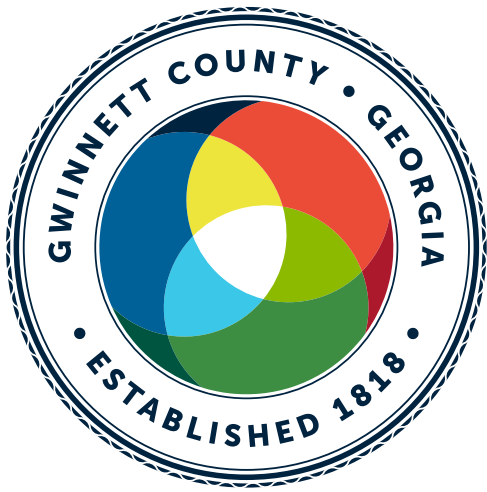




Gwinnett
2018
BUDGET DOCUMENT

GWINNETT COUNTY
GEORGIA



2018

BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Charlotte Nash
Chairman



Jace Brooks
District 1



Lynette Howard
District 2



Tommy Hunter
District 3



John Heard
District 4

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DID YOU KNOW

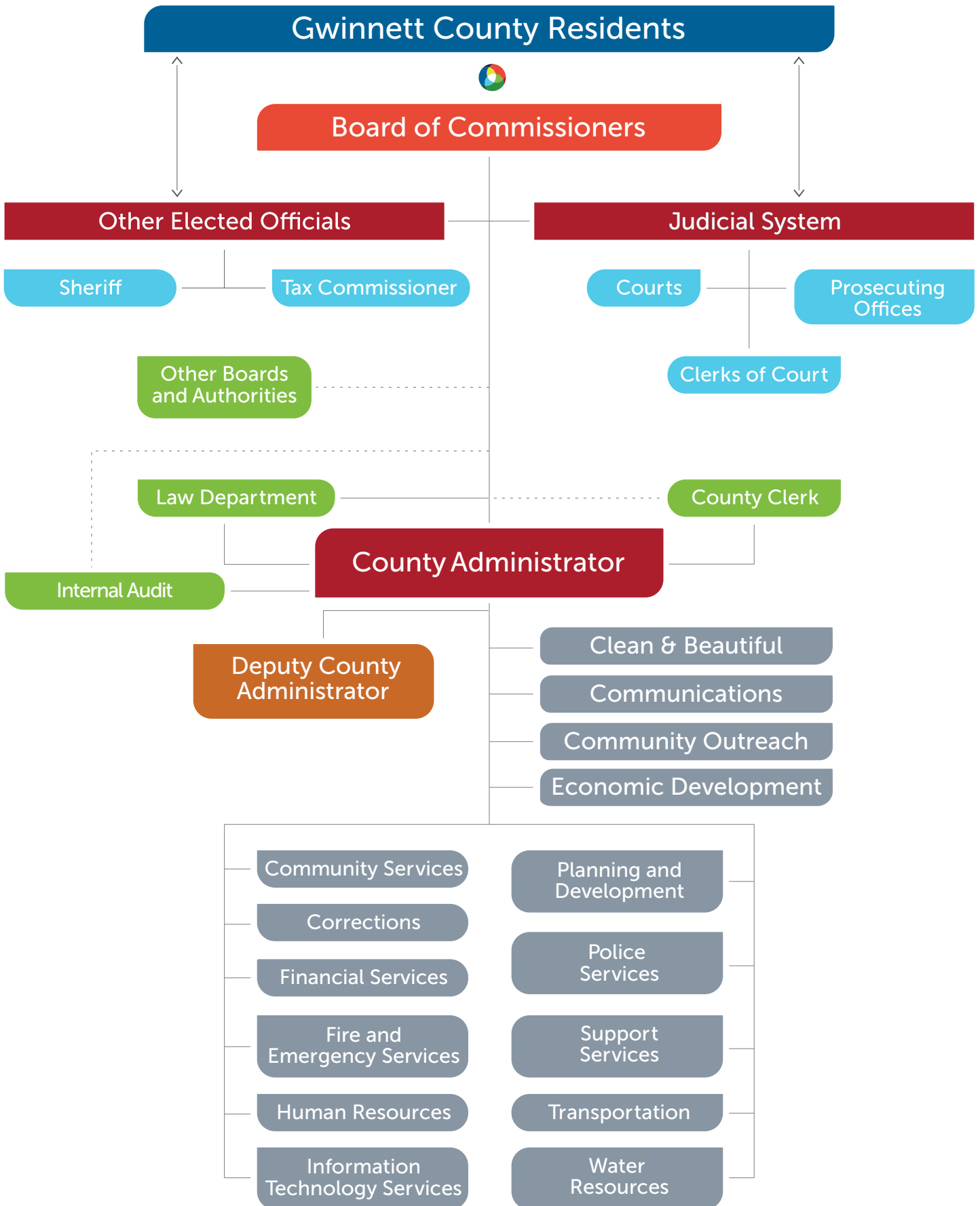
Gwinnett County was named for Button Gwinnett, one of the signers of the Declaration of Independence, but he never set foot in Gwinnett.

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

Tina Fleming, *Director*

Corrections

Darrell Johnson, *Warden*

Financial Services

Maria Woods, *CFO/Director*

Fire and Emergency Services

Chief Casey Snyder

Human Resources

Sheryl Dallas, *Director*

Information Technology Services

Abe Kani, *Director/CIO*

Planning and Development

Kathy Holland, *Director*

Police Services

Chief Butch Ayers

Support Services

Angelia Parham, *Director*

Transportation

Alan Chapman, *Director*

Water Resources

Ron Seibenhener, *Director*

ELECTED OFFICIALS

Clerk of Court

Richard T. Alexander Jr.

District Attorney

Danny 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

Tom Davis

Warren 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*

Tadia D. Whitner

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, 2017. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Gwinnett County
Georgia**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

Executive Director

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



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 possibly at the Elisha Winn house that Robert Allen appears to have been renting before setting up in Buford. 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 workers. 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. Also it was around this time that key decisions by federal, state, and local leaders paved the way for some of our greatest opportunities, including the expansion and growth of what is now Hartsfield-Jackson International Airport, the creation of Lake Lanier, and the completion of I-85 from Atlanta to South Carolina, right through the middle of Gwinnett.

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 approved 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.

Population

According to estimates by Woods & Poole, the County's population was estimated at approximately 938,799 in 2017, and its population is expected to reach more than one million by the year 2020.



Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. The county's population in 2017 stood at an estimated 938,799, up more than 20 percent from 2008. Today Gwinnett County is the second most populous county in the state of Georgia (*Sources: Woods & Poole and U.S. Census Bureau*).

From December 15, 2017, through December 15, 2018, the County will be organizing a bicentennial celebration to celebrate and further Gwinnett's legacy. The County will commemorate 200 years of history by paying homage to a shared history, recognizing and remembering the people who made and make our community great, and highlighting the vision for a promising future.

While celebrating the past, officials are looking forward with a re-branding campaign that consists of a new seal, logo, and slogan. Government stationery, documents, vehicles, buildings, and the website are breaking out the new colors and circular shapes with interconnected crescents. The brand resembles a colorful kaleidoscope that symbolically encompasses the desired image our County – a business friendly environment catering to our unique blend of many people, nations, ages, religions, cultures, education levels, professional skills, and life perspectives. At the heart of the kaleidoscope resides a unifying crest, a symbol of our integrity and a token of our unwavering mission to make life better for the people of Gwinnett. The circular shape also includes three overlapping crescents that represent Gwinnett's three main water basins. The county's new slogan, "Vibrantly Connected," denotes the collaboration between the diverse people working to make Gwinnett a better place and our network of roads that keep us connected nationally and globally.

PUBLIC SAFETY

The Gwinnett County Police Department has an authorized strength of 848 sworn officers, supported by 280 non-sworn employees. The department has attained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Approximately 5 percent of more than 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. First in 2013 and again in 2016, the Gwinnett County Police Department is one of the few police agencies nationwide to receive the Accreditation with Excellence Award, the highest level of accreditation. The department's goals in 2018 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.

The Gwinnett County Department of Fire and Emergency Services responded to 79,651 calls for assistance in 2017. The department has 952 authorized personnel and operates 31 strategically located fire stations including 31 engines, 11 ladder trucks (with one budgeted in 2018), and 29 Advanced Life Support (ALS) medical units (with two budgeted in 2018). Specialty teams are trained to respond to situations involving hazardous materials, technical rescue, swiftwater rescue, and mass casualty incidents. The department operates with a service model that integrates fire suppression, emergency medical response, and community risk reduction efforts. This model enables the department to operate at a high and efficient level and ensures that the organization can meet its main goal and objective of optimal service delivery. On March 22, 2017, the department was awarded the Center for Public Safety Excellence and the Commission on Fire Accreditation International accreditation. In addition, the Insurance Service Office (ISO) also elevated the department's Public Protection Classification score to a 2 rating, which was effective August 1, 2017.

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.

The Gwinnett County Sheriff's Office has an authorized strength of 559 sworn officers supported by 164 non-sworn employees. The office continually strives to maintain the highest law enforcement standards possible and is committed to providing the community with professional, efficient law enforcement through well-trained employees and up-to-date technology. The Sheriff's Office is a state certified agency responsible for constitutional duties that include operation of the county jail, court security, arrest warrant service, civil order service, sex offender registry, family violence orders, and general law enforcement. Additional information about the Gwinnett County Sheriff's Office is available at www.gwinnettcountysheriff.com.



TRANSPORTATION

Gwinnett County's infrastructure includes more than 2,550 miles of roads, with more than 700 signalized intersections. The 2018 Capital Budget and 2019 – 2023 Transportation Capital Improvement Program totals approximately \$478.7 million.

In 2017, the County completed 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 managed the state-funded construction. The project includes widening from two lanes to four lanes with a depressed median.

The third 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.

In 2017, the airport continued design work on an extension of the northern taxiway resulting in two full-length parallel taxiways on both sides of the runway, which limits the need for aircraft to cross the runway and decreases the chances of a runway incursion.

In 2017, the department completed an update to the *Comprehensive Transportation Plan* and initiated a *Comprehensive Transit Development Plan*.

In 2018, the County will begin construction on the widening of Cruse Road from Club Drive to Paden Drive, the intersection and bridge replacement on US 29/SR 8/Winder Highway at Dacula Road, and will begin engineering on the new interchange at McGinnis Ferry Road and I-85.

In 2018, the County will complete engineering and right-of-way acquisition for the new interchange on SR 324/Gravel Springs Road at I-85. Georgia DOT plans to let the project to construction late in the year.

Gwinnett County Transit operates five express bus routes during morning and afternoon peak travel times Monday through Friday and six local bus routes all day Monday through Saturday. 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 and Emory/CDC area. 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. The transit system is operated using 43 express coaches, 32 local buses, and 7 paratransit vehicles. In 2017, the transit system transported over 1.4 million riders on express, local buses, and paratransit.

EDUCATION

Gwinnett County Public Schools (GCPS) is the largest school system in Georgia, and it continues to grow. In the 2017 – 2018 school year, the district is projected to serve 180,186 students. Of the Gwinnett County residents, one in every five is a GCPS student. With approximately 23,300 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia.

GCPS is made up of 139 schools, including 80 elementary schools, 29 middle schools, 21 high schools, and nine other educational facilities/schools – Gwinnett Online Campus; GIVE Center East and GIVE Center West, alternative programs for middle and high school students; the International Transition Center; Maxwell High School of Technology; New Life Academy of Excellence; North Metro Academy of Performing Arts; and two schools for special education. The largest schools by number of students and by level are Norcross High, North Gwinnett Middle, and Jackson Elementary. In fiscal year 2018, the average annual cost to educate one student is \$8,853. And, for fiscal year 2018, the school board adopted a \$2.092 billion budget. GCPS is one of only 17 school districts in the nation with a triple-A bond rating.



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. In addition, GCPS offers its students cutting-edge opportunities to learn. One such example is a four-story fire training tower built on the Maxwell High School of Technology campus. Partnering with the Gwinnett County Board of Commissioners, the school district hopes through a collaborative effort to offer high school students breathing apparatus training, maze training, ladder training, and other life-saving techniques. Educating the next generation of firefighters will provide county residents with an increasingly skilled workforce. As of November 2017, Gwinnett County Fire and Emergency Services has hired 12 former Maxwell students. GCPS also partners with Gwinnett Medical Center to provide academic support to various Medical and Health Science programs offered through the school system’s Career and Technical Education programs, including medical-related academies at six high schools. Schools and healthcare are essential building blocks for our county’s communities.

The academic achievements of GCPS are numerous. To date, the GCPS Class of 2017 is the most decorated. The class included 3,092 honor graduates. During their high school career, 6,982 took Advanced Placement (AP) with almost half earning an AP Exam high enough to receive college credit. It is no surprise, therefore, that Gwinnett County Public Schools was named a College Board Advanced Placement District of the Year for being the national leader among large school districts. The Class of 2017 received an average SAT score that was 24 points higher than the national average and 34 points higher than the state average. And, these students were first to take a revised SAT version that prioritized reading and math content to reflect material that would be encountered in college and future work lives. Eighty-five percent of the 12,150 graduates plan to continue their education.

GCPS is a three-time finalist of The Broad Prize for Urban Education in years 2009, 2010, and 2014 and a two-time winner in 2010 and 2014, making it one of the nation’s top urban school districts. For 2018, Niche.com, a website ranking schools by academics, culture and diversity, and teacher performance, rated Gwinnett School of Mathematics, Science and Technology as one of the top 10 public high schools in the United States. Back in November 2015, voters expressed their recognition of the importance of Gwinnett schools as a national leader when approximately 75 percent of those who voted approved the E-SPLOST renewal that began July 1, 2017. The continuation of the one-percent tax already being collected on sales will last another five-year period. The one-percent tax will help fund construction of new schools, renovations to existing schools, and provide technology improvements. For more information on Gwinnett County Public Schools, go to www.gwinnettk12.ga.us.



Gwinnett is also home to several colleges and universities, such as Georgia Gwinnett College, Gwinnett Technical College, the University of Georgia (UGA) Gwinnett campus, DeVry University Duluth Center, Shorter University – Gwinnett campus, and the Georgia campus of the Philadelphia College of Osteopathic Medicine. For students interested in instrumental instruction and the recording arts, the Atlanta Institute of Music and Media can be found in Gwinnett off Breckinridge Boulevard near Duluth.

In May 2008, the University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its current 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 19 graduate credit programs, professional development opportunities, and a small business development center. UGA-Gwinnett is a full service campus conveniently located and thoughtfully designed to help working professionals meet the demands of busy schedules.

Georgia Gwinnett College (GGC) opened its doors as a four-year college in fall 2006. Eleven years later, GGC set a college record with more than 500 students graduating in May 2017. By December, another 475 bachelor’s degrees were awarded in the fall commencement ceremony. This marked a major milestone for this institution by surpassing 5,000 graduates in its 12-year history. Almost 70 percent of GGC students are from Gwinnett, and the college enrolls more Gwinnett students than any other institution. Thirty-seven U.S. states and 126 nations are represented by the student body. GGC’s accessibility to a broad and diverse population is a point of pride for the county. In 2015, 2016, and 2017, *U.S. News and World Report* ranked GGC as the most ethnically diverse regional college in the South, number nine regionally for public schools in the South, and number two in the region for the least student debt. In May 2016, Georgia Gwinnett College was awarded the Gwinnett Chamber of Commerce’s 2016 Impact Regional

Business Award in the education category. This award recognizes organizations impacting economic development and job creation. Since inception, the college has generated more than \$2.7 billion into the local community's economy. As fall 2017 approached, the college announced an economic impact on the community for fiscal year 2016 that totaled up to \$451 million. Between July 2015 and June 2016, GGC employed 4,596 people, and student spending was around \$238.7 million. In March 2017, GGC was one of eight colleges chosen by the Institute of International Education for innovation in international education. Known as a College of Distinction, GGC is the ninth largest and fastest-growing institution in the state and recently added a 15th bachelor's degree. As the school approaches its second decade of existence, hopes are to expand access to public higher education with an increase in dual enrollment and an increase in graduate degrees. In addition, the college and the city of Lawrenceville plan to expand their kindred associations with the arts and education with a visible connection (network). The city of Lawrenceville plans to connect Georgia Gwinnett College and its Downtown District with a college corridor. This will allow for the construction of a 2.2-mile linear park and bring to fruition the vision of Lawrenceville as Gwinnett's own 'college town.'

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. In 1989, Gwinnett Technical College became one of the first technical schools to earn accreditation with the Southern Association of Colleges and Schools Commission on Colleges. Per a recent analysis by WalletHub, the facility was the highest-ranked community college in Georgia and ranked in the top 5 percent nationally. The number of graduates at Gwinnett Tech has risen 73 percent over the last five years. And, the number of awards given has grown by 20 percent. With a 99 percent job placement rate, students are guaranteed a high return on their hours of investment. Today, more than 140 different associate degree, diploma, and certificate programs are offered. Many of these programs are ranked in the top 10 in the nation. Also, 42 transfer agreements with other academic institutions are offered. With private philanthropy, it was the first technical college in Georgia to establish a dedicated Office of Veteran Affairs. The institution was recently named as a top 10 school by *Military Times* and *Military Friendly*. Gwinnett Technical College serves more than 18,000 students annually through credit programs, workshops, continuing education courses, veteran services, and an adult education program. This makes it one of Georgia's largest technical colleges. For a third semester in a row, Gwinnett Technical College recorded its highest enrollment numbers in the college's 33-year history. Up 13 percent from last year, the technical college's student body rose to 8,400 students across the region in fall 2017. The uptick in enrollment is partly attributed to their new campus in Alpharetta-North Fulton that opened in early 2016. New or expanded programs in high-demand fields such as engineering and cybersecurity also contributed to the increase. Participation in the *Move On When Ready* program, a program that allows high school students to earn college credit online and on-campus, has increased as well. Enrollment for this program in fall 2017 was at 1,218, compared to last year's 763 high school students. These numbers are expected to increase with spring enrollment projected at 1,500. Gwinnett Technical College also plans to introduce a Center for Internships and Entrepreneurial Excellence. It will be called Launch Pointe and will provide resources for internships, apprenticeships, networking, and career coaching.

The Gwinnett County Public Library (GCPL) system, established in 1935, has grown to 15 full-service branches. The library system received *Gwinnett Magazine's* Best of Gwinnett 2014 award for the Best Place to Take the Kids. Gwinnett County Public Library system was named a 2017 finalist for an IMPACT Regional Business Award. The library system was recognized as a top innovator in customer service in 2017 with the creation of its Customer Contact Center. And, GCPL was awarded a 2017 Top Workplaces, Workplace Achiever honor by the *Atlanta Journal Constitution*. Georgia Public Library Services recognized Gwinnett's own Hamilton Mill branch as one of the 10 Most Beautiful Libraries in Georgia in 2017.



In its fiscal year 2015 – 2018 Strategic Plan, the Gwinnett County Public Library system identified the following goals: 1) awareness – increase community awareness of the library and its services; 2) outreach and engagement – develop new resources, services, and strategies for meeting the diverse needs of Gwinnett County residents; and 3) community needs – develop the library’s staff and resources to ensure that the library continues to provide relevant service to all residents of Gwinnett County. Inherent to reaching these goals is providing the community with greater choice and flexibility. This means expanding access to library materials, programs, and services with new innovative and creative methods. GCPL has partnered with one of the international library technology companies, Bibliotheca, to become the first library in North America to use a technology that grants customers self-service use of the library outside normal operating hours. This allows the system to expand hours without adding staff time. The pilot program began June 20, 2016, at GCPL’s Lawrenceville headquarters branch. The system automatically controls and monitors entry at the building, self-service at kiosks, and access to public computers. Patrons are finding the service great for casual reading and browsing, hold pick-ups, and computer use. For 2017, the County’s library system launched Connect Gwinnett. Library patrons will be allowed to check out Wi-Fi hotspots from the library. The program is intended to help expand access to technology and create a more equitable distribution of online resources. In addition, Gwinnett libraries are now offering a digital magazine service called Flipster. This service allows patrons to read magazines in digital format on Android, Apple, and Kindle Fire. In addition, the County’s library system has partnered with NASA at My Library to help offer STEM (science, technology, engineering and math) programs to the community and its students. GCPL is the only library system in the state chosen for this program. STEM and interactive learning will be a cornerstone of NASA at My Library. Materials and training will be provided to staff along with how-to-videos, apps, and educational games for patrons. Gwinnett County Public Library is committed to meeting the needs of the whole community when they need resources the most.

Programming attendance at Gwinnett County’s libraries has seen substantial increases over the years, as shown on [page VII:7](#). From 2016 to 2017, attendance went from 373,999 to 655,328. This library user metric refers to attendance at library sponsored events, off-site events such as author signings, and outreach visits to the schools. Computer sessions were up from 1,600,365 in 2016 to 1,890,568 in 2017. Also, Wi-Fi access increased from 687,485 in 2016 to 850,409 in 2017.

GCPL and Gwinnett County Public Schools have partnered together to extend public library resources to students. The partnership, called Branch Out, allows parents to opt in during back-to-school registration. The school system provides information on the student to the library that then allows the library to provide an account for the student using his/her student identification number and a PIN. The hope is to expand access to many online and physical resources – in particular print and digital – to the school children of Gwinnett County. These resources are not currently available through the schools or school media centers. In September 2017, the library system hit a milestone with more than 500,000 registered library accounts in total. And, more than 128,000 of its accounts belong to students who have signed up through the Branch Out partnership. The County’s library system also offers adult students who have aged out of the school system a chance to receive a high school diploma. The library’s Career Online High School is the world’s first accredited, private online school district. In fall 2017 at the Lilburn branch of the Gwinnett County Public Library, the program saw its first graduating class.

BUSINESS ENVIRONMENT

Gwinnett County has been a top job creator in Metro Atlanta for the past decade. According to Nick Masino, Chief Economic Development Officer for Partnership Gwinnett, the county is home to over 35,000 businesses that range in size from sole proprietorships/entrepreneurial startups to multi-billion dollar corporations. In July 2017, *Georgia Trend* Magazine ranked two Gwinnett businesses as the best place to work in Georgia across two separate categories. Duke Realty of Peachtree Corners was ranked first in the Large Employer Category with 200 or more employees. And, the Medicus Firm that is located near Duluth ranked first in the Small/Medium Employer Category with 15 to 199 employees.

The county is quickly becoming a hub for tech jobs in information technology solutions, health care science, and manufacturing. Gwinnett is one of 15 counties located in Georgia’s Innovation Crescent, which spans from the Atlanta airport on one end to the University of Georgia in Athens on the other. Gwinnett County is also home to the corporate headquarters of Waffle House, a well-known restaurant chain famous for its scattered and smothered entrees. In 2017, the County issued 17,727 occupation tax certificates (business licenses).



The county's infrastructure, skilled workforce, and business environment is a draw for many companies. These companies and their employees residing in Gwinnett are afforded a lower cost of living compared to other areas, a moderate climate, and numerous recreational opportunities. Gwinnett County also offers easy access to major interstate highways such as I-75, I-85, and I-20 with proximity to Hartsfield-Jackson International Airport.

Gwinnett is home to almost 900 manufacturing and logistics firms. The county, with its bright workforce, can accommodate these companies as they look for employees with both soft skills and technical skills. In addition, Gwinnett is a major distribution center for a large number of imports and exports. For example, Aluvision, Inc., a leading Belgium manufacture of modular aluminum exhibit systems, chose Gwinnett as the site for its first U.S. location. Carcoustics, a German company and automotive supplier, announced in 2017 that it is investing \$6 million in a new Buford facility over a five-year period. The investment is expected to create 200 jobs and will include manufacturing positions. It should be noted that Carcoustics will be joining almost 100 other German companies that operate in the county.

Gwinnett's first craft brewery opened September 15, 2017. Slow Pour Brewing Company hopes to serve downtown Lawrenceville and Gwinnett as a whole. Located just off the Lawrenceville Square, the business opened with tasting and tours and will grow into distribution.

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. On January 12, 2017, Kaiser Permanente held its grand opening for a new 185,000 square-foot center located near Duluth on Steve Reynolds Boulevard. The facility has the potential to create 800 new jobs by 2020 and serve 10 million customers across eight states. Kaiser Permanente invested almost \$51 million in renovations with the expectation of tapping into Gwinnett's skilled workforce, solid infrastructure, and quality of life amenities. As of March 2017, Crawford & Company, an insurance claims management provider, announced it was moving its global headquarters from Atlanta's perimeter area to Gwinnett's Peachtree Corners. The location was chosen because of its ability to attract technology companies, its community built around live, work, and play, its affordability, and its access to public transportation. Also in 2017 National Compressor Exchange (NCE) announced the grand opening of its new southeastern headquarters in Gwinnett. NCE specializes in HVACR (heating, ventilation, air conditioning, and refrigeration) products. The Gwinnett location will not only serve as a warehouse but as a showroom. Investing in Gwinnett was part of a decision to find a central location to cut down delivery times, provide unmatched product supply, and have easy access to export globally. The county's proximity to an international airport at Hartsfield-Jackson Atlanta and its proximity to the Port of Savannah should make this possible. In what has been called "the world's biggest animal health science deal of the year," Boehringer Ingelheim (BI) moved its U.S. animal health headquarters to Gwinnett. Based in Germany, BI makes such familiar brands as Heartgard and FRONTLINE. The multi-billion-dollar international company's decision to locate in Gwinnett demonstrates the benefits of site selection. Most notable are the county's strategic location, its infrastructure, and its talent base.

Gwinnett County is also growing its commitment to the research and technology industry. Most notable is the expansion of the research and development corridor area along Highway 316 to the Barrow County line. In addition, the County has approved a mixed-use office and retail development on Highway 316 near Dacula and Sugarloaf Crossing. In 2016, Comcast, the nation's largest video, high-speed internet, and phone provider to residential customers, opened its new regional (southeast) headquarters at 6200 The Corners Parkway in Peachtree Corners. The location is a state-of-the-art facility with a high-tech demonstration lab and a Comcast University space for training and continuing education. Comcast is one of Georgia's largest employers. Economic achievements such as these highlight Gwinnett County's skilled workforce and help identify the county as a hub for research, development, and technology in the southeast.



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. Gwinnett is a minority-majority community that has 25 percent of its population born outside of the United States and has a 78.6 percent diversity index. More than 600 internationally-based companies call Gwinnett home. These companies from around the world have provided the ecosystem with a \$78.5 million foreign-direct investment. Gwinnett is prepared to advance in the global marketplace of America's future.

In addition to Gwinnett County's success in attracting businesses to the area, the county has also thrived as a major retail center for more than 30 years. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia (the largest shopping mall in Georgia) in 1999, Sugarloaf Mills (formerly Discover Mills) in 2001, The Forum on Peachtree Parkway in 2002, and The Shoppes at Webb Gin (formerly The Avenue Webb Gin) in 2006. Presently, the County and the Gwinnett Place Community Improvement District are working on plans to revitalize the area around Gwinnett Place Mall. The Mall of Georgia has its own current projects that include work on The Dining Pavilion and The Village renovation. And Sugarloaf Mills recently announced the addition of five new stores that are to include fashion boutiques and a home décor outlet. Gwinnett's charming towns also offer a vast array of restaurants, antique stores, boutiques, gift shops, art galleries, consignment stores, and specialty retail establishments. The main streets of these downtown areas also host numerous concerts and festivals.

Tourism is a growing industry in Gwinnett. Occupancy at the more than 100 hotels located in the county was at 71.5 percent for 2017. With convenient locations and a wide array of accommodations, visitors can find easy access to shopping, dining, sporting events, and meeting/convention services at the county's bundle of hotels. Gwinnett offers full-service hotels at Sonesta Gwinnett Place Atlanta, Hilton Atlanta Northeast, the Atlanta Marriott Peachtree Corners, Holiday Inn Gwinnett Center, and the Embassy Suites Sugarloaf.

Tourism is expected to continue to grow with the county's steady convention business and the large number of professionals who attend. In addition, concerts and sporting events are a natural draw for visitors. According to Georgia Deputy Economic Development Commissioner Kevin Langston, Gwinnett's impact on tourism for the state puts the county among the top 10 in metro Atlanta and along the coastline. More than 12,000 jobs in Gwinnett are tied to tourism. And, Explore Gwinnett, the county's official travel office, is focused on keeping tourism spending above \$1 billion. It is no surprise that the Gwinnett Tourism Education Program was cited as the "Best Hospitality Marketing Program" in Georgia by the governor, Nathan Deal.

The county is likely to see additional tourism growth as a result of the emerging film industry. The county is home to Eagle Rock Studios. Located on Best Friend Road near Norcross, Eagle Rock Studios Atlanta is one of the largest television production studios under one roof in the United States. The building space, a former Kraft warehouse, was converted to house four 30,000 square-foot sound stages. The facility has a direct economic impact on tourism in Gwinnett through trade at local restaurants, hotels, and surrounding businesses. Production crews find overnight accommodations in nearby hotels and have food catered from local businesses to film sets. Gwinnett has recently been the location for a number of scenes in such movies as "American Made," "Baby Driver," "Captain America Civil War," and "Sully."

Productions are being filmed at our Parks and Recreation facilities, the county jail, and the Infinite Energy Center/Arena. The film industry is helping drive development and redevelopment in the county with the multiplier effect. Film crews need living quarters, possible additional retail space, and possible additional studio/educational space. This is helping to fuel what some call a renaissance to the county's downtown areas and improvement districts.



Even the county's student population has made strides in breaking into the growing film industry. College students at Georgia Gwinnett College can now participate in a Cinema and Media Arts degree program. The program is being launched at a time when film and television production is growing exponentially locally. Georgia Gwinnett College grads are looking to get a competitive edge in the movie business.

Production companies find Gwinnett County's easy access to Hartsfield-Jackson International Airport a plus. And, the area's versatility is a major draw. At any place and time, the county can provide filming scouts with such options as downtown parks, rural areas, and warehouses. Gwinnett County is home to commuter communities in both outer rural areas and inner upscale city suburbs. The county's landscape is lined with historic downtown and rustic settings intertwined with new commercial and industrial development. And, the county's award-winning park system provides a variety of sceneries. Gwinnett County is where both the new and the old meet for success.



RECREATION & THE 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 with GCPR's dedication and commitment to a growing and diverse population. Noteworthy is Gwinnett's emphasis on community partnerships and volunteer service. GCPR offers facility rentals and partners with 32 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse to more than 43,000 kids. Parks and Recreation also partners with healthcare providers, Live Healthy Gwinnett, and other Community Services divisions to promote community health and wellness programs. In 2017, GCPR offered 7,967 activities and hosted 11,126 facility rentals.

Currently GCPR operates 50 parks and facilities that include 182 multi-purpose sports fields, 59 tennis courts, 41 outdoor basketball courts, 24 sand volleyball courts, five year-round and seven seasonal aquatic facilities, 10 dog park areas, 135 miles of trails, eight skate complexes, 75 playgrounds, picnic areas, pavilions, fishing lakes, and more.

Gwinnett County continues to place a high priority on greenspace and historic sites. As of 2017, Gwinnett parkland totaled 9,875 acres for both passive and active parks and boasted 11 cultural/historical sites. Natural and cultural resources took on a renewed focus with the addition of management and staff to support environmental conservation, stewardship of public lands, and historic restoration and programming. The dedication to restore Gwinnett's historical buildings and areas can be seen while visiting one of the historic preservation projects such as McDaniel Farm Park, Isaac Adair House, Freeman's Mill Park, and the Yellow River Post Office site.

The Gwinnett Environmental and Heritage Center is a unique partnership between the Gwinnett County Board of Commissioners, Gwinnett County Board of Education Public School system, and the University of Georgia. With the support of the Gwinnett Environmental and Heritage Center Foundation, this 66,000 square-foot educational center is a multi-use history, culture, heritage, and environment facility that hosted six special exhibits and conducted 197,477 educational contact hours in 2017. The center was Gwinnett County's first LEED-certified green building and has one of the nation's largest sloped vegetated roofs.

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.

Gwinnett County offers a wide range of theatre opportunities. Located in Lawrenceville, the Aurora Theatre is recognized for its award-winning dramas, musicals, and comedies. Furthermore, it is acknowledged as Gwinnett's only professional theatre and the second largest professional theatre in the state. Aurora received the Community Impact Award for Performing Arts Organization by *ArtWorks!* Gwinnett in 2014 and the IMPACT Regional Business Award from the Gwinnett Chamber of Commerce in 2015. Also, the

theatre received an award from Governor Deal for its significant contributions to the humanities in late 2016. As of March 2017, Aurora Theatre opened a satellite office behind Central Gwinnett High School to allow for collaborative projects between school, theatre, and community. Well into its 21st season, the theatre received 24 Suzi Bass Award nominations and took home a total of 10 of these top honors at the Annual Suzi Bass Awards in November of 2017. Downtown historic Norcross is home to the Lionheart Theatre Company. Volunteer operated and non-profit, Lionheart is a leading community dessert theatre in the metro area. Equipped with seating for 274 and located at the Buford Community Center, the Sylvia Beard Theatre offers an ideal venue for theatrical performances. Duluth is home to the Red Clay Music Foundry, a 257-seat listening room/music venue. The New Dawn Theater is relocating to the Mall Corners Shopping Center near Duluth and Gwinnett Place Mall. New London Theatre can be found in Snellville and is one of the county's premier community theatres. Each of the facilities allows residents of Gwinnett to enjoy and support the arts within their local neighborhoods.



If looking for a unique music experience, residents can consider attending outdoor concert series offered in a number of the county's cities. Tables and semi-private suites allow event goers an intimate experience, diverse set of music, and great seating. These facilities include Sugar Hill City Lawn and Amphitheater, Suwanee Town Park and Amphitheater, Buford Town Park Amphitheater, Duluth Town Green Amphitheater, and Lawrenceville Lawn and Amphitheater.

Along with the arts, culinary experiences can drive visitor interest. Unique foods and beverages are a draw for local visitors and tourists. Three Gwinnett County restaurants were named to a 2017 list for tastiest dishes in Georgia. The list that was compiled by the Department of Economic Development's tourism division included Umaido, a Japanese restaurant near Suwanee for its spicy miso ramen, Local Republic in Lawrenceville for its pimento cheese, and the 1910 Public House in Lilburn for its burger and fries. Also noteworthy are educational food tours started by Explore Gwinnett, the Gwinnett Convention and Visitors Bureau marketing brand. In 2017, the Seoul of the South tours were opened to the public. The tours deliver participants to Korean restaurants and provide information on Korean culture. Such interactive outings are perfect for families and are a great way to introduce participants to Gwinnett's international food experience.

A quarter of a century ago, county leaders decided Gwinnett needed a facility to host trade and convention activities along with community events. The Infinite Energy Center opened its doors November 27, 1992, and was funded by a Special Purpose Local Option Sales Tax approved by voters in 1988. Presently, the facility is made up of four major parts. The Infinite Energy Center consists of a convention center (Infinite Energy Forum), a performing arts center (Infinite Energy Theater), an arena (Infinite Energy Arena), and an



arts center (The Jacqueline Casey Hudgens Center for the Arts). 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. In June 2016, the Board of Commissioners approved a redevelopment resolution for the center and endorsed Explore Gwinnett's plan to create an atmosphere for the center where people come early and stay late. The six-year, \$950 million SPLOST referendum adopted in November 2016 will contribute \$67.3 million for an expansion of the Infinite Energy Center. County officials note that the center's annual economic effect is at more than \$175 million. Plans are in place to add an outdoor greenspace with an amphitheater, expand conference space, and expand the arena's seating. By mid-2020 the center expects to double its exhibit space. Plans are to construct a four-star hotel with 302 rooms as part of the Infinite Energy Center build out. The design is intended to connect a full-service Marriott to the arena and convention center. North American Properties will be tackling this massive mixed-use development project at the Infinite Energy Center, developing the 110-acre entertainment district into an experience that is unique to Gwinnett County. Using their experience from other mixed-use projects like the Avalon in Alpharetta, North American Properties hopes to create a vibrant shopping, dining, and entertainment destination for county residents. The development, called Revel, is expected to break ground on March 1, 2019.



The Infinite Energy Forum 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 forum has 23 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 Infinite Energy Theater is a 708-seat performing arts theater with superior visibility, 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.

In 2017, the Hudgens Center debuted a new name and logo. It is now known as the Jacqueline Casey Hudgens Center for Art & Learning. Along with the rebranding is an upgraded website and marketing message that reads, "I Heart Art." The center provides a setting with casual elegance and 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 sculpture garden has been named an official Wildlife Sanctuary by the Audubon Society.

The Infinite Energy Arena seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows. The arena includes 36 corporate suites, two-party suites, and club level seats. Since 2003, the arena has been the home of the Atlanta Gladiators (formerly the Gwinnett Gladiators) of the East Coast Hockey League. As of May 2015, the arena welcomed the National Lacrosse League team, the Georgia Swarm, with an introductory press conference. Their inaugural game was held on January 9, 2016. The NLL (National Lacrosse League) plays 18 regular season games followed by the Champion's Cup Playoffs. The Georgia Swarm defeated the two time defending champions to claim the National Lacrosse League's Championship

Cup in June of 2017. In addition, the arena is home to the Legends Football League's Atlanta Steam. With corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. The venue has hosted such entertainers as Carrie Underwood, Justin Timberlake, George Strait, Red Hot Chili Peppers, Enrique Iglesias, Pitbull, Beyonce, and Eric Clapton. Disney On Ice and the NCAA Women's Gymnastics Championships are also hosted at the campus. As of July 2017, Rock 'n' Roll legend Paul McCartney can be added to the list. In celebration of his inaugural Gwinnett performance, the County named a road after the former Beatle.

The Infinite Energy Arena 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. The Infinite Energy Center has established a community outreach program called STARS – Serving Together to Advocate Respect and Service. The program's mission is to contribute to the Gwinnett County community by supporting such organizations as Gwinnett Relay for Life, CURE Childhood Cancer, and Georgia SPCA.

In addition to the Infinite Energy Arena, Gwinnett has other facilities to offer tourists and groups for meeting and conventions. These include BAPS Swaminarayan Hindu Mandir (Temple), Suwanee Sports Academy, and our own Parks and Recreation.

In 2009, the Atlanta Braves' Triple-A affiliate, formerly the Gwinnett Braves, began playing at Coolray Field, located in close proximity to several Gwinnett cities and Interstate 85. 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 2017 season marked the ninth season of play since the stadium opened. Coolray Field has provided the community with hundreds of new jobs, and the team has been active with donations and fundraising for local nonprofit organizations. To further connect with the Gwinnett community and eliminate any confusion with sharing the same name as the Atlanta major league team, the Gwinnett Braves changed their name to Gwinnett Strippers on December 8, 2017. The name change is a local tie-in with Lake Lanier's indigenous fish population of stripers. This Gwinnett hot-spot is one of the best striped bass places in the entire world. Along with the name change, new uniforms and logos were unveiled as well.

In late fall of 2017, it was announced that Atlanta Havoc and United Atlanta FC will bring professional sports teams to Gwinnett County. Arena football will make a comeback to the county with the team Atlanta Havoc playing at the Buford City Arena, and professional soccer will debut at Coolray Field with United Atlanta FC. The Buford City Arena is an ideal location for indoor football with its proximity to the sprawling suburbs, and Coolray Field, known for its excellence as a sporting venue, will be an excellent fit for soccer. With the addition of these two professional sports organizations, Gwinnett County is proud to be home to five professional sports franchises—the Atlanta Gladiators, Georgia Swarm, Gwinnett Strippers, Atlanta Havoc, and United Atlanta FC.

The sports tournament industry is one of the strongest in the county. Every April, Gwinnett County is home to the Champions Tour Tournament for golfers. The three-day tournament is televised in about 200 countries. Some other top events include the Nike Memorial Day Classic, the Adidas International, and the Yong-In Presidential Cup (tae-kwon-do). Sports tournaments contribute tens of millions of dollars in visitor expenditures annually and help raise the county's profile on an international level.

Gwinnett County has often been referred to as "Atlanta's Playground." Within the confines of the county's friendly neighborhoods, one has access to the arts, entertainment, sports, parks/recreation, and great culinary delights. Gwinnett has a little bit of everything to offer its citizens.





HEALTHCARE

Gwinnett Health System (GHS) is the parent company of Gwinnett Medical Center (GMC), Gwinnett Medical Group, and Sequent Health Physician Partners. GHS employs more than 5,300 associates and has more than 800 affiliated physicians serving more than 400,000 patients annually. The healthcare network has repeatedly received national recognition for clinical excellence and ranks in the top 5 percent in the nation for clinical quality. In 2016, GMC received a four-star rating from the Centers for Medicare and Medicaid Services (CMS). It is one of only two hospitals in metro Atlanta to receive a four-star rating or better. Only 17 hospitals statewide have received a five- or four-star rating. The rating is indicative of effective and efficient care for non-emergency health care. In 2017, Nurse.org, a career site for nurses on the web, recognized Gwinnett Medical Center as one of the best hospitals for nurses to work in Georgia. GMC is a nationally-recognized, not-for-profit healthcare network with acute-care hospitals in Lawrenceville and Duluth. Additional facilities include: the Gwinnett Women's Pavilion, the Gwinnett Extended Care Center, Glancy Rehabilitation Center, outpatient health centers, a surgical center, imaging centers, and outpatient physical, occupational, and speech therapy facilities. On September 2, 2015, Gwinnett Medical Center and Northside Hospital announced plans for a merger. Almost two years later in August 2017, both hospitals completed the proposed merger agreement and plan to have the five-hospital combined system operational in early 2018. With Gwinnett Medical Center's programs in cardiac care, trauma care, and sports medicine, and Northside's strength in women's healthcare and cancer care, the two systems will make a great fit in services.

GMC-Lawrenceville, the system's flagship hospital, provides the county's only trauma center and is one of 16 Level II Trauma Centers in the state. This location is also home to the Strickland Heart Center, where patients requiring electrophysiology, cardiac catheterization, and open heart surgery receive treatment. For more than 20 years, GMC has provided expert cardiovascular disease care.

GMC-Duluth is best known for its Sports Medicine Program, Concussion Institute, Center for Weight Management, and Glancy Rehabilitation Center, which offers inpatient and outpatient rehabilitation services. The Concussion Institute is the most advanced center of its kind in the southeast. GMC-Duluth was the first all-digital hospital in north Atlanta. The facility continues to grow and evolve with its surrounding community. One example is offering resources such as Korean-language newspapers to accommodate the growing Korean community in Gwinnett.

Additionally, GMC boasts a graduate medical education program offering family medicine and internal medicine residency programs. This program is designed to address the critical physician shortage in Georgia.

GMC, in an effort to expand community outreach, added its Mobile Sports Medicine and Concussion Care-A-Van that is available to travel out to sports facilities, recreation centers, athletic events, and numerous other sites. The Care-A-Van includes baseline testing and care for sports related injuries. This mobile unit is the first of its kind in the state of Georgia. Gwinnett Medical Center and the Gwinnett County Board of Education partner together to provide sports medicine care at the high school level. Seventy-eight certified athletic trainers along with their team of sports medicine physicians care for more than 42,000 student athletes. The partnership benefits students and helps improve the school experience.

To further accessibility, GMC provides services at the Hamilton Mill location across from Duncan Creek public library in Hamilton Mill Station. This location includes primary care, cardiac care and women's services, and walk-in care and imaging services. In 2016, GMC opened Urgent Care Centers in partnership with ChoiceOne in Sugar Hill and Hamilton Mill. The two facilities offer onsite medication dispensing, along with state-of-the-art imaging technology and equipment. To learn more about how GMC is transforming healthcare, visit www.gwinnettmedicalcenter.org.

Recognized nationally for patient safety with an 'A' grade by the Leapfrog Group's latest safety report, Eastside Medical Center has a team of 1,200 medical professionals and a medical staff of 500 physicians. Eastside's team serves thousands of patients each year – performing surgeries with the latest minimally-invasive techniques, bringing more than 1,500 babies into the world, and handling more than 65,000 emergency room visits. Serving the area since 1980, Eastside Medical Center is a 310-bed, multi-campus medical center offering comprehensive medical and surgical programs. Services at the main campus in Snellville include heart and vascular, neuroscience, cancer, orthopedics, spine, 24-hour adult and pediatric emergency, maternity, women's health, surgery, rehabilitation, and sleep medicine services. Eastside Medical Center's South Campus is just 10 minutes away and provides behavioral health care and rehabilitation services. The Wound Center, an outpatient care center dedicated to the treatment of non-healing wounds, moved to a new location at 2295 Ronald Regan Parkway in 2015. A dedicated Breast Imaging Center is located at 1700 Tree Lane in Snellville, which now offers low dose Genius™ 3D MAMMOGRAPHY™ exams. Using advanced breast tomosynthesis technology, Genius™ exams are clinically proven to significantly increase the detection of breast cancers, while simultaneously decreasing the number of women asked to return for additional testing. The Eastside Medical Group practice, Gwinnett Gynecology and Maternity, aims to meet the growing needs of women in Gwinnett County. Eastside Digital Imaging Center near Loganville 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. Notably, the Joint Commission has accredited Eastside as a Primary Stroke Center. In addition, the hospital has been designated a Bariatric Center of Excellence. A new patient tower opened in 2013 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 November 2016, Eastside was made a designated Lung Cancer Screening Center and the hospital's Comprehensive Diagnostic Imaging Program received accreditation by the American College of Radiology for low-dose CT scanning. As of May 2017, Eastside was given a distinction placing it among the top 5 percent of all short-term acute-care hospitals reporting patient safety data. The hospital was one of 18 in the state of Georgia awarded the 2017 Patient Safety Excellence Award.

Eastside announced in 2017 the addition of a new emergency department at its south campus on Fountain Drive. The hospital also opened three new urgent care centers at Sugarloaf Parkway, Killian Hill, and Centerville Highway. By late 2017, Eastside Heart and Vascular opened to patients at both the Snellville campus location and satellite offices throughout Gwinnett. Community-centered care spread across multiple admission points brings easy access to high quality healthcare using the latest techniques and access to shorter commutes.



Pediatric clinical care is conveniently provided in Gwinnett at multiple Children’s Healthcare of Atlanta offices located in Snellville and Suwanee, and near Duluth and Hamilton Mill. To better serve the children and families of Gwinnett County, Children’s Healthcare is committed to making kids better and healthier by providing after-hours patient care, on-site labs and X-rays for patients, online scheduling, and access to 60 pediatric specialties.

In July 2014, a 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. The maximum patient stay at Salude is 20 days.

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

Northeast Georgia Physicians Group has opened urgent care facilities in the cities of Dacula, Buford, and Braselton, and in the Hamilton Mill area. These health care providers are all a part of Northeast Georgia Health System (NGHS). Expansion into Gwinnett County offers a large potential patient base. Services include a standalone physicians group as well as access to specialists, ancillary services, and complete hospital services.

In close proximity to Gwinnett County is Emory Johns Creek Hospital. The 100-bed acute-care facility opened in 2007 and offers emergency medicine, a birth center with Level III neonatal intensive care and the Winship Cancer Institute of Emory University. In 2018, Emory Johns Creek Hospital opened a new Clinical Decision Unit and Radiology Observation Care Unit. The Clinical Decision Unit serves ER patients requiring extended care between 6 and 24 hours. Complicated procedures in interventional radiology, computed tomography, MRI, and ultrasound can be accessed through the Radiology Observation Care Unit.

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.



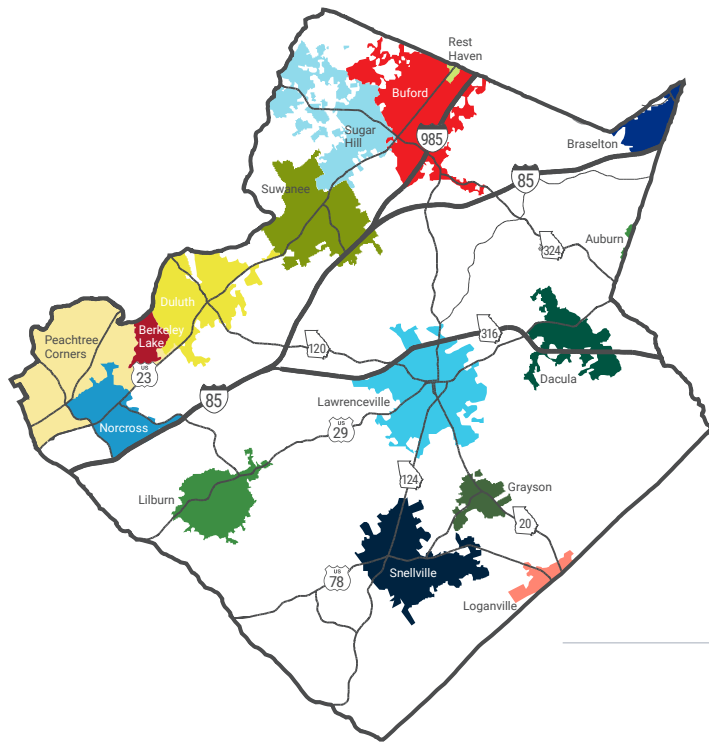
GOVERNMENT

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 and are listed on page 2 under "[Elected Officials.](#)"

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. An expansion of the Gwinnett Justice and Administration Center is scheduled for construction in 2018. The project includes a new courthouse building of approximately 180,000 square feet and a new parking garage for approximately 1,500 vehicles. The building will house a jury assembly space, six court units, a prisoner holding area, and shell space for future growth. Design is underway, and the first elements of demolition and construction started in 2017. This project is funded by the General Government Capital Fund and the 2009 SPLOST program.





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

IN 2017, AN ESTIMATED **938,799 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 681,509

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 = 231*)

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,062)

Braselton: Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson counties. (Population = 4,121*)

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 = 13,280*)

Dacula: Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his Dacula home served as a temporary first courthouse. (Population = 5,632)

Duluth: In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. (Population = 29,331)

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 3,742)

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. (Population = 30,782)

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 = 12,675)

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 = 2,820*)

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 = 16,787)

Peachtree Corners: Established November 8, 2011, Peachtree Corners is the newest city in Gwinnett County. (Population = 42,773)

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 = 19,738)

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 = 22,197)

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 = 19,421)

*Population within Gwinnett County

Source: U.S. Census Bureau's July 1, 2016 population estimates

DID YOU KNOW

Button Gwinnett's signature is among the most valuable to collectors since fewer than 30 are known to exist. A Gwinnett signature most recently sold for \$800,000.

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; financial highlights; property taxes and the condition of the digest; key priorities and challenges; an explanation of the budget process; the budget resolution; fund structure; debt management information; the employee environment; financial policies and practices; and long-term planning tools.





January 2, 2018

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2018. This document is a summary of our overall plan for allocating resources in alignment with the County's priorities. The \$1.67-billion balanced budget for 2018 is up approximately 6.9 percent over last year, primarily due to transfers for capital improvements and increased costs for salaries and benefits. With a focus on safety and quality of life, the 2018 budget includes funding to maintain core County services such as the jail, courts, police and fire protection, roads, transit, and water, as well as funding additions for new and ongoing initiatives reflective of the County's priorities set by the Board of Commissioners. The priorities include mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, smart and sustainable government, and safe and healthy community.

The fiscal year 2018 budget supports the County's priorities in the following ways:

- The **mobility and access** priority is supported by enhancements to transit facilities and buses, an additional engineer to improve traffic flow, design for two new Park and Ride Lots, and various SPLOST-funded transportation improvements.
- The budget supports the **livability and comfort** priority by funding libraries, senior services, and additional staff to manage cultural and natural resources and the new Lilburn Activity Building. Funds will also be set aside to apply toward addressing homelessness.
- In support of a **strong and vibrant local economy**, the budget includes funding for an expansion of the civic center, building and maintaining reliable infrastructure like water and sewer lines, a small business resource center, and additional Planning and Development positions to support development and construction activities.
- The **communication and engagement** priority is supported by new resources and marketing positions to improve public relations, an animal welfare program focused on community education, and funds for the Gwinnett Bicentennial celebration.
- The budget supports the **smart and sustainable government** priority by funding the construction of a Global Water Innovation Center and a pay-for-performance increase to maintain a quality workforce. Funds for additional days of advanced in-person voting are included in the budget, dependent upon the availability of trained poll workers.
- A **safe and healthy community** priority is supported by adding 65 more police officers in the community, two new 24/7 ambulance crews, a new ladder truck crew, construction of a new Bay Creek Police Precinct and alternate E-911 center, two new positions in the District Attorney's Office, and a dozen part-time Sheriff's deputies.



MOBILITY AND ACCESS



LIVABILITY AND COMFORT



STRONG AND VIBRANT LOCAL ECONOMY



COMMUNICATION AND ENGAGEMENT



SMART AND SUSTAINABLE GOVERNMENT



SAFE AND HEALTHY COMMUNITY



2018 Budget Review Team

The 2018 budget continues Gwinnett's history of sustainable, conservative budgeting practices and demonstrates our commitment to prudent financial planning. The budget keeps adequate reserve funds, includes multi-year planning, and uses pay-as-you-go financing for capital improvements. By maintaining the highest standards of excellence in financial practices, Gwinnett County has achieved AAA credit ratings from all three major rating agencies since 1997. Out of approximately 3,100 counties and county equivalents in the United States, less than 50, or 1.5 percent, share this triple-AAA designation.



Public involvement in the budget process continues to play a significant role in the development of the budget. We would like to thank the members of the Budget Review Team for their time spent considering the many budget proposals. Chairman Charlotte Nash, County staff, and seven citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget. The seven review team members included: Lisa Burluson (Retired District Level Administrator, Gwinnett County Public Schools), David Cuffie (CEO, Total Vision Consulting LLC), Norwood Davis (CFO, 12Stone Church), Kevin Do (Realtor, Remax Grand South), Burt Manning (Retired Real Estate Appraiser/Assessment Administrator), Santiago Marquez (President and CEO, Georgia Hispanic Chamber of Commerce), and Alida Sims (Social Worker, Regional Kinship Navigator, Georgia Department of Community Services Division of Family and Children Services).

The year 2018 is a milestone year for Gwinnett County, marking 200 years since the County was established. Our pioneering spirit and the decisions made by County leaders and residents over the last 200 years have led to the Gwinnett of today. From our humble beginnings as a small, agrarian community in 1818, Gwinnett has grown to be the second largest county in the state of Georgia. In the 200 years since our founding, we remain a community of pioneers with many of our residents having come from across the U.S. and from around the globe, seeking opportunity and prosperity.

We are entering into our bicentennial year with a new brand that captures modern Gwinnett. The official seal drafted in the 1980s has been replaced with a new logo that resembles a colorful kaleidoscope to symbolize that Gwinnett County is a great place to live, to have a business, to experience diversity, to have fun, to raise a family, and to retire.



Respectfully submitted,

Maria B. Woods,
CFO/Director of Financial Services

MISSION/VISION/VALUES

Gwinnett County's mission, vision, and values, taken in combination with the County's priorities set by the Board of Commissioners, are at the forefront of all budgeting activities. The text below describes how the County is achieving the principles outlined by its mission, vision, and values statements.

Mission:

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

Gwinnett County's delivery of superior services is evident through the numerous awards and recognitions received on an annual basis. Accomplishments by department for fiscal year 2017 are available in [Section IV](#) of this document. Complete listings of awards received in 2012 through 2017 are available on the County's website by clicking [here](#).

Gwinnett County established and maintained numerous community partnerships in 2017, a few of which are described below:

- The Department of Community Services partnered with 1,603 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for programs/services.
- Community Services Outreach's program, Volunteer Gwinnett, partnered with organizations such as the Junior Achievement Discovery Center-Gwinnett and the Gwinnett Coalition for Health and Human Services to offer employees community engagement opportunities such as monthly Gwinnett County Volunteer Days and Employee Volunteer Projects during the annual Gwinnett Great Days of Service.
- Health and Human Services partnered on a Boy Scout Eagle Scout project to put flag collection boxes at each OneStop Center.
- The County partnered with community organizations to promote Gwinnett Clean and Beautiful initiatives and provide volunteer opportunities.
- Gwinnett County engaged with residents through its community outreach program, Gwinnett 101 Citizens Academy. By offering a behind-the-scenes look at how Gwinnett County provides high-quality services to the community, the program develops informed and engaged residents, students, and business owners. More than 50 residents graduated from Gwinnett 101 in 2017 (including both the fall and spring sessions).

Engaging Our Community, One Citizen At A Time



Gwinnett 101: Citizens Academy gives residents an up-close look at county government. The Gwinnett 101 Citizens Academy is a 10-week program offered twice each year that aims to develop and nurture informed and engaged residents, students, and business owners in our great county. Participants get a behind-the-scenes look at how Gwinnett County Government provides high-quality services to the community. Those who take part in this program will interact with leaders in their county government, visit county facilities to get a first-hand glimpse of how the county works, and build a network with others who live, work, and learn in Gwinnett County.

For more information about Gwinnett 101, visit www.gwinnett101.com.

Vision:

Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens.

Gwinnett County achieves its vision in numerous ways. The county offers an economy that boasts strong job growth and plentiful business opportunities, a nationally-accredited police department, and an award-winning parks and recreation system. Below are some examples of how the County pursued its vision in 2017:

- Parks and Recreation Operations worked directly with Explore Gwinnett and the Gwinnett Sports Commission to bring adult athletics/tennis/youth athletics tournaments and other athletic events, which recorded \$1,020,250 in economic impact. Additionally, filming based within the park system recorded \$47,158 in economic impact to Gwinnett County.
- In 2017, 96 percent of citizens reported feeling safe in their neighborhoods, up from 92 percent in 2016.
- Parks and Recreation partnered with volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse to more than 43,000 kids.
- Gwinnett County continues to place a high priority on greenspace and historic sites. As of 2017, Gwinnett parkland totaled 9,875 acres for both passive and active parks, and the county is home to 11 cultural/historical sites.



Values:

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

Gwinnett County achieves the values described in its value statement through the following:

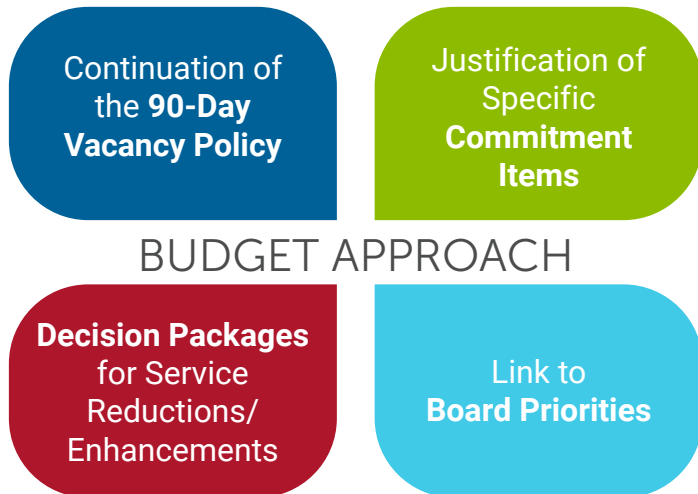
- [Code of Ethics](#)
- [Environmental Sustainability Program](#) and related policies
- Leadership in Energy & Environmental Design (LEED) certification at various buildings including the Environmental and Heritage Center, the Hamilton Mill Public Library, and the Police Training Facility
- The Community Outreach Program, which engages and empowers the County's diverse constituencies to be more informed and involved in Gwinnett County Government
- [Financial Policies and Practices](#) that ensure fiscal responsibility, as discussed on pages II:34 – II:61
- Innovative technology solutions, as described in "[2017 Capital Achievements – Information Technology](#)" on pages VI:6 – VI:7

BUDGET AT A GLANCE

The \$1.67-billion balanced budget for fiscal year 2018 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately \$1.28 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$390 million funds infrastructure and facilities, and the vehicles and equipment needed to operate them.

The 2018 budget is based on maintaining the 2017 millage rate of 13.51 mills. The tax digest, the value of all assessed property, is back up to its 2008 level at \$29.4 billion after hitting a low in 2013 and beginning to recover in 2014. Less than half, or 32.2 percent, of the total operating budget is funded with property tax revenue.

Fiscal Year 2018 Budget Approach Compared to Prior Year



The budget approach used to develop the fiscal year 2018 budget is very similar to the approach used to develop the 2017 budget. Both budgets maintained mandated and priority core services, continued the 90-day vacancy policy, required justification of specific line items, and continued decision packages for service reductions and service enhancements. In 2018, however, an additional approach was added—linking decision packages to the County’s priorities. The priorities were set by the Board of Commissioners early in the 2018 budget planning process and include mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, smart and sustainable government, and safe and healthy community. [“Key Decision Packages and Operating Initiatives”](#) approved in the 2018 budget and in alignment with the County’s priorities are discussed in detail on pages II:11 – II:14.

Fiscal Year 2018 Adopted Budget Compared to Prior Year

2018 Adopted Budget: Comparison to Prior Year			
	2017 Adopted	2018 Adopted	% Change
Operating	\$ 1,180,557,235	\$ 1,281,609,103	8.6%
Capital	383,703,573	390,405,400	1.7%
Total	\$ 1,564,260,808	\$ 1,672,014,503	6.9%

The 2018 operating budget totals \$1.28 billion compared to \$1.18 billion in 2017. The year-over-year increase is primarily due to transfers for capital improvements and increased costs for salaries and benefits. Both the 2017 and 2018 operating budgets provided funding for new positions to help keep up with the demands of a growing population and to restore positions cut during the recession. The 2017 budget added 78 new full-time positions while the 2018 budget added 152 new full-time positions. Many of the new positions added in both 2017 and 2018 were in the public safety or judicial area; however, the 2017 budget focused more on adding judicial positions for the courts, whereas the 2018 budget focused more on adding police officers. New ambulance unit positions were included in both the 2017 and 2018 budgets.

The 2018 operating budget adds 65 new police officer positions, two new ambulance crews, a new ladder truck crew, two new positions in the District Attorney’s Office, and a dozen part-time Sheriff’s deputies. The budget also adds a traffic engineer, public relations positions, staff to manage cultural and natural resources and the new Lilburn Activity Building, Elections positions, and additional Planning and Development staff. Additionally, the budget provides funding for an animal welfare program, the Bicentennial celebration, seed money to apply toward addressing homelessness, and more advanced voting days and Sunday voting, depending on the availability of trained poll workers.



Recruiting and retaining a quality workforce has been a key budget consideration since 2014. To support recruitment and retention efforts, both the 2017 and 2018 budgets included 4 percent pay-for-performance increases and longevity pay for eligible employees.

Maintaining residents' quality of life by supporting community needs also continues to play a critical role in the development of the budget. In support of this objective, funding for community outreach initiatives was included in both the 2017 and 2018 operating budgets. To improve transit riders' experiences, both budgets also funded the addition of Wi-Fi to transit buses.

The 2018 capital budget totals \$390 million, up from \$384 million in 2017. Both the 2017 and 2018 capital budgets made capital investments in new ambulances, parks, and major infrastructure such as roads and the water and sewer system. Major capital projects in the 2018 budget include funding for two Park and Ride lots on State Route 316, as well as matching funds for an anticipated grant for reconstruction and improvements to the Indian Trail Park and Ride lot; the relocation of the Snellville and Lawrenceville libraries; improvements to senior service facilities including the expansion of the Norcross Senior Center; mid-life overhauls on a portion of express buses; expansion of the civic center; and construction of a Global Water Innovation Center, a new Bay Creek Police Precinct and alternate E-911 Center, and a small business resource center. The voter-approved 2017 SPLOST program includes \$51.9 million in the 2018 budget for transportation projects throughout the county. Additional information about the 2018 capital budget and 2019 – 2023 Capital Improvement Plan is available in [Section VI](#).



FINANCIAL HIGHLIGHTS

The table below provides a summary of the fiscal year 2018 adopted budget by fund type.

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 611,227,811	\$ 49,852,565	\$ 661,080,376	39.6%
Special Revenue Funds	\$ 47,332,530	\$ 164,168,105	\$ 211,500,635	12.6%
Enterprise Funds	\$ 474,460,734	\$ 176,384,730	\$ 650,845,464	38.9%
Internal Service Funds	\$ 148,588,028	\$ -	\$ 148,588,028	8.9%
Total Budget	\$ 1,281,609,103	\$ 390,405,400	\$ 1,672,014,503	

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, and Capital Project and Capital Vehicle Replacement Funds. The adopted General Fund operating budget totals \$320.2 million. The tax-related funds have an operating budget of \$611.2 million and a capital budget of \$49.9 million.

Special revenue funds account for restricted and committed revenues and have an operating budget of \$47.3 million and a capital budget of \$164.2 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds account for \$474.5 million of the total operating budget and \$176.4 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 \$148.6 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.
2018	\$ 1,281,609,103	8.6%	\$ 390,405,400	1.7%	\$ 1,672,014,503	6.9%
2017	\$ 1,180,557,235	5.6%	\$ 383,703,573	5.7%	\$ 1,564,260,808	5.6%
2016	\$ 1,117,671,175	6.2%	\$ 363,176,186	-2.1%	\$ 1,480,847,361	4.0%
2015	\$ 1,052,671,304	2.5%	\$ 371,040,343	-23.6%	\$ 1,423,711,647	-5.9%

The operating budget for fiscal year 2018 for all funds totals \$1.28 billion. The preceding table indicates a \$101.1 million increase from the fiscal year 2017 adopted budget.

