

gwinnettcounty
GOVERNMENT



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15**

**BUDGET
DOCUMENT**

2015 BUDGET DOCUMENT



Charlotte Nash
Chairman



Jace Brooks
District 1



Lynette Howard
District 2



Tommy Hunter
District 3



John Heard
District 4

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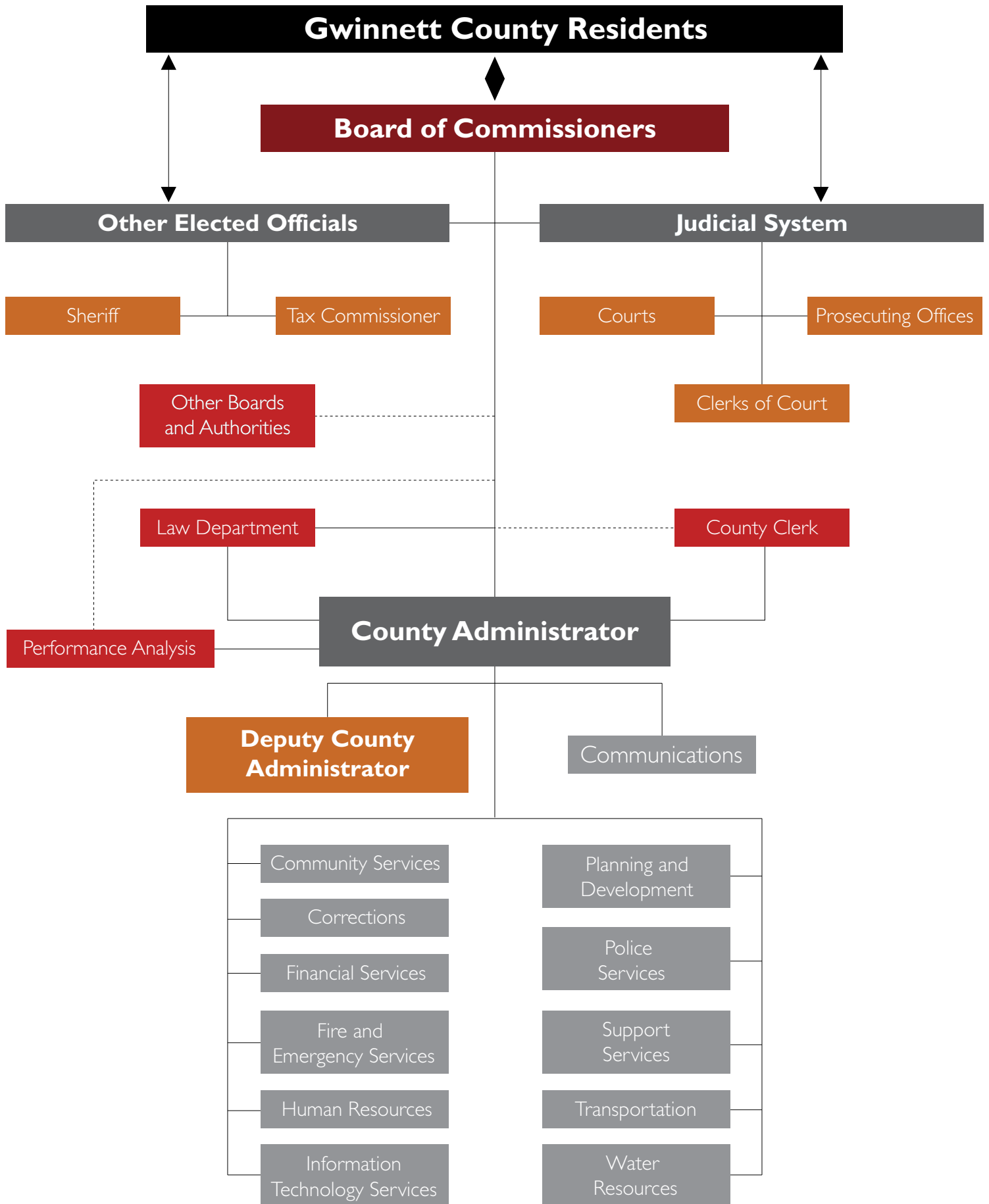


INTRODUCTION

This section contains a high-level organizational chart and general facts about Gwinnett County and its municipalities.



Gwinnett County Organizational Chart



County Administration & Department Directors

County Administrator

Glenn P. Stephens

Deputy County Administrator

Phil Hoskins

County Attorney

Bill Linkous

Community Services

Phil Hoskins, Director

Corrections

Darrell Johnson, Warden

Financial Services

Maria Woods, CFO/Director

Fire and Emergency Services

Chief Casey Snyder

Human Resources

Scott Fuller, Director

Information Technology Services

Abe Kani, Director/CIO

Planning and Development

Bryan Lackey, Director

Police Services

Chief Butch Ayers

Support Services

Angelia Parham, Director

Transportation

Alan Chapman, Acting Director

Water Resources

Ron Seibenhener, Director

Elected Officials

Clerk of Court

Richard T. Alexander Jr.

District Attorney

Daniel J. Porter

Chief Magistrate Court Judge

Kristina H. Blum

Probate Court Judge

Christopher A. Ballar

Sheriff

R.L. "Butch" Conway

Solicitor

Rosanna Szabo

Tax Commissioner

Richard Steele

State Court Judges

Pamela D. South, Chief Judge

Joseph C. Iannazzone

Carla E. Brown

John F. Doran Jr.

Emily J. Brantley

Shawn F. Bratton

Howard E. Cook, Senior Judge

Robert W. Mock Sr., Senior Judge

Superior Court Judges

Melodie Snell-Conner, Chief Judge

Debra K. Turner

R. Timothy Hamil

Ronnie K. Batchelor

Thomas N. Davis Jr.

Warren P. Davis

Karen E. Beyers

Kathryn M. Schrader

George F. Hutchinson III

Randolph G. Rich

K. Dawson Jackson, Senior Judge

Fred A. Bishop Jr., Senior Judge

Judicially Appointed Officials

Juvenile Court Judges

Robert V. Rodatus, Presiding Judge

Stephen E. Franzén

Robert Waller

Recorder's Court Judges

Michael Greene, Chief Judge

Rodney S. Harris

Patricia Muise

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 (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



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.



History

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

The home of Elisha Winn, near what is now Dacula, was the first Gwinnett County courthouse. Winn was chosen to select the site for the first county seat and new courthouse. He paid \$200 for a 250-acre lot in the center of the county. Early courthouse business was held in a log cabin until a more permanent structure was built in 1824. The City of Lawrenceville was incorporated and designated the county seat in 1821, when Gwinnett consisted of a cluster of agrarian communities. By 1850, Lawrenceville was a thriving metropolis with a census count of 11,257. In an 1871 fire, the courthouse was burned down, destroying most of the early records and deeds. A new courthouse, built on the square in Lawrenceville, was deemed inadequate after only 12 years, and was replaced by the building now known as the Historic Courthouse for \$23,000 in 1885. It served as the center of Gwinnett government operations until 1988.

A railroad line, the Danville and Piedmont Air Line (now Norfolk Southern), was built through the county in 1871. The railroad induced the founding of new cities: Norcross, Duluth, Suwanee, and Buford. A spur line was run from Suwanee to Lawrenceville in 1881, and another main line, the Georgia, Carolina, and Northern Railroad (now CSX), was built in 1891 through Lilburn, Lawrenceville, and Dacula.

The County's first major industry came in 1868 when the RH Allen Tannery was established. Brother Bona soon followed with the Bona Allen Tannery which later purchased the RH Allen Co. after Robert's death. Both tanneries made leather goods, harnesses, whips, shoes, and became famous for handmade saddles. During the Depression of the 1930s when a number of farms began to decline, the tannery employed 2,400. The 1930 Census recorded a County population of 29,087.

Gwinnett County moved into the modern era in 1950 when the U.S. Congress authorized the construction of Buford Dam to provide hydroelectric power, flood control, water supply, navigation, and recreational facilities.

The County constructed its major water and sewer main lines in the 1970s, which proved to be an essential step in preparing for the next decade. For three consecutive years, 1986 through 1988, Gwinnett ranked as the fastest growing county in the U.S. among counties with a population greater than 100,000. During that period, voters passed the 1986 bond issue, and the 1985 and 1988 one-percent special purpose local option sales tax programs, mechanisms which provided funds for significant capital investments. The late 1980s witnessed a dramatic increase in the County's road construction program, the development of a countywide Parks and Recreation program, construction of the Gwinnett Justice and Administration Center, renovation of the historic courthouse, construction of new public libraries, and other capital improvements.

Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. The County's population in 2010 stood at 805,321, up more than 216,000 residents from the 2000 count of 588,448 (Source: U.S. Census Bureau Decennial population estimates).



Population

According to estimates by the Department of Financial Services and the Department of Planning and Development, the County's population was estimated at 880,787 in 2014, and its population is expected to reach more than one million by the year 2020.

Public Safety

Gwinnett County's Department of Police Services is a nationally-accredited agency with an authorized strength of 758 sworn officers, supported by 308 non-sworn employees providing law enforcement services to the County. The department has attained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) since 1993. Approximately 5 percent of over 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. Additionally, in 2013, the Gwinnett County Police Department became one of the few police agencies nationwide to receive the "Accreditation with Excellence Award," the highest level of accreditation. The department's goals in 2015 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.

Gwinnett County's Department of Fire and Emergency Services covers the largest fire district in the state of Georgia and responded to 71,084 calls for assistance in 2014. The department has 847 personnel and operates 30 strategically located fire stations including 30 engine companies, 10 ladder trucks, and 25 advanced life-support (ALS) medical units. Specialty teams are trained to respond to situations involving hazardous materials, technical, and/or swift-water rescue. Gwinnett County's Department of Fire and Emergency Services provides an integrated fire suppression and emergency medical response to all emergencies.



The Department of Corrections 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 government-owned prison in Georgia that is nationally accredited.

Transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, with more than 700 signalized intersections. The 2015 Capital Budget and 2016 – 2020 Transportation Capital Improvement Program (CIP) totals approximately \$376 million.

In 2013, the County began construction on the widening of SR 20 from Peachtree Industrial Boulevard to Burnette Trail, the last remaining two-lane section of SR 20 in Gwinnett County. The County purchased right of way and easements using state and federal dollars and is also managing the state-funded construction. The project includes widening from two lanes to four lanes with a depressed median. The project is expected to open to traffic in 2016.

In 2015, the County will increase the roadside mowing frequency on 350 shoulder miles from four to six times per year and will increase the landscape mowing of 101 miles of major roads from six to twelve times per year. The County will re-implement roadway sweeping of approximately 100 intersections, 50 miles of center turn lanes, and 500 miles of curb/bike lanes on a quarterly basis.

The fourth busiest airport in the state, Briscoe Field, 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 seven express bus routes during morning and afternoon peak travel times and five local bus routes all day Monday through Friday. The express routes allow transit customers to park their cars at County Park-and-Ride lots and take transit to destinations in downtown and midtown Atlanta. The local routes are complemented by door-to-door Americans with Disabilities Act (ADA) paratransit service for ADA-eligible customers unable to use the local bus. In 2015, Saturday local service will be restored to all five local bus routes along with two express bus trips from Indian Trail Park and Ride lot. The transit system is operated using 60 express coaches, 28 local buses, and 10 paratransit vehicles. In 2014, the transit system transported more than 1.7 million riders on express and local buses.



Education



Gwinnett County Public Schools (GCPS) is the largest school system in Georgia, and it continues to grow. In the 2014 – 2015 school year, the district is serving more than 173,000 students. The district's enrollment grew by more than 4,300 students compared to the previous year. With more than 20,000 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia.

GCPS is made up of 134 schools, including 77 elementary schools, 27 middle schools, 19 high schools, five charter schools and six other special schools. The average cost to educate one student is \$7,804 per year. For 2014 – 2015, Gwinnett County operates more than 1,900 school buses that transport more than 127,000 students twice daily and travel more than 23.3 million miles annually.

The vision of GCPS is to become a “system of world-class schools.” The school system is pursuing this vision through the following initiatives: the Gwinnett Teacher Effectiveness System, the Academic Knowledge and Skills Curriculum, the eCLASS online portal, and the Quality-Plus Leader Academy leadership development program.

The academic achievements of GCPS are numerous. In 2012 – 2013, the average SAT score of GCPS students was 1513, which is 15 points higher than the national average and 61 points higher than the state average. GCPS also topped both state and national ACT averages with an average score of 21.9.

GCPS was the 2010 recipient of the Broad Prize, the largest education award in the country. The annual Broad Prize honors large urban school districts that demonstrate the strongest student achievement and improvement while narrowing achievement gaps between income and ethnic groups. As the recipient of the 2010 Broad Prize, GCPS received \$1 million in college scholarships for graduating high school seniors. In 2014 the Gwinnett school district once again captured the award for urban education along with co-winner Orange County Public Schools in Orlando, Florida. In 2014 the co-winners will split the \$1 million prize in scholarships.



In fiscal year 2015, the total budget adopted by the Board of Education is \$1.86 billion. GCPS is one of only two large school systems in the nation with a triple-A bond rating. For more information on Gwinnett County Public Schools, go to www.gwinnett.k12.ga.us.

Gwinnett is also home to several colleges and universities, such as Georgia Gwinnett College, Gwinnett Technical College, the University of Georgia Gwinnett campus, DeVry University Duluth Center, Shorter University – Gwinnett campus, and the Georgia campus of the Philadelphia College of Osteopathic Medicine.

In May 2008, the University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85, and changed its curriculum to graduate programs and continuing education only. The University of Georgia's Gwinnett Campus offers graduate credit programs, professional development opportunities, and a small business development center.

Georgia Gwinnett College (GGC) opened its doors as a four-year college in fall 2006. In fall 2014, approximately 11,000 students were enrolled at the college. Almost 70 percent of GGC students are from Gwinnett and almost 100 nations are represented by the student body. Georgia Gwinnett College ranked fifth in U.S. News & World Report magazine's Southern Public Regional Colleges in 2014. In 2015 U.S. News & World Report reported the college as the most diverse public or private college in the Southern region.

Gwinnett Technical College opened in 1984 as Gwinnett Area Technical School. The school has significantly expanded its course offerings and made two name changes since then. Today, Gwinnett Technical College serves approximately 20,000 students, making it one of Georgia's largest technical colleges. More than 50 programs and nearly 150 associate degrees are offered. To its credit, Gwinnett Technical College was one of the first technical schools to earn accreditation.

The Gwinnett County Public Library System, established in 1935, has grown to 15 full-service branches and has the largest circulation in the state with approximately 6.4 million items borrowed and more than 6.3 million visits to the website and mobile site in fiscal year 2014. The Gwinnett County Public Library system has identified the following goals in its Fiscal Year 2013 – 2015 Strategic Plan: 1) maximize funding efforts that most efficiently leverage library and community resources, 2) be a leader in creating an engaging customer experience through exceptional staff and innovative expanded access to facilities, programs and services, and 3) have the library perceived as the central building block in establishing lifelong learning as an enriching feature of community life in Gwinnett County.





Business Environment

During the past decade, Gwinnett County has been a top job creator in metro Atlanta and is home to Fortune 500 and 1,000 companies. In 2014, the County issued 16,665 occupation tax certificates (business licenses). The County's infrastructure, skilled workforce and business environment is a draw for many companies. Gwinnett County also offers easy access to major interstate highways and international airports and ports. In August 2013, CNN Money Magazine recognized Gwinnett County on its Where the Jobs Are list, ranking the County ninth on a national list of the top 25 counties where prospects for employment are promising. The report recognized the County for its role as a global leader, home to companies from Japan, China, and Germany, to name a few. The listing points to the recent expansions of Mitsubishi Electric US Cooling & Heating and Primerica, Inc. as two firms that are growing in the community. Mitsubishi Electric celebrated the opening of its division headquarters in April 2013, while Primerica opened the doors of its global headquarters in May 2013. Dasan Machineries announced in May 2014 that over the next three years the Korean-based manufacturer will move to Gwinnett County and open its first U.S. headquarters in Duluth. More than 60 international companies have chosen the County for their U.S. or global headquarter operations.

Gwinnett County caters to domestic and international businesses of all sizes and works to promote the industries of advanced communications, information technology, manufacturing/supply chain management, healthcare and life sciences, and corporate headquarters/professional services. Gwinnett's assets in these related sectors are strong, and efforts are made to ensure companies continue to be satisfied with their Gwinnett location, expand their presence in the County, and grow additional local economic opportunities.

Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies. In February 2015, Comcast, one of Georgia's largest employers, announced the expansion and relocation of its regional headquarters to Peachtree Corners, which will create 150 new jobs in the County. In addition to Gwinnett County's success in attracting businesses to the area, the County has also thrived as a major retail center for nearly 30 years. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia in 1999, Sugarloaf Mills (formerly Discover Mills) in 2001, The Forum on Peachtree Parkway in 2002, and The Avenue Webb Gin (now The Shoppes at Webb Gin) in 2006. Gwinnett's charming towns also offer a vast array of antique stores, boutiques, gift shops, art galleries, consignment stores, and specialty retail establishments.



Tourism appears to be a growing business in Gwinnett. Occupancy at the more than 100 hotels located in the county is at an all-time high. In 2013, tourism generated more than \$1 billion in direct spending locally and 2014 promised to be even better. The County is likely to see additional tourism growth as a result of the emerging film industry. Gwinnett will soon be home to the largest movie studio lot in the state. The new development is slated for the OFS site along the I-85 corridor in Norcross.

Recreation and Arts

Gwinnett County Parks and Recreation (GCPR) offers award-winning parks and leisure activities year-round to the young and young-at-heart residents of Gwinnett County. Residents can choose to stroll on a trail, play a sport, learn to swim, take a fitness or pottery class, go on a horseback or bike ride, or explore the County's rich history. There is something for everyone. GCPR offers facility rentals and partners with 28 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse. In 2014, the division offered more than 7,030 classes, summer camps, and special events.

Currently GCPR operates 46 parks and facilities that include 175 sports fields, 51 tennis courts, 40 outdoor basketball courts, five year-round and seven seasonal aquatic facilities, seven dog park areas, seven cultural/historic sites, more than 125 miles of trails, seven skate complexes, 69 playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2013, Harbins Park and Rabbit Hill Park opened expanded youth sports facilities with the assistance of volunteer-based youth athletic associations. Parks and Recreation also developed partnerships with healthcare providers to promote community health and wellness programs, including the Park Rx program and Live Healthy Gwinnett. New for 2015 is the scheduled opening of Level Creek Park at Suwanee Dam Road. The facility will include a multipurpose complex covering 18 acres.

In 2014, GCPR was named the top park agency in Georgia serving populations of 150,001 and greater. It was also recognized for outstanding minority programming for Kidspllosion, a program to provide underserved areas with creative summer camp programs. Four trails in the Gwinnett County park system were announced as national recreation trails by the U.S. Secretary of the Interior. These four include Harbins Park in Dacula, Little Mulberry Park in Dacula, McDaniel Farm Park in Duluth, and Settles Bridge Park in Suwanee.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2014, Gwinnett parkland totaled 9,413 acres for both passive and active parks.

The Gwinnett Environmental and Heritage Center (EHC) is a unique partnership between the Gwinnett County Board of Commissioners, the Gwinnett Environmental and Heritage Center Foundation, the University of Georgia, and the Gwinnett County Public School system. The 66,000 square-foot educational center is a multi-use history, culture, heritage, and environment facility. As of fall 2014, center patrons can access the Ivy Creek Greenway by foot or bike and experience a seven-mile trail between the EHC and George Pierce Park. The center was Gwinnett County's first LEED-certified green building and has one of the nation's largest sloped vegetated roofs. The center staff also coordinates heritage programming at other County historic sites.

ArtWorks! Gwinnett is a nonprofit organization designed to cultivate arts opportunities in Gwinnett that enhance cultural and economic capital and enrich the County's residents and the business community. The organization is an independent branch of the Partnership Gwinnett community and economic development initiative and supports the County's 2030 Unified Plan. *ArtWorks! Gwinnett* held its third annual Fusion awards program in February 2014 at the Aurora Theatre in Lawrenceville.





The Gwinnett Center complex consists of a convention center, a performing arts center, an arena, and an arts center. Beautiful landscaping and complimentary onsite parking make a visit to any of these facilities an enjoyable one. The complex is operated by the Gwinnett Convention and Visitors Bureau under an operating agreement with Gwinnett County; the Convention and Visitors Bureau is the official tourism, hospitality sales, and marketing arm for the County.

The Gwinnett Convention Center is anchored by a 50,000 square foot Exhibit Hall, which is an ideal venue for trade shows, conventions, consumer shows, and corporate meetings. With 28-foot ceilings and column-free exhibit space, up to 300 exhibitors can use the Exhibit Hall at one time. The Convention Center also has 24 fully adaptable meeting rooms accommodating any size group from two to 2,000. The Grand Ballroom consists of 21,600 square feet of space, with banquet seating for up to 1,500.

The Gwinnett Performing Arts Center is a 708-seat performing arts theater with superior visibility and acoustics, and a high-tech sound system. The theater has fully-equipped production capabilities and is ideal to showcase stage productions, musical performances, corporate meetings, and civic events.

The Jacqueline Casey Hudgens Center for the Arts provides a setting with casual elegance or an artistic flair, with outdoor gardens, an art gallery, and a variety of beautiful spaces for receptions, weddings, or other special events. The AI Weeks Sculpture Garden offers 28,000 square feet of enclosed, private outdoor space with a lily pond, waterfalls, koi, and garden seating.

The Arena at Gwinnett Center seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows. Since 2003, the Arena has been the home of the Gwinnett Gladiators of the East Coast Hockey League. With 36 corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. In 2009, a parking deck was added, providing an additional 950 covered spaces for patrons.

The Arena at Gwinnett Center has been nationally and internationally ranked as a top venue based on gross ticket sales and attendance. The facility is consistently listed as a Best of Gwinnett recipient, which is voted on by consumers and honors Gwinnett County companies. In addition, the Gwinnett Convention Center received an award in 2013 and 2014 as one of ConventionSouth's Readers' Choice winners, which is voted on by more than 6,500 meeting professionals and venue fans.

In 2009, the Atlanta Braves' Triple-A affiliate, the Gwinnett Braves, moved to Lawrenceville and began playing at Coolray Field. This state-of-the-art stadium seats more than 10,000 fans and plays host to 72 regular season home games and other events such as concerts, charity events, baseball clinics, and public safety exhibitions. The 2014 season marked the sixth season of play since the stadium opened. Coolray Field has provided the community with hundreds of new jobs, and the Braves have been active with donations and fundraising for local nonprofit organizations.



Healthcare



Gwinnett Medical Center (GMC) is a 553-bed, not-for-profit healthcare network comprised of two hospitals, a long-term care facility, and a full spectrum of outpatient services. In 2013, GMC served approximately 400,000 patients (ER discharges, inpatient and outpatient surgical patients, and outpatient visits).

With more than 4,800 associates and approximately 800 affiliated physicians, GMC is comprised of the following licensed facilities: Gwinnett Medical Center-Lawrenceville with 353 acute care beds, Gwinnett Medical Center-Duluth with 81 acute medical/surgical beds and 30 acute physical rehabilitation beds, and the Gwinnett Extended Care Center on the Lawrenceville campus with 89 nursing home beds. Serving the county for more than 70 years, Gwinnett Medical Center has received national recognition for clinical excellence and ranks in the top 5 percent in the nation for clinical quality.

GMC-Lawrenceville, the system's flagship hospital, provides inpatient and outpatient services as well as 24-hour emergency care including the Children's Emergency Center and Level II trauma care. The North Tower features the most advanced technology in healthcare, and the Strickland Heart Center provides advanced cardiac services, including open-heart surgery. The Lawrenceville campus is recognized as a national leader in single incision laparoscopic surgery, advanced cardiovascular service and operates as a Level II trauma center.

GMC-Lawrenceville's comprehensive array of medical specialty services includes the Center for Orthopedics, Center for Neuroscience, Brain & Spine Institute, and Center for Sleep Disorders. The hospital is also the site of Gwinnett Day Surgery, Gwinnett Extended Care Center, Gwinnett Sports Rehab, and the Gwinnett Women's Pavilion. The Women's Pavilion offers a Level III neonatal intensive care unit and a high-risk pregnancy unit.

GMC-Duluth offers 24-hour emergency care and is best known for its Sports Medicine Program, Concussion Institute, Center for Weight Management, robotic surgery, and Glancy Rehabilitation Center, which offers inpatient and outpatient rehabilitation services for individuals with orthopedic or neurologic conditions.

To meet the growing need for primary care in Gwinnett County, GMC established a graduate medical education program that will offer family medicine and internal medicine residency programs. The hospital system welcomed its first family medicine residents in July 2014, and the internal medicine residents will join the system in July 2015.

Recognized as a top-performing hospital in the state of Georgia for patient safety by the Leapfrog Group's latest safety report, Eastside Medical Center has a team of 1,200 medical professionals. Last year, Eastside's team served thousands of patients – performing more than 5,700 surgeries, bringing more than 1,500 babies into the world, and handling nearly 62,000 emergency room visits. Serving the area since 1980, Eastside Medical Center has three locations. A 310-bed, acute-care hospital offering cardiac care, women's services, and comprehensive cancer treatment is located in Snellville. The second location, Eastside Medical Center – South Campus, is just 10 minutes away and provides psychiatric treatment, rehabilitation services, and wound care. Additionally, the Loganville Imaging Center offers an array of imaging services including MRI, CT, mammography, ultrasound, and more. In 2011, the hospital received the American Heart Association's Gold-Plus Stroke Performance Achievement Award for implementing high standards for stroke care. Through a partnership with the Piedmont Heart Institute, the hospital expanded its cardiac care services in 2012. The following year, a new patient tower opened that features advanced technology including a hybrid operating suite and 48 surgical beds. Eastside Medical Center also offers a spine center and a center for surgical weight loss.

In July 2014, a new health care provider focused on transitional care and short term recovery opened in Suwanee. The facility named Salude offers 64 private rooms and bathrooms. In addition, offerings at Salude include a 2,800 plus square foot therapy space, 24/7 in room dining, grab-and-go café, and walking paths.

The goal of Salude is to provide an option to short-term and transitional recovery care that focuses on patient comfort and experience. State-of-the-art rehabilitation and medication delivery systems are key to perfecting the recovery process. Patients are likely to recover there for two weeks with the maximum stay at 20 days.

High-quality healthcare is a focus of Gwinnett County. Having Salude's first transitional care model located in our county is an asset to our citizens' patient care and recovery.

Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop service centers, and manages County funding for nonprofit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.



Government

Governed by a five-member Board of Commissioners, Gwinnett's local government is comprised of a chairman elected at-large and four commissioners elected by district 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 Police Services, Fire and Emergency Services, Corrections, Support Services, Financial Services, Community Services, Human Resources, Information Technology Services, Law, Planning and Development, Water Resources, and Transportation. Each department is run by a director who is charged with managing departmental operations in a manner which stresses efficiency, cost-effectiveness, and customer service.

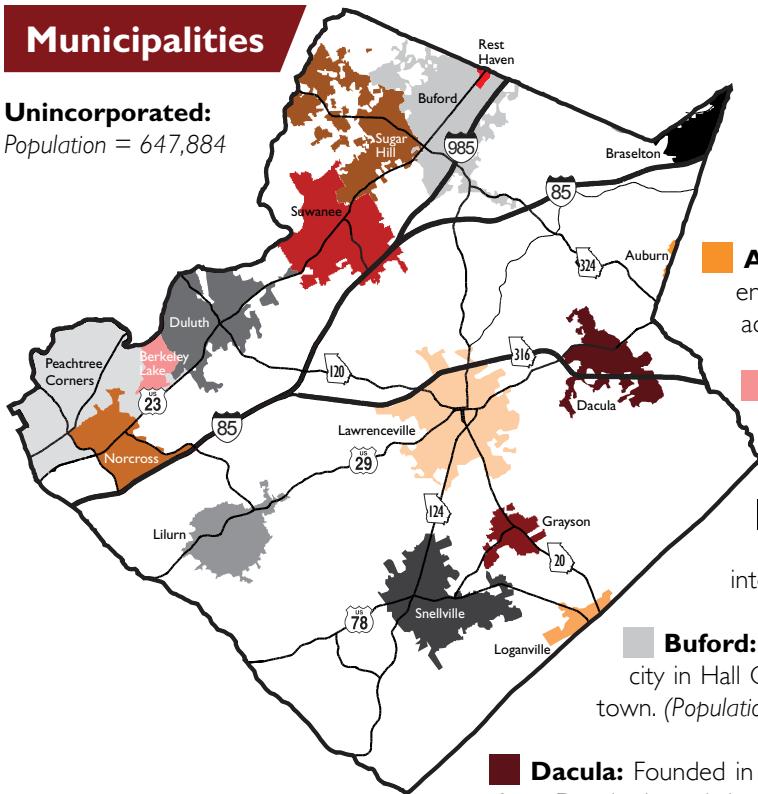
In addition to the internal departments that comprise the executive side of County government, certain services are provided to citizens through constitutional officers and independent elected officials. These external offices are created by the Georgia Constitution or through state law. In Gwinnett County, they include the Sheriff, Tax Commissioner, District Attorney, Probate Court Judge, and Chief Magistrate. These independently-elected officials exercise authority assigned to them by the Georgia Constitution or by state law.

While most administrative County government operations and courts are located in the Gwinnett Justice and Administration Center, some departments are located in the Annex Building, One Justice Square, and the Recorder's/Juvenile Court facility. As relocations and additions occur, the existing facilities undergo reconfigurations to better meet residents' needs.



Municipalities

Unincorporated:
Population = 647,884



Spanning **437 SQUARE MILES**,
Gwinnett County has **16 MUNICIPALITIES**
within its boundaries. In 2014, an estimated
880,787 PEOPLE called Gwinnett home.

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 = 220*)

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 1,947)

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 = 3,245*)

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 = 11,968*)

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 home served as a temporary first courthouse. (Population = 4,698)

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 = 28,404)

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 2,710)

Lawrenceville: Incorporated in 1821, Lawrenceville is the second oldest city in metro Atlanta and is the county seat. (Population = 29,868)

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 = 12,425)

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 = 2,625*)

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 = 16,131)

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 = 40,059)

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. (Population = 34*)

Snellville: In 1885, Snellville was founded by Thomas Snell and James Sawyer. It is located on U.S. Highway 78 in the southeastern corner of the County. (Population = 19,245)

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 = 20,153)

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 = 17,688)

* Population within Gwinnett County

Source: U.S. Census Bureau's July 1, 2013 population estimates

DID YOU KNOW...

in 2014, **volunteers** across all
Gwinnett County government sectors
contributed **1,054,467 hours**
valued at **\$23.8 million in labor?**





EXECUTIVE SUMMARY

This section provides an overview of the budget and County government financing. Included is the transmittal letter; a statement of the County's mission, vision, and values; the history of millage rates and property tax digest; financial highlights; key priorities and challenges; policies and procedures; an explanation of the budget process; the budget resolution summary; the consolidated budget for all funds; the County's fund structure and financial status; and debt management information.





January 6, 2015

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2015. This document is a summary of our overall plan for allocating available resources to provide services and sustain Gwinnett County's vision. The \$1.42 billion budget is the result of many hours of hard work and tough decision making, and we believe it demonstrates the County's long-standing commitment to prudent financial planning.

The Chairman's Budget Review Team, made up of four county residents as well as participating departmental and agency representatives, made recommendations for the budget focusing on priorities set by Commissioners during a strategic planning session held in May 2014. The resident members of the review team are Mark Brock, Burt Manning, Roger Willis, and Latabia Woodward. Mr. Brock, a returning review team veteran, is building maintenance director for Gwinnett County Public Schools. Mr. Manning is a retired real estate appraiser and assessment administrator who has worked in six Georgia counties, Mr. Willis is a retired district manager from Jackson EMC, and Ms. Woodward works as a strategic planning principal for Georgia Power and serves as president of the Gwinnett County Alumnae Chapter of Delta Sigma Theta Sorority Inc.

When making recommendations for the fiscal year 2015 budget, the Budget Review Team took into consideration several common concerns identified in presentations given by department directors and elected officials, including concerns about workforce retention and recruitment and the need to partially restore certain services that were cut in previous budget years. After hearing their presentations, the Chairman's Budget Review Team studied departmental budget plans, budget needs, and revenue projections. As a result of the review team's deliberations, the adopted budget funds critical expansion of fire and emergency medical services, adjusts employee compensation, and partially restores funding for some services. Cost-saving measures such as continuing the 90-day job vacancy policy and requiring justification for specific commitment items remain in effect for 2015.

A history of fiscal responsibility and the ability to anticipate change has enabled us to maintain high levels of service despite economic uncertainty. Gwinnett County also maintains the highest standards of excellence in its financial practices, which has contributed to AAA credit ratings from all three of the credit rating agencies since 1997.

With the improving economy and slight growth in the tax digest, Gwinnett County turned the page to a new chapter in 2014. County officials maintain a positive outlook for 2015, and are focusing on the big picture. With our outstanding schools, nationally accredited public safety agencies, national award-winning parks and libraries, and state-of-the-art water system, Gwinnett County offers a wealth of opportunity for current and future residents and businesses. Our reputation as a leading community in global business helps us to attract and support growing companies. In fact, Gwinnett County is home to more than 600 internationally based businesses. There is truly something for everyone here.

Gwinnett County is committed to continuing core services and the quality of life our residents and businesses have come to enjoy through the delivery of efficient, effective services and conservative budgeting practices. We invite Gwinnett County's stakeholders to participate in setting our government's priorities and shaping our bright future.

Respectfully submitted,

Maria B. Woods,
CFO/Director of Financial Services

Mission

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

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.

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 and fiscally responsible and deliver services that are among the best in the nation.

2015 Budget Dynamics

Throughout the budget planning process, departments consistently identified the following as factors that would affect the 2015 budget:

- Slight growth projected in the tax digest
- Workforce retention and recruitment
- Restoration of certain services
- Future financial stability

2015 Budget Approach

- Comprehensive capital improvement review
- Continuation of 90-day job vacancy policy
- Mandated/priority core services
- Continuation of decision packages for service reductions and service enhancements
- Justification of specified commitment items

Budget at a Glance

The operating budget for fiscal year 2015 totals \$1.05 billion. The 2015 budget is based on the same millage rates as 2014 with an anticipated growth of 0.7 percent in the 2015 tax digest. Concerns over workforce recruitment and retention resulted in a 4 percent pay-for-performance increase for non-sworn employees and a 4 percent step increase for public safety personnel. These salary adjustments amount to approximately \$7.3 million. The budget will also fund additional staffing for judicial services, animal control, a new fire station, and the new Level Creek Park scheduled to open in 2015.

Certain services cut in previous years' budgets will be partially restored. Roadside maintenance such as mowing and trimming around sidewalks and on medians, and sweeping curbs and turn lanes will be partially restored through contracts with private companies. Saturday bus services for local routes will be restored and two daily express service trips from Indian Trail Park and Ride lot will be added.

Cost-saving measures remain a priority for Gwinnett County. Existing cost-saving measures that will remain in place include the County's policy of holding vacant positions unfilled for at least 90 days, a policy that saved the County approximately \$7.5 million in 2014.

Decision packages for service reductions and service enhancements were considered during the development of the 2015 budget. The Budget Review Team looked critically at all requests for funding and made hard decisions to prioritize the requests. Additional staffing has been budgeted for judicial services to support increased workloads. These positions include a DUI Court case manager, Indigent Defense administrative support, Judicial Calendar coordinator, Jury administration support, Treatment Court coverage, Juvenile Transport Unit, and Probate Court. The Animal Welfare and Enforcement Unit will receive two additional animal control officers. Also, the budget includes anticipated costs for enhanced protection of the County's information systems.

The fiscal year 2015 capital budget totals \$371 million. The capital budget includes funding for facilities, technology, roads, maintenance, and equipment. Approximately 63 percent of the fiscal year 2015 capital budget resides in Special Purpose Local Option Sales Tax (SPLOST) funds. Major public safety projects include the construction of two fire stations using SPLOST funds. Fire Station 31 will be located across from Georgia Gwinnett College at Collins Hill Road, and is expected to be fully operational in the second quarter of 2016. Increased student enrollment and the addition of student dormitories factored into the decision for the location of this new station. Coverage gaps and response times should improve once this new station is in service. Fire Station 10 will be relocated to improve fire and emergency services in the Mall of Georgia area. The addition of the Gwinnett Braves stadium has the potential to impact current resources adequately meeting increased service demands. Existing personnel will staff the relocated station.

Capital budgets also help fund other public safety projects, parks, libraries, and senior facilities. Level Creek Park consists of 67 acres, of which approximately 18 acres is made up of a multipurpose complex, a pavilion and playground complex, and an outdoor courts complex. There is also a paved and soft surface trail system along with a maintenance facility. This park is due to open in 2015.



Financial Highlights

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

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 489,887,824	\$ 18,276,748	\$ 508,164,572	35.6%
Special Revenue Funds	\$ 42,947,333	\$ 234,604,753	\$ 277,552,086	19.5%
Enterprise Funds	\$ 402,246,861	\$ 118,158,842	\$ 520,405,703	36.6%
Internal Service Funds	\$ 117,589,286	\$ -	\$ 117,589,286	8.3%
Total Budget	\$ 1,052,671,304	\$ 371,040,343	\$ 1,423,711,647	

Tax-Related Funds include the General, General Obligation (G.O.) Debt Service, Fire and EMS District, Police Services District, Development and Enforcement Services District, Loganville EMS, Recreation, Capital Project, and Vehicle Replacement Funds. The adopted General Fund operating budget totals \$246.6 million. The Tax-Related Funds have an operating budget of \$489.9 million and a capital budget of \$18.3 million.

Special Revenue Funds account for restricted and committed revenues and have an operating budget of \$42.9 million and a capital budget of \$234.6 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise Funds account for \$402.2 million of the total operating budget and \$118.2 million of the total capital budget. These funds consist of operations funded primarily from user fees and charges. The County operates five Enterprise Funds related to water and sewer service, stormwater management, solid waste management, transit, and the Briscoe Field airport. Enterprise operations are managed and operated much like private sector businesses. 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 \$117.6 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.
2015	\$ 1,052,671,304	2.5%	\$ 371,040,343	-23.6%	\$ 1,423,711,647	-5.9%
2014	\$ 1,027,135,769	-7.1%	\$ 485,589,601	18.8%	\$ 1,512,725,370	-0.1%
2013	\$ 1,105,379,813	16.2%	\$ 408,642,284	-5.6%	\$ 1,514,022,097	9.4%
2012	\$ 951,364,866	-2.7%	\$ 432,900,429	28.3%	\$ 1,384,265,295	5.3%

The operating budget for fiscal year 2015 for all funds totals \$1.05 billion. The preceding table indicates a \$25.5 million increase from the fiscal year 2014 adopted budget.

The capital budget for fiscal year 2015 for all funds totals \$371 million. Capital project budgets are adopted as multi-year project budgets. While the adopted budget includes a portion of unspent capital funds from prior years, the remaining funds will be carried forward to 2015 after the fiscal year 2014 audit is complete.

Key Priorities and Challenges

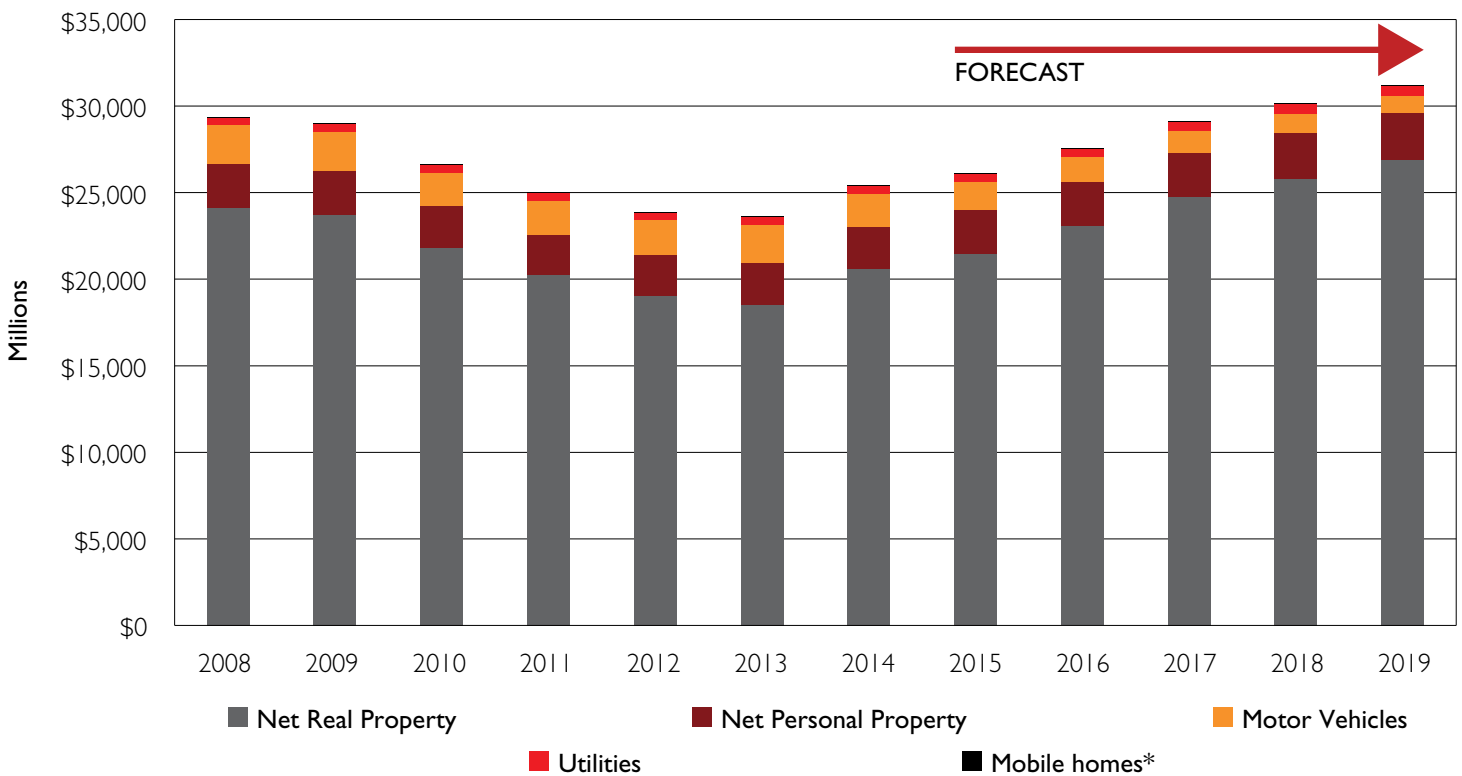
Property Taxes

About one-third of the total revenue for all operating funds is derived from property taxes. Property taxes provide most of the funding for the General Fund for County operations, the Recreation Fund for park operations and maintenance, to pay down voter-approved debt for the Detention Center, and for service districts such as police and fire and emergency medical services.

For many years, Gwinnett County experienced the benefits of a growing property tax digest, which is the total value of all taxable property as determined by the County Tax Assessor. Beginning in 2008, the tax digest began to decline and County revenue dropped \$245 million over five years. The County was challenged by the need to balance core services with declining tax revenue. County officials believe the 2013 tax digest represented the bottom of the drop in overall property tax values in Gwinnett. With property values stabilizing and construction activity increasing, the County is anticipating slight growth in the tax digest in 2015. The County has budgeted property taxes conservatively to incorporate fluctuations in both the estimated digest and collection rate assumptions.

Historical Digest Growth

(FY2008 to FY2019)



*Value too small to appear on this chart

Commissioners will set millage rates for 2015 property taxes in the summer. Properties will be taxed based on where they are located and what services they receive.

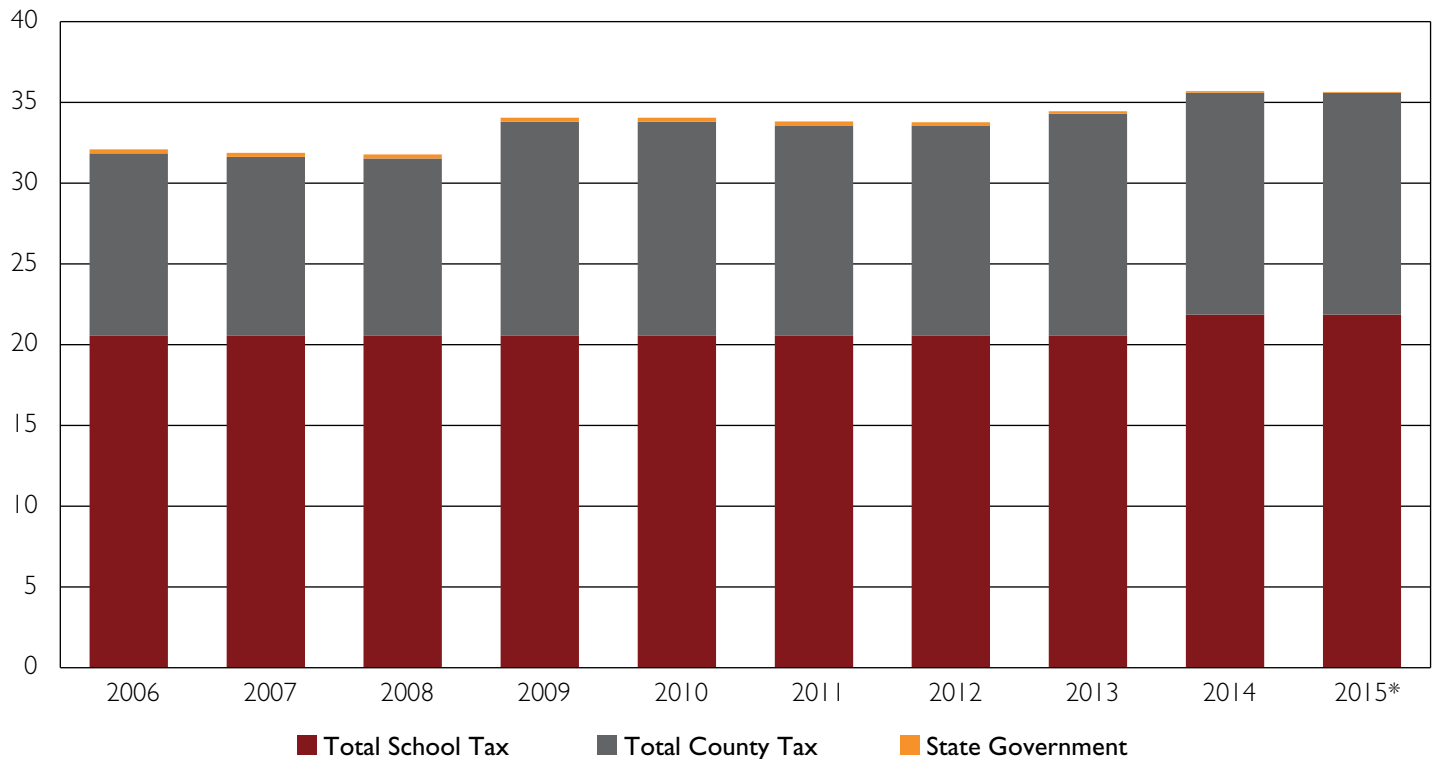


Tax-Related Funds: Real and Personal Property Tax Rates FY 2006 – 2015 (mills)

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
General Fund	10.00	9.81	9.72	11.78	11.78	11.78	11.78	7.40	7.40	7.40
Fire and EMS District	–	–	–	–	–	–	–	3.20	3.20	3.20
Police Services District	–	–	–	–	–	–	–	1.60	1.60	1.60
Development and Enforcement District	–	–	–	–	–	–	–	0.36	0.36	0.36
Recreation Fund	0.82	0.80	0.79	1.00	1.00	1.00	1.00	0.95	0.95	0.95
G.O. Bond Fund	0.23	0.23	0.22	0.23	0.23	–	–	–	–	–
G.O. Bond Fund II	0.25	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Total County Tax	11.30	11.08	10.97	13.25	13.25	13.02	13.02	13.75	13.75	13.75
School M & O	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05
Total School Tax	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	21.85	21.85
State Government	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.15	0.10	0.05
Total Property Tax	32.10	31.88	31.77	34.05	34.05	33.82	33.77	34.45	35.70	35.65

*The 2015 millage rate is an estimate.

Total Property Tax Rates FY 2006 – 2015 (mills)



*The 2015 millage rate is an estimate.

Economy

The improving housing market, stock market upswings, and labor market improvements continue to indicate an improving economy. On a local level, job creating initiatives like Partnership Gwinnett have helped lay the foundation for the county's increasing economic vitality. Spearheaded by the Gwinnett Chamber, Partnership Gwinnett is a public-private initiative committed to job growth and retention, professional development, and education. Since its inception in 2006, Partnership Gwinnett has assisted in more than 200 corporate relocations and expansions, which contributed to the creation of more than 13,750 jobs in the county. From March 2013 to March 2014, Gwinnett County achieved a job growth rate of 3.5 percent, ranking it 44th among the 339 largest counties in the United States.

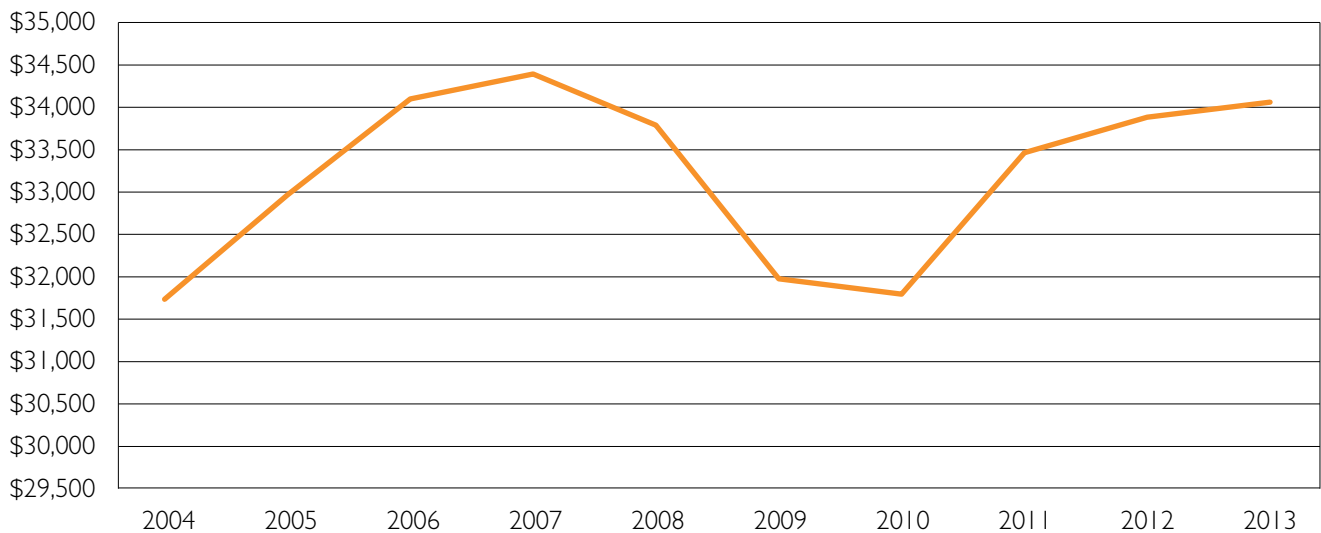
The job market in Gwinnett County continues to fare better than many counties across the Atlanta region and the state of Georgia. According to the Bureau of Labor Statistics, Gwinnett County had a preliminary December 2014 unemployment rate of 5.7 percent, which was considerably lower than both the Atlanta Metropolitan area (6.4 percent) and the state (6.6 percent).

Gwinnett's housing market has also seen marked improvements. The county's housing market experienced a significant amount of distress during the economic recession—foreclosures rose dramatically while property values declined. As the economy began to improve, the number of foreclosures decreased, construction of new homes returned, and the majority of Gwinnett County homeowners saw their property values improve. The average home value in Gwinnett County rose approximately 15 percent from 2013 to 2014, increasing from \$150,000 in 2013 to \$173,000 in 2014. The number of single-family permits reached 2,241 in 2014, up more than five times the 446 single-family permits issued in 2009.

Per capita personal income, a measure of standard of living, is another useful indicator of the county's economic well-being. Prior to 2008, per capita personal income rose for many years. From 2008 to 2010 with the economic recession underway, residents saw their incomes decline. In 2011, per capita personal income began to improve and has continued to improve since then, nearing pre-recession levels by 2013.

2004 – 2013 Per Capita Personal Income Gwinnett County, Georgia

Source: U.S. Bureau of Economic Analysis



Decision Packages and Operating Impacts

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 2015 budget. A service enhancement usually has a cost increase, while a service reduction usually has cost savings. Despite \$17.8 million in requests, the budget includes funding for only \$6.9 million. The following table highlights some of the most significant decision packages affecting the County's finances in 2015.

Key Decision Packages and Operating Impacts (*approximate amounts*)

Description	Appropriation Amount
Employee compensation adjustments	\$ 7,300,000
New Fire Station 31 near Georgia Gwinnett College	3,000,000
Roadside maintenance services	600,000
Transit services	500,000
Treatment Court Unit expansion	364,000
Animal Control positions	258,000
Additional judiciary support personnel	259,000
Information Security Management Division	186,000
Transportation service for older adults with chronic illnesses	150,000

Employee compensation adjustments – To address concerns over employee recruitment and retention, the 2015 operating budget includes a 4 percent pay-for-performance increase for non-sworn employees and a 4 percent step increase for public safety personnel.

New Fire Station 31 near Georgia Gwinnett College – In recent years, growth in North Lawrenceville has exceeded the ability of current resources to adequately meet demand for fire and emergency medical services. To help meet the increased demand, Fire Station 31 will be constructed on Collins Hill Road across from Georgia Gwinnett College.

Roadside maintenance services – The 2015 budget includes funding to partially restore road services that were reduced or cut during the economic downturn. Private companies will be contracted to mow and trim sidewalks and medians and sweep curbs and turn lanes.

Transit services – Previous efforts to maximize efficiency and reduce operating costs related to Gwinnett County Transit resulted in reductions in transit services. The 2015 budget includes a \$500,000 increase in professional services to provide enhanced Local and Express Service. The department will add one morning and one evening trip at the Indian Trail Park and Ride lot for Express Service, along with reinstating Saturday service for the Local Routes.

Treatment Court Unit expansion – The success of the Treatment Courts has resulted in increased workloads for the deputies. To provide adequate coverage for all treatment courts and reduce overtime, the budget includes funding for additional staffing at the Treatment Courts.

Animal control positions – Prior year budget cuts have resulted in staff reductions at the Animal Welfare and Enforcement Unit while demand for services has increased. The number of animals taken into the Animal Welfare and Enforcement Unit has increased over the years, as have the number of animals that are adopted out of the shelter. To address the understaffing issue, the budget includes funding for additional animal control personnel.



Additional judiciary support personnel – Several additional judiciary support positions are included in the budget to support the following:

- DUI Court, where grant funding is no longer available
- Indigent Defense Program, to accommodate an increased workload
- Magistrate Court judges, where the caseload has doubled since 2005 with no increase in staffing
- Provide assistance to the jury manager to handle increase in jury summons, mailings, and hearings

Information Security Management Division – The 2015 budget includes funding to establish an Information Security Management (ISM) Division in the Department of Information Technology Services (DoITS) to protect the County information systems and enable delivery of high-quality government services while preserving the integrity of information and data privacy. The division will be responsible for physical and information security and will coordinate activities throughout DoITS, ensuring not only the appropriate policies are in place to support the department's security principles but also that the department is in compliance with the principles and policies in practice.

Transportation service for older adults with chronic illnesses – In order to serve Gwinnett County seniors who are in need of transportation services to medical appointments, the budget includes funding to incorporate 9,423 additional one-way trips for riders who are medically fragile.

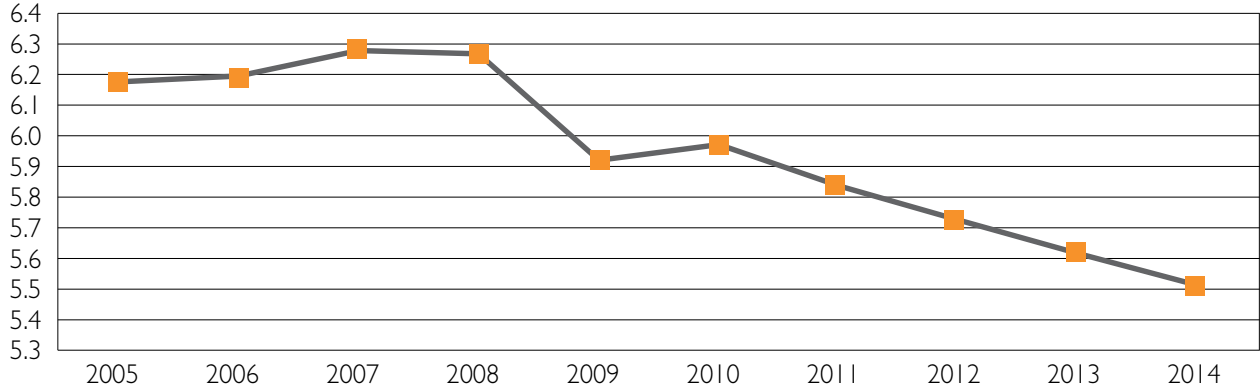
Employee Environment



Staffing Levels and Population Growth

Gwinnett County faces an ever present challenge of maintaining service levels with fewer employees and less funding for operational costs. Even as the economy slowed, the county's population continued to grow. Each year the county has added thousands of new residents, resulting in greater demand for services with fewer available resources.

Ratio of Authorized Positions Per 1,000 Population



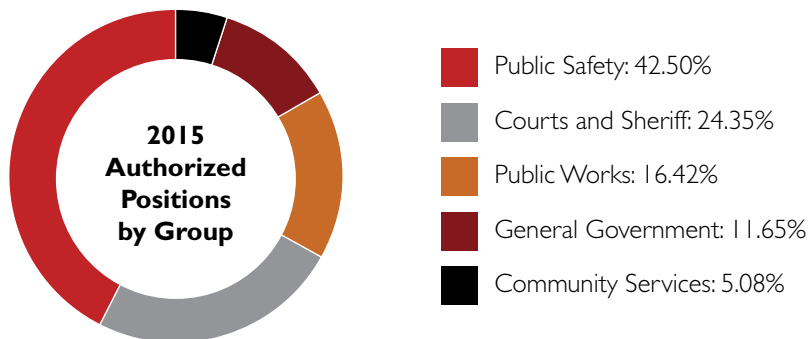
Sources: U.S. Census. 2014 population estimate from Gwinnett County Financial Services/Planning and Development



Gwinnett County Authorized Position History

Agency	Group	2012	2013	2014	2015 Adopted
Clerk of Court	Courts and Sheriff	105	105	106	106
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	242	240	245	250
Corrections	Public Safety	134	134	134	134
County Administration	General Government	35	35	36	36
District Attorney	Courts and Sheriff	103	105	110	110
Financial Services	General Government	125	116	116	118
Fire Services	Public Safety	844	844	851	889
Human Resources	General Government	37	36	36	40
Information Technology	General Government	116	116	118	122
Judiciary/Court Administration	Courts and Sheriff	98	98	99	103
Juvenile Court	Courts and Sheriff	62	61	61	61
Law	General Government	16	16	16	16
Planning and Development	Public Works	72	76	80	80
Police Services	Public Safety	1,065	1,065	1,066	1,068
Probate Court	Courts and Sheriff	21	21	21	24
Water Resources	Public Works	580	579	580	585
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	706	706	706	713
Solicitor	Courts and Sheriff	54	55	55	55
Support Services	General Government	104	116	120	122
Tax Commissioner	General Government	118	118	119	119
Transportation	Public Works	145	143	143	143
Total		4,808	4,811	4,844	4,920
Unallocated	General Government	4	14	10	21

Positions are full-time regular employees and permanent part-time employees. Grants and capital positions are included in this table.





Accrued Liabilities

A challenging area for the County, like other governments, has been funding its Defined Benefit (DB) Pension and Other Post-Employment Benefits (OPEB) plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years, the projected service time of remaining participants. With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio of these plans, budget savings in recent years have been contributed to pay down accrued liabilities. Investment returns averaging more than 10 percent over the past five years have also helped improve the funded ratio.

Workforce Health

During 2014, wellness has been a major focus of the County's health and wellness programs. With the addition of Asset Health as our wellness provider and a dedicated onsite wellness advocate available to employees, we have seen a huge increase in participation and interest as we use this year to transition to a new health insurance strategy.

Participation in the wellness program has increased from 45 percent of eligible employees in 2013 to 92 percent in 2014. Based on aggregate data received from biometric tests and wellness assessments, the County will be able to better structure its wellness program to address issues and concerns of County employees. To increase emphasis on wellness, we have combined the health and wellness plans. To obtain the best insurance rates, employees must participate in wellness activities. We have also incorporated pre-tax incentives into our strategy in the form of Health Savings Accounts and Health Reimbursement Arrangements.

As a further enhancement to our wellness program, the County is scheduled to open the Gwinnett County Employee Wellness Center in 2015. The center will be a joint project with Kaiser Permanente and Healthstat, Inc. The center will be available to employees, retirees, and dependents over age 18 who are enrolled in County medical plans. The center is scheduled to open in the second quarter of 2015. This wellness center will provide preventive and acute care for participants.

Health Benefit Costs

With more of the provisions of the *Affordable Care Act* being implemented, costs such as the Transitional Reinsurance Contributions have added to the cost of providing benefits to employees and retirees. To mitigate some of the costs, a new health plan strategy was proposed for 2015. Plan offerings will include High-Deductible Health Plans (HDHP) and Health Maintenance Organizations (HMO) at Gold and Silver Levels. This strategy will provide employees with choices and afford an opportunity to adjust coverage and costs. Continuing to monitor the effectiveness and funding structures of these plans will be a major focus going forward. The impact of the wellness center should also help in controlling costs from both the self-insured and fully insured plans. This strategy also provides the same level of support for each plan and tier and will make it easier to share increases in health insurance premiums between the employer and the employee.

Leadership and Succession Planning

To further identify leadership talent within our organization, Gwinnett County is committed to 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 bench strength. This strategic planning tool assists County leaders in a changing workforce.

The Balanced Scorecard

The balanced scorecard (BSC) is a balanced approach to performance measurement that monitors the strategic success of an organization through the tracking of key performance indicators within the perspectives of organizational learning and growth, internal process efficiency and effectiveness, financial stewardship, and citizen/customer engagement. In early 2007, Gwinnett County selected the balanced scorecard framework as its strategic planning and management system. The balanced scorecard development and refinement is performed in conjunction with the County's annual Strategic Business Planning Process. Scorecards are in place for all departments and agencies under the County Administrator's purview. These scorecards are used to align activities and resources with organizational goals and to improve internal communication and decision-making by providing performance feedback on critical priorities.



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 (CI) 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, we seek to continuously improve our business activities to consistently deliver greater value to our residents for their investment.

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 (COOP) 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 plan includes a relocation strategy for selected personnel and functions of any essential facilities of Gwinnett County.

Specifically, COOP is designed to:

- Ensure that Gwinnett County is prepared to respond to emergencies, recover from them, and mitigate against their impacts.
- 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.

Policies and Practices

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

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

Accounting Practices

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Gwinnett County prepares financial statements in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. In addition to the fund financial statements, governmentwide statements (including all governmental and proprietary funds) are presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, continue to be maintained on the traditional basis of accounting depending on the fund type.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Expenditures are recorded at the time goods or services are received.

Proprietary funds and agency funds are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services are received. The focus of accounting for proprietary funds is on determination of net income.

Long-Term Financial Planning Policy

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 our long-term service vision and objectives. 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 programs within the County and to incorporate this financial practice into a formal policy.





The policy is based on a commitment to long-term financial planning. The Long-Term Financial Plan (LTFP) process evaluates known internal and external issues impacting the County's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas that have, or are expected to have, an impact on the financial condition of the County over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving document that is routinely updated and presented on an ongoing five-year rolling basis. The LTFP is incorporated into the County's Business Planning Process and presented to the Chairman, the Board of Commissioners, and staff throughout the formulation of the annual financial plan. The LTFP is 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 in the long-term financial planning process and communicated on a regular basis
5. Establish mechanisms to identify early warning indicators
6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners

The LTFP forecasts revenues, expenditures, and financial position at least five years into the future or longer where specific issues call for a longer time horizon.

The LTFP provides meaningful analysis of key trends and conditions, including but not limited to:

- a. An analysis of the affordability of current services, projects, and obligations
- b. An analysis of the affordability of anticipated service expansions or investments in new assets
- c. An analysis of the County's financial position

County staff regularly looks for and implements 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.

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 plan can be brought into balance.

The LTFP addresses 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

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. The budget policy is intended to provide guidelines to assist in the formulation of the budget and consideration of broader implications of financial decisions.

The operating and capital budgets are developed annually using supplemental programs, such as departmental business plans and performance measures. The policy establishes 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 budget is constructed around the Board of Commissioners' vision for the long-term direction of County services and associated desired culture and environment. When appropriate, a needs assessment of stakeholders' priorities, challenges, and opportunities are integrated into the visioning process to assist with the establishment of both short-term and long-term goals. The County provides meaningful opportunities for stakeholder input, and seeks to maximize the value each stakeholder receives through its spending. Accordingly, staff develops budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns.

Operating Revenues and Other Financing Sources must fully cover Operating Expenditures/Expenses, including debt service and Other Financing Uses. The budget is prepared in a manner that reflects the full cost of providing services. Internal Service Funds are maintained to account for services provided primarily to departments within the County.

The County takes an objective and analytical approach to forecasting revenues, expenditures, and expenses as accurately as possible. Though the County will use the best information available to estimate revenues accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process are used to propose amendments to appropriations and spending as required to balance the budget.

The Department of Financial Services monitors revenue inflows and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance. [Monthly Financial Status Reports](#) and archives are available on the County's website. The Department of Financial Services also develops financial forecasts for at least the next five years.

The County fully funds current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive long-term liabilities.

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 operation in conformity with these legal directives.

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 for each fund for which a budget is adopted.

The chairman submits a proposed budget governing expenditures/expenses of all County funds on an annual basis to the Board of Commissioners no later than December 1. The budget should include 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.

Gwinnett County adopts governmental fund type budgets on the Modified Accrual Basis of Accounting, with the following exception: changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget. Proprietary fund types 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 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 as expenses in the annual operating budget.

Budget amendments are considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the Department Director, the Director of Financial Services, and the County Administrator as prescribed within the adopted budget resolution. See page 29 in this section of the document for the 2015 Budget Resolution Summary.

Business Expenditure Policy

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 ensure clear and consistent understanding of expenditure policies; ensure compliance with federal, state, and local regulations; ensure equitable consideration to both the employee and the County; and provide guidelines covering travel and other business expenses, as well as the documentation required for substantiation.

This policy shall apply to all Elected Officials, Agencies, Departments and Employees of Gwinnett County Government. All expenditures authorized under this policy shall be subject to the availability of funds. All purchases must comply with the applicable laws of the State of Georgia and Gwinnett County Ordinances, including but not limited to the Gwinnett County Purchasing Ordinance. This policy establishes minimum standards which can be supplemented by more stringent policies, laws, or regulations when applicable.

- A. **Permitted business expenses** – The County will incur or reimburse business expenses that are a) reasonable and necessary, b) for a County business purpose, and c) documented, approved and submitted properly. 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.

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 ant 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, childcare costs; county club dues, haircuts and personal grooming, lost baggage, personal pet care, personal entertainment, recreational expenses, and personal vehicle charges.

Elected Officials, Agency Heads, and Department Directors may impose additional or more restrictive requirements for authorizing or approving business expenses. Unallowable 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.

- B. **Procurement Card (P-Card)** – The use of a P-Card is the preferred method of payment for business expenses unless otherwise prohibited.

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.

The cardholder is solely responsible for all transactions. Delegating the use of the P-Card is permissible only to authorized users. It is required that each authorized user read and sign a Procurement Card Acknowledgement form, prior to usage of the P-Card.

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.

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.

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.





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** – The approved most cost effective method of transportation that will accomplish the purpose of the travel shall be selected. When traveling on official County business, transportation and registrations should be charged to a County Procurement Card, where accepted. Petty Cash must not be used to reimburse and/or advance travel related business expenses. 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.

A traveler must complete an outstanding expense statement within fifteen (15) days of completion of the trip.

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. Itemized receipts must be attached when submitting a Travel Statement/Travel and Expense Reimbursement Form upon return from travel.
- c. Employees must return any advance amount in excess of allowable substantiated expenses.
- d. Employees separating from the County must resolve all outstanding travel advances prior to receiving a final paycheck.

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 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. 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.

When traveling by air, 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 County policy. 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 to the County.

When traveling within Georgia, use of County vehicles is encouraged. Use of County Vehicles is governed by the County Fleet Policy. When traveling outside of Georgia, additional restrictions may apply. 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. Mileage reimbursement will not be granted to employees receiving a car allowance. Employees are expected to use any courtesy transportation available at the travel destination. If renting a vehicle, 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.

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), and f) lodging rates exceeding the GSA rate must be justified and documented.

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

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

- D. **Petty Cash** – The petty cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time consuming. Money cannot be disbursed in advance of a purchase. Petty cash accounts should be used only in the event that other forms of payment such as Procurement Card or Business Expense Reimbursement are unavailable or impractical.

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

Requests for reimbursement cannot exceed \$40.00. Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form. The County is tax exempt; therefore, Georgia Sales and Use Tax cannot be reimbursed in connection with any out of pocket purchase. Receipts must not be artificially divided in order to circumvent the maximum dollar limit. Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time. Requests exceeding forty-five (45) calendar days will not be reimbursed.

Grant Administration Practices

Whenever grants are available from state or federal governments, efforts are made to secure these funds if they fit within the overall plans of the County. Once granted, funds are used prudently in the hopes of renewal unless fulfillment of the requirements are too costly.

Investment Policy

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize the use of funds with respect to liquidity and yield. All investments are made in accordance with the laws of the state of Georgia and the County Investment Policy, which was last re-adopted by the Board of Commissioners in April 2012 to achieve the investment objectives of safety, liquidity, compliance, and return. The protection of principal against default and investment risk is paramount.

The County's Investment Policy governs the overall administration and investment management of those funds held in the County's Liquidity, Investment, and Bond Portfolios, excluding pension and other post-employee benefit trusts.

The Director of Financial Services, who is subject to the supervision of the Deputy County Administrator, is given the authority to buy, sell, or hold individual securities. The director establishes and implements the necessary structure and financial reporting and controls in order to achieve the objectives of the investment policy. An Investment Committee serves in an advisory capacity that is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, Deputy County Administrator, and Director of Financial Services. The Department of Financial Services provides administrative support to the Investment Committee and maintains written records of the committee's activities. The Investment Committee may directly select, contract for services, and otherwise engage investment managers, investment consultants, and other professionals to assist in managing County funds.



External contracted investment professionals and committee members, managers, and staff involved in the investment process must 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.

Authorized investments the County is permitted to invest in include the following securities: U.S. Treasury Obligations, U.S. Federal Agency Obligation Bonds, Repurchase Agreements, Prime Bankers' acceptances, Municipal Obligations Bonds, Certificates of Deposit insured by the Federal Deposit Insurance Corporation, Local Government Investment Pool, and bank deposits secured in accordance with Georgia law. Investments not specifically addressed by the County's Investment Policy are forbidden without the Investment Committee's written consent.



Maximum maturities of the County's securities are required in order to maintain adequate cash flow to meet the liquidity needs of the County. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of maturities prior to maturity. Investments are segregated into three categories based on expected liquidity needs and purposes:

1. **Liquidity Portfolio:** Short-term assets invested in permitted investments with an average maturity of 12 months or less. The Director of Financial Services will at times endeavor to maintain a liquidity reserve set at a minimum of 1/12 of the total expenditures of the preceding fiscal year. The reserve should be held intact, to be used exclusively for emergencies or unforeseen circumstances. This policy applies to the County's operating funds and not to capital projects funds.
2. **Investment Portfolio:** The Investment Portfolio is composed of investments with a stated maturity of no more than five years from the date of purchase. To control the volatility of the core portfolio, the Investment Committee determines a duration target not to exceed three years.
3. **Bond Proceeds:** Bond proceeds are invested in compliance with the specific requirements of the bond covenants without further restriction as to the maximum term to maturity of securities purchased. However, the duration of the bond proceeds portfolio should not exceed two years without the approval of the Investment Committee.

The County is prohibited from the following investments and investment practices: short sales, borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing, commodities and futures contracts, private placements, options, letter stock, speculative securities, domestic or international equity securities, fixed income mutual funds, any derivative that does not pass the Federal Financial Institutions Examination Council (FFIEC) High Risk Security Test 1 and 2 at any time using Bloomberg pre-payment speeds, and any investment instrument prohibited by Georgia state law.

It is the County's policy to make all securities purchases and sales only with Qualified Institutions or Approved Broker Dealers through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County accepts the offer that has the highest rate of return within the maturity required that optimizes the investment objective of the overall portfolio. When selling a security, the County selects the bid that generates the highest sales price.

The Director of Financial Services or Investment Manager prepares an investment report not less than quarterly for the Investment Committee and the Board of Commissioners. The report must include a summary of recent economic developments, investment strategies employed, descriptions of all securities held in investment portfolios, performance and benchmark data, and any potential areas of concern that may warrant revisions to investment strategies.

Capital Asset Investment and Management Policy

Capital assets have a major impact on the ability of the County to deliver services contributing to the economic vitality and overall quality of life for Gwinnett stakeholders. The purpose of Gwinnett County's Capital Asset Investment and Management Policy is to provide guidelines for allocating limited resources to capital investments.

Each year, County staff develops a six-year, long-range Capital Improvement Plan (CIP) that describes and prioritizes the capital projects the County intends to undertake. A CIP 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. In Gwinnett County, a capital project is defined as a project with a useful life of 10 years or more and a cost of at least \$250,000 within six consecutive years or more than \$100,000 in one year.

The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document within the annual budget calendar. 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 are reflected in departmental operating plans.

The County has provided financial resources for the CIP through three primary methods: Special Purpose Local Option Sales Tax, pay-as-you-go, and debt financing. These methods are expected to be used for future CIPs. The policy provides guidelines for choosing between pay-as-you-go and debt financing.

An objective set of criteria is 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.

Debt Management Policy

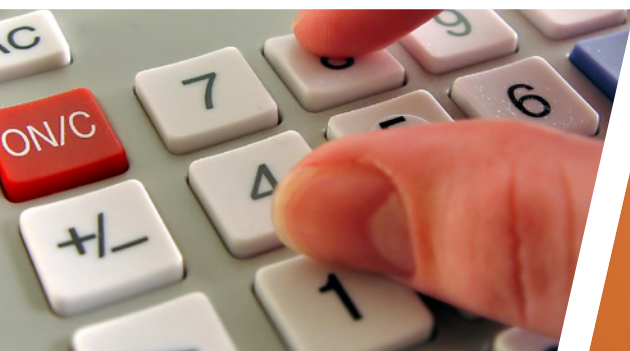
The purpose of the Debt Management Policy is to set forth the parameters for issuing debt and managing outstanding debt. The intent is to provide structure for decisions regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used, 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.

- A. **General Obligation Bonds** – General Obligation bonds can be considered as a financing source by the County when the service provided is essential to Gwinnett County government, there is no clear underlying revenue stream, or 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.

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





- D. **Pension Obligation Bonds** – Should the County contemplate the issuance of pension obligation bonds, an independent financial advisor should provide analysis addressing risk to the 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.
- 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 line-of credit, anticipation notes, internal borrowings, commercial paper, or 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: legal debt margin, direct net debt per capita, debt service in Governmental funds as a percentage of Operating Expenditures in Governmental funds, debt burden (overall net debt as a percentage of full valuation, and the 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.
- J. **Debt Structure** – 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.

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.

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.

Call provisions for bond issues shall serve the primary interests of providing financial flexibility. Call provisions shall be set in a manner that is as short as possible while achieving the lowest interest cost to the County.



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.

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.

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 excessive risk of unfavorable changes in interest rates, pressure on the County's credit rating, unexpected budgetary pressures, or excessive debt service acceleration risk or the potential for balloon indebtedness in the event market access is restricted to the County the inability to repay variable rate obligations as they come due or escalating payments.

No derivative products will be utilized unless permitted by law or without prior authorization of the Board of Commissioners. No derivative products shall 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.

- 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 Financial 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. Unless exemptions apply, the County's Purchasing Ordinance governs the selection of professional service providers.

The County will solicit competitive proposals for financial advisory services. The County may not retain an advisor for longer than five years without a competitive selection process. A panel appointed by the Director of Financial Services shall review financial advisory services proposals.

The Financial Advisor will solicit proposals for underwriting services for debt issued in private placement or negotiated sale. A committee appointed by the Director of Financial Services shall review underwriting proposals and shall appoint an underwriting firm. With either a private placement or a negotiated sale, the underwriter must disclose any potential conflicts of interest.

The County shall procure professional services for record keeping, banking services, or other debt administration specialists in compliance with the Purchasing Ordinance.

- L. **Method of Sale** – The County will 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 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, competitive sales, negotiated sales, private placement, and lease/purchase agreements.
- M. **Management/Disclosure Practices** – The County is committed to 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).

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.

Purchasing Practices

The Board of Commissioners adopted the *Gwinnett County Purchasing Ordinance* in April 1995, and amended it with the sixth revision on December 14, 2010. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection including professional services, construction acquisitions, and 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, revised December 14, 2010, the Purchasing Associate II Manual, updated July 1, 2011, and the Purchasing ASA Manual, updated December 21, 2010.

All purchases shall be based on an approved budget for which funds have been allocated. 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 approval at its next meeting (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 five 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.

Reserve Policies

Through adherence to its reserve policies, the County maintains 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 expenditures. Reserve policies are also intended to document the appropriate reserve level to protect the County's creditworthiness. Operating reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

Funding of reserve targets generally comes from excess revenues over expenditures or one-time revenues.

It is the intent of the County to limit use of fund reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating 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.

Gwinnett County currently operates under the following reserve policies:

General Fund Reserve Policy – The County maintains a minimum level of unassigned fund balance in the General Fund equivalent to three months of regular, ongoing operating expenditures (including transfers out). The County Administrator, Deputy County Administrator, and 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 maintains a minimum level of restricted or committed fund balance equivalent to three months of regular, ongoing operating expenditures (including transfers out). Amounts used in this calculation should not include any amounts allocated for another purpose by the Board of Commissioners.

