback  | 88%         | 95%         | 96%         | 95%         |
| 12. Fire Plan Review accuracy rate   | 96%         | 97%         | 97%         | 98%         |
| 13. Building Plan Review accuracy rate   | 97%         | 97.3%       | 98%         | 98%         |
| 14. Development Plan Review accuracy rate  | 95%         | 96%         | 98%         | 100%        |
| 15. Stormwater/Water and Sewer accuracy rate   | 95%         | 93%         | 94%         | 97%         |
| 16. Inspections accuracy rate  | 93%         | 92%         | 93%         | 95%         |



# PLANNING AND DEVELOPMENT

## 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. 95 percent satisfied customer surveys with good or excellent ratings
2. 80 percent plan review documents received electronically
3. 100 percent citizen erosion complaint initial responses on schedule

## Accomplishments: FY 2020

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. Planning & Development hosted the 2020 Electrical Code training for staff and contractors. Given his abilities as a Class II Electrical Contractors, an employee was asked to serve as an advisor and to provide interpretations of the National Electric Code to various Georgia Electrical Contractor Associations.
2. Implemented electronic delivery of Certificates of Occupancy and Completion as well as automated issuance of Temporary Certificates of Occupancy and Completion.
3. Implemented cross-functional training for both Inspectors and Code Enforcement Officers to improve efficiency and customer service.
4. Expanded the Gwinnett County Third Party Inspections Program to include all construction-related inspections.
5. Inspections Manager received recognition as Georgia Building Official of the Year by the Building Officials Association of Georgia.
6. Staff were nominated by the Georgia Department of Community Affairs commissioner to serve on code review committees in 2020 and 2021, including the State Codes Advisory Committee with final recommendations presented to the Georgia DCA Board prior to formal State adoption.
7. Added six new positions to create a Commercial Enforcement Unit.
8. Implemented online services for processing applications for Occupation Tax Certificates and Alcoholic Beverage Licenses.
9. Planning & Development was able to maintain service without interruption to both in-person and online customers. Final 2020 numbers show no delay in the two-week expected turnaround for project review completion.
10. Implemented the Online Sign Permit process, allowing sign contractors continued operation by accepting applications and reviewing documentation electronically.
11. Established the "Leadership Journey" program designed to coach and mentor staff identified as successors. Participants are given the tools necessary for bolstering leadership skills at all levels of the department while creating a respectful, enjoyable, and professional working environment.
12. Obtained Community Rating System recertification, highlighting Gwinnett's commitment to protecting flood plains and associated natural resources.

# PLANNING AND DEVELOPMENT

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 7,429,067         | 10,223,193        | 11,146,673        | 13,587,613        |
| Operations                                  | 919,403           | 1,192,675         | 8,975,548         | 15,826,788        |
| Transfers to Renewal and Extension          | –                 | –                 | 12,058            | 16,074            |
| Contributions to Other Funds                | 2,038,299         | 3,335,441         | 5,431,719         | 5,090,256         |
| Contributions to Capital and Capital Outlay | 146,812           | 232,446           | 390,594           | 184,065           |
| <b>Total</b>                                | <b>10,533,581</b> | <b>14,983,755</b> | <b>25,956,592</b> | <b>34,704,796</b> |

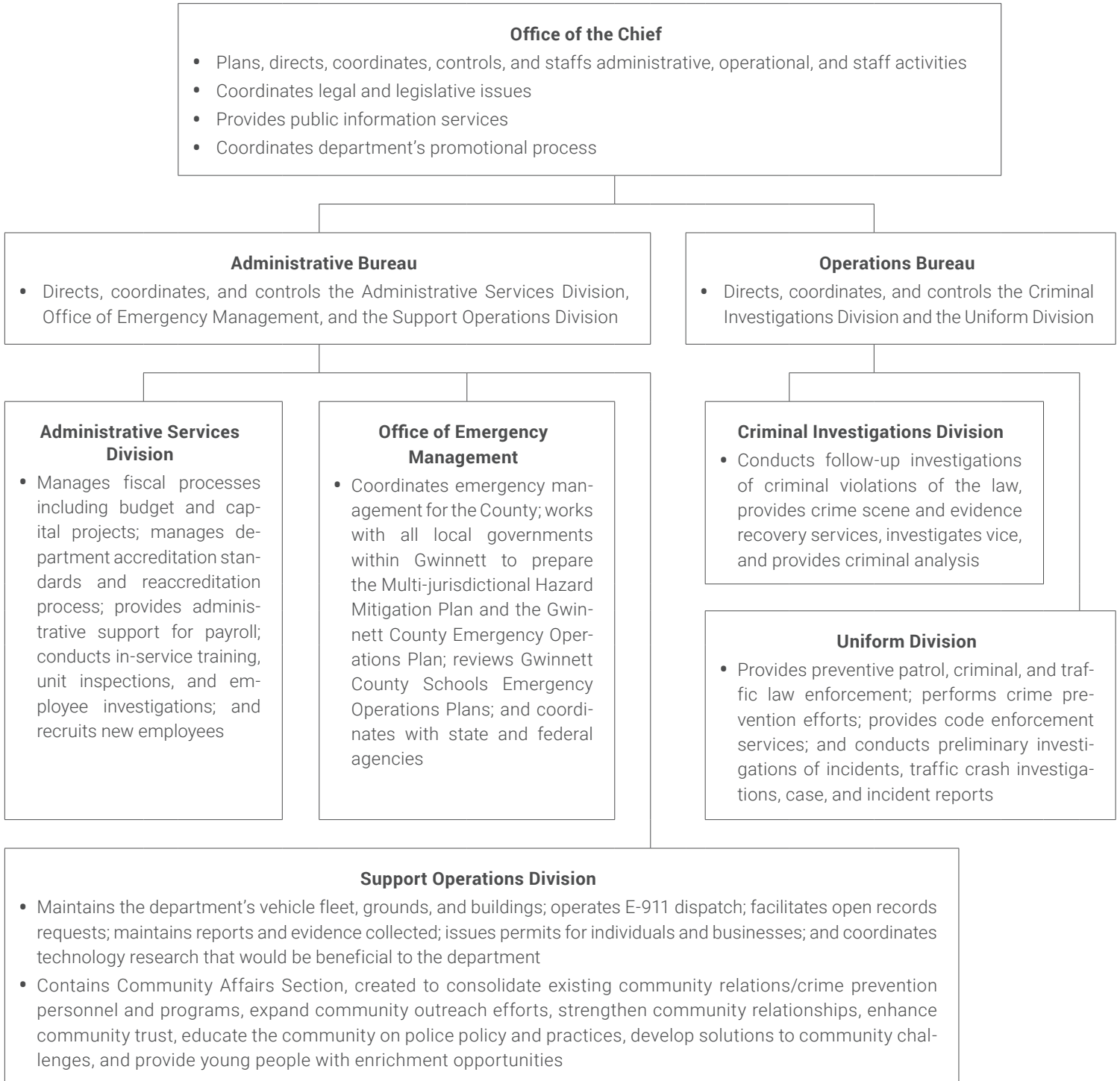
## Appropriations Summary by Fund

| Appropriations (\$)                                | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|--|-------------------|-------------------|-------------------|-------------------|
| General Fund                                       | 543,396           | 681,110           | 1,952,868         | 2,316,336         |
| Development and Enforcement Services District Fund | 6,432,665         | 10,273,149        | 11,027,047        | 13,189,021        |
| Fire and Emergency Medical Services District Fund  | 691,998           | 665,127           | 967,144           | 1,110,620         |
| Police Services District Fund                      | 1,206,666         | 1,538,291         | –                 | –                 |
| The Exchange at Gwinnett TAD Fund                  | –                 | –                 | 10,133,618        | 15,867,723        |
| Tree Bank Fund                                     | –                 | –                 | –                 | 30,000            |
| Stormwater Operating Fund                          | 659,500           | 865,009           | 1,017,635         | 1,205,570         |
| Water and Sewer Operating Fund                     | 999,356           | 961,069           | 858,280           | 985,526           |
| <b>Total</b>                                       | <b>10,533,581</b> | <b>14,983,755</b> | <b>25,956,592</b> | <b>34,704,796</b> |

# POLICE SERVICES

## Mission and Organizational Chart

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



# POLICE SERVICES

## Staffing Summary

|                      | 2018  | 2019  | 2020  | 2021 Adopted |
|----------------------|-------|-------|-------|--------------|
| Authorized Positions | 1,129 | 1,152 | 1,193 | 1,226        |



In 2019, 30 police officer positions with two support positions were added to serve a growing population, and 10 records personnel were added to address increasing workloads. During the year, Code Enforcement was moved from Police to Planning & Development, resulting in 19 Code Enforcement positions being transferred to Planning & Development.

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 resource and marketing coordinator to improve how the department engages with the community.

## Operating Projects and County Priorities

| PRIORITY:   | SAFE & HEALTHY COMMUNITY |               |  |
|---|--------------------------|---------------|--|
| Projects  | Est. Start Date          | Est. End Date |  |
| Thirty sworn positions with two support positions | 1/1/20                   | 1/31/22       |  |

| PRIORITY:  | SMART & SUSTAINABLE GOVERNMENT |               |  |
|--|--------------------------------|---------------|--|
| Projects   | Est. Start Date                | Est. End Date |  |
| Obtain Commission on Accreditation for Law Enforcement Agencies accreditation for the 911 Center | 10/1/18                        | 12/31/21      |  |

| PRIORITY:                          | COMMUNICATION & ENGAGEMENT |               |  |
|------------------------------------|----------------------------|---------------|--|
| Projects                           | Est. Start Date            | Est. End Date |  |
| Resource and Marketing Coordinator | 1/1/20                     | 12/31/21      |  |

# POLICE SERVICES

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Officers per 1,000 service population                                       | 0.89        | 0.93        | 0.95        | 0.98        |
| 2. Criminal Investigation cases assigned                                       | 3,783       | 3,922       | 3,712       | 3,900       |
| 3. E-911 calls received  | 459,532     | 414,414     | 410,219     | 424,000     |
| 4. Traffic calls answered  | 133,216     | 144,496     | 122,301     | 124,800     |
| 5. General calls answered  | 377,414     | 364,785     | 341,150     | 329,076     |
| 6. Department staff trained with the latest technology and equipment           | 8,676       | 8,175       | 5,958       | 6,500       |
| 7. Reduce Uniform Crime Rate Part 1 Violent Crime Rate per 100,000 population  | 217         | 218         | 206         | 205         |
| 8. Reduce Uniform Crime Rate Part 1 Property Crime Rate per 100,000 population | 2,188       | 2,170       | 1,637       | 1,950       |
| 9. Community safety perception statistics:                                     |             |             |             |             |
| Citizens reporting feeling safe in their neighborhood                          | 95%         | 96%         | 97%         | 97%         |
| Citizens reporting feeling safe in Gwinnett County                             | 85%         | 90%         | 94%         | 95%         |

## The Gwinnett Standard

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

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

## Accomplishments: FY 2020

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. Hired 156 police officers in 2020
2. CALEA re-accreditation received November 12, 2020
3. Office of Emergency Management accredited June 18, 2020
4. Creation of the Community Affairs Section
5. Text to 911 Function added in 2020

# POLICE SERVICES

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|---|--------------------|--------------------|--------------------|--------------------|
| Personal Services                           | 88,502,616         | 92,894,137         | 101,499,169        | 110,410,265        |
| Operations                                  | 13,695,604         | 15,558,215         | 15,279,367         | 23,482,153         |
| Contributions to Other Funds                | 10,104,696         | 15,062,242         | 15,759,998         | 16,854,480         |
| Contributions to Other Agencies             | 8,000              | –                  | –                  | –                  |
| Contributions to Capital and Capital Outlay | 6,660,293          | 6,502,089          | 8,634,498          | 9,363,515          |
| <b>Total</b>                                | <b>118,971,209</b> | <b>130,016,683</b> | <b>141,173,032</b> | <b>160,110,413</b> |

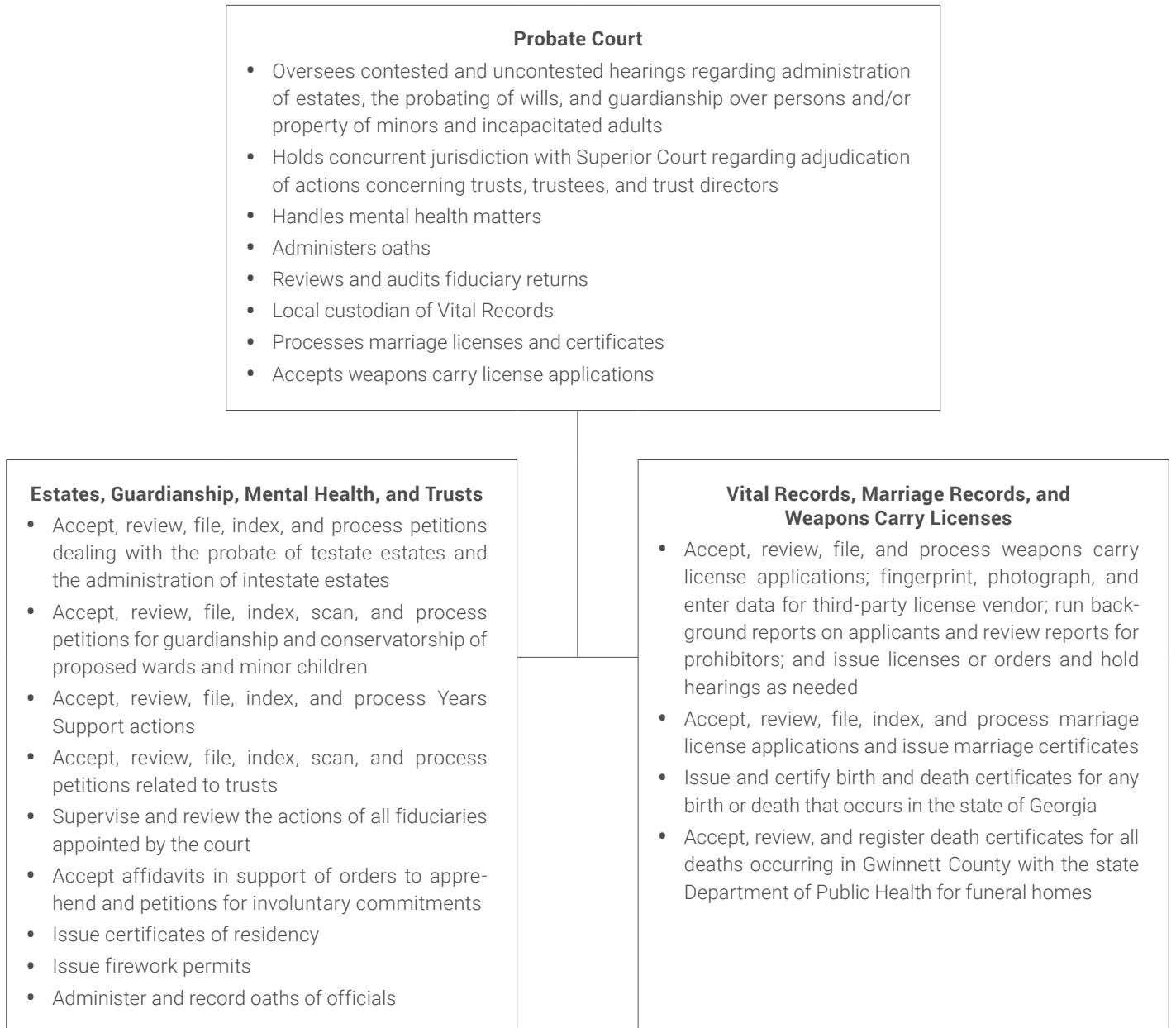
## Appropriations Summary by Fund

| Appropriations (\$)                                | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|--|--------------------|--------------------|--------------------|--------------------|
| General Fund                                       | 2,069,417          | 2,326,294          | 2,663,796          | 3,740,744          |
| Development and Enforcement Services District Fund | 3,011,111          | –                  | –                  | –                  |
| Police Services District Fund                      | 98,024,428         | 109,967,314        | 120,760,230        | 134,129,516        |
| E-911 Fund   | 15,194,642         | 16,183,958         | 17,237,469         | 21,881,143         |
| Police Special Justice Fund                        | 363,372            | 51,812             | 25,625             | 234,110            |
| Police Special State Fund                          | 308,239            | 1,487,305          | 485,912            | 124,900            |
| <b>Total</b>                                       | <b>118,971,209</b> | <b>130,016,683</b> | <b>141,173,032</b> | <b>160,110,413</b> |

# PROBATE COURT

## Mission and Organizational Chart

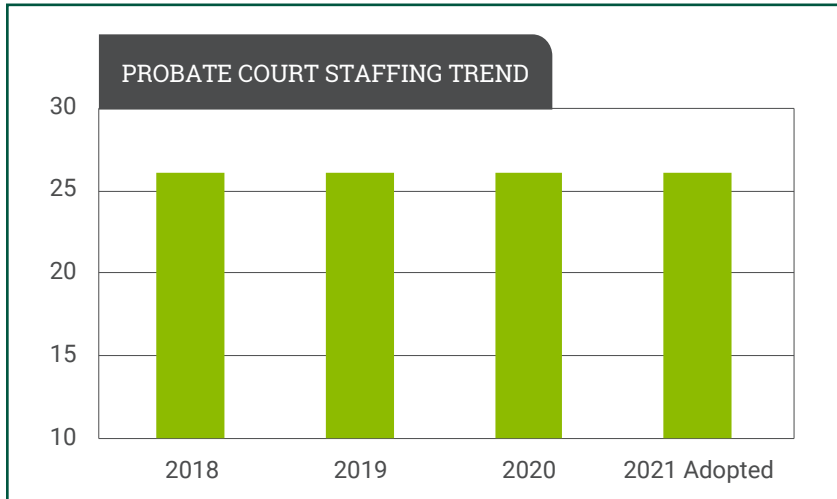
Gwinnett County Probate Court's mission is to serve the citizens of Gwinnett County by providing efficient, quality service in a professional manner, at all times maintaining our integrity and accountability, while safeguarding the best interests of the citizens of this county who are unable to protect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



# PROBATE COURT

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 26   | 26   | 26   | 26           |



## 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.

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Total guardianships combined (new cases)                    | 731         | 662         | 490         | 511            |
| Total estates, general, and mental health filed (new cases) | 1,991       | 2,100       | 2,160       | 2,244          |

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.

|                              | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|------------------------------|-------------|-------------|-------------|----------------|
| Birth Certificates           | 26,426      | 27,002      | 13,186      | 15,584         |
| Death Certificates           | 43,854      | 34,611      | 25,966      | 17,022         |
| Marriage licenses issued     | 5,913       | 5,487       | 4,953       | 4,971          |
| Marriage certificates issued | 14,753      | 13,776      | 12,731      | 12,742         |
| Firearm permits applied for  | 13,407      | 13,017      | 17,106      | 16,359         |



# PROBATE COURT

## Accomplishments: FY 2020

1. While under strict social distancing guidelines and judicial order, the court safely and successfully maintained operations during the pandemic.
2. The court opened a newly designed space in the Vital Records and Licensing office which will allow the citizens doing business in that department to be processed through more efficiently and with less wait time. This space adheres to the safety guidelines recommended by the Georgia Department of Public Health and the Centers for Disease Control and Prevention.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. With Probate Court being fully staffed, the goal remains to have clerks who are cross-trained to handle both Vital Records and Estates procedures.
2. Probate Court has always proudly engaged the citizens of the county through community outreach programs. These efforts have been put on hold due to the ongoing pandemic. The court looks forward to getting back to being a part of these programs as soon as it is safe to do so.
3. The court is working towards using electronic filing for all documents by the end of the year.

## Long-Term Departmental Issues and Initiatives for FY 2022 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 the office morale, assist with further cross-training and staff development, and improve employee retention and growth.

## Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|------------------------------|------------------|------------------|------------------|------------------|
| Personal Services            | 1,884,693        | 1,980,778        | 2,078,425        | 2,278,314        |
| Operations                   | 405,970          | 427,393          | 472,544          | 437,083          |
| Contributions to Other Funds | 582,330          | 476,176          | 660,917          | 669,496          |
| <b>Total</b>                 | <b>2,872,993</b> | <b>2,884,347</b> | <b>3,211,886</b> | <b>3,384,893</b> |

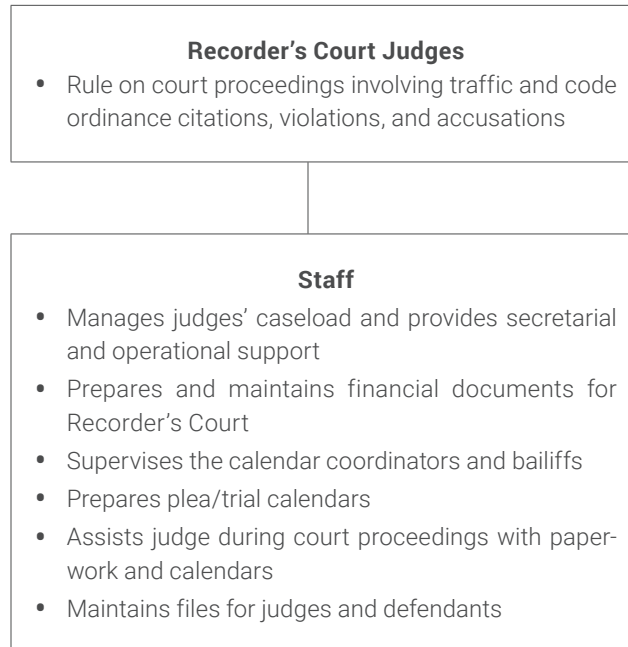
## Appropriations Summary by Fund

| Appropriations (\$) | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|---------------------|------------------|------------------|------------------|------------------|
| General Fund        | 2,872,993        | 2,884,347        | 3,211,886        | 3,384,893        |
| <b>Total</b>        | <b>2,872,993</b> | <b>2,884,347</b> | <b>3,211,886</b> | <b>3,384,893</b> |

# RECORDER'S COURT JUDGES

## Mission and Organizational Chart

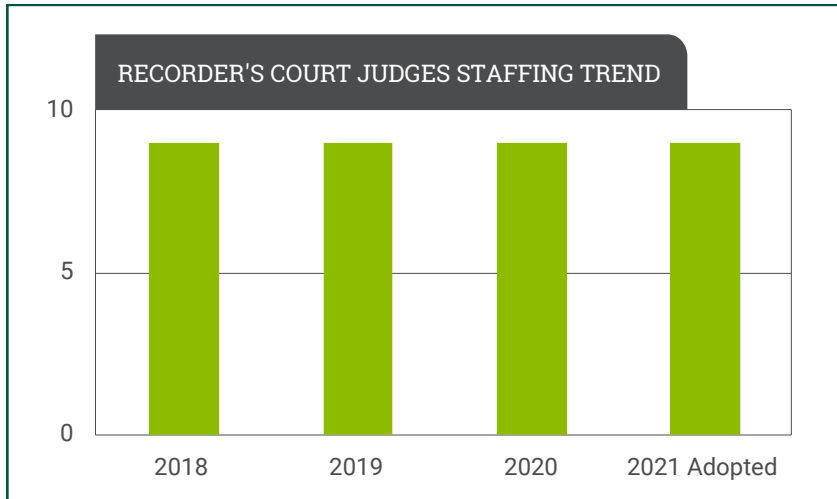
To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



# RECORDER'S COURT JUDGES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 9    | 9    | 9    | 9            |



## Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--|-------------|-------------|-------------|----------------|
| Total citations                                  | 86,135      | 88,641      | 56,808      | 59,648         |
| Number of traffic/environmental citations issued | 69,101      | 74,246      | 54,062      | 56,765         |
| * School bus stop arm camera citations           | 13,736      | 14,395      | 5,173       | 5,173          |

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

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--|-------------|-------------|-------------|----------------|
| Cases with guilty judgments                                    | 10,121      | 9,139       | 5,800       | 5,220          |
| ** Number of bench warrants issued                             | 5,279       | 3,109       | 1,907       | 1,717          |
| Number of cases handled through the court                      | 30,854      | 31,401      | 20,230      | 21,241         |
| Number of cases paid by bond forfeiture                        | 34,657      | 36,278      | 26,874      | 28,218         |
| School bus stop arm camera citations handled through the court | 3,380       | 1,512       | 809         | 809            |
| Number of stop arm cases paid by bond forfeiture               | 9,491       | 10,542      | 3,399       | 3,399          |

\* 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 2020

1. Accomplished the smooth transition to virtual court hearings for daily inmates.
2. Successfully accomplished the smooth transition of one new judge to the bench with minimal interruption to the current court process and operations.
3. Re-opened and operated court proceedings under CDC guidelines during a Judicial Emergency.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Successfully enact and maintain a monthly night court session to increase court access and availability to the general public within the current budget and by using the current staff, as CDC guidelines and Gwinnett Justice and Administration Center procedures allow.
2. Enact the use of virtual/remote court options as well as other online dispute resolutions using Matterhorn/DocuSign.
3. Transition to virtual/remote school bus stop arm hearings.

## Long-Term Departmental Issues and Initiatives for FY 2022 and Beyond

1. Explore the possibility of conducting night court session at Gwinnett Courthouse Annex.

## Appropriations Summary by Category

| Appropriations (\$)          | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|------------------------------|------------------|------------------|------------------|------------------|
| Personal Services            | 1,387,500        | 1,593,107        | 1,464,321        | 1,511,291        |
| Operations                   | 124,185          | 150,077          | 166,535          | 101,096          |
| Contributions to Other Funds | 248,887          | 491,717          | 502,696          | 493,409          |
| <b>Total</b>                 | <b>1,760,572</b> | <b>2,234,901</b> | <b>2,133,552</b> | <b>2,105,796</b> |

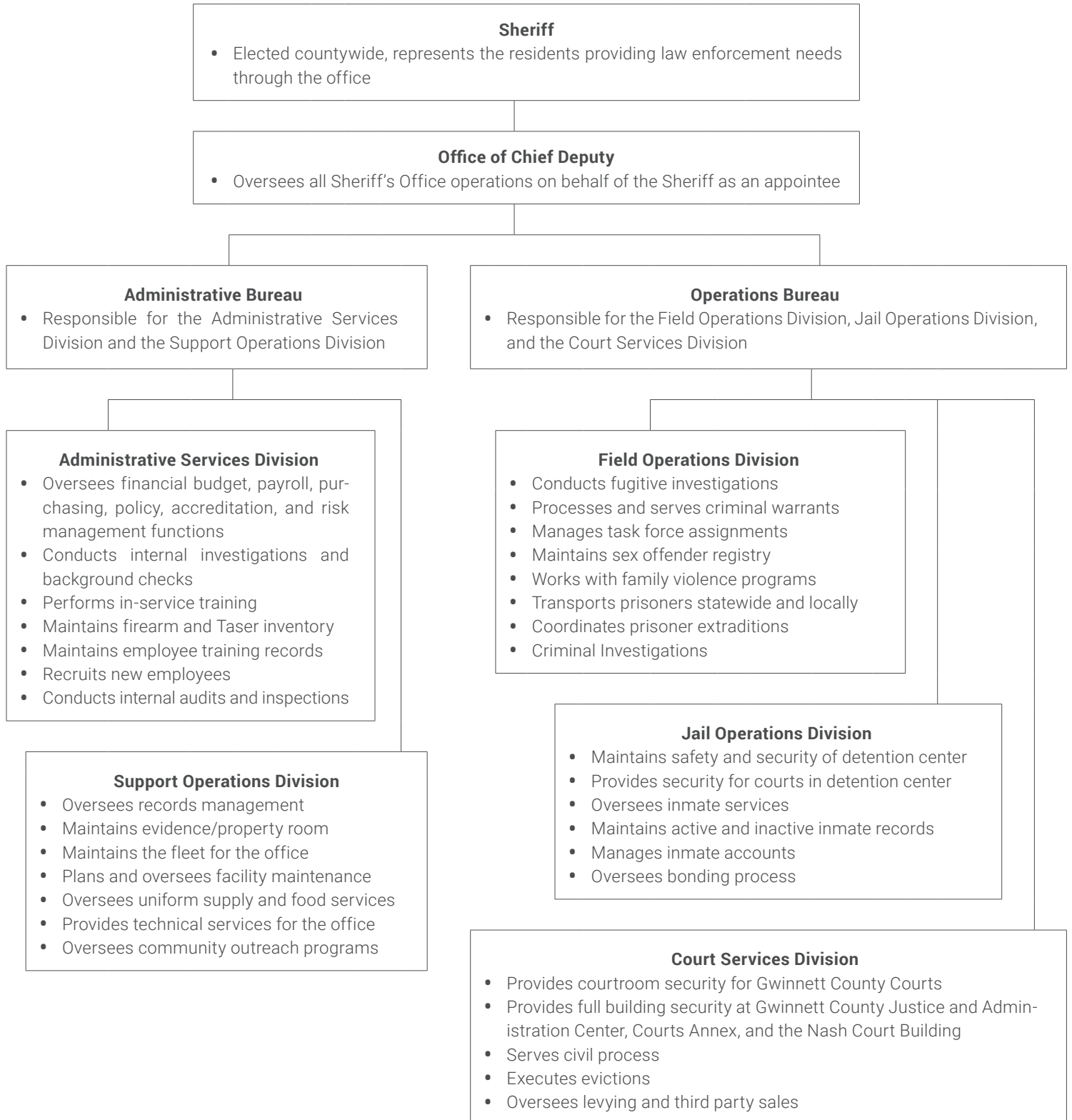
## Appropriations Summary by Fund

| Appropriations (\$)           | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|-------------------------------|------------------|------------------|------------------|------------------|
| Police Services District Fund | 1,760,572        | 2,234,901        | 2,133,552        | 2,105,796        |
| <b>Total</b>                  | <b>1,760,572</b> | <b>2,234,901</b> | <b>2,133,552</b> | <b>2,105,796</b> |

# SHERIFF'S OFFICE

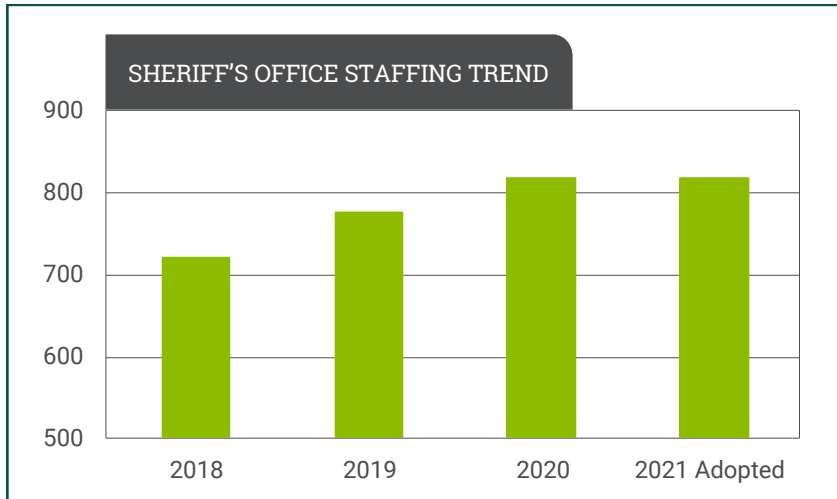
## Mission and Organizational Chart

The Gwinnett County Sheriff's Office is committed to providing our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This office will continually strive to maintain the highest law enforcement standards possible.



## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 722  | 777  | 820  | 820          |



In 2019, 42 deputy sheriff positions were added to provide court and building security for the courthouse expansion, warrant and temporary protection order services, and support jail operations. Eight sheriff processing associates and four administrative support associates were added to support manpower needs and address increasing workloads. An IT associate was also added to support and maintain the body-worn camera system.

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.