The capital budget for fiscal year 2018 for all funds totals \$390 million. Capital project budgets are adopted as multi-year project budgets, and unspent funds from 2017 are carried forward to 2018.

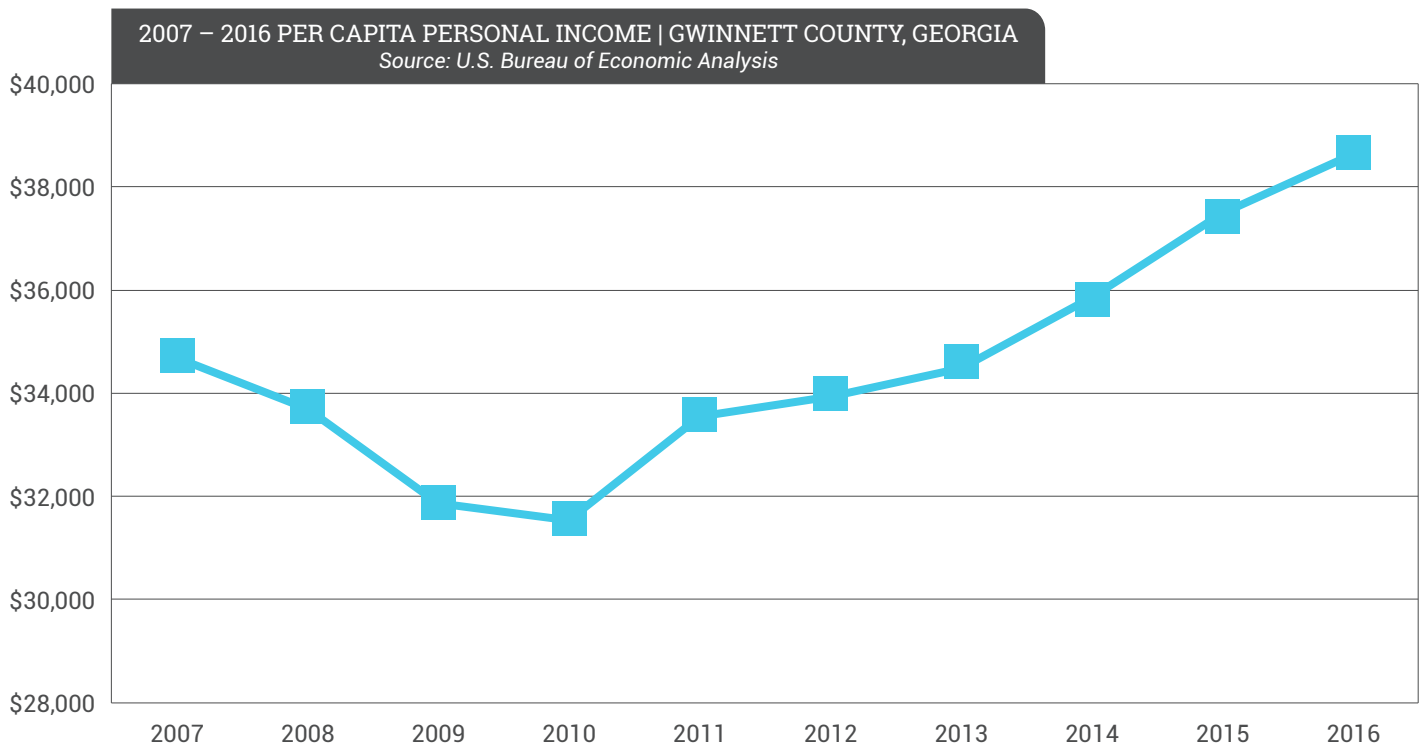
Economy

The local economy has made great strides over recent years as a result of an improving real estate market, increasing construction activity, and growing job market. The current economic landscape offers promising opportunities for economic development as well as a competitive labor environment characterized by job growth, low unemployment rates, and increasing wages. According to the Georgia Department of Labor, Gwinnett County had a preliminary unemployment rate of 3.8 percent in December 2017, which was lower than both the Atlanta Metropolitan area (4.1 percent) and the state (4.3 percent).

The talented workforce and quality of life Gwinnett County offers continues to attract businesses to the area, and this has resulted in a strong and competitive labor market. According to the U.S. Bureau of Labor Statistics, Gwinnett County achieved a job growth rate of 1.7 percent from June 2016 to June 2017. Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2017, Partnership Gwinnett won 16 projects resulting in 2,312 new jobs. The county's growing tourism industry has also had a significant impact, creating more than 12,000 jobs and providing more than \$1.2 billion in economic impact in 2016, according to the Georgia Department of Economic Development.

The condition of the property tax digest is another key economic indicator. After hitting a low in 2013, the property tax digest began to recover in 2014. The growth continued and from 2013 to 2017, the property tax digest grew 23.5 percent, primarily due to rising home property values and new construction. From 2013 to 2017, the average value of a home in Gwinnett County rose approximately 45 percent from \$148,720 to \$215,604.

Per capita personal income is also a measure of economic well-being. Per capita personal income is the average income earned per person in a given area in a specified year. It is calculated by dividing the area's total income by its total population. From 2006 to 2010, Gwinnett County residents saw their incomes decline. In 2011, per capita personal income began to improve and has continued to improve since then, exceeding 2007 (pre-recession) levels by 2014. According to the Bureau of Labor Statistics, Gwinnett County had a per capita personal income of \$38,638 in 2016, an increase of 3.1 percent from 2015.

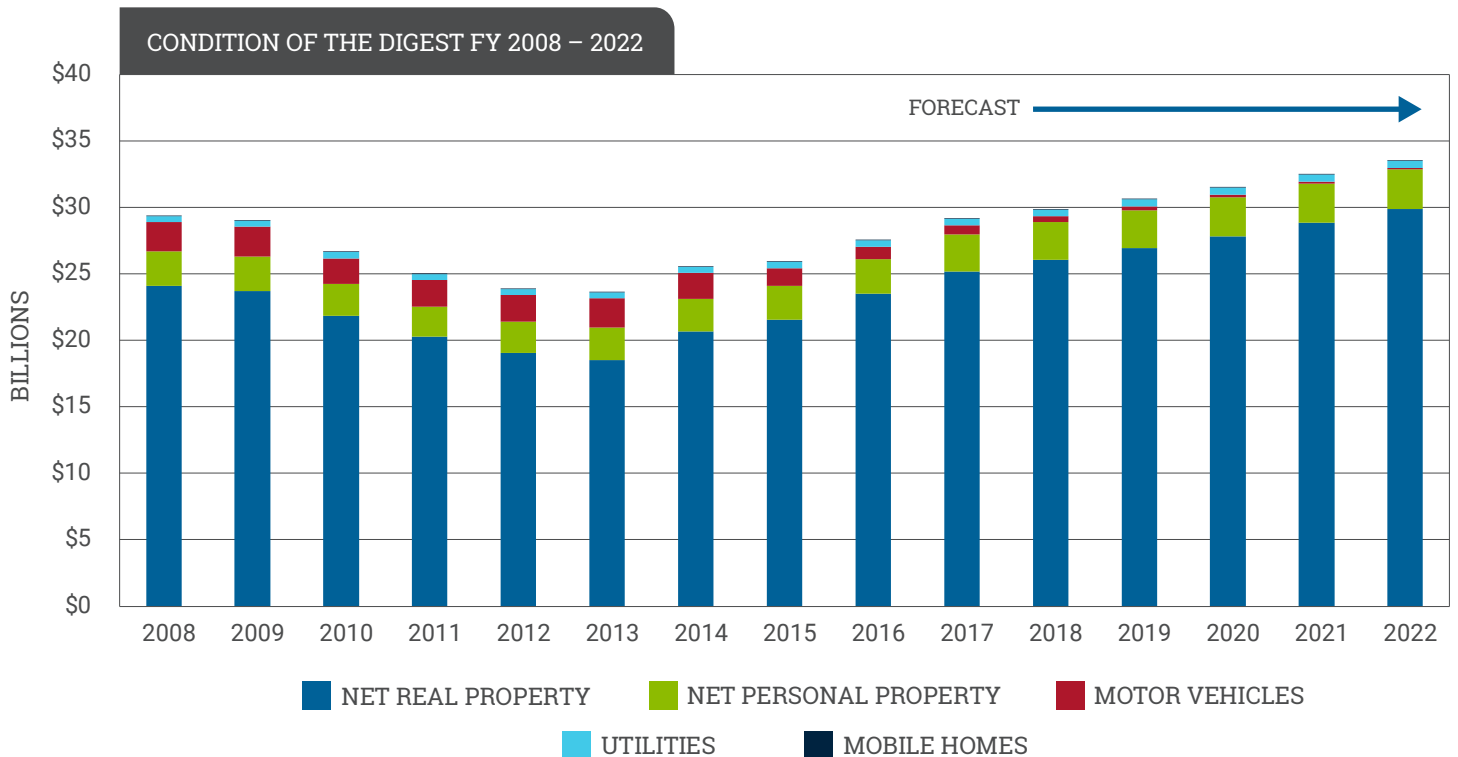


Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (34.8 percent) of the total revenue for all operating funds and nearly three-quarters (72.1 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay down voter-approved debt for the detention center and for service districts such as police, fire, and emergency medical services. Tax-related funds make up 48 percent of the fiscal year 2018 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Prior to 2008, Gwinnett County experienced the benefits of a growing property tax digest, which is the total value of all taxable property as determined by the Tax Assessor. The property tax digest and its condition continued to show increases year after year. But, in 2008 the growth began to decline and between 2008 and 2013, the County saw more than a 20 percent drop in the property tax digest. After five years of decline, the year-over-year change from 2013 to 2014 was positive. This positive trend has continued, and in 2017 the net real property tax digest returned to its 2008 level. In 2017, the millage rate was set at 13.51 mills, which reflected a modest increase of 0.334 mills from the 2016 total millage rate of 13.176 mills. The 2018 budget was based on maintaining the current 13.51 millage rate.

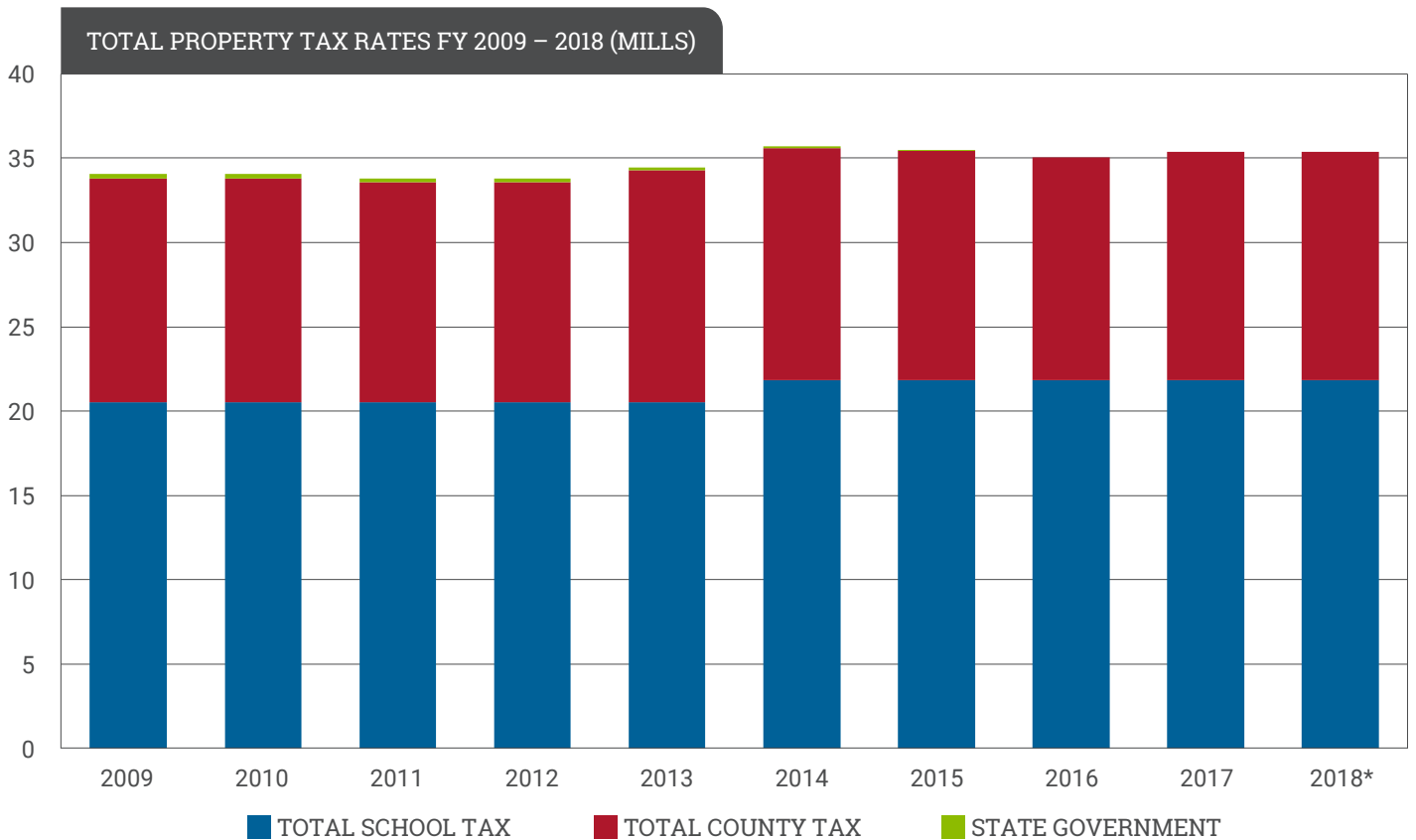
Since the inception of title *ad valorem* taxes (TAVT) in the spring 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax (“the birthday tax”) on newly purchased vehicles to paying a one-time title fee/tax based on the fair market value of the vehicle at the time a title is transferred. From 2016 to 2017, there was a decrease of \$2.9 million, or 27.5 percent, in this revenue. Despite the decline in motor vehicle *ad valorem* taxes, growth in the overall countywide digest is expected to continue in the coming years.



Tax-Related Funds: Real and Personal Property Tax Rates FY 2009 – 2018 (mills)

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018*
General Fund	11.78	11.78	11.78	11.78	7.40	7.40	7.229	6.826	7.40	7.40
Fire and EMS District	-	-	-	-	3.20	3.20	3.20	3.20	3.20	3.20
Police Services District	-	-	-	-	1.60	1.60	1.60	1.60	1.60	1.60
Development and Enforcement District	-	-	-	-	0.36	0.36	0.36	0.36	0.36	0.36
Recreation Fund	1.00	1.00	1.00	1.00	0.95	0.95	0.95	0.95	0.95	0.95
G.O. Bond Fund	0.23	0.23	-	-	-	-	-	-	-	-
G.O. Bond Fund II	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.00	0.00
Total County Tax	13.25	13.25	13.02	13.02	13.75	13.75	13.579	13.176	13.51	13.51
School M & O	19.25	19.25	19.25	19.25	19.25	19.80	19.80	19.80	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	1.30	2.05	2.05	2.05	2.05	2.05
Total School Tax	20.55	20.55	20.55	20.55	20.55	21.85	21.85	21.85	21.85	21.85
State Government	0.25	0.25	0.25	0.20	0.15	0.10	0.05	0.00	0.00	0.00
Total Property Tax	34.05	34.05	33.82	33.77	34.45	35.70	35.479	35.026	35.36	35.36

*The 2018 millage rate is an estimate.



*The 2018 millage rate is an estimate.

KEY PRIORITIES AND CHALLENGES

Key Decision Packages and Operating Initiatives

Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2018 budget. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

Departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration, and those that aligned with the County's priorities were given preference. The 2018 budget includes funding for decision packages and other initiatives supporting the County's priorities in the amount of \$25.8 million, or 2.0 percent of the \$1.28 billion operating budget.

Listed below are key initiatives approved in the fiscal year 2018 budget. Justifications for each of these are provided on the pages that follow.

KEY DECISION PACKAGES AND OPERATING INITIATIVES

Priority	Description	Appropriation amount (approximate)
Mobility and Access	Provide Wi-Fi on remaining transit buses	237,000
	Additional engineer in the Traffic Control Center to improve traffic flow	82,000
Livability and Comfort	Continue to support the library system's outreach and educational efforts	750,000
	Funding to address homelessness	500,000
	Three Parks and Recreation positions to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks	288,000
	Four positions to manage the new Natural and Cultural Resource Section of Community Services	240,000
Strong and Vibrant Local Economy	Five additional positions in Planning and Development to support county development and construction activity	322,000
Communication and Engagement	Bicentennial events to celebrate the County's 200 th anniversary	500,000
	Two Public Relations positions to help support the County's public outreach and social media strategy	132,000
	An Animal Welfare outreach program to educate communities regarding pet ownership	25,000
Smart and Sustainable Government	Pay-for-performance increases and longevity pay to continue efforts to recruit and retain a strong workforce	10,605,000
	Funds to support advanced in-person and Sunday voting, dependent upon the availability of trained poll workers	391,000
	Four bilingual positions in Elections to improve communication and engagement with the Hispanic community	200,000
Safe and Healthy Community	Thirty police officer positions to serve a growing service population and continue community-focused policing programs	3,301,000
	Thirty-five sworn police positions and one civilian administrative position to staff the new Bay Creek precinct	2,741,000
	Two ambulance crews (18 positions) to staff two new ambulances at Stations 27 (Dacula) and 30 (Rosebud area)	1,427,000
	Twelve part-time Deputy Sheriff positions to provide court and building security, warrant and temporary protection order services, and support jail operations	505,000
	Eighteen firefighter positions to staff a new ladder truck at Fire Station 10 (Mall of Georgia area)	453,000

Note: The list above includes **key** decision packages and does not reflect all decision packages approved for 2018. Appropriation amounts for new positions include salaries and wages, employee benefits, supplies, equipment, etc.

County Priority – Mobility and Access:



Provide Wi-Fi on remaining transit buses

In 2017, Wi-Fi was added to half of Gwinnett County's transit vehicles to increase ridership and provide an enhanced customer experience. In 2018, budget was approved to add Wi-Fi to the remaining transit fleet.

Additional engineer in the Traffic Control Center to improve traffic flow

Recent upgrades to transportation software and the planned expansion of the Intelligent Transportation System network have increased staffing needs at the Traffic Control Center. An engineer is needed to enhance the ability to identify traffic issues and implement real-time adjustments to traffic signal operations to benefit county residents.

County Priority – Livability and Comfort:



Continue to support the library system's outreach and educational efforts

The 2018 budget includes an increase in library subsidies to provide merit increases for library staff, to increase materials purchases, and to fund genealogy services. The merit increases are intended to help the library reduce employment turnover and maintain efficient staffing. Increasing the annual materials purchase will help the library meet consumer demand for materials. And, in the spirit of the bicentennial celebration, funding for genealogy services will give residents access to the county's history.

Funding to address homelessness

The budget includes some seed money to apply toward addressing homelessness.

Three Parks and Recreation positions to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks

The budget includes funds to staff and maintain the newly renovated Lilburn Activity Building, which was formerly the Lilburn Library. The Lilburn Activity Building offers a place for the community to congregate for classes, camps, and special events. Staff members will be responsible for handling three youth athletic associations, multiple rental fields, two pavilions, room rentals, and all programming at the Lilburn Activity Building.

Four positions to manage the new Natural and Cultural Resource Section of Community Services

Four positions to expand natural and cultural resource operations are included in the 2018 budget. A Grounds Maintenance Associate will assist park staff, consultants, and the general public with accomplishing the objectives described in the approved business plan related to natural resource management including invasive species management, sustainable trails management, erosion control implementation, and re-forestation and waterfowl management. The other three positions will be tasked with the operations of McDaniel Farm Park, the Isaac Adair/Female Seminary site, the Yellow River Post Office site, and the Freemans Mill site. They will oversee the programming, rentals, and day-to-day operations of the sites and support demands for cultural and environmental programming with K-12 (public, private, and home schools), summer camps, special events, exhibits, cultural and heritage activities, and scout programs (boys and girls).

County Priority – Strong and Vibrant Local Economy:



Five additional positions in Planning and Development to support county development and construction activity

The budget includes funding for five positions to assist in several areas, including construction inspections to keep construction activities moving; ensuring compliance with state, federal, and county regulations; and assisting in administrative and customer service functions. The five positions include:

- **Building Inspector III:** An additional building inspector in the Trades Inspection Group will increase the overall production of the Trades Inspection Group and help it meet or exceed the established department standard for customer service of 90 percent of inspections completed on schedule.

- **Planner III:** This position will be responsible for reviewing, approving, and permitting proposed commercial, multi-family, and residential projects located in the county to ensure compliance with applicable state, federal, and county regulations, standards, ordinances, and codes. This position will serve as a lead plan reviewer and back-up for the manager.
- **Administrative Support Associate III:** This position will provide administrative support to the Department of Planning and Development with the primary role of supporting open records requests. The department has fulfilled a large volume of requests over the past four years.
- **Customer Service Associate I:** A Customer Service Associate I will be responsible for quickly assessing the walk-in, phone, or email customer's needs, researching location aspects such as address, (incorporated or unincorporated) zoning, conditions of zoning, and overlay district, thereby directing the customer to the appropriate section or by providing on point, targeted service. The Associate will be responsible for targeted services such as review of plan submittal applications; issuing of permits; processing cash, credit, and check transactions; and identifying new processes to help expedite customer transactions.
- **Financial Support Associate II:** In order to provide superior customer service and improve the efficiency of processing permits, an entry level Financial Support Associate I will be added to the Building Permit Section of Planning and Development. This position will assist customers with sign-in, accept payments for miscellaneous types of activities which do not require a permit card or any type of research, process mail, and respond to the group's email account.

County Priority: Communication and Engagement:



Bicentennial events to celebrate the County's 200th anniversary

From December 2017 to December 2018, the Gwinnett Bicentennial will be a one-year celebration of 200 years of the County's history. Throughout the year, signature events and activities will be coordinated by County government and the Bicentennial Advisory Committee. Members of the community are encouraged to plan and host events in celebration of the county's Bicentennial as well. Visit www.gwinnett200.com to learn about the County's history, watch videos, view the photo gallery, and see upcoming events in the event calendar.

Two Public Relations positions to help support the County's public outreach and social media strategy

A Senior Public Relations Specialist and Public Relations Coordinator in the Public Relations Section of the Communications Division are needed to increase the volume, efficiency, and effectiveness of the County's communications. The positions will help to manage the communications tools the County currently uses, to leverage additional tools that may be beneficial, to increase efforts to communicate economic development initiatives, and to help meet the increasing service demands from administrative departments.

An Animal Welfare outreach program to educate communities regarding pet ownership

The "On the Road Again with Animal Welfare" program will partner with animal rescue organizations, Gwinnett Technical Institute, the University of Georgia, and Health and Human Services to enhance the safety of citizens by assisting with smart and sustainable pet ownership and disease prevention. The program will enhance the mobility requirements for citizens living in and around underserved areas where bringing animals on public transit is not allowable or public transit is not available.

County Priority – Smart and Sustainable Government:



Pay-for-performance increases and longevity pay to continue efforts to recruit and retain a strong workforce

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

Funds to support advanced in-person and Sunday voting, dependent upon the availability of trained poll workers

The budget includes funds held in reserve to support advanced in-person and Sunday voting, subject to the availability of trained poll workers. Providing additional voting opportunities reduces stress on polling locations on Election Day and can potentially increase voter participation.

Four bilingual positions in Elections to improve communication and engagement with the Hispanic community

The budget includes funding for four bilingual staff for day-to-day operations and outreach efforts to inform and educate the Hispanic population.

County Priority – Safe and Healthy Community:



Thirty police officer positions to serve a growing service population and continue community-focused policing programs

To better serve the population, the Gwinnett County 2030 Comprehensive Plan calls for a ratio of police officers to 1,000 citizens of 1.300. However, due to increasing service population figures and attrition issues, the ratio of both authorized and actual officers has been declining. With the addition of 30 police officer positions, the ratio of officers to citizens will increase towards the goal of 1.300.

Thirty-five sworn police positions and one civilian administrative position to staff the new Bay Creek precinct

In order to staff the new Bay Creek Precinct, management, supervisory, and administrative personnel are needed. To complete the staffing package for the precinct, 36 positions are being added in 2018, including 35 sworn positions and 1 civilian position.

Two ambulance crews (18 positions) to staff two new ambulances at Stations 27 (Dacula) and 30 (Rosebud area)

Two ambulance crews are needed to staff two new ambulances approved in the 2018 capital budget. The ambulances, which will be paid for with SPLOST funding, are needed to provide adequate coverage for the County as the population continues to grow. The two new ambulances and ambulance crews will ensure that additional resources are available to assist Gwinnett County Fire and Emergency Services in providing rapid transport of patients to area hospitals.

Twelve part-time Deputy Sheriff positions to provide court and building security, warrant and temporary protection order services, and support jail operations

The inclusion of 12 part-time Deputy Sheriff positions in the budget will enable the department to meet mandated legal duties with adequate sworn personnel in a manner that aims to reduce personnel costs. These part-time positions will enable the department to provide staff in critical areas of operations at a cost that is significantly less than full-time staff.

Eighteen firefighter positions to staff a new ladder truck at Fire Station 10 (Mall of Georgia area)

A new ladder truck is included in the 2018 capital budget to assist in fulfilling ladder coverage in the Mall of Georgia area. It is anticipated that both residential and commercial growth will continue in this area of Gwinnett County, with commercial growth consisting largely of mid to high rise structures. The new ladder truck will also fill the gap in ladder coverage that currently exists between Lawrenceville's Station 15 and Buford's Station 14. To staff the new ladder truck, 18 Firefighter III positions are included in the budget.



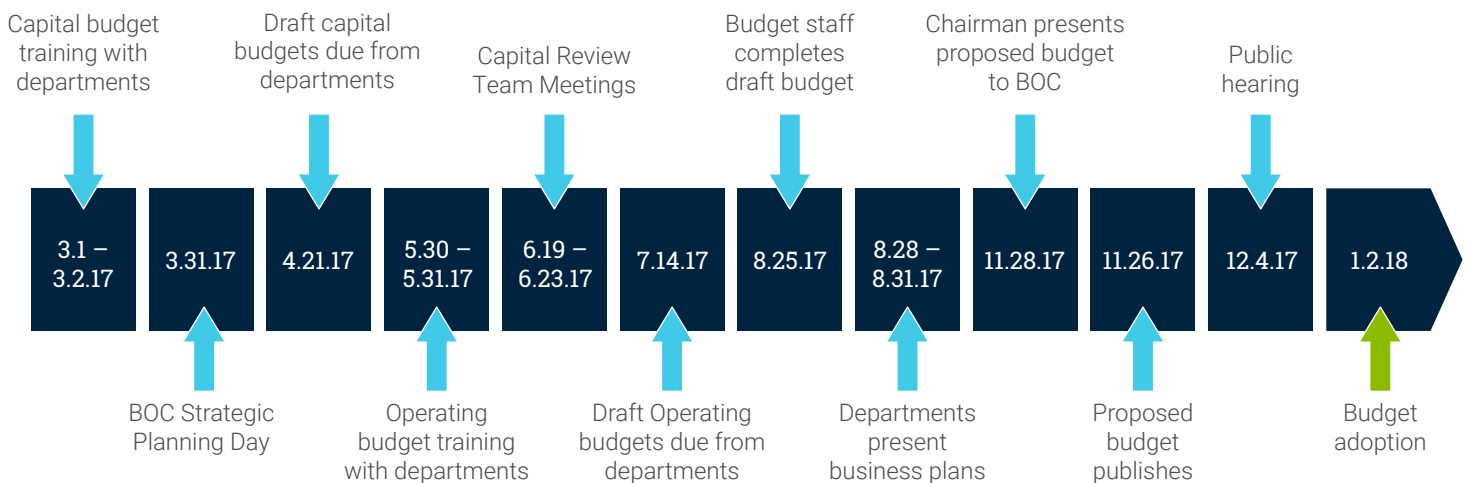
THE BUDGET PROCESS

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2018 Budget.

	FEB.	MAR.	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.
Strategic Planning:												
Board of Commissioners hold Strategic Planning Session		→										
Millage rate adopted for current year						→						
Budget Development:												
Departments prepare draft capital budgets	→											
Budget Review Team members confirmed					→							
Capital Review Team Meetings held					→							
Departments prepare draft operating budgets					→							
Budget staff compiles draft budget						→						
Departments present business plans to the Chairman and Review Team							→					
Finalize and Adopt:												
Chairman finalizes recommendations									→			
Chairman presents proposed budget to the Board of Commissioners										→		
Chairman's proposed budget publishes										→		
Budget availability advertised										→		
Board of Commissioners' review and input									→			
Public hearing held											→	
Budget adopted												→

Budget Process – Timeline



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

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

The County has relied upon its budget process as an integrated planning tool alongside the 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 2018 budget, County Administration continued the Business Planning Process that directs departments to develop cohesive business plans that produce resident-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision making process. The budget represents the financial plan resulting from the Business Planning Process. This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner.

The 2018 budget was developed with input from seven county residents and businesspeople who volunteered to serve on the Chairman's Budget Review Team. They worked with elected officials and County staff to review departmental business plans and projected revenues. Chairman Charlotte Nash, County staff, and the seven citizen reviewers studied business plans, budget requests, and projected revenues.

Gwinnett's 2018 budget process kicked off in March 2017 when Commissioners held a strategic planning session to set priorities for the County. The County's priorities include: mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, smart and sustainable government, and safe and healthy community. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to the Chairman and review team in August 2017. Departmental business plans and budget presentations made to the budget review team may be viewed at www.tvgwinnett.com under [Video on Demand](#).

With input from the review team, the Chairman presented a proposed budget to the Board of Commissioners on November 28, 2017. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 4, 2017. Public comments were accepted online until December 31.

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 2, 2018, and is presented in summary on the next page.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The [Fiscal Year 2018 Budget Resolution](#) on pages II:18 – II:21 identifies conditions under which budget adjustments can be made and by whose authority.

BUDGET RESOLUTION SUMMARY

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

FY 2018 Resolution Amounts

Operating Budget	FY 2018
Tax-Related Funds	
General Fund	\$ 320,231,655
2003 G.O. Bond Debt Service Fund	4,250,750
Development & Enforcement District Fund	12,846,661
Fire and EMS District Fund	116,771,197
Loganville EMS District Fund	45,312
Police Services District Fund	117,197,169
Recreation Fund	39,885,067
Total Tax-Related	\$ 611,227,811
Special Revenue Funds	
Speed Hump Fund	\$ 161,783
Street Lighting Fund	7,543,825
Authority Imaging Fund	1,191,421
Corrections Inmate Welfare Fund	107,000
Crime Victims Assistance Fund	884,107
DA Federal Justice Asset Sharing Fund	140,000
DA Federal Treasury Asset Sharing Fund	23,328
E-911 Fund	22,777,371
Juvenile Court Supervision Fund	61,551
Police Special Justice Fund	500,893
Police Special State Fund	582,495
Sheriff Inmate Fund	757,606
Sheriff Special Justice Fund	100,000
Sheriff Special Treasury Fund	150,000
Sheriff Special State Fund	75,000
Stadium Fund	2,334,050
Tree Bank Fund	65,000
Tourism Fund	9,877,100
Total Special Revenue	\$ 47,332,530
Enterprise Funds	
Airport Operating Fund	\$ 1,148,188
Local Transit Operating Fund	14,382,290
Solid Waste Operating Fund	46,831,891
Stormwater Operating Fund	37,972,297
Water and Sewer Operating Fund	374,126,068
Total Enterprise	\$ 474,460,734
Internal Service Funds	
Administrative Support Fund	\$ 67,522,993
Auto Liability Fund	1,034,705
Fleet Management Fund	7,617,971
Group Self-Insurance Fund	61,001,449
Risk Management Fund	7,500,106
Workers' Compensation Fund	3,910,804
Total Internal Service	\$ 148,588,028
Total Operating Funds	\$ 1,281,609,103

Capital Budget	FY 2018	FY 2019 – 2023
Tax-Related Funds		
Capital Projects	\$ 41,232,607	\$ 61,654,881
Capital Vehicle Replacements	8,619,958	116,328,949
Total Tax-Related	\$ 49,852,565	\$ 177,983,830
Special Revenue Funds		
2009 SPLOST	\$ 1,450,000	\$ 2,500,000
2014 SPLOST	19,860,567	25,354,750
2017 SPLOST	142,857,538	626,128,712
Total Special Revenue	\$ 164,168,105	\$ 653,983,462
Enterprise Funds		
Airport R & E	\$ 101,565	\$ 927,327
Stormwater R & E	27,227,975	130,226,339
Transit R & E	1,126,142	7,501,024
Water and Sewer R & E/Bond	147,929,048	719,710,437
Total Enterprise	\$ 176,384,730	\$ 858,365,127
Total Capital Funds	\$ 390,405,400	\$ 1,690,332,419

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax

**GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA**



RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 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 2018 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

READING AND ADOPTION: **January 2, 2018**

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	No
John Heard, District 4	Yes	Yes

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

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

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

WHEREAS, an advertised public hearing has been held on the 2018 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2018 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 \$30,291,123 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 \$117,197,169 and remaining funding of \$86,906,046 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 2018 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; and
 - (b) allocate funds previously approved between existing capital projects within the SPLOST Programs or Enterprise Funds, within Department or Agency, within the same category of projects.

2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;
 - (b) allocate funds from 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 Operating or Capital Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;

- (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 in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital fund contingency project and project specific levels.

3. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$50,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;
- (c) grant exceptions to the ninety day vacancy period upon petition by a County department or Agency so as to permit the vacant position to be filled through hire and appointment without a corresponding budgetary impact;
- (d) reallocate funding among projects approved by the Board of Commissioners;
- (e) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions; and
- (f) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs or Enterprise Funds within a capital fund from fund or program contingencies and/or savings in existing projects.

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

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

BE IT FURTHER RESOLVED that the Board of Commissioners shall approve increases in authorized positions. Vacant positions and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. 25 unallocated positions shall be available to allocate to Department or Agency with the authorization of the County Administrator as necessary; and

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2018 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 2018 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-2018
GCID Number: 2018-0017**

Charlotte J. Nash

Charlotte J. Nash, Chairman

1/24/18

Date

Deanne Kemp

County Clerk/Deputy County Clerk

(Seal)



Approved as to form:

Van Stephen

Gwinnett County Staff Attorney

CONSOLIDATED BUDGET – ALL FUNDS

FY 2018 Revenues and Appropriations

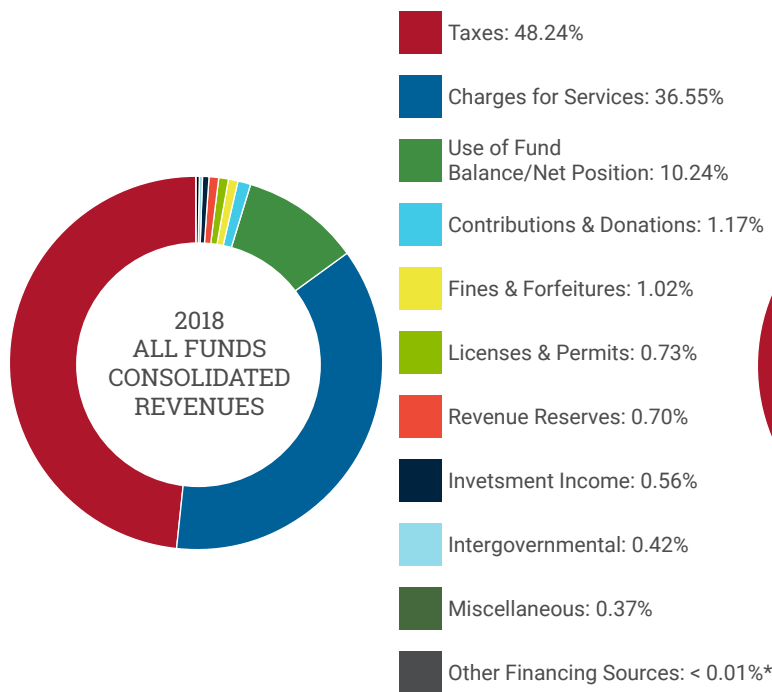
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$231,336,571 and Internal Service Fund activity in the amount of \$148,588,028.

FY 2018 CONSOLIDATED REVENUES

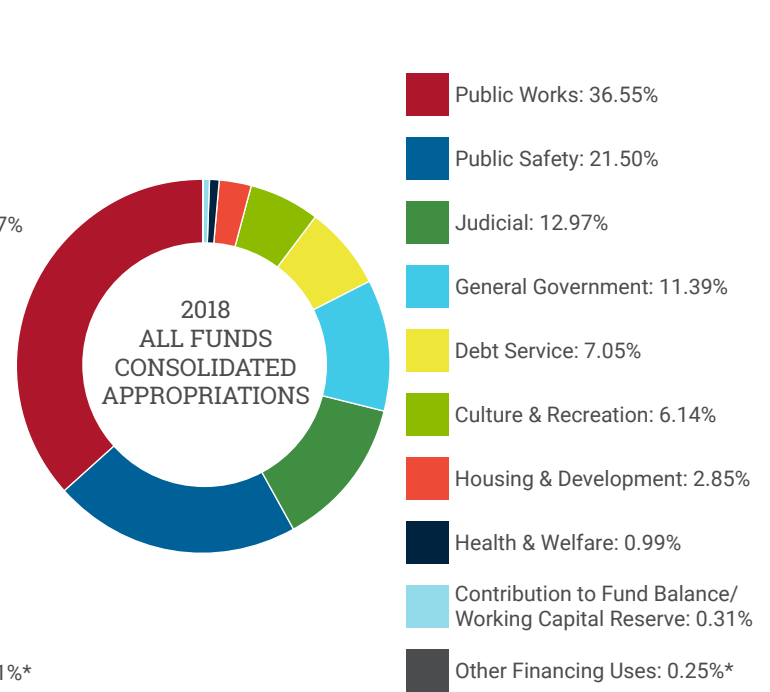
Taxes	\$ 623,236,531
Licenses and Permits	9,414,450
Intergovernmental	5,383,981
Charges for Services	472,273,270
Fines and Forfeitures	13,179,030
Investment Income	7,197,440
Contributions and Donations	15,168,493
Miscellaneous	4,798,086
Other Financing Sources	51,930
Total	1,150,703,211
Revenue Reserves	9,000,000
Use of Fund Balance/Net Position	132,386,693
Total Revenues	\$ 1,292,089,904

FY 2018 CONSOLIDATED APPROPRIATIONS

General Government	\$ 147,225,198
Judicial	167,534,732
Public Safety	277,848,782
Public Works	472,368,162
Health and Welfare	12,756,236
Culture and Recreation	79,286,707
Housing and Development	36,821,872
Debt Service	91,062,125
Other Financing Uses	3,190,192
Total	1,288,094,006
Contribution to Fund Balance/ Working Capital Reserve	3,995,898
Total Appropriations	\$ 1,292,089,904



*Value too small to appear on this chart



*Value too small to appear on this chart

FUND STRUCTURE

Major Fund Descriptions

General Fund:

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

Fire and EMS District Fund:

The **Fire and Emergency Medical Services (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.

Police Services District Fund:

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

Water and Sewer Operating Fund:

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

Stormwater Operating Fund:

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

2009 SPLOST Fund:

The **2009 SPLOST Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. Sales tax collections for the 2009 SPLOST program totaled \$678.5 million. Approximately 17 percent, or \$104.9 million, were allocated to Gwinnett's cities for capital purposes.

2014 SPLOST Fund:

The **2014 SPLOST Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges, intersection improvements, sidewalks, public safety facilities and equipment, recreational facilities and equipment, library relocations and renovations, and senior service facilities. The 2014 SPLOST program raised \$440.3 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2014. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent of its share for transportation (roads, bridges, intersections, and sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

2017 SPLOST Fund:

The **2017 SPLOST Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Infinite Energy Center expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST is projected to raise \$950 million before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent for transportation (roads, bridges, intersection improvements, and sidewalks) and the remaining 35 percent is being used for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Infinite Energy Center.

GWINNETT COUNTY FUND STRUCTURE
2018 TOTAL BUDGET
\$1,672,014,503

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS



 **Major Fund**

* Capital fund
 **Includes capital & operating

FUND GROUPS

The County's budget is organized by funds. Each fund is a self-balancing set of accounts which is separated for the purpose of carrying on specific activities. To better represent funds from a budgetary standpoint, funds are grouped differently in this document from the standard Governmental Accounting Standards Board (GASB) classifications. By grouping them this way, we are able to show what services are funded by property tax dollars. Gwinnett County reports funds using GASB classifications in the Comprehensive Annual Financial Report (CAFR).

All Funds – 2018 Appropriations by Department *(in thousands of dollars)*

Department	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	Total
	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	
Clerk of Court	10,631	-	-	-	-	-	1,191	-	-	-	11,822
Clerk of Recorder's Court	-	-	1,753	-	-	-	-	-	-	-	1,753
Community Services	12,258	-	-	38,075	2,970	15,197	-	-	-	-	68,500
Community Services – Elections	7,892	-	-	-	-	-	-	-	-	-	7,892
Community Services – Subsidies	4,633	-	-	-	-	-	-	-	-	-	4,633
Corrections	17,581	-	-	-	271	-	107	-	-	-	17,959
County Administration	2,303	-	-	-	70	-	-	-	-	4,169	6,542
County Administration – BOC	1,291	-	-	-	-	-	-	-	-	-	1,291
Debt Service – Governmental	-	-	-	4,251	-	-	-	-	-	-	4,251
District Attorney	15,281	-	-	-	222	-	488	-	-	-	15,991
Financial Services	10,410	-	-	-	847	-	-	-	-	18,556	29,813
Fire and EMS	-	111,143	-	-	409	6,494	-	-	-	-	118,046
Human Resources	-	-	-	-	-	-	-	-	-	68,994	68,994
Information Technology	-	-	-	-	22,997	-	-	695	75	33,286	57,053
Judiciary	20,945	-	-	-	-	-	-	-	-	-	20,945
Juvenile Court	8,027	-	-	-	28	-	61	-	-	-	8,116
Law	-	-	-	-	-	-	-	-	-	2,474	2,474
Libraries	18,461	-	-	-	-	-	-	-	-	-	18,461
Loganville EMS	-	-	-	45	-	-	-	-	-	-	45
Non-Departmental	54,048	4,833	5,297	3,260	906	-	4,382	165	101	957	73,949
Planning and Development	699	795	1,061	7,993	839	-	65	1,020	-	-	12,472
Police Services	2,220	-	106,493	3,212	4,876	4,696	19,478	-	785	-	141,760
Probate Court	2,797	-	-	-	-	-	-	-	-	-	2,797
Recorder's Court	-	-	1,855	-	-	-	-	-	-	-	1,855
Sheriff	90,766	-	-	-	-	13	1,083	-	-	-	91,862
Solicitor General	5,451	-	738	-	-	-	560	-	-	-	6,749
SPLOST – Cities' Share	-	-	-	-	-	32,701	-	-	-	-	32,701
SPLOST – Civic Center Expansion	-	-	-	-	-	30,164	-	-	-	-	30,164
Stadium	-	-	-	-	-	-	2,334	-	-	-	2,334
Support Services – Operations	-	-	-	192	-	-	-	-	-	20,152	20,344
Support Services – Capital Projects	-	-	-	-	13,873	1,477	-	-	7	-	15,357
Support Services – Libraries	-	-	-	-	-	540	-	-	-	-	540
Support Services – Solid Waste	-	-	-	-	-	-	-	-	46,821	-	46,821
Tax Commissioner	13,227	-	-	-	-	-	-	-	-	-	13,227
Tourism	-	-	-	-	-	-	9,877	-	-	-	9,877
Transportation	21,311	-	-	-	1,545	72,886	7,706	-	16,751	-	120,199
Water Resources	-	-	-	-	-	-	-	520,175	64,250	-	584,425
Total Appropriations	320,232	116,771	117,197	57,028	49,853	164,168	47,332	522,055	128,790	148,588	1,672,014

DEBT SUMMARY

The County has maintained the highest quality bond rating of Aaa/AAA/AAA since 1997 by the three primary rating agencies. For approximately 21 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. Out of approximately 3,100 counties and county equivalents in the United States, less than 50, or 1.5 percent, share this triple-AAA designation.

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. The 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. From 2011 until early 2017, Gwinnett County realized a total debt service savings of \$80.4 million by refunding debt and by cash defeasance of debt. 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.



Since 2009, all major capital projects are being funded by 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 \$2.1 billion 2018 – 2023 Capital Improvement Program is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the Justice and Administration Center, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than \$3.2 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than \$1.3 billion in financing costs compared to issuing bonds.

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 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, 2017, for Gwinnett County was \$2,916,626,000. The County has cash available to pay the outstanding principal and interest, providing a debt margin of \$2,916,626,000 (unaudited). The G.O. Bond principal balance outstanding as of December 31, 2017, was \$8,110,000.

The County 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 following table reflects the County's total outstanding amounts of G.O. debt as of December 31, 2017:

(Dollars in thousands)

Year	Principal	Interest	Total
2018	3,960	287	4,247
2019	4,150	104	4,254
Total	\$ 8,110	\$ 391	\$ 8,501

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. As mentioned earlier, since 2011 the only revenue bonds issued have been to refund older bonds at lower interest rates in order to realize debt service savings. For the Water and Sewerage Authority Revenue Bonds, that savings amounted to \$57.0 million.

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2017 (unaudited):

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

\$10,385,000	Series 2008	Issued 8/21/08
\$178,475,000	Series 2009	Issued 10/22/09
\$118,800,000	Series 2011	Issued 7/1/11
\$64,880,000	Series 2015	Issued 8/3/15
\$145,990,000	Series 2016A	Issued 5/19/16
\$105,480,000	Series 2016	Issued 8/1/16

(Dollars in thousands)

Year	Principal	Interest	Total
2018	69,900	19,896	89,796
2019	56,300	17,650	73,950
2020	58,015	15,923	73,938
2021	59,820	14,126	73,946
2022	61,655	12,285	73,940
2023 – 2027	264,140	32,070	296,210
2028 – 2029	54,180	3,235	57,415
Total	\$ 624,010	\$ 115,185	\$ 739,195

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 4.61 percent from \$88.58 in 2017 to \$92.66 in 2021.

Other outstanding debt amounts as of December 31, 2017, are as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2018	2,791	1,161	3,952
2019	2,876	1,076	3,952
2020	2,963	989	3,952
2021	3,054	899	3,953
2022	3,147	806	3,953
2023 – 2027	17,228	2,534	19,762
2028 – 2032	7,923	328	8,251
Total	\$ 39,982	\$ 7,793	\$ 47,775

The total annual requirements on all outstanding debt as of December 31, 2017, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	G.O.	Water & Sewer	GEFA	Total
2018	4,247	89,796	3,952	97,995
2019	4,254	73,950	3,952	82,156
2020	–	73,938	3,952	77,890
2021	–	73,946	3,953	77,899
2022	–	73,940	3,953	77,893
2023 – 2027	–	296,210	19,762	315,972
2028 – 2032	–	57,415	8,251	65,666
Total	\$ 8,501	\$ 739,195	\$ 47,775	\$ 795,471

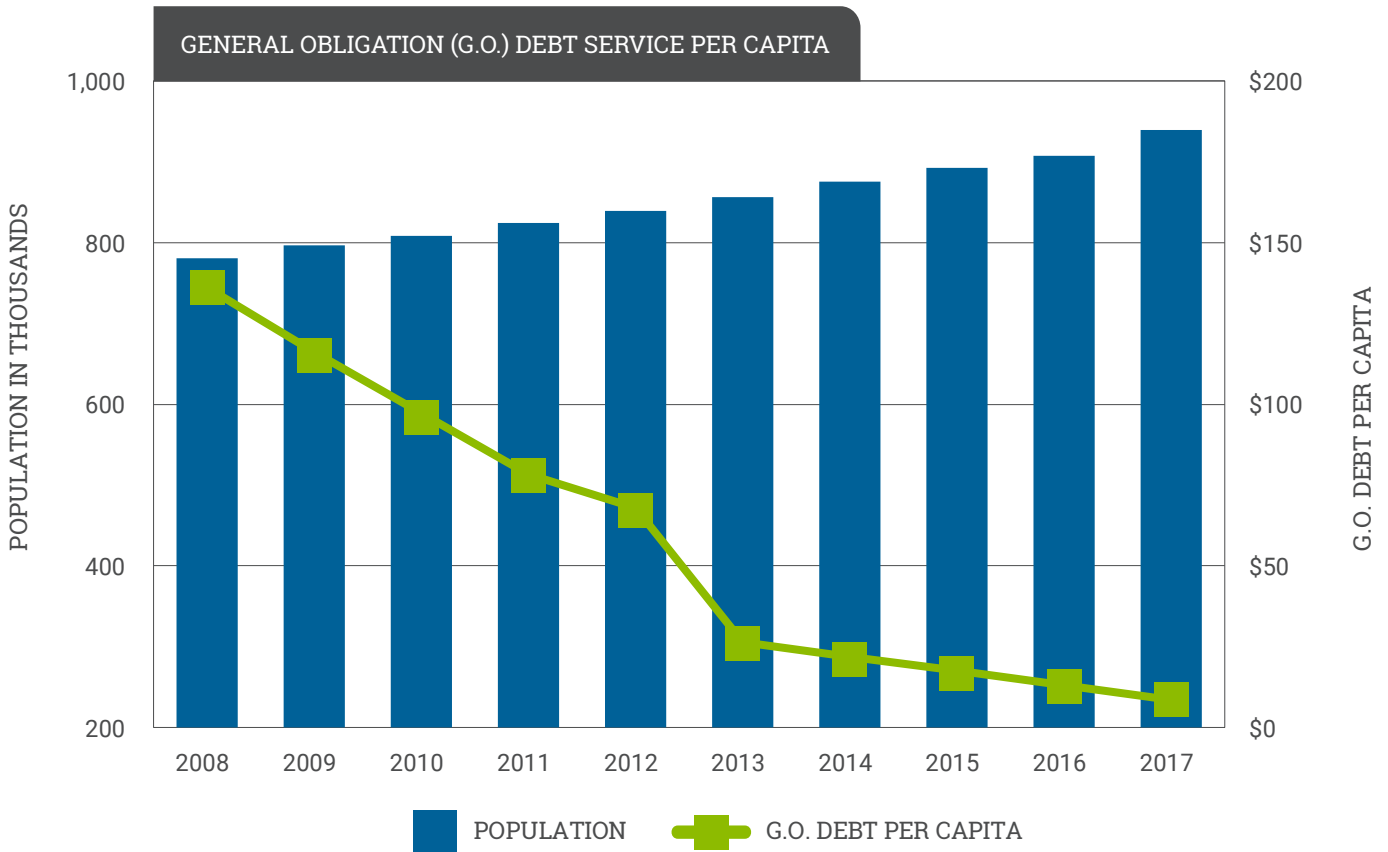
The total annual debt requirement for 2018 is 7.6 percent of the total operating budget of \$1.3 billion, resulting in total operating appropriations less annual debt of \$1.2 billion.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to the estimated county population. Total annual debt requirement for fiscal year 2017 (all debt categories) is approximately \$98 million. Currently, the estimated G.O. debt service per capita averages approximately \$9 per person. This number has steadily declined over the last few years as the County has not issued new debt since 2009 and focused on paying off its debt. Specifically, in 2010, the County paid off its 1994 Water and Sewer Refunding Bonds. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full and the 2003B Water and Sewer Bonds were refunded for a debt service savings of \$10.9 million. In 2012, the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds resulting in a debt service savings of \$2.3 million. In 2013, the County redeemed all outstanding 2003 G.O. Bonds resulting in a debt service savings of \$7.0 million.

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 Sewer Revenue Bonds on a forward/delayed delivery basis. The board action awarded the transaction to Citigroup (as the placement agent)/JP Morgan Chase (as the purchaser of these bonds). The bonds were issued August 3, 2015, with the interest rate set at 1.74 percent. The refunding resulted in debt service savings of \$9.8 million, which began being realized 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 board action was awarded to Wells Fargo as they offered the lowest true interest rate of 2.36 percent and the greatest debt service savings (\$14.7 million). The bonds were issued on August 1, 2016, and the debt service savings began in 2017.

In March 2016, the Gwinnett County Water and Sewerage Authority and the Gwinnett County Board of Commissioners approved resolutions authorizing staff to move forward with a direct purchase advance refunding of the callable maturities (2019 – 2028) of the 2008 Water and Sewerage Authority Revenue Bonds. The bonds were awarded to Wells Fargo as they offered the lowest true interest rate of 1.69 percent and a debt service savings of \$21.5 million. The date of issuance for these bonds was May 19, 2016. The debt service savings began being realized in 2016.

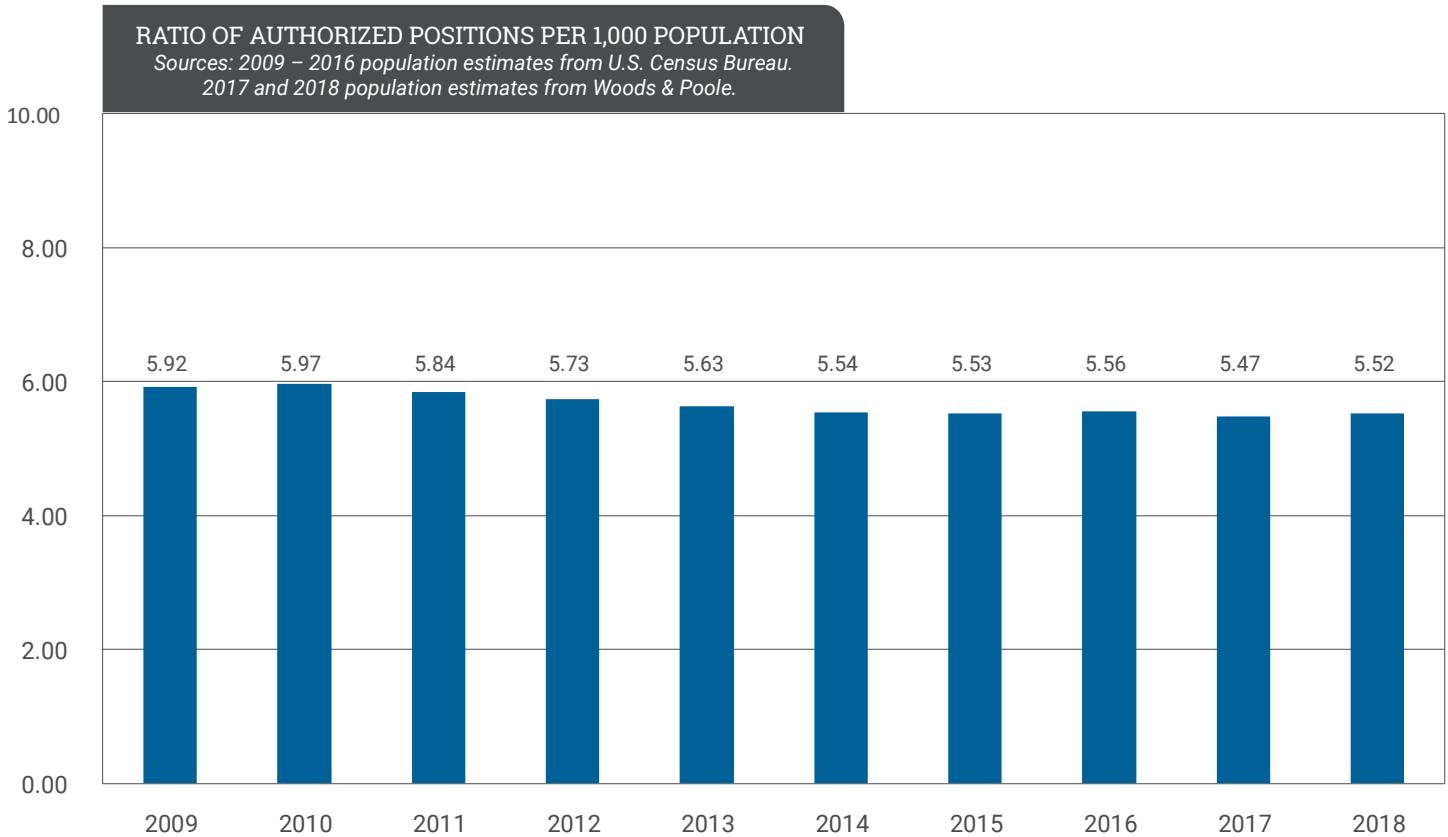


As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown and the County continues to pay off its debt. The reduction in G.O. debt obligations is due in part to voter willingness to fund capital projects through the use of SPLOST program dollars. In addition, the County actively seeks refunding opportunities of existing debt obligations to reduce debt service costs. The County refunded or redeemed bonds each year from 2011 to 2017; this has resulted in shortened maturity dates and significant debt service savings.

EMPLOYEE ENVIRONMENT

Staffing Levels and Population Growth

Gwinnett County faces an ever present challenge of maintaining service levels with fewer employees. Even as the economy slowed, the county's population continued to grow. For many years, the county added thousands of new residents, resulting in greater demand for services with fewer available resources. From 2009 – 2017, the county's population increased by 18 percent while authorized positions grew just 9 percent. As the economy continues to improve, the county has budgeted for an additional 152 positions in 2018, which has resulted in a slight increase in the ratio of authorized positions per 1,000 population compared to last year.

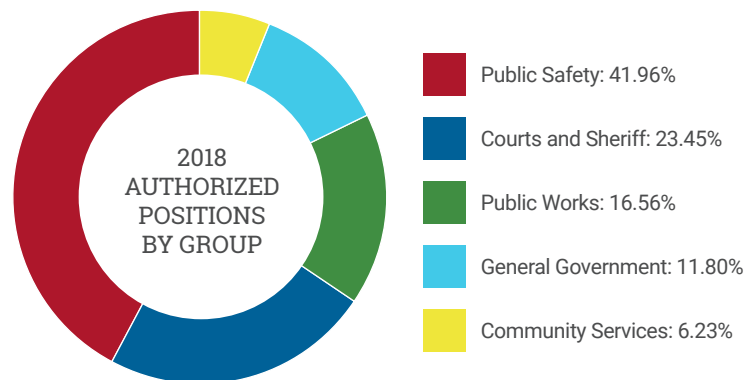


GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2015	2016	2017	2018 Adopted
Clerk of Court	Courts and Sheriff	106	106	106	106
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	250	270	318	329
Corrections	Public Safety	136	136	136	136
County Administration	General Government	36	41	46	48
District Attorney	Courts and Sheriff	110	117	118	120
Financial Services	General Government	118	125	128	129
Fire Services	Public Safety	889	898	916	952
Human Resources	General Government	40	41	42	42
Information Technology	General Government	122	122	122	128
Judiciary/Court Administration	Courts and Sheriff	108	109	111	111
Juvenile Court	Courts and Sheriff	62	65	66	66
Law	General Government	16	16	16	16
Planning and Development	Public Works	76	78	83	90
Police Services	Public Safety	1,067	1,104	1,063	1,129
Probate Court	Courts and Sheriff	24	26	26	26
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	713	714	722	722
Solicitor	Courts and Sheriff	55	55	62	62
Support Services	General Government	121	122	132	141
Tax Commissioner	General Government	119	119	119	119
Transportation	Public Works	143	147	153	155
Water Resources	Public Works	592	598	620	630
Total		4,929	5,035	5,131	5,283

Unallocated	General Government	11	7	6	25
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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. In 2016, the Retirement Plan Management Committee decreased the DB plan's assumed rate of return and extended the amortization period by five additional years. These changes increased the plan's unfunded liability, but decreased the plan's dependence on market returns.

Workforce Health

During 2017, there was significant progress made in the health and wellness field. More than 6,050 employees, retirees, and dependents visited the Wellness Center.

The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 87 percent of eligible employees participated in the program during 2017. The County saw an 11 percent decline in the percentage of employees with elevated A1C levels. In 2017, the efforts continued in our disease management programs, focusing on those employees at risk for or diagnosed with diabetes and hypertension.

Continuing our efforts to assist employees with their financial wellness, more than 1,200 employees met with our Empower Retirement Representative during 2017 to discuss their retirement plans. The Wellness Incentive Program is a vital component of the wellness program. It provides a way to encourage healthy behavior and will enhance the participation of spouses in the 2018 Wellness Year, which runs from November 20, 2017, to November 16, 2018.

Beginning in 2018, Occupational Health Services are available at the Wellness Center. Some of the services provided include pre-employment physicals, drug screenings, lifting assessments, and return to duty assessments.

Health Benefit Costs

The County has strategies in place that have allowed us to keep a tight rein on the increasing costs of health care. The County was able to implement many structural changes to the High-Deductible Plan in 2018 to help reduce costs including step therapy, and modifying the drug list. The Allstate Hospital Indemnity Plan will move from 100 percent employer paid to 100 percent employee paid for both employees and dependents.

The Gwinnett County Management Framework

The Management Framework is the overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we'll make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value. It also ties each of those steps together through performance management so that we can measure our success, make more informed decisions, and target resources to areas that need the most improvement.

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

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

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

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

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

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

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





Continuous Improvement Program

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

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 essential functions 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.

FINANCIAL POLICIES AND PRACTICES

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

- Accounting and Financial Reporting Policy
- 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

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

ACCOUNTING AND FINANCIAL REPORTING POLICY

Purpose:

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

Policy:

- A. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The County's accounting and reporting policies conform to these generally accepted accounting principles (GAAP). The following represent the more significant accounting and reporting policies and practices used by the County. Each County department shall be responsible for developing and maintaining written policies and procedures specific to their operation to ensure they are meeting the requirements of this policy and maintaining adequate internal controls.
 1. Accounting
 - a. Measurement focus and basis of accounting
 - i. The economic resources measurement focus and the accrual basis of accounting are followed by the proprietary and fiduciary funds (agency funds do not have a measurement focus but use the accrual basis of accounting). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
 - ii. The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Similar to accrual accounting, expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

- b. Chart of Accounts – The Department of Financial Services maintains a standard chart of accounts. The County’s chart of accounts utilizes the groupings and naming conventions in the Georgia Department of Community Affairs’ Uniform Chart of Accounts (UCOA) as required by the Local Government Uniform Chart of Accounts and Reporting Act (HB491). The chart of accounts is used to provide the basic framework for accurately accounting for, and reporting on transactions.
 - c. The Department of Financial Services will establish and maintain those funds required by law and sound financial administration.
 - d. Manual Journal Voucher Approval – All manual journal vouchers should be reviewed for accuracy and approved by management in a timely manner.
 - e. Periodic Reconciliation and Verification – Accounting records and data should be compared periodically to what the data purports to represent (e.g., a physical inventory of Assets).
 - f. Bank account reconciliation will be prepared monthly and will be reviewed and approved by a manager.
 - g. Bank Account Transparency – It is the practice of the Board of Commissioners that all bank accounts operated by any entity of the Gwinnett County Government that reports to the Board, be opened, managed, and controlled by the Department of Financial Services. While the Board of Commissioners recognizes that, in some cases, Elected Officials have the legal authority to maintain separate bank accounts, the Board would request that the Department of Financial Services be made aware of all bank accounts that are opened by any elected official.
2. External Audits
- a. The County is committed to having an independent audit of its financial statements each year in accordance with State law.
 - b. The County shall contract with an external auditor for a term that will provide continuity in audits and may use the same audit firm to perform Single Audit services.
 - c. The auditor may review the results of the annual audit, including audit findings and recommendations for improvement, with the Chief Financial Officer/Director of Financial Services, the County Administrator, and the Board of Commissioners.
3. Capital Assets – “Capital outlay” or “capital asset” is used to refer to land, buildings, equipment, infrastructure, and improvements other than buildings acquired or constructed by the County for use in the provision of goods or services to citizens.
- a. All Capital Asset Expenditures should be made in accordance with the Capital Asset Investment and Management Policy, and in conjunction with the Purchasing Procedures Manual, and the Purchasing Ordinance.
 - b. It is incumbent upon department directors to maintain adequate control over all of a department’s assets, including capital assets, to minimize the risk of loss or misuse.
 - c. Capitalization is primarily a financial reporting issue. While it is essential to maintain control over all of a government’s capital assets, there exist much more efficient means than capitalization for accomplishing this objective in the case of smaller dollar-value capital assets. Practice has demonstrated that capital asset systems that attempt to incorporate data on numerous smaller capital assets are often costly and difficult to maintain and operate. It is the intent of this policy that each department maintain a tracking system for their small capital assets that do not meet the capitalization threshold (i.e., weapons, laptops, etc.).
 - d. The capitalization threshold should be applied to individual capital assets rather than to groups of fixed assets (e.g., desks, tables, software, etc.).
 - e. The County’s capitalization thresholds are as follows:
 - i. Software – \$25,000
 - ii. All other assets – \$5,000
 - iii. Some assets under the threshold may be capitalized for control purposes, however, it is the intent of this policy that departments maintain their own tracking system for these small assets (see c above).
 - f. In the case of proprietary funds, net revenue bond interest cost incurred during construction periods is capitalized when material.