Enterprise Funds Reserve Policy – The County maintains a minimum level of working capital in Enterprise Funds equivalent to three months of regular, ongoing operating expenses (including transfers out), except for the Local Transit Operating Fund. The Local Transit Operating Fund, or any fund that is subsidized by the General Fund on an ongoing basis, maintains 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 includes long-term investments that can be liquidated within five business days.

The County measures its compliance with its reserve policies as of December 31 each year, as soon as practical after final year-end account information becomes available. During the course of the year, the Department of Financial Services closely monitors the County's revenues and expenditures to ensure reserves are not used beyond any planned usage. For the purposes of the reserve policies, current year actual expenditures exclude significant non-recurring items. Forecasts and fund balance levels are presented to the Chairman and Board of Commissioners during the annual budget process. Should the projected year-end fund balance be below the minimum reserve amount established by the reserve policies, a plan to replenish the reserves would be established based on the requirements outlined in the policies.

In the event that reserves exceed the minimum balance requirements at the end of each fiscal year, any excess reserves may be used in the following ways:

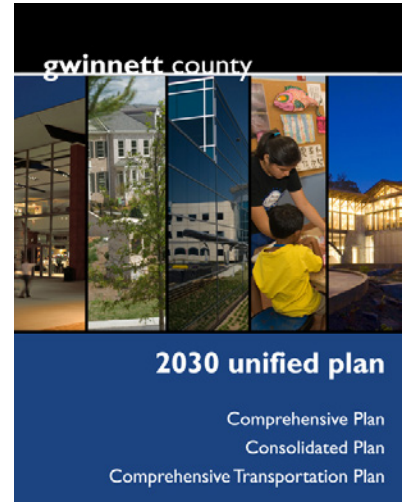
1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority is given to those items that relieve budget or financial operating pressure in future periods.
2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP.
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis is placed on one-time uses that reduce future operating costs.
4. Start-up 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.



Planning Tools

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

- 2030 Unified Plan
- Long-Term Financial Planning Policy
- Solid Waste Management Plan
- Comprehensive Transportation Plan
- Transit Development Plan
- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenway Master Plan
- Water and Wastewater Master Plan
- Capital Improvement Plan
- Five-Year Forecast of Revenues and Expenditures
- Property Tax Digest Forecast



The County completed its [2030 Unified Plan](#), and it was adopted by the Board of Commissioners in February 2009. This plan will guide the County's growth and infrastructure development for decades. It is an innovative roadmap for smart growth in Gwinnett. The 2030 Unified Plan established updates for the Comprehensive Plan, the Consolidated Plan, and the Comprehensive Transportation Plan. In 2013, the County initiated the first components of a limited update of the 2030 Unified Plan. The update does not involve rewriting the whole plan, but there are some areas that need adjustment based on the new economic reality and input from the current commissioners. Recalibrating the plan to reflect current circumstances and the latest data will keep the 2030 Unified Plan fresh and useful.

The components of the plan update completed in 2013 include the 2009 – 2014 Short-Term Work Program Report of Accomplishments and a 2014 – 2019 Short-Term Work Program, which was submitted to and reviewed by the Atlanta Regional Commission in December 2013. Additionally, complex fiscal modeling using current economic data was completed in 2013. These modeling results will be the basis for the remainder of the plan update.

The current phase of the plan update, which began in mid-2014, will rely heavily on stakeholder input to review community goals, needs, and opportunities to assist staff in identifying new policies and implementation steps to be incorporated into the 2030 Unified Plan, all of which will be organized around the same central themes from the original plan.

Adopted by the Board of Commissioners in 2013, 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 in the "Policies and Practices" section on pages 13 – 14 in this section of the document.

The [Solid Waste Management Plan](#) was last amended in 2008 after an intensive 16-month study undertaken by national solid waste experts and an extensive stakeholder participation process in which more than 5,000 local residents participated. The plan update 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. The solid waste plan continues to represent an important planning document for Gwinnett County and the participating municipalities.

The [Comprehensive Transportation Plan](#) (CTP) 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 CTP is paired with the Unified Plan's Comprehensive Land Use Planning element. Together, these two documents define the long-term comprehensive vision for growth of the County, and a plan for investment in the County's transportation system and other supporting infrastructure. The current CTP was developed in 2007 – 2008. The County intends to initiate an update to the CTP in 2015.

The Department of Transportation is continuing work on the implementation of the **Transit Development Plan** (TDP). The TDP is a five-year plan to support the programming of related projects in the Atlanta Regional Commission's Transportation Improvement Program. Thus, it is used to support the justification of projects where the County would be seeking 80 percent federal aid and 10 percent state aid. In turn, it provides the County with estimates for the 10 percent local funds needed to be programmed in the annual County capital budget. In addition, the TDP provides guidance on the short-term amount of operating budget required to operate the bus system and how much funding the County can expect from federal and state sources.

While Gwinnett County Transit is not in a growth mode primarily due to budget considerations, information in the TDP has been used to make modifications to some transit routes to maximize the efficiency of those routes. These modifications follow the County's continued commitment to pursue increased ridership while maintaining the current level of both service delivery and operating costs.

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 880,000 today. Improvements in the parks and recreation system have been hard pressed to keep pace with this growth. 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](#) provides a roadmap for addressing these issues. Gaps in service levels are identified, solutions are suggested, and costs for construction and operations are estimated. The plan incorporates numerous factors including population growth, cultural diversity, leisure trends, service delivery, budgetary constraints, and resident input.

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 Greenways Master Plan](#) comprehensively explores open space acquisition, the development of a County greenway system, as well as administrative, management, and funding analysis. It is used as a guide to increase recreational opportunities, protect greenspace, and link neighborhoods.

The Gwinnett County [Water and Wastewater Master Plan](#), adopted in 2012, was the first major County plan to be completed that is fully aligned with the 2030 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 2030, 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.

Each year County staff develops a six-year, long-range **Capital Improvement Plan (CIP)** that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the Capital Asset Investment and Management Policy on pages 19 – 20 in this section of the document. Gwinnett County's major capital achievements in fiscal year 2014 and the programs that make up the 2015 – 2020 CIP are described in Section VI.

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 which allow Budget Review Team members 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 has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast considers trends in the economy, housing market including foreclosures, population, construction, and other factors which influence the value of properties within the County.

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, which is described next.



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 2015 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Strategic Planning:												
Board of Commissioners Strategic Planning Meeting				→								
Departmental Strategic Planning Meetings					→							
Millage rate adoption for current year						→						
Budget Development:												
Departments prepare draft Capital Budgets	→											
Budget staff prepares and sends budget material to departments				→								
Capital Review Team Meetings					→							
Departments prepare draft Operating Budgets					→							
Budget staff compiles draft budget						→						
Chairman convenes Chairman's Budget Review Team								→				
Departments present business plans to the Chairman and Review Team								→				
Finalize and Adopt:												
Chairman finalizes recommendations									→			
Chairman's proposed budget presented to the Board of Commissioners										→		
Chairman's proposed budget published										→		
Budget availability advertised										→		
Board of Commissioners' review and input										→		
Public Hearing											→	
Budget adoption												→



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 and staff members.

The budget process is the basis for deciding the allocation of scarce resources among various competing alternatives. 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 County's 2030 Unified Plan, as well as the Business Planning Process. The quality of the County's Unified Plan has received both state and national recognition, with awards from both the Georgia Planning Association as well as the American Planning Association.

The County's 2030 Unified Plan encompasses the following themes:

- Maintaining economic development and fiscal health
- Fostering redevelopment
- Maintaining mobility and accessibility
- Providing more housing choices
- Keeping Gwinnett a preferred place

In developing the 2015 budget, County Administration continued the Business Planning Process that was set up in 2009 which 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 2015 budget was developed with input from four county residents and business people who were selected by the Gwinnett County Board of Commissioners and Chairman Charlotte Nash to serve on the budget review committee. They worked with elected officials and County staff to review departmental business plans and projected revenues to set priorities.

Development of the 2015 budget began in May 2014 when the Board of Commissioners held a strategic planning meeting. In summer 2014, departments submitted budget proposals to the Department of Financial Services. The Department of Financial Services then compiled recommendations into a draft budget for review by Chairman Nash and the budget review committee.

All departments and elected officials submitted their fiscal year 2015 annual operating and capital budgets on or before July 18, 2014. In early September, departments presented their business plans to the Chairman and the review team for consideration. Departmental budget [presentations](#) made to the budget review team may be viewed in the on-demand video section of www.tvgwinnett.com under *Budget Review Meetings*.

With input from the review team, the Chairman presented a proposed budget to the Board of Commissioners on November 18, 2014. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 8, 2014. 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 6, 2015, and is presented in its entirety within this document.

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 budget resolution on the following pages identifies conditions under which budget adjustments can be made and by whose authority.

Budget Resolution Summary

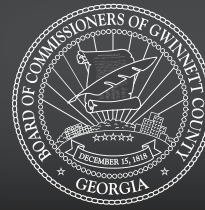
The final outcome of the budget process is the following balanced budget.

FY 2015 Resolution Amounts

Operating Budget	FY 2015
Tax-Related Funds	
General	\$ 246,606,396
G.O. Bond Debt Service (Detention Center)	6,142,158
Development and Enforcement Services District	9,926,204
Fire and EMS	96,922,187
Loganville EMS	24,827
Police Services District	98,957,182
Recreation	31,308,870
Total Tax-Related	\$ 489,887,824
Special Revenue Funds	
Speed Hump	\$ 123,331
Street Lighting	7,742,625
Authority Imaging	960,000
Corrections Inmate	79,200
Crime Victims Assistance	1,200,382
District Attorney Federal Asset Sharing	215,000
E-911	19,489,773
Juvenile Court Supervision	57,784
Police Special Justice	1,034,149
Police Special State	880,240
Sheriff Inmate	558,183
Sheriff Special Justice	75,000
Sheriff Special Treasury	150,000
Sheriff Special State	75,000
Stadium Operating	2,678,596
Tree Bank	10,000
Tourism	7,618,070
Total Special Revenue	\$ 42,947,333
Enterprise Funds	
Airport Operating	\$ 942,444
Local Transit Operating	8,858,289
Solid Waste Operating	43,620,613
Stormwater Operating	31,297,058
Water and Sewer Operating	317,528,457
Total Enterprise	\$ 402,246,861
Internal Service Funds	
Administrative Support	\$ 50,486,779
Auto Liability	1,015,272
Fleet Management	6,228,625
Group Self-Insurance	48,627,347
Risk Management	6,914,642
Workers' Compensation	4,316,621
Total Internal Service	\$ 117,589,286
Total Operating Funds	\$ 1,052,671,304

Capital Budget	FY 2015	FY 2016 – 2020
Tax-Related Funds		
Capital Project	\$ 16,277,234	\$ 182,781,279
Vehicle Replacement	1,999,514	25,474,083
Total Tax-Related	\$ 18,276,748	\$ 208,255,362
Special Revenue Funds		
SPLOST (2009)	\$ 111,536,031	\$ 84,226,494
SPLOST (2014)	123,068,722	228,312,123
Total Special Revenue	\$ 234,604,753	\$ 312,538,617
Enterprise Funds		
Airport R & E	\$ 142,188	\$ 564,045
Solid Waste R & E	12,773	–
Stormwater R & E	20,526,417	108,214,476
Transit R & E	12,687,449	55,377
Water and Sewer R & E/Bond	84,790,015	536,698,000
Total Enterprise	\$ 118,158,842	\$ 645,531,898
Total Capital Funds	\$ 371,040,343	\$ 1,166,325,877

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



RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2015 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 2015 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

READING AND ADOPTION: **January 6, 2015**

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

Name	Present	Vote
Charlotte J. Nash, Chairman	Yes	Yes
Jace Brooks, District 1	Yes	Yes
Lynette Howard, District 2	Yes	Yes
Tommy Hunter, District 3	Yes	Yes
John Heard, District 4	Yes	Yes

On motion of **Commissioner Howard**, 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 2015 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2015 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

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

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

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

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

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

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated Section 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$27,143,782 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 \$92,760,083 and remaining funding of \$65,616,301 anticipated from direct revenues and taxes; and

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

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

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

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

BE IT FURTHER RESOLVED that the 2015 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 or 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;
 - (b) allocate funds previously approved between existing capital projects within the same category of projects within Department or Agency.
2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Department or Agency from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;
 - (b) allocate funds from the established Judicial Reserve to appropriate Department or Agency for required expenses;
 - (c) allocate funds from the established Prisoner Medical Reserve to various Funds, Department or Agency when required to cover expenses;
 - (d) allocate funds from the established Indigent Defense Reserve to appropriate Department or Agency for required expenses;
 - (e) allocate funds from the established Court Reporters Reserve to appropriate Department or Agency for required expenses;
 - (f) allocate funds from the established Court Interpreters Reserve to appropriate Department or Agency for required expenses;
 - (g) allocate funds from the established Inmate Housing Reserve to appropriate Department or Agency for required expenses;
 - (h) allocate funds from the established Fuel/Parts Reserve as required;
 - (i) allocate funds from Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;
 - (j) 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;

- (k) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
 - (l) 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;
 - (m) 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; and
 - (n) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets and all revenue for the Authority Imaging Fund for Special Use Funds and for capital fund contingency project and project specific levels; and
3. The County Administrator to:
- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$25,000;
 - (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; and
 - (d) reallocate funding among projects approved by the Board of Commissioners.

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 may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator; and

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2015 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 2015 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.

Resolution Number: BDG-2015
GCID Number: 2015-0040

Charlotte J. Nash
Charlotte J. Nash, Chairman

1/22/15
Date

Attest:



[Signature]
County Clerk Deputy County Clerk

Approved as to form:

[Signature]
Gwinnett County Staff Attorney

Consolidated Budget – All Funds

FY 2015 Revenues and Appropriations

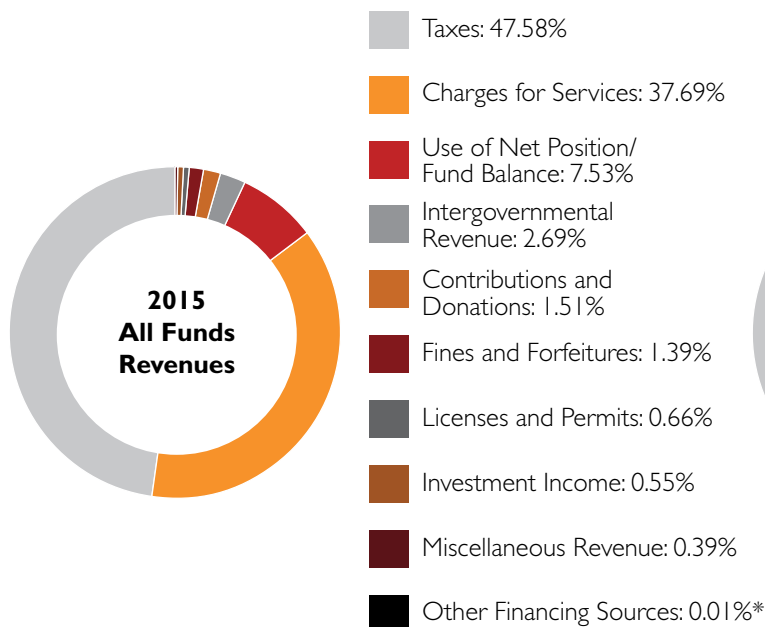
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund Activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$133,175,609 and Internal Service Activity in the amount of \$117,589,286.

FY 2015 Revenues

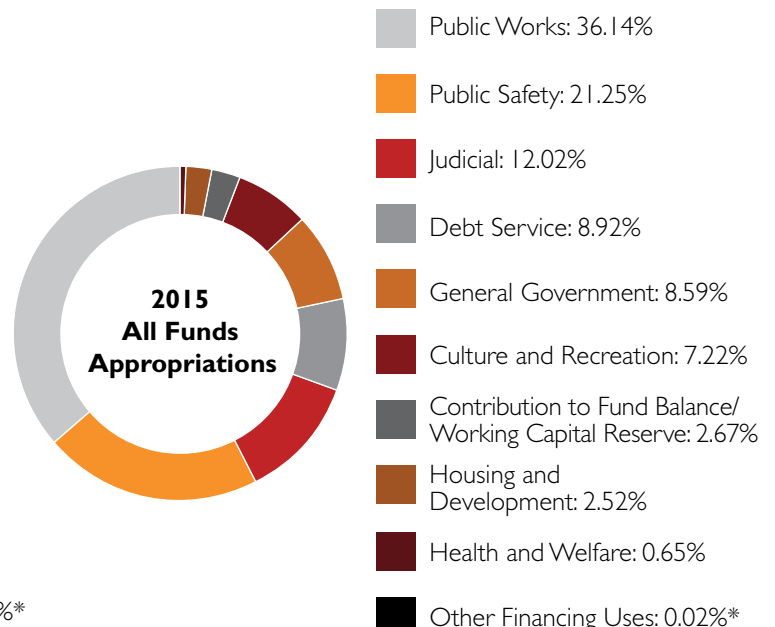
Taxes	\$ 558,061,120
Licenses and Permits	7,722,250
Intergovernmental	31,600,886
Charges for Services	442,119,631
Fines and Forfeitures	16,316,325
Investment Income	6,438,912
Contributions and Donations	17,685,715
Miscellaneous	4,605,858
Other Financing Sources	59,795
Total 2015 Revenues	1,084,610,492
Use of Fund Balance/Net Position	88,336,261
Total Budgeted Revenues	\$ 1,172,946,753

FY 2015 Appropriations

General Government	\$ 100,780,378
Judicial	141,034,076
Public Safety	249,309,685
Public Works	423,810,072
Health and Welfare	7,655,559
Culture and Recreation	84,641,847
Housing and Development	29,589,605
Debt Service	104,566,954
Other Financing Uses	200,000
Total 2015 Appropriations	1,141,588,176
Contribution to Fund Balance/ Working Capital Reserve	31,358,577
Total Budgeted Appropriations	\$ 1,172,946,753



*Value too small to appear on this chart



*Value too small to appear on this chart

Fund Structure and Financial Status

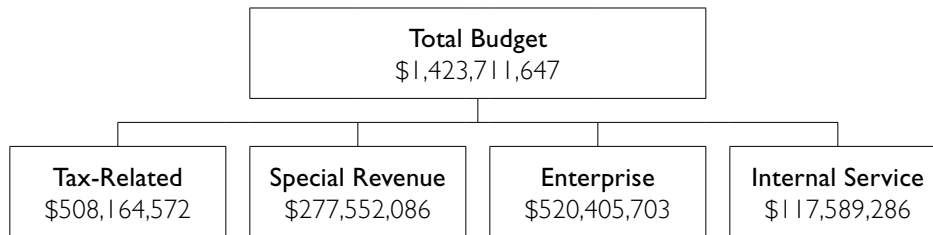


Gwinnett County Government is financially and operationally sound. Emphasizing long-range planning in the budgeting process, a five-year forecast is used to analyze the implications of annual service investments, ensuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. Further, the County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

This section describes the County's financial structure and the condition of the major funds.

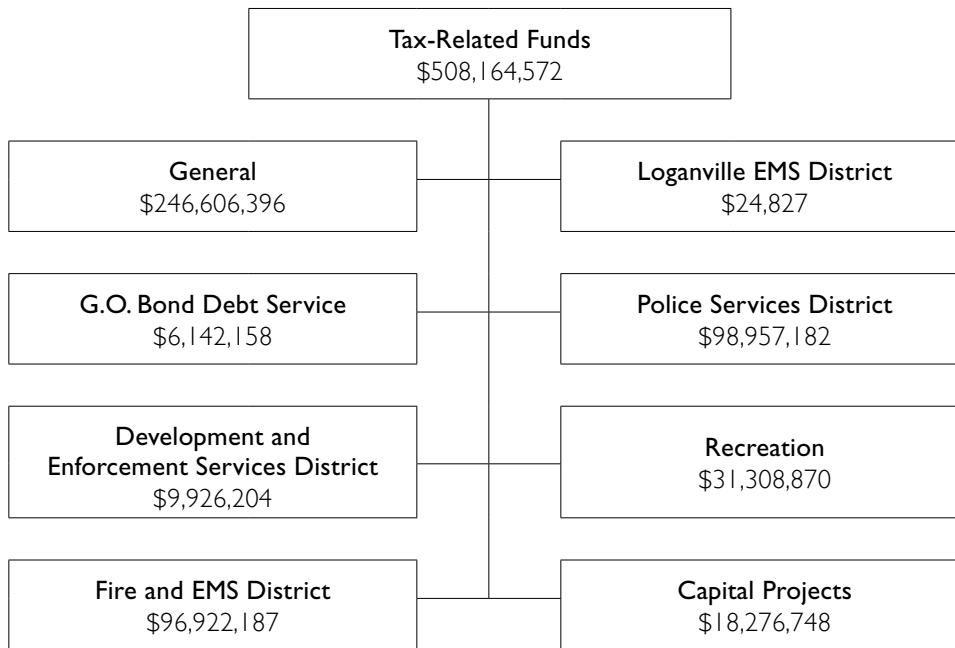
Fund Groups

The 2015 Adopted Budget contains 44 separate funds that are categorized into four fund groups: Tax-Related Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. These groups and the major funds within them are highlighted in the following sections.



Tax-Related Funds

Tax-Related Funds are funds whose primary revenues are derived from taxes. These include the General, General Obligation (G.O.) Bond Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Capital Projects Funds.



General Fund

The General Fund is the second largest operating fund in the 2015 Operating Budget, encompassing operational funding for County services including courts and sheriff, public works, and community services.

In 2015, expenditures of the General Fund are expected to total \$246.3 million—a decrease of \$9.2 million from 2014 actual expenditures. This decrease is primarily attributable to a decrease in contributions to capital of \$30.3 million, offset by an increase in personal services of \$7.9 million for salary adjustments—an increase in operations of \$7.3 million, an increase in allocations to other funds of \$0.9 million, an increase in payments to subsidies of \$0.5 million, an increase in reserves/contingencies of \$4.2 million, and a planned contribution to fund balance of \$0.3 million.

Fund balance reserves remain above the three-month policy level.

G.O. Bond Debt Service Fund

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center and 2012 refunding bonds.

In 2015, expenditures in the Debt Service Fund are expected to total \$4.1 million—a slight decrease from the 2014 actual expenditures of \$4.2 million.

Budgeted revenues totaling \$6.1 million cover debt service requirements in 2014.

Development and Enforcement Services District Fund

This fund accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. The Development and Enforcement Services District includes all properties in unincorporated Gwinnett County. A property tax is levied to support this service district. In 2015, expenditures are expected to total \$9.0 million—an increase of \$1.3 million, or 17.3 percent, from 2014 actual expenditures.

Fire and Emergency Medical Services District Fund

This fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. The Fire and Emergency Medical Services District includes all properties in unincorporated Gwinnett County and all cities except Loganville. A property tax is levied to support this service district. The 2015 expenditures are expected to total \$95.8 million—an increase of \$9.0 million, or 10.4 percent, from 2014 actual expenditures. The 2015 budget includes additional appropriations to expand fire emergency medical services.

Loganville Emergency Medical Services District Fund

This fund accounts for the costs associated with providing Emergency Medical Services to the City of Loganville. The Loganville Emergency Medical Services 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 district.

Police Services District Fund

This fund accounts for the revenues and expenditures attributable to the Police Services District. The Police Services District includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. A property tax is levied to support this service district. In 2015, expenditures are expected to total \$92.8 million—a decrease of \$7.2 million, or 7.2 percent, from 2014 actual expenditures. This decrease is primarily attributable to a decrease of \$16.2 million in the planned contributions to capital projects, offset by an increase in personal services of \$5.1 million for salary adjustments and an increase in operations of \$4.8 million.





Recreation Fund

This fund accounts for the operations and maintenance of County parks recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

In 2015, expenditures in the Recreation Fund are expected to total \$31.3 million—an increase of \$1.3 million, or 4.2 percent, from 2014 actual expenditures.

In 2015, revenues in the Recreation Fund are expected to total \$31.3 million—a decrease of \$0.1 million, or 0.4 percent, from 2014, primarily due to conservative budgeting for tax revenues.

The fund balance reserve remains above the three-month policy level.

Capital Projects Fund

The Capital Projects Fund, which is primarily supported by contributions from the operating tax funds, is budgeted at \$16.3 million in 2015. Contributions to this fund are budgeted as follows:

General Fund	\$ 6,044,309
Fire and Emergency Medical Services District Fund	\$ 1,254,694
Police Services District Fund	\$ 1,988,121
Recreation Fund	\$ 1,145,775
E-911 Fund	\$ 203,600
Police Special Justice Fund	\$ 213,653
Police Special State Fund	\$ 106,000
Group Self-Insurance Fund	\$ 665,850
Fleet Management Fund	\$ 408,425

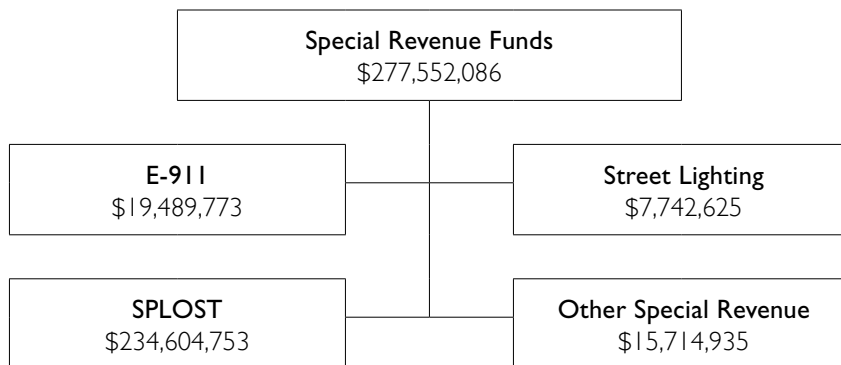
Projects supported in this fund include park improvements, social services facilities, and other County projects. For more information on capital projects, please refer to Sections V and VI of this document.

Vehicle Replacement Fund

This capital project fund, which is primarily supported by contributions from the operating funds, is budgeted at \$2.0 million in 2015. Departments contribute to fund the replacement of vehicles that have surpassed their useful life.

Special Revenue Funds

Special Revenue Funds account for funds that are restricted to a specific purpose by state law or local ordinance. Some of these funds have continuing obligations, such as personnel, while others account for one-time purchases.



E-911 Fund

This 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.

In 2015, expenditures of the E-911 Fund are expected to total \$19.5 million—an increase of \$3.8 million, or 24.4 percent, from 2014 actual expenditures. Included in the 2015 budget is a \$3.7 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the SDS negotiated settlement in early 2012. The cities are paid an estimated amount on or before May and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

In 2015, revenues of the E-911 Fund are expected to total \$14.1 million, and there is a planned use of fund balance of \$5.4 million.

There was an increase in monthly E-911 rates for 2015. The 2015 rates are as follows: Landline \$1.50, Wireless \$1.50, Voice over Internet Protocol \$1.50, and Prepaid \$0.75.

Fund balance reserves remain above the three-month policy level.

Special Purpose Local Option Sales Tax (SPLOST) Programs

Gwinnett County has used SPLOST as a primary source of revenue for capital projects since it became an option for counties in 1985. SPLOST law has changed over the years impacting allowable purposes, allowable length of SPLOST programs, distribution of proceeds, and ballot language, among other things. Throughout all of these changes, the County has been able to adapt, and the residents have supported the use of SPLOST funding to move the County forward. This one-percent sales tax has paid for County and city facilities, acres of greenspace, parks and recreation facilities, new roads and improvements, police and fire stations, and libraries around the county. The passage of SPLOST programs has had a profound impact on county operations by shifting the burden of funding these projects from property taxes.



2005 SPLOST Fund

On November 2, 2004, Gwinnett County voters approved a four-year extension of the SPLOST to be designated for capital improvements in the county and its municipalities. Sales tax collections for the 2005 Program were \$581.5 million. The cities' share allocation was \$93.7 million. This was the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, SPLOST had been exclusively a county tax. In addition to funding for the cities, funds from the 2005 SPLOST were used for library, parks and recreation, public safety, and transportation projects. There is no adopted fiscal year 2015 budget for this program; however, after the fiscal year 2014 audit is finalized, any unused appropriations from prior years will be rolled forward and used in 2015.

2009 SPLOST Fund

In November 2008, Gwinnett County residents approved a referendum authorizing the County to extend the one-percent SPLOST for five years beginning in April 2009 and ending in April 2014. Sales tax collections for the 2009 program totaled \$671.5 million. Collections from the sales tax designated for the County are used solely for capital projects in the areas of parks and recreation, transportation, public safety, court facilities, and libraries. The remaining sales tax collections, approximately 17 percent of the 2009 SPLOST Program, are allocated to Gwinnett's cities. The 2015 budget includes \$111.5 million in appropriations for projects.

2014 SPLOST Fund

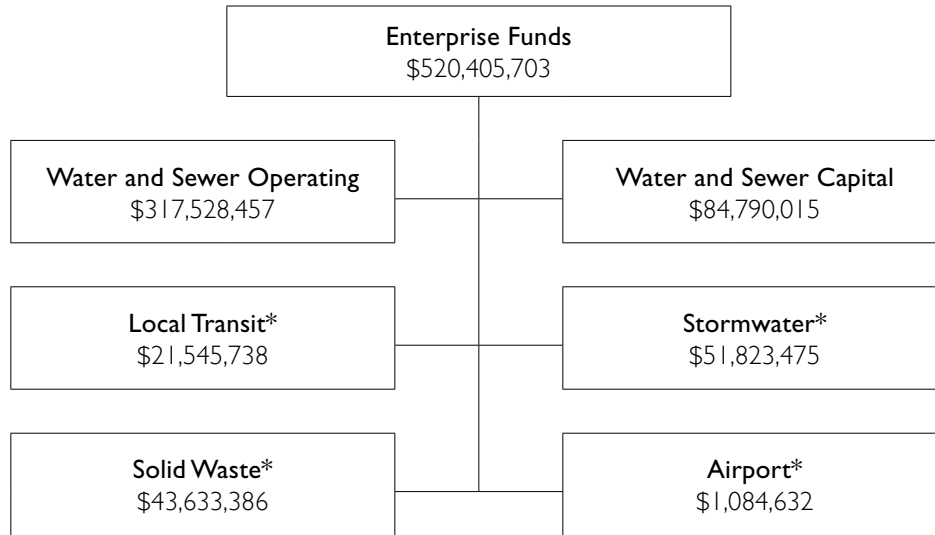
In November 2013, the residents of Gwinnett County approved a referendum authorizing the County to extend the one-percent SPLOST for three years beginning in April 2014. Budgeted sales tax collections for the 2014 three-year program are \$417 million. According to the intergovernmental agreement between Gwinnett County and its cities, the County will receive 78.9 percent of the proceeds and the cities will receive 21.1 percent. The 2015 budget includes \$123 million in appropriations for projects.





Enterprise Funds

Enterprise Funds are operated on a “business-like” basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations and debt service reinvested in infrastructure through a contribution to a related capital fund.



*Capital included

The County operates five Enterprise Funds including the Water and Sewer Fund, Local Transit Operating Fund, Stormwater Operating Fund, Solid Waste Operating Fund, and Airport Operating Fund.

Water and Sewer Operating Fund

This 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. The Water and Sewer Operating Fund is the County’s largest operating fund in the 2015 operating budget.

In 2015, Water and Sewer Operating Fund expenditures are expected to total \$298.4 million—an increase of \$29.8 million, or 11.1 percent, from the 2014 actual level of \$268.6 million. The majority of the increase is related to an increase in contributions to the Renewal and Extension Fund for capital expenditures of \$16.3 million, an increase in operations of \$16.9 million, an increase in debt service of \$0.4 million, offset by a \$1.9 million decrease in personal services and \$1.9 million decrease in contributions to other funds. The personal services category shows a decrease because there was an additional transfer of \$7 million to the Defined Benefit Pension Plan in 2014. General operating expenses are up mainly in the areas of professional services and repair and maintenance. A condition assessment of current assets was completed in 2014 resulting in multiple repair and maintenance projects for 2015. Also, a predictive maintenance large scale training program will begin in 2015 and run through 2017.

In 2015, Water and Sewer Operating Fund revenues are expected to total \$317.5 million—an increase of \$1.6 million, or 0.5 percent, from 2014 actual revenues. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. In December 2014, the Board of Commissioners adopted a water and sewer rate resolution that eliminated the rate increase scheduled to take effect on January 1, 2015. The newly adopted rate resolution covers the period of 2016 – 2021, with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in 2017, 2019, and 2021. County finance staff uses these rates to create models to help determine annual revenue projections to fund operations, capital needs, and existing and projected debt service requirements. These models then help drive the decision making process in setting the water and sewer system’s operating budget.

Water and Sewer Capital Funds

The 2015 budget for the Water and Sewer Renewal and Extension (R&E) Capital Fund is \$84.8 million. The County's Water and Sewer Capital Improvement Program (CIP) is a dynamic, forward-looking plan that balances the need to construct new infrastructure to meet the anticipated demands of a growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both.

The County also has several important ongoing water and sewer maintenance projects. The County has issued more than \$1.3 billion in water and sewer bonds since 1998. Bond proceeds were used to help fund the F. Wayne Hill Water Resources Center, the Shoal Creek Filter Plant, the expansion of the Hill Center, the Yellow River Water Reclamation Facility, the Crooked Creek Water Reclamation Facility, and upgrades to the Patterson-Marathon Pump Station and Force Main. The Water and Sewer R&E Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, which are budgeted at \$84.3 million in 2015, continue to support the R&E fund. More information on Water and Sewer capital projects can be found in Section VI.

Stormwater Operating Fund

This 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 2015, Stormwater Operating Fund expenses are expected to total \$31.1 million—an increase of \$11.8 million, or 61.6 percent, from the 2014 actual level of \$19.3 million, primarily due to an increase in transfers to the Stormwater Renewal and Extension Fund.

A total of \$20.5 million, or 65.9 percent of the 2015 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater facility improvements.

In 2015, Stormwater Fund revenues are expected to total \$31.3 million—a slight increase of \$0.1 million from the 2014 actual level. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. The rate has remained at \$2.46 since fiscal year 2009.



Local Transit Operating Fund

This fund accounts for the operation and maintenance of the transit system. Revenues are received from fares and a contribution from the General Fund. The transit system began express bus service operations to employment centers in downtown Atlanta in November 2001 and added local bus route service a year later. In response to the economic recession and the need to balance the County's operating budget with reduced revenue projections, the County reduced transit service levels and raised fares in mid-2008. Additional service reductions were made effective January 2010. On January 1, 2012, a new rate resolution became effective that adjusted rates to meet the objective that one-third of the expenses for transit be funded by users of the system. In 2015, the County will add two daily express trips from the Indian Trail Park and Ride lot and restore Saturday bus services for local routes that were cut in the 2008 and 2010 service reductions.

In 2015, expenses of the Local Transit Operating Fund are expected to total \$8.9 million—an increase of \$1.2 million, or 16.2 percent, from the 2014 actual level of \$7.6 million.

In 2015, revenues of the Local Transit Operating Fund are expected to total \$8.4 million. The General Fund operating subsidy is expected to total almost \$5 million, and there is a planned use of net position of \$0.5 million.

Solid Waste Operating Fund

This fund accounts for the operations as provided in the *Solid Waste Collection and Disposal Services Ordinance*. Tax revenues are received 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.

In 2015, expenses of the Solid Waste Operating Fund are expected to total \$42.2 million—an increase of \$2.4 million, or 6.2 percent, from the 2014 actual level of \$39.7 million.

In 2015, revenues of the Solid Waste Operating Fund are expected to total \$43.6 million—an increase of \$0.5 million, or 1.2 percent, from the 2014 actual level of \$43.1 million.



Airport Operating Fund

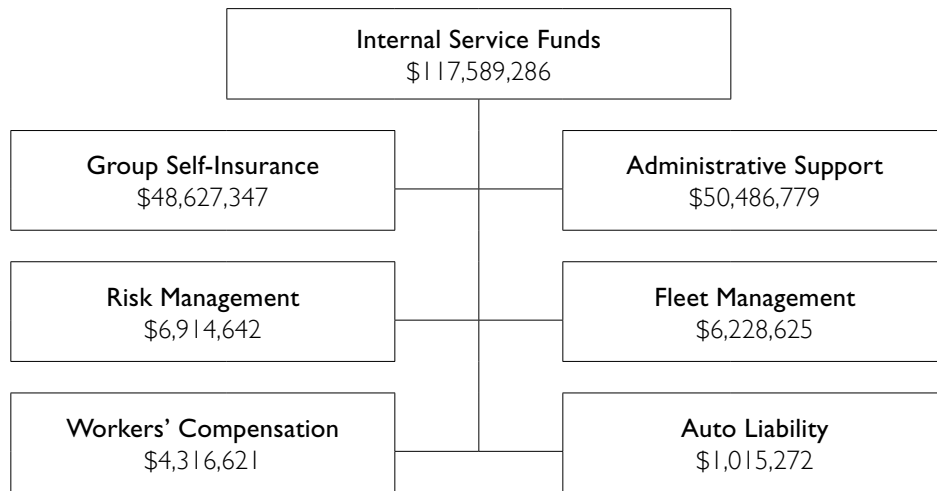
This fund accounts for the operation and maintenance of the County's airport, Briscoe Field.

In 2015, expenses of the Airport Operating Fund are expected to total \$0.9 million, an increase of \$0.1 million or 16.4 percent from the 2014 actual level of \$0.8 million.

In 2015, revenues of the Airport Operating Fund are expected to total \$0.9 million, basically the same as 2014. There is a planned use of net position of \$87,444.

Internal Service 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 pay-as-you-go basis or an actuarial assessment of future costs. The County operates six services on an internal service basis, including administrative support, health, life and disability insurance, risk management, automobile liability, workers' compensation, and fleet management.



The **Administrative Support Fund** accounts for the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners.

In 2015, expenses of the Administrative Support Fund are expected to total \$50.5 million—an increase of \$5.8 million, or 13.0 percent, from the 2014 actual level of \$44.7 million. The majority of this increase is due to budgeted salary adjustments.

In 2015, revenues of the Administrative Support Fund are expected to total \$40.9 million—a decrease of \$6.9 million, or 14.5 percent, from 2014 actual revenues. The majority of the decrease is due to the indirect cost plan being updated to reflect actual expenses, which is historically lower than budgeted expenses. There is a planned use of net position of \$9.6 million in 2015.

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.

In light of increasing health care costs, the financial status of the Group Self-Insurance Fund remains positive.

The County implemented changes in the health plan in 2015 in order to balance costs between the County and participants. Future year changes in this area include continued adjustments to costs to lessen the total financial impact to the County and the enrolled employees.

In 2015, expenses of the Group Self-Insurance Fund are expected to total \$48.6 million—an increase of \$3.0 million, or 6.6 percent, from the 2014 actual level of \$45.6 million. The majority of this increase is a result of expected increases in health insurance costs.

In 2015, revenues of the Group Self-Insurance Fund are expected to total \$44.7 million—a decrease of \$4.2 million, or 8.5 percent, from 2014 actual revenues. There is a planned use of net position of nearly \$4 million in 2015.

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.

In 2015, expenses of the Risk Management Fund are expected to total \$6.9 million—a decrease of \$8.6 million, or 55.4 percent, from 2014 actual expenses. In 2014, the Risk Management Fund made a one-time contribution to the Group Self-Insurance Fund of \$10 million.

In 2015, revenues of the Risk Management Fund are expected to total \$2.6 million—a decrease of \$1.3 million, or 33.0 percent, from 2014 actual revenues, primarily due to a decrease in the charges to other funds. There is a planned use of net position of \$4.3 million in 2015.

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.

In 2015, expenses of the Workers' Compensation Fund are expected to total \$4.3 million—a decrease of nearly \$1.0 million from 2014 actual expenses. This decrease is partially due to a \$3.0 million one-time contribution to the Defined Benefit Pension Plan in 2014, offset by an increase in anticipated claims expense in 2015.

Revenues in the Workers' Compensation Fund consist primarily of charges to other funds. In 2015, revenues of the Workers' Compensation Fund are expected to total \$2.2 million—a decrease of \$1.9 million from 2014 actual revenues. There is a planned use of net position of \$2.1 million in 2015.

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet.

In 2015, expenses of the Fleet Management Fund are expected to total \$6.1 million—an increase of \$0.7 million from 2014 actual expenses.

In 2014, revenues of the Fleet Management Fund are expected to total \$6.2 million—an increase of \$0.3 million from 2014 actual revenues.



All Funds – 2015 Appropriations by Department (in thousands of dollars)

Department	Tax-Related Funds				Special Revenue Funds		Enterprise Funds		Internal Service Funds	Total
	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Sales Tax Capital Projects Funds	Other Special Revenue Funds	Water and Sewer	Other Enterprise Funds	Internal Service Funds	
Clerk of Court	9,204	–	–	–	–	960	–	–	–	10,164
Clerk of Recorder's Court	–	–	1,551	–	–	–	–	–	–	1,551
Community Services Subsidies	20,550	–	–	–	–	–	–	–	–	20,550
Community Services – Elections	1,903	–	–	–	–	–	–	–	–	1,903
Community Services	5,573	–	–	32,976	32,343	–	–	–	–	70,892
Contingencies	–	–	–	436	–	–	–	–	–	436
Corrections	13,376	–	–	443	–	79	–	–	–	13,898
County Administration – BOC	721	–	–	–	–	–	–	–	–	721
County Administration	–	–	–	70	–	–	–	–	4,475	4,545
Debt Service – Governmental	–	–	–	6,142	–	–	–	–	–	6,142
District Attorney	11,814	–	–	154	–	749	–	–	–	12,717
Financial Services	8,206	–	–	–	(8,408)	–	–	107	15,835	15,740
Fire and EMS	–	94,274	–	431	16,147	–	–	–	–	110,852
Human Resources	–	–	–	666	–	–	–	–	56,304	56,970
Information Technology	–	–	–	4,115	–	–	124	79	22,328	26,646
Judiciary	17,622	–	–	–	–	–	–	–	–	17,622
Juvenile Court	6,415	–	–	24	–	58	–	–	–	6,497
Law	–	–	–	–	–	–	–	–	2,173	2,173
Loganville EMS	–	–	–	25	–	–	–	–	–	25
Non-Departmental	35,383	2,066	9,116	5,840	–	3,700	50	30	722	56,907
Planning and Development	837	583	694	6,474	–	10	1,197	492	–	10,287
Police Services	5,466	–	85,371	4,847	9,291	17,704	–	–	–	122,679
Probate Court	2,150	–	–	–	–	–	–	–	–	2,150
Recorder's Court	–	–	1,474	–	–	–	–	–	–	1,474
Sheriff	75,229	–	–	1,014	1,456	858	–	–	–	78,557
Solicitor General	3,590	–	751	–	–	666	–	–	–	5,007
Solid Waste	–	–	–	–	–	–	–	1	–	1
SPLOST Cities' Share	–	–	–	–	31,563	–	–	–	–	31,563
Stadium	–	–	–	–	–	2,679	–	–	–	2,679
Support Services	–	–	–	1,571	35,122	–	–	–	15,752	52,445
Support Services – Airport	–	–	–	–	–	–	–	45	–	45
Support Services – Solid Waste	–	–	–	–	–	–	–	43,621	–	43,621
Tax Commissioner	12,081	–	–	–	–	–	–	–	–	12,081
Tourism	–	–	–	–	–	7,618	–	–	–	7,618
Transportation	16,487	–	–	450	117,090	7,866	–	22,478	–	164,371
Water Resources	–	–	–	–	–	–	400,948	51,234	–	452,182
Total Appropriations	246,607	96,923	98,957	65,678	234,604	42,947	402,319	118,087	117,589	1,423,711

Debt Summary



Due to its rapid growth, the County has used long-term General Obligation and Revenue Bonds to fund the expansion of major capital facilities and infrastructure. 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.

The County protects its financial position and provides the best services to its residents for the least cost through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent audit firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and bond rating use. An excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings aids in the successful marketing of the 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.

The County achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of approximately 40 counties in the United States with this prestigious rating. For approximately 18 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you-go funding and low levels of tax-supported debt.

Major capital projects are traditionally funded through the issuance of long-term debt and pay-as-you-go methods. 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 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. None of the \$1.5 billion **2015 – 2020 Capital Improvement Plan** 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 a new justice and administration center, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. More than \$2.7 billion has been collected since 1985 for capital improvements across the county.

Types of Debt

The issuance of General Obligation (G.O.) Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, G.O. Bonds require 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.

The 2003 G.O. Bonds provided funding of an expansion of the County's Pre-Trial Detention Center. In 2012, the County refunded the portion of those bonds maturing in 2014 through 2019. The result of that refunding was a net present value savings of \$2.2 million. The 2012 Refunding G.O. Bonds have a final maturity date of 2019. These bonds were rated AAA by all three rating agencies and are currently the only G.O. Bonds outstanding.

The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt.

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, 2014, for Gwinnett County was \$2,554,156,000, providing a debt margin of \$2,547,963,000 (unaudited). The County currently uses 0.2 percent of the debt limit. At December 31, 2014, there was a total par amount outstanding of \$19,145,000 in G.O. Bonds.

The following table reflects the County's total outstanding amounts of G.O. debt as of December 31, 2014 (in thousands):

Year	Principal	Interest	Total
2015	\$ 3,480	\$ 658	\$ 4,138
2016	3,690	498	4,188
2017	3,865	395	4,260
2018	3,960	287	4,247
2019	4,150	104	4,254
Total	\$ 19,145	\$ 1,942	\$ 21,087

In addition to G.O. Bonds, the County issues revenue debt to fund some of its capital needs through a lease agreement between the County and the applicable authority. The County pledges income derived from the acquired or constructed assets to pay debt services.

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2014 (unaudited):

**Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds**

\$155,045,000	Series 2005	Issued 3/17/05
\$113,930,000	Series 2006	Issued 3/9/06
\$173,160,000	Series 2008	Issued 8/21/08
\$211,030,000	Series 2009	Issued 10/22/09
\$153,110,000	Series 2011	Issued 7/1/11

The total annual debt service requirements on outstanding revenue bonds as of December 31, 2014, including interest, are as follows:

(in thousands)

Year	Principal	Interest	Total
2015	\$ 61,050	\$ 35,641	\$ 96,691
2016	63,725	33,082	96,807
2017	66,270	30,431	96,701
2018	68,925	27,667	96,592
2019	53,520	24,603	78,123
2020 – 2024	305,445	85,173	390,618
2025 – 2029	187,340	21,777	209,117
Total	\$ 806,275	\$ 258,374	\$ 1,064,649

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 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 December 2014 increased water and sewer rates over a period of five years beginning January 2017. Over the five-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month for a typical residential household) will increase by 4.7 percent from \$88.52 in 2015 to \$92.66 in 2021.

These rate increases will help to offset the debt service cost of existing Water and Sewerage Authority revenue bonds. If favorable market conditions exist, the Water and Sewerage Authority may refund outstanding bonds for debt service savings.



Other outstanding debt amounts as of December 31, 2014, are as follows (unaudited):

Georgia Environmental Facilities Authority (GEFA) Loan Series 2008, 2010, 2011, and 2012
(in thousands)

Year	Principal	Interest	Total
2015	\$ 2,551	\$ 1,401	\$ 3,952
2016	2,629	1,324	3,953
2017	2,709	1,243	3,952
2018	2,791	1,161	3,952
2019	2,876	1,076	3,952
2020 – 2024	15,747	4,015	19,762
2025 – 2029	16,659	1,495	18,154
2030 – 2032	1,909	46	1,955
Total	\$ 47,871	\$ 11,761	\$ 59,632

The total annual requirements on all outstanding debt as of December 31, 2014, including interest, are as follows (unaudited):

(in thousands)

Year	G.O.	Water & Sewer	GEFA	Total
2015	\$ 4,138	\$ 96,691	\$ 3,952	\$ 104,781
2016	4,188	96,807	3,953	104,948
2017	4,260	96,701	3,952	104,913
2018	4,247	96,592	3,952	104,791
2019	4,254	78,123	3,952	86,329
2020 – 2024	–	390,618	19,762	410,380
2025 – 2029	–	209,117	18,154	227,271
2030 – 2032	–	–	1,955	1,955
Total	\$ 21,087	\$ 1,064,649	\$ 59,632	\$ 1,145,368

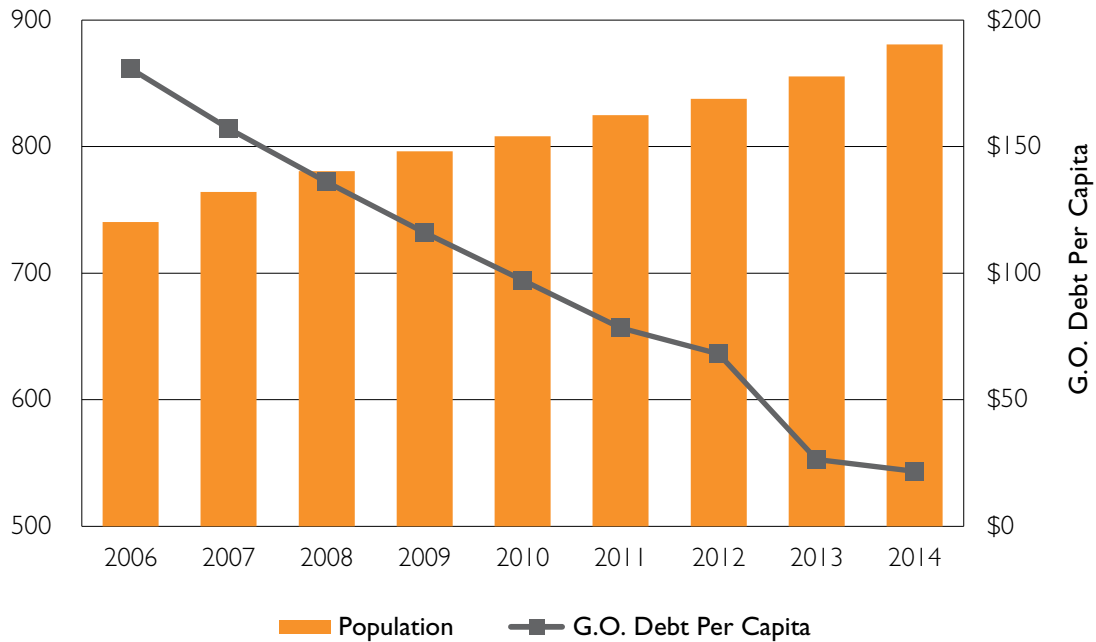
The total annual debt requirement for 2015 is 9.9 percent of the total operating budget of \$1.05 billion, resulting in total operating appropriations less annual debt of \$948 million.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2015 (all debt categories) is approximately \$105 million. Currently, estimated G.O. debt service per capita averages nearly \$22 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010, 2011, or 2012 and has focused on paying off its debt. Specifically, in 2010, the County paid off its Recreation Authority Refunding Bonds and its 1994 Water and Sewer Refunding Bonds. In 2010, the County also restructured its 2001 Development Authority Bonds for debt service savings. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full. In 2012, the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds. In 2013, the County redeemed all outstanding 2003 G.O. Bonds.

In September and October 2014, the Gwinnett Water and Sewerage Authority and the Gwinnett Board of Commissioners approved resolutions allowing the authority to move forward with refunding the callable maturities of the 2005 Water and Sewerage Revenue bonds on a forward/delayed delivery basis. The agenda item awarded the transaction to Citigroup (as the placement agent)/JP Morgan Chase (as the purchaser of these bonds). The date of issuance for these bonds will be August 1, 2015. The interest rate was set at 1.74 percent and the present value savings is \$9.2 million. The debt service savings will begin in 2016.

In November and December 2014, the Gwinnett Water and Sewerage Authority and the Board of Commissioners, respectively, approved resolutions allowing the authority to move forward with refunding the callable maturities of the 2006 Water and Sewerage Revenue bonds on a forward/delayed delivery basis. The agenda item was awarded to Wells Fargo as they offered the lowest true interest rate of 2.36 percent, and the greatest present value savings of \$13.2 million. The date of issuance for these bonds will be August 1, 2016. The debt service savings will begin in 2017.

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



As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown and the County continues to pay off its debt. The reduction in G.O. debt obligations is due in part to voter willingness to fund capital projects through the use of SPLOST program dollars. In addition, the County actively seeks refunding opportunities of existing debt obligations to reduce debt service costs. The County has refunded or redeemed bonds each year since 2010, which has resulted in shortened maturity dates and significant debt service savings.



OPERATING FUNDS

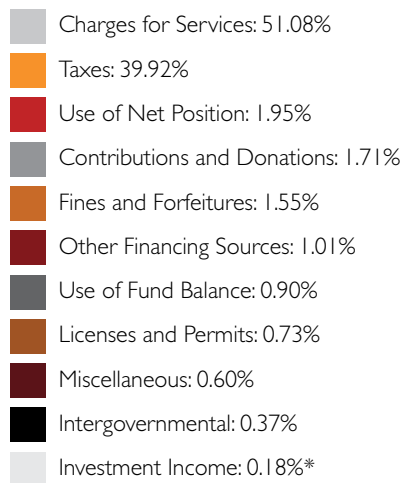
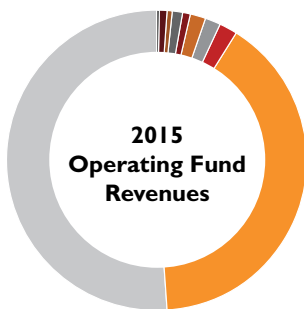
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue, a history of the revenues and expenses/expenditures of each fund, and the 2015 budget.



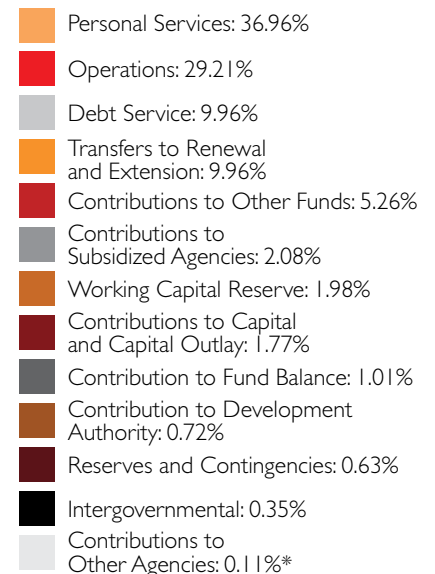
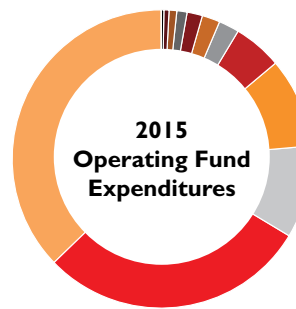
Operating Funds

Revenues and Expenditures by Category FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Taxes	396,904,932	413,847,619	441,078,280	420,274,065	-4.7%
Licenses and Permits	8,011,092	7,945,099	8,041,905	7,722,250	-4.0%
Intergovernmental	3,594,292	4,044,509	4,816,600	3,887,959	-19.3%
Charges for Services	529,650,569	526,933,673	551,447,319	537,660,824	-2.5%
Fines and Forfeitures	15,923,311	17,049,865	16,752,398	16,316,325	-2.6%
Investment Income	1,847,242	1,571,899	2,637,235	1,900,230	-27.9%
Contributions and Donations	10,228,853	15,729,855	16,736,225	17,955,602	7.3%
Miscellaneous	8,830,420	9,027,877	8,341,441	6,312,660	-24.3%
Other Financing Sources	29,687,147	18,932,845	12,213,902	10,636,726	-12.9%
Transfer In – 3 Month Reserve	-	51,129,401	-	-	-
Total	1,004,677,858	1,066,212,642	1,062,065,305	1,022,666,641	-3.7%
Use of Net Position	-	-	-	20,568,956	-
Use of Fund Balance	-	-	-	9,435,707	-
Total Revenues	1,004,677,858	1,066,212,642	1,062,065,305	1,052,671,304	-0.9%
Expenditures					
Personal Services	362,577,888	363,350,272	369,459,410	389,048,824	5.3%
Operations	260,196,830	251,169,820	257,069,214	307,487,634	19.6%
Debt Service	101,623,140	125,292,504	104,478,742	104,860,373	0.4%
Intergovernmental	2,955,328	3,311,605	3,220,837	3,700,000	14.9%
Other Financing Uses	24,817,713	-	-	-	-
Transfers to Renewal and Extension	91,993,000	100,745,995	78,234,497	104,856,472	34.0%
Contributions to Other Funds	70,012,420	73,463,491	64,775,154	55,340,548	-14.6%
Contributions to Service District Funds	820,000	51,129,401	-	-	-
Contribution to Development Authority	7,065,345	7,056,545	7,592,295	7,588,195	-0.1%
Contributions to Subsidized Agencies	21,804,408	21,064,951	21,124,293	21,851,426	3.4%
Contributions to Other Agencies	11,345,640	1,132,250	1,132,250	1,132,250	0.0%
Contributions to Capital and Capital Outlay	19,071,540	27,697,417	65,794,955	18,695,123	-71.6%
Reserves and Contingencies	-	-	-	6,629,225	-
Total Expenditures	974,283,252	1,025,414,251	972,881,647	1,021,190,070	5.0%
Working Capital Reserve	-	-	-	20,885,563	-
Contribution to Fund Balance	-	-	-	10,595,671	-
Total Gross Budget	974,283,252	1,025,414,251	972,881,647	1,052,671,304	8.2%
Less: Indirect Cost	48,311,751	46,613,031	47,545,291	37,930,439	-20.2%
Total Net Budget	925,971,501	978,801,220	925,336,356	1,014,740,865	9.7%



*Value too small to appear on this chart



*Value too small to appear on this chart

Operating Funds

Revenues and Expenditures by Fund FY 2012 – 2015

	2012 Actual		2013 Actual	
	Revenues	Expenditures	Revenues	Expenditures
Tax-Related Funds				
General	428,974,323	426,287,200	258,095,428	296,432,665
G.O. Bond Debt Service (Detention Center)	31,695,203	30,295,254	6,335,676	24,870,813
Development and Enforcement Services District	-	-	12,676,036	7,443,359
Fire and EMS District	-	-	112,086,342	81,665,765
Loganville EMS District	820,000	-	2,865	10,338
Police Services District	-	-	128,058,364	90,196,409
Recreation	30,950,961	26,702,775	29,506,485	29,269,935
Jimmy Carter Boulevard TAD	-	-	-	-
Indian Trail TAD	-	-	-	-
Total Tax-Related	492,440,487	483,285,229	546,761,196	529,889,284
Special Revenue Funds				
Authority Imaging	1,309,410	-	676,194	-
Corrections Inmate Welfare	47,684	62,762	84,747	61,901
Crime Victims Assistance	970,369	857,638	901,399	962,304
District Attorney Federal Asset Sharing	20,156	99,258	120,146	114,450
E-911	11,519,873	16,812,810	13,122,821	15,111,370
Juvenile Court Supervision	67,033	70,840	55,383	59,956
Police Special Justice	124,234	610,547	208,645	567,957
Police Special Treasury	-	193,263	-	71,677
Police Special State	462,255	364,642	729,406	811,464
Sheriff Inmate	435,029	234,168	493,089	246,496
Sheriff Special Justice	91,771	75,058	69,199	122,934
Sheriff Special Treasury	289,981	270,196	217,037	409,944
Sheriff Special State	164	-	164	22,807
Speed Hump	119,122	53,014	118,434	61,087
Stadium	2,337,461	2,146,118	2,394,787	2,155,860
Street Lighting	6,267,815	6,706,652	6,791,580	6,843,368
Tree Bank	2,000	-	51,416	-
Tourism	6,716,780	7,020,234	7,583,762	7,297,862
Total Special Revenue	30,781,137	35,577,200	33,618,209	34,921,437
Enterprise Funds				
Airport Operating	876,119	715,701	858,472	767,211
Local Transit Operating	7,159,437	7,430,870	6,758,663	7,227,894
Solid Waste Operating	42,138,348	40,187,888	42,755,339	41,253,679
Stormwater Operating	31,265,879	28,784,958	30,939,861	30,025,971
Water and Sewer Operating	281,657,007	273,701,027	292,879,313	284,742,521
Total Enterprise	363,096,790	350,820,444	374,191,648	364,017,276
Internal Service Funds				
Administrative Support	53,185,453	48,510,318	52,165,077	43,865,216
Auto Liability	801,465	849,341	1,006,801	434,007
Fleet Management	5,811,585	5,530,926	6,405,486	5,652,525
Group Self-Insurance	43,230,578	40,239,123	44,206,226	39,995,585
Risk Management	13,422,357	6,936,021	4,447,945	4,171,646
Workers' Compensation	1,908,006	2,534,650	3,410,054	2,467,275
Total Internal Service	118,359,444	104,600,379	111,641,589	96,586,254
Total – All Funds	1,004,677,858	974,283,252	1,066,212,642	1,025,414,251

Operating Funds

Revenues and Expenditures by Fund FY 2012 – 2015

	2014 Unaudited		2015 Budget*	
	Revenues	Expenditures	Revenues	Appropriations
Tax-Related Funds				
General	261,451,531	255,515,199	246,606,396	246,308,949
G.O. Bond Debt Service (Detention Center)	6,752,681	4,174,625	6,142,158	4,142,275
Development and Enforcement Services District	10,483,770	7,661,025	9,926,204	8,986,571
Fire and EMS District	100,746,111	86,754,179	96,922,187	95,776,749
Loganville EMS District	4,865	19,045	4,059	24,827
Police Services District	104,710,300	99,976,715	98,957,182	92,760,083
Recreation	31,432,854	30,039,247	31,308,870	31,305,101
Jimmy Carter Boulevard TAD	379,608	-	-	-
Indian Trail TAD	89,489	-	-	-
Total Tax-Related	516,051,209	484,140,035	489,867,056	479,304,555
Special Revenue Funds				
Authority Imaging	645,571	-	923,321	960,000
Corrections Inmate Welfare	82,695	46,981	79,200	75,279
Crime Victims Assistance	939,841	1,007,993	944,147	1,200,382
District Attorney Federal Asset Sharing	11,649	106,237	-	215,000
E-911	15,065,075	15,661,961	14,067,632	19,489,773
Juvenile Court Supervision	47,733	51,393	57,784	51,569
Police Special Justice	257,648	650,200	-	1,034,149
Police Special Treasury	-	-	-	-
Police Special State	387,453	487,422	-	880,240
Sheriff Inmate	575,730	315,168	556,788	558,183
Sheriff Special Justice	96,084	-	-	75,000
Sheriff Special Treasury	170,582	403,598	-	150,000
Sheriff Special State	8,128	10,500	-	75,000
Speed Hump	119,747	58,836	123,331	121,065
Stadium	2,409,585	2,683,640	2,629,133	2,678,596
Street Lighting	6,792,459	6,616,625	6,893,174	7,742,625
Tree Bank	68,160	-	10,000	10,000
Tourism	8,224,540	7,050,035	7,247,884	7,618,070
Total Special Revenue	35,902,680	35,150,589	33,532,394	42,934,931
Enterprise Funds				
Airport Operating	936,555	809,825	855,000	942,444
Local Transit Operating	7,536,468	7,625,933	8,361,376	8,858,289
Solid Waste Operating	43,099,661	39,748,671	43,620,613	42,195,432
Stormwater Operating	31,168,525	19,253,640	31,297,058	31,106,497
Water and Sewer Operating	315,887,169	268,566,557	317,528,457	298,381,293
Total Enterprise	398,628,378	336,004,626	401,662,504	381,483,955
Internal Service Funds				
Administrative Support	47,768,984	44,673,091	40,860,650	50,486,779
Auto Liability	1,008,048	1,068,740	1,011,000	1,015,272
Fleet Management	5,890,758	5,442,112	6,228,625	6,105,968
Group Self-Insurance	48,835,937	45,618,955	44,664,270	48,627,347
Risk Management	3,882,291	15,509,639	2,600,142	6,914,642
Workers' Compensation	4,097,020	5,273,860	2,240,000	4,316,621
Total Internal Service	111,483,038	117,586,397	97,604,687	117,466,629
Total – All Funds	1,062,065,305	972,881,647	1,022,666,641	1,021,190,070

*Revenues in the 2015 budget column do not include any budgeted use of fund balance/net position and appropriations do not include any contribution to fund balance/working capital reserve.

Operating Funds

Fund Balance Summaries FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
General Fund				
Balance January 1	171,849,564	174,536,687	136,199,450	142,135,782
Sources	428,974,323	258,095,428	261,451,531	246,606,396
Uses	(426,287,200)	(296,432,665)	(255,515,199)	(246,308,949)
Ending Fund Balance	174,536,687	136,199,450	142,135,782	142,433,229
Required Reserve*	106,571,800	61,250,095	63,878,800	61,577,237
G. O. Bond Debt Service Fund (Detention Center)				
Balance January 1	27,492,947	28,892,896	10,357,759	12,935,815
Sources	31,695,203	6,335,676	6,752,681	6,142,158
Uses	(30,295,254)	(24,870,813)	(4,174,625)	(4,142,275)
Ending Fund Balance	28,892,896	10,357,759	12,935,815	14,935,698
Development and Enforcement Services District Fund				
Balance January 1	-	-	5,232,677	8,055,422
Sources	-	12,676,036	10,483,770	9,926,204
Uses	-	(7,443,359)	(7,661,025)	(8,986,571)
Ending Fund Balance	-	5,232,677	8,055,422	8,995,055
Required Reserve*		1,860,021	1,915,256	2,246,643
Fire and EMS District Fund				
Balance January 1	-	-	30,420,577	44,412,509
Sources	-	112,086,342	100,746,111	96,922,187
Uses	-	(81,665,765)	(86,754,179)	(95,776,749)
Ending Fund Balance	-	30,420,577	44,412,509	45,557,947
Required Reserve*		20,357,961	21,688,545	23,944,187
Loganville EMS District Fund				
Balance January 1	-	820,000	812,527	798,347
Sources	820,000	2,865	4,865	4,059
Uses	-	(10,338)	(19,045)	(24,827)
Ending Fund Balance	820,000	812,527	798,347	777,579
Police Services District Fund				
Balance January 1	-	-	37,861,955	42,595,540
Sources	-	128,058,364	104,710,300	98,957,182
Uses	-	(90,196,409)	(99,976,715)	(92,760,083)
Ending Fund Balance	-	37,861,955	42,595,540	48,792,639
Required Reserve*		22,497,640	24,994,179	23,190,021
Recreation Fund				
Balance January 1	10,150,882	14,399,068	14,635,618	16,029,225
Sources	30,950,961	29,506,485	31,432,854	31,308,870
Uses	(26,702,775)	(29,269,935)	(30,039,247)	(31,305,101)
Ending Fund Balance	14,399,068	14,635,618	16,029,225	16,032,994
Required Reserve*	6,675,694	7,312,612	7,509,812	7,826,275
Jimmy Carter Boulevard TAD Fund				
Balance January 1	-	-	-	379,608
Sources	-	-	379,608	-
Uses	-	-	-	-
Ending Fund Balance	-	-	379,608	379,608
Indian Trail TAD Fund				
Balance January 1	-	-	-	89,489
Sources	-	-	89,489	-
Uses	-	-	-	-
Ending Fund Balance	-	-	89,489	89,489

*Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Authority Imaging Fund				
Balance January 1	-	1,309,410	1,985,604	2,631,175
Sources	1,309,410	676,194	645,571	923,321
Uses	-	-	-	(960,000)
Ending Fund Balance	1,309,410	1,985,604	2,631,175	2,594,496
Corrections Inmate Welfare Fund				
Balance January 1	62,360	47,282	70,128	105,842
Sources	47,684	84,747	82,695	79,200
Uses	(62,762)	(61,901)	(46,981)	(75,279)
Ending Fund Balance	47,282	70,128	105,842	109,763
Crime Victims Assistance Fund				
Balance January 1	1,310,073	1,422,804	1,361,899	1,293,747
Sources	970,369	901,399	939,841	944,147
Uses	(857,638)	(962,304)	(1,007,993)	(1,200,382)
Ending Fund Balance	1,422,804	1,361,899	1,293,747	1,037,512
District Attorney Federal Asset Sharing Fund				
Balance January 1	528,509	449,407	455,103	360,515
Sources	20,156	120,146	11,649	-
Uses	(99,258)	(114,450)	(106,237)	(215,000)
Ending Fund Balance	449,407	455,103	360,515	145,515
E-911 Fund				
Balance January 1	34,709,737	29,416,800	27,428,251	26,831,365
Sources	11,519,873	13,122,821	15,065,075	14,067,632
Uses	(16,812,810)	(15,111,370)	(15,661,961)	(19,489,773)
Ending Fund Balance	29,416,800	27,428,251	26,831,365	21,409,224
Required Reserve*	4,203,203	3,777,843	3,915,490	4,872,443
Juvenile Court Supervision Fund				
Balance January 1	111,723	107,916	103,343	99,683
Sources	67,033	55,383	47,733	57,784
Uses	(70,840)	(59,956)	(51,393)	(51,569)
Ending Fund Balance	107,916	103,343	99,683	105,898
Police Special Justice Fund				
Balance January 1	3,889,504	3,403,191	3,043,879	2,651,327
Sources	124,234	208,645	257,648	-
Uses	(610,547)	(567,957)	(650,200)	(1,034,149)
Ending Fund Balance	3,403,191	3,043,879	2,651,327	1,617,178
Police Special Treasury Fund				
Balance January 1	264,940	71,677	-	-
Sources	-	-	-	-
Uses	(193,263)	(71,677)	-	-
Ending Fund Balance	71,677	-	-	-
Police Special State Fund				
Balance January 1	2,968,448	3,066,061	2,984,003	2,884,034
Sources	462,255	729,406	387,453	-
Uses	(364,642)	(811,464)	(487,422)	(880,240)
Ending Fund Balance	3,066,061	2,984,003	2,884,034	2,003,794

*Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Sheriff Inmate Fund				
Balance January 1	1,619,038	1,819,899	2,066,492	2,327,054
Sources	435,029	493,089	575,730	556,788
Uses	(234,168)	(246,496)	(315,168)	(558,183)
Ending Fund Balance	1,819,899	2,066,492	2,327,054	2,325,659
Sheriff Special Justice Fund				
Balance January 1	201,730	218,443	164,708	260,792
Sources	91,771	69,199	96,084	-
Uses	(75,058)	(122,934)	-	(75,000)
Ending Fund Balance	218,443	164,708	260,792	185,792
Sheriff Special Treasury Fund				
Balance January 1	826,862	846,647	653,740	420,724
Sources	289,981	217,037	170,582	-
Uses	(270,196)	(409,944)	(403,598)	(150,000)
Ending Fund Balance	846,647	653,740	420,724	270,724
Sheriff Special State Fund				
Balance January 1	163,945	164,109	141,466	139,094
Sources	164	164	8,128	-
Uses	-	(22,807)	(10,500)	(75,000)
Ending Fund Balance	164,109	141,466	139,094	64,094
Speed Hump Fund				
Balance January 1	1,081,744	1,147,852	1,205,199	1,266,110
Sources	119,122	118,434	119,747	123,331
Uses	(53,014)	(61,087)	(58,836)	(121,065)
Ending Fund Balance	1,147,852	1,205,199	1,266,110	1,268,376
Required Reserve*	13,254	15,272	14,709	30,266
Stadium Fund				
Balance January 1	849,515	1,040,858	1,279,785	1,005,730
Sources	2,337,461	2,394,787	2,409,585	2,629,133
Uses	(2,146,118)	(2,155,860)	(2,683,640)	(2,678,596)
Ending Fund Balance	1,040,858	1,279,785	1,005,730	956,267
Street Lighting Fund				
Balance January 1	3,419,542	2,980,705	2,928,917	3,104,751
Sources	6,267,815	6,791,580	6,792,459	6,893,174
Uses	(6,706,652)	(6,843,368)	(6,616,625)	(7,742,625)
Ending Fund Balance	2,980,705	2,928,917	3,104,751	2,255,300
Required Reserve*	1,676,663	1,653,584	1,654,156	1,935,656
Tree Bank Fund				
Balance January 1	60,307	62,307	113,723	181,883
Sources	2,000	51,416	68,160	10,000
Uses	-	-	-	(10,000)
Ending Fund Balance	62,307	113,723	181,883	181,883
Tourism Fund				
Balance January 1	6,701,633	6,398,179	6,684,079	7,858,584
Sources	6,716,780	7,583,762	8,224,540	7,247,884
Uses	(7,020,234)	(7,297,862)	(7,050,035)	(7,618,070)
Ending Fund Balance	6,398,179	6,684,079	7,858,584	7,488,398

*Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Tax-Related Funds

Operating Tax-Related Funds



Definitions

The **Operating Tax-Related Fund Group** consists of funds that derive their revenue primarily from property taxes.

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 is defined as 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.

Operating Tax-Related Funds

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 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.

The **General Obligation Debt Service – Detention Center Fund** specifically accounts 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 is derived principally from a countywide property tax levied for debt services.

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.

The **Fire and Emergency Medical Services (EMS) 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.

The **Loganville Emergency Medical Services (EMS) District Fund** accounts for the revenues and expenditures attributable to the Loganville Emergency Medical Services 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 as compensation to the city of Loganville for fire and other associated services previously provided by the city of Loganville on behalf of the County.

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.

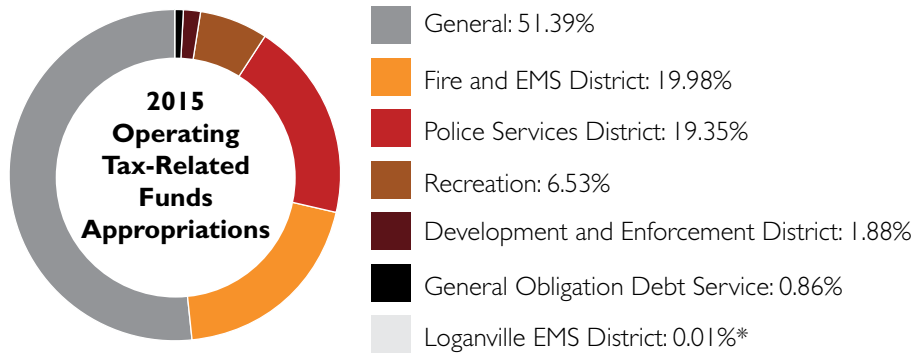
Operating Tax-Related Funds

Definitions

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.

The **Jimmy Carter Boulevard TAD Fund** accounts for the positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). 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 Gwinnett Village Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). 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 Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.