## Operating Projects and County Priorities

| PRIORITY:   | SAFE & HEALTHY COMMUNITY |               |  |
|---|--------------------------|---------------|--|
| Projects  | Est. Start Date          | Est. End Date |  |
| Create Gang Unit                                  | 1/1/21                   | 12/31/21      |  |
| Establish Trafficking and Child Exploitation Unit | 1/1/21                   | 12/31/21      |  |
| Implement Community Affairs Unit                  | 1/1/21                   | 12/31/21      |  |

## Statistics

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|---|-------------|-------------|-------------|-------------|
| 1. Detention center admissions  | 29,060      | 28,169      | 20,418      | 29,014      |
| 2. Average daily inmate population in detention center                                  | 2,260       | 2,081       | 1,799       | 2,144       |
| 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  | 9,049       | 9,450       | 6,085       | 9,500       |
| 6. Comply with all statutory requirements by providing court security to various courts | Yes         | Yes         | Yes         | Yes         |
| 7. Warrants received for service  | 17,859      | 14,923      | 11,320      | 17,334      |
| 8. Civil papers received for service  | 48,299      | 58,500      | 37,195      | 47,000      |
| 9. Family violence orders received for service  | 1,572       | 1,585       | 1,667       | 1,867       |
| 10. Warrants served   | 11,016      | 12,258      | 8,951       | 12,006      |
| 11. Civil papers served   | 48,669      | 58,200      | 23,593      | 37,000      |
| 12. Family violence orders served   | 1,431       | 1,485       | 1,596       | 1,796       |
| 13. People through security at GJAC   | 926,631     | 916,691     | 564,238     | 920,000     |
| 14. People through Juvenile/Recorder's Court  | 179,608     | 185,980     | 106,999     | 190,000     |
| 15. Inmate transports   | 20,567      | 18,930      | 5,620       | 19,498      |
| 16. Meals prepared in detention center  | 2,803,079   | 2,630,473   | 2,181,631   | 2,709,387   |

## 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.

# SHERIFF'S OFFICE

## Accomplishments: FY 2020

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. Sheriff's Office opened two therapeutic communities in 2020 including the Fresh Start Garden unit for incarcerated women and the Restoration and Recovery unit for incarcerated men who suffer from substance abuse.
2. In 2020, Sheriff's Office served more than 1,000 participants in the Gwinnett Re-entry Intervention Program.
3. Sheriff's Office implemented a mentorship program in the Veterans Unit with Youthful Offenders in 2020.
4. Sheriff's Office released the Sheriff's App in 2020. The Sheriff's Office custom app was created to provide the citizens of Gwinnett County with a new way to connect with the Sheriff's Office, providing information quickly and efficiently. The app allows the Sheriff's Office to reach the citizens instantly with a push notification to alert them of breaking news, hazardous conditions, important updates, Be On the Lookouts, and other emergencies. Some of the features available through the Sheriff's App include a registered sex offender map, jail and inmate information, career opportunities, and the Sheriff's Office Most Wanted.
5. Sheriff's Office met recruitment goals in 2020 by hiring more than 80 new hires during the height of the pandemic. Professional Standards Unit conducted the first virtual career expo in Gwinnett County. This strategic alternative implemented during the outbreak of COVID-19 attracted more than 200 applicants. The virtual expo enabled the Sheriff's Office to host virtual panel interviews, virtual tours, virtual orientations, live broadcasts, and a meet-and-greet with background investigators. The event resulted in 19 conditional job offers.
6. Sheriff's Office had 36 deputies graduate from the police academy and 37 deputies graduate from the basic jailer course in 2020.
7. Sheriff's Office jail court personnel worked with judiciaries to implement virtual court proceedings in 2020. Virtual court proceedings allowed inmates, judges, attorneys, and prosecutors to remain in separate locations during legal proceedings in an effort to allow for social distancing during the pandemic.
8. Sheriff's Office jail personnel – with the assistance of the inmate phone provider – implemented full video visitation in 2020.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited     | 2021 Budget        |
|---|-------------------|-------------------|--------------------|--------------------|
| Personal Services                           | 63,683,766        | 66,833,472        | 68,161,405         | 77,580,387         |
| Operations                                  | 19,140,033        | 20,068,258        | 20,332,551         | 23,585,509         |
| Contributions to Other Funds                | 6,017,320         | 7,518,351         | 9,907,469          | 10,849,731         |
| Contributions to Capital and Capital Outlay | 1,005,731         | 2,656,397         | 2,475,513          | 322,393            |
| Contribution to Fund Balance                | –                 | –                 | –                  | 62,764             |
| <b>Total</b>                                | <b>89,846,850</b> | <b>97,076,478</b> | <b>100,876,938</b> | <b>112,400,784</b> |

## Appropriations Summary by Fund

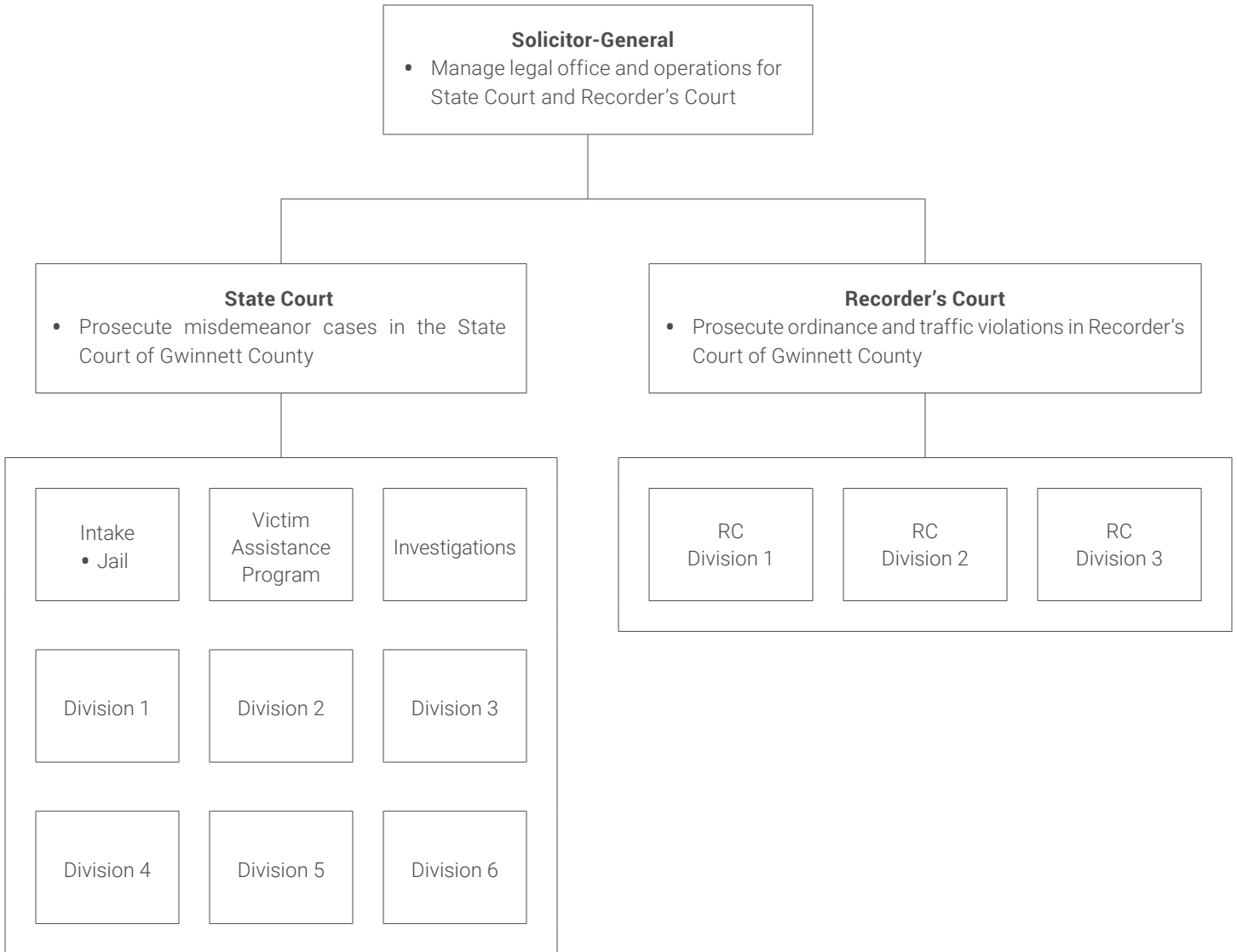
| Appropriations (\$)           | 2018 Actual       | 2019 Actual       | 2020 Unaudited     | 2021 Budget        |
|-------------------------------|-------------------|-------------------|--------------------|--------------------|
| General Fund                  | 89,245,817        | 96,170,877        | 100,086,843        | 111,219,047        |
| Sheriff Inmate Fund           | 409,525           | 562,477           | 415,099            | 781,737            |
| Sheriff Special Justice Fund  | 43,482            | 102,664           | 218,643            | 200,000            |
| Sheriff Special Treasury Fund | 141,462           | 146,248           | 131,677            | 100,000            |
| Sheriff Special State Fund    | 6,564             | 94,212            | 24,676             | 100,000            |
| <b>Total</b>                  | <b>89,846,850</b> | <b>97,076,478</b> | <b>100,876,938</b> | <b>112,400,784</b> |



# SOLICITOR

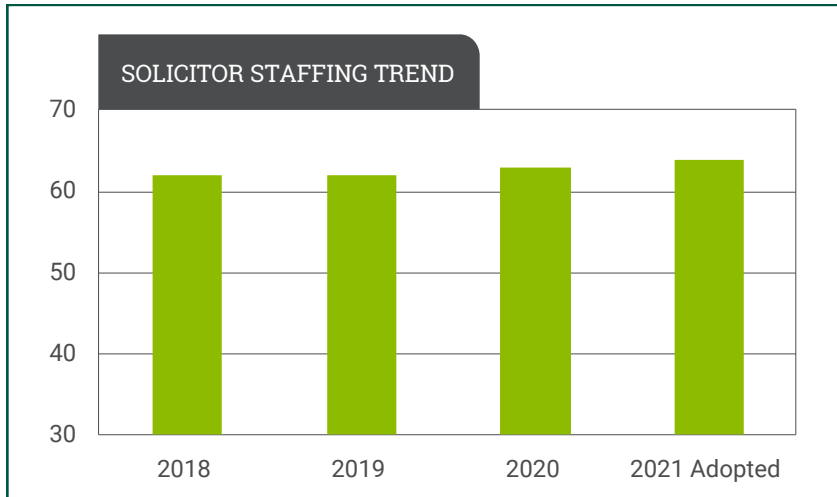
## Mission and Organizational Chart

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.



## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 62   | 62   | 63   | 64           |



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.

## Departmental Goals and Performance Measurements

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

|   | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|---|-------------|-------------|-------------|----------------|
| Misdemeanor cases received in State Court | 8,154       | 7,869       | 6,387       | 7,000          |
| Cases disposed in State Court             | 7,622       | 7,471       | 3,762       | 6,500          |

- 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.

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projected |
|--|-------------|-------------|-------------|----------------|
| Citations received in Recorder's Court         | 72,399      | 74,246      | 56,808      | 54,000         |
| Citations disposed in Recorder's Court         | 69,311      | 72,284      | 52,664      | 56,000         |
| School bus stop arm camera violation citations | 13,736      | 14,395      | 5,173       | 7,173          |
| Traffic Violators Impact Panel attendance      | 698         | 625         | 477         | 502            |
| DUI Court graduates                            | 45          | 28          | 31          | 35             |

## Accomplishments: FY 2020

1. Conducted/facilitated training with staff to improve/maintain performance goals.
2. Began a separate internal case management track to facilitate preparation, presentation, and resolution of vehicular homicide cases.
3. Facilitated office operations during the ongoing novel coronavirus pandemic: (a) Assisted Magistrate Court in reviewing incoming cases to reduce jail population (b) Assisted in facilitating case resolutions (Magistrate Court/Jail Court, Recorder's Court/State Court) to reduce backlog as much as possible (c) Facilitated telework options to assist in protecting office staff, County employees, and the general public.
4. Continued review and revision of office policies and procedures.
5. Continued collection of case management statistics in anticipation of budget proposals, outside requests.
6. Worked with IT liaison to increase familiarity/proficiency in newly acquired technology for the office.
7. Participated in training and implementation of GovQA, the open records portal being used by County departments to respond to and to track open records requests.
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) Wal-Marts within county) – including but not limited to pursuing and/or supporting nuisance complaints where appropriate.
9. One investigator has successfully completed certification in Internal Affairs.
10. The department's Assistant Chief Investigator has completed Chief's School certification/training. Assistant Chief McKinney's achievement is anticipated to assist the Investigation Unit obtain POST certification.
11. Prepared to continue record restriction partnership events in the future.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Continue to conduct/facilitate staff training to improve/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 office policies and procedures in order to implement and train officewide.
4. Continue community outreach efforts and develop intragovernmental and community partnerships to promote a safe and healthy Gwinnett.
5. Continue record restriction events when such events can again be held in conjunction with community partners.
6. Maintain communications with Facilities Management Division in order to address continuing space issues and potential resolutions.
7. Investigators Unit: (a) will work to have two investigators certified as training instructors; (b) will work to have one additional investigator certified as an Internal Affairs Investigator.
8. 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 2022 and Beyond

1. Continue to conduct/facilitate staff training to improve/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 office policies and procedures in order to implement and train officewide.
4. Continue community outreach efforts and develop intragovernmental and community partnerships to promote a safe and healthy Gwinnett.
5. Continue record restriction events when such events can again be held in conjunction with community partners.
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8. 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 (\$)                         | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|---|------------------|------------------|------------------|------------------|
| Personal Services                           | 4,769,356        | 4,998,323        | 5,236,588        | 6,129,598        |
| Operations                                  | 246,492          | 219,883          | 193,214          | 465,445          |
| Contributions to Other Funds                | 858,309          | 937,003          | 1,087,824        | 1,084,641        |
| Contributions to Capital and Capital Outlay | 65,297           | 68,207           | 157,504          | 66,745           |
| <b>Total</b>                                | <b>5,939,454</b> | <b>6,223,416</b> | <b>6,675,130</b> | <b>7,746,429</b> |

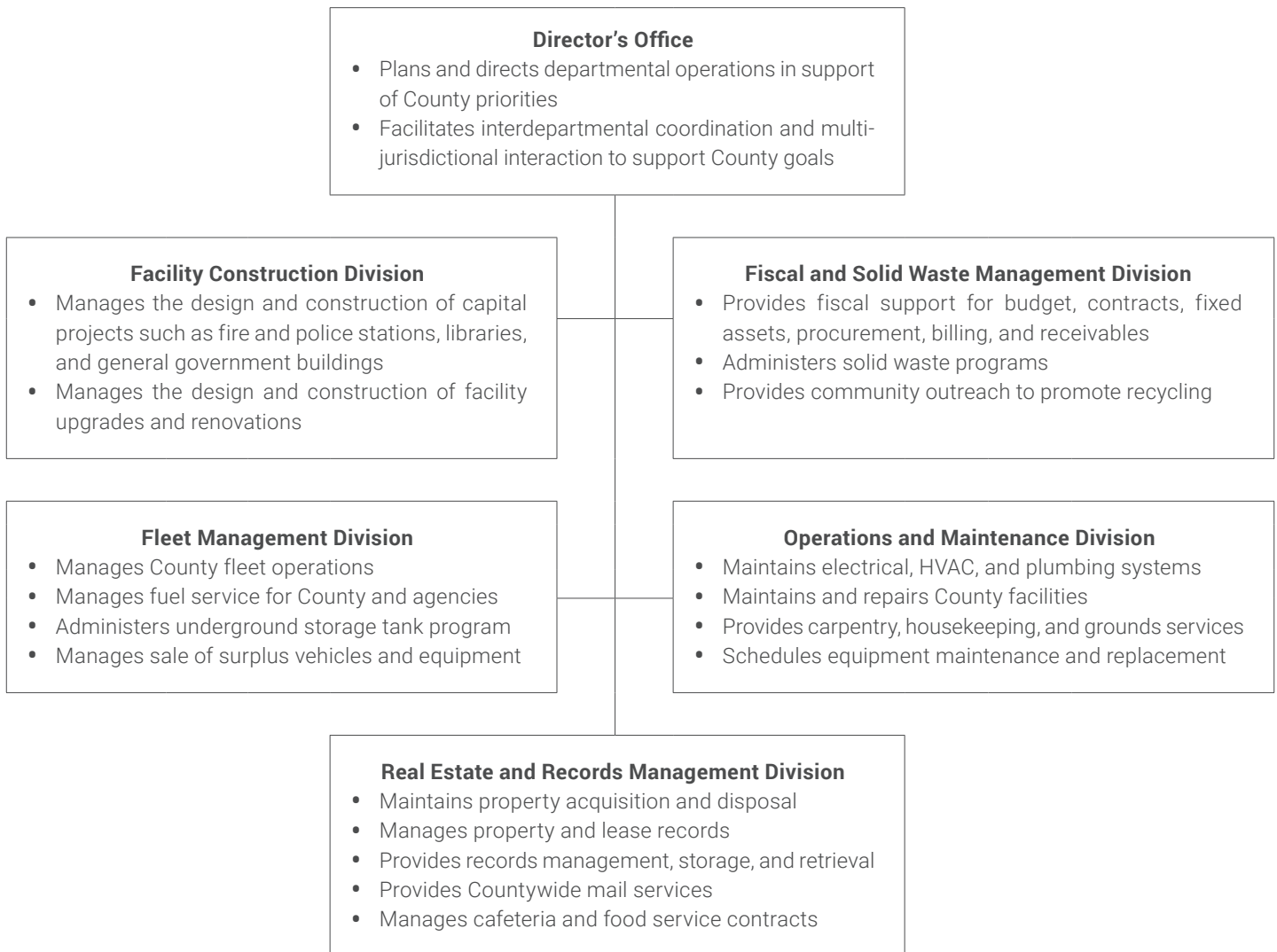
## Appropriations Summary by Fund

| Appropriations (\$)           | 2018 Actual      | 2019 Actual      | 2020 Unaudited   | 2021 Budget      |
|-------------------------------|------------------|------------------|------------------|------------------|
| General Fund                  | 4,744,051        | 5,227,575        | 5,634,464        | 6,494,601        |
| Police Services District Fund | 686,718          | 548,839          | 596,040          | 831,691          |
| Crime Victims Assistance Fund | 508,685          | 447,002          | 444,626          | 420,137          |
| <b>Total</b>                  | <b>5,939,454</b> | <b>6,223,416</b> | <b>6,675,130</b> | <b>7,746,429</b> |

# SUPPORT SERVICES

## Mission and Organizational Chart

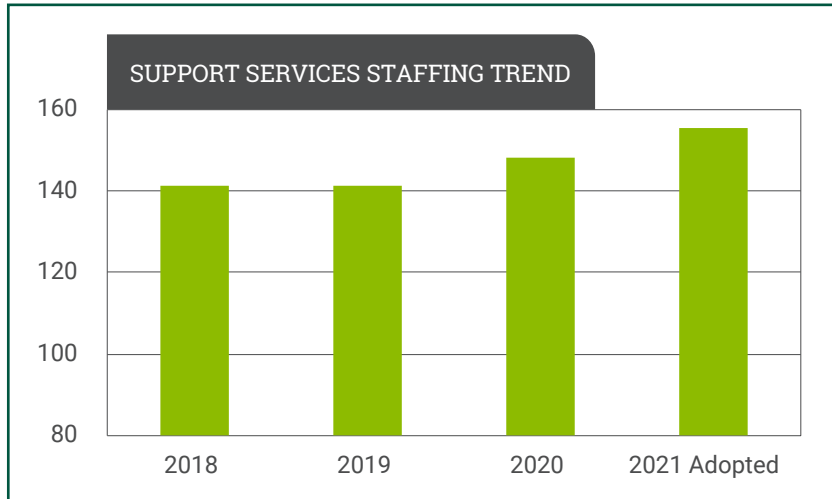
The Department of Support Services supports the delivery of County priorities and serves the community, County leadership, and County departments. In 2021, the Support Services team will manage the design, construction, and maintenance of facilities; manage the acquisition and disposal of real property 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

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 141  | 141  | 148  | 155          |



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.

## Operating Projects and County Priorities

| PRIORITY:                            |  | SMART & SUSTAINABLE GOVERNMENT |               |
|--------------------------------------|--|--------------------------------|---------------|
| Projects                             |  | Est. Start Date                | Est. End Date |
| Automated Fuel Reconciliation System |  | 1/1/21                         | 12/31/21      |
| Facility Maintenance Services        |  | 1/1/21                         | 12/31/21      |
| Fleet Services Coordinator           |  | 3/1/21                         | 12/31/21      |

| PRIORITY:                           |  | COMMUNICATION & ENGAGEMENT |               |
|-------------------------------------|--|----------------------------|---------------|
| Projects                            |  | Est. Start Date            | Est. End Date |
| Administrative Support Associate II |  | 1/1/21                     | 12/31/21      |
| Solid Waste Project Coordinator     |  | 2/1/21                     | 12/31/21      |

# SUPPORT SERVICES

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| <b>1. Vehicle and equipment maintenance:</b>                               |             |             |             |             |
| Average cost per preventive maintenance job (labor only)                   | \$ 112      | \$ 112      | \$ 112      | \$ 112      |
| Average cost per repair job  | \$ 582      | \$ 624      | \$ 627      | \$ 650      |
| Fleet technician productivity  | 79%         | 81%         | 79%         | 80%         |
| <b>2. Building and grounds maintenance services for County facilities:</b> |             |             |             |             |
| Buildings maintained full/partial  | 57/219      | 56/219      | 60/167*     | 60/167      |
| Cost per square foot/buildings maintained                                  | \$ 1.38     | \$ 1.40     | \$ 1.60**   | \$ 1.65     |
| Construction projects completed (new construction)                         | 3           | 9           | 5           | 5           |
| Major capital maintenance projects completed (≥\$50,000)                   | 15          | 19          | 30          | 49          |
| <b>3. Solid waste statistics:</b>  |             |             |             |             |
| Percentage of total residential waste stream recycled                      | 12%         | 14.75%      | 18%         | 20%         |
| 4. Number of community service/inmate labor hours                          | 33,677      | 35,079      | 14,080      | 15,000      |
| 5. Cost savings from community service/inmate labor hours                  | \$ 532,089  | \$ 554,248  | \$ 225,280  | \$ 240,000  |

## 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 Certification (Gwinnett County)
2. Automotive Service Excellence Blue Seal Certification 2020

## Accomplishments: FY 2020

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. Director's Office: Managed 37,849 calls through the GJAC switchboard
2. Facility Construction: Opened new entrance from parking deck, security node, and pedestrian bridge portions of the GJAC Courthouse Addition project
3. Facility Construction: Completed new Juvenile Courtroom construction on fourth floor of Courts Annex
4. Facility Construction: Completed construction of Georgia State Patrol Facility
5. Facility Construction: Replaced three chillers that were original to the Gwinnett Justice and Administration Center
6. Facility Construction: Renovated GJAC Café dining area, kitchen front line, and marketplace
7. Facility Construction: Renovated temporary warehouse space for Gwinnett Voter Registrations and Elections

\* Parks comfort stations now maintained by Community Services

\*\* Calculation for cost per square foot/buildings maintained was revised in 2020

# SUPPORT SERVICES

8. Fiscal and Solid Waste Management: Generated \$11.5 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales
9. Fiscal and Solid Waste Management: Partnered with Gwinnett Clean & Beautiful to host one recycling event (America Recycles Day), collecting 28 tons of electronics, 28 tons of paper, and 4,763 gallons of latex paint
10. Fiscal and Solid Waste Management: Handled 55,271 calls through the Solid Waste Call Center
11. Fleet Management: Managed 11 fuel sites, dispensing 5.3 million gallons of fuel to internal and external customers
12. Fleet Management: Maintained 2,928 vehicles and pieces of equipment and purchased 292 vehicles and pieces of equipment
13. Fleet Management: Completed 10,940 vehicle and equipment repair work orders
14. Fleet Management: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of \$1.2 million
15. Fleet Management: Passed seven Environmental Protection Division inspections at County fuel sites
16. Fleet Management: Completed parking lot improvements including maintenance, paving, and drainage
17. Operations & Maintenance: Completed 7,016 work orders for facility maintenance
18. Operations & Maintenance: Fully maintained 60 buildings and partially maintained 167 buildings
19. Operations & Maintenance: Completed more than 50 projects related to COVID-19
20. Real Estate, Records, and Mail: Processed 672,026 pieces of outgoing mail
21. Real Estate, Records, and Mail: Completed two land purchases and one surplus property sale, and acquired 215 stormwater easements, 163 rights of entry, 32 utility easements, and 105 easements for new developments
22. Real Estate, Records, and Mail: Managed the archival of 75,166 boxes of County records

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 10,297,072        | 11,498,955        | 13,387,128        | 14,862,200        |
| Operations                                  | 45,788,206        | 44,092,101        | 48,131,939        | 54,594,496        |
| Contributions to Other Funds                | 2,298,886         | 2,304,209         | 3,022,953         | 3,077,241         |
| Contributions to Capital and Capital Outlay | 573,352           | 474,437           | 475,480           | 633,288           |
| Working Capital Reserve                     | –                 | –                 | –                 | 888,312           |
| <b>Total</b>                                | <b>58,957,516</b> | <b>58,369,702</b> | <b>65,017,500</b> | <b>74,055,537</b> |

## Appropriations Summary by Fund

| Appropriations (\$)         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund                | 23,104            | 142,735           | 143,626           | 163,337           |
| Recreation Fund             | 169,224           | 168,733           | 179,580           | 274,516           |
| Solid Waste Operating Fund  | 40,295,824        | 38,298,390        | 42,449,815        | 45,502,048        |
| Fleet Management Fund       | 6,803,570         | 6,730,455         | 7,744,831         | 9,279,750         |
| Administrative Support Fund | 11,665,794        | 13,029,389        | 14,499,648        | 18,835,886        |
| <b>Total</b>                | <b>58,957,516</b> | <b>58,369,702</b> | <b>65,017,500</b> | <b>74,055,537</b> |



# TAX COMMISSIONER

## Mission and Organizational Chart

### Vision

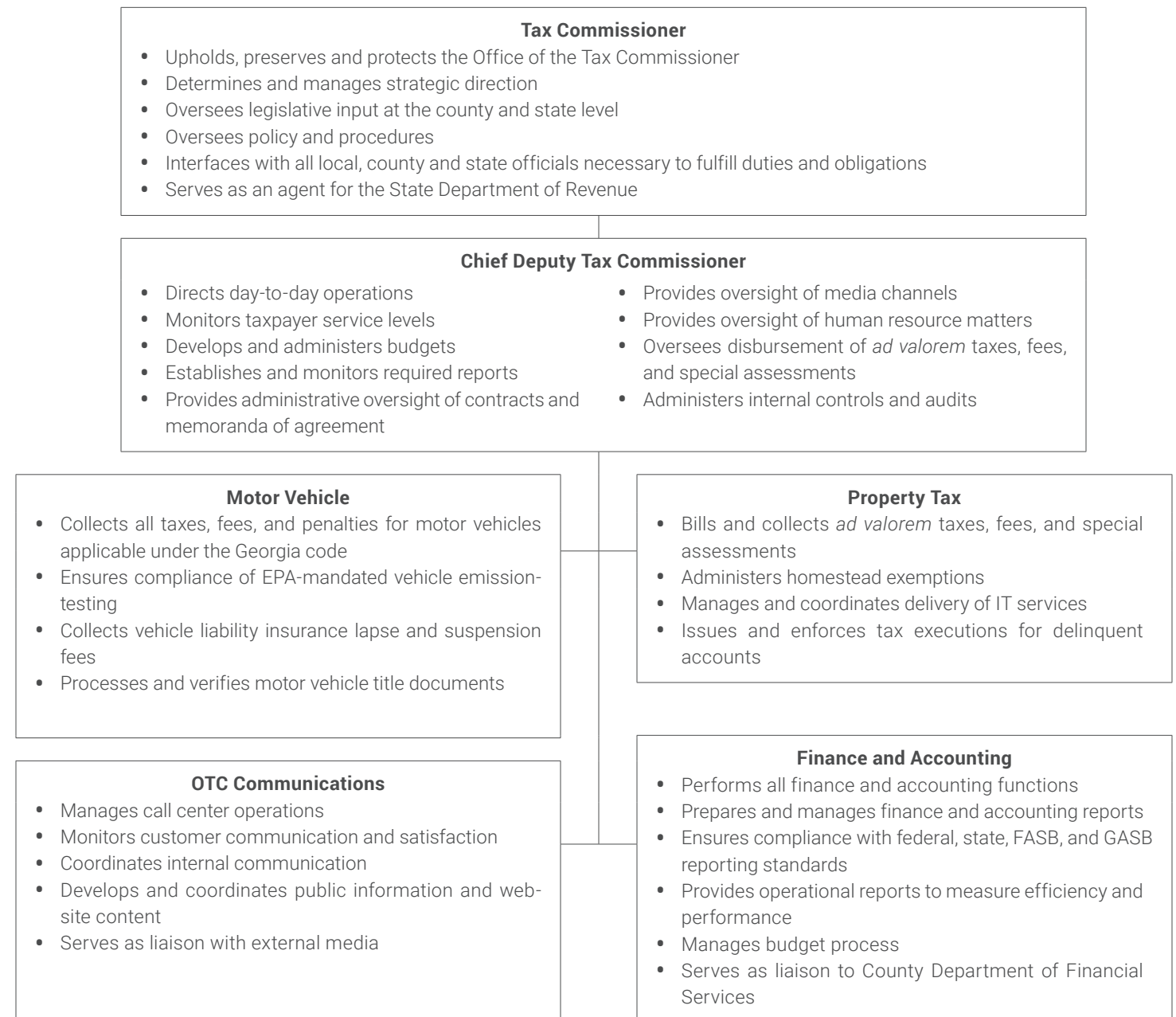
"A Leader in Public Service"

### Mission

Will provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.

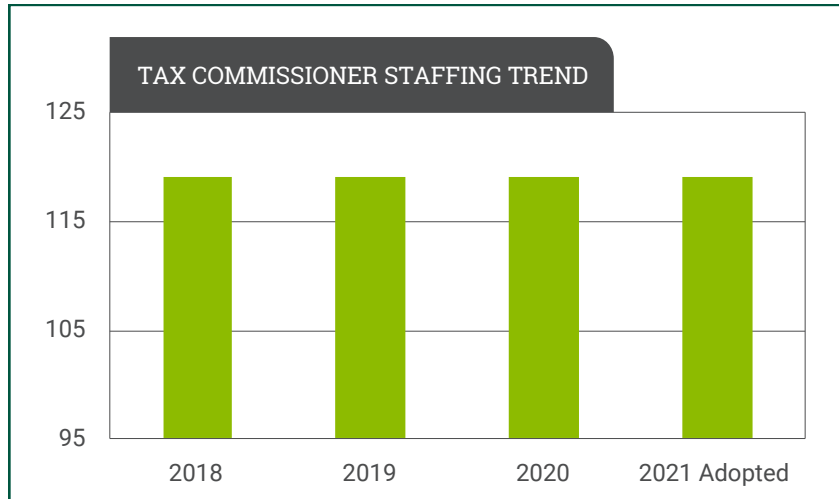
### Core Values and Beliefs

- Exist to serve customers
- Foster teamwork
- Encourage proactive innovation
- Provide meaningful and challenging work that matches employee skills and interests
- Establish an ethical and open work environment
- Lead by fact to remain conservative stewards of public resources
- Plan for the future



## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 119  | 119  | 119  | 119          |



## Departmental Performance Statistics

|  | 2018 Actual   | 2019 Actual   | 2020 Actual   | 2021 Estimate |
|--|---------------|---------------|---------------|---------------|
| <b>Department of Motor Vehicles:</b>         |               |               |               |               |
| 1. Customer services delivered               | 653,237       | 635,982       | 474,982       | 610,000       |
| 2. Transactions processed                    | 1,128,494     | 1,075,453     | 995,393       | 1,106,000     |
| 3. Vehicles registered                       | 746,687       | 825,383       | 784,181       | 786,000       |
| <b>Department of Property Tax:</b>           |               |               |               |               |
| 4. Customer services delivered               | 22,940        | 27,048        | 10,153        | 16,000        |
| 5. Transactions processed                    | 340,580       | 348,584       | 329,966       | 345,000       |
| 6. Property tax collection rate as of 12/31  | 97.62%        | 97.58%        | 94.76%        | n/a           |
| 7. Total delinquent revenue collected        | \$ 27,103,995 | \$ 30,312,611 | \$ 32,143,668 | n/a           |
| 8. Savings achieved through homestead audits | \$ 1,480,630  | \$ 2,075,821  | \$ 1,733,327  | n/a           |
| 9. Property Tax Department mailings          | 414,359       | 421,739       | 386,359       | 410,000       |
| 10. Accounts at billing                      | 321,790       | 324,275       | 329,211       | n/a           |
| <b>Communications:</b>                       |               |               |               |               |
| 11. Telephone calls                          | 230,448       | 225,979       | 282,019       | 250,000       |
| 12. Emails                                   | 16,448        | 14,702        | 17,017        | 15,000        |
| 13. Chats                                    | n/a           | 354           | 7,237         | 10,000        |
| 14. Website visits                           | 787,623       | 926,305       | 1,282,263     | 1,300,000     |

## Accomplishments: FY 2020

### 1. COVID Response:

Fast, safe COVID-19 response, deploying split staff strategy, social distancing, and sanitization measures and enabling telecommuting to ensure continuous operations and maintain associate and customer safety. Specific responses to the COVID-19 threat include:

- Garnered \$1.6 million in CARES Act grant funds to absorb credit card convenience fees to incentivize online property tax payments from the safety of home.
  - Increased online property tax payments by 46 percent through execution of a multi-channel promotion to advise customers of the CARES Act absorption of credit card fees.
  - Continuously served residents through the pandemic, processing tax, tag, and title work and answering calls, emails, and chats.
  - Procured and deployed technology to create a virtual call center to enable continuous service during the pandemic.
  - Revamped all Tax Commissioner Offices to COVID-19 safety standards for employees and customers (suspended in-person service just three weeks while retooling).
  - Launched WaitWhile, an app to enable and manage a COVID-19-safe check-in and service process and provide live tag office wait times online.
  - Implemented contactless payments to enable customers to pay without touching credit card terminals.
  - Upgraded 115 desktop PCs to laptops to enable efficient telecommuting.
  - Implemented MS Teams, WebEx, and Zoom to comply with stay-at-home order while also continuing operations to bill, collect, and disburse.
  - Developed online reporting repository to facilitate remote reconciliation and disbursement processes and continue timely reporting during the pandemic.
  - Created an internal safety committee to procure, monitor, and manage supplies of Personal Protective Equipment, hygiene, and sanitization supplies, and educate associates of proper use and care.
2. Launched a Spanish queue to serve the 19 percent of Gwinnett residents who speak Spanish.
  3. Added two kiosks at key Kroger stores, totaling eight kiosks in Gwinnett County.
  4. Implemented PayPal as an additional payment method.
  5. Launched Dealer News, an email newsletter to educate and inform auto dealers.
  6. Improved customer surveys to gain more specific feedback on customer service by associate, office, and type of service.
  7. Graduated two associates from the EXCEL Management Development Program to continue to build our leadership pipeline.
  8. Updated the security system at the Peachtree Corners Tag Office.
  9. Decreased time to deposit by streamlining the branch deposit process.
  10. Procured desktop scanners for tag office TSAs and trained them to assume document scanning formerly handled by the State Department of Revenue.