4. Indirect Cost Plan

- a. The County shall prepare an indirect cost plan annually in accordance with the Service Delivery Strategy between Gwinnett County and the cities that are located within the county.
- b. Administrative costs associated with County Administration, Finance, Human Resources, Information Technology, Law and Support Services will be budgeted for and accounted for in the Administrative Support Internal Service Fund.
- c. The amount budgeted for indirect costs in the benefitting departments will be based on the amount of budgeted appropriations in the Administrative Support Fund. In the following year, a new plan will be prepared utilizing the audited actual results of the previous year and a true up entry will be posted such that the total costs charged in the end are based upon actual results. At no time will such true-up cause the Administrative Support Fund's net position to go below 2 months-worth of budgeted expenditures.

5. Donations

- a. It is the intent of this policy to establish a formal process for acceptance and documentation of donations made to the County. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the County. This policy also establishes uniform criteria and procedures to guide the review and acceptance of such donations and to ensure that such county has relevant and adequate resources to administer such donations.
- b. The objectives of this policy are:
 - i. Facilitate the acceptance of donations in the form of cash, services and/or equipment to Gwinnett County by establishing clear guidelines for giving.
 - ii. Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and priorities.
 - iii. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
 - iv. Ensure that donations do not create liability for the County with regard to the health and safety of facility users.
- c. Types of Donations covered – This policy applies to donations given to the County or one of its administrative departments in the form of cash, services, equipment and/or personal property. Donations of real property and volunteer hours donated through Volunteer Gwinnett are specifically excluded from coverage under this policy. This policy also specifically excludes gifts and donations to individual county employees and elected officials governed by the Gwinnett County Ethics Ordinance.



d. General Policies

- i. The County has no obligation to accept any donation and reserves the right to deny any donation without comment or cause.
- ii. Donations do not become the property of the County until accepted consistent with this policy.
- iii. Only county officials authorized by this policy may accept donations.
- iv. All donations will be evaluated by the County prior to acceptance to determine whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions. Donations inconsistent with applicable County laws, policies, ordinances, and resolutions will not be accepted.
- v. The County does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, tax, and financial goals.
- vi. A donor may designate a donation for a particular county department or purpose.
- vii. Donations should not bring hidden costs or add to the County's workload, unless such costs or workload requirements are contemplated in the County's priorities and plans.

e. Acceptance of Donations of Cash, Services, or Equipment/Personal Property – All donations to the County shall immediately be submitted for consideration for acceptance. Based on the value of the donation offered as outlined below, appropriate county staff shall review every donation and determine if the benefits to be derived from the donation warrant acceptance of the donation in accordance with this policy. The following list contains the threshold amounts for donation acceptance:

- i. Offers of donations of cash, services, or items wherein one donation is valued at \$1,000 or below and which it is not necessary to be appropriated in the current fiscal budget year, may be accepted by a Department Director.
- ii. Offers of donations of cash, services, or items wherein one donation is valued at more than \$1,000, or any cash donation which is necessary to be appropriated in the current fiscal budget year, shall be placed on an agenda for consideration of acceptance by the Board of Commissioners.

f. Distribution of Donations

- i. Tangible items will be distributed to the appropriate county departments for use or, at the discretion of the Department Director, disposed of in an appropriate manner consistent with county ordinances and policies.
- ii. Designated and undesignated donations of cash will be deposited into the appropriate county accounts.

g. Donation Acknowledgement and Reporting

- i. If requested, the donor shall be provided written acknowledgement of that donor's accepted donation.
- ii. For all donations accepted by a Department Director, on behalf of the County, the department shall provide the Department of Financial Services a monthly report itemizing all such donations.
- iii. Donations of tangible items will also be subject to the donation procedures in the County's Capital Asset Manual.

6. Abandoned property

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



B. Financial Reporting

1. Comprehensive Annual Financial Report (CAFR)

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

2. Budget Document

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

3. Monthly Financial Status Report

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

LONG-TERM FINANCIAL PLANNING POLICY

Purpose:

The purpose of the Long-Term Financial Planning Policy is to ensure the County's ongoing financial sustainability beyond a single fiscal year budget cycle in light of the County's long-term service vision, priorities, and strategies. Financial sustainability is defined as the County's long-term financial performance and positioning, where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services. This policy is intended to describe particular elements or aspects of such long-term planning actions within the County.

Policy:

- A. **Commitment to Long-Term Financial Planning** – Long-term financial planning includes various actions intended to evaluate and address known and potential internal and external issues and opportunities impacting the County's current and future financial condition. Such issues and opportunities are identified, presented, and addressed when and where possible. The collective actions that encompass long-term financial planning are intended to help the County achieve the following:
1. Ensure the County can attain and maintain financial sustainability;
 2. Ensure the County has sufficient long-term information to guide financial decisions;
 3. Ensure the County has sufficient resources to provide programs and services for the stakeholders;
 4. Ensure potential risks to ongoing operations are identified and communicated on a regular basis;
 5. Establish mechanisms to identify early warning indicators; and
 6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals defined by the Board of Commissioners.
- B. **Scope of Long-Term Financial Planning**
1. **Time Horizon** – Revenues, expenditures, and financial position will be forecasted at least five years into the future or longer, where specific issues call for a longer time horizon.
 2. **Comprehensive Analysis** – Meaningful analysis of key trends and conditions will take place as part of the normal operating and budgeting cycle, including but not limited to:
 - a. Analysis of the affordability of current services, projects, and obligations;
 - b. Analysis of the affordability of anticipated service expansions or investments in new assets; and
 - c. Synthesis of the above to present the County's financial position.
 3. **Solution-Oriented** – Through long-term financial planning, the County may identify issues that may challenge the continued financial health of the County, and will identify possible solutions to those issues. Planning decisions shall be made primarily from a long-term perspective with structural balance as the goal of the planning process. For the purpose of this policy, structural balance means that ending fund balance (or working capital in enterprise funds) must meet the minimum levels prescribed by the County reserves policies.
- C. **Continuous Improvement** – County staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements are primarily identified through the comparison of projected performance with actual results.
- D. **Structural Balance** – Long-term structural balance is the goal of long-term financial planning at the County. Should the long-term forecasting and analysis show that the County is not structurally balanced over the five-year projection period, staff would then make recommendations, for the Board of Commissioners consideration, on how the balance could be achieved.
- E. **Non-Current Liabilities** – Long-term financial planning will also address strategies for ensuring that the County's long-term liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

OPERATING AND CAPITAL BUDGET POLICY

Purpose:

The Operating and Capital Budgets are developed on an annual basis through supplemental programs, such as departmental business plans and performance measures/key performance indicators. Together, these documents and activities provide a comprehensive plan to deliver efficient services to residents and stakeholders of the County in a manner that aligns resources with the policy, goals, mission, and vision of the County. The policy applies to all funds under the budgetary and fiscal control of the Chairman and the Board of Commissioners.

The formulation of the Operating and Capital Budget, including publication of this comprehensive budget document, is one of the most important financial activities that Gwinnett County undertakes each year. This budget policy is intended to provide guidelines to assist in the formulation and consideration of broader implications of financial discussions and decisions, which ultimately assist in completing financial planning cycles that deliver the best value for Gwinnett County stakeholders.

Policy:

A. Basis of Budgeting

1. Governmental and Special Revenue Fund Types – Budgets for governmental fund types are adopted on the Modified Accrual Basis of Accounting with the following exceptions:
 - a. Changes in the fair value of investments are not treated as adjustments to revenue in the annual budget.
2. Proprietary Fund Types – Proprietary Funds are budgeted on the Full Accrual Basis of Accounting with the following exceptions:
 - a. Changes in the fair value of investments are not treated as adjustments to revenue in the annual budget;
 - b. Debt service and capital lease principal payments are treated as expenses in the annual budget;
 - c. Depreciation expense is not recognized as expense in the annual budget; and
 - d. Capital purchases are recognized as expense in the annual budget.

B. Budgetary Control

1. State law requires the County to adopt an annual balanced budget by formal resolution for the General Fund, each special revenue fund, and each debt service fund in use. In addition to what is required by law, the Board of Commissioners will also adopt an annual balanced budget for all proprietary funds in use. State law also requires the Board of Commissioners to adopt and operate under a project-length balanced budget for each capital project fund. The project-length balanced budget is adopted by ordinance or formal resolution in the year that the project begins. Further, at a minimum, the legal level of control is at the department or agency for each fund for which a budget is adopted.
2. Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
3. The CFO/Director of Financial Services will provide updates on the County's financial position by regularly reporting to the Board of Commissioners the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the CFO/Director of Financial Services will ensure that department management has access to timely and accurate financial data.

C. Balanced Budget

1. The County shall adopt a balanced budget for each fund in which this policy covers. A budget resolution is balanced when the sum of estimated revenues and appropriated fund balance/net position is equal to appropriations.
2. Operating revenues, other financing sources, and the use of fund balance/net position must fully cover operating expenditures/expenses, including debt service and other financing uses.
3. Minimum reserves policy levels must be maintained unless reserves are being used in accordance with the purposes permitted by the County's policy (see County [reserve policies](#) for further guidance).

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

D. Form of the Budget

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

E. Estimates of Revenues, Expenditures, and Expenses

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





- F. **Stakeholder Participation** – The County shall provide meaningful opportunities for the stakeholders to provide input into the financial planning and budget process, before a budget is adopted.
- G. **Create Value for the Stakeholders** – The County seeks to maximize the value each stakeholder receives through its spending. Accordingly, staff should develop budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns.
- H. **Address Long-Term Liabilities** – The County shall fully fund current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive liabilities over the long-term.
- I. **Responsibilities and Calendar** – The County’s fiscal year runs from January 1 through December 31. The Chairman shall submit or cause to be submitted annually to the Board of Commissioners, by no later than December 1, a proposed budget governing expenditures/expenses of all County funds, including capital outlay and public works projects, for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in State law as well as in the County ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies, which budget, when so adopted shall constitute the Board of Commissioners’ appropriation of all budget relevant funds for such year.
- J. **Budget Amendments** – Amendments shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution. See page II:17 for the [“2018 Budget Resolution Summary.”](#)
- K. **Priorities for Funding** – The County has many funding requirements established by the United States Federal Government and the State of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County’s policy to effectively and efficiently manage its operations in conformity with these legal directives.

BUSINESS EXPENDITURE POLICY

Purpose:

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

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

Policy:

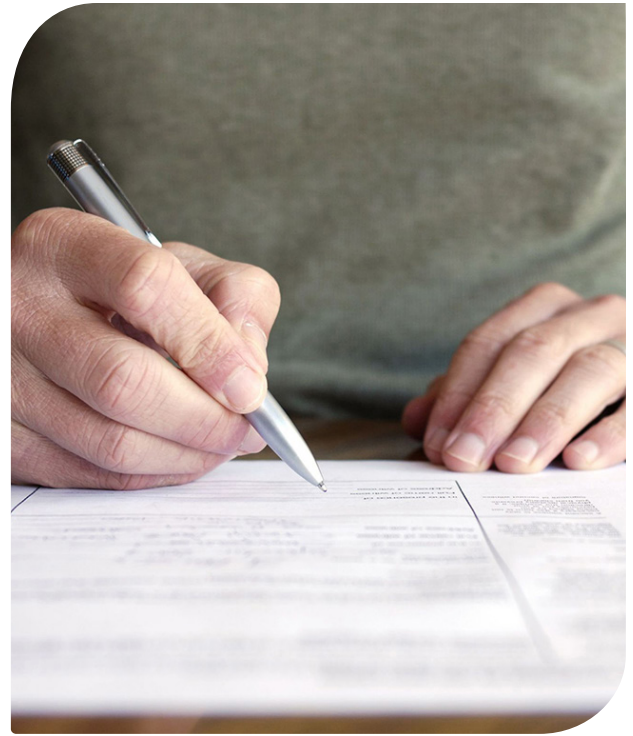
A. Permitted Business Expenses Generally

1. The County may incur or reimburse business expenses that are:
 - a. Reasonable and necessary;
 - b. For a County business purpose; and
 - c. Documented, approved and submitted properly.
2. Accountability – Elected Officials, Agency Heads, Department Directors and Employees are responsible for reporting purchasing, travel and other business expenses accurately. All staff will ensure travel and business expenses are conducted in the most efficient and cost effective manner.
3. This policy applies to all business expenses incurred for a County purpose regardless of the account to which the expenses are budgeted or recorded, the type of funding supporting such business expenses, or whether incurred locally or during official business travel.
4. It is impossible to list every type of business expenses that is allowable or unallowable. However, below are examples of some common allowable and unallowable business expenses.

Examples of common allowable business expenses include, but are not limited to, office expenses (copy services, postage, supplies) and business related phone calls, faxes, and internet fees; conference/registration fees; fees to maintain any license or certification that is required as a condition of employment; and professionally relevant periodical subscriptions for County departments and offices.



Examples of common unallowable business expenses include, but are not limited to, travel membership dues, club fees, travel upgrade fees, alcoholic beverages of any kind (except for approved public safety purposes), childcare costs; country club dues, haircuts and personal grooming, lost baggage, personal pet care, personal entertainment, recreational expenses, and personal vehicle charges.



5. Elected Officials, Agency Heads, and Department Directors may impose additional or more restrictive requirements for authorizing or approving business expenses.
6. Unauthorized or excess business expenses and/or travel advances are the responsibility of the individual, and must be repaid promptly if initially paid from County funds.
7. Receipts
 - a. All transaction forms and supporting documentation must adhere to the Georgia Records Retention Policy. This documentation must be available for audit and review for five (5) years after date of purchase.
 - b. Itemized receipts are required for all expenditures, except when per diem travel allowances are claimed.

8. Georgia State Sales Tax – In addition to the in-state hotel/motel tax exemption, as a government entity, the County may not be subject to Georgia sales tax. Elected Officials, Agency Heads, Department Directors and Employees should make every effort to avoid payment of Georgia sales tax when payment method is other than a personal payment method. This applies to Georgia state sales taxes only. The County may be subject to sales taxes on purchases made in other states.

Cardholders should ask out of state vendors about the applicability of sales taxes.

9. The use of a Procurement Card is the preferred method of payment for business expenses of \$5,000 or less unless otherwise prohibited.

B. Procurement Card

1. Department Directors, Agency Heads, and Elected Officials authorize P-Card issuance requests and spending limits. P-Cards may be given to Gwinnett County employees only and should be limited to no more than one card per employee. Temporary employees and contractors should not receive County issued P-Cards.
2. Procurement Card Control – The Procurement Card Administrator issues the P-Cards to the authorized cardholder who has signed the Procurement Card Agreement which covers the terms and conditions of the program. The issuance of a P-Card is strictly prohibited until the cardholder has signed the Procurement Card Agreement.
3. Safekeeping – Access to the systems data base is restricted to authorized personnel. Misuse of the Procurement Card or procurement system is strictly prohibited and may result in disciplinary action up to and including termination. The P-Card is County property and as such should be retained in a secure location.
4. Authorization – The cardholder is solely responsible for all transactions. Delegating the use of the P-Card is permissible only to users approved by Department Directors, Agency Heads, or Elected Officials. It is required that each authorized user read and sign a Procurement Card Acknowledgement form, prior to usage of the P-Card.
5. Card Cancellation – All P-Cards must be immediately cancelled when a cardholder terminates employment with the County or assumes another position that does not require the use of the P-Card in that department. Department Directors shall be responsible for notifying the Program Administrator about all terminations and transfers in a timely manner.
6. Dollar Limits of the Procurement Card – The P-Card may have up to a maximum initial limit of \$50,000 and up to a single transaction limit of \$5,000. Any request to raise the limit must be submitted in writing from the cardholder's Elected Official, Agency Head, or Department Director to the Procurement Card Administrator, and follow the delegated authority procedures in compliance with the Purchasing Ordinance. Department Directors, Agency Heads, and Elected Officials shall review at least annually all cardholders and their related spending limits for validity and appropriateness.

7. When to use the Procurement Card – The Procurement Card is an alternative method of payment to be used when obtaining goods and services for \$5,000 or less according to limits and restrictions as defined by the Purchasing Ordinance. Where possible, the Procurement Card is the preferred method of payment for the County.

8. Dates and Deadlines

Each Agency and Department's Procurement Card Liaison should receive the cardholder's supporting documentation within two weeks of each business expense. In the event supporting documentation is missing or incomplete the cardholder will be notified by the Department/Agency Procurement Card Liaison. It is the responsibility of the cardholder to provide missing or incomplete information to the Department/Agency Procurement Card Liaison in a timely fashion.

Unauthorized or undocumented charges must be immediately refunded to the County by the cardholder. Further transactions may be restricted and are subject to review for disciplinary action. Violations of the policy may result in the deactivation of cardholder accounts and penalties up to and including termination of employment.

C. Travel and Business Expense Reimbursement

1. General Provisions

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

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

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

3. Reimbursement Amounts when Traveling

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

4. Meals

- a. Employees on official business attending luncheon or dinner meetings, not sponsored by the County, are entitled to receive reimbursement for actual meal costs incurred, provided that:
 - i. The meal is an integral part of the meeting.
 - ii. The purpose of the meeting is to discuss business and the nature of the business is stated on the travel expense report.

- b. Meals may be provided to non-County employees serving in an advisory capacity or providing pro bono service to a County organization.
5. Air Travel – The County will reimburse the cost of coach airfare. Travelers on official County business should always select the lowest priced airfare that meets their approved most logical itinerary and the policy of the County. Travelers are expected to use their best judgment to save on the airfare cost consistent with seeking the best overall value for business-related activities.
 6. County Vehicle
 - a. Use of County Vehicles is governed by the County Fleet Policy.
 - b. When traveling within Georgia use of a County vehicle is encouraged.
 - c. When traveling outside of Georgia additional restrictions may apply.
 7. Personal Vehicle
 - a. An employee using a privately-owned vehicle required to report to a work location other than his or her assigned location, may request reimbursement for travel mileage.
 - b. Reimbursable travel mileage is calculated as the mileage difference between the miles traveled to the alternate work location (round-trip) less the daily commuting mileage traveled by the employee between residence and work location.
 - c. Mileage reimbursement will not be granted to employees receiving a car allowance.
 - d. Mileage is not paid prior to the completion of the trip.
 - e. Mileage reimbursement is limited to the equivalent cost of airfare.
 8. Other Transportation
 - a. Employees are expected to use any courtesy transportation available at the travel destination.
 - b. It is required that insurance offered by the rental company be purchased for full coverage for physical damage and the \$1,000,000 automobile liability.
 9. Lodging – Lodging costs are advanced, County paid, or reimbursable under the following conditions:
 - a. An employee is pre-approved for travel by the appropriate Elected Official, Agency Head or Department Director.
 - b. Government rates are requested.
 - c. Original lodging receipts are submitted with the Travel Expense Statement.
 - d. Original lodging receipts indicate cost incurred for single occupancy, unless there is more than one (1) County employee traveling and voluntarily sharing a room.
 - e. Comparable room rates of alternate local lodging, within a reasonable distance of the event site. Lodging rates at the event facility are acceptable.
 - f. Lodging rates exceeding the GSA rate must be justified and documented.
 10. Approval and Authorization
 - a. By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction, supporting documentation, and has verified that all transactions are allowable expenses.
 - b. Each transaction must be consistent with departmental/agency budgetary and project/grant guidelines. The approver must be sure the correct funding sources are charged, in keeping with proper fiscal stewardship. Under no circumstances should an individual be the sole approver of his/her own expense submission. Denied expenses will be considered a personal expense to the traveler. Upon granting approval of expense submissions, approvers are certifying the appropriateness of the expenditure and reasonableness of the amount; availability of funds; compliance with all federal, state, and local regulations as appropriate; and the completeness and accuracy of supporting documentation.
 - c. In the event that the responsibility for systematic trip approval is delegated by an Elected Official/County Administrator, the ultimate responsibility for travel authorizations and approvals remain with the Elected Official/County Administrator. The Elected Officials/County Administrator Expense Acknowledgement Form serves as confirmation that the Elected Official/County Administrator maintains this responsibility.

D. Petty Cash

1. The Petty Cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time consuming. Money cannot be disbursed in advance of a purchase.
2. Petty Cash accounts should be used only in the event that other forms of payment such as Procurement Card or Business Expense Reimbursement are unavailable or impractical.
3. Petty cash accounts shall be reconciled each month as part of the month-end closing of the County's financial records.
4. Requests for reimbursement cannot exceed \$50.00.
5. Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form.
6. Receipts must not be artificially divided in order to circumvent the maximum dollar limit.
7. Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time.
8. Requests exceeding forty-five (45) calendar days will not be reimbursed.
9. Travel reimbursement should not be done through Petty Cash.

GRANTS ADMINISTRATION PRACTICES



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

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

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

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

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

INVESTMENT POLICY

Purpose:

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

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

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

Policy:

A. Roles and Responsibilities

1. **County Administrator** – The County Administrator or designee shall oversee the investment activities of the CFO/Director, Department of Financial Services and is hereby delegated the authority as necessary to carry out the various components of this Policy. The County Administrator or designee may execute agreements or documents necessary to effectively administer the investment program.
 2. **CFO/Director of Financial Services** – Georgia law provides for assigning the CFO/Director of Financial Services, who is subject to the supervision of the County Administrator, with the direct responsibility for the management of the County's investment assets, including discretionary investment management decisions to buy, sell or hold individual investment securities within this Policy. The CFO/Director shall have the authority to establish and implement the necessary organization structure and financial reporting and controls in order to achieve the objectives of this Policy. Procedures should include references to safekeeping, delivery vs. payment, investment accounting, repurchase agreements and banking services. The CFO/Director shall discharge his or her duties solely in the interest of the County.
 3. **Investment Committee** – The County shall have an Investment Committee that serves in an advisory capacity. The Committee is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, County Administrator, and CFO/Director of the Department of Financial Services.
 4. **Investment Manager** – Each third-party Investment Manager engaged to provide professional investment management services must acknowledge in writing its acceptance of responsibility as fiduciary under applicable regulations. Each Investment Manager will have discretion to make investment decisions for the assets placed under its jurisdiction, while observing and operating within all policies, guidelines, constraints, and philosophies as outlined in this statement.
 5. **Investment Consultant** – A third-party Investment Consultant's role shall be two-fold. The first and primary function is that of an Investment Advisor to the Investment Committee. The second duty is that of a Consultant assisting the CFO/Director in the management, operations, and administration of the investment program. An Investment Consultant may represent only the interests of the County and any other relationship that might provide basis for a conflict is expressly prohibited.
- B. **General Information** – This investment policy is comprehensive and is intended to govern the overall administration and investment management of those funds held in the County's Liquidity, Investment, and Bond Portfolios (the "County Portfolio"), excluding pension and other post employee benefit trusts. This policy shall apply to such funds from the time of receipt until the time the funds ultimately leave the County's accounts.

Excess cash balances of individual operating funds and capital funds may be commingled and placed in individual depository or investment accounts, unless otherwise restricted by law, policy or debt covenants. Bond funds should be deposited or invested according to applicable laws and bond covenants.

Interest income earned on depository balances will be allocated and credited to participating funds monthly based on the average daily cash balances held during the month. Investment income earned on investment securities and paid on interest payment dates will be credited to the funds at the time of payment. Market value adjustments and interest accruals between interest payment dates will be made at the end of each month.

C. **Investment Objectives** – The investment objectives of the County are set forth below in order of priority and are applicable to both the Liquidity Portfolio and Investment Portfolio:

1. **Safety of Principal** – The single most important objective of the County’s investment program is the preservation of principal of those funds within the portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
2. **Adequate Liquidity** – The portfolio shall be managed in such a manner that assures that funds are available as needed to meet those immediate and/or future operating requirements of the County, including but not limited to payroll, accounts payable, capital projects, debt service and any other payments.
3. **Legality** – County funds will at all times be invested in conformity with the laws of the State of Georgia, specifically *O.C.G.A. §36-80-3, O.C.G.A. §36-80-4, and O.C.G.A. §36-83-4*; and in conformity with bond ordinances or covenants, referenced in *O.C.G.A. §36-82-7*, this Investment Policy and the Department’s written administrative procedures. Where there are policies contained in Debt Covenants and Official Statements, those provisions shall apply only to those funds, and are incorporated by reference within this policy.
4. **Return on Investment** – The portfolio shall be managed in such a fashion as to maximize the return on investments within the context and parameters set forth by objectives 1, 2, and 3 above.

D. **Standard of Prudence** – The standard of prudence to be applied to the investment of the County’s Portfolio shall be the “Prudent Expert” rule that states: *“Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims – not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.”*

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

E. **Ethics and Conflicts of Interest** – External contracted investment professionals in addition to Committee Members, management and staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Gwinnett County.

F. **Authorized Investments** – In accordance with the laws of the State of Georgia *O.C.G.A. §36-80-3, O.C.G.A. §36-80-4, and O.C.G.A. §36-83-4*, the County shall be permitted to invest in any of the following securities when certain conditions, as described in the full policy document, are met:

1. US Treasury Obligations
2. US Federal Agency Obligations
3. Repurchase Agreements
4. Prime Bankers’ Acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System
5. Municipal obligations
6. Certificates of Deposit

7. Local Government Investment Pool established by *O.C.G.A. §36-83-8* managed by the Office of Treasury and Fiscal Services including Georgia Fund 1 and Georgia Extended Asset Pool
 8. Bank Deposits in a national banking association, federal savings and loan association, trust company, savings institution or federal savings bank located in Georgia or organized under Georgia law
- G. **Portfolio Diversification** – The County’s Portfolio shall be diversified by security type and institution. The County’s Portfolio will be further diversified to limit the exposure to any one issuer.
- H. **Maximum Maturity** – Maintenance of adequate liquidity to meet the cash flow needs of the County is essential. Accordingly, the portfolio will be structured in a manner that ensures sufficient cash is available to meet anticipated liquidity needs. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of securities prior to maturity.

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

I. **Prohibited Investments and Investment Practices**

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



- J. **Investment of Bond Proceeds** – The County intends to comply with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds. Accounting records will be maintained in a form and for a period of time sufficient to document compliance with these regulations.
- K. **Selection, Approval of Brokers, Qualified Financial Institutions** – The CFO/Director of Financial Services and/or the County’s Investment Manager shall maintain a list of financial institutions and broker dealers that are approved for investment purposes (“Qualified Institutions”).
- L. **Competitive Selection of Investment Instruments** – It will be the policy of the County to transact all securities purchases/sales only with Qualified Institutions through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County will accept the offer which (a) has the highest rate of return within the maturity required; and (b) optimizes the investment objective of the overall portfolio. When selling a security, the County will select the bid that generates the highest sale price.
- M. **Safekeeping and Custody** – All investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be counterparty to the investment transaction.

- N. **Performance Standards** – The Investment Portfolio shall be designed and managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the County. Short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return of the Georgia Fund One (GA1) plus 10 basis points and to the S&P Rated Government Investment Pool (GIP) Index. The investment portfolio will be compared to an index of U.S. Treasury securities having a similar duration or other appropriate benchmark.
- O. **Reporting** – The CFO/Director of Financial Services or Investment Manager shall prepare an investment report not less than quarterly for the Investment Committee.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

Purpose:

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

Policy:

- A. **Roles and Process of the CIP** – The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document. Other key roles include:
 - 1. **CIP** – Each year County staff shall develop a six-year long-range CIP that describes and prioritizes the capital projects the County intends to undertake.
 - 2. **Review of Capital Project Proposals** – The Department of Financial Services will coordinate a financial Capital Project review process within the annual budget calendar.
 - a. **Full Consideration of Operating and Maintenance Costs** – Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding ins allocated to any new Capital Project.
 - b. **Project Evaluation System** – During the review cycle, departments provide answers to pertinent questions relating to the projects for which they are requesting funding. The evaluation team will review these answers using a set matrix of criteria. The projects will receive a score for each criteria identified. After the evaluation concludes, the final score is calculated and projects are ranked by priority and the evaluation team makes a recommendation on which projects should be funded. The ranking process enhances objectivity, reliability and transparency.
 - 3. **Stakeholder Participation** – The County shall provide meaningful opportunities for stakeholders to provide input into the CIP development before the plan is adopted.
 - 4. **Chairman Responsibilities** – All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates should be reflected in departmental operating plans.
 - 5. **Approval of the CIP** – The Board of Commissioners shall review and approve the CIP. Amendments to the CIP shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and the CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution.
- B. **CIP Project Selection** – An objective set of criteria will be used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:
 - 1. **Long-Term Forecasts** – Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.

2. **Impact on Other Projects** – Projects should not be considered in isolation. One project’s impact on others should be recognized and costs shared between projects where appropriate.
 3. **Allow for Funding of Preliminary Activities** – For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed and prioritized appropriately.
 4. **Full Lifecycle Costing** – Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
 5. **Predictable Project Timing and Scope** – Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.
 6. **Strategic Alignment** – Projects should be considered within the context of the County’s stated priorities and related strategies to ensure resources are allocated first to the efforts with the greatest potential impact on intended outcomes.
- C. **Balanced CIP** – The adopted CIP is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the CIP. It is possible that the plan may have more expenditures than revenues in any single year, but this imbalance will be corrected through the use of interim financing as needed. However, over the life of the six-year plan all expenditures will be provided for with identified revenues.
- D. **CIP Funding Strategy** – The County has provided financial resources for the CIP through two primary methods: Pay-As-You-Go (including SPLOST) and Debt financing. These methods are expected to be used for future CIPs. Guidelines are provided below to assist the County in making the choice between Pay-As-YOU-GO and debt financing.
1. Factors which favor Pay-As-You-Go financing include circumstances where:
 - a. The project can be adequately funded from available current revenues and fund balances;
 - b. The project can be completed in an acceptable timeframe given the available revenues;
 - c. Additional debt levels could adversely affect the County’s credit rating or repayment sources;
 - d. Costs considered for debt financing pertain to the maintenance of existing assets; or
 - e. Market conditions are unstable or suggest difficulties in marketing a debt issuance.
 2. Factors which favor long-term Debt financing include circumstances where:
 - a. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
 - b. Market conditions present favorable interest rates and demand for County debt financing;
 - c. A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
 - d. A project is immediately required to meet or relieve capacity needs and existing un-programmed cash reserves are insufficient to pay project costs;
 - e. Costs considered for debt financing pertain to the new assets or capital projects;
 - f. The life of the project or asset financed is five years or longer; or
 - g. Those expected to benefit from the project include generations in years to come.
- E. **Capital Budget** – Each year the Department of Financial Services will develop a Capital Budget which will contain the spending plan for capital projects. The first year of the adopted CIP will be the Capital Budget for the fiscal year.
- F. **Capital Project Management** – Management of capital projects is essential to create the best value for County taxpayers through capital spending. The following policies shall be observed in order to help ensure the best project management possible.



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

DEBT MANAGEMENT POLICY

Purpose:

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

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

Policy:

A. **General Obligation Bonds** – General Obligation bonds can be considered as a financing source by the County when:

1. The service provided is essential to Gwinnett County government;
2. There is no clear underlying revenue stream;
3. The project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.

B. **General Obligation Debt** – General Obligation Debt, as defined by Georgia Law, is backed by the full-faith and credit and unlimited taxing power of the County and requires Gwinnett voter approval unless the purpose is to refund outstanding general obligation bonds to achieve debt service savings.

1. The County may incur debt on behalf of any special district created pursuant to the Georgia Constitution. Such debt may be incurred only after the County has provided for the assessment and collection of an annual tax within the special district sufficient in amount to pay the principal and interest on such debt and has received the assent of a majority of the voters of the special district voting on the issue. The proceeds of this tax may be placed in a sinking fund to be held on behalf of such special district and to be used exclusively to pay off the principal and interest on such debt.
2. General Obligation bonds are considered Sales Tax General Obligation Bonds when a question concerning general obligation debt is placed on the ballot for a sales tax program. This policy allows Gwinnett to place a general obligation debt question on the ballot for sales tax for capital projects. If the sales tax is approved by the voters, general obligation debt is also approved.

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

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

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

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

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

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

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

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

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

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

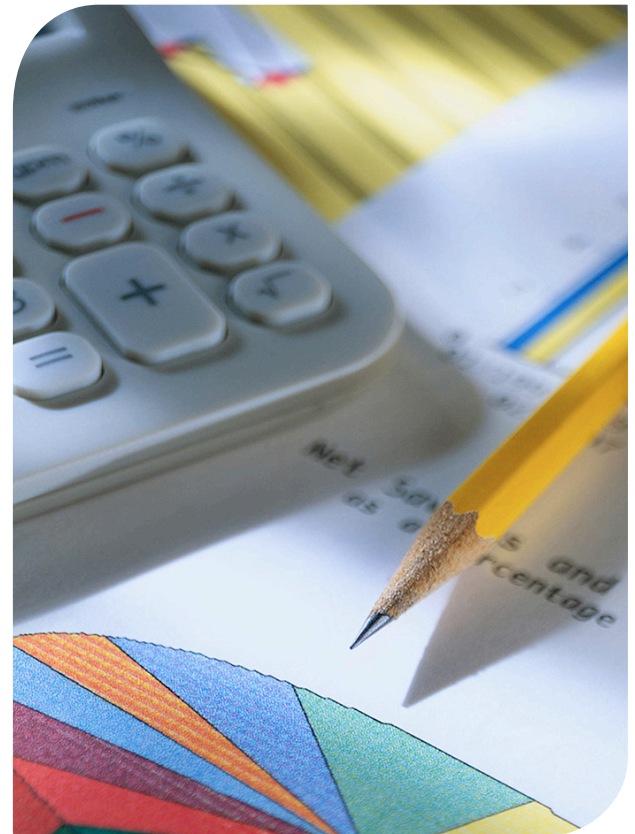
1. line-of credit;
2. anticipation notes;
3. internal borrowings;
4. commercial paper; or
5. construction loan notes.

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

H. **Debt Capacity/Limitations**

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

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



- I. **Refinancing of Outstanding Debt** – The County will contract with a Financial Advisor to monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. In adherence with federal tax law constraints, refunding will be considered if and when there is a net economic benefit of the refunding, the refunding is essential in order to modernize covenants or other commitments essential to operations and management, or to restructure payment schedules to optimize payments with anticipated revenue streams. As a general rule, current and advance refunding will be undertaken only if the present value savings of a particular refunding will exceed 3% of the refunded principal. Refunding issues that produce a net present value savings of less than targeted amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

J. **Debt Structure**

1. **Length** – County debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of this policy. The County will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.
2. **Credit Enhancements** – Credit enhancement (letters of credit, liquidity provider, bond insurance, etc.) may be used if the present value reduction of debt service costs achieved by their use outweighs the initial cost of the enhancement or when they provide other significant financial benefits or appropriate risk reduction to the County.
3. **Capitalized Interest** – In cases where the County desires to capitalize interest, interest shall only be capitalized for the construction period of a revenue-producing project. Only under extraordinary circumstances will interest be capitalized for a period exceeding the construction period.
4. **Call Provisions** – Call provisions for bond issues shall serve the primary interests of providing financial flexibility.
5. **Debt Pools/Intergovernmental Arrangements** – To the extent permitted by law, the County may form or enter into associations/agreements for joint issuance of debt. The purpose of such arrangements must be to share issuance costs, obtain better terms or rates, or to advance other fiscal goals. Only per contractual agreement or as permitted by law shall the County assume liability through any joint program for the debt obligations or tax consequences related to another government or organization's debt program.
6. **Fixed Rate Debt** – The County has historically relied upon the budget certainty accruing from fixed rate debt to fund its borrowing needs and will continue to show a preference for this type of issuance.
7. **Variable Rate** – Based on the situational or project specific reasons, the use of variable rate debt will be utilized in a limited way to the extent that it presents a significant interest savings to the County and does not subject the County to:
 - a. excessive risk of unfavorable changes in interest rates;
 - b. pressure on the County's credit rating;
 - c. unexpected budgetary pressures;
 - d. excessive debt service acceleration risk or the potential for balloon indebtedness in the event market access is restricted to the County;
 - e. the inability to repay variable rate obligations as they come due; or
 - f. escalating payments.

These risks can be mitigated through the direct matching of variable rate debt with variable interest assets to create a natural hedge, by conservatively budgeting interest rate payments, or with an interest rate swap which has the effect of synthetically fixing the rate of debt service on the associated bonds. No derivative products may be utilized unless permitted by law or without prior authorization of the Board of Commissioners. No derivative products may be utilized without an analysis by an independent financial advisor and the implementation of an independent monitoring program. As a method of annually assessing the level of risk with any variable rate bonds, the Interest Rate Management Plan will be used to identify the risks associated with such variable rate debt.

8. **Lease/Purchase Agreements** – The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets may be considered relative to any other financing option or a “pay-as-you-go” basis. While the lifetime cost of a lease typically may likely be higher than other financing options or cash purchases, lease/purchase agreements may be used by the County as funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques. Lease/purchase agreements may not extend beyond ten years except in the case where a revolving program has been established. Additionally, the repayment period of any lease purchase may not exceed the projected economic life of the asset(s) being financed.

K. **Financing Team Selection Process** – The County employs outside financial specialists to assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The key participants in the County’s financing transactions include its Municipal Advisor, Bond Counsel, Disclosure Counsel, the Underwriter (in a negotiated sale), and County representatives. Other outside firms, such as those providing paying agent/registrars, trustee, credit enhancement, auditing, or printing services, are retained as required. The objectives of the selection process are participation from qualified providers, ensuring service excellence, and competitive cost structure.

Due to the complexity of debt management and the importance of the financial well-being of the County, the County’s Purchasing Ordinance allows the procurement of debt administration specialists (such as trustee, paying agent, arbitrage rebate services, escrow agent) without seeking proposals. It is at the sole discretion of the CFO/Director of Financial Services whether to seek competitive proposals for exempt professional services. When a selection committee is used, the CFO/Director of Financial Services has the discretion of identifying the number and make-up of staff necessary to choose advisory services which best serve the needs of the County.

Per this policy, the order of selection of professional service providers shall be:

1. **Financial Advisory Services (Municipal Advisor)** – The County’s Purchasing Ordinance governs the selection of professional service providers. Financial Advisory Services is exempt from the Purchasing Ordinance. Nothing in this policy, however, shall prevent the County from choosing to solicit competitive proposals for financial advisory services. The County may not retain an advisor for longer than five years without a new agreement.

The County’s Financial Advisor will adhere to the concepts of independence and fiduciary responsibility as contemplated by the Dodd-Frank Act or any successor legislation governing municipal advisory services. While the County has typically employed a single Financial Advisor, it is permissible to contract with multiple professionals when there is a demonstrated need.

2. **Bond Counsel/Disclosure Counsel** – The County’s Purchasing Ordinance governs the selection of professional service providers. Legal services, such as bond counsel and disclosure counsel, are exempt from the Purchasing Ordinance. Nothing in this policy, however, shall prevent the County from choosing to solicit competitive proposals for legal services.

3. **Underwriter Selection** – The Financial Advisor may solicit proposals for underwriting services for debt issued in direct placement or negotiated sales. The Financial Advisor may be the primary point of contact during the proposal process and may not serve as a placing agent. A committee appointed by the CFO/Director of Financial Services may review underwriting proposals and may appoint an underwriting firm. Underwriters may be appointed for a single financing or a series of transactions.



- L. **Method of Sale** – The County may select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Based on information provided by the Financial Advisor, the CFO/Director of Financial Services is authorized to determine the most advantageous process for the marketing and placement of the County's debt. Methods of sale include but are not limited to:
1. **Competitive Sales** – The County has a preference for issuing its debt obligations through competitive sales when it is determined that this form of sale may yield the lowest True Interest Cost to the County. The County and Financial Advisor may structure the sale parameters to meet the needs of the County while appealing to the broadest range of potential bidders. The County will reserve the right to reject any or all competitive bids they deem unsatisfactory, or to delay or rescind any scheduled competitive sale.
 2. **Negotiated Sales** – When certain conditions favorable for a competitive sale do not exist and when a negotiated sale may provide significant benefits not available through a competitive sale, the County may elect to sell its debt obligations through a private placement/direct loans or negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program.
 3. **Private Placement/Direct Loans** – Under certain circumstances, the County may negotiate financing terms with banks and financial institutions for specific borrowings on a private offering basis. Typically, private placements/direct loans are carried out by the County: when external circumstances preclude public offerings; as interim financing; or to avoid the costs of a public offering.
- M. **Management/Disclosure Practices** – The County is committed to transparent full and complete primary and secondary financial disclosure to rating agencies, national information repositories, state and national regulatory agencies, as well as those of the underwriting market, institutional buyers, and other market participants as a means to enhance the marketability of County bond issuances.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), the Municipal Securities Rulemaking Board (MSRB) and Generally Accepted Accounting Principles (GAAP).

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



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 seventh revision on March 15, 2016. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection including professional services, construction acquisitions, disposal of property, and explains contracting procedures including bonding, insurance, and vendor performance.



Additional purchasing process procedures and guidelines are documented in support of the Purchasing Ordinance. These include the Purchasing Procedures Manual, revised September 15, 2017, the Purchasing Associate II Manual, updated July 1, 2011, and the Purchasing Associate I Manual, updated December 1, 2014.

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

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

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

RESERVE POLICIES

Purpose:

The County desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses/expenditures. In addition, the policies are intended to document the appropriate Reserve level to protect the County's credit worthiness. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

These policies establish the amounts the County will strive to maintain in its Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

Policy:

Gwinnett County currently operates under the following reserve policies:

General Fund Reserve Policy – The County will maintain a minimum level of Unassigned Fund Balance in the General Fund equivalent to three months of regular, on-going operating expenditures (including transfers out). The County Administrator and the CFO/Director of Financial Services, collectively, are authorized to assign Fund Balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.

Special Revenue Funds Reserve Policy – The County will maintain a minimum level of restricted or committed Fund Balance equivalent to three months of regular, on-going operating expenditures (including transfers out). Amounts used in this calculation shall not include any amounts allocated for another purpose by the Board of Commissioners.

Enterprise Funds Reserve Policy – The County will maintain a minimum level of working capital in Enterprise Funds equivalent to three months of regular, on-going operating expenses (including transfers out), except for the Local Transit Operating Fund. The Local Transit Operating Fund, or any fund that is subsidized by the General Fund on an on-going basis, will maintain Reserves equal to one month of regular, ongoing operating expenses (including transfers out), with any excess reverting back to the General Fund. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days.

The County will measure its compliance with its reserve policies as of December 31st each year, as soon as practical after final year-end account information becomes available. For the purposes of the Reserve policies, current year actual expenditures exclude significant Non-Recurring Items.

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

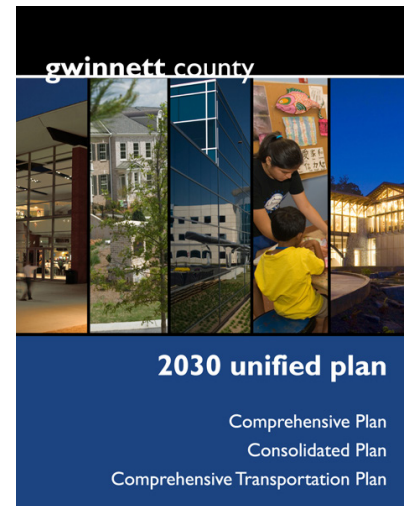
- A. **Funding the Reserves** – Funding of Reserve targets generally comes from excess revenues over expenses/expenditures or one-time revenues.
- B. **Conditions for Use of Reserves** – It is the intent of the County to limit use of Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenses/expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.
- C. **Authority over Reserves** – The Board of Commissioners may authorize the use of Reserves. The Department of Financial Services will regularly report both current and projected Reserve levels to the Board of Commissioners.
- D. **Replenishment of Reserves** – In the event that Reserves are used resulting in a balance below the three months minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.
- E. **Excess of Reserves** – In the event the Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:
 - 1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
 - 2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP;
 - 3. One-time expenses/expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
 - 4. Start-up expenses/expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Financial Services.
- F. **Periodic Review of the Targets** – At a minimum, during the budget process staff shall review the current and five-year projected Reserves to ensure they are appropriate given the economic and financial risk factors the County is subject to.



LONG-TERM PLANNING TOOLS

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

- Leadership and Succession Planning
- 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



Gwinnett County is committed to **leadership and succession planning**. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which critical positions are targeted and staff is prepared to qualify for the targeted positions. The Department of Human Resources continues to monitor the departmental succession plans and works with departments to increase the management bench strength. This strategic planning tool assists County leaders in a changing workforce.

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

Gwinnett County is currently working under the **2030 Unified Plan**. The state of Georgia mandates that a Unified Plan be re-written every 10 years. The Department of Planning and Development officially began work on the 2040 Unified Plan, known as the Unified Plan document, on December 19, 2017. The purpose of the Unified Plan is to provide an all-encompassing blueprint of how the county will develop. Residents and other stakeholders will have a chance to provide input how they want to see the county grow and develop over the next 20-plus years. This document with its maps will attempt to address people's needs, opportunities, goals, and vision; transportation, housing, and economic development; natural and cultural resources; and community facilities and capital improvements for Gwinnett County.

The Board of Commissioners held the first of two required public hearings on Tuesday, December 19, 2017. This was the public's first opportunity to learn more about the Unified Plan's content and voice any concerns or issues. In order to ensure that all residents have ample opportunities to provide input to the 2040 Plan, the department will conduct a series of public information hearings in January, February, May, and August 2018. A meeting will be held in each of the county's four commission districts. In addition, more meetings will be held at County offices in Lawrenceville.

The Board of Commissioners has selected the consultant firm, Pond and Company, to oversee the development of the 2040 Unified Plan. This firm will also conduct interviews at public spaces such as the Gwinnett Justice and Administration Center, County parks, and community centers; setting up booths at County festivals and other events to provide information on the plan's progress; and distribute "living room chat" kits so that residents will have open conversations about Gwinnett's future at their convenience.

The Unified Plan document is scheduled for adoption in the first quarter of 2019.

Adopted by the Board of Commissioners in 2013 and amended in 2017, the **Long-Term Financial Planning Policy** is based on a process that identifies internal and external issues that could impact the County's financial condition over the next five years. The policy is described in detail in the "Financial Policies and Practices" section on [page II:39](#).

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 prior CTP was developed in 2007 – 2008. The County completed the update to the CTP in 2017.

In 2017, Gwinnett County Transit completed upgrades to the Sugarloaf Park and Ride lot, and replaced the paratransit fleet. A new Travel Outreach Coordinator was hired in 2017 to help promote Transit and all available uses of alternate modes. The County has also been awarded additional discretionary grant funding that will allow the local transit system the funds to operate more frequently and with extended hours. The County is also working on a Flex Transit service for riders in a defined area without fixed bus route service. The Flex service will provide access to public transportation in areas that would be too costly and inefficient to run fixed route service and will serve both able-bodied and disabled passengers with the same vehicle.

Also in 2017, the County began preparing a **Comprehensive Transit Development Plan**. This plan will rely upon extensive public outreach and data analysis to identify potential new markets and underserved areas as well as forecast growth corridors. Future transit service enhancements will be based on the recommendations of the plan. It is expected that the recommendations will consider a multi-modal approach building off the current local, commuter, and paratransit system.

Gwinnett County has a history of being proactive in addressing its parks and recreation needs. Planning is key, but plans cannot remain static—not in a county whose population has grown from about 72,000 in 1970 to more than 960,000 today. Gwinnett County is consistently re-evaluating the long-term recreation plan in a fiscally responsible manner, relying heavily on community involvement in the process. Gwinnett County's **Comprehensive Parks and Recreation Master Plan** 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. In conjunction with the greenway master plan, a countywide trails master plan is being developed to ensure the connectivity of city and county trails to each other for a countywide map of existing and future trails. These plans will be used as guides to increase biking and walking options as well as recreational opportunities.

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** that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the [“Capital Asset Investment and Management Policy”](#) on pages II:51 – II:53. Gwinnett County’s major capital achievements in fiscal year 2017 and the programs that make up the 2018 – 2023 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 that allow decision makers to see the lasting financial impacts of decisions under consideration such as the timing of capital construction and the related operating impacts.

One of the most important forecasts for the County’s financial well-being is the **property tax digest forecast**. The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County 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 that 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.

DID YOU KNOW

Lawrenceville was chosen as the county seat of Gwinnett in 1821 and is the oldest city in the five-county metro Atlanta area.

OPERATING FUNDS

This section provides information for all the County's operating funds including definitions and assumptions concerning each fund's revenue, financial summaries for each operating fund, and the 2018 budget.

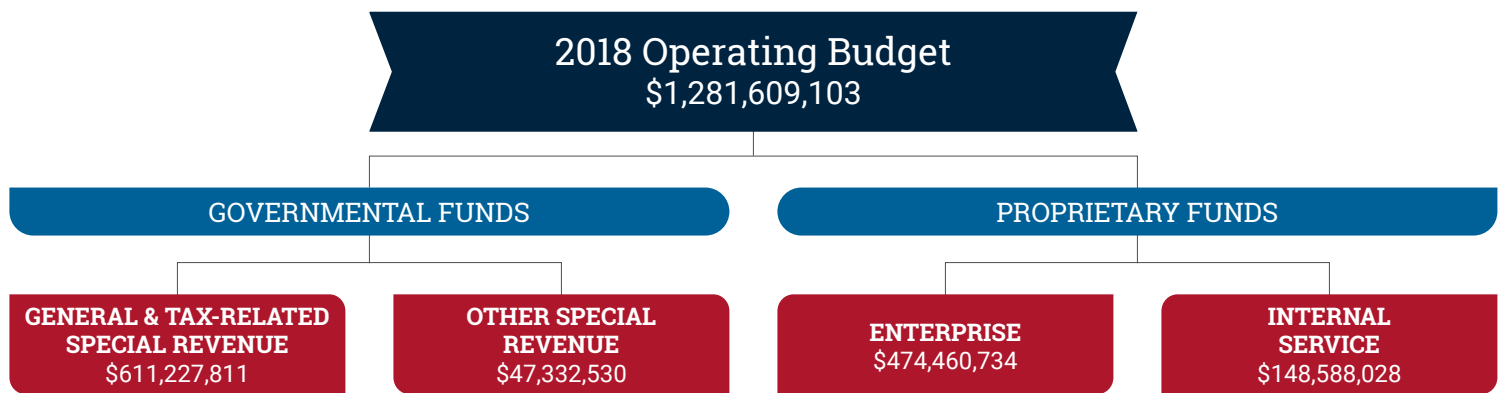


OPERATING FUNDS OVERVIEW

The County maintains 41 separate operating funds that are categorized into four operating fund groups: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The groups and the individual funds within them are highlighted in this section.

This section is outlined as follows:

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



Governmental Fund Groups

General and Tax-Related Special Revenue Operating Fund Group:

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

Other Special Revenue Operating Fund Group:

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

Budget Basis for Governmental Funds

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

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

Proprietary Fund Groups

Enterprise Operating Fund Group:

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

Internal Service Operating Fund Group:

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

Budget Basis for Proprietary Funds

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

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

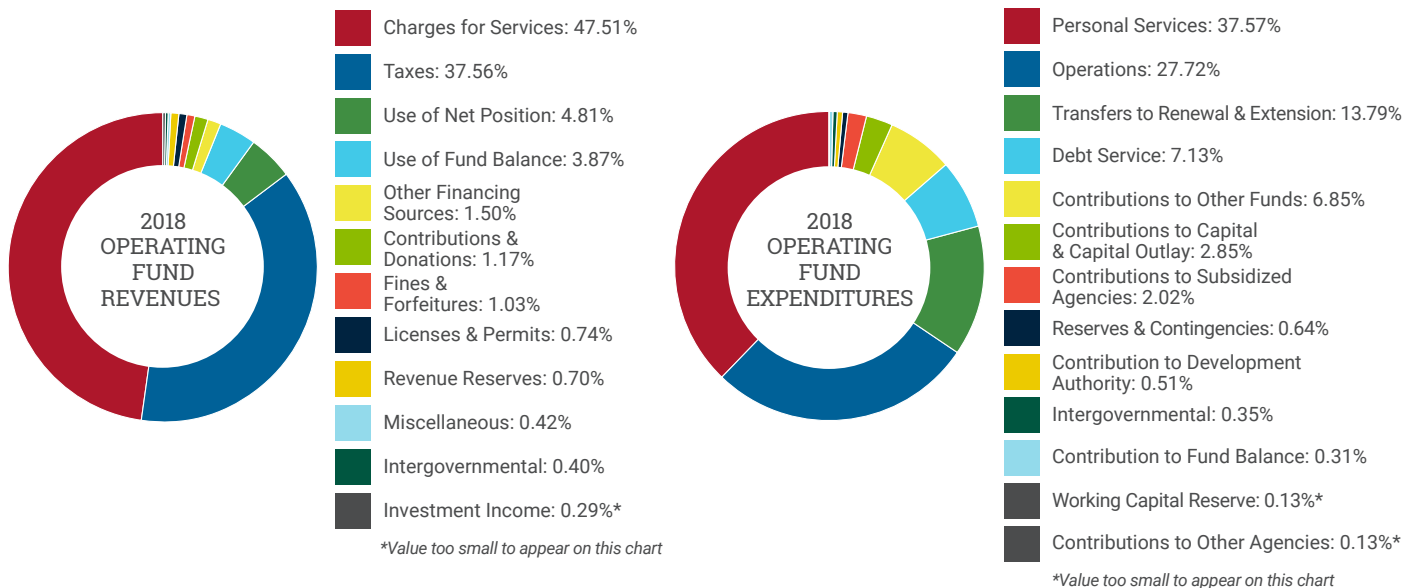
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



OPERATING FUNDS

Revenues and Expenditures FY 2015 – 2018

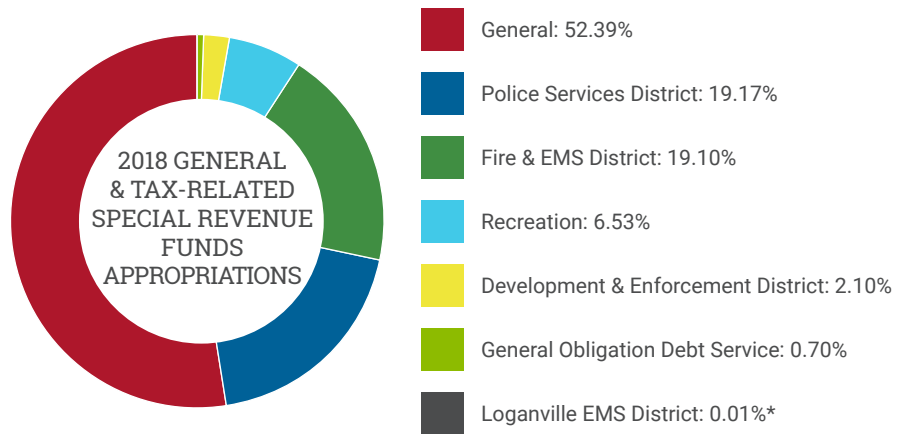
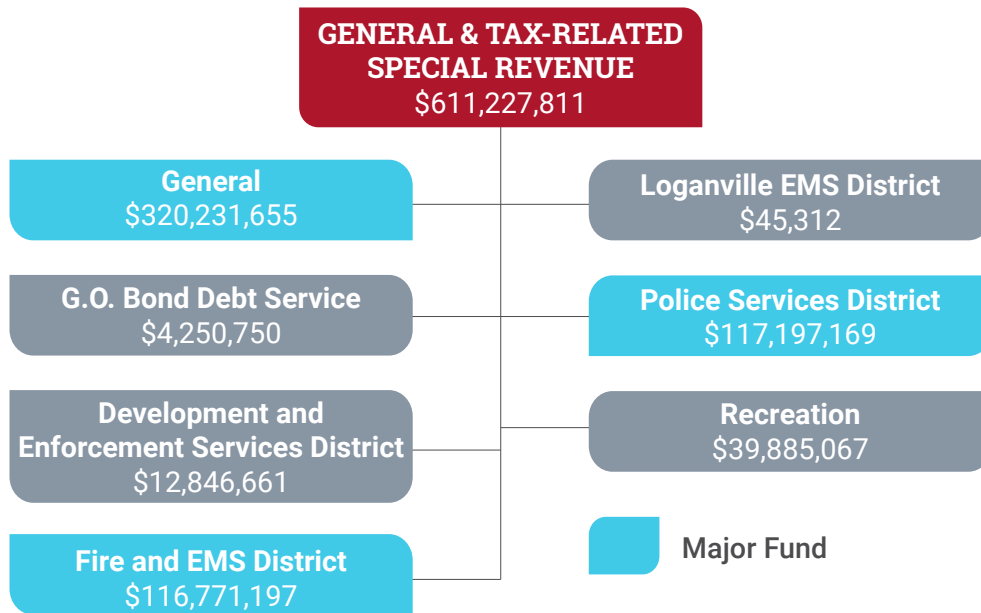
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	454,614,588	465,961,498	502,145,189	481,402,688	-4.1%
Licenses and Permits	8,996,775	9,402,315	9,361,883	9,414,450	0.6%
Intergovernmental	5,253,834	5,271,500	5,467,478	5,092,534	-6.9%
Charges for Services	540,029,954	587,876,545	585,578,092	609,046,119	4.0%
Fines and Forfeitures	15,827,986	15,021,545	14,187,006	13,179,030	-7.1%
Investment Income	3,646,754	4,430,167	6,709,532	3,674,440	-45.2%
Contributions and Donations	21,307,992	21,824,667	21,138,247	15,039,603	-28.9%
Miscellaneous	9,966,344	9,442,098	8,333,300	5,332,809	-36.0%
Other Financing Sources	17,649,961	16,855,551	24,404,579	19,133,513	-21.6%
Total	1,077,294,188	1,136,085,886	1,177,325,306	1,161,315,186	-1.4%
Revenue Reserves	-	-	-	9,000,000	-
Use of Net Position	-	-	-	61,686,190	-
Use of Fund Balance	-	-	-	49,607,727	-
Total Revenues	1,077,294,188	1,136,085,886	1,177,325,306	1,281,609,103	8.9%
Expenditures					
Personal Services	363,742,428	386,626,685	414,657,566	481,475,477	16.1%
Operations	267,583,033	286,865,924	290,245,290	355,331,062	22.4%
Debt Service	103,719,488	99,546,898	97,539,133	91,412,431	-6.3%
Intergovernmental	3,263,046	4,290,738	3,487,330	4,465,085	28.0%
Transfers to Renewal and Extension	106,145,159	139,367,348	157,203,890	176,716,209	12.4%
Contributions to Other Funds	57,049,278	78,894,734	86,650,483	87,787,722	1.3%
Contribution to Development Authority	7,588,195	7,657,695	9,032,227	6,586,864	-27.1%
Contributions to Subsidized Agencies	22,325,109	23,389,712	24,048,434	25,845,361	7.5%
Contributions to Other Agencies	1,132,250	1,533,250	1,597,000	1,605,000	0.5%
Contributions to Capital and Capital Outlay	94,045,074	61,041,759	60,759,970	36,509,628	-39.9%
Reserves and Contingencies	-	-	-	8,168,942	-
Total Expenditures	1,026,593,060	1,089,214,743	1,145,221,323	1,275,903,781	11.4%
Working Capital Reserve	-	-	-	1,709,424	-
Contribution to Fund Balance	-	-	-	3,995,898	-
Gross Budget	1,026,593,060	1,089,214,743	1,145,221,323	1,281,609,103	11.9%
Less: Indirect Costs	33,366,517	52,248,560	52,894,820	58,589,505	10.8%
Total Net Budget	993,226,543	1,036,966,183	1,198,116,143	1,223,019,598	2.1%



GENERAL AND
TAX-RELATED
SPECIAL REVENUE
FUNDS

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

The **General and Tax-Related Special Revenue Fund Group** consists of governmental funds that derive their revenue primarily from property 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 Tax Allocation District (TAD) funds – Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, and Park Place TAD Funds. At the time the 2018 budget was adopted, no amounts were appropriated in the TAD funds; therefore, they are not presented in the diagram below.

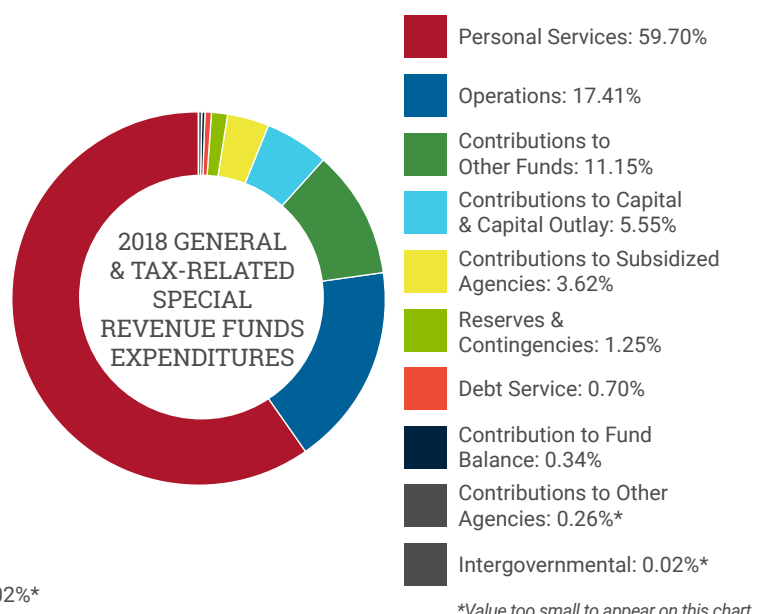
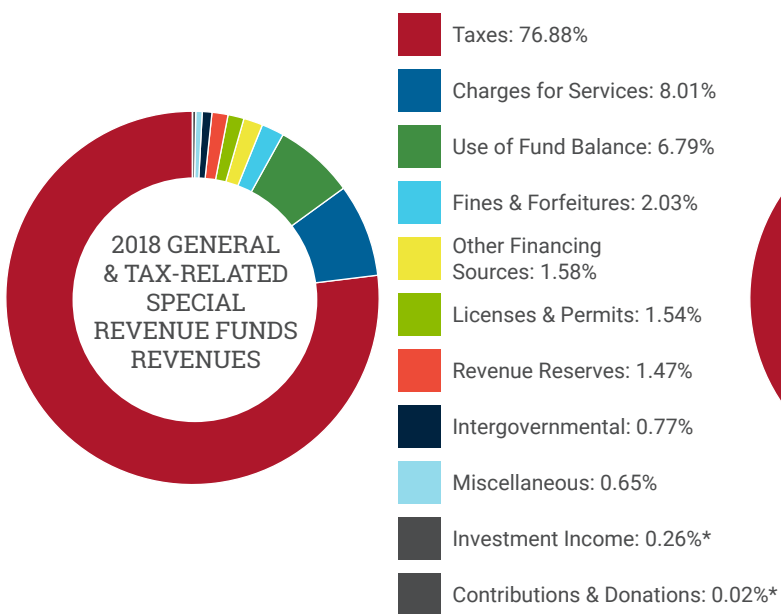


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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	443,697,672	454,716,529	490,105,816	469,900,688	-4.1%
Licenses and Permits	8,975,015	9,358,875	9,294,371	9,404,450	1.2%
Intergovernmental	4,853,834	4,871,500	5,067,478	4,692,534	-7.4%
Charges for Services	46,216,520	47,297,845	49,311,270	48,956,935	-0.7%
Fines and Forfeitures	14,184,971	13,224,514	12,335,323	12,429,420	0.8%
Investment Income	1,583,202	1,710,933	2,683,894	1,615,913	-39.8%
Contributions and Donations	39,096	37,890	80,015	98,300	22.9%
Miscellaneous	5,910,233	4,738,169	4,755,790	3,971,336	-16.5%
Other Financing Sources	8,421,863	9,595,327	9,646,250	9,640,976	-0.1%
Total	533,882,406	545,551,582	583,280,207	560,710,552	-3.9%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	41,517,259	-
Total Revenues	533,882,406	545,551,582	583,280,207	611,227,811	4.8%
Expenditures					
Personal Services	279,078,437	294,962,753	316,110,345	364,886,000	15.4%
Operations	80,617,088	85,180,414	86,052,811	106,442,651	23.7%
Debt Service	4,139,075	4,187,675	4,261,188	4,248,350	-0.3%
Intergovernmental	68,671	98,360	102,645	102,333	-0.3%
Transfer to Renewal and Extension	1,195,375	-	-	-	-
Contributions to Other Funds	46,011,304	60,640,137	66,942,182	68,169,011	1.8%
Contributions to Subsidized Agencies	19,657,396	20,594,689	21,379,722	22,158,726	3.6%
Contributions to Other Agencies	1,132,250	1,533,250	1,597,000	1,597,000	0.0%
Contributions to Capital and Capital Outlay	92,394,204	59,786,078	59,838,376	33,936,039	-43.3%
Reserves and Contingencies	-	-	-	7,634,942	-
Total	524,293,800	526,983,356	556,284,269	609,175,052	9.5%
Contribution to Fund Balance	-	-	-	2,052,759	-
Total Expenditures	524,293,800	526,983,356	556,284,269	611,227,811	9.9%



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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 77 percent of the total fiscal year 2018 budgeted revenues in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund G.O. Bond Debt Service Fund Fire and EMS District Fund Police Services District Fund Recreation Fund Development and Enforcement Services District Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, insurance premium taxes and excise taxes on alcoholic beverages are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund	Revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the tax allocation district on the date the district was created. At the time of the 2018 budget adoption, no revenues were budgeted. Revenues will be budgeted later in the year after the millage rate is adopted and there is an understanding of the level of positive increment for 2018.	In 2013, House Bill 386 removed the sales tax and the annual <i>ad valorem</i> tax on newly purchased vehicles and replaced them with a new title <i>ad valorem</i> tax (TAVT). As a result, motor vehicle <i>ad valorem</i> tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to help make up for this loss of motor vehicle <i>ad valorem</i> taxes.