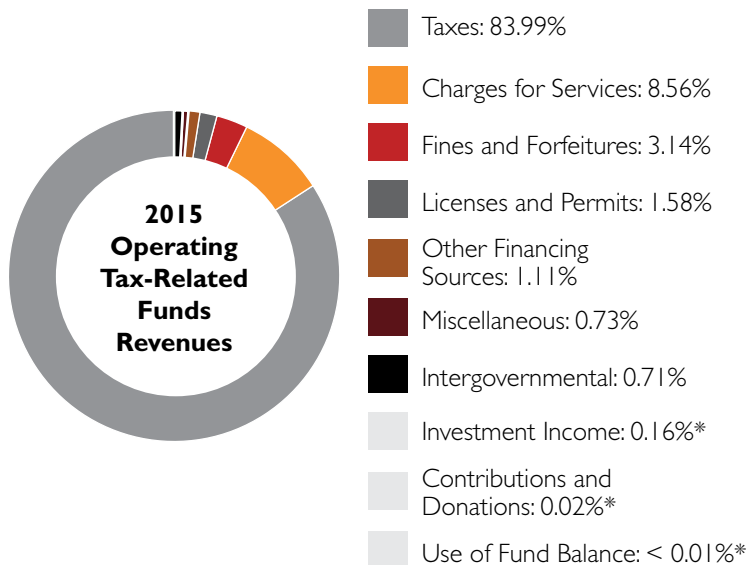
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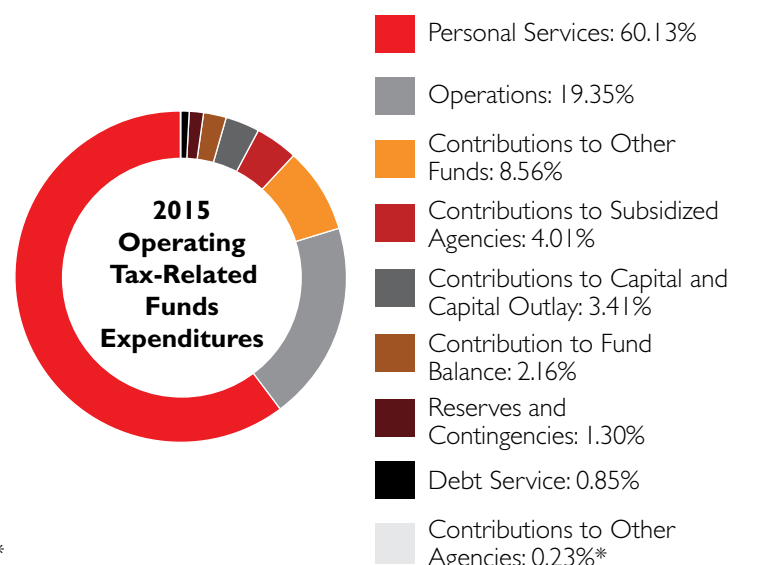
Operating Tax-Related Funds

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Taxes	389,132,100	404,518,928	431,273,357	411,452,481	-4.6%
Licenses and Permits	8,009,092	7,893,683	7,973,745	7,712,250	-3.3%
Intergovernmental	3,194,292	3,644,509	4,416,600	3,487,959	-21.0%
Charges for Services	46,566,733	45,423,184	43,155,123	41,945,008	-2.8%
Fines and Forfeitures	14,090,288	15,044,385	14,892,763	15,372,178	3.2%
Investment Income	1,091,101	915,541	1,554,992	798,466	-48.7%
Contributions and Donations	67,643	50,641	55,857	85,602	53.3%
Miscellaneous	4,080,168	4,940,399	4,512,194	3,595,958	-20.3%
Other Financing Sources	26,209,070	13,200,525	8,216,578	5,417,154	-34.1%
Transfer In – 3 Month Reserve	-	51,129,401	-	-	-
Total	492,440,487	546,761,196	516,051,209	489,867,056	-5.1%
Use of Fund Balance	-	-	-	20,768	-
Total Revenues	492,440,487	546,761,196	516,051,209	489,887,824	-5.1%
Expenditures					
Personal Services	273,019,716	274,835,485	269,710,475	294,591,971	9.2%
Operations	78,305,736	75,972,260	76,658,577	94,787,912	23.6%
Debt Service	5,477,541	24,869,493	4,173,525	4,140,975	-0.8%
Other Financing Uses	24,817,713	-	-	-	-
Contributions to Other Funds	51,452,197	56,510,555	49,220,994	41,916,075	-14.8%
Contributions to Service District Funds	820,000	51,129,401	-	-	-
Contributions to Subsidized Agencies	19,853,752	18,862,752	19,121,001	19,657,396	2.8%
Contributions to Other Agencies	11,345,640	1,132,250	1,132,250	1,132,250	0.0%
Contributions to Capital and Capital Outlay	18,192,934	26,577,088	64,123,213	16,728,751	-73.9%
Reserves and Contingencies	-	-	-	6,349,225	-
Total	483,285,229	529,889,284	484,140,035	479,304,555	-1.0%
Contribution to Fund Balance	-	-	-	10,583,269	-
Total Expenditures	483,285,229	529,889,284	484,140,035	489,887,824	1.2%



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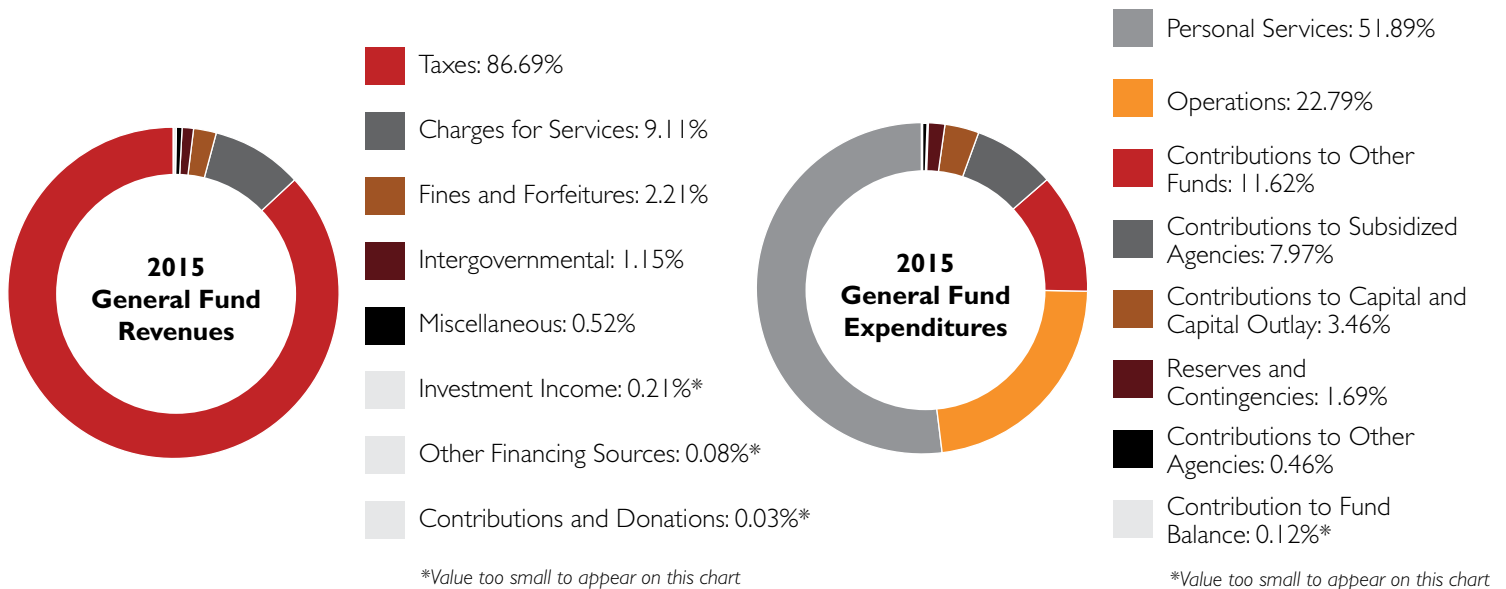


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General Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	171,849,564	174,536,687	136,199,450	142,135,782	
Revenues					
Taxes	357,048,871	221,385,148	225,565,883	213,786,994	-5.2%
Licenses and Permits	8,009,092	-	-	-	-
Intergovernmental	3,088,657	3,495,411	3,671,295	2,843,219	-22.6%
Charges for Services	43,015,405	24,701,988	22,745,381	22,461,915	-1.2%
Fines and Forfeitures	14,090,288	4,922,304	4,795,649	5,442,405	13.5%
Investment Income	1,045,288	850,491	1,328,472	513,291	-61.4%
Contributions and Donations	67,343	42,388	45,737	82,752	80.9%
Miscellaneous	2,348,897	2,460,683	1,831,409	1,277,956	-30.2%
Other Financing Sources	260,482	237,015	1,467,705	197,864	-86.5%
Total Revenues	428,974,323	258,095,428	261,451,531	246,606,396	-5.7%
Expenditures					
Personal Services	259,184,526	126,872,490	120,007,490	127,968,046	6.6%
Operations	69,813,685	47,562,921	47,682,137	56,200,631	17.9%
Contributions to Other Funds	48,272,772	39,846,875	32,942,430	28,652,946	-13.0%
Contributions to Service District Funds	820,000	51,129,401	-	-	-
Contributions to Subsidized Agencies	19,853,752	18,862,752	19,121,001	19,657,396	2.8%
Contributions to Other Agencies	11,345,640	1,127,250	1,127,250	1,127,250	0.0%
Contributions to Capital and Capital Outlay	16,996,825	11,030,976	34,634,891	8,527,680	-75.4%
Reserves and Contingencies	-	-	-	4,175,000	-
Total	426,287,200	296,432,665	255,515,199	246,308,949	-3.6%
Contribution to Fund Balance	-	-	-	297,447	-
Total Expenditures	426,287,200	296,432,665	255,515,199	246,606,396	-3.5%
Fund Balance December 31	174,536,687	136,199,450	142,135,782	142,433,229	0.2%

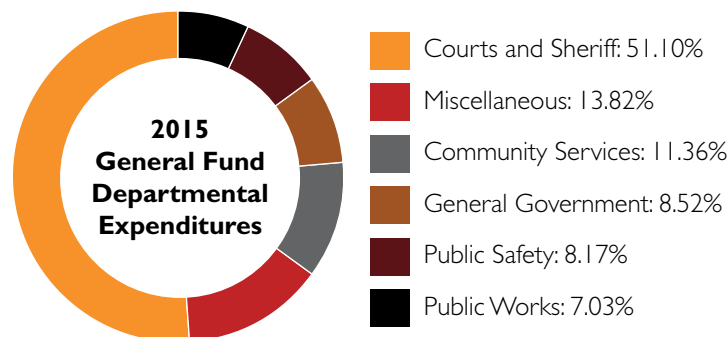


General Fund

Departmental Expenditures FY 2012 – 2015

Agency	Group	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Clerk of Court	Courts and Sheriff	8,781,673	8,794,961	8,750,043	9,203,505
Clerk of Recorder's Court	Courts and Sheriff	1,217,353	-	-	-
Community Services	Community Services	3,716,260	3,683,825	3,486,048	5,572,992
Community Services – Elections	Community Services	5,345,750	2,464,425	3,665,946	1,902,553
Contributions to Capital*	Contribution to Capital	10,000,000	-	-	-
Contributions to Service District Funds*	Contribution to Service District Funds	-	51,129,401	-	-
Corrections	Public Safety	13,065,161	12,493,969	12,964,180	13,376,297
County Administration	General Government	1,041,304	1,074,906	776,522	721,231
District Attorney	Courts and Sheriff	9,686,652	10,235,152	10,859,479	11,814,052
Financial Services	General Government	8,335,753	8,475,316	8,213,269	8,205,627
Fire and Emergency Services	Public Safety	81,705,326	-	-	-
Judiciary	Courts and Sheriff	21,258,669	21,028,666	21,786,680	17,622,406
Juvenile Court	Courts and Sheriff	6,220,352	6,327,835	6,678,217	6,414,973
Medical Examiner	Public Safety	1,119,544	1,192,531	1,237,087	1,306,013
Miscellaneous	Miscellaneous	32,256,253	43,705,570	47,397,784	34,076,964
Planning and Development	Public Works	6,778,088	427,323	402,968	836,845
Police Services	Public Safety	91,380,120	4,090,224	4,468,519	5,465,614
Probate Court	Courts and Sheriff	1,916,097	1,905,217	1,969,717	2,150,318
Probation	Courts and Sheriff	9,218	-	-	-
Recorder's Court Judges	Courts and Sheriff	1,645,992	-	-	-
Sheriff	Courts and Sheriff	71,106,026	71,292,187	74,144,007	75,228,755
Solicitor	Courts and Sheriff	3,854,712	3,283,611	3,433,986	3,590,357
Subsidized Agencies	Community Services	20,521,108	19,584,202	19,846,901	20,549,659
Tax Commissioner	General Government	10,652,095	10,783,476	11,391,830	12,081,242
Transportation	Public Works	14,673,694	14,459,868	14,042,016	16,486,993
Total		426,287,200	296,432,665	255,515,199	246,606,396

*Included as a stand alone category.





Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Prior to 2013, this category also included occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes. As of fiscal year 2013, these revenues are budgeted in the service district funds.

Assumptions: Taxes represent almost 87 percent of the total fiscal year 2015 General Fund revenues. In fact, property taxes alone make up 84 percent of General Fund revenues. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	357,048,871	-1.2%
2013 Actual	221,385,148	-38.0%
2014 Unaudited	225,565,883	1.9%
2015 Budget	213,786,994	-5.2%

Licenses and Permits

Definition: As of fiscal year 2013, licenses and permits revenues are budgeted in the service district funds. Previously, this category included revenues realized from business licenses, alcoholic privilege licenses, permits, and trade licenses in the General Fund.

Assumptions: No revenues were budgeted for licenses and permits in the General Fund in 2015. These are now budgeted in the service district funds.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	8,009,092	7.3%
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–

Intergovernmental

Definition: Revenues in this category consist of reimbursements or contributions from federal, state, and other local governments or agencies.

Assumptions: This category represents approximately one (1) percent of the total fiscal year 2015 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

General Fund

Revenue Definitions and Assumptions

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	3,088,657	-4.0%
2013 Actual	3,495,411	13.2%
2014 Unaudited	3,671,295	5.0%
2015 Budget	2,843,219	-22.6%

Charges for Services

Definition: This category consists of revenues realized from fees charged for services from various County departments. Examples of these fees include charges and commissions for the Tax Commissioner, fees and charges for animal control, and correctional work release and work alternative programs. The Gwinnett County Board of Commissioners sets these fees.

Prior to 2013, this category also included building fees, development permits, and ambulance transport fees. As of fiscal year 2013, these revenues are budgeted in the service district funds.

Assumptions: This category represents almost 9 percent of the total fiscal year 2015 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	43,015,405	-18.9%
2013 Actual	24,701,988	-42.6%
2014 Unaudited	22,745,381	-7.9%
2015 Budget	22,461,915	-1.2%

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the courts of Gwinnett County. This category also includes charges collected by the Gwinnett County Sheriff, which are mandated by state law and adopted by the Board of Commissioners.

Assumptions: This category represents 2 percent of the total fiscal year 2015 General Fund revenues. The fluctuation between fiscal year 2012 and fiscal year 2013 primarily related to Clerk of Recorder's Court fines and forfeitures that were received in the General Fund in fiscal year 2012 and moved to the service district funds in fiscal year 2013.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	14,090,288	5.2%
2013 Actual	4,922,304	-65.1%
2014 Unaudited	4,795,649	-2.6%
2015 Budget	5,442,405	13.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

General Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,045,288	34.5%
2013 Actual	850,491	-18.6%
2014 Unaudited	1,328,472	56.2%
2015 Budget	513,291	-61.4%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: There has been wide variability in the revenues for contributions and donations.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	67,343	-14.0%
2013 Actual	42,388	-37.1%
2014 Unaudited	45,737	7.9%
2015 Budget	82,752	80.9%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents less than one (1) percent of total fiscal year 2015 General Fund revenues. In 2012, approximately \$1.7 million in miscellaneous revenue that was previously recorded in the General Fund was recorded in the Administrative Support Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	2,348,897	-48.6%
2013 Actual	2,460,683	4.8%
2014 Unaudited	1,831,409	-25.6%
2015 Budget	1,277,956	-30.2%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: This category represents less than one (1) percent of total fiscal year 2015 General Fund revenues. The revenue associated with this category has varied greatly over the years.

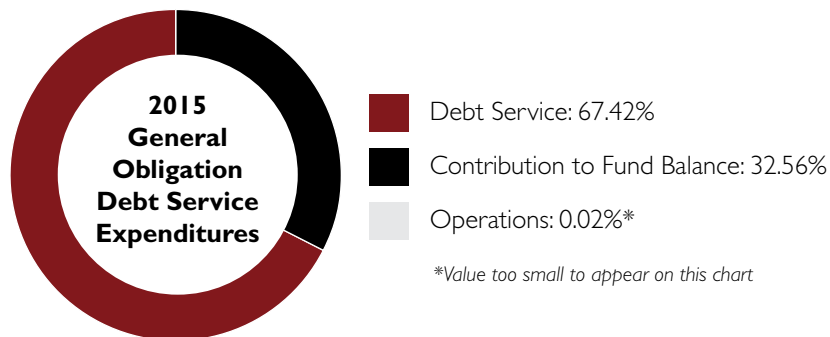
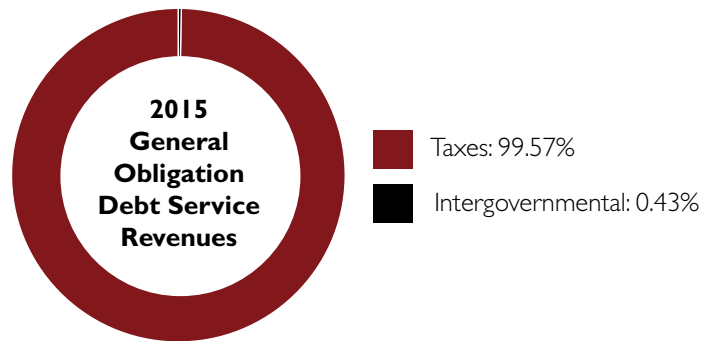
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	260,482	-46.3%
2013 Actual	237,015	-9.0%
2014 Unaudited	1,467,705	519.2%
2015 Budget	197,864	-86.5%

General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	27,492,947	28,892,896	10,357,759	12,935,815	
Revenues					
Taxes	6,522,899	6,306,798	6,721,174	6,116,018	-9.0%
Intergovernmental	20,449	28,859	30,299	26,140	-13.7%
Investment Income	34,546	19	1,208	-	-100.0%
Other Financing Sources	25,117,309	-	-	-	-
Total Revenues	31,695,203	6,335,676	6,752,681	6,142,158	-9.0%
Expenditures					
Operations	-	1,320	1,100	1,300	18.2%
Debt Service	5,477,541	24,869,493	4,173,525	4,140,975	-0.8%
Other Financing Uses	24,817,713	-	-	-	-
Total	30,295,254	24,870,813	4,174,625	4,142,275	-0.8%
Contribution to Fund Balance	-	-	-	1,999,883	-
Total Expenditures	30,295,254	24,870,813	4,174,625	6,142,158	47.1%
Fund Balance December 31	28,892,896	10,357,759	12,935,815	14,935,698	



General Obligation Debt Service Fund (Detention Center)



Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: For many years, Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	6,522,899	-8.2%
2013 Actual	6,306,798	-3.3%
2014 Unaudited	6,721,174	6.6%
2015 Budget	6,116,018	-9.0%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates. The rate is \$1.00 for the first \$1,000 or fraction thereof, and ten cents (\$0.10) for each additional \$100.

Assumptions: Historically, this category represented less than 1 percent of the total G.O. Bond Fund (Detention Center) revenues.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	20,449	-36.6%
2013 Actual	28,859	41.1%
2014 Unaudited	30,299	5.0%
2015 Budget	26,140	-13.7%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	34,546	44.2%
2013 Actual	19	-99.9%
2014 Unaudited	1,208	6257.9%
2015 Budget	—	-100.0%

General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Other Financing Sources

Definition: Revenues from this category include revenues transferred from other funds, the issuance of long-term debt, and, if significant, asset disposals of the government.

Assumptions: In 2012, the County refunded its 2003 General Obligation Bonds. As a result of the refunding, the bonds' maturity dates have been shortened by four years, and the County will save approximately \$2.2 million in debt service over the remaining life of the bonds. The remaining fund balance from the 2002 G.O. Bond was transferred to this fund in 2011.

Other Financing Sources History and Projections

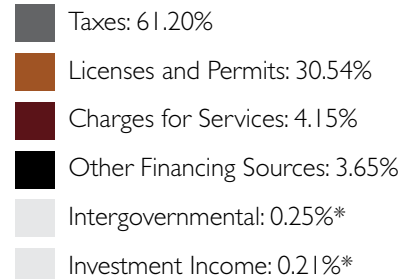
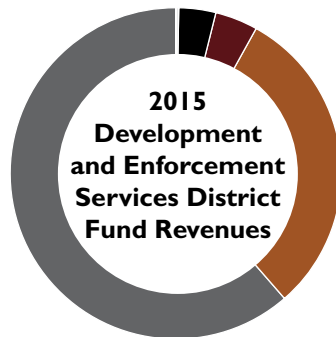
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	25,117,309	217.1%
2013 Actual	—	-100.0%
2014 Unaudited	—	—
2015 Budget	—	—



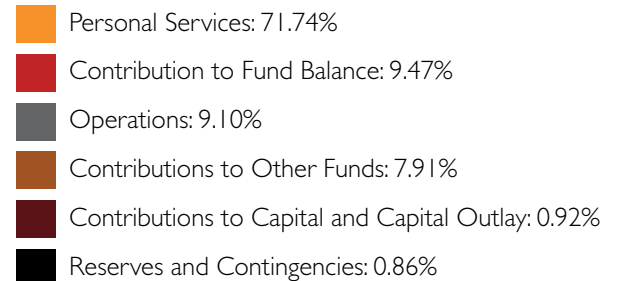
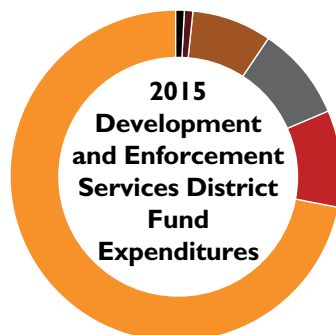
Development and Enforcement Services District Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	-	5,232,677	8,055,422	
Revenues					
Taxes	-	5,026,494	6,124,253	6,075,285	-0.8%
Licenses and Permits	-	3,451,591	3,301,839	3,031,775	-8.2%
Intergovernmental	-	-	27,031	24,666	-8.7%
Charges for Services	-	427,241	532,481	411,218	-22.8%
Investment Income	-	3,070	20,969	21,002	0.2%
Miscellaneous	-	4,120	6,389	-	-100.0%
Other Financing Sources	-	904,008	470,808	362,258	-23.1%
Transfer In – 3 Month Reserve	-	2,859,512	-	-	-
Total Revenues	-	12,676,036	10,483,770	9,926,204	-5.3%
Expenditures					
Personal Services	-	5,908,926	6,097,745	7,121,080	16.8%
Operations	-	385,426	456,002	902,995	98.0%
Contributions to Other Funds	-	1,088,700	1,045,601	785,372	-24.9%
Contributions to Capital and Capital Outlay	-	60,307	61,677	91,624	48.6%
Reserves and Contingencies	-	-	-	85,500	-
Total	-	7,443,359	7,661,025	8,986,571	17.3%
Contribution to Fund Balance	-	-	-	939,633	-
Total Expenditures	-	7,443,359	7,661,025	9,926,204	29.6%
Fund Balance December 31	-	5,232,677	8,055,422	8,995,055	



*Value too small to appear on this chart



Development and Enforcement Services District Fund



Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents almost 61 percent of the total fiscal year 2015 Development and Enforcement Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within the district. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	5,026,494	–
2014 Unaudited	6,124,253	21.8%
2015 Budget	6,075,285	-0.8%

Licenses and Permits

Definition: This category includes revenues realized from permits and regulatory fees. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents approximately 31 percent of the total fiscal year 2015 Development and Enforcement Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	3,451,591	–
2014 Unaudited	3,301,839	-4.3%
2015 Budget	3,031,775	-8.2%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates. The rate is \$1.00 for the first \$1,000 or fraction thereof, and ten cents (\$0.10) for each additional \$100. Previously recorded in the General, General Obligation Debt Service, and Recreation Funds, this category was redistributed with the creation of the service district funds in 2013 as a transfer from the General Fund.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Development and Enforcement Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	27,031	–
2015 Budget	24,666	-8.7%

Charges for Services

Definition: This category consists of revenues realized from fees charged for developmental permits and inspections. The Gwinnett County Board of Commissioners sets these fees.

Assumptions: This category represents approximately 4 percent of the total fiscal year 2015 Development and Enforcement Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	427,241	–
2014 Unaudited	532,481	24.6%
2015 Budget	411,218	-22.8%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	3,070	–
2014 Unaudited	20,969	583.0%
2015 Budget	21,002	0.2%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	4,120	–
2014 Unaudited	6,389	55.1%
2015 Budget	–	-100.0%

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: This category represents approximately 4 percent of the total fiscal year 2015 Development and Enforcement Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	904,008	–
2014 Unaudited	470,808	-47.9%
2015 Budget	362,258	-23.1%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that were a one-time transfer of General Fund equity to the service district funds in 2013 to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2015. The category was added in 2013 for the one-time transfer from the General Fund.

Transfer in – 3 Month Reserve

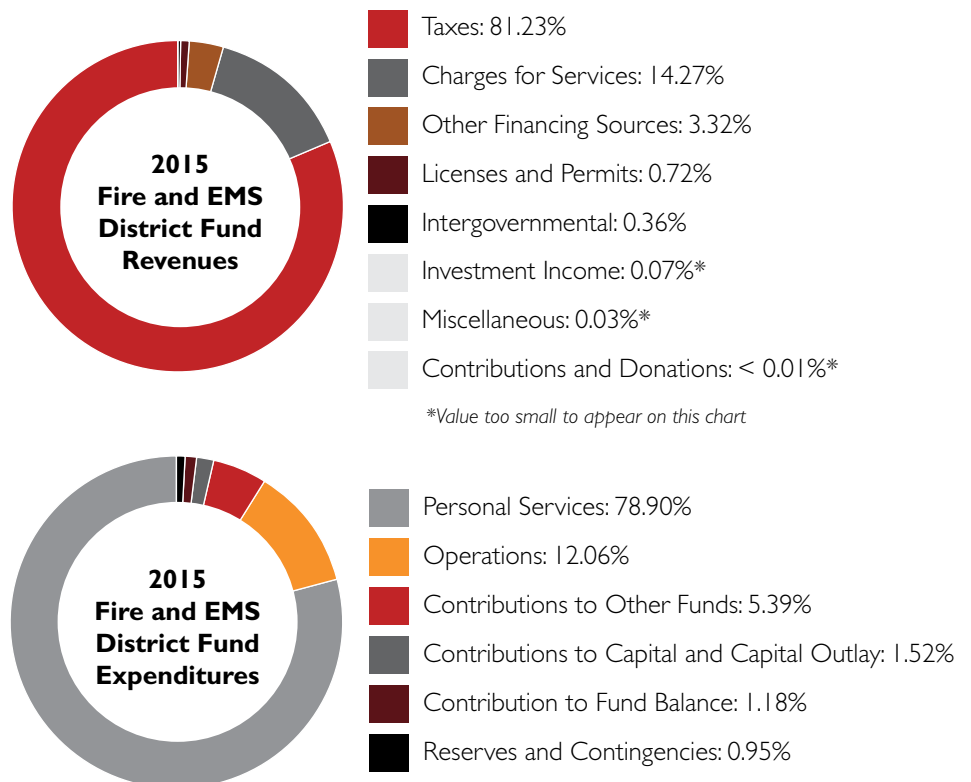
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	2,859,512	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–



Fire and Emergency Medical Services District Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	-	30,420,577	44,412,509	
Revenues					
Taxes	-	66,861,551	80,304,406	78,725,426	-2.0%
Intergovernmental	-	-	402,584	346,938	-13.8%
Licenses and Permits	-	690,775	761,187	701,282	-7.9%
Charges for Services	-	15,621,798	14,887,582	13,831,285	-7.1%
Investment Income	-	18,867	47,429	68,438	44.3%
Contributions and Donations	-	2,382	2,801	250	-91.1%
Miscellaneous	-	85,455	154,540	28,500	-81.6%
Other Financing Sources	-	8,035,625	4,185,582	3,220,068	-23.1%
Transfer In – 3 Month Reserve	-	20,769,889	-	-	-
Total Revenues	-	112,086,342	100,746,111	96,922,187	-3.8%
Expenditures					
Personal Services	-	65,347,313	67,554,601	76,468,339	13.2%
Operations	-	7,832,889	8,021,206	11,684,362	45.7%
Contributions to Other Funds	-	6,393,419	6,178,082	5,228,751	-15.4%
Contributions to Capital and Capital Outlay	-	2,092,144	5,000,290	1,475,097	-70.5%
Reserves and Contingencies	-	-	-	920,200	-
Total	-	81,665,765	86,754,179	95,776,749	10.4%
Contribution to Fund Balance	-	-	-	1,145,438	-
Total Expenditures	-	81,665,765	86,754,179	96,922,187	11.7%
Fund Balance December 31	-	30,420,577	44,412,509	45,557,947	





Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents 81 percent of the total fiscal year 2015 Fire and Emergency Medical Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Fire and Emergency Medical Services District includes all properties within unincorporated Gwinnett County. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	66,861,551	–
2014 Unaudited	80,304,406	20.1%
2015 Budget	78,725,426	-2.0%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates. The rate is \$1.00 for the first \$1,000 or fraction thereof, and ten cents (\$0.10) for each additional \$100. Previously recorded in the General, General Obligation Debt Service, and Recreation Funds, this category was redistributed with the creation of the service district funds in 2013 as a transfer from the General Fund.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Fire and Emergency Medical Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	402,584	–
2015 Budget	346,938	-13.8%

Licenses and Permits

Definition: This category includes revenues realized from permits and inspections.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 revenues.

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	690,775	–
2014 Unaudited	761,187	10.2%
2015 Budget	701,282	-7.9%

Charges for Services

Definition: This category consists of revenues realized from fire and ambulance fees.

Assumptions: This category represents approximately 14 percent of the total fiscal year 2015 Fire and Emergency Medical Services District Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	15,621,798	–
2014 Unaudited	14,887,582	-4.7%
2015 Budget	13,831,285	-7.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	18,867	–
2014 Unaudited	47,429	151.4%
2015 Budget	68,438	44.3%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Fire and Emergency Medical Services District Fund revenues.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	2,382	–
2014 Unaudited	2,801	17.6%
2015 Budget	250	-91.1%

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Fire and EMS District Fund revenues.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	85,455	–
2014 Unaudited	154,540	80.8%
2015 Budget	28,500	-81.6%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: This category represents approximately 3 percent of the total fiscal year 2015 Fire and EMS District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	8,035,625	–
2014 Unaudited	4,185,582	-47.9%
2015 Budget	3,220,068	-23.1%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that were a one-time transfer of General Fund equity to the service district funds in 2013 to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2015. The category was added in 2013 for the one-time transfer from General Fund.

Transfer in – 3 Month Reserve

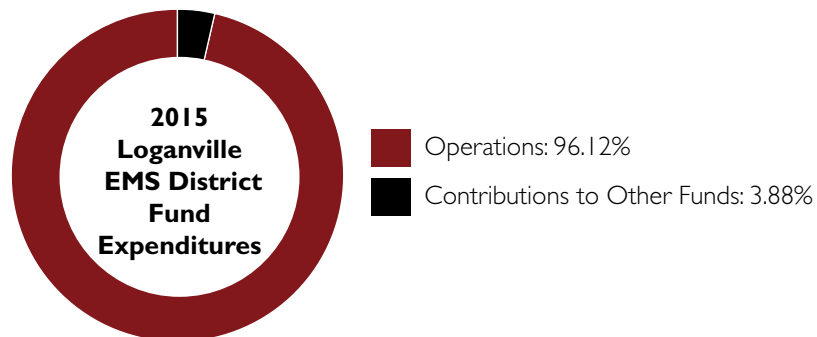
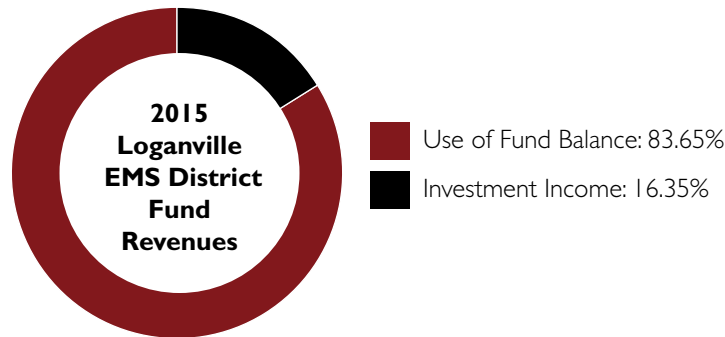
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	20,769,889	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–



Loganville Emergency Medical Services District Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	820,000	812,527	798,347	
Revenues					
Investment Income	-	2,865	4,865	4,059	-16.6%
Other Financing Sources	820,000	-	-	-	-
Total	820,000	2,865	4,865	4,059	-16.6%
Use of Fund Balance	-	-	-	20,768	-
Total Revenues	820,000	2,865	4,865	24,827	410.3%
Expenditures					
Operations	-	10,338	18,559	23,863	28.6%
Contributions to Other Funds	-	-	486	964	98.4%
Total Expenditures	-	10,338	19,045	24,827	30.4%
Fund Balance December 31	820,000	812,527	798,347	777,579	





Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County’s available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	2,865	–
2014 Unaudited	4,865	69.8%
2015 Budget	4,059	-16.6%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: Revenues in this category for fiscal year 2012 represent a one-time transfer in from the General Fund in accordance with the Service Delivery Strategy agreement. No revenues were budgeted for this category in fiscal year 2015.

Other Financing Sources History and Projections

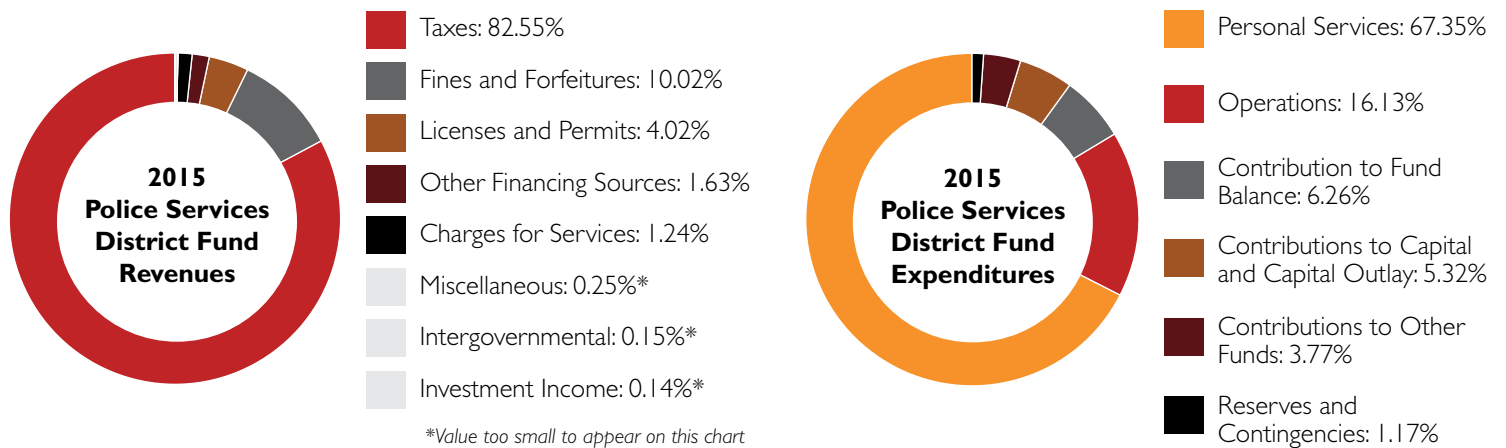
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	820,000	–
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–



Police Services District Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	-	37,861,955	42,595,540	
Revenues					
Taxes	-	80,982,211	86,539,272	81,684,910	-5.6%
Intergovernmental	-	-	165,452	143,519	-13.3%
Licenses and Permits	-	3,751,317	3,910,719	3,979,193	1.8%
Charges for Services	-	1,308,856	1,303,465	1,225,119	-6.0%
Fines and Forfeitures	-	10,122,081	10,097,114	9,929,773	-1.7%
Investment Income	-	28,804	113,386	139,301	22.9%
Contributions and Donations	-	4,471	7,319	-	-100.0%
Miscellaneous	-	342,810	481,090	245,333	-49.0%
Other Financing Sources	-	4,017,814	2,092,483	1,610,034	-23.1%
Transfer In – 3 Month Reserve	-	27,500,000	-	-	-
Total Revenues	-	128,058,364	104,710,300	98,957,182	-5.5%
Expenditures					
Personal Services	-	62,245,140	61,529,798	66,646,894	8.3%
Operations	-	11,712,718	11,167,101	15,966,579	43.0%
Contributions to Other Funds	-	6,443,174	5,797,264	3,729,156	-35.7%
Contributions to Capital and Capital Outlay	-	9,795,377	21,482,552	5,263,929	-75.5%
Reserves and Contingencies	-	-	-	1,153,525	-
Total	-	90,196,409	99,976,715	92,760,083	-7.2%
Contribution to Fund Balance	-	-	-	6,197,099	-
Total Expenditures	-	90,196,409	99,976,715	98,957,182	-1.0%
Fund Balance December 31	-	37,861,955	42,595,540	48,792,639	14.5%





Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, beer and wine taxes, mixed drink excise taxes, and distilled spirit taxes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents approximately 83 percent of the total fiscal year 2015 Police Services District Fund revenues. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	80,982,211	–
2014 Unaudited	86,539,272	6.9%
2015 Budget	81,684,910	-5.6%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates. The rate is \$1.00 for the first \$1,000 or fraction thereof, and ten cents (\$0.10) for each additional \$100. Previously recorded in the General, General Obligation Debt Service, and Recreation Funds, this category was redistributed with the creation of the service district funds in 2013 as a transfer from the General Fund.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Police Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	165,452	–
2015 Budget	143,519	-13.3%

Licenses and Permits

Definition: This category includes revenues realized from business licenses and alcoholic privilege licenses. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents 4 percent of the total fiscal year 2015 Police Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	3,751,317	–
2014 Unaudited	3,910,719	4.2%
2015 Budget	3,979,193	1.8%

Police Services District Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues realized from various public safety related fees charged for services. The Gwinnett County Board of Commissioners sets these fees.

Assumptions: This category represents one (1) percent of the total fiscal year 2015 Police Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	1,308,856	–
2014 Unaudited	1,303,465	-0.4%
2015 Budget	1,225,119	-6.0%

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the Recorder's Court of Gwinnett County.

Assumptions: This category represents approximately 10 percent of the total fiscal year 2015 Police Services District Fund revenues.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	10,122,081	–
2014 Unaudited	10,097,114	-0.2%
2015 Budget	9,929,773	-1.7%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	28,804	–
2014 Unaudited	113,386	293.6%
2015 Budget	139,301	22.9%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

Police Services District Fund

Revenue Definitions and Assumptions

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	4,471	–
2014 Unaudited	7,319	63.7%
2015 Budget	–	-100.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 budgeted revenues. These revenues are based on anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	342,810	–
2014 Unaudited	481,090	40.3%
2015 Budget	245,333	-49.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: This category represents approximately 2 percent of the total fiscal year 2015 Police Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	4,017,814	–
2014 Unaudited	2,092,483	-47.9%
2015 Budget	1,610,034	-23.1%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that are a one-time transfer of General Fund equity to the service district funds in 2013 to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2015. The category was added in 2013 for the one-time transfer from General Fund.

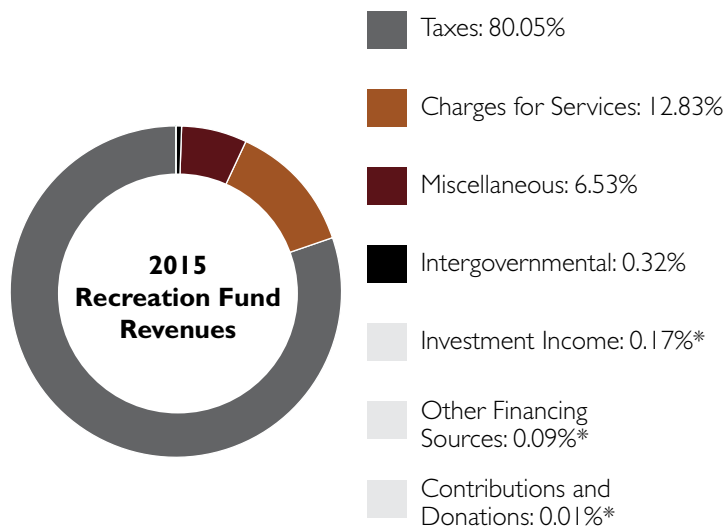
Transfer in – 3 Month Reserve

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	27,500,000	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–

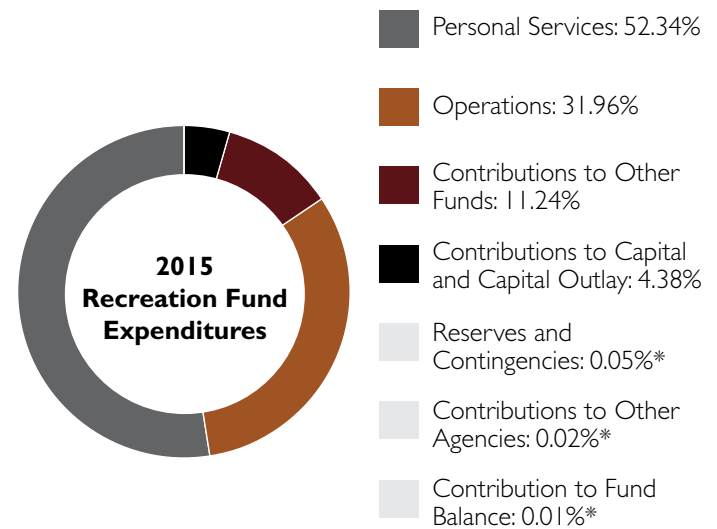
Recreation Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	10,150,882	14,399,068	14,635,618	16,029,225	
Revenues					
Taxes	25,560,330	23,956,726	25,549,272	25,063,848	-1.9%
Intergovernmental	85,186	120,239	119,939	103,477	-13.7%
Charges for Services	3,551,328	3,363,301	3,686,214	4,015,471	8.9%
Investment Income	11,267	11,425	38,663	52,375	35.5%
Contributions and Donations	300	1,400	-	2,600	-
Miscellaneous	1,731,271	2,047,331	2,038,766	2,044,169	0.3%
Other Financing Sources	11,279	6,063	-	26,930	-
Total Revenues	30,950,961	29,506,485	31,432,854	31,308,870	-0.4%
Expenditures					
Personal Services	13,835,190	14,461,616	14,520,841	16,387,612	12.9%
Operations	8,492,051	8,466,648	9,312,472	10,008,182	7.5%
Contributions to Other Funds	3,179,425	2,738,387	3,257,131	3,518,886	8.0%
Contributions to Other Agencies	-	5,000	5,000	5,000	0.0%
Contributions to Capital and Capital Outlay	1,196,109	3,598,284	2,943,803	1,370,421	-53.4%
Reserves and Contingencies	-	-	-	15,000	-
Total	26,702,775	29,269,935	30,039,247	31,305,101	4.2%
Contribution to Fund Balance	-	-	-	3,769	-
Total Expenditures	26,702,775	29,269,935	30,039,247	31,308,870	4.2%
Fund Balance December 31	14,399,068	14,635,618	16,029,225	16,032,994	0.0%



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Recreation Fund



Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents 80 percent of the total fiscal year 2015 Recreation Fund revenues. After several years of declining property tax values due to economic and housing market conditions, in 2014 the tax digest experienced slight growth and the same is expected for 2015. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	25,560,330	-2.5%
2013 Actual	23,956,726	-6.3%
2014 Unaudited	25,549,272	6.6%
2015 Budget	25,063,848	-1.9%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates. The rate is \$1.00 for the first \$1,000 or fraction thereof, and ten cents (\$0.10) for each additional \$100.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	85,186	13.8%
2013 Actual	120,239	41.1%
2014 Unaudited	119,939	-0.2%
2015 Budget	103,477	-13.7%





Recreation Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category includes revenues realized from merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.

Assumptions: This category represents almost 13 percent of the total fiscal year 2015 Recreation Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators and resident demand.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	3,551,328	1.7%
2013 Actual	3,363,301	-5.3%
2014 Unaudited	3,686,214	9.6%
2015 Budget	4,015,471	8.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	11,267	41.6%
2013 Actual	11,425	1.4%
2014 Unaudited	38,663	238.4%
2015 Budget	52,375	35.5%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: There has been wide variability in the revenues for contributions and donations.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	300	—
2013 Actual	1,400	366.7%
2014 Unaudited	—	-100.0%
2015 Budget	2,600	—

Recreation Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents nearly 7 percent of the total fiscal year 2015 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,731,271	10.5%
2013 Actual	2,047,331	18.3%
2014 Unaudited	2,038,766	-0.4%
2015 Budget	2,044,169	0.3%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: The revenue associated with this category has varied greatly over the years.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	11,279	–
2013 Actual	6,063	-46.2%
2014 Unaudited	–	-100.0%
2015 Budget	26,930	–



Jimmy Carter Boulevard TAD Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	-	-	379,608	
Revenues					
Taxes	-	-	379,608	-	-100.0%
Total Revenues	-	-	379,608	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	-	-	379,608	379,608	



Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 Jimmy Carter Boulevard Tax Allocation District on the date the district was created.

Assumptions: At the time of the 2015 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable. After the millage rate is adopted and there is an understanding of the level of positive increment for 2015, the revenues will be budgeted.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	379,608	–
2015 Budget	–	-100.0%

Indian Trail TAD Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	-	-	89,489	
Revenues					
Taxes	-	-	89,489	-	-100.0%
Total Revenues	-	-	89,489	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	-	-	89,489	89,489	



Indian Trail TAD Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes 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 Indian Trail Tax Allocation District on the date the district was created.

Assumptions: At the time of the 2015 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable. After the millage rate is adopted and there is an understanding of the level of positive increment for 2015, the revenues will be budgeted.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	89,489	–
2015 Budget	–	-100.0%



Operating Special Revenue Funds

Operating Special Revenue Funds



Definitions

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



- E-911: 45.40%
- Street Lighting: 18.03%
- Tourism: 17.74%
- Stadium Operating: 6.24%
- Crime Victims Assistance: 2.80%
- Police Special Justice: 2.41%
- Authority Imaging: 2.24%
- Police Special State: 2.05%
- Sheriff Inmate: 1.30%
- District Attorney Federal Asset Sharing: 0.50%
- Sheriff Special Treasury: 0.35%
- Speed Hump: 0.28%*
- Corrections Inmate Welfare: 0.18%*
- Sheriff Special State: 0.17%*
- Sheriff Special Justice: 0.17%*
- Juvenile Court Supervision: 0.12%*
- Tree Bank: 0.02%*

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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 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.

Operating Special Revenue Funds

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.

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.

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 – total less subsidies, if any, with the remainder 55 percent Solicitor and 45 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts – 55 percent Solicitor and 45 percent District Attorney; interest earned dividends – 55 percent Solicitor and 45 percent District Attorney.

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

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*.

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.

Operating Special Revenue Funds

Definitions

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 and state guidelines.

The **Police Special Treasury Fund** accounted 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 and state guidelines. The fund was closed in 2013 because the Police Department no longer receives these funds.

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 federal and state guidelines.

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.

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 and state guidelines.

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 and state guidelines.

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 and state guidelines.

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.



Operating Special Revenue Funds

Definitions

The **Stadium Operating Fund** accumulates stadium-related revenues in order to pay debt service on the stadium construction bonds and 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 the Braves' ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

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.

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.

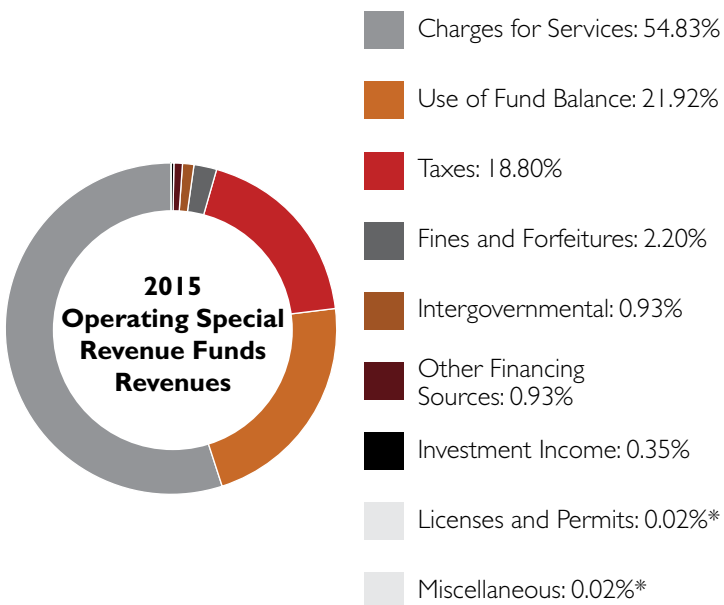
The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gwinnett Center and parking facility. Hotel/motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.



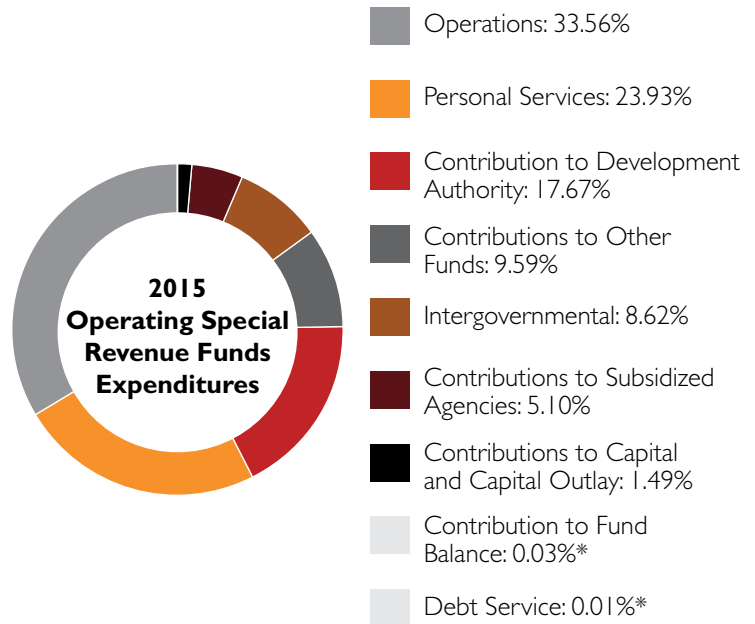
Operating Special Revenue Funds

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Taxes	7,640,867	8,568,668	9,235,491	8,071,584	-12.6%
Licenses and Permits	2,000	51,416	68,160	10,000	-85.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	20,554,913	22,192,608	24,076,109	23,548,002	-2.2%
Fines and Forfeitures	1,833,023	2,005,480	1,859,635	944,147	-49.2%
Investment Income	214,726	138,052	211,234	150,961	-28.5%
Miscellaneous	17,587	31,009	50,026	7,700	-84.6%
Other Financing Sources	118,021	230,976	2,025	400,000	19653.1%
Total	30,781,137	33,618,209	35,902,680	33,532,394	-6.6%
Use of Fund Balance	-	-	-	9,414,939	-
Total Revenues	30,781,137	33,618,209	35,902,680	42,947,333	19.6%
Expenditures					
Personal Services	8,224,510	7,976,158	8,301,404	10,275,472	23.8%
Operations	9,587,879	11,026,552	10,212,860	14,411,403	41.1%
Debt Service	2,800	800	2,000	3,750	87.5%
Intergovernmental	2,955,328	3,311,605	3,220,837	3,700,000	14.9%
Contributions to Other Funds	5,076,458	2,812,623	3,344,451	4,120,332	23.2%
Contribution to Development Authority	7,065,345	7,056,545	7,592,295	7,588,195	-0.1%
Contributions to Subsidized Agencies	1,950,656	2,202,199	2,003,292	2,194,030	9.5%
Contributions to Capital and Capital Outlay	714,224	534,955	473,450	641,749	35.5%
Total	35,577,200	34,921,437	35,150,589	42,934,931	22.1%
Contribution to Fund Balance	-	-	-	12,402	-
Total Expenditures	35,577,200	34,921,437	35,150,589	42,947,333	22.2%



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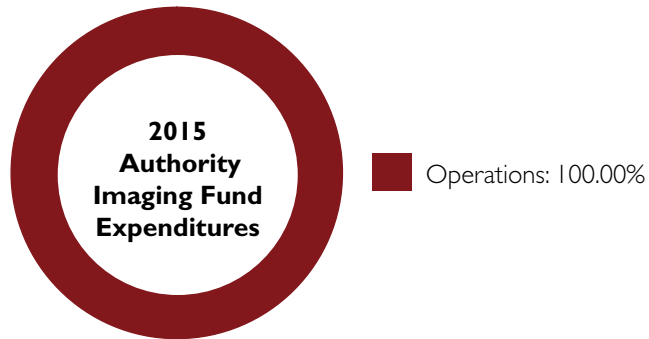
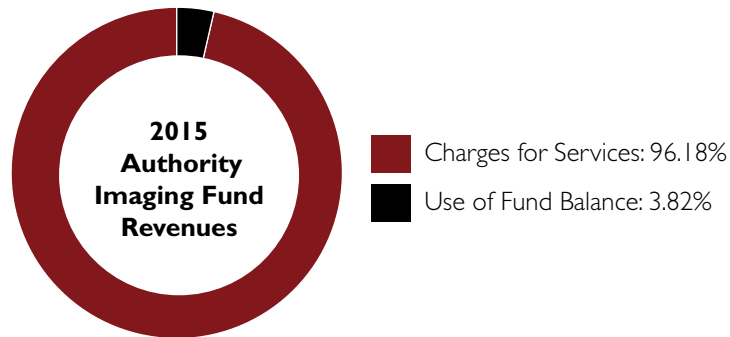


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Authority Imaging Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	-	1,309,410	1,985,604	2,631,175	
Revenues					
Charges for Services	1,308,253	674,651	643,271	923,321	43.5%
Investment Income	1,157	1,543	2,300	-	-100.0%
Total	1,309,410	676,194	645,571	923,321	43.0%
Use of Fund Balance	-	-	-	36,679	-
Total Revenues	1,309,410	676,194	645,571	960,000	48.7%
Expenditures					
Operations	-	-	-	960,000	-
Total Expenditures	-	-	-	960,000	-
Fund Balance December 31	1,309,410	1,985,604	2,631,175	2,594,496	



Authority Imaging Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue from fees collected by the Clerk of Superior Court for document printing.

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source of the total fiscal year 2015 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,308,253	—
2013 Actual	674,651	-48.4%
2014 Unaudited	643,271	-4.7%
2015 Budget	923,321	43.5%

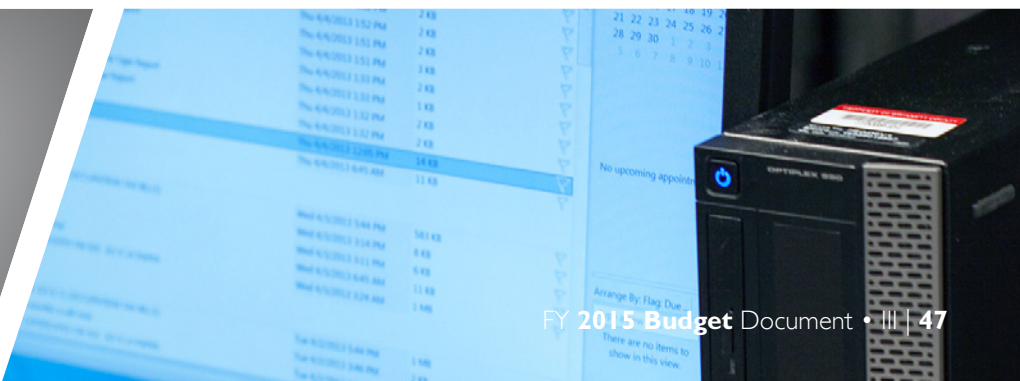
Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

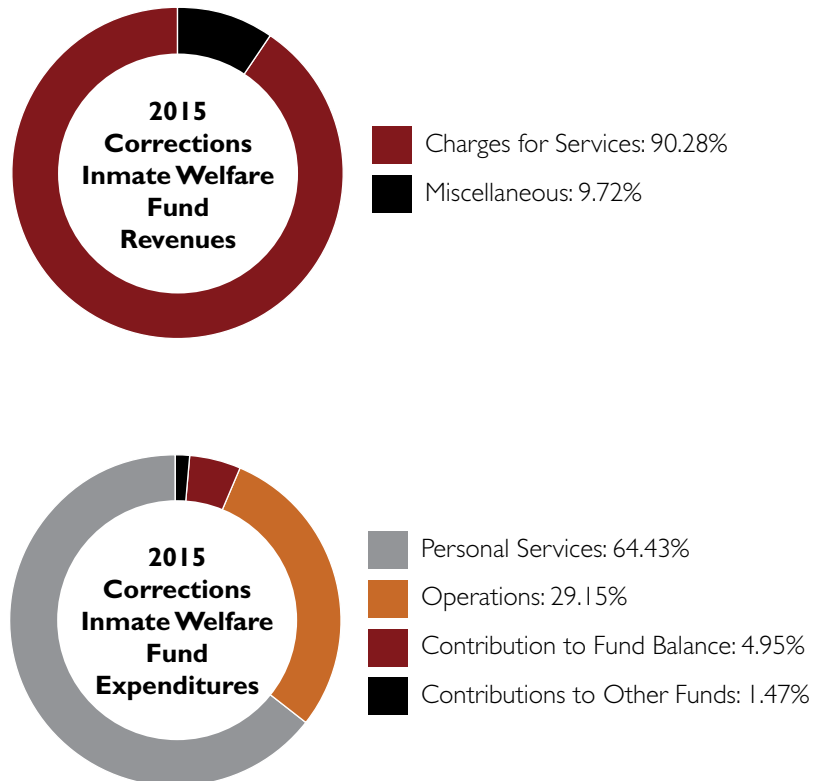
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,157	—
2013 Actual	1,543	33.4%
2014 Unaudited	2,300	49.1%
2015 Budget	—	-100.0%



Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	62,360	47,282	70,128	105,842	
Revenues					
Charges for Services	43,192	67,488	75,300	71,500	-5.0%
Miscellaneous	4,492	17,259	7,395	7,700	4.1%
Total Revenues	47,684	84,747	82,695	79,200	-4.2%
Expenditures					
Personal Services	43,547	47,629	36,450	51,027	40.0%
Operations	18,809	11,431	7,534	23,090	206.5%
Contributions to Other Funds	406	2,841	2,997	1,162	-61.2%
Total	62,762	61,901	46,981	75,279	60.2%
Contribution to Fund Balance	-	-	-	3,921	-
Total Expenditures	62,762	61,901	46,981	79,200	68.6%
Fund Balance December 31	47,282	70,128	105,842	109,763	



Corrections Inmate Welfare Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of sale proceeds from the commissary provided for inmates at the correctional institute.

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source at 90 percent of the total fiscal year 2015 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	43,192	-19.6%
2013 Actual	67,488	56.3%
2014 Unaudited	75,300	11.6%
2015 Budget	71,500	-5.0%

Miscellaneous Revenues

Definition: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified.

Assumptions: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified. This category represents almost 10 percent of the total fiscal year 2015 revenues for Corrections Inmate Welfare Fund. In 2015, these revenues were budgeted based on historical trends.

Miscellaneous Revenues History and Projections

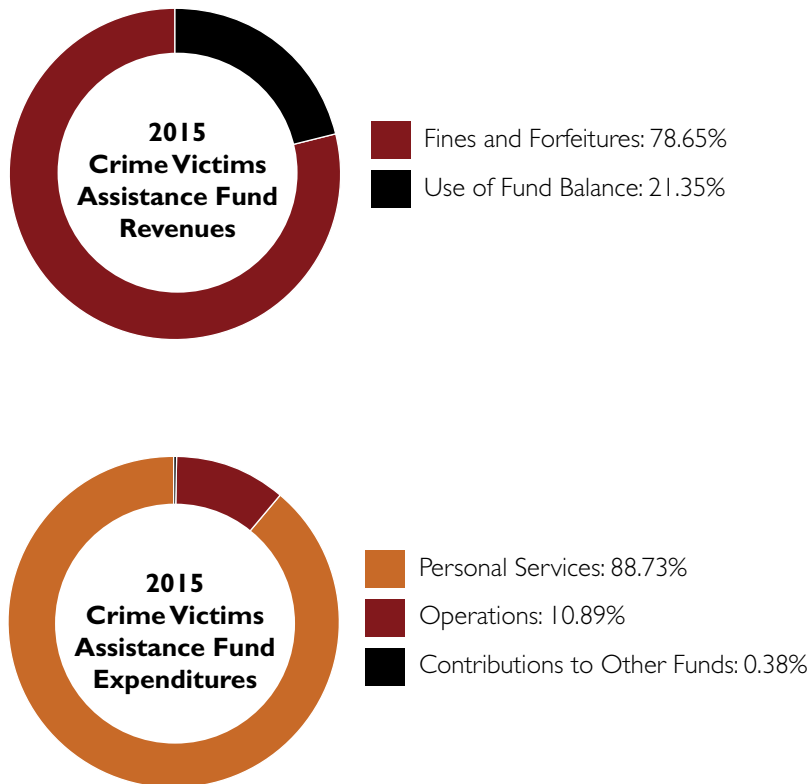
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	4,492	2.9%
2013 Actual	17,259	284.2%
2014 Unaudited	7,395	-57.2%
2015 Budget	7,700	4.1%



Crime Victims Assistance Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	1,310,073	1,422,804	1,361,899	1,293,747	
Revenues					
Fines and Forfeitures	856,768	898,013	932,168	944,147	1.3%
Investment Income	1,544	1,322	1,367	-	-100.0%
Miscellaneous	1,863	2,064	6,306	-	-100.0%
Other Financing Sources	110,194	-	-	-	-
Total	970,369	901,399	939,841	944,147	0.5%
Use of Fund Balance	-	-	-	256,235	-
Total Revenues	970,369	901,399	939,841	1,200,382	27.7%
Expenditures					
Personal Services	745,897	899,135	946,383	1,065,095	12.5%
Operations	105,828	55,519	54,092	130,766	141.7%
Contributions to Other Funds	5,913	7,650	7,518	4,521	-39.9%
Total Expenditures	857,638	962,304	1,007,993	1,200,382	19.1%
Fund Balance December 31	1,422,804	1,361,899	1,293,747	1,037,512	





Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from a percentage of court fines from the State, Superior, Magistrate, and Recorder's Courts from both the County and the various municipalities. These funds are used for the Crime Victims Assistance program within the Solicitor's and District Attorney's Offices. The law that governs these funds went into effect July 1, 1995.

Assumptions: The revenue in this category represents 79 percent of the fiscal year 2015 projections in this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	856,768	5.8%
2013 Actual	898,013	4.8%
2014 Unaudited	932,168	3.8%
2015 Budget	944,147	1.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2015, no revenues were budgeted in this category.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,544	-0.8%
2013 Actual	1,322	-14.4%
2014 Unaudited	1,367	3.4%
2015 Budget	–	-100.0%

Miscellaneous Revenues

Definition: The revenues in this category are not clearly defined by other areas.

Assumptions: Historically, these revenues have represented a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,863	-38.3%
2013 Actual	2,064	10.8%
2014 Unaudited	6,306	205.5%
2015 Budget	–	-100.0%

Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted in this category.

Other Financing Sources History and Projections

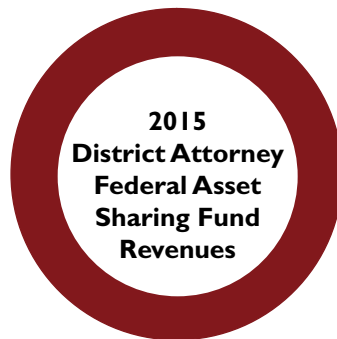
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	110,194	–
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–



District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	528,509	449,407	455,103	360,515	
Revenues					
Fines and Forfeitures	19,623	116,747	11,253	-	-100.0%
Investment Income	533	493	396	-	-100.0%
Miscellaneous	-	2,906	-	-	-
Total	20,156	120,146	11,649	-	-100.0%
Use of Fund Balance	-	-	-	215,000	-
Total Revenues	20,156	120,146	11,649	215,000	1745.7%
Expenditures					
Operations	99,258	114,450	43,748	215,000	391.5%
Contributions to Capital and Capital Outlay	-	-	62,489	-	-
Total Expenditures	99,258	114,450	106,237	215,000	102.4%
Fund Balance December 31	449,407	455,103	360,515	145,515	



■ Use of Fund Balance: 100.00%



■ Operations: 100.00%



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from the confiscation of money or the sale of property from illegal drug and narcotics activities. Proceeds are used to combat drug abuse.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	19,623	-87.0%
2013 Actual	116,747	495.0%
2014 Unaudited	11,253	-90.4%
2015 Budget	–	-100.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2015, no revenues were budgeted in this category.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	533	-3.0%
2013 Actual	493	-7.5%
2014 Unaudited	396	-19.8%
2015 Budget	–	-100.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

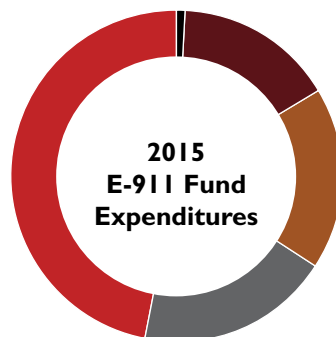
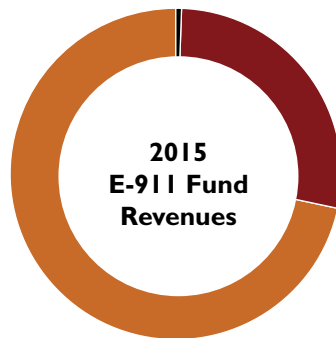
Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

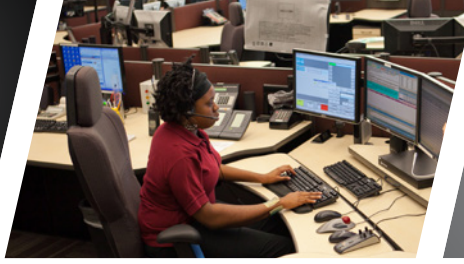
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	2,906	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	34,709,737	29,416,800	27,428,251	26,831,365	
Revenues					
Charges for Services	11,320,104	12,989,918	14,858,036	13,932,312	-6.2%
Investment Income	191,206	125,849	192,739	135,320	-29.8%
Miscellaneous	8,563	7,054	14,300	-	-100.0%
Total	11,519,873	13,122,821	15,065,075	14,067,632	-6.6%
Use of Fund Balance	-	-	-	5,422,141	-
Total Revenues	11,519,873	13,122,821	15,065,075	19,489,773	29.4%
Expenditures					
Personal Services	7,404,428	6,996,033	7,285,663	9,125,888	25.3%
Operations	1,554,331	2,237,995	2,072,515	3,000,289	44.8%
Intergovernmental	2,955,328	3,311,605	3,220,837	3,700,000	14.9%
Contributions to Other Funds	4,786,366	2,531,213	3,082,946	3,459,996	12.2%
Contributions to Capital and Capital Outlay	112,357	34,524	-	203,600	-
Total Expenditures	16,812,810	15,111,370	15,661,961	19,489,773	24.4%
Fund Balance December 31	29,416,800	27,428,251	26,831,365	21,409,224	





Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system. This category also includes revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. These fees are to be used for the general support of the E-911 system.

Assumptions: The revenue in this category represents 71 percent of the fiscal year 2015 projections in this fund. The 2015 projections are based on the number of monthly subscribers at \$1.50 for landlines, \$1.50 per wireless phone, \$1.50 for VOIP, and \$0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	11,320,104	1.6%
2013 Actual	12,989,918	14.8%
2014 Unaudited	14,858,036	14.4%
2015 Budget	13,932,312	-6.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	191,206	-11.1%
2013 Actual	125,849	-34.2%
2014 Unaudited	192,739	53.2%
2015 Budget	135,320	-29.8%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: Historically, this revenue category represents a minimal portion of the fund's revenue. In 2015, no miscellaneous revenues were budgeted for the E-911 Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	8,563	-57.7%
2013 Actual	7,054	-17.6%
2014 Unaudited	14,300	102.7%
2015 Budget	–	-100.0%

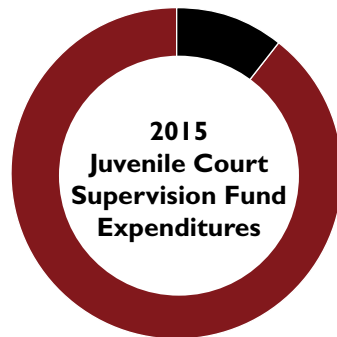
Juvenile Court Supervision Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	111,723	107,916	103,343	99,683	
Revenues					
Charges for Services	67,024	55,383	47,733	57,784	21.1%
Investment Income	9	-	-	-	-
Total Revenues	67,033	55,383	47,733	57,784	21.1%
Expenditures					
Operations	70,840	59,956	51,393	51,569	0.3%
Total	70,840	59,956	51,393	51,569	0.3%
Contribution to Fund Balance	-	-	-	6,215	-
Total Expenditures	70,840	59,956	51,393	57,784	12.4%
Fund Balance December 31	107,916	103,343	99,683	105,898	



Charges for Services: 100.00%



Operations: 89.24%

Contributions to Fund Balance: 10.76%

Juvenile Court Supervision Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category are collected as supervision fees from those who are placed under the court's formal or informal supervision. The court uses these collections toward expenses for specific ancillary services.

Assumptions: Fiscal year 2015 revenues were budgeted based on historical trends and account for the fund's total budget.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	67,024	-49.3%
2013 Actual	55,383	-17.4%
2014 Unaudited	47,733	-13.8%
2015 Budget	57,784	21.1%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

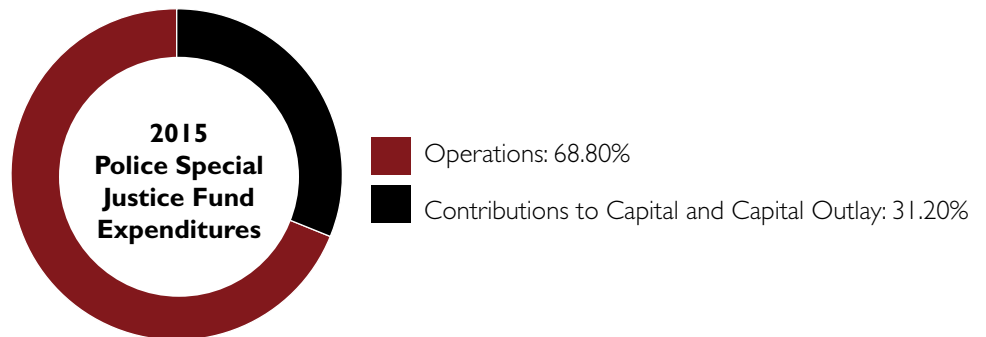
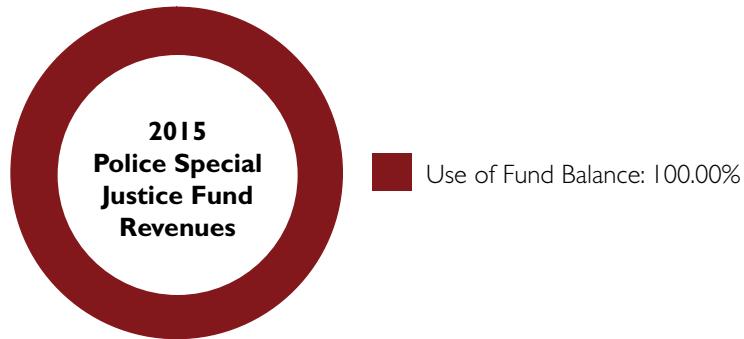
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	9	–
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–



Police Special Justice Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	3,889,504	3,403,191	3,043,879	2,651,327	
Revenues					
Fines and Forfeitures	124,234	208,645	257,648	-	-100.0%
Total	124,234	208,645	257,648	-	-100.0%
Use of Fund Balance	-	-	-	1,034,149	-
Total Revenues	124,234	208,645	257,648	1,034,149	301.4%
Expenditures					
Operations	209,963	453,801	438,995	711,500	62.1%
Contributions to Capital and Capital Outlay	400,584	114,156	211,205	322,649	52.8%
Total Expenditures	610,547	567,957	650,200	1,034,149	59.1%
Fund Balance December 31	3,403,191	3,043,879	2,651,327	1,617,178	



Police Special Justice Fund



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 and state guidelines. Federal and state guidelines also require that these funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	124,234	-66.7%
2013 Actual	208,645	67.9%
2014 Unaudited	257,648	23.5%
2015 Budget	—	-100.0%



Police Special Treasury Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited*	2015 Budget*	% Chg. 14-15
Fund Balance January 1	264,940	71,677	-	-	
Revenues					
Investment Income	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
Operations	140,635	24,784	-	-	-
Contributions to Capital and Capital Outlay	52,628	46,893	-	-	-
Total Expenditures	193,263	71,677	-	-	-
Fund Balance December 31	71,677	-	-	-	

*This fund was closed at the end of fiscal year 2013.

Police Special Treasury Fund



Revenue Definitions and Assumptions

Definition: This fund, which was closed at the end of fiscal year 2013, accounted 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. These funds are no longer received by the Police Department. Revenue definitions and assumptions are not provided because the fund has not reported revenues since 2011.



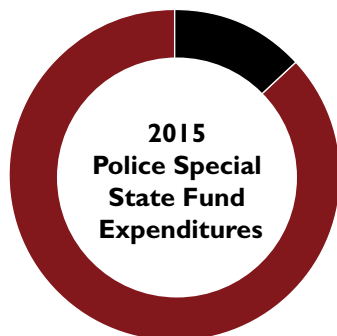
Police Special State Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	2,968,448	3,066,061	2,984,003	2,884,034	
Revenues					
Fines and Forfeitures	459,766	496,821	386,773	-	-100.0%
Miscellaneous	2,489	1,609	680	-	-100.0%
Other Financing Sources	-	230,976	-	-	-
Total	462,255	729,406	387,453	-	-100.0%
Use of Fund Balance	-	-	-	880,240	-
Total Revenues	462,255	729,406	387,453	880,240	127.2%
Expenditures					
Operations	330,102	578,751	371,915	764,740	105.6%
Contributions to Capital and Capital Outlay	34,540	232,713	115,507	115,500	0.0%
Total Expenditures	364,642	811,464	487,422	880,240	80.6%
Fund Balance December 31	3,066,061	2,984,003	2,884,034	2,003,794	



■ Use of Fund Balance: 100.00%



■ Operations: 86.88%

■ Contributions to Capital and Capital Outlay: 13.12%

Police Special State Fund



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 and state guidelines. Federal and state guidelines also require that these funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	459,766	-10.2%
2013 Actual	496,821	8.1%
2014 Unaudited	386,773	-22.2%
2015 Budget	–	-100.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2015, no revenues were budgeted for miscellaneous within the Police Special State Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	2,489	-77.4%
2013 Actual	1,609	-35.4%
2014 Unaudited	680	-57.7%
2015 Budget	–	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted for other financing sources within the Police Special State Fund.

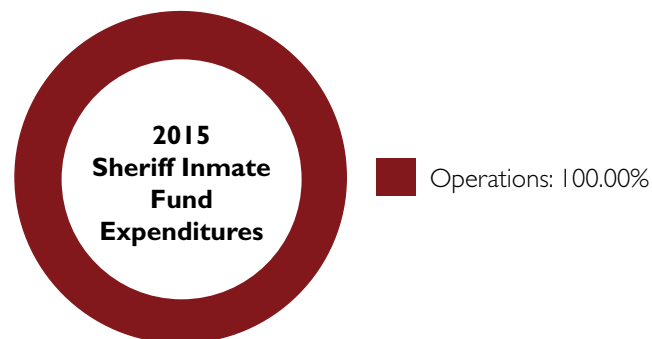
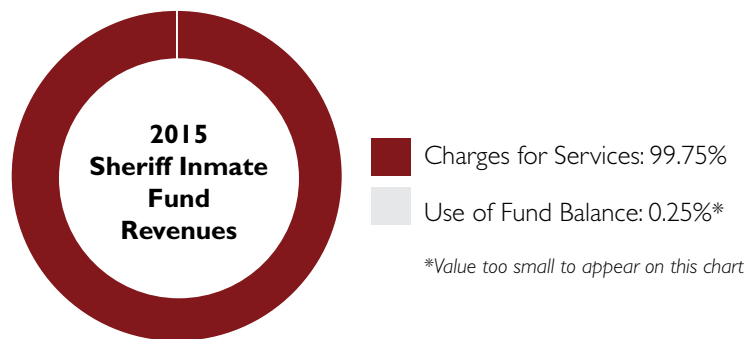
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	-100.0%
2013 Actual	230,976	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–

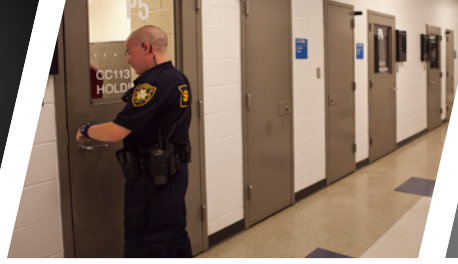
Sheriff Inmate Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	1,619,038	1,819,899	2,066,492	2,327,054	
Revenues					
Charges for Services	435,029	493,089	575,730	556,788	-3.3%
Total	435,029	493,089	575,730	556,788	-3.3%
Use of Fund Balance	-	-	-	1,395	-
Total Revenues	435,029	493,089	575,730	558,183	-3.0%
Expenditures					
Operations	234,168	238,501	315,168	558,183	77.1%
Contributions to Capital and Capital Outlay	-	7,995	-	-	-
Total Expenditures	234,168	246,496	315,168	558,183	77.1%
Fund Balance December 31	1,819,899	2,066,492	2,327,054	2,325,659	



Sheriff Inmate Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from commissary sales at the detention center.

Assumptions: This category represents the main source of the total fiscal year 2015 Sheriff Inmate Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Charges for Services History and Projections

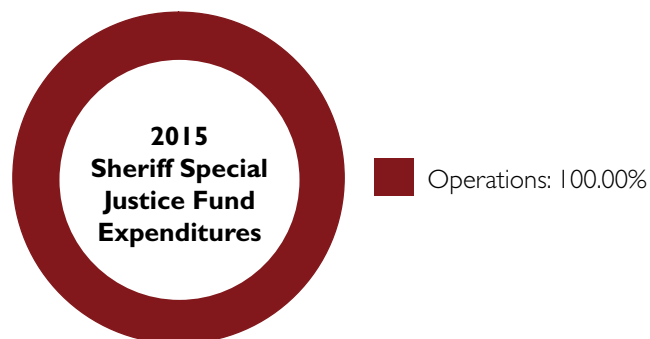
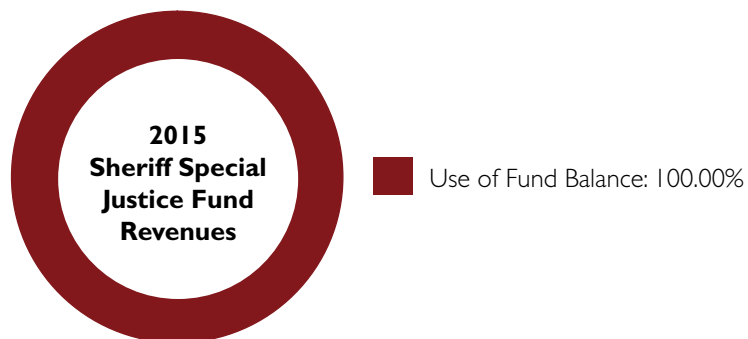
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	435,029	20.0%
2013 Actual	493,089	13.3%
2014 Unaudited	575,730	16.8%
2015 Budget	556,788	-3.3%



Sheriff Special Justice Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	201,730	218,443	164,708	260,792	
Revenues					
Fines and Forfeitures	84,261	68,979	95,882	-	-100.0%
Investment Income	232	220	202	-	-100.0%
Miscellaneous	180	-	-	-	-
Other Financing Sources	7,098	-	-	-	-
Total	91,771	69,199	96,084	-	-100.0%
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	91,771	69,199	96,084	75,000	-21.9%
Expenditures					
Operations	15,608	24,614	-	75,000	-
Contributions to Other Funds	59,450	2,520	-	-	-
Contributions to Capital and Capital Outlay	-	95,800	-	-	-
Total Expenditures	75,058	122,934	-	75,000	-
Fund Balance December 31	218,443	164,708	260,792	185,792	



Sheriff Special Justice Fund



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	84,261	-30.0%
2013 Actual	68,979	-18.1%
2014 Unaudited	95,882	39.0%
2015 Budget	—	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2015, no revenues were budgeted for investment income within the Sheriff Special Justice Fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	232	-76.8%
2013 Actual	220	-5.2%
2014 Unaudited	202	-8.2%
2015 Budget	—	-100.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2015, no revenues were budgeted for miscellaneous revenues within the Sheriff Special Justice Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	180	-99.8%
2013 Actual	—	-100.0%
2014 Unaudited	—	—
2015 Budget	—	—

Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted for other financing sources within the Sheriff Special Justice Fund.