## Short-Term Departmental Issues and Initiatives for FY 2021

1. Extend tag office hours as determined to better serve taxpayers by quarter 1.
2. Implement new services to assist seniors, such as appointments and a designated registration window by quarter 1.
3. Provide tag office customers in line before closing but not served because of line cuts a ticket to receive priority next day service by quarter 1.

# TAX COMMISSIONER

4. Enhance the employee recognition program by quarter 2.
5. Implement legislative mandates as approved.
6. Complete the integration and implementation of ClearPoint real-time business metrics dashboard.
7. Re-submit the Aumentum Server business case for the 2022 budget to improve performance by replacing end-of-life servers.
8. Complete computer-based training and perform parallel testing to prepare for the January 2021 DRIVES v12 upgrade.
9. Convert internal signature-gathering processes to DocuSign in coordination with Countywide digitization initiative.
10. Conduct quarterly "Tiffany Talks Tax" virtual town halls to garner taxpayer feedback beginning quarter 1.

## Long-Term Departmental Issues and Initiatives for FY 2022 and Beyond

1. Add strategically located kiosks to increase customer convenience and utilization.
2. Participate in Gwinnett County Space Study to reconfigure the Tax Commissioner's Office at GJAC and the Annex to maximize capacity and efficiency.
3. Sustain growth of productivity enhancement through technology.

### Additional Comments

1. Continue supporting and promoting employee health and wellness programs.
2. Continue supporting community service by participating in Relay for Life, food drives, and holiday charitable outreach.
3. Maximize recruiting efforts through internships, part-time personnel, networking, and County programs.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 8,217,298         | 8,563,964         | 9,349,245         | 9,871,027         |
| Operations                                  | 2,823,683         | 3,073,956         | 2,945,134         | 3,769,314         |
| Contributions to Other Funds                | 1,711,759         | 2,077,708         | 2,387,354         | 2,377,302         |
| Contributions to Capital and Capital Outlay | 9,720             | 15,740            | 5,269             | 5,107             |
| <b>Total</b>                                | <b>12,762,460</b> | <b>13,731,368</b> | <b>14,687,002</b> | <b>16,022,750</b> |

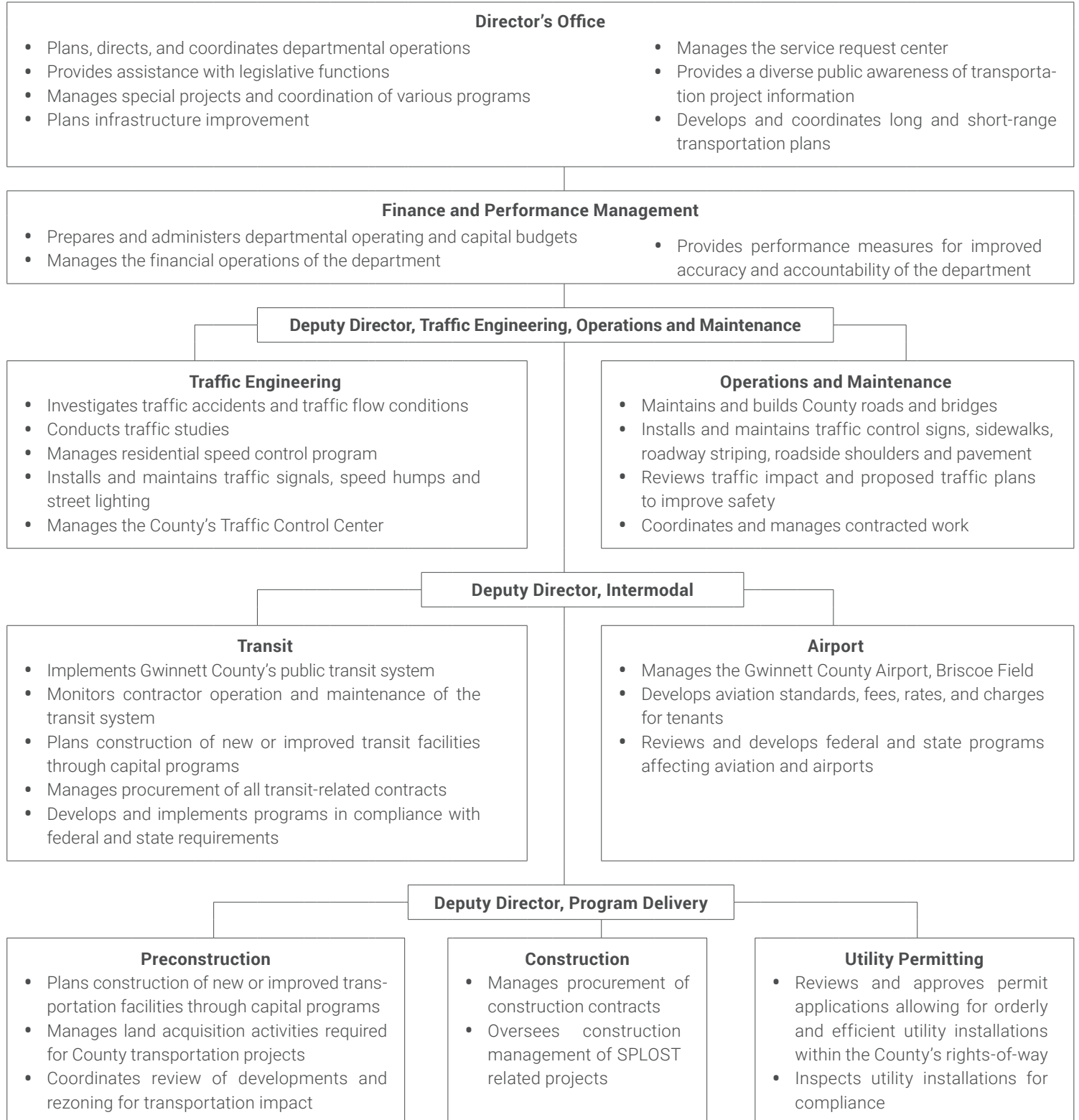
## Appropriations Summary by Fund

| Appropriations (\$) | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund        | 12,762,460        | 13,731,368        | 14,687,002        | 16,022,750        |
| <b>Total</b>        | <b>12,762,460</b> | <b>13,731,368</b> | <b>14,687,002</b> | <b>16,022,750</b> |

# TRANSPORTATION

## Mission and Organizational Chart

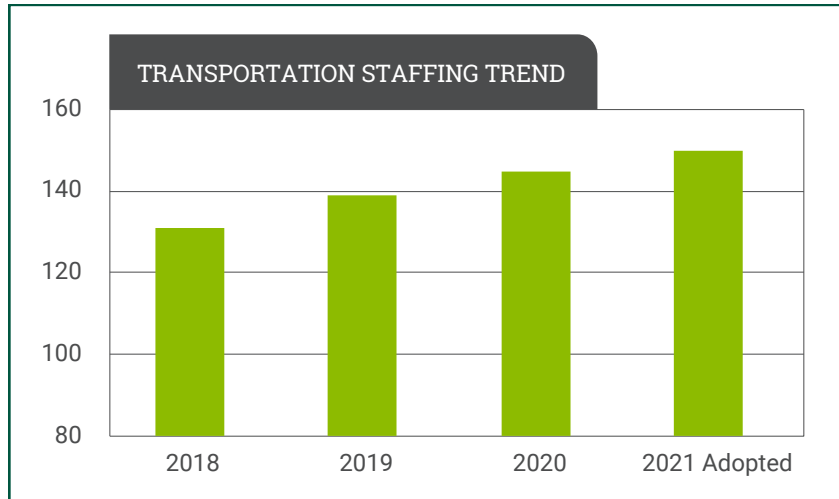
The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating, and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



# TRANSPORTATION

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 131  | 139  | 145  | 150          |



In 2019, eight positions were added: a transit contracts manager to manage expanding transit services; an airport operations manager to manage airport expansion projects and focus on tenant and lease administration; three positions to enhance support of the County's roadways; an asset manager to ensure the viability and longevity of the County's assets; and two maintenance technicians to enhance safety features in the public right-of-way.

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.

## Operating Projects and County Priorities

| PRIORITY:   | MOBILITY & ACCESS |               |  |
|---|-------------------|---------------|--|
| Projects  | Est. Start Date   | Est. End Date |  |
| Signal and Communications System Enhancement                  | 1/1/20            | 12/31/22      |  |
| Support Sustainable Funding for Transportation Infrastructure | 7/3/19            | 12/31/22      |  |

# TRANSPORTATION

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--|-------------|-------------|-------------|-------------|
| 1. Traffic studies completed   | 163         | 239         | 80          | 175         |
| 2. Miles of roads maintained   | 2,606       | 2,633       | 2,653       | 2,660       |
| 3. Traffic signals maintained  | 725         | 732         | 743         | 755         |
| 4. Closed circuit television cameras maintained                          | 269         | 292         | 307         | 320         |
| 5. Miles of fiber-optic communication cable                              | 230         | 243         | 244         | 250         |
| 6. Transit riders carried – express, local, and paratransit bus services | 1,514,914   | 1,549,856   | 924,774     | 1,100,000   |
| 7. Transit vehicles in service – express, local, and paratransit buses   | 90          | 85          | 88          | 92          |
| 8. Gwinnett County Airport take-offs and landings                        | 98,498      | 127,285     | 101,458     | 120,000     |
| 9. Aircraft based at Gwinnett County Airport                             | 313         | 310         | 307         | 312         |
| 10. Street lights added to system  | 1,067       | 956         | 938         | 950         |
| 11. Speed hump requests processed  | 177         | 204         | 203         | 200         |
| 12. Speed humps installed  | 42          | 27          | 20          | 30          |

## 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 maintained accreditation as a Financial Officer – Level 2.
4. Lewis Cooksey, John Ray, Tom Sever, Alex Hofelich, Andrew Thompson, Edgardo Aponte, Kristin Philips, 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 Level 1 Airfield Safety Officers as recognized by the American Association of Airport Executives.
9. Alex Hofelich maintained accreditation as a Professional Traffic Operations Engineer.
10. Vince Edwards and Karen Winger maintained accreditation as Certified Planners.
11. The department had 80 Commercially Licensed Drivers, 80 Certified Flaggers and 101 CPR/First Aid participants.
12. The department had 15 Level 1, 11 Level 2, 10 Inspection Level, and 15 Work Zone International Municipal Signal Association certified staff.
13. Edgardo Aponte maintained accreditation as an Erosion & Sediment Control Level II Certified Design Professional and Level IB Certified Inspector.

# TRANSPORTATION

## Accomplishments: FY 2020

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. Transportation claimed two of the County's 2020 Achievement Awards from the National Association of Counties. NACo Achievement Awards are open to 3,069 American counties and "honor innovative, effective county government programs that strengthen services for residents." Judges consider entries in 18 categories based on merit, not against each other. Transportation won an award for the New Hire Orientation program in the Personnel Management and Training category and another for the Connected Vehicles Master Plan in the Transportation category.
2. Transportation also assisted with programs that claimed two additional 2020 NACo Achievement Awards for the County. Transportation collaborated with Community Services, which won an award for the Trails Master Plan in the Parks and Recreation category. Transportation also assisted Planning and Development, which won an award for Reaching Out to Diverse Communities (2040 Unified Plan) in the Planning category.
3. The department successfully migrated its internal invoice review and approval process to SharePoint for contactless routing during the pandemic.
4. Multiple sections of Transportation gathered for an impromptu welcome for Annandale Villagers in early August at GJAC. After the implementation of reduced social contact due to the pandemic, both the Transportation staffers and the Annandale Villagers were uplifted by the socially-distanced field trip!
5. Karen Winger gained accreditation as a Transportation Demand Management Professional.
6. Transportation assisted with a program that claimed an award from the Georgia Hispanic Construction Association. Transportation assisted Community Outreach, which won an award for the Government of the Year category.

## Appropriations Summary by Category

| Appropriations (\$)                         | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| Personal Services                           | 10,281,109        | 11,063,060        | 12,615,120        | 14,074,741        |
| Operations                                  | 23,436,060        | 27,906,829        | 21,120,591        | 28,084,450        |
| Transfers to Renewal and Extension          | 3,045,186         | 6,167,802         | 1,794,285         | 1,718,412         |
| Contributions to Other Funds                | 3,186,452         | 3,955,582         | 4,227,410         | 4,221,013         |
| Contributions to Capital and Capital Outlay | 2,253,104         | 2,082,662         | 2,510,233         | 63,539            |
| Contribution to Fund Balance                | –                 | –                 | –                 | 552,634           |
| <b>Total</b>                                | <b>42,201,911</b> | <b>51,175,935</b> | <b>42,267,639</b> | <b>48,714,789</b> |

## Appropriations Summary by Fund

| Appropriations (\$)          | 2018 Actual       | 2019 Actual       | 2020 Unaudited    | 2021 Budget       |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund                 | 20,328,702        | 22,941,091        | 24,562,322        | 24,892,267        |
| Speed Hump Fund              | 158,100           | 355,252           | 319,814           | 441,560           |
| Street Lighting Fund         | 7,329,442         | 7,930,354         | 8,181,632         | 8,928,774         |
| Airport Operating Fund       | 1,032,354         | 2,927,691         | 1,121,173         | 2,446,598         |
| Local Transit Operating Fund | 13,353,313        | 17,021,547        | 8,082,698         | 12,005,590        |
| <b>Total</b>                 | <b>42,201,911</b> | <b>51,175,935</b> | <b>42,267,639</b> | <b>48,714,789</b> |



# WATER RESOURCES

## Mission and Organizational Chart

The mission of the Gwinnett Department of Water Resources is to provide superior water services at an excellent value through efficiency, innovation, education, and personal commitment.

### 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
- Inspects grease traps and restaurants for compliance with the grease trap ordinance and educates residents and businesses on proper grease disposal
- Performs monthly meter readings

### Engineering and Construction

#### Construction Management

- 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
- Manages the County's 16 Category 1 dams

#### Infrastructure Support

- Maintains current and future assets through case evaluations, Computerized Maintenance Management System support, and Geographic Information Systems services
- Primary liaison to the development community for water and sewer availability

### 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

#### Operations 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
- Develops processes and procedures to manage DWR's assets at minimum total life cycle costs while meeting expected levels of service
- Performs applied research to improve water treatment processes

#### Regulatory Support

- 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 stormwater ponds

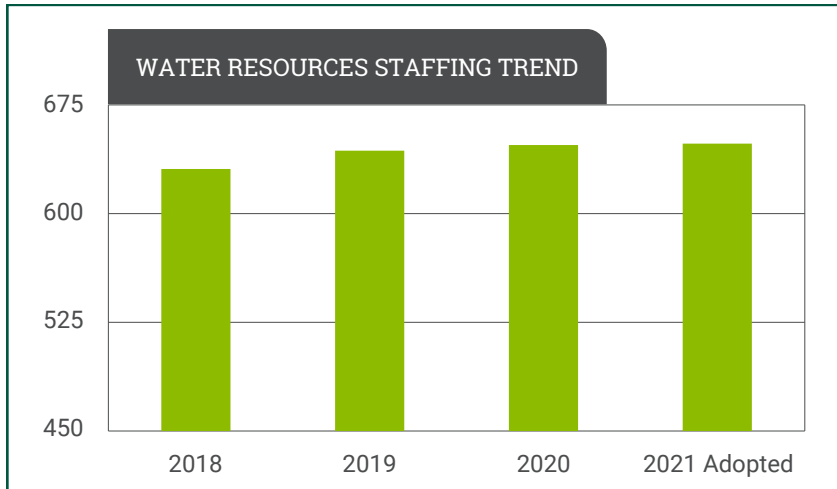
### Business Services

- 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
- Partners with education institutions, community groups, environmental organizations, and others to develop and implement community outreach and education program

# WATER RESOURCES

## Staffing Summary

|                      | 2018 | 2019 | 2020 | 2021 Adopted |
|----------------------|------|------|------|--------------|
| Authorized Positions | 631  | 644  | 648  | 649          |



In 2019, positions were added in the following areas: customer service, asset management, finance, water/wastewater operations, and emergency preparedness.

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.

## Operating Projects and County Priorities

| PRIORITY:              |  | STRONG & VIBRANT LOCAL ECONOMY |               |
|------------------------|--|--------------------------------|---------------|
| Projects               |  | Est. Start Date                | Est. End Date |
| Hire GIS Associate III |  | 1/1/21                         | 1/1/22        |

| PRIORITY:                                       |  | SMART & SUSTAINABLE GOVERNMENT |               |
|---|--|--------------------------------|---------------|
| Projects  |  | Est. Start Date                | Est. End Date |
| Develop disaster recovery plan for technology   |  | 1/1/21                         | 1/1/22        |
| Realize the Employee Skills Development program |  | 9/1/18                         | 9/1/24        |

| PRIORITY:  |  | COMMUNICATION & ENGAGEMENT |               |
|--|--|----------------------------|---------------|
| Projects   |  | Est. Start Date            | Est. End Date |
| Develop customer satisfaction baseline and tracking method |  | 1/1/21                     | 1/31/22       |
| Enrich the customer experience                             |  | 1/1/19                     | 12/31/21      |

# WATER RESOURCES

## Statistics

|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 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                                   | 1.39        | 1.34        | 0.89        | 1.30        |
| 4. Unplanned outages per 1,000 customers   | 3.2         | 3.0         | 3.7         | 3.5         |
| 5. Average of water & sewer reactive work requests received per 1,000 accounts                     | 3.5         | 3.5         | 3.1         | 3.5         |
| 6. Customer service abandoned call rate (R12MA)  | 7.41        | 8.05        | 26.20       | 9.00        |
| 7. Average time (hours) water service is interrupted due to main valves down (R12MA)               | 3.34        | 3.33        | 3.44        | 3.50        |
| 8. Percent of stormwater drainage calls responded to within 24 hours                               | 91%         | 91%         | 92%         | 90%         |
| 9. Average call hold time (minutes)  | 4.1         | 5.9         | 6.5         | 5.5         |
| 10. Percent total collected water and sewer receivables  | 98.60%      | 98.61%      | 98.21%      | 98.50%      |
| 11. Percent stormwater fee collection rate   | 99.14%      | 99.54%      | 99.09%      | 99.25%      |
| 12. Percent non-revenue water  | 10.4%       | 10.6%       | 9.6%        | 10.5%       |
| 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 2020

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

1. Completed the procurement and successful integration of the City of Lawrenceville's water system, which resulted in more than 7,000 new customer accounts
2. Received the 2020 Award for Engineering Excellence in Georgia for the Beaver Run Wastewater Pump Station Digital Twin Pilot project
3. Received the 2020 Water Facility of the Year Award for the Lanier Filter Plant
4. Received the 2020 Certificate of Achievement of the Crooked Creek Water Reclamation Facility – Advanced Treatment 10 MGD or Greater Plant

# WATER RESOURCES

5. Received the 2020 Georgia Association of Water Professionals Bronze U.S. President's Service Award for the F. Wayne Hill Water Resource Center
6. Received the 2020 Silver Award for Laboratory Quality Assurance
7. Received the 2020 Georgia Section of American Water Works Association Distribution System Excellence Award – Platinum Status
8. Received the 2020 Platinum Peak Performance Award for the F. Wayne Hill Water Resource Center
9. Received the 2020 National Association of Clean Water Agencies Platinum Peak Performance and Platinum 18 Awards for the F. Wayne Hill, Yellow River, and Crooked Creek Facilities
10. Received the 2020 Master Plan Spotlight Award for the Water Production Facilities and Distribution System Master Plans
11. Completed the successful issuance of a \$333 million bond program for critical infrastructure and water and sewer improvements throughout the county

## Appropriations Summary by Category

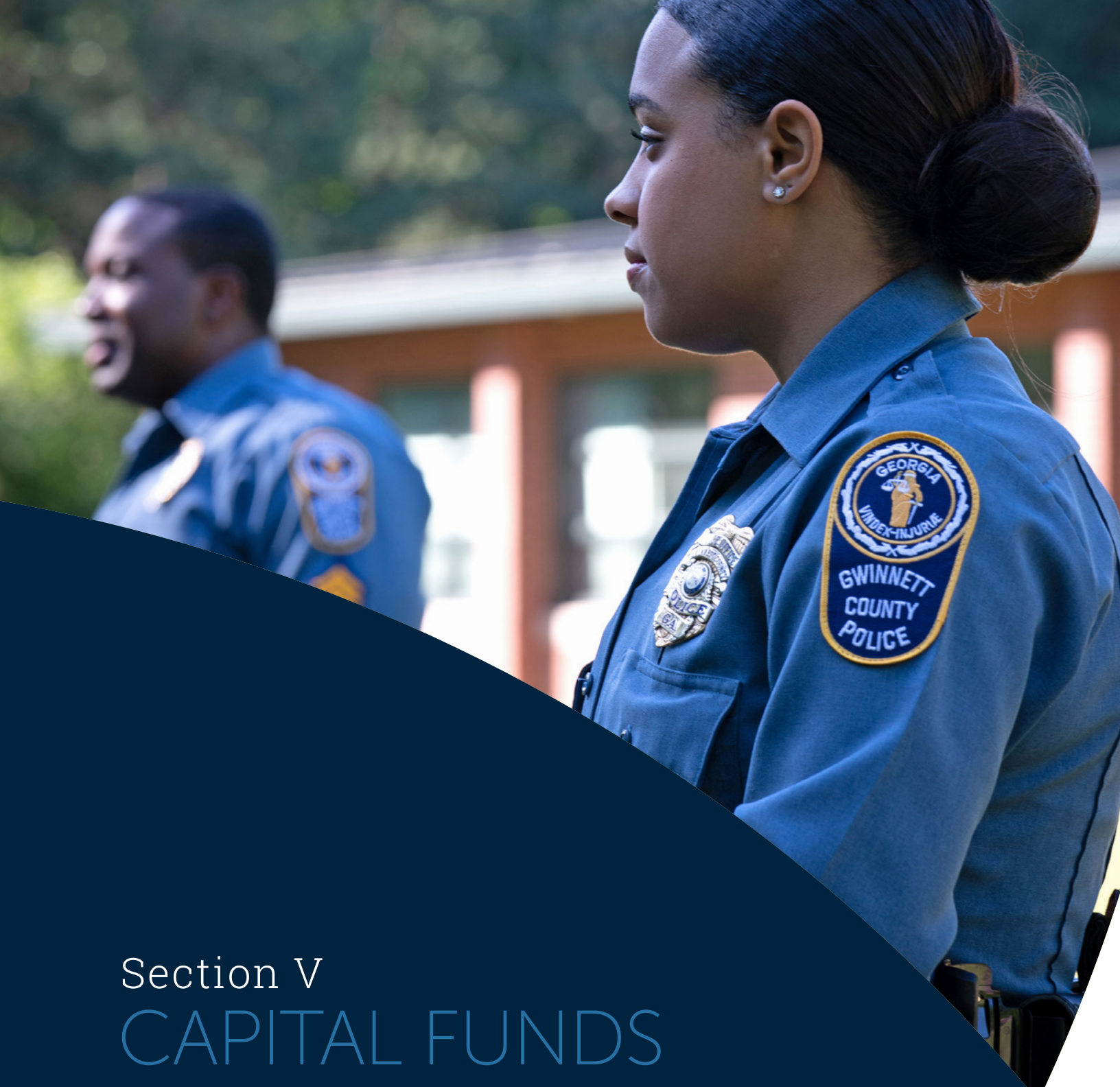
| Appropriations (\$)                         | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|---|--------------------|--------------------|--------------------|--------------------|
| Personal Services                           | 51,839,117         | 56,411,645         | 62,525,694         | 64,605,554         |
| Operations                                  | 62,170,367         | 69,111,018         | 69,958,813         | 89,207,609         |
| Debt Service                                | 86,609,824         | 77,316,487         | 76,509,763         | 83,804,843         |
| Transfers to Renewal and Extension          | 176,336,023        | 211,538,963        | 173,760,104        | 142,793,725        |
| Contributions to Other Funds                | 9,979,888          | 11,854,132         | 13,465,129         | 13,566,041         |
| Contributions to Capital and Capital Outlay | –                  | –                  | 3,409              | –                  |
| Working Capital Reserve                     | –                  | –                  | –                  | 2,640,762          |
| <b>Total</b>                                | <b>386,935,219</b> | <b>426,232,245</b> | <b>396,222,912</b> | <b>396,618,534</b> |

## Appropriations Summary by Fund

| Appropriations (\$)            | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Water and Sewer Operating Fund | 350,228,188        | 385,631,992        | 368,868,140        | 366,102,268        |
| Stormwater Operating Fund      | 36,707,031         | 40,600,253         | 27,354,772         | 30,516,266         |
| <b>Total</b>                   | <b>386,935,219</b> | <b>426,232,245</b> | <b>396,222,912</b> | <b>396,618,534</b> |

# DID YOU KNOW

*In 2020, Gwinnett County Government was named one of Atlanta's Healthiest Employers by the Atlanta Business Chronicle.*



## Section V

# CAPITAL FUNDS

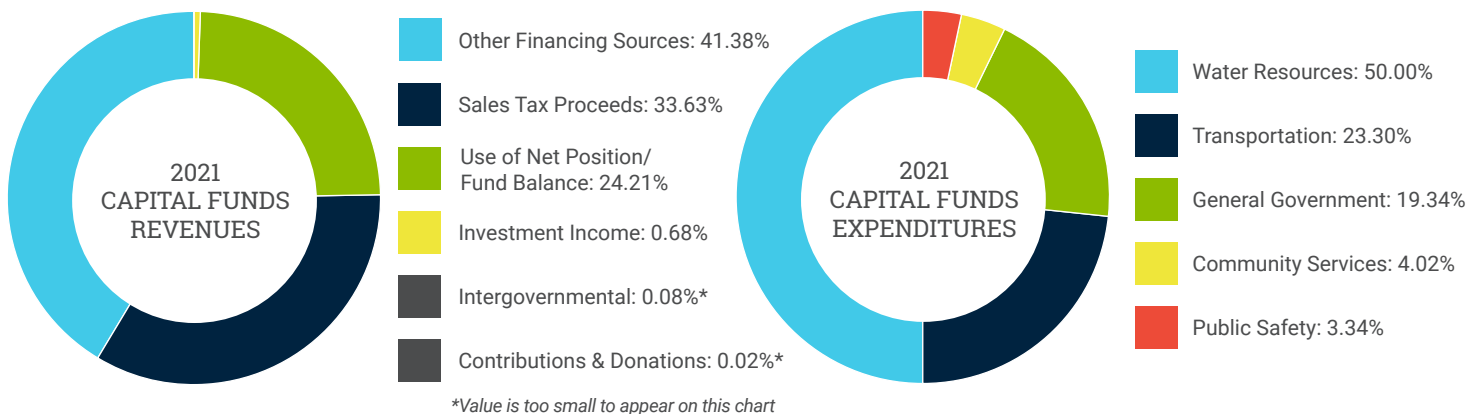
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2018 – 2020, the 2021 budget, and the 2022 – 2026 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

# CAPITAL FUNDS

## Revenues and Expenditures by Category FY 2018 – 2021

|                             | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>             |                    |                    |                    |                    |
| Sales Tax Proceeds          | 162,436,087        | 172,255,401        | 183,773,952        | 148,312,582        |
| Intergovernmental           | 23,687,542         | 24,203,564         | 26,895,381         | 343,000            |
| Charges for Services        | 201,229            | 1,687,009          | 178,002            | —                  |
| Fines and Forfeitures       | 42,438             | —                  | —                  | —                  |
| Investment Income           | 15,348,841         | 20,425,205         | 11,561,336         | 2,984,715          |
| Contributions and Donations | 223,177            | 277,470            | 523,417            | 84,385             |
| Miscellaneous               | 443,442            | 619,959            | 1,651,911          | —                  |
| Other Financing Sources     | 252,268,043        | 271,332,934        | 461,433,677        | 182,503,453        |
| <b>Total</b>                | <b>454,650,799</b> | <b>490,801,542</b> | <b>686,017,676</b> | <b>334,228,135</b> |
| Use of Net Position         | —                  | —                  | —                  | 77,426,854         |
| Use of Fund Balance         | —                  | —                  | —                  | 29,339,816         |
| <b>Total Revenues</b>       | <b>454,650,799</b> | <b>490,801,542</b> | <b>686,017,676</b> | <b>440,994,805</b> |
| <b>Expenditures</b>         |                    |                    |                    |                    |
| Community Services          | 20,799,077         | 20,652,809         | 36,727,512         | 17,743,073         |
| General Government          | 74,082,702         | 97,639,551         | 173,049,475        | 85,267,548         |
| Public Safety               | 17,814,843         | 28,517,640         | 9,974,051          | 14,739,685         |
| Transportation              | 88,848,034         | 123,179,524        | 128,682,323        | 102,735,194        |
| Water Resources             | 184,670,844        | 213,630,165        | 190,364,078        | 220,509,305        |
| <b>Gross Expenditures</b>   | <b>386,215,500</b> | <b>483,619,689</b> | <b>538,797,439</b> | <b>440,994,805</b> |
| Less: Indirect Costs*       | 1,127,781          | 305,398            | 763,821            | 664,067            |
| <b>Total Expenditures</b>   | <b>385,087,719</b> | <b>483,314,291</b> | <b>538,033,618</b> | <b>440,330,738</b> |

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



# CAPITAL FUNDS

## Revenues and Expenditures by Fund FY 2018 – 2021

|                                   | 2018 Actual        |                    | 2019 Actual        |                    | 2020 Unaudited     |                    | 2021 Budget*       |                    |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                   | Revenue            | Expend.            | Revenue            | Expend.            | Revenue            | Expend.            | Revenue            | Approp.            |
| <b>Tax-Related Funds</b>          |                    |                    |                    |                    |                    |                    |                    |                    |
| Capital Projects                  | 61,568,870         | 29,521,548         | 44,436,565         | 53,510,484         | 83,554,182         | 73,994,094         | 29,007,592         | 52,107,178         |
| <b>Total Tax-Related</b>          | <b>61,568,870</b>  | <b>29,521,548</b>  | <b>44,436,565</b>  | <b>53,510,484</b>  | <b>83,554,182</b>  | <b>73,994,094</b>  | <b>29,007,592</b>  | <b>52,107,178</b>  |
| <b>Vehicle Replacement Fund</b>   |                    |                    |                    |                    |                    |                    |                    |                    |
| Vehicles                          | 15,508,242         | 6,543,632          | 15,191,295         | 6,224,759          | 15,741,192         | 4,727,088          | 10,233,820         | 6,526,140          |
| <b>Total Vehicle Replacement</b>  | <b>15,508,242</b>  | <b>6,543,632</b>   | <b>15,191,295</b>  | <b>6,224,759</b>   | <b>15,741,192</b>  | <b>4,727,088</b>   | <b>10,233,820</b>  | <b>6,526,140</b>   |
| <b>Enterprise Funds</b>           |                    |                    |                    |                    |                    |                    |                    |                    |
| Airport R and E                   | 259,210            | 239,917            | 5,929,080          | 5,757,087          | 5,270,526          | 14,834,454         | 620,601            | 745,000            |
| Solid Waste R and E               | 1,216              | 33,304             | 3,822              | 37,400             | 966                | —                  | —                  | —                  |
| Stormwater R and E                | 29,555,870         | 22,713,320         | 34,627,241         | 24,287,284         | 19,912,668         | 31,316,681         | 20,135,619         | 20,128,464         |
| Transit R and E                   | 5,488,541          | 4,804,815          | 5,476,822          | 1,598,530          | 4,107,768          | 2,874,208          | 1,097,811          | 370,334            |
| Water and Sewer R and E           | 151,861,952        | 162,057,316        | 184,356,698        | 189,825,122        | 156,830,677        | 155,906,177        | 123,031,110        | 123,022,191        |
| Water and Sewer Bond Construction | —                  | —                  | —                  | —                  | 190,600,000        | 3,474,669          | —                  | 78,046,006         |
| <b>Total Enterprise</b>           | <b>187,166,789</b> | <b>189,848,672</b> | <b>230,393,663</b> | <b>221,505,423</b> | <b>376,722,605</b> | <b>208,406,189</b> | <b>144,885,141</b> | <b>222,311,995</b> |
| <b>Special Revenue Funds</b>      |                    |                    |                    |                    |                    |                    |                    |                    |
| SPLOST (2009)                     | 8,172,744          | 37,345,865         | 7,552,530          | 42,047,187         | 3,664,942          | 62,097,098         | 50,000             | 50,000             |
| SPLOST (2014)                     | 10,614,010         | 48,890,514         | 6,930,074          | 50,513,971         | 14,650,835         | 39,355,698         | 339,000            | 9,598,835          |
| SPLOST (2017)                     | 171,620,144        | 74,065,269         | 186,297,415        | 109,817,865        | 191,683,920        | 150,217,272        | 149,712,582        | 150,400,657        |
| <b>Total Special Revenue</b>      | <b>190,406,898</b> | <b>160,301,648</b> | <b>200,780,019</b> | <b>202,379,023</b> | <b>209,999,697</b> | <b>251,670,068</b> | <b>150,101,582</b> | <b>160,049,492</b> |
| <b>Total All Funds</b>            | <b>454,650,799</b> | <b>386,215,500</b> | <b>490,801,542</b> | <b>483,619,689</b> | <b>686,017,676</b> | <b>538,797,439</b> | <b>334,228,135</b> | <b>440,994,805</b> |