CHARGES FOR SERVICES

Charges for Services represent approximately 8 percent of the total fiscal year 2018 budgeted revenues in the General and Tax-Related Special Revenue Funds.

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

GENERAL FUND

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

In 2018, expenditures of the General Fund are expected to total \$320.2 million—an increase of \$33.0 million, or 11.5 percent, from 2017 actual expenditures. This increase is primarily attributable to an increase in personal services of \$19.7 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases for 2018 include an increase in operations of \$9.7 million, a \$4.4 million appropriation for reserves and contingencies, an increase in payments to subsidized agencies of \$0.8 million, and an increase in contributions to other funds of \$0.1 million. These increases are offset by a decrease in contributions to capital of \$1.7 million.

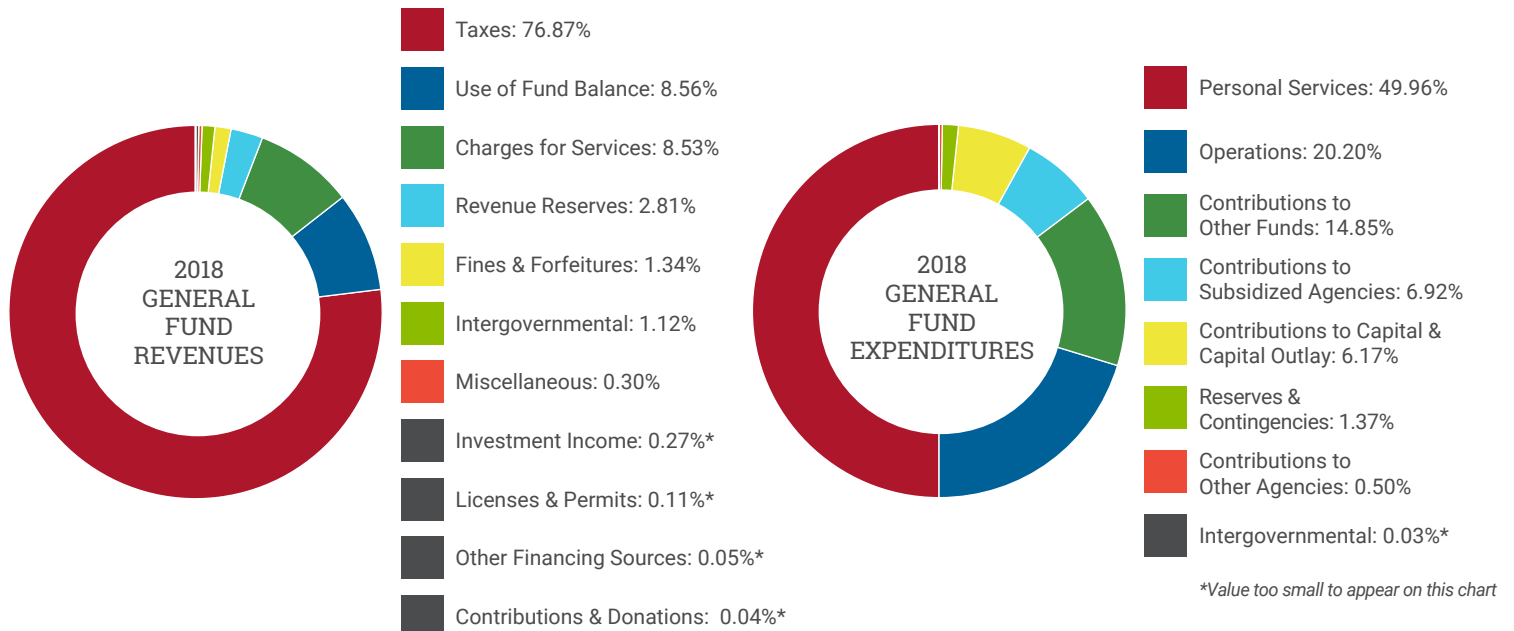
Budgeted Revenue Reserves and Use of Fund Balance in the General Fund total \$36.4 million, which represents a 23.5 percent reduction in the fund's estimated ending fund balance from 2017 to 2018. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2018 this amount will not actually be utilized.



GENERAL FUND

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actuals	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	143,500,259	145,430,165	150,006,962	155,191,775	
Revenues					
Taxes	227,798,360	225,540,142	253,483,834	246,171,202	-2.9%
Licenses and Permits	-	-	204,992	363,300	77.2%
Intergovernmental	3,810,242	3,533,886	3,701,152	3,584,798	-3.1%
Charges for Services	24,334,468	25,423,867	27,371,420	27,327,754	-0.2%
Fines and Forfeitures	4,452,015	4,021,785	4,196,589	4,303,648	2.6%
Investment Income	980,450	959,753	1,354,124	866,413	-36.0%
Contributions and Donations	28,745	13,050	61,048	60,000	-1.7%
Miscellaneous	3,252,696	1,830,109	1,767,560	965,695	-45.4%
Other Financing Sources	351,479	375,703	223,260	165,000	-26.1%
Total	265,008,455	261,698,295	292,363,979	283,807,810	-2.9%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	27,423,845	-
Total Revenues	265,008,455	261,698,295	292,363,979	320,231,655	9.5%
Expenditures					
Personal Services	123,496,527	131,446,323	140,285,279	160,002,622	14.1%
Operations	49,706,397	52,960,276	54,962,764	64,686,654	17.7%
Intergovernmental	68,671	98,360	102,645	102,333	-0.3%
Transfer to Renewal and Extension	1,195,375	-	-	-	-
Contributions to Other Funds	33,147,891	41,268,289	47,397,044	47,547,474	0.3%
Contributions to Subsidized Agencies	19,657,396	20,594,689	21,379,722	22,158,726	3.6%
Contributions to Other Agencies	1,127,250	1,527,250	1,591,000	1,591,000	0.0%
Contributions to Capital and Capital Outlay	34,679,042	9,226,311	21,460,712	19,746,654	-8.0%
Reserves and Contingencies	-	-	-	4,396,192	-
Total Expenditures	263,078,549	257,121,498	287,179,166	320,231,655	11.5%
Fund Balance December 31	145,430,165	150,006,962	155,191,775	118,767,930	-23.5%



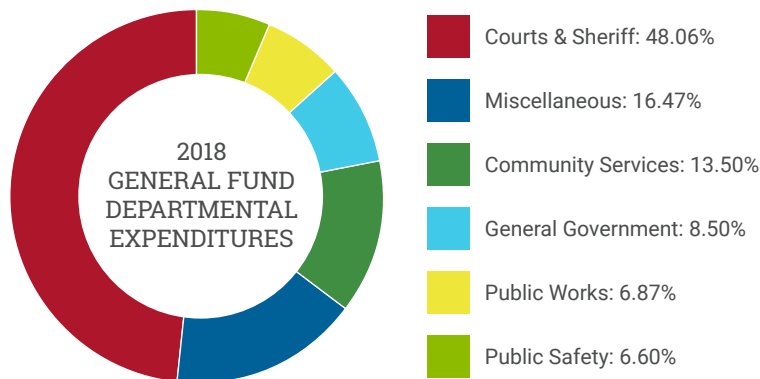
GENERAL FUND

Departmental Expenditures FY 2015 – 2018

Agency	Group	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Board of Commissioners	General Government	522,501	564,206	1,046,441	1,291,193
Clerk of Court	Courts and Sheriff	8,305,400	9,365,426	9,805,563	10,631,232
Community Services	Community Services	5,932,240	5,619,067	10,502,372	12,257,181
Community Services – Elections	Community Services	1,902,725	5,547,589	2,475,949	7,892,250
Corrections	Public Safety	12,036,575	14,689,575	16,245,504	17,581,177
County Administration	General Government	-	272,013	1,451,959	2,303,160
District Attorney	Courts and Sheriff	11,051,063	12,176,503	12,994,924	15,281,202
Financial Services	General Government	6,627,361	7,774,727	9,107,742	10,409,954
Judiciary	Courts and Sheriff	22,655,490	25,002,484	25,263,140	20,945,067*
Juvenile Court	Courts and Sheriff	7,358,951	8,326,917	8,051,465	8,026,992
Medical Examiner	Public Safety	1,300,092	1,300,410	1,324,801	1,321,138
Non-Departmental	Miscellaneous	54,478,410	27,032,907	43,906,098	52,726,500*
Planning and Development	Public Works	614,996	508,432	572,257	698,508
Police Services	Public Safety	5,020,086	5,928,392	1,875,137	2,220,116
Probate Court	Courts and Sheriff	1,964,101	2,307,144	2,523,978	2,797,379
Sheriff	Courts and Sheriff	73,958,622	77,852,331	84,479,239	90,766,098
Solicitor	Courts and Sheriff	3,296,313	3,951,871	4,294,197	5,450,717
Subsidized Agencies	Community Services	20,450,698	21,357,720	22,128,070	23,093,531
Tax Commissioner	General Government	12,005,839	11,804,763	10,753,053	13,227,125
Transportation	Public Works	13,597,086	15,739,021	18,377,277	21,311,135
Total		263,078,549	257,121,498	287,179,166	320,231,655

*Quarterly appropriations for reserves are transferred from Non-Departmental to Judiciary as needed.

See "[Decision Packages and Operating Initiatives](#)" on pages II:11 – II:14 for more information on increases.



GENERAL OBLIGATION BOND DEBT SERVICE FUND

The **General Obligation Bond Debt Service 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 service.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	12,952,284	15,866,843	19,224,694	15,988,288	
Revenues					
Taxes	7,000,245	7,456,665	838,912	477,718	-43.1%
Intergovernmental	42,249	49,943	53,255	-	-100.0%
Investment Income	12,240	38,918	138,148	75,000	-45.7%
Total	7,054,734	7,545,526	1,030,315	552,718	-46.4%
Use of Fund Balance	-	-	-	3,698,032	-
Total Revenues	7,054,734	7,545,526	1,030,315	4,250,750	312.6%
Expenditures					
Operations	1,100	-	5,533	2,400	-56.6%
Debt Service	4,139,075	4,187,675	4,261,188	4,248,350	-0.3%
Total Expenditures	4,140,175	4,187,675	4,266,721	4,250,750	-0.4%
Fund Balance December 31	15,866,843	19,224,694	15,988,288	12,290,256	

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND

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

In 2018, expenditures are expected to total \$12.8 million—an increase of \$1.2 million, or 10.1 percent, above 2017 actual expenditures. The increase is primarily due to an increase in personal services of \$1.6 million for 2018 which includes funding for five additional positions to expand customer service, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases include an increase in operations of \$0.4 million and an appropriation for reserves and contingencies of \$0.1 million. These increases are offset by a decrease in contributions to capital of \$0.9 million.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	8,067,834	8,598,238	9,215,729	10,138,843	
Revenues					
Taxes	6,357,319	6,770,623	7,190,071	6,894,282	-4.1%
Licenses and Permits	3,960,831	4,282,012	3,957,587	4,054,250	2.4%
Intergovernmental	41,307	49,294	50,188	44,634	-11.1%
Charges for Services	619,688	683,060	634,608	519,835	-18.1%
Investment Income	58,795	66,013	91,830	65,000	-29.2%
Miscellaneous	2,931	12,609	6,986	-	-100.0%
Other Financing Sources	561,111	641,700	655,888	659,236	0.5%
Total	11,601,982	12,505,311	12,587,158	12,237,237	-2.8%
Use of Fund Balance	-	-	-	609,424	-
Total Revenues	11,601,982	12,505,311	12,587,158	12,846,661	2.1%
Expenditures					
Personal Services	6,365,553	6,643,001	6,929,783	8,513,041	22.8%
Operations	443,728	523,673	579,635	965,534	66.6%
Contributions to Other Funds	684,720	1,368,558	1,490,644	1,499,542	0.6%
Contributions to Capital and Capital Outlay	3,577,577	3,352,588	2,663,982	1,726,044	-35.2%
Reserves and Contingencies	-	-	-	142,500	-
Total Expenditures	11,071,578	11,887,820	11,664,044	12,846,661	10.1%
Fund Balance December 31	8,598,238	9,215,729	10,138,843	9,529,419	

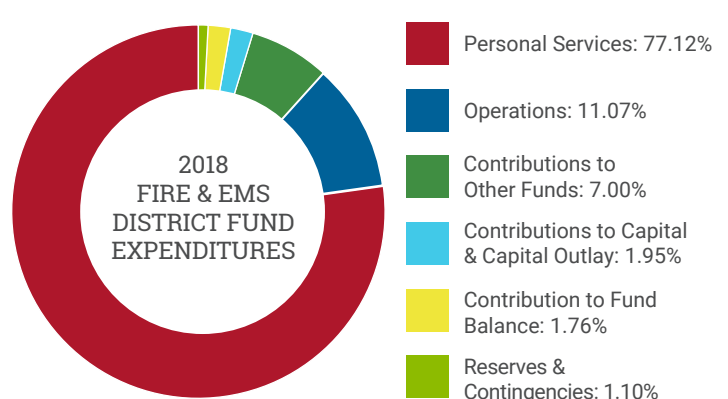
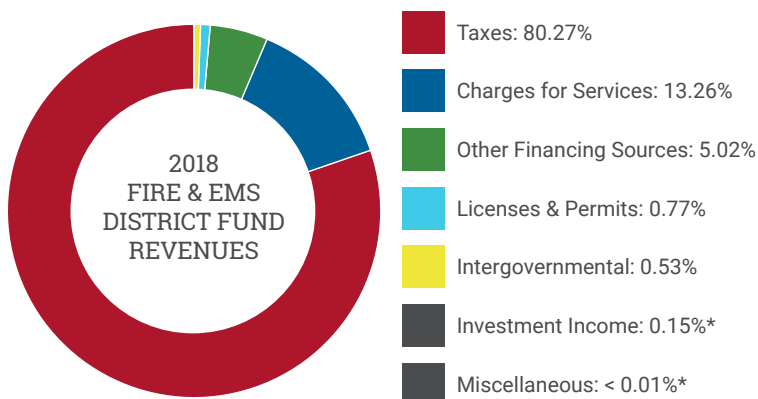
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

In 2018, expenditures are expected to total \$115 million—an increase of \$1.8 million, or 1.6 percent, from 2017 actual expenditures. This increase is due to an increase of \$8.6 million in personal services, which includes eighteen ambulance unit and eighteen firefighter positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases include a \$3.6 million increase in operations, a \$1.3 million appropriation for reserves and contingencies, and a \$0.3 million increase in contributions to other funds. These increases are offset by a decrease of \$12.0 million in contributions to capital.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	44,367,842	45,471,035	47,543,463	52,677,191	
Revenues					
Taxes	83,113,453	88,448,207	94,206,712	93,721,050	-0.5%
Licenses and Permits	886,353	917,990	863,985	901,000	4.3%
Intergovernmental	561,944	766,805	771,382	622,174	-19.3%
Charges for Services	16,092,050	15,793,235	15,921,513	15,485,600	-2.7%
Investment Income	142,612	196,156	340,593	180,000	-47.2%
Contributions and Donations	1,705	3,875	1,207	-	-100.0%
Miscellaneous	83,915	84,823	118,420	1,500	-98.7%
Other Financing Sources	4,987,660	5,703,996	5,830,115	5,859,873	0.5%
Total Revenues	105,869,692	111,915,087	118,053,927	116,771,197	-1.1%
Expenditures					
Personal Services	71,852,823	76,145,244	81,452,794	90,055,411	10.6%
Operations	9,168,836	9,641,013	9,252,435	12,932,040	39.8%
Contributions to Other Funds	5,290,012	8,376,382	7,873,491	8,169,189	3.8%
Contributions to Capital and Capital Outlay	18,454,828	15,680,020	14,341,479	2,281,798	-84.1%
Reserves and Contingencies	-	-	-	1,280,000	-
Total	104,766,499	109,842,659	112,920,199	114,718,438	1.6%
Contribution to Fund Balance	-	-	-	2,052,759	-
Total Expenditures	104,766,499	109,842,659	112,920,199	116,771,197	3.4%
Fund Balance December 31	45,471,035	47,543,463	52,677,191	54,729,950	3.9%



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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	798,347	780,142	764,316	740,247	
Revenues					
Investment Income	5,049	5,137	5,970	4,500	-24.6%
Total	5,049	5,137	5,970	4,500	-24.6%
Use of Fund Balance	-	-	-	40,812	-
Total Revenues	5,049	5,137	5,970	45,312	659.0%
Expenditures					
Operations	21,481	18,419	25,168	42,050	67.1%
Contributions to Other Funds	1,773	2,544	4,871	3,262	-33.0%
Total Expenditures	23,254	20,963	30,039	45,312	50.8%
Fund Balance December 31	780,142	764,316	740,247	699,435	



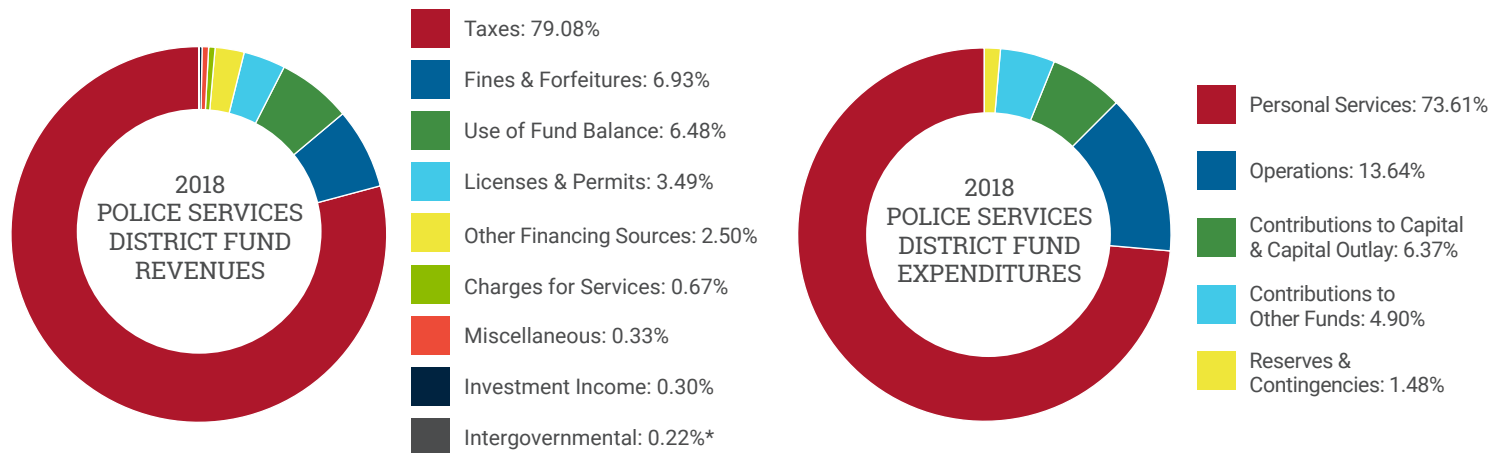
POLICE SERVICES DISTRICT FUND

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

In 2018, expenditures are expected to total \$117.2 million—an increase of \$ 11.7 million, or 11.0 percent, from 2017 actual expenditures. This increase is primarily attributable to an increase of \$15.3 million in personal services which includes a market adjustment adopted late in 2017, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$4.8 million increase in operations, a \$1.7 million appropriation for reserves and contingencies, and a \$0.4 million increase in contributions to other funds. These increases are offset by a decrease of \$10.5 million in contributions to capital funds.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	43,393,127	45,963,265	51,379,568	66,039,280	
Revenues					
Taxes	92,150,608	96,871,087	102,188,430	92,687,370	-9.3%
Licenses and Permits	4,127,831	4,158,873	4,267,807	4,085,900	-4.3%
Intergovernmental	230,596	273,874	280,696	255,268	-9.1%
Charges for Services	1,309,331	1,337,012	1,321,148	785,210	-40.6%
Fines and Forfeitures	9,732,956	9,202,729	8,138,734	8,125,772	-0.2%
Investment Income	307,237	357,688	604,518	350,000	-42.1%
Contributions and Donations	-	12,095	17,500	-	-100.0%
Miscellaneous	365,176	395,481	468,408	382,062	-18.4%
Other Financing Sources	2,493,830	2,851,998	2,915,057	2,929,937	0.5%
Total	110,717,565	115,460,837	120,202,298	109,601,519	-8.8%
Use of Fund Balance	-	-	-	7,595,650	-
Total Revenues	110,717,565	115,460,837	120,202,298	117,197,169	-2.5%
Expenditures					
Personal Services	62,241,994	65,579,146	71,003,209	86,272,927	21.5%
Operations	11,743,173	11,954,031	11,199,873	15,968,432	42.6%
Contributions to Other Funds	2,855,724	6,389,176	5,359,907	5,740,177	7.1%
Contributions to Capital and Capital Outlay	31,306,536	26,122,181	17,979,597	7,479,383	-58.4%
Reserves and Contingencies	-	-	-	1,736,250	-
Total Expenditures	108,147,427	110,044,534	105,542,586	117,197,169	11.0%
Fund Balance December 31	45,963,265	51,379,568	66,039,280	58,443,630	-11.5%



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RECREATION FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	15,896,187	15,869,265	17,258,095	19,787,134	
Revenues					
Taxes	26,692,154	28,475,453	30,371,850	29,949,066	-1.4%
Intergovernmental	167,496	197,698	210,805	185,660	-11.9%
Charges for Services	3,860,983	4,060,671	4,062,581	4,838,536	19.1%
Investment Income	76,819	87,268	148,711	75,000	-49.6%
Contributions and Donations	8,646	8,870	260	38,300	14630.8%
Miscellaneous	2,205,515	2,415,147	2,394,416	2,622,079	9.5%
Other Financing Sources	27,783	21,930	21,930	26,930	22.8%
Total	33,039,396	35,267,037	37,210,553	37,735,571	1.4%
Use of Fund Balance	-	-	-	2,149,496	-
Total Revenues	33,039,396	35,267,037	37,210,553	39,885,067	7.2%
Expenditures					
Personal Services	15,121,540	15,149,039	16,439,280	20,041,999	21.9%
Operations	9,532,373	10,083,002	10,027,403	11,845,541	18.1%
Contributions to Other Funds	4,031,184	3,235,188	4,816,225	5,209,367	8.2%
Contributions to Other Agencies	5,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	4,376,221	5,404,978	3,392,606	2,702,160	-20.4%
Reserves and Contingencies	-	-	-	80,000	-
Total Expenditures	33,066,318	33,878,207	34,681,514	39,885,067	15.0%
Fund Balance December 31	15,869,265	17,258,095	19,787,134	17,637,638	

INDIAN TRAIL TAD FUND

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 Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	89,489	241,267	421,805	949,959	
Revenues					
Taxes	151,778	180,538	528,154	-	-100.0%
Total Revenues	151,778	180,538	528,154	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	241,267	421,805	949,959	949,959	



JIMMY CARTER BOULEVARD TAD FUND

The **Jimmy Carter Boulevard TAD Fund** accounts for the positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (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 Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	379,608	801,256	1,720,289	2,958,212	
Revenues					
Taxes	421,648	919,033	1,237,923	-	-100.0%
Total Revenues	421,648	919,033	1,237,923	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	801,256	1,720,289	2,958,212	2,958,212	



PARK PLACE TAD FUND

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

Revenues and Expenditures FY 2015 – 2018

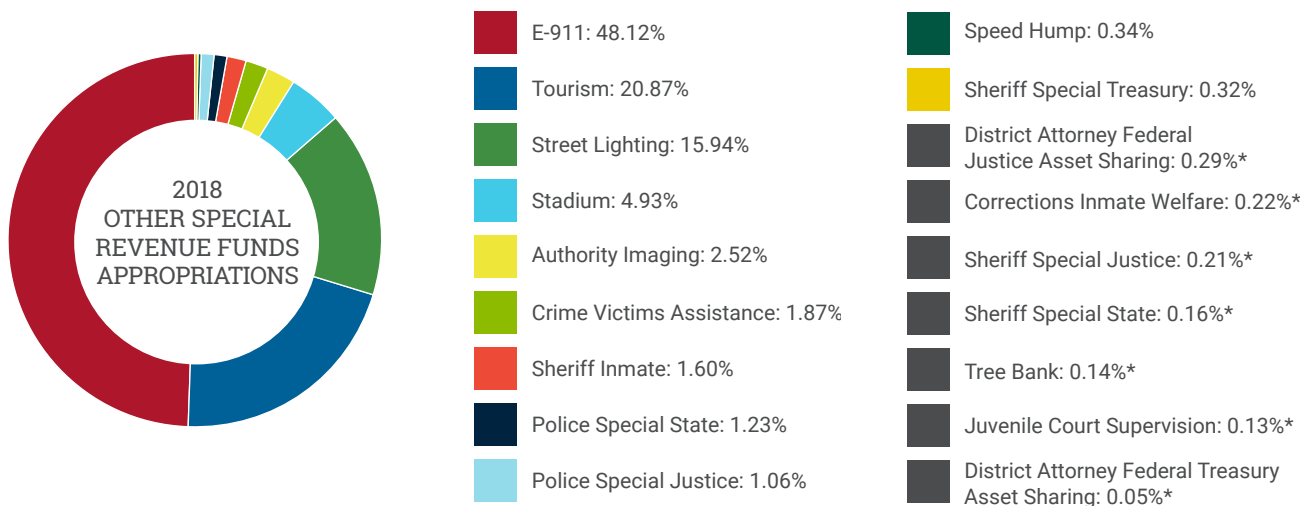
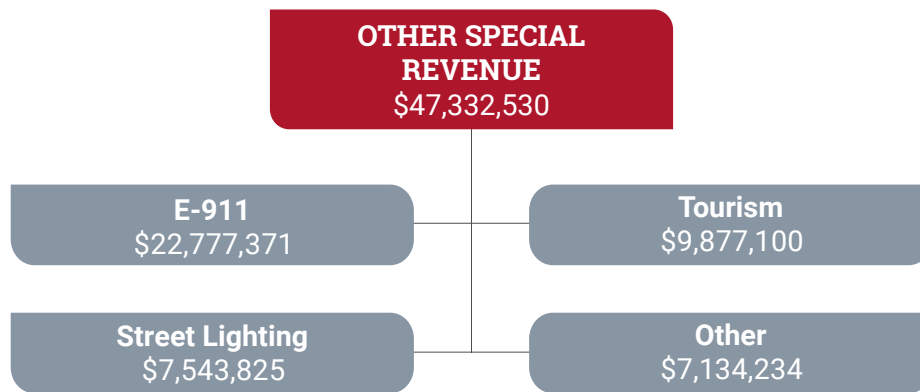
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	-	12,107	66,888	126,818	
Revenues					
Taxes	12,107	54,781	59,930	-	-100.0%
Total Revenues	12,107	54,781	59,930	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	12,107	66,888	126,818	126,818	

OTHER SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

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

For 2018, the budgeted net Use of Fund Balance in the Special Revenue Funds in aggregate is \$6.1 million, or 11.5 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2018 expenditure needs and finance 2018 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2018, this amount will not actually be utilized.

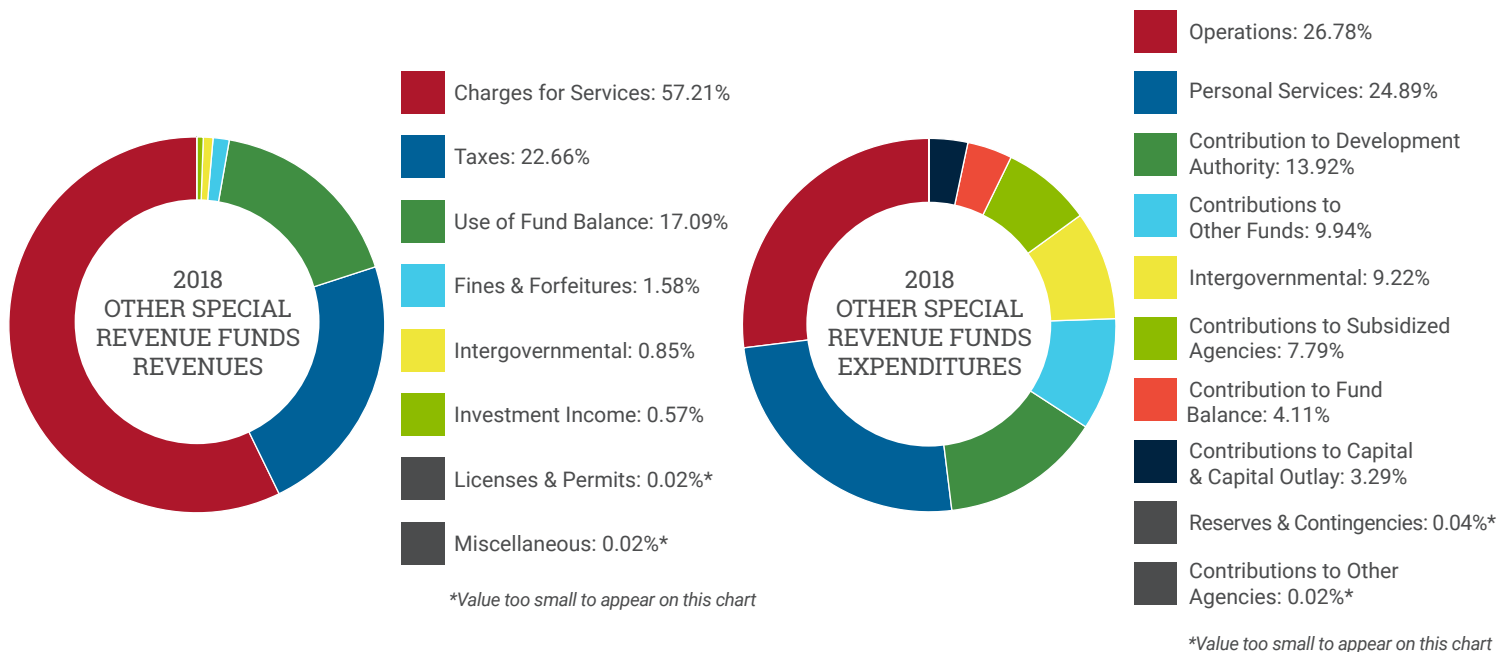


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OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	52,666,556	52,031,766	51,586,070	53,387,449	
Revenues					
Taxes	10,128,190	10,481,698	11,226,313	10,727,000	-4.4%
Licenses and Permits	21,760	43,440	67,512	10,000	-85.2%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	25,970,613	27,440,203	27,731,675	27,078,325	-2.4%
Fines and Forfeitures	1,643,015	1,797,031	1,851,683	749,610	-59.5%
Investment Income	204,621	277,558	380,484	267,527	-29.7%
Miscellaneous	40,621	122,760	74,468	9,600	-87.1%
Other Financing Sources	400,000	615,389	1,990,613	-	-100.0%
Total	38,808,820	41,178,079	43,722,748	39,242,062	-10.2%
Use of Fund Balance	-	-	-	8,090,468	-
Total Revenues	38,808,820	41,178,079	43,722,748	47,332,530	8.3%
Expenditures					
Personal Services	8,470,265	9,001,289	9,261,489	11,783,334	27.2%
Operations	12,130,721	11,945,953	10,603,883	12,680,532	19.6%
Intergovernmental	3,194,375	4,192,378	3,384,685	4,362,752	28.9%
Contributions to Other Funds	4,949,718	4,928,349	6,356,184	4,703,166	-26.0%
Contribution to Development Authority	7,588,195	7,657,695	9,032,227	6,586,864	-27.1%
Contributions to Subsidized Agencies	2,667,713	2,795,023	2,668,712	3,686,635	38.1%
Contributions to Other Agencies	-	-	-	8,000	-
Contributions to Capital and Capital Outlay	442,623	1,103,088	614,189	1,558,108	153.7%
Reserves and Contingencies	-	-	-	20,000	-
Total	39,443,610	41,623,775	41,921,369	45,389,391	8.3%
Contribution to Fund Balance	-	-	-	1,943,139	-
Total Expenditures	39,443,610	41,623,775	41,921,369	47,332,530	12.9%
Fund Balance December 31	52,031,766	51,586,070	53,387,449	47,240,120	-11.5%



OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 23 percent of the total fiscal year 2018 budgeted revenues in the Other Special Revenue Funds.

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

CHARGES FOR SERVICES

Charges for Services represent approximately 57 percent of the total fiscal year 2018 budgeted revenues in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are \$1.50 for 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.	
Juvenile Court Supervision Fund	Supervision fees from those who are placed under the court's formal or informal supervision.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at \$261,883 annually plus a ticket surcharge of \$1.00 each (minimum guaranteed amount from the ticket surcharge is \$400,000), 50 percent of the net revenues for parking, and naming rights on anything over \$350,000 (first \$350,000 goes to the Braves organization).	
Street Lighting Fund	Special assessment levied annually against properties benefiting from street light services. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.	

AUTHORITY IMAGING FUND

The **Authority Imaging Fund** accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a statewide automated information system.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,631,175	2,379,757	2,114,977	2,752,702	
Revenues					
Charges for Services	645,912	632,629	635,316	606,289	-4.6%
Investment Income	2,638	2,291	2,409	2,407	-0.1%
Total	648,550	634,920	637,725	608,696	-4.6%
Use of Fund Balance	-	-	-	582,725	-
Total Revenues	648,550	634,920	637,725	1,191,421	86.8%
Expenditures					
Operations	899,968	899,700	-	-	-
Contributions to Capital and Capital Outlay	-	-	-	1,191,421	-
Total Expenditures	899,968	899,700	-	1,191,421	-
Fund Balance December 31	2,379,757	2,114,977	2,752,702	2,169,977	

CORRECTIONS INMATE WELFARE FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	105,842	157,609	215,050	309,667	
Revenues					
Charges for Services	80,965	88,152	97,138	97,400	0.3%
Miscellaneous	8,723	7,786	10,363	9,600	-7.4%
Total Revenues	89,688	95,938	107,501	107,000	-0.5%
Expenditures					
Personal Services	31,850	31,628	-	-	-
Operations	4,909	5,849	12,884	20,315	57.7%
Contributions to Other Funds	1,162	1,020	-	-	-
Total	37,921	38,497	12,884	20,315	57.7%
Contribution to Fund Balance	-	-	-	86,685	-
Total Expenditures	37,921	38,497	12,884	107,000	730.5%
Fund Balance December 31	157,609	215,050	309,667	396,352	



CRIME VICTIMS ASSISTANCE FUND

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's Offices. The revenue collected is distributed as follows: Superior Court fines – 100 percent District Attorney; State Court fines – 100 percent Solicitor; Municipal Recorder's Court – 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; and interest earned dividends – 55 percent Solicitor and 45 percent District Attorney.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,372,012	1,317,209	1,152,730	852,580	
Revenues					
Fines and Forfeitures	887,920	829,355	750,687	749,610	-0.1%
Investment Income	1,785	3,985	9,400	2,500	-73.4%
Miscellaneous	3,803	1,988	1,930	-	-100.0%
Total	893,508	835,328	762,017	752,110	-1.3%
Use of Fund Balance	-	-	-	131,997	-
Total Revenues	893,508	835,328	762,017	884,107	16.0%
Expenditures					
Personal Services	894,421	936,627	1,009,842	754,876	-25.2%
Operations	49,369	55,833	46,286	120,472	160.3%
Contributions to Other Funds	4,521	7,347	6,039	8,759	45.0%
Total Expenditures	948,311	999,807	1,062,167	884,107	-16.8%
Fund Balance December 31	1,317,209	1,152,730	852,580	720,583	

DISTRICT ATTORNEY FEDERAL JUSTICE ASSET SHARING FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	360,515	286,299	270,413	142,792	
Revenues					
Fines and Forfeitures	7,185	30,167	105,344	-	-100.0%
Investment Income	324	256	65	-	-100.0%
Total	7,509	30,423	105,409	-	-100.0%
Use of Fund Balance	-	-	-	140,000	-
Total Revenues	7,509	30,423	105,409	140,000	32.8%
Expenditures					
Operations	81,725	46,309	88,127	140,000	58.9%
Contributions to Capital and Capital Outlay	-	-	144,903	-	-100.0%
Total Expenditures	81,725	46,309	233,030	140,000	-39.9%
Fund Balance December 31	286,299	270,413	142,792	2,792	

DISTRICT ATTORNEY FEDERAL TREASURY ASSET SHARING FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	-	-	-	36,666	
Revenues					
Fines and Forfeitures	-	-	36,666	-	-
Total	-	-	36,666	-	-
Use of Fund Balance	-	-	-	23,328	-
Total Revenues	-	-	36,666	23,328	-
Expenditures					
Operations	-	-	-	23,328	-
Total Expenditures	-	-	-	23,328	-
Fund Balance December 31	-	-	36,666	36,666	



E-911 FUND

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

In 2018, expenditures of the E-911 Fund are expected to total \$22.8 million—an increase of \$5.1 million, or 28.7 percent, from 2017 actual expenditures. Included in the 2018 budget is a \$4.4 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the Service Delivery Strategy (SDS) negotiated settlement in early 2012. The cities are paid an estimated amount on or before May 1st and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	26,882,875	26,286,946	25,666,146	26,036,424	
Revenues					
Taxes	-	-	1,144	-	-100.0%
Charges for Services	16,962,931	17,766,744	17,756,800	16,991,734	-4.3%
Investment Income	174,767	231,098	295,221	226,880	-23.1%
Miscellaneous	4,186	3,315	9,063	-	-100.0%
Total	17,141,884	18,001,157	18,062,228	17,218,614	-4.7%
Use of Fund Balance	-	-	-	5,558,757	-
Total Revenues	17,141,884	18,001,157	18,062,228	22,777,371	26.1%
Expenditures					
Personal Services	7,510,514	7,999,211	8,212,725	10,944,454	33.3%
Operations	2,681,708	2,196,767	1,995,463	3,064,409	53.6%
Intergovernmental	3,194,375	4,192,378	3,384,685	4,362,752	28.9%
Contributions to Other Funds	4,253,037	4,098,435	4,093,664	4,345,247	6.1%
Contributions to Capital and Capital Outlay	98,179	135,166	5,413	40,509	648.4%
Reserves and Contingencies	-	-	-	20,000	-
Total Expenditures	17,737,813	18,621,957	17,691,950	22,777,371	28.7%
Fund Balance December 31	26,286,946	25,666,146	26,036,424	20,477,667	

JUVENILE COURT SUPERVISION FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	99,683	97,311	114,606	126,064	
Revenues					
Charges for Services	54,123	70,196	64,199	53,512	-16.6%
Total	54,123	70,196	64,199	53,512	-16.6%
Use of Fund Balance	-	-	-	8,039	-
Total Revenues	54,123	70,196	64,199	61,551	-4.1%
Expenditures					
Operations	56,495	52,901	52,741	61,551	16.7%
Total Expenditures	56,495	52,901	52,741	61,551	16.7%
Fund Balance December 31	97,311	114,606	126,064	118,025	

POLICE SPECIAL JUSTICE FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,652,795	2,270,660	1,218,602	765,593	
Revenues					
Fines and Forfeitures	316,235	115,782	36,262	-	-100.0%
Miscellaneous	-	586	750	-	-100.0%
Total	316,235	116,368	37,012	-	-100.0%
Use of Fund Balance	-	-	-	500,893	-
Total Revenues	316,235	116,368	37,012	500,893	1253.3%
Expenditures					
Operations	464,485	534,911	277,310	189,330	-31.7%
Contributions to Other Agencies	-	-	-	8,000	-
Contributions to Capital and Capital Outlay	233,885	633,515	212,711	303,563	42.7%
Total Expenditures	698,370	1,168,426	490,021	500,893	2.2%
Fund Balance December 31	2,270,660	1,218,602	765,593	264,700	



POLICE SPECIAL STATE FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,869,216	2,530,334	2,513,536	2,696,334	
Revenues					
Fines and Forfeitures	249,772	463,333	542,885	-	-100.0%
Miscellaneous	384	153	1,770	-	-100.0%
Total	250,156	463,486	544,655	-	-100.0%
Use of Fund Balance	-	-	-	582,495	-
Total Revenues	250,156	463,486	544,655	582,495	6.9%
Expenditures					
Operations	478,479	361,826	296,091	568,495	92.0%
Contributions to Capital and Capital Outlay	110,559	118,458	65,766	14,000	-78.7%
Total Expenditures	589,038	480,284	361,857	582,495	61.0%
Fund Balance December 31	2,530,334	2,513,536	2,696,334	2,113,839	



SHERIFF INMATE FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,327,053	2,572,600	2,820,727	3,111,108	
Revenues					
Charges for Services	630,547	642,388	775,576	757,606	-2.3%
Investment income	-	-	4,356	-	-100.0%
Other Financing Sources	-	115,389	-	-	-
Total Revenues	630,547	757,777	779,932	757,606	-2.9%
Expenditures					
Operations	385,000	468,894	489,551	599,920	22.5%
Contributions to Capital and Capital Outlay	-	40,756	-	-	-
Total	385,000	509,650	489,551	599,920	22.5%
Contribution to Fund Balance	-	-	-	157,686	-
Total Expenditures	385,000	509,650	489,551	757,606	54.8%
Fund Balance December 31	2,572,600	2,820,727	3,111,108	3,268,794	

SHERIFF SPECIAL JUSTICE FUND

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

Revenues and Expenditures FY 2015 – 2018

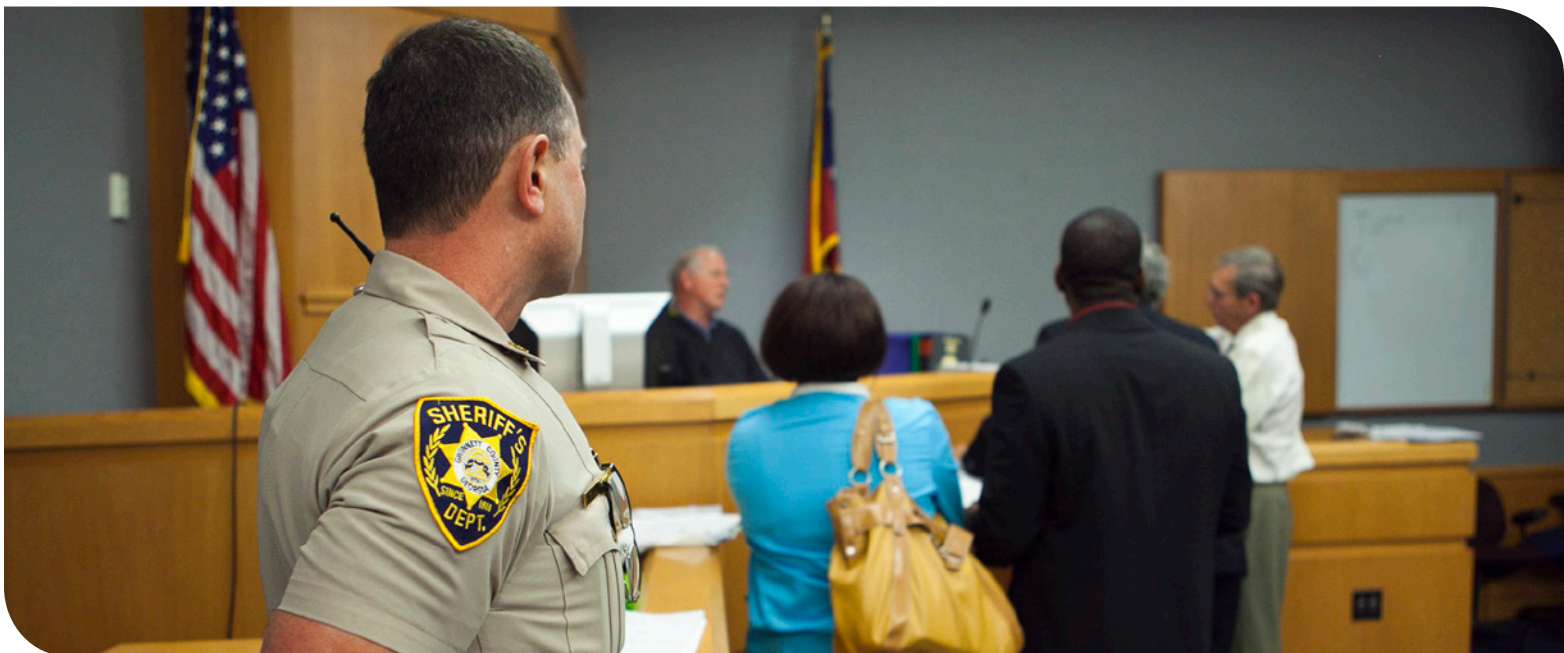
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	260,792	312,049	275,499	324,044	
Revenues					
Fines and Forfeitures	53,904	163,287	73,532	-	-100.0%
Investment Income	268	356	13	-	-100.0%
Total	54,172	163,643	73,545	-	-100.0%
Use of Fund Balance	-	-	-	100,000	-
Total Revenues	54,172	163,643	73,545	100,000	36.0%
Expenditures					
Operations	2,915	25,000	25,000	100,000	300.0%
Contributions to Capital and Capital Outlay	-	175,193	-	-	-
Total Expenditures	2,915	200,193	25,000	100,000	300.0%
Fund Balance December 31	312,049	275,499	324,044	224,044	

SHERIFF SPECIAL STATE FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	139,094	133,670	228,357	302,575	
Revenues					
Fines and Forfeitures	6,554	152,989	82,765	-	-100.0%
Investment Income	143	160	264	-	-100.0%
Miscellaneous	-	-	9,138	-	-100.0%
Total	6,697	153,149	92,167	-	-100.0%
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	6,697	153,149	92,167	75,000	-18.6%
Expenditures					
Operations	12,121	58,462	17,949	75,000	317.9%
Total Expenditures	12,121	58,462	17,949	75,000	317.9%
Fund Balance December 31	133,670	228,357	302,575	227,575	



SHERIFF SPECIAL TREASURY FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	420,724	460,058	395,292	419,754	
Revenues					
Fines and Forfeitures	121,445	42,118	223,542	-	-100.0%
Investment Income	525	437	19	-	-100.0%
Total	121,970	42,555	223,561	-	-100.0%
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	121,970	42,555	223,561	150,000	-32.9%
Expenditures					
Operations	82,636	107,321	27,193	150,000	451.6%
Contributions to Capital and Capital Outlay	-	-	171,906	-	-100.0%
Total Expenditures	82,636	107,321	199,099	150,000	-24.7%
Fund Balance December 31	460,058	395,292	419,754	269,754	

SPEED HUMP FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,265,407	1,276,784	1,282,559	1,253,765	
Revenues					
Charges for Services	115,730	116,407	121,048	121,872	0.7%
Investment Income	7,791	10,284	8,998	7,000	-22.2%
Total	123,521	126,691	130,046	128,872	-0.9%
Use of Fund Balance	-	-	-	32,911	-
Total Revenues	123,521	126,691	130,046	161,783	24.4%
Expenditures					
Operations	113,370	113,954	149,269	152,250	2.0%
Contributions to Other Funds*	(1,226)	6,962	9,571	9,533	-0.4%
Total Expenditures	112,144	120,916	158,840	161,783	1.9%
Fund Balance December 31	1,276,784	1,282,559	1,253,765	1,220,854	

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

STADIUM FUND

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

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,016,774	1,106,178	1,098,110	1,368,968	
Revenues					
Taxes	948,174	863,583	997,305	875,000	-12.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,010,459	1,001,358	1,025,007	1,059,050	3.3%
Other Financing Sources	400,000	500,000	1,990,613	-	-100.0%
Total Revenues	2,758,633	2,764,941	4,412,925	2,334,050	-47.1%
Expenditures					
Operations	-	1,200	1,250	1,650	32.0%
Contributions to Other Funds	9,039	36,919	32,195	35,288	9.6%
Contribution to Development Authority	2,660,190	2,734,890	4,108,622	1,667,009	-59.4%
Total	2,669,229	2,773,009	4,142,067	1,703,947	-58.9%
Contribution to Fund Balance	-	-	-	630,103	-
Total Expenditures	2,669,229	2,773,009	4,142,067	2,334,050	-43.7%
Fund Balance December 31	1,106,178	1,098,110	1,368,968	1,999,071	



STREET LIGHTING FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,527,197	2,000,820	2,136,285	2,251,419	
Revenues					
Charges for Services	6,469,946	7,122,166	7,255,663	7,390,762	1.9%
Investment Income	9,135	10,748	13,061	3,740	-71.4%
Miscellaneous	23,525	108,932	41,437	-	-100.0%
Total	6,502,606	7,241,846	7,310,161	7,394,502	1.2%
Use of Fund Balance	-	-	-	149,323	-
Total Revenues	6,502,606	7,241,846	7,310,161	7,543,825	3.2%
Expenditures					
Personal Services	33,480	33,823	38,922	84,004	115.8%
Operations	6,781,146	6,990,397	7,087,933	7,315,262	3.2%
Contributions to Other Funds	214,357	82,161	68,172	135,944	99.4%
Contributions to Capital and Capital Outlay	-	-	-	8,615	-
Total Expenditures	7,028,983	7,106,381	7,195,027	7,543,825	4.8%
Fund Balance December 31	2,000,820	2,136,285	2,251,419	2,102,096	

TOURISM FUND

The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes lease payments for the Infinite Energy Center 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.

The County has entered into a capital lease for the Infinite Energy Center and parking facility at the Infinite Energy Center. The project was financed with bonds and is leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in March and September and are reflected in the Contribution to Development Authority line item below.

Revenues and Expenditures FY 2015 – 2018

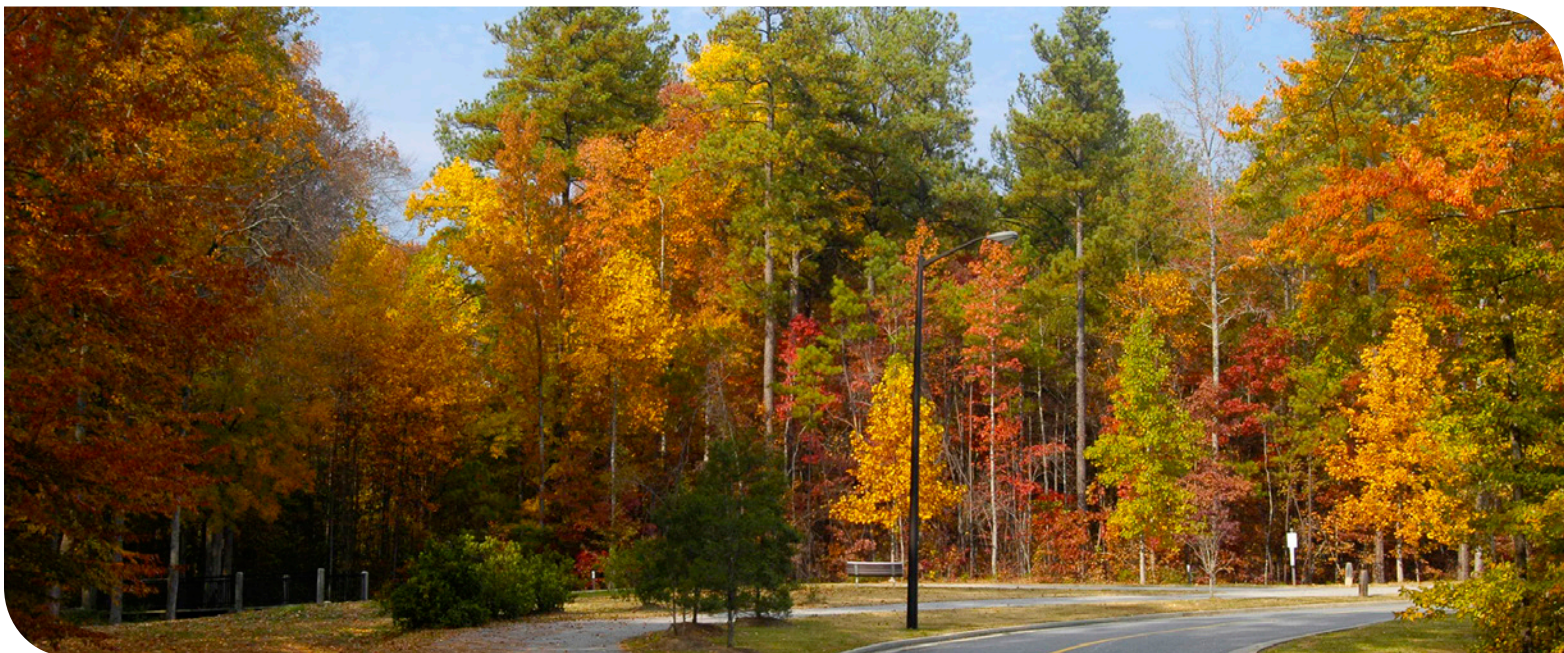
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	7,553,519	8,639,839	9,836,098	10,335,889	
Revenues					
Taxes	9,180,016	9,618,115	10,227,864	9,852,000	-3.7%
Charges for Services	-	163	928	100	-89.2%
Miscellaneous	-	-	17	-	-100.0%
Investment Income	7,245	17,943	46,678	25,000	-46.4%
Total Revenues	9,187,261	9,636,221	10,275,487	9,877,100	-3.9%
Expenditures					
Operations	36,395	26,629	36,836	33,550	-8.9%
Contributions to Other Funds	468,828	695,505	2,146,543	168,395	-92.2%
Contribution to Development Authority	4,928,005	4,922,805	4,923,605	4,919,855	-0.1%
Contributions to Subsidized Agencies	2,667,713	2,795,023	2,668,712	3,686,635	38.1%
Total	8,100,941	8,439,962	9,775,696	8,808,435	-9.9%
Contribution to Fund Balance	-	-	-	1,068,665	-
Total Expenditures	8,100,941	8,439,962	9,775,696	9,877,100	1.0%
Fund Balance December 31	8,639,839	9,836,098	10,335,889	11,404,554	

TREE BANK FUND

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

Revenues and Expenditures FY 2015 – 2018

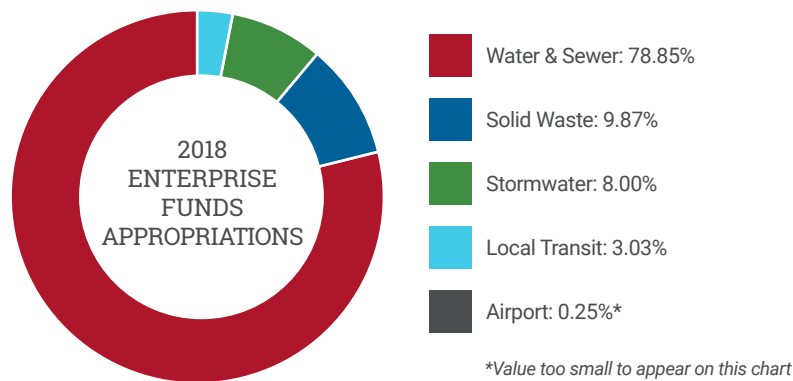
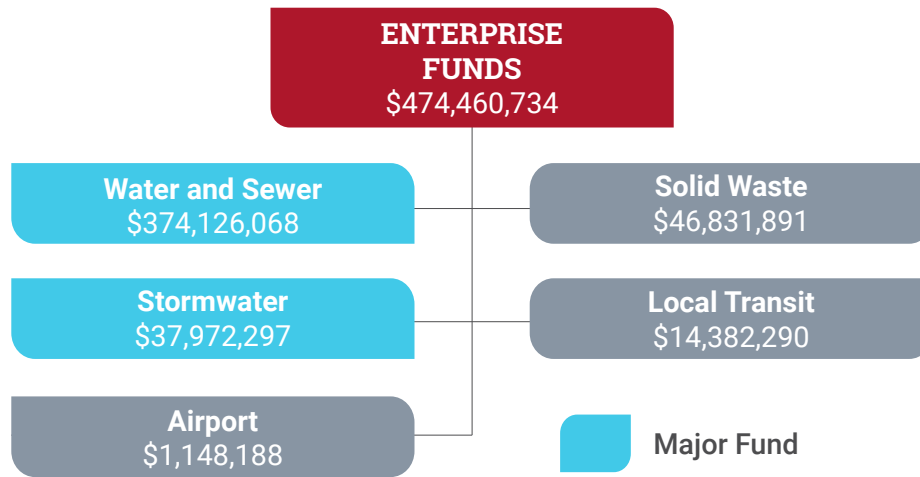
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	181,883	203,643	247,083	301,105	
Revenues					
Licenses and Permits	21,760	43,440	67,512	10,000	-85.2%
Total	21,760	43,440	67,512	10,000	-85.2%
Use of Fund Balance	-	-	-	55,000	-
Total Revenues	21,760	43,440	67,512	65,000	-3.7%
Expenditures					
Operations	-	-	-	65,000	-
Contributions to Capital and Capital Outlay	-	-	13,490	-	-100.0%
Total Expenditures	-	-	13,490	65,000	381.8%
Fund Balance December 31	203,643	247,083	301,105	246,105	



ENTERPRISE
FUNDS

ENTERPRISE FUNDS

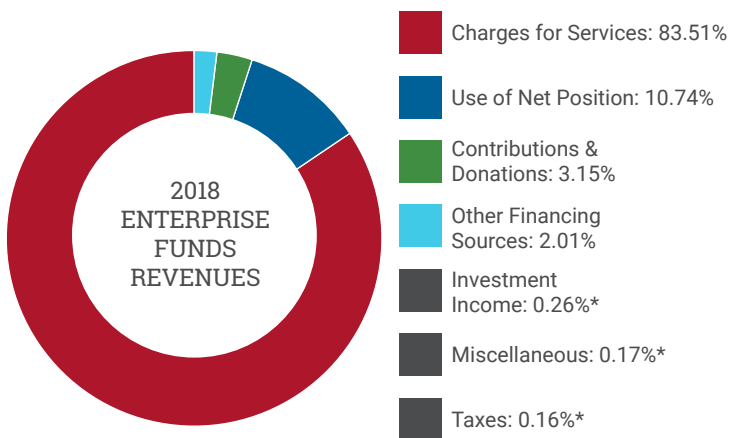
The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Group include the Airport, Local Transit, Solid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



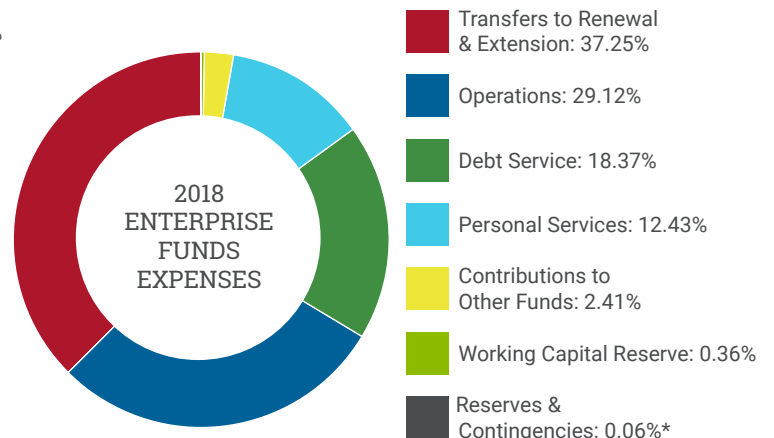
ENTERPRISE FUNDS

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	788,726	763,271	813,060	775,000	-4.7%
Charges for Services	380,659,148	394,303,101	388,258,734	396,238,010	2.1%
Investment Income	1,237,599	1,832,309	2,780,763	1,239,000	-55.4%
Contributions and Donations	21,268,896	21,786,777	21,058,232	14,941,303	-29.0%
Miscellaneous	1,687,632	1,749,226	1,214,361	817,150	-32.7%
Other Financing Sources	8,655,599	6,157,197	12,755,401	9,492,537	-25.6%
Total	414,297,600	426,591,881	426,880,551	423,503,000	-0.8%
Use of Net Position	-	-	-	50,957,734	-
Total Revenues	414,297,600	426,591,881	426,880,551	474,460,734	11.1%
Expenses					
Personal Services	42,937,748	46,219,259	50,306,245	58,951,951	17.2%
Operations	104,159,695	109,188,739	108,138,184	138,235,280	27.8%
Debt Service	99,580,413	95,359,223	93,277,945	87,164,081	-6.6%
Transfers to Renewal and Extension	104,949,784	139,367,348	157,203,890	176,716,209	12.4%
Contributions to Other Funds	4,608,106	10,028,251	10,362,980	11,417,789	10.2%
Reserves and Contingencies	-	-	-	266,000	-
Total	356,235,746	400,162,820	419,289,244	472,751,310	12.8%
Working Capital Reserve	-	-	-	1,709,424	-
Total Expenses	356,235,746	400,162,820	419,289,244	474,460,734	13.2%



*Value too small to appear on this chart



*Value too small to appear on this chart

ENTERPRISE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 84 percent of the total fiscal year 2018 budgeted revenues in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Airport Operating Fund	A percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Local Transit Operating Fund	Fares for bus transportation within the local transit system. The local services rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way. The express service rate is \$3.75 (Zone 1) or \$5.00 (Zone 2)/adult/one-way.	These revenues are based on historical trends and anticipated activity in the current year. The Local Transit Fund is not completely self-supporting, and charges for services are subsidized by a contribution from the General Fund.
Solid Waste Operating Fund	Residential solid waste fees. The rate for residential services is \$19.16 per month.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Stormwater Operating Fund	Fees due to an agreement between the County and each city for their stormwater drainage and discharge and fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees. The rate charged has remained \$2.46 since 2009.	
Water and Sewer Operating Fund	Retail and wholesale sales of water and sewer services, miscellaneous water and sewer fees and permits, fire hydrant rental fees, and fire service pipe and water service connection charges based on water meter size.	Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. The 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.

CONTRIBUTIONS AND DONATIONS

Contributions and Donations represent approximately 3 percent of the total fiscal year 2018 budgeted revenues in the Enterprise Funds.