Other Financing Sources History and Projections

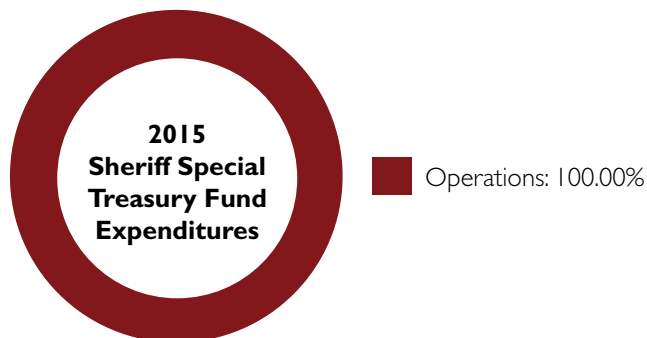
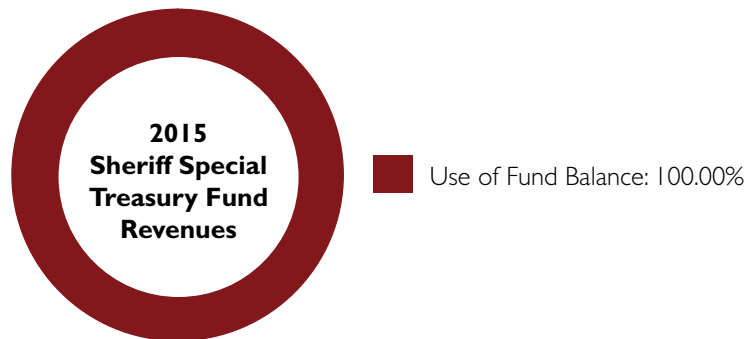
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	7,098	–
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–



Sheriff Special Treasury Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	826,862	846,647	653,740	420,724	
Revenues					
Fines and Forfeitures	288,371	216,275	169,950	-	-100.0%
Investment Income	881	762	632	-	-100.0%
Other Financing Sources	729	-	-	-	-
Total	289,981	217,037	170,582	-	-100.0%
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	289,981	217,037	170,582	150,000	-12.1%
Expenditures					
Operations	156,081	407,070	319,349	150,000	-53.0%
Contributions to Capital and Capital Outlay	114,115	2,874	84,249	-	-100.0%
Total Expenditures	270,196	409,944	403,598	150,000	-62.8%
Fund Balance December 31	846,647	653,740	420,724	270,724	



Sheriff Special Treasury Fund



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	288,371	245.7%
2013 Actual	216,275	-25.0%
2014 Unaudited	169,950	-21.4%
2015 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2015, no revenues were budgeted for investment income within the Sheriff Special Treasury Fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	881	153.9%
2013 Actual	762	-13.5%
2014 Unaudited	632	-17.1%
2015 Budget	–	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted for other financing sources within the Sheriff Special Treasury Fund.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	729	-99.9%
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–

Sheriff Special State Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	163,945	164,109	141,466	139,094	
Revenues					
Fines and Forfeitures	-	-	5,961	-	-100.0%
Investment Income	164	164	142	-	-100.0%
Other Financing Sources	-	-	2,025	-	-100.0%
Total	164	164	8,128	-	-100.0%
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	164	164	8,128	75,000	822.7%
Expenditures					
Operations	-	22,807	10,500	75,000	614.3%
Total Expenditures	-	22,807	10,500	75,000	614.3%
Fund Balance December 31	164,109	141,466	139,094	64,094	



■ Use of Fund Balance: 100.00%



■ Operations: 100.00%



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	5,961	–
2015 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2015, no revenues were budgeted for investment income within the Sheriff Special State Fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	164	31.2%
2013 Actual	164	–
2014 Unaudited	142	-13.4%
2015 Budget	–	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted for other financing sources within the Sheriff Special State Fund.

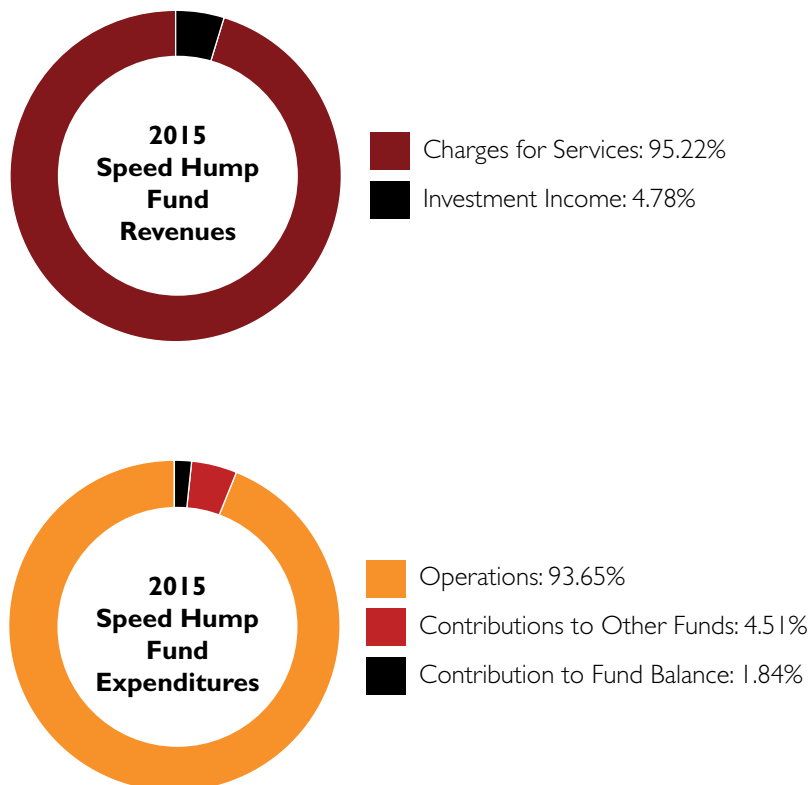
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	-100.0%
2013 Actual	–	–
2014 Unaudited	2,025	–
2015 Budget	–	-100.0%

Speed Hump Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	1,081,744	1,147,852	1,205,199	1,266,110	
Revenues					
Charges for Services	119,122	117,342	116,722	117,432	0.6%
Investment Income	-	1,092	3,025	5,899	95.0%
Total Revenues	119,122	118,434	119,747	123,331	3.0%
Expenditures					
Operations	40,159	49,315	49,931	115,500	131.3%
Contributions to Other Funds	12,855	11,772	8,905	5,565	-37.5%
Total	53,014	61,087	58,836	121,065	105.8%
Contribution to Fund Balance	-	-	-	2,266	-
Total Expenditures	53,014	61,087	58,836	123,331	109.6%
Fund Balance December 31	1,147,852	1,205,199	1,266,110	1,268,376	



Speed Hump Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from speed humps. In response to numerous complaints about speed problems in neighborhoods, the Board of Commissioners approved policies and procedures for the installation of speed humps. This revenue is billed in conjunction with the property tax bills.

Assumptions: This category represents 95 percent of the total fiscal year 2015 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	119,122	5.8%
2013 Actual	117,342	-1.5%
2014 Unaudited	116,722	-0.5%
2015 Budget	117,432	0.6%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

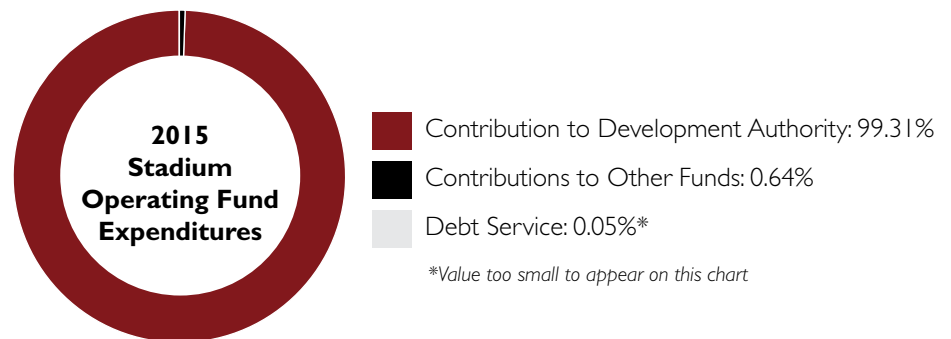
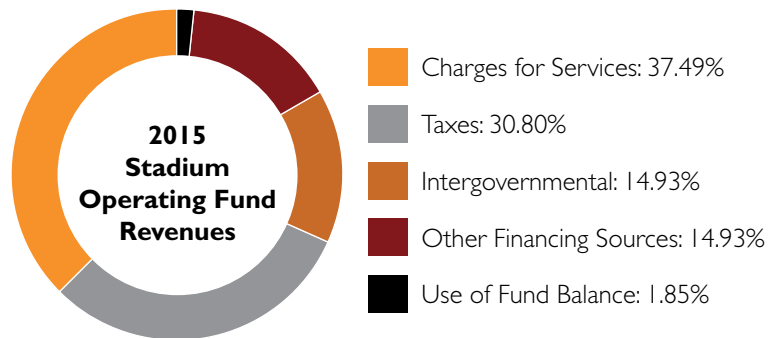
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	-100.0%
2013 Actual	1,092	–
2014 Unaudited	3,025	177.0%
2015 Budget	5,899	95.0%



Stadium Operating Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	849,515	1,040,858	1,279,785	1,005,730	
Revenues					
Taxes	941,437	990,558	1,012,454	825,000	-18.5%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	996,024	1,004,112	997,131	1,004,133	0.7%
Miscellaneous	-	117	-	-	-
Other Financing Sources	-	-	-	400,000	-
Total	2,337,461	2,394,787	2,409,585	2,629,133	9.1%
Use of Fund Balance	-	-	-	49,463	-
Total Revenues	2,337,461	2,394,787	2,409,585	2,678,596	11.2%
Expenditures					
Debt Service	800	800	-	1,250	-
Contributions to Other Funds	29,228	38,970	25,750	17,156	-33.4%
Contribution to Development Authority	2,116,090	2,116,090	2,657,890	2,660,190	0.1%
Total Expenditures	2,146,118	2,155,860	2,683,640	2,678,596	-0.2%
Fund Balance December 31	1,040,858	1,279,785	1,005,730	956,267	



Stadium Operating Fund



Revenue Definitions and Assumptions

Taxes

Definition: This category consists of revenues received from a 3 percent excise tax charged on rental vehicles. This rental motor vehicle tax is collected by the rental companies and remitted to the County monthly.

Assumptions: Revenues in this category represent 31 percent of the total fiscal year 2015 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for Coolray Field. These revenues are based on historical trends and anticipated activity in the coming year.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	941,437	10.0%
2013 Actual	990,558	5.2%
2014 Unaudited	1,012,454	2.2%
2015 Budget	825,000	-18.5%

Intergovernmental

Definition: Revenues in this category consist primarily of a \$400,000 annual contribution from the Gwinnett Convention and Visitors Bureau based on the Operations and Maintenance Agreement, which became effective April 1, 2008.

Assumptions: This revenue category represents approximately 15 percent of the total fiscal year 2015 projections for this fund.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	400,000	–
2013 Actual	400,000	–
2014 Unaudited	400,000	–
2015 Budget	400,000	–

Charges for Services

Definition: This category consists of revenues received from ticket surcharge, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges.

Assumptions: Revenues in this category represent 37 percent of the total fiscal year 2015 projections for this fund. These revenues are based on historical trends and anticipated activity in the coming year. Fees/rates include: ticket surcharge at \$1.00 each, stadium rental fees at \$250,000 annually, 50 percent of the net revenues for parking, naming rights on anything over \$350,000 (first \$350,000 goes to the Braves organization).

Stadium Operating Fund

Revenue Definitions and Assumptions

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	996,024	-1.6%
2013 Actual	1,004,112	0.8%
2014 Unaudited	997,131	-0.7%
2015 Budget	1,004,133	0.7%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	117	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: This category represents almost 15 percent of the total fiscal year 2015 Stadium Operating Fund revenues.

Other Financing Sources History and Projections

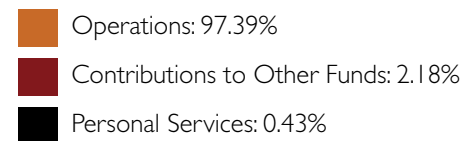
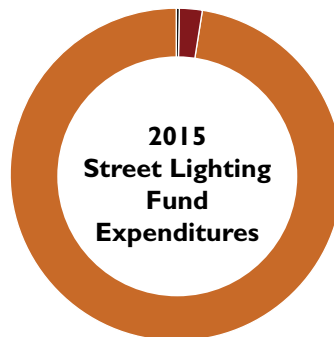
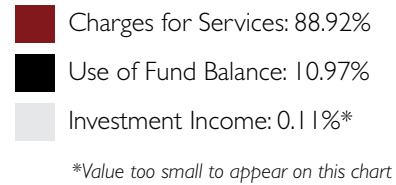
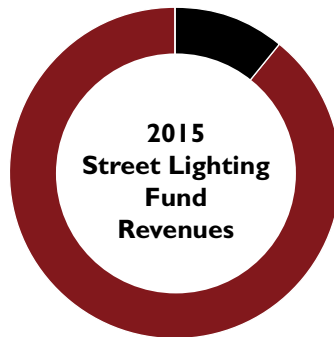
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	–	–
2015 Budget	400,000	–



Street Lighting Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	3,419,542	2,980,705	2,928,917	3,104,751	
Revenues					
Charges for Services	6,266,165	6,790,625	6,762,186	6,884,632	1.8%
Investment Income	1,650	955	8,928	8,542	-4.3%
Miscellaneous	-	-	21,345	-	-100.0%
Total	6,267,815	6,791,580	6,792,459	6,893,174	1.5%
Use of Fund Balance	-	-	-	849,451	-
Total Revenues	6,267,815	6,791,580	6,792,459	7,742,625	14.0%
Expenditures					
Personal Services	30,638	33,361	32,908	33,462	1.7%
Operations	6,589,080	6,722,467	6,453,195	7,540,150	16.8%
Contributions to Other Funds	86,934	87,540	130,522	169,013	29.5%
Total Expenditures	6,706,652	6,843,368	6,616,625	7,742,625	17.0%
Fund Balance December 31	2,980,705	2,928,917	3,104,751	2,255,300	



Street Lighting Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners sets the rates. This fee is billed and collected in conjunction with the property tax bills.

Assumptions: This category represents 89 percent of the total fiscal year 2015 Street Lighting Fund revenues. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	6,266,165	1.8%
2013 Actual	6,790,625	8.4%
2014 Unaudited	6,762,186	-0.4%
2015 Budget	6,884,632	1.8%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,650	-31.0%
2013 Actual	955	-42.1%
2014 Unaudited	8,928	834.9%
2015 Budget	8,542	-4.3%

Miscellaneous

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

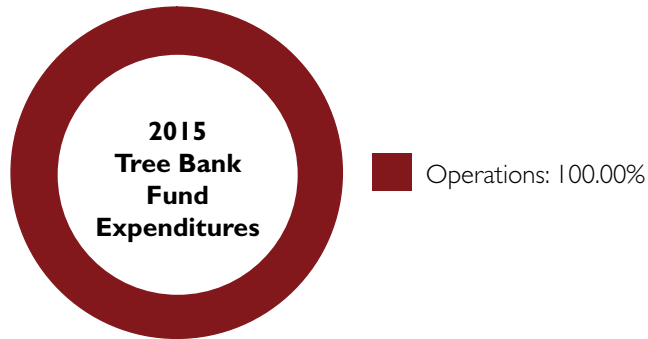
Miscellaneous History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	21,345	–
2015 Budget	–	-100.0%

Tree Bank Fund

Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	60,307	62,307	113,723	181,883	
Revenues					
Licenses and Permits	2,000	51,416	68,160	10,000	-85.3%
Total Revenues	2,000	51,416	68,160	10,000	-85.3%
Expenditures					
Operations	-	-	-	10,000	-
Total Expenditures	-	-	-	10,000	-
Fund Balance December 31	62,307	113,723	181,883	181,883	



Tree Bank Fund



Revenue Definitions and Assumptions

Licenses and Permits

Definition: Revenues in this category are received through a contribution from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes, in accordance with the *Gwinnett County Buffer, Landscape, and Tree Ordinance*.

Assumptions: In 2015, revenues in this category were budgeted conservatively.

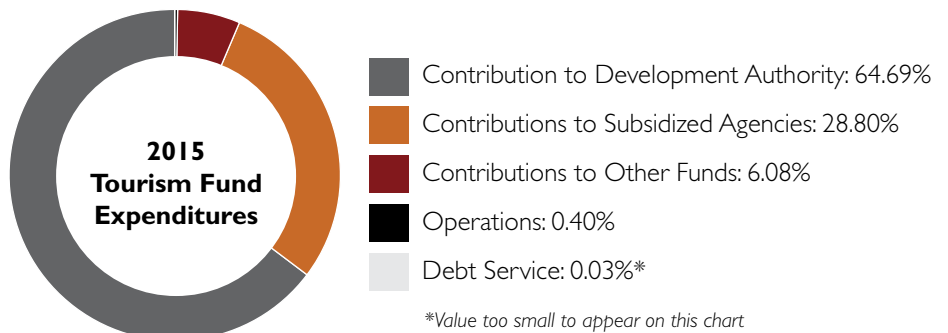
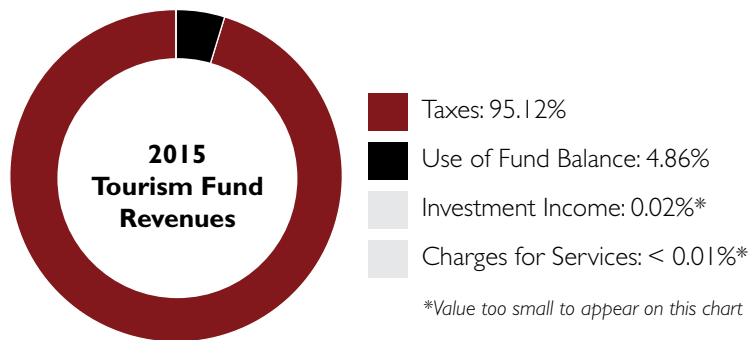
Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	2,000	-91.0%
2013 Actual	51,416	2470.8%
2014 Unaudited	68,160	32.6%
2015 Budget	10,000	-85.3%



Revenues and Expenditures FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Fund Balance January 1	6,701,633	6,398,179	6,684,079	7,858,584	
Revenues					
Taxes	6,699,430	7,578,110	8,223,037	7,246,584	-11.9%
Charges for Services	-	-	-	100	-
Investment Income	17,350	5,652	1,503	1,200	-20.2%
Total	6,716,780	7,583,762	8,224,540	7,247,884	-11.9%
Use of Fund Balance	-	-	-	370,186	-
Total Revenues	6,716,780	7,583,762	8,224,540	7,618,070	-7.4%
Expenditures					
Operations	23,017	25,091	24,525	30,616	24.8%
Debt Service	2,000	-	2,000	2,500	25.0%
Contributions to Other Funds	95,306	130,117	85,813	462,919	439.5%
Contribution to Development Authority	4,949,255	4,940,455	4,934,405	4,928,005	-0.1%
Contributions to Subsidized Agencies	1,950,656	2,202,199	2,003,292	2,194,030	9.5%
Total Expenditures	7,020,234	7,297,862	7,050,035	7,618,070	8.1%
Fund Balance December 31	6,398,179	6,684,079	7,858,584	7,488,398	



Revenue Definitions and Assumptions

Taxes

Definition: This category accounts for revenues collected from the 7 percent hotel/motel tax. These revenues are collected on a monthly basis from each hotel or motel in Gwinnett County. According to state law, a portion of this tax must be set aside for the promotion of tourism.

Assumptions: Historically, hotel/motel tax has represented the majority of the revenue for this fund. The 2015 hotel/motel revenues were budgeted conservatively at 95 percent of the total fiscal year 2015 projections for this fund.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	6,699,430	2.0%
2013 Actual	7,578,110	13.1%
2014 Unaudited	8,223,037	8.5%
2015 Budget	7,246,584	-11.9%

Charges for Services

Definition: Revenues in this category consist of fees charged for miscellaneous services.

Assumptions: This category represents less than one (1) percent of the total fiscal year 2015 Tourism Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	–	–
2015 Budget	100	–

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	17,350	271.0%
2013 Actual	5,652	-67.4%
2014 Unaudited	1,503	-73.4%
2015 Budget	1,200	-20.2%

Operating Enterprise Funds

Operating Enterprise Funds

Definitions

The **Operating Enterprise Fund Group** 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.

Budget Basis

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 the timing of related cash flows.

Operating Enterprise Funds

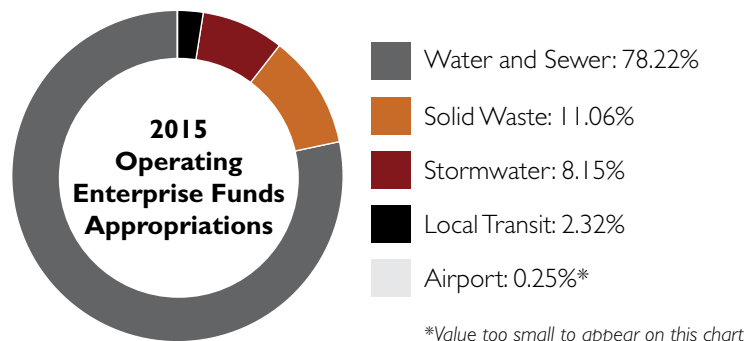
The **Airport Operating Fund** accounts for the operation and maintenance of the County's airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

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.

The **Solid Waste Operating Fund** accounts for the operations 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.

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.

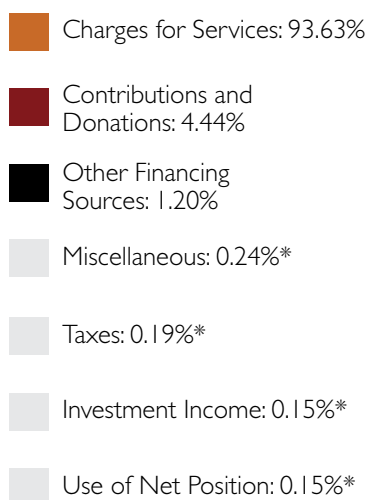
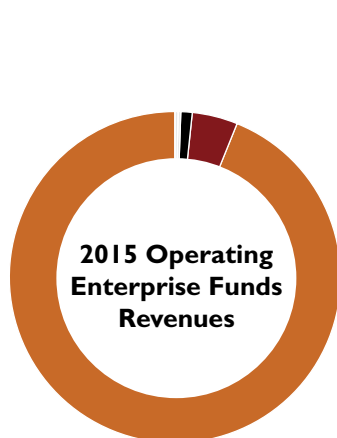
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, 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.



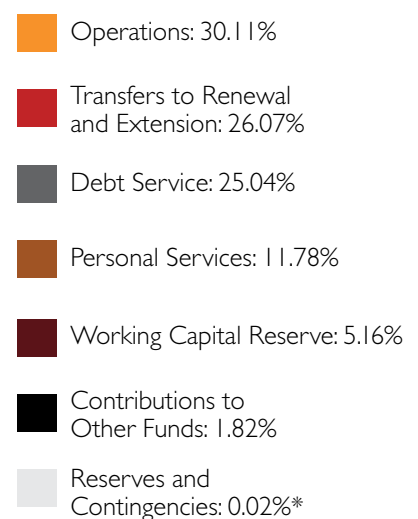
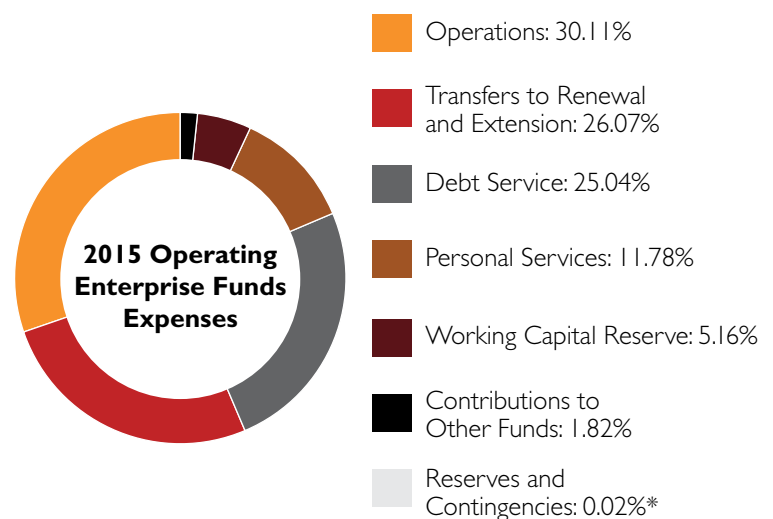
Operating Enterprise Funds

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Taxes	131,965	760,023	569,432	750,000	31.7%
Charges for Services	346,853,803	351,146,631	375,731,814	376,626,621	0.2%
Investment Income	292,631	252,664	461,663	594,111	28.7%
Contributions and Donations	10,161,210	15,679,214	16,680,368	17,870,000	7.1%
Miscellaneous	2,297,125	1,728,349	1,189,802	1,002,200	-15.8%
Other Financing Sources	3,360,056	4,624,767	3,995,299	4,819,572	20.6%
Total	363,096,790	374,191,648	398,628,378	401,662,504	0.8%
Use of Net Position	-	-	-	584,357	-
Total Revenues	363,096,790	374,191,648	398,628,378	402,246,861	0.9%
Expenses					
Personal Services	50,049,628	51,164,649	48,449,629	47,395,683	-2.2%
Operations	101,937,226	100,507,835	99,419,830	121,122,621	21.8%
Debt Service	96,142,799	100,422,211	100,303,217	100,715,648	0.4%
Contributions to Other Funds	10,697,791	11,176,586	9,596,573	7,313,531	-23.8%
Contributions to Capital and Capital Outlay	-	-	880	-	-100.0%
Transfers to Renewal and Extension	91,993,000	100,745,995	78,234,497	104,856,472	34.0%
Reserves and Contingencies	-	-	-	80,000	-
Total	350,820,444	364,017,276	336,004,626	381,483,955	13.5%
Working Capital Reserve	-	-	-	20,762,906	-
Total Expenses	350,820,444	364,017,276	336,004,626	402,246,861	19.7%



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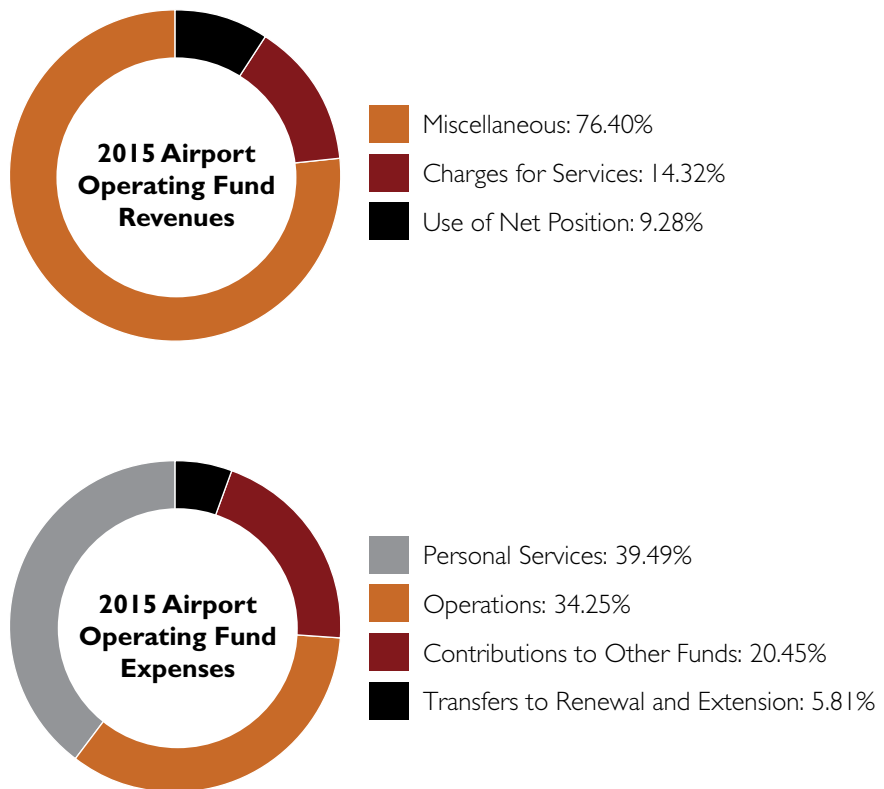


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Airport Operating Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	141,706	153,253	155,580	135,000	-13.2%
Miscellaneous – Rent	734,413	705,219	780,975	720,000	-7.8%
Total	876,119	858,472	936,555	855,000	-8.7%
Use of Net Position	-	-	-	87,444	-
Total Revenues	876,119	858,472	936,555	942,444	0.6%
Expenses					
Personal Services	326,431	350,712	357,156	372,126	4.2%
Operations	232,092	216,831	235,852	322,780	36.9%
Transfers to Renewal and Extension	-	35,000	34,000	54,800	61.2%
Contributions to Other Funds	157,178	164,668	181,937	192,738	5.9%
Contributions to Capital and Capital Outlay	-	-	880	-	-100.0%
Total Expenses	715,701	767,211	809,825	942,444	16.4%



Airport Operating Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues collected from a percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. The revenues in this category represent 14 percent of the total fiscal year 2015 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	141,706	5.1%
2013 Actual	153,253	8.1%
2014 Unaudited	155,580	1.5%
2015 Budget	135,000	-13.2%

Miscellaneous Revenue – Rent

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. This category represents approximately 76 percent of the total fiscal year 2015 projected revenues in this fund.

Miscellaneous Revenues History and Projections

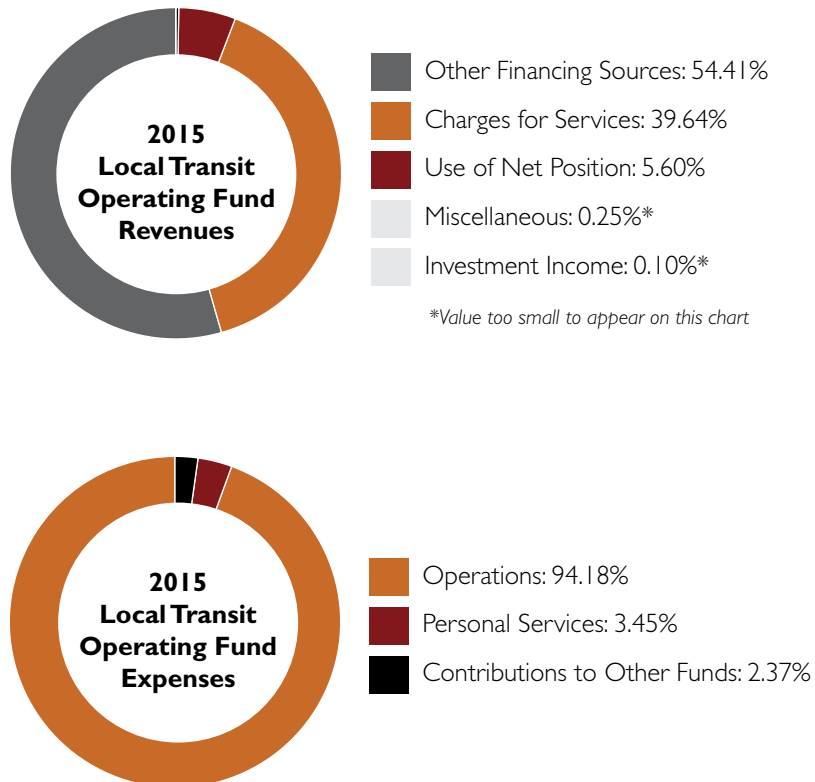
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	734,413	0.4%
2013 Actual	705,219	-4.0%
2014 Unaudited	780,975	10.7%
2015 Budget	720,000	-7.8%



Local Transit Operating Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	3,808,202	3,604,398	3,402,166	3,511,004	3.2%
Investment Income	2,823	2,438	3,720	8,800	136.6%
Miscellaneous	148,412	386,253	135,283	22,000	-83.7%
Other Financing Sources	3,200,000	2,765,574	3,995,299	4,819,572	20.6%
Total	7,159,437	6,758,663	7,536,468	8,361,376	10.9%
Use of Net Position	-	-	-	496,913	-
Total Revenues	7,159,437	6,758,663	7,536,468	8,858,289	17.5%
Expenses					
Personal Services	277,475	280,989	254,334	305,354	20.1%
Operations	6,950,249	6,739,764	7,157,939	8,342,884	16.6%
Contributions to Other Funds	203,146	207,141	213,660	210,051	-1.7%
Total Expenses	7,430,870	7,227,894	7,625,933	8,858,289	16.2%



Local Transit Operating Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist primarily of fares for bus transportation within the local transit system.

Assumptions: The revenues in this category are approximately 40 percent of the total fiscal year 2015 projections for this fund. Fare increases approved in 2011 went into effect in January 2012. The local service rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	3,808,202	5.8%
2013 Actual	3,604,398	-5.4%
2014 Unaudited	3,402,166	-5.6%
2015 Budget	3,511,004	3.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	2,823	-26.5%
2013 Actual	2,438	-13.6%
2014 Unaudited	3,720	52.6%
2015 Budget	8,800	136.6%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: For the Local Transit Operating Fund, this revenue primarily consists of rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	148,412	107.0%
2013 Actual	386,253	160.3%
2014 Unaudited	135,283	-65.0%
2015 Budget	22,000	-83.7%



Local Transit Operating Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government. This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not completely self-supporting and is therefore subsidized by this contribution.

Assumptions: This category represents approximately 54 percent of the total fiscal year 2015 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

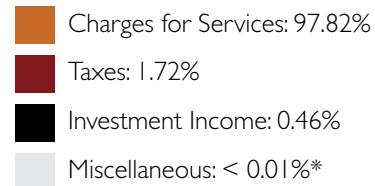
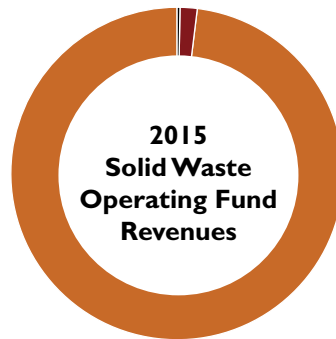
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	3,200,000	17.3%
2013 Actual	2,765,574	-13.6%
2014 Unaudited	3,995,299	44.5%
2015 Budget	4,819,572	20.6%

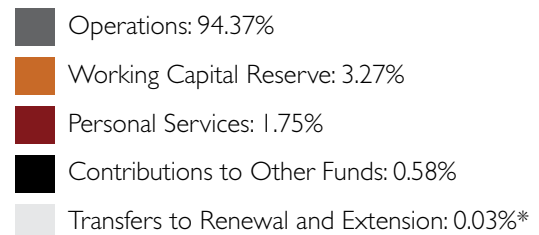
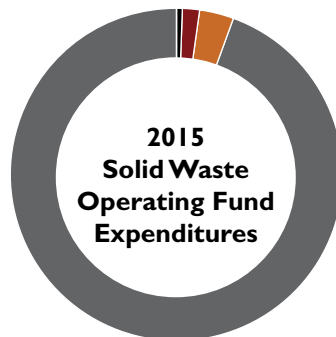
Solid Waste Operating Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Taxes	131,965	760,023	569,432	750,000	31.7%
Charges for Services	41,796,449	41,808,108	42,285,607	42,667,577	0.9%
Investment Income	209,188	186,544	243,712	202,986	-16.7%
Miscellaneous	746	664	910	50	-94.5%
Total Revenues	42,138,348	42,755,339	43,099,661	43,620,613	1.2%
Expenses					
Personal Services	688,648	648,136	510,621	762,295	49.3%
Operations	38,781,785	39,827,356	38,745,960	41,164,907	6.2%
Transfers to Renewal and Extension	176,000	260,000	75,000	12,150	-83.8%
Contributions to Other Funds	541,455	518,187	417,090	256,080	-38.6%
Total	40,187,888	41,253,679	39,748,671	42,195,432	6.2%
Working Capital Reserve	-	-	-	1,425,181	-
Total Expenses	40,187,888	41,253,679	39,748,671	43,620,613	9.7%



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Solid Waste Operating Fund



Revenue Definitions and Assumptions

Taxes

Definition: Revenues in this category include franchise fees and delinquent interest received from commercial and residential solid waste haulers.

Assumptions: In July 2010, the residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The rates for residential services are \$19.07 per month. Commercial service franchise fees are 3 percent of gross receipts.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	131,965	4.3%
2013 Actual	760,023	475.9%
2014 Unaudited	569,432	-25.1%
2015 Budget	750,000	31.7%

Charges for Services

Definition: Revenues in this category are from residential solid waste fees.

Assumptions: This category represents 98 percent of the total fiscal year 2015 revenue projections.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	41,796,449	1.9%
2013 Actual	41,808,108	–
2014 Unaudited	42,285,607	1.1%
2015 Budget	42,667,577	0.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	209,188	-23.8%
2013 Actual	186,544	-10.8%
2014 Unaudited	243,712	30.6%
2015 Budget	202,986	-16.7%

Solid Waste Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues associated with providing services that are not clearly defined by other areas.

Assumptions: There is wide variety in the amount of miscellaneous revenues.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	746	-47.9%
2013 Actual	664	-11.0%
2014 Unaudited	910	37.0%
2015 Budget	50	-94.5%



Stormwater Operating Fund

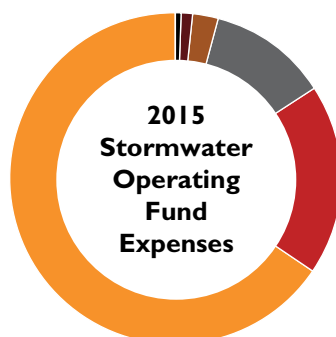
Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	31,109,360	30,899,015	31,118,749	31,228,040	0.4%
Investment Income	13,809	11,396	14,473	48,868	237.6%
Miscellaneous	122,497	29,450	35,303	20,150	-42.9%
Other Financing Sources	20,213	-	-	-	-
Total Revenues	31,265,879	30,939,861	31,168,525	31,297,058	0.4%
Expenses					
Personal Services	4,563,808	5,183,522	5,221,395	5,804,621	11.2%
Operations	3,252,174	4,286,519	2,600,792	3,679,134	41.5%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	19,517,000	19,208,176	10,131,677	20,485,000	102.2%
Contributions to Other Funds	1,090,470	986,248	938,270	746,236	-20.5%
Reserves and Contingencies	-	-	-	30,000	-
Total	28,784,958	30,025,971	19,253,640	31,106,497	61.6%
Working Capital Reserve	-	-	-	190,561	-
Total Expenses	28,784,958	30,025,971	19,253,640	31,297,058	62.6%



- Charges for Services: 99.78%
- Investment Income: 0.16%*
- Miscellaneous: 0.06%*

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- Transfers to Renewal and Extension: 65.45%
- Personal Services: 18.55%
- Operations: 11.76%
- Contributions to Other Funds: 2.38%
- Debt Service: 1.16%
- Working Capital Reserve: 0.60%
- Reserves and Contingencies: 0.10%*

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Stormwater Operating Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees.

Assumptions: This category represents more than 99 percent of the total fiscal year 2015 projected revenue for this fund. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. The rate charged was phased in over four years and has remained \$2.46 since 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	31,109,360	1.9%
2013 Actual	30,899,015	-0.7%
2014 Unaudited	31,118,749	0.7%
2015 Budget	31,228,040	0.4%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2015. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	13,809	16.1%
2013 Actual	11,396	-17.5%
2014 Unaudited	14,473	27.0%
2015 Budget	48,868	237.6%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property.

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2015. Historically, this category has generated minimal revenue.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	122,497	151.1%
2013 Actual	29,450	-76.0%
2014 Unaudited	35,303	19.9%
2015 Budget	20,150	-42.9%

Stormwater Operating Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted for this category.

Other Financing Sources History and Projections

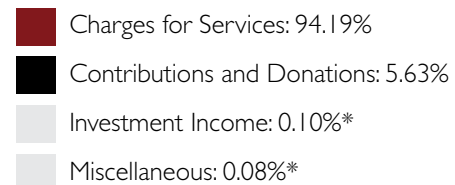
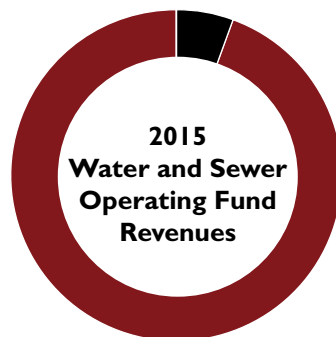
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	20,213	287.1%
2013 Actual	–	-100.0%
2014 Unaudited	–	–
2015 Budget	–	–



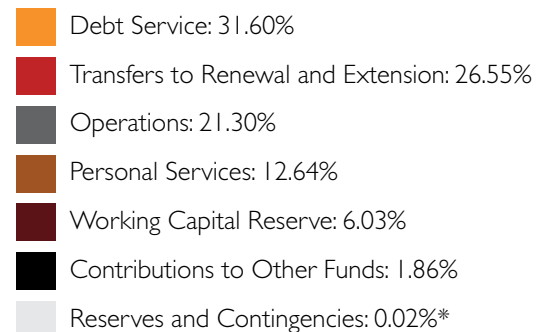
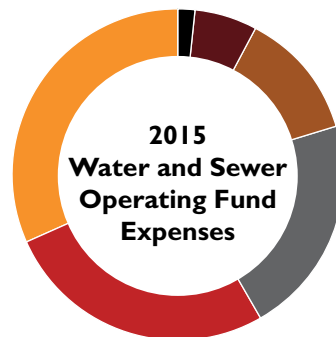
Water and Sewer Operating Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	269,998,086	274,681,857	298,769,712	299,085,000	0.1%
Investment Income	66,811	52,286	199,758	333,457	66.9%
Contributions and Donations	10,161,210	15,679,214	16,680,368	17,870,000	7.1%
Miscellaneous	1,291,057	606,763	237,331	240,000	1.1%
Other Financing Sources	139,843	1,859,193	-	-	-
Total Revenues	281,657,007	292,879,313	315,887,169	317,528,457	0.5%
Expenses					
Personal Services	44,193,266	44,701,290	42,106,123	40,151,287	-4.6%
Operations	52,720,926	49,437,365	50,679,287	67,612,916	33.4%
Debt Service	95,781,293	100,060,705	99,941,711	100,354,142	0.4%
Transfers to Renewal and Extension	72,300,000	81,242,819	67,993,820	84,304,522	24.0%
Contributions to Other Funds	8,705,542	9,300,342	7,845,616	5,908,426	-24.7%
Reserves and Contingencies	-	-	-	50,000	-
Total	273,701,027	284,742,521	268,566,557	298,381,293	11.1%
Working Capital Reserve	-	-	-	19,147,164	-
Total Expenses	273,701,027	284,742,521	268,566,557	317,528,457	18.2%



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Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits. This category also includes fire hydrant rental fees and fire service pipe. Fire service pipes are fire protection lines equipped with approved flow check meters, which are purchased and installed at the customer's expense. Water service connection charges based on water meter size are also included in this category.

Assumptions: This category represents 94 percent of the total fiscal year 2015 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer usage levels. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. In December 2014, the Gwinnett County Board of Commissioners adopted a water and sewer rate resolution that eliminated a rate increase scheduled to take effect on January 1, 2015. The newly adopted rate resolution covers the period of 2016 – 2021 with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in the years 2017, 2019, and 2021.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	269,998,086	3.9%
2013 Actual	274,681,857	1.7%
2014 Unaudited	298,769,712	8.8%
2015 Budget	299,085,000	0.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	66,811	41.1%
2013 Actual	52,286	-21.7%
2014 Unaudited	199,758	282.0%
2015 Budget	333,457	66.9%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors. Contributions from developers for System Development Charges (SDCs) are receipted in this category.

Assumptions: The revenues in this category represent approximately 6 percent of the budgeted Water and Sewer Operating Fund revenues in 2015. These revenues are estimated based on economic conditions.

Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	10,161,210	76.6%
2013 Actual	15,679,214	54.3%
2014 Unaudited	16,680,368	6.4%
2015 Budget	17,870,000	7.1%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property and rebates.

Assumptions: The revenues in this category represent less than one (1) percent of the total fiscal year 2015 projections. In 2015, the amount budgeted reflects margin refund checks from Jackson and Walton EMC along with eBay sales.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,291,057	426.8%
2013 Actual	606,763	-53.0%
2014 Unaudited	237,331	-60.9%
2015 Budget	240,000	1.1%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and, if significant, asset disposals of the government.

Assumptions: In 2015, no revenues were budgeted in this category.

Other Financing Sources Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	139,843	108.6%
2013 Actual	1,859,193	1229.5%
2014 Unaudited	–	-100.0%
2015 Budget	–	–



Operating Internal Service Funds



Operating Internal Service Funds

Definitions

The **Operating Internal Service Fund Group** consists of funds to report activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis.

Budget Basis

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) Depreciation expense is not recognized in the annual operating budget; and
- c) 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 the timing of related cash flows.

Operating Internal Service Funds

The **Administrative Support Fund** accounts for the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

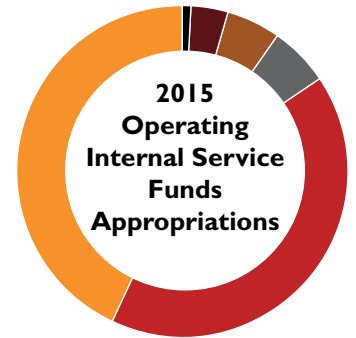
The **Auto Liability Fund** accounts for all financial transactions related to the County's property, liability, and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for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

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

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.

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.

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.

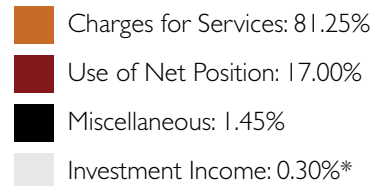
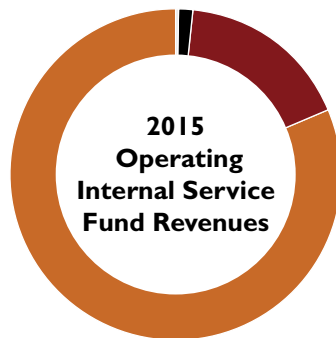


- Administrative Support: 42.98%
- Group Self-Insurance: 41.40%
- Risk Management: 5.89%
- Fleet Management: 5.20%
- Workers' Compensation: 3.67%
- Auto Liability: 0.86%

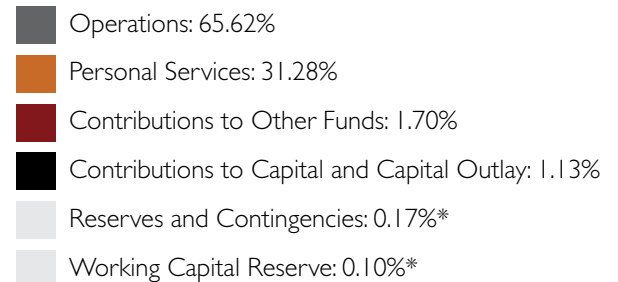
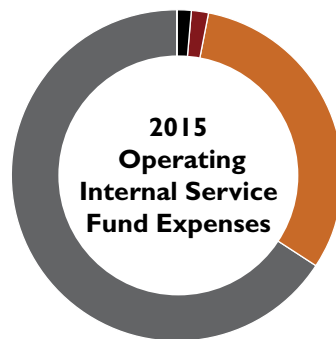
Operating Internal Service Funds

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	115,675,120	108,171,250	108,484,273	95,541,193	-11.9%
Investment Income	248,784	265,642	409,346	356,692	-12.9%
Miscellaneous	2,435,540	2,328,120	2,589,419	1,706,802	-34.1%
Other Financing Sources	-	876,577	-	-	-
Total	118,359,444	111,641,589	111,483,038	97,604,687	-12.4%
Use of Net Position	-	-	-	19,984,599	-
Total Revenues	118,359,444	111,641,589	111,483,038	117,589,286	5.5%
Expenses					
Personal Services	31,284,034	29,373,980	42,997,902	36,785,698	-14.4%
Operations	70,365,989	63,663,173	70,777,947	77,165,698	9.0%
Contributions to Other Funds	2,785,974	2,963,727	2,613,137	1,990,610	-23.8%
Contributions to Capital and Capital Outlay	164,382	585,374	1,197,411	1,324,623	10.6%
Reserves and Contingencies	-	-	-	200,000	-
Total	104,600,379	96,586,254	117,586,397	117,466,629	-0.1%
Working Capital Reserve	-	-	-	122,657	-
Total Expenses	104,600,379	96,586,254	117,586,397	117,589,286	0.0%



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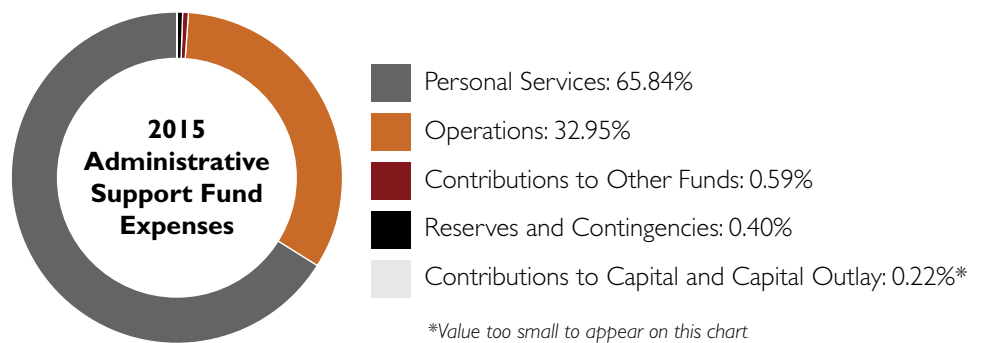
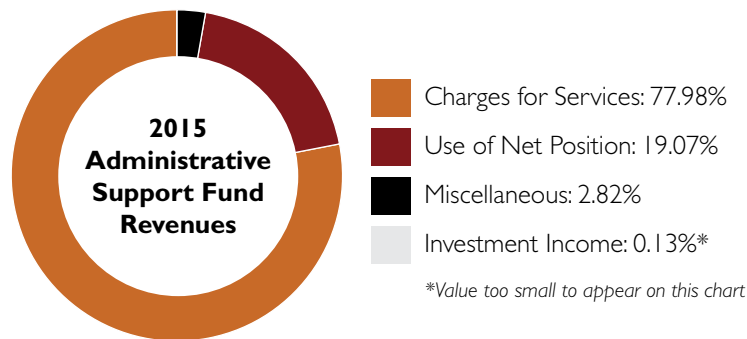


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Administrative Support Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	51,383,100	49,720,067	46,203,833	39,370,761	-14.8%
Investment Income	-	-	27,422	65,087	137.4%
Miscellaneous	1,802,353	1,595,010	1,537,729	1,424,802	-7.3%
Other Financing Sources	-	850,000	-	-	-
Total	53,185,453	52,165,077	47,768,984	40,860,650	-14.5%
Use of Net Position	-	-	-	9,626,129	-
Total Revenues	53,185,453	52,165,077	47,768,984	50,486,779	5.7%
Expenses					
Personal Services	28,005,445	26,071,015	26,841,128	33,242,104	23.8%
Operations	20,043,686	16,792,374	17,294,364	16,634,835	-3.8%
Contributions to Other Funds	345,075	456,314	426,759	297,440	-30.3%
Contributions to Capital and Capital Outlay	116,112	545,513	110,840	112,400	1.4%
Reserves and Contingencies	-	-	-	200,000	-
Total Expenses	48,510,318	43,865,216	44,673,091	50,486,779	13.0%



Administrative Support Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: The Administrative Support Fund contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners.

Assumptions: The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan. These revenues are based on historical trends and anticipated activity in the coming year. This category represents almost 78 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	51,383,100	–
2013 Actual	49,720,067	-3.2%
2014 Unaudited	46,203,833	-7.1%
2015 Budget	39,370,761	-14.8%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	–	–
2014 Unaudited	27,422	–
2015 Budget	65,087	137.4%

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents 3 percent of the total fiscal year 2015 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. Prior to the fund's creation in 2013, these revenues were budgeted in the General Fund. The 2015 budget was based on historical trends.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,802,353	–
2013 Actual	1,595,010	-11.5%
2014 Unaudited	1,537,729	-3.6%
2015 Budget	1,424,802	-7.3%

Administrative Support Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds.

Assumptions: In 2015, no revenues were budgeted for other financing sources within the Administrative Support Fund. These revenues vary historically.

Other Financing Sources History and Projections

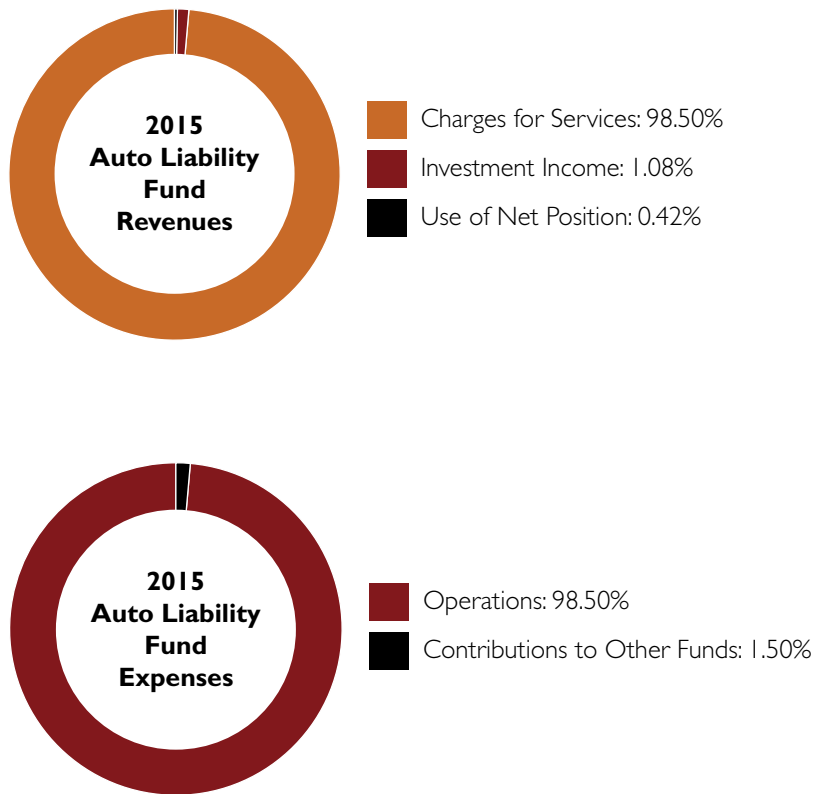
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	850,000	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–



Auto Liability Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	799,999	1,000,022	1,000,015	1,000,000	0.0%
Investment Income	1,466	6,779	8,033	11,000	36.9%
Total	801,465	1,006,801	1,008,048	1,011,000	0.3%
Use of Net Position	-	-	-	4,272	-
Total Revenues	801,465	1,006,801	1,008,048	1,015,272	0.7%
Expenses					
Operations	799,610	383,281	1,034,800	1,000,000	-3.4%
Contributions to Other Funds	49,731	50,726	33,940	15,272	-55.0%
Total Expenses	849,341	434,007	1,068,740	1,015,272	-5.0%



Auto Liability Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category are received through contributions from all Gwinnett County funds.

Assumptions: Projections are based on the number of employees, actual claims, and property liability coverage for vehicles only. This category represents almost 99 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	799,999	-20.0%
2013 Actual	1,000,022	25.0%
2014 Unaudited	1,000,015	–
2015 Budget	1,000,000	–

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

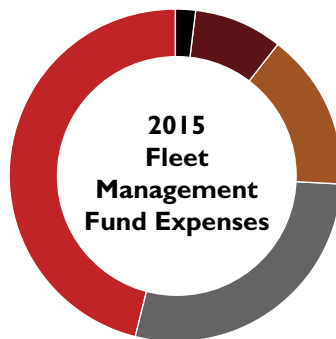
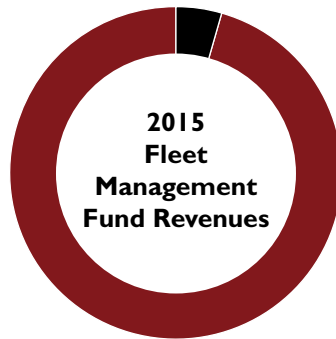
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,466	57.1%
2013 Actual	6,779	362.4%
2014 Unaudited	8,033	18.5%
2015 Budget	11,000	36.9%



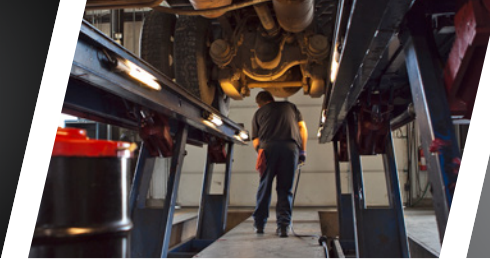
Fleet Management Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	5,467,302	5,985,290	5,619,208	5,946,625	5.8%
Miscellaneous	344,283	420,196	271,550	282,000	3.8%
Total Revenues	5,811,585	6,405,486	5,890,758	6,228,625	5.7%
Expenses					
Personal Services	2,592,822	2,675,823	2,545,149	2,870,570	12.8%
Operations	1,576,035	1,578,742	1,618,083	1,734,410	7.2%
Contributions to Other Funds	1,313,799	1,358,099	1,216,822	954,615	-21.5%
Contributions to Capital and Capital Outlay	48,270	39,861	62,058	546,373	780.4%
Total	5,530,926	5,652,525	5,442,112	6,105,968	12.2%
Working Capital Reserve	-	-	-	122,657	-
Total Expenses	5,530,926	5,652,525	5,442,112	6,228,625	14.5%



Fleet Management Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist of contributions from internal 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 (\$80/hour labor) for repair and maintenance of vehicles.

Assumptions: Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized. This category represents 95 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	5,467,302	26.7%
2013 Actual	5,985,290	9.5%
2014 Unaudited	5,619,208	-6.1%
2015 Budget	5,946,625	5.8%

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues not otherwise classified.

Assumptions: This category represents almost 5 percent of the total fiscal year 2015 revenue projections for this fund.

Miscellaneous Revenues History and Projections

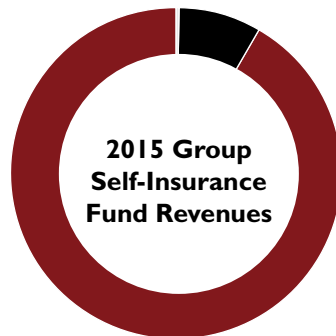
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	344,283	40.6%
2013 Actual	420,196	22.0%
2014 Unaudited	271,550	-35.4%
2015 Budget	282,000	3.8%



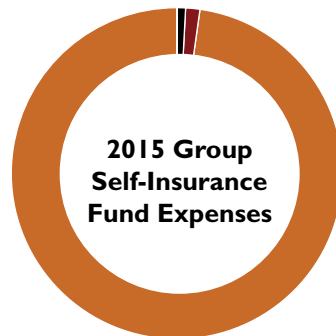
Group Self-Insurance Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	42,809,719	43,779,946	48,147,524	44,519,665	-7.5%
Investment Income	141,908	110,219	174,075	144,605	-16.9%
Miscellaneous	278,951	291,339	514,338	-	-100.0%
Other Financing Sources	-	24,722	-	-	-
Total	43,230,578	44,206,226	48,835,937	44,664,270	-8.5%
Use of Net Position	-	-	-	3,963,077	-
Total Revenues	43,230,578	44,206,226	48,835,937	48,627,347	-0.4%
Expenses					
Personal Services	302,692	308,938	277,119	316,224	14.1%
Operations	39,681,406	39,426,438	44,127,674	47,537,257	7.7%
Contributions to Other Funds	255,025	260,209	189,649	108,016	-43.0%
Contributions to Capital and Capital Outlay	-	-	1,024,513	665,850	-35.0%
Total Expenses	40,239,123	39,995,585	45,618,955	48,627,347	6.6%



- Charges for Services: 91.55%
- Use of Net Position: 8.15%
- Investment Income: 0.30%*



- Operations: 97.76%
- Contributions to Capital and Capital Outlay: 1.37%
- Personal Services: 0.65%
- Contributions to Other Funds: 0.22%*

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Group Self-Insurance Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues from contributions from all Gwinnett County funds as well as employees of the County.

Assumptions: These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. This category represents 92 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	42,809,719	9.1%
2013 Actual	43,779,946	2.3%
2014 Unaudited	48,147,524	10.0%
2015 Budget	44,519,665	-7.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	141,908	-48.6%
2013 Actual	110,219	-22.3%
2014 Unaudited	174,075	57.9%
2015 Budget	144,605	-16.9%

Miscellaneous Revenues

Definition: This revenue category consists of revenues that are not classified elsewhere.

Assumptions: The amount of revenue for this category varies over time. In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	278,951	722.8%
2013 Actual	291,339	4.4%
2014 Unaudited	514,338	76.5%
2015 Budget	–	-100.0%



Group Self-Insurance Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds.

Assumptions: These revenues vary historically. In 2015, no revenues were budgeted in this category.

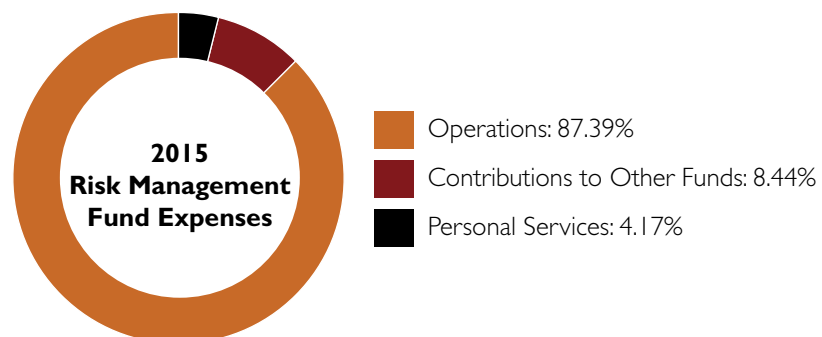
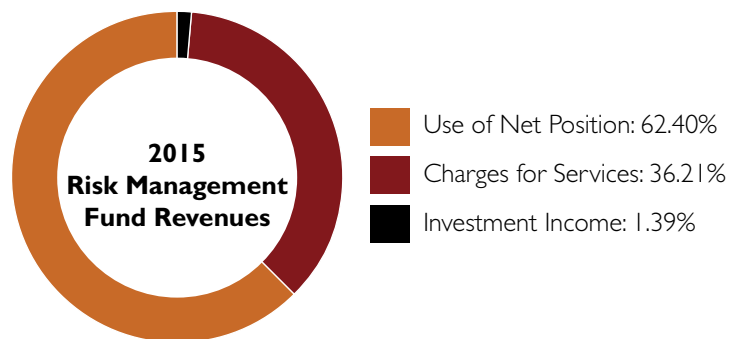
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	24,722	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–

Risk Management Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	13,365,000	4,328,194	3,500,107	2,504,142	-28.5%
Investment Income	47,404	97,621	123,377	96,000	-22.2%
Miscellaneous	9,953	20,275	258,807	-	-100.0%
Other Financing Sources	-	1,855	-	-	-
Total	13,422,357	4,447,945	3,882,291	2,600,142	-33.0%
Use of Net Position	-	-	-	4,314,500	-
Total Revenues	13,422,357	4,447,945	3,882,291	6,914,642	78.1%
Expenses					
Personal Services	322,319	250,162	10,268,323	287,991	-97.2%
Operations	5,806,480	3,098,584	4,511,107	6,042,979	34.0%
Contributions to Other Funds	807,222	822,900	730,209	583,672	-20.1%
Total Expenses	6,936,021	4,171,646	15,509,639	6,914,642	-55.4%





Risk Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments.

Assumptions: Revenue projections are based on the number of employees, actual claims, and property liability coverage. This category represents 36 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	13,365,000	330.9%
2013 Actual	4,328,194	-67.6%
2014 Unaudited	3,500,107	-19.1%
2015 Budget	2,504,142	-28.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	47,404	-22.9%
2013 Actual	97,621	105.9%
2014 Unaudited	123,377	26.4%
2015 Budget	96,000	-22.2%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	9,953	-21.8%
2013 Actual	20,275	103.7%
2014 Unaudited	258,807	1176.5%
2015 Budget	—	-100.0%

Risk Management Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds.

Assumptions: These revenues vary historically. In 2015, no revenues were budgeted in this category.

Other Financing Sources History and Projections

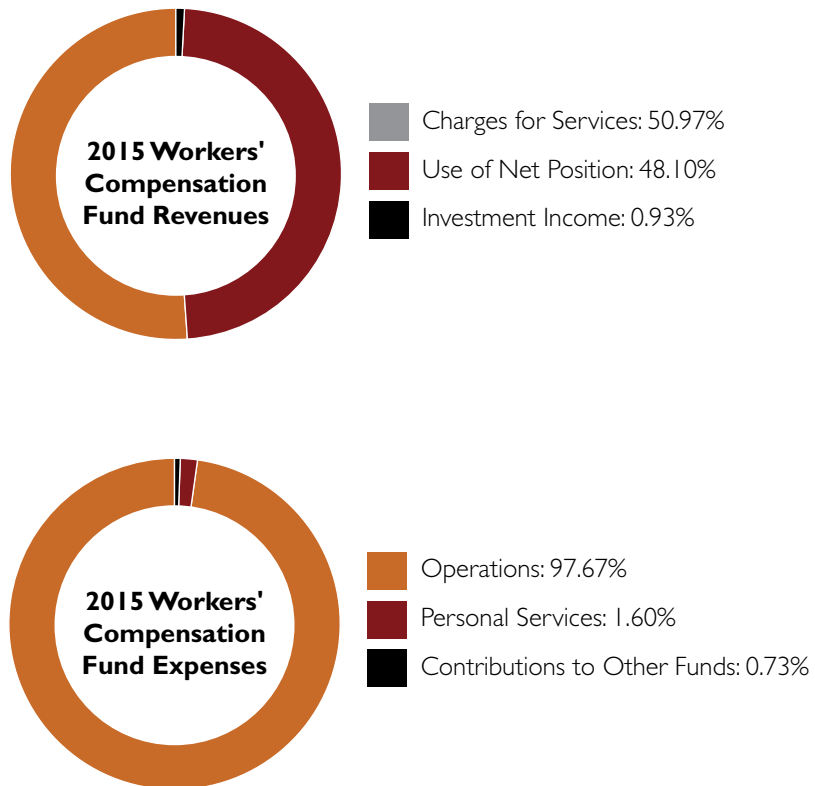
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	1,855	–
2014 Unaudited	–	-100.0%
2015 Budget	–	–



Workers' Compensation Fund

Revenues and Expenses FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget	% Chg. 14-15
Revenues					
Charges for Services	1,850,000	3,357,731	4,013,586	2,200,000	-45.2%
Investment Income	58,006	51,023	76,439	40,000	-47.7%
Miscellaneous	-	1,300	6,995	-	-100.0%
Total	1,908,006	3,410,054	4,097,020	2,240,000	-45.3%
Use of Net Position	-	-	-	2,076,621	-
Total Revenues	1,908,006	3,410,054	4,097,020	4,316,621	5.4%
Expenses					
Personal Services	60,756	68,042	3,066,183	68,809	-97.8%
Operations	2,458,772	2,383,754	2,191,919	4,216,217	92.4%
Contributions to Other Funds	15,122	15,479	15,758	31,595	100.5%
Total Expenses	2,534,650	2,467,275	5,273,860	4,316,621	-18.2%



Workers' Compensation Fund



Revenue Definitions and Assumptions

Charges for Services

Definition: This fund accounts for the transactions related to workers' compensation claims.

Assumptions: These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds. This category represents almost 51 percent of the total fiscal year 2015 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	1,850,000	-0.1%
2013 Actual	3,357,731	81.5%
2014 Unaudited	4,013,586	19.5%
2015 Budget	2,200,000	-45.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	58,006	90.4%
2013 Actual	51,023	-12.0%
2014 Unaudited	76,439	49.8%
2015 Budget	40,000	-47.7%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2015, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2012 Actual	–	–
2013 Actual	1,300	–
2014 Unaudited	6,995	438.1%
2015 Budget	–	-100.0%



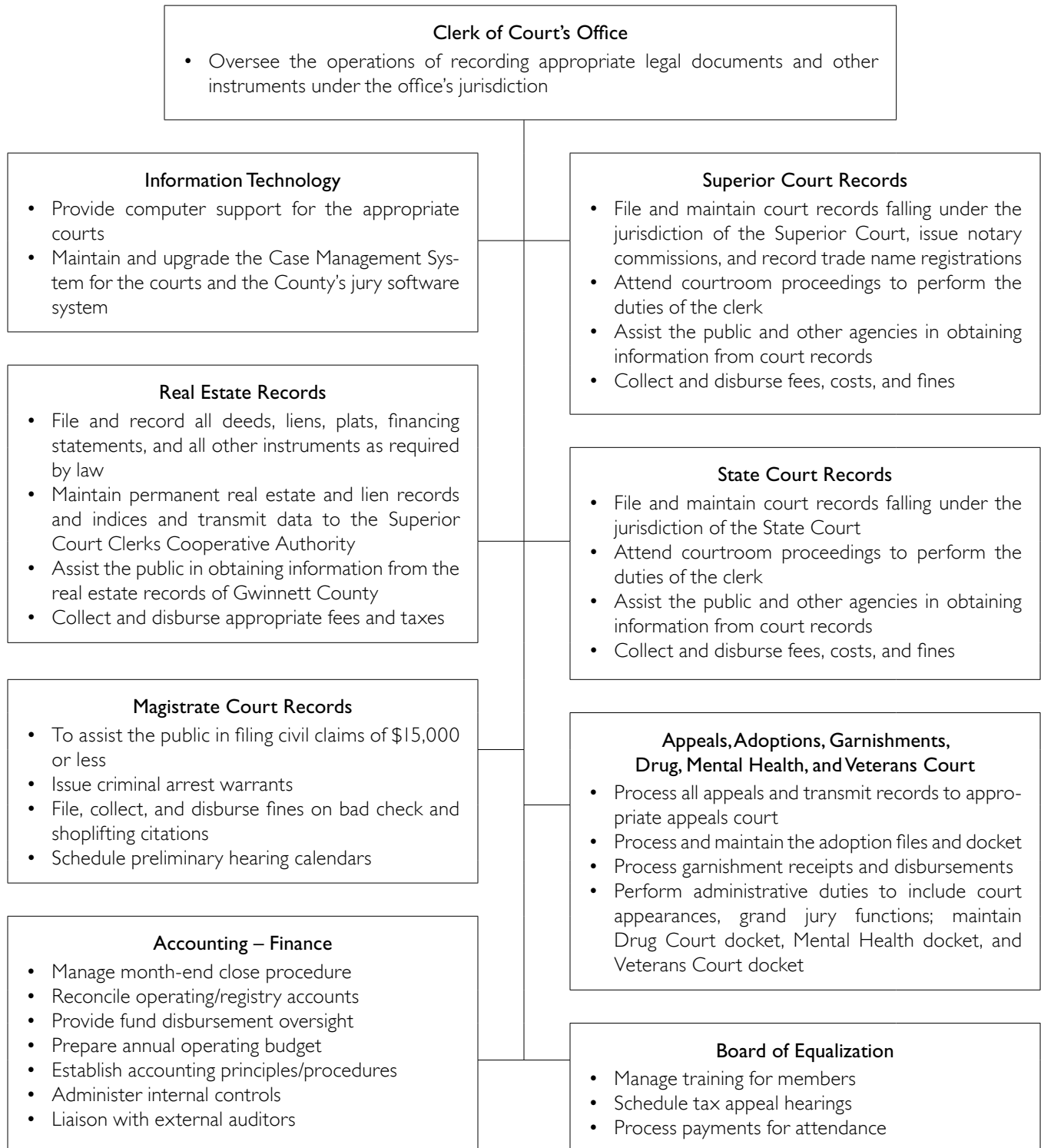
DEPARTMENTAL INFORMATION

This section includes organizational charts that reflect the structure of the department or agency mission, goals and performance measures, prior year accomplishments, issues and initiatives, and a historical summary of appropriations.



Mission and Organizational Chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



Clerk of Court

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Judicial cases filed	138,632	146,358	134,003	141,931
Property records recorded	221,036	262,175	177,911	184,748
Notary commissions/trade names used	4,986	5,851	4,870	5,448

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Deputy Clerks – Judicial Cases	84	86	86	86
Filings per clerk – Judicial Cases	1,710	1,770	1,615	1,714
Deputy Clerks – Real Estate	15	15	15	15
Filings per clerk – Real Estate	14,736	17,478	11,861	12,317

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Civil costs and recording fees	\$ 12,758,555	\$ 12,856,812	\$ 11,935,253	\$ 11,153,236
Criminal fines	\$ 5,799,348	\$ 5,975,009	\$ 5,766,341	\$ 6,650,510
Transfer taxes collected	\$ 4,182,824	\$ 3,262,700	\$ 5,428,839	\$ 4,353,541
Intangible taxes collected	\$ 15,725,856	\$ 16,313,500	\$ 12,365,240	\$ 11,972,239

4. To reconcile and disburse court trust funds.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Criminal cash bonds	\$ 3,790,354	\$ 3,853,382	\$ 3,586,053	\$ 3,595,781
Garnishments	\$ 31,712,527	\$ 34,068,367	\$ 28,195,681	\$ 27,554,182
Special registry	\$ 19,036,614	\$ 14,688,833	\$ 13,795,479	\$ 11,403,448

Accomplishments in FY 2014

1. e-Court (Sustain case management) system upgrade progress
2. Improvement of unclaimed cash bond/Garnishment Fund ledger balance variance
3. ReQuord (OnBase) document management implementation

Departmental Issues and Initiatives for FY 2015

1. Implementation of e-Court (Sustain case management upgrade)
2. Historical scanning project
3. Electronic filing (e-Filing)
4. Merchant services (e-Filing)
5. Electronic Fund Transfer (EFT) services
6. Fund ledger balance reconciliations (Trust Accounts)
7. Disaster Recovery and Business Continuity plan

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Historical scanning project
2. Electronic filing (e-Filing)
3. Digital database document retrieval by court users
4. Merchant services – digital document retrieval
5. Centralized fund payment and receipt

Clerk of Court

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Clerk of Court (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	5,540,396	5,734,815	6,147,589
Operations	1,501,469	1,497,423	2,069,686
Contributions to Other Funds	1,722,896	1,502,805	986,230
Contributions to Capital and Capital Outlay	30,200	15,000	–
Total	8,794,961	8,750,043	9,203,505

Authorized Positions – Clerk of Court	105	106	106
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Clerk of Court (Authority Imaging Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	–	–	960,000
Total	–	–	960,000

Authorized Positions – Clerk of Court	–	–	–
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Clerk of Recorder's Court

Mission and Organizational Chart

Purpose

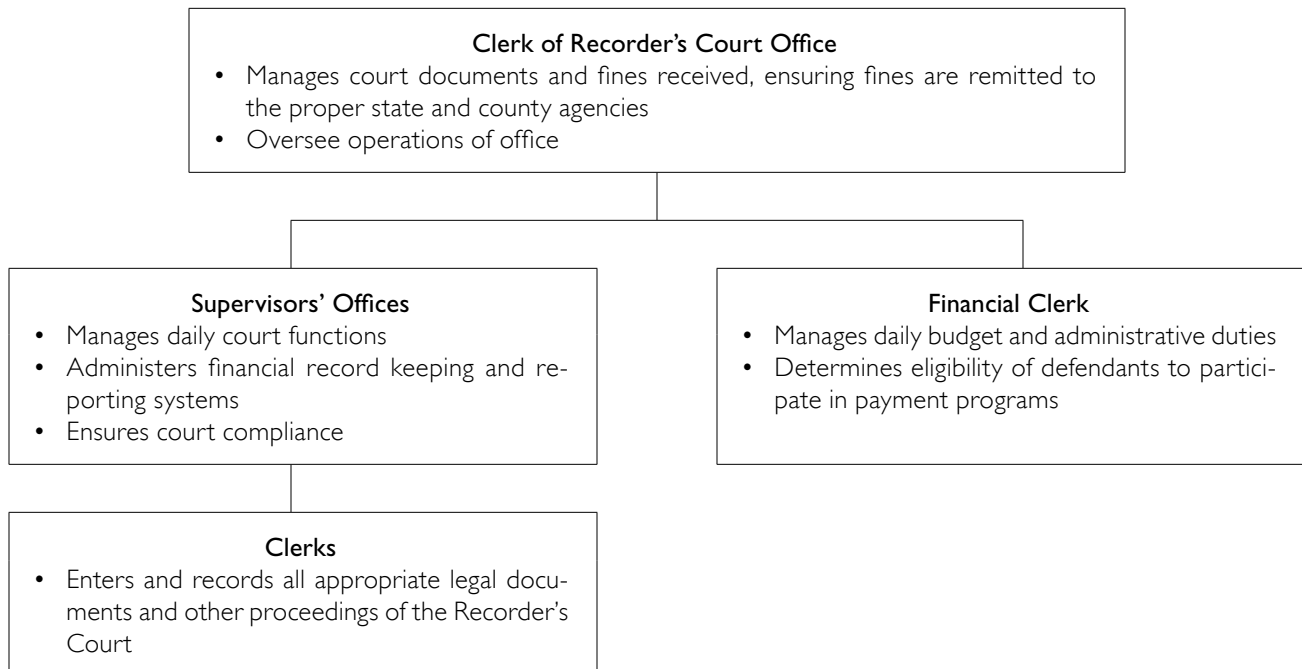
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Cases handled without court appearance	52,101	55,000	61,309	59,000
Money received without court appearance	\$ 6,034,795	\$ 6,200,000	\$ 9,240,678	\$ 9,000,000
Total number of citations disposed	96,260	102,000	103,691	103,500
Online payments – money received	\$ 3,830,689	\$ 3,500,000	\$ 5,649,703	\$ 6,000,000

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Court appearance – money received	\$ 4,184,745	\$ 4,200,000	\$ 4,308,136	\$ 4,400,000
Probation – money received	\$ 3,375,579	\$ 3,400,000	\$ 2,587,414	\$ 2,632,716
Credit card program – Point of Sale	\$ 2,296,564	\$ 2,300,000	\$ 2,322,456	\$ 2,500,000

Accomplishments in FY 2014

- Initiated and began testing an interface for Gwinnett County Police Department electronic citations.
- Completed an interface with the Georgia State Patrol where we import all data from their citations.
- Made warrants available to pay online thereby increasing collection of fines and fees without a court appearance.
- Implemented a document imaging system whereby we scan and electronically file every document.
- Added an electronic date stamp to all scanned documents.
- Recalled all probation warrants on expired cases that had been tolled in accordance with the Supreme Court of Georgia.
- Updated records to be in compliance with O.C.G.A. 35-3-37: Inspection of criminal records; purging, modifying, or supplementing of records.

Departmental Issues and Initiatives for FY 2015

- Interface with Georgia Crime Information Center by sending all dispositions electronically.
- Complete a validation of all warrants.
- Conduct a study of the current retention schedule and make appropriate changes if needed.
- Implement a Gwinnett County Public School "Stop Arm Camera" program.
- Implement interfaces with the Sheriff, Quality of Life, Animal Control, and Fire Department.

Departmental Issues and Initiatives for FY 2016 and Beyond

- Reduce the amount of paperwork by implementing a paper on-demand court.