\*Revenues in the 2021 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



# CAPITAL FUNDS

## Governmental Fund Balance Summaries FY 2018 – 2021

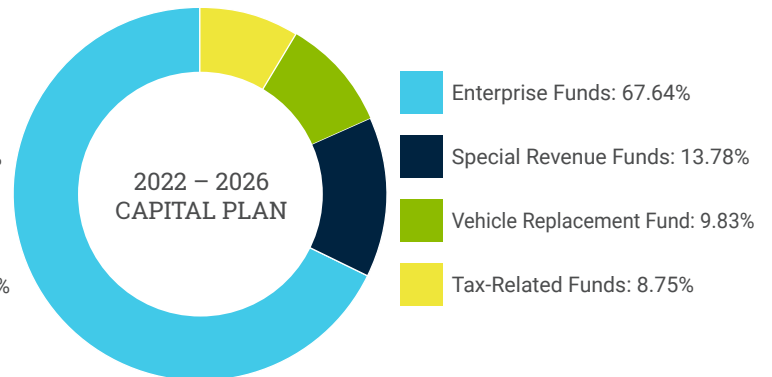
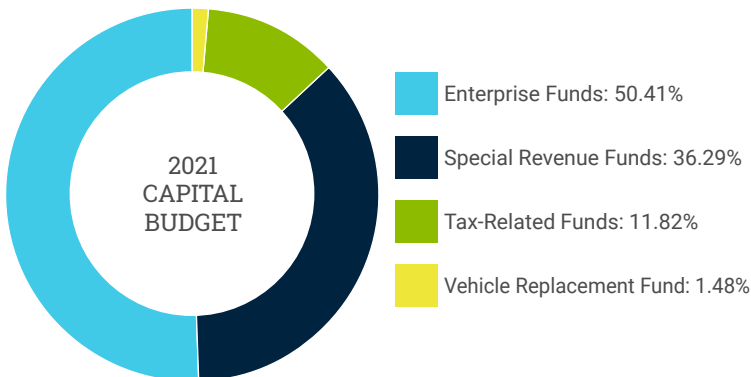
|                                 | 2018 Actual        | 2019 Actual        | 2020 Unaudited     | 2021 Budget        |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Capital Project Fund</b>     |                    |                    |                    |                    |
| Balance January 1               | 223,405,061        | 255,452,383        | 246,378,464        | 255,938,552        |
| Sources                         | 61,568,870         | 44,436,565         | 83,554,182         | 29,007,592         |
| Uses                            | (29,521,548)       | (53,510,484)       | (73,994,094)       | (52,107,178)       |
| <b>Balance December 31</b>      | <b>255,452,383</b> | <b>246,378,464</b> | <b>255,938,552</b> | <b>232,838,966</b> |
| <b>Vehicle Replacement Fund</b> |                    |                    |                    |                    |
| Balance January 1               | 48,209,094         | 57,173,704         | 66,140,240         | 77,154,344         |
| Sources                         | 15,508,242         | 15,191,295         | 15,741,192         | 10,233,820         |
| Uses                            | (6,543,632)        | (6,224,759)        | (4,727,088)        | (6,526,140)        |
| <b>Balance December 31</b>      | <b>57,173,704</b>  | <b>66,140,240</b>  | <b>77,154,344</b>  | <b>80,862,024</b>  |
| <b>2009 Sales Tax Fund</b>      |                    |                    |                    |                    |
| Balance January 1               | 141,305,737        | 112,132,616        | 77,637,959         | 19,205,803         |
| Sources                         | 8,172,744          | 7,552,530          | 3,664,942          | 50,000             |
| Uses                            | (37,345,865)       | (42,047,187)       | (62,097,098)       | (50,000)           |
| <b>Balance December 31</b>      | <b>112,132,616</b> | <b>77,637,959</b>  | <b>19,205,803</b>  | <b>19,205,803</b>  |
| <b>2014 Sales Tax Fund</b>      |                    |                    |                    |                    |
| Balance January 1               | 192,726,961        | 154,450,457        | 110,866,560        | 86,161,697         |
| Sources                         | 10,614,010         | 6,930,074          | 14,650,835         | 339,000            |
| Uses                            | (48,890,514)       | (50,513,971)       | (39,355,698)       | (9,598,835)        |
| <b>Balance December 31</b>      | <b>154,450,457</b> | <b>110,866,560</b> | <b>86,161,697</b>  | <b>76,901,862</b>  |
| <b>2017 Sales Tax Fund</b>      |                    |                    |                    |                    |
| Balance January 1               | 83,774,972         | 181,329,847        | 257,809,397        | 299,276,045        |
| Sources                         | 171,620,144        | 186,297,415        | 191,683,920        | 149,712,582        |
| Uses                            | (74,065,269)       | (109,817,865)      | (150,217,272)      | (150,400,657)      |
| <b>Balance December 31</b>      | <b>181,329,847</b> | <b>257,809,397</b> | <b>299,276,045</b> | <b>298,587,970</b> |

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

# CAPITAL FUNDS

## Revenues and Appropriations by Fund FY 2021 – 2026

|   | 2021<br>Budget     | 2022               | 2023               | 2024               | 2025               | 2026               | Total<br>2021 – 2026 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Tax-Related Funds</b>                  |                    |                    |                    |                    |                    |                    |                      |
| Capital Project                           | 52,107,178         | 35,274,403         | 26,996,330         | 22,135,650         | 20,796,712         | 17,782,703         | 175,092,976          |
| <b>Subtotal</b>                           | <b>52,107,178</b>  | <b>35,274,403</b>  | <b>26,996,330</b>  | <b>22,135,650</b>  | <b>20,796,712</b>  | <b>17,782,703</b>  | <b>175,092,976</b>   |
| <b>Vehicle Replacement Fund</b>           |                    |                    |                    |                    |                    |                    |                      |
| Vehicles                                  | 6,526,140          | 34,509,660         | 17,380,922         | 17,425,299         | 12,342,862         | 56,510,072         | 144,694,955          |
| <b>Subtotal</b>                           | <b>6,526,140</b>   | <b>34,509,660</b>  | <b>17,380,922</b>  | <b>17,425,299</b>  | <b>12,342,862</b>  | <b>56,510,072</b>  | <b>144,694,955</b>   |
| <b>Enterprise Funds</b>                   |                    |                    |                    |                    |                    |                    |                      |
| Airport R and E                           | 745,000            | 186,700            | 582,668            | —                  | 17,088             | 316,884            | 1,848,340            |
| Stormwater R and E                        | 20,128,464         | 20,037,004         | 20,109,508         | 20,129,653         | 20,237,395         | 20,280,577         | 120,922,601          |
| Transit R and E                           | 370,334            | —                  | 1,053,060          | 1,053,782          | 4,913,969          | 1,516,553          | 8,907,698            |
| Water and Sewer R and E                   | 123,022,191        | 143,003,484        | 139,688,672        | 145,822,760        | 143,355,853        | 171,741,357        | 866,634,317          |
| Water and Sewer Bond<br>Construction      | 78,046,006         | 68,935,040         | 27,418,954         | —                  | —                  | —                  | 174,400,000          |
| <b>Subtotal</b>                           | <b>222,311,995</b> | <b>232,162,228</b> | <b>188,852,862</b> | <b>167,006,195</b> | <b>168,524,305</b> | <b>193,855,371</b> | <b>1,172,712,956</b> |
| <b>Special Revenue Funds</b>              |                    |                    |                    |                    |                    |                    |                      |
| 2009 SPLOST                               | 50,000             | —                  | —                  | —                  | —                  | —                  | 50,000               |
| 2014 SPLOST                               | 9,598,835          | —                  | —                  | —                  | —                  | —                  | 9,598,835            |
| 2017 SPLOST                               | 150,400,657        | 133,849,644        | 59,790,230         | —                  | —                  | —                  | 344,040,531          |
| <b>Subtotal</b>                           | <b>160,049,492</b> | <b>133,849,644</b> | <b>59,790,230</b>  | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>353,689,366</b>   |
| <b>Total Capital<br/>Improvement Plan</b> | <b>440,994,805</b> | <b>435,795,935</b> | <b>293,020,344</b> | <b>206,567,144</b> | <b>201,663,879</b> | <b>268,148,146</b> | <b>1,846,190,253</b> |



# 2021 – 2026 OPERATING IMPACT OF CAPITAL PROJECTS

Below are the estimated operating costs associated with capital projects approved for new funding in the adopted Capital Improvement Plan. In-house industrial repairs and maintenance, utilities, industrial supplies, fuel, and vehicle repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

| Project Definition                            | 2021              | 2022              | 2023          | 2024          | 2025          | 2026          | Total             |
|---|-------------------|-------------------|---------------|---------------|---------------|---------------|-------------------|
| Net New Support Services Vehicle              | \$ 9,000          | \$ —              | \$ —          | \$ —          | \$ —          | \$ —          | \$ 9,000          |
| Records Management Center                     | 284,800           | —                 | —             | —             | —             | —             | 284,800           |
| Police Training Expansion                     | 158,776           | —                 | —             | —             | —             | —             | 158,776           |
| HDU-SWAT Building                             | —                 | 89,003            | —             | —             | —             | —             | 89,003            |
| Fire Services Turnout Gear Rooms              | 1,235             | —                 | —             | —             | —             | —             | 1,235             |
| DOT Central Site Improvements                 | 19,125            | —                 | —             | —             | —             | —             | 19,125            |
| Automated Updates to License Expiration Dates | —                 | 6,000             | 180           | 186           | 190           | 196           | 6,752             |
| Policy Management Services                    | —                 | 8,056             | 242           | 250           | 259           | 268           | 9,075             |
| <b>Total Annual Impact</b>                    | <b>\$ 472,936</b> | <b>\$ 103,059</b> | <b>\$ 422</b> | <b>\$ 436</b> | <b>\$ 449</b> | <b>\$ 464</b> | <b>\$ 577,766</b> |

The image features a solid blue background. In the lower-left quadrant, the text "TAX-RELATED CAPITAL FUNDS" is written in a white, sans-serif font, arranged in two lines. Two thin, white, curved lines sweep across the bottom right portion of the image, intersecting each other and creating a sense of movement and depth.

# TAX-RELATED CAPITAL FUNDS

# TAX-RELATED CAPITAL FUNDS

## Definitions

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

## Budget Basis

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

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

## Fund Definitions

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

## Revenue Source Definitions and Assumptions

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

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

**Other Financing Sources** consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources are 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.



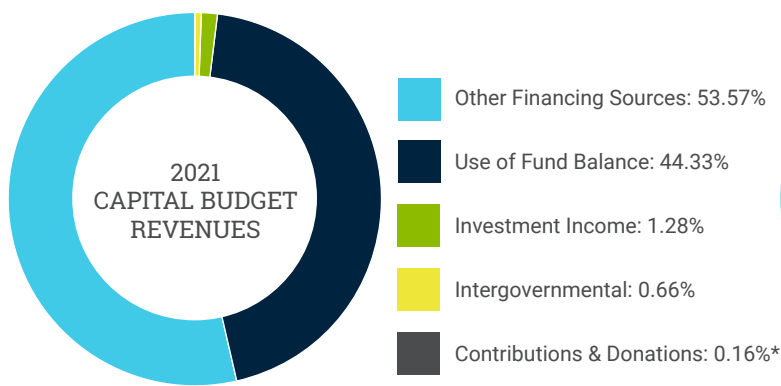
# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2021 – 2026

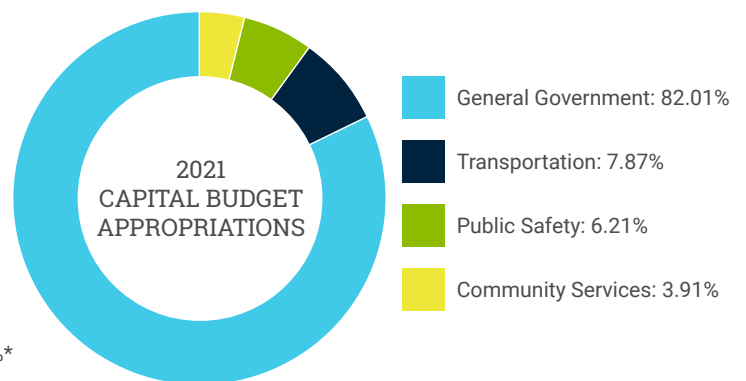
| Revenues                       | 2021<br>Budget    | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Intergovernmental              | 343,000           | 147,000           | 100,000           | 50,000            | —                 | —                 | 640,000              |
| Investment Income              | 664,565           | —                 | —                 | —                 | —                 | —                 | 664,565              |
| Other Financing Sources        | 27,915,642        | 28,139,523        | 23,476,330        | 18,415,650        | 15,229,305        | 14,112,703        | 127,289,153          |
| Contributions and<br>Donations | 84,385            | 70,000            | 70,000            | 70,000            | 70,000            | 70,000            | 434,385              |
| <b>Total</b>                   | <b>29,007,592</b> | <b>28,356,523</b> | <b>23,646,330</b> | <b>18,535,650</b> | <b>15,299,305</b> | <b>14,182,703</b> | <b>129,028,103</b>   |
| Use of Fund Balance            | 23,099,586        | 6,917,880         | 3,350,000         | 3,600,000         | 5,497,407         | 3,600,000         | 46,064,873           |
| <b>Total Revenues</b>          | <b>52,107,178</b> | <b>35,274,403</b> | <b>26,996,330</b> | <b>22,135,650</b> | <b>20,796,712</b> | <b>17,782,703</b> | <b>175,092,976</b>   |

### Appropriations

|                             |                   |                   |                   |                   |                   |                   |                    |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Community Services          | 2,037,283         | 1,512,000         | 1,229,000         | 1,255,500         | 1,267,000         | 1,308,000         | 8,608,783          |
| General Government          | 42,734,779        | 21,426,067        | 15,874,215        | 13,206,048        | 14,424,712        | 10,031,710        | 117,697,531        |
| Public Safety               | 3,235,116         | 7,821,336         | 5,878,115         | 5,674,102         | 4,605,000         | 5,942,993         | 33,156,662         |
| Transportation              | 4,100,000         | 4,515,000         | 4,015,000         | 2,000,000         | 500,000           | 500,000           | 15,630,000         |
| <b>Total Appropriations</b> | <b>52,107,178</b> | <b>35,274,403</b> | <b>26,996,330</b> | <b>22,135,650</b> | <b>20,796,712</b> | <b>17,782,703</b> | <b>175,092,976</b> |




\*Value is too small to appear on this chart



# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                                     | 2021 Budget       | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>Intergovernmental</b>                     |                   |                   |                   |                   |                   |                   |                      |
| Public Source                                | 343,000           | 147,000           | 100,000           | 50,000            | —                 | —                 | 640,000              |
| <b>Investment Income</b>                     |                   |                   |                   |                   |                   |                   |                      |
| Accumulated Interest<br>on Investments       | 473,000           | —                 | —                 | —                 | —                 | —                 | 473,000              |
| Dividend                                     | 191,565           | —                 | —                 | —                 | —                 | —                 | 191,565              |
| <b>Contributions and Donations</b>           |                   |                   |                   |                   |                   |                   |                      |
| Contributions – Private<br>Source            | 84,385            | 70,000            | 70,000            | 70,000            | 70,000            | 70,000            | 434,385              |
| <b>Other Financing Sources</b>               |                   |                   |                   |                   |                   |                   |                      |
| Transfer In – General Fund                   | 21,655,058        | 19,686,300        | 15,668,642        | 11,434,320        | 7,923,678         | 6,887,162         | 83,255,160           |
| Transfer In – Fire and EMS<br>District       | 68,500            | 2,400,000         | 2,400,000         | 2,400,000         | 2,400,000         | 2,400,000         | 12,068,500           |
| Transfer In – Development<br>and Enforcement | 885,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 3,385,000            |
| Transfer In – Recreation                     | 1,879,417         | 1,867,556         | 1,329,903         | 1,311,760         | 1,383,627         | 1,325,541         | 9,097,804            |
| Transfer In – Fleet                          | 419,500           | 497,000           | 450,000           | 100,000           | —                 | —                 | 1,466,500            |
| Transfer In –<br>Administrative Support      | 202,500           | —                 | —                 | —                 | —                 | —                 | 202,500              |
| Transfer In – Corrections                    | 168,667           | 168,667           | 168,666           | —                 | —                 | —                 | 506,000              |
| Transfer In – E-911                          | 1,287,000         | 20,000            | —                 | 22,000            | 22,000            | —                 | 1,351,000            |
| Transfer In – Police<br>Services District    | 1,350,000         | 3,000,000         | 2,959,119         | 2,647,570         | 3,000,000         | 3,000,000         | 15,956,689           |
| <b>Total</b>                                 | <b>29,007,592</b> | <b>28,356,523</b> | <b>23,646,330</b> | <b>18,535,650</b> | <b>15,299,305</b> | <b>14,182,703</b> | <b>129,028,103</b>   |
| Use of Fund Balance                          | 23,099,586        | 6,917,880         | 3,350,000         | 3,600,000         | 5,497,407         | 3,600,000         | 46,064,873           |
| <b>Total Revenues</b>                        | <b>52,107,178</b> | <b>35,274,403</b> | <b>26,996,330</b> | <b>22,135,650</b> | <b>20,796,712</b> | <b>17,782,703</b> | <b>175,092,976</b>   |
| <b>Appropriations</b>                        |                   |                   |                   |                   |                   |                   |                      |
| Community Services                           | 2,037,283         | 1,512,000         | 1,229,000         | 1,255,500         | 1,267,000         | 1,308,000         | 8,608,783            |
| County Administrator                         | 70,000            | 70,000            | 70,000            | 70,000            | 70,000            | 70,000            | 420,000              |
| Fire and EMS                                 | 2,035,116         | 7,251,355         | 5,486,596         | 5,674,102         | 4,605,000         | 5,942,993         | 30,995,162           |
| Financial Services                           | 814,565           | —                 | —                 | —                 | —                 | —                 | 814,565              |
| Information Technology<br>Services           | 7,521,768         | 3,287,351         | 3,668,659         | 3,165,840         | 383,330           | 276,264           | 18,303,212           |
| Juvenile Court                               | 25,000            | —                 | —                 | —                 | —                 | —                 | 25,000               |
| Non-Departmental                             | 7,183,885         | 495,727           | 495,700           | 495,673           | 495,645           | 495,615           | 9,662,245            |
| Police Services                              | 1,200,000         | —                 | 391,519           | —                 | —                 | —                 | 1,591,519            |
| Sheriff's Office                             | —                 | 569,981           | —                 | —                 | —                 | —                 | 569,981              |
| Support Services                             | 27,119,561        | 17,572,989        | 11,639,856        | 9,474,535         | 13,475,737        | 9,189,831         | 88,472,509           |
| Transportation                               | 4,100,000         | 4,515,000         | 4,015,000         | 2,000,000         | 500,000           | 500,000           | 15,630,000           |
| <b>Total Appropriations</b>                  | <b>52,107,178</b> | <b>35,274,403</b> | <b>26,996,330</b> | <b>22,135,650</b> | <b>20,796,712</b> | <b>17,782,703</b> | <b>175,092,976</b>   |

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

VEHICLE  
REPLACEMENT  
FUND



# VEHICLE REPLACEMENT FUND

## Definitions

The **Vehicle Replacement Fund** accounts for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

## Budget Basis

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

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

## Revenue Source Definitions and Assumptions

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

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



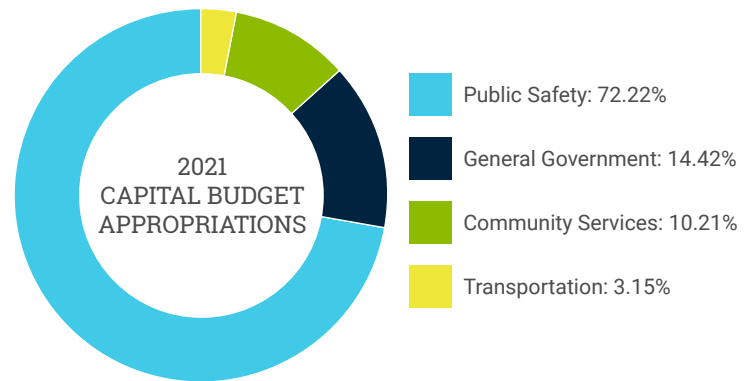
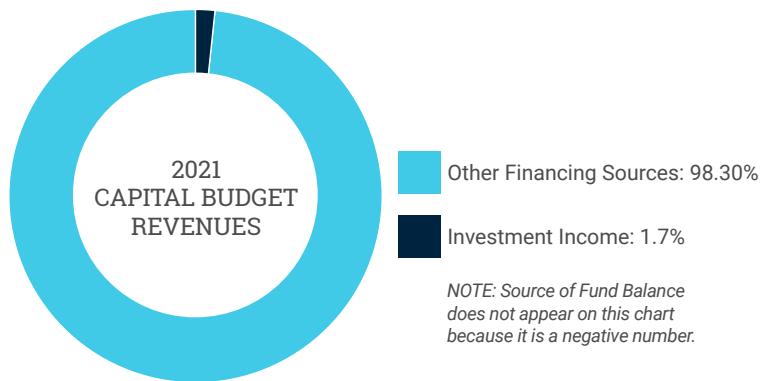
# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                        | 2021<br>Budget    | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Investment Income               | 174,220           | —                 | —                 | —                 | —                 | —                 | 174,220              |
| Other Financing Sources         | 10,059,600        | 14,478,825        | 14,478,825        | 14,478,825        | 14,478,825        | 14,478,825        | 82,453,725           |
| <b>Total</b>                    | <b>10,233,820</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>82,627,945</b>    |
| Use (Source) of<br>Fund Balance | (3,707,680)       | 20,030,835        | 2,902,097         | 2,946,474         | (2,135,963)       | 42,031,247        | 62,067,010           |
| <b>Total Revenues</b>           | <b>6,526,140</b>  | <b>34,509,660</b> | <b>17,380,922</b> | <b>17,425,299</b> | <b>12,342,862</b> | <b>56,510,072</b> | <b>144,694,955</b>   |

### Appropriations

|                             |                  |                   |                   |                   |                   |                   |                    |
|-----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Community Services          | 666,000          | 2,117,520         | 924,916           | 1,881,257         | 705,205           | 5,888,987         | 12,183,885         |
| General Government          | 941,720          | 1,348,950         | 1,480,489         | 1,763,726         | 1,101,917         | 4,012,431         | 10,649,233         |
| Public Safety               | 4,712,920        | 29,978,310        | 14,216,025        | 11,620,758        | 7,210,621         | 39,442,873        | 107,181,507        |
| Transportation              | 205,500          | 1,064,880         | 759,492           | 2,159,558         | 3,325,119         | 7,165,781         | 14,680,330         |
| <b>Total Appropriations</b> | <b>6,526,140</b> | <b>34,509,660</b> | <b>17,380,922</b> | <b>17,425,299</b> | <b>12,342,862</b> | <b>56,510,072</b> | <b>144,694,955</b> |



# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues   | 2021 Budget       | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>Investment Income</b>                         |                   |                   |                   |                   |                   |                   |                      |
| Accumulated Interest<br>on Investments           | 124,000           | —                 | —                 | —                 | —                 | —                 | 124,000              |
| Dividend   | 50,220            | —                 | —                 | —                 | —                 | —                 | 50,220               |
| <b>Other Financing Sources</b>                   |                   |                   |                   |                   |                   |                   |                      |
| Transfer In – General Fund                       | 1,655,860         | 5,475,082         | 5,475,082         | 5,475,082         | 5,475,082         | 5,475,082         | 29,031,270           |
| Transfer In – Fire and EMS                       | 435,296           | 435,296           | 435,296           | 435,296           | 435,296           | 435,296           | 2,611,776            |
| Transfer In – Police<br>Services                 | 6,352,945         | 6,952,945         | 6,952,945         | 6,952,945         | 6,952,945         | 6,952,945         | 41,117,670           |
| Transfer In – Development<br>and Enforcement     | 177,959           | 177,959           | 177,959           | 177,959           | 177,959           | 177,959           | 1,067,754            |
| Transfer In – Recreation                         | 1,043,414         | 1,043,414         | 1,043,414         | 1,043,414         | 1,043,414         | 1,043,414         | 6,260,484            |
| Transfer In – Street<br>Lighting                 | 5,539             | 5,539             | 5,539             | 5,539             | 5,539             | 5,539             | 33,234               |
| Transfer In – Fleet                              | 176,350           | 176,353           | 176,353           | 176,353           | 176,353           | 176,353           | 1,058,115            |
| Transfer In –<br>Administrative Support          | 212,237           | 212,237           | 212,237           | 212,237           | 212,237           | 212,237           | 1,273,422            |
| <b>Total</b>                                     | <b>10,233,820</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>14,478,825</b> | <b>82,627,945</b>    |
| Use (Source) of<br>Fund Balance                  | (3,707,680)       | 20,030,835        | 2,902,097         | 2,946,474         | (2,135,963)       | 42,031,247        | 62,067,010           |
| <b>Total Revenues</b>                            | <b>6,526,140</b>  | <b>34,509,660</b> | <b>17,380,922</b> | <b>17,425,299</b> | <b>12,342,862</b> | <b>56,510,072</b> | <b>144,694,955</b>   |
| <b>Appropriations</b>                            |                   |                   |                   |                   |                   |                   |                      |
| Community Services                               | 666,000           | 2,117,520         | 924,916           | 1,881,257         | 705,205           | 5,888,987         | 12,183,885           |
| Corrections                                      | 56,500            | 285,600           | 796,946           | 274,322           | 1,009,368         | 2,131,436         | 4,554,172            |
| Board of Commissioners/<br>County Administration | —                 | 59,670            | —                 | —                 | —                 | 87,017            | 146,687              |
| District Attorney                                | 250,000           | 234,600           | 260,100           | 297,138           | 595,338           | 848,721           | 2,485,897            |
| Fire and EMS                                     | 343,500           | 1,245,420         | 853,648           | 945,006           | 493,048           | 2,493,229         | 6,373,851            |
| Financial Services                               | 175,000           | 51,000            | 26,010            | 44,571            | 27,061            | 369,423           | 693,065              |
| Information Technology<br>Services               | —                 | —                 | 36,414            | 35,550            | 36,261            | 62,709            | 170,934              |
| Juvenile Court                                   | —                 | 107,100           | 52,020            | 143,263           | 27,061            | 168,259           | 497,703              |
| Non-Departmental                                 | 174,220           | —                 | —                 | —                 | —                 | —                 | 174,220              |
| Planning and Development                         | —                 | 570,180           | 182,070           | 628,235           | 80,100            | 1,034,340         | 2,494,925            |
| Police Services                                  | 2,242,420         | 25,714,200        | 9,572,200         | 6,746,630         | 3,440,510         | 29,898,766        | 77,614,726           |
| Sheriff's Office                                 | 2,070,500         | 2,733,090         | 2,993,231         | 3,654,800         | 2,267,695         | 4,919,441         | 18,638,757           |
| Solicitor  | 270,000           | 51,000            | 46,818            | —                 | —                 | 298,105           | 665,923              |
| Support Services                                 | 72,500            | 219,300           | 877,057           | 614,969           | 336,096           | 1,091,453         | 3,211,375            |
| Tax Commissioner                                 | —                 | 56,100            | —                 | —                 | —                 | 52,405            | 108,505              |
| Transportation                                   | 205,500           | 1,064,880         | 759,492           | 2,159,558         | 3,325,119         | 7,165,781         | 14,680,330           |
| <b>Total Appropriations</b>                      | <b>6,526,140</b>  | <b>34,509,660</b> | <b>17,380,922</b> | <b>17,425,299</b> | <b>12,342,862</b> | <b>56,510,072</b> | <b>144,694,955</b>   |

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 Division, 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.