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

AIRPORT OPERATING FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	167,484	179,550	195,723	160,000	-18.3%
Miscellaneous – Rent	867,582	742,281	805,267	780,000	-3.1%
Other Financing Sources	-	-	18,361	25,000	36.2%
Total	1,035,066	921,831	1,019,351	965,000	-5.3%
Use of Net Position	-	-	-	183,188	-
Total Revenues	1,035,066	921,831	1,019,351	1,148,188	12.6%
Expenses					
Personal Services	329,084	353,092	385,265	414,682	7.6%
Operations	246,637	297,997	314,338	392,507	24.9%
Transfers to Renewal and Extension	54,800	-	283,255	85,397	-69.9%
Contributions to Other Funds	222,755	234,610	243,168	254,602	4.7%
Reserves and Contingencies	-	-	-	1,000	-
Total Expenses	853,276	885,699	1,226,026	1,148,188	-6.3%



LOCAL TRANSIT OPERATING FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	3,095,671	3,078,115	2,948,167	3,135,250	6.3%
Investment Income	11,087	34,289	61,051	84,000	37.6%
Miscellaneous	248,238	261,868	17,691	22,000	24.4%
Other Financing Sources	8,319,572	6,104,695	12,737,040	9,467,537	-25.7%
Total	11,674,568	9,478,967	15,763,949	12,708,787	-19.4%
Use of Net Position	-	-	-	1,673,503	-
Total Revenues	11,674,568	9,478,967	15,763,949	14,382,290	-8.8%
Expenses					
Personal Services	212,315	332,730	457,264	567,311	24.1%
Operations	7,567,360	8,733,213	7,120,357	11,386,028	59.9%
Transfers to Renewal and Extension	-	-	6,243,194	2,024,789	-67.6%
Contributions to Other Funds	259,562	354,922	387,388	404,162	4.3%
Total Expenses	8,039,237	9,420,865	14,208,203	14,382,290	1.2%

SOLID WASTE OPERATING FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	788,726	763,271	813,060	775,000	-4.7%
Charges for Services	41,888,345	42,455,327	42,883,439	45,756,741	6.7%
Investment Income	309,522	366,144	568,655	300,000	-47.2%
Miscellaneous	1	572	1,024	150	-85.4%
Total Revenues	42,986,594	43,585,314	44,266,178	46,831,891	5.8%
Expenses					
Personal Services	586,545	541,710	540,680	699,326	29.3%
Operations	39,637,135	40,327,217	40,681,664	44,038,831	8.3%
Transfers to Renewal and Extension	12,150	-	130,107	-	-100.0%
Contributions to Other Funds	29,228	334,619	334,279	374,310	12.0%
Reserves and Contingencies	-	-	-	10,000	-
Total	40,265,058	41,203,546	41,686,730	45,122,467	8.2%
Working Capital Reserve	-	-	-	1,709,424	-
Total Expenses	40,265,058	41,203,546	41,686,730	46,831,891	12.3%

STORMWATER OPERATING FUND

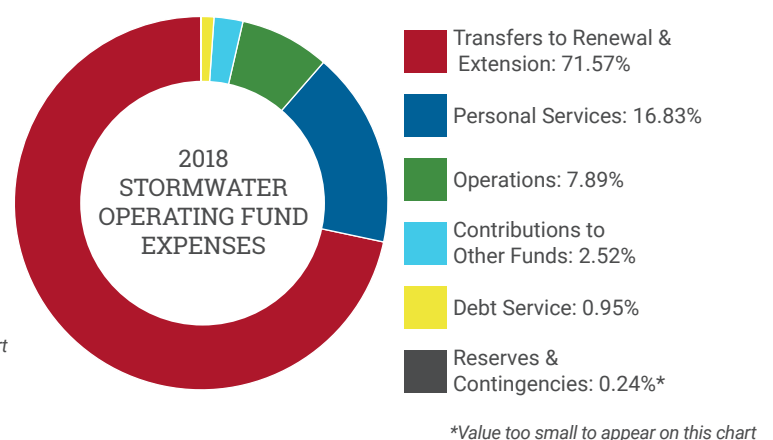
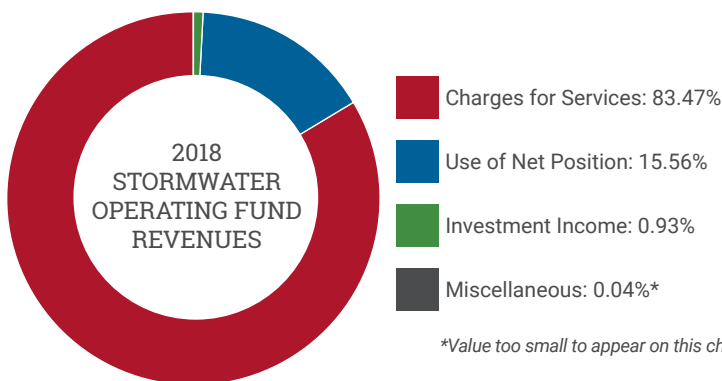
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2018, Stormwater Operating Fund expenses are expected to total \$38.0 million—an increase of \$7.2 million, or 23.4 percent, from the 2017 actual level of \$30.8 million, primarily due to increases in transfers to the Renewal and Extension Fund for capital expenses of \$4.6 million, increases in operations of 1.4 million, and increases in personal services of \$1.1 million.

A total of \$27.2 million, or 71.6 percent, of the fund's 2018 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	31,240,472	31,304,790	31,621,039	31,694,035	0.2%
Investment Income	175,693	246,262	269,030	355,000	32.0%
Miscellaneous	2,537	42,673	6,682	15,000	124.5%
Other Financing Sources	117,581	-	-	-	-
Total	31,536,283	31,593,725	31,896,751	32,064,035	0.5%
Use of Net Position	-	-	-	5,908,262	-
Total Revenues	31,536,283	31,593,725	31,896,751	37,972,297	19.0%
Expenses					
Personal Services	5,138,625	5,179,915	5,242,701	6,391,278	21.9%
Operations	1,708,563	1,770,352	1,644,647	2,996,214	82.2%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	20,518,932	20,230,803	22,618,847	27,176,975	20.2%
Contributions to Other Funds	372,065	650,593	912,443	956,324	4.8%
Reserves and Contingencies	-	-	-	90,000	-
Total Expenses	28,099,691	28,193,169	30,780,144	37,972,297	23.4%



WATER AND SEWER OPERATING FUND

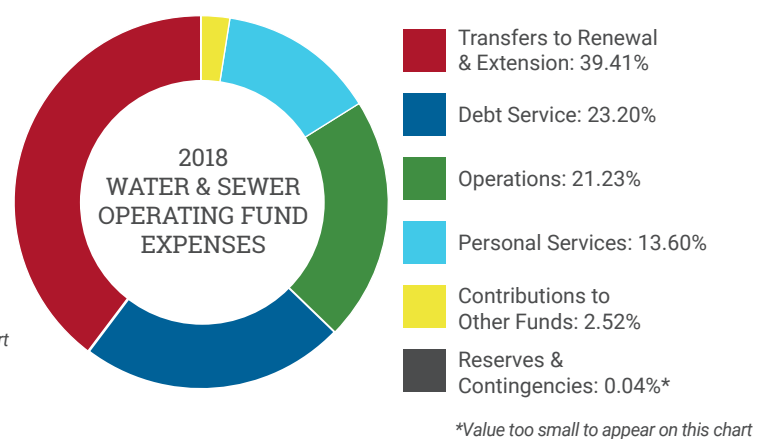
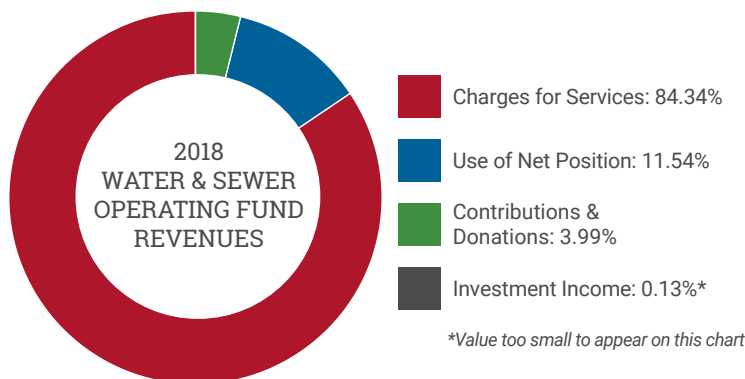
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources,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

In 2018, Water and Sewer Operating Fund expenses are expected to total \$374.1 million—an increase of \$42.7 million, or 12.9 percent, from the 2017 actual level of \$331.4 million. The majority of the increase is related to an increase in operations of \$21.0 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of \$7.2 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017; an increase in contributions to the Renewal and Extension Fund for capital expenses of \$19.5 million; and an increase in the indirect cost allocation of \$1.1 million. These increases are offset by a \$6.1 million decrease in debt service.

In 2018, Water and Sewer Operating Fund revenues are expected to total \$330.9 million—a decrease of \$3.0 million, or 0.9 percent, from 2017 actual revenues of \$333.9 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion.

Revenues and Expenses FY 2015 – 2018

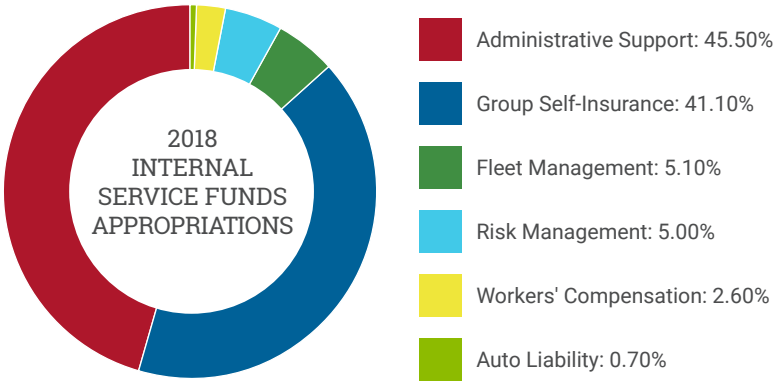
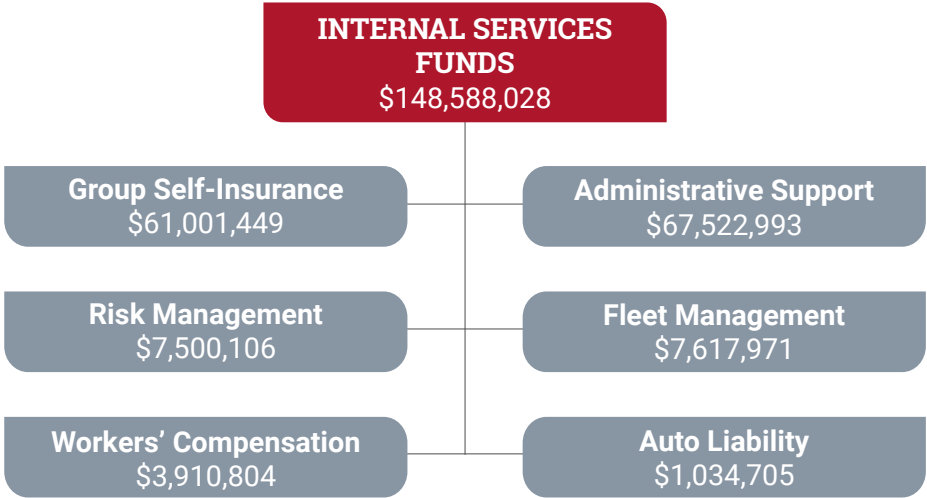
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	304,267,176	317,285,319	310,610,366	315,491,984	1.6%
Investment Income	741,297	1,185,614	1,882,027	500,000	-73.4%
Contributions and Donations	21,268,896	21,786,777	21,058,232	14,941,303	-29.0%
Miscellaneous	569,274	701,832	383,697	-	-100.0%
Other Financing Sources	218,446	52,502	-	-	-
Total	327,065,089	341,012,044	333,934,322	330,933,287	-0.9%
Use of Net Position	-	-	-	43,192,781	-
Total Revenues	327,065,089	341,012,044	333,934,322	374,126,068	12.0%
Expenses					
Personal Services	36,671,179	39,811,811	43,680,335	50,879,354	16.5%
Operations	55,000,000	58,059,961	58,377,178	79,421,700	36.0%
Debt Service	99,218,907	94,997,717	92,916,439	86,802,575	-6.6%
Transfers to Renewal and Extension	84,363,902	119,136,545	127,928,487	147,429,048	15.2%
Contributions to Other Funds	3,724,496	8,453,507	8,485,702	9,428,391	11.1%
Reserves and Contingencies	-	-	-	165,000	-
Total Expenses	278,978,484	320,459,541	331,388,141	374,126,068	12.9%



INTERNAL
SERVICE FUNDS

INTERNAL SERVICE FUNDS

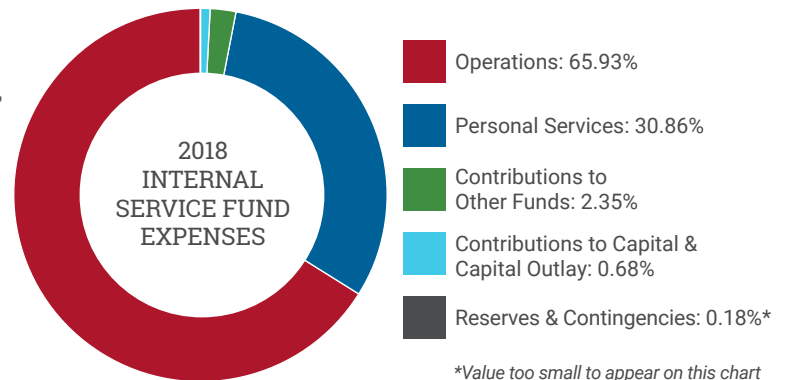
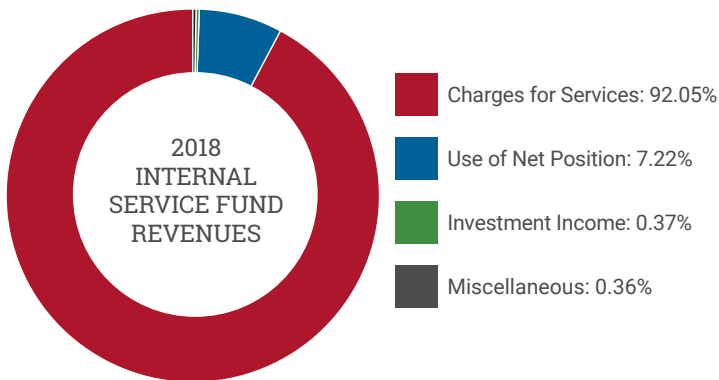
The **Internal Service Funds Group** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis.



INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	87,183,673	118,835,396	120,276,413	136,772,849	13.7%
Investment Income	621,332	609,367	864,391	552,000	-36.1%
Miscellaneous	2,327,858	2,831,943	2,288,681	534,723	-76.6%
Other Financing Sources	172,499	487,638	12,315	-	-100.0%
Total	90,305,362	122,764,344	123,441,800	137,859,572	11.7%
Use of Net Position	-	-	-	10,728,456	-
Total Revenues	90,305,362	122,764,344	123,441,800	148,588,028	20.4%
Expenses					
Personal Services	33,255,978	36,443,385	38,979,487	45,854,192	17.6%
Operations	70,675,529	80,550,817	85,450,412	97,972,599	14.7%
Contributions to Other Funds	1,480,150	3,297,997	2,989,137	3,497,756	17.0%
Contributions to Capital and Capital Outlay	1,208,247	152,593	307,405	1,015,481	230.3%
Reserves and Contingencies	-	-	-	248,000	-
Total Expenses	106,619,904	120,444,792	127,726,441	148,588,028	16.3%



INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 92 percent of the total fiscal year 2018 budgeted revenues in the Internal Service Funds.

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

ADMINISTRATIVE SUPPORT FUND

The **Administrative Support Fund** accounts for the activities of all central support departments: 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, Board of Commissioners, Gwinnett Clean and Beautiful, and Economic Development. These activities are funded by indirect cost charges to all other funds receiving benefits.

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	32,235,894	54,280,446	54,862,882	64,699,836	17.9%
Investment Income	97,331	49,221	153,823	60,000	-61.0%
Miscellaneous	1,507,318	1,545,302	1,302,098	258,923	-80.1%
Other Financing Sources	17,872	18,533	-	-	-
Total	33,858,415	55,893,502	56,318,803	65,018,759	15.4%
Use of Net Position	-	-	-	2,504,234	-
Total Revenues	33,858,415	55,893,502	56,318,803	67,522,993	19.9%
Expenses					
Personal Services	29,954,802	32,830,424	35,040,191	41,133,653	17.4%
Operations	15,242,532	16,470,266	17,775,964	25,026,277	40.8%
Contributions to Other Funds	297,440	755,671	731,385	737,078	0.8%
Contributions to Capital and Capital Outlay	9,000	28,333	151,182	421,985	179.1%
Reserves and Contingencies	-	-	-	204,000	-
Total Expenses	45,503,774	50,084,694	53,698,722	67,522,993	25.7%



AUTO LIABILITY FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	1,000,000	999,939	800,000	800,000	0.0%
Investment Income	15,904	17,667	23,883	16,000	-33.0%
Miscellaneous	-	-	185	-	-100.0%
Total	1,015,904	1,017,606	824,068	816,000	-1.0%
Use of Net Position	-	-	-	218,705	-
Total Revenues	1,015,904	1,017,606	824,068	1,034,705	25.6%
Expenses					
Operations	392,617	731,367	1,667,506	1,025,000	-38.5%
Contributions to Other Funds*	(30,635)	(1,812)	9,229	9,705	5.2%
Total Expenses	361,982	729,555	1,676,735	1,034,705	-38.3%

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



FLEET MANAGEMENT FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	5,205,660	4,848,157	5,367,724	6,624,668	23.4%
Miscellaneous	262,813	278,237	283,106	275,800	-2.6%
Other Financing Sources	13,256	-	-	-	-
Total	5,481,729	5,126,394	5,650,830	6,900,468	22.1%
Use of Net Position	-	-	-	717,503	-
Total Revenues	5,481,729	5,126,394	5,650,830	7,617,971	34.8%
Expenses					
Personal Services	2,615,008	2,714,754	2,933,448	3,426,445	16.8%
Operations	1,648,628	1,854,287	1,835,040	1,964,186	7.0%
Contributions to Other Funds	611,265	1,273,588	1,478,293	1,619,844	9.6%
Contributions to Capital and Capital Outlay	533,397	124,260	156,223	593,496	279.9%
Reserves and Contingencies	-	-	-	14,000	-
Total Expenses	5,408,298	5,966,889	6,403,004	7,617,971	19.0%

GROUP SELF-INSURANCE FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	44,037,977	50,208,488	52,245,807	57,148,345	9.4%
Investment Income	285,170	298,704	391,022	250,000	-36.1%
Miscellaneous	547,061	975,562	129,782	-	-100.0%
Other Financing Sources	-	469,105	12,315	-	-100.0%
Total	44,870,208	51,951,859	52,778,926	57,398,345	8.8%
Use of Net Position	-	-	-	3,603,104	-
Total Revenues	44,870,208	51,951,859	52,778,926	61,001,449	15.6%
Expenses					
Personal Services	327,079	481,242	566,030	765,412	35.2%
Operations	46,896,261	52,897,438	55,035,264	60,013,630	9.0%
Contributions to Other Funds*	168,791	430,703	(21,368)	212,407	1094.0%
Contributions to Capital and Capital Outlay	665,850	-	-	-	-
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	48,057,981	53,809,383	55,579,926	61,001,449	9.8%

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

RISK MANAGEMENT FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	2,504,142	4,998,686	4,500,000	5,000,000	11.1%
Investment Income	104,961	107,411	132,606	97,500	-26.5%
Miscellaneous	10,666	13,569	455,520	-	-100.0%
Other Financing Sources	141,371	-	-	-	-
Total	2,761,140	5,119,666	5,088,126	5,097,500	0.2%
Use of Net Position	-	-	-	2,402,606	-
Total Revenues	2,761,140	5,119,666	5,088,126	7,500,106	47.4%
Expenses					
Personal Services	291,291	310,865	350,777	415,000	18.3%
Operations	4,570,325	5,443,019	4,672,031	6,185,429	32.4%
Contributions to Other Funds	400,180	830,983	763,374	889,677	16.5%
Reserves and Contingency	-	-	-	10,000	-
Total Expenses	5,261,796	6,584,867	5,786,182	7,500,106	29.6%



WORKERS' COMPENSATION FUND

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

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	2,200,000	3,499,680	2,500,000	2,500,000	0.0%
Investment Income	117,966	136,364	163,057	128,500	-21.2%
Miscellaneous	-	19,273	117,990	-	-100.0%
Total	2,317,966	3,655,317	2,781,047	2,628,500	-5.5%
Use of Net Position	-	-	-	1,282,304	-
Total Revenues	2,317,966	3,655,317	2,781,047	3,910,804	40.6%
Expenses					
Personal Services	67,798	106,100	89,041	113,682	27.7%
Operations	1,925,166	3,154,440	4,464,607	3,758,077	-15.8%
Contributions to Other Funds	33,109	8,864	28,224	29,045	2.9%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	2,026,073	3,269,404	4,581,872	3,910,804	-14.6%



DID YOU KNOW

The first functions of Gwinnett County Government took place in the home of Elisha and Philadelphia Winn in Dacula. The house and the barn served as a polling place, courtroom, and jail.

DEPARTMENTAL INFORMATION

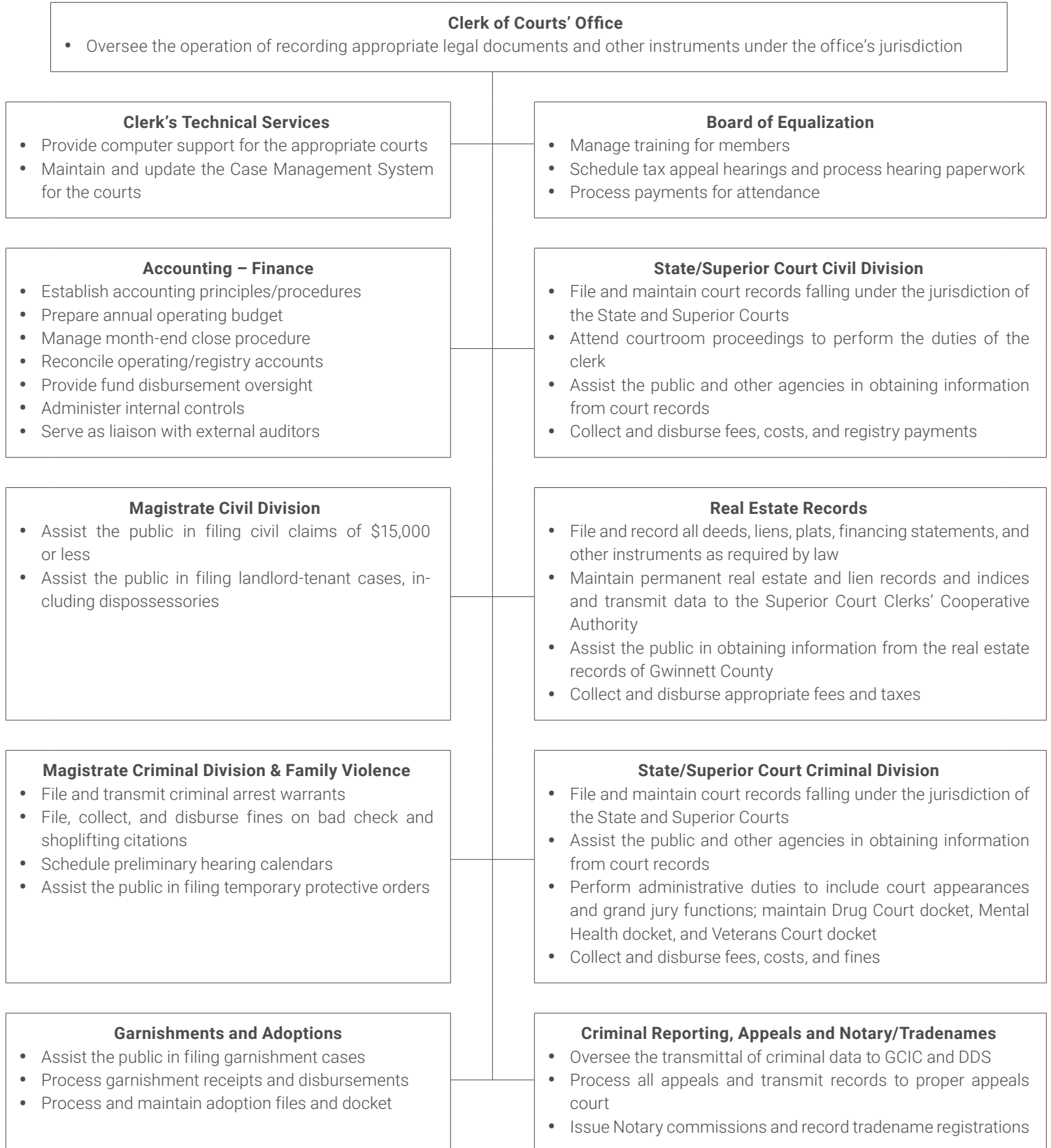
This section includes organizational charts that reflect the structure of departments and agencies, missions, goals and performance measurements, prior year accomplishments, short- and long-term issues and initiatives, and a historical summary of appropriations and staffing levels.



CLERK OF COURTS

Mission and Organizational Chart

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



CLERK OF COURTS

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Judicial cases filed	121,346	119,822	133,564	132,395
Property records recorded	186,197	199,105	192,269	200,620
Notary commissions/trade names used	5,104	5,346	5,327	5,833

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Deputy clerks – judicial cases	86	86	86	86
Filings per clerk – judicial cases	1,470	1,455	1,615	1,607
Deputy clerks – real estate	15	15	15	15
Filings per clerk – real estate	12,413	13,274	12,818	13,375

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Civil costs and recording fees	\$ 8,920,794	\$ 8,580,227	\$ 10,160,617	\$ 7,860,778
Criminal fines	\$ 4,765,882	\$ 4,370,790	\$ 4,768,018	\$ 4,539,586
Transfer taxes collected	\$ 6,384,543	\$ 7,440,306	\$ 7,853,083	\$ 7,486,478
Intangible taxes collected	\$ 16,319,286	\$ 19,753,190	\$ 19,218,701	\$ 19,903,077

4. To reconcile and disburse court trust funds.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Criminal cash bonds	\$ 3,395,865	\$ 3,405,692	\$ 3,744,974	\$ 3,543,502
Garnishments	\$ 27,204,728	\$ 16,044,956	\$ 21,301,494	\$ 21,997,538
Special registry	\$ 3,301,177	\$ 8,034,828	\$ 8,796,600	\$ 6,274,681

Accomplishments in FY 2017

1. Judicial case management system (Odyssey) contract
2. Fund ledger balance reconciliations (trust accounts)
3. Disaster Recovery and Business Continuity Plan

Short-Term Departmental Issues and Initiatives for FY 2018

1. Judicial case management configuration and development
2. Electronic filing (e-Filing)
3. Land records/deeds software implementation
4. Digital database document retrieval by court users
5. Merchant services (e-Filing)

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Judicial case management system implementation (Go Live)
2. Historical scanning project (year 3)

CLERK OF COURTS

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Clerk of Courts – Appropriations Summary

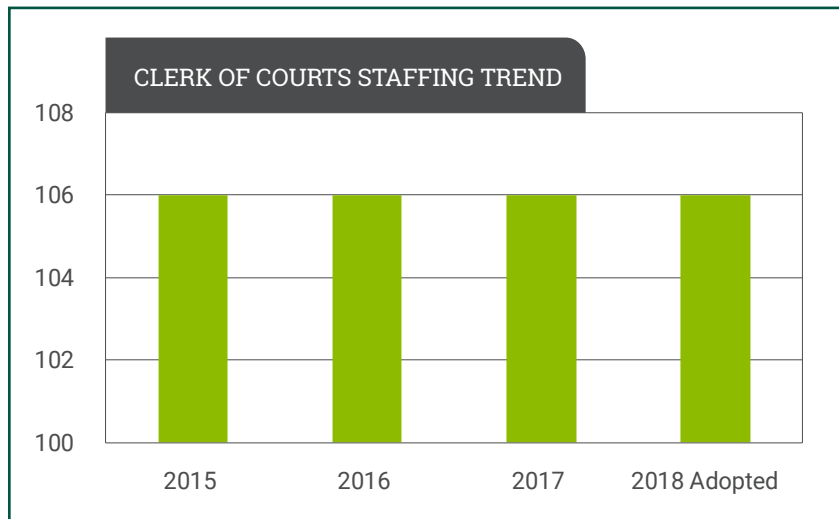
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	5,972,829	6,172,993	6,284,741	6,921,291
Operations	2,776,844	2,455,143	1,853,301	1,916,202
Contributions to Other Funds	455,695	1,636,990	1,667,521	1,793,739
Contributions to Capital and Capital Outlay	–	–	–	1,191,421
Total	9,205,368	10,265,126	9,805,563	11,822,653

Clerk of Courts – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	8,305,400	9,365,426	9,805,563	10,631,232
Authority Imaging Fund	899,968	899,700	–	1,191,421
Total	9,205,368	10,265,126	9,805,563	11,822,653

Clerk of Courts – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Clerk of Court	106	106	106	106



CLERK OF RECORDER'S COURT

Mission and Organizational Chart

Purpose

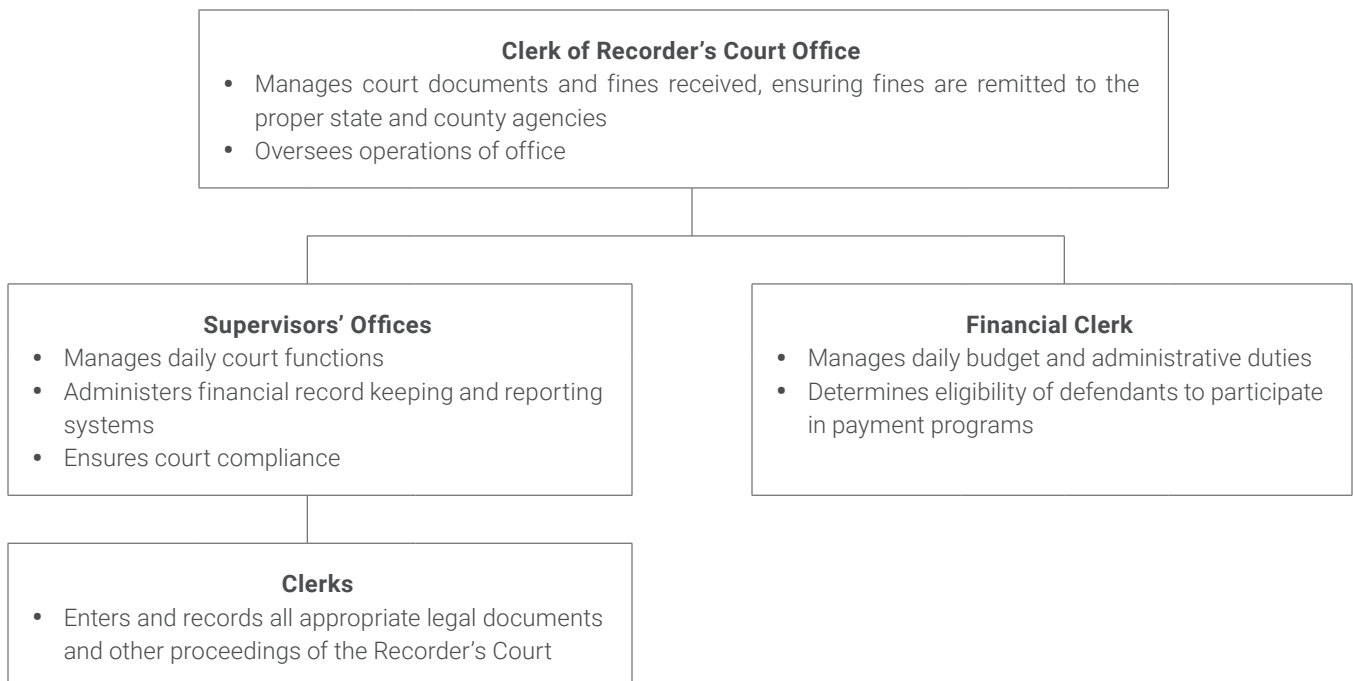
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

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 and Performance Measurements

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Cases handled without court appearance	51,487	45,726	38,459	37,000
Money received without court appearance	\$ 6,865,699	\$ 5,889,328	\$ 5,083,060	\$ 4,500,000
Total number of citations disposed	84,942	80,041	69,673	65,000
Online payments – money received	\$ 4,818,312	\$ 4,606,170	\$ 4,107,950	\$ 4,000,000

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Court appearance – money received	\$ 4,838,215	\$ 3,074,670	\$ 2,834,379	\$ 2,500,000
Probation – money received	\$ 1,961,384	\$ 1,583,141	\$ 1,327,500	\$ 1,000,000
Credit card program – Point of Sale	\$ 1,723,955	\$ 1,795,000	\$ 1,741,300	\$ 1,500,000

Accomplishments in FY 2017

- Created an online case search portal for the public and attorneys.
- Modified the environmental calendar to allow multiple judges and prosecutors to hear those case types.
- Designed a new business process to allow the transfer of cases from State Court.

Short-Term Departmental Issues and Initiatives for FY 2018

- Move our case management system from the county to a vendor hosted solution.
- Create an interface for Offender Base Tracking System to electronically transmit dispositions to the Georgia Bureau of Investigation (GBI).
- Streamline the different payment options for disposed cases and offer a payment plan through the clerk's office.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

- Create a paper on-demand system to process citations in the courtroom.
- Purchase digital signage to help court customers navigate through the courthouse.
- Create an electronic exchange of information from the Gwinnett County Police Department system to the Court's case management system.

Clerk of Recorder's Court – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	1,109,450	1,129,708	1,166,043	1,266,108
Operations	220,013	189,294	131,204	153,371
Contributions to Other Funds	198,681	151,782	61,830	243,774
Contributions to Capital and Capital Outlay	–	–	–	89,372
Total	1,528,144	1,470,784	1,359,077	1,752,625

Clerk of Recorder's Court – Appropriations Summary by Fund

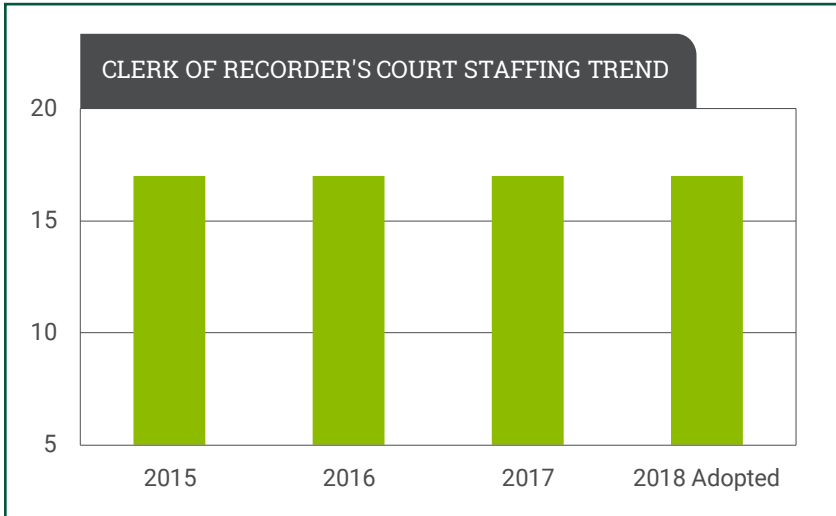
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Police Services District Fund	1,528,144	1,470,784	1,359,077	1,752,625
Total	1,528,144	1,470,784	1,359,077	1,752,625

CLERK OF RECORDER'S COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Clerk of Recorder's Court – Staffing Summary

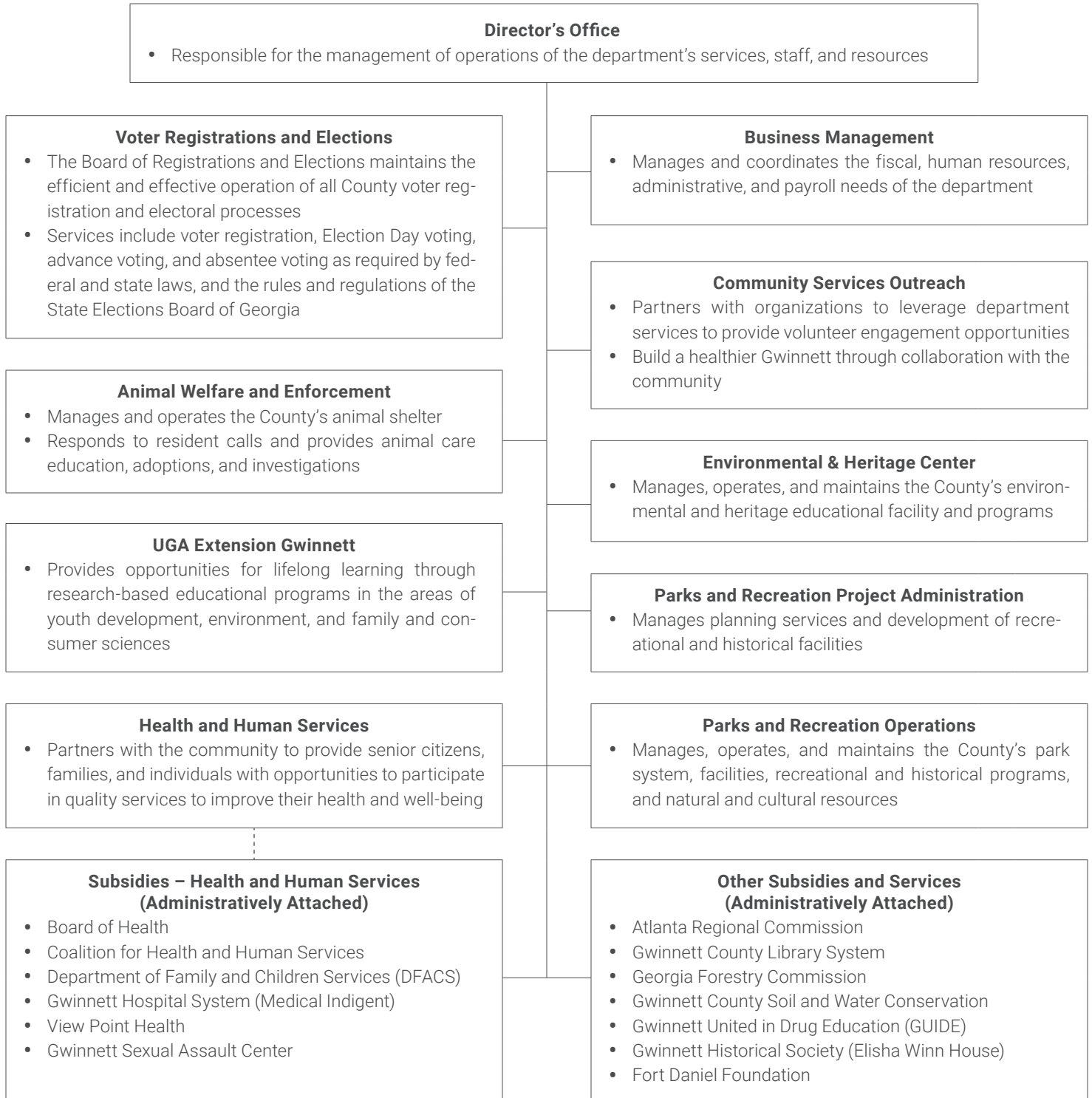
	2015	2016	2017	2018 Adopted
Authorized Positions – Clerk of Recorder's Court	17	17	17	17



COMMUNITY SERVICES

Mission and Organizational Chart

The Department of Community Services provides high quality recreational, educational, electoral, health and human services, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe 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 and Performance Measurements

1. To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the residents of Gwinnett.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Master plans	3	1	2	3
Feasibility studies	5	3	2	2
2. To effectively and efficiently offer camps, programs, classes, rentals, and events at recreation and historic facilities on a year-round basis.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Classes, programs, camps, and events offered	7,150	7,459	7,967	8,500
Number of facility and pavilion rentals	11,530	10,349	11,126	11,500
Number of aquatic admissions and passes	471,480	457,355	439,063	480,000
3. To generate grant funding, sponsorships, and donations to help offset expenses of operations, programs, and events.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 8,646	\$ 1,270	\$ 260	\$ 800
Grants (Parks and Recreation, Environmental and Heritage Center)	\$ 125,196	\$ 257,300	\$ 30,000	\$ 135,297
Donations (Health and Human Services)	\$ 113,200	\$ 79,318	\$ 136,002	\$ 135,297
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 1,710,212	\$ 1,816,603	\$ 1,996,057	\$ 2,333,029
* Donations (Animal Welfare and Enforcement)	n/a	n/a	\$ 13,457	\$ 16,000
4. To provide Gwinnett residents with current information about Health and Human Services and Senior Services.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Average number of services in which residents participated including programs, classes, events, and in-house agencies	451,307	559,714	557,241	600,000
Average number of informational inquiries per month	26,304	14,632	21,014	24,000
5. To provide health, wellness, and volunteer opportunities through department services and community partnerships.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Classes, programs, and events offered through Live Healthy Gwinnett	92	163	194	175
Number of volunteer hours served within Gwinnett County Government operations	1,040,380	920,401	1,170,408	1,500,000
6. Provide educational contact hours in programming at the Gwinnett Environmental and Heritage Center.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of educational contact hours	197,846	210,880	197,477	198,000
7. To provide educational assistance to youth and adult residents and businesses through calls, emails, walk-ins, and web visits** for UGA Extension.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
** Residents assisted through individual contact	93,958	95,174	115,360	116,000

* Animal Welfare and Enforcement moved to Community Services April 1, 2016.

**Website hits included as of 2016

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

8. To effectively offer animals in our care for public adoption and/or rescue to partner organizations.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Animals returned to owners	881	1,264	1,468	2,000
Rescued by partners	1,118	1,984	1,682	1,800
Adoptions	1,758	2,121	2,441	2,500
Total incoming	4,983	5,522	6,278	7,000
Total outgoing (rehomed, rescued, or adopted)	5,198	5,883	6,047	6,900
Percentage saved	85.17%	91.26%	92.46%	98.00%

Accomplishments in FY 2017

1. The Department of Community Services partnered with 1,603 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for programs/services.
2. Animal Welfare and Enforcement successfully migrated from Gwinnett Police Department on April 1, 2017. This included manager, assistant manager, three supervisors, administrative staff, and kennel/road officers staff of 36.
3. Animal Welfare and Enforcement hosted a Meet and Greet event to introduce Community Services staff to the Rescue and Advocacy community.
4. Animal Welfare and Enforcement saw several changes to internal and external customer service procedures, working to build an open, transparent, and trusting relationship with all involved.
5. Animal Welfare and Enforcement saw a refresh and reorganization project for the lobby and education room, making a more professional and welcoming environment for visitors.
6. Animal Welfare and Enforcement began construction on the new second surgical suite to be completed in January 2018.
7. Animal Welfare and Enforcement developed the first of its kind RFP for a full-time veterinary shelter Medical Services Contract. The RFP was advertised in fall 2017, and will be awarded on January 16, 2018. The contract will provide a full-time veterinarian and staff in the shelter to treat all animals and to act efficiently on contagious and life threatening diseases. This will allow treatment in-house as often as possible, comprehensive animal care, and all animals will be vetted upon intake following the required holding period and will go to their forever homes the day of their adoption.
8. Animal Welfare and Enforcement began reorganization in fall 2017. This is an ongoing process to begin with hiring a new division manager in the 1st quarter of 2018, and reallocating and creating new positions in an effort to become more relevant in the Animal Welfare national community. The first position that was created was a Bilingual Community Outreach and Education Coordinator to bridge the gap with Gwinnett's diverse communities.
9. Animal Welfare and Enforcement saw the Assistant Manager, Cindy Wiemann, be recognized as the recipient of the Southern Animal Control Association President's Award for outstanding efforts in Animal Control, and she was re-elected to the National Animal Control Association Board of Directors for a term expiring in 2019.
10. Animal Welfare and Enforcement boosted the percentage of animals saved in 2017 to 92.46 percent. The national average is 85 percent, which qualifies the Gwinnett facility for a No-Kill Shelter status; however, we remain an Open Admissions Shelter.
11. Community Services Outreach's Live Healthy Gwinnett program increased award application submissions to other professional organizations and was recognized as innovative community health providers by Georgia Shape and the National After School Association.
12. Community Services Outreach's Volunteer Gwinnett partnered with organizations such as the Junior Achievement Discovery Center-Gwinnett and the Gwinnett Coalition for Health and Human Services to offer employees community engagement opportunities such as monthly Gwinnett County Volunteer Days and Employee Volunteer Projects during the annual Gwinnett Great Days of Service.
13. Community Services Outreach combined internal department staff safety committees to increase cross-division knowledge of operations and streamline safety related policies and procedures.
14. Community Services Outreach increased departmental presence at community outreach events by combining promotional efforts of divisions/sections.
15. The Gwinnett Environmental and Heritage Center was recognized by the Girl Scouts of Greater Atlanta for its support in helping Girl Scouts build girls of courage, confidence, and character.

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

16. The Natural and Cultural Resources section and Gwinnett Environmental and Heritage Center researched and developed the content for the Bicentennial Exhibit, an exhibit highlighting the history of Gwinnett County.
17. The Gwinnett Environmental and Heritage Center successfully completed a record summer camp season with 1,100 camp participants.
18. Health and Human Services hosted a ribbon cutting for the new Centerville Senior Center, which will serve seniors in the southern part of the county.
19. Health and Human Services hosted an open house for the newly renovated Buford Senior Center and portions of the OneStop Buford building.
20. Health and Human Services implemented the RideGwinnett Program funded by Gwinnett County to provide door-to-door services to seniors, which aided residents who were on the long waiting list for transportation.
21. Health and Human Services partnered on a Boy Scout Eagle Scout project to put flag collection boxes at each OneStop Center. The sites have collected 100 flags since August 2017, and the story received national attention.
22. Health and Human Services held the first Kinship Summit and Resource Fair in collaboration with Georgia Department of Family and Children's Services. There were approximately 70 people in attendance.
23. Health and Human Services expanded the Holiday Gift Project from 700 to 1,200 bags delivered to needy seniors.
24. Health and Human Services began the Business Processes Analysis for Senior Services Transportation, Food Services, Social Services, and In-Home Health Services programs. The analysis will be completed in early 2018.
25. Parks and Recreation Operations created a Natural and Cultural Resource Management section and a new Deputy Division Director position for that section.
26. Parks and Recreation Operations conducted the ribbon cuttings for George Pierce Park gymnasium, Rock Springs Park-Phase II, and the Lilburn Activity Building.
27. Parks and Recreation Operations rejuvenated Public Lands Day in conjunction with the naming of the Lloyd N. Harris Trail loop at Tribble Mill Park.
28. Parks and Recreation Operations offered 7,967 classes, programs, camps, and events with 70,868 participants enrolled in recreation activities.
29. Parks and Recreation Operations facilitated the participation of 43,767 youth sports participants in various sports, supported by 1,254,972 volunteer hours.
30. Parks and Recreation Operations optimized the Lucity computerized maintenance management system throughout all of parks and recreation operations by completing 28,700 service requests for a 94 percent work order completion rate.
31. Parks and Recreation Operations continued the use of alternative labor resources of volunteers, community service workers, and inmate labor to assist in maintaining and sustaining parks, facilities, and programs throughout the county and recorded 12,821 hours from community service workers, 55,690 hours from volunteers, and 27,670 hours from inmate labor.
32. Parks and Recreation Operations worked directly with Explore Gwinnett and the Gwinnett Sports Commission to bring adult athletics/tennis/youth athletics tournaments and other athletic events which recorded \$1,020,250 in economic impact. Additionally, filming based within the park system recorded \$47,158 in economic impact to Gwinnett County.
33. Parks and Recreation Operations increased summer camp opportunities to Junior Adventure Camp (5 – 6 year olds) and expanded Kidspllosion Camp to Lenora Park, offering a total of 247 summer camps with 5,434 campers. Through the Gwinnett Parks Foundation Scholarship Program, 412 campers were offered "free" swimming lessons for 170 hours of instruction with a cost savings of \$20,600 to families.
34. Parks and Recreation Operations was awarded Georgia Recreation and Parks Association (GRPA) District 7 Programmer of the Year (Kristin Munroe); Outdoor Professional (Bobby Chavis); and Volunteer of the Year (Jane Montgomery for the Gwinnett SenioR Learning Center).
35. Parks and Recreation Operations was awarded Georgia Recreation and Parks Association (GRPA) Outstanding Program (Library Literary Night at Bethesda Park Aquatics), State Publication (Older American's Month Marketing Campaign); and Volunteer of the Year (Alan Villavasso for Gwinnett Senior Golden Games).
36. Parks and Recreation Project Administration completed the George Pierce Park gymnasium expansion, the McDaniel Farm Park Phase II expansion, and the Rock Springs Park Phase II soccer expansion.
37. Parks and Recreation Project Administration accepted the donation of the Hudson-Nash House.

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

38. UGA Extension Gwinnett hired a new Division Director and filled two part-time positions that were increased from 20 to 29 hours per week. A new full-time Program Assistant for Agriculture and Natural Resources (ANR) was also hired to expand our reach in providing relevant horticultural and environmental education to school-aged youth.
39. UGA Extension Gwinnett converted four different print heavy newsletters into one electronic Extension newsletter using the Constant Contact newsletter delivery system. This change updated Extension's "look" and enhanced reader access to a mobile phone-friendly newsletter.
40. UGA Extension Gwinnett's Master Gardener volunteers designed a user-friendly resource website (MGPub) for Master Gardeners to access via a Kindle/Hotspot kit designed to enhance Master Gardener's access to information at plant clinics and farmers markets.
41. UGA Extension Gwinnett hosted two state conferences in Gwinnett County; the Georgia Extension Association of Family and Consumer Sciences (GEAFCS) Annual Conference in the Norcross Historic District and the Georgia Master Gardener Association (GMGA) Annual Conference in Buford at Bogan Park Community Recreation Center and the Gwinnett Environmental Heritage Center.
42. Voter Registrations and Elections created Spanish language forms and materials.
43. Voter Registrations and Elections hosted a Meet and Greet to begin outreach efforts in the Hispanic community.
44. Voter Registrations and Elections completed county contracts for the use of 156 polling locations in 2018.

Short-Term Departmental Issues and Initiatives for FY 2018

1. Animal Welfare and Enforcement: Continue reorganization efforts to be relevant in the animal welfare community nationally.
2. Animal Welfare and Enforcement: Continue outreach with our "Taking it to the Streets" program, using our new clinic/adoption trailer to coincide with the bicentennial to provide 200 free rabies vaccines quarterly in the county districts.
3. Animal Welfare and Enforcement: Become fully staffed with newly titled and current positions to become poised as the best in the state and compete with the best in the southern region.
4. Animal Welfare and Enforcement: Create bicentennial initiatives including pet names, adoption specials, and other events to celebrate the bicentennial.
5. Animal Welfare and Enforcement: Develop and implement a foster pet program in order to assist with overcrowding and medical needs, special circumstances care, and care for bottle feed kittens and puppies for the 2018 spring kitten and puppy season.
6. Animal Welfare and Enforcement: Through the Capital Improvement Plan, establish funding of an isolation area/unit to quarantine all intakes to prevent any contagious outbreaks within the shelter's general population.
7. Animal Welfare and Enforcement: Develop an annual calendar for outreach and community education via new trailer and partnerships.
8. Community Services Outreach: Maintain initiative to partner with organizations with monetary support for Live Healthy Gwinnett to expand reach of services to residents, increase program and event efforts, and sustain the health and wellness scholarship program.
9. Community Services Outreach: Coordinate the establishment of community gardens with related wellness programming at Recreation Set-asides.
10. Community Services Outreach: Maintain outreach of community volunteer opportunities for residents and tracking of hours, volunteers, and cost savings.
11. Community Services Outreach: Establish an effort to visit organizations that offer employees time to volunteer to discuss county events and programs seeking volunteers.
12. Community Services Outreach: Increase Volunteer Gwinnett internship opportunities across departments for undergraduate, graduate, and high school students.
13. Community Services Outreach: Initiate Volunteer Gwinnett e-newsletter to highlight volunteer efforts, boost program exposure, and promote volunteer opportunities.
14. Gwinnett Environmental and Heritage Center: Migrate operations to align with Gwinnett County standard operating procedures.
15. Gwinnett Environmental and Heritage Center: Enhance the Rivers to Reef exhibit to a new permanent exhibit that highlights the Piedmont Habitat system.
16. Gwinnett Environmental and Heritage Center: Conduct an analysis on the possibility of the K-12 program becoming an AdvancED certified facility.

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

17. Health and Human Services: Fully implement Rec1 to our centers and services to provide more convenient resident registration for activities, the ability to accept credit cards for registrations and cost shares, and improve reporting and marketing, as well as evaluating staffing levels at sites to ensure responsive customer service.
18. Health and Human Services: Develop adjustments in Rec1 to better provide right-fit internal processes for our Senior Services section in conjunction with Cobb County Senior Services.
19. Health and Human Services: Initiate the "What a Waste Program" to measure and record the amount of waste from the plates of seniors after they have consumed their lunches. It will allow us to note the foods that are not being eaten, will make the seniors aware of the waste from their plates, and be responsive to menu preferences. This grant funded program will start at the Norcross Senior Center.
20. Health and Human Services: Initiate hydroponic gardening at all the senior centers made possible by a special grant from the Thanks Mom and Dad fund. We will partner with UGA Extension Gwinnett to learn to grow vegetables from seed, transplant into patio gardens, and to harvest and learn to prepare, preserve, and store for use. The model kitchen will be used to teach seniors how to cook nutritious and cost effective foods.
21. Health and Human Services: Collaborate with the Gwinnett County Health Department to develop a Dementia Friendly Community model for Gwinnett County using the Dementia Friendly Community Toolkit provided by Dementia Friendly America program. This will be made available to our senior clients.
22. Health and Human Services: Collaborate on a Memorandum of Understanding between Gwinnett Senior Services and the City of Grayson to start a new senior center in Grayson to assist with reducing the wait list and to relieve the new Centerville Senior Center, which is at full capacity after opening in the fall of 2017.
23. Health and Human Services: Blend Senior Services special events such as the 20th anniversary of the OneStop Norcross and the 45th anniversary of Senior Services with the County's celebration of their Bicentennial.
24. Health and Human Services: Review and develop a new Request for Proposal for the delivery of Homemaker and Respite services. The goal is to expand the number of clients served and reduce wait lists by utilizing three to four contractors.
25. Health and Human Services: Continue to develop strengths through the division reorganization to plan for the future.
26. Parks and Recreation Operations: Facilitate operational readiness of the new Natural and Cultural Resource Management section by the end of 2018.
27. Parks and Recreation Operations: Coordinate with planning staff to define community interest areas.
28. Parks and Recreation Operations: Define and implement Gwinnett County maintenance management standards and levels of service.
29. Parks and Recreation Project Administration: Complete the Countywide Trails Master Plan.
30. Parks and Recreation Project Administration: Participate in the Gwinnett County 2040 Unified Plan.
31. Parks and Recreation Project Administration: Complete numerous construction projects, such as Club Drive Park Phase II and Alexander Park Phase II.
32. Parks and Recreation Project Administration: Complete historic projects such as Freeman's Mill, relocation of the Hudson Nash House, and restoration of the Big House (Promised Land).
33. UGA Extension Gwinnett: Expand Extension Advisory Board to ensure members reflect the diversity and vibrancy of the community we serve.
34. UGA Extension Gwinnett: Host a "Celebration of Collaborations" spotlighting the Gwinnett County Bicentennial and Extension's collaborative partners in an effort to heighten awareness of our county commissioners and elected officials as to who we are and what we do as UGA Extension Gwinnett.
35. UGA Extension Gwinnett: Increase our pool of master gardeners willing to work with school-aged youth by offering a special Master Gardener Training in Gwinnett County for school teachers.
36. UGA Extension Gwinnett: Determine the capacity of the 4-H staff to effectively provide programming in Gwinnett County schools.
37. Voter Registrations and Elections: Create targeted outreach program for the hispanic community for education and poll worker recruitment.
38. Voter Registrations and Elections: Aggressively recruit poll officials through various outreach and media efforts.
39. Voter Registrations and Elections: Conduct four scheduled elections.

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Animal Welfare and Enforcement: Continue with the momentum of 2018 by requesting additional staffing to accommodate a shelter of our size and scope and with the continued population growth in the County.
2. Animal Welfare and Enforcement: Develop a long-term plan for growth as developed by the new manager for 2020 and beyond.
3. Community Services Outreach: Increase presence on community boards, committees, and task forces related to health, wellness, and volunteer engagement opportunities.
4. Community Services Outreach: Establish departmental standard operating procedures related to safety and risk management including incident reporting guidelines, emergency evacuations, and routine safety training expectations.
5. Community Services Outreach: Volunteer Gwinnett to develop a Department of Community Services' co-op student internship program for undergraduate, graduate, and high school students looking to complete goals associated with providing high-quality recreational, educational, electoral, and human services to community groups.
6. Community Services Outreach: To increase adoption of healthy habits during out-of-school time programs, Live Healthy Gwinnett seeks to collaborate with the Gwinnett County Public Schools to offer year-round health and wellness activities for families.
7. Gwinnett Environmental and Heritage Center: Develop programming for Inclusive Treehouse.
8. Gwinnett Environmental and Heritage Center: Become fully operational in Lucity Asset Management Tool.
9. Gwinnett Environmental and Heritage Center: Develop operating procedures for large scale events.
10. Health and Human Services: Propose a hybrid senior center combining HHS Senior Services and Parks and Recreation in Dacula.
11. Health and Human Services: Renovations and updates for the Norcross Senior Center will be completed in 2019/2020.
12. Health and Human Services: Evaluate offering the OneStop program guide and all other publications in multilingual formats by the end of 2020.
13. Parks and Recreation Operations: Achieve Parks and Recreation Agency Accreditation.
14. Parks and Recreation Operations: Maintain Parks and Recreation Agency Accreditation (once achieved).
15. Parks and Recreation Operations: Ensure viability and longevity of Gwinnett County assets.
16. Parks and Recreation Project Administration: Integrate the Gwinnett County transit plan with the Countywide Trails Master Plan.
17. Parks and Recreation Project Administration: Coordinate with the National Park Service concerning the development of properties in Gwinnett.
18. Parks and Recreation Project Administration: Develop a new Parks and Recreation Master Plan for Gwinnett County to focus on facilities and programs for a growing and diverse population.
19. UGA Extension Gwinnett: Utilize the newly trained Master Gardener Teacher Volunteers to develop school-based demonstration gardens to use in teaching math and science (STEM curriculum) at as many schools as possible, concentrating on the Title 1 Elementary Schools.
20. UGA Extension Gwinnett: Recruit and train retired health care professionals, home economists, financial managers, and parents to teach basic financial management, food safety, food preservation, and chronic disease prevention classes as well as assist with 4-H activities.
21. UGA Extension Gwinnett: Collaborate with new community partners to develop the Local Farming Business Incubator and expand the Extension's educational efforts to promote the growth and consumption of fresh, local produce and to support small, local farms.
22. Voter Registrations and Elections: Analyze Section 203 programs for changes as needed.
23. Voter Registrations and Elections: Implement any changes related to federal and/or state law.

COMMUNITY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Community Services – Appropriations Summary

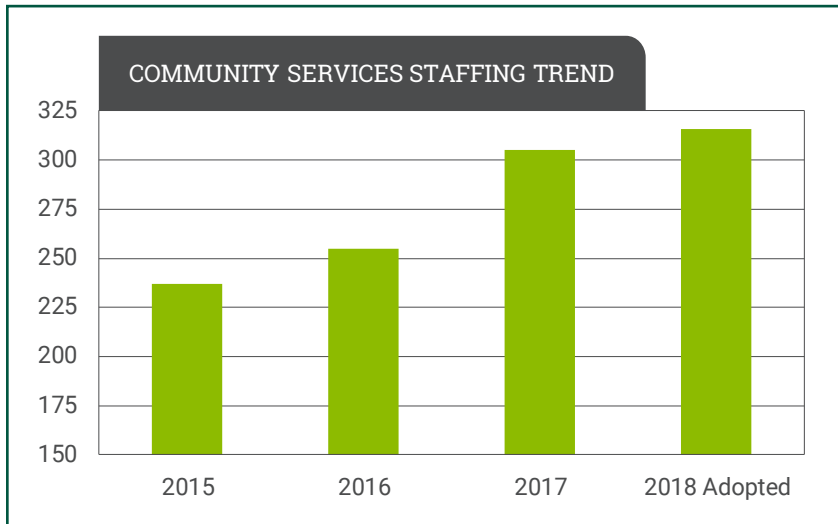
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	18,704,351	20,753,445	22,987,369	30,178,905
Operations	11,277,739	13,853,969	13,004,676	18,035,979
Contributions to Other Funds	7,024,534	5,505,789	8,395,089	9,234,254
Contributions to Other Agencies	132,250	133,250	191,000	191,000
Contributions to Subsidized Agencies	19,657,396	20,594,689	21,379,722	22,158,726
Contributions to Capital and Capital Outlay	4,405,584	5,412,757	1,120,263	1,519,709
Total	61,201,854	66,253,899	67,078,119	81,318,573

Community Services – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Recreation Fund	32,916,191	33,729,523	31,971,728	38,075,611
General Fund	5,932,240	5,619,067	10,502,372	12,257,181
General Fund – Elections	1,902,725	5,547,589	2,475,949	7,892,250
General Fund – Subsidized Agencies	20,450,698	21,357,720	22,128,070	23,093,531
Total	61,201,854	66,253,899	67,078,119	81,318,573

Community Services – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Community Services	237	255	305	316



In 2016, positions were added to operate and maintain new and existing parks, to staff a new senior center, and to support various Senior Services programs. An elections outreach position was also added.

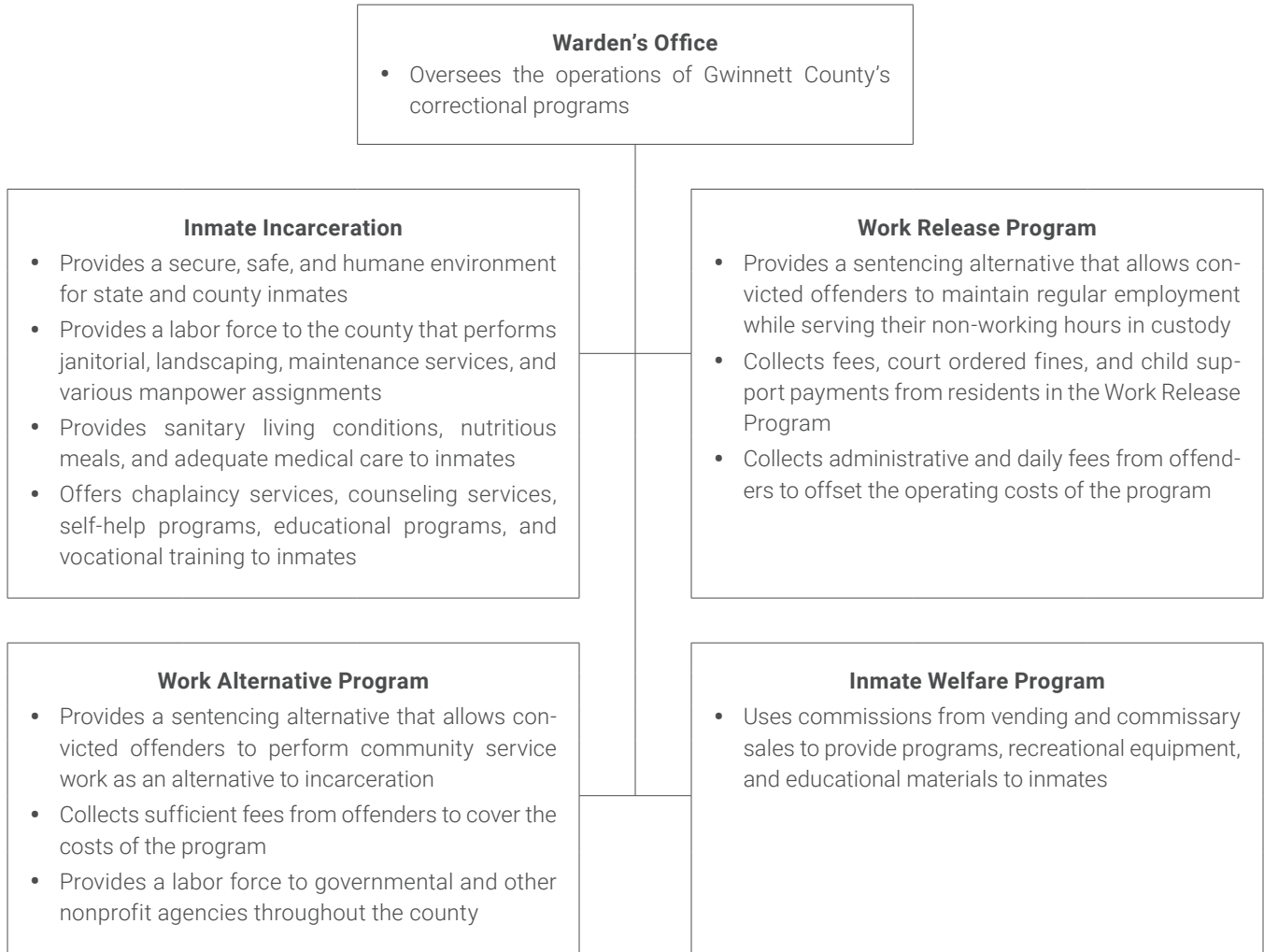
In 2017, positions were added to support park expansions and improvements.

In 2018, positions were added to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks, to manage the new Natural and Cultural Resources Section, and to improve communication and engagement with the Hispanic community.