Clerk of Recorder's Court (Police Services District Fund)

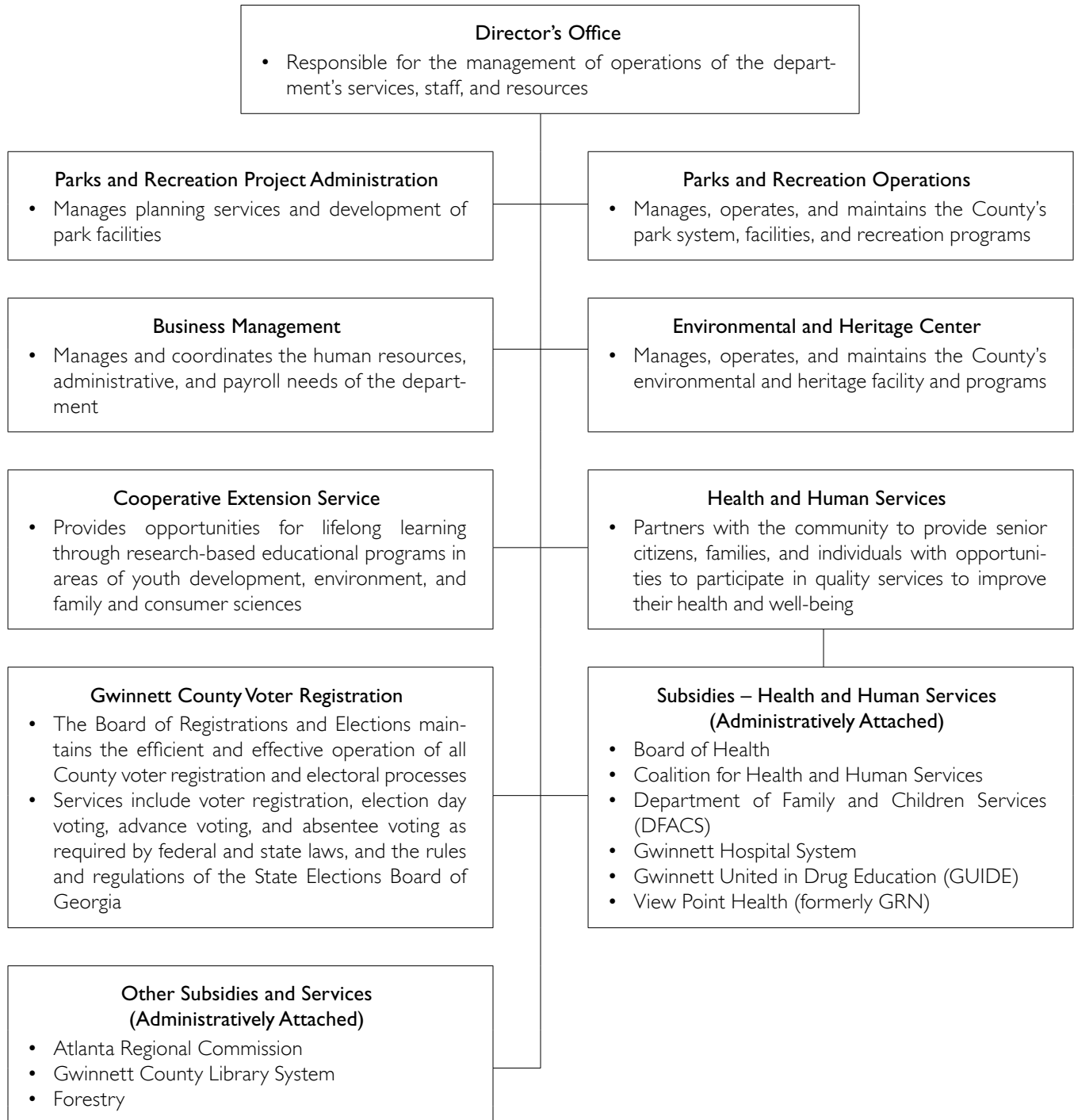
Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,040,409	1,072,994	1,146,500
Operations	119,856	102,536	273,899
Contributions to Other Funds	113,000	114,604	130,795
Contributions to Capital and Capital Outlay	–	16,425	–
Total	1,273,265	1,306,559	1,551,194

Authorized Positions – Clerk of Recorder's Court

17 17 17

Mission and Organizational Chart

The Department of Community Services provides high-quality recreational, educational, electoral, human services, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe Gwinnett community where residents are healthy and successful. We will partner with others to enhance the quality of life of families and individuals residing in Gwinnett County. 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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the residents of Gwinnett.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Master plans	2	2	2	3
Feasibility studies	2	4	3	3
2. To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year-round basis.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Classes, programs, camps, and events offered	6,651	6,982	7,030	7,150
3. To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 336,918	\$ 150,000	\$ 139,780	\$ 127,000
Grants (Parks and Recreation, Environmental and Heritage Center)	\$ –	\$ 150,000	\$ 161,000	\$ 165,000
Donations (Health and Human Services)	\$ 140,778	\$ 167,377	\$ 91,004	\$ 76,876
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 1,504,147	\$ 1,462,747	\$ 1,636,926	\$ 1,847,946
4. To provide Gwinnett residents with current information about Health and Human Services and Senior Services.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Average number of informational inquiries per month	14,062/mo	16,000/mo	14,581/mo	15,000/mo
5. To provide educational assistance to youth and adult residents and businesses through telephone calls, emails, and walk-ins for Extension Services.				
	2013 Actual	2014 Target	2014 Actual*	2015 Target
Residents assisted through individual contact	105,455	108,000	88,072	88,500

Accomplishments in FY 2014

- Department of Community Services volunteers donated 996,557 hours of their time for programs and events.
- The Department of Community Services currently partners with 1,134 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for certain programs/services.
- Voter Registration and Elections successfully conducted three elections with no challenges or contests.
- Voter Registration and Elections implemented an electronic campaign finance reporting system for candidates and campaigns.
- Voter Registration and Elections restructured division staffing to reallocate job duties for better accountability with new statewide voter registration system.
- Voter Registration and Elections had a total number of six satellite voting locations with an increased voter turnout of 5.59% using that option.
- Successfully completed Phase I of the Gwinnett Environmental and Heritage Center's Teacher STEM/History/Culture Immersion Program.
- The Gwinnett Environmental and Heritage Center Foundation funded seven special exhibitions (value of approximately \$927,784).
- The Gwinnett Environmental and Heritage Center provided 180,937 educational contact hours for students of all ages who attended programs.
- Along with community partners, Parks and Recreation Operations launched Live Healthy Gwinnett to address preventable chronic illnesses and invest in personal wellness for those who live, work, and play in Gwinnett: Be Active! – 57 Walk the Talks, 281 participants, 105.7 miles walked, and 20 park locations; Eat Healthy! – 50% healthy vending contract for park locations and wellness guidelines; Get Checked! – 22 "Walk The Talk" leaders, Youth Sports Expo – Concussions/Sports Injuries, Spring Break Out – Wellness Festival, and Fall Into Health – Senior Health Fair; Be Positive! Community Partnership Events – "Walk Among the Stars!" Lights on Afterschool, Vets Appreciation Day, and Cures for Hope.

*Email outreach/contact is now calculated differently (i.e., an e-mail message sent to a committee of 12 will only count as one e-mail).

Community Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

11. Parks and Recreation Operations launched a new customer-friendly online registration/reservation system on December 1, with the capability of viewing on mobile devices, and incorporating calendar viewing for facilities/pavilions rental availability. Online facilities/pavilions rentals will begin April 2015.
12. Working directly with Explore Gwinnett and the Gwinnett Sports Commission, Parks and Recreation Operations' youth and adult athletic tournaments and events recorded \$1,423,050 in economic impact to Gwinnett County.
13. Parks and Recreation Operations' Grounds Maintenance staff maintained 175 multi-purpose sports fields, 69 playgrounds, and 125 miles of trails on 9,413 acres of parkland. Skilled Trades staff completed more than 3,500 work orders in plumbing, electrical, carpentry, and field support.
14. Parks and Recreation Operations hosted more than 9,543 rentals at their facilities, with more than 1,136,486 rental participants. 90,697 participated in 7,030 classes, programs, camps and events they offered. Aquatics saw more than 400,000 in general admissions to aquatic centers and pools, and Adult Athletics had more than 17,502 participants.
15. Parks and Recreation Project Administration completed the following projects: renovation of Lions Club Park, Phase III of Little Mulberry Park, renovations of the adult softball complex at Bethesda Park, section of the Ivy Creek Greenway within the Environmental and Heritage Center and the F.Wayne Hill Water Resources Center.
16. The Cooperative Extension Service developed and presented 1,331 educational presentations for adult and youth groups in Gwinnett County.
17. The Cooperative Extension Service recruited, trained, and used volunteers who contributed more than 10,000 hours of community service.
18. The Cooperative Extension Service used the resources, materials, and staff of 139 other organizations through mutually beneficial project collaborations.
19. Health and Human Services multicultural activities: English classes were held at the Buford Human Service Center four times a week (50% increase from 2013). Ten students became United States residents through classes held at the Norcross Human Services Center. Two classes were taught at the Norcross Human Services Center (Perinatal and Smart Driver) in Spanish and Chinese, with a student increase of 62% from 2013.
20. Health and Human Services' Centerville Community Center introduced 54 new educational, enrichment, health, and exercise programs in 2014, including many for the senior population to complement the new satellite senior center housed there.
21. Health and Human Services' Senior Services successfully introduced a new Volunteer Driver Program to lessen the waiting lists for transportation services. During the first six months of operation, 28 volunteers were recruited and provided 283 one-way trips to seniors in need.
22. Through Health and Human Services' Senior Issues Action Team (Caregiver Committee), Lunch and Learn programs for working caregivers were presented to employees at Primerica, Gwinnett Technical College, Gwinnett County, Mitsubishi, and Bethesda United Methodist Church during November, National Caregivers Month.
23. A grant from Commissioner Keith Horton with the Georgia Department of Human Services was awarded to Gwinnett County for a one-time event to address food insecurity for older adults living in Gwinnett County. This was the result of a collaboration between Health and Human Services-Senior Services and the Gwinnett County Department of Family and Children Services. The grant repurposed \$30,000 from the Supplemental Nutrition Assistance Program (SNAP) funding to provide homebound elder clients of Gwinnett Senior Services with 900 bags of healthy nutritious food. Gwinnett Senior Services staff and volunteers delivered the food bags to 450 individuals in a one week period.

Departmental Issues and Initiatives for FY 2015

1. Voter Registration and Elections: Procure and implement ballot printing system.
2. Voter Registration and Elections: Heavily promote online voter registration options to reduce the number of paper applications and increase efficiency before deadlines.
3. Voter Registration and Elections: Evaluate political district lines to eliminate split precincts and possibly decrease the number of Election Day polling locations.
4. Gwinnett Environmental and Heritage Center: Implement Phase II of the Teacher STEM/History/Culture Immersion Program.
5. Gwinnett Environmental and Heritage Center: Establish protocols to initiate American Alliance of Museum accreditation status.
6. Gwinnett Environmental and Heritage Center: Develop a Living Farm Program at various history/culture sites.

Community Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

7. Parks and Recreation Operations: Complete the Strategic Asset Management Plan and implementation of Lucity (computerized maintenance management system) data compilation and staff training to be used for Capital Improvement Planning (budgeting/planning) and developing true measures of cost of doing business for Grounds Maintenance and Skilled Trades in day-to-day operations.
8. Parks and Recreation Operations: In Conservation Operations, continue to serve as innovative and ecologically responsible land stewards in an effort to protect biological diversity and ecological processes/systems particularly within natural areas/linear corridors by balancing the protection/enhancement of natural flora/fauna and increasing demands for quality public recreation.
9. Parks and Recreation Operations: Continue health and wellness initiatives to address the preventable chronic illnesses that impact the County by encouraging and engaging those who live, work, and play in Gwinnett to invest in personal wellness.
10. Parks and Recreation Operations: Realignment of operations to sustain the quality and safety of parks and facilities, formalization of manuals and SOPs, realigning staff/resources, engage and establish community partnerships for economic impact and sustainable programs (tournaments, special events, summer camps, and afterschool programming), and increasing security measures at parks and facilities.
11. Parks and Recreation Operations: Financial stewardship through cost value offset of programs, classes, parks, and facilities maintenance through fee review/collections, effective staffing and use of instructor resources, grant funding/support, and use of alternative resources including community service workers, work alternative program, inmate labor, and volunteers to help maintain facilities.
12. Parks and Recreation Project Administration: Master planning of the Centerville Park Site, the expansion of Yellow River Park, and the Johnson greenway to connect the two parks.
13. Parks and Recreation Project Administration: Completion of land purchases for future parks in areas identified as high need.
14. Cooperative Extension Service: Enhance educational opportunities available to residents in the areas of family, environment, and youth development.
15. Cooperative Extension Service: Provide personal customer service and assist residents in solving individual problems related to their jobs, families, and community.
16. Cooperative Extension Service: Incorporate new technologies and media sources to address the way that people have changed how they seek and find information.
17. Health and Human Services: Gwinnett Senior Services will be offering two evidence-based models for fall prevention (A Matter of Balance and Tai Chi for Arthritis) through partnerships with Gwinnett County Fire and Emergency Services and Delmar Gardens Independent and Assisted Living Community.
18. Health and Human Services: With funds raised by Friends of Gwinnett Senior Services (501c3), Senior Services will once again provide food bags to seniors in Gwinnett County who are homebound and in need.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Voter Registration and Elections: Conduct five (possibly six) elections – March, May, July, November, December, and January.
2. Voter Registration and Elections: Provide additional advance in-person voting sites. The number of voters using this option continues to rise with approximately one-third of total ballots being cast early.
3. Voter Registration and Elections: Continue to monitor legislation and incorporate any new laws, rules, or regulations in the business operation.
4. Gwinnett Environmental and Heritage Center: Implement Phase III of Teacher STEM/History/Culture Immersion Program.
5. Gwinnett Environmental and Heritage Center: Develop a Collections Management Policy.
6. Gwinnett Environmental and Heritage Center: Develop a Transportation Analysis to address customer concerns.
7. Parks and Recreation Operations: Focus on better meeting the needs of a growing diverse community through new innovative programs, partnerships, services, and emphasis on volunteer recruitment and retention: Diversity marketing and promotion through innovative web bases, social media, and QR to increase participation and awareness of offerings; increase emphasis in senior recreation programming throughout the community to correlate with the growing population; increase emphasis on cultural arts, summer camps, and afterschool programming; and continue efforts in increase volunteerism and promotion of partnerships.
8. Parks and Recreation Operations: In Conservation Operations, continue to serve as innovative and ecologically responsible land steward in an effort to protect the biological diversity and ecological processes/systems particularly within natural areas/linear corridors by balancing the protection/enhancement of natural flora/fauna and increasing demands for quality public recreation experiences.

Community Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

9. Parks and Recreation Operations: Continue communitywide health and wellness approach to address the preventable chronic illnesses that impact the county by encouraging and engaging those who live, work, and play in Gwinnett to invest in personal wellness through community partnerships, healthcare collaboratives, educational opportunities, and programs/events.
10. Parks and Recreation Operations: Continue implementation of initiatives toward the 2030 Plan to make Gwinnett a "preferred place." Identify new programs to offer; develop programs to increase number of cultural activities, coordinate with Gwinnett County Public Schools, Buford City Schools, and nonprofit organizations, and develop improved links to various ethnic communities.
11. Parks and Recreation Project Administration: Close out the 2009 SPLOST and continue the implementation of the 2014 SPLOST.
12. Cooperative Extension Service: Develop educational programming to address the changing demographics of Gwinnett's population.
13. Cooperative Extension Service: Use community advisors to remain cognizant of residents' continuing education needs.
14. Cooperative Extension Service: Provide continuous training for staff and volunteers to stay abreast of changing methods and technologies.
15. Health and Human Services: There is a need to expand our volunteer instructor pool for all human services centers to meet the demands of the multiple languages spoken and understood.
16. Health and Human Services: Senior services will explore feasibility and funding of putting in a senior playground at the Centerville Senior Center site as a major wellness initiative.
17. Health and Human Services: Beyond 2016, Senior Services will be offering private pay options for services (in addition to meals for seniors in Gwinnett County) who have the means to pay.

Community Services (Recreation Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	14,461,616	14,520,841	16,387,612
Operations	8,338,225	9,174,973	9,860,906
Contributions to Other Funds	2,738,387	3,257,131	3,515,671
Contributions to Other Agencies	5,000	5,000	5,000
Contributions to Capital and Capital Outlay	3,598,284	2,943,803	1,370,421
Contribution to Fund Balance	–	–	3,769
Total	29,141,512	29,901,748	31,143,379

Authorized Positions – Community Services	169	171	176
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FY 2015 Decision Packages (\$)	2015 Budget
1. Additional plumbing staff for parks	120,937
2. Aquatics Dehumidification System maintenance	50,000
3. New Level Creek Park Opening	35,070
4. Temporary clerical servicers	21,332
5. Reopening of South Gwinnett Park	1,629
6. Programming supervisors at the Environmental and Heritage Center*	–

*This decision package is budget neutral because the increase in Personnel Services for full-time positions is offset by a reduction in Professional Services for part-time staffing.

Community Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Community Services (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,345,766	2,436,457	2,868,629
Operations	593,879	579,770	896,256
Contributions to Other Funds	680,518	451,217	1,787,098
Contributions to Other Agencies	10,000	10,000	–
Contributions to Capital and Capital Outlay	53,662	8,604	21,009
Total	3,683,825	3,486,048	5,572,992

Authorized Positions – Community Services	44	43	43
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FY 2015 Decision Packages (\$)	2015 Budget
I. Transportation services for older adults with chronic illnesses	150,014

Community Services (General Fund – Elections)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	939,421	1,561,184	869,677
Operations	860,059	1,536,345	603,182
Contributions to Other Funds	664,945	568,417	429,694
Total	2,464,425	3,665,946	1,902,553

Authorized Positions – Community Services (Elections Only)	12	13	13
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Community Services (Subsidized Agencies – General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	112,325	119,295	120,284
Operations	608,081	598,781	760,928
Contributions to Other Funds	1,044	2,824	2,696
Contributions to Capital and Capital Outlay	–	5,000	8,355
Contributions to Subsidized Agencies	18,862,752	19,121,001	19,657,396
Total	19,584,202	19,846,901	20,549,659

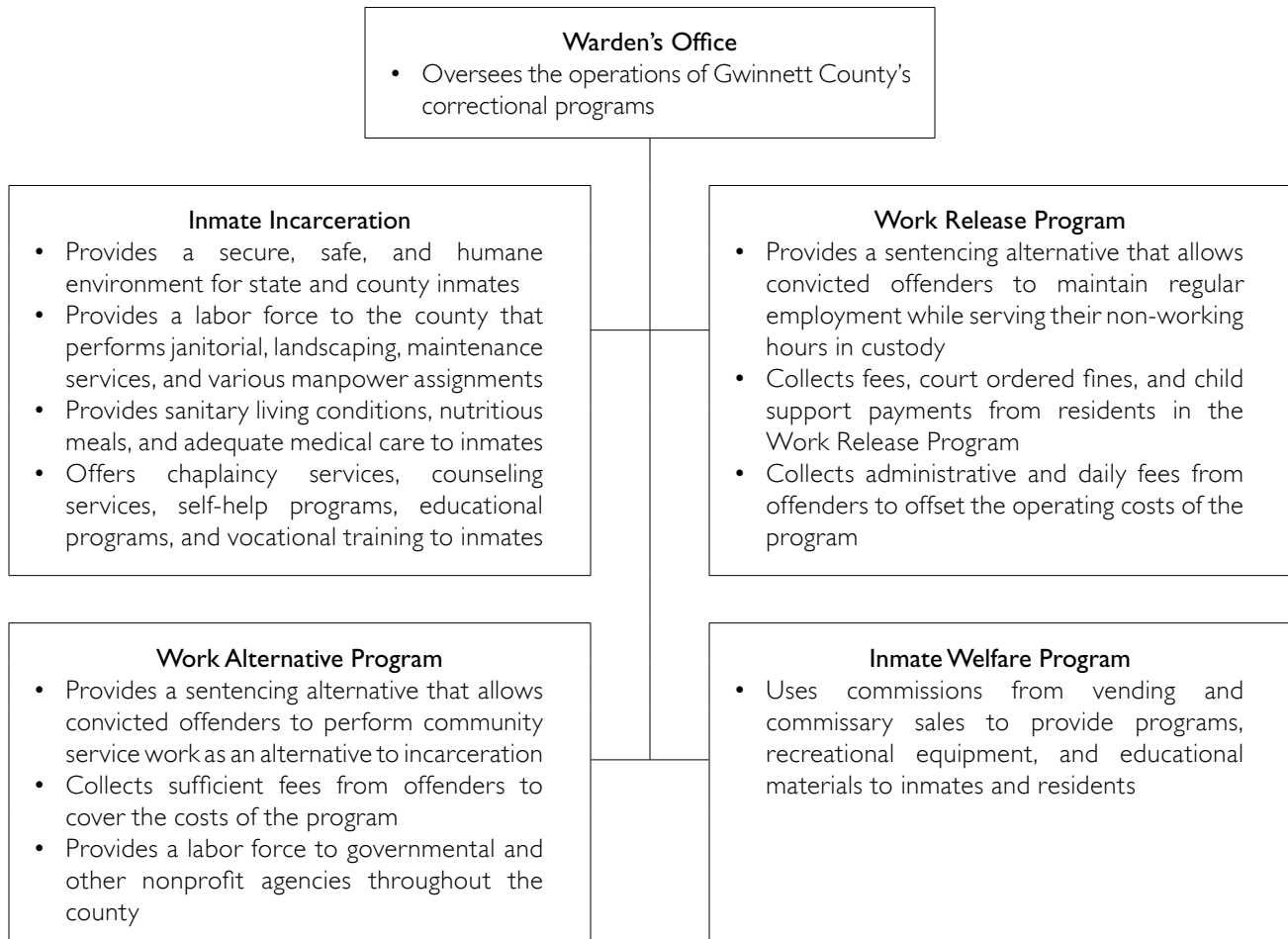
Authorized Positions – Support Services*	–	–	–
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FY 2015 Decision Packages (\$)	2015 Budget
I. Clinical services	74,495

*Positions in this area do not report to Community Services, but assist the subsidized County libraries.

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.



Correctional Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To maintain a safe, secure, and humane environment for inmates, staff, and the community.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Average inmate population – County sentenced	155	320	135	320
Average inmate population – State sentenced	120	128	120	128

- To supply an inmate labor workforce for Gwinnett County to help maintain cost-effective services.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Working inmates on external details	146	175	154	175
External detail hours actually worked	152,741	150,000	160,194	160,000
Value of work performed by inmates	\$ 1,777,899	\$ 1,746,000	\$ 1,906,309	\$ 1,872,000

- To provide cost-effective sentencing alternatives for the local judicial branch of government.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Average work release population	96	120	99	120
Work Alternative Program community service hours performed	44,046	45,000	40,218	43,000
Value of community service labor	\$ 319,334	\$ 326,250	\$ 291,581	\$ 311,750

- To provide vocational and educational training to the offender population.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Vocational training hours provided to inmates	8,839	4,400	7,262	8,050
Inmates earning their GED	43	30	9	15

Accomplishments in FY 2014

- Passed a Georgia Department of Corrections' policy compliance audit with no findings
- Reestablished an intergovernmental agreement with Gwinnett Clean and Beautiful utilizing inmate labor at the Gwinnett Clean and Beautiful Recycling Center
- Added two additional inmate work crews in the City of Sugar Hill
- Offered computer-based GED testing to inmates
- Implemented an online package program for family members to send secure packages to inmates housed at the facility

Departmental Issues and Initiatives for FY 2015

- Hiring and retaining quality people
- Identify and develop internal staff to fill key positions
- Continue providing vocational and educational training to the offender population in spite of the Workforce Investment Act (WIA) grant funding that is ending
- State inmate per-diem of \$20 unchanged since 1999

Departmental Issues and Initiatives for FY 2016 and Beyond

- Restore the original organizational structure by reinstating key positions lost due to reduction in force
- Begin training for the Prison Rape Elimination Act (PREA) audit by making policy and facility changes to meet the PREA Standards

Correctional Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Correctional Services (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	8,098,259	8,668,778	9,289,966
Operations	2,797,640	2,800,483	3,254,706
Contributions to Other Funds	1,399,483	1,347,142	821,625
Contributions to Capital and Capital Outlay	198,587	147,777	10,000
Total	12,493,969	12,964,180	13,376,297

Authorized Positions – Correctional Services	132	132	132
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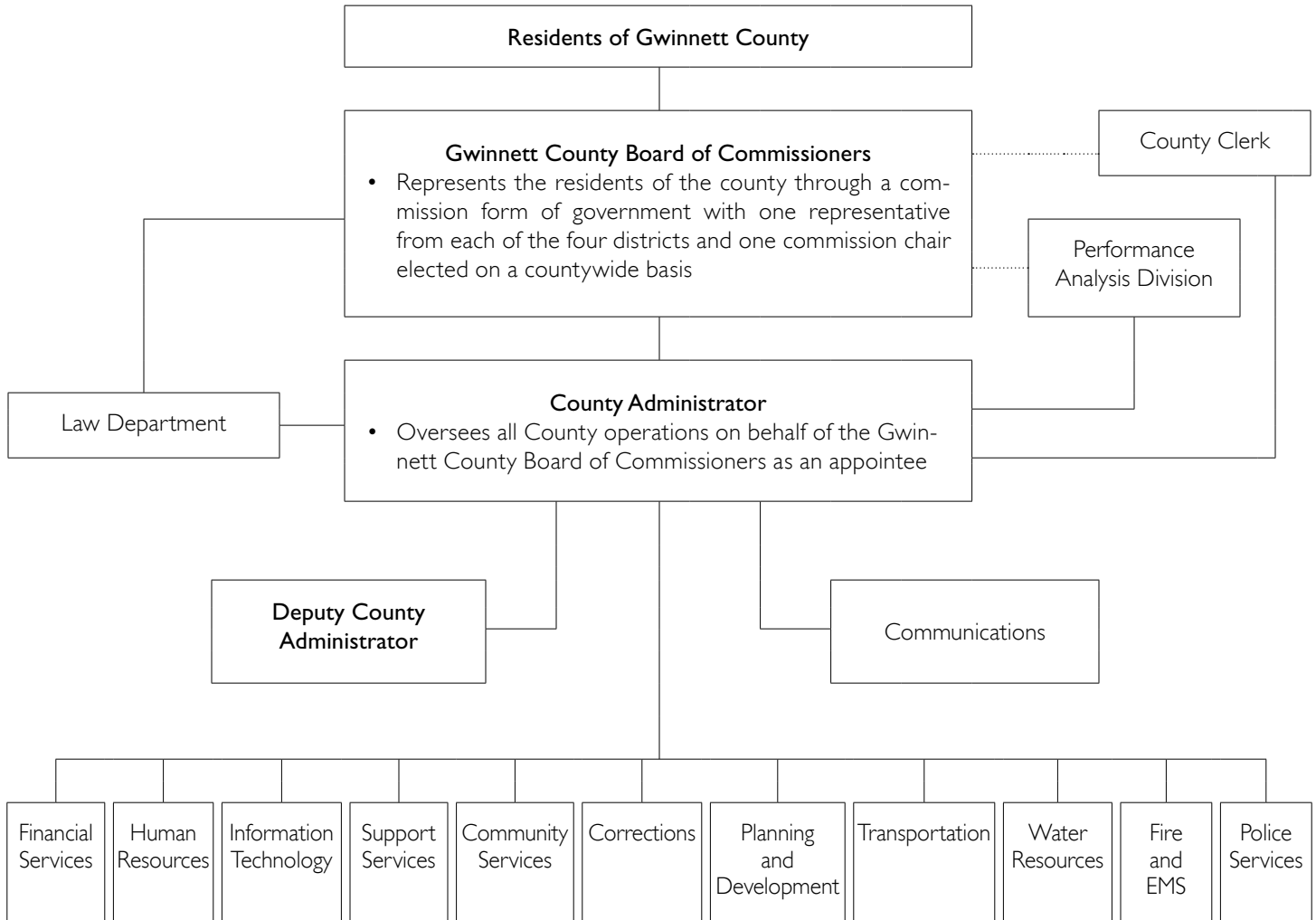
Correctional Services (Corrections Inmate Welfare Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	47,629	36,450	51,027
Operations	11,431	7,534	23,090
Contributions to Other Funds	2,841	2,997	1,162
Contribution to Fund Balance	–	–	3,921
Total	61,901	46,981	79,200

Authorized Positions – Correctional Services	–	–	–
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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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Percent of General Fund budget expended	89%	95%	67%	95%
Percent of support admin budget expended	77%	95%	83%	95%
Percent of total operating budget expended	83%	95%	75%	95%

- Ensure timely and accurate production of meeting notices, agendas, and records and maintain an accurate data management system for search and retrieval of historical documents.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Agenda items processed	774	800	844	800
Board of Commissioners regularly scheduled meetings	36	36	36	36
Number of external open records requests processed	147	150	163	150

- Strive to promote and strengthen the performance management and continuous improvement (CI) environment by creating and maintaining balanced scorecards and dashboards as well as provide CI knowledge and methods across all County Administration departments. Strive to provide superior audit services by auditing business processes for proper checks and balances, internal controls, and fiduciary compliance.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Continuous improvement initiatives completed	16	18	16	12
Continuous improvement participants certified	10	8	3	2
Number of balanced scorecards created	36	25	16	10
Number of audits performed	25	32	21	20

- To enhance communications to the residents of Gwinnett County by increased usage of messaging via the County's website, TVgwinnett, and other media publications.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Number of hours of new programming aired on TVgwinnett	156	180	237	180
Number of news releases	97	110	123	110
Number of news media stories generated by news releases	188	250	282	250
Number of monthly newsletters distributed	71	72	89	72
Number of homepage web hits	3,317,728	3,400,000	3,865,000	3,400,000

Accomplishments in FY 2014

- Strengthened the senior management team by making several key appointments.
- Continued support of Partnership Gwinnett and economic development initiatives.
- As a result of the 2014 BOC Strategic Planning Session, established top priorities and developed/maintained an action plan.
- Measured performance through the continued use and enhancement of the balanced scorecard tool.
- Revised BOC meeting schedule to facilitate additional opportunities for interaction, including informal briefings and site visits.
- Implemented citizen engagement initiatives including the selection of a community outreach program director.
- Successfully trained liaisons for boards, authorities, and committees on Code of Ethics requirements.
- Successful content "refresh" of Balanced Scorecards for all departments/divisions (120+).
- National Association of County Information Officers (NACIO) Awards of Excellence – Best of Class in Graphic Design: DWR Communications.
- NACIO Awards of Excellence – Excellence in Video Programming Award: Doors to Homes and Hope.
- NACIO Awards of Excellence – Excellence in Brochures Award: Firearm Safety brochure.
- National Association of Telecommunications Officers and Advisors (NATOA) Government Programming Awards – Honorable Mention: Water Safety PSAs.

County Administration

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Issues and Initiatives for FY 2015

1. Increase community outreach efforts and establish a Gwinnett Citizens' Academy.
2. Initiate the 2030 Unified Plan Update.
3. Conduct additional ethics training to support the BOC Strategic Planning Session initiative.
4. Complete the recodification of the Code of Ordinances.
5. Explore making performance data available on the County website.
6. Research/develop automated balanced scorecard data collection methods.
7. Redefine continuous improvement knowledge transfer capabilities.
8. Implement social media.
9. Continue citizen access enhancements on website.
10. Implement a Speakers Bureau.
11. Conduct Town Hall meetings in all Commission Districts.
12. Initiate County rebranding.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Explore all opportunities that allow the County to promote economic development and redevelopment initiatives.
2. Continue strategic initiatives to enhance operational efficiencies.
3. Continue to focus on workforce retention and development.
4. Transition of historical data to new content management system.
5. Develop tiered approach to continuous improvement training for County departments.
6. Propose expanded use of balanced scorecard methodology to other areas of County government.
7. Continue to adapt to changing communication patterns of our constituents.

County Administration/Board of Commissioners (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	329,876	349,266	446,335
Operations	41,383	38,770	238,150
Contributions to Other Funds	703,647	383,908	36,746
Contributions to Capital and Capital Outlay	–	4,578	–
Total	1,074,906	776,522	721,231

Authorized Positions – County Administration	7	7	7
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County Administration (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,449,575	2,437,112	3,315,916
Operations	882,014	893,248	1,145,857
Contributions to Other Funds	14,539	13,461	7,944
Contributions to Capital and Capital Outlay	–	6,300	5,334
Total	3,346,128	3,350,121	4,475,051

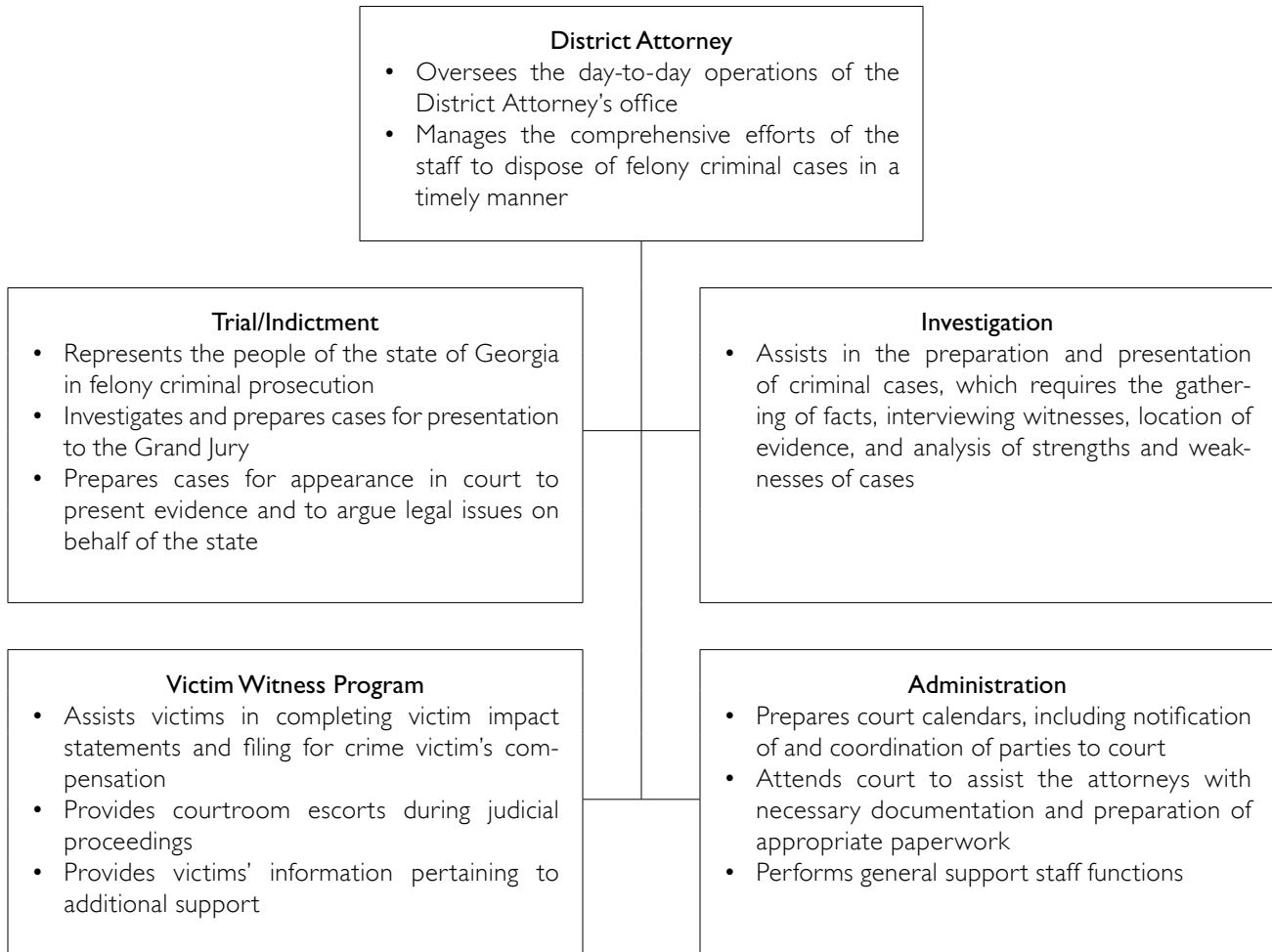
Authorized Positions – County Administration	28	29	29
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FY 2015 Decision Packages (\$)

1. Eliminate Human Relations Coordinator position	<u>2015 Budget</u>
	(82,578)

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.



Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Felony cases received	5,561	6,150	5,322	5,800
Cases disposed	5,830	5,900	4,934	5,100

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Contacts per advocate	9,830	8,200	6,845	7,200
Victim contacts	68,806	73,800	65,031	68,400

3. To prosecute delinquent cases in Juvenile Court.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Juvenile Court hearings attended	4,183	4,300	3,150	3,200

Accomplishments in FY 2014

1. Accountability courts increased. There are now two Superior Court judges running a Drug Court, Mental Health Court, and DUI Court.
2. Implemented an Appellate section that includes an assistant District Attorney to handle appeals on major felony cases.

Departmental Issues and Initiatives for FY 2015

1. Accountability courts continue to increase and possibly add a Veteran's Court.
2. Review Standard Operating Procedures to ensure effective prosecution of cases.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Assess and review policy and procedures for case flow to accurately evaluate effectiveness of prosecution.
2. Evaluate the State Case Management system (TRACKER) to determine if it would support the needs of our office.
3. Increase in-office training for current case management system for optimum proficiency of users.

District Attorney

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

District Attorney (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	8,083,679	8,693,006	9,681,435
Operations	470,801	530,402	742,433
Contributions to Other Funds	1,544,881	1,432,028	1,141,661
Contributions to Capital and Capital Outlay	135,791	204,043	248,523
Total	10,235,152	10,859,479	11,814,052

Authorized Positions – District Attorney 98 103 103

FY 2015 Decision Packages (\$)	2015 Budget
I. Fully fund two Victim Advocate positions that were previously partially grant funded	45,703

District Attorney (Crime Victims Assistance Fund)*

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	411,947	456,329	500,396
Operations	26,720	28,793	32,000
Contributions to Other Funds	3,396	3,182	2,007
Total	442,063	488,304	534,403

Authorized Positions – District Attorney 6 6 6

*The Solicitor also uses this fund.

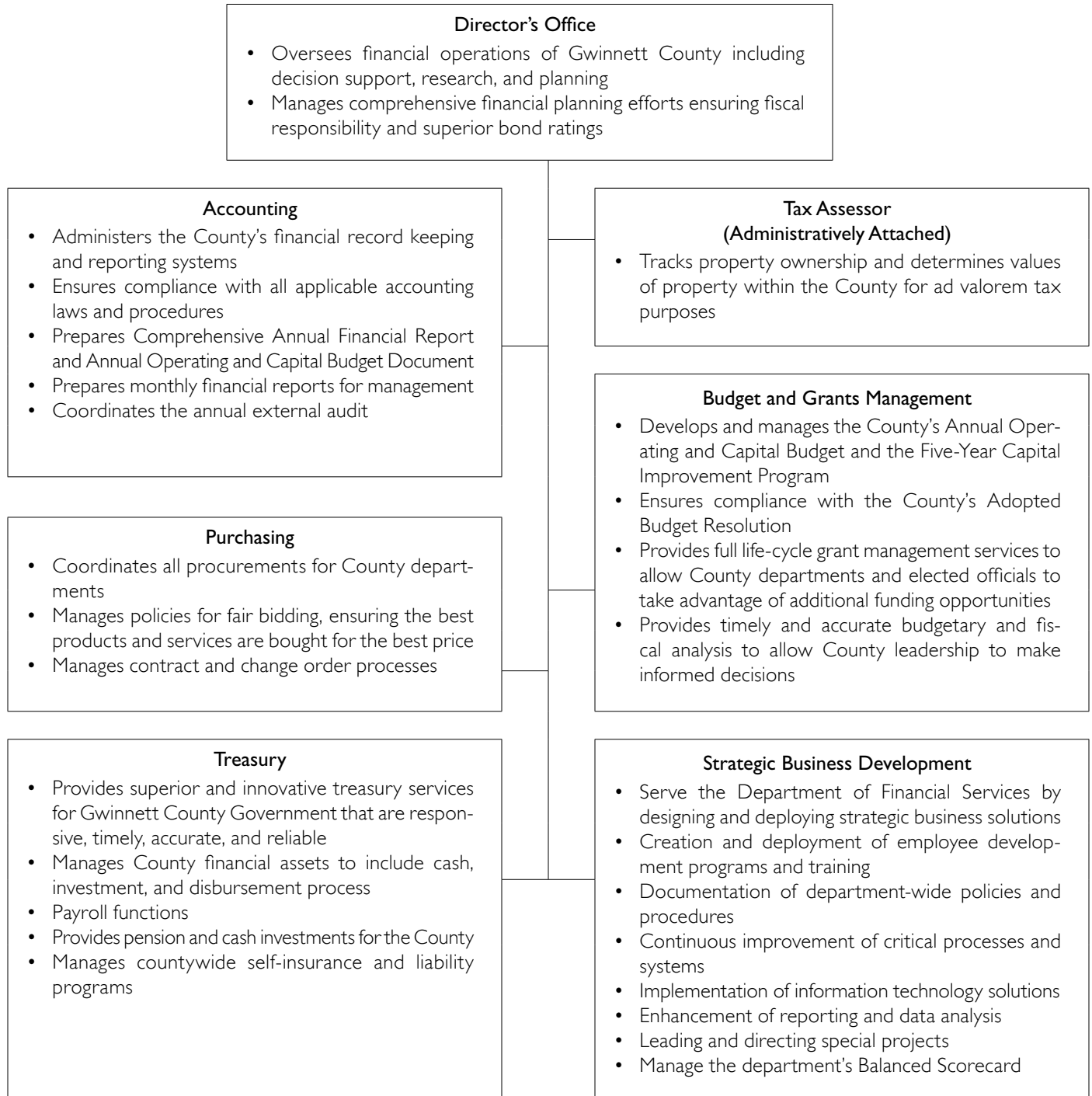
District Attorney (Federal Asset Sharing Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	114,450	43,748	215,000
Contributions to Capital and Capital Outlay	–	62,489	–
Total	114,450	106,237	215,000

Authorized Positions – District Attorney – – –

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting long-term integrity.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Agenda items processed	627	650	720	675
County Administrator forms processed	48	50	38	50
Percent variance of all operating fund actual revenues versus adopted budget	4.2%	5%	6.1%	5%
Receive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
2. To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Fixed assets maintained	39,211	38,560	39,558	40,000
Contract compliance reviews	445	475	440	475
Total dollars of grants maintained	\$ 121,365,395	\$ 94,284,587	\$ 103,758,197	\$ 81,031,710
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
3. To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Bids with no sustainable protest	100%	100%	100%	100%
Number of prebid/preproposal conferences held	120	125	102	110
4. To effectively manage liability, automobile, and property claims administration.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Automobile, property, and general liability claims handled	1,187	1,225	1,393	1,375
5. To ensure accuracy and timeliness in creation of the County's tax digest.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Parcels updated	77,609	150,000	255,979	77,000
Digest ratio (Percentage of sales prices)	100.25%*	100%	**	100%
* Changed from prior estimate of 97.5% to 100.25% state audit result				
**State audit not received until February 2015				
6. To improve overall investment performance of County assets by expanding market access and strategies.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Investments maintained by the County (billions)	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.20
Exceed benchmarks for investments (variance in basis points)	8 bps	7 bps	12 bps	15 bps
Exceed established benchmark for investments (frequency)	100%	100%	100%	100%

Financial Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

7. To strengthen business efficiency by developing enhancements to the County's Enterprise Resource Management (ERP) system, new system solutions, and enhanced reporting.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Existing system enhancements	5	4	8	4
New system solutions implemented	3	2	2	0
New reports developed	2	38	15	5

8. To strengthen business efficiency by using LEAN concepts.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Employees trained in LEAN	20	20	11	15

Accomplishments in FY 2014

- Maintained triple-AAA credit rating
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting
- Completed the Federal Transit Administration Triennial Review of the County's transit operation
- Purchasing Division awarded the Outstanding Agency Accreditation Achievement (OA4) Award
- Achievement of Excellence in Procurement (AEP) Award
- Negotiated cost savings of approximately \$2,800,000
- Continued the Procure to Pay initiative including working with the court system to convert over 22,000 juror checks to debit cards, implementing electronic filing of Georgia child support payments, and simplifying utility payments
- DB Pension/OPEB plans ranked in the top 10% of all public plans with \$1 billion in assets
- First county of significant size (second overall) to receive Georgia Department of Revenue (DOR) tax digest approval
- Completed site visit and audit from the Department of Homeland Security regarding the grants associated with the 2009 flood
- Formally approved and published 16 department procedures
- Participated in a Small Business Symposium and an additional event with the Gwinnett Chamber

Departmental Issues and Initiatives for FY 2015

- Maintain triple-AAA credit rating
- Implement changes determined by the Governmental Accounting Standards Board (GASB) pronouncements
- Document procedures, processes, and work instructions in standard format
- Continue the Procure to Pay initiative by increasing the number of electronic invoices and electronic payments, increasing efficiency of poll worker pay
- Continue report development and dashboard initiative
- Begin assessment of ERP system
- Maintain level of assessment at 100% of market value
- Continue to achieve digest approval for the Georgia Department of Revenue by mid-July to maintain appropriate tax billing and collection dates
- Examine alternative methods for administering the County's Housing and Urban Development (HUD) grant program
- Upgrade the Supplier Resource Management system
- Continue pursuit of ongoing and new training for employees
- Revise the Purchasing Ordinance

Departmental Issues and Initiatives for FY 2016 and Beyond

- Complete documenting procedures, processes, and work instructions
- Continue Procure to Pay initiative
- Implement new software module for real property assessment
- Continue assessment of ERP system

Financial Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Financial Services (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,656,391	2,777,436	3,104,135
Operations	3,092,720	3,038,646	3,460,875
Contributions to Other Funds	2,706,907	2,396,387	1,640,617
Contributions to Capital and Capital Outlay	19,298	800	–
Total	8,475,316	8,213,269	8,205,627

Authorized Positions – Financial Services 37 37 39

FY 2015 Decision Packages (\$) 2015 Budget

I. Staff Appraisers to supplement contracted staff* –

Financial Services (General Obligation Debt Service Fund – Detention Center)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	1,320	1,100	1,300
Debt Service	24,869,493	4,173,525	4,140,975
Contribution to Fund Balance	–	–	1,999,883
Total	24,870,813	4,174,625	6,142,158

Authorized Positions – Financial Services – – –

Financial Services (Tourism Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Tourism Operations	25,091	24,525	30,616
Debt Service	–	2,000	2,500
Contributions to Other Funds	130,117	85,813	462,919
Contributions to Development Authority	4,940,455	4,934,405	4,928,005
Contributions to Subsidized Agencies	2,202,199	2,003,292	2,194,030
Total	7,297,862	7,050,035	7,618,070

Authorized Positions – Financial Services – – –

Financial Services (Risk Management Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	250,162	10,268,323	287,991
Operations	3,098,584	4,511,107	6,042,979
Contributions to Other Funds	822,900	730,209	583,672
Total	4,171,646	15,509,639	6,914,642

Authorized Positions – Financial Services 3 3 3

*This decision package is budget neutral because the \$125,000 increase in Personnel Services is offset by a \$125,000 reduction in Professional Services.

Financial Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Financial Services (Auto Liability)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	383,281	1,034,800	1,000,000
Contributions to Other Funds	50,726	33,940	15,272
Total	434,007	1,068,740	1,015,272

Authorized Positions – Financial Services – – –

Financial Services (Stadium Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Debt Service	800	–	1,250
Contributions to Other Funds	38,970	25,750	17,156
Contributions to Development Authority	2,116,090	2,657,890	2,660,190
Total	2,155,860	2,683,640	2,678,596

Authorized Positions – Financial Services – – –

Financial Services (Local Transit Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	64,228	30,745	78,785
Contributions to Other Funds	–	455	28,139
Total	64,228	31,200	106,924

Authorized Positions – Financial Services – – –

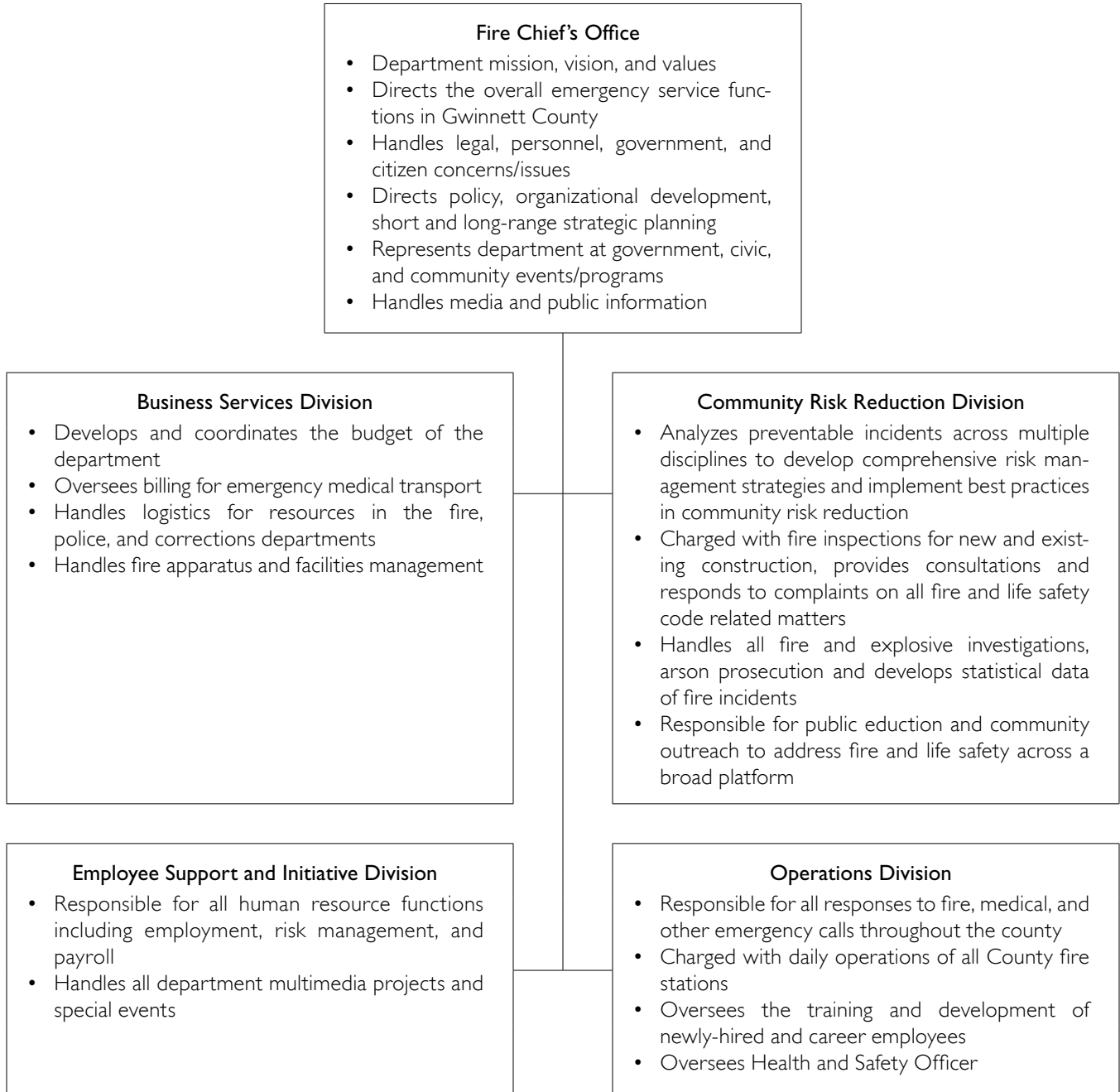
Financial Services (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	6,116,952	6,166,433	6,874,339
Operations	646,104	626,235	1,003,006
Contributions to Other Funds	48,386	43,197	28,185
Contributions to Capital and Capital Outlay	718	500	–
Total	6,812,160	6,836,365	7,905,530

Authorized Positions – Financial Services 75 74 74

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. Optimize the service delivery capabilities of the department to better serve the citizens of Gwinnett County by providing integrated fire, medical, and community risk reduction response				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Fire/EMS response from en route to on scene, six minutes 30 seconds	72%	72%	69%	71%
Advanced Life Support from en route to on scene, eight minutes	79%	75%	80%	80%
Effective response force to residential structure fires, 15 firefighters, en route to on scene, 13 minutes	73%	70%	77%	79%
2. To anticipate and mitigate the effects of emergency situations				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Fire responses	17,539	18,442	18,107	17,600
Fire incidents	4,255	4,397	4,674	4,511
Other responses (hazardous materials, false alarms, etc.)	16,206	16,204	17,551	17,820
Other incidents (hazardous materials, false alarms, etc.)	12,392	12,857	13,637	13,532
Total Incidents (fire, medical, and others)	66,831	68,872	71,084	72,336
3. To maximize effectiveness of emergency medical service delivery				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Emergency Medical Services responses	99,346	100,033	105,351	107,427
Emergency Medical Services incidents	50,184	51,692	52,773	54,293
Patients transported	33,583	36,588	34,080	35,379
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	72%	66%	65%	60%
Chest Pain Response (time of notification to arrival at hospital)	35 minutes	33 minutes	36 minutes	35 minutes
Number of certified paramedics	193	222	200	145
4. To enhance our community risk reduction efforts through enforcement and community outreach				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Field inspections conducted	13,448	13,500	14,004	14,000
Fire inspections per unit employee	1,222	1,123	1,167	1,166
Community training opportunities offered	2,111	2,400	1,899	2,200
* Citizens Fire Academy Alumni volunteer staff hours	4,523 hours	5,250 hours	4,225 hours	n/a
	per year	per year	per year	
** Community volunteer staff hours	n/a	n/a	n/a	5,000
5. To ensure long-term efficient and effective use of department resources				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
* EMS revenue per transport	\$ 430	\$ 425	\$ 417	n/a
** EMS revenue (net collection percentage at 12 months)	n/a	n/a	n/a	60%
Percentage of critical breakdowns (apparatus, equipment)	3%	2%	1%	1%

Accomplishments in FY 2014

- Coordinated med units being placed in service at Station 17 and Station 26
- Held three Fire Recruit Classes – 94 recruits trained

* 2015 projection is not available because this performance measure is no longer being tracked by the department.

**2013 – 2014 data is not available because this performance measure was implemented in 2015.

Fire and Emergency Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

3. Administered \$78,000 FEMA Grant to install over 3,600 smoke alarms for high-risk occupants
4. Awarded 2014 Fire Safety Prevention Program of the Year by Georgia Insurance and Safety Fire Commissioner's Office-Residential F.A.C.T. Program
5. Recognized by Vision 20/20 as a leader in best practices for Home Safety Visit Program
6. NACo Achievement Awards' Best in Category – Career Awareness Program
7. Active Shooter Training – 1,100 Fire, Police, and outside agency personnel
8. Successful implementation of Lean analysis of the department's hiring process
9. 770 citizen surveys rated overall department's performance 4.87 out of a score of 5
10. Held annual Public Safety Fall Festival with 7,000 in attendance

Departmental Issues and Initiatives for FY 2015

1. Paramedic program re-accreditation
2. Develop paramedic class for current employees
3. Education and community risk reduction program evaluation
4. Develop a Battalion Chief Career Awareness Program
5. Increase number of paramedics
6. Employee development and recruitment
7. Maintain current level of service
8. Growing demand for services
9. Increase in emergency response times
10. Special circumstances (Georgia Gwinnett College, density, demographics)
11. Battalion-based community risk reduction initiatives
12. Georgia Law Enforcement Certification

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Paramedic program re-accreditation
2. Increase number of paramedics
3. Employee development and recruitment
4. Maintain current level of service
5. Growing demand for services
6. Increase in emergency response times
7. Special circumstances (Georgia Gwinnett College, density, demographics)
8. Battalion-based community risk reduction initiatives

Additional Comments

1. Number of Paramedics projected in 2015 is lower due to a change in our BSC measurement. The 2015 BSC will only count those paramedics who are FFIII or below and assigned to a fire station.

Fire and Emergency Services (Fire and EMS District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	63,160,198	67,167,386	76,082,050
Operations	7,825,203	8,010,544	11,670,598
Contributions to Other Funds	6,186,420	5,967,104	5,046,303
Contributions to Capital and Capital Outlay	592,144	5,000,290	1,475,097
Total	77,763,965	86,145,324	94,274,048

Authorized Positions – Fire and Emergency Services	844	847	889
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FY 2015 Decision Packages (\$)

	2015 Budget
1. Vehicle requests	11,017
2. New Fire Station 31 near Georgia Gwinnett College	3,031,624

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. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together. We will accomplish this by encouraging and supporting individual talents and contributions of all team members. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization's needs to include ongoing development, implementation, and evaluation of all of our services to address changing needs. **Innovation** – We challenge ourselves to be open-minded and creative, and to realize that the ability to disagree helps identify options and resolve differences constructively. We support reasonable risk taking. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate fair 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, develop their potential, and make the best use of their talents and abilities. We strive to keep abreast of and implement best practices for our delivery processes.

Director's Office/Administration

- Oversee management of County's human resources by developing vision, mission, and strategic plans to implement Board of Commissioners' goals and objectives
- Administering policies and procedures including the Merit System Rules and Regulations, Human Resources management policies, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Administrator and Board of Commissioners
- Assisting in the reorganization, when required, of County departments
- Conducting performance analysis reports and other management information regarding current and future program changes, organizational consulting, and climate surveys
- Assisting the County Administrator's Office with special projects
- Managing day-to-day activities of the Human Resources Department including the preparation and administration of the annual departmental budget
- Managing the County's various employee programs including education/tuition reimbursement, service awards, Most Valuable Person Award (MVP), charitable contributions, United Way campaign, American Red Cross blood drives, and the Employee Assistance Program (EAP)
- Providing administrative support to the director
- Providing administrative support to the Executive Secretary and the Merit Board
- Perform year-end audits and maintain all records of elected/principal officials and monthly paid employees
- Conduct annual countywide and County Administrator's compensation surveys

Human Resources Operations

- Manage all phases of the employment process which include position postings, recruitment, application screening, background checks, and job offers
- Facilitating testing and promotional processes
- Providing information concerning fair employment practices, Merit System Rules and Regulations, County Administrator Policies, and the Employee Handbook
- Reviewing and analyzing the County's Non-Discrimination Plan
- Assisting employees in the day-to-day performance of their job duties and responsibilities
- Counseling employees at all levels in the organization
- Investigating employee problems, complaints, and/or appeals
- Providing special purpose employee training and new employee orientation
- Maintaining the compensation and classification systems within the County
- Maintaining the salary administration program, which is the formal system for classifying positions and compensating employees
- Assessing career progression promotions, demotions, reallocation of vacant positions to ensure proposed classification, and salary recommendations coincide with applicable policies
- Maintaining information on laws governing compensation of elected/principal officials and monthly paid employees
- Responding to inquiries concerning salary and compensation policies and procedures

HRIS/Records

- Administer the County's leave plans
- Maintenance of the position control system
- Preparation of various HRIS management reports
- Proper maintenance of all personnel records
- Administration of the County's HRIS system and other software systems

Employee Benefits

- Oversee management of all employee benefit programs to include: Health Benefits, Life Insurance Benefits, Disability Insurance, Wellness Program, Employee Wellness Clinic, Retirement and Savings Plans, Workers' Compensation Program and Additional Benefits

Human Resources

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- Increase participation in the wellness program.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Percentage of participation in the wellness program	45%	70%	93.20%	75.00%

- Maintain voluntary turnover rate for departments reporting to the County Administrator (voluntary terminations) at or below 5 percent.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Percent of voluntary turnover	8.81%	5.00%	10.19%	7.00%

- Ensure consistency of policy administration (customers).

	2013 Actual	2014 Target	2014 Actual	2015 Target
Number of managers and supervisors trained through Human Resources leadership training programs	286	500	343	500

- Enhance volunteer program and increase volunteer hours.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Number of volunteer hours	1,022,989	850,000	1,054,468	1,000,000
* Number of individual volunteers	55,313	30,000	54,681	n/a

- Ensure consistency of policy and program administration (internal processes).

	2013 Actual	2014 Target	2014 Actual	2015 Target
Percentage of favorable decisions by Merit Board	100%	100%	100%	100%

Accomplishments in FY 2014

- 100% favorable determinations from Executive Secretary or Merit System Board for County Administrator (CA) reporting
- Implemented benefit plan design with multiple options
- Monitored countywide participation of updated Code of Ethics ordinance
- Completed the Deferred Vested Records Audit for the Defined Benefit plan
- Completed an RFP for Temporary Clerical/Labor services and awarded contract to three vendors
- Began use of EIC (Employee Interaction Center) within the benefits section of Human Resources
- Coordinated individual department meetings to educate employees about 2015 wellness/health plans and associated costs
- Completed cost analysis and made recommendation for 4% pay for performance increase in 2015

Departmental Issues and Initiatives for FY 2015

- Continue communication with employees regarding wellness/health plans and initiatives
- Ensure compliance with the *Affordable Care Act*
- Compensation and benefits planning
- Employee retention and succession planning
- Continue growth of Volunteer Gwinnett
- Continue compliance with 90-day freeze resolution
- Employee Wellness Clinic build out/opening
- Transition ILDP (Individual Learning Development Plan) to Career Development Profiles in SAP
- Process employee 4% pay for performance increases in SAP

Departmental Issues and Initiatives for FY 2016 and Beyond

- Attracting and retaining a highly qualified workforce
- Continue to evaluate total compensation plan components for affordability and employee recruitment
- Continue to provide effective training programs to ensure continuous employee learning and development
- Enhance automation processes and distribution of information
- Control benefits costs and comply with Health Care Reform requirements
- Expand services offered through the Employee Wellness Clinic

*A 2015 Target is not available because the department's Balanced Scorecard (BSC) does not include targets for this particular performance measure.

Human Resources

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Human Resources (Workers' Compensation Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	68,042	3,066,183	68,809
Operations	2,383,754	2,191,919	4,216,217
Contributions to Other Funds	15,479	15,758	31,595
Total	2,467,275	5,273,860	4,316,621

Authorized Positions – Human Resources | | |

Human Resources (Group Self-Insurance Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	308,938	277,119	316,224
Operations	39,426,438	44,127,674	47,537,257
Contributions to Other Funds	260,209	189,649	108,016
Contributions to Capital and Capital Outlay	–	1,024,513	665,850
Total	39,995,585	45,618,955	48,627,347

Authorized Positions – Human Resources 3 4 4

Human Resources (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,165,118	2,383,198	2,737,058
Operations	418,867	311,607	613,640
Contributions to Other Funds	19,128	15,806	9,007
Contributions to Capital and Capital Outlay	–	9,348	–
Total	2,603,113	2,719,959	3,359,705

Authorized Positions – Human Resources 28 32 32

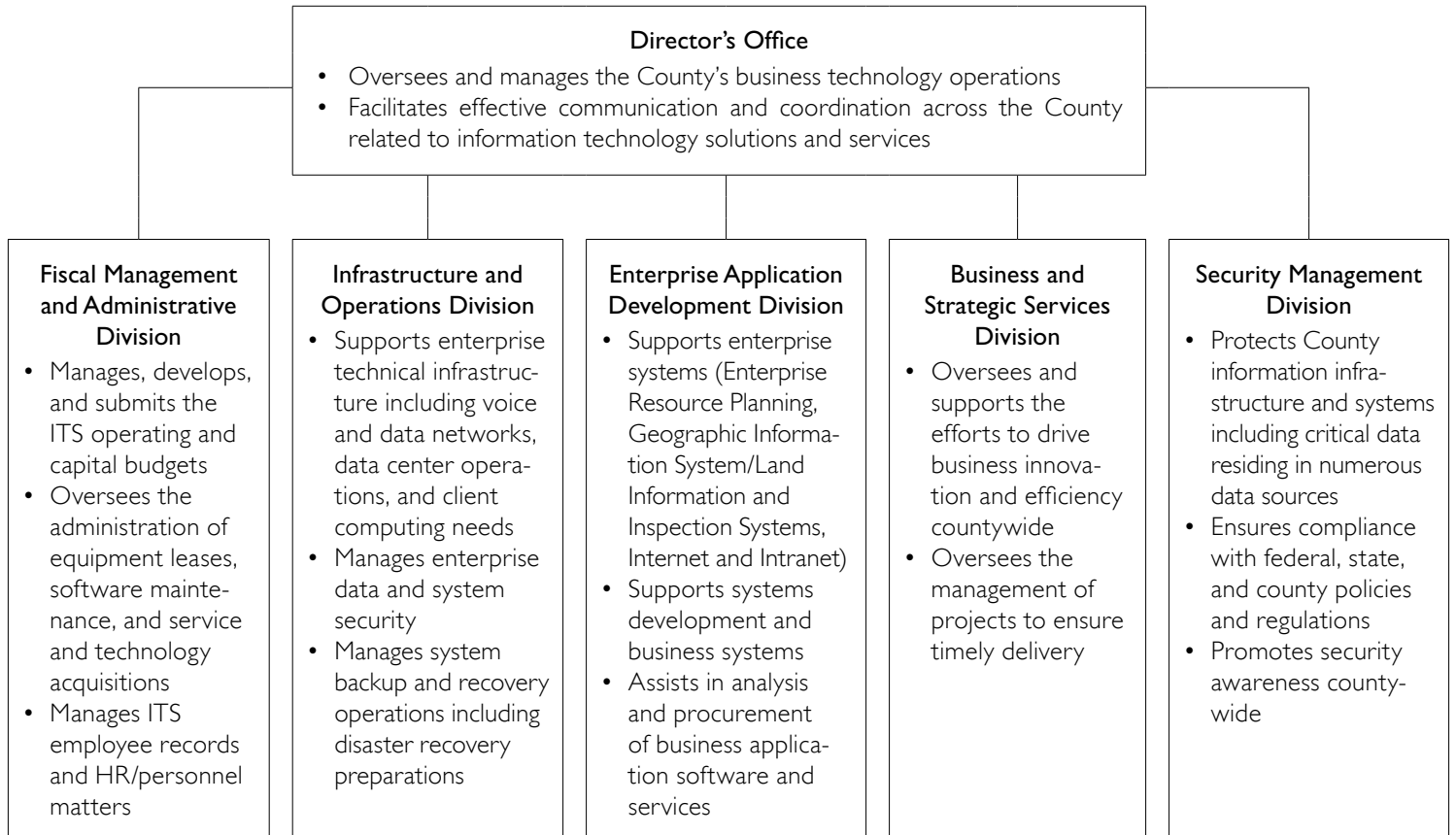
Mission and Organizational Chart

Vision Statement: Gwinnett County will be recognized as an effective technology leader and the driver of business innovation.

Mission Statement: In partnership with County departments and constitutional offices, the Department of Information Technology Services (DoITS) provides business value through innovative thinking, effective planning, collaboration and partnership with our customers leveraging technology as an enabler of effective and efficient delivery of high-quality government services.

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 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.



Information Technology

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To provide professional, dedicated, efficient technology support in a manner conducive to timeliness and a high level of customer service.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Percent service requests completed on schedule	31%	96%	95%	96%
Percent help desk calls resolved of those logged	97%	98%	97%	98%
Percent network and servers available	99%	99%	99%	99%

- Improve availability and reliability through external security auditing and continuity of operations via the disaster recovery center.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Percent of high availability systems	100%	99%	99%	99%
Percent of internal service level agreements	83%	100%	99%	99%

- Continue staff development through cross training, mentoring, and certifications.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Number of leadership and management training hours	256	235	359	377
Number of technical training hours	870	400	1,490	1,564

Accomplishments in 2014

- Completed a phase of the network and server infrastructure expansion
- Continued implementation of Voice over Internet Protocol (VoIP) telephone systems at Water Resources, Community Services, and Fire and Emergency Services
- Upgraded Supplier Relationship Management (SRM) to version 7.0
- Completed countywide implementation of Manager Self Service (MSS) with integration of Employee Self Service (ESS)
- Continued ongoing implementation of Accuvote Touch Screen Voting
- Upgraded Electronic Warrant System
- Completed 800 MHz radio system tower site analysis project
- v7000 Storwize upgrades
- Migrated Tivoli Storage Manager from 6.1 to 7.1

Departmental Issues and Initiatives for FY 2015

- Ensure compliance with mandated requirements issued by the Federal Bureau of Investigation
- Upgrade the FileNet P8 system
- Continue implementation of the VoIP telephone systems in remaining departments
- Continue deployment and availability of County services via mobile device accessibility
- Continue enhancements and improvements to Gwinnett County's public website
- Implement Symantec Endpoint Management Suite

Departmental Issues and Initiatives for FY 2016 and Beyond

- Continue update to the Disaster Recovery Plan
- Continue expansion of the network and communications infrastructure
- Upgrade of the 800 MHz radio system
- Implement enterprise billing system to consolidate some or all of the County's different billing processes

Information Technology

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Information Technology (Administrative Support Fund)

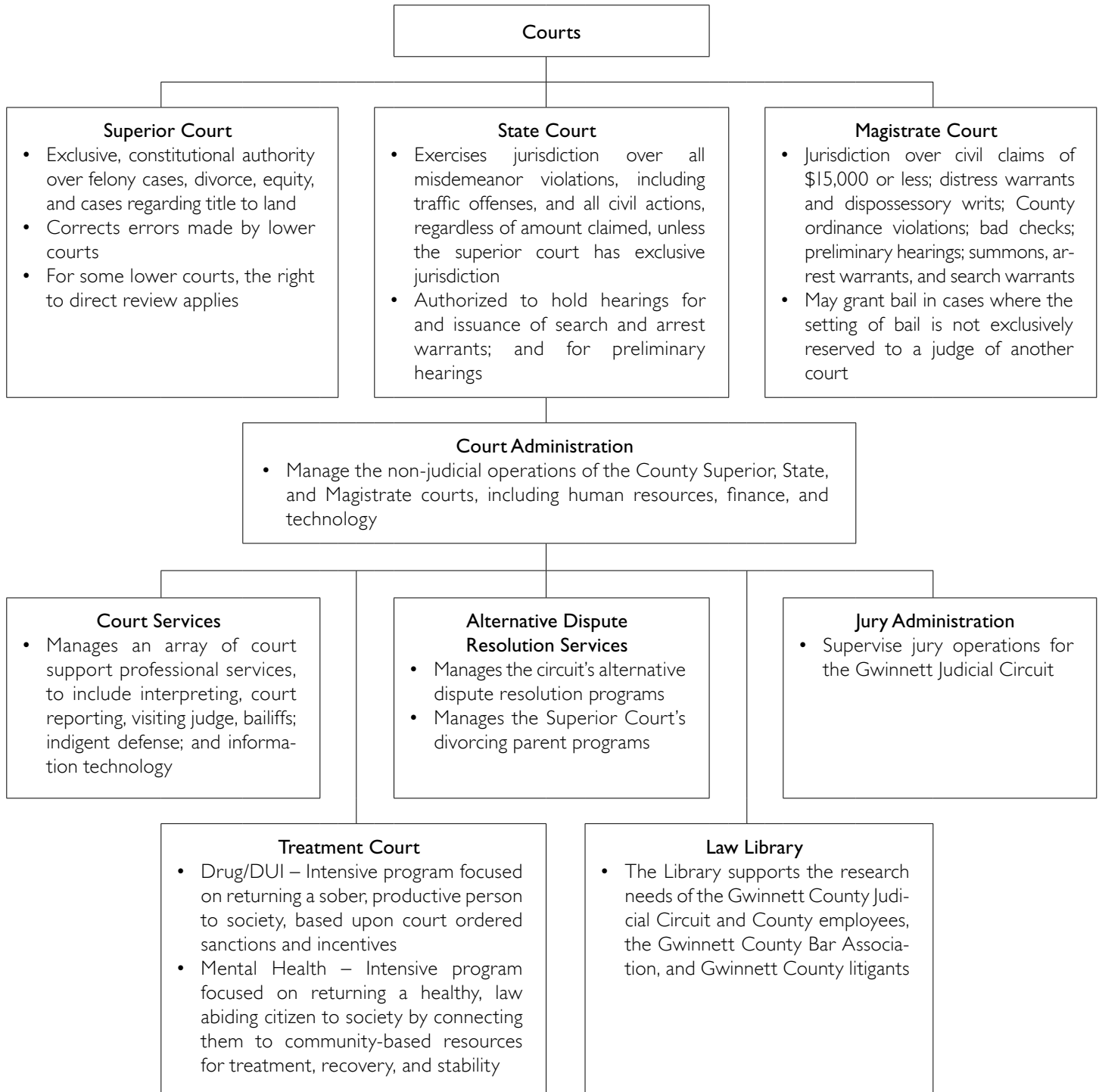
Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	9,947,632	10,323,847	13,217,987
Operations	10,572,955	10,999,336	9,012,158
Contributions to Other Funds	132,514	114,218	80,932
Contributions to Capital and Capital Outlay	448,947	–	17,216
Total	21,102,048	21,437,401	22,328,293

Authorized Positions – Information Technology	116	118	122
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FY 2015 Decision Packages (\$)	2015 Budget
1. Business strategic services	172,841
2. Information Security Management Division	185,933

Mission and Organizational Chart

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



Judiciary

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. Efficient resolution of felony cases.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Felony cases filed	5,571	5,682	5,356	3,276
Felony cases disposed	6,358	6,000	6,033	3,450
* Percent of felony filings disposed	114.13%	105.60%	112.64%	105.31%

2. Efficient resolution of misdemeanor cases.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Misdemeanor cases filed	9,174	9,357	8,186	8,595
Misdemeanor cases disposed	9,078	9,170	8,965	8,595
* Percent of misdemeanor filings disposed	98.95%	98.00%	109.52%	100.00%

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Civil cases filed	16,416	16,400	16,022	16,022
Civil cases disposed	17,628	16,400	15,091	15,701
* Percent of civil filings disposed	107.38%	100.00%	94.19%	98.00%

4. Efficient resolution of domestic cases.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Domestic cases filed	10,083	10,285	10,598	10,916
Domestic cases disposed	9,915	10,079	10,490	10,692
Percent of domestic filings disposed	98.33%	98.00%	98.98%	97.95%

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

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Civil cases filed	70,448	73,165	67,054	69,066
Civil cases disposed	61,280	67,312	71,462	67,685
Percent of civil filings disposed	86.99%	92.00%	106.57%	98.00%

Accomplishments in FY 2014

1. Implementation of debit card payments to jurors instead of checks, providing a cost savings to the County.
2. As a result of the successful operation of the Drug Court, a second division was added.
3. Upgraded technology within the courtrooms to allow for ease of use during hearings and trials.

Departmental Issues and Initiatives for FY 2015

1. Lack of office space and criminal courtrooms.
2. Increase in the cost of court reporter services due to changes enacted by the state.
3. Continue the growth of the accountability courts with the execution of a Veteran's Court Program.
4. Implement an electronic invoicing system for court reporters and interpreters, providing a more efficient and effective way to process payment.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. As the number and complexity of cases increases, additional judges will be needed to support the superior, state, and magistrate courts.
2. The diversity of the County population and requirement for interpreters continues to grow, increasing the court time per case and staff time to coordinate.
3. Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space and budgetary issues the jail and courthouse continue to face, the time is right for a pre-trial program.

*Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period, which can cause the number of dispositions to exceed the number of filings.

Judiciary

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Judiciary (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	10,589,768	11,028,059	11,991,083
Operations	7,579,581	7,696,551	2,757,590
Contributions to Other Funds	2,803,837	3,002,070	2,873,733
Contributions to Capital and Capital Outlay	55,480	60,000	—
Total	21,028,666	21,786,680	17,622,406

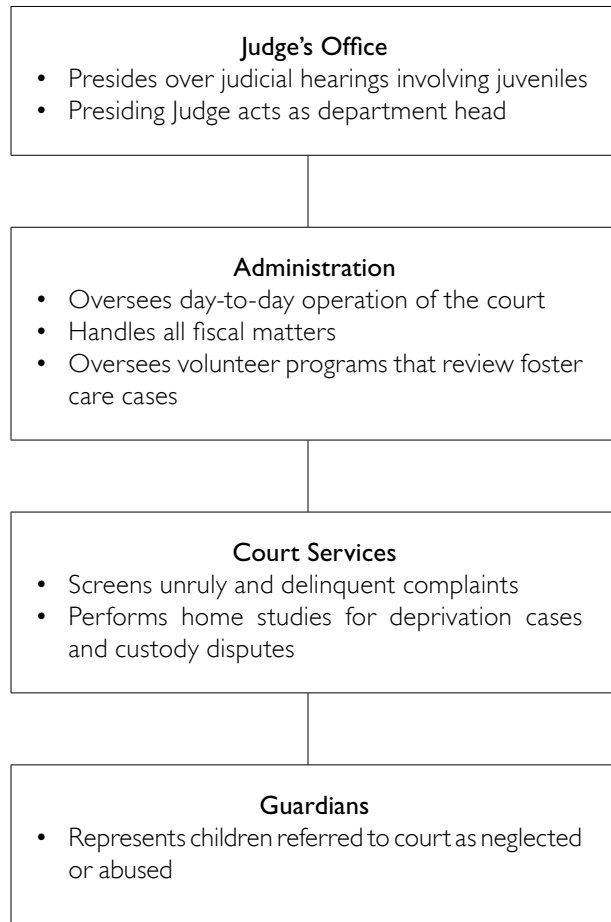
Authorized Positions – Judiciary	98	99	103
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FY 2015 Decision Packages (\$)	2015 Budget
1. DUI Court Case Manager (position was previously funded by a grant)	59,185
2. Indigent Defense Administrative Support II position	60,966
3. Judicial Calendar Coordinator; to assist Magistrate Court Judges	65,569
4. Jury Administrative Support III position	73,395

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Delinquent filings	5,301	5,600	4,836	5,000
Delinquent filings disposed	6,542	6,300	5,495	5,600
* Percent of delinquent filings disposed	123%	112%	114%	112%

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Deprivation filings	865	900	1,416	1,600
Deprivation filings disposed	642	700	641	750
Percent of delinquent filings disposed	75%	78%	45%	47%

- To provide direction/rulings in issues concerning marriage, military, emancipation, and other issues relating to juveniles.

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Special proceeding filings	575	600	626	650
Special proceeding filings disposed	501	550	771	700
* Percent of delinquent filings disposed	88%	92%	123%	107%

- To provide hearings for traffic violations by juveniles, custody issues, child support, and termination of parental rights.