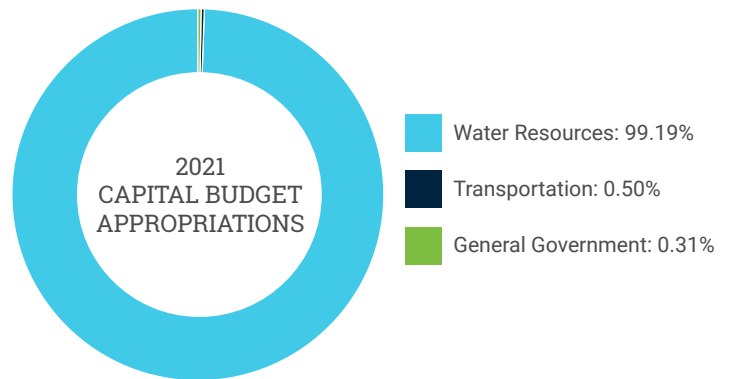
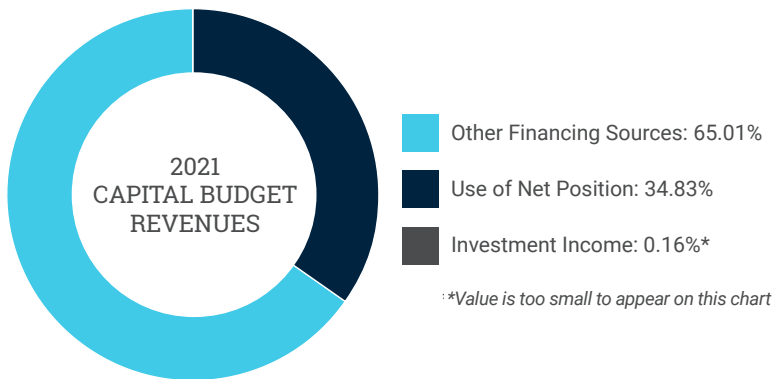
# CAPITAL ENTERPRISE FUNDS

## Revenues and Appropriations FY 2021 – 2026

| Revenues                     | 2021 Budget        | 2022               | 2023               | 2024               | 2025               | 2026               | Total 2021 – 2026    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Investment Income            | 356,930            | –                  | –                  | –                  | –                  | –                  | 356,930              |
| Other Financing Sources      | 144,528,211        | 164,328,235        | 161,568,595        | 167,100,895        | 164,740,945        | 193,180,494        | 995,447,375          |
| <b>Total</b>                 | <b>144,885,141</b> | <b>164,328,235</b> | <b>161,568,595</b> | <b>167,100,895</b> | <b>164,740,945</b> | <b>193,180,494</b> | <b>995,804,305</b>   |
| Use (Source) of Net Position | 77,426,854         | 67,833,993         | 27,284,267         | (94,700)           | 3,783,360          | 674,877            | 176,908,651          |
| <b>Total Revenues</b>        | <b>222,311,995</b> | <b>232,162,228</b> | <b>188,852,862</b> | <b>167,006,195</b> | <b>168,524,305</b> | <b>193,855,371</b> | <b>1,172,712,956</b> |

### Appropriations

|                             |                    |                    |                    |                    |                    |                    |                      |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| General Government          | 687,356            | 101,282            | 531,602            | 91,196             | 92,320             | 191,437            | 1,695,193            |
| Transportation              | 1,115,334          | 136,700            | 1,155,728          | 1,053,782          | 4,931,057          | 1,833,437          | 10,226,038           |
| Water Resources             | 220,509,305        | 231,924,246        | 187,165,532        | 165,861,217        | 163,500,928        | 191,830,497        | 1,160,791,725        |
| <b>Total Appropriations</b> | <b>222,311,995</b> | <b>232,162,228</b> | <b>188,852,862</b> | <b>167,006,195</b> | <b>168,524,305</b> | <b>193,855,371</b> | <b>1,172,712,956</b> |



# AIRPORT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                        | 2021<br>Budget | 2022           | 2023           | 2024          | 2025          | 2026           | Total<br>2021 – 2026 |
|---------------------------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------------|
| <b>Other Financing Sources</b>  |                |                |                |               |               |                |                      |
| Transfer In – Airport           | 620,601        | 173,862        | 656,530        | 73,862        | 73,862        | 73,862         | 1,672,579            |
| <b>Total</b>                    | <b>620,601</b> | <b>173,862</b> | <b>656,530</b> | <b>73,862</b> | <b>73,862</b> | <b>73,862</b>  | <b>1,672,579</b>     |
| Use (Source) of<br>Net Position | 124,399        | 12,838         | (73,862)       | (73,862)      | (56,774)      | 243,022        | 175,761              |
| <b>Total Revenues</b>           | <b>745,000</b> | <b>186,700</b> | <b>582,668</b> | <b>–</b>      | <b>17,088</b> | <b>316,884</b> | <b>1,848,340</b>     |
| <b>Appropriations</b>           |                |                |                |               |               |                |                      |
| Support Services                | –              | 50,000         | 480,000        | –             | –             | –              | 530,000              |
| Transportation                  | 745,000        | 136,700        | 102,668        | –             | 17,088        | 316,884        | 1,318,340            |
| <b>Total Appropriations</b>     | <b>745,000</b> | <b>186,700</b> | <b>582,668</b> | <b>–</b>      | <b>17,088</b> | <b>316,884</b> | <b>1,848,340</b>     |

# STORMWATER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                            | 2021<br>Budget    | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>Investment Income</b>            |                   |                   |                   |                   |                   |                   |                      |
| Accumulated Interest on Investments | 46,000            | —                 | —                 | —                 | —                 | —                 | 46,000               |
| Dividend                            | 18,630            | —                 | —                 | —                 | —                 | —                 | 18,630               |
| <b>Other Financing Sources</b>      |                   |                   |                   |                   |                   |                   |                      |
| Transfer In – Stormwater            | 20,070,989        | 20,044,159        | 20,116,663        | 20,136,808        | 20,204,500        | 20,278,409        | 120,851,528          |
| <b>Total</b>                        | <b>20,135,619</b> | <b>20,044,159</b> | <b>20,116,663</b> | <b>20,136,808</b> | <b>20,204,500</b> | <b>20,278,409</b> | <b>120,916,158</b>   |
| Use (Source) of Net Position        | (7,155)           | (7,155)           | (7,155)           | (7,155)           | 32,895            | 2,168             | 6,443                |
| <b>Total Revenues</b>               | <b>20,128,464</b> | <b>20,037,004</b> | <b>20,109,508</b> | <b>20,129,653</b> | <b>20,237,395</b> | <b>20,280,577</b> | <b>120,922,601</b>   |
| <b>Appropriations</b>               |                   |                   |                   |                   |                   |                   |                      |
| Information Technology Services     | 55,846            | 4,273             | 4,300             | 4,327             | 4,355             | 13,155            | 86,256               |
| Planning and Development            | —                 | —                 | —                 | —                 | 40,050            | 9,323             | 49,373               |
| Water Resources                     | 20,072,618        | 20,032,731        | 20,105,208        | 20,125,326        | 20,192,990        | 20,258,099        | 120,786,972          |
| <b>Total Appropriations</b>         | <b>20,128,464</b> | <b>20,037,004</b> | <b>20,109,508</b> | <b>20,129,653</b> | <b>20,237,395</b> | <b>20,280,577</b> | <b>120,922,601</b>   |



# TRANSIT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                        | 2021<br>Budget   | 2022             | 2023             | 2024             | 2025             | 2026             | Total<br>2021 – 2026 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>Other Financing Sources</b>  |                  |                  |                  |                  |                  |                  |                      |
| Transfer In – Transit           | 1,097,811        | 1,097,811        | 1,097,811        | 1,097,811        | 1,097,811        | 1,097,812        | 6,586,867            |
| <b>Total</b>                    | <b>1,097,811</b> | <b>1,097,811</b> | <b>1,097,811</b> | <b>1,097,811</b> | <b>1,097,811</b> | <b>1,097,812</b> | <b>6,586,867</b>     |
| Use (Source) of<br>Net Position | (727,477)        | (1,097,811)      | (44,751)         | (44,029)         | 3,816,158        | 418,742          | 2,320,832            |
| <b>Total Revenues</b>           | <b>370,334</b>   | <b>–</b>         | <b>1,053,060</b> | <b>1,053,782</b> | <b>4,913,969</b> | <b>1,516,553</b> | <b>8,907,698</b>     |
| <b>Appropriations</b>           |                  |                  |                  |                  |                  |                  |                      |
| Transportation                  | 370,334          | –                | 1,053,060        | 1,053,782        | 4,913,969        | 1,516,553        | 8,907,698            |
| <b>Total Appropriations</b>     | <b>370,334</b>   | <b>–</b>         | <b>1,053,060</b> | <b>1,053,782</b> | <b>4,913,969</b> | <b>1,516,553</b> | <b>8,907,698</b>     |

# WATER AND SEWER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                            | 2021<br>Budget     | 2022               | 2023               | 2024               | 2025               | 2026               | Total<br>2021 – 2026 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Investment Income</b>            |                    |                    |                    |                    |                    |                    |                      |
| Accumulated Interest on Investments | 160,000            | —                  | —                  | —                  | —                  | —                  | 160,000              |
| Dividend                            | 132,300            | —                  | —                  | —                  | —                  | —                  | 132,300              |
| <b>Other Financing Sources</b>      |                    |                    |                    |                    |                    |                    |                      |
| Transfer In – DWR Operating         | 122,738,810        | 143,012,403        | 139,697,591        | 145,792,414        | 143,364,772        | 171,730,412        | 866,336,402          |
| <b>Total</b>                        | <b>123,031,110</b> | <b>143,012,403</b> | <b>139,697,591</b> | <b>145,792,414</b> | <b>143,364,772</b> | <b>171,730,412</b> | <b>866,628,702</b>   |
| Use (Source) of Fund Balance        | (8,919)            | (8,919)            | (8,919)            | 30,346             | (8,919)            | 10,945             | 5,615                |
| <b>Total Revenues</b>               | <b>123,022,191</b> | <b>143,003,484</b> | <b>139,688,672</b> | <b>145,822,760</b> | <b>143,355,853</b> | <b>171,741,357</b> | <b>866,634,317</b>   |
| <b>Appropriations</b>               |                    |                    |                    |                    |                    |                    |                      |
| Information Technology Services     | 631,510            | 47,009             | 47,302             | 47,604             | 47,915             | 149,095            | 970,435              |
| Planning and Development            | —                  | —                  | —                  | 39,265             | —                  | 19,864             | 59,129               |
| Water Resources                     | 122,390,681        | 142,956,475        | 139,641,370        | 145,735,891        | 143,307,938        | 171,572,398        | 865,604,753          |
| <b>Total Appropriations</b>         | <b>123,022,191</b> | <b>143,003,484</b> | <b>139,688,672</b> | <b>145,822,760</b> | <b>143,355,853</b> | <b>171,741,357</b> | <b>866,634,317</b>   |

# 2020 WATER AND SEWER BOND CONSTRUCTION FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                        | 2021<br>Budget    | 2022              | 2023              | 2024     | 2025     | 2026     | Total<br>2021 – 2026 |
|---------------------------------|-------------------|-------------------|-------------------|----------|----------|----------|----------------------|
| Use (Source) of<br>Fund Balance | 78,046,006        | 68,935,040        | 27,418,954        | —        | —        | —        | 174,400,000          |
| <b>Total Revenues</b>           | <b>78,046,006</b> | <b>68,935,040</b> | <b>27,418,954</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>174,400,000</b>   |
| <b>Appropriations</b>           |                   |                   |                   |          |          |          |                      |
| Water Resources                 | 78,046,006        | 68,935,040        | 27,418,954        | —        | —        | —        | 174,400,000          |
| <b>Total Appropriations</b>     | <b>78,046,006</b> | <b>68,935,040</b> | <b>27,418,954</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>174,400,000</b>   |

The image features a solid green background. In the lower-left quadrant, the text "CAPITAL SPECIAL REVENUE FUNDS" is written in a white, sans-serif font, arranged in two lines. Two abstract, curved green lines enter from the right side of the frame, overlapping each other and extending towards the bottom-left corner, creating a dynamic, modern design.

# CAPITAL SPECIAL REVENUE FUNDS

# CAPITAL SPECIAL REVENUE FUNDS

## Definitions

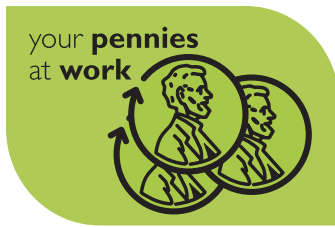
**Special Revenue Funds** account for the use of funds that are restricted for specific purposes as required by state law or local ordinance.

## 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.

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; Infinite Energy Center 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 Infinite Energy Center.

## 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.

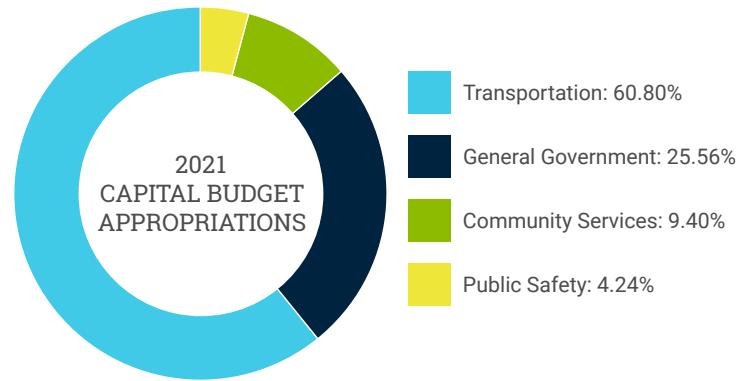
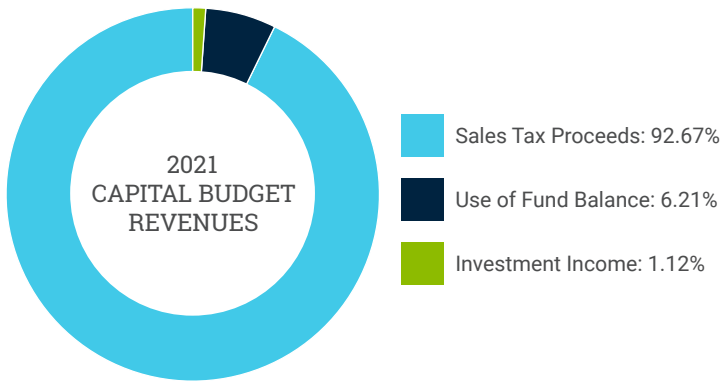
# CAPITAL SPECIAL REVENUE FUNDS

## Revenues and Appropriations FY 2021 – 2026

| Revenues                        | 2021<br>Budget     | 2022               | 2023              | 2024     | 2025     | 2026     | Total<br>2021 – 2026 |
|---------------------------------|--------------------|--------------------|-------------------|----------|----------|----------|----------------------|
| Sales Tax Proceeds              | 148,312,582        | 145,913,587        | —                 | —        | —        | —        | 294,226,169          |
| Intergovernmental               | —                  | 124,145            | —                 | —        | —        | —        | 124,145              |
| Investment Income               | 1,789,000          | —                  | —                 | —        | —        | —        | 1,789,000            |
| <b>Total</b>                    | <b>150,101,582</b> | <b>146,037,732</b> | <b>—</b>          | <b>—</b> | <b>—</b> | <b>—</b> | <b>296,139,314</b>   |
| Use (Source) of<br>Fund Balance | 9,947,910          | (12,188,088)       | 59,790,230        | —        | —        | —        | 57,550,052           |
| <b>Total Revenues</b>           | <b>160,049,492</b> | <b>133,849,644</b> | <b>59,790,230</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>353,689,366</b>   |

### Appropriations

|                             |                    |                    |                   |          |          |          |                    |
|-----------------------------|--------------------|--------------------|-------------------|----------|----------|----------|--------------------|
| Community Services          | 15,039,790         | 14,811,415         | 8,936,155         | —        | —        | —        | 38,787,360         |
| General Government          | 40,903,693         | 35,525,094         | 8,547,413         | —        | —        | —        | 84,976,200         |
| Public Safety               | 6,791,649          | 6,728,255          | 1,656,958         | —        | —        | —        | 15,176,862         |
| Transportation              | 97,314,360         | 76,784,880         | 40,649,704        | —        | —        | —        | 214,748,944        |
| <b>Total Appropriations</b> | <b>160,049,492</b> | <b>133,849,644</b> | <b>59,790,230</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>353,689,366</b> |



# 2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                               | 2021<br>Budget | 2022     | 2023     | 2024     | 2025     | 2026     | Total<br>2021 – 2026 |
|--|----------------|----------|----------|----------|----------|----------|----------------------|
| <b>Investment Income</b>               |                |          |          |          |          |          |                      |
| Accumulated Interest<br>on Investments | 30,000         | —        | —        | —        | —        | —        | 30,000               |
| Dividend                               | 20,000         | —        | —        | —        | —        | —        | 20,000               |
| <b>Total Revenues</b>                  | <b>50,000</b>  | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>50,000</b>        |
| <b>Appropriations</b>                  |                |          |          |          |          |          |                      |
| Fire and EMS                           | 3,415          | —        | —        | —        | —        | —        | 3,415                |
| Police Services                        | 1,210          | —        | —        | —        | —        | —        | 1,210                |
| Support Services                       | 6,625          | —        | —        | —        | —        | —        | 6,625                |
| Community Services                     | 11,290         | —        | —        | —        | —        | —        | 11,290               |
| Library Program                        | 905            | —        | —        | —        | —        | —        | 905                  |
| Transportation                         | 26,555         | —        | —        | —        | —        | —        | 26,555               |
| <b>Total Appropriations</b>            | <b>50,000</b>  | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>50,000</b>        |

# 2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2021 – 2026

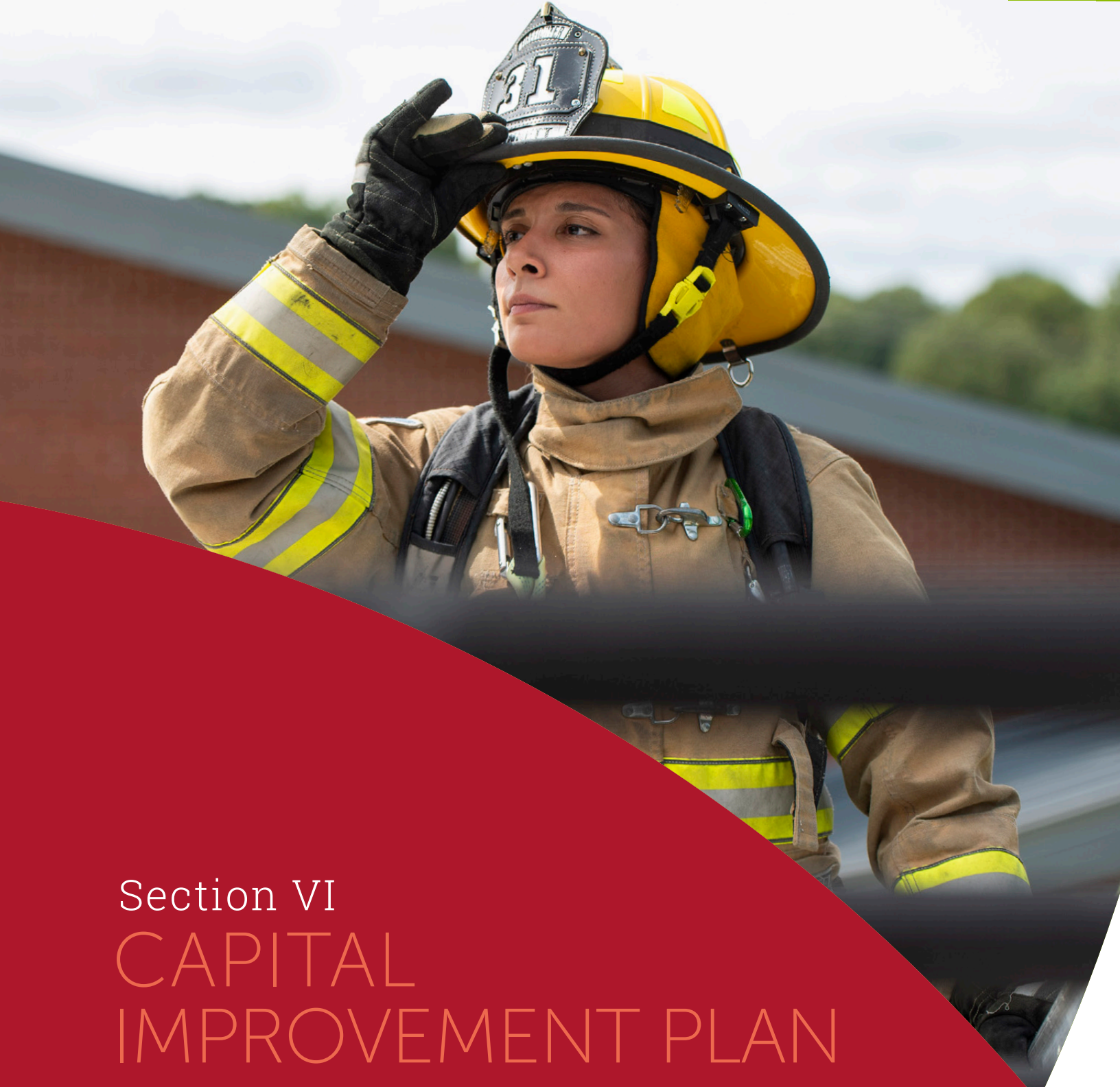
| Revenues                               | 2021<br>Budget   | 2022     | 2023     | 2024     | 2025     | 2026     | Total<br>2021 – 2026 |
|--|------------------|----------|----------|----------|----------|----------|----------------------|
| <b>Investment Income</b>               |                  |          |          |          |          |          |                      |
| Accumulated Interest<br>on Investments | 299,000          | —        | —        | —        | —        | —        | 299,000              |
| Dividend                               | 40,000           | —        | —        | —        | —        | —        | 40,000               |
| <b>Total</b>                           | <b>339,000</b>   | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>339,000</b>       |
| Use of Fund Balance                    | 9,259,835        | —        | —        | —        | —        | —        | 9,259,835            |
| <b>Total Revenues</b>                  | <b>9,598,835</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>9,598,835</b>     |
| <b>Appropriations</b>                  |                  |          |          |          |          |          |                      |
| Fire and EMS                           | 24,126           | —        | —        | —        | —        | —        | 24,126               |
| Police Services                        | 31,314           | —        | —        | —        | —        | —        | 31,314               |
| Sheriff's Office                       | 4,760            | —        | —        | —        | —        | —        | 4,760                |
| Support Services                       | 5,100            | —        | —        | —        | —        | —        | 5,100                |
| Community Services                     | 25,500           | —        | —        | —        | —        | —        | 25,500               |
| Transportation Program                 | 9,497,835        | —        | —        | —        | —        | —        | 9,497,835            |
| Library Program                        | 10,200           | —        | —        | —        | —        | —        | 10,200               |
| <b>Total Appropriations</b>            | <b>9,598,835</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>9,598,835</b>     |



# 2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2021 – 2026

| Revenues                               | 2021<br>Budget     | 2022               | 2023              | 2024     | 2025     | 2026     | Total<br>2021 – 2026 |
|--|--------------------|--------------------|-------------------|----------|----------|----------|----------------------|
| <b>Sales Tax Proceeds</b>              |                    |                    |                   |          |          |          |                      |
| SPLOST                                 | 148,312,582        | 145,913,587        | —                 | —        | —        | —        | 294,226,169          |
| <b>Intergovernmental</b>               |                    |                    |                   |          |          |          |                      |
| Public Source                          | —                  | 124,145            | —                 | —        | —        | —        | 124,145              |
| <b>Investment Income</b>               |                    |                    |                   |          |          |          |                      |
| Accumulated Interest<br>on Investments | 1,200,000          | —                  | —                 | —        | —        | —        | 1,200,000            |
| Dividend                               | 200,000            | —                  | —                 | —        | —        | —        | 200,000              |
| <b>Total</b>                           | <b>149,712,582</b> | <b>146,037,732</b> | <b>—</b>          | <b>—</b> | <b>—</b> | <b>—</b> | <b>295,750,314</b>   |
| Use (Source) of<br>Fund Balance        | 688,075            | (12,188,088)       | 59,790,230        | —        | —        | —        | 48,290,217           |
| <b>Total Revenues</b>                  | <b>150,400,657</b> | <b>133,849,644</b> | <b>59,790,230</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>344,040,531</b>   |
| <b>Appropriations</b>                  |                    |                    |                   |          |          |          |                      |
| Financial Services                     | 34,194,773         | 34,707,694         | 8,547,413         | —        | —        | —        | 77,449,880           |
| Fire and EMS                           | 6,726,824          | 6,728,255          | 1,656,958         | —        | —        | —        | 15,112,037           |
| Support Services                       | 3,471,700          | —                  | —                 | —        | —        | —        | 3,471,700            |
| Community Services                     | 15,003,000         | 14,811,415         | 8,936,155         | —        | —        | —        | 38,750,570           |
| Transportation Program                 | 87,789,970         | 76,784,880         | 40,649,704        | —        | —        | —        | 205,224,554          |
| Non-Departmental                       | 126,000            | —                  | —                 | —        | —        | —        | 126,000              |
| Library Program                        | 3,088,390          | 817,400            | —                 | —        | —        | —        | 3,905,790            |
| <b>Total Appropriations</b>            | <b>150,400,657</b> | <b>133,849,644</b> | <b>59,790,230</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>344,040,531</b>   |



## Section VI

# CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2020 and the programs that make up the 2021 – 2026 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.

### 2020 Capital Achievements

In 2020, the Department of Community Services completed several park projects:

#### **Project Design and Construction:**

- Freeman's Mill Park interpretive exhibits
- Singleton Park design of revitalization to a neighborhood park with gathering area, comfort station, playground, and trailhead for the Singleton Greenway
- Dacula Park multipurpose field conversion and renovation
- Graves Park amenities project including an interactive fountain, natural surface soccer pitch, and natural surface trails
- Peachtree Ridge Park design of baseball field #1 reconfiguration and playground replacement design
- Tribble Mill Park Chandler Road design of entrance with parking, restroom, shelters, and trailhead for Harris Greenway and trail expansion
- Shorty Howell Park multipurpose field conversion and renovation

#### **Asset Management:**

- Building demolitions at Alexander Park, Graves Park, J. B. Williams Park, Lenora Park, Little Mulberry Park, the Promised Land future park site, and Collins Hill Golf Course
- Field lighting remote access controls installed at Pinckneyville Park and Rock Springs Park
- Best Friend Park: Hudlow Tennis Center building renovation
- Bogan Park Aquatic Center water slide structure replacement
- Collins Hill Park Aquatic Center flat roof replacement and boiler water heater/rooftop HVAC replacement
- Ronald Reagan Park playground replacement
- Security camera installation at Freeman's Mill Park, Graves Park, and Harmony Grove Soccer Complex
- Gwinnett History Campus: Lawrenceville Female Seminary roof and tower repairs
- Gwinnett Historic Courthouse roof repair design project
- Promised Land Historic House Rehabilitation design project

- Road and trail paving projects in multiple locations:
  - Collins Hill Golf Course parking lot: 6,555 square yards
  - George Pierce Park trail: 479 square yards
  - McDaniel Farm Park trail repair and resurfacing: 5,168 square yards
  - Pinckneyville Park baseball/softball trail: 5,442 square yards
  - Settles Bridge Park trail: 937 square yards
  - Tribble Mill Park maintenance yard: 1,449 square yards

**Master Planning:**

- 2020 Parks and Recreation Comprehensive Master Plan
- Alexander Park Master Plan update to include new property site addition
- Conservation Easement designation added to several park sites creating sustainable natural areas in perpetuity

**Land Acquisition:**

- Beaver Ruin Wetland Park 3.8-acre expansion

At the end of 2020, the following park projects were underway:

**Project Design and Construction:**

- Yellow River Post Office addition: Hudson-Nash House historic restoration and site improvements
- Beaver Ruin Wetland Park design in collaboration with Department of Water Resources
- Gwinnett Environmental and Heritage Center sensory tree canopy design project
- Dacula Park Activity Building expansion to include multi-generational wing, gymnasium, and site improvements design project
- Discovery Park Master Plan and construction document development
- Elisha Winn House site improvements including new restroom building, ADA trail, and improvements to sight lines and electrical needs
- George Pierce Park: Ivy Creek Greenway Trailhead and playground with restroom and park trail expansion
- Gwinnett History Campus Preservation Lawn project
- Tribble Mill Park Chandler Road entrance with parking, restroom, shelters, and trailhead for Harris Greenway and trail expansion
- Peachtree Ridge Park baseball field #1 reconfiguration, conversion to synthetic turf and playground replacement

**Asset Management:**

- George Pierce Park Community Recreation Center senior patio renovation project
- Peachtree Ridge Park Lake Louella Dam renovations design project in collaboration with DWR
- Mountain Park Park depot building roof replacement
- Collins Hill Golf Course clubhouse roof replacement
- Bethesda Park playground replacement construction at soccer field complex
- Collins Hill Park playground replacement construction
- Cemetery Field synthetic turf and field lighting replacement
- George Pierce Park entrance road pavement rehabilitation

**Trails:**

- Harris Trail Phase II: trail construction continuation from DOT Project into Harbins Park
- Singleton Greenway design project
- Ivy Creek Greenway Trail Section 2A and 2B in construction document phase
- Commerce Drive Trail design project

## 2021 – 2026 Capital Improvement Plan

The 2021 capital budget and 2022 – 2026 Capital Improvement Plan for Community Services totals approximately \$59.6 million. Projects include:

**Project Design and Construction:**

- Gwinnett Environmental and Heritage Center entrance drive, outdoor learning spaces, and maintenance compound relocation project
- Synthetic turf multipurpose field renovations: Lenora Park and Rock Springs Park
- Dacula Park Activity Building expansion to include multi-generational wing, gymnasium, and site improvements design project
- Lenora Park Community Recreation Center expansion project
- New park construction: Beaver Ruin Wetland Park and Discovery Park
- Promised Land/McGuire-Livsey Big House rehabilitation project
- Tribble Mill Park Chandler Road entrance construction with parking, restroom, and trail connections

**Trails:**

- Completion of construction of Harris Trail at Harbins Park
- Ivy Creek Greenway: Phase 1 Section 2A and Phase 1 Section 3 construction
- Singleton Greenway construction Phase 1 and Phase 2
- Commerce Drive Greenway construction

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

- Synthetic turf multipurpose field replacement at Cemetery Field and Duncan Creek Park
- Hardscape repairs
- Trails and boardwalk repairs
- Playground replacement and repairs
- Pool repairs and renovations
- Comfort station renovations
- Gym, tennis, and basketball court rehabilitations
- Parking lot repairs
- Stormwater area rehabilitation



# COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

| Project Category                                      | 2021<br>Budget    | 2022              | 2023              | 2024             | 2025             | 2026             | Total<br>2021 – 2026 |
|---|-------------------|-------------------|-------------------|------------------|------------------|------------------|----------------------|
| Community Services<br>Administration                  | 239,790           | —                 | —                 | —                | —                | —                | 239,790              |
| Community Services<br>Miscellaneous/<br>Contingencies | 110,000           | 289,170           | 78,030            | 567,216          | —                | 1,630,007        | 2,674,423            |
| Environmental and Heritage<br>Center                  | —                 | 6,963,845         | 4,136,155         | —                | —                | —                | 11,100,000           |
| Fleet Equipment                                       | 556,000           | 1,828,350         | 846,886           | 1,314,041        | 705,205          | 4,258,980        | 9,509,462            |
| Greenway/Countywide Trails<br>Master Plan             | 800,000           | 2,117,570         | —                 | —                | —                | —                | 2,917,570            |
| Parks and Recreation                                  | 16,037,283        | 7,242,000         | 6,029,000         | 1,255,500        | 1,267,000        | 1,308,000        | 33,138,783           |
| <b>Total Community Services</b>                       | <b>17,743,073</b> | <b>18,440,935</b> | <b>11,090,071</b> | <b>3,136,757</b> | <b>1,972,205</b> | <b>7,196,987</b> | <b>59,580,028</b>    |



# GENERAL GOVERNMENT

## CAPITAL IMPROVEMENT PLAN

The General Government Capital Improvement Plan is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and the construction and maintenance of general government facilities. Also included within the general government CIP are public safety and community services capital projects that are managed by the Department of Support Services.

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.

### 2020 Capital Achievements – Support Services

#### Major Construction Projects

The following are highlights of major capital projects managed by the Department of Support Services in 2020:

- **General Government:**
  - **GJAC Courthouse Addition and New Parking Deck:** The expansion of GJAC will provide additional space for the County's judicial functions. The project includes a new courthouse building of approximately 180,000 square feet and a new parking deck for approximately 1,500 vehicles. The building will house a jury assembly space, courtrooms, holding areas, and shell space for future growth. The parking deck fully opened in December 2019, and the security node with access from the parking deck opened in December 2020. New courtrooms will open for use in the first quarter of 2021. This project is funded by the 2009 SPLOST program and the General Government Capital Fund.
  - **Gwinnett Entrepreneur Center:** This project is to create an Entrepreneur Center to aid small business startups by providing resources and services including physical space, coaching, common services, and networking connections. The project includes renovation of a 6,285-square-foot space in a County building previously occupied by the Sheltering Arms Day Care Center in downtown Lawrenceville. Design and procurement were completed this year, and construction began in September 2020. This project is funded by HUD-Community Development Block Grant Funds and the General Government Capital Fund.

- **One Justice Square Third and Fourth Floor Renovations:** This project is part of a larger Space Implementation Plan and includes the renovation and buildout of approximately 53,000 square feet of office space on the third and fourth floors of One Justice Square for the Departments of Transportation and Planning and Development. Construction began in February 2020, and project completion and occupancy is anticipated in first quarter 2021. This project is funded by the General Government Capital Fund and the Development and Code Enforcement Capital Fund.
- **New Juvenile Courtroom Buildout:** This project includes the buildout of a new courtroom for Juvenile Court services, a judge’s chamber, and accompanying holding cells. The 14,000-square-foot space is on the fourth floor of the Courts Annex facility. Construction was completed in December 2020. This project is funded by the General Government Capital Fund.
- **Library Branches of the Gwinnett County Public Library System:**
  - **Norcross Branch Library Relocation:** This project includes the construction of a 22,000-square-foot facility and parking structure in partnership with the city of Norcross. This project is designed to achieve a LEED Certified rating. Construction began in January 2020 and is projected to be complete in summer 2021. This project is funded by the 2005, 2009, and 2014 SPLOST programs and funding from the city of Norcross.
  - **Duluth Branch Library Relocation:** This project includes the construction of a new Duluth Branch Library in partnership with the city of Duluth. The new facility is 22,000 square feet and is designed to achieve a LEED Certified rating. Construction began in December 2019 and is projected to be complete in early summer 2021. This project is funded by the 2009 and 2014 SPLOST programs.
  - **Snellville Branch Library Relocation:** This project includes the construction of a new Snellville Branch Library and 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 completed design in 2020. Construction is anticipated to start in early 2021. This project is funded by the 2017 SPLOST program.
- **Public Safety:**
  - **Fire Station 13:** This project is the relocation of the station previously located in downtown Suwanee to a new site adjacent to the city’s planned town center park. Design will be complete in spring 2021 with construction to follow. The 10,788-square-foot facility will include three drive-through apparatus bays, offices, and living and training accommodations. This project is funded by the 2017 SPLOST program.
  - **New Georgia State Patrol Facility:** This project is the development of a new State Patrol Post located at a former rest stop on I-85, accessed from Old Peachtree Road. The facility is 10,780 square feet and includes living and office space for Georgia State Patrol staff as well as touch down space and vehicle space for Highway Emergency Response Operators units, known as HEROs. Construction was completed in June 2020. This project is funded by the Public Safety Capital Fund.
  - **Police Training Center Expansion:** This project is the 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, multi-purpose rooms, locker rooms, and additional administrative space for police staff. Design will be complete in early 2021 with construction anticipated to start in summer 2021. 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 Vehicle Maintenance Facility:** This project is the replacement of the existing police vehicle maintenance trailer with a new 6,000-square-foot maintenance facility. The new facility includes three vehicle maintenance bays and administrative space. Design was completed in December 2020, and construction is planned to start in spring 2021. This project is funded by the Police Capital Fund.





# Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2020:

- **General Government:**

- **Gwinnett Justice and Administration Center:** Three chiller replacements, restroom renovation on first floor of courts wing, walk-in freezer and cooler replacement in commercial kitchen, dining room renovation, kitchen front line and marketplace upgrades, light control system replacement, and x-ray package scanning machine replacement
- **Government Annex:** Parking lot resurfacing, monument sign installation with County branding, and drive-thru vacuum system replacement for Tag Office
- **Fleet Management Facility:** Parking lot improvements and expansion
- **One Justice Square:** Rooftop HVAC equipment replacement
- **Briscoe Field Tower:** Roof replacement
- **Animal Welfare and Enforcement:** Monument sign installation recognizing Trailblazer Award winner and with County branding
- **DOT Central:** Waterline replacement, site improvements, and addition of exterior lighting
- **Multiple Facilities:** Uninterruptible power supply battery replacements

- **Public Safety:**

- **Multiple Fire Facilities:** HVAC equipment replacements
- **Multiple Fire Facilities:** Fire alarm replacements
- **Fire Facilities:** Condition assessments at multiple fire stations and facilities
- **Fire Station No. 23:** Roof replacement
- **Corrections Facility:** Rooftop HVAC equipment replacement, kitchen floor replacement, intercom system and exterior fence gate operator replacements, laundry equipment replacements, internal door control and control board replacements, and internal bulletproof glass replacement
- **Multiple Facilities:** Uninterruptible power supply battery replacements



- **Community Services:**

- **Parking Lot Improvements at Library Branches:** Collins Hill, Mountain Park, Dacula, and Centerville
- **HVAC Equipment Replacements:** Centerville Branch Library and Community Center and multiple park concession buildings
- **Historic Courthouse:** Tower, roof structure, wood flooring, and handrail repairs
- **Female Seminary:** Bell tower restoration

## 2020 Capital Achievements – Information Technology Services

Achievements in 2020 pertaining to the Department of Information Technology Services include the following:

- Upgraded SharePoint to the latest version to provide enhanced features, ongoing vendor support, improved security, and support for mobile-friendly features.
- Completed upgrades and improvements to enhance public safety operations. These projects include modernization of public safety information systems, in-car cameras for Police, interview room cameras for Police, an E-911 digital phone system upgrade, and the continued deployment of approximately 630 mobile data terminals for Police, Sheriff, and Animal Welfare and public safety radios for Fire and Emergency Services and the Sheriff's Office.
- Completed procurement of updated network equipment, server hardware, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion.
- Purchased software, monitoring tools, peripheral devices, and other hardware for various departments throughout Gwinnett County. This project will provide for the updating of hardware and software and allow them to operate more effectively and efficiently.
- Improved the ability to monitor inventory and track weapons in SAP for increased accuracy and auditability for the District Attorney's Office. The solution is based on the blueprint of the weapons tracking design currently in place for Police.
- Implemented enhancements to the design of Gwinnett County websites, including improvements that allow residents to use additional web functionalities on desktops, laptops, and mobile devices.
- Upgraded the online GIS mapping application, Rolta OnPoint version 10.1, to Rolta OnPoint 11.5. Configured and aligned application with Esri 10.6.1. Increased performance and manageability of the application and trained GIS staff on application administration.

# 2021 – 2026 Capital Improvement Plan

The 2021 capital budget and 2022 – 2026 Capital Improvement Plan for General Government totals approximately \$215.0 million.

## Support Services

### Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2021:

- **General Government:**

- **One Justice Square Third and Fourth Floor Renovations:** This project is part of a larger Space Implementation Plan and includes the renovation and buildout of approximately 53,000 square feet of office space on the third and fourth floors of One Justice Square for the Departments of Transportation and Planning and Development. Construction began in February 2020, and project completion and occupancy is anticipated in first quarter 2021. This project is funded by the General Government Capital Fund and the Development and Code Enforcement Capital Fund.
- **One Justice Square First Floor Renovation:** This project is part of a larger Space Implementation Plan and includes the renovation and buildout of office space on the first floor of One Justice Square. A portion of the first floor will house the Department of Community Services; Code Enforcement staff; and conference, meeting, and training space. Planning and design began in 2020 and construction is anticipated to start in spring 2021. This project is largely funded by the General Government Capital Fund.
- **Gwinnett Justice and Administration Center Space Implementation Plan:** This project includes the phased scheme to renovate and expand office space for multiple departments and functions within GJAC. The initial phase will include the areas on the first and third floors of GJAC. This project is funded by the General Government Capital Fund.
- **GJAC Courthouse Addition and New Parking Deck:** Construction of the courthouse building started in 2019 and continued through 2020. The security node opened in December 2020. Construction will be complete with opening of courtrooms in spring 2021. This project is funded by the 2009 SPLOST program and the General Government Capital Fund.
- **Records Management Center:** This project includes the purchase and renovation of an existing facility or land acquisition, design, and construction for a new facility for a Records Management Center. Planning for the facility began in 2020. This project is funded by the General Government Capital Fund.

- **Public Safety:**

- **Fire Station 13:** This project is the relocation of the station previously located in downtown Suwanee to a new site adjacent to the city's planned town center park. Design will be completed in spring 2021 with construction to follow. The 10,788-square-foot facility will include three drive-through apparatus bays, offices, and living and training accommodations. This project is funded by the 2017 SPLOST program.
- **Police Vehicle Maintenance Facility:** This project is the replacement of the existing Police vehicle maintenance trailer with a new 6,000-square-foot maintenance facility. The new facility includes three vehicle maintenance bays and administrative space. Design was complete in December 2020 and construction start is planned for spring 2021. 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 is the 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, multi-purpose rooms, new locker rooms, and additional administrative space for police staff. Design will be complete in early 2021 with construction anticipated to start in summer 2021. This project is funded by the Police Capital Fund.
- **HDU-SWAT Building:** This project is for the new construction of standalone Hazardous Device Unit and Special Weapons and Tactics Team building. This building will be located on the Police Headquarters campus and will house HDU-SWAT operations personnel and provide storage for vehicles, equipment, and materials. Design will begin in early 2021. This project is funded by the Police Capital Fund.

- **Community Services:**

- **Centerville Senior Center Expansion:** This project will provide a facility expansion to accommodate the growing programming needs of the facility. Design will begin in 2021. This project is funded by the 2017 SPLOST program.
- **Hooper-Renwick Library Branch:** The Hooper-Renwick Library Branch will preserve and honor the legacy of the former Hooper-Renwick School and its students, teachers, and principals. The library branch, located at 50 Neal Boulevard in Lawrenceville, will replace the current Lawrenceville Branch of the Gwinnett County Public Library located at 1001 Lawrenceville Highway, while the administrative offices of the Library System will remain on Lawrenceville Highway. Design will begin in 2021 with construction starting in late 2021. This project is funded by the 2017 SPLOST program and the city of Lawrenceville.
- **Norcross Branch Library Relocation:** This project includes the construction of a 22,000-square-foot facility and parking structure in partnership with the city of Norcross. This project is designed to achieve a LEED Certified rating. Construction began in January 2020 and is projected to be complete in summer 2021. This project is funded by the 2005, 2009, and 2014 SPLOST programs and funding from the city of Norcross.
- **Duluth Branch Library Relocation:** This project includes the construction of a new Duluth Branch Library in partnership with the city of Duluth. The new facility is 22,000 square feet and is designed to achieve a LEED Certified rating. Construction began in December 2019 and is projected to be complete in early summer 2021. This project is funded by the 2009 and 2014 SPLOST programs.
- **Snellville Branch Library Relocation:** This project includes the construction of a new Snellville Branch Library and 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 completed design in 2020. Construction is anticipated to start in early 2021. This project is funded by the 2017 SPLOST program.

## Capital Maintenance Projects

A focus on capital maintenance projects continues in 2021. Some projects began in 2020, while others are newly programmed for 2021. The following projects will be completed or newly implemented in 2021:

- **General Government:**

- **Gwinnett Justice and Administration Center:** Precast concrete exterior cleaning and resealing, access control system upgrades, lighting and ceiling tile upgrades, lighting control system replacement, HVAC controller replacement, front entry door replacement, multiple restroom renovations, escalator replacement, and site lighting upgrades
- **One Justice Square:** Precast concrete cleaning and sealing and elevator modernization
- **Courts Annex:** Exterior facade restoration and waterproofing, site security upgrades, security screening equipment replacement, fire alarm system replacement, and HVAC duct cleaning
- **Government Annex:** Elevator modernization
- **Fleet Maintenance Facility:** Roof and HVAC equipment replacement
- **Fleet Management Fuel Sites:** Storage and dispensing equipment replacement at multiple fuel sites



- DOT Central Site improvements
- Georgia Driver Services Facility: Fire alarm replacement
- North Gwinnett Tag Office: Fire alarm and security system replacements
- Multiple County Facilities: Continued access controls system replacements, monument sign replacements, and remediation of stormwater facilities
- **Public Safety:**
  - Multiple Fire Facilities: HVAC equipment replacements
  - Multiple Fire Facilities: Fire alarm replacements
  - Fire Stations 3, 4, 16, 17, 19: Turnout gear room construction
  - Fire Station No. 11: Roof replacement
  - Fire Administration and Fire Logistics: HVAC replacement
  - Fire Services Fire Apparatus Facility Renovation
  - Fire Services Headquarters Facility: Interior renovation and reconfiguration
  - Police Training Firing Range: HVAC equipment replacement and retrocommissioning
  - Police North Precinct: Fire alarm and HVAC equipment replacement
  - Police South Precinct: HVAC controls addition
  - Police West Precinct: Fire alarm and HVAC equipment replacements
  - Police Headquarters: Roof replacement
  - Police Annex Facility: E-911 Center HVAC upgrades
  - Police Radio Tower Communications Buildings: HVAC system replacements
  - Corrections Facility: Roof replacement and exterior recreational space design and development



- **Community Services:**

- **Fire Alarm System Replacements:** Mountain Park Aquatic Center, Pinckneyville Community Center, Suwanee Branch Library, Peachtree Corners Branch Library, and Buford Branch Library
- **Restroom Renovations:** Multiple library branches
- **HVAC Equipment Replacements:** Suwanee Branch Library, Mountain Park Depot, Bogan Park Community Center and Gymnasium, and Norcross Human Services Center
- **Roof Replacements:** Grayson Branch Library, Five Forks Branch Library, and Norcross Human Services Center
- **Incinerator Replacement:** Animal Welfare
- **Exterior Facade and Clock Tower Remediation:** Historic Courthouse

## Information Technology Services

The Department of Information Technology Services' capital improvement plans for 2021 – 2026 include:

- Continue deployment of a modernized public safety ecosystem that includes Computer Aided Design, Law Enforcement Records Management System, Fire Records Management Systems, Automatic Vehicle Locator, and other valuable public safety systems.
- Implement a Data Loss Prevention Solution which will enable the County to discover, monitor, and protect confidential information wherever it can be found – email, web, other network-based communications, servers, databases, other document repositories, laptops, desktops, removable storage, mobile devices, and cloud applications.
- Continue to enhance the information security program through multi-factor authentication and other critical cyber security solutions. These solutions work together to reduce the risk of unauthorized access to the County's IT environment.
- Continue installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County. The video system at various locations allows agencies to retain videos for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.
- Continue enhancements and improvements to Gwinnett County's public website to provide better accessibility and functionality that is more useful for Gwinnett County employees and residents.
- Continue focus on network and security enhancements for reliability, business continuity, and better protection against malware, ransomware, and malicious websites.
- Continue expansion of the network and communications infrastructure, including wireless access, virtual private networks, cellular network connectivity, firewalls, and various security platforms.
- Pursue opportunities to leverage cloud computing to reduce technology costs while enhancing capabilities and County employees' productivity.



# GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

| Project Category  | 2021<br>Budget    | 2022              | 2023              | 2024              | 2025              | 2026              | Total<br>2021 – 2026 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Cities Share of 2017 SPLOST                               | 34,194,773        | 34,707,694        | 8,547,413         | –                 | –                 | –                 | 77,449,880           |
| Computers and Computer<br>Systems                         | 8,359,124         | 3,338,633         | 3,756,675         | 3,253,321         | 471,861           | 501,223           | 19,680,837           |
| Contingencies and<br>Miscellaneous Projects               | 7,918,450         | 625,397           | 565,700           | 565,673           | 565,645           | 652,631           | 10,893,496           |
| Fleet Equipment   | 1,169,220         | 1,289,280         | 1,444,075         | 1,731,891         | 1,051,584         | 3,857,041         | 10,543,091           |
| General Government Facilities                             | 24,987,993        | 11,794,345        | 11,144,190        | 5,235,300         | 4,340,372         | 2,025,737         | 59,527,937           |
| General Government Facilities<br>– Civic Center Expansion | 126,000           | –                 | –                 | –                 | –                 | –                 | 126,000              |
| Judicial Facilities                                       | 100,000           | –                 | 250,000           | 2,348,035         | 3,297,538         | 3,837,453         | 9,833,026            |
| Libraries   | 3,349,495         | 817,400           | –                 | –                 | –                 | –                 | 4,166,895            |
| DOT Central Site<br>Improvements                          | –                 | –                 | –                 | 727,250           | –                 | –                 | 727,250              |
| Park Renovations and<br>Improvements                      | –                 | 300,000           | 45,000            | –                 | 60,000            | –                 | 405,000              |
| 2021 Parks HVAC Equipment<br>Replacement                  | 365,000           | –                 | –                 | –                 | –                 | –                 | 365,000              |
| Police Facilities   | 499,708           | 4,074,977         | –                 | 320,000           | 5,625,949         | 2,942,993         | 13,463,627           |
| Senior Service Facilities                                 | 1,900,000         | –                 | –                 | –                 | –                 | –                 | 1,900,000            |
| Animal Welfare Renovations –<br>Overflow Site             | 75,000            | –                 | –                 | –                 | –                 | –                 | 75,000               |
| Animal Welfare Incinerator<br>Replacement                 | 132,693           | –                 | –                 | –                 | –                 | –                 | 132,693              |
| Playground Equipment                                      | –                 | –                 | 125,000           | –                 | –                 | –                 | 125,000              |
| E-911 Center HVAC Upgrade                                 | 265,000           | –                 | –                 | –                 | –                 | –                 | 265,000              |
| Corrections Facility                                      | 262,667           | 1,453,667         | 555,666           | 614,500           | 206,000           | 418,500           | 3,511,000            |
| Detention Facility  | –                 | –                 | –                 | 265,000           | –                 | –                 | 265,000              |
| Support Services<br>Administration                        | 1,562,425         | –                 | –                 | –                 | –                 | –                 | 1,562,425            |
| <b>Total General Government</b>                           | <b>85,267,548</b> | <b>58,401,393</b> | <b>26,433,719</b> | <b>15,060,970</b> | <b>15,618,949</b> | <b>14,235,578</b> | <b>215,018,157</b>   |

# PUBLIC SAFETY

## CAPITAL IMPROVEMENT PLAN

The Public Safety Capital Improvement Plan consists of projects that preserve and protect the lives and property of Gwinnett County residents.

### 2020 Capital Achievements – Police Services

Achievements in 2020 pertaining to the Gwinnett County Police Department include the following:

- **Bay Creek Precinct/Alternate 911 Center:**
  - Change order was approved on February 20, 2020, for the purchase of a Solacom digital phone system that is currently in progress. Project completion is estimated in early 2021.
  - HigherGround Master and Parallel logging recorders were ordered, received, and installed in the facility; however, the final configuration and testing are dependent on the Solacom system relocation, which is scheduled for January 11, 2021.
- **Major Repairs & Renovations:** The completion of this project includes the paving and restriping of the parking lots of all six Police Precincts and Police Headquarters. The East Police Precinct portion has been rescheduled for 2021 due to scheduling issues with the vendor and a current ongoing road construction project at the Harbins/SR 316 intersection affecting the precinct parking lot; however, the other five Police Precincts and Police Headquarters have been completed.
- **Generators at Police Training:** Designed with the Police Training Expansion project as of January 13, 2021, this project is at 95 percent Construction Documents stage with design. Design is expected to be complete in January 2021 with construction to begin in early summer 2021 and occupancy in spring 2022.
- **Police Helicopter Purchase:** This was completed on January 1, 2020, with the installation of the avionics.

### 2020 Capital Achievements – Fire and Emergency Services

Achievements in 2020 pertaining to the Department of Fire and Emergency Services include the following:

- Received four new medic units with remounted patient compartments to replace older units
- Received one new aerial truck to replace an older unit
- Received two new pumper trucks to replace older units
- Received two hybrid staff cars to replace older units
- Received three new response-rated hybrid vehicles for approved quality improvement officer positions
- Received one response-rated pickup truck to replace an older unit
- Received nine power stretchers with XPS technology for aid with bariatric patients to replace older units
- Received nine load systems to replace older units that have exceeded their useful life
- Completed replacement of generators at Fire Station 20 and Fire Facilities
- Replaced asphalt with concrete and extended concrete at Fire Station 22
- Purchased 535 bottles to replace expiring self-contained breathing apparatus bottles
- Replaced the mobile data terminals in all response vehicles
- Replaced the electronic pre-hospital reporting computers in all response vehicles
- Received 41 cardiac monitor/defibrillators to replace older units
- Received 14 thermal imaging cameras to replace older units





- Replaced the analog camera system and cameras at Fire Training with updated technology and cameras
- Completed the conversion of old Fire Station 18 to lab space for Fire Training
- Replaced fire station alerting systems at Fire Stations 10, 12, 17, 24, 25, and 27

## 2021 – 2026 Capital Improvement Plan

The 2021 capital budget and 2022 – 2026 Capital Improvement Plan for Public Safety totals approximately \$155.5 million. Some of the highlights of planned improvements are listed below.

### Police Services

Police Services' capital improvement plans for 2021 – 2026 include the following existing capital projects: progressing on the addition of generators at the training center and continuing the police parking expansion project, including installing six security cameras and connecting to the County fiber optic network. Projects added for 2022 include revisions of the running track at the training center.

### Fire and Emergency Services

The 2021 – 2026 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. Three alternative response vehicles and two medic units were approved and ordered as part of the 2020 budget. These units are anticipated to be placed into service in 2021. We are currently in the process of relocating Fire Station 13 in Suwanee near the Suwanee library and future extension of Main Street. Future plans call for 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. In conjunction with the Department of Support Services, a comprehensive facility condition assessment is nearing completion and will provide valuable information about the useful life of systems and structures for future replacement and/or repair. In addition, an operational needs assessment will be conducted in conjunction with the facility condition assessment to create a master plan for replacement of Fire and Emergency Services facilities. Fire and Emergency Services will continue to see the replacement and upgrade of all fire station alerting systems along with a transition to 24-hour encoding, incident display boards in all stations, and updated infrastructure for the communications system. These fire station alerting systems will 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 mid-year 2021. Fire and Emergency Services will continue to work with Support Services on fire alarm system replacements, HVAC replacements, and roof replacement programs throughout the capital improvement period. Additionally, future renovations for Fire Headquarters, Fire Apparatus, and Resource Management are anticipated in the upcoming capital improvement period based on results identified in the facility condition assessments, operational needs assessments, and in conjunction with established replacement schedules.



# PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

| <b>Project Category</b>                       | <b>2021<br/>Budget</b> | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>2025</b>       | <b>2026</b>       | <b>Total<br/>2021 – 2026</b> |
|---|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| Ambulances                                    | 2,805,440              | 2,889,610         | 2,112,950         | 2,240,000         | 2,240,000         | 3,080,000         | 15,368,000                   |
| Detention Center Renovations                  | —                      | 569,981           | —                 | —                 | —                 | —                 | 569,981                      |
| Fire Apparatus and Equipment                  | 5,558,500              | 10,765,000        | 4,680,604         | 3,059,102         | 1,965,000         | 2,462,993         | 28,491,199                   |
| Fire Facilities                               | 300,000                | 325,000           | 350,000           | 375,000           | 400,000           | 400,000           | 2,150,000                    |
| Police Facilities                             | —                      | —                 | 391,519           | —                 | —                 | —                 | 391,519                      |
| Public Safety Administration                  | 162,825                | —                 | —                 | —                 | —                 | —                 | 162,825                      |
| Public Safety Vehicles and<br>Fleet Equipment | 5,912,920              | 29,978,310        | 14,216,025        | 11,620,758        | 7,210,621         | 39,442,873        | 108,381,507                  |
| <b>Total Public Safety</b>                    | <b>14,739,685</b>      | <b>44,527,901</b> | <b>21,751,098</b> | <b>17,294,860</b> | <b>11,815,621</b> | <b>45,385,866</b> | <b>155,515,031</b>           |

# TRANSPORTATION

## CAPITAL IMPROVEMENT PLAN

The Transportation Capital Improvement Plan consists of projects to improve the County's transportation infrastructure. Projects fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- 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



# 2020 Capital Achievements

The Department of Transportation's capital achievements in 2020 include the following:

- Continued construction on traffic management system expansion on Five Forks Trickum Road and Ronald Reagan Parkway
- Continued engineering and construction of traffic management system expansion in the city of Peachtree Corners
- Using the Connected Vehicle Technology Master Plan, prepared a partnership project with GDOT to deploy CV technology along the county road network
- Completed engineering for traffic management system expansion on Buford Highway, Sugarloaf Parkway, Arcado Road, Killian Hill Road, Duluth Highway, and Cruse Road
- Completed construction of nine new traffic signals, began reconstruction of 13 existing traffic signals, and began engineering to reconstruct 17 additional traffic signals
- Completed construction of 10 pedestrian crossing upgrade projects for multiple school and bus stop locations
- Initiated a "Your Speed" driver feedback sign pilot project encompassing a dozen locations on different types of roadways
- Completed 95 miles of resurfacing and began using a new milling machine to make larger road repairs
- Completed 19 in-house quick fix projects
- Completed design of the Harbins Park & Ride lot
- Awarded contract for construction of the Indian Trail Park & Ride lot rehabilitation project
- Made significant progress on the Bus Rapid Transit Corridor Study
- Purchased three additional local transit buses and awarded order for four paratransit vans
- Completed construction of airport runway strengthening project
- Completed construction of the Central Basing Area project with space for up to nine corporate aircraft hangars
- Significantly completed construction of the Taxiway Y extension
- Continued construction of SR 316 at Harbins Road interchange project
- Continued work with the Georgia Department of Transportation on the I-85 Planning and Environmental Linkages study
- Continued construction of SR 324/Gravel Springs Road at I-85 interchange project
- Continued construction of Dacula Road at SR 8/Winder Highway project
- Began engineering of Peachtree Industrial Boulevard southbound widening from Suwanee Dam Road to north of McGinnis Ferry Road



- Began construction of Spalding Drive from Winters Chapel Road to Holcomb Bridge Road/SR 140
- Began and completed construction of Constitution Boulevard at Nash Street intersection improvement project
- Began and completed construction of Sugarloaf Parkway at Satellite Boulevard/Infinite Energy Center intersection improvements and widening
- Began and completed construction of West Park Place Boulevard at Rockbridge Road intersection improvement
- Began engineering of 10 projects including bridges, major roadways, sidewalks, intersections, and school safety improvements
- Began construction of 11 projects including bridges, major roadways, school safety, and sidewalks
- Completed construction of 26 projects including bridges, major roadways, school safety, and sidewalks

## 2021 – 2026 Capital Improvement Plan

The 2021 capital budget and 2022 – 2026 Capital Improvement Plan for Transportation totals approximately \$255.3 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 engineering design for traffic management system expansion projects on SR 20/Loganville Highway and for 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
- In partnership project with GDOT and with support from local partners, begin deployment of connected vehicle technology along the county road network to enable the use of emergency vehicle preemption, transit signal priority, and other safety applications



- Continue installation of roadway improvements with in-house quick fix projects
- Continue management of roadway resurfacing program that includes 3.2 miles of Peachtree Industrial Boulevard between Duluth and Suwanee
- Complete construction of the Indian Trail Park & Ride rehabilitation project
- Complete Bus Rapid Transit corridor study and initiate design process
- Award contract and complete mid-life overhaul of transit commuter bus fleet
- Resurface I-985 Park & Ride lot and add amenities
- Design and construct new Gwinnett County Transit Center
- Acquire land, design, and construct two new park-and-ride facilities on SR 316
- Purchase and install enhanced transit security equipment
- Purchase new and replacement transit buses and micro-transit vehicles with associated equipment
- Complete design and easement acquisition for Obstruction Removal Project for flight approaches to airport
- Complete Airport Master Plan update
- Complete Comprehensive Transportation Plan update
- Complete construction for the Dacula Road at SR 8/Winder Highway intersection and bridge replacement project
- Complete engineering, right-of-way, and construction for the McGinnis Ferry at Interstate 85 interchange project
- Complete engineering, right-of-way, and construction for the Peachtree Industrial Boulevard at Suwanee Dam Road intersection project
- Complete engineering and right-of-way acquisition for the Sugarloaf Parkway Extension from SR 316/University Parkway to Interstate 85 project



# TRANSPORTATION CAPITAL IMPROVEMENT PLAN

| Project Category                             | 2021<br>Budget     | 2022              | 2023              | 2024             | 2025             | 2026             | Total<br>2021 – 2026 |
|--|--------------------|-------------------|-------------------|------------------|------------------|------------------|----------------------|
| Airport Capital Improvements and Equipment   | 745,000            | 136,700           | 102,668           | –                | 17,088           | 316,884          | 1,318,340            |
| Bridge and Roadway Drainage Improvements     | 13,906,750         | 12,934,250        | 2,528,500         | –                | –                | –                | 29,369,500           |
| Cities Allocation-Roads                      | 5,141,348          | 5,344,178         | 1,166,081         | –                | –                | –                | 11,651,607           |
| Intersection/Traffic Operations Improvements | 7,775,625          | 5,916,875         | 8,849,812         | 325,000          | 325,000          | 325,000          | 23,517,312           |
| Major Road Improvements                      | 38,836,239         | 25,972,024        | 8,988,744         | 1,500,000        | –                | –                | 75,297,007           |
| Neighborhood Speed Control                   | 97,250             | 97,250            | 340,375           | –                | –                | –                | 534,875              |
| Pedestrian Safety/Sidewalks                  | 5,282,867          | 4,938,164         | 2,693,961         | –                | –                | –                | 12,914,992           |
| Resurfacing/Rehabilitation                   | 17,500,000         | 17,523,462        | 2,917,500         | –                | –                | –                | 37,940,962           |
| Road Program Management                      | 2,060,000          | 4,000,000         | 3,190,462         | –                | –                | –                | 9,250,462            |
| Road Safety and Alignments                   | 4,851,264          | 2,626,052         | 6,311,981         | 175,000          | 175,000          | 175,000          | 14,314,297           |
| School Safety Program                        | 4,310,837          | 1,495,000         | 6,932,913         | –                | –                | –                | 12,738,750           |
| Transportation Administration                | 1,174,555          | –                 | –                 | –                | –                | –                | 1,174,555            |
| Transit Facilities                           | 262,500            | –                 | –                 | –                | –                | –                | 262,500              |
| Transit Vehicles and Equipment               | 107,834            | –                 | 1,053,060         | 1,053,782        | 4,913,969        | 1,516,553        | 8,645,198            |
| Transportation Planning                      | 488,625            | 1,323,005         | 1,503,867         | 2,159,558        | 3,325,119        | 7,165,781        | 15,965,955           |
| Unpaved Roads                                | 194,500            | 194,500           | –                 | –                | –                | –                | 389,000              |
| <b>Total Transportation</b>                  | <b>102,735,194</b> | <b>82,501,460</b> | <b>46,579,924</b> | <b>5,213,340</b> | <b>8,756,176</b> | <b>9,499,218</b> | <b>255,285,312</b>   |

# WATER RESOURCES

## CAPITAL IMPROVEMENT PLAN

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

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 help 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 failure 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.

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 217 raw sewage pump stations, 10 water booster pump stations, 10 water storage tanks, 270 miles of pressurized sewer pipe, 2,840 miles of gravity sewer pipe, 1,507 miles of stormwater drainage pipe, and 3,812 miles of water main, serving approximately 178,502 active sewer customers and 252,138 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, stormwater fees, or SPLOST funds.

## 2020 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 as well as projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System permits. The following major project was completed in 2020:

- **Water Reclamation Membrane Replacement** – Six Ultra Membrane filtration trains have been replaced at the F. Wayne Hill Facility. The membranes that were replaced were approximately 14 years old and are past the end of their useful lives. F. Wayne Hill also is in the process of increasing the capacity of the existing membrane facility to meet design capacity.





The **Collection System program** includes projects for expansion, replacement, and assessment of gravity sewer pipe, force mains, and wastewater pump stations. It also includes projects that improve cost effectiveness by installing gravity sewers to decommission pump stations. The following major projects were completed in 2020:

- **Exchange at Gwinnett Sewer (near Mall of Georgia)** – This project was in Gwinnett Commission District 4 near the intersection of Buford Hwy/SR 20 and I-85. The project included the installation of approximately 640 linear feet of 12 inch DIP gravity sewer, 480 linear feet of which was encased in steel and rock bored under I-85 in GDOT limited access right-of-way. The project benefits Gwinnett in providing sewer service to the upcoming 'Exchange' development, which is currently still under construction, and its surrounding high-growth area. The project began in November 2019 and was completed in early April 2020.
- **West Park Place Boulevard Sewer Improvements** – The West Park Place Boulevard Sewer Improvements were designed and constructed to increase system capacity to serve the new Amazon building being constructed directly upstream. Approximately 1,000 linear feet of 12-inch Ductile Iron Pipe and nine new manholes were installed as part of this project. It was put in service on April 1, 2020, to meet Amazon's aggressive construction timeline.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The following major projects were completed in 2020:

- **48-inch Pre-stressed Concrete Cylinder Pipe Replacement (Grayson Tank – New Hope Road)** – This project was constructed by Garney Construction, Inc. Under the PCCP program, this segment of the 48-inch pipes along the Hog Mountain/Snellville Water Transmission Main was rated a high priority, and 1.75 miles was replaced with Ductile Iron Pipe. The PCCP were installed in the early 1970s, and due to history of main breaks over the years, it was prudent to replace the pipes.
- **48-inch PCCP Replacement (Loganville Highway to Grayson Tank)** – This project was constructed by John D. Stephens, Inc. Under the PCCP program, this segment of the 48-inch pipes along the Hog Mountain/Snellville Water Transmission Main was rated a high priority, and 1.57 miles was replaced with Ductile Iron Pipe. The PCCP were installed in the early 1970s. This section has no history of main breaks but scored high on risk analysis; therefore, it was prudent to replace the pipes. Replacing the PCCP with DIP will allow the County to provide reliable water service to its citizens without disruption. It also allows the County to remove all branch lines directly tapped on the 48-inch pipe and placed them on the new 12-inch distribution line, as well as install new fire hydrants to code and improve fire protection.
- **Peachtree Station Water Main Replacement Phase II** – This project replaced the 40-year-old Class 200 polyvinyl chloride and cast-iron water mains with Class 350 ductile iron pipe at Peachtree station. These improvements will increase system reliability, decrease potential for water main breaks, and improve fire protection by updating the required spacing for fire hydrants to current standards. The placement of the water main in the roadway will also allow the avoidance of established landscaping, stormwater structures, and facilitate complete installation of the water main within the right-of-way.



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 projects were completed in 2020:

- **Shoal Creek and Lanier Filter Plant LED Lighting Upgrades** – Both SCFP and LFP received LED lighting upgrades. SCFP received approximately 1,050 new lights with 50 percent of these requiring new fixtures as well. LFP received approximately 800 new lights with 50 percent of these requiring new fixtures. The lights were installed in all buildings, both inside and out. All outside lighting was replaced including roadway lights. The return on investment was calculated to be just under two years. Not only will they pay for themselves in less than two years, they will provide a safer environment for our employees at both facilities.
- **Lanier Filter Plant Ozone Generator Three PSU Replacements** – The ozone disinfection system is used as a pre-disinfection step that addresses any taste and odor issues in drinking water. Pre-ozonation also reduces the overall chlorine demand which reduces disinfection byproducts. In March 2018, an engineering assessment was performed on the ozone disinfection facilities at Lanier Filter Plant and Shoal Creek Filter Plant. The assessment revealed performance limiting factors affecting each facility's ozone disinfection system (22 PLFs at LFP and 18 at SCFP) and identified prioritized correction plans. Each PLF was given an overall rating and priority. Those PLFs identified as critical were addressed in the project. The critical items related to those unit processes that required excessive and expensive repairs and were crucial to the operation and efficacy of the ozone disinfection system. For the Lanier Filter Plant, the critical items included the replacement of the nitrogen feed system and power supply units for the ozone generators. For the Shoal Creek Filter Plant, the critical items included the power supply units as well. By replacing the nitrogen system at LFP and the power supply units at both facilities, along with updating controls and miscellaneous equipment, the overall ozone treatment process will operate more efficiently, frequent maintenance of equipment that is beyond its useful life will be reduced, and the quality and aesthetics of the drinking water will be maintained.

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 projects were completed in 2020:

- **Warehouse Enhancements at DWR Central** – This project moved from a completely manual system to an automated one. All warehouse transactions are in real time, and SAP is updated automatically through a handheld scanner so there is no longer a need for data entry. All material requests are submitted through a web service/browser and anyone in DWR can place orders from any computer with internet access. This has vastly improved the efficiency and productivity of the warehouse staff and reduced the time spent by employees waiting for parts.
- **Lanier Filter Plant County Fiber Upgrades** – The objective of this project was to replace the County fiber optic communication infrastructure at the Lanier Filter Plant with a new and more reliable cable that meets current industry standards to support the plant treatment processes, County internal communication needs, new security access control systems, and new video security system. The new plant communication network advances the facility's operational capabilities to meet or exceed industry standards and improves the reliability, accuracy, and security of communications at the facility.
- **Meter Reading Upgrade** – This project involved the GPS data collection of all DWR water meters and mapping of Water Service lines. This project meets the requirement to the Environmental Protection Division that DWR account for 100 percent of its meter assets. With the proper GPS location of the water meters, we are able to map and track the water service lines within one-foot accuracy for more efficient utility maintenance and minimization of system outages. This project will benefit DWR and Gwinnett County by assisting in the accuracy of the location of meters for quicker identification and resolution of issues and for accuracy of customer billing. This project serves the initiatives of a Safe and Healthy Community and Smart and Sustainable Government.