CORRECTIONS

Mission and Organizational Chart

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



CORRECTIONS

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

- To maintain a safe, secure, and humane environment for inmates, staff, and the community.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Average inmate population – County sentenced	117	88	87	290
Average inmate population – State sentenced	127	150	186	222

- To supply an inmate labor workforce for Gwinnett County to help maintain cost-effective services.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Average number of inmates working external details	143	140	145	150
External detail hours actually worked – GC customers	116,832	89,454	90,573	92,000
Value of work performed by inmates – GC customers	\$ 1,446,380	\$ 1,064,503	\$ 1,077,813	\$ 1,127,920
External detail hours actually worked – Municipal/ CID details	39,086	55,888	55,230	57,000
Revenue collected – Municipal/CID details	\$ 269,080	\$ 324,905	\$ 362,929	\$ 300,000

- To provide cost-effective sentencing alternatives for the local judicial branch of government.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Average work release population	123	141	176	175
Work Alternative Program community service hours	28,124	20,088	19,494	18,800
Value of community service labor	\$ 203,899	\$ 145,638	\$ 141,332	\$ 136,300

- To provide vocational and educational training to the offender population.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Vocational training hours provided to inmates	12,157	22,412	48,485	60,000
Inmates earning their GED	7	15	18	15

Accomplishments in FY 2017

- Increased the housing capacity agreement for state beds from 158 to 222
- Increased the number of inmates earning their GED diploma
- Awarded state funds for establishing a GED classroom for state inmates to enroll in a GED program

Short-Term Departmental Issues and Initiatives for FY 2018

- Participate in the 2018 American Correctional Association (ACA) re-accreditation process
- Enhance the vocational education and training program
- Implement a re-entry program to improve offenders' transition back to the community

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

- Participate in the 2019 Prison Rape Elimination Act Compliance Audit
- Increase the ratios of staff to offenders in order to keep pace with the rising prison population

CORRECTIONS

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Corrections – Appropriations Summary

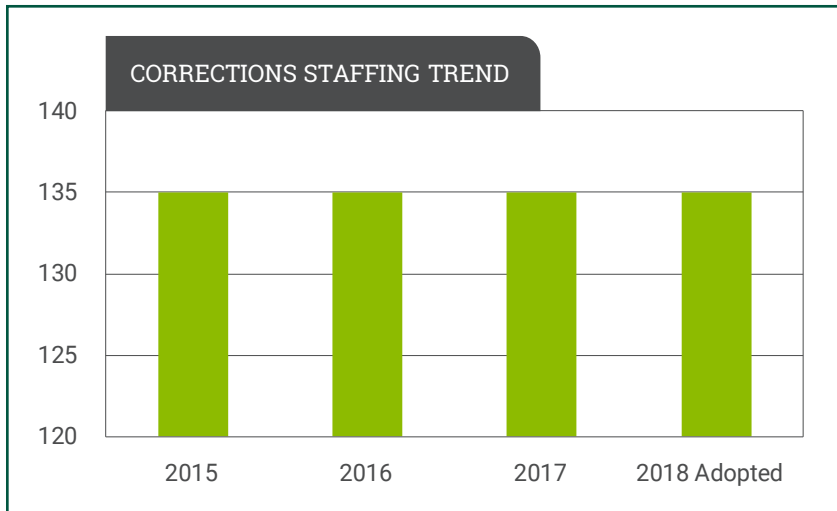
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	9,019,979	9,725,402	10,411,005	11,490,621
Operations	2,862,825	2,812,266	3,091,775	3,486,261
Contributions to Other Funds	(346,835)	1,786,998	2,319,936	2,052,806
Contributions to Capital and Capital Outlay	538,527	403,406	435,672	571,804
Contributions to Fund Balance	–	–	–	86,685
Total	12,074,496	14,728,072	16,258,388	17,688,177

Corrections – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	12,036,575	14,689,575	16,245,504	17,581,177
Corrections Inmate Welfare Fund	37,921	38,497	12,884	107,000
Total	12,074,496	14,728,072	16,258,388	17,688,177

Corrections – Staffing Summary

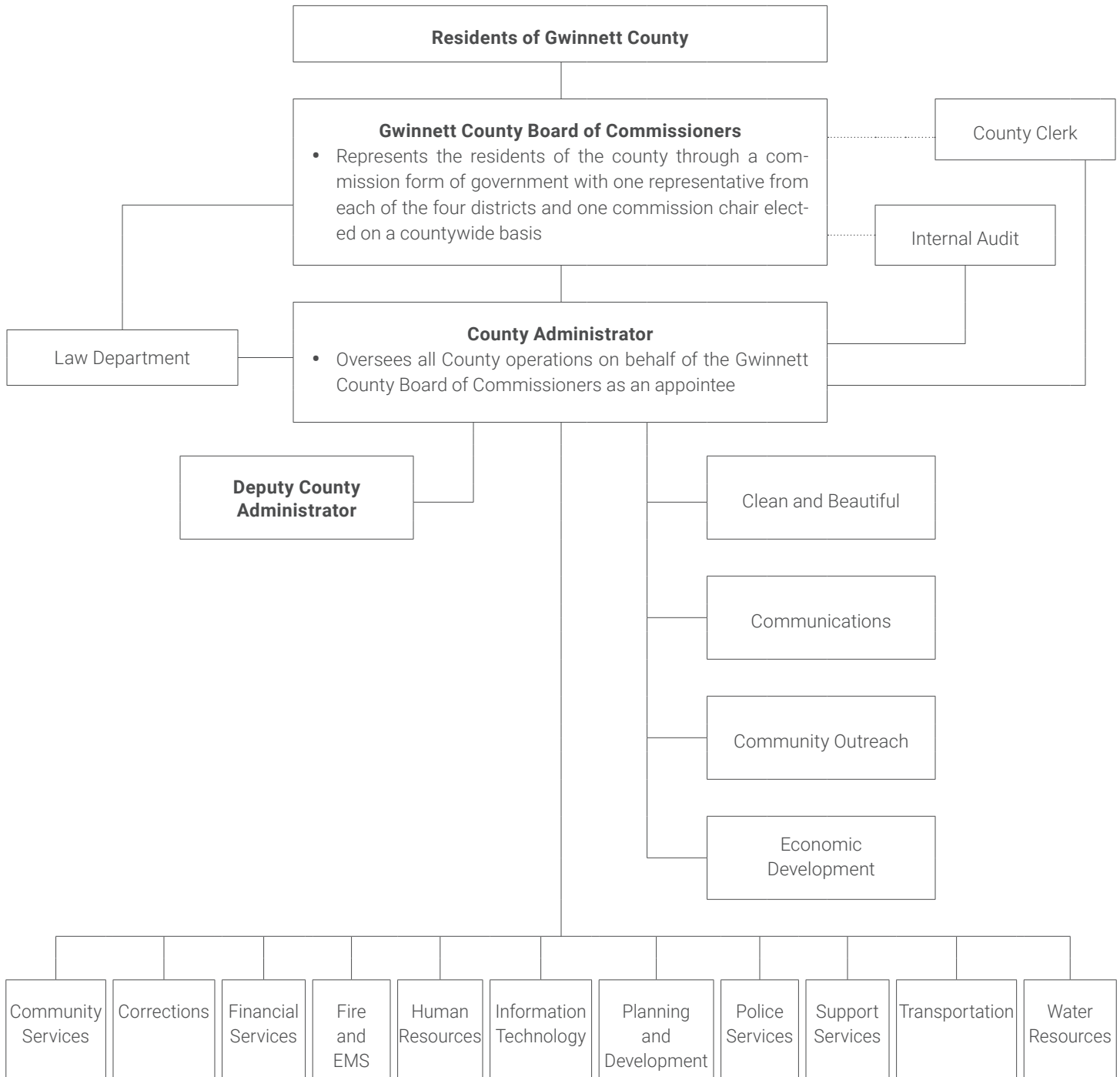
	2015	2016	2017	2018 Adopted
Authorized Positions – Corrections	135	135	135	135



COUNTY ADMINISTRATION

Mission and Organizational Chart

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



COUNTY ADMINISTRATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

- To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent of General Fund budget expended	70%	74%	82%	95%
Percent of Administrative Support Fund budget expended	82%	88%	92%	95%
Percent of total operating budget expended	76%	86%	88%	95%

- Ensure timely and accurate production of meeting notices, agendas, and records and maintains an accurate data management system for search and retrieval of historical documents.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Agenda items processed	804	821	854	850
Board of Commissioners regularly scheduled meetings	36	36	35	36
Number of external open records requests processed	69	50	49	50

- Provide independent and objective audit services to achieve Gwinnett County's operational, financial, and compliance objectives

	2015 Actual	2016 Actual*	2017 Actual	2018 Target
Number of audits performed	24	15	12	15

*Nine audits were in process at year end and excluded from total.

- To enhance communications to the residents of Gwinnett County by increased usage of messaging via the County's website, TVgwinnett, and other media publications.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of hours of new programming aired on TVgwinnett	161	139	103	120
Number of news releases	84	101	149	150
Number of news media stories generated by news releases	180	303	516	500
Number of monthly newsletters distributed	78	89	99	100
Number of homepage web hits	4,723,378	5,078,106	8,059,641	9,000,000

- Engage and empower residents to be more informed and involved in Gwinnett County Government through the Community Outreach Program.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of residents graduating from Citizens Academy	-	58	52	60
Number of community outreach events/programs held	-	17	664	675

- To help make Gwinnett a greener, cleaner, more livable community through Gwinnett Clean & Beautiful programs.

	2015 Actual	2016 Actual**	2017 Actual	2018 Target
Volunteer hours for major programs (**August through December 2016):				
Adopt-a-Road	-	7,142	18,117	18,500
Adopt-a-Stream	-	342	319	350
Great Days of Service	-	800	520	550
America Recycles Day	-	594	382	400

COUNTY ADMINISTRATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Accomplishments in FY 2017

1. Coordinated departmental business plan initiatives approved in the 2018 County budget
2. With extensive citizen input, presented a list of capital projects totaling \$673.4 million in anticipated 2017 SPLOST revenue through 2023 which was approved by the Board of Commissioners
3. Provided staff support for major economic development and redevelopment projects including the Infinite Energy Center and the South Gwinnett/US 78 gateway initiative
4. Continued support of Partnership Gwinnett and economic development initiatives
5. Created a charter and economic development plan to guide the County's Office of Economic Development
6. Strengthened the senior management team by making several key appointments
7. Focused on top priorities from the Board of Commissioners Strategic Planning Session including transit and associated land use planning, communication/citizen engagement, and County workforce recruitment and retention
8. Maintained a AAA bond rating from all three credit rating agencies – the highest possible for local governments
9. Provided assistance in the development of the Audit Committee's by-laws, rules and procedures
10. Implemented a risk-based audit approach to assist management with organizational improvements
11. Initiated Countywide branding development, including new County logo and seal
12. Worked with the Bicentennial Advisory Committee to plan Gwinnett County's Bicentennial celebration activities in 2018
13. Increased Community Outreach initiatives including the launch of the Gwinnett Youth Commission and the formation of the Gwinnett 101 Citizens Academy Alumni Association
14. Partnered with community organizations to promote Gwinnett Clean and Beautiful initiatives and provide volunteer opportunities

Short-Term Departmental Issues and Initiatives for FY 2018

1. Implement departmental business plan initiatives as approved in the 2018 County budget
2. Continue implementation of the priorities established at the 2017 Board of Commissioners Strategic Planning Session
3. Continue focus on economic development and redevelopment initiatives
4. Finalize the business plan for a Small Business Resource Center through the Office of Economic Development
5. Complete 2018 audits as scheduled
6. Continue implementation of the Countywide branding initiative
7. Implement Bicentennial activities and events as planned in 2018
8. Include translation of various communications materials for 2018 elections
9. Continue Community Outreach programs including Gwinnett 101 Citizens Academy, Dinner & Dialogue, and Gwinnett Youth Commission Summer Program
10. Expand Gwinnett Clean and Beautiful's Adopt-A-Stream program and recognize organizations that volunteer to take care of our streams

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Maintain a AAA bond rating from all three credit rating agencies
2. Maintain strong financial management practices through positive operational performance, favorable debt position with general capital needs, and manageable retiree liabilities, including the defined benefit pension plan and other post-employment benefits (OPEB)
3. Continue to improve the delivery of core services to all citizens and enhance customer service
4. Continue to promote economic development and redevelopment opportunities
5. Create a Small Business Resource Center to provide assistance to County startups and small businesses looking to grow
6. Plan for the development and completion of the 2040 Comprehensive Plan, with adoption in 2019
7. Continue to focus on workforce recruitment, development, and retention
8. Continue planning and implementing County strategic initiatives in conjunction with the Board of Commissioners
9. Implement a quality assurance and improvement program through Internal Audit services

COUNTY ADMINISTRATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

10. Expand opportunities for citizen engagement
11. Foster County and community partnerships to create new opportunities for promoting environmental stewardship and expand programs for a cleaner, greener Gwinnett

Additional Comments

1. Gwinnett Justice and Administration Center expansion. This project is underway.

County Administration – Appropriations Summary

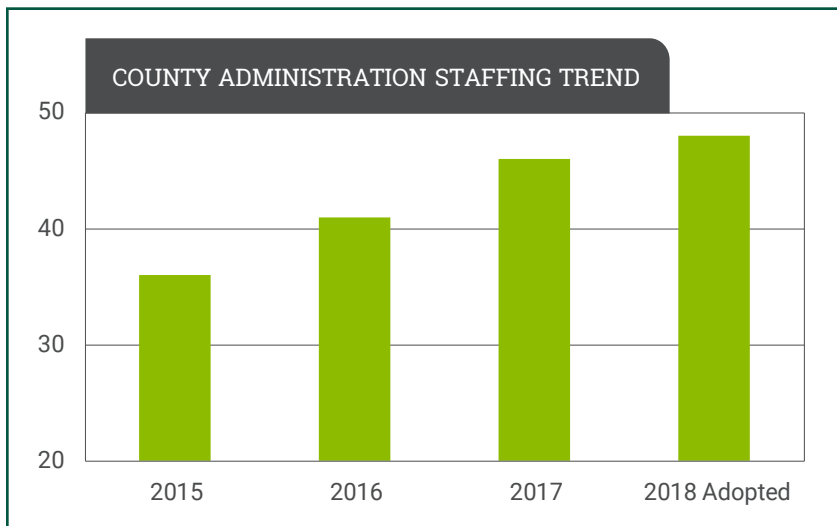
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	3,138,864	3,609,989	4,653,321	5,738,218
Operations	1,095,810	1,213,525	1,439,579	1,800,401
Contributions to Other Funds	44,690	184,472	177,580	205,795
Contributions to Other Agencies	–	–	6,000	6,000
Contributions to Capital and Capital Outlay	–	–	5,450	12,559
Total	4,279,364	5,007,986	6,281,930	7,762,973

County Administration – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	522,501	836,219	2,498,400	3,594,353
Administrative Support Fund	3,756,863	4,171,767	3,783,530	4,168,620
Total	4,279,364	5,007,986	6,281,930	7,762,973

County Administration – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – County Administration	36	41	46	48



During 2016, five positions were added due to departmental reorganization: three positions were added to establish an Environmental Education Division; three positions were transferred into the department from Planning and Development to establish an Economic Development Division; and a performance analysis position was moved out of the department into Financial Services.

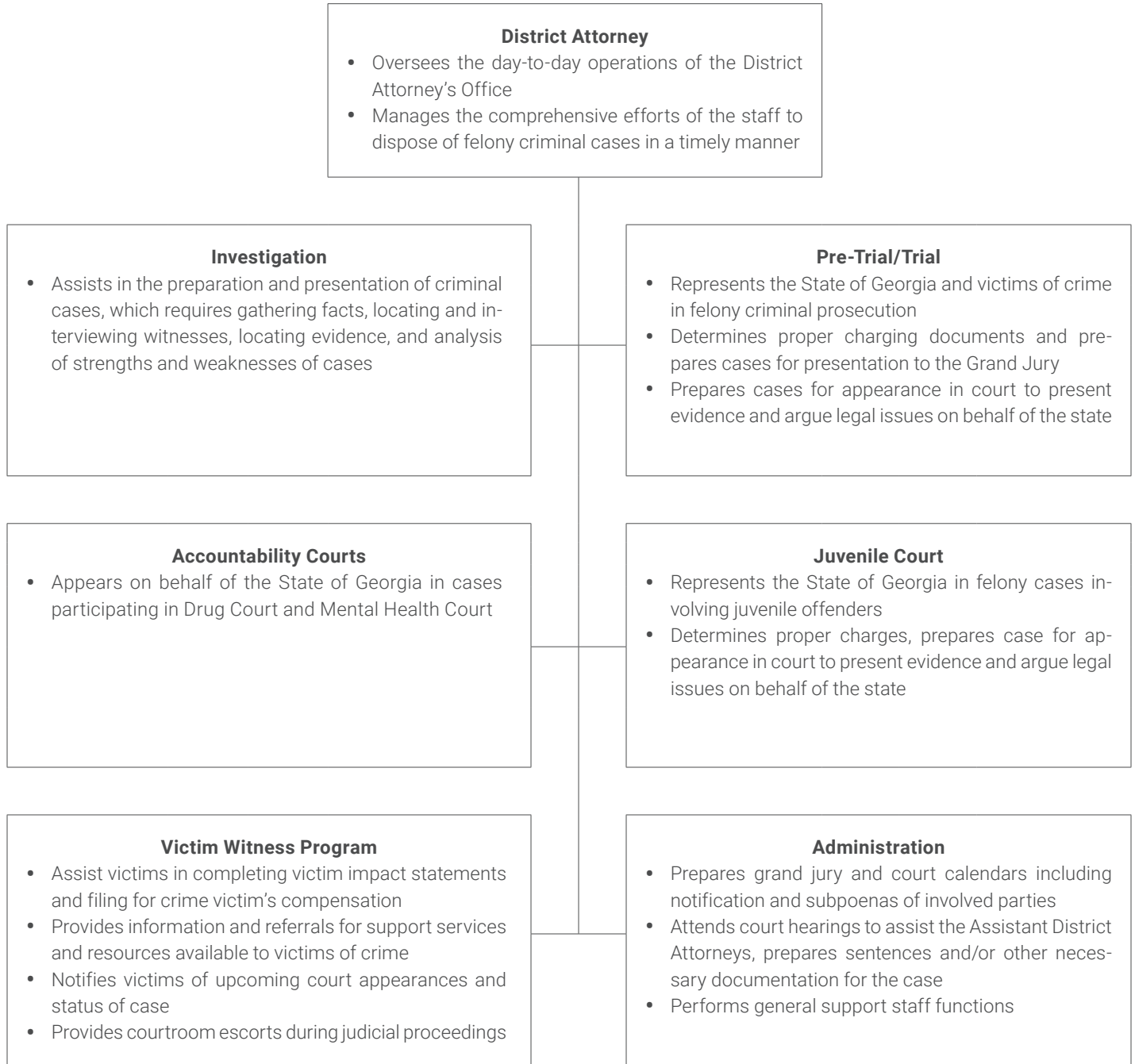
In 2017, the following positions were added: two Confidential Executive Assistants, two Senior Auditors to fully staff the Internal Audit Division, and a Program Analyst II to expand community outreach initiatives.

In 2018, two public relations positions were added to help support the County's public outreach and social media strategy.

DISTRICT ATTORNEY

Mission and Organizational Chart

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



DISTRICT ATTORNEY

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Felony cases received	5,002	5,500	5,800	6,000
Cases disposed	5,166	5,000	5,596	5,800

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Contacts per advocate	5,768	5,678	6,208	6,350
Victim contacts	69,212	68,146	74,496	76,731

- To prosecute delinquent cases in Juvenile Court.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Juvenile Court hearings attended by District Attorney's Staff	4,178	1,186	1,249	1,325
* Juvenile cases opened by District Attorney's Office	n/a	n/a	1,330	1,525

Accomplishments in FY 2017

- Worked toward implementation of a new case management system that is available at no cost to our office, thus creating a cost savings to the County of approximately \$50,000 per year.
- Managed a greater caseload both in complexity and size.
- Candlelight Vigil was expanded again in 2017 with record attendance and support to victims of crime and their family.
- Managed an increased caseload of Death Penalty Cases which requires a specific expertise and additional time for prosecution.
- With the Gwinnett County Police Department (GCPD) expanding, we took a greater role in providing additional training to the academy classes.
- Worked with GCPD in formultics to convert data to a statewide gang database. This will be an ongoing project.
- Our staff of attorneys and investigators continued to be compliant with all training and CLE requirements of their positions.
- District Attorney's Office has updated its security measures, equipment, and training of its investigators to provide greater security for the staff.

Short-Term Departmental Issues and Initiatives for FY 2018

- In process of coordinating with GCPD and the Gwinnett County Sheriff's Office to implement body worn camera video as evidence in criminal cases.
- Lack of office space has become a critical factor in accomplishing our mission.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

- Lack of office space has become a critical factor in accomplishing our mission.

District Attorney – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	9,702,212	10,129,127	11,069,846	12,909,310
Operations	754,069	816,028	798,448	991,418
Contributions to Other Funds	856,514	1,445,067	1,301,997	1,648,951
Contributions to Capital and Capital Outlay	248,522	272,568	494,389	219,189
Total	11,561,317	12,662,790	13,664,680	15,768,868

*2015 – 2016 data is not available because this performance measurement was implemented in 2017.

DISTRICT ATTORNEY

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

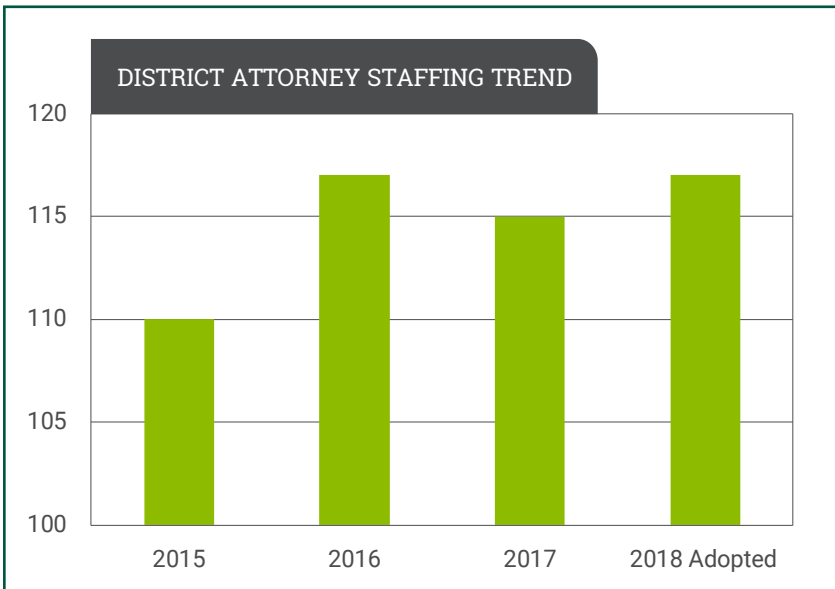
District Attorney – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	11,051,063	12,176,503	12,994,924	15,281,202
* Crime Victims Assistance Fund	428,529	439,978	436,726	324,338
District Attorney Federal Justice Asset Sharing Fund	81,725	46,309	233,030	140,000
District Attorney Federal Treasury Asset Sharing Fund	–	–	–	23,328
Total	11,561,317	12,662,790	13,664,680	15,768,868

*The Solicitor also uses this fund.

District Attorney – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – District Attorney	110	117	115	117



In 2016, positions were added to establish a special victims unit. An investigative analyst position was also added to help relieve demanding workloads.

In 2017, a Juvenile Court victim advocate position was added as a result of legislative changes that require increased victim advocate presence. During the year, three positions that were previously funded out of an operating fund become grant funded.*

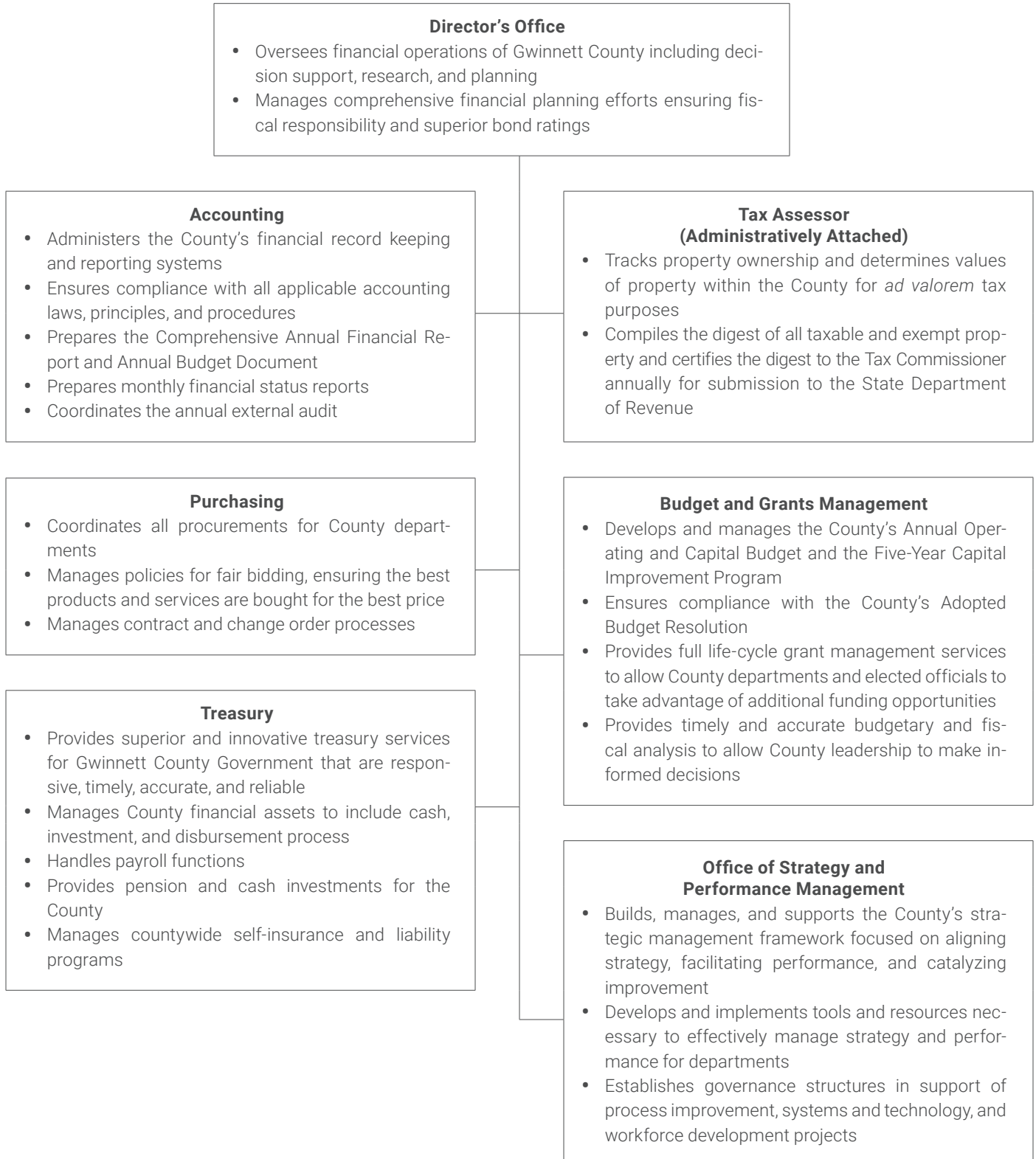
In 2018, a Criminal Investigator and a Legal Associate position were added to help meet the office's increasing demands.

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

FINANCIAL SERVICES

Mission and Organizational Chart

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



FINANCIAL SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

- To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting long-term integrity.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Agenda items reviewed (Budget Division)	638	591	558	550
County Administrator forms processed	60	76	53	55
Percent variance of all operating fund actual revenues versus adopted budget	5.3%	5.7%	7.3%*	5.0%
Receive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

- To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Capital assets maintained	43,326	46,540	51,723	57,483
Contract compliance reviews	400	439	496	500
Total dollars of grants maintained	\$ 93,241,613	\$ 70,894,574	\$ 72,380,444	\$ 75,000,000
Number of County employees trained on accounting transactions, processes, and procedures	n/a	96	123	123
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

- To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Bids with no sustainable protest	100%	100%	100%	100%
Number of prebid/preproposal conferences held	94	83	91	90

- To effectively manage liability, automobile, and property claims administration.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Automobile, property, and general liability claims handled	1,320	1,440	1,478	1,500

- To ensure accuracy and timeliness in creation of the County's tax digest.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Parcels updated	103,000	167,429	169,241	167,000
Digest ratio (Percentage of sales prices)	99.8%	98.6%	n/a	100.0%

- To improve overall investment performance of County assets by expanding market access and strategies.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Investments maintained by the County (billions)	\$ 1.27	\$ 1.20	\$ 1.45	\$ 1.50
Exceed benchmarks for investments (variance in basis points)	15 bps	8 bps	3 bps	5 bps
Exceed established benchmark for investments (frequency)	100%	100%	64%	75%

* Based on unaudited numbers.

FINANCIAL SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

- To strengthen business efficiency by developing enhancements to the County's Enterprise Resource Planning (ERP) system, new system solutions, and enhanced reporting.

	2015 Actual	2016 Actual	2017 Actual	2018 Target*
Existing system enhancements	4	7	4	n/a
New system solutions implemented	3	1	0	n/a
New reports developed	7	5	4	n/a

Accomplishments in FY 2017

- Government Finance Officers Association Distinguished Budget Presentation Award.
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Developed and conducted beginner and intermediate accounting transaction training for all departments.
- Procured software, conducted planning, and began implementation of software to improve the efficiency of preparing financial statements and the Comprehensive Annual Financial Report.
- Increased the percentage of employees utilizing electronic time sheets from 14 to 46 percent.
- Implemented an electronic child support levy notification system.
- Successfully migrated to the new Filenet enhancement without any disruption to departments.
- Increased subrogation and salvage recoveries by 23 percent.
- Received the National Safety Council Driver Safety Program Award.
- Streamlined the deposit process for the Department of Support Services' Fiscal, Solid Waste, and Fleet Divisions by converting approximately \$15 million in annual check receipts to electronic funds transfers.
- Conducted a detailed review of banking services for each department and identified several opportunities to save the County money on bank fees.
- Established and staffed the Office of Strategy and Performance Management (OSPM) with the intent to facilitate, coach, and coordinate departments reporting to the County Administrator in developing, promulgating, and executing simplified stakeholder focused strategic objectives, actionable performance metrics, and value-added improvement opportunities.
- Provided business process analysis, documentation, and recommendations for various County operations.
- Achievement of Excellence in Procurement (AEP) Award.
- Procurement Outstanding Agency Accreditation Award (OA4).
- Conducted 11th Annual Supplier Symposium.
- Participated in Small Business Symposium with the Chamber of Commerce.
- Negotiated cost savings of approximately \$1.5 million.
- Implemented a new process for Vehicle and Equipment Replacement Plan (VERP) for the 2018 budget.
- Developed and implemented a semi-automated report to capture year-over-year major adjustments to the budget.
- Analyzed 49 bills submitted during the 2017 Georgia Legislative Session with an estimated financial impact to the County of \$2.0 million.
- Developed a new, system-based personal services projection tool that is anticipated to save at least 50 work hours annually.
- Conducted multiple personal property discovery initiatives resulting in 89 account adjustments or discoveries yielding approximately \$65 million in additional fair market value to digest years 2012 – 2017.
- Adapted procedural changes to respond to a 139 percent increase in the number of pre-superior court hearings, despite an overall 9 percent reduction of appeals. Each pre-superior court hearing requires approximately 1.25 employee hours of work production.
- Successfully submitted an ad valorem digest for Department of Revenue review and acceptance according to a schedule adopted by multiple departments and taxing authorities.
- Property assessment audit found Gwinnett properties valued at 98.55 percent of fair market value overall.

*2018 Targets are not available because this performance measurement will no longer be measured in 2018.

FINANCIAL SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Short-Term Departmental Issues and Initiatives for FY 2018

1. Implement Electronic Bankruptcy Levy Notification System increasing individual privacy as well as decreasing correspondence time between the agencies and payroll staff.
2. Implement a poll worker payroll portal to reduce manual entries.
3. Update P-Card process flow to a more efficient method of maintaining documentation and approvals by moving from paper to electronic files.
4. Continue working with departments on safety initiatives and training.
5. Complete a review of our insurance program and acquire quotes through the Request for Proposal (RFP) process.
6. Evaluate an alternative payment option that enables electronic payments to jurors without collecting or storing sensitive bank account information.
7. Gain a more in-depth perspective of what goes into each department's daily cash management practices in order to better understand the challenges and obstacles they experience on a daily basis.
8. Complete the transition and redesign of the Enterprise Performance Management system to the Management Framework and develop a Program Based Budget business case to support the 'Link Strategy, Performance, Improvement, Budget, and Operations' Tactic.
9. Complete operating and governance models for Strategic Innovations to support the 'Link Strategy, Performance, Improvement, Budget, and Operations' Tactic.
10. Enhance P-Card training to include card holders, approvers, and supervisors.
11. Plan, develop, and possibly implement Priority Based Budgeting for a pilot department.
12. Coordinate the establishment of a Gwinnett non-profit organization to administer the County's homelessness objectives.
13. Complete the development of automated Budget Fund Statement reports.
14. Publish an annual report of grant accomplishments.
15. Complete the transition of the fiduciary responsibilities of the Atlanta-Carolinas High Intensity Drug Trafficking Area (HIDTA) grant program.
16. Undergo a triennial digest and value assessment procedural review by the Georgia Department of Revenue.
17. Complete a joint request for information to begin the procurement of either a new or updated version of valuation, ownership, and revenue collection software.
18. Develop three electronic, FileNet based workflows which account for approximately 544 annual work hours under current procedures. These three electronic workflows are anticipated to save 363 annual work hours.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Create a payroll portal for termed employees.
2. Convert 100 percent of employees to electronic time sheets.
3. Continue efforts to receive vendor invoices and issue vendor payments electronically.
4. Explore the feasibility of administering online safety training and/or filming in-house safety classes.
5. Explore the feasibility of an automated or outside service for certificates of insurance.
6. Reduce the Countywide frequency of deposits through bank cash vault and increase the use of remote deposit.
7. Maximize the capabilities of the SAP Treasury Management module by developing internal investment reports that can be pulled directly from SAP.
8. Initiate project to modify the current employee Performance Appraisal Instrument to support the Management Framework in support of the 'Establish and Maintain the Gwinnett County Standard' Strategy.
9. Initiate project to provide a citizens facing view of the Management Framework in support of the 'Take Every Opportunity to Communicate and Engage' Strategy.
10. Complete a significant revaluation of commercial property types which will result in significant values in dispute. These are properties that have been locked for three years by legal code and have also undergone dramatic changes in fair market value in those three years.
11. Complete a joint RFP for new implementation of new or updated version of valuation, ownership, and revenue collection software and undergo an intensive conversion process.

FINANCIAL SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

12. To support the sustainability principle, we will improve the communication with taxpayers regarding ongoing field visits. This will improve the comfort of property owners as they understand and can confirm that the visit is a routine and scheduled procedure.
13. Continue enhancements in appraisal tactics to counter gentrification, specifically regarding the true value of older properties that have deferred maintenance and are dissimilar with properties that are in a market ready condition or recently sold in a market ready condition.
14. Continue the development of electronic, FileNet based workflows throughout the operation which enhance efficiencies on an ongoing basis.

Financial Services – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	9,716,273	10,335,909	11,261,235	12,737,649
Operations	9,022,835	10,140,147	11,142,456	13,095,631
Debt Service	4,139,075	4,187,675	4,261,188	4,248,350
Contributions to Other Funds	1,369,984	3,302,546	4,871,741	3,315,153
Contributions to Development Authority	7,588,195	7,657,695	9,032,227	6,586,864
Contributions to Subsidized Agencies	2,667,713	2,795,023	2,668,712	3,686,635
Contributions to Capital and Capital Outlay	–	–	55,250	58,794
Contribution to Fund Balance	–	–	–	1,698,768
Total	34,504,075	38,418,995	43,292,809	45,427,844

Financial Services – Appropriations Summary by Fund

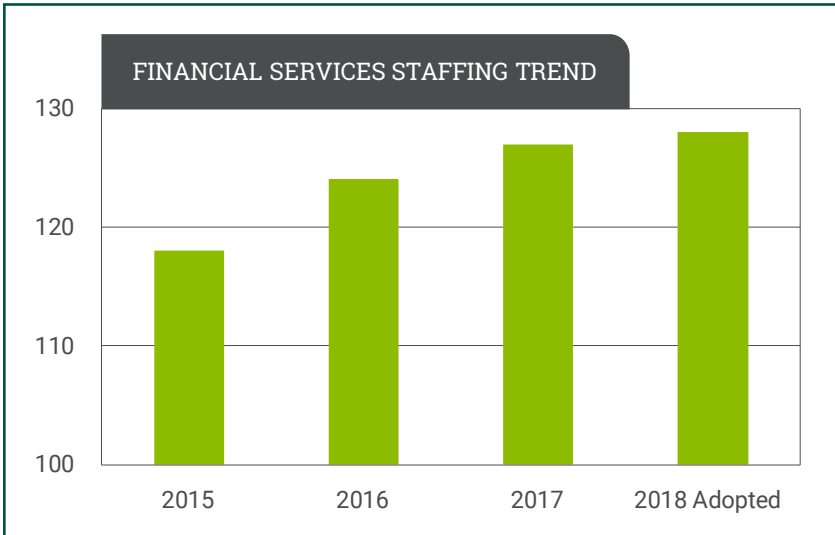
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	6,627,361	7,774,727	9,107,742	10,409,954
General Obligation Debt Service Fund	4,140,175	4,187,675	4,266,721	4,250,750
Tourism Fund	8,100,941	8,439,962	9,775,696	9,877,100
Risk Management Fund	5,261,796	6,584,867	5,786,182	7,490,106
Auto Liability Fund	361,982	729,555	1,676,735	1,034,705
Stadium Operating Fund	2,669,229	2,773,009	4,142,067	2,334,050
Local Transit Operating Fund	73,970	67,627	58,679	–
Administrative Support Fund	7,268,621	7,861,573	8,478,987	10,031,179
Total	34,504,075	38,418,995	43,292,809	45,427,844

FINANCIAL SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Financial Services – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions	118	124	127	128



In 2016, six positions were added during the year to expand the Office of Strategy and Performance Management.

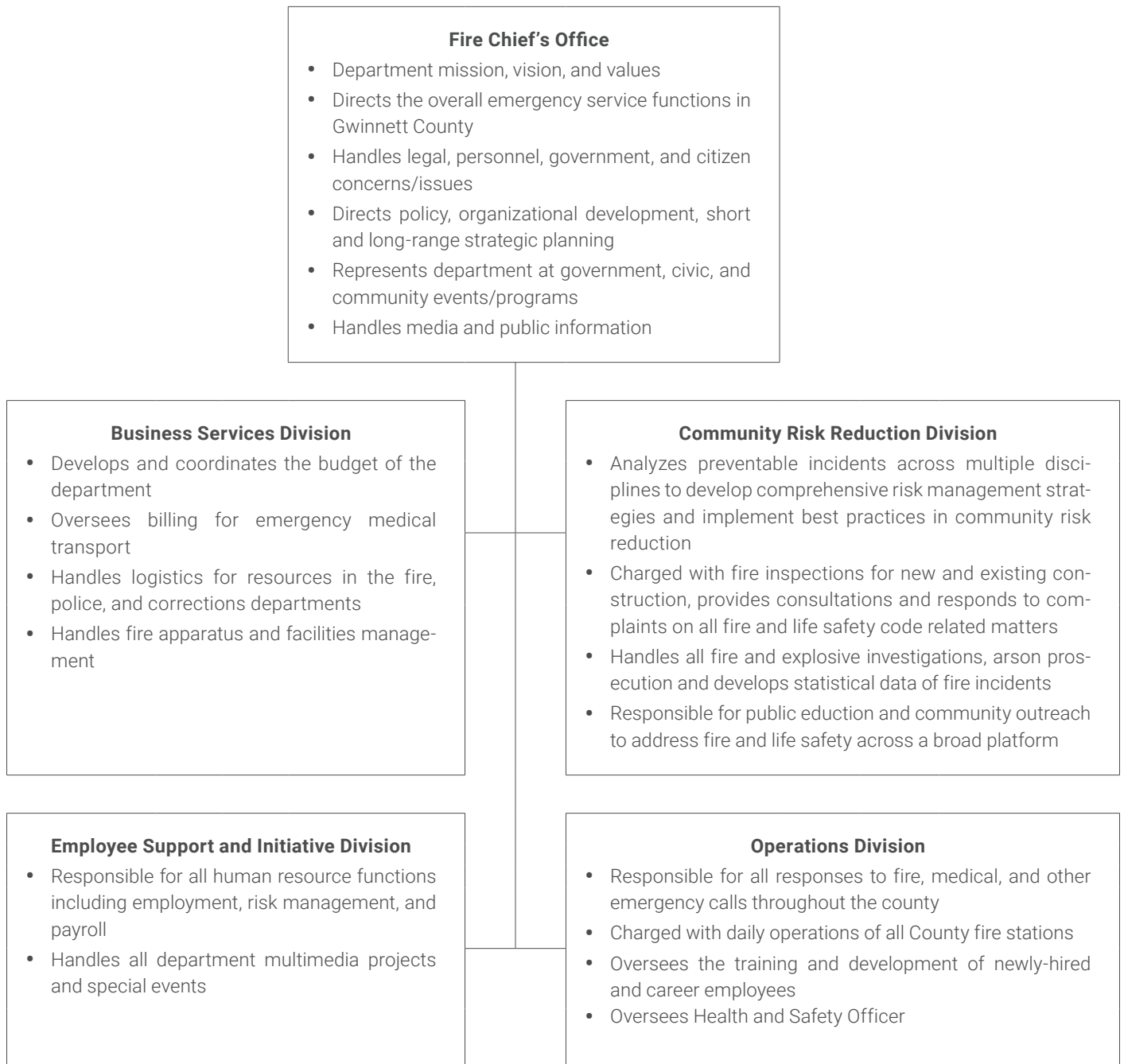
In 2017, a Risk Safety Officer was added to improve the safety program. Two additional positions were added during the year, a Purchasing Associate III and a Financial Analyst II.

In 2018, an Administrative Support Associate was added in the Tax Assessor's Office to help keep up with the volume of deeds, plats, and permits as they return to pre-recession levels.

FIRE AND EMERGENCY SERVICES

Mission and Organizational Chart

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



FIRE AND EMERGENCY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

1. Optimize the service delivery capabilities of the department to better serve the residents of Gwinnett County by providing integrated fire, medical, and community risk reduction response

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Fire/EMS response from en route to on scene: 6 minutes 30 seconds	66%	66%	66%	66%
Advanced Life Support from en route to on scene: 8 minutes	82%	83%	86%	88%
Effective response force to residential structure fires, 15 firefighters, en route to on scene: 13 minutes	70%	76%	85%	80%

2. To anticipate and mitigate the effects of emergency situations

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Fire responses	16,909	19,102	16,297	16,660
Fire incidents	4,351	5,621	4,586	4,757
Other responses (hazardous materials, false alarms, etc.)	18,462	19,187	20,110	20,615
Other incidents (hazardous materials, false alarms, etc.)	14,098	14,449	15,297	15,475
Total incidents (fire, medical, and others)	74,497	78,661	79,651	81,978

3. To maximize effectiveness of emergency medical service delivery

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Emergency Medical Services responses	110,848	115,039	114,627	120,202
Emergency Medical Services incidents	56,048	58,591	59,768	61,746
Patients transported	35,749	36,947	37,791	38,296
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	66%	63%	71%	64%
Chest pain response (time of notification to arrival at hospital)	36 minutes	36 minutes	35 minutes	37 minutes
Number of certified paramedics (Firefighter III and below)	163	226	288	350

4. To enhance our community risk reduction efforts through enforcement and community outreach

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Field inspections conducted	14,634	16,903	17,257	18,000
Fire inspections per unit employee	1,219	1,127	1,150	1,200
Community training opportunities offered	3,148	3,202	1,001	1,250
Community volunteer staff hours	6,992	8,383	4,147	4,500

5. To ensure long-term efficient and effective use of department resources

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
EMS revenue (net collection percentage at 12 months)	60%	60%	60%	60%
Percentage of critical breakdowns (apparatus, equipment)	1%	1%	1%	1%

Accomplishments in FY 2017

1. Center for Public Safety Excellence and the Commission on Fire Accreditation International accreditation
2. Insurance Service Organization, Fire Suppression Rating decrease to a 2/2x from a 4
3. Staffing of 18 personnel for Stations 21 and 22

FIRE AND EMERGENCY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

4. Received eight new pumpers to replace older units
5. Received two new remounted medic units (ambulances) to replace older units
6. Received two additional new medic units (ambulances) for current stations without a medic unit (Stations 21 and 22)
7. Replaced four operational command vehicles
8. Replaced eight various light-duty vehicles
9. Completed the bathroom renovation project at Fire Station 3
10. Completed the replacement of the generator at Fire Station 4
11. Completed the storage room renovation and installation of the commercial laundering equipment for firefighter bunker gear at Fire Station 11
12. Completed the re-roofing project at Fire Station 20
13. Started the station relocation project for Fire Station 15
14. Hired three Recruit Classes - 125 new firefighter/paramedic trainees

Short-Term Departmental Issues and Initiatives for FY 2018

1. The replacement of all department portable and mobile radios
2. The replacement of older HVAC systems within various fire facilities depending on system evaluations and age
3. The continued replacement of older fire apparatus and medic units (ambulances) within the department along with various support vehicles
4. Employee development and recruitment

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Relocation of Fire Stations 13 and 14
2. Building new Fire Station 32
3. Building the Community Risk Reduction educational training facility
4. Renovation of the current Fire Resource Management Warehouse

FIRE AND EMERGENCY SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Fire and Emergency Services – Appropriations Summary

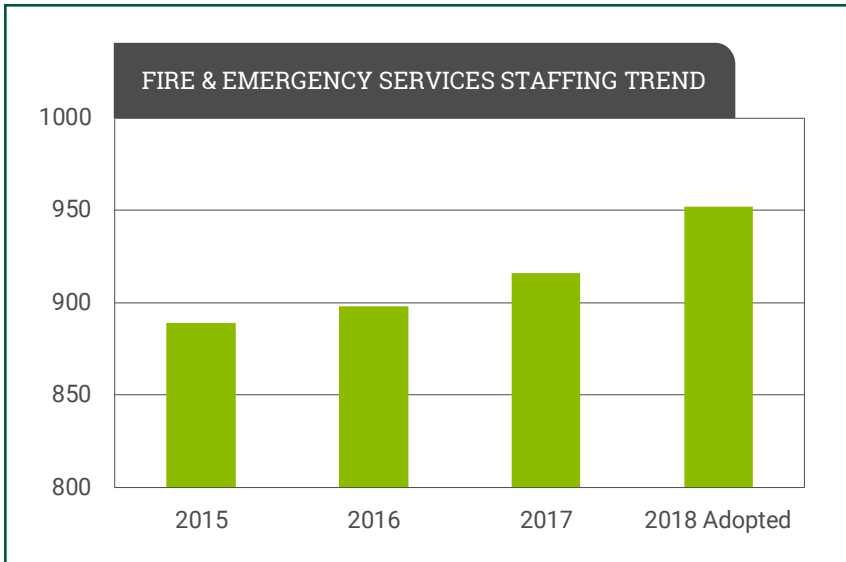
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	71,474,974	75,752,353	81,022,524	89,561,173
Operations	9,163,465	9,636,731	9,248,242	12,914,068
Contributions to Other Funds	5,135,849	8,128,847	7,585,298	7,885,928
Contributions to Capital and Capital Outlay	1,454,827	747,892	524,049	781,798
Total	87,229,115	94,265,823	98,380,113	111,142,967

Fire and Emergency Services – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Fire and EMS District Fund	87,229,115	94,265,823	98,380,113	111,142,967
Total	87,229,115	94,265,823	98,380,113	111,142,967

Fire and Emergency Services – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Fire and Emergency Services	889	898	916	952



In 2016, nine ambulance unit positions were added to help meet the increasing demand for fire and emergency medical services.

In 2017, 18 ambulance unit positions were added to staff two new ambulances at Stations 21 and 22.

In 2018, 18 ambulance unit positions were added to staff two new ambulances at Stations 27 (Dacula) and 30 (Rosebud area), and 18 firefighter positions were added to staff a new ladder truck at Fire Station 10 (Mall of Georgia area).

HUMAN RESOURCES

Mission and Organizational Chart

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

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



HUMAN RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

1. Increase participation in the wellness program.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
* Percentage of participation in the wellness program (November – October)	86.02%	86.00%	n/a	n/a
Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	n/a	n/a	68.50%	75.00%

2. Maintain voluntary turnover rate for departments reporting to the County Administrator (voluntary terminations) at or below 10 percent.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent of voluntary turnover	13.29%	10.80%	7.58%	7.00%

3. Ensure consistency of policy administration (customers).

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of managers and supervisors trained through Human Resources leadership training programs	468	520	651	700

4. Ensure consistency of policy and program administration (internal processes).

	2015 Actual	2016 Actual	2017 Actual	2018 Target
* Percentage of favorable decisions by Merit Board	100%	63%	n/a	n/a
Percentage of Department Directors/Elected Officials (DD/EO) compliance with Human Resources recommendations based on Executive Secretary agreement with course of action	n/a	n/a	100%	100%

Accomplishments in FY 2017

1. Completed full review of all class specs and associated files
2. Completed cross training matrix data to convert Quality Operating Procedures (QOP) to county standard method for succession planning
3. Developed and implemented health plans and related benefits for retirees and employees for 2018
4. Developed and implemented wellness program for employees and spouses for 2018
5. Increased scope of services available to retirees and employees at the Employee Wellness Center
6. Continued update of entire classification system files
7. Reassigned projects – Annual Report, policy reviews/updates
8. Developed and implemented disease management programs for employees with diabetes and hypertension conditions through the Wellness Program
9. Implemented Request for Proposal (RFP) and selection process for employee benefits/administrative contracts: Vision, Workers' Compensation Administration, and Wellness Program Administration
10. Continued process improvements for recruiting public safety applicants
11. Conducted training for all HR Associate IIIs and Service Team Managers on classification/comp processes/procedures

*This performance measurement was replaced with the subsequent performance measurement in 2017.

HUMAN RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Short-Term Departmental Issues and Initiatives for FY 2018

1. Formalize classification/comp processes/procedures
2. Formalize joint process for departmental participation in determining Elected Official's salaries
3. Reassignment of projects – Balanced Scorecard (BSC), Position Count
4. P1, an employee subgroup for permanent part-time positions, conversion to full-time authorized status
5. Research/design flagging of positions intended for non-competitive promotion to higher level within a classification series
6. Develop/implement mandatory training for departmental HR liaisons
7. Develop improved process and communication to departments for Request to Fill (RTF) - increase efficiency via reports
8. Transition Occupational Health Services to Wellness Center
9. Acquire mobile service provider to perform random/reasonable suspicion testing
10. Update County Administrator/Human Resources Management Policy Manual
11. Implement Request for Proposal (RFP) and selection process for employee benefits/administrative contracts: Health Spending Accounts, Retirement Plans
12. Continue implementing strategies to attract and retain a highly qualified workforce

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Resume processes for classifying/reclassifying positions impacted by operational change
2. Attract and retain a highly qualified workforce
3. Continue to evaluate total compensation plan components for affordability and employee recruitment
4. Continue to provide effective training programs to ensure continuous employee learning and development
5. Enhance automation processes and distribution of information
6. Control benefits costs and comply with Health Care Reform requirements
7. Expand services offered through the Employee Wellness Center

Human Resources – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	2,980,462	3,371,226	3,731,191	4,282,188
Operations	49,297,284	56,480,492	59,922,586	64,454,360
Contributions to Other Funds	210,907	457,398	22,798	257,240
Contributions to Capital and Capital Outlay	665,850	–	–	–
Total	53,154,503	60,309,116	63,676,575	68,993,788

Human Resources – Appropriations Summary by Fund

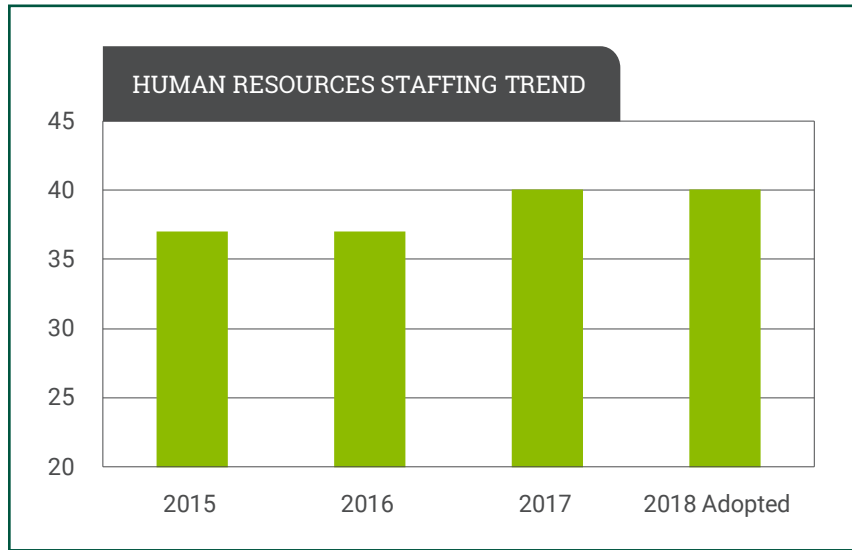
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Group Self-Insurance Fund	48,057,981	53,809,383	55,579,926	60,991,449
Workers' Compensation Fund	2,026,073	3,269,404	4,581,872	3,900,804
Administrative Support Fund	3,070,449	3,230,329	3,514,777	4,101,535
Total	53,154,503	60,309,116	63,676,575	68,993,788

HUMAN RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Human Resources – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Human Resources	37	37	40	40



In 2017, one position (Deputy Director) was added to the department from the unallocated pool, and two positions which were previously funded from trust funds* were moved into operating funds.

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

INFORMATION TECHNOLOGY

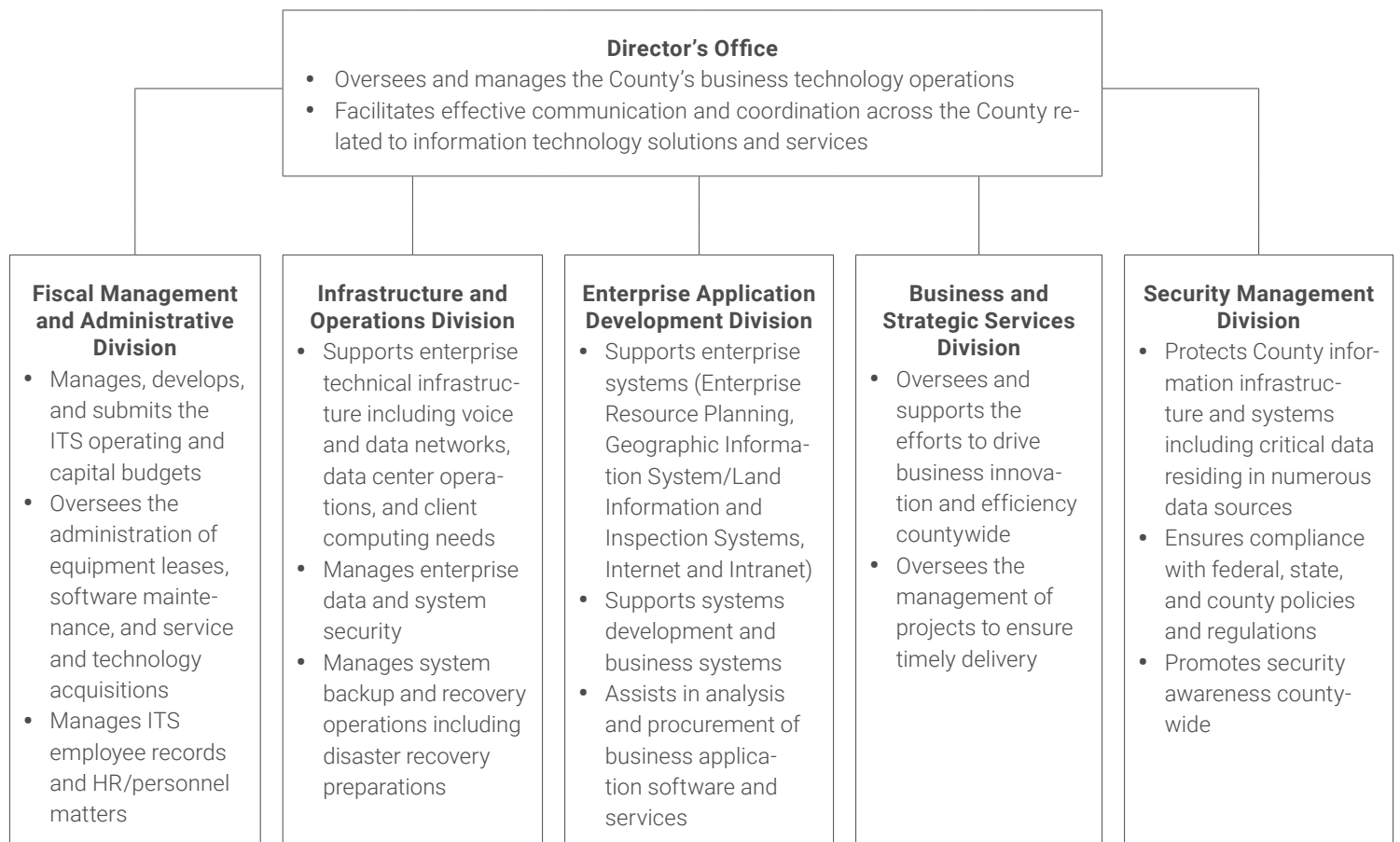
Mission and Organizational Chart

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 and Performance Measurements

1. To provide professional, dedicated, efficient technology support in a manner conducive to timeliness and a high level of customer service.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent service requests completed on schedule	93%	96%	95%	95%
Percent help desk calls resolved of those logged	93%	96%	98%	97%
Percent network and servers available	99%	99%	99%	99%

2. Improve availability and reliability through external security auditing and continuity of operations via the disaster recovery center.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent of high availability systems	99%	99%	99%	99%
Percent of internal service level agreements	99%	99%	97%	95%

3. Continue staff development through cross training, mentoring, and certifications.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of leadership and management training hours	392	742	492.5	500
Number of technical training hours	1,628	2,584	1,317	800

Accomplishments in FY 2017

1. Achieved 96.62 percent on customer satisfaction surveys related to incident and service requests
2. Exceeded application availability goal of 99 percent
3. Reduced contract costs by 5.39 percent in the amount of \$1,672,683.49
4. Documented 85.29 percent of formal and informal processes/procedures

Short-Term Departmental Issues and Initiatives for FY 2018

1. Reduce vacancy rate
2. Maintain customer satisfaction relative to incident and service requests
3. Improve response time for customer experience
4. Increase application availability
5. Continue to reduce contract costs
6. Continue documentation of formal and informal processes/procedures

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Reduce vacancy rate
2. Maintain customer satisfaction relative to incident and service requests
3. Improve response time for customer experience
4. Increase application availability
5. Continue to reduce contract costs
6. Continue documentation of formal and informal processes/procedures

INFORMATION TECHNOLOGY

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Information Technology – Appropriations Summary

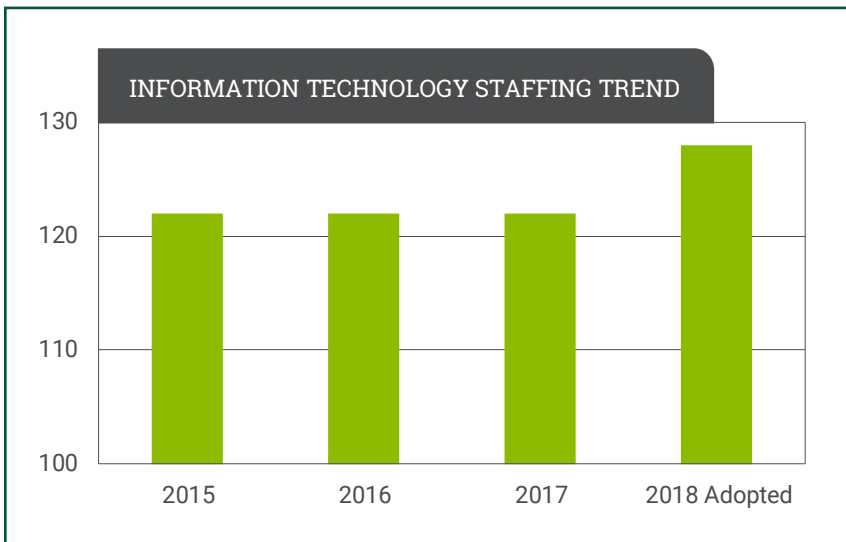
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	11,694,848	12,844,584	13,517,610	16,523,518
Operations	8,128,451	8,796,313	9,978,610	16,299,923
Contributions to Other Funds	80,932	340,221	298,372	279,832
Contributions to Capital and Capital Outlay	9,000	–	15,877	182,556
Total	19,913,231	21,981,118	23,810,469	33,285,829

Information Technology – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Administrative Support Fund	19,913,231	21,981,118	23,810,469	33,285,829
Total	19,913,231	21,981,118	23,810,469	33,285,829

Information Technology – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Information Technology	122	122	122	128

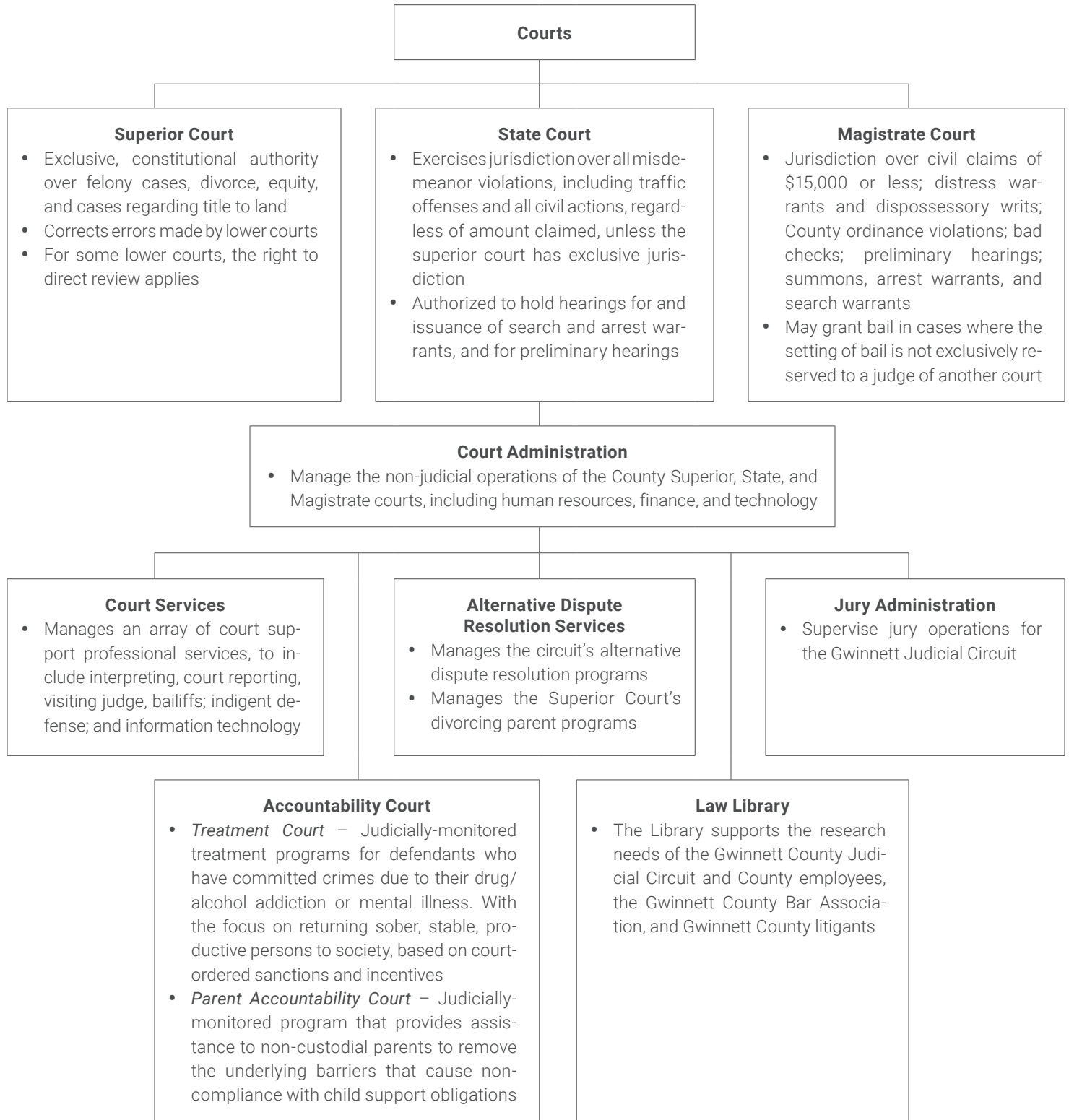


In 2018, new positions were added to establish additional support in the Network, Systems & Storage, and End User support areas.

JUDICIARY

Mission and Organizational Chart

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



JUDICIARY

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

1. Efficient resolution of felony cases.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Felony cases filed	5,162	5,486	5,918	6,096
Felony cases disposed	5,843	5,642	6,073	6,038
* Percent of felony filings disposed	113.19%	102.84%	102.62%	99.05%

2. Efficient resolution of misdemeanor cases.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Misdemeanor cases filed	7,731	8,023	7,882	8,118
Misdemeanor cases disposed	8,875	7,316	7,805	8,045
* Percent of misdemeanor filings disposed	114.80%	91.19%	99.02%	99.10%

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Civil cases filed	17,361	15,660	17,740	18,450
Civil cases disposed	18,159	14,794	15,576	19,285
* Percent of civil filings disposed	104.60%	94.47%	87.80%	104.53%

4. Efficient resolution of domestic cases.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Domestic cases filed	10,394	10,351	10,314	10,460
Domestic cases disposed	10,354	10,566	10,058	10,355
Percent of domestic filings disposed	99.62%	102.08%	97.52%	99.00%

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Civil cases filed	56,453	52,241	63,818	67,009
Civil cases disposed	68,206	52,267	53,306	70,359
* Percent of civil filings disposed	120.82%	100.05%	83.53%	105.00%

Accomplishments in FY 2017

1. Implemented an electronic scheduling and invoicing system for court interpreter services.
2. Accountability Courts had 87 graduates, enrolled 193 new participants throughout the year, and received more than \$500,000 in grant funding.
3. Expanded the Advanced Co-Parenting pilot program in the Superior Court to a bi-monthly recurring seminar.