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Traffic violation filings	872	925	812	850
Traffic violation filings disposed	845	925	717	850
* Percent of violation filings disposed	97%	100%	89%	100%

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Total charges/filings handled by the Court	7,612	7,800	7,690	7,800
Total charges/filings disposed by the Court	8,530	8,500	7,452	8,000
* Percent of total charges/filings disposed	112%	108%	97%	102%

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

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Program referrals	2,925	2,900	2,507	2,600
Programs completed	2,890	2,850	2,420	2,500
Percent of programs completed	99%	98%	96%	96%

Accomplishments in FY 2014

- Received more than \$500,000 in grant funds for treatment of our youth.
- The Drug Treatment Court served 50 youth.

Departmental Issues and Initiatives for FY 2015

- The plan to expand to the fourth floor is in progress and will provide much needed relief for our citizens waiting on Court and offices for the District Attorneys.
- Expecting to receive over \$500,000 in grant funds for treatment of our youth.

Departmental Issues and Initiatives for FY 2016 and Beyond

- The closing of the Regional Youth Detention Center (RYDC) will have a workload impact and negatively effect the communities in future years.

*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.

Juvenile Court

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Juvenile Court (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	4,833,425	5,040,110	5,522,475
Operations	812,072	935,063	249,011
Contributions to Other Funds	682,338	701,919	638,737
Contributions to Capital and Capital Outlay	–	1,125	4,750
Total	6,327,835	6,678,217	6,414,973

Authorized Positions – Juvenile Court	60	60	60
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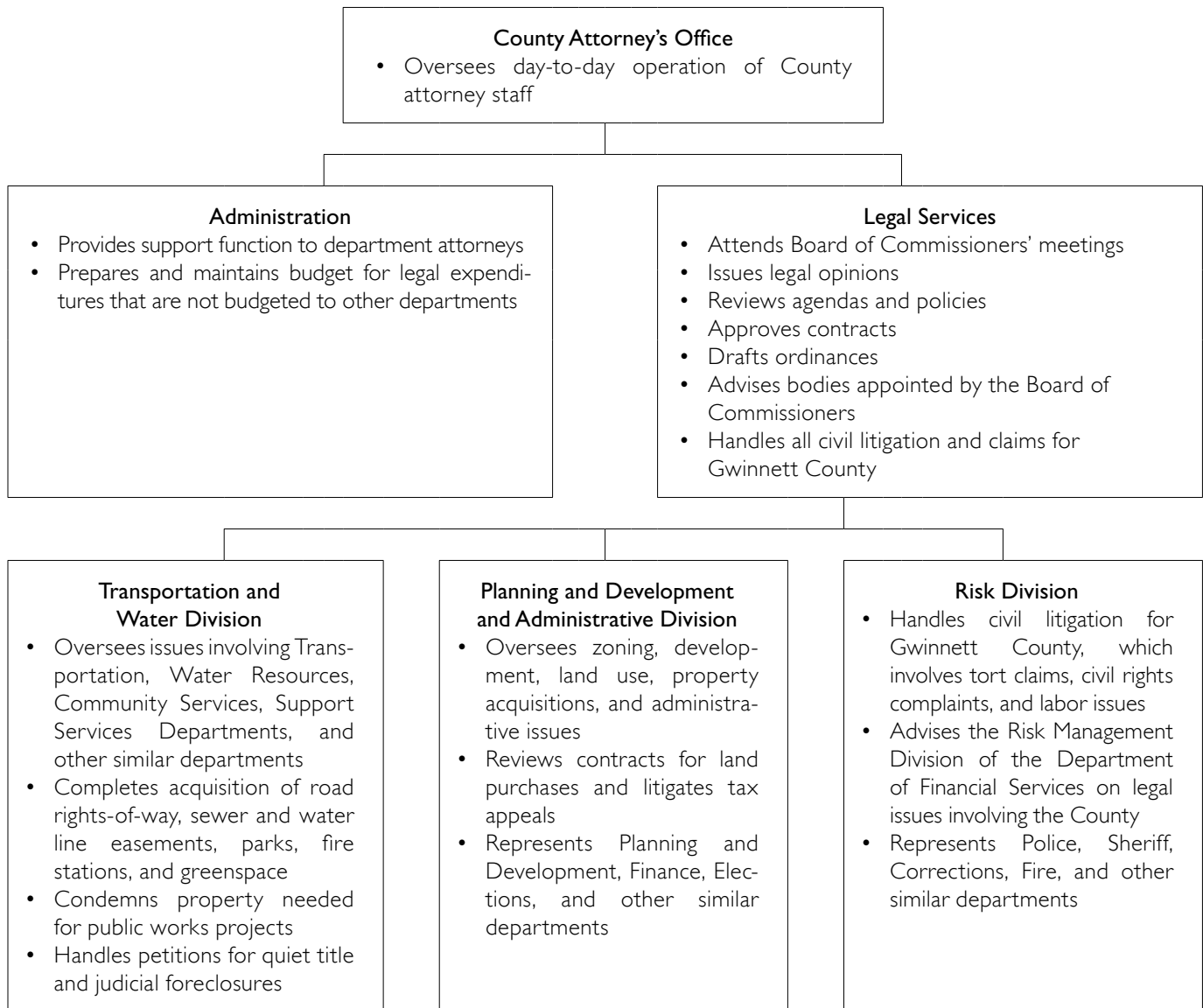
Juvenile Court (Juvenile Court Supervision Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	59,956	51,393	51,569
Contribution to Fund Balance	–	–	6,215
Total	59,956	51,393	57,784

Authorized Positions – Juvenile Court	–	–	–
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Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the state of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



Law Department

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To ensure that a full range of high-quality legal services are provided.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Assignments received	763	760	758	760
Claims received	105	100	86	90
Legal opinions requested	21	20	21	20
Litigation matters received	454	450	427	450
Contracts submitted for review	705	725	784	785
Critical path matters received	285	300	331	350

- To process workload in a timely manner and be responsive to the needs of clients.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Assignments completed	684	650	523	600
Claims completed	101	100	60	90
Legal opinions completed	22	20	11	20
Litigation matters completed	492	450	382	400
Contracts processed	695	725	754	785
Contracts completed within 10 days	96%	96%	95%	96%
Critical path matters completed	233	250	261	300
Customer service rating (scale 1– 5)	4.7	4.8	4.8	4.8

- To encourage volunteer internships.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Volunteer hours	1,263	1,300	400	1,000

Accomplishments in FY 2014

- Reorganization of the Law Department
- Becoming fully staffed with the addition of a chief assistant county attorney, two staff attorneys, and a manager
- Assisted with bringing the City of Peachtree Corners in compliance with Gwinnett County's Service Delivery Strategy
- Led the task force to provide legal guidance to County departments and elected officials as a result of HB 60 (Safe Carry Protection Act of 2014)
- Implementation of the UDO (Unified Development Ordinance)
- Came in under budget by 13.67% (unaudited as of 1/6/15)

Departmental Issues and Initiatives for FY 2015

- Completion of office reconstruction and build-out to add more functional space to the Law Department, which includes a new attorney office and a filing room
- The unified filing system project will work in close association with the office build-out for the filing room
- Review and update departmental policies and procedures manual
- Review legal manuscript of Gwinnett County's Code of Ordinances as part of the recodification process
- Assist with economic redevelopment efforts and revitalization of certain parts of Gwinnett County
- Provide legal guidance with regard to the seventh revision of Gwinnett County's Purchasing Ordinances
- Increase in number of tax appeals
- Begin work on 2016 SPLOST legal issues

Departmental Issues and Initiatives for FY 2016 and Beyond

- Assist with the 2016 election process

Law Department

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Law Department (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,412,846	1,568,753	2,045,818
Operations	81,482	109,025	122,863
Contributions to Other Funds	7,758	7,271	4,639
Total	1,502,086	1,685,049	2,173,320
Authorized Positions – Law	16	16	16

Loganville Emergency Medical Services District Fund

Appropriations FY 2013 – 2015

Created in 2013 as a result of the SDS settlement, the Loganville Emergency Medical Services (EMS) 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.

Loganville Emergency Medical Services District Fund

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	10,338	18,559	23,863
Contributions to Other Funds	–	486	964
Total	10,338	19,045	24,827
Authorized Positions – Loganville EMS	–	–	–

Non-Departmental

Appropriations FY 2013 – 2015

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 contribution to capital projects, contributions to other funds (Stormwater and Local Transit), various reserves, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS settlement. Miscellaneous appropriations in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance and contingencies.

Miscellaneous Appropriations (General Fund)

Appropriations (\$)	2013 Actual*	2014 Unaudited	2015 Budget
Personal Services	13,759,826	205,897	69,973
Operations	3,182,913	3,233,636	13,467,237
Intergovernmental	15,122	–	–
Contributions to Other Funds	16,614,895	10,757,577	10,011,932
Contributions to Service District Funds	51,129,401	–	–
Contributions to Other Agencies	1,117,250	1,117,250	–
Contributions to Capital and Capital Outlay	9,015,564	32,083,424	6,055,375
Reserves and Contingencies	–	–	4,175,000
Contribution to Fund Balance	–	–	297,447
Total	94,834,971	47,397,784	34,076,964
Authorized Positions	–	–	–

Medical Examiner Contract (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	1,192,531	1,237,087	1,306,013
Total	1,192,531	1,237,087	1,306,013
Authorized Positions	–	–	–

Miscellaneous Appropriations (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	100,000	–	–
Operations	142,133	351,057	521,500
Reserves and Contingencies	–	–	200,000
Total	242,133	351,057	721,500
Authorized Positions	–	–	–

*Miscellaneous Appropriations include funds transferred to the Development and Enforcement Services, Fire and EMS, and Police Services District Funds.

Non-Departmental

Appropriations FY 2013 – 2015

Miscellaneous Appropriations (E-911 Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Intergovernmental	3,311,605	3,220,837	3,700,000
Total	3,311,605	3,220,837	3,700,000

Authorized Positions	–	–	–
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Miscellaneous Appropriations (Development and Enforcement Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	125,000	–	–
Reserves and Contingencies	–	–	85,500
Contribution to Fund Balance	–	–	939,633
Total	125,000	–	1,025,133

Authorized Positions	–	–	–
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Miscellaneous Appropriations (Fire and EMS District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,822,238	–	–
Reserves and Contingencies	–	–	920,200
Contributions to Capital and Capital Outlay	1,500,000	–	1,145,438
Total	3,322,238	–	2,065,638

Authorized Positions	–	–	–
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Miscellaneous Appropriations (Police Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,878,829	–	–
Operations	1,620,636	1,620,636	1,765,636
Reserves and Contingencies	–	–	1,153,525
Contributions to Capital and Capital Outlay	5,731,100	–	–
Contribution to Fund Balance	–	–	6,197,099
Total	9,230,565	1,620,636	9,116,260

Authorized Positions	–	–	–
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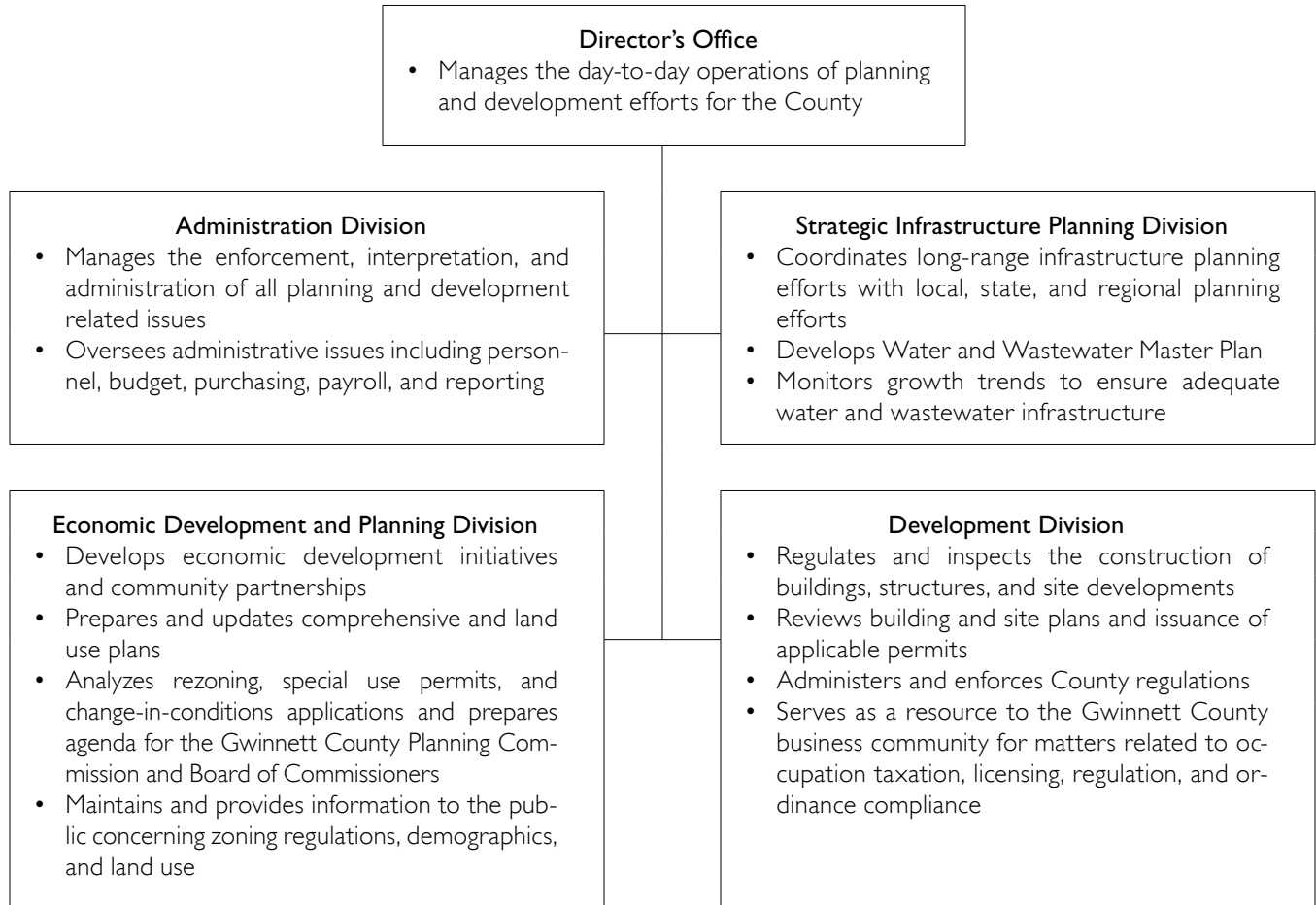
Miscellaneous Appropriations (Recreation Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Reserves and Contingencies	–	–	15,000
Total	–	–	15,000

Authorized Positions	–	–	–
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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 revitalizing 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 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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Rezoning applications processed	56	50	50	48
Special use applications processed	56	60	63	62
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

- To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Development plans accepted by committee	198	175	264	264
Development permits issued	143	165	148	148
Percent of development plans reviewed within 14 days of request (Plans reviewed within 8 days of submittal)	100%	100%	100%	100%

- To process building permits within one day of request to ensure a responsive level of customer service.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Building permits issued – residential	3,338	3,700	3,159	3,000
Building permits issued – non-residential	6,288	6,800	5,790	5,500
Percent processed within one day of request	100%	100%	100%	100%

- To conduct building inspections within two business days to ensure safe construction.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Building inspections conducted	91,787	113,000	85,196	90,000
Building inspections conducted within two business days of request	99%	99%	99%	99%

- To provide outstanding customer service by monitoring customer feedback.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Departmental positive customer feedback	84%	100%	85%	100%

- To ensure compliance with codes, ordinances, and regulations.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Fire Plan Review accuracy rate	98%	100%	97%	100%
Building Plan Review accuracy rate	95%	100%	93%	100%
Development Plan Review accuracy rate	97%	100%	95%	100%
Stormwater/Water and Sewer accuracy rate	89%	100%	89%	100%
Inspections accuracy rate	99%	100%	97%	100%

- To enhance economic well-being.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Economic development projects coordinated with Partnership Gwinnett	19	20	21	20

Accomplishments in FY 2014

- Adopted Unified Development Ordinance.
- Implemented online Contractor Registration and Affidavit process.
- Adopted new Gwinnett County Construction Code.
- Exceeded the goal of projects coordinated with Partnership Gwinnett.
- Completed six white papers on economic development best practices and incentives.

Planning and Development

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Issues and Initiatives for FY 2015

1. Encourage electronic document submittal/review process.
2. Expand third-party inspection program.
3. Enhance inspector efficiency and customer service.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Assist with the Partnership Gwinnett 3.0 study to update the Gwinnett County community and economic development strategy.
2. Assist with continued development of Highway 316 as the Innovation Corridor.
3. Reduce the need for walk-in customer services by providing additional online services.
4. Implement electronic storage of occupation tax application documents.
5. Implement online alcoholic beverage application documents.

Planning and Development (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	208,380	217,409	416,029
Operations	63,348	14,627	252,400
Contributions to Other Funds	155,595	170,932	168,416
Total	427,323	402,968	836,845
Authorized Positions – Planning and Development	4	4	4

Planning and Development (Tree Bank Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	–	–	10,000
Total	–	–	10,000
Authorized Positions	–	–	–

Planning and Development (Development and Enforcement Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	4,032,737	4,316,940	5,221,655
Operations	292,666	357,032	765,400
Contributions to Other Funds	641,791	600,963	236,958
Contributions to Capital and Capital Outlay	24,295	20,000	–
Total	4,991,489	5,294,935	6,224,013
Authorized Positions	52	57	57

Planning and Development (Police Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	260,100	196,330	267,979
Operations	145,096	151,320	232,502
Contributions to Other Funds	216,319	215,203	193,812
Total	621,515	562,853	694,293
Authorized Positions	4	4	4

Planning and Development

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Planning and Development (Fire and EMS District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	364,877	387,215	386,289
Operations	7,686	10,662	13,764
Contributions to Other Funds	206,999	210,978	182,448
Total	579,562	608,855	582,501

Authorized Positions	4	4	4
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Planning and Development (Water and Sewer Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	753,472	632,622	786,841
Operations	16,913	16,977	25,586
Contributions to Other Funds	416,783	425,046	384,238
Total	1,187,168	1,074,645	1,196,665

Authorized Positions – Planning and Development	8	8	8
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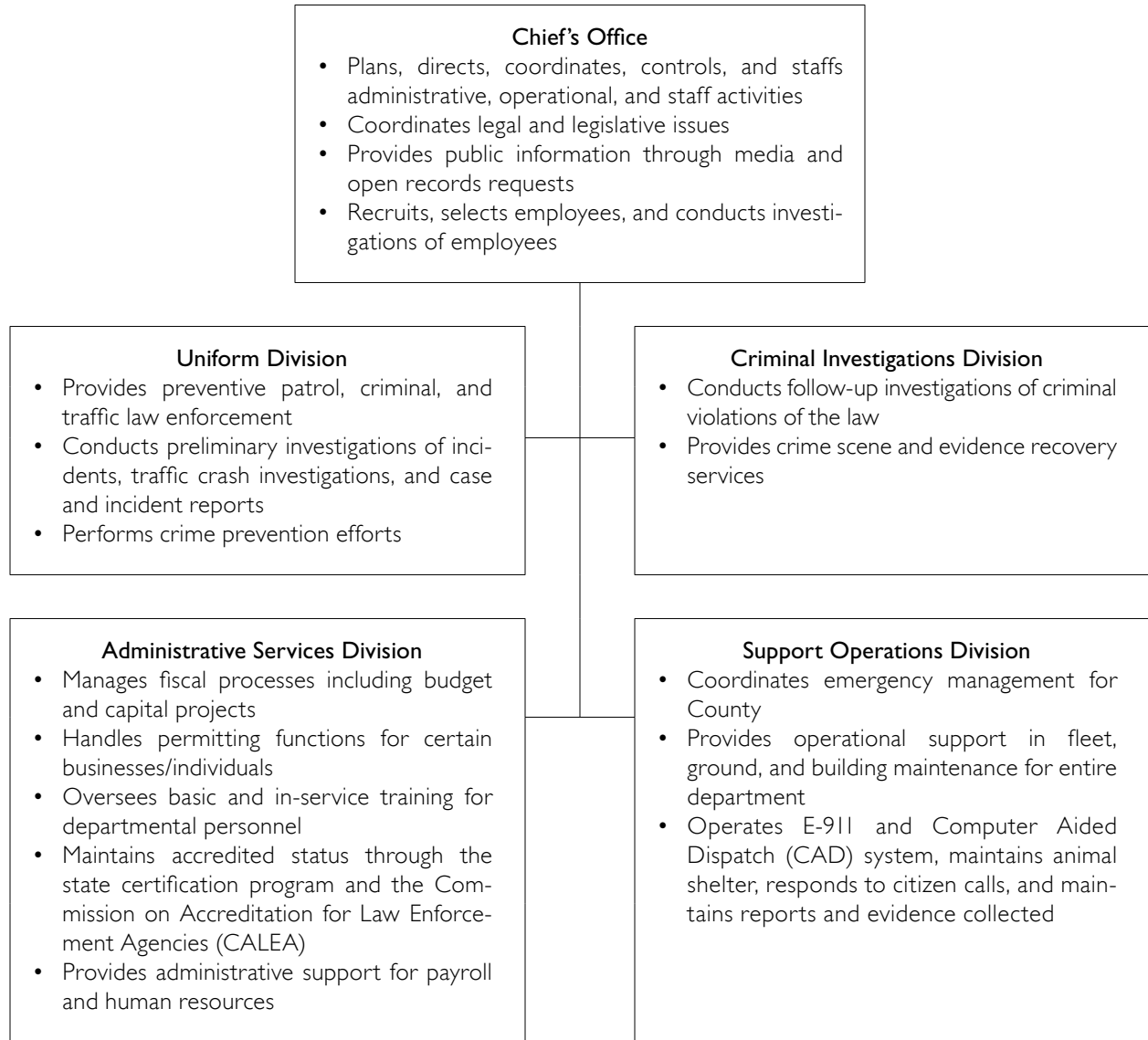
Planning and Development (Stormwater Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	257,124	171,362	314,571
Operations	8,300	8,234	15,456
Contributions to Other Funds	162,402	166,001	162,329
Total	427,826	345,597	492,356

Authorized Positions – Planning and Development	4	3	3
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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. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. We are committed to developing future leaders through training and education.



Police Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- Increase staffing to meet increasing service population, changing demographics, and population patterns.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Officers per 1,000 service population	0.97	1.06	0.93	1.06
Criminal Investigation cases assigned	5,141	5,280	5,060	5,300
E-911 calls received	442,529	462,796	472,929	500,000
Traffic calls answered	184,644	190,183	162,705	191,000
General calls answered	419,381	429,866	405,580	430,000

- Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Department staff trained	9,567	8,500	9,558	9,700

- Reduce Uniform Crime Reports (UCR) Part I Crime Rates.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
UCR Part I Violent Crime Rate per 100,000 population	207	200	192	190
UCR Part I Property Crime Rate per 100,000 population	2,303	2,300	2,219	2,200

- Improve perception of community safety.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Citizens reporting feeling safe in their neighborhood	95%	95%	94%	95%
Citizens reporting feeling safe in Gwinnett County	79%	80%	84%	86%

Accomplishments in FY 2014

- Lowered UCR Part I crime rates
- Volunteer program delivered a total of 16,743 volunteer hours for police support services valued at \$377,555
- Homicide clearance rate of 93% compared to 64% nationally
- Expanded Crime-Free Multi-Housing Program
- The animal save rate increased 14% (from 64% in 2013 to 78% in 2014)
- Restored tuition reimbursement for employees

Departmental Issues and Initiatives for FY 2015

- Austerity fatigue continues to be an issue
- Difficulties in attracting qualified applicants for sworn and non-sworn positions
- Low staffing levels within the Communications (E-911) Center and Animal Welfare and Enforcement Section
- Retention of trained personnel, both sworn and non-sworn
- Negative perception of law enforcement is an emerging issue
- Improve community outreach and build new relationships
- Use existing technology to improve operational efficiency
- Successfully complete the Georgia State Certification assessment process
- Maintain or reduce UCR Part I crime rates
- Provide professional development opportunities in accordance with the department's succession plan

Departmental Issues and Initiatives for FY 2016 and Beyond

- Maintain or reduce UCR Part I crime rates
- Adequate staffing levels for sworn positions – 1.3 officers per 1,000 population according to the 2030 Unified Plan
- Adequate staffing levels for Communication (E-911) Center positions – 90% of positions filled
- Retention of personnel, both sworn and non-sworn
- Professional development through the FBI National Academy and the Georgia Law Enforcement Command College
- Commission on Accreditation for Law Enforcement Agencies (CALEA) re-accreditation
- Employee salary/compensation
- Improve community outreach and build new relationships
- Recruiting qualified applicants for both sworn and non-sworn positions

Police Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Police Services (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,350,546	2,508,061	3,103,234
Operations	833,803	932,317	1,174,620
Contributions to Other Funds	766,754	866,655	908,615
Contributions to Capital and Capital Outlay	139,121	161,486	279,145
Total	4,090,224	4,468,519	5,465,614

Authorized Positions – Police Services 42 43 45

FY 2015 Decision Packages (\$) 2015 Budget
 I. Animal control positions 258,151

Police Services (Police Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	57,431,744	58,615,684	63,331,992
Operations	9,707,928	9,174,763	13,602,654
Contributions to Other Funds	5,600,657	5,024,528	3,172,143
Contributions to Capital and Capital Outlay	4,064,277	21,466,127	5,263,929
Total	76,804,606	94,281,102	85,370,718

Authorized Positions – Police Services 868 868 868

FY 2015 Decision Packages (\$) 2015 Budget
 I. Automatic External Defibrillators (AEDs) 69,860

Police Services (Development and Enforcement Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	1,751,189	1,780,804	1,899,425
Operations	92,760	98,971	137,595
Contributions to Other Funds	446,909	444,638	548,414
Contributions to Capital and Capital Outlay	36,012	41,677	91,624
Total	2,326,870	2,366,090	2,677,058

Authorized Positions – Police Services 26 26 26

Police Services (E-911 Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	6,996,033	7,285,663	9,125,888
Operations	2,237,995	2,072,515	3,000,289
Contributions to Other Funds	2,531,213	3,082,946	3,459,996
Contributions to Capital and Capital Outlay	34,524	–	203,600
Total	11,799,765	12,441,124	15,789,773

Authorized Positions – Police Services 129 129 129

Police Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Police Services (Police Special Justice Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	453,801	438,995	711,500
Contributions to Capital and Capital Outlay	114,156	211,205	322,649
Total	567,957	650,200	1,034,149

Authorized Positions – Police Services – – –

FY 2015 Decision Packages (\$)	2015 Budget
1. Tactical laser aiming system	96,000
2. Thermal imagers for K-9 unit	43,996

Police Services (Police Special Treasury Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited*	2015 Budget
Operations	24,784	–	–
Contribution to Capital and Capital Outlay	46,893	–	–
Total	71,677	–	–

Authorized Positions – Police Services – – –

Police Services (Police Special State Fund)

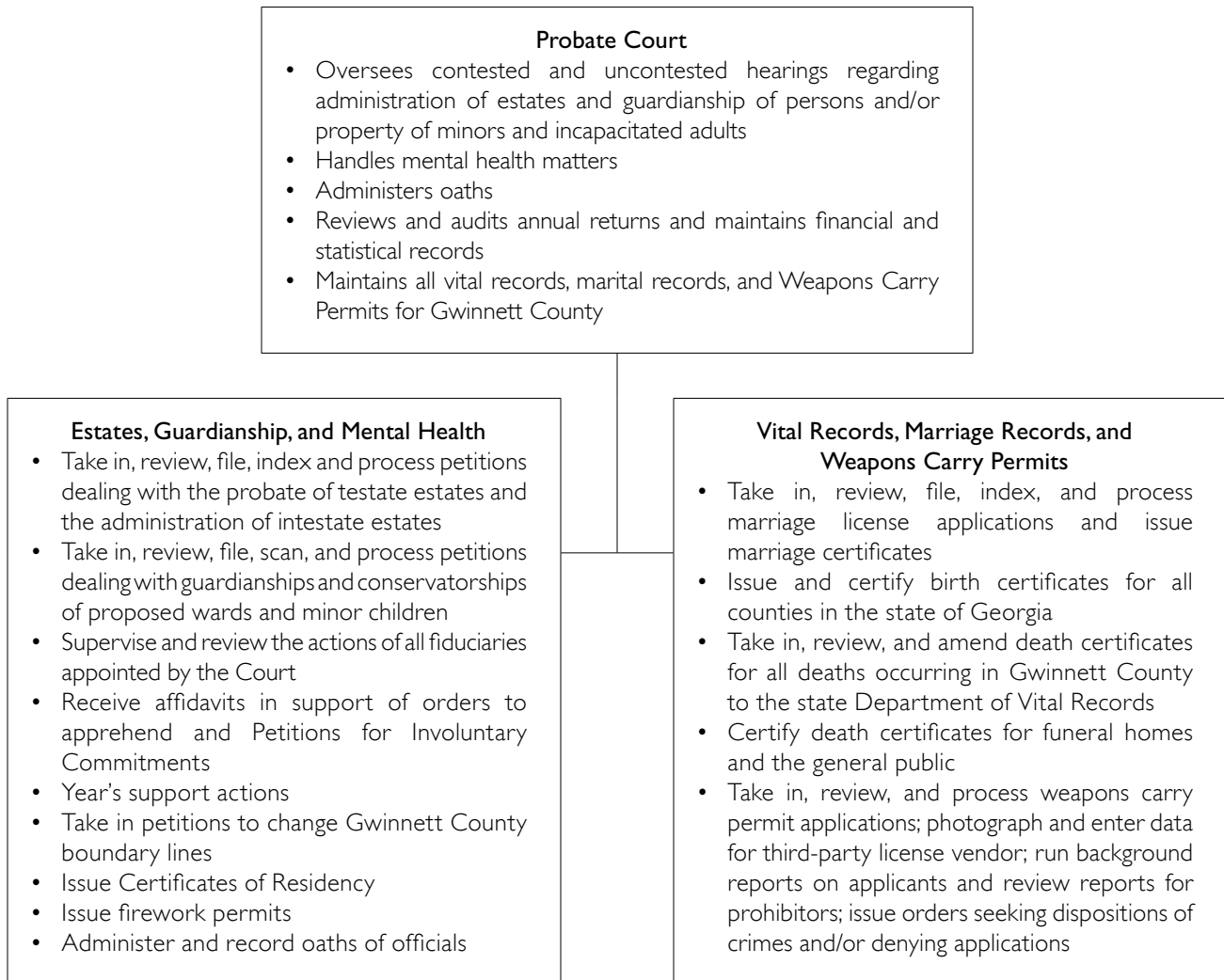
Appropriations (\$)	2013 Actual*	2014 Unaudited	2015 Budget
Operations	578,751	371,915	764,740
Contributions to Capital and Capital Outlay	232,713	115,507	115,500
Total	811,464	487,422	880,240

Authorized Positions – Police Services – – –

*The Police Special Treasury Fund was closed at the end of fiscal year 2013.

Mission and Organizational Chart

It shall be the mission of the Gwinnett County Probate Court 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 ordinances of Gwinnett County, as well as the laws and Constitutions of the State of Georgia and the United States of America.



Probate Court

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- 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.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Total guardianships combined (new cases)	920	950	895	900
Total estates, general, and mental health filed (new cases)	1,559	1,600	1,508	1,500

- 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.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Births	6,546	6,807	20,621	21,000
Deaths	4,112	4,420	22,519	23,000
Marriage licenses issued	5,718	5,500	6,363	6,500
Firearm permits applied for	10,518	10,000	9,779	10,000

Accomplishments in FY 2014

- In 2014, the Probate Court implemented a new organizational chart adding two full-time supervisors and one Court Services Supervisor, while saving nearly \$50,000 in our personnel budget. This savings was a result of retiring employees who were covered under the County's Defined Benefit pension plan.
- Along with the changes to our organizational chart, the Probate Court is finally at full capacity with no position vacancies at the end of 2014.
- More than half the clerks in the Estate office are trained to also work in our Vital Records office.

Departmental Issues and Initiatives for FY 2015

- Due to the increase in the amount of hearings, an Associate Judge will be appointed.
- Employees will continue to be cross trained in all divisions of the Court, with a view towards all employees being cross trained by the end of 2015.
- The Probate Court will start accepting credit cards. This will improve customer service, reduce money handling errors, and reduce the number of returned checks.
- The Estate Division scans our files directly into our case management system to allow us to discontinue our annual contract with an offsite company who currently stores our digital files.
- The Probate Court will implement a written money handling policy to ensure continued compliance with accounting policies.

Departmental Issues and Initiatives for FY 2016 and Beyond

- It is still our goal to fingerprint Weapons Carry License applications in our office. Our customers currently apply in our office and go to the Permit Division for their fingerprints.
- We hope to have both offices in one location to better serve our customers.
- The Court will implement a new case management system known as Sustain e-Court. This new system will allow e-filing.

Additional Comments

- In 2014, we tracked all birth and death certificates that were actually issued versus the total of transactions. Prior to this year, we were not counting each certificate a customer received. For example, one transaction can have more than one certificate.

Probate Court (General Fund)

<u>Appropriations (\$)</u>	<u>2013 Actual</u>	<u>2014 Unaudited</u>	<u>2015 Budget</u>
Personal Services	1,363,116	1,456,563	1,728,547
Operations	265,071	264,298	252,719
Contributions to Other Funds	277,030	248,856	168,702
Contributions to Capital and Capital Outlay	–	–	350
Total	1,905,217	1,969,717	2,150,318

Authorized Positions – Probate Court	21	21	24
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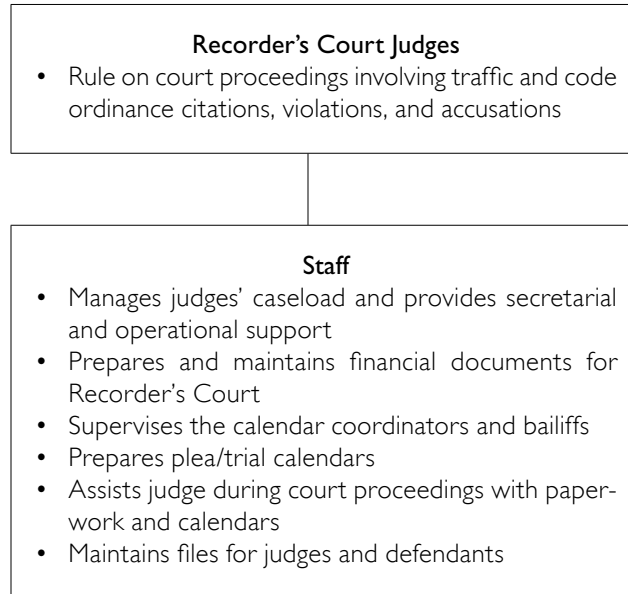
FY 2015 Decision Packages (\$)

- | | |
|---|--------------------|
| 1. Convert two part-time positions into three full-time positions | <u>2015 Budget</u> |
| | 82,578 |

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To adjudicate traffic and code ordinance cases.

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Number of traffic/environmental citations issued	94,644	138,500	96,858	120,500
Red light citations issued	6,237	6,000	7,559	7,500

- To provide justice in a prompt and courteous manner:

	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>2015 Projected</u>
Cases with guilty judgments	12,269	16,000	12,696	16,000
Number of bench warrants issued	7,284	7,500	7,147	7,500
Number of cases handled through the court	40,661	45,000	40,733	45,000
* Number of cases paid by Bond Forfeiture	n/a	n/a	53,205	55,000
Red light citations handled through the court	26	50	37	50

Accomplishments in FY 2014

- A new case management system
- Efficiently handled the increase in Georgia State Patrol citations received
- Started preparing for the School Bus Cameras caseload

Departmental Issues and Initiatives for FY 2015

- To streamline the court sessions needed to hear School Bus Camera cases
- To continue to work with the clerk's office in moving toward a paperless court

Departmental Issues and Initiatives for FY 2016 and Beyond

- Continue to work with all issuing departments on an interfacing system

Recorder's Court Judges (Police Services District Fund)

Appropriations (\$)

	<u>2013 Actual</u>	<u>2014 Unaudited</u>	<u>2015 Budget</u>
Personal Services	1,146,698	1,192,677	1,219,459
Operations	103,376	103,652	40,600
Contributions to Other Funds	407,555	378,484	213,448
Total	<u>1,657,629</u>	<u>1,674,813</u>	<u>1,473,507</u>

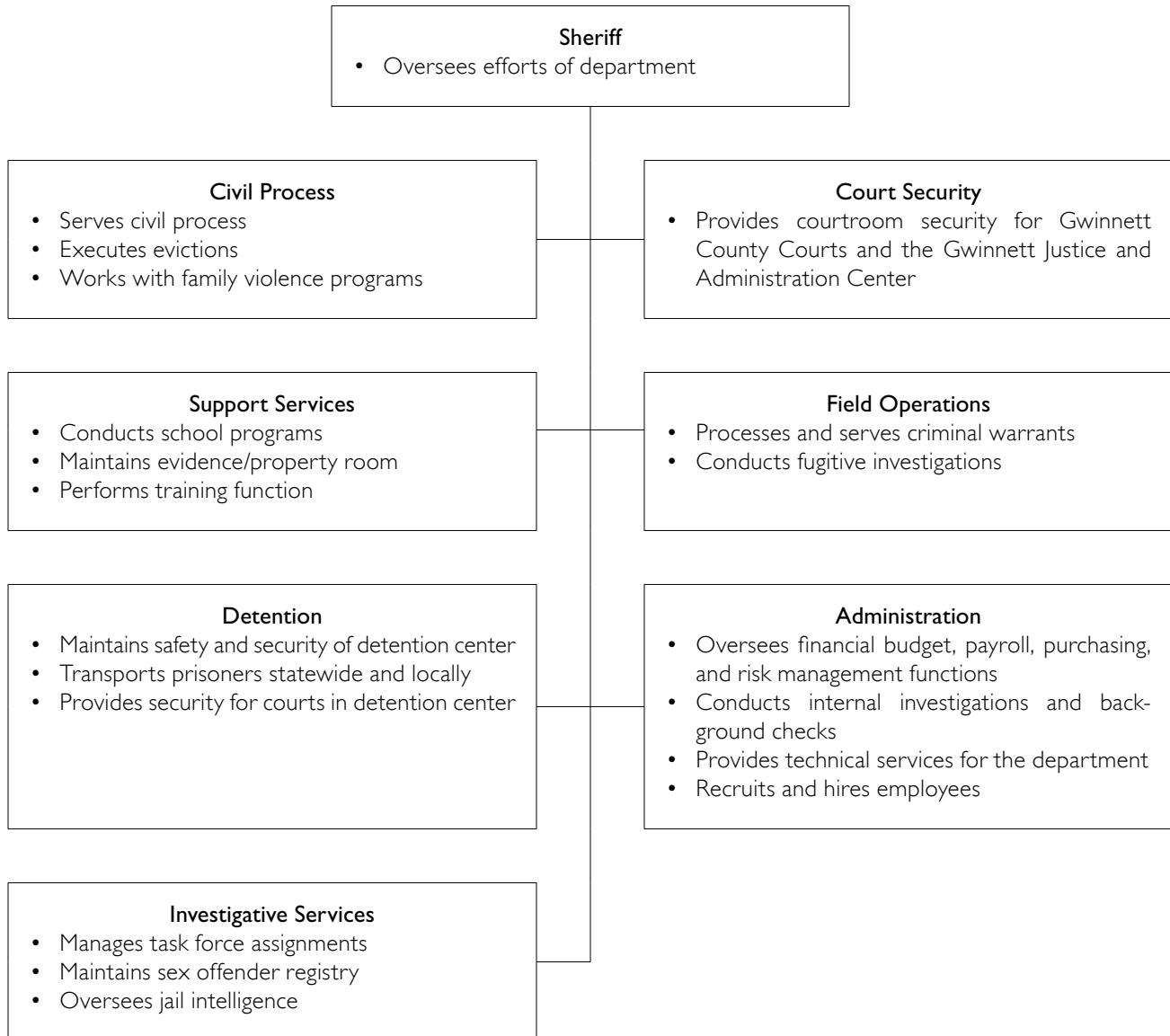
Authorized Positions – Recorder's Court

	9	9	9
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*2013 Actuals and 2014 Projections are not available because this performance measure was not measured previously.

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.



Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Detention center admissions	35,733	35,700	33,916	34,255
Average daily inmate population in detention center	2,217	2,250	2,184	2,205
Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes
2. To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Courts in session	9,575	9,862	8,561	8,900
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
<i>In order to facilitate the efficient operation of the courts, staff manages approximately 17,000 inmates being transported from the detention center to the various court sessions.</i>				
3. To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Warrants received for service	20,083	20,000	24,157	24,000
Civil papers received for service	41,923	40,000	40,030	40,000
Family violence orders received for service	1,471	1,736	1,725	1,800
Warrants served	14,285	15,000	15,703	16,500
Civil papers served	43,575	40,000	40,115	40,000
Family violence orders served	1,347	1,579	1,552	1,650
4. To provide security and protection for the Gwinnett County Justice and Administration Center (GJAC), and other County court facilities to ensure the safety of staff and the public.				
	2013 Actual	2014 Projected	2014 Actual	2015 Projected
People through security at GJAC	853,154	878,748	851,269	870,000
People through Juvenile/Recorder's Court	194,719	200,560	156,042	160,000

Accomplishments in FY 2014

1. Launched LPR (License Plate Reader) program resulting in a 40% productivity increase.
2. Placed AEDs (Automated External Defibrillators) in vehicles.
3. Hired 88 personnel to fill vacancies.
4. Maintained operations within budget.

Departmental Issues and Initiatives for FY 2015

1. Hiring and retaining personnel.
2. Meeting all state and federal mandates.
3. Provide narcan first aid kits to deputies.
4. Implement body camera technology.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. GJAC expansion.
2. Jail population trends.
3. Staff utilization evaluations.
4. Hiring and retaining personnel.

Sheriff

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Sheriff (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	48,759,846	51,458,483	53,732,988
Operations	16,957,963	16,595,898	17,114,728
Contributions to Other Funds	4,669,937	4,795,515	3,608,977
Contributions to Capital and Capital Outlay	904,441	1,294,111	772,062
Total	71,292,187	74,144,007	75,228,755

Authorized Positions – Sheriff 706 706 713

FY 2015 Decision Packages (\$)	2015 Budget
1. Intoxilyzer 9000, to satisfy state mandate	10,000
2. Juvenile transport unit	121,434
3. Treatment Court Unit expansion	363,598
4. Enhance warrant service	158,939

Sheriff (Sheriff Inmate Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	238,501	315,168	558,183
Contributions to Capital and Capital Outlay	7,995	–	–
Total	246,496	315,168	558,183

Authorized Positions – Sheriff – – –

Sheriff (Sheriff Special Justice Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	24,614	–	75,000
Contributions to Other Funds	2,520	–	–
Contributions to Capital and Capital Outlay	95,800	–	–
Total	122,934	–	75,000

Authorized Positions – Sheriff – – –

Sheriff (Sheriff Special Treasury Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	407,070	319,349	150,000
Contributions to Capital and Capital Outlay	2,874	84,249	–
Total	409,944	403,598	150,000

Authorized Positions – Sheriff – – –

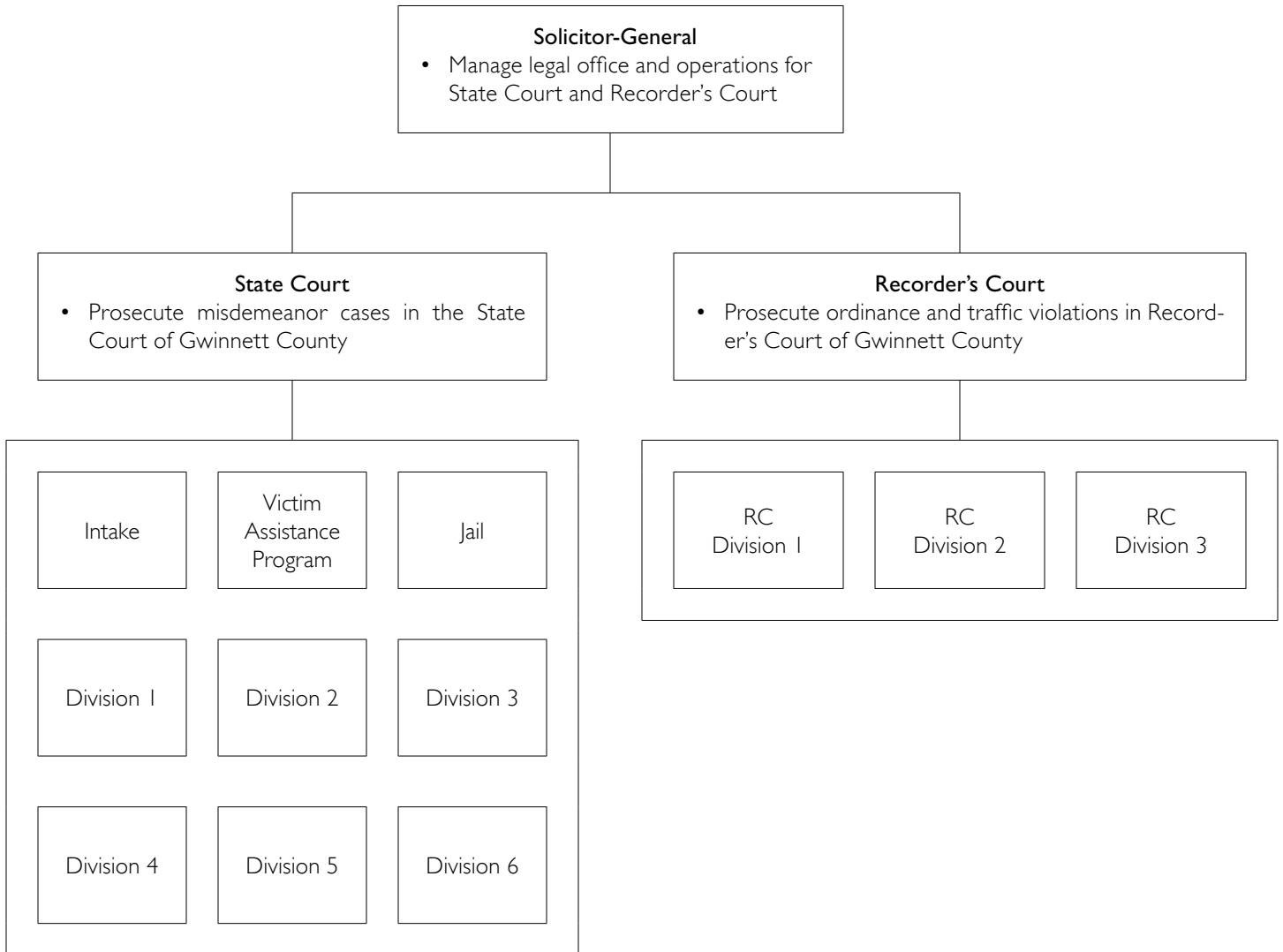
Sheriff (Sheriff Special State Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	22,807	10,500	75,000
Total	22,807	10,500	75,000

Authorized Positions – Sheriff – – –

Mission and Organizational Chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- 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 crimes and ordinance violations and providing the highest quality legal services to the public.

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Misdemeanor cases received in State Court	9,206	9,000	8,917	9,000
Cases disposed in State Court	9,574	9,500	9,293	9,500

- The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including: long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers about the risks of dangerous and impaired driving.

	2013 Actual	2014 Projected	2014 Actual	2015 Projected
Traffic citations/environmental citations/Red Light Camera citations received in Recorder's Court	94,644	138,500	104,983	103,500
Number of citations disposed in Recorder's Court	96,260	125,000	104,490	97,300
* Stop Arm Camera Violation Citations	n/a	n/a	n/a	20,088
Teen Victim Impact Panel (TVIP) attendance	694	900	826	875
DUI Court graduates	54	50	34	50

Accomplishments in FY 2014

- Disposed of 104,490 citations in Recorder's Court.
- Disposed of 9,293 cases in State Court.
- Fast tracked 2,616 State Court cases through our Jail Court. Calendared 2,176 State Court cases and 2,186 State Court probation revocation hearings.
- Sponsored 42 Hands Are Not For Hitting puppet shows in the Gwinnett County school system with 15 volunteers who worked 315 volunteer hours.
- Increased TVIP attendance from 694 in 2013 to 826 in 2014, for an increase of 232 attendees.
- All victim witness coordinators are certified through Office for Victims of Crime (OVC).
- Victim Assistant Program (VAP) was recognized by the Family Violence Task Force with the Hero Award for services provided to Gwinnett County crime victims.
- Collaborated with the Gwinnett County Sheriff's Department to reduce the number of hand serves done by our investigative unit.
- Purchased bullet proof vest and new firearms for our investigators to better ensure their safety in the field.
- Implemented E-Citations with Gwinnett County Police Department (GCPD) and Georgia State Patrol (GSP) in Recorder's Court.
- Implemented E-Court (new case management system) with Recorder's Court Clerk's office.
- Improved calendar performance reflected by the reduced number of pending cases from 4,103 in December 2013 to 3,239 in December 2014, a decrease of 864 cases.

Departmental Issues and Initiatives for FY 2015

- Implementation of the Criminal Justice Information System (CJIS) with the District Attorney's office and other departments.
- Training staff on technological changes to include the EWI system (Electronic Warrants).
- Training staff to improve performance including legal updates and refreshers, litigation and trial techniques.
- Implementation and training of comprehensive policies and procedures manual.
- Improve and develop a series of regular reports within our new case management system to measure performance at all stages of prosecution.
- Improve courtroom technology, improve efficiency by research, and document preparation capabilities in the courtroom.
- State certification and accreditation of the Investigative Unit to assure best management practices.
- Install Mobile Data Terminals (MDTs) in at least two Investigative Unit cars to improve coordination with other agencies while in the field.

*2013 – 2014 data is not available because this is a new type of case starting in 2015.

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

9. Continue instructor training for investigators.
10. Maintain VAP accreditation for Criminal Justice Coordinating Council (CJCC).
11. Increase attendance at the Teen Victim Impact Panels (TVIPs) to educate young drivers of the fatal consequences of dangerous driving.
12. Decrease the number of Dismissed for Want of Prosecution (DWOP'd) cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.
13. Implementation of E-Citations with Recorder's Court Clerk's office and GCPD.
14. Implementation of School Bus Stop Arm Camera violations. Due to the anticipated high number of violations, we will need an employee assigned to these cases. We will need to purchase furniture for the employee.

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Implementation of the CJS with the District Attorney's office and other departments.
2. Training staff on technological changes to include the EWV system (Electronic Warrants).
3. Training staff to improve performance including legal updates and refreshers, litigation and trial techniques.
4. Implementation and training of comprehensive policies and procedures manual.
5. Improve and develop a series of regular reports within our new case management system to measure performance at all stages of prosecution.
6. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.
7. State certification and accreditation of the Investigative Unit to assure best management practices.
8. Install MDTs in at least two Investigative Unit cars to improve coordination with other agencies while in the field.
9. Continue Instructor Training for Investigators.
10. Maintain VAP accreditation for CJCC.
11. Increase attendance at the TVIPs to educate young drivers of the fatal consequences of dangerous driving.
12. Decrease the number of DWOP'd cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.
13. Implementation of E-Citations with Recorder's Court Clerk's office and GCPD.
14. Implementation of School Bus Stop Arm Camera violations. Due to the anticipated high number of violations, we will need an employee assigned to these cases. We will need to purchase furniture for the employee.

Solicitor

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Solicitor (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,639,888	2,788,674	2,863,401
Operations	139,960	124,506	277,330
Contributions to Other Funds	497,260	520,806	449,626
Contributions to Capital and Capital Outlay	6,503	–	–
Total	3,283,611	3,433,986	3,590,357
Authorized Positions – Solicitor	39	37	37

Solicitor (Crime Victims Assistance Fund)

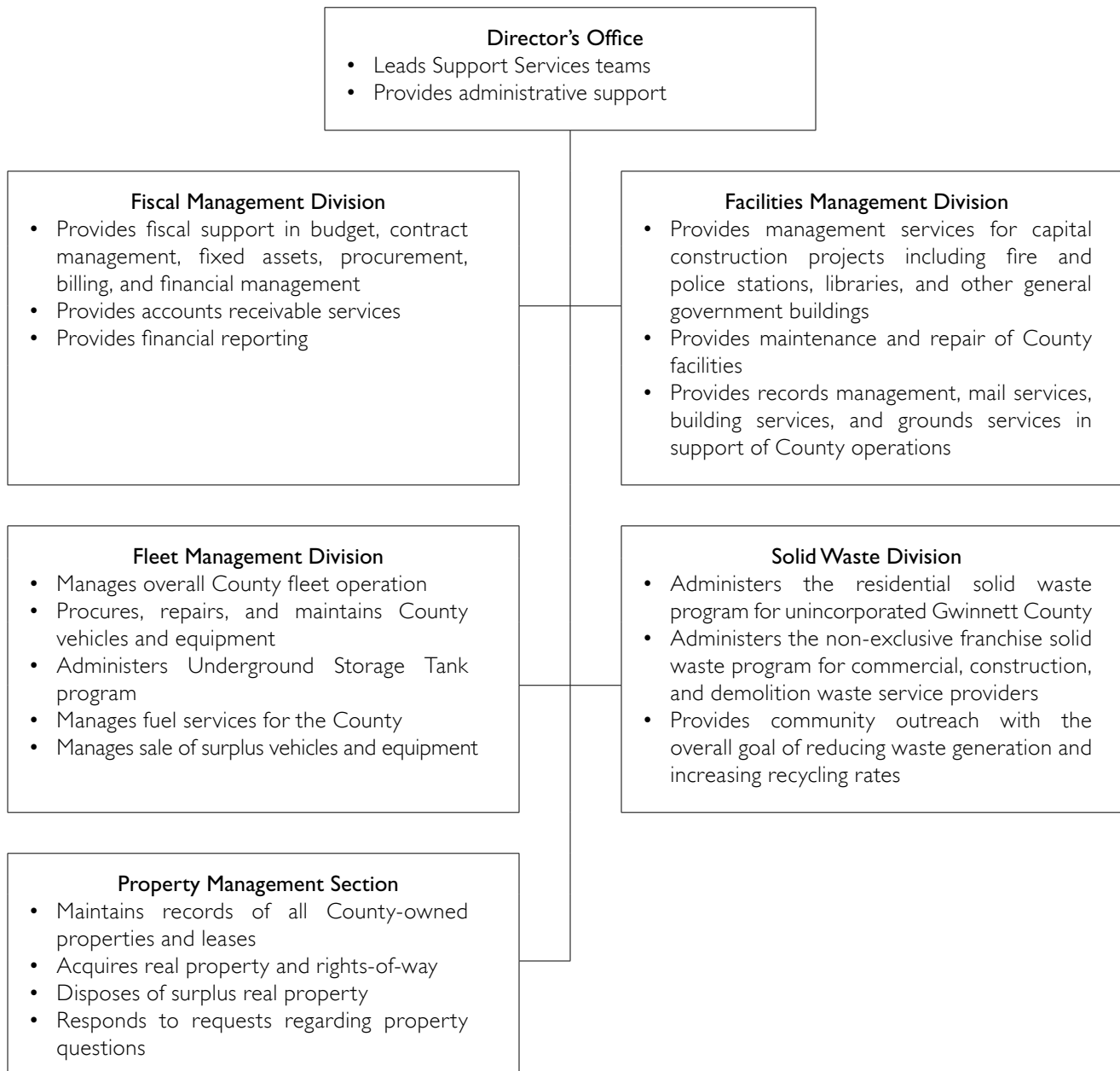
Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	487,188	490,054	564,699
Operations	28,799	25,299	98,766
Contributions to Other Funds	4,254	4,336	2,514
Total	520,241	519,689	665,979
Authorized Positions – Solicitor	8	8	8

Solicitor (Police Services District Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	487,360	452,113	680,964
Operations	15,826	14,194	51,288
Contributions to Other Funds	105,643	64,445	18,958
Total	608,829	530,752	751,210
Authorized Positions – Solicitor	8	10	10

Mission and Organizational Chart

Our mission is to provide responsive, high-quality services to both our internal and external customers in accordance with the County's goals. We strive to build and maintain cost-effective, sustainable facilities such as fire and police stations, libraries, and community service centers and to deliver an integrated, environmentally sound solid waste management program. We also endeavor to provide efficient, cost-effective services through the maintenance of County facilities, acquisition and maintenance of County vehicles and equipment, provision of fuel for internal and external customers, and the sale of surplus assets. Additionally, we provide support to other County departments in the areas of land acquisition and disposal, records management, and mail services. We are committed to excellence and believe that innovation and continuous improvement are essential in responding to the County's priorities.



Support Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. To complete vehicular preventive maintenance services and repairs in a cost-efficient and timely manner to minimize downtime and provide high-quality services.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Average cost per preventive maintenance job	\$ 140	\$ 180	\$ 137	\$ 180
Average cost per repair job	\$ 594	\$ 600	\$ 625	\$ 500
Percent work orders that have to be reworked	0.7%	1%	0.46%	1%
Percent work orders completed within Service Level Agreement	86%	96%	85%	96%
2. To provide comprehensive, cost-efficient, and effective maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Buildings maintained full/partial	52/186	52/188	52/188	52/190
Cost per square foot/buildings maintained	\$ 1.23	\$ 1.30	\$ 1.30	\$ 1.30
Percent routine maintenance work orders completed within Service Level Agreement	96%	98%	97%	98%
3. To identify surplus properties owned by the County, process these properties for sale, and return them to the County tax digest roll to expand the County tax base.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Properties evaluated and status determined as either active or as potential surplus property	117	36	60	12
4. To provide cost-efficient construction and maintenance of fire stations, libraries, police facilities, court facilities, and other general government buildings.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Construction projects completed (new)	1	3	1	4
Major Operating/Maintenance projects completed (≥ \$50,000)	11	19	15	28
5. To improve solid waste recycling, hauler response, and payment of vendors.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Percentage of total residential waste stream recycled	14%	16%	15.7%	15%
Percentage of inquiries responded to within 48 hours	100%	100%	100%	100%
Percentage of contractor invoices paid within 8 days	100%	100%	100%	100%
6. To improve customer satisfaction through a measured system of customer surveys.				
Percentage "good" or "exceptional" survey responses:	2013 Actual	2014 Target	2014 Actual	2015 Target
Solid Waste	85.3%	99%	97.0%	90.0%
Facilities	99.5%	99%	99.3%	99.5%
Fleet	98.8%	99%	100%	100%
*Surplus		99%	99.7%	100%
*Fiscal		99%	99%	100%
*Property		99%	100%	100%
7. To create fleet cost savings results through innovative approaches and measured compliance.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Technician productivity	75%	75%	71.4%	75%
8. To reduce operating cost by maximizing the number of community service/inmate labor hours				
	2013 Actual	2014 Target	2014 Actual	2015 Target
** Number of community service/inmate labor hours			45,000 hours	46,000 hours

* 2013 data is not available because this performance measure was implemented in 2014.

**2013 and 2014 data is not available because this performance measure was not measured previously.

Support Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Accomplishments in FY 2014

1. The Facilities Management Division invested more than \$5 million in 40 capital maintenance projects in FY 2014.
2. The Facilities Management Division processed 900,000 pieces of first-class mail and delivered more than 53,000 pieces of express mail in FY 2014.
3. The Fleet Management Division has completed installation of 22 island control units and security cameras at 11 fuel sites.
4. The Fleet Management Division successfully passed Enhanced Vapor Recovery (EVR) testing, Environmental Protection Division inspections, Line Leak Detection Testing, and Line Tightness Testing for fuel sites.
5. The Solid Waste Division has completed two successful recycling events collecting 35,700 pounds in electronics (17.85 tons), 17.5 tons of tires, 3,800 gallons of paint, 678 pairs of sneakers, and 311 toner/ink cartridges.
6. The Solid Waste Division has implemented the iNovah payment processing software and changed the deposit process from manual to automated.
7. The Fiscal Management Division provided oversight of the \$58 million FY 2014 operating budget as well as the preparation of the FY 2015 departmental budget request of \$60 million, including five funds and 14 cost centers.
8. The Fiscal Management Division collected more than \$1.9 million in revenue across three operating funds including the Administrative Support Fund, the Fleet Operating Fund, and the General Fund.

Departmental Initiatives for FY 2015

1. Complete construction of the new Gwinnett County Employee Wellness Center.
2. Complete implementation of the Lucity software for the new Asset Management System.
3. Complete installation of Diesel Exhaust Fluid units at seven fuel locations.
4. Increase number of county location sites to participate in the internal recycling program initiative.
5. Increase the residential curbside recycling rate.
6. Initiate construction on Fire Stations 10 and 31, Morgue and Medical Examiner's Office, Lilburn Library, and City Hall.
7. Start renovations on the Lawrenceville Senior Center and the Gwinnett County Courts Annex fourth floor build out.
8. Formalize financial procedures for the Department of Support Services including Department of Support Services (DoSS) Capital Asset Procedures, DoSS Year-End Procedures, DoSS Annual Budget Procedures, and DoSS Contract Management Procedures.
9. Implement 29 new capital maintenance projects with a combined value of \$6 million and complete projects initiated or rolling over from 2014. Major new projects include replacement of the GJAC roof, reconfiguration of the first floor at One Justice Square, and completion of the HVAC system in the Government Annex and various facilities.
10. Initiate or complete design and construction documents for Centerville Senior Center, Norcross Branch Library, Duluth Branch Library, and Buford Senior Center Renovation.

Departmental Initiatives for FY 2016 and Beyond

1. Enhance outreach and recycling education.
2. Continue to streamline and improve financial processes to better serve DoSS operating divisions and our vendors.
3. Continue implementation of major capital projects as noted above.

Additional Comments

1. The Solid Waste Division received the 2014 National Association of Counties (NACo) Achievement Awards in the Civic Education and Public Information Category for their Multicultural Outreach Recycling Initiative. This award was presented to the Solid Waste Division for its marketing and community outreach efforts into the rapidly growing Hispanic community aimed at educating them on the importance of recycling and increasing their curbside recycling participation rates.
2. Solid Waste Interaction Center (Financial Management Category): The division earned this award for its new Interaction Center that allows the Solid Waste and Recovered Materials Division and its five residential haulers to manage residential issues simultaneously, which results in better customer service and communication to the residents of Gwinnett County.
3. The Green Communities Program is a voluntary certification program for jurisdictions in the 10-county Atlanta Region to encourage local governments to become more sustainable. Green Communities set an example by conserving energy, investing in renewable energy, conserving water, conserving fuel, reducing waste, and protecting and restoring the community's natural resources.

Support Services

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Support Services (Fleet Management Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	2,675,823	2,545,149	2,870,570
Operations	1,578,742	1,618,083	1,734,410
Contributions to Other Funds	1,358,099	1,216,822	954,615
Contributions to Capital and Capital Outlay	39,861	62,058	546,373
Working Capital Reserve	–	–	122,657
Total	5,652,525	5,442,112	6,228,625

Authorized Positions – Support Services 41 40 40

Support Services (Recreation Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	128,423	137,499	147,276
Contributions to Other Funds	–	–	3,215
Total	128,423	137,499	150,491

Authorized Positions – Support Services – – –

Support Services (Solid Waste Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	648,136	510,621	762,295
Operations	39,827,356	38,745,960	41,164,907
Transfers to Renewal and Extension	260,000	75,000	12,150
Contributions to Other Funds	518,187	417,090	256,080
Working Capital Reserve	–	–	1,425,181
Total	41,253,679	39,748,671	43,620,613

Authorized Positions – Support Services 9 9 9

Support Services (Administrative Support Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	3,878,892	3,961,784	5,050,986
Operations	4,048,819	4,003,857	4,215,811
Contributions to Other Funds	233,989	232,806	166,733
Contributions to Capital and Capital Outlay	95,848	94,692	89,850
Total	8,257,548	8,293,139	9,523,380

Authorized Positions – Support Services 66 71 73

FY 2015 Decision Packages (\$)	2015 Budget
1. Convert two Records Management part-time positions into two full-time positions	39,942
2. Secure a dedicated, reliable vehicle for records transportation	46,000

Mission and Organizational Chart

Vision

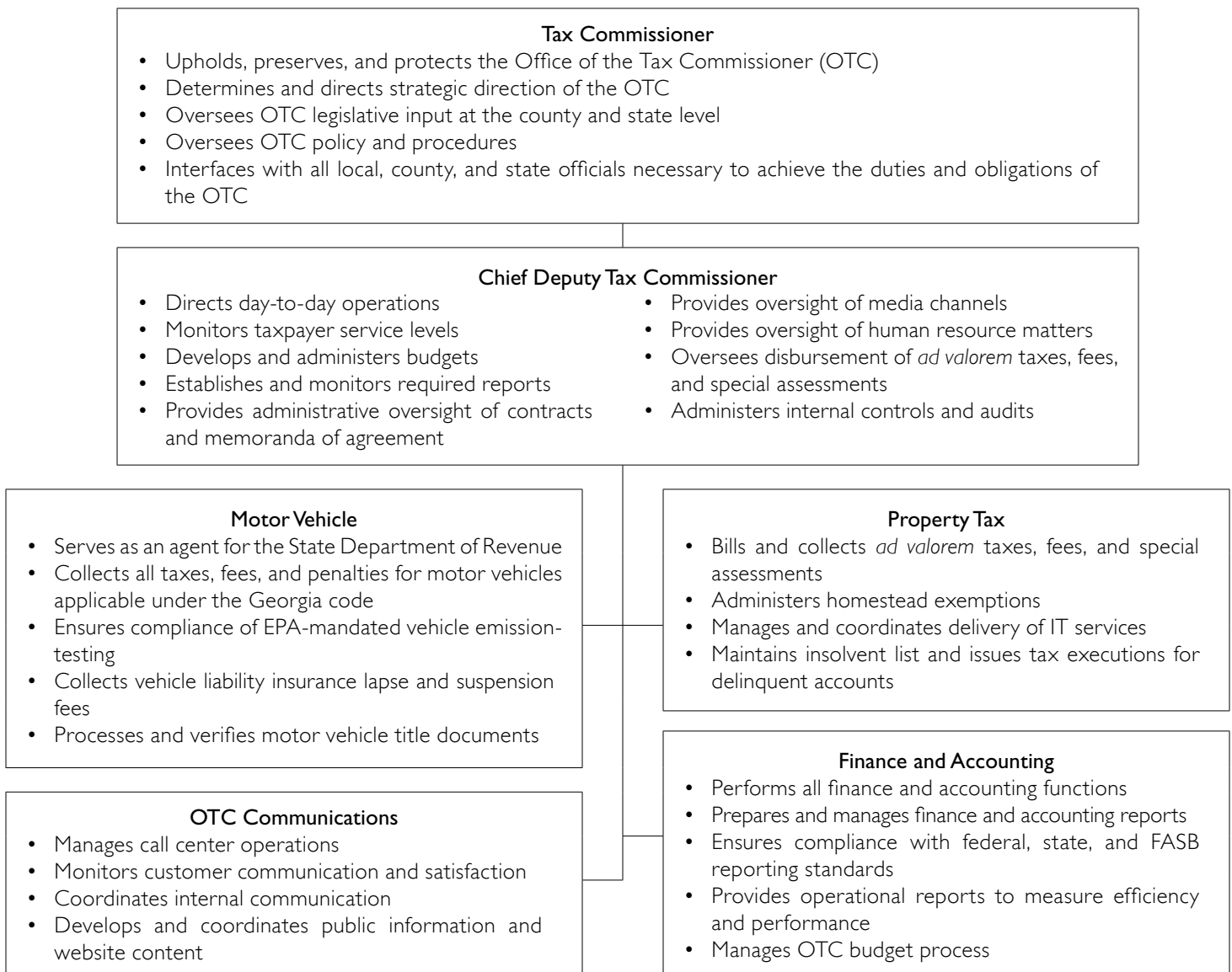
"A Leader in Public Service"

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



Tax Commissioner

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Performance Statistics

	2013 Actual	2014 Target	2014 Actual	2015 Target
1. Customers served	1,010,581	1,026,364	966,828	990,244
2. Telephone calls received	278,377	280,000	270,384	270,000
3. Emails received	13,869	14,000	14,384	15,000
4. Transactions processed	1,425,121	1,455,052	1,415,829	1,423,460
5. Property tax collection rate	97.60%	96.00%	97.70%	96.00%
6. Total delinquent revenue collected	\$ 35,411,967	n/a	\$ 20,900,100	n/a
7. Savings achieved through homestead audits	\$ 1,123,141	n/a	\$ 487,733	n/a
8. Property Tax Department Mailings	435,016	445,000	443,424	444,000
9. Parcels (Real/Personal)	312,437	n/a	312,251	n/a
10. Vehicles registered	679,883	700,279	690,842	707,619

Accomplishments in 2014

1. Successfully implemented title *ad valorem* tax (TAVT) program, including opt-in extension
2. Achieved a 97.70% collection rate for 2014 real and personal property taxes on December 31, 2014
3. Implemented new organizational structure
4. Effectively utilized 832 hours from the volunteer and intern program
5. Produced enhanced statistical reporting to facilitate increased business process analysis through new initiatives
6. Reduced dealer, mail, and fleet renewal processing time by 50%
7. Increased online property tax and motor vehicle transactions

Departmental Issues and Initiatives for 2015

1. Additional staffing to meet overall volume increases and upcoming legislation
2. Maintaining market competitiveness in staffing
3. Installation of off-site self-service kiosks for property tax and motor vehicle
4. Security camera video-over-IP implementation
5. Direct Application Programming Interface (API) access to current state registration and title system
6. Implementation of electronic property tax billing
7. Update of website to enhance mobile access
8. Update of existing DMV credit card terminals to compliant Euro MasterCard/Visa terminals

Departmental Issues and Initiatives for 2016 and beyond

1. Transition and implementation of new state vehicle registration and title system
2. Direct real-time access to new state vehicle registration and title system
3. Proposed legislation of marine TAVT and registration
4. Sustained growth of productivity enhancements through the use of technology

Additional Comments

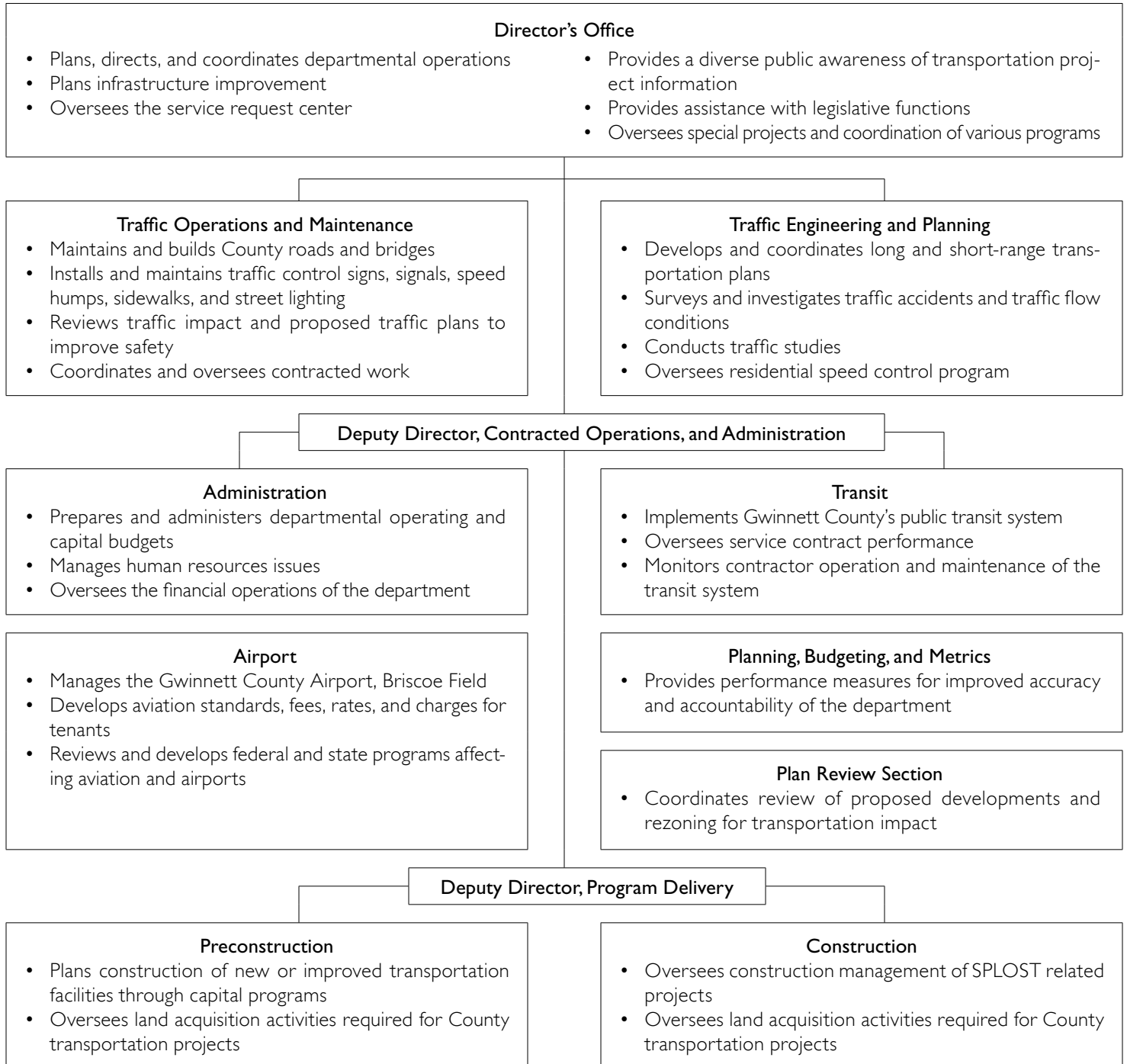
1. The Office of the Tax Commissioner (OTC) plans to continue supporting and promoting employee wellness programs.