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 and System Development projects that include water and sewer planning studies and projects that promote economic development. The following major projects were completed in 2020:

- **New Fleet Vehicle and Equipment Purchases** – In 2020, 14 new vehicles and equipment were delivered. This equipment will be used in support of the department’s continuous maintenance operations in both our linear and vertical assets. Every day, we produce more than 70 million gallons of water to be used by the residents and businesses of Gwinnett County. The vehicles and equipment are used on a daily basis for routine and emergency work.
- **Lake Lanier Septic System Impact Study** – More than 130 groundwater wells and six surface runoff check dams were installed on Army Corps and private property along Lake Lanier’s shoreline. These wells and dams, along with the lake itself, were sampled monthly for various analytes, generating a dataset of over 20,000 measurements. These data will be used to model the effects of pollution from septic system effluent and residential surface runoff on the water quality in Lake Lanier. A better understanding of these water pollution sources specific to Lake Lanier will help prioritize mitigation efforts and facilitate future studies toward preserving and protecting our drinking water source.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. The following major projects were completed in 2020:

- **Rhodes Jordan Dam Repair** – This project consisted of direct repairs to structural concrete of the dam and spillway structures. These repairs ensured the continued safety of the dam and watershed in the surrounding area.
- **Lake Lanier Shoreline Stabilization and Erosion Reduction** – This project included partnering with the Lake Lanier Association to contribute funds to support the placement of rip rap to islands in Lake Lanier that were being impacted by erosion. Hall County, Gainesville, and Cumming also supported the effort with Lake Lanier Association providing coordination. Gwinnett also provided Construction Management oversight.

In 2020, the following stormwater pipe replacements, drainage improvements, and rehabilitation projects were completed:

- 50,448 linear feet of pipe rehabilitation lining projects
- 12,129 linear feet of pipe replacement projects
- 169 stormwater pipe rehabilitation projects
- 57 stormwater pipe replacement projects
- 226 total stormwater pipe replacements and rehabilitation projects



# 2021 – 2026 Capital Improvement Plan

The 2021 capital budget and 2022 – 2026 Capital Improvement Plan for Water Resources totals approximately \$1.16 billion. Some of the major projects are as follows:

- **The Water Tower Global Innovation Hub @ Gwinnett and Training Center:** This 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, the Training Section, and the Public Education and Outreach Section. 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 that will look at sustainable water resource management. The Training Section will allow DWR employees and other water industry professionals to benefit from 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 that will lead to an understanding of the effect our water use and habits have on the environment and water resource management. This facility will promote public outreach and education, staff training, and research in the water field once completed. Gwinnett plans to partner with public and private entities to be a leader in innovation and continue to be a utility of the future, and this building is the cornerstone of that future collaboration. Phase I of this project is estimated to be completed in 2022 with the training facility and phase II buildings to be completed in 2023.
- **Crooked Creek Water Reclamation Facility – Construction Package 4 Improvement Project:** The Crooked Creek WRF has been in operation for more than 20 years. The equipment and facilities are in need of rehabilitation or replacement to continue to meet permit standards and to increase safety and efficiency. DWR has been replacing and rehabilitating sections of the facility over the last five years. The previous construction packages addressed the influent pump station, headworks, operations and maintenance buildings, oxidation ditch #3 aeration, effluent filter media replacement and just recently, the rehabilitation of secondary clarifiers #5 and #6. The Crooked Creek WRF Improvement Project CP4 involves upgrading or replacing the remaining key processes within the existing Crooked Creek WRF including chemical addition facilities, activated sludge, additional secondary clarifiers, disinfection, post aeration, solids handling, and electrical systems. This project is anticipated to be completed by summer 2021.
- **Rowen Pump Station and Harbins-Brooks Road Force Main Project:** This is a large collections system project to provide sewer service to the new Rowen development and innovation corridor. A new regional 14 MGD pump station and two parallel 20-inch force mains will be constructed over the next three years to the currently unserved area of Gwinnett County, the Apalachee Basin.
- **Lanier Raw Water Pump Station Water Intake and Pump Station Maintenance:** This project includes the replacement of the three existing 72-inch raw water intake pipes with two 72-inch end cap pipes with barrel screens, valve and actuator replacement, raw water sampling system, and installation of a flow meter on the discharge line.
- **Major Supervisory Control and Data Acquisition Upgrades:** DWR intends to convert the existing Foxboro distributed control system to an open architecture system using programmable logic controllers and a Wonderware System Platform at the F. Wayne Hill Water Resources Center. To accomplish this, detailed design documents and technical specifications suitable for bidding purposes need to be produced to allow DWR to engage a general contractor to complete the conversion.



# WATER RESOURCES CAPITAL IMPROVEMENT PLAN

| Project Category  | 2021<br>Budget     | 2022               | 2023               | 2024               | 2025               | 2026               | Total<br>2021 – 2026 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Collection System<br>Rehabilitation and<br>Replacements | 79,911,940         | 83,297,817         | 46,998,462         | 38,976,311         | 38,978,676         | 35,846,311         | 324,009,517          |
| Information Technology<br>Systems and Applications      | 17,878,472         | 17,533,691         | 15,117,665         | 16,964,828         | 4,064,785          | 1,350,000          | 72,909,441           |
| Miscellaneous Projects and<br>Contingencies             | 17,767,300         | 8,627,857          | 7,541,786          | 6,005,714          | 5,769,643          | 5,983,571          | 51,695,871           |
| Stormwater Management                                   | 28,174,206         | 22,572,154         | 21,991,922         | 21,757,612         | 22,220,847         | 22,231,528         | 138,948,269          |
| Utility Relocations                                     | 2,556,965          | 2,613,929          | 2,670,893          | 2,727,857          | 2,784,821          | 2,841,786          | 16,196,251           |
| Water and Sewer Plans and<br>Studies                    | 1,024,763          | 680,000            | 680,000            | 830,000            | 680,000            | 680,000            | 4,574,763            |
| Water Production Facilities                             | 13,995,843         | 36,950,000         | 25,404,000         | 19,800,000         | 20,650,000         | 20,550,000         | 137,349,843          |
| Water Reclamation Facilities                            | 36,062,095         | 37,585,808         | 39,562,525         | 32,606,992         | 32,461,789         | 40,977,629         | 219,256,838          |
| Water Transmission/<br>Distribution                     | 23,137,721         | 22,062,990         | 27,198,279         | 26,191,903         | 35,890,367         | 61,369,672         | 195,850,932          |
| <b>Total Water Resources</b>                            | <b>220,509,305</b> | <b>231,924,246</b> | <b>187,165,532</b> | <b>165,861,217</b> | <b>163,500,928</b> | <b>191,830,497</b> | <b>1,160,791,725</b> |



**GWINNETT VOTER REGISTRATIONS & ELECTIONS**  
Beauty P. Baldwin Building

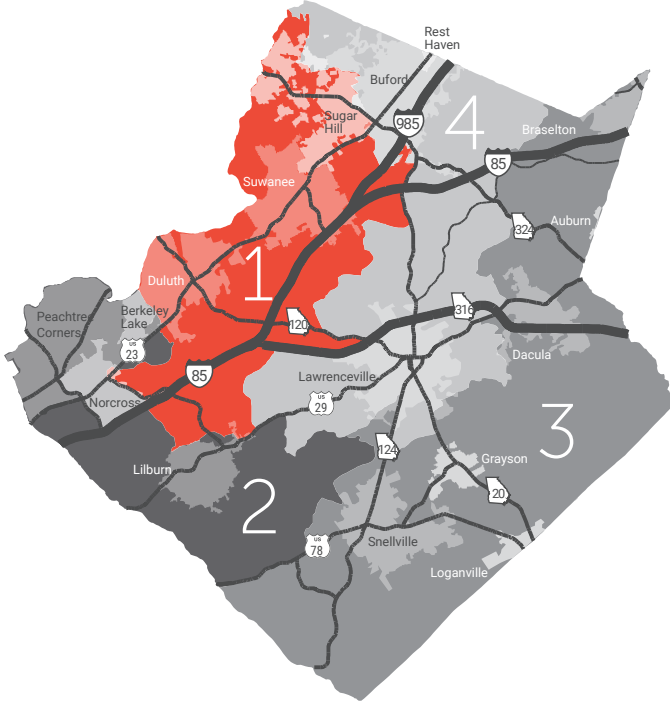
455  
GRAYSON HWY  
SUITE 200

## Section VII APPENDIX

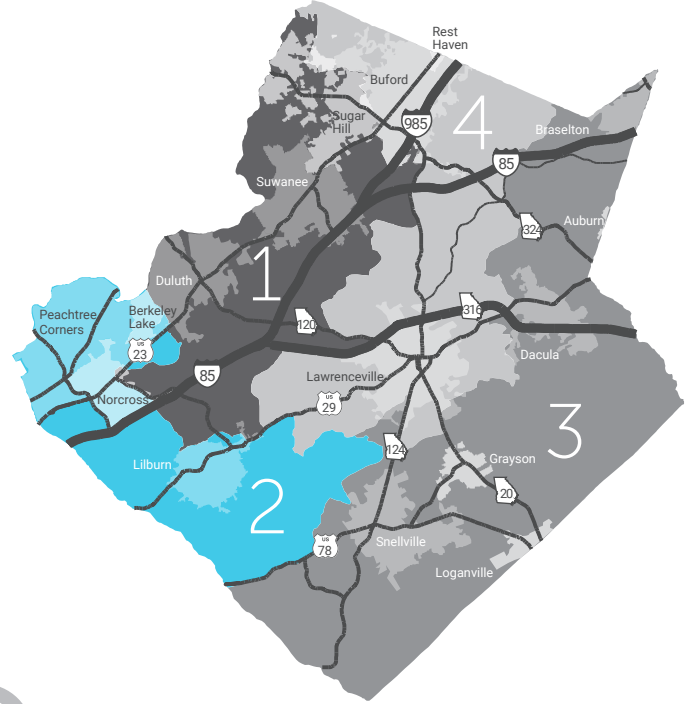
This section contains statistical information, the salary structure for County personnel, acronyms, and a glossary of terms.

# COMMISSION DISTRICTS

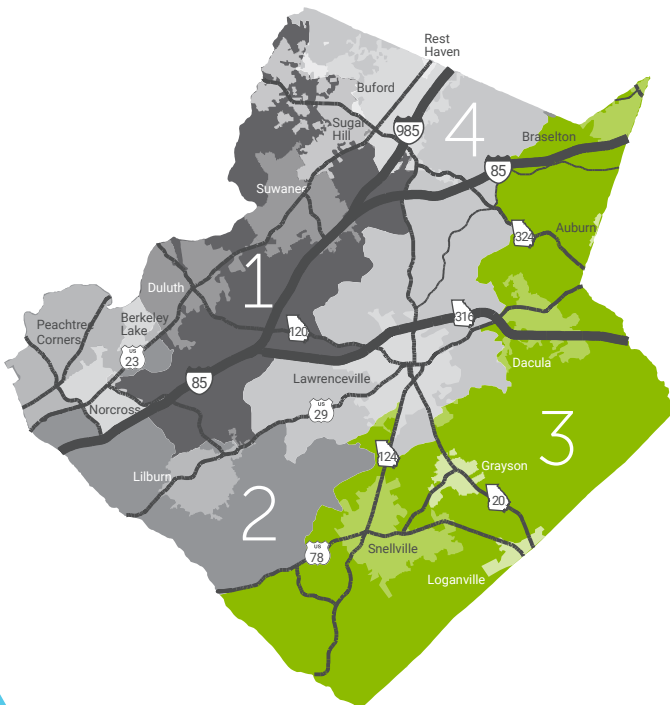
COMMISSION DISTRICT 1  
KIRKLAND D. CARDEN



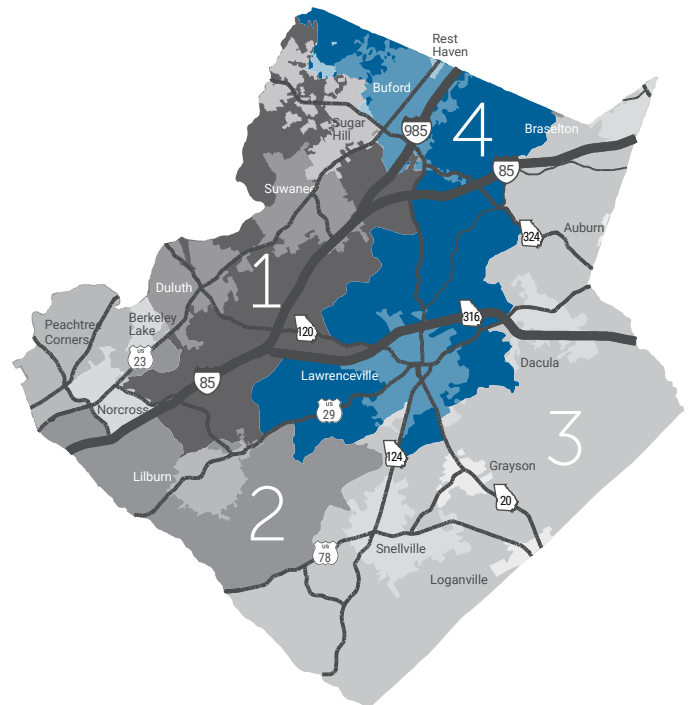
COMMISSION DISTRICT 2  
BEN KU

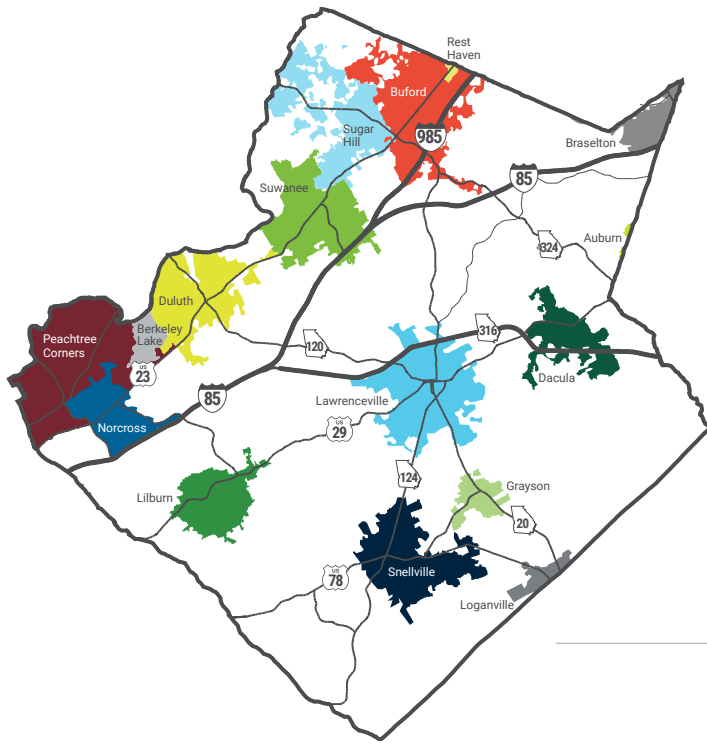


COMMISSION DISTRICT 3  
JASPER WATKINS III



COMMISSION DISTRICT 4  
MARLENE M. FOSQUE





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

IN 2020, AN ESTIMATED **961,849 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

**Unincorporated:**  
Population = 701,092

**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 = 230\*)

**Berkeley Lake:** Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,147)

**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 = 5,193\*)

**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 = 14,346\*)

**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 = 6,350)

**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 = 29,609)

**Grayson:** Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,452)

**Lawrenceville:** Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,834)

**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 = 12,810)

**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 = 16,592)

**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 = 43,905)

**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 = 20,077)

**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 = 24,617)

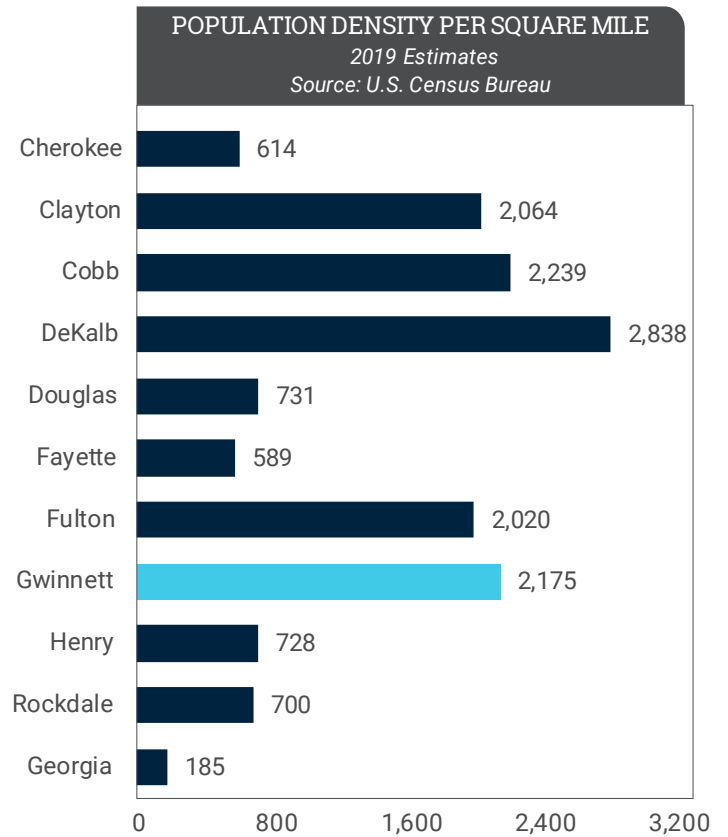
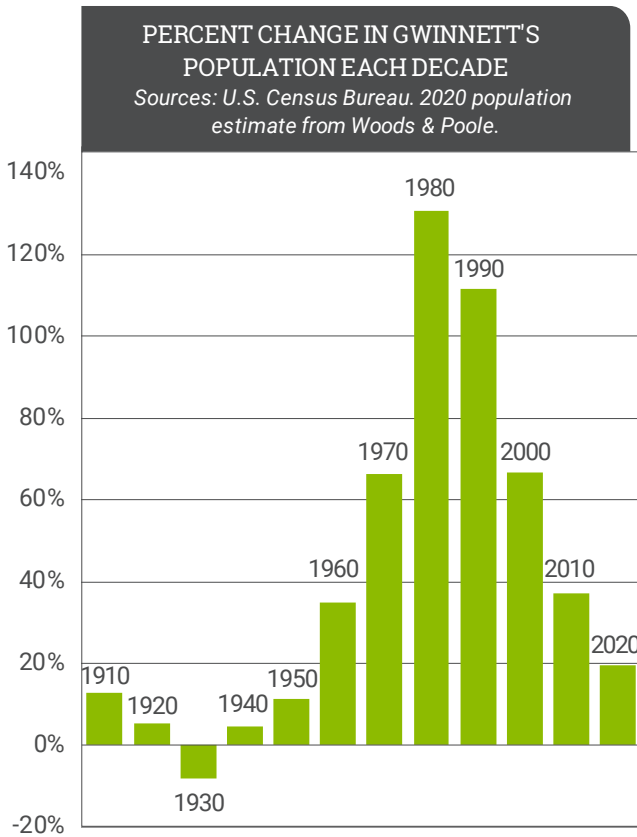
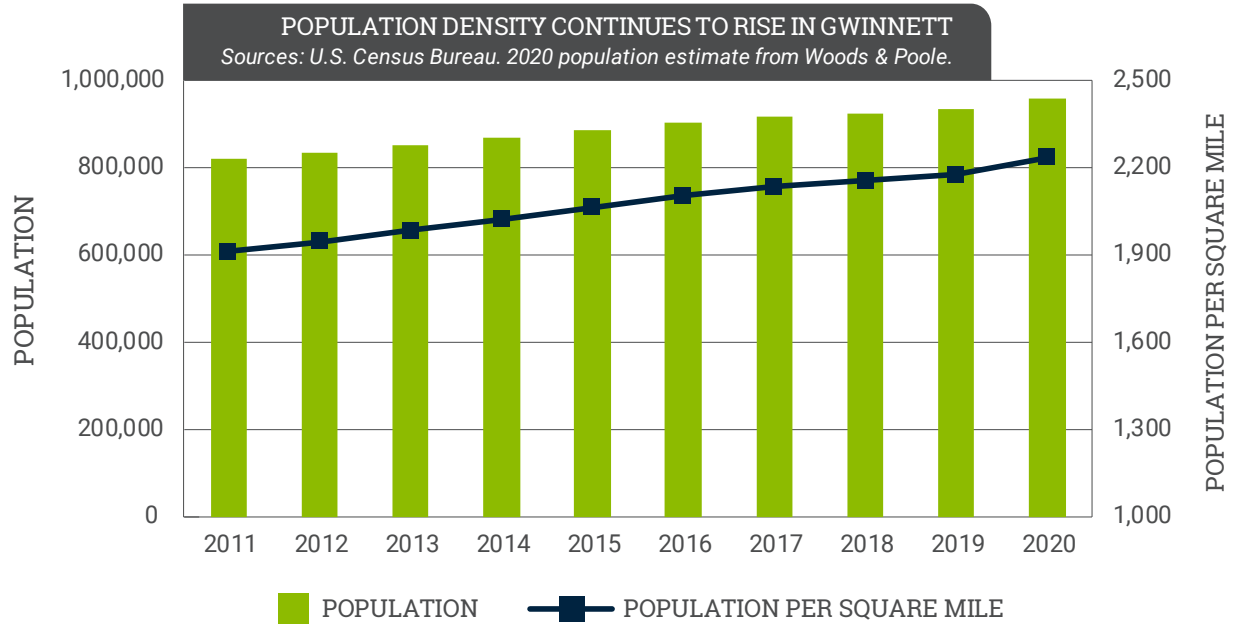
**Suwanee:** Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. (Population = 20,907)

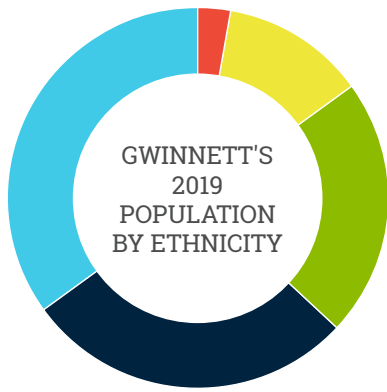
\*Population within Gwinnett County

Source: U.S. Census Bureau's July 1, 2019 population estimates



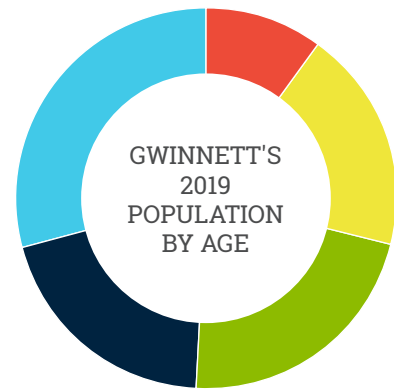
# STATISTICAL INFORMATION





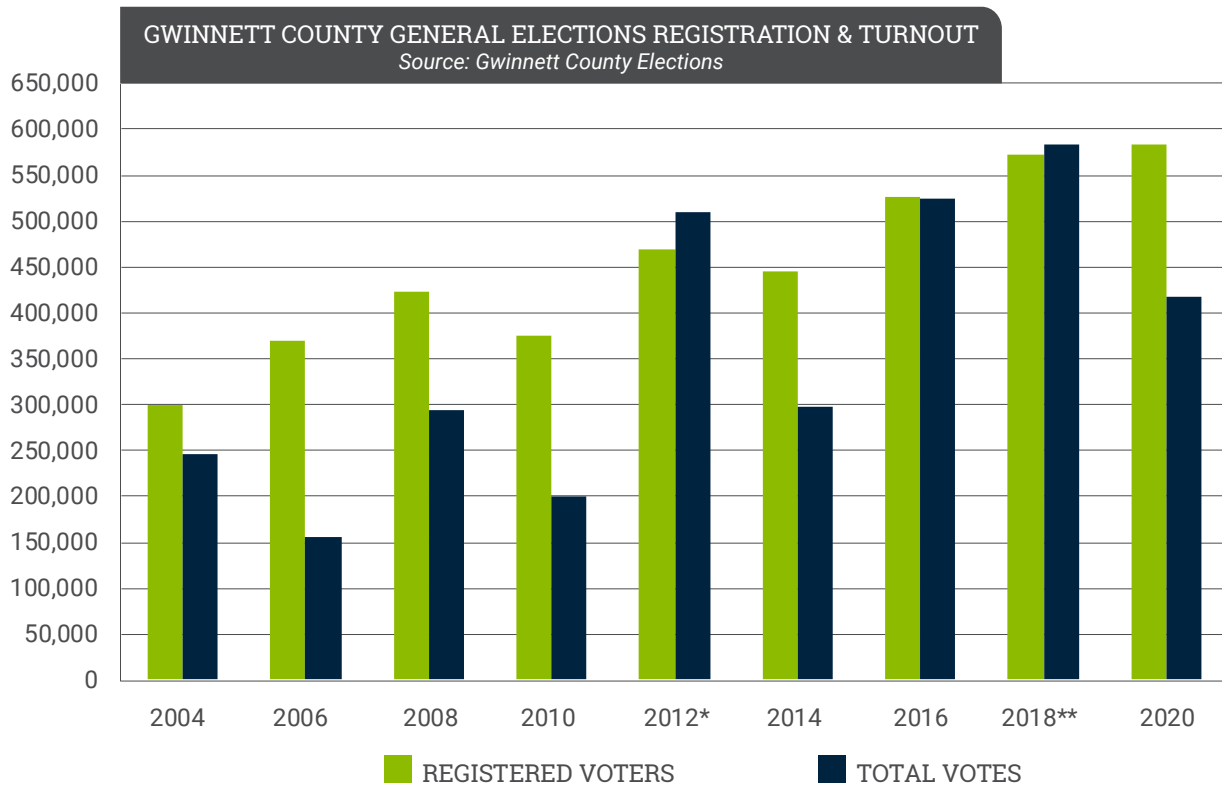
- White: 35%
- Black: 28%
- Hispanic: 22%
- Asian: 12%
- Other/Multi: 3%

Source: U.S. Census Bureau



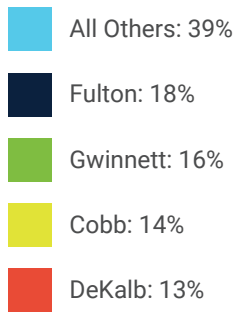
- Under 20 Years: 29%
- 20 – 34 Years: 20%
- 35 – 49 Years: 22%
- 50 – 64 Years: 19%
- 65+ Years: 10%

Source: U.S. Census Bureau

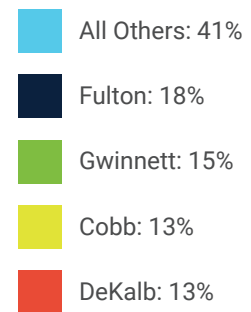
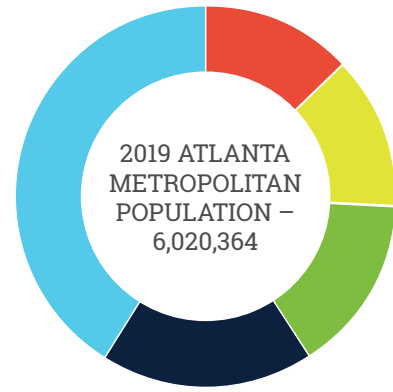


\*2012 includes three special elections and five scheduled elections.

\*\*2018 includes four scheduled elections.

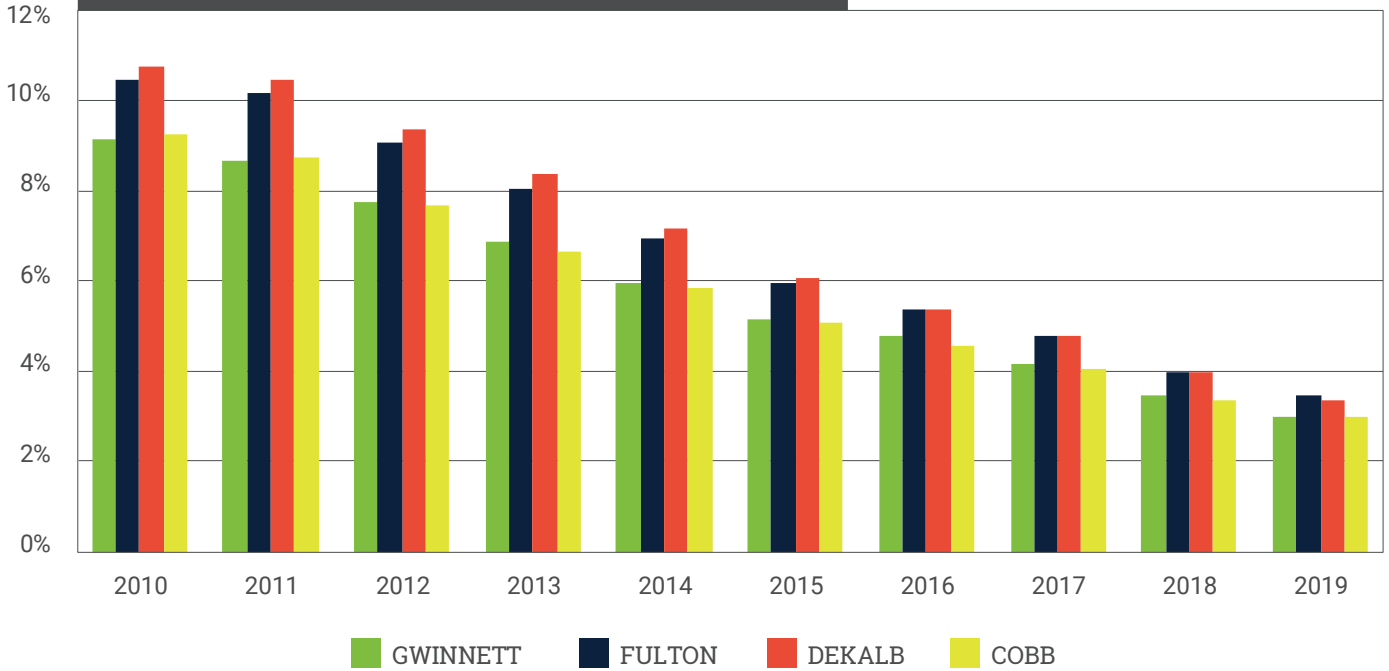


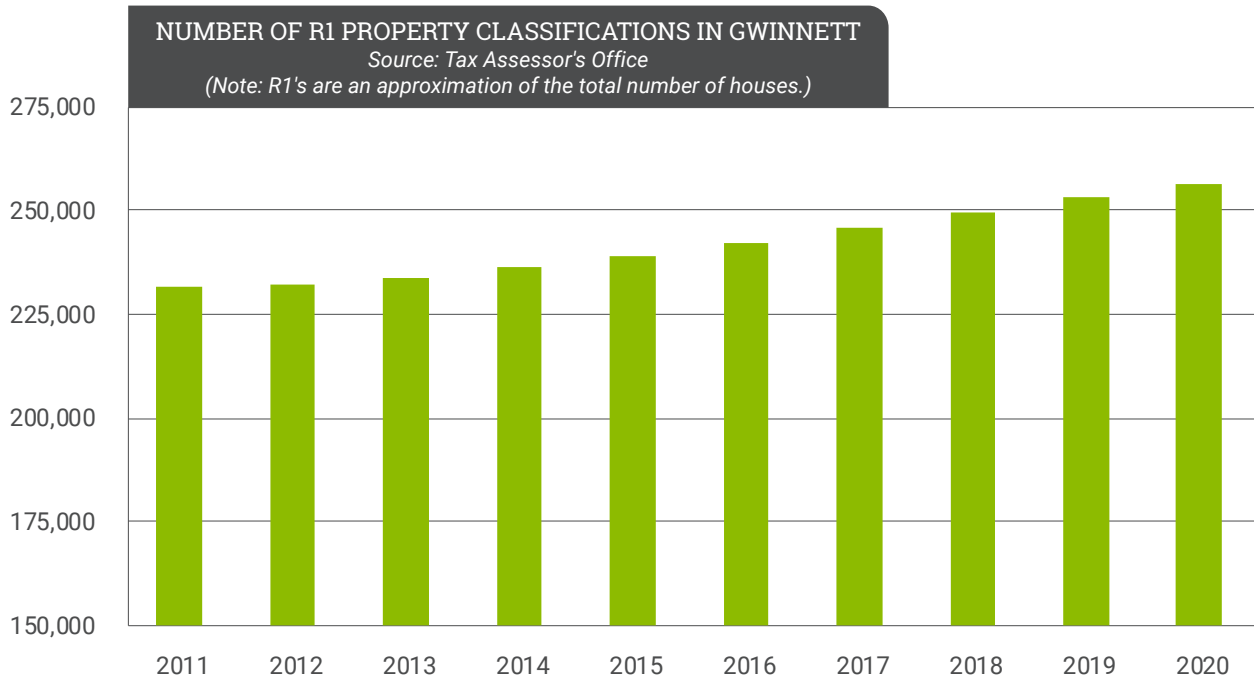
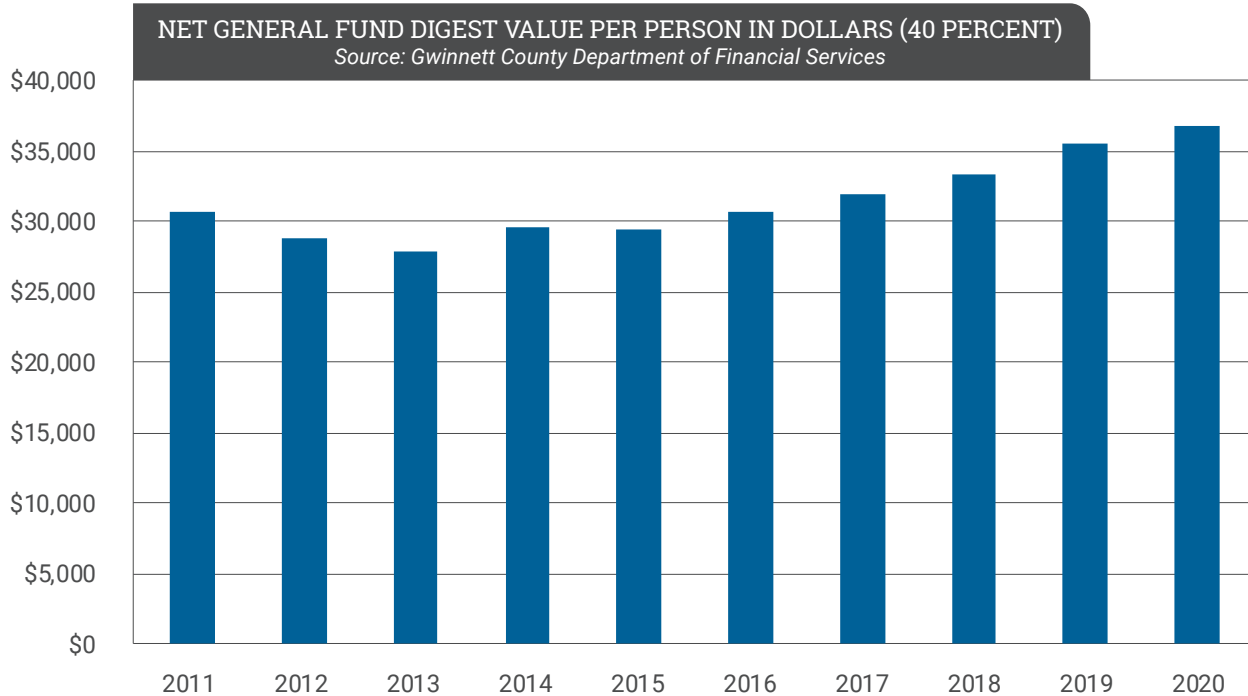
Source: Georgia Department of Labor (website visited January 7, 2021)