Short-Term Departmental Issues and Initiatives for FY 2018

1. Applying to receive more than \$500,000 in grant funds for the Accountability Courts.
2. Create and implement an electronic billing system for court reporters.
3. Remodel courtroom 2G to increase the jury capacity from 6 to 12.
4. At the direction of the Alternative Dispute Resolution Board of Trustees, a Ph.D. student from UGA will be evaluating the parenting seminars and assisting with the exit surveys.

*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

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. As the ability to secure and maintain contract court reporters continues to decline, determine the feasibility of full-time court reporters.
2. Continue to work with Support Services on the design and programming of the courthouse addition.
3. As the caseload continues to grow, request an additional Superior Court judge for 2020.

Judiciary – Appropriations Summary

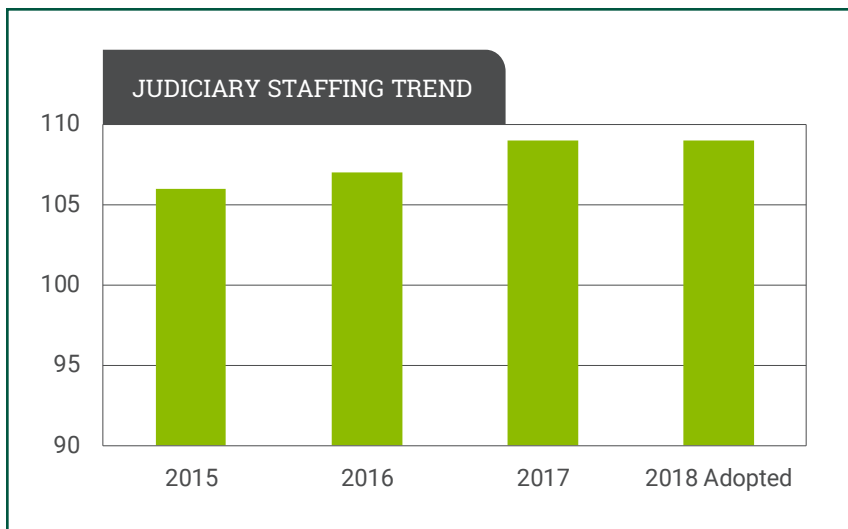
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	11,680,828	12,832,981	13,152,124	14,112,617
Operations	7,987,633	8,632,853	8,467,691	2,743,025
Contributions to Other Funds	2,912,164	3,536,650	3,643,325	4,089,425
Contributions to Capital and Capital Outlay	74,865	–	–	–
Total	22,655,490	25,002,484	25,263,140	20,945,067

Judiciary – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	22,655,490	25,002,484	25,263,140	20,945,067
Total	22,655,490	25,002,484	25,263,140	20,945,067

Judiciary – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Judiciary	106	107	109	109



In 2016, a magistrate judge position was added to assist with the Superior Court’s increasing caseloads.

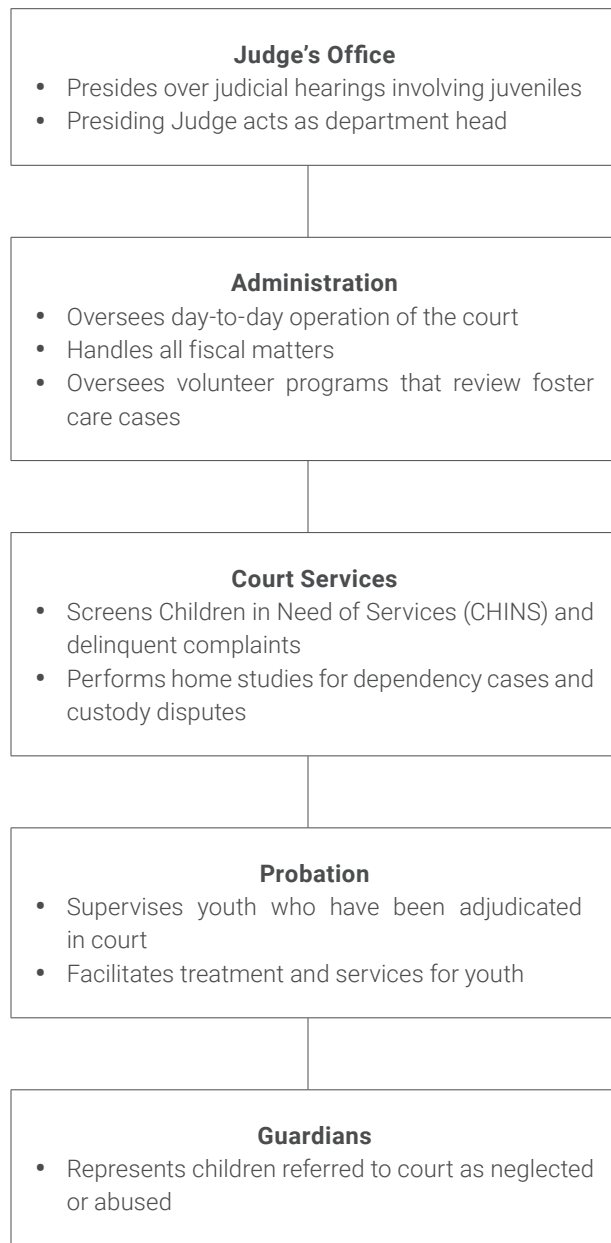
In 2017, a law clerk was added to provide assistance to magistrates and improve the claims processing effectiveness. An IT Associate II was also added during 2017.

JUVENILE COURT

Mission and Organizational Chart

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

Mission: To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice. To ensure that each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the citizens of Gwinnett County and the state of Georgia. To promote the healing and recovery of abused and neglected children and to promote permanency for those who have been removed from their home.



JUVENILE COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Delinquent filings	4,178	4,746	4,465	4,500
Delinquent filings disposed	5,504	5,891	5,844	5,900
* Percent of delinquent filings disposed	131%	124%	130%	131%

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Deprivation filings	1,887	1,825	1,779	1,800
Deprivation filings disposed	791	837	1,036	1,000
* Percent of delinquent filings disposed	42%	46%	58%	55%

- To provide direction/rulings in issues concerning marriage, military, emancipation, and other issues relating to juveniles.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Special proceeding filings	535	699	474	550
Special proceeding filings disposed	596	654	579	600
* Percent of delinquent filings disposed	111%	94%	122%	109%

- To provide hearings for traffic violations by juveniles, custody issues, child support, and termination of parental rights.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Traffic violation filings	900	982	1012	1050
Traffic violation filings disposed	900	1,053	1,134	1,100
* Percent of violation filings disposed	100%	107%	112%	104%

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Total charges/filings handled by the court	7,500	8,252	7,730	8,000
Total charges/filings disposed by the court	7,791	8,435	8,593	8,500
* Percent of total charges/filings disposed	104%	102%	111%	106%

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Program referrals	3,134	3,020	3,130	3,175
Programs completed	3,106	2,920	2,986	3,100
Percent of programs completed	99%	103%	95%	98%

Accomplishments in FY 2017

- Began the Juvenile Mental Health Court.
- Established Mental Health Division in Probation.
- Reduced delinquent out of home placements from 2012 levels by 65 percent.

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

JUVENILE COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Short-Term Departmental Issues and Initiatives for FY 2018

1. Support and monitor progress of newly established Mental Health Division in Probation.
2. Monitor success of Mental Health Court.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Establish a 4th Judicial Division due to increase of scheduled hearings.
2. Advocate for a 4th courtroom and chambers on the 4th floor.
3. Promote the addition of a 4th Juvenile Court Judge to handle increase in scheduled hearings.

Juvenile Court – Appropriations Summary

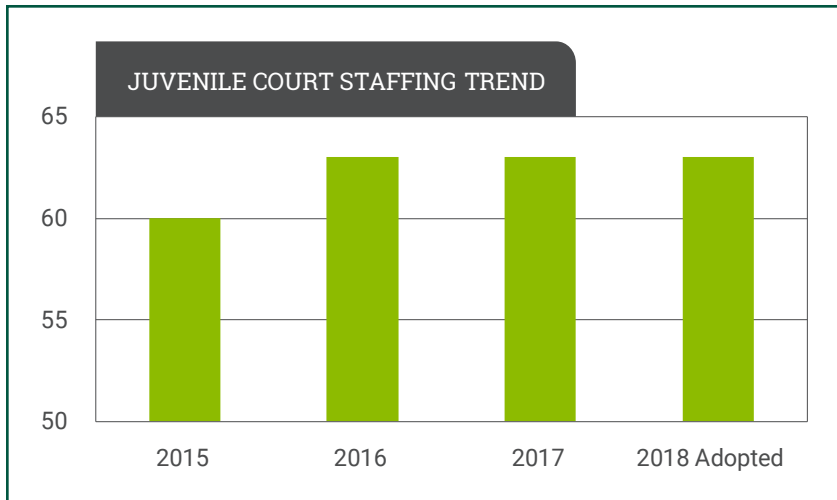
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	5,209,226	5,548,788	5,906,186	6,471,135
Operations	1,148,849	1,300,948	1,373,066	296,779
Contributions to Other Funds	1,052,621	1,530,082	806,454	1,269,415
Contributions to Capital and Capital Outlay	4,750	–	18,500	51,214
Total	7,415,446	8,379,818	8,104,206	8,088,543

Juvenile Court – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	7,358,951	8,326,917	8,051,465	8,026,992
Juvenile Court Supervision Fund	56,495	52,901	52,741	61,551
Total	7,415,446	8,379,818	8,104,206	8,088,543

Juvenile Court – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Juvenile Court	60	63	63	63

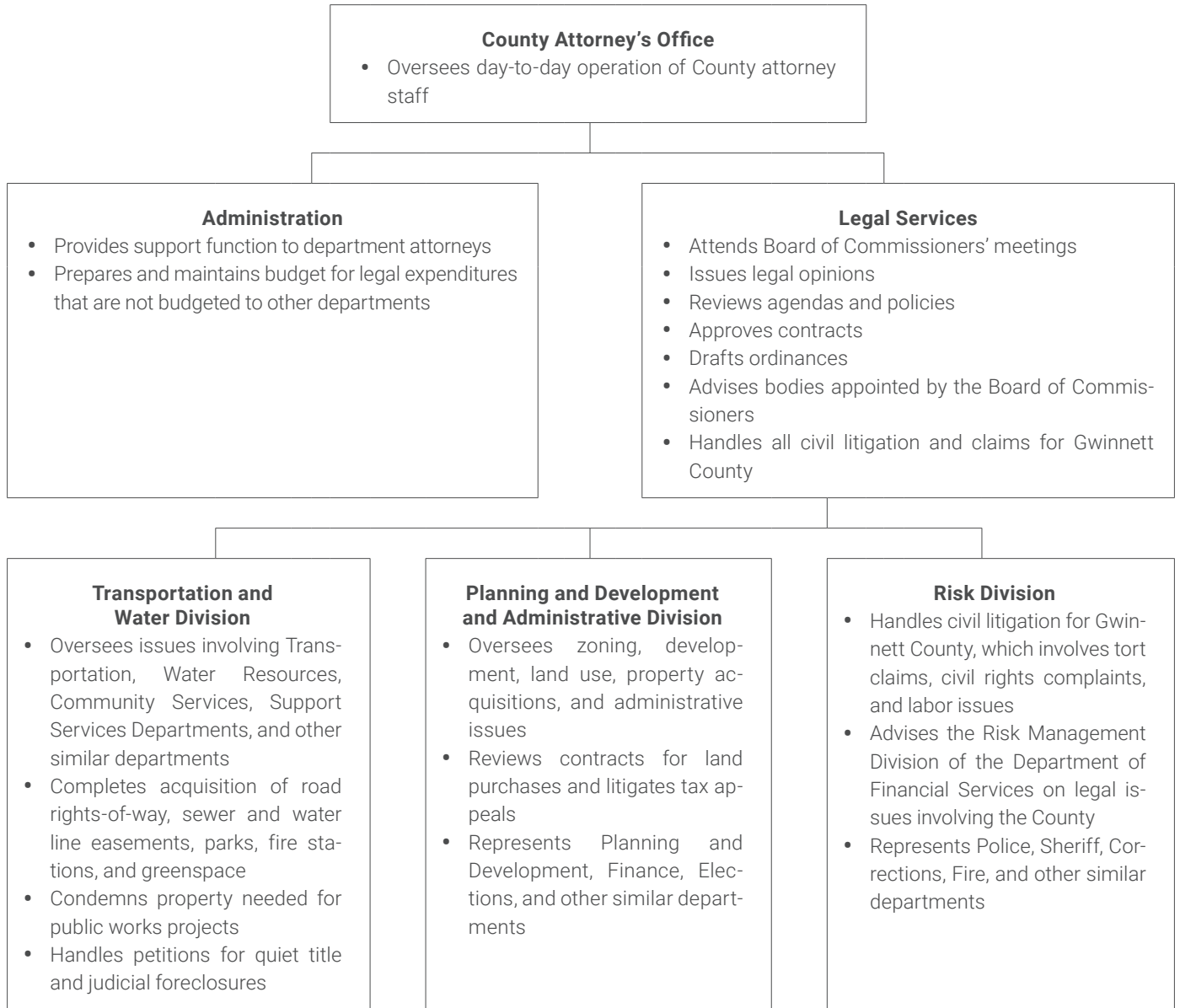


In 2016, two attorneys and a case coordinator position were added to meet the demands of increasing caseloads.

LAW DEPARTMENT

Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County 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 and Performance Measurements

- To ensure that a full range of high-quality legal services are provided.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Assignments received	653	1,024	1,014	1,020
Claims received	107	89	111	110
Legal opinions requested	15	18	17	18
Litigation matters received	294	256	210	250
Contracts submitted for review	817	1,032	905	1,000
Critical path matters received	241	595	619	620

- To process workload in a timely manner and be responsive to the needs of clients.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Assignments completed	597	911	971	970
Claims completed	39	75	108	110
Legal opinions completed	26	13	18	20
Litigation matters completed	318	269	244	250
Contracts processed	738	1,027	916	920
Contracts completed within 10 days	93%	91%	94%	95%
Critical path matters completed	200	554	561	560
Customer service rating (scale 1– 5)	4.8	4.9	5.0	5.0

- To encourage volunteer internships.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Volunteer hours	521	771	169	500

Accomplishments in FY 2017

- Assisted County staff with economic redevelopment efforts
- Assisted County staff with joint SPLOST project resolutions
- Coordinated major land transactions
- Offered staff content-specific continuing education opportunities
- Attended legislative committee meetings on small cell towers in county rights-of-way
- Assisted Elections with mandated bilingual materials for elections
- Resolved donation bin litigation
- Provided law school students with internship opportunities

Short-Term Departmental Issues and Initiatives for FY 2018

- Implement filing system as a result of build-out completion
- Continue to assist County staff with redevelopment efforts
- Continue to assist County staff with joint SPLOST projects
- Complete attorney litigation forms
- Decrease litigation by encouraging strategic planning meetings with departments
- Complete processes and cross-training template in order to improve documenting internal processes
- Continue to offer law schools students with internship opportunities

LAW DEPARTMENT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Continue to assist County staff with redevelopment efforts
2. Continue to assist County staff with joint SPLOST projects
3. Continue to offer law student with internship opportunities
4. Increase support staff levels

Additional Comments

1. Internship hours were lower in 2017 due to construction within the office and lack of space to accommodate the interns.

Law Department – Appropriations Summary

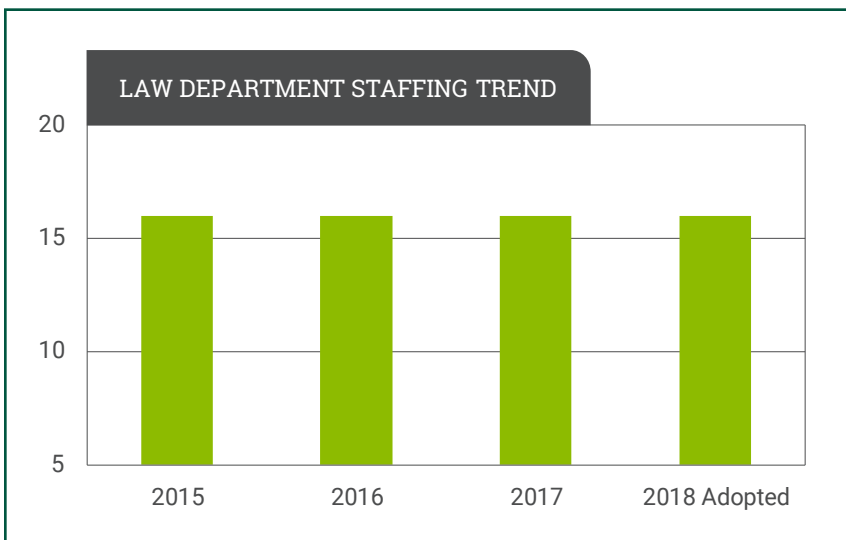
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	2,015,899	2,108,429	2,164,950	2,316,590
Operations	99,785	116,224	144,633	148,245
Contributions to Other Funds	4,639	9,240	7,445	9,476
Total	2,120,323	2,233,893	2,317,028	2,474,311

Law Department – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Administrative Support Fund	2,120,323	2,233,893	2,317,028	2,474,311
Total	2,120,323	2,233,893	2,317,028	2,474,311

Law Department – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Law Department	16	16	16	16



LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2015 – 2018

Created in 2013 as a result of the SDS agreement, 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 EMS District Fund – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Operations	21,481	18,419	25,168	42,050
Contributions to Other Funds	1,773	2,544	4,871	3,262
Total	23,254	20,963	30,039	45,312

Loganville EMS District Fund – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Loganville EMS District Fund	23,254	20,963	30,039	45,312
Total	23,254	20,963	30,039	45,312

Loganville EMS District Fund – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Loganville EMS Fund	–	–	–	–

NON-DEPARTMENTAL

Appropriations FY 2015 – 2018

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, 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 agreement. Miscellaneous appropriations in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance, contributions to capital and capital outlay, and contingencies. Miscellaneous appropriations in the Recreation Fund consist of contributions to capital and a contingency. Miscellaneous appropriations in the Fleet Management, Solid Waste Operating, Stormwater Operating, Water and Sewer Operating, Airport Operating, Workers' Compensation, Group Self-Insurance, and Risk Management Funds consist of contingencies. In addition to a contingency, the Fleet Management Fund has a budgeted contribution to capital and capital outlay in 2018.

Non-Departmental – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	240,896	223,400	208,396	254,000
Operations	6,884,680	7,027,394	7,038,168	16,154,573
Intergovernmental	3,263,046	4,290,738	3,487,330	4,465,085
Transfers to Renewal and Extension	1,195,375	-	-	-
Contributions to Other Funds	16,320,555	15,320,922	22,156,461	18,941,583
Contributions to Other Agencies	1,000,000	1,400,000	1,400,000	1,400,000
Contributions to Capital and Capital Outlay	78,123,773	46,804,714	51,663,062	21,606,465
Reserves and Contingencies	-	-	-	8,168,942
Contribution to Fund Balance	-	-	-	2,052,759
Total	107,028,325	75,067,168	85,953,417	73,043,407

Non-Departmental – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	54,478,410	27,032,907	43,906,098	52,726,500
Medical Examiner's Contract (General Fund)	1,300,092	1,300,410	1,324,801	1,321,138
E-911 Fund	3,194,375	4,192,378	3,384,685	4,382,752
Development and Enforcement Services District Fund	3,000,000	3,334,833	2,557,716	1,642,500
Fire and Emergency Medical Services District Fund	17,000,000	14,932,129	13,817,430	4,832,759
Police Services District Fund	27,620,635	23,716,664	17,578,238	5,296,886
Recreation Fund	-	1,232	2,537,010	1,617,772
Fleet Management Fund	-	-	-	204,600
Solid Waste Operating Fund	-	-	-	10,000
Stormwater Operating Fund	-	-	-	90,000
Water and Sewer Operating Fund	-	-	-	165,000
Airport Operating Fund	-	-	-	1,000
Workers' Compensation Fund	-	-	-	10,000
Group Self-Insurance Fund	-	-	-	10,000
Risk Management Fund	-	-	-	10,000
Administrative Support Fund	434,813	556,615	847,439	722,500
Total	107,028,325	75,067,168	85,953,417	73,043,407

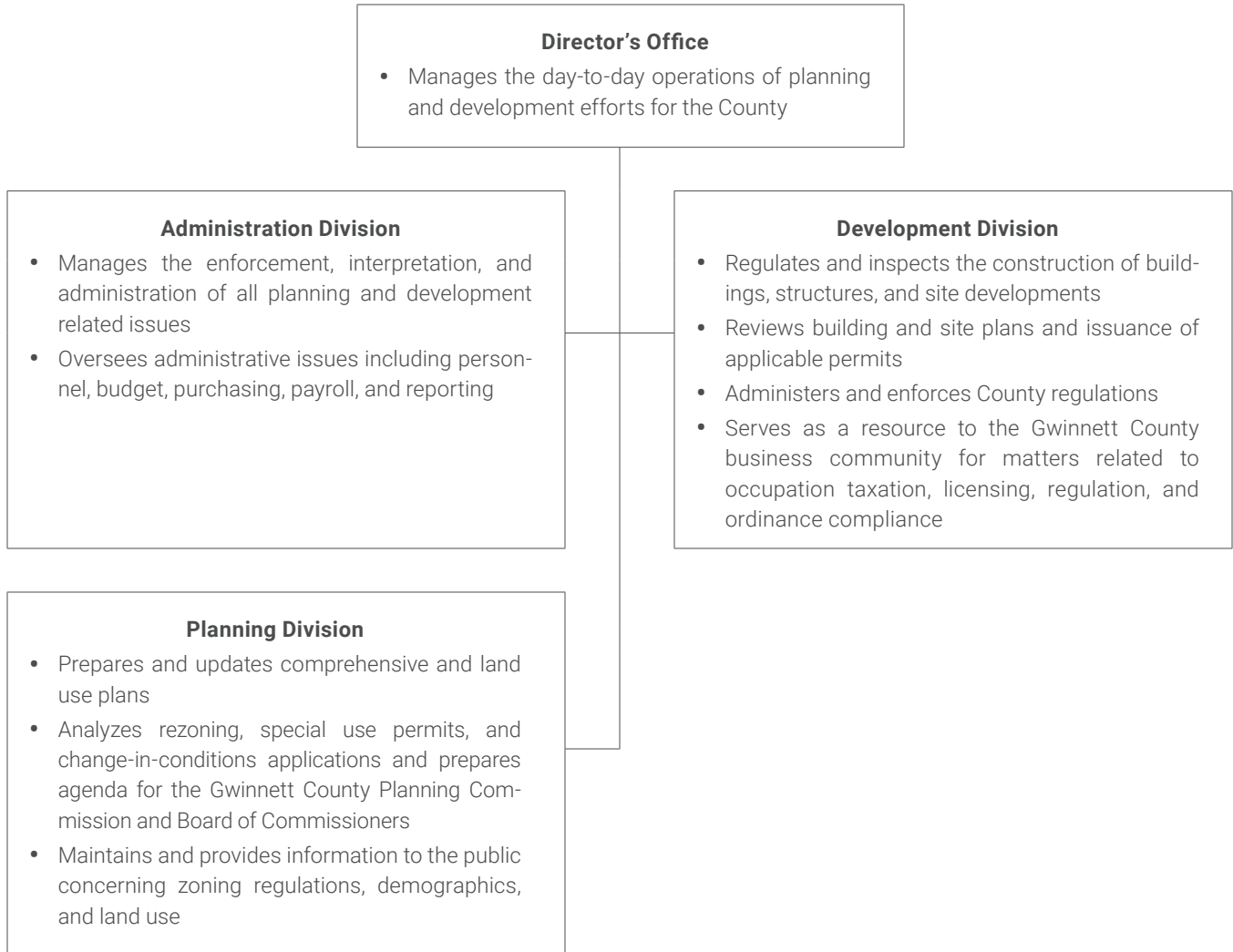
Non-Departmental – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Non-Departmental	-	-	-	-

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and 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 and Performance Measurements

1. To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Rezoning applications processed	52	95	90	95
Special use applications processed	54	75	59	60
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%
2. To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Development plans accepted by committee	241	286	214	200
Development permits issued	155	175	147	150
Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	100%	100%	100%	100%
3. To process building permits within one day of request to ensure a responsive level of customer service.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Building permits issued – residential	3,321	3,718	3,655	3,700
Building permits issued – non-residential	5,292	5,124	5,198	5,250
Percent processed within one day of request	100%	100%	100%	100%
4. To conduct building inspections within two business days to ensure safe construction.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Building inspections conducted	68,776	80,361	77,227	80,000
Building inspections conducted within two business days of request	99%	99%	95%	100%
5. To provide outstanding customer service by monitoring customer feedback.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Departmental positive customer feedback	89%	85%	91%	95%
6. To ensure compliance with codes, ordinances, and regulations.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
Fire Plan Review accuracy rate	98%	98%	99%	100%
Building Plan Review accuracy rate	93%	95%	85%	100%
Development Plan Review accuracy rate	95%	95%	96%	100%
Stormwater/Water and Sewer accuracy rate	85%	87%	94%	100%
Inspections accuracy rate	94%	96%	95%	100%
7. To enhance economic well-being.				
	2015 Actual	2016 Actual	2017 Actual	2018 Target
* Economic development projects coordinated with Partnership Gwinnett	22	8	–	–

*2017 – 2018 data is not available because Economic Development was moved to County Administration in 2016.

PLANNING AND DEVELOPMENT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Accomplishments in FY 2017

1. Purchased and installed 42-inch monitors for Plan Review staff to enhance Online Plan Review.
2. Participation by Long Range Planning staff in a Statewide Department of Community Affairs (DCA) Comprehensive Plan Review by visiting several Georgia cities and attending presentations for DCA's PlanFirst Program.
3. Implemented online submittal of Certificate of Development Conformance documents.
4. Implemented a one-stop permitting process for review of development plans and issuance of permits on April 4, 2017.
5. Expanded online services to include single-family residential permit applications.
6. Implemented process for electronic storage of building permit application documents.
7. Implemented automation of citation and court reporting process.
8. Implemented automation of Soil and Erosion Control reporting for the Georgia Soil and Water Conservation Commission.
9. Created a Customer Service Team comprised of planners and customer service associates specifically intended to enhance walk-in customers' experience.
10. Recertification of the FEMA Community Rating System for Category 7 status December 2017.

Short-Term Departmental Issues and Initiatives for FY 2018

1. Create a Customer Service Section with lead departmental customer liaisons knowledgeable in permitting services to promote fast and efficient customer service.
2. Create an Internal Website Committee to launch a new Planning and Development website with improved online services and a citizens access page.
3. Update the Business Occupation Tax and Alcoholic Beverage Ordinances.
4. Implement an Automated Clearing House (ACH) for online payment process.
5. Utilize technology to continue to enhance customer satisfaction by offering additional online services, remote inspections, and digital document storage.
6. Explore a variety of Community Outreach Program opportunities.
7. Focus on furthering staff development programs for autonomous decision making.
8. Create a Generalist Team to assist customers with mid-level technical inquiries.
9. Develop a Building Inspector Apprenticeship Program by partnering with local schools and colleges.
10. Partner with local builder associations to enhance safe construction environment practices.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Unified Development Ordinance adjustments in support of the 2040 Comprehensive Plan.
2. Expansion of translated information available into other prevalent languages.
3. Explore onsite technology opportunities for visitors to the department to expedite customer requests.

Planning and Development – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	6,133,822	6,186,101	6,655,439	8,787,708
Operations	724,382	803,532	817,085	1,368,209
Contributions to Other Funds	1,206,331	1,992,010	1,845,735	2,071,272
Contributions to Capital and Capital Outlay	485,953	3,999	108,656	190,512
Total	8,550,488	8,985,642	9,426,915	12,417,701

PLANNING AND DEVELOPMENT

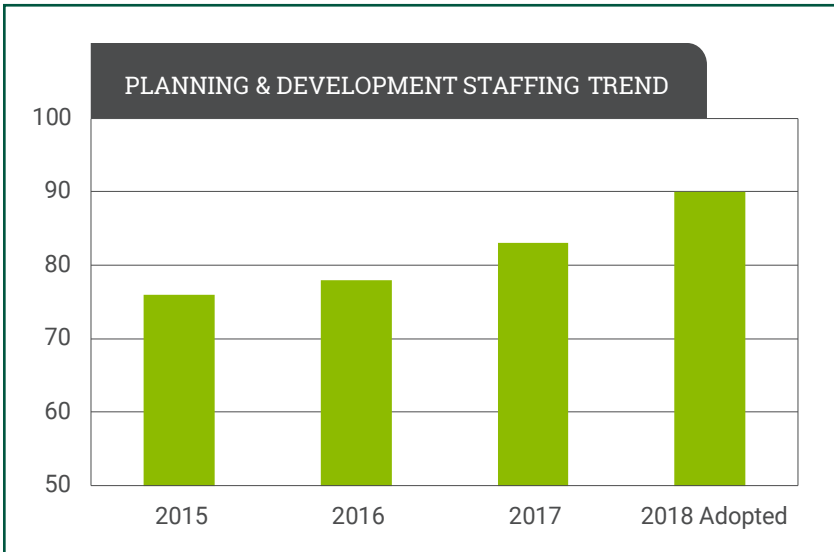
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Planning and Development – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	614,996	508,432	572,257	698,508
Fire and EMS District Fund	537,384	644,707	722,656	795,471
Development and Enforcement Services District Fund	5,485,200	5,832,244	6,193,798	7,992,587
Police Services District Fund	632,381	731,473	840,022	1,060,610
Water and Sewer Operating Fund	917,137	881,975	535,832	1,020,055
Stormwater Operating Fund	363,390	386,811	548,860	785,470
Tree Bank Fund	–	–	13,490	65,000
Total	8,550,488	8,985,642	9,426,915	12,417,701

Planning and Development – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Planning and Development	76	78	83	90



In 2016, two positions to focus on economic development were added.

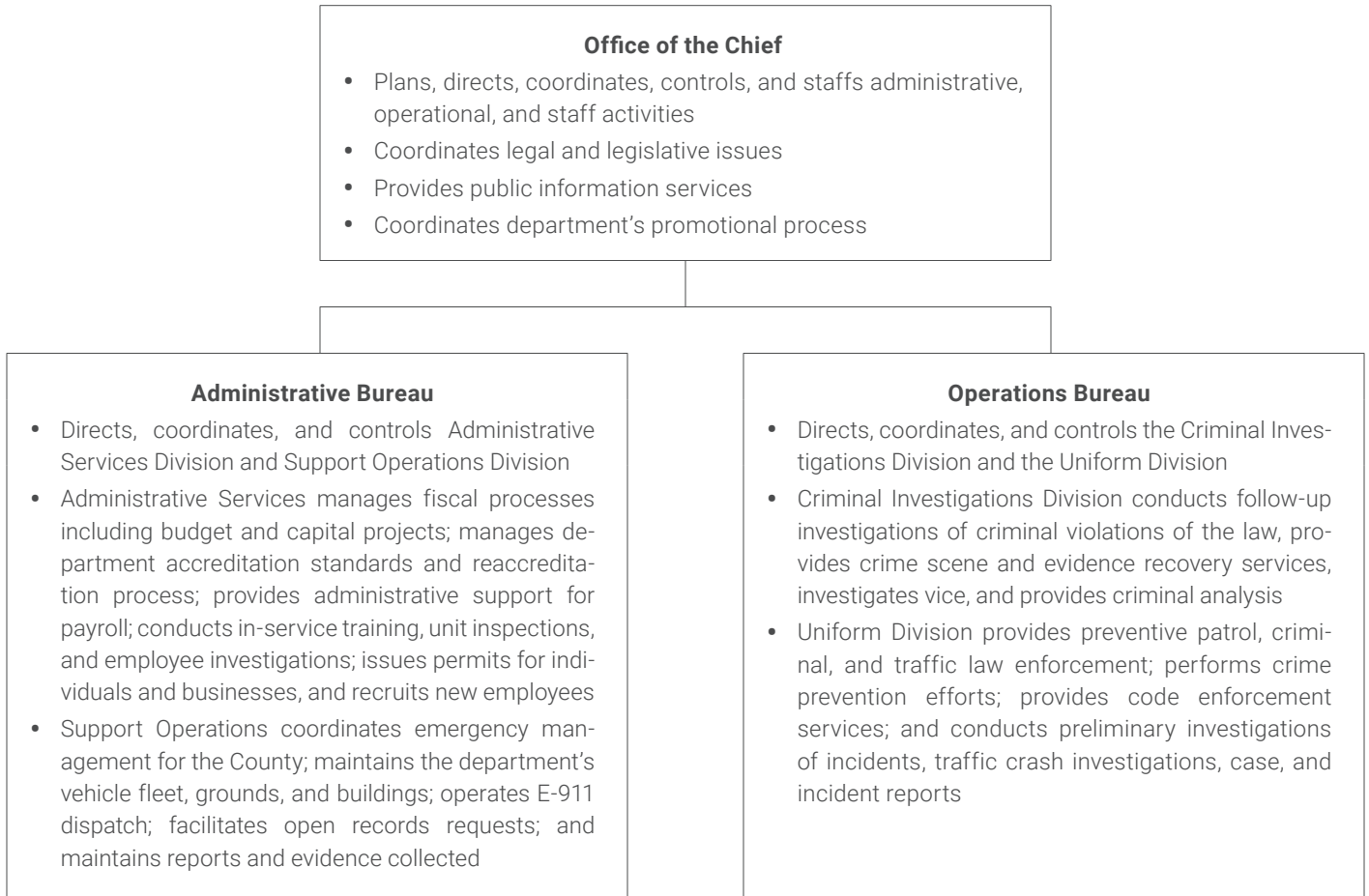
In 2017, four new positions were added, two for the Water and Sewer Plan Review Section and two for the Stormwater Plan Review Section, to improve coordination between the Department of Water Resources and Planning and Development through the entire plan review, approval, and inspections process. The department also received an additional position from the unallocated pool in 2017.

In 2018, new positions were added to support county development and construction activity.

POLICE SERVICES

Mission and Organizational Chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. 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 and Performance Measurements

- Increase staffing to meet increasing service population, changing demographics, and population patterns.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Officers per 1,000 service population	0.88	0.85	0.88	0.90
Criminal Investigation cases assigned	4,437	4,151	3,972	4,000
E-911 calls received	506,271	505,174	471,423	500,000
Traffic calls answered	147,778	143,734	129,674	135,000
General calls answered	401,822	414,866	382,755	400,000

- Ensure department will remain fiscally responsible while providing the latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Department staff trained	9,479	9,502	9,176	9,500

- Reduce Uniform Crime Reports Part 1 Crime Rates.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
UCR Part 1 Violent Crime Rate per 100,000 population	216	232	208	220
UCR Part 1 Property Crime Rate per 100,000 population	1,965	2,110	2,105	2,100

- Improve perception of community safety.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Citizens reporting feeling safe in their neighborhood	96%	92%	96%	95%
Citizens reporting feeling safe in Gwinnett County	79%	81%	83%	85%

Accomplishments in FY 2017

- Demolition of dilapidated building at 638 Hi Hope Road and gravel lot for overflow parking.
- Incorporated 21st Century Policing Initiative (Fair and Impartial Policing Training) into recruit and in-service training.
- Trained and equipped officers with pistol mounted lights.
- Installed security fencing at all precincts except North Precinct.
- Body worn cameras – Completed RFP, selected vendor, purchase equipment, and began implementation in the field.
- Hired 100 police officers.
- Reduced the number of police officers who resigned by 35 percent.
- Increased number of police applicants (893) by 54 percent over 2016.
- Ethics and Integrity – All departmental employees completed ethics training utilizing Power DMS in January 2017.
- Equipment and Technology – All officers at the rank of lieutenant and below have been trained and issued Tasers.
- Equipment – Installed Public Safety Notification and Response System in all Gwinnett County and City of Buford public schools.
- Emergency Management – Participated/coordinated with the Atlanta Urban Area Security Initiative (UASI) working group.
- Equipment – Began the process of equipping all officers with Apex radios.
- Homicide clearance rate of 96 percent.
- Citizens volunteered over 10,100 hours valued at \$233,508.77.

Short-Term Departmental Issues and Initiatives for FY 2018

- Begin construction of the Bay Creek Precinct and Alternate E-911 Center.
- Hire 150 police officers.
- Hire 25 communications officers.
- Complete portable radio replacement project.

POLICE SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

5. Begin replacement of Mobile Data Terminals (MDTs).
6. Begin RFP process for the purchase of a new CAD/RMS/Radio systems.
7. Identify areas to maximize recruiting efforts.
8. Develop employees – Continue to offer tuition reimbursement to department employees.
9. Succession Planning – Continue to develop command staff through Command College, FBI National Academy.
10. Community Outreach – Continue cooperation with clergy and One Congregation-One Precinct project (1C1P) Initiative.
11. Complete Install of Security Fencing at North Precinct.
12. Identify initiatives to increase retention of sworn officers and communications officers.
13. Increase sworn hiring to hire 150 sworn officers.
14. Complete implementation of body worn cameras to sworn employees.
15. Equipment – Complete the process of equipping all officers with Apex radios.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Complete construction of the Bay Creek Precinct and Alternate E-911 Center.
2. Hire 150 police officers.
3. Hire 25 communications officers.
4. Identify areas to maximize sworn and civilian recruiting efforts.
5. Community Outreach – Promote and participate in community interaction events (Coffee with a Cop/Multicultural Festival).
6. Seek accreditation for the Gwinnett Police Academy and E-911 Center.
7. Apply for accreditation from the Emergency Management accreditation program.
8. Implement new CAD/RMS/Radio system platform.
9. Equipment – Continue the process of equipping all officers with Apex radios.

Police Services – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	71,034,952	75,300,521	78,896,078	96,884,086
Operations	14,286,327	14,006,310	12,133,543	18,239,679
Contributions to Other Funds	8,494,209	11,757,848	9,452,535	10,169,797
Contributions to Other Agencies	–	–	–	8,000
Contributions to Capital and Capital Outlay	6,111,590	5,378,220	2,487,074	6,101,360
Total	99,927,078	106,442,899	102,969,230	131,402,922

Police Services – Appropriations Summary by Fund

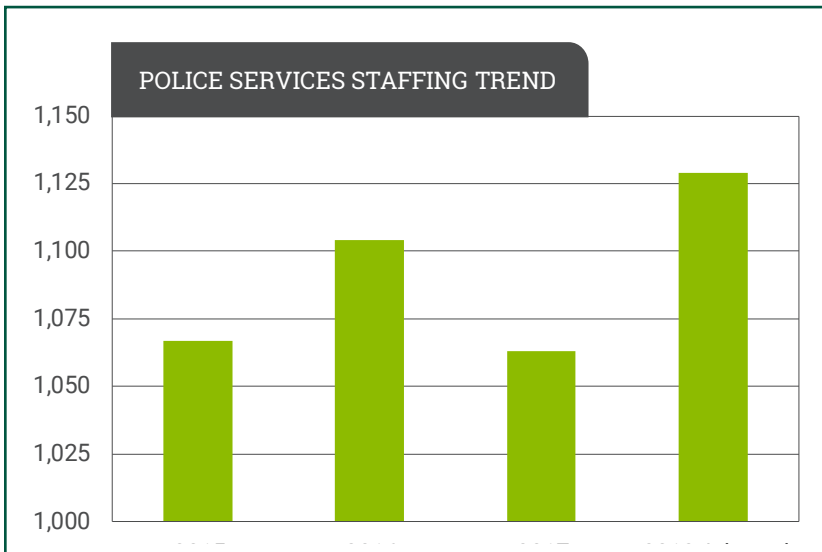
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	5,020,086	5,928,392	1,875,137	2,220,116
Development and Enforcement Services District Fund	2,586,378	2,720,743	2,912,531	3,211,574
Police Services District Fund	76,489,769	81,715,474	83,022,419	106,493,225
E-911 Fund	14,543,437	14,429,580	14,307,265	18,394,619
Police Special Justice Fund	698,370	1,168,426	490,021	500,893
Police Special State Fund	589,038	480,284	361,857	582,495
Total	99,927,078	106,442,899	102,969,230	131,402,922

POLICE SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Police Services – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Police Services	1,067	1,104	1,063	1,129



In 2016, 30 police officer positions were added to meet the demands of an increasing service population. Animal welfare positions were also added to restore positions that were cut in previous years and to address increasing workloads.

In 2017, authorized positions in Police Services declined by 41. A total of 43 positions were moved to Community Services due to the transfer of Animal Welfare from Police Services to Community Services. Two positions were added to Police Services in 2017 – an Emergency Management Specialist and a Crime Scene Supervisor.

In 2018, Police Services added 66 new positions. Thirty-five sworn police positions and one civilian administrative position were added to staff the new Bay Creek precinct. An additional thirty police officer positions were added to serve a growing service population and continue community-focused policing programs.

PROBATE COURT

Mission and Organizational Chart

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



PROBATE COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Total guardianships combined (new cases)	720	794	788	790
Total estates, general, and mental health filed (new cases)	1,857	1,832	1,941	2,038

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

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Births	22,090	23,631	27,408	29,326
Deaths	46,193	40,750	44,472	48,029
Marriage licenses issued	6,724	6,637	6,404	6,410
Marriage certificates issued	17,861	17,002	16,467	15,809
Firearm permits applied for	12,255	14,313	12,557	13,435

Accomplishments in FY 2017

1. Judge Ballar was re-elected for a second four year term, and he re-appointed his Associate Judge, Hillary Cranford, for a second term. During his second term Judge Ballar plans to continue streamlining the operations of the court, updating the court's technology, and striving to make the court as efficient and accurate as possible while continuing to deliver the first rate customer service that Gwinnett County customers have come to expect.
2. Judge Ballar Certification – Judge Ballar completed the Probate Judge's Council's mandatory certificate program, having completed 72 hours of training and testing. This program is statutorily required and takes four (4) years to complete.
3. Chief Clerk Certification – Chief Clerk Jennifer Mitchell completed the Probate Judge's Council's Clerk's Training Certificate Program, having completed ninety (90) hours of training.
4. Supervisor cross-training began this year. During the summer of 2017, the court switched our front counter estates supervisor, Martha Wade, with our license team supervisor, Betty Leach, in an effort to cross-train our supervisors. This is a part of an ongoing effort to improve customer service and perfect our business processes and workflow. Our goal is for every employee at every level to be proficient in all probate court and vital records tasks so that our customers have a consistently high-quality experience.
5. In March 2018, the Probate Court plans to move our technical desktop support from the Clerk of Court's Information Technology Department to the County's Information Technology Department.
6. Work-Based Learning High School Intern – Beginning August 2017, our court enjoyed mentoring and training a senior from Lanier High School through the Work-Based Learning program. Keymani Johnson joined our Vital Records team, working a window on our Vital Records front counter. He also provided support for our License and Estates Processing team. Keymani will remain with us through the spring semester as a paid intern through Volunteer Gwinnett.
7. Created additional workspace – The Court took steps to accomplish a long-term goal of creating additional workspace. By removing outdated, broken, and dangerous file-savers in our Vital Records and License office, we were able to reconfigure the space as an office for two (2) supervisors. As a result, we were able to reconfigure the former supervisor's office as a workspace for two employees on our Weapons Carry License team. By removing the file-savers, we turned a space that previously accommodated one (1) employee into a space for four (4) employees.

PROBATE COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Short-Term Departmental Issues and Initiatives for FY 2018

1. Implement a "Walking Window" – We have ordered a tablet and printer in order to create a mobile workstation that will help with line management and customer service in our Vital Records and License Office.
2. Introduce updated technology – We will begin using Clickshare in Courtroom 1H, and we will install updated HP computers to facilitate the Court's transition to Tyler's Odyssey case management system.
3. Appoint Deputy Death Registrars – To ease the workload of our death registration clerk, the State Office of Vital Records has authorized Judge Ballar to appoint Deputy Registrars for the sole purpose of certifying disposition permits for cremations.
4. Train a Compliance Report Officer – The court has seen a dramatic increase in our compliance reports caseload, which includes Inventories and Annual Returns filed by personal representatives of estates as well as Inventory and Asset Management Plans and Annual Returns filed by conservators of adult wards and minors. The court will begin training a processing clerk to serve as a compliance office. This clerk will manage the compliance reports caseload and participate in training new fiduciaries.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Subject Matter Experts for Tyler's Odyssey Case Management System – We plan to identify and utilize clerks who are able to serve as subject matter experts to aid in our implementation of the new case management system.
2. Office Workspace Consolidation – We continue to look for creative solutions that will further our most important long term goal: consolidating our office space and re-joining our Vital Records, License, and Estates teams into one physical office space. We believe this will be the final step in the reorganization we have undertaken over the last five (5) years and that this will further increase our efficiency and customer service. More importantly, we believe this will improve office morale, assist with further cross-training and staff development, and further improve employee retention and growth.

Probate Court – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	1,604,941	1,696,032	1,828,659	2,025,057
Operations	287,910	384,789	333,767	317,734
Contributions to Other Funds	71,250	226,323	361,552	427,628
Contributions to Capital and Capital Outlay	–	–	–	26,960
Total	1,964,101	2,307,144	2,523,978	2,797,379

Probate Court – Appropriations Summary by Fund

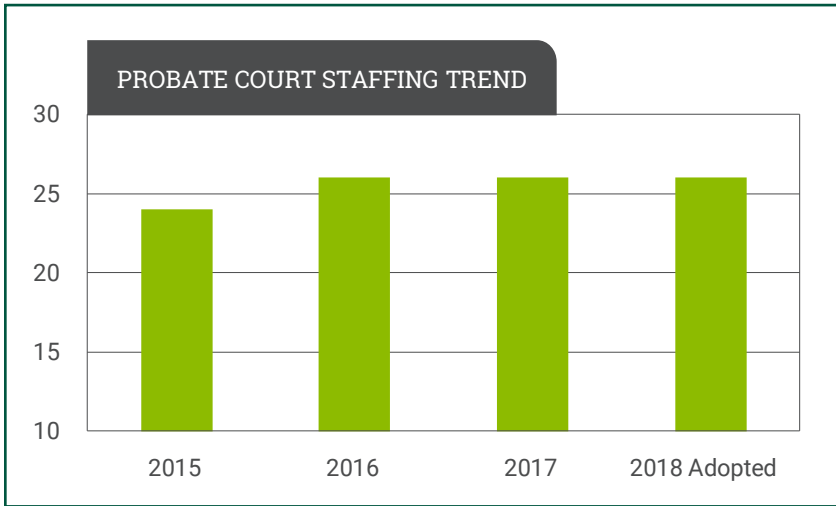
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	1,964,101	2,307,144	2,523,978	2,797,379
Total	1,964,101	2,307,144	2,523,978	2,797,379

PROBATE COURT

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Probate Court – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Probate Court	24	26	26	26



During 2016, two Court Associate III positions were added to handle fingerprinting services for Weapons Carry Licenses.

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 and Performance Measurements

- To adjudicate traffic and code ordinance cases.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Total citations	108,934	97,710	88,602	89,000
Number of traffic/environmental citations issued	76,348	76,739	67,336	68,000
Number of transferred cases/accusation cases/parking citations	n/a	3,302	2,337	2,500
* Red light citations issued	9,279	n/a	n/a	n/a
School bus stop arm camera citations	23,307	17,669	18,929	18,500

- To provide justice in a prompt and courteous manner.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Cases with guilty judgments	11,451	11,505	10,209	10,000
Number of bench warrants issued	6,333	7,166	6,799	6,500
Number of cases handled through the court	35,799	31,305	31,214	30,000
Number of cases paid by bond forfeiture	60,026	39,037	34,041	35,000
* Red light citations handled through the court	33	n/a	n/a	n/a
School bus stop arm camera citations handled through the court	2,915	2,890	3,094	2,900
Number of stop arm cases paid by bond forfeiture	16,002	11,078	11,865	12,000

Accomplishments in FY 2017

- Restructured the court calendars to allow each judge to hear all the variety of cases processed through the court rather than the specialized cases assigned to a certain judge. This allowed a visiting judge position needed in previous years to be eliminated.

Short-Term Departmental Issues and Initiatives for FY 2018

- Training and implementation of new court interpreter scheduling, reporting, and invoicing with new contracted company and new system within the courts.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

- Continue to work with the Clerk of Court for steps to progress towards a paperless court.

Recorder's Court Judges – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	1,213,403	1,252,186	1,338,364	1,411,826
Operations	109,266	142,263	149,712	56,369
Contributions to Other Funds	15,042	453,599	618,710	387,121
Total	1,337,711	1,848,048	2,106,786	1,855,316

*Red Light Camera program not renewed after 2015

RECORDER'S COURT JUDGES

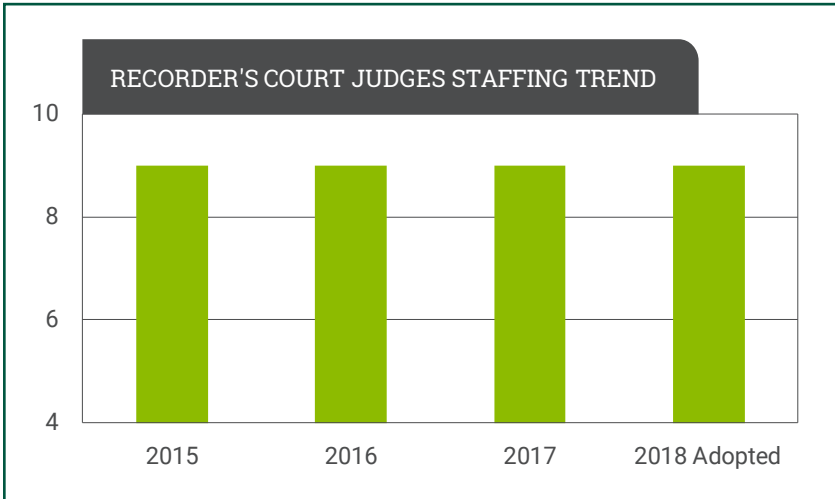
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Recorder's Court Judges – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Police Services District Fund	1,337,711	1,848,048	2,106,786	1,855,316
Total	1,337,711	1,848,048	2,106,786	1,855,316

Recorder's Court Judges – Staffing Summary

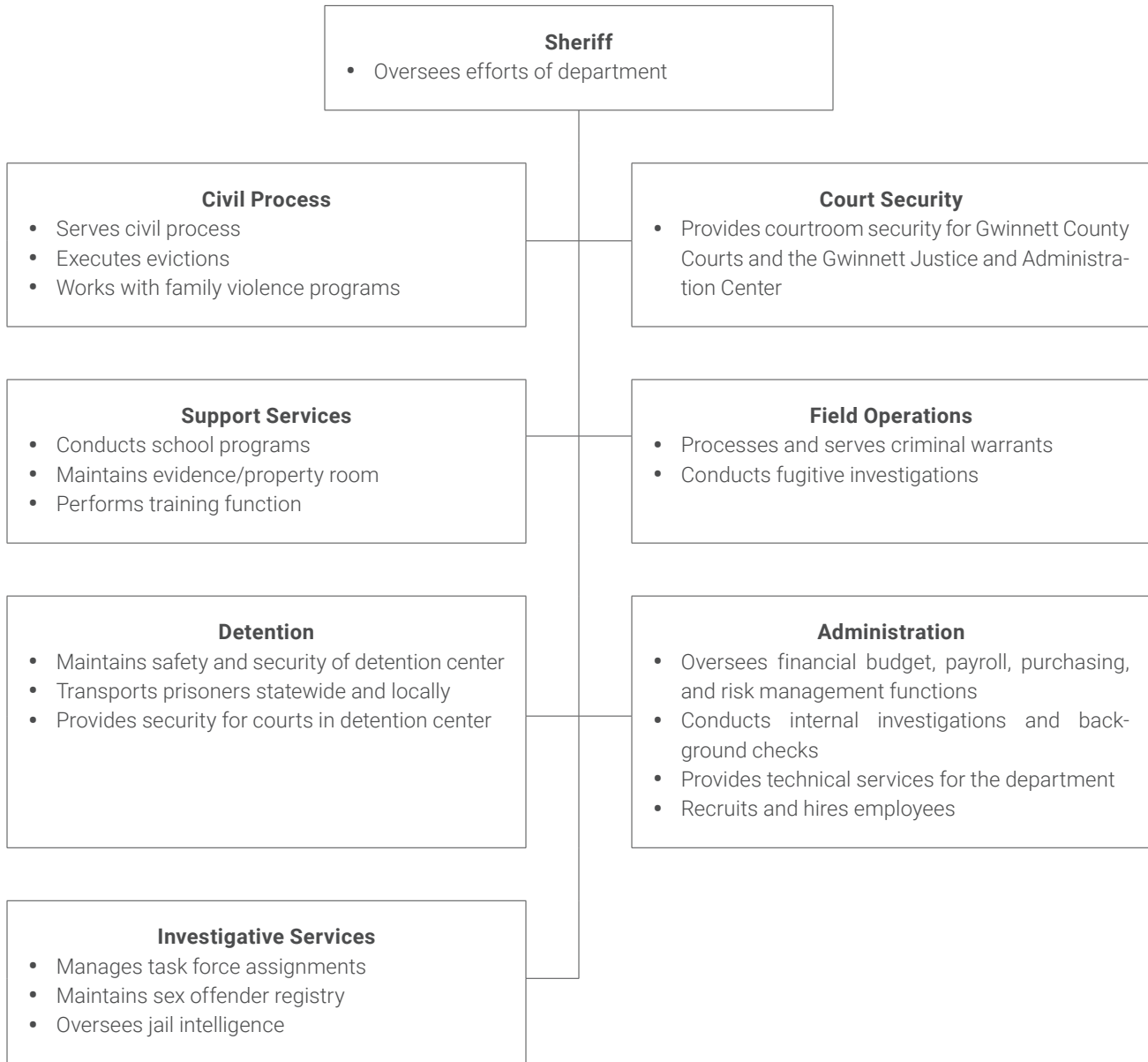
Authorized Positions – Recorder's Court Judges	2015	2016	2017	2018 Adopted
	9	9	9	9



SHERIFF

Mission and Organizational Chart

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



SHERIFF

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

- To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Detention center admissions	31,896	31,337	29,446	33,000
Average daily inmate population in detention center	2,005	1,983	2,295	2,607
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

- 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Courts in session	8,763	10,002	9,168	10,084
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes

- 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
Warrants received for service	19,732	20,243	21,155	22,500
Civil papers received for service	38,145	37,979	42,452	46,697
Family violence orders received for service	1,681	1,707	1,603	1,700
Warrants served	13,483	13,386	14,057	14,200
Civil papers served	37,955	38,003	44,889	49,377
Family violence orders served	1,546	1,424	1,413	1,500

- 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Projected
People through security at GJAC	836,590	915,944	942,640	1,036,904
People through Juvenile/Recorder's Court	175,168	199,584	184,605	203,065

Accomplishments in FY 2017

- Hired over 100 personnel in 2017.
- Implemented new jail records management system.
- Met all budgetary goals.
- Transitioned with new jail medical provider.
- Implemented new organizational management assignments.

Short-Term Departmental Issues and Initiatives for FY 2018

- Field implementation of the body worn camera project.
- Hiring and retaining quality personnel.
- Working with various entities on the GJAC expansion project.

SHERIFF

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Establishing long-term initiatives to hire and retain personnel.
2. Plan for jail expansion.
3. Meeting all state and federal mandates.

Sheriff – Appropriations Summary

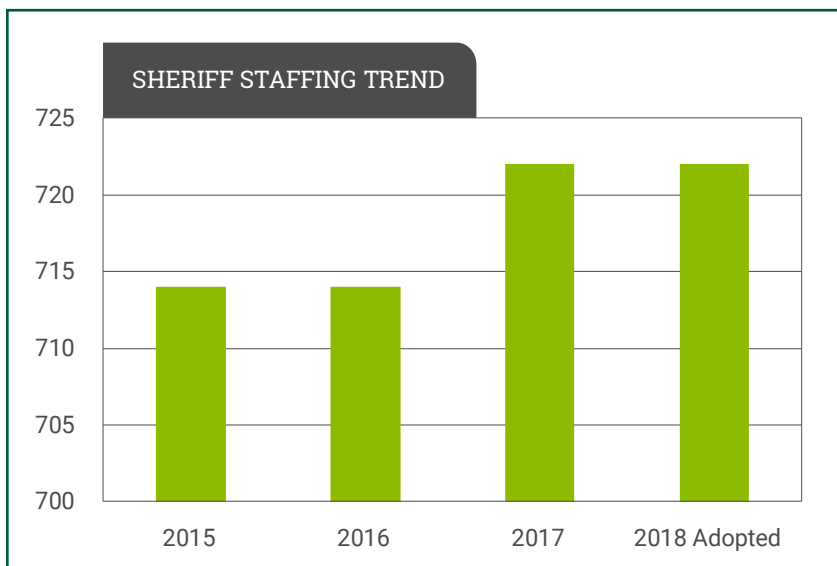
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	53,332,982	54,818,127	59,047,585	65,554,562
Operations	17,025,434	17,505,791	18,445,261	19,287,610
Contributions to Other Funds	3,298,752	5,612,659	5,854,943	5,961,787
Contributions to Capital and Capital Outlay	784,126	791,380	1,863,049	887,059
Contributions to Fund Balance	–	–	–	157,686
Total	74,441,294	78,727,957	85,210,838	91,848,704

Sheriff – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	73,958,622	77,852,331	84,479,239	90,766,098
Sheriff Inmate Fund	385,000	509,650	489,551	757,606
Sheriff Special Justice Fund	2,915	200,193	25,000	100,000
Sheriff Special Treasury Fund	82,636	107,321	199,099	150,000
Sheriff Special State Fund	12,121	58,462	17,949	75,000
Total	74,441,294	78,727,957	85,210,838	91,848,704

Sheriff – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Sheriff	714	714	722	722

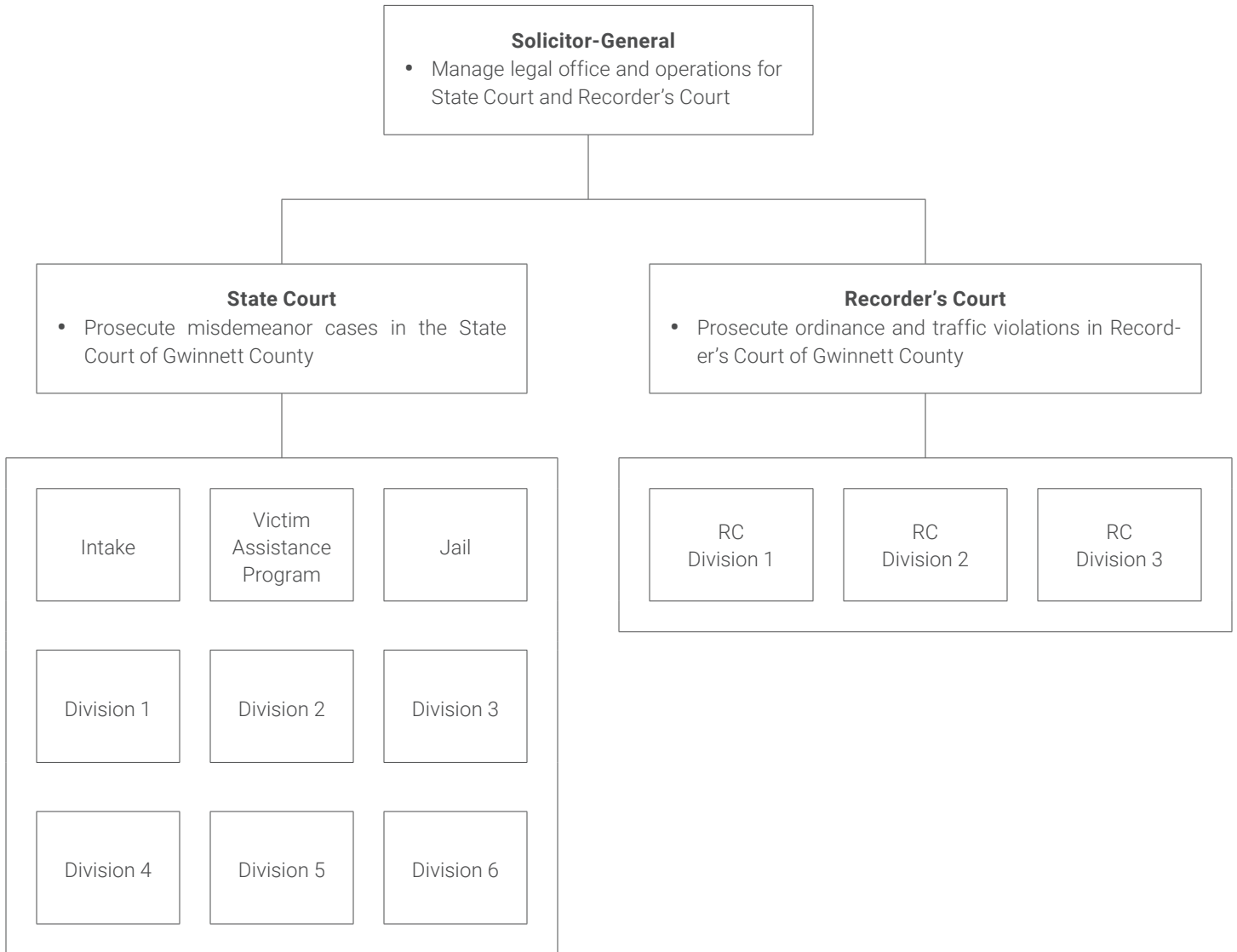


In 2017, seven Deputy Sheriff Senior positions were added – five Court Security Deputies to improve court and building security, a Deputy Sheriff Senior position for the Sex Offender Unit due to an increase in the number of sex offenders, and a Deputy Sheriff Senior position for the Warrant/Uniform Division to handle an increasing volume of warrants to be served. The 2017 budget also added a Medical Contract Compliance Analyst III to monitor and enforce contract compliance concerning medical services to inmates and an Evidence Custodian to ensure that seized evidence is properly secured. During 2017, two Deputy Sheriff positions were reallocated into one Chief Deputy position.

SOLICITOR

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.



SOLICITOR

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Misdemeanor cases received in State Court	8,930	8,784	8,741	9,000
Cases disposed in State Court	8,278	8,879	8,689	9,000

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

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Citations received in Recorder's Court	98,733	76,740	88,602	95,000
Citations disposed in Recorder's Court	104,233	80,041	90,423	95,000
School bus stop arm camera violation citations	19,542	17,699	18,929	18,500
Teen Victim Impact Panel attendance	878	1,023	1,892	1,900
DUI Court graduates	53	57	48	55

Accomplishments in FY 2017

1. Disposed of 90,423 citations in Recorder's Court
2. Disposed of 8,689 cases in State Court
3. Increased the number of Teen Victim Impact Panel (TVIP) attendance from 1,023 in 2016 to 1,892 in 2017
4. Implemented E-Citations with Recorder's Court Clerk's Office and the Gwinnett County Police Department (GCPD)
5. Developed Veteran's Accountability Court
6. Developed an appellate practice training program with Prosecuting Attorneys' Council of Georgia (PAC)
7. Assigned an attorney dedicated and trained as an appellate specialty attorney (processed 14 appeals)
8. Decreased the number of Dismissed for Want of Prosecution (DWOP) cases
9. Maintained Mental Health Diversion program
10. Developed Sex Trafficking Diversion program
11. Successful completion of Lead Academy by three employees

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Training staff on technological changes to include the Electronic Warrants System (EWI)
2. Training staff to improve performance including legal updates and refreshers, litigation, and trial techniques
3. Implementation and training of comprehensive policies and procedures manual
4. Improve and develop a series of regular reports within our case management system to measure performance at all stages
5. Improve courtroom technology and efficiency by research and document preparation capabilities
6. State certification and accreditation of the Investigative Unit to assure best management practices
7. Continue instructor training for investigators
8. Maintain Victim Assistance Program (VAP) accreditation for Criminal Justice Coordinating Council (CJCC)
9. Have new case management system (Tracker) up and running by summer of 2018
10. Our office continues to need more office space. Our investigators should be at GJAC with our trial divisions where they are most useful; however, with our limited office space, the investigators are at the Annex building.