Tax Commissioner (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	6,391,675	6,838,385	7,204,511
Operations	2,182,472	1,998,834	2,620,251
Contributions to Other Funds	2,202,350	2,519,418	2,252,170
Contributions to Capital and Capital Outlay	6,979	35,193	4,310
Total	10,783,476	11,391,830	12,081,242
Authorized Positions – Tax Commissioner	118	119	119

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

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. To maintain and operate the County's surface transportation system in a safe and efficient manner to provide safe use by the general public.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Traffic studies completed	212	225	207	215
Miles of roads maintained	2,750	2,750	2,750	2,750
Traffic signals maintained	695	715	701	710
Closed circuit television (CCTV) cameras maintained	187	205	207	238
Miles of fiber-optic communication cable	201	212	212	235
2. To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe, and economical manner:				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Transit riders carried	1,845,540	1,875,000	1,718,098	1,753,000
Transit vehicles in service	98	98	97	97
3. To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Airport take-offs and landings	71,494	65,000	75,197	75,000
Aircraft based in Gwinnett	313	300	310	310
4. To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Street lights added to system	147	180	258	215
5. To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.				
	2013 Actual	2014 Target	2014 Actual	2015 Target
Speed hump requests processed	85	80	102	85
Speed humps installed	0	10	3	10

Accomplishments in FY 2014

1. Completed selection of projects by the Citizens Project Selection Committee (CPSC) for the 2014 SPLOST Program
2. Began preliminary design on approximately 50 2014 SPLOST Program projects
3. Entered into agreements with all 16 cities within Gwinnett County for use of \$25 million in 2014 SPLOST joint county-city projects
4. Resurfaced 135 miles of county maintained roadways
5. Completed rehabilitation of six bridges to extend their life and 5.3 miles of unpaved roads using compacted asphalt millings
6. Activated nine new traffic signals and eight traffic signal rebuilds/modifications in road improvement or development projects
7. Completed upgrades to the Traffic Control Center (TCC) Software (NaviGator) to allow expanded access internally to Gwinnett County Public Safety personnel (Police, Fire, E-911, and Emergency Operations Center) and externally to Public Safety staff in local municipalities
8. Completed upgrades to the GCSmartCommute website that provides users the ability to select individual camera views from a map display and view up-to-date snapshots of current traffic conditions throughout different areas of the county
9. Installation of aircraft wash rack
10. Repaving of Taxiway W including installation of LED taxiway lights
11. Installation of airport marquis sign on the south side of the airport
12. Installation of a glider monument on the south side of the airport by volunteers
13. Installation of a backup generator and other improvements at the Air Traffic Control Tower
14. Completed Transit Computer Aided Dispatch/Automated Vehicle Location (CAD/AVL) and security camera project
15. Completed sidewalks and installed bus stop shelters on Boggs Road, Buford Highway, Lawrenceville Highway, and Oakland Park Boulevard
16. Participated with regional transit partners to implement regional transit trip planner website

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Issues and Initiatives for FY 2015

1. Continue delivery of the 2009 and 2014 SPLOST Programs
2. Procure and begin an update to the Comprehensive Transportation Plan
3. Continue implementation of the Airport Privatization Citizens Review Committee recommendations to make the Airport into a prime Georgia facility
4. Continue implementation and expansion of the new Advanced Traveler Information System (ATIS)
5. Open to traffic the new Diverging Diamond Interchanges (DDI) - Jimmy Carter Boulevard at I-85
6. Continue focus of maintaining level of service and limiting future operating costs with SPLOST projects
7. Continue construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
8. Complete and activate the new Transit System Computer Aided Dispatch/Automated Vehicle Location (CAD/AVL) including real-time passenger information
9. Continue maximizing transit efficiencies with additional service refinements and revenue reviews
10. Restore local bus service to all five local bus routes and add an express bus trip (one each in AM and PM peak) from the Indian Trail Park and Ride lot
11. Select contractor and begin construction on improvements to Sugarloaf Park and Ride Lot/Transit Center
12. Begin the procurement of 28 replacement local buses
13. Select contractor for Transit System Operation and Maintenance Services
14. Increase utilization and expansion of the Traffic Control Center (staff, maintenance contracts, equipment and software upgrades)
15. Continue replacing aged and dilapidated equipment while monitoring current fleet levels
16. Continue to seek additional revenues/sources for maintenance and repairs of all the existing Advanced Traffic Management System/Intelligent Transportation System (ATMS/ITS) infrastructure and for replacement of the older (first generation) LED installations
17. Along the same lines, pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various traffic and ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
18. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Continue delivery of the 2009 and 2014 SPLOST Programs
2. Complete an update to the Comprehensive Transportation Plan
3. Begin work on a new District I Maintenance Barn
4. Complete engineering and right of way acquisition on two new I-85 interchanges
5. Complete construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
6. Continue increase in utilization of the Traffic Control Center with automation and enhancements (staff, maintenance contracts, equipment and software upgrades)
7. Continue replacing aged and dilapidated equipment while monitoring current fleet levels
8. Based on future analysis of the locates performed by in-house staff, possibly outsourcing the locate functions to free up staff to maintain infrastructure
9. Continue the expansion of the ATMS/ITS Traffic Network for real time monitoring of major corridors and arterials via connectivity to the Traffic Control Center utilizing available SPLOST and Congestion Mitigation and Air Quality (CMAQ) Funds
10. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
11. Along the same lines, pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various traffic and ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
12. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind
13. Complete construction of Sugarloaf Park and Ride Lot/Transit Center improvements

Transportation

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Transportation (General Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	7,869,906	8,125,609	8,807,755
Operations	4,372,054	4,038,703	5,829,766
Contributions to Other Funds	1,752,558	1,263,954	1,249,472
Contributions to Capital and Capital Outlay	465,350	613,750	600,000
Total	14,459,868	14,042,016	16,486,993

Authorized Positions – Transportation 122 122 122

FY 2015 Decision Packages (\$) 2015 Budget
 I. Roadside maintenance services 600,000

Transportation (Local Transit Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	216,761	223,589	226,569
Operations	6,739,764	7,157,939	8,342,884
Contributions to Other Funds	207,141	213,205	181,912
Total	7,163,666	7,594,733	8,751,365

Authorized Positions – Transportation 2 2 2
 Authorized Positions – Financial Services 1 1 1

FY 2015 Decision Packages (\$) 2015 Budget
 I. Transit services 500,000

Transportation (Street Lighting Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	33,361	32,908	33,462
Operations	6,722,467	6,453,195	7,540,150
Contributions to Other Funds	87,540	130,522	169,013
Total	6,843,368	6,616,625	7,742,625

Authorized Positions – Transportation 1 1 1

Transportation (Airport Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	350,712	357,156	372,126
Operations	216,831	235,852	322,780
Transfers to Renewal and Extension	35,000	34,000	54,800
Contributions to Other Funds	164,668	181,937	192,738
Contributions to Capital and Capital Outlay	–	880	–
Total	767,211	809,825	942,444

Authorized Positions – Transportation 5 5 5

Transportation

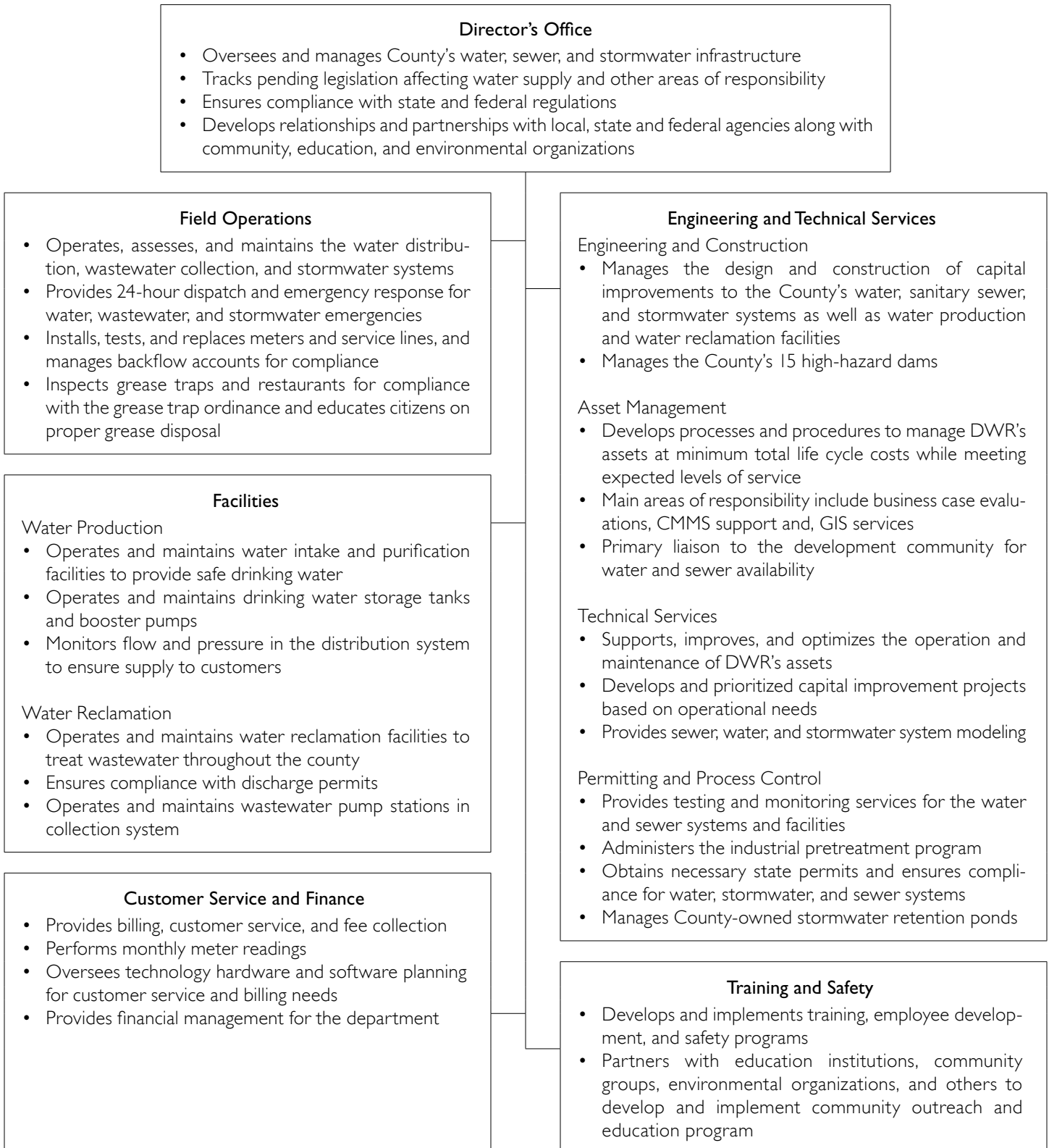
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Transportation (Speed Hump Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Operations	49,315	49,931	115,500
Contributions to Other Funds	11,772	8,905	5,565
Contribution to Fund Balance	–	–	2,266
Total	61,087	58,836	123,331
Authorized Positions – Transportation	–	–	–

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, and personal commitment.



Water Resources

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

1. Ensure excellent product quality and increase service reliability in full compliance with regulatory and reliability requirements and consistent with customer, public health, and ecological needs.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Safe drinking water compliance rate	100%	100%	100%	100%
Wastewater treatment compliance rate	100%	100%	100%	100%
Sanitary sewer overflows (SSOs)/100 miles	0.5	1.0	0.9	1.0
Unplanned outages/1,000 customers	3.4	5.5	2.7	5.5

2. Improve customer service by providing reliable, responsive, and affordable services as well as receive timely customer feedback to maintain responsiveness to customer needs and emergencies.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Percent distribution response time < 2 hours	74%	75%	72%	75%
Percent collection response time < 2 hours	85%	85%	92%	85%
Percent service requests responded < 2 days	98%	90%	97%	90%
Average speed to answer (minutes)	3.58	3	4.23	3
* E-transactions	55,035	45,000	66,065	n/a
Percent customer service and billing satisfaction	87%	85%	87%	85%
* Percent satisfied stormwater customers	90%	93%	98%	n/a
* Median age of backlog projects (days)	4.95	6	13.71	n/a
** Percent of online customer service satisfaction	n/a	n/a	n/a	85%

3. Ensure financial viability. Understand the full life-cycle cost of the utility and maintain an effective balance between long-term debt, asset values, operations, and maintenance expenditures.

	2013 Actual	2014 Target	2014 Actual	2015 Target
* Percent apparent losses	3.13%	7.00%	3.08%	n/a
Percent fee collection rate	57.00%	95.00%	95.76%	95.00%
* Percent CSP > useful life (infrastructure stability)	30.52%	29.60%	31.38%	n/a
* Percent total uncollected receivables	0.69%	1.00%	0.52%	n/a
** Percent total uncollected Water and Sewer receivables	n/a	n/a	n/a	1.00%
** Number of linear feet of stormwater pipe rehabilitated/replaced	n/a	n/a	n/a	35,000

4. Optimize operations to ensure ongoing, timely, cost-effective, reliable, and sustainable performance improvements in all facets of operations. Minimize resource use and impacts from day-to-day operations.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Production operating and maintenance (O&M) cost/million gallons treated	\$ 521	\$ 525	\$ 476	\$ 525
* Distribution system O&M cost/100 miles	\$ 230,369	\$ 250,000	\$ 276,218	n/a
* kWh/million gallons finished	2,063	n/a	1,908	n/a
Stormwater O&M cost/100 miles	\$ 145,293	\$ 127,500	\$ 114,431	\$ 100,000
* Collection system O&M cost/100 miles	\$ 142,364	\$ 150,000	\$ 145,774	n/a
Reclamation O&M cost/million gallons	\$ 1,156	\$ 1,250	\$ 1,158	\$ 1,250
Pump station O&M cost/million gallons reclaimed	\$ 622	\$ 600	\$ 689	\$ 600
** Number of preventable vehicle accidents	n/a	n/a	n/a	0

* 2015 Target is not available because this performance measure is no longer being tracked by the department.

**2013 – 2014 data is not available because this performance measure was implemented in 2015.

Water Resources

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

5. Ensure infrastructure stability. Maintains and enhances the condition of all assets over the long-term at the lowest possible life-cycle costs consistent with customer, community, and regulator-supported service levels.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
* Percent stormwater structures inspected	20.0%	20.0%	67.4%	n/a
Main breaks/100 miles per year	5.5	10.5	6.8	10.5
Percent scheduled maintenance hours – reclamation	69.2%	85.0%	78.5%	80.0%
Percent scheduled maintenance hours – collection	80.6%	75.0%	73.8%	70.0%
Percent scheduled maintenance hours – production	80.7%	80.0%	254.4%	80.0%
Percent scheduled maintenance hours – distribution	78.8%	70.0%	67.1%	70.0%
** Percent planned stormwater infrastructure inspection for permit compliance	n/a	n/a	n/a	100.0%
** Percent of planned projects completed	n/a	n/a	n/a	100.0%

6. Ensure and sustain adequate water resources consistent with current and future customer needs through long-term resource supply and demand analysis, conservation, and public education, all within a regional framework.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Percent real losses	6.7%	7.0%	8.1%	7.0%
** Percent non-revenue water	n/a	n/a	n/a	7.0%

7. Increase knowledge and skills by recruiting and retaining a workforce that is competent, motivated, adaptive, and safe-working. Establishes a participatory, collaborative organization dedicated to continual learning and improvement and ensures employee institutional knowledge is retained. Provides a focus on opportunities for professional development and strives to create an integrated and well-coordinated senior leadership team.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Average training hours/water employee	24	14	36.05	14
Average training hours/wastewater employee	20	14	34.8	14
Average training hours/stormwater employee	24	14	37.8	14

8. Improve community sustainability by considering and implementing a variety of pollution prevention, watershed, and source protection approaches to maintain, restore, and enhance ecological and community sustainability.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Total Suspended Solids (TSS) load reduction	720,177	900,000	900,173	900,000

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	<u>2013 Actual</u>	<u>2014 Target</u>	<u>2014 Actual</u>	<u>2015 Target</u>
Percent category-one dam compliance (Does not include those established by administration.)	100%	100%	100%	100%

Accomplishments in FY 2014

- Received a 100% compliance rate in drinking water, wastewater, and dam compliance
- Exceeded our training goals for all three sections of Water Resources
- Significantly reduced main breaks in 2014
- Significantly reduced unplanned outages for customers in 2014
- Greatly reduced the percentage of water loss throughout 2014

* 2015 Target is not available because this performance measure is no longer being tracked by the department.

**2013 – 2014 data is not available because this performance measure was implemented in 2015.

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Issues and Initiatives for FY 2015

1. Secure adequate long-term water supply
2. Renewal of Crooked Creek Water Reclamation Facility
3. Rehabilitate the water distribution system, with a focus on the replacement of the Pre-stressed Concrete Cylinder Pipe (PCCP)
4. Complete construction of nutrient recovery facility at the F.Wayne Hill Water Resources Center
5. Engage the cities/municipalities within Gwinnett County in economic development initiatives
6. Implement Condition Assessment results-driven Capital Improvement Plan (CIP), with a focus on the existing vertical assets
7. Implement a centralized maintenance program, with a focus on Reliability Centered Maintenance
8. Pressure management team to optimize distribution system operations
9. Implementation of comprehensive technical training program, using available technical schools and promoting internships
10. Build asset knowledge about existing stormwater pipe
11. Proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation
12. The following metrics were moved to the statistical section of the Balanced Scorecard for 2015: main breaks/100 miles per year; unplanned outages/1,000 customers; e-transactions; distribution system O&M cost/100 miles; collection system O&M cost/100 miles; stormwater pipe exceeding useful life (miles); chemical costs/mgal treated – water production (R12MA); power used in Kwh/mgal – water production; reclamation chemical costs/mgal reclaimed (R12MA); pump station chemical costs/mgal reclaimed (R12MA); reclamation power costs in Kwh/mgal reclaimed; pump station power costs in Kwh/mgal reclaimed

Departmental Issues and Initiatives for FY 2016 and Beyond

1. Continue to pursue long-term water supply
2. Continue to rehabilitate the water distribution system with a focus on PCCP
3. Engage in further communication with local municipalities within Gwinnett County to discuss economic development initiatives
4. Execute the conditional and prioritized assessment of results-driven CIP with a focus on existing vertical assets
5. Continue execution of comprehensive training and education program by using technical schools and internal training opportunities
6. Proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation
7. Determine a metric for the percentage of employees meeting their training goals based on their current HR employee development model
8. Further define the safety metric for the number of preventable vehicle accidents. We will use the new data from 2015 to provide specific and more accurate metrics for 2016
9. Improve and further define the e-transactions metric to adhere to industry and comparable County standards
10. Add the metric percent of equipment operable with an accurate target
11. Add the metric percent of water planned projects completed once a proper target is defined

Additional Comments

1. Any metrics with no targets for 2015 have been removed from the balance scorecard at the end of 2014.
2. Any metrics that only have a target for 2015 are new additions to the balanced scorecard.

Water Resources

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Water Resources (Water and Sewer Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	43,947,818	41,473,501	39,364,446
Operations	49,420,452	50,662,310	67,587,330
Debt Services	100,060,705	99,941,711	100,354,142
Transfers to Renewal and Extension	81,242,819	67,993,820	84,304,522
Contributions to Other Funds	8,883,559	7,420,570	5,524,188
Working Capital Reserve	–	–	19,147,164
Reserves and Contingencies	–	–	50,000
Total	283,555,353	267,491,912	316,331,792
Authorized Positions – Water Resources	513	513	518
Authorized Positions – Community Services	1	1	1
FY 2015 Decision Packages (\$)			2015 Budget
1. Section Manager/Safety			113,841
2. Cooperative education program			357,099

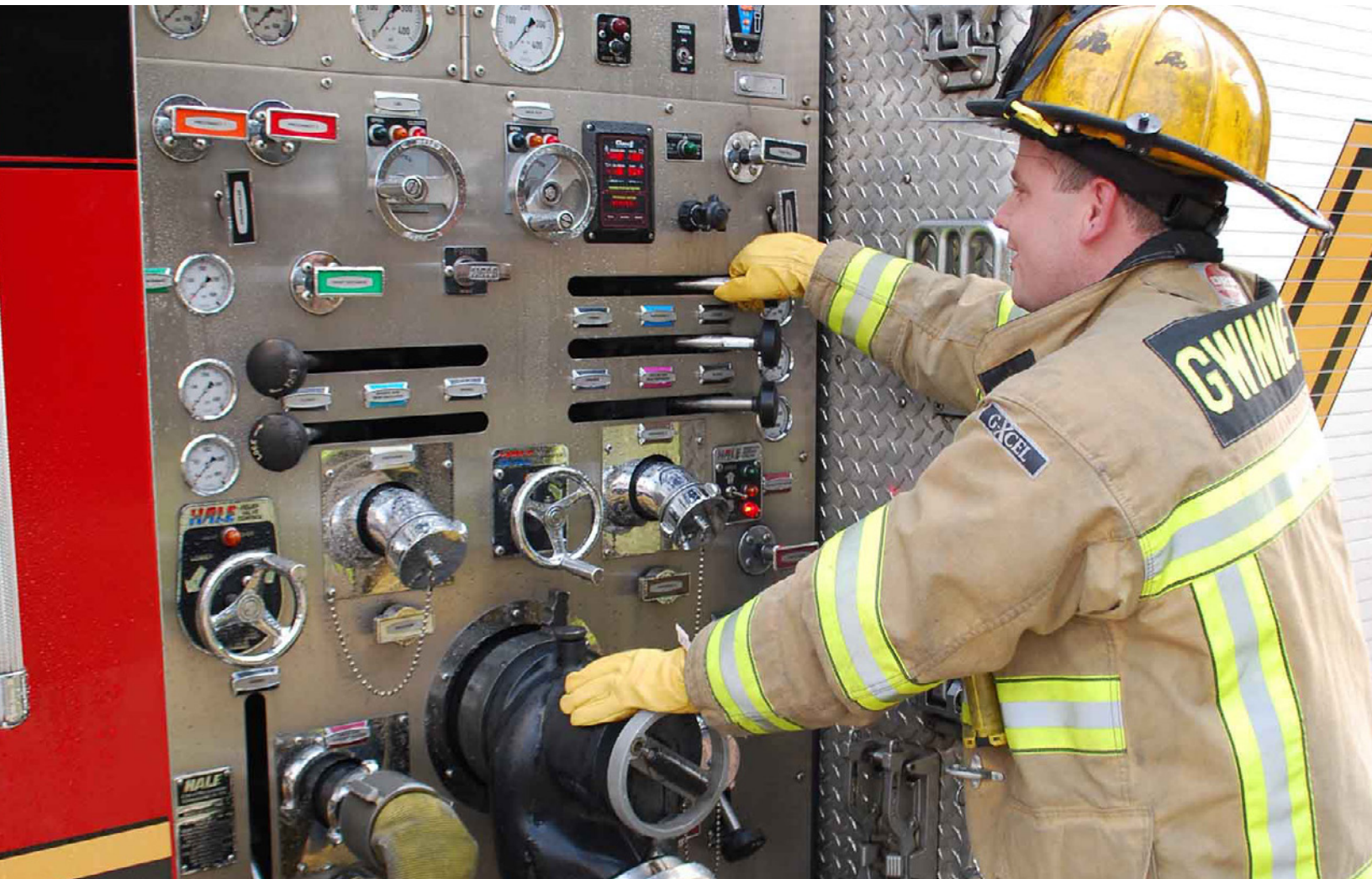
Water Resources (Stormwater Operating Fund)

Appropriations (\$)	2013 Actual	2014 Unaudited	2015 Budget
Personal Services	4,926,398	5,050,034	5,490,050
Operations	4,278,219	2,592,558	3,663,678
Debt Services	361,506	361,506	361,506
Transfers to Renewal and Extension	19,208,176	10,131,677	20,485,000
Contributions to Other Funds	823,846	772,268	583,907
Working Capital Reserve	–	–	190,561
Reserves and Contingencies	–	–	30,000
Total	29,598,145	18,908,043	30,804,702
Authorized Positions – Water Resources	66	67	67



CAPITAL FUNDS

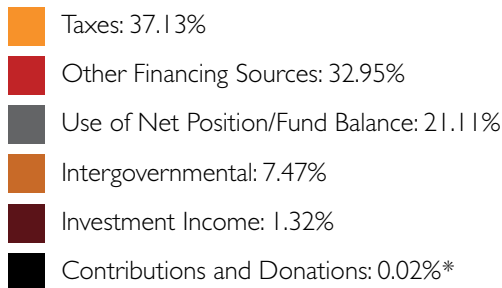
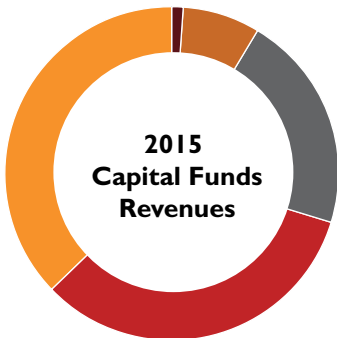
This section provides financial summaries of revenues and appropriations for the 2015 budget and the 2015 – 2020 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules showing historical comparisons of revenues and expenditures of capital funds.



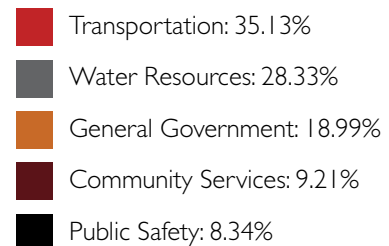
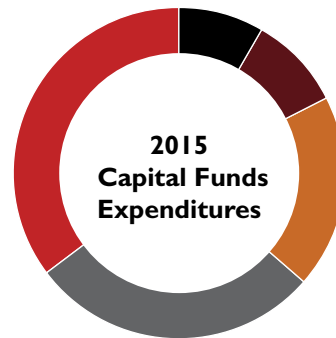
Capital Funds

Revenues and Expenditures by Category FY 2012 – 2015

	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Revenues				
Taxes (Sales)	142,570,914	138,349,574	127,202,904	137,787,055
Intergovernmental	28,577,002	15,924,284	32,037,708	27,712,927
Charges for Services	19,302	206,801	22,694	-
Fines and Forfeitures	85,424	31,310	184,408	-
Investment Income	4,031,803	3,123,470	3,626,612	4,895,374
Contributions and Donations	141,768	115,616	158,416	87,000
Miscellaneous	339,715	2,089,186	114,533	-
Other Financing Sources	120,896,224	130,498,008	144,628,372	122,241,791
Total	296,662,152	290,338,249	307,975,647	292,724,147
Use of Net Position	-	-	-	265,367
Use of Fund Balance	-	-	-	78,050,829
Total Revenues	296,662,152	290,338,249	307,975,647	371,040,343
Expenditures				
Community Services	33,891,300	18,338,534	13,247,294	34,176,197
General Government	50,852,608	35,069,475	35,423,731	70,460,260
Public Safety	9,079,403	14,061,602	14,428,239	30,952,939
Transportation	76,466,469	63,736,877	65,874,071	130,324,942
Water Resources	103,517,281	102,541,394	93,882,026	105,126,005
Gross Expenditures	273,807,061	233,747,882	222,855,361	371,040,343
Less Indirect Cost	2,942,817	3,912,194	3,061,706	1,321,328
Total Expenditures	270,864,244	229,835,688	219,793,655	369,719,015



*Value too small to appear on this chart



Capital Funds

Revenues and Expenditures by Fund FY 2012 – 2015

	2012 Actual		2013 Actual		2014 Unaudited		2015 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	11,474,671	11,893,758	20,952,455	13,459,438	58,182,533	13,067,418	10,732,628	16,277,234
Total Tax-Related	11,474,671	11,893,758	20,952,455	13,459,438	58,182,533	13,067,418	10,732,628	16,277,234
Vehicle Replacement Fund								
Vehicles	7,990,890	4,226,466	7,712,142	5,907,985	9,153,004	3,104,060	6,255,166	1,999,514
Total Vehicle Replacement	7,990,890	4,226,466	7,712,142	5,907,985	9,153,004	3,104,060	6,255,166	1,999,514
Enterprise Funds								
Airport R and E	84,241	132,124	1,494,814	1,705,129	253,625	606,686	54,800	142,188
Solid Waste R and E	176,000	450,239	260,000	443,536	75,000	119,481	12,773	12,773
Stormwater R and E	19,697,105	17,803,085	19,477,830	21,808,365	10,223,334	18,003,718	20,584,357	20,526,417
Transit R and E	50,711	17,229	665,309	853,225	381,135	624,729	12,451,529	12,687,449
W and S (Combined)	74,292,499	86,566,290	83,525,157	82,005,146	68,769,839	76,281,960	84,790,015	84,790,015
Total Enterprise	94,300,556	104,968,967	105,423,110	106,815,401	79,702,933	95,636,574	117,893,474	118,158,842
Special Revenue Funds								
SPLOST (2001)	86,884	2,828,342	-	-	-	-	-	-
SPLOST (2005)	17,686,751	52,630,439	7,948,234	23,673,927	3,143,721	13,066,710	-	-
SPLOST (2009)	165,122,400	97,259,089	148,302,308	83,891,131	58,740,143	73,032,443	18,182,000	111,536,031
SPLOST (2014)	-	-	-	-	99,053,313	24,948,156	139,660,879	123,068,722
Total Special Revenue	182,896,035	152,717,870	156,250,542	107,565,058	160,937,177	111,047,309	157,842,879	234,604,753
Total All Funds	296,662,152	273,807,061	290,338,249	233,747,882	307,975,647	222,855,361	292,724,147	371,040,343

*Revenues in the 2015 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

Governmental Capital Funds

Fund Balance Summaries FY 2012 – 2015

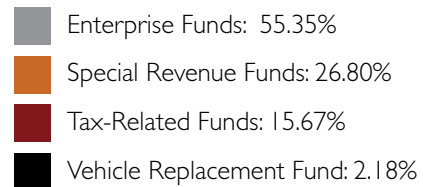
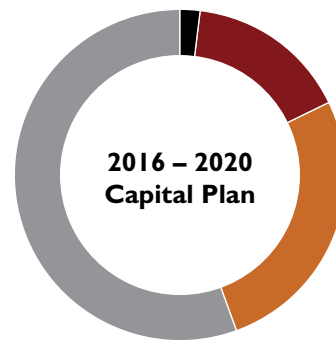
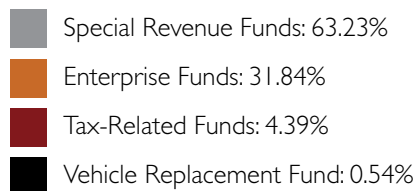
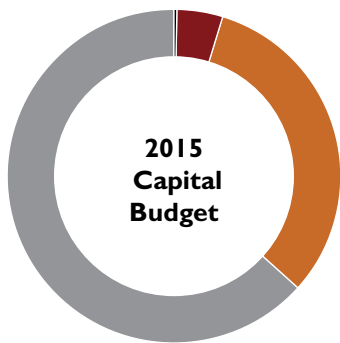
	2012 Actual	2013 Actual	2014 Unaudited	2015 Budget
Capital Project Fund				
Balance January 1	52,353,305	51,934,218	59,427,235	104,542,350
Sources	11,474,671	20,952,455	58,182,533	10,732,628
Uses	(11,893,758)	(13,459,438)	(13,067,418)	(16,277,234)
Balance December 31	51,934,218	59,427,235	104,542,350	98,997,744
Vehicle Replacement Fund				
Balance January 1	23,033,676	26,798,100	28,602,257	34,651,201
Sources	7,990,890	7,712,142	9,153,004	6,255,166
Uses	(4,226,466)	(5,907,985)	(3,104,060)	(1,999,514)
Balance December 31	26,798,100	28,602,257	34,651,201	38,906,853
2001 Sales Tax Fund				
Balance January 1	2,741,458	-	-	-
Sources	86,884	-	-	-
Uses	(2,828,342)	-	-	-
Balance December 31	-	-	-	-
2005 Sales Tax Fund				
Balance January 1	73,178,323	38,234,635	22,508,942	12,585,953
Sources	17,686,751	7,948,234	3,143,721	-
Uses	(52,630,439)	(23,673,927)	(13,066,710)	-
Balance December 31	38,234,635	22,508,942	12,585,953	12,585,953
2009 Sales Tax Fund				
Balance January 1	186,124,866	253,988,177	318,399,354	304,107,054
Sources	165,122,400	148,302,308	58,740,143	18,182,000
Uses	(97,259,089)	(83,891,131)	(73,032,443)	(111,536,031)
Balance December 31	253,988,177	318,399,354	304,107,054	210,753,023
2014 Sales Tax Fund				
Balance January 1	-	-	-	74,105,157
Sources	-	-	99,053,313	139,660,879
Uses	-	-	(24,948,156)	(123,068,722)
Balance December 31	-	-	74,105,157	90,697,314

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 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Tax-Related Funds							
Capital Project	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513
Subtotal	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513
Vehicle Replacement Fund							
Vehicles	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597
Subtotal	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597
Enterprise Funds							
Airport R and E	142,188	48,125	187,600	166,250	162,070	-	706,233
Solid Waste R and E	12,773	-	-	-	-	-	12,773
Stormwater R and E	20,526,417	20,845,000	21,975,000	22,000,000	21,747,238	21,647,238	128,740,893
Transit R and E	12,687,449	-	28,000	27,377	-	-	12,742,826
Water and Sewer R and E	84,790,015	104,908,500	117,064,500	108,770,000	103,975,000	101,980,000	621,488,015
Subtotal	118,158,842	125,801,625	139,255,100	130,963,627	125,884,308	123,627,238	763,690,740
Special Revenue Funds							
2009 SPLOST	111,536,031	74,917,569	9,308,925	-	-	-	195,762,525
2014 SPLOST	123,068,722	135,753,111	78,063,262	14,495,750	-	-	351,380,845
Subtotal	234,604,753	210,670,680	87,372,187	14,495,750	-	-	547,143,370
Total Capital Improvement Plan	371,040,343	369,400,352	267,252,492	193,176,722	170,410,813	166,085,498	1,537,366,220



2015 – 2020 Operating Impact of Capital Projects (in thousands)

Below are the estimated operating costs associated with capital projects. Personal services, equipment rentals, license support agreements, outsourced technology services, professional services, and 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	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Total
Ambulance Service Expansion	\$ 546	\$ 156	\$ –	\$ –	\$ –	\$ –	\$ 702
Fire Education Safety Village	–	–	24	–	–	–	24
Fire Station 10 Relocation	–	35	–	–	–	–	35
Fire Station 31	2,548	777	–	–	–	–	3,325
Fire Station 32	–	2,575	762	–	–	–	3,337
Fire Station 2 Relocation	–	–	–	–	42	–	42
Fire Station 3 Relocation	–	–	–	–	42	–	42
Fire Station 13 Relocation	–	–	38	–	–	–	38
Fire Station 14 Relocation	–	–	–	40	–	–	40
Fire Station 15 Relocation	–	–	38	–	–	–	38
Advanced Authentication Compliance	45	5	5	5	6	7	73
Countywide Security Camera Systems	60	89	12	11	11	12	195
Criminal Justice Information System	–	163	27	–	–	–	190
Disaster Recovery	–	750	510	450	450	450	2,610
ECM Upgrade/Replacement	120	–	–	–	–	–	120
Face Recognition System	–	11	1	–	–	–	12
Field Communications Equipment – Fire	51	2	2	2	6	2	65
Field Communications Equipment – Police	9	9	9	10	12	13	62
Field Communications Equipment – Sheriff	71	2	2	2	5	5	87
Hosted Georgia Crime Information Center (GCIC) Solution – Sheriff	–	8	2	2	2	3	17
Communications Hardware/Software 2015	12	–	–	–	–	–	12
Corrections Hardware/Software 2015	–	10	–	–	–	–	10
Law Hardware/Software 2015	10	–	–	–	–	–	10
Hardware/Software Police – General Fund 2015	–	1	–	–	–	–	1
DoITS Hardware/Software 2015	109	79	49	–	–	–	237
Iris Scan ID System	–	7	–	–	–	–	7
Lobby Management System	–	25	–	–	–	–	25
Mobile Accessibility	18	–	–	–	–	–	18
Moodle	5	–	–	–	–	–	5
Networking and Communications Diagnostic Equipment 2015	–	10	1	1	1	1	14
Networking and Communications Internet Access DOT Barn 2015	24	–	–	–	–	–	24
Networking and Communications Security Hardware/Software 2015	–	20	1	1	1	1	24
Networking and Communications Hardware/Software 2015	38	4	4	4	4	4	58
Oracle Forms Re-Development	–	15	–	–	–	–	15
Systems and Storage – Police 2015	–	8	1	1	1	–	11
Systems and Storage – 2015	–	75	8	8	8	8	107
Telestaff Web Upgrade – Sheriff	–	6	1	1	1	1	10
Uniserve Replacement	(33)	–	–	–	–	–	(33)
Warrant Tracking Module Replacement	–	10	1	1	1	1	14
Web-Based Inspections/Testing/Maintenance	–	40	–	–	–	–	40
Web-Based Campaign Finance Filing	–	15	–	–	–	–	15
Lilburn Library Relocation	–	15	–	–	–	–	15
Norcross Branch Library	–	7	9	–	–	–	16
Replacement of Duluth Library Branch	–	12	5	–	–	–	17
Forensic Recovery Extraction Device (FRED) and FRED-C Support	–	6	1	1	1	1	10
Logging Recorder for E-911	–	34	3	4	4	4	49
Police Helicopter Addition	–	–	25	10	11	14	60
Vehicle Replacement	50	50	50	–	–	–	150
Centerville Senior Center	–	9	9	–	–	–	18
Medical Examiners Office	–	–	58	–	–	–	58
Biosolids Program	100	100	100	100	100	100	600
Crooked Creek WRF Improvements	100	100	100	100	100	100	600
Disinfection Improvements	100	100	100	100	100	100	600
Distribution System Rehabilitation	(50)	(50)	(50)	(50)	(50)	(50)	(300)
DWR Data Management	6	6	25	25	25	6	93
Facility Rehabilitation Water Production	100	100	100	100	100	100	600
Petition Sewer	10	–	–	–	–	–	10
Pump Station Phase Out Program	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Pump Station Rehabilitation	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Sanitary Sewer Collection System Renovation	(100)	–	–	–	–	–	(100)
Sewer Assessment Program	(100)	(100)	(100)	(100)	(100)	(100)	(600)
Wastewater Flow Metering	10	–	–	–	–	–	10
Water Meter – New Installations	(15)	–	–	–	–	–	(15)
WRF Rehabilitation/Improvements Program	100	100	100	100	100	100	600
Total Annual Impact	\$ 3,844	\$ 5,296	\$ 1,933	\$ 829	\$ 884	\$ 783	\$ 13,569

Capital Tax-Related Funds

Capital Tax-Related Funds



Definitions

Capital Tax-Related 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 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

Contributions from Various Governmental Operating Funds are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in other governmental operating 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.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These types of revenues fund specific capital improvements, and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

Investment Income is revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return.

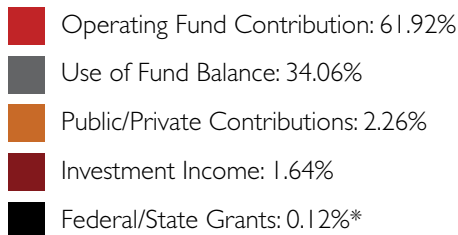
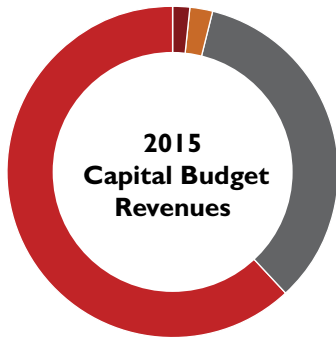
Other Revenues include funds received from private developers, residents, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

Capital Tax-Related Funds

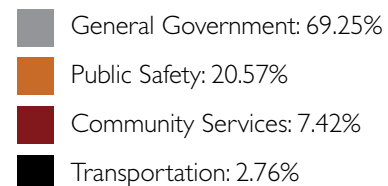
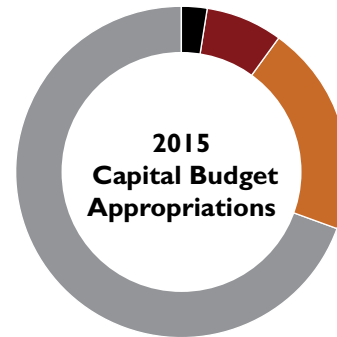
Revenues and Appropriations FY 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Revenues							
Investment Income	266,035	-	-	-	-	-	266,035
Operating Fund Contributions	10,078,167	25,880,151	34,917,561	36,379,445	36,288,966	34,743,720	178,288,010
Federal/State Grants	20,000	-	-	-	-	-	20,000
Public/Private Contributions	368,425	113,772	113,771	378,294	127,542	70,000	1,171,804
Total	10,732,627	25,993,923	35,031,332	36,757,739	36,416,508	34,813,720	179,745,849
Use of Fund Balance	5,544,607	3,444,019	3,444,019	3,444,019	1,818,000	1,618,000	19,312,664
Total Revenues	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513

Appropriations							
Community Services	1,207,444	960,000	785,000	785,000	785,000	685,000	5,207,444
General Government	11,271,728	24,010,443	16,346,136	14,300,526	12,541,442	10,299,220	88,769,495
Public Safety	3,348,062	4,017,499	6,694,215	8,716,232	8,758,066	9,267,500	40,801,574
Transportation	450,000	450,000	14,650,000	16,400,000	16,150,000	16,180,000	64,280,000
Total Appropriations	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513



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Capital Project Fund

Revenues and Appropriations FY 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Revenues							
Intergovernmental							
State – Capital – Direct	20,000	-	-	-	-	-	20,000
Public Source	298,425	15,000	15,000	279,523	-	-	607,948
Financial Services							
Accumulated Interest on Investments	266,035	-	-	-	-	-	266,035
Contributions and Donations							
Contributions – Private Source	70,000	98,772	98,771	98,771	127,542	70,000	563,856
Other Financing Sources							
Transfer In – General Fund	4,848,934	16,584,637	22,293,863	22,785,247	22,593,069	19,635,329	108,741,079
Transfer In – Fire and EMS District	570,000	2,301,320	5,950,140	9,788,175	10,024,486	9,271,360	37,905,481
Transfer In – Recreation	1,145,775	991,079	816,079	816,079	816,079	708,604	5,293,695
Transfer In – Fleet	408,425	2,000	-	57,300	102,200	100,000	669,925
Transfer In – Group Self-Insurance	665,850	-	-	-	-	-	665,850
Transfer In – E-911	203,600	9,552	9,552	9,552	9,552	9,552	251,360
Transfer In – Police Special State	106,000	30,427	30,427	30,427	30,427	30,427	258,135
Transfer In – Police Special Justice	213,653	174,000	177,992	184,992	189,000	193,500	1,133,137
Transfer In – Police Services District	1,915,930	5,787,136	5,639,508	2,707,673	2,524,153	4,794,948	23,369,348
Total	10,732,627	25,993,923	35,031,332	36,757,739	36,416,508	34,813,720	179,745,849
Use of Fund Balance	5,544,607	3,444,019	3,444,019	3,444,019	1,818,000	1,618,000	19,312,664
Total Revenues	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513
Appropriations							
Community Services	1,207,444	960,000	785,000	785,000	785,000	685,000	5,207,444
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Fire Services	431,000	697,000	4,854,171	8,225,220	8,569,066	9,074,000	31,850,457
Human Resources	665,850	-	-	-	-	-	665,850
Information Technology	4,114,943	15,218,519	12,178,505	10,141,945	9,344,820	9,628,310	60,627,042
Juvenile Court	-	1,643,950	-	-	-	-	1,643,950
Non-Departmental New Economic Development and Re-Development	4,800,000	-	-	-	-	-	4,800,000
Planning and Development	250,000	35,002	-	-	-	-	285,002
Police Services	2,056,933	1,857,715	1,732,847	491,012	189,000	193,500	6,521,007
Sheriff	860,129	1,462,784	107,197	-	-	-	2,430,110
Support Services	1,104,900	7,014,200	4,068,860	4,059,810	3,069,080	600,910	19,917,760
Transportation	450,000	450,000	14,650,000	16,400,000	16,150,000	16,180,000	64,280,000
Contingencies	266,035	28,772	28,771	28,771	57,542	-	409,891
Total Appropriations	16,277,234	29,437,942	38,475,351	40,201,758	38,234,508	36,431,720	199,058,513

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 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

Operating Funds Contributions consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

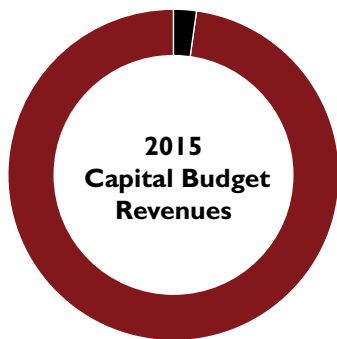


Vehicle Replacement Fund

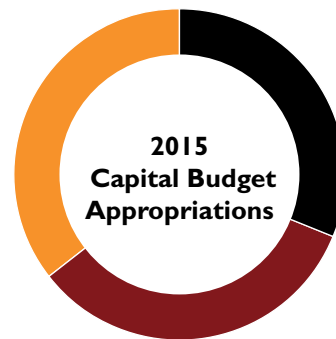
Revenues and Appropriations FY 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Revenues							
Investment Income	143,389	-	-	-	-	-	143,389
Operating Fund Contributions	6,111,777	3,367,590	1,646,580	990,324	874,056	1,172,625	14,162,952
Total	6,255,166	3,367,590	1,646,580	990,324	874,056	1,172,625	14,306,341
Use (Source) of Fund Balance	(4,255,652)	122,515	503,274	6,525,263	5,417,941	4,853,915	13,167,256
Total Revenues	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597

Appropriations							
Community Services	625,625	191,456	200,419	77,500	104,375	471,484	1,670,859
General Government	663,392	1,398,252	158,794	66,420	79,012	7,303	2,373,173
Public Safety	710,497	847,763	750,398	6,254,654	5,109,835	3,056,623	16,729,770
Transportation	-	1,052,634	1,040,243	1,117,013	998,775	2,491,130	6,699,795
Total Appropriations	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597



■ Operating Fund Contributions: 97.71%
■ Investment Income: 2.29%



■ Public Safety: 35.53%
■ General Government: 33.18%
■ Community Services: 31.29%

Vehicle Replacement Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Investment Income							
Accumulated Interest on Investments	143,389	-	-	-	-	-	143,389
Other Financing Sources							
Transfer In – General Fund	2,324,020	1,536,788	1,140,196	848,854	811,020	1,037,796	7,698,674
Transfer In – Fire and EMS	170,403	196,327	282,431	54,509	7,763	99,247	810,680
Transfer In – Police Services	3,131,736	1,486,558	137,745	21,896	21,896	-	4,799,831
Transfer In – Development and Enforcement	91,624	-	-	-	-	-	91,624
Transfer In – Recreation	224,646	94,906	77,414	63,096	31,408	33,613	525,083
Transfer In – Fleet	62,948	17,932	8,794	1,969	1,969	1,969	95,581
Transfer In – Administrative Support	106,400	35,079	-	-	-	-	141,479
Total	6,255,166	3,367,590	1,646,580	990,324	874,056	1,172,625	14,306,341
Use (Source) of Fund Balance	(4,255,652)	122,515	503,274	6,525,263	5,417,941	4,853,915	13,167,256
Total Revenues	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597

Appropriations

Community Services	625,625	191,456	200,419	77,500	104,375	471,484	1,670,859
Corrections	443,497	214,740	100,568	75,035	70,966	95,156	999,962
Board of Commissioners/County Administration	-	-	-	-	42,841	5,334	48,175
District Attorney	154,000	94,604	30,030	64,451	-	-	343,085
Fire and EMS	-	241,027	383,047	741,345	7,763	99,247	1,472,429
Financial Services	-	264,975	-	-	-	-	264,975
Information Technology	-	101,909	-	-	-	-	101,909
Juvenile Court	23,750	179,827	-	-	-	-	203,577
Planning and Development	-	425,990	-	-	-	-	425,990
Police Services	113,000	-	-	4,844,516	5,001,030	2,852,415	12,810,961
Sheriff	154,000	391,996	266,783	593,758	30,076	9,805	1,446,418
Solicitor	-	76,376	39,015	-	-	-	115,391
Support Services	316,000	222,017	85,439	1,969	36,171	1,969	663,565
Tax Commissioner	-	32,554	4,310	-	-	-	36,864
Transportation	-	1,052,634	1,040,243	1,117,013	998,775	2,491,130	6,699,795
Contingency	169,642	-	-	-	-	-	169,642
Total Appropriations	1,999,514	3,490,105	2,149,854	7,515,587	6,291,997	6,026,540	27,473,597

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 fixed 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 the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs, renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the 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 the acquisition of new and replacement equipment.





Capital Enterprise Funds

Definitions

Revenue Source Definitions

Revenue Bonds are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations that are 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.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

Investment Income is revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

Other Revenues include funds received from private developers, residents, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.

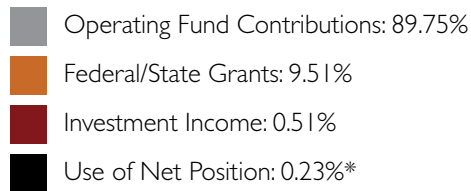
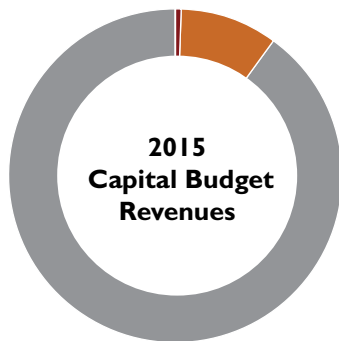


Capital Enterprise Funds

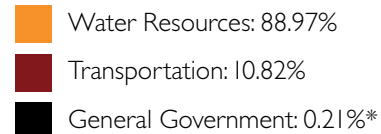
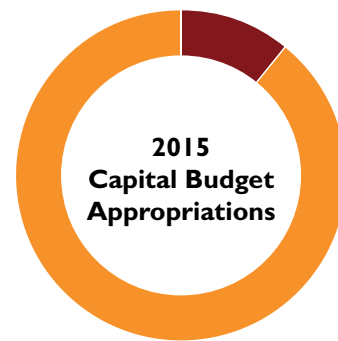
Revenues and Appropriations FY 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Revenues							
Investment Income	605,768	-	-	-	-	-	605,768
Operating Fund Contributions	106,051,846	125,753,500	138,347,325	130,840,977	125,766,108	123,627,238	750,386,994
Federal/State Grants	11,235,860	-	-	-	-	-	11,235,860
Total	117,893,474	125,753,500	138,347,325	130,840,977	125,766,108	123,627,238	762,228,622
Use of Net Position	265,368	48,125	907,775	122,650	118,200	-	1,462,118
Total Revenues	118,158,842	125,801,625	139,255,100	130,963,627	125,884,308	123,627,238	763,690,740

Appropriations							
General Government	248,200	294,988	324,238	247,238	248,058	247,238	1,609,960
Transportation	12,784,637	47,375	215,600	193,627	161,250	-	13,402,489
Water Resources	105,126,005	125,459,262	138,715,262	130,522,762	125,475,000	123,380,000	748,678,291
Total Appropriations	118,158,842	125,801,625	139,255,100	130,963,627	125,884,308	123,627,238	763,690,740



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*Value too small to appear on this chart

Airport Renewal and Extension Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Other Financing Sources							
Transfer In – Airport	54,800	-	42,825	43,600	43,870	-	185,095
Total	54,800	-	42,825	43,600	43,870	-	185,095
Use of Net Position	87,388	48,125	144,775	122,650	118,200	-	521,138
Total Revenues	142,188	48,125	187,600	166,250	162,070	-	706,233
Appropriations							
Support Services	45,000	750	-	-	820	-	46,570
Transportation	97,188	47,375	187,600	166,250	161,250	-	659,663
Total Appropriations	142,188	48,125	187,600	166,250	162,070	-	706,233

Solid Waste Renewal and Extension Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Investment Income							
Accumulated Interest on Investments	623	-	-	-	-	-	623
Other Financing Sources							
Transfer In – Stormwater	12,150	-	-	-	-	-	12,150
Total Revenues	12,773	-	-	-	-	-	12,773

Appropriations							
Solid Waste Projects	623	-	-	-	-	-	623
Information Technology	12,150	-	-	-	-	-	12,150
Total Appropriations	12,773	-	-	-	-	-	12,773

Stormwater Renewal and Extension Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Investment Income							
Accumulated Interest on Investments	99,357	-	-	-	-	-	99,357
Other Financing Sources							
Transfers In – Stormwater	20,485,000	20,845,000	21,212,000	22,000,000	21,747,238	21,647,238	127,936,476
Total	20,584,357	20,845,000	21,212,000	22,000,000	21,747,238	21,647,238	128,035,833
Use (Source) of Net Position	(57,940)	-	763,000	-	-	-	705,060
Total Revenues	20,526,417	20,845,000	21,975,000	22,000,000	21,747,238	21,647,238	128,740,893
Appropriations							
Information Technology	66,672	62,738	77,738	47,238	47,238	47,238	348,862
Water Resources	20,459,745	20,782,262	21,897,262	21,952,762	21,700,000	21,600,000	128,392,031
Total Appropriations	20,526,417	20,845,000	21,975,000	22,000,000	21,747,238	21,647,238	128,740,893

Transit Renewal and Extension Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Intergovernmental							
Federal – Capital – Direct	11,235,860	-	-	-	-	-	11,235,860
Investment Income							
Accumulated Interest on Investments	20,294	-	-	-	-	-	20,294
Other Financing Sources							
Transfer In – General Fund	1,195,375	-	28,000	27,377	-	-	1,250,752
Total	12,451,529	-	28,000	27,377	-	-	12,506,906
Use of Net Position	235,920	-	-	-	-	-	235,920
Total Revenues	12,687,449	-	28,000	27,377	-	-	12,742,826
Appropriations							
Transportation	12,687,449	-	28,000	27,377	-	-	12,742,826
Total Appropriations	12,687,449	-	28,000	27,377	-	-	12,742,826

Water and Sewer Renewal and Extension/Bond Funds Combined

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Investment Income							
Accumulated Interest on Investments	485,494	-	-	-	-	-	485,494
Other Financing Sources							
Transfer In – DWR Operating	84,304,521	104,908,500	117,064,500	108,770,000	103,975,000	101,980,000	621,002,521
Total Revenues	84,790,015	104,908,500	117,064,500	108,770,000	103,975,000	101,980,000	621,488,015
Appropriations							
Department of Water Resources	84,666,260	104,677,000	116,818,000	108,570,000	103,775,000	101,780,000	620,286,260
Information Technology	123,755	231,500	246,500	200,000	200,000	200,000	1,201,755
Total Appropriations	84,790,015	104,908,500	117,064,500	108,770,000	103,975,000	101,980,000	621,488,015

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 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 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 **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2004 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; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes. Although there is no initial budget for this fund in 2015, after 2014 is closed any remaining unspent budget will be rolled forward and spent in 2015 to close out the fund.



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. In addition, \$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 road and bridges; intersection improvements; sidewalks; public safety facilities and equipment; recreational facilities and equipment; library relocations and renovations; and senior service facilities. In addition, \$25 million is anticipated for joint city/county transportation projects, and \$95.6 million is anticipated to be provided to Gwinnett County cities for their capital purposes..

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of 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.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and their projections are based on project eligibility, established standards and available dollars.

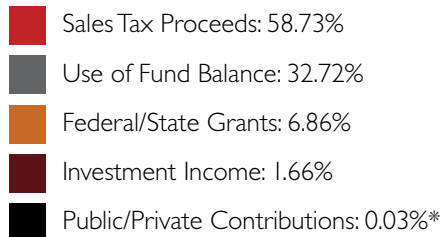
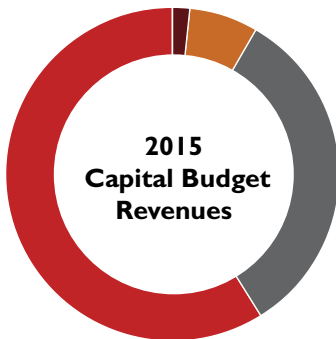
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

Other Revenues are 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.

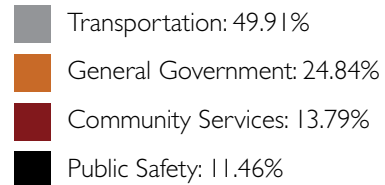
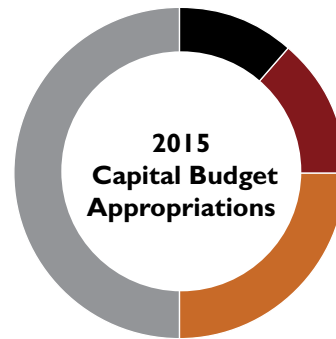
Capital Special Revenue Funds

Revenues and Appropriations FY 2015 – 2020

	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Revenues							
Sales Tax Proceeds	137,787,055	142,427,059	36,204,365	-	-	-	316,418,479
Federal/State Grants/Contributions	16,100,000	8,771,190	-	-	-	-	24,871,190
Investment Income	3,880,182	-	-	-	-	-	3,880,182
Public/Private Contributions	75,642	147,662	175,586	-	-	-	398,890
Total	157,842,879	151,345,911	36,379,951	-	-	-	345,568,741
Use of Fund Balance	76,761,874	59,324,769	50,992,236	14,495,750	-	-	201,574,629
Total Revenues	234,604,753	210,670,680	87,372,187	14,495,750	-	-	547,143,370
Appropriations							
Community Services	32,343,128	24,323,302	3,862,327	-	-	-	60,528,757
General Government	58,276,940	67,562,548	16,386,064	-	-	-	142,225,552
Public Safety	26,894,380	19,206,132	6,658,960	-	-	-	52,759,472
Transportation	117,090,305	99,578,698	60,464,836	14,495,750	-	-	291,629,589
Total Appropriations	234,604,753	210,670,680	87,372,187	14,495,750	-	-	547,143,370



*Value too small to appear on this chart



2009 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Intergovernmental							
Federal – Capital – Indirect	16,100,000	8,771,191	-	-	-	-	24,871,191
Investment Income							
Accumulated Interest on Investments	2,065,000	-	-	-	-	-	2,065,000
Contributions and Donations							
Contribution – Private Source	17,000	17,000	17,000	-	-	-	51,000
Total	18,182,000	8,788,191	17,000	-	-	-	26,987,191
Use of Fund Balance	93,354,031	66,129,378	9,291,925	-	-	-	168,775,334
Total Revenues	111,536,031	74,917,569	9,308,925	-	-	-	195,762,525

Appropriations

Financial Services	(8,408,225)	(2,600,178)	17,000	-	-	-	(10,991,403)
Fire Services	8,474,053	794,000	1,635,000	-	-	-	10,903,053
Police Services	3,438,583	-	-	-	-	-	3,438,583
Support Services	28,519,146	34,468,314	7,656,925	-	-	-	70,644,385
Library Program	1,178,567	2,928,898	-	-	-	-	4,107,465
Parks and Recreation	21,218,455	6,953,498	-	-	-	-	28,171,953
Transportation	57,115,452	32,373,037	-	-	-	-	89,488,489
Total Appropriations	111,536,031	74,917,569	9,308,925	-	-	-	195,762,525

2014 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2015 – 2020

Revenues	2015 Budget	2016	2017	2018	2019	2020	Total 2015 – 2020
Taxes							
SPLOST	137,787,055	142,427,060	36,204,365	-	-	-	316,418,480
Intergovernmental							
Public Source	58,642	130,662	158,586	-	-	-	347,890
Investment Income							
Accumulated Interest on Investments	1,815,182	-	-	-	-	-	1,815,182
Total	139,660,879	142,557,722	36,362,951	-	-	-	318,581,552
Use (Source) of Fund Balance	(16,592,157)	(6,804,611)	41,700,311	14,495,750	-	-	32,799,293
Total Revenues	123,068,722	135,753,111	78,063,262	14,495,750	-	-	351,380,845

Appropriations

Fire Services	7,672,861	9,447,437	2,577,841	-	-	-	19,698,139
Police Services	5,852,771	7,171,756	1,956,895	-	-	-	14,981,422
Sheriff	1,456,114	1,792,939	489,224	-	-	-	3,738,277
Support Services	6,602,595	3,068,086	418,663	-	-	-	10,089,344
Community Services	9,257,981	6,261,646	3,025,000	-	-	-	18,544,627
Transportation Program	50,916,211	61,075,000	54,306,250	14,495,750	-	-	180,793,211
Transportation City/County Split	9,058,642	6,130,662	6,158,586	-	-	-	21,347,890
Library Program	688,124	8,179,258	837,327	-	-	-	9,704,709
Cities Share	31,563,423	32,626,327	8,293,476	-	-	-	72,483,226
Total Appropriations	123,068,722	135,753,111	78,063,262	14,495,750	-	-	351,380,845



CAPITAL PROGRAM

This section includes a description of the major capital achievements of fiscal year 2014 and the programs that make up the 2015 – 2020 Capital Improvement Program. Included are program descriptions, the impact on County operations, and a listing of the budgeted appropriations by project category.





Capital Improvement Programs

Capital Improvement programs for the Department of Community Services are comprised of projects that help provide a comprehensive and coordinated system of facilities for the provision of high-quality recreational, educational, human, and other services to Gwinnett County residents. Projects in these programs 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.

2014 Capital Achievements

The 2009 SPLOST capital program included the following projects completed in 2014:

- Lions Club Park renovation, including a five-field baseball/softball complex and concession/restroom building, providing youth sports programs for the Lilburn area. Other features included a pavilion, playground and restroom area, multi-purpose trails, and a trailhead and connection for the Camp Creek Greenway
- Concession/restroom building for Dacula Park between fields six and seven
- Bethesda Park adult softball complex renovation, including a new building and new backstops to make it a more suitable league and tournament facility
- Bethesda Park Aquatic Center renovation (scheduled for completion by the end of 2014), which includes the replacement of the aquatic play structure, new pool air-quality systems, tile replacement, repainting and pool re-plastering as needed, and other improvements
- Completion of a 0.7-mile section of Ivy Creek Greenway, including a major crossing of Ivy Creek and restroom facility
- Phase III construction of Little Mulberry Park, which added a new entrance and parking, a pavilion, playground and restroom area, multipurpose trail connections, and a disc golf course

A number of renovation and improvement projects to existing parks and recreational facilities were also completed in 2014. Examples include various repaving projects, plaza and concrete repair, Dacula Park tennis courts resurfacing, new park security systems, Bethesda Senior Center re-roofing, etc.

2015 – 2020 Capital Improvement Plan

The 2015 capital budget and the 2016 – 2020 plan for the Community Services Capital Improvement Program totals \$67.4 million.

The 2013 Capital Improvement Plan serves as the guide for parks and recreation capital projects. This plan was the basis for the projects recommended by the Recreation Authority for the 2014 SPLOST. The Recreation Authority chose projects for Parks and Recreation that met its goal of improving or renovating existing parks and recreational facilities. The funding amount for the three-year SPLOST period for parks facilities is approximately \$24 million. In addition, for the first time, funding was also allocated for Senior Services capital projects of approximately \$5 million.

Parks and Recreation will continue to implement the 2009 SPLOST program as approved. Major capital projects under design for 2015 construction include: JB Williams Park (new park development), South Gwinnett Park (park renovation project), Rock Springs Park soccer complex (park improvement), George Pierce Park gymnasium (park improvement), Freeman's Mill Park (historic site improvement), Isaac Adair House (historic site improvement), and McDaniel Farm Park (park improvement). Major 2014 SPLOST projects under design for 2015 construction include: Alexander Park (park improvement) and Ronald Reagan Park (park improvement).

Community Services Capital Improvement Program

Project Category	2015	2016	2017	2018	2019	2020	Total
							2015 – 2020
Community Services Administration	604,762	-	-	-	-	-	604,762
Community Services Miscellaneous	72,944	-	-	-	-	-	72,944
Environmental and Heritage Facility	250,000	-	-	-	-	-	250,000
Fleet Equipment	625,625	191,458	200,419	77,500	104,375	471,484	1,670,861
Libraries	1,866,691	11,108,156	837,327	-	-	-	13,812,174
Parks and Recreation	30,756,175	14,064,144	3,810,000	785,000	785,000	685,000	50,885,319
Senior Services Vehicles	-	111,000	-	-	-	-	111,000
Total Community Services	34,176,197	25,474,758	4,847,746	862,500	889,375	1,156,484	67,407,060



Capital Improvement Programs

The General Government Capital Improvement Program (CIP) is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and Computer Systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement personal computers, peripheral equipment, and software applications, as well as upgrades to the systems, storage, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- General Government Facilities, which consists of projects related to the construction of new and/or improvements to existing County facilities; and
- Miscellaneous Projects, including studies and budgeted capital contingencies.

2014 Capital Achievements – Support Services

Major Construction Projects

Highlights for 2014 major projects in the design or construction phase include the following:

- Employee Wellness Center: The Wellness Center will provide a clinic and health education center for County employees and retirees. Design and construction began in 2014 as a General Fund initiative. This project is a 5,000-square foot renovation of a space in the Government Annex and also includes major renovations of the restrooms and public areas in the building. The construction contract was awarded in October and construction began in December.
- Fire and Emergency Services:
 - Fire Equipment Maintenance Building: Construction was completed on the new Fire Equipment Maintenance Building located next to the Fire Apparatus Storage Building on Swanson Drive. This facility provides space for testing and maintaining a variety of firefighting and emergency rescue equipment.
 - Fire Training Academy: The County's Fire Training Academy will be enlarged and improved. The improved facility will be used to provide quality training for new recruits in addition to expanded and ongoing training for all firefighters to comply with the National Standards for Fire Services. Construction of the first phase, a new driving course, was completed in the first quarter. The second and larger phase of the project is the development of a new 34,900-square foot classroom/training building, a new three-bay apparatus storage building, and a new outdoor training pavilion. Construction of this new complex of buildings began in July 2014 and is expected to take almost two years.
 - Fire Stations 10 and 31: The County resumed design of two fire station projects: the relocation of Fire Station 10 to a site near Coolray Field, and the development of a new Fire Station 31 across from Georgia Gwinnett College. Preparation of documents to bid construction for both of these stations was nearing completion at year end.
- Gwinnett County Library System Branch Relocations:
 - Lilburn Branch Library: The Lilburn Branch Library and City Hall is a unique joint venture between the County and city of Lilburn. The Lilburn Branch Library and Lilburn City Hall will be relocated to a new shared building with a strong civic presence and modern efficiencies. An intergovernmental agreement between the city and County was approved in 2014, and preparation of construction documents was near completion at year end.
 - Norcross and Duluth Branch Libraries: Gwinnett County library branches in Norcross and Duluth will be relocated and are to be funded from the 2009 and 2014 SPLOST programs. The existing facilities, more than 33 years in age, will be replaced with upgraded and freshly conceived 20,000 – 22,000 square foot buildings located in the downtowns of the respective cities. Programming studies and site analyses for both of these projects began in 2014.

- Juvenile Court and District Attorney Office Space Improvements: A partial build-out of the fourth floor and the reconfiguration of the third floor in the Courthouse Annex will provide a new and expanded office area for the Juvenile Courts Guardian ad Litem Division and the District Attorney. This general fund project will also provide an expanded waiting area for the third floor courtrooms. Design was completed in 2014, and construction procurement will be in the first quarter of 2015.
- Morgue and Medical Examiner's Office: The construction of a new combined facility for the County's Morgue and Medical Examiner's Office is one of the major building projects from the 2014 SPLOST. This facility will replace the County's morgue and provide operational efficiencies by combining the morgue with the Medical Examiner's Office in a single building. The new facility will have 14,260 square feet and will be located on Hurricane Shoals Road in Lawrenceville. Design of the project is well underway and construction documents will be ready for bidding in the second quarter of 2015.
- Senior Services Centers:
 - Swanson Drive Senior Services Center: Phase 2 of the Gwinnett County Senior Services Center was completed and occupied in January 2014. This project included a 12,000-square foot addition with a new kitchen and other features to support Senior Services' food service programs. The project also completed the consolidation of Senior Services' administrative, casework, and food service functions in a single modern facility. The project was funded by the Community Development Block Grant Program administered by the U.S. Department of Housing and Urban Development.
 - Centerville Senior Services Center: The development of a new, free-standing Centerville Senior Services Center began in 2014. This facility will be located on Bethany Church Road adjacent to the Centerville Branch Library and Community Center. The programming study for this SPLOST project has been completed and sets the stage for the design and construction of a new 8,500-square foot facility and provides a plan for larger prototypical facilities that the County hopes to develop in future years.
 - Lawrenceville Senior Services Center: The County began planning the renovation of the Lawrenceville Senior Services Center. With the recent relocation of administrative and food service functions from this building, there is an opportunity to reconfigure and enhance this center. Design for these improvements is largely complete and the project will be bid for construction in early 2015. The project is funded by grant monies from the Department of Housing and Urban Development's Community Development Block Grant Program.

Capital Maintenance Projects

Maintenance projects completed in 2014 include the following:

- Buford Human Services Center
 - Site drainage improvements
 - Redesigned and upgraded HVAC system engineering
- Centerville Community Center
 - Moveable room divider replacement
- Comprehensive Corrections Complex
 - Aging and deteriorated kitchen equipment replacement
 - Deteriorated and substandard fire sprinkler system components replacement
- Courthouse Annex
 - Parking lot sealing and restriping
- DOT Central Maintenance and Supply Facility
 - HVAC system unit replacement





- Government Annex (750 South Perry Street)
 - HVAC distribution system, ceilings, and lighting replacement on second and third floors
 - Fire alarm system replacement
 - Old credit union drive-through replacement
- Gwinnett County Library System Projects
 - Fire alarm system replacement at Collins Hill Branch
 - Roof replacement completion at Buford and Mountain Park Branches
 - Roof replacement completion at Snellville and Peachtree Corners Branches
 - Carpet replacement at Collins Hill and Mountain Park Branches
 - HVAC systems controls installation at Dacula, Grayson, Suwanee, and Centerville Branches
 - HVAC unit replacement at Lawrenceville Branch
- Gwinnett Historic Courthouse
 - HVAC system boiler replacement
 - HVAC unit replacement for restroom building
- Gwinnett Justice and Administration Center
 - Fire alarm system replacement
 - Dining room floor replacement in cafeteria
 - Implementation of Phase II of a multi-year plan to replace all air distribution boxes on HVAC system
 - Trail and picnic area construction on the grounds
- Park Facilities
 - HVAC units replacement at older concession and restroom buildings
 - Fire alarm system replacement at Bogan Aquatic Center
- Police Facilities
 - Batteries replacement in UPS units at Police Annex and 911 Center
 - Replacement of three aging rooftop HVAC units at Police Headquarters
 - Analysis, engineering, and HVAC system controls modifications to address ventilation and air balance issues at Police Training Center firing range
 - HVAC controls systems installation at Animal Welfare and Enforcement Center
 - Kennel ceilings and walls refurbishing and repainting in Animal Welfare and Enforcement Center

2014 Capital Achievements – Information Technology

The following are the Department of Information Technology Services' activities and accomplishments in 2014:

- Completed a phase of the network and server infrastructure expansion through the acquirement of updated network equipment, server hardware, storage, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion
- Continued implementation of VoIP telephone systems at Department of Water Resources (including water and sewer), Community Services, and Fire and Emergency Services locations, in alignment with the phased approach to replace existing older PBX systems with a long-term standardized solution for voice technology services



- Upgraded Supplier Relationship Management System (SRM) to version 7.0 to provide more functionality and enhancements to internal and external customers doing business with the County and to ensure continued support from the system provider
- Completed countywide implementation of Manager Self-Service (MSS) standard functionality and integration with Employee Self-Service (ESS) platform to incorporate employee profile development, career planning, and qualification and training reporting
- Continued ongoing implementation of Accuvote Touch Screen Voting System to enable a more efficient voting process with less waiting time, while providing additional voting units for existing precincts to accommodate Gwinnett County's growth
- Completed upgrade of the Electronic Warrant System to current technology enabling more functionality. This upgrade included a new video tele-conferencing system that allows the warrant applicant to communicate directly with a Magistrate Judge. This feature removes the necessity for the warrant applicant to present themselves in person to obtain an arrest or search warrant.
- Completed 800 MHz radio system tower site analysis project by performing a physical inspection of the tower structures and other components of the radio system to evaluate repair or replacement needs. Deficiencies will be addressed in 2015 to ensure the continued operation of this critical system.

2015 – 2020 Capital Improvement Plan

The 2015 capital budget and 2016 – 2020 plan for the General Government Capital Improvement Program totals approximately \$235.0 million.

2015 – 2020 Capital Improvement Plan – Support Services

Major Construction Projects

The following projects are currently under design, construction, or are scheduled to start in 2015:

- Employee Wellness Center: Construction of the County's new Employee Wellness Center in the Government Annex is scheduled to be completed in the second quarter of 2015.
- Fire and Emergency Services:
 - The largest element of the Fire Academy expansion, the classroom/training building, is scheduled for completion in July 2015. Work on other elements of the project will continue for approximately another year.
 - Construction of Fire Stations 10 and 31 will be bid in a single procurement in the first quarter and will take roughly a year to complete.
- Gwinnett County Library System Branch relocations:
 - Lilburn Branch Library and City Hall construction will bid in the first quarter of 2015, and the project is expected to be 50 percent complete by the end of the year.
 - Programming for the Norcross and Duluth Branch relocations should be completed in the first quarter of 2015 and design will begin in 2015.
- Juvenile Court and District Attorney space: Construction of the partial build-out of the fourth floor and associated third floor renovation at the County's Courthouse Annex is scheduled to be under contract early in 2015 and to be completed by the end of the year.
- Morgue and Medical Examiner's Office: Construction documents are scheduled to be completed in the second quarter of 2015. The project should be under construction by summer.

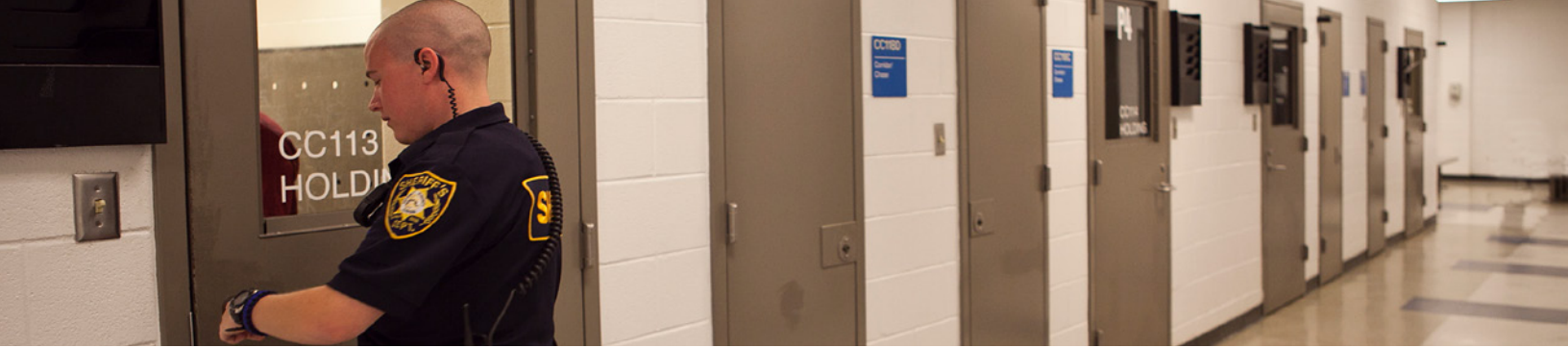
- Senior Services Centers:
 - Design of the new 8,500-square foot Centerville Senior Services Center on Bethany Church Road will begin in the first quarter of 2015. The construction contract is expected to be awarded by the end of the year.
 - Design is scheduled to begin on the renovation and expansion of the senior center at the Buford Human Services Center in the fourth quarter of 2015.
 - Renovation of Lawrenceville Senior Center will be bid for construction in the first quarter of 2015, and construction should near completion by the end of the year.

Capital Maintenance Projects

There will continue to be a major focus on general capital maintenance projects in 2015. Some projects began or were funded in 2014, while others are newly programmed for 2015. Projects to be completed or newly implemented in 2015 include the following:

- Central Services
 - Re-engineer and upgrade HVAC controls system to provide more efficient operations and more refined controls for the Records Warehouse
- Comprehensive Corrections Complex
 - Replace aging, deteriorated kitchen and server equipment
 - Replace carpet in select administrative areas
 - Implement various plumbing system repairs and upgrades
- Courthouse Annex
 - Replace building security controls touchscreen
 - Implement landscaping enhancements
- Fire and Emergency Services Facilities
 - Replace HVAC system components at three fire stations
- Fleet Management Facility
 - Replace fire alarm system
 - Enhance HVAC system to improve ventilation on the light vehicle side
- Government Annex (750 South Perry Street)
 - Complete replacement of HVAC distribution system, ceilings, and lighting on the fourth floor
 - Implement replacement of main HVAC supply units mounted on roof (final phase of HVAC system replacement)
 - Replace roof in association with final phase of HVAC system replacement
 - Patch, seal, and restripe parking lot
 - Clean and seal exterior pre-cast
- Gwinnett County Historic Courthouse
 - Replace low slope built-up roof
 - Restore, seal, and tuck-point brick walls
 - Rehabilitate two HVAC system air handling units
 - Expand and upgrade HVAC system controls





- Gwinnett County Library System Projects
 - Replace major HVAC equipment units at Snellville, Mountain Park, and Centerville Branches
 - Replace carpet at Library Headquarters
 - Patch, seal, and re-stripe parking lots at three branches
 - Implement landscaping upgrades at various branches
- Gwinnett Justice and Administration Center
 - Complete conversion of former IT Data Center to office space and implement related space reconfigurations in building's lower level
 - Implement various plumbing system repairs and upgrades
 - Convert video surveillance system to a Video over Internet Protocol system
 - Rework front entrance drive (Langley Drive) and resurface walkway system in front of the building
 - Replace audio-visual equipment in conference center
 - Implement Phases 3 and 4 of a multi-year plan to replace all air distribution boxes on the HVAC system
 - Implement pilot project to replace audio-visual systems in courtrooms
 - Install surge protection on building electrical service
 - Replace three facility UPS systems
 - Replace facility roof
 - Patch, seal, and re-stripe public parking lot and Nash Street parking lot
 - Replace pump on HVAC system cooling tower
 - Redesign cafeteria kitchen waste line system
- Multiple County Facilities
 - Complete plumbing fixture retrofits (install low-flow units) at 21 County facilities
- One Justice Square
 - Continue implementation of landscaping enhancements
- Park Facilities
 - Complete major HVAC unit replacements at Bethesda Senior Center
 - Replace several HVAC units on older concession and restroom buildings
 - Replace fire alarm systems at Bethesda Senior Center and Collins Hill Aquatic Center
 - Replace corroded fire sprinkler system heads at aquatic centers
- Police Facilities
 - Replace package HVAC units at South Precinct and three remaining old rooftop units at Police Headquarters
 - Replace fire alarm system at South Precinct

2015 – 2020 Capital Improvement Plan – Information Technology

Several of the major projects currently underway include:

- Ensure compliance with mandated requirements issued by the Federal Bureau of Investigation for advanced authentication of individuals accessing sensitive federal and state criminal justice databases in the execution of their law enforcement duties for the purpose of protecting the sources, transmissions, storage, and generation of criminal justice information
- Continue implementation of the VoIP telephone systems in remaining departments
- Continue deployment and availability of Gwinnett County services via mobile device accessibility to citizens, business partners, and employees
- Continue enhancements and improvements to Gwinnett County's public website including interfaces with SAP and/or other third-party applications to offer more convenience, better accessibility, and more useful functionality for Gwinnett County employees and residents
- Implement Symantec Endpoint Management Suite to enhance and streamline the support, security, and management functions of client endpoint devices located strategically throughout County offices
- Implement enterprise billing system to consolidate all or some of the County's different billing processes so residents will receive one consolidated bill for County services presented in a uniform format with common methods of payments, rules-based billing cycles, and collection methods. An enterprise billing system will also improve visibility of outstanding receivables, better financial reporting, and revenue forecasting
- Continue update to the Disaster Recovery Plan through the acquisition of equipment and services needed to interconnect the GJAC Data Center and the E-911 Data Center to diminish downtime of critical business systems and to ensure business continuity
- Continue expansion of the network and communications infrastructure, including wireless access points (WLAN), virtual private networks (VPN), access point name networks (APN), firewalls, and various security platforms. 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
- Upgrade the 800 MHz radio system to version 7.15 to maintain support and incorporate enhancements to our alerting systems, which provides communication to all Gwinnett County radio system subscribers and municipalities
- Upgrade the FileNet P8 system to improve system stability and maintenance support, which provides agenda and invoice processing as well as general document management for the County



General Government Capital Improvement Program

Project Category	2015	2016	2017	2018	2019	2020	Total 2015 – 2020
Cities Share of 2014 SPLOST	31,563,423	32,626,327	8,293,476	-	-	-	72,483,226
Computers and Computer Systems	4,317,520	15,614,666	12,502,743	10,389,183	9,592,058	9,875,548	62,291,718
Contingencies and Miscellaneous Projects	(7,201,297)	473,888	266,210	165,191	206,554	77,303	(6,012,151)
General Government Facilities	39,302,407	42,248,414	11,734,140	4,059,810	3,069,900	600,910	101,015,581
Health and Human Service Facilities	2,112,340	1,716,086	418,663	-	-	-	4,247,089
Support Services Administration	335,867	-	-	-	-	-	335,867
Underground Storage Tank Improvements	30,000	586,850	-	-	-	-	616,850
Total General Government	70,460,260	93,266,231	33,215,232	14,614,184	12,868,512	10,553,761	234,978,180



Capital Improvement Programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2014 Capital Achievements

Achievements in 2014 pertaining to the Gwinnett County Police Department include the following:

- **Police Headquarters Renovation:** Renovations included replacing backup generators and upgrading the front entrance. Police completed the refurbishment of the Crime Scene Investigation unit in December. The only remaining project is an upgrade to the HVAC controls, which will take place in 2015.
- **Animal Welfare and Enforcement Center:** Renovations included HVAC system upgrades, which included installation of exhaust fans in each kennel run, cleaning all ductwork, and installing all new diffusers. Kennels and walls in the back office area were cleaned, repaired, and painted, and concrete floors in the public corridors were refinished. The Department of Support Services has completed 75% of the HVAC upgrade; it is scheduled to be complete at the end of January. Repair for the kennel floors and walls began on January 12th. The completion of this repair is scheduled at approximately 90 days from the beginning date.
- **Public Safety Notification Response System:** Meetings for this project began in August 2014 and a Steering Committee was formed. An intergovernmental agreement was created for both the county and the schools. The draft of this document has been reviewed by the committee and is in the final revision stage. Implementation is expected to begin in March 2015.
- **Major Repairs and Renovations:** The Police major repairs and renovations project included repainting the South Precinct.
- **Police Helicopter Upgrade:** The process to upgrade one of Police's helicopters began in the third quarter. Training for Aviation personnel took place in December. Completion of this project will be in 2015.