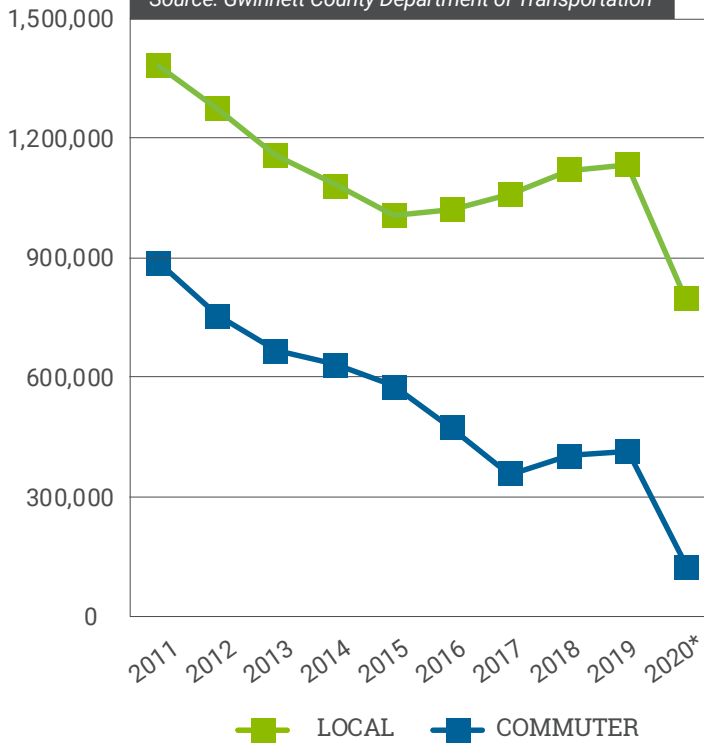
Source: U.S. Census Bureau (website visited January 7, 2021)

**METRO UNEMPLOYMENT RATES**  
 Source: Georgia Department of Labor (website visited January 7, 2021)



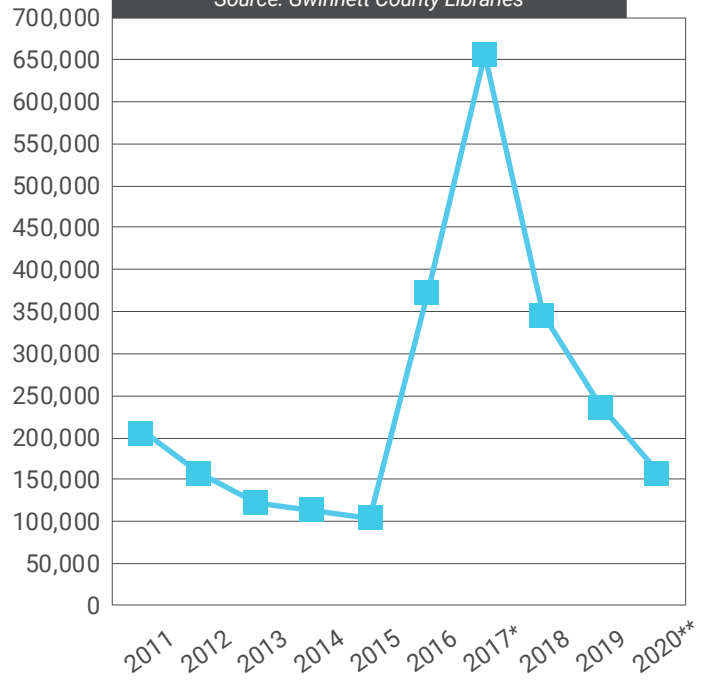


**GWINNETT COUNTY  
LOCAL TRANSIT SYSTEM RIDERSHIP**  
Source: Gwinnett County Department of Transportation



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

**GWINNETT COUNTY LIBRARY SYSTEM  
TOTAL PROGRAMMING ATTENDANCE**  
Source: Gwinnett County Libraries

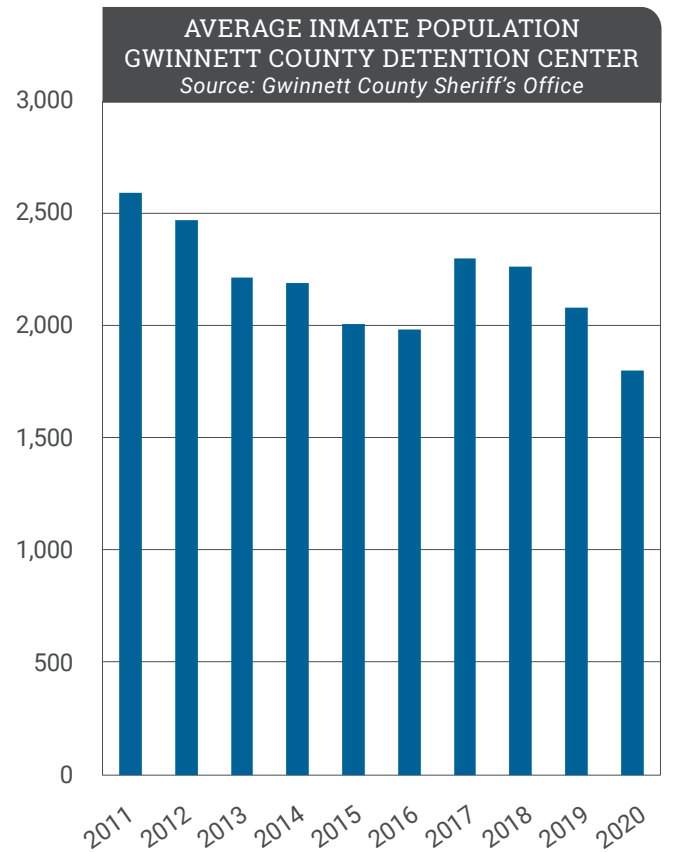
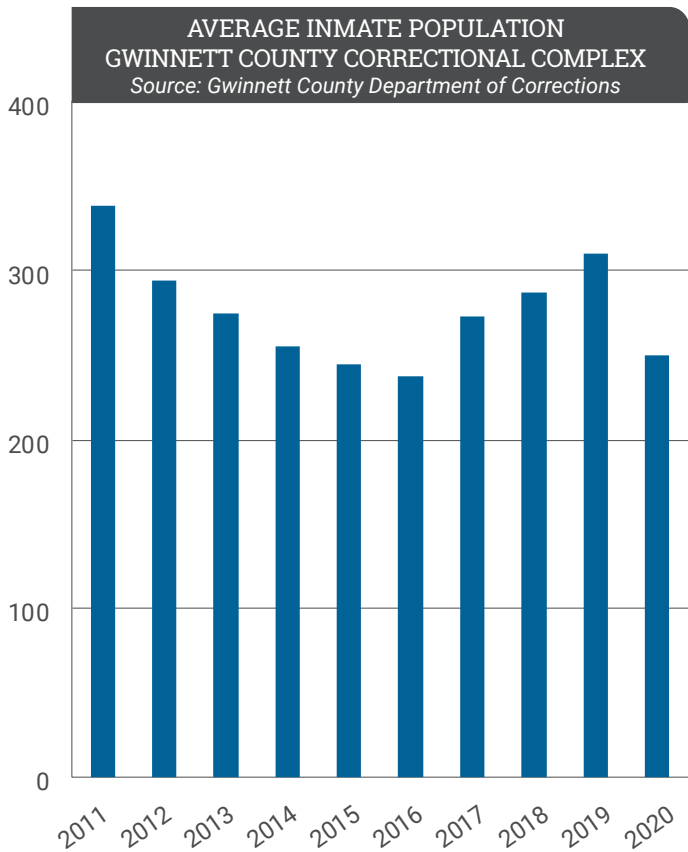
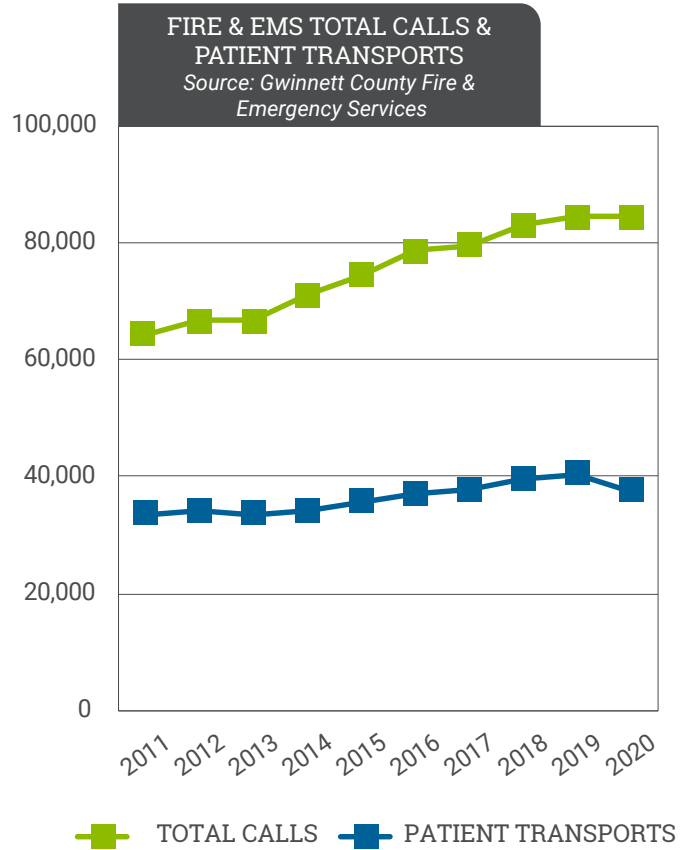
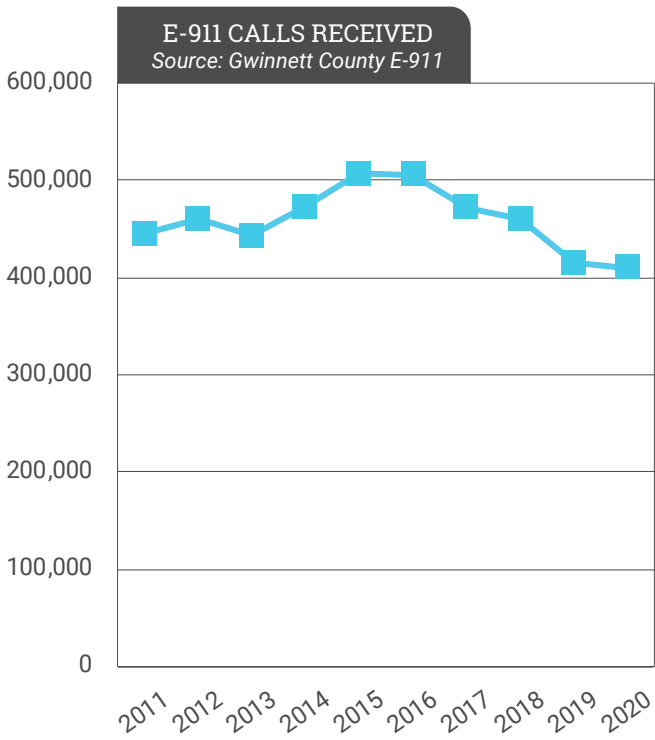


\*Programming attendance was up significantly in 2017 due to the Branch Out partnership with Gwinnett County Public Schools.

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

**GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS**  
Source: Gwinnett County Department of Water Resources





This chart contains the 2021 pay scale for Appointed, Merit/Non-Merit, District Attorney, and Protective Service positions. These rates became effective July 1, 2019.

| APPOINTED PAY SCALE |                                |           |
|---------------------|--------------------------------|-----------|
| Grade               | 2019 Min                       | 2019 Max  |
|                     |                                |           |
|                     |                                |           |
|                     |                                |           |
| 100J                | \$25,854                       | \$41,366  |
| 100I                | \$27,274                       | \$43,639  |
|                     |                                |           |
| 100H                | \$28,878                       | \$46,205  |
| 100G                | \$30,729                       | \$49,167  |
|                     |                                |           |
| 100F                | \$32,727                       | \$52,363  |
|                     |                                |           |
| 100E                | \$34,818                       | \$55,708  |
|                     |                                |           |
| 100D                | \$37,252                       | \$59,603  |
|                     |                                |           |
| 100C                | \$39,851                       | \$65,754  |
|                     |                                |           |
| 100B                | \$42,589                       | \$70,273  |
| 100A                | \$45,557                       | \$75,170  |
|                     |                                |           |
| 100                 | \$50,091                       | \$82,650  |
|                     |                                |           |
| 101                 | \$53,566                       | \$88,385  |
|                     |                                |           |
| 102                 | \$57,279                       | \$94,510  |
|                     |                                |           |
| 103                 | \$61,254                       | \$101,069 |
|                     |                                |           |
| 104/200             | \$65,547                       | \$111,431 |
|                     |                                |           |
| 105/201             | \$70,077                       | \$119,130 |
| 106/202/300         | \$74,940                       | \$127,398 |
|                     |                                |           |
| 107/203/301         | \$80,179                       | \$136,304 |
| 108/204/302         | \$82,119                       | \$139,602 |
| 205/303             | \$87,744                       | \$149,165 |
| 206/304             | \$93,755                       | \$159,384 |
| 305/400             | \$100,177                      | \$170,300 |
| 306/401             | \$107,039                      | \$181,966 |
| 307/402             | \$114,360                      | \$194,412 |
| 403                 | \$122,194                      | \$207,730 |
| 404                 | \$130,553                      | \$221,940 |
| 405                 | \$139,495                      | \$237,142 |
| 406/500             | \$149,037                      | \$253,363 |
| 501                 | \$159,255                      | \$270,733 |
| 600                 | Based on Contractual Agreement |           |

| MERIT AND NON-MERIT PAY SCALE |          |           |
|-------------------------------|----------|-----------|
| Grade (DBM)                   | 2019 Min | 2019 Max  |
| A11(1)                        | \$24,140 | \$37,417  |
| A11(2)                        | \$25,588 | \$39,661  |
| A11(3)                        | \$27,124 | \$42,042  |
| A12(1)                        | \$26,253 | \$40,693  |
| A12(2)                        | \$27,828 | \$43,134  |
| A12(3)                        | \$29,498 | \$45,722  |
| A13(1)                        | \$28,550 | \$44,252  |
| A13(2)                        | \$30,262 | \$46,907  |
| A13(3)                        | \$32,079 | \$49,723  |
| B21(1)                        | \$31,049 | \$49,678  |
| B21(2)                        | \$32,934 | \$52,694  |
| B21(3)                        | \$34,817 | \$55,708  |
| B22(1)                        | \$33,765 | \$54,024  |
| B22(2)                        | \$35,790 | \$57,264  |
| B22(3)                        | \$37,939 | \$60,702  |
| B23(1)                        | \$36,719 | \$58,751  |
| B23(2)                        | \$38,923 | \$62,277  |
| B23(3)                        | \$41,258 | \$66,013  |
| B24(1)/B31(1)                 | \$39,932 | \$63,892  |
| B24(2)/B31(2)                 | \$42,329 | \$67,726  |
| B24(3)/B31(3)                 | \$44,868 | \$71,789  |
| B25(1)/B32(1)                 | \$43,426 | \$69,482  |
| B25(2)/B32(2)                 | \$46,032 | \$73,651  |
| B25(3)/B32(3)                 | \$48,792 | \$78,067  |
| C41(1)                        | \$47,227 | \$77,924  |
| C41(2)                        | \$50,060 | \$82,599  |
| C41(3)                        | \$53,063 | \$87,555  |
| C42(1)                        | \$51,358 | \$84,741  |
| C42(2)                        | \$54,439 | \$89,825  |
| C42(3)                        | \$57,706 | \$95,215  |
| C43(1)                        | \$55,853 | \$92,157  |
| C43(2)                        | \$59,204 | \$97,687  |
| C43(3)                        | \$62,757 | \$103,548 |
| C44(1)/C51(1)                 | \$60,740 | \$100,221 |
| C44(2)/C51(2)                 | \$64,384 | \$106,234 |
| C44(3)/C51(3)                 | \$68,248 | \$112,609 |
| C45(1)/C52(1)                 | \$66,054 | \$108,989 |
| C45(2)/C52(2)                 | \$70,017 | \$115,528 |
| C45(3)/C52(3)                 | \$74,219 | \$122,461 |
| D61(1)                        | \$71,835 | \$118,527 |
| D61(2)                        | \$76,145 | \$125,639 |
| D61(3)                        | \$80,713 | \$133,177 |
| D62(1)                        | \$78,120 | \$128,898 |

| PROTECTIVE SERVICES PAY SCALE         |       |          |           |
|---------------------------------------|-------|----------|-----------|
| Position Title                        | Grade | Step 0   | Step 12   |
| Correction Officer-4125               | CR213 | \$33,601 | \$53,797  |
| Correction Officer Senior             | CR223 | \$36,289 | \$58,101  |
| Correction Officer Master             | CR233 | \$38,466 | \$61,585  |
| Correction Officer Corporal           | CR243 | \$42,822 | \$68,559  |
| Classification Officer                | CR253 | \$46,341 | \$74,194  |
| Correction Officer Sergeant           | CR323 | \$46,341 | \$74,194  |
| Correction Officer Lieutenant         | CR423 | \$54,808 | \$87,749  |
| Deputy Sheriff                        | SH213 | \$36,101 | \$57,799  |
| Deputy Sheriff Senior                 | SH223 | \$41,139 | \$65,864  |
| Deputy Sheriff Master                 | SH233 | \$43,607 | \$69,816  |
| Deputy Sheriff Corporal               | SH243 | \$46,336 | \$74,185  |
| Deputy Sheriff Sergeant               | SH323 | \$49,851 | \$79,812  |
| Deputy Sheriff Lieutenant-4904        | SH423 | \$56,195 | \$89,969  |
| Deputy Sheriff Lieutenant (Appointed) | SH101 | \$56,195 | \$89,969  |
| Firefighter I                         | FF213 | \$36,331 | \$58,168  |
| Firefighter II                        | FF223 | \$39,081 | \$62,570  |
| Firefighter III                       | FF233 | \$42,047 | \$67,319  |
| Firemedic                             | FF233 | \$42,047 | \$67,319  |
| Firefighter Driver/Engineer           | FF243 | \$45,246 | \$72,441  |
| Community Risk Reduction Lieutenant   | FF322 | \$46,555 | \$74,535  |
| Fire Apparatus Lieutenant             | FF322 | \$46,555 | \$74,535  |
| Firefighter Lieutenant                | FF323 | \$48,695 | \$77,963  |
| Firefighter Captain                   | FF423 | \$55,582 | \$88,989  |
| Fire Inspector                        | FI242 | \$40,771 | \$65,275  |
| Fire Inspector Senior                 | FI252 | \$44,338 | \$70,986  |
| Fire Inspections Captain              | FI423 | \$55,582 | \$88,989  |
| Fire Investigator                     | FI243 | \$43,217 | \$69,192  |
| Fire Investigator Senior              | FI253 | \$46,996 | \$75,242  |
| Fire Investigation Captain            | FI423 | \$55,582 | \$88,989  |
| Fire Planner I                        | FP411 | \$45,489 | \$72,830  |
| Fire Planner II                       | FP421 | \$49,468 | \$79,200  |
| Fire Planning Manager                 | FP521 | \$63,623 | \$101,863 |
| Police Officer                        | PL213 | \$38,270 | \$61,272  |
| Police Officer Senior                 | PL223 | \$41,139 | \$65,864  |
| Police Officer Master                 | PL233 | \$43,607 | \$69,816  |
| Police Officer Corporal               | PL243 | \$46,336 | \$74,185  |
| Police Pilot                          | PL253 | \$46,996 | \$75,242  |
| Police Pilot Senior                   | PL323 | \$49,851 | \$79,812  |
| Police Pilot Chief                    | PL423 | \$56,195 | \$89,969  |
| Police Officer Sergeant               | PL323 | \$49,851 | \$79,812  |
| Police Officer Lieutenant             | PL423 | \$56,195 | \$89,969  |
| Police Aviation Manager               | PL433 | \$60,447 | \$96,778  |

| DISTRICT ATTORNEY PAY SCALE                    |       |          |           |
|--|-------|----------|-----------|
| Position Title                                 | Grade | Min      | Max       |
| DA - Court Associate                           | DA10  | \$31,049 | \$54,025  |
| DA - Legal Associate                           | DA11  | \$36,719 | \$63,891  |
| DA - Victim Advocate                           | DA12  | \$39,851 | \$65,754  |
| DA - Assistant Victim Witness Program Director | DA13  | \$50,091 | \$88,159  |
| DA - Legal Manager                             | DA14  | \$53,567 | \$88,385  |
| DA - Assistant District Attorney               | DA15  | \$57,279 | \$100,810 |
| DA - Criminal Investigator                     | DA15  | \$57,279 | \$100,810 |
| DA - Confidential Executive Assistant          | DA16  | \$65,547 | \$111,430 |
| DA - IT Associate IV                           | DA16  | \$65,547 | \$111,430 |
| DA - Assistant Chief Investigator              | DA17  | \$66,586 | \$113,197 |
| DA - Assistant District Attorney Senior        | DA18  | \$63,006 | \$110,891 |
| DA - Managing Attorney                         | DA20  | \$70,077 | \$119,130 |
| DA - Chief Investigator                        | DA20  | \$70,077 | \$119,130 |
| DA - Victim Witness Program Director           | DA20  | \$70,077 | \$119,130 |
| Deputy Chief Assistant District Attorney       | DA30  | \$87,744 | \$149,164 |
| Chief Assistant District Attorney              | DA40  | \$93,755 | \$159,383 |

Hourly rates are based on a 2080 schedule

Revised July 1, 2019

# ACRONYMS

|   |   |
|---|---|
| <b>ADA</b> ( <i>Americans with Disabilities Act</i> )                   | <b>EOP</b> (Emergency Operations Plan)                            |
| <b>ATL</b> (Atlanta-Regional Transit Link Authority)                    | <b>ERP</b> (Enterprise Resource Planning)                         |
| <b>ATMS</b> (Advanced Transportation Management System)                 | <b>EXCEL</b> (Executive Competence, Excellence, and Leadership)   |
| <b>BOC</b> (Board of Commissioners)                                     | <b>FFIEC</b> (Federal Financial Institutions Examination Council) |
| <b>CAFR</b> (Comprehensive Annual Financial Report)                     | <b>FTE</b> (Full-Time Equivalent)                                 |
| <b>CALEA</b> (Commission on Accreditation for Law Enforcement Agencies) | <b>G.O.</b> (General Obligation)                                  |
| <b>CARES</b> (Coronavirus Aid, Relief, and Economic Security) Act       | <b>GAAP</b> (Generally Accepted Accounting Principles)            |
| <b>CDC</b> (Centers for Disease Control and Prevention)                 | <b>GASB</b> (Governmental Accounting Standards Board)             |
| <b>CHINS</b> (Children in Need of Services)                             | <b>GC</b> (Gwinnett County)                                       |
| <b>CI</b> (Continuous Improvement)                                      | <b>GC&amp;B</b> (Gwinnett Clean & Beautiful)                      |
| <b>CID</b> (Community Improvement District)                             | <b>GCIC</b> (Georgia Crime Information Center)                    |
| <b>CIP</b> (Capital Improvement Plan)                                   | <b>GCPD</b> (Gwinnett County Police Department)                   |
| <b>CLE</b> (Continuing Legal Education)                                 | <b>GCPS</b> (Gwinnett County Public Schools)                      |
| <b>COOP</b> (Continuity of Operations Plan)                             | <b>GCT</b> (Gwinnett County Transit)                              |
| <b>COVID-19</b> (Coronavirus Disease 2019)                              | <b>GDOT</b> (Georgia Department of Transportation)                |
| <b>CTP</b> (Comprehensive Transportation Plan)                          | <b>GEC</b> (Gwinnett Entrepreneur Center)                         |
| <b>DA</b> (District Attorney)   | <b>GED</b> (General Educational Development)                      |
| <b>DB</b> (Defined Benefit) Plan  | <b>GEFA</b> (Georgia Environmental Finance Authority)             |
| <b>DCA</b> (Department of Community Affairs)                            | <b>GFOA</b> (Government Finance Officers Association)             |
| <b>DDS</b> (Department of Driver Services)                              | <b>GGC</b> (Georgia Gwinnett College)                             |
| <b>DFCS</b> (Department of Family and Children's Services)              | <b>GHS</b> (Gwinnett Health System)                               |
| <b>DIP</b> (Ductile Iron Pipe)  | <b>GIS</b> (Geographic Information System)                        |
| <b>DoITS</b> (Department of Information Technology Services)            | <b>GIVE</b> (Gwinnett Intervention Education) Center              |
| <b>DOT</b> (Department of Transportation)                               | <b>GJAC</b> (Gwinnett Justice and Administration Center)          |
| <b>DUI</b> (Driving Under the Influence)                                | <b>GMC</b> (Gwinnett Medical Center)                              |
| <b>DWR</b> (Department of Water Resources)                              | <b>GPD</b> (Gwinnett Police Department)                           |
| <b>EAP</b> (Employee Assistance Program)                                | <b>GSA</b> (General Service Administration)                       |
| <b>EMS</b> (Emergency Medical Services)                                 | <b>GUIDE</b> (Gwinnett United in Drug Education)                  |



**HHS** (Health and Human Services)  
**HIV** (Human Immunodeficiency Virus)  
**HR** (Human Resources)  
**HUD** (U.S. Department of Housing and Urban Development)  
**IRS** (Internal Revenue Service)  
**LEED** (Leadership in Energy & Environmental Design)  
**LFP** (Lanier Filter Plant)  
**M&O** (Maintenance & Operations)  
**MCC** (Motor Control Center)  
**MFA** (Management Framework Application)  
**MGD** (Million Gallons per Day)  
**MMADF** (Maximum Month Average Daily Flow)  
**MSRB** (Municipal Securities Rulemaking Board)  
**NACo** (National Association of Counties)  
**NCRM** (Natural and Cultural Resource Management)  
**OPEB** (Other Post-Employment Benefits)  
**ORR** (Open Records Request)  
**OTC** (Office of the Tax Commissioner)  
**PCCP** (Prestressed Concrete Cylinder Pipe)  
**POST** (Peace Officers Standards and Training Council)  
**PTID** (Pre-trial Intervention and Diversion Program)  
**R & E** (Renewal & Extension)  
**RFP** (Request for Proposal)  
**SACRC** (Situational 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)  
**TRACE** (Trafficking and Child Exploitation) Unit  
**UGA** (University of Georgia)  
**WRF** (Water Reclamation Facility)

## A

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

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

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

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

**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.

**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.

**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 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

**CAFR (Comprehensive Annual Financial Report):** This official annual report, prepared by the Department of Financial Services, presents the status of the County’s finances in a standardized format.

**CALEA (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.

**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 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.

**CI (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.

**CID (Community Improvement District):** 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.

**CIP (Capital Improvement Plan):** 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.

**CLE (Continuing Legal Education):** Professional education for attorneys that takes place after their initial admission to the bar.

**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.

**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.

**COOP (Continuity of Operations Plan):** 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.

**COVID-19 (Coronavirus Disease 2019):** A contagious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

**CTP (Comprehensive Transportation Plan):** 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.

## D

**DB (Defined Benefit) 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.

**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.

**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

**EAP (Employee Assistance Program):** 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.

**Economic Life:** Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose .

**Enterprise Fund:** Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

**EOP (Emergency Operations Plan):** 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.

**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.

**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, building permits, and marriage licenses.

**Flex Service:** A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibus vehicles. Flex Service providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

**FTE (Full-Time Equivalent):** 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.

**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.

**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

**GAAP (Generally Accepted Accounting Principles):** Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**GASB (Governmental Accounting Standards Board):** 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.

**GCIC (Georgia Crime Information Center):** This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System.

**GCPS (Gwinnett County Public Schools):** 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.

**GEFA (Georgia Environmental Finance Authority):** 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.

**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.

**GFOA (Government Finance Officers Association):** A professional association of state, provincial, and local government finance officers in the United States and Canada.

**GIS (Geographic Information System):** 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.

**GJAC (Gwinnett Justice and Administration Center):** The building that houses the majority of Gwinnett County's judicial and administrative operations.

**GMC (Gwinnett Medical Center) – Lawrenceville:** Now called Northside Hospital Gwinnett. When Northside Hospital and GMC merged in 2019, GMC – Lawrenceville was renamed Northside Hospital Gwinnett. Northside Hospital Gwinnett offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing and more.

**G.O. (General Obligation) 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.

**Goal:** A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

**Governmental 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 Standard:** An expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition.

## H

**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.

**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.

**Information Technology Services:** 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.

## L

**LEAD Academy:** A professional development program offered by Gwinnett County's Department of Human Resources to newly promoted or newly hired supervisors and managers.

**Lease Purchase:** A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

**LEED (Leadership in Energy & Environmental Design):** 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.

**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.

**Mill (Millage Rate):** *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.

## **O**

**OPEB (Other Post-Employment Benefits):** 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.

**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.



## 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.

**POST (Peace Officers Standards and Training Counsel) Certification:** The training standard for police officers, deputy sheriffs, school district police officers, district attorney investigators, as well as a few other classifications of peace officers.

**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

**R & E (Renewal and Extension):** 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.

**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.

**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).

**RFP (Request for Proposal):** 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.

**Rowen:** A knowledge community that will be built along State Route 316 just 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

**SACRC (Situational Awareness and Crime Response Center):** 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.

**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.

**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.

**SCADA (Supervisory Control and Data Acquisition):** 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.

**SDS (Service Delivery Strategy):** The process of establishing 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.

**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 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.

**SPLOST (Special Purpose Local Option Sales Tax):** 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.

**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.

**Sustainability:** The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

## T

**TAD (Tax Allocation District):** 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.

**Tangible Property:** Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

**TAVT (Title Ad Valorem Tax):** 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.

**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:** An international innovation hub for water research that is expected to be open to the public in 2021.

## 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.

**User Fee:** A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see “Fee.”*

## V

**Values:** The guiding principles that define an organization’s internal conduct as well as its relationships with external customers and stakeholders.

**Vision:** A set of ideas that describe an organization’s aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

## W

**Work Alternative Program:** A program within Gwinnett County's Department of Corrections that, at the direction of the courts, allows an offender to perform work in lieu of serving time.

**Work Release Program:** A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

**Workers' Compensation:** Protection for County employees on work-related injuries or illnesses.

**Working Capital:** An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

**Working Capital Reserve:** The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at [GwinnettCounty.com](http://GwinnettCounty.com) and click on the *Your Money* button.

[Guide to the Budget](#)

[Where Your Property Taxes Go](#)

[SPLOST](#)

[Archives: Financial Reports](#)

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**Gwinnett**  
COUNTY GOVERNMENT

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