Achievements in 2014 pertaining to the Department of Fire and Emergency Services include the following:

- Purchased six new medic units (ambulances) to replace older units
- Purchased one additional new medic unit (ambulance)
- Purchased four new fire engines to replace older units
- Replaced 11 various light-duty vehicles
- Replaced two operational command vehicles
- Replaced carpet at Stations 4, 5, 9, 16, and 17
- Repainted interiors of Stations 1, 11, and 22
- Installed an additional HVAC system at Fire Resource Management Warehouse
- Re-roofing at Fire Station 9
- Shower restorations at Fire Station 20 and Fire Headquarters
- Upgraded lighting systems at Fire Resource Management Warehouse and Fire Apparatus Warehouse

Capital Improvement Programs

2015 – 2020 Capital Improvement Plan

The 2015 capital program and 2016 – 2020 plan for the Public Safety Capital Improvement Program totals \$110.3 million. Some of the highlights of planned improvements are listed below.

Police Services' capital improvement plans for 2015 – 2020 include existing capital projects: Improvements to the Animal Welfare and Enforcement Center and major repairs and renovations at Police Headquarters and the public safety notification response system. New projects include a five-year replacement program for police firearms, replacement logging recorder for E-911, the purchase of a new helicopter, and resurfacing the driver's track at the Police Training Center.

Future plans for the Department of Fire and Emergency Services include: Continued replacement of older fire apparatus and ambulances in the department's vehicle fleet; addition of Fire Station 31 located at the Georgia Gwinnett College campus on Collins Hill Road, which is expected to be a 14,300-square-foot facility; relocation of Fire Station 10 near Coolray Field on Rock Springs Road, which is also expected to be a 14,300-square-foot facility; improvements at the Fire Academy, including a new two-story academic building and apparatus building; adding ambulances to every fire station; upgrading the department's self-contained breathing apparatus equipment; and replacing HVAC systems in numerous fire facilities.



Public Safety Capital Improvement Program

Project Category	2015	2016	2017	2018	2019	2020	Total 2015 – 2020
Ambulances	2,274,600	2,395,380	2,424,200	2,615,100	2,924,000	3,059,000	15,692,280
Detention Center Renovations/Improvements	860,129	1,462,784	107,197	-	-	-	2,430,110
Fire Facilities	13,628,144	6,437,000	6,342,813	5,610,119	5,645,066	6,015,000	43,678,142
Police Facilities	3,230,000	317,000	190,000	200,000	-	-	3,937,000
Police Program Miscellaneous/Contingencies	1,626,933	1,540,715	1,542,847	291,012	189,000	193,500	5,384,007
Public Safety Vehicles and Equipment	9,032,555	10,412,458	3,496,516	6,254,655	5,109,835	3,056,623	37,362,642
Technology Needs	-	1,506,057	-	-	-	-	1,506,057
Transportation Administration	300,578	-	-	-	-	-	300,578
Total Public Safety	30,952,939	24,071,394	14,103,573	14,970,886	13,867,901	12,324,123	110,290,816



Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvement, 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, improvements of alignments of cross streets, improving sight distances, and signalizations, as well as Advanced Traffic Management System (ATMS) 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, the fourth busiest airport in the state. Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities.

2014 Capital Achievements

- Completed selection of projects by the Citizens Project Selection Committee for the 2014 SPLOST program
- Completed the procurement of the new Transportation Consultant Demand Professional Services contract
- Began preliminary design of approximately 50 2014 SPLOST program projects
- Entered into agreements with all 16 cities within Gwinnett County for use of \$25 million in 2014 SPLOST joint city-county projects
- Began construction on 15 projects in the 2009 SPLOST program, including intersection, pedestrian safety, school safety, and safety and alignment improvements
- Began construction on the Lilburn Main Street widening and realignment in partnership with the city of Lilburn and the Lilburn Community Improvement District
- Completed new traffic signal installation at the intersection of Prospect Road and SR 124 with 2014 SPLOST funds
- Opened 17 projects to traffic, including intersection, pedestrian safety, school safety, and safety and alignment improvements
- Completed the widening of Pleasant Hill Road (Buford Highway to Howell Ferry Road), Hurricane Shoals Road (SR 120 to Collins Hill Road), and SR 20 (I-985 to South Lee Street)
- Completed 30 percent of the construction of the SR 20 widening from Peachtree Industrial Boulevard to the Chattahoochee River
- Began right-of-way acquisition on Walther Boulevard Bridge over SR 316 in coordination with the Georgia Department of Transportation. GDOT began and finalized the design portion of design/build contract for the new bridge.
- Resurfaced 135 miles of County-maintained roadways
- Completed 17 quick fix projects
- Rehabilitation of six bridges to extend their life
- Rehabilitated 5.3 miles of unpaved roads using compacted asphalt millings
- Activated nine new traffic signals and eight traffic signal rebuilds/modifications in road improvement or development projects

Capital Improvement Programs

- Installed a pedestrian crossing flasher on Austin Garner Road at Gary Pirkle Park, a rectangular rapid flashing beacon on Club Drive near Club Drive Park, a vehicle entering flashing beacon on Ingram Road, a fire station flasher on Herring Road for Fire Station 8, and upgraded seven intersections to flashing yellow arrows left turn phasing
- Completed two ATMS/ITS projects (Dacula Road from SR 324/Auburn Road to SR 8/Winder Highway and SR 324/Gravel Springs Road/Auburn Road from SR 20 to Dacula Road) that added an additional 10.2 miles of fiber optic cable, installed 16 CCTV cameras, and connected 16 traffic signals to the Traffic Control Center (TCC)
- Completed designs, advertised projects, and set to award bids on four ATMS/ITS projects (Indian Trail-Lilburn Road from SR 378/Beaver Ruin Road to US 29/SR 8/Lawrenceville Highway, Suwanee Dam Road from PIB to SR 20/Cumming Highway, US 78/SR 10/East Main Street/Athens Highway from SR 124/Scenic Highway to Brand Road/Old Loganville Road, and Pleasant Hill Road from US 23/SR 13/Buford Highway to Fulton County line)
- Completed upgrades to the TCC software (NaviGator) to allow expanded access internally to Gwinnett County public safety personnel (Police, Fire, E-911, and EOC) and externally to public safety staff in local municipalities
- Completed upgrades to the *GCSmartCommute* website that provides users the ability to select individual camera views from a map display and view up-to-date snapshots of current traffic conditions throughout different areas of the county
- Completed implementation of the Computer-Aided Dispatch/Automated Vehicle Location (CAD/AVL) system to provide real-time vehicle location for transit
- Completed pedestrian access enhancements and installed bus shelters at bus stops on Lawrenceville Highway, Boggs Road, Buford Highway, and Oakland Park Boulevard
- Finished construction of electrical vault relocation project to improve airport operating efficiency
- Implemented the first group of recommendations made by the Airport Privatization Citizens Review Committee (APCRC) to enhance the general aviation facilities at the airport including construction of an aircraft wash rack, construction of Air Traffic Control Tower enhancements, installation of vehicle signs, installation of a second airport monument sign, and renovation of the original airport monument sign

2015 – 2020 Capital Improvement Plan

The 2015 capital budget and 2016 – 2020 plan for the Transportation Capital Improvement Program totals approximately \$376.0 million. Some of the major projects are as follows:

- Complete delivery of the 2009 SPLOST program
- Continue implementation and delivery of the 2014 SPLOST program
- Begin construction of the Five Forks Trickum Road widening project from Oak Road to Killian Hill Road in 2015
- Design the Sugarloaf Parkway Extension Phase II from SR 316 to I-85
- Complete the SR 20 widening from Peachtree Industrial Boulevard to Burnette Trail and widening/bridge project over Chattahoochee River in 2016
- Complete an update to the Comprehensive Transportation Plan (CTP)
- Complete engineering and right of way acquisition on two new I-85 interchanges
- Improve southbound Peachtree Industrial Boulevard/SR 141 from Holcomb Bridge Road to south of Jimmy Carter Boulevard
- Initiate various improvements in the SR 316 corridor
- Continue the expansion of the ATMS/ITS Traffic Network for real time monitoring of major corridors and arterials via connectivity to the Traffic Control Center using available SPLOST and CMAQ funds
- Continue to increase the percentage of traffic signals connected to the Traffic Control Center with the installation of cellular modems or short runs of fiber cable for locations off main corridors and arterial
- Continue to upgrade and enhance the *GCSmartCommute* website for increased use by providing additional traveler information
- Complete construction of Sugarloaf park-ride lot/transit center improvements
- Begin process and purchase 28 replacement local buses for transit

Transportation Capital Improvement Program

Project Category	2015	2016	2017	2018	2019	2020	Total 2015 – 2020
Airport Capital Improvements	97,188	47,375	187,600	166,250	161,250	-	659,663
Bridge and Roadway Drainage Improvements	11,855,604	12,662,420	9,500,000	4,175,000	3,000,000	3,000,000	44,193,024
Cities Allocation-Roads	9,058,642	6,130,662	6,158,586	-	-	-	21,347,890
Intersection/Traffic Operations Improvements	13,872,941	11,700,965	8,380,000	2,222,500	1,130,000	1,130,000	38,436,406
Major Road Improvements	35,668,750	24,859,366	12,000,000	8,291,000	-	-	80,819,116
Miscellaneous	2,367,222	-	-	-	-	-	2,367,222
Neighborhood Speed Control	48,435	450,000	236,250	-	-	-	734,685
Pedestrian Safety/Sidewalks	13,308,111	10,928,225	7,200,000	1,507,500	250,000	250,000	33,443,836
Resurfacing/Rehabilitation	14,103,758	9,725,000	19,725,000	10,000,000	10,000,000	10,000,000	73,553,758
Road Program Management	1,704,380	9,900,000	2,500,000	504,750	-	-	14,609,130
Road Safety and Alignments	6,505,750	5,920,000	4,520,000	1,807,500	720,000	750,000	20,223,250
School Safety Program	7,846,712	6,452,060	4,000,000	2,087,500	1,000,000	1,000,000	22,386,272
Transit Program Miscellaneous/Contingencies	1,260,749	-	28,000	27,377	-	-	1,316,126
Transit Vehicles/Equipment	11,426,700	-	-	-	-	-	11,426,700
Transportation Planning	700,000	2,252,634	1,854,493	1,417,013	1,048,775	2,541,130	9,814,045
Unpaved Roads	500,000	100,000	80,750	-	-	-	680,750
Total Transportation	130,324,942	101,128,707	76,370,679	32,206,390	17,310,025	18,671,130	376,011,873



Capital Improvement Programs

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

The Water Resources' Capital Improvement program consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote and protect the health, safety, and welfare of the public and projects that 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 the Department of Water Resources' current Capital Improvements Program is rehabilitation and replacement of aging infrastructure.

DWR operates and maintains two water treatment facilities with 225 million gallons per day (MGD) of treatment capacity and three water reclamation facilities (WRF) with over 101 MGD of treatment capacity. DWR also operates and maintains over 220 raw sewage lift stations, 16 water booster pump stations and storage tanks, 280 miles of pressurized sewer pipe, 2600 miles of gravity sewer pipe, 1,371 miles of stormwater drainage pipe and 3400 miles of water main serving over 140,000 sewer customers and 220,000 retail water customers. This infrastructure has a replacement value of over \$9 billion dollars. Projects in the Capital Improvement Program are funded either by water and sewer revenue or stormwater fees.

2014 Capital Achievements

The Water and Sewer Capital Improvement Program is divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- System Development
- Miscellaneous

The Water Reclamation Facilities program includes projects for expansions of and improvements to the County's three water reclamation facilities and also projects to support watershed protection required by the water reclamation facility's NPDES permits. In 2014 completed projects included facility electrical grounding improvements, the Crooked Creek Operations and Maintenance Building, F. Wayne Hill ozone system repairs and F. Wayne Hill wet well coating. In addition, in support of the watershed protection plan seven stream bank restoration projects were completed.

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. Projects completed in 2014 include:

- Pump station arc flash assessments and arc flash safety upgrades
- Pump station electrical grounding improvements
- No Business Creek Pump Station grating and lift station guiderail rehabilitation
- Alcovy River and Brooks Road Pump Station piping rehabilitation and structure painting
- Jim Moore Pump Station rehabilitation
- Seven pump station decommissioning projects

Capital Improvement Programs

The Distribution System program has projects associated with water meters and water distribution pipe extensions and replacement. The water distribution projects completed in 2014 include:

- Buford Highway 48" PCCP transmission main replacement from City Hall Street to Suwanee Avenue
- Old Peachtree and Mitchell Road water main replacement
- Hickory Trail water main replacement
- Lake Luella water main replacement
- Sugarloaf water main extension
- Critical valve audit including over 7,200 valves inspected, operated and repairs initiated

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 water facility rehabilitation projects were completed in 2014:

- Walton Court Booster Station rehabilitation
- Lanier intake rehabilitation geotechnical work
- Water Production Vulnerability Assessment and Emergency Response Plan updates
- Lanier filter plant filter backwash pump replacements
- Lanier filter plant high service pumps variable frequency drive rehabilitation

The system development program is a new program and includes water and sewer planning studies and projects that promote economic development.

The miscellaneous program has a wide variety of projects that include IT projects, new and replacement vehicles, administration building improvements, relocations of utilities necessary during road projects and other projects that support the mission of the Department. The Miscellaneous program also includes funds for reserves and contingencies.

The Stormwater Capital Improvement Program contained projects related to stormwater pipe replacement, pipe lining, flood studies and dam rehabilitation. In 2014 one-hundred and twenty-five stormwater pipe replacements and rehabilitation projects were completed along with one dam rehabilitation project.

2015 – 2020 Capital Improvement Plan

The 2015 capital budget and 2016 – 2020 plan for the Water Resources Capital Improvement program totals approximately \$748.7 million. Some of the major projects are described in the following paragraphs.

The largest project in the 2015 – 2020 CIP is in the Water Reclamation Facility Program. With design beginning in 2014 the aging Crooked Creek Water Reclamation Facility will be undergoing a major renovation over the next 5 years. In addition there are rehabilitation and replacement projects necessary at the F. Wayne Hill Water Resources Center including membrane replacement and dewatering improvements. In water production the Lake Lanier Water Intake will be rehabilitated and on-site hypochlorite generation will be installed at the two production facilities to improve safety. In the Collection System program, the largest pump station, the Beaver Ruin Pump Station will undergo a major rehabilitation. For all water and wastewater facilities the CIP includes funds for replacement of aging equipment and continued implementation of the electrical arclash program and a comprehensive metal coatings program.

The PCCP water transmission main replacement program will be continuing with funding of approximately \$5 million per year.

Water Resources

Capital Improvement Programs

Condition assessment programs will be on-going in water reclamation, water production, collection, distribution, and stormwater systems and will result in additional capital projects based on condition and asset criticality.

The new System Development program includes projects that will promote economic development in Gwinnett County. The Department will be developing, prioritizing and implementing projects for this program over the next five years.

These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department, and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses. The department has performed a business case evaluation that resulted in the future implementation of UV disinfection and onsite generation of sodium hypochlorite, an inherently safer process for chlorination.

As the emphasis of the Capital Improvement Plan (CIP) shifts from growth to rehabilitation during this planning period, the development of a reliability centered maintenance program will be implemented.

The department will continue the Sewer Assessment program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has initiated a pump station phase-out program to decommission pump stations and reduce associated long-term operational costs. Nine pump stations have been decommissioned and several more candidates have been identified and are in the process of design.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2015. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$48.6 million. The program began in 2014 and has an estimated end date of 2020.

The department has initiated a replacement program for pre-stressed concrete cylinder pipe (PCCP), which has proven to be a problematic material in the transmission system. The program plans to replace 15 miles of this pipe, which has begun in 2014.

The 2015 – 2020 capital budget program for the Stormwater Renewal and Extension Fund totals approximately \$128.7 million. The scope of this budget encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet federal standards and to inventory and analyze the current storm drain system. The stormwater capital budget also supports watershed protection efforts required by the NPDES permits. As a result of a countywide assessment, stormwater will continue drainage improvements through its infrastructure improvement program. This ongoing project has a five-year budget of \$124.5 million from 2015 – 2020. This will help replace the infrastructure that has reached its useful life and is beginning to or has failed.



Water Resources Capital Improvement Program

Project Category	2015	2016	2017	2018	2019	2020	Total 2015 – 2020
Collection System Rehabilitation/ Replacement	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Interceptors and Sewers	300,000	1,000,000	100,000	100,000	100,000	100,000	1,700,000
ITS Applications	1,119,766	1,225,000	725,000	725,000	725,000	725,000	5,244,766
Stormwater Management	28,359,745	31,582,262	32,697,262	32,752,762	32,500,000	32,400,000	190,292,031
Utility Relocations	100,000	200,000	200,000	200,000	200,000	200,000	1,100,000
Miscellaneous Projects and Contingencies	13,005,494	11,620,000	10,250,000	9,750,000	10,250,000	11,250,000	66,125,494
Water and Sewer Plans and Studies	4,441,000	6,832,000	6,443,000	2,695,000	10,700,000	22,705,000	53,816,000
Water Production Facilities	3,000,000	2,000,000	-	-	-	-	5,000,000
Water Reclamation Facilities	9,500,000	29,200,000	48,500,000	43,500,000	31,000,000	16,000,000	177,700,000
Water Transmission/Distribution	43,300,000	39,800,000	37,800,000	38,800,000	38,000,000	38,000,000	235,700,000
Total Water Resources	105,126,005	125,459,262	138,715,262	130,522,762	125,475,000	123,380,000	748,678,291

DID YOU KNOW...

the Georgia FOG Alliance recognized
Water Resources with the
Large Program of the Year Award
for the fats, oils, and grease program in 2014?





APPENDIX

This section contains a glossary of terms and acronyms; the salary structure for County personnel; a listing of appointed authorities, boards, and committees; and statistical information.



Acronyms

ACCG (Association County Commissioners of Georgia)

ADR (Alternative Dispute Resolution)

AIX (Advanced Interactive eXecutive)

API (Application Programming Interface)

ARRA (American Recovery and Reinvestment Act of 2009)

ATIS (Advanced Traveler Information System)

ATMS/ITS (Advanced Traffic Management/Intelligent Transportation Systems)

BSC (Balanced Scorecard)

CAD/AVL (Computer Aided Dispatch/Automated Vehicle Locator)

CAFR (Comprehensive Annual Financial Report)

CALEA (Commission on Accreditation for Law Enforcement Agencies)

CID (Community Improvement District)

CIP (Capital Improvement Plan)

CJCC (Criminal Justice Coordinating Council)

CJIS (Criminal Justice Information System)

CMAQ (Congestion Mitigation and Air Quality)

COOP (Continuity of Operations Plan)

CPSC (Citizens Project Selection Committee)

CRM (Customer Relationship Management)

CTP (Comprehensive Transportation Plan)

DB (Defined Benefit) Plan

DC (Defined Contribution) Plan

DDI (Diverging Diamond Interchange)

DoITS (Department of Information Technology Services)

DoSS (Department of Support Services)

DOT (Department of Transportation)

DWR (Department of Water Resources)

ERP (Enterprise Resource Planning)

ESS (Employee Self-Service)

EWI (Electronic Warrant Interface)

FMV (Fair Market Value)

GAAP (Generally Accepted Accounting Principles)

GASB (Governmental Accounting Standards Board)

GCIC (Georgia Crime Information Center)

GCPD (Gwinnett County Police Department)
GEFA (Georgia Environmental Finance Authority)
GFOA (Government Finance Officers Association)
GIS (Geographic Information System)
GJAC (Gwinnett Justice and Administration Center)
GRATIS (Georgia Registration and Title Information System)
HUD (U.S. Department of Housing and Urban Development)
ITS (Information Technology Services)
LEED (Leadership in Energy & Environmental Design)
LPR (License Plate Reader) Program
LTFP (Long-Term Financial Plan)
NACIO (National Association of County Information Officers)
NACo (National Association of Counties)
NATOA (National Association of Telecommunications Officers and Advisers)
OPEB (Other Post-Employment Benefits)
OTC (Office of the Tax Commissioner)
OVC (Office for Victims of Crime)
P&D (Department of Planning and Development)
QOL (Quality of Life Unit)
R&E (Renewal and Extension)
RFP (Request for Proposal)
SDS (Service Delivery Strategy)
SPLOST (Special Purpose Local Option Sales Tax)
SRM (Supplier Relationship Management)
TAD (Tax Allocation District)
TDP (Transit Development Plan)
TVIP (Teen Victim Impact Panel)
UCR (Uniform Crime Rates)
UDO (Unified Development Ordinance)
VEIS (Vital Events Information System)
VAP (Victim Assistance Program)
VoIP (Voice over Internet Protocol)
WAP (Work Alternative Program)
WIA (Workforce Investment Act)
WIP (Watershed Improvement Plan)
WRP (Work Release Program)

A

ACCG (Association County Commissioners of Georgia): A nonprofit agency that serves as the consensus building, training, and legislative organization for Georgia county governments.

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

Accounting Period: A period of time (e.g., one month, one year) the County uses to determine its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

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 cash disbursements are made at that time or not*).

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned (*whether or not actual cash is received at that time*) and expenditures are budgeted according to when goods and services are to be received (*whether or not cash disbursements are recorded for those goods and services at that time*).

Accrued Expenses: Expenses recorded in the period goods or services were received but paid from a subsequent period.

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.

ADR (Alternative Dispute Resolution): Any method used by the Superior, State, Magistrate, and Probate courts other than litigation for the resolution of disputes, which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

Affordable Care Act: Also known as the Patient Protection and Affordable Care Act (PPACA). The landmark health reform legislation passed by the 111th Congress and signed into law by President Barack Obama in March 2010. The legislation includes a list of health-related provisions that began taking effect in 2010 and will continue to be rolled out over the next four years. Key provisions are intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. *Source: Affordable Care.org.*

Appraisal: Process by which the County values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government that permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Unit: The lowest level at which budget control is established for a set of expense budget lines within the local government financial system.

ARRA (American Recovery and Reinvestment Act of 2009): Also known as the "Stimulus" Act, the ARRA was enacted in February 2009 to sustain employment, spur economic activity, and invest in long-term growth. The act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

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.

ATIS (Advanced Traveler Information System): An Intelligent transportation system that acquires, analyzes, and presents information to assist surface travelers in moving from a starting location (origin) to their desired destination. Relevant information may include locations of incidents, weather and road conditions, optimal routes, recommended speeds, and lane restrictions.

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 assets is equal to appropriations.

Base Budget Appropriation: A funding amount that allows the fund center to function at the existing level.

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 enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

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 Investor Service, Standard & Poor's, and Fitch.

BSC (Balanced Scorecard): A balanced approach to performance measurement that monitors the strategic success of an organization through the tracking of key performance indicators within the perspectives of organizational learning and growth, internal process efficiency and effectiveness, financial stewardship, and citizen/customer engagement.

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 and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See "*Legal Level of Control.*"

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

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 three years.

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 Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and add to the total capital assets of the County. The project should 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. The annual budget incorporates smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources, along with additional revenues specific to individual projects, 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.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

CID (Community Improvement District): A defined area within which businesses 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.

CJIS (Criminal Justice Information System): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, gun background checks, etc.

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department that the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

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.

CPSC (Citizen Project Selection Committee): The Citizen Project Selection Committee was established to assist Gwinnett County Transportation in preparing a recommendation of transportation projects for the Board of Commissioners for the Special Purpose Local Option Sales Tax (SPLOST). The CPSC is made up of representatives of six major interest groups—homeowners, businesses, environmental, schools, civic organizations, and seniors—who were self-selected to serve on the committee.

CRM (Customer Relationship Management): An information industry term for methodologies, software, and usually internet capabilities that help an enterprise manage customer relationships in an organized way.

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.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

Crime Free Multi-Housing Program: A partnership among property owners/managers, residents, and law enforcement personnel in an effort to eliminate crime in multi-family properties.

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 those needs, and the advantages, costs, and funding of those projects.

Current Service Level: That funding amount that allows an organization to continue at the existing level of service.

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.

DC (Defined Contribution) Plan: One of Gwinnett County's retirement plans. In this plan, the employee elects to contribute a percentage of his/her salary to the plan. The employer contribution is determined by the employees' participation date. The employee bears the investment risk.

DDI (Diverging Diamond Interchange): An intersection design that shifts traffic to the opposite side of the road, making left turns onto an interstate easier and improving the flow of traffic across bridges. The DDI's innovative design relieves congestion, improves safety, and is less expensive than replacing or widening bridges.

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 Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

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.

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.

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 Program: A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

E

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measure: A type of performance measurement that determines the cost of labor or materials per unit of output or service (e.g., *cost per application processed, cost per police service call*).

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

ERP (Enterprise Resource Planning System): A multi-module application that uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

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 received or services rendered.

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.

F

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.

FMV (Fair Market Value): Price a given property or asset would sell for in the marketplace.

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.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

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 (GAAP) 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 Services (CJIS).

GCSmartCommute: A resource that lets Gwinnett residents view real-time traffic along major corridors.

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 government's judicial and administrative operations.

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.”*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title Information System): The state of Georgia’s vehicle registration and title database that allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners’ names on their driver’s licenses.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

HUD (U.S. Department of Housing and Urban Development): The United States federal department that administers federal programs supporting better housing and urban renewal; HUD was created in 1965.

I

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.

Input Measure: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

Intergovernmental Revenue: Funds received by reimbursement or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for all 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.

ITS (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

Lease Purchase: 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 would be 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

Mandate: An order by the state to fulfill their instructions. An example would be how the state determines salaries of judges. The County is obligated to fulfill the state's mandates.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which a 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: 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

Net Position: The residual of all other financial statement elements presented in a statement of financial position. 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 Revenue: 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.

Operation: 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.

Outcome Measure: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied (e.g., *percent reduction in crime rate, percent customers satisfied with service delivery*).

Output Measure: A type of performance measurement that determines the amount of work accomplished or service provided over a given period of time (e.g. *number of applications processed, number of inspections conducted*).

P

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (*such as furniture, equipment, inventory, and vehicles*) and intangible property (*such as stocks, taxable bonds, and cash*).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Program Modification: A written request from a department for new programs, equipment, personnel, etc. Program modifications increase a department's operating level.

Project: A specifically defined undertaking or action with definite 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.

Q

QOL (Quality of Life) Unit: This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific areas of enforcement including parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

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.

Reserve: The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring 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.

S

SAP: A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management 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.

SDS (Service Delivery Strategy): 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.

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make the processes between an enterprise and its suppliers more effective.

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.

Sub-Project: Segments or sections of a project depending on the nature of the project (e.g., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charitable organization, or similar.

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.

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.

U

UDO (Unified Development Ordinance): A document intended to formalize the community's vision for future development, as captured in the 2030 Unified Plan. The UDO 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 2030 Unified Plan.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unit Cost: The cost required to produce a specific product or unit of service; an example would be cost to purify one thousand gallons of water.

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

VEIS (Vital Events Information System): An electronic registration system of vital records used by the Probate Court that allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

VoIP (Voice over Internet Protocol): A way to carry phone calls over an IP data network, whether on the Internet or an internal network. A primary attraction of VoIP is its ability to help reduce expenses because telephone calls travel over the data network rather than the phone company's network.

W

WAP (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.

WIA (Workforce Investment Act): The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

WIP (Watershed Improvement Plan): Capital improvement plan focused on improving the County's water quality and stream conditions.

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.

WRP (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.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2015.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale					
	DBM	2014 min	1st Qtr	Midpoint	2014 Max	Spread	Grade	2014 Min	1st Qtr	Midpoint	2014 Max	Spread
Grade A11	A11(1)	\$22,754	\$25,883	\$29,012	\$35,269	55%						
	A11(2)	\$24,119	\$27,436	\$30,752	\$37,385	55%						
	A11(3)	\$25,567	\$29,082	\$32,598	\$39,629	55%						
Grade A12	A12(1)	\$24,746	\$28,149	\$31,552	\$38,357	55%	100J	\$24,370	\$28,025	\$31,681	\$38,991	60%
	A12(2)	\$26,231	\$29,837	\$33,444	\$40,658	55%	100I	\$25,709	\$29,565	\$33,421	\$41,134	60%
	A12(3)	\$27,805	\$31,628	\$35,451	\$43,098	55%						
Grade A13	A13(1)	\$26,911	\$30,611	\$34,311	\$41,712	55%	100H	\$27,221	\$31,304	\$35,387	\$43,553	60%
	A13(2)	\$28,525	\$32,448	\$36,370	\$44,214	55%	100G	\$28,965	\$33,310	\$37,655	\$46,344	60%
	A13(3)	\$30,238	\$34,395	\$38,553	\$46,868	55%						
Grade B21	B21(1)	\$29,266	\$33,656	\$38,046	\$46,826	60%	100F	\$30,848	\$35,475	\$40,102	\$49,357	60%
	B21(2)	\$31,043	\$35,700	\$40,356	\$49,669	60%						
	B21(3)	\$32,819	\$37,741	\$42,664	\$52,510	60%						
Grade B22	B22(1)	\$31,827	\$36,601	\$41,375	\$50,923	60%	100E	\$32,819	\$37,742	\$42,665	\$52,511	60%
	B22(2)	\$33,736	\$38,796	\$43,857	\$53,977	60%						
	B22(3)	\$35,761	\$41,125	\$46,489	\$57,218	60%						
Grade B23	B23(1)	\$34,611	\$39,803	\$44,995	\$55,378	60%	100D	\$35,113	\$40,380	\$45,647	\$56,181	60%
	B23(2)	\$36,689	\$42,192	\$47,695	\$58,702	60%						
	B23(3)	\$38,890	\$44,723	\$50,557	\$62,224	60%						
Grade B24/B31	B24(1)/B31(1)	\$37,640	\$43,286	\$48,932	\$60,224	60%	100C	\$37,563	\$43,667	\$49,771	\$61,979	65%
	B24(2)/B31(2)	\$39,899	\$45,884	\$51,869	\$63,839	60%						
	B24(3)/B31(3)	\$42,293	\$48,636	\$54,980	\$67,668	60%						
Grade B25/B32	B25(1)/B32(1)	\$40,934	\$47,074	\$53,214	\$65,494	60%	100B	\$40,145	\$46,668	\$53,192	\$66,239	65%
	B25(2)/B32(2)	\$43,389	\$49,898	\$56,406	\$69,423	60%	100A	\$42,942	\$49,920	\$56,898	\$70,855	65%
	B25(3)/B32(3)	\$45,991	\$52,890	\$59,788	\$73,586	60%						
Grade C41	C41(1)	\$44,516	\$51,750	\$58,983	\$73,451	65%	100	\$47,215	\$54,888	\$62,560	\$77,905	65%
	C41(2)	\$47,187	\$54,854	\$62,522	\$77,858	65%						
	C41(3)	\$50,017	\$58,145	\$66,273	\$82,529	65%						
Grade C42	C42(1)	\$48,410	\$56,276	\$64,143	\$79,876	65%	101	\$50,491	\$58,696	\$66,901	\$83,311	65%
	C42(2)	\$51,314	\$59,653	\$67,991	\$84,669	65%						
	C42(3)	\$54,394	\$63,233	\$72,072	\$89,749	65%						
Grade C43	C43(1)	\$52,647	\$61,202	\$69,757	\$86,867	65%	102	\$53,991	\$62,764	\$71,538	\$89,085	65%
	C43(2)	\$55,806	\$64,874	\$73,942	\$92,079	65%						
	C43(3)	\$59,154	\$68,767	\$78,379	\$97,604	65%						
Grade C44/C51	C44(1)/C51(1)	\$57,253	\$66,557	\$75,860	\$94,468	65%	103	\$57,738	\$67,120	\$76,502	\$95,267	65%
	C44(2)/C51(2)	\$60,688	\$70,550	\$80,412	\$100,135	65%						
	C44(3)/C51(3)	\$64,330	\$74,784	\$85,237	\$106,145	65%						
Grade C45/C52	C45(1)/C52(1)	\$62,262	\$72,380	\$82,497	\$102,733	65%	104/200	\$61,785	\$72,597	\$83,409	\$105,034	70%
	C45(2)/C52(2)	\$65,997	\$76,722	\$87,447	\$108,896	65%						
	C45(3)/C52(3)	\$69,958	\$81,327	\$92,695	\$115,431	65%						
Grade D61	D61(1)	\$67,711	\$78,714	\$89,717	\$111,723	65%	105/201	\$66,054	\$77,613	\$89,173	\$112,292	70%
	D61(2)	\$71,774	\$83,437	\$95,100	\$118,426	65%	106/202/300	\$70,638	\$83,000	\$95,362	\$120,085	70%
	D61(3)	\$76,080	\$88,443	\$100,806	\$125,532	65%						
Grade D62	D62(1)	\$73,636	\$85,601	\$97,567	\$121,499	65%	107/203/301	\$75,576	\$88,802	\$102,028	\$128,479	70%
							108/204/302	\$77,405	\$90,950	\$104,496	\$131,588	70%
							205/303	\$82,707	\$97,181	\$111,655	\$140,602	70%
							206/304	\$88,373	\$103,839	\$119,304	\$150,235	70%
							305/400	\$94,426	\$110,951	\$127,475	\$160,524	70%
							306/401	\$100,894	\$118,551	\$136,207	\$171,520	70%
							402	\$107,795	\$126,659	\$145,524	\$183,252	70%
							403	\$115,179	\$135,336	\$155,492	\$195,805	70%
							404	\$123,058	\$144,594	\$166,129	\$209,199	70%
							405	\$131,488	\$154,498	\$177,508	\$223,529	70%
							500	\$140,482	\$165,066	\$189,650	\$238,819	70%
							501	\$150,113	\$176,383	\$202,653	\$255,192	70%
							600					

Job	Grade	Step 0	Step 12
Corrections Officer-4125	CR213	\$31,673	\$50,709
Corrections Officer Senior	CR223	\$34,206	\$54,765
Corrections Officer Corporal	CR243	\$40,363	\$64,623
Classification Officer	CR253	\$43,681	\$69,935
Corrections Officer Sergeant	CR323	\$43,681	\$69,935
Corrections Officer Lieutenant	CR423	\$51,662	\$82,712
Deputy Sheriff	SH213	\$34,028	\$54,481
Deputy Sheriff Senior	SH223	\$38,777	\$62,083
Deputy Sheriff Corporal	SH243	\$43,676	\$69,926
Deputy Sheriff Sergeant	SH323	\$46,989	\$75,231
Deputy Sheriff Lieutenant-4904	SH423	\$52,969	\$84,805
Deputy Sheriff Lieutenant (Appointed)	SH101	\$52,969	\$84,805
Firefighter I	FF213	\$34,246	\$54,829
Firefighter II	FF223	\$36,837	\$58,978
Firefighter III	FF233	\$39,633	\$63,454
Firemedic	FF233	\$39,633	\$63,454
Firefighter Driver/Engineer	FF243	\$42,649	\$68,282
Firefighter Lieutenant	FF323	\$45,900	\$73,488
Community Risk Reduction (Lieutenant)	FF322	\$43,882	\$70,257
Firefighter Captain	FF423	\$52,392	\$83,881
Firefighter Inspector	FI242	\$38,430	\$61,528
Fire Inspector Senior	FI252	\$41,793	\$66,911
Fire Inspections Captain	FI423	\$52,392	\$83,881
Fire Investigator	FI243	\$40,736	\$65,220
Fire Investigator Senior	FI253	\$44,298	\$70,923
Fire Investigation Captain	FI423	\$52,392	\$83,881
Fire Planner I	FP411	\$42,878	\$68,649
Fire Planner II	FP421	\$46,628	\$74,653
Fire Planning Manager	FP521	\$59,971	\$96,016
Police Officer	PL213	\$36,074	\$57,755
Police Officer Senior	PL223	\$38,777	\$62,083
Police Officer Corporal	PL243	\$43,676	\$69,926
Police Pilot	PL253	\$44,298	\$70,923
Police Officer Sergeant	PL323	\$46,989	\$75,231
Police Officer Lieutenant	PL423	\$52,969	\$84,805
Police Aviation Manager	PL433	\$56,977	\$91,223

Hourly rates are based on a 2080 schedule.
Revised January 4, 2014

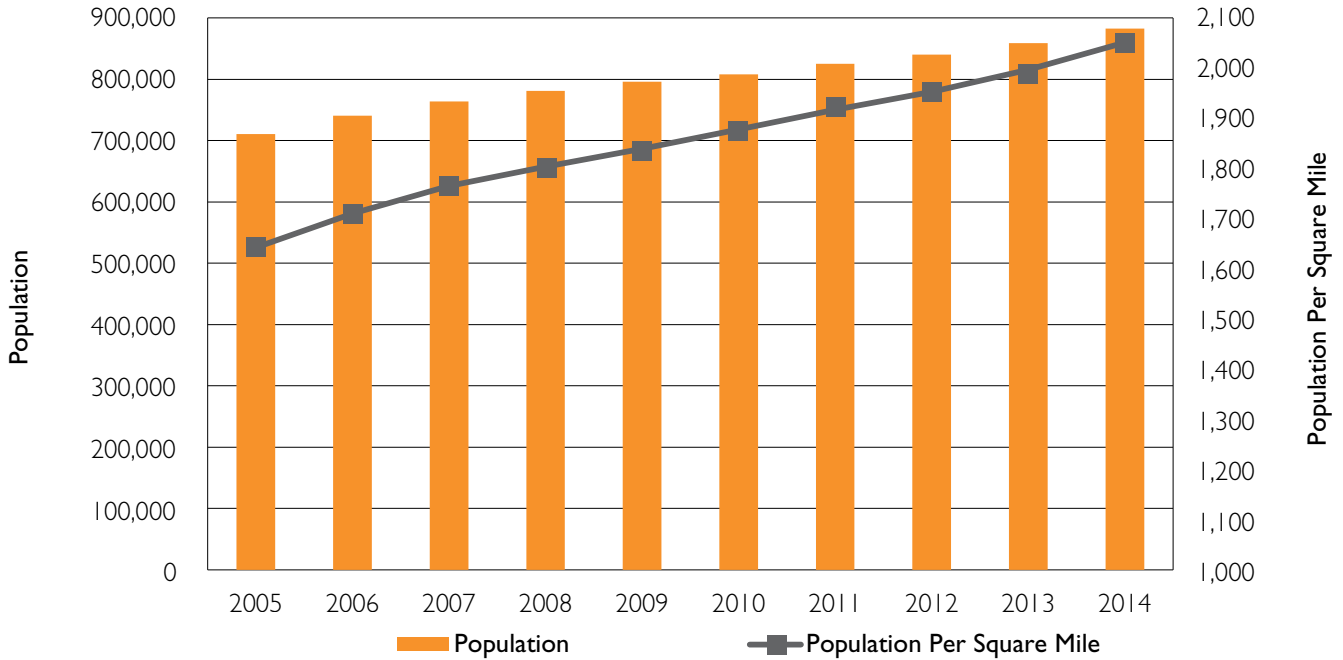
Authorities, Boards, and Committees

There are numerous Authorities, Boards, 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, and securities, etc., to fund capital facilities construction, acquisition, or equipment.

911 Advisory Committee
Airport Authority
Arts Facility Authority
Board of Commissioners
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Evermore Community Improvement District
Family and Children Services Board
Georgia BioScience Joint Development Authority
Gwinnett Animal Advisory Council
Gwinnett Citizen Corps Council
Gwinnett Convention and Visitors Bureau
Gwinnett County Public Employees Retirement System
Gwinnett County Public Employees Retirement System – Audit Committee
Gwinnett County Public Employees Retirement System – Investment Committee
Gwinnett County Public Library Board of Trustees
Gwinnett Historical Restoration and Preservation Board
Gwinnett Place Community Improvement District
Gwinnett Transit System Advisory Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Gwinnett Village Community Improvement District
Hospital Authority
Housing Authority
Human Relations Commission
I-85 Alternative Analysis Study Policy Advisory Committee
Investment Committee
Licensing and Revenue Board of Appeals
Lilburn Community Improvement District
Merit Board
Partnership for Community Action
Planning Commission
Public Facilities Authority
Purchasing Policy and Review Committee
Recreation Authority
Redevelopment Agency
Region Three Department of Behavioral Health and Developmental Disabilities (DBHDD)
Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2009
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2014
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals

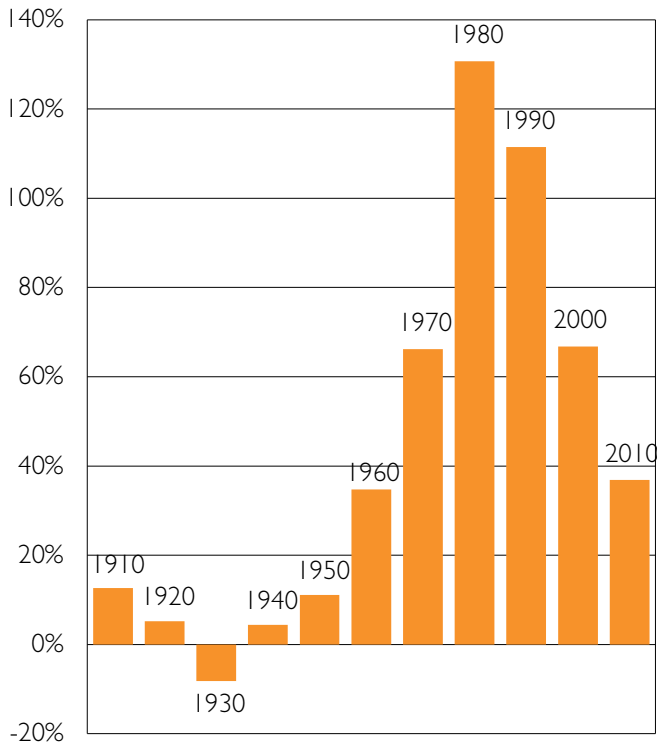
Population Density Continues to Rise in Gwinnett

Sources: U.S. Census. 2014 population estimate from Gwinnett County Financial Services/Planning and Development



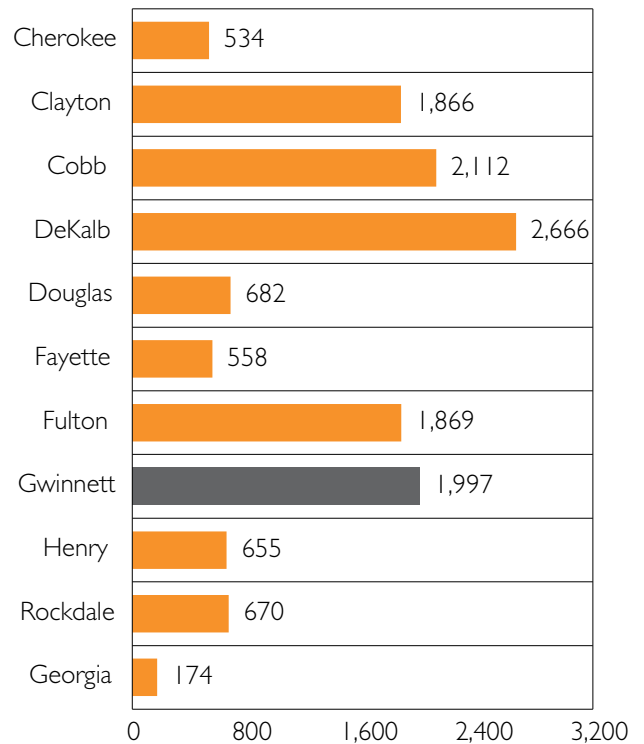
Percent Change in Gwinnett's Population Each Decade

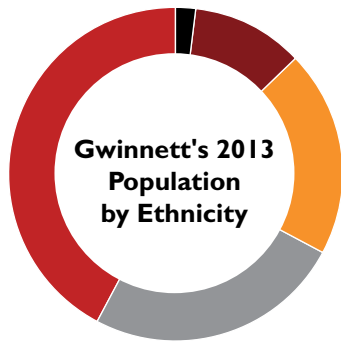
Source: U.S. Census



Population Density Per Square Mile

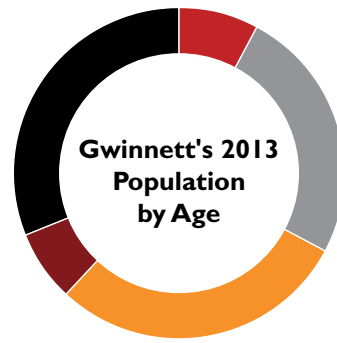
2013 Estimates
Source: U.S. Census





- White: 42%
- Black: 25%
- Hispanic: 20%
- Asian: 11%
- Other/Multi: 2%

Source: U.S. Census

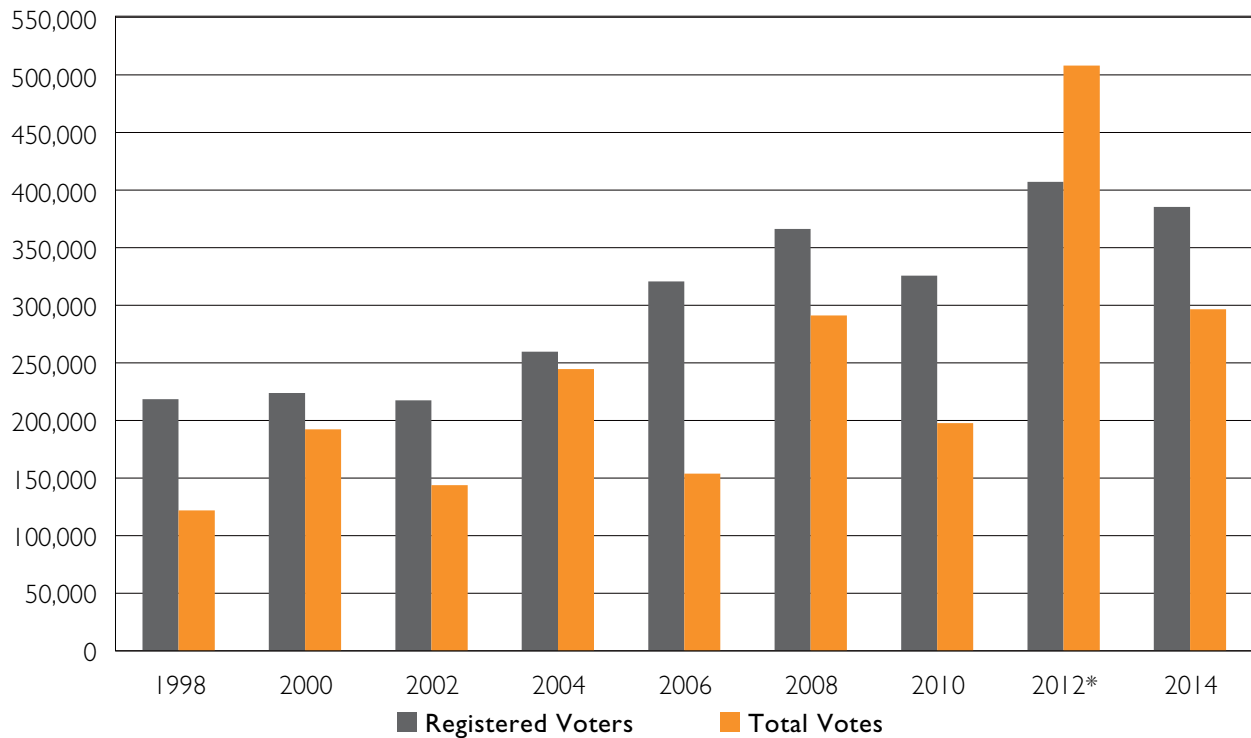


- Less than 20 Years: 31%
- 20 – 24 Years: 7%
- 25 – 44 Years: 29%
- 45 – 64 Years: 25%
- 65+ Years: 8%

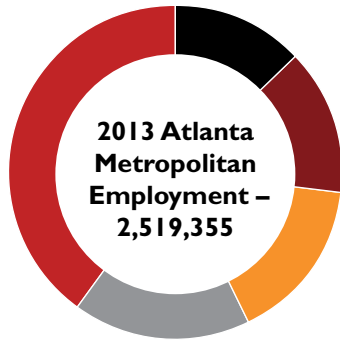
Source: U.S. Census

Gwinnett County General Elections Registration and Turnout

Source: Gwinnett County Elections

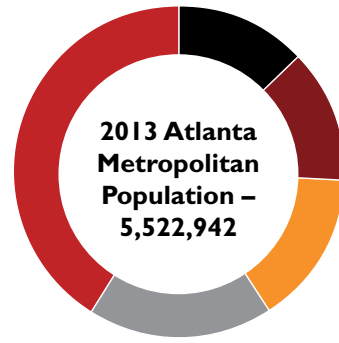


*2012 includes three special elections and five scheduled elections.



- All Others: 40%
- Fulton: 17%
- Gwinnett: 16%
- Cobb: 14%
- DeKalb: 13%

Source: Georgia Department of Labor

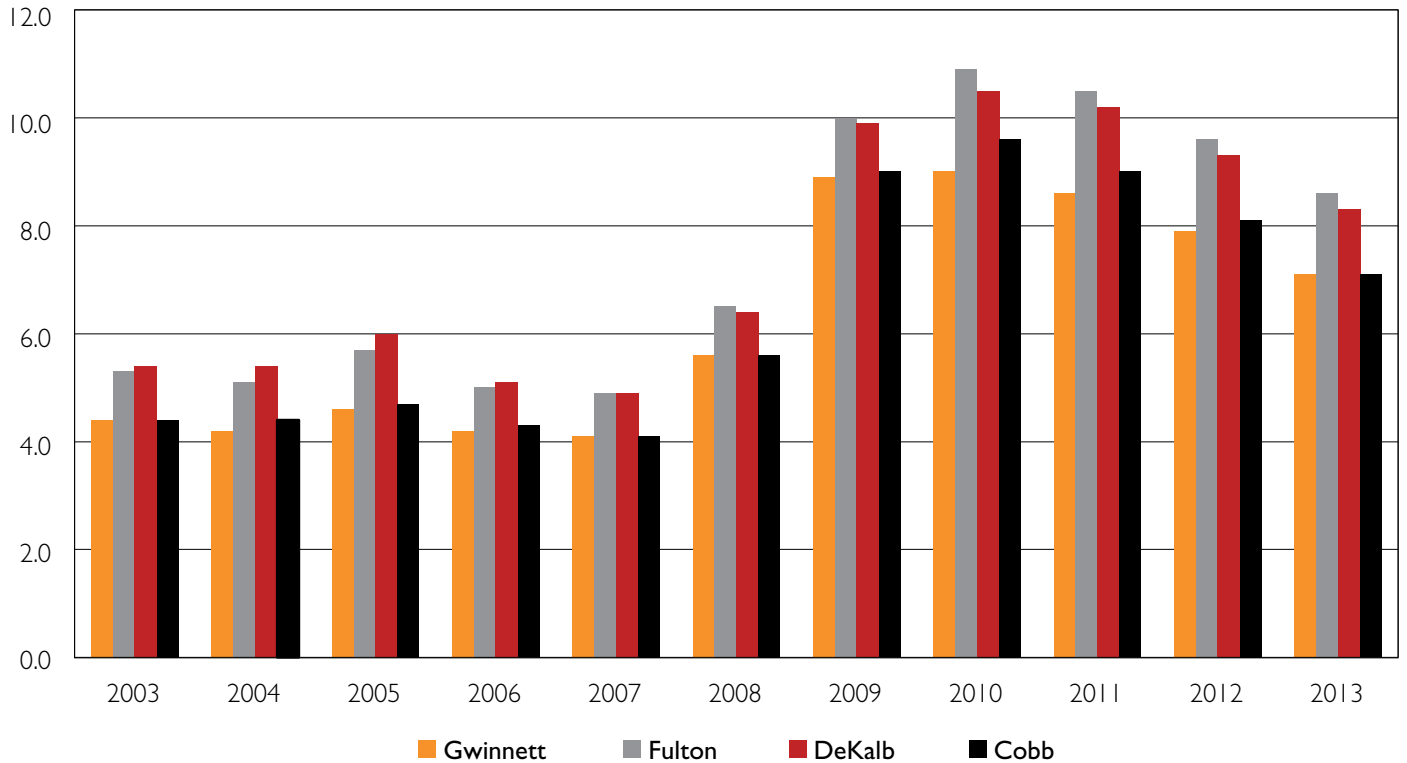


- All Others: 41%
- Fulton: 18%
- Gwinnett: 15%
- Cobb: 13%
- DeKalb: 13%

Source: U.S. Census

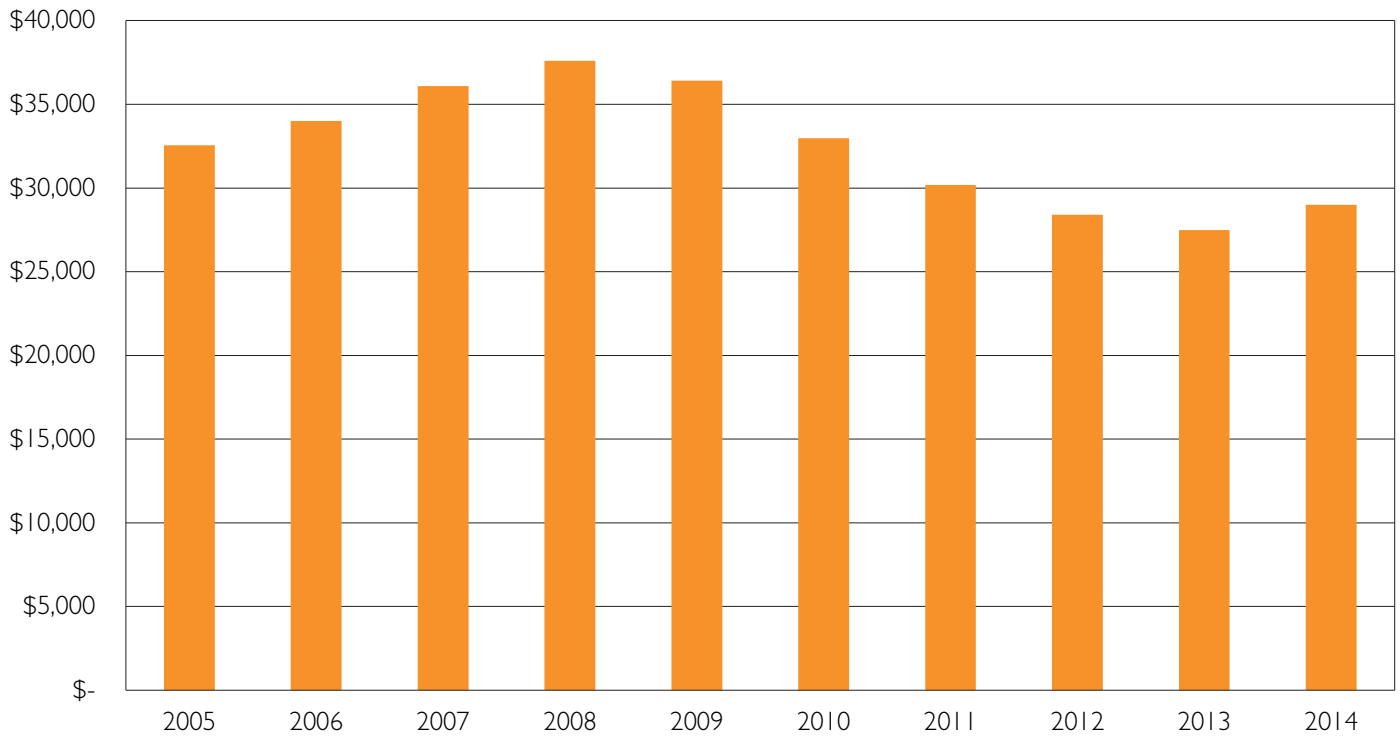
Metro Unemployment Rates

Source: Georgia Department of Labor



Net General Fund Digest Value Per Person in Dollars (40 percent)

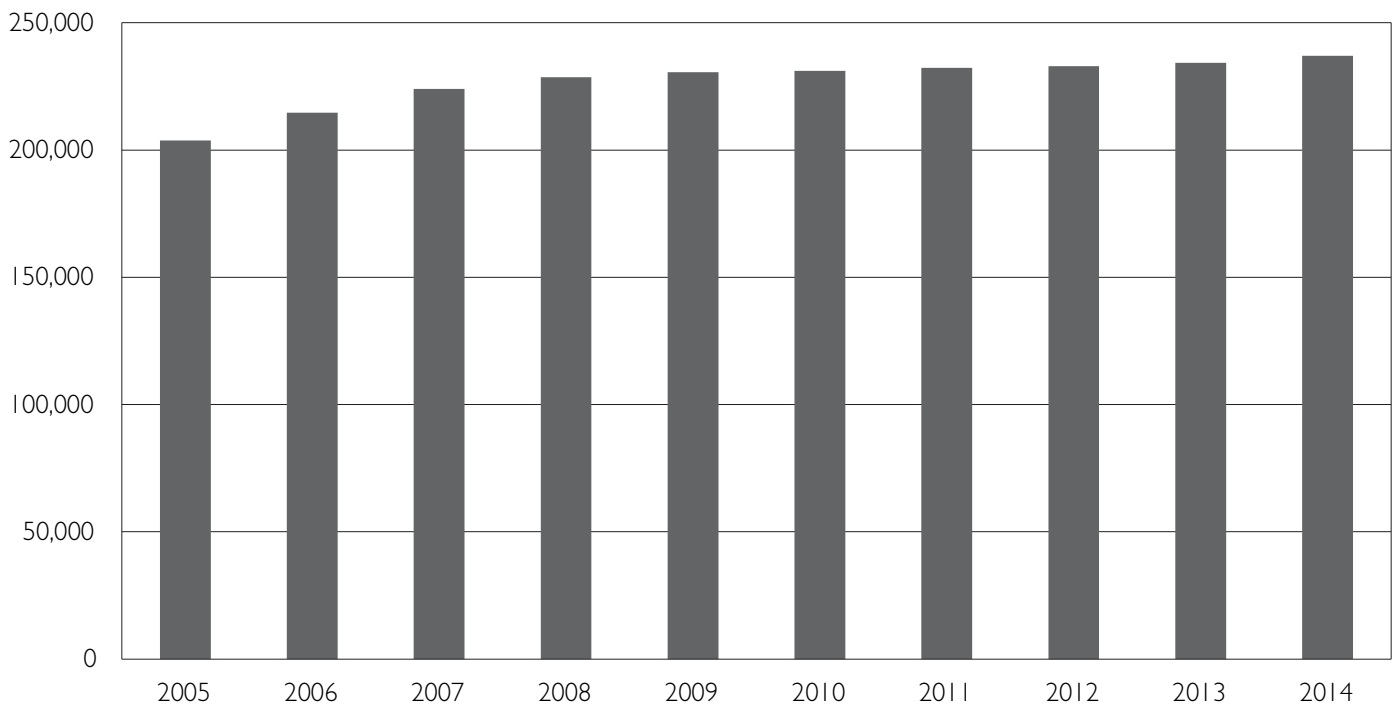
Source: Gwinnett County Department of Financial Services



Number of RI Property Classifications in Gwinnett

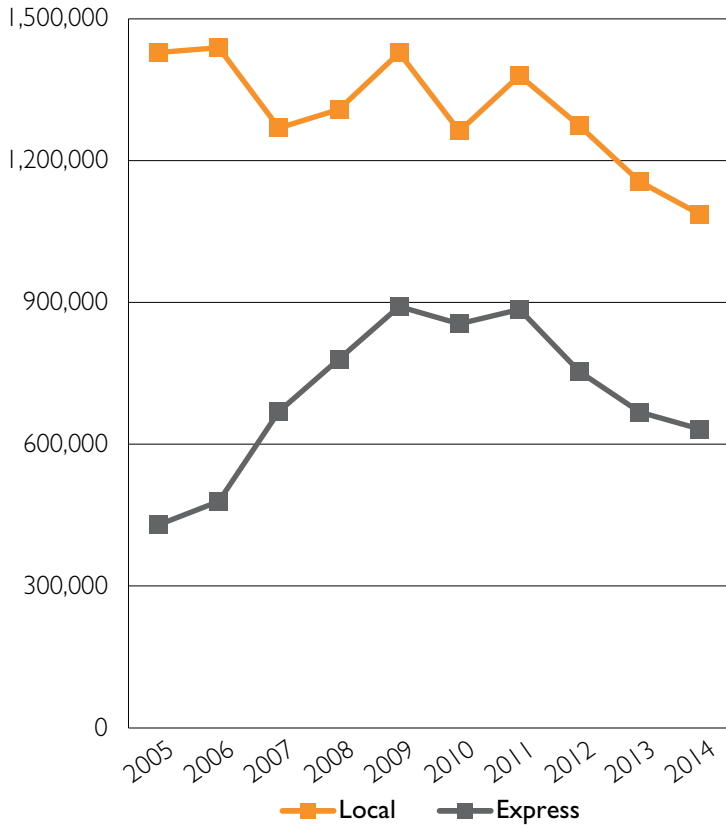
Source: Tax Assessor's Office

(Note: RI's are an approximation of the total number of houses.)



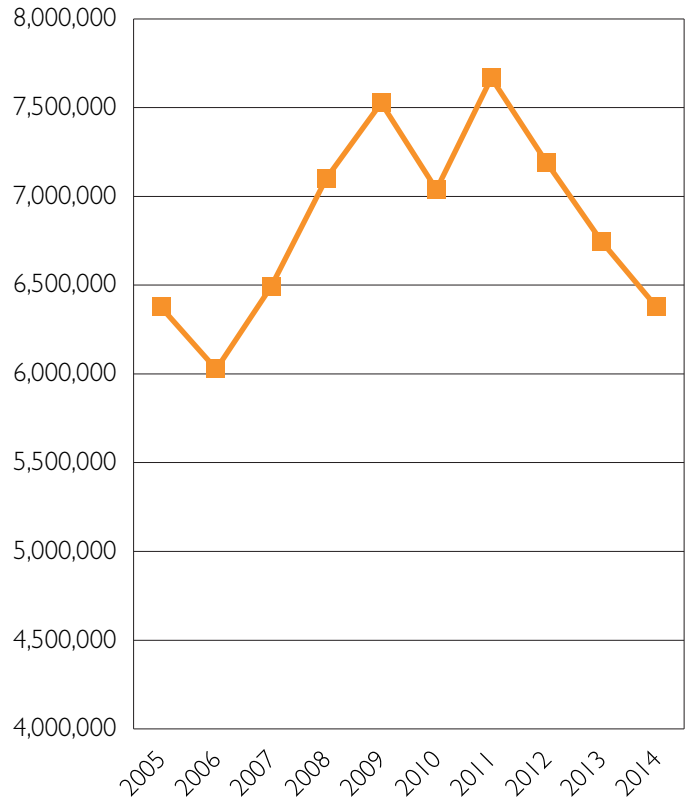
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Department of Transportation



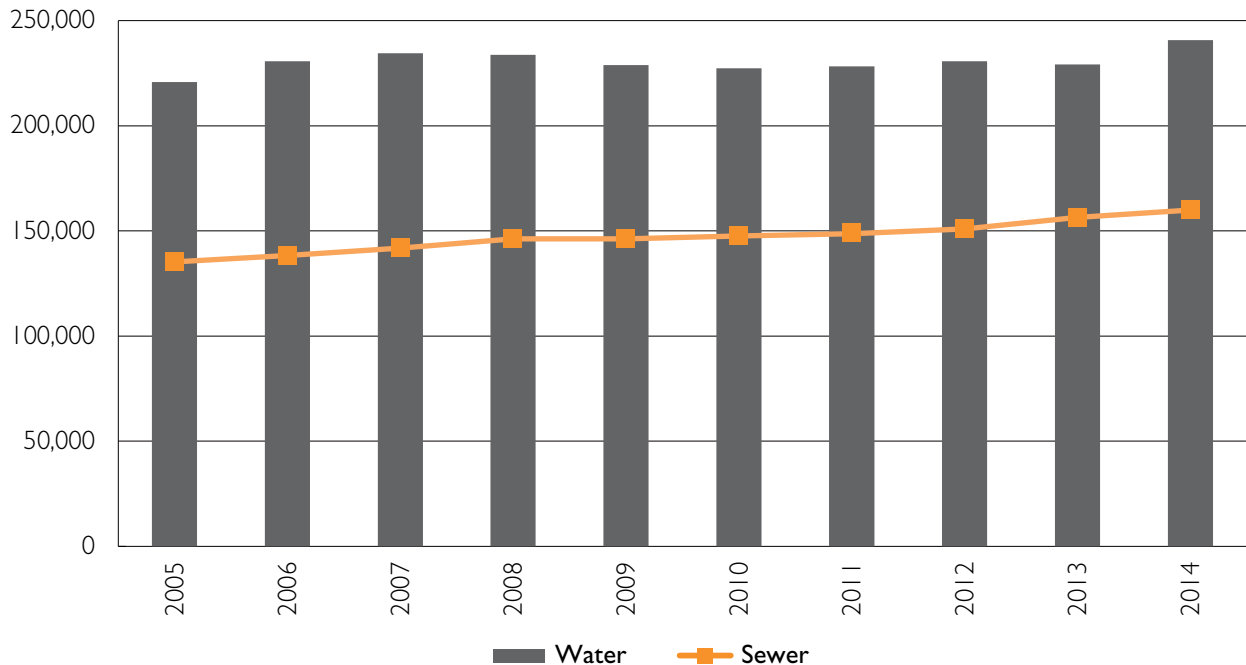
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Public Libraries



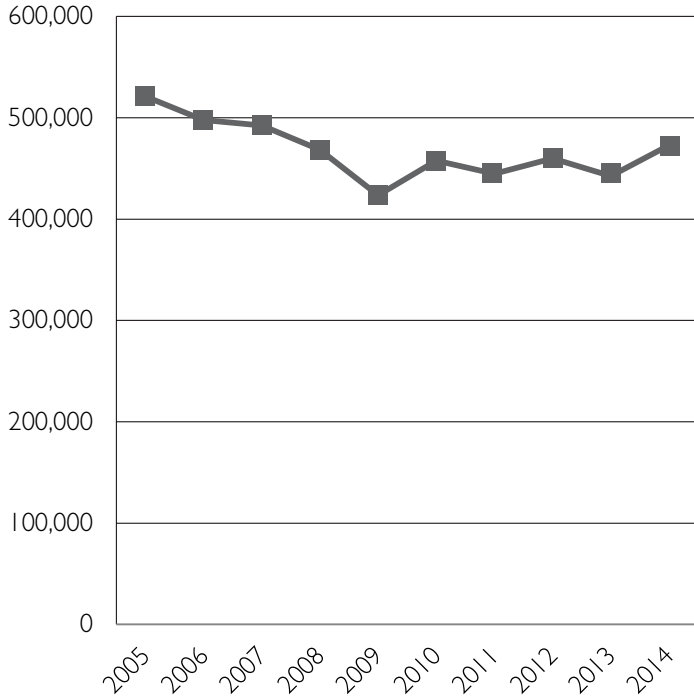
Gwinnett County Water and Sanitary Sewer Customers

Source: Gwinnett County Department of Water Resources



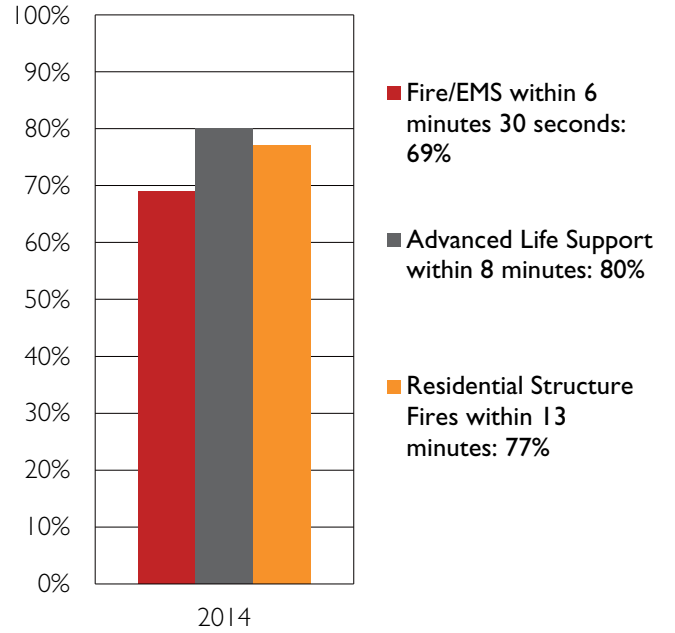
E-911 Calls Received

Source: Gwinnett County E-911



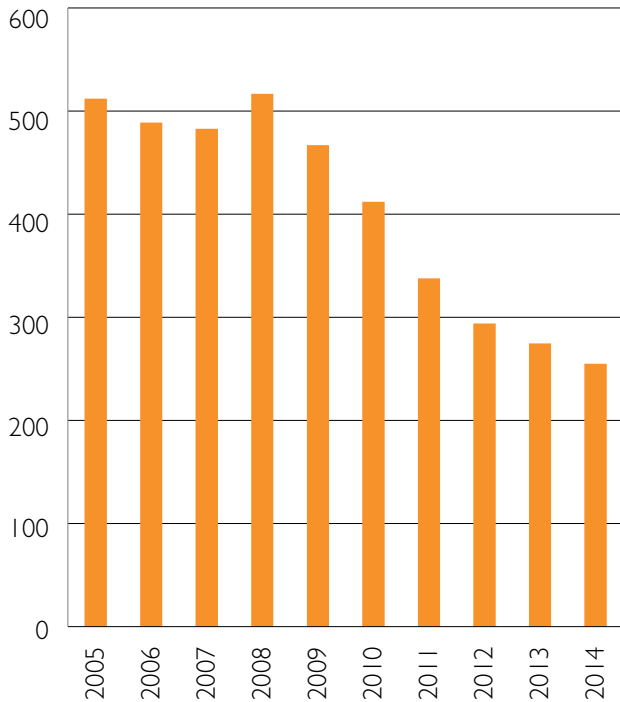
Emergency Response Times from Enroute to On Scene

Source: Gwinnett County Fire and Emergency Services



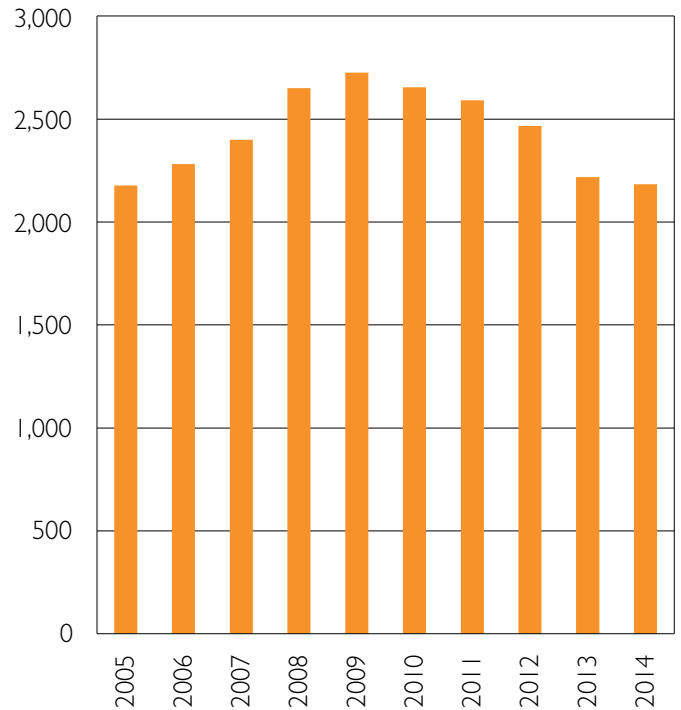
Average Inmate Population Gwinnett County Correctional Complex

Source: Gwinnett County Corrections Department



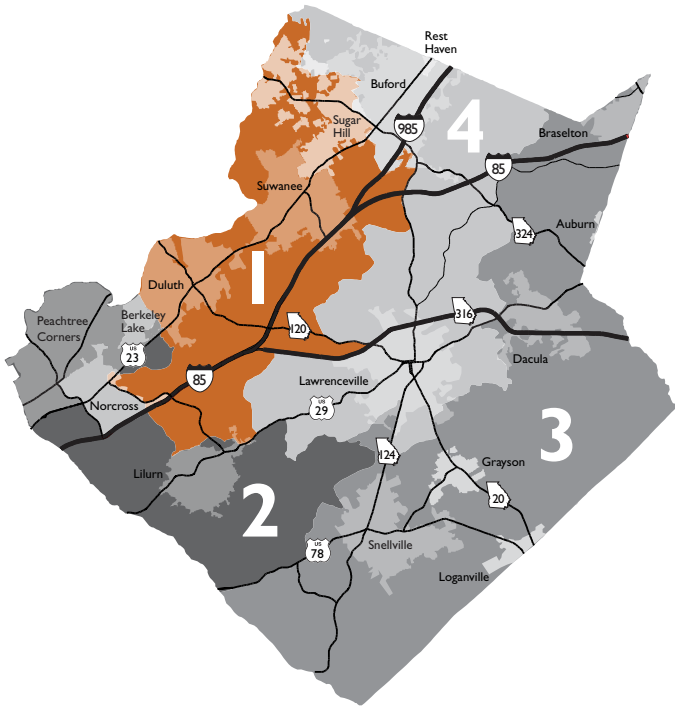
Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Department

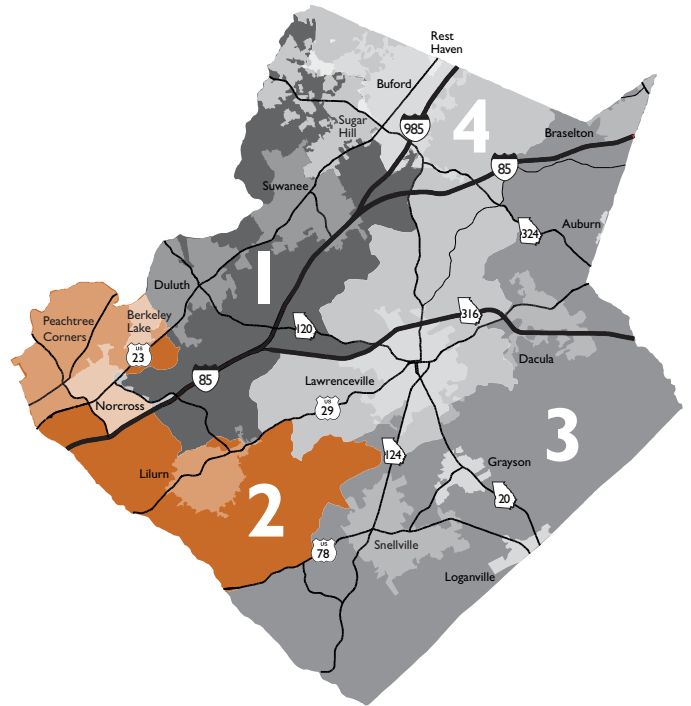


Commission Districts

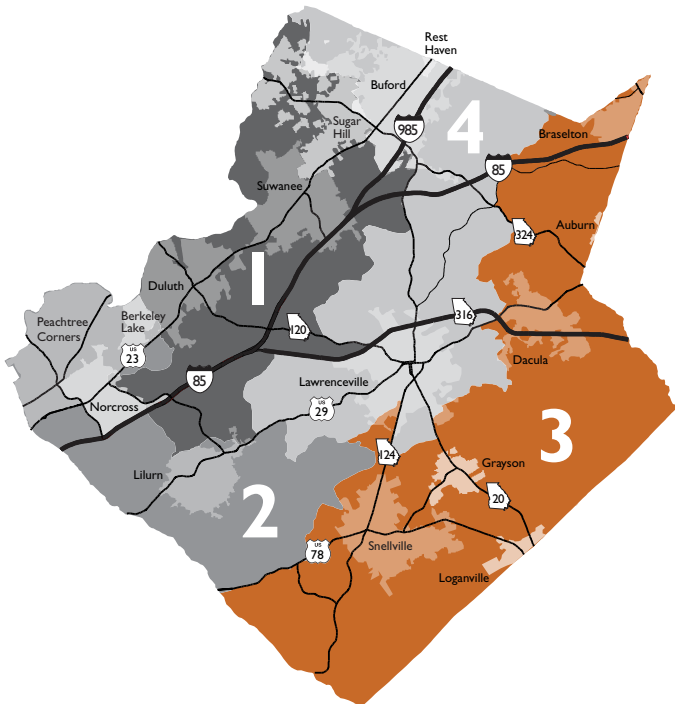
Commission District 1
Jace Brooks



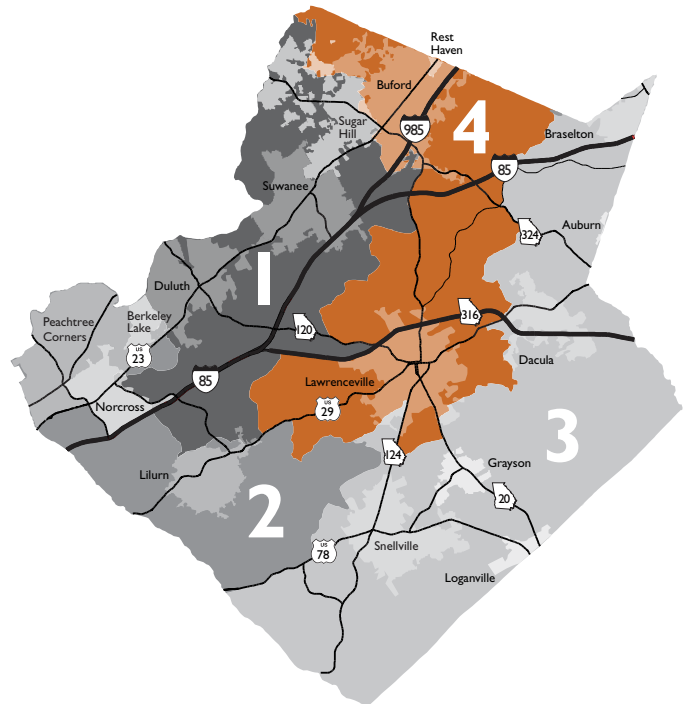
Commission District 2
Lynette Howard



Commission District 3
Tommy Hunter



Commission District 4
John Heard



ABOUT THE COVER



Fire and Emergency Services – Community Risk Reduction

Through aggressive public education initiatives, Gwinnett County Department of Fire and Emergency Services implemented an award-winning home safety survey and smoke alarm program countywide. Since the program's inception, 819 home surveys have been conducted with 3,284 smoke alarms installed in at-risk homes. The success of the program is due to the unwavering commitment to public safety from County leaders, fire officials, and community partners. Citizen volunteers, professional firefighters, and fire safety educators work in unison to make the home environment safe for all county residents. The department's home safety survey and smoke alarm program is featured in a national fire service Vision 20/20 promotional campaign and is considered a model for agencies throughout the country. The Department of Fire and Emergency Services makes continuous strides in identifying fire and life safety issues within the community and initiating programs to change behaviors that contribute to unsafe home and work environments.



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Department of Financial Services

Editing, Layout and Design, and Photographs:
Communications Division

Created:
Spring 2015

We would like to express our appreciation to the department directors and elected officials, the Financial Services staff, the Communications staff, and staff members in other departments for their exceptional contributions to the preparation of this document.

Questions about this document?

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