SOLICITOR

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Solicitor – Appropriations Summary

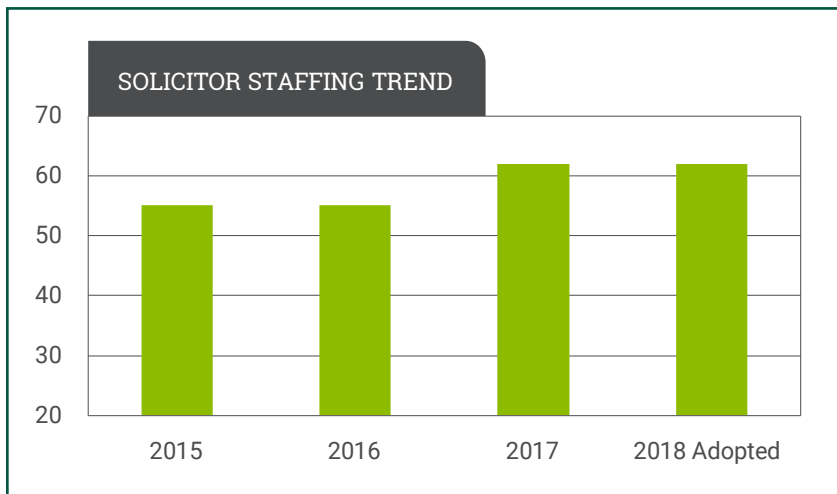
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	3,785,458	4,027,514	4,466,446	5,467,824
Operations	188,347	211,104	209,347	384,950
Contributions to Other Funds	381,077	719,563	839,889	830,922
Contributions to Capital and Capital Outlay	–	115,610	40,000	65,297
Total	4,354,882	5,073,791	5,555,682	6,748,993

Solicitor – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	3,296,313	3,951,871	4,294,197	5,450,717
Police Services District Fund	538,787	562,091	636,044	738,507
Crime Victims Assistance Fund	519,782	559,829	625,441	559,769
Total	4,354,882	5,073,791	5,555,682	6,748,993

Solicitor – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Solicitor	55	55	62	62

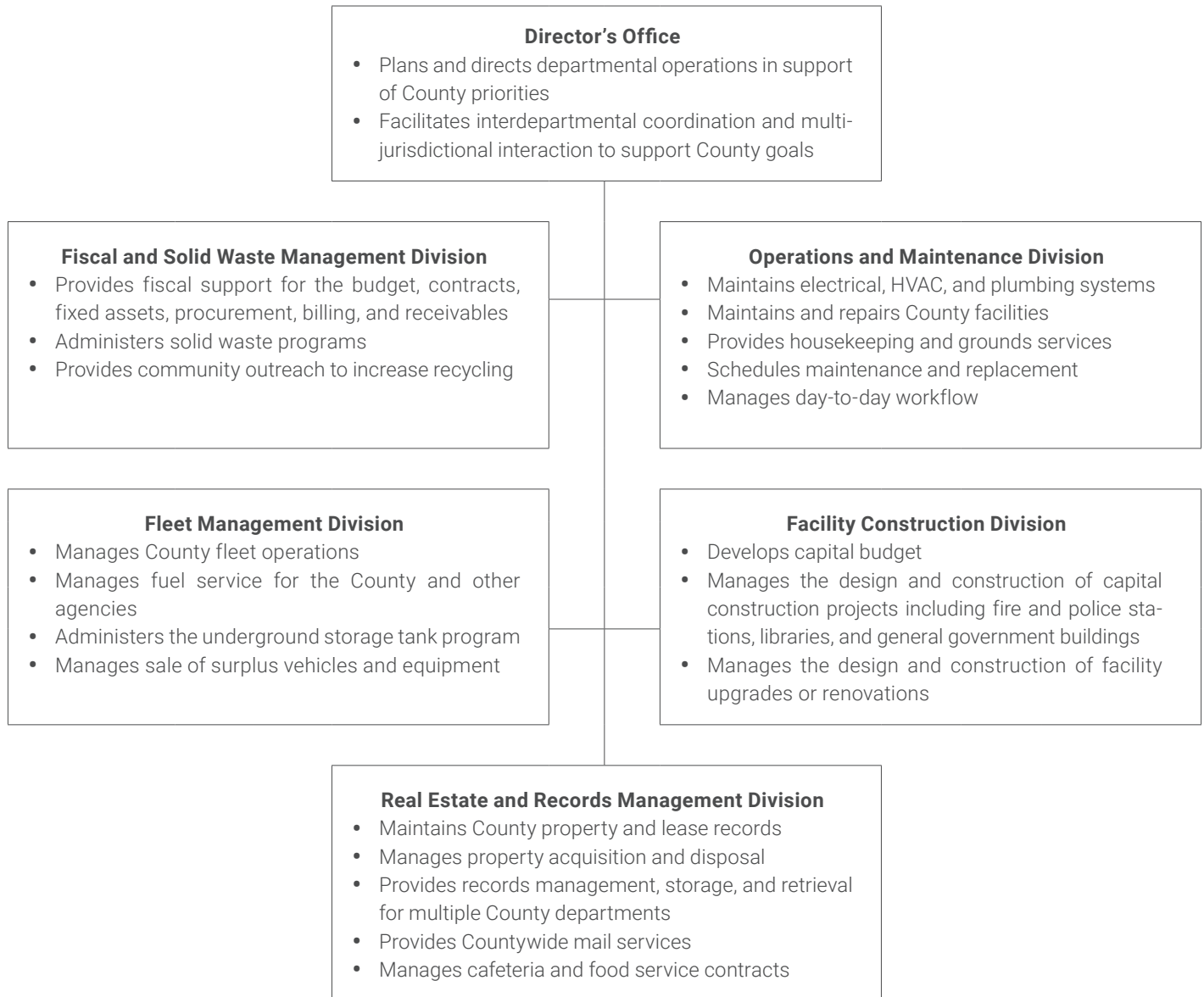


In 2017, seven positions were added to support the Solicitor General's increasing workload including two Attorney IIs, an IT Associate II, a Legal Manager, a Legal Associate II, a Victim Advocate, and a Criminal Investigator.

SUPPORT SERVICES

Mission and Organizational Chart

True to the “We’re Here for You” mission, the Department of Support Services supports the Community, County Leadership, and Departments. In 2018, the Support Services team will manage the design, construction, and maintenance of facilities; manage the acquisition and disposal of real property and right-of-way; support the delivery of essential services through the purchase and maintenance of the County’s fleet and the purchase and dispensing of fuel; manage residential solid waste contracts; promote environmental awareness; manage cafeteria and food service contracts; and provide records management services, mail services, housekeeping services, and grounds services to support County operations.



SUPPORT SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

1. To complete preventive vehicle and equipment maintenance services and repairs in a cost-efficient and timely manner to minimize downtime and provide high-quality services.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
Average cost per preventive maintenance job (labor only)	\$ 119	\$ 155	\$ 103	\$ 150	
Average cost per repair job	\$ 609	\$ 638	\$ 462	\$ 650	
Percent work orders that had to be reworked	1.0%	0.2%	0.5%	0.0%	
Percent work orders completed within service level agreement	83%	80%	76%	90%	
2. To provide comprehensive, cost-efficient, and effective building and grounds maintenance services for County facilities in a timely manner.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
* Buildings maintained full/partial	52/190	52/190	57/219	57/219	
Cost per square foot/buildings maintained	\$ 1.31	\$ 1.31	\$ 1.34	\$ 1.30	
Percent routine maintenance work orders completed within service level agreement	96%	95%	97%	100%	
3. To provide efficient land acquisition services.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
** Average number of months to complete an acquisition	n/a	4	3	4	
4. To provide cost-efficient construction and maintenance of fire stations, libraries, police facilities, court facilities, and other general government buildings.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
Construction projects completed (new construction)	3	4	2	2	
Major capital maintenance projects completed (\$50,000 or more)	14	15	13	15	
5. To improve solid waste recycling, customer response, and vendor payments.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
Percentage of total residential waste stream recycled	15%	13%	12%	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 and measure through a targeted customer survey system.					
	2015 Actual	2016 Actual	2017 Actual	2018 Projected	
Percentage "good" or "exceptional" survey responses:					
Facilities	98%	96%	99%	100%	
Fiscal	100%	98%	94%	100%	
Fleet	99%	89%	93%	100%	
Solid Waste	95%	95%	96%	100%	
Surplus	99%	99%	100%	100%	
**Records	n/a	99%	98%	100%	
**Mailroom	n/a	100%	95%	100%	
Real Estate	100%	100%	100%	100%	

* Change in partial count is due to method of counting individual buildings at parks.

**This performance measurement was implemented in 2016.

SUPPORT SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

- To create fleet cost savings through innovative approaches and measured compliance.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Projected</u>
Fleet technician productivity	77%	79%	77%	80%

- To reduce operating cost by maximizing the number of community service/inmate labor hours.

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual*</u>	<u>2018 Projected</u>
Number of community service/inmate labor hours	56,690	63,059	38,170	38,000

Accomplishments in FY 2017

- Facilities: Completed 7,821 work orders for facility maintenance.
- Facilities: Fully maintained 57 buildings and partially maintained 219 buildings.
- Fiscal: Generated a little over \$15 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales.
- Fleet: Managed 11 fuel sites, dispensing 6.1 million gallons of fuel to internal and external customers.
- Fleet: Maintained 3,000 vehicles and pieces of equipment and purchased 200 vehicles.
- Fleet: Completed 17,265 vehicle and equipment repair work orders.
- Fleet: Transacted the sale of surplus County vehicles, equipment, and miscellaneous items having a value of \$2.3 million.
- Mail: Processed 1,003,065 pieces of outgoing mail.
- Real Estate: Completed eight land purchases and acquired 280 stormwater easements and 65 sanitary sewer easements.
- Records: Managed the archival of 68,183 boxes of County records.
- Solid Waste: Hosted two recycling events collecting 20.3 tons of electronics, 61.7 tons of paper, 15 tons of tires, 3,676 gallons of paint, 1,726 pounds of textiles, 581 printer cartridges, and 242 pairs of sneakers.

Short-Term Departmental Issues and Initiatives for FY 2018

- Capital Projects: Establish a new division to handle the increase in capital projects workload.
- Facilities: Develop a Facility Condition Assessment program to evaluate and prioritize equipment and systems for replacement and improvement. Conduct a test evaluation of three facilities.
- Facilities: Organize a technical team to manage HVAC controls, database driven systems, and microprocessor-based systems.
- Facilities: Consolidate non-trade specific contracted items under the oversight of a contract inspection associate.
- Fiscal: Standardize purchasing procedures and roll out department-wide purchasing training.
- Fleet: Develop a fuel site replacement schedule based on the age and repair history of fuel facilities.
- Fleet: Utilize Assetworks to develop a consistent method of measuring vehicle condition and replacement need.
- Fleet: Complete a new surplus storage facility.
- Mail: Update department/division contacts to effectively disseminate information to stakeholders.
- Records: Address space utilization to reduce the urgency of expanding storage capacity.
- Records: Revise standardized procedures for records processing.
- Solid Waste: Develop a communication plan to reach non-English speaking residents.
- Capital Projects: Implement a new Capital Projects Management software system.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

- Facilities: Utilize the asset management system/work order system as a planning tool for budgeting, predictive maintenance, scheduling, and for performance evaluation.
- Fleet: Work with departments to improve a standardized preventive maintenance schedule.
- Records: Pursue the acquisition of property and construction of a new records storage building.
- Records: Work with the Law Department to establish an updated records resolution and policy.

**Reduction in hours was due to the closing of the recycling center.*

SUPPORT SERVICES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Support Services – Appropriations Summary

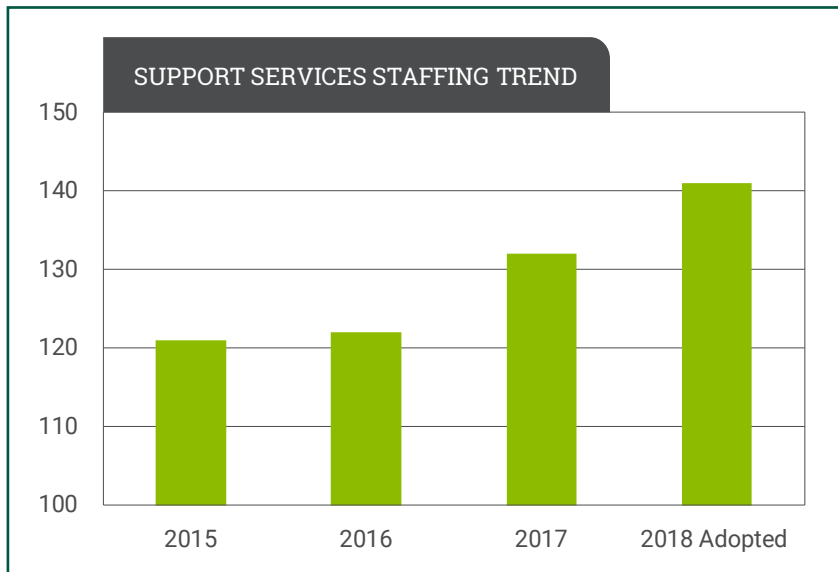
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	7,711,667	8,382,683	9,348,053	11,150,470
Operations	45,695,305	46,895,312	47,280,973	51,320,072
Transfers to Renewal and Extension	12,150	–	130,107	–
Contributions to Other Funds	810,440	1,936,697	2,163,791	2,351,685
Contributions to Capital and Capital Outlay	533,397	152,593	286,078	634,314
Working Capital Reserve	–	–	–	1,709,424
Total	54,762,959	57,367,285	59,209,002	67,165,965

Support Services – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Recreation Fund	150,130	147,451	172,776	191,684
Solid Waste Operating Fund	40,265,058	41,203,546	41,686,730	46,821,891
Fleet Management Fund	5,408,298	5,966,889	6,403,004	7,413,371
Administrative Support Fund	8,939,473	10,049,399	10,946,492	12,739,019
Total	54,762,959	57,367,285	59,209,002	67,165,965

Support Services – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Support Services	121	122	132	141



In 2016, a Trades Technician III-HVAC position was added to provide professional analysis and oversight of the HVAC work unit.

In 2017, four positions were added to meet increasing demand in the Facilities Management Division, Fleet Management Division, and Carpentry work group. During the year, the department added six additional positions from the unallocated pool.

In 2018, the following positions were added: Grounds Maintenance Associate II, Mailroom Associate, and Building Services Coordinator to address increased volume; Trades Technician IV and Engineer IV to provide more internal control over critical systems; Business Analyst to document processes and identify improvements; Construction Manager I to manage increased project volume; Program Analyst II to provide technical support to departments; and Contract Inspection Associate III to streamline contract management.

TAX COMMISSIONER

Mission and Organizational Chart

Vision

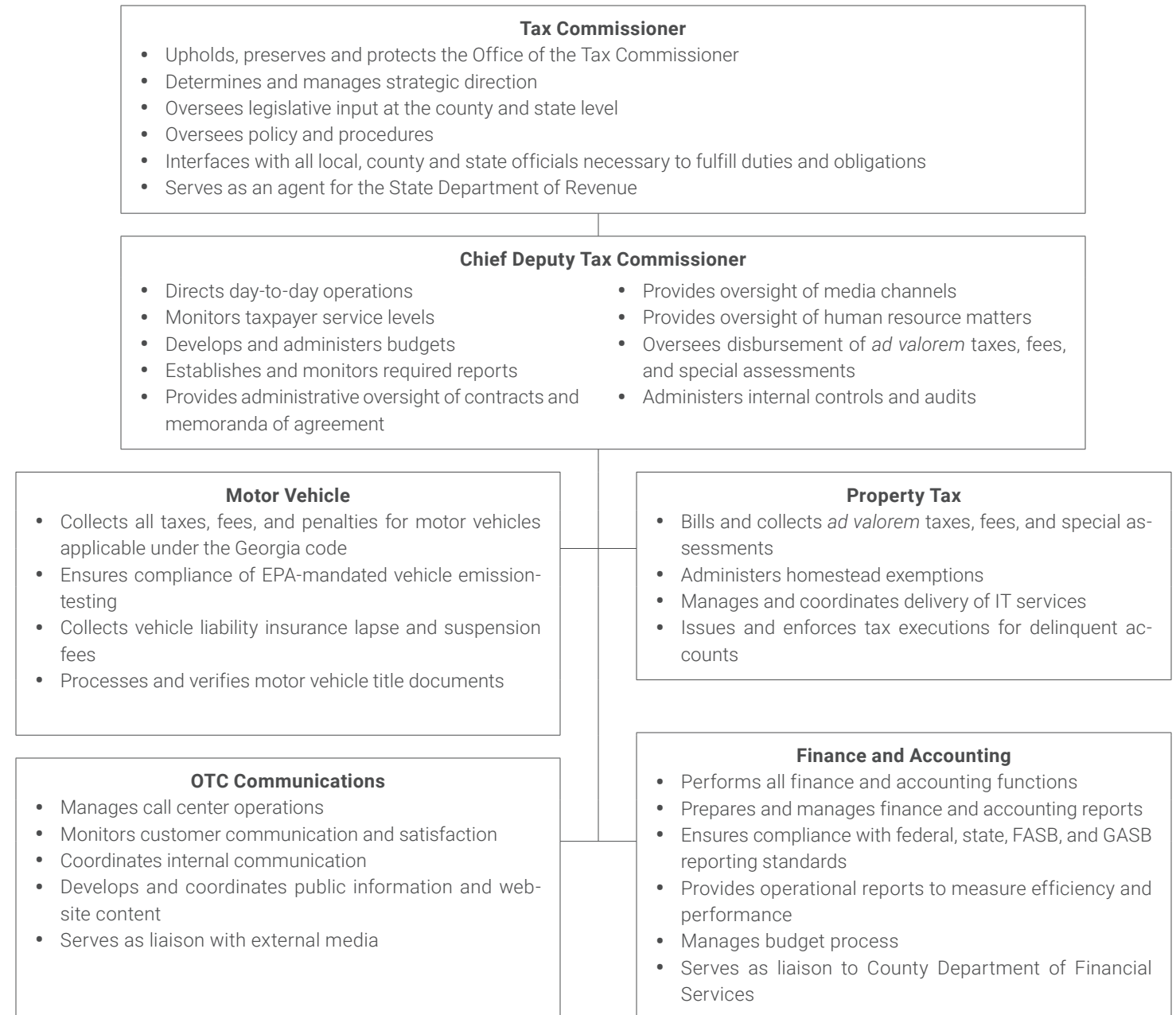
"A Leader in Public Service"

Mission

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

Core Values and Beliefs

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



TAX COMMISSIONER

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Performance Statistics

	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
1. Customer services delivered	954,958	937,149	935,873	935,000
2. Telephone calls received	266,624	243,455	240,678	240,000
3. Emails received	13,545	13,805	15,128	15,200
4. Transactions processed	1,435,606	1,463,144	1,480,887	1,510,000
5. Property tax collection rate	98.06%	97.83%	97.65%	n/a
6. Total delinquent revenue collected	\$ 26,444,634	\$ 21,895,605	\$ 25,993,001	n/a
7. Savings achieved through homestead audits	\$ 790,757	\$ 699,904	\$ 1,345,628	n/a
8. Property Tax Department mailings	417,427	409,420	414,104	420,000
9. Accounts at billing	314,856	312,773	316,168	n/a
10. Vehicles registered	711,998	736,261	745,862	765,000
11. Website visits	n/a	744,946	764,393	770,000

Accomplishments in FY 2017

1. Designed new taxpayer brochure
2. Expanded Department of Motor Vehicle (DMV) customer access to neighboring county kiosks
3. Implemented new DMV operating schedule based on utilization data to enhance customer access
4. Achieved 97.65 percent collection rate for 2017 real and personal property taxes on December 31, 2017
5. Engaged staff intern for special projects
6. Increased online property tax transactions by 3.07 percent and motor vehicle transactions by 5.1 percent
7. Provided 2,687 hours of employee training
8. Initiated employee spotlight video for employee recognition, retention, and recruitment
9. Implemented new Voice over Internet Protocol (VoIP) security cameras in all locations
10. Continued new video program for enhanced customer communication and education
11. Installed two after-hours motor vehicle registration renewal kiosks
12. Implemented new customer option of scheduling online property tax payments
13. Implemented over-the-counter credit/debit card acceptance for property tax customers
14. Transitioned to new Department of Revenue vendor for motor vehicle renewal notices

Short-Term Departmental Issues and Initiatives for FY 2018

1. Retain and recruit staff to meet customer volume increases
2. Address market salary competitiveness in staffing
3. Implement legislative mandates
4. Implement new employee recognition program
5. Support new state vehicle registration and title system creation and implementation – Driver Record and Integrated Vehicle Enterprise System (DRIVES)

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Address operational location challenges
2. Implement DRIVES
3. Obtain direct real-time access to DRIVES
4. Implement legislative mandates
5. Sustain growth of productivity enhancements through technology

Additional Comments

1. The Office of the Tax Commissioner (OTC) plans to continue supporting and promoting employee wellness programs.
2. The OTC plans to continue supporting community service by participating in Relay for Life and Gwinnett Senior Leadership Program.

TAX COMMISSIONER

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Tax Commissioner – Appropriations Summary

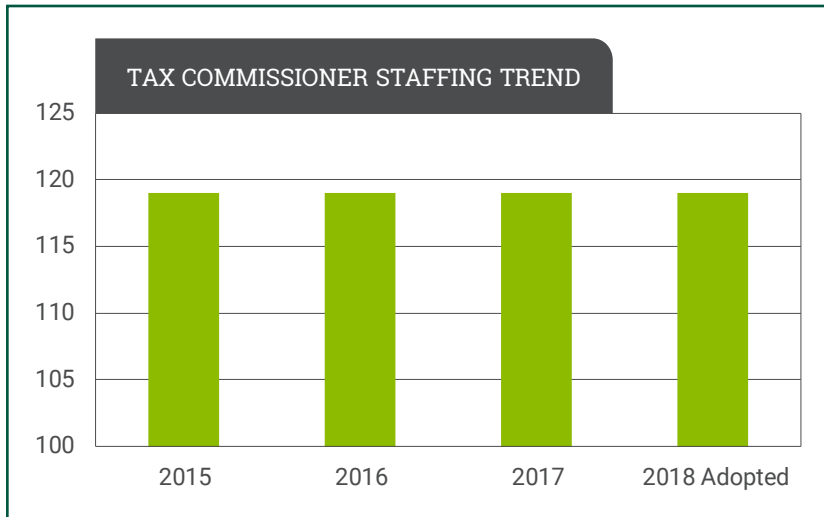
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	6,946,799	7,289,835	7,680,727	8,426,437
Operations	2,562,652	2,566,164	2,826,131	3,077,884
Contributions to Other Funds	2,492,078	1,945,173	240,095	1,712,089
Contributions to Capital and Capital Outlay	4,310	3,591	6,100	10,715
Total	12,005,839	11,804,763	10,753,053	13,227,125

Tax Commissioner – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	12,005,839	11,804,763	10,753,053	13,227,125
Total	12,005,839	11,804,763	10,753,053	13,227,125

Tax Commissioner – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Tax Commissioner	119	119	119	119



TRANSPORTATION

Mission and Organizational Chart

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

Director's Office

- Plans, directs, and coordinates departmental operations
- Provides assistance with legislative functions
- Manages special projects and coordination of various programs
- Plans infrastructure improvement
- Manages the service request center
- Provides a diverse public awareness of transportation project information
- Develops and coordinates long and short-range transportation plans

Finance and Performance Management

- Prepares and administers departmental operating and capital budgets
- Manages the financial operations of the department
- Provides performance measures for improved accuracy and accountability of the department

Deputy Director, Traffic Engineering, Operations & Maintenance

Operations and Maintenance

- Maintains and builds County roads and bridges
- Installs and maintains traffic control signs, sidewalks, roadway striping, roadside shoulders and pavement
- Reviews traffic impact and proposed traffic plans to improve safety
- Coordinates and manages contracted work

Traffic Engineering and Planning

- Investigates traffic accidents and traffic flow conditions
- Conducts traffic studies
- Manages residential speed control program
- Installs and maintains traffic signals, speed humps and street lighting
- Manages the County's Traffic Control Center

Deputy Director, Intermodal

Transit

- Implements Gwinnett County's public transit system
- Manages service contract performance
- Monitors contractor operation and maintenance of the transit system

Airport

- Manages the Gwinnett County Airport, Briscoe Field
- Develops aviation standards, fees, rates, and charges for tenants
- Reviews and develops federal and state programs affecting aviation and airports

Deputy Director, Program Delivery

Preconstruction

- Plans construction of new or improved transportation facilities through capital programs
- Manages land acquisition activities required for County transportation projects
- Coordinates review of developments and rezoning for transportation impact

Construction

- Manages procurement of construction contracts
- Manages construction management of SPLOST related projects

TRANSPORTATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

- To maintain and operate the County's surface transportation system in a safe and efficient manner to provide safe use by the general public.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Traffic studies completed	240	243	191	175
Miles of roads maintained	2,500	2,568	2,572	2,572
Traffic signals maintained	705	713	720	730
Closed circuit television (CCTV) cameras maintained	243	266	268	279
Miles of fiber-optic communication cable	230	230	230	234

- 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
* Transit riders carried	1,586,329	1,496,422	1,419,121	1,460,000
Transit vehicles in service	103	81	82	83

- To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Airport take-offs and landings	74,314	85,314	94,959	95,000
Aircraft based in Gwinnett	312	286	284	275

- 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Street lights added to system	276	486	610	800

- To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Speed hump requests processed	105	127	165	200
Speed humps installed	9	2	36	15

Accomplishments in FY 2017

- Completed the update to the Comprehensive Transportation Plan – Destination 2040
- Began the Comprehensive Transit Development Plan
- Completed the design of Taxiway "Y" (a parallel taxiway on the north side of the airport)
- Began Speed Trailer Program to address citizen speeding concerns
- Completed the engineering design and received bids for traffic management system expansion projects on SR 316, Five Forks Trickum Road, Ronald Reagan Parkway, and Old Peachtree Road
- Worked with the Citizens Project Selection Committee (CPSC) and cities to complete a list of projects approved by the Board of Commissioners for the 2017 Special Purpose Local Option Sales Tax (SPLOST) program
- Completed the procurement of the transportation consultant demand professional services contract
- Developed a utility permitting process following the *Utility Accommodation in Rights-of-Way Ordinance* adopted by the Gwinnett County Board of Commissioners

*Includes Georgia Regional Transportation Authority (GRTA) service through June 30, 2016.

TRANSPORTATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

9. Began construction on 27 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
10. Completed the construction of 31 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
11. Began engineering on 20 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
12. Began construction of the widening of Five Forks Trickum Road from Oak Road to Killian Hill Road
13. Completed the construction of the widening of Peachtree Industrial Boulevard from south of McGinnis Ferry Road to north of Moore Road
14. Completed the construction of the widening of SR 20 from Peachtree Industrial Boulevard to the Chattahoochee River
15. Completed 170 miles of resurfacing
16. Completed 15 in-house quick-fix projects
17. Completed debris removal response related to Hurricane Irma (approximately 19,876 man hours with 7,108 cubic yards removed and over 2,000 service requests processed)

Short-Term Departmental Issues and Initiatives for FY 2018

1. Begin construction of Taxiway "Y" (a parallel taxiway on the north side of the airport which enhances safety by decreasing runway crossings)
2. Develop and publish brochures and fact sheets to address frequent questions and requests to Traffic Engineering Division
3. Upgrade a portion of street lighting to LED
4. Continue to add street lighting around high pedestrian areas
5. Install speed limit driver feedback signs along Ronald Reagan Parkway
6. Begin construction of traffic management system projects
7. Begin engineering design for additional traffic management system projects with federal funding
8. Utilize traffic signal performance measures to improve efficiency on roadways
9. Complete right of way for SR 324/Gravel Springs Road at I-85 interchange project allowing Georgia Department of Transportation (DOT) to begin construction prior to year end
10. Begin construction of the widening of Cruse Road from Club Drive to Paden Drive
11. Begin construction of the Dacula Road at US 29/SR 8/Winder Highway intersection and bridge replacement project
12. Begin construction of the widening of Hamilton Mill Road from Ivy Mill Drive to Sardis Church Road
13. Begin engineering for the I-85 at McGinnis Ferry Road interchange project
14. Complete engineering and right of way acquisition on SR 316 at Harbins Road interchange
15. Complete the Comprehensive Transit Development Plan

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. Prepare an Airport Master Plan
2. Continue the upgrade of Gwinnett County DOT street lights to LED and map locations into Geographic Information Systems (GIS)
3. Expand the speed limit driver feedback program with additional trailers or portable signs
4. Construct Sugarloaf Parkway Extension from SR 316 to I-85
5. Complete the SR 316 at Harbins Road interchange
6. Complete engineering for Georgia DOT interchange projects on SR 316 from Hurricane Trail to US 29/SR 8
7. Complete study and preliminary engineering for future improvements to I-85 south of SR 316
8. Implement recommendations from the Comprehensive Transit Development Plan
9. Implement additional traffic management system improvements and new connected corridor technology to increase roadway system efficiency

TRANSPORTATION

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Transportation – Appropriations Summary

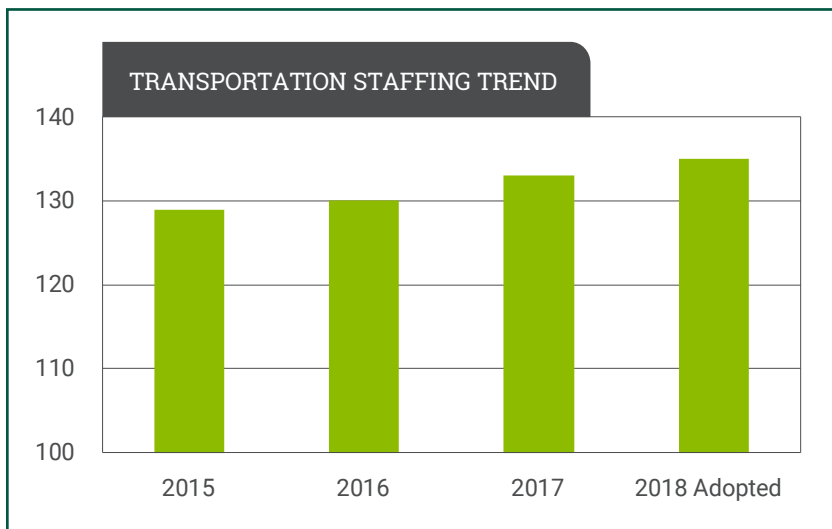
Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	8,219,777	8,713,407	9,673,910	10,904,195
Operations	19,274,777	21,053,401	20,394,557	26,363,032
Transfers to Renewal and Extension	54,800	–	6,526,449	2,110,186
Contributions to Other Funds	1,407,402	2,483,418	2,875,277	2,860,278
Contributions to Capital and Capital Outlay	600,000	955,029	1,636,501	2,308,530
Total	29,556,756	33,205,255	41,106,694	44,546,221

Transportation – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
General Fund	13,597,086	15,739,021	18,377,277	21,311,135
Speed Hump Fund	112,144	120,916	158,840	161,783
Street Lighting Fund	7,028,983	7,106,381	7,195,027	7,543,825
Airport Operating Fund	853,276	885,699	1,226,026	1,147,188
Local Transit Operating Fund	7,965,267	9,353,238	14,149,524	14,382,290
Total	29,556,756	33,205,255	41,106,694	44,546,221

Transportation – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Transportation	129	130	133	135



In 2016, a transit analyst position was added to help align transit planning efforts with the County's overall planning for future transportation needs.

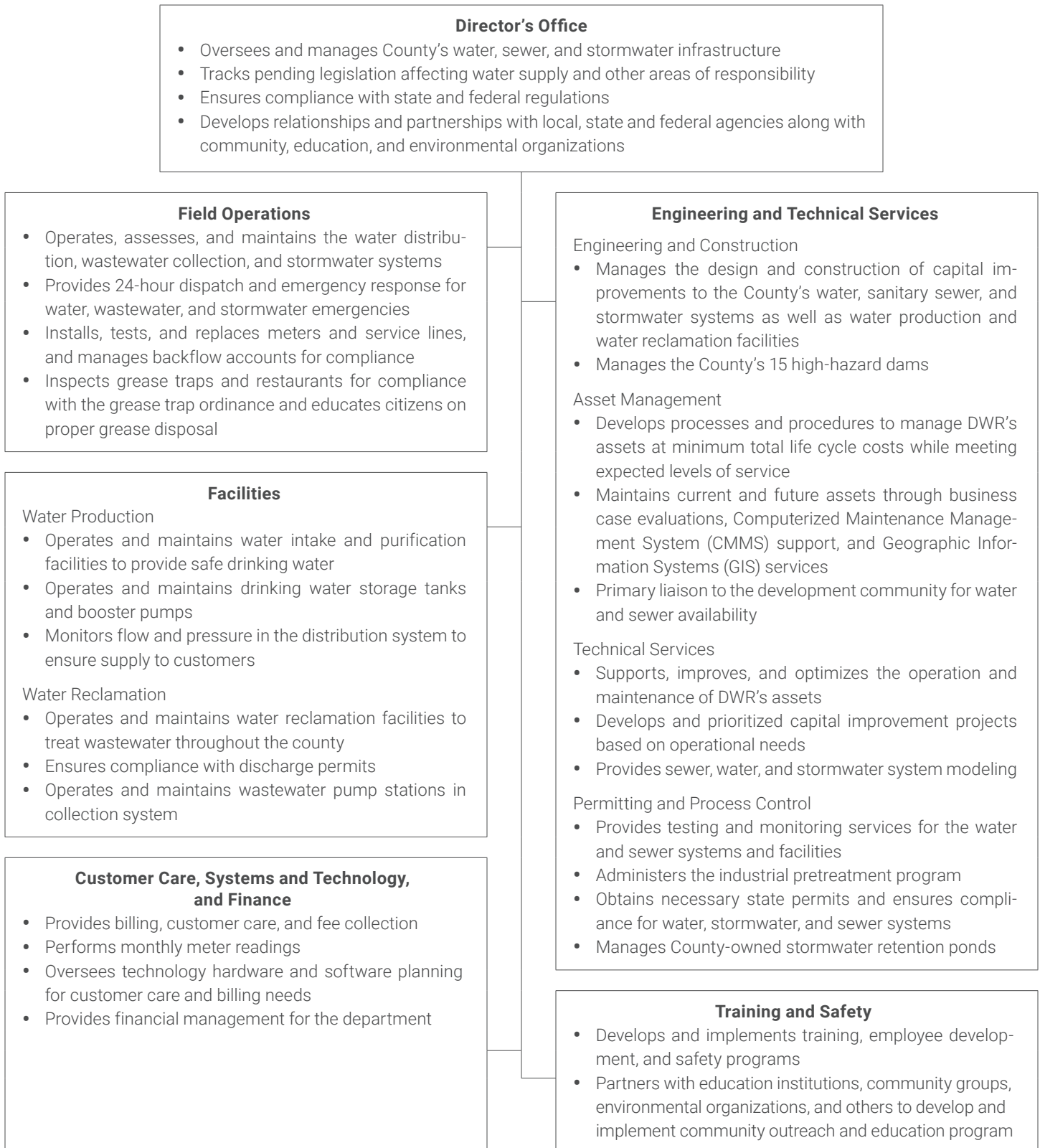
In 2017, the following positions were added: a Utility Permitting Manager to provide oversight of the utility permitting process, a traffic analyst to expand traffic calming options, and a Travel Demand Management Coordinator to serve as an advocate for alternative transportation options.

In 2018, an additional engineer was added in the Traffic Control Center to improve traffic flow, and a traffic analyst was added to improve response to requests and development proposals.

WATER RESOURCES

Mission and Organizational Chart

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



WATER RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals and Performance Measurements

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Safe drinking water compliance rate	100%	100%	100%	100%
Wastewater treatment compliance rate	100%	100%	100%	100%
Number of reportable spills per 100 miles of collection lines	0.80	1.40	1.40	0.80
Unplanned outages per 1,000 customers	3.87	5.62	4.01	4.00

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
* Average of water and sewer reactive work requests received per 1,000 accounts	n/a	n/a	2.50	4.60
* Customer service abandoned call rate (R12MA)	n/a	n/a	5.36	8.00%
* Unplanned water outages per 1,000 accounts	n/a	n/a	4.01	4.00
* Average time (hours) water service is interrupted due to main valves down (R12MA)	n/a	n/a	3.09	4.00
* Percent of stormwater drainage calls responded to within 24 hours	n/a	n/a	91.08%	85.00%
** Percent distribution response time < 24 hours	97%	90%	n/a	n/a
** Percent collection response time < 2 hours	92%	96%	n/a	n/a
** Percent service requests responded < 2 days	97%	100%	n/a	n/a
Average call hold time (minutes)	3.31	5.55	5.36	4.00
** Percent customer service and billing satisfaction	89%	84%	n/a	n/a
*** Number of escalated calls from customer representative to supervisor level	n/a	280/mo.	298/mo.	175/mo.

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent total collected water and sewer receivables	98.47%	95.53%	97.47%	95.00%
Percent stormwater fee collection rate	99.22%	99.36%	99.25%	99.00%
Number of linear feet of stormwater pipe rehabilitated/replaced	73,908	146,625	76,353	55,000
* Stormwater asset renewal replacement rate	n/a	n/a	0.81%	1.30%
* Stormwater asset renewal replacement rate (R12MA)	n/a	n/a	0.83%	1.00%
* Water asset renewal/replacement (dollars spent)	n/a	n/a	\$ 2,877,612	\$ 3,000,000
* Sewer asset renewal/replacement (dollars spent)	n/a	n/a	\$ 3,682,325	\$ 1,000,000

* 2015 – 2016 data is not available because this performance measurement was implemented in 2017.

** This performance measurement is no longer being tracked by the department.

***2015 data is not available because this performance measurement was implemented in 2016.

WATER RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Number of preventable vehicle accidents	13	23	28	0

5. Ensure infrastructure stability. Maintain and enhance 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
** Percent scheduled maintenance hours – reclamation	72.3%	63.0%	n/a	n/a
** Percent scheduled maintenance hours – collection	66.8%	65.0%	n/a	n/a
** Percent scheduled maintenance hours – production	64.1%	73.0%	n/a	n/a
** Percent scheduled maintenance hours – distribution	66.2%	65.0%	n/a	n/a
* Percent of known business activities with standard practice documentation	n/a	n/a	71%	95%
* Percent of Balanced Scorecard data reported on-time	n/a	n/a	83%	100%
Percent planned stormwater infrastructure inspection for permit compliance	1.4%	25.5%	27.1%	20.0%
Percent of projects on schedule	60.0%	80.0%	80.0%	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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent non-revenue water	8.4%	11.3%	11.0%	11.0%

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Average training hours/water employee	41.52	44.71	47.00	40.00
Average training hours/wastewater employee	56.67	44.00	47.00	40.00
Average training hours/stormwater employee	60.59	52.79	47.00	40.00

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	2015 Actual	2016 Actual	2017 Actual	2018 Target
Percent category-one dam compliance (Does not include those established by administration.)	100%	100%	100%	100%

* 2015 – 2016 data is not available because this performance measurement was implemented in 2017.

** This performance measurement is no longer being tracked by the department.

WATER RESOURCES

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Accomplishments in FY 2017

1. Water Production Plant of the Year: Shoal Creek Filter Plant
2. Wastewater Treatment Plant of the Year: F. Wayne Hill Water Reclamation Center (WRC)
3. Water Distribution Systems – Gold Award
4. Water Collection Systems – Platinum Award
5. Platinum Peak Performance Award: National Association of Clean Water Agencies (NACWA)
6. 5 Year Award: Yellow River WRF (NACWA)
7. 15 Year Award: Crooked Creek WRF & F. Wayne Hill WRC (NACWA)
8. Utility of the Future Today recognition for an additional activity area, Community Partnering & Engagement
9. Project of the Year in the Natural Environment: Suwanee Creek at Chattahoochee River Bank Stabilization Project
10. President’s Award: Steve Sheets
11. Lucity Legacy Award

Short-Term Departmental Issues and Initiatives for FY 2018

1. Look for opportunities to link trails and greenways by reviewing the sewer master plan projects with parks and recreation for trail and greenway connections.
2. Increase equipment reliability by hiring two additional preventative maintenance technicians to increase asset coverage.
3. Increase equipment reliability by hiring two program analysts to increase asset inspection coverage.
4. Ensure Supervisory Control and Data Acquisition (SCADA) system reliability through hiring a SCADA Engineer V.
5. Ensure SCADA system reliability by purchasing four transit vans to increase flexibility of mobile SCADA technicians.
6. Ensure operations manuals are current by hiring a planning manager to maintain and update the current manuals.
7. DWR will utilize a smart use of technology by distributing mobile devices where needed to operational areas.
8. To contribute towards making Gwinnett the world leader for water innovation, we will complete the final design of the Water Innovation Center by 2018.
9. To increase public education, DWR will purchase two shuttle busses for the F. Wayne Hill WRC education tours.
10. To support desired development through sewer extensions, DWR will hire an Engineer IV to identify sewer extension projects.
11. DWR will increase delivery of major capital projects for facilities by hiring a construction project manager in 2018.

Long-Term Departmental Issues and Initiatives for FY 2019 and Beyond

1. DWR will identify new stormwater redevelopment areas by partnering with other organizations and utilizing our GIS system.
2. DWR will partner with parks and rec to review master plans and coordinate trail and greenway connections.
3. Continue to pursue long-term water supply.
4. Continue to rehabilitate the water distribution system with a focus on PCCP.
5. Continue to rehabilitate the sewage facilities and collection system to maintain peak operations.
6. Engage in further communication with local municipalities within Gwinnett County to discuss economic development initiatives.
7. Maintain financial viability for the operating and capital budget through proper spending.

Water Resources – Appropriations Summary

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Personal Services	41,097,536	44,421,945	48,185,764	56,099,989
Operations	56,686,870	59,807,512	59,995,311	82,383,237
Debt Service	99,580,413	95,359,223	93,277,945	87,164,081
Transfers to Renewal and Extension	104,882,834	139,367,348	150,547,334	174,606,023
Contributions to Other Funds	3,549,994	8,427,896	9,077,238	9,784,510
Total	305,797,647	347,383,924	361,083,592	410,037,840

WATER RESOURCES

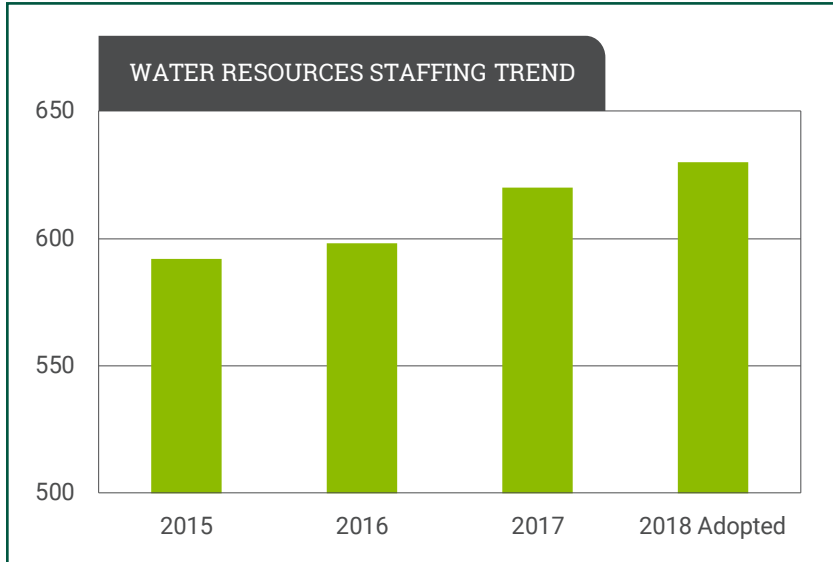
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Water Resources – Appropriations Summary by Fund

Appropriations (\$)	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Water and Sewer Operating Fund	278,061,346	319,577,566	330,852,309	372,941,013
Stormwater Operating Fund	27,736,301	27,806,358	30,231,283	37,096,827
Total	305,797,647	347,383,924	361,083,592	410,037,840

Water Resources – Staffing Summary

	2015	2016	2017	2018 Adopted
Authorized Positions – Water Resources	592	598	620	630



In 2016, six inspector positions were added to increase code enforcement activities.

In 2017, positions were added in the following areas: contract management, customer service, resources and marketing, safety, and construction. The 2017 budget also included funding for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew. During 2017, the department received approval to add six positions from the unallocated pool - five Scientist V positions and a Deputy Director.

In 2018, the following positions were added: two program analyst IIs and two trades technician IVs to reduce equipment failures; a training associate; a construction manager and engineer V to support and manage major construction projects; a planning manager to maintain standard operating procedures and update electronic operations manuals; a development engineer IV to expedite critical projects and new developments; and an engineer V to ensure SCADA system reliability.

CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2015 – 2017, the 2018 budget, and the 2019 – 2023 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

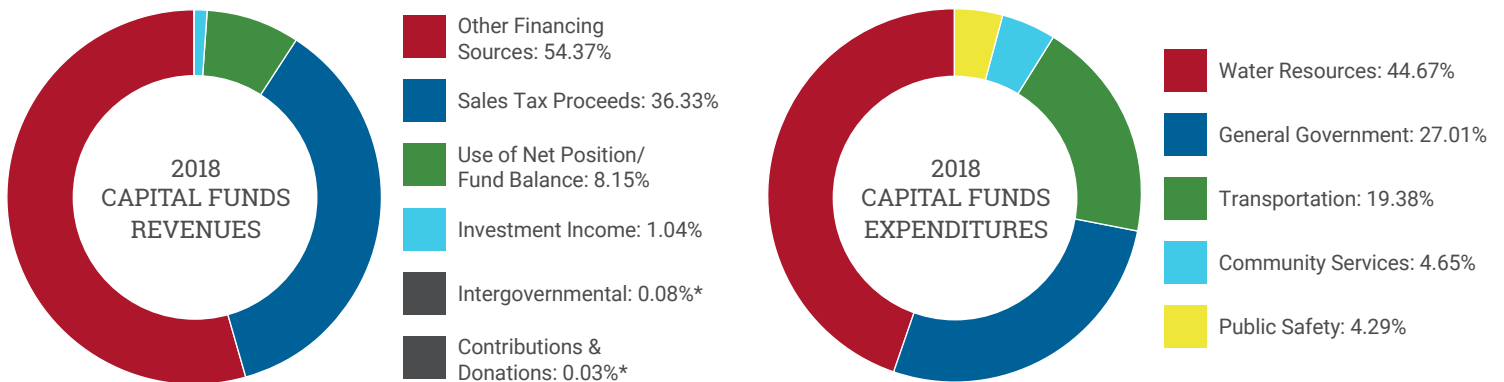


CAPITAL FUNDS

Revenues and Expenditures by Category FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Revenues				
Sales Tax Proceeds	146,563,642	150,030,773	151,800,132	141,833,843
Intergovernmental	17,149,937	30,730,155	19,595,289	291,447
Charges for Services	86,480	111,576	587,333	-
Fines and Forfeitures	53,718	123,473	113,135	-
Investment Income	4,691,648	5,534,218	8,277,108	4,075,000
Contributions and Donations	111,316	220,494	541,545	128,890
Miscellaneous	1,822,056	397,291	2,691,047	-
Other Financing Sources	202,299,654	200,215,844	219,925,106	212,254,988
Total	372,778,451	387,363,824	403,530,695	358,584,168
(Source) of Net Position	-	-	-	(882,478)
Use of Fund Balance	-	-	-	32,703,710
Total Revenues	372,778,451	387,363,824	403,530,695	390,405,400
Expenditures				
Community Services	39,262,792	49,314,074	22,272,109	18,167,310
General Government	54,797,822	50,279,492	63,949,491	105,440,759
Public Safety	32,481,253	30,228,934	13,025,444	16,758,065
Transportation	73,518,569	97,694,703	86,984,655	75,652,145
Water Resources	97,633,096	140,535,695	116,005,274	174,387,121
Gross Expenditures	297,693,532	368,052,898	302,236,973	390,405,400
Less: Indirect Costs*	(606,498)	1,840,170	1,848,125	1,826,030
Total Expenditures	298,300,030	366,212,728	300,388,848	388,579,370

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



*Value too small to appear on this chart

CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2015 – 2018

	2015 Actual		2016 Actual		2017 Unaudited		2018 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	88,917,386	30,452,366	53,902,686	17,982,318	56,556,266	32,170,749	24,160,740	41,232,607
Total Tax-Related	88,917,386	30,452,366	53,902,686	17,982,318	56,556,266	32,170,749	24,160,740	41,232,607
Vehicle Replacement Fund								
Vehicles	7,814,052	3,294,719	8,820,294	5,847,849	10,875,884	4,809,639	12,860,929	8,619,958
Total Vehicle Replacement	7,814,052	3,294,719	8,820,294	5,847,849	10,875,884	4,809,639	12,860,929	8,619,958
Enterprise Funds								
Airport R and E	187,474	215,753	3,455	-	854,144	561,006	85,397	101,565
Solid Waste R and E	12,851	-	721	2,066	130,945	-	-	-
Stormwater R and E	21,419,134	17,519,140	20,463,333	27,043,862	23,016,626	19,183,174	27,227,975	27,227,975
Transit R and E	1,602,140	54,736	10,164,512	13,115,000	10,744,007	9,243,504	2,024,789	1,126,142
W and S (Combined)	86,339,529	80,204,076	120,538,103	113,676,698	130,978,354	96,967,056	147,929,048	147,929,048
Total Enterprise	109,561,128	97,993,705	151,170,124	153,837,626	165,724,076	125,954,740	177,267,209	176,384,730
Special Revenue Funds								
SPLOST (2005)	126,634	7,750,255	13,244	4,327,789	36	954,330	-	-
SPLOST (2009)	13,323,834	80,268,372	15,267,656	78,249,178	6,022,979	39,802,798	650,000	1,450,000
SPLOST (2014)	153,035,417	77,934,115	158,189,820	107,808,138	39,901,753	57,869,990	950,000	19,860,567
SPLOST (2017)	-	-	-	-	124,449,701	40,674,727	142,695,290	142,857,538
Total Special Revenue	166,485,885	165,952,742	173,470,720	190,385,105	170,374,469	139,301,845	144,295,290	164,168,105
Total All Funds	372,778,451	297,693,532	387,363,824	368,052,898	403,530,695	302,236,973	358,584,168	390,405,400

*Revenues in the 2018 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

CAPITAL FUNDS

Governmental Fund Balance Summaries FY 2015 – 2018

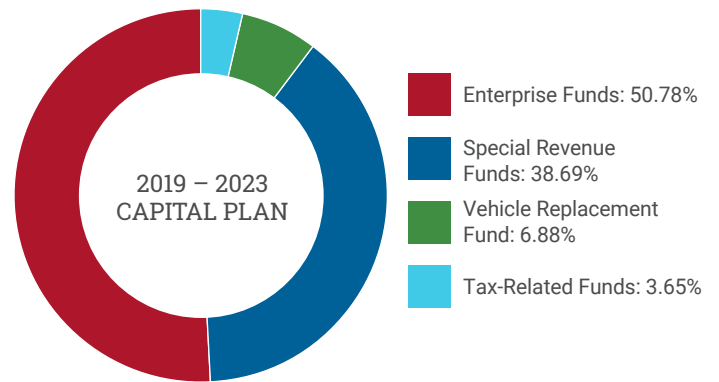
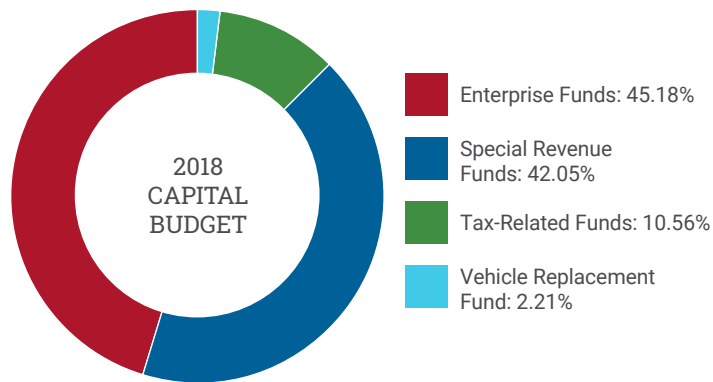
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Capital Project Fund				
Balance January 1	104,536,197	163,001,217	198,921,585	223,307,102
Sources	88,917,386	53,902,686	56,556,266	24,160,740
Uses	(30,452,366)	(17,982,318)	(32,170,749)	(41,232,607)
Balance December 31	163,001,217	198,921,585	223,307,102	206,235,235
Vehicle Replacement Fund				
Balance January 1	34,651,071	39,170,404	42,142,849	48,209,094
Sources	7,814,052	8,820,294	10,875,884	12,860,929
Uses	(3,294,719)	(5,847,849)	(4,809,639)	(8,619,958)
Balance December 31	39,170,404	42,142,849	48,209,094	52,450,065
2005 Sales Tax Fund				
Balance January 1	12,892,460	5,268,839	954,294	-
Sources	126,634	13,244	36	-
Uses	(7,750,255)	(4,327,789)	(954,330)	-
Balance December 31	5,268,839	954,294	-	-
2009 Sales Tax Fund				
Balance January 1	304,561,618	237,617,080	174,635,558	140,855,739
Sources	13,323,834	15,267,656	6,022,979	650,000
Uses	(80,268,372)	(78,249,178)	(39,802,798)	(1,450,000)
Balance December 31	237,617,080	174,635,558	140,855,739	140,055,739
2014 Sales Tax Fund				
Balance January 1	86,157,303	161,258,605	211,640,287	193,672,050
Sources	153,035,417	158,189,820	39,901,753	950,000
Uses	(77,934,115)	(107,808,138)	(57,869,990)	(19,860,567)
Balance December 31	161,258,605	211,640,287	193,672,050	174,761,483
2017 Sales Tax Fund				
Balance January 1	-	-	-	83,774,974
Sources	-	-	124,449,701	142,695,290
Uses	-	-	(40,674,727)	(142,857,538)
Balance December 31	-	-	83,774,974	83,612,726

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 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Tax-Related Funds							
Capital Project	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488
Subtotal	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488
Vehicle Replacement Fund							
Vehicles	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907
Subtotal	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907
Enterprise Funds							
Airport R and E	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892
Stormwater R and E	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314
Transit R and E	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Water and Sewer R and E	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485
Subtotal	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857
Special Revenue Funds							
2009 SPLOST	1,450,000	2,500,000	-	-	-	-	3,950,000
2014 SPLOST	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317
2017 SPLOST	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250
Subtotal	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567
Total Capital Improvement Plan	390,405,400	405,274,271	357,589,545	323,548,847	315,448,701	288,471,055	2,080,737,819



2018 – 2023 OPERATING IMPACT OF CAPITAL PROJECTS

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 2018	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Total
Ambulance Service Expansion	\$ 1,056,379	\$ 331,428	\$ 153,993	\$ 53,805	\$ 55,923	\$ 58,125	\$ 1,709,653
New Use of Force Simulator for Police	–	9,382	469	24	25	26	9,926
800 MHz Radio System – Digital	–	74,988	77,238	79,554	–	–	231,780
Bay Creek Precinct/Alternate 911 Center	1,828,778	1,713,125	766,024	776,476	787,386	44,789	5,916,578
Station 13 Relocation	–	26,173	20,207	2,230	2,298	2,364	53,272
Police Training Center 50 Yard Firing Range	–	32,000	–	–	–	–	32,000
Crooked Creek Water Reclamation Facility Improvements	150,000	–	–	–	–	–	150,000
Major Repairs and Renovations – Police	–	500	–	–	–	–	500
Training Complex Improvements	–	703	71	77	85	93	1,029
Case Management – Clerk of Court	–	364,354	18,217	19,128	20,085	21,089	442,873
Construction Project Management Software	107,135	–	–	–	–	–	107,135
Countywide Security Camera Systems	–	100,000	10,000	10,000	10,000	10,000	140,000
SAP Security Module	103,400	–	–	–	–	–	103,400
Network and Communication Private Fiber Implementation	–	100,000	10,000	10,000	10,000	10,000	140,000
Emergency Operations Center – Audio/Visual Equipment	56,265	5,627	6,189	6,808	7,489	16,476	98,854
SharePoint Upgrade	–	7,000	–	–	–	–	7,000
Network Part of Cloud Solutions	–	30,000	10,000	10,000	10,000	10,000	70,000
Asset Management Improvements	32,500	–	–	–	–	–	32,500
Hardware/Software Department of Information Technology Services True-ups – 2018	22,000	–	–	–	–	–	22,000
SWAT Portable Microwave Downlink	–	1,073	1,073	1,180	1,298	–	4,624
Systems and Storage – 2018	192,300	64,100	64,100	64,100	64,100	–	448,700
Network and Communication Hardware/Software – 2018	–	100,000	10,000	10,000	10,000	10,000	140,000
Motorola 800 MHz Radios – Corrections	4,000	3,000	–	–	–	–	7,000
Body Worn Cameras – Corrections	–	10,614	849	–	–	–	11,463
Field Equipment for Inspectors – Planning and Development	–	8,640	–	–	–	–	8,640
Assetworks Capital Asset Management Module – Support Services	–	10,000	–	–	–	–	10,000
Total Annual Impact	\$ 3,552,757	\$ 2,992,707	\$ 1,148,430	\$ 1,043,382	\$ 978,689	\$ 182,962	\$ 9,898,927

TAX-RELATED CAPITAL FUNDS

TAX-RELATED CAPITAL FUNDS

Definitions

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

BUDGET BASIS

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

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

FUND DEFINITIONS

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

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

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

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

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

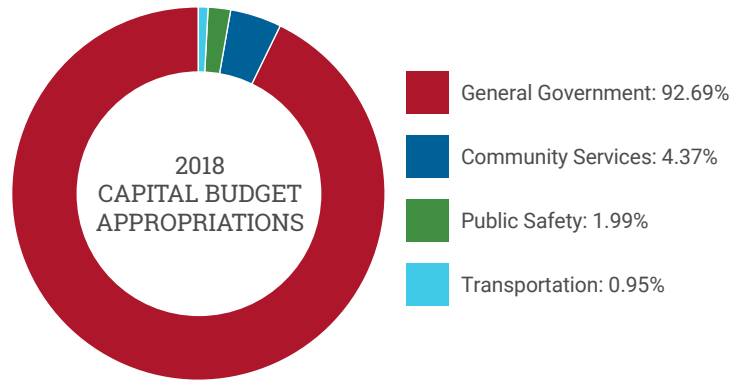
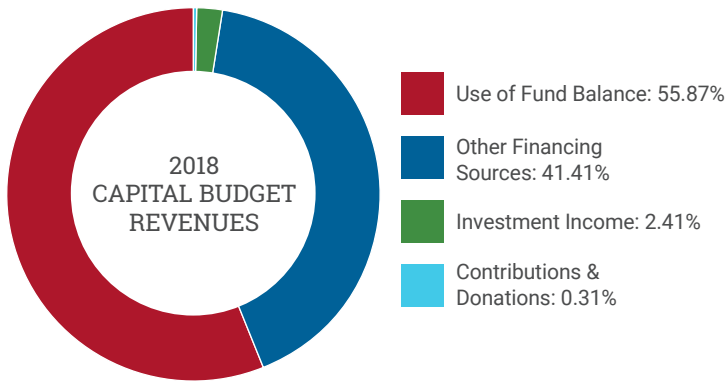


TAX-RELATED CAPITAL FUNDS

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	994,000	-	-	-	-	-	994,000
Other Financing Sources	23,037,850	16,995,175	12,824,814	8,315,593	6,738,791	4,937,479	72,849,702
Contributions and Donations	128,890	128,890	128,890	84,385	70,000	-	541,055
Total	24,160,740	17,124,065	12,953,704	8,399,978	6,808,791	4,937,479	74,384,757
Use of Fund Balance	17,071,867	10,119,797	664,182	646,885	-	-	28,502,731
Total Revenues	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488

Appropriations							
Community Services	1,801,500	2,081,879	2,038,072	1,976,271	1,205,000	1,435,000	10,537,722
General Government	38,218,875	23,603,372	9,047,955	5,584,905	3,385,520	2,236,840	82,077,467
Public Safety	822,232	1,168,611	2,141,859	1,095,687	1,828,271	875,639	7,932,299
Transportation	390,000	390,000	390,000	390,000	390,000	390,000	2,340,000
Total Appropriations	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488



CAPITAL PROJECT FUND

Revenues and Appropriations FY 2018 – 2023

	2018						Total
Revenues	Budget	2019	2020	2021	2022	2023	2018 – 2023
Investment Income							
Accumulated Interest on Investments	945,000	-	-	-	-	-	945,000
Dividend	49,000	-	-	-	-	-	49,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	128,890	84,385	70,000	-	541,055
Other Financing Sources							
Transfer In – General Fund	14,984,593	9,240,795	7,970,480	4,849,910	2,538,821	807,030	40,391,629
Transfer In – Fire and EMS District	1,500,000	1,500,000	1,500,000	1,109,816	1,148,063	774,000	7,531,879
Transfer In – Development and Enforcement	1,500,000	1,500,000	-	-	-	-	3,000,000
Transfer In – Recreation	1,537,772	1,441,110	1,373,890	1,329,386	1,205,000	1,435,000	8,322,158
Transfer In – Fleet	190,600	329,380	-	-	-	-	519,980
Transfer In – E-911	40,509	175,000	-	-	-	-	215,509
Transfer In – Authority Imaging	1,191,421	833,312	-	-	-	-	2,024,733
Transfer In – Police Special Justice	292,955	176,200	180,444	116,733	119,068	121,449	1,006,849
Transfer In – Police Services District	1,800,000	1,799,378	1,800,000	909,748	1,727,839	1,800,000	9,836,965
Total	24,160,740	17,124,065	12,953,704	8,399,978	6,808,791	4,937,479	74,384,757
Use of Fund Balance	17,071,867	10,119,797	664,182	646,885	-	-	28,502,731
Total Revenues	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488
Appropriations							
Community Services	1,801,500	2,081,879	2,038,072	1,976,271	1,205,000	1,435,000	10,537,722
County Administrator	70,000	70,000	70,000	70,000	70,000	-	350,000
Fire Services	350,000	877,286	1,440,000	876,816	1,036,063	650,000	5,230,165
Financial Services	822,000	-	-	-	-	-	822,000
Information Technology	22,958,698	13,023,829	3,468,750	2,983,000	525,000	-	42,959,277
Non-Departmental	296,445	58,890	58,890	14,385	-	-	428,610
Planning and Development	700,000	200,000	-	-	-	-	900,000
Police Services	472,232	291,325	701,859	218,871	222,227	225,639	2,132,153
Sheriff	-	-	-	-	569,981	-	569,981
Support Services	13,371,732	10,250,653	5,450,315	2,517,520	2,790,520	2,236,840	36,617,580
Transportation	390,000	390,000	390,000	390,000	390,000	390,000	2,340,000
Total Appropriations	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488

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 AND ASSUMPTIONS

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

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



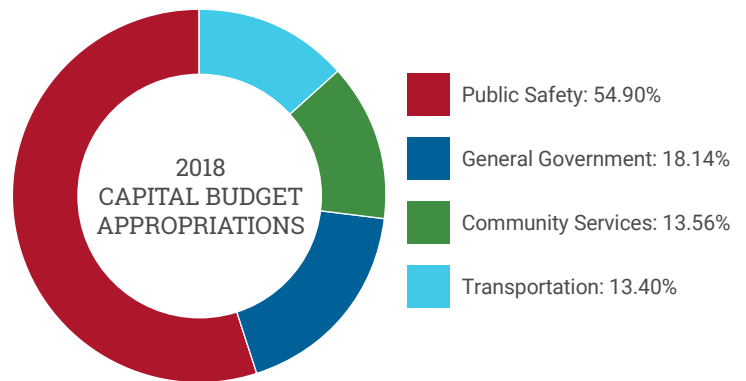
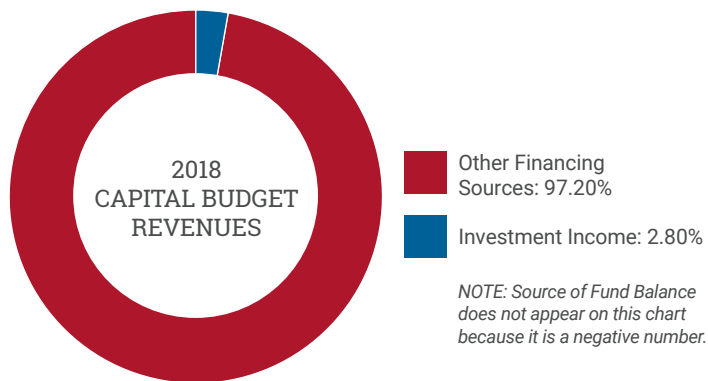
VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	360,000	-	-	-	-	-	360,000
Other Financing Sources	12,500,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,295,233
Total	12,860,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,655,233
Use (Source) of Fund Balance	(4,240,971)	(1,699,246)	2,810,398	(2,870,008)	(1,768,452)	46,061,953	38,293,674
Total Revenues	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

Appropriations

Community Services	1,169,000	333,030	1,653,195	955,087	1,680,477	5,071,667	10,862,456
General Government	1,563,160	1,144,124	1,242,978	523,494	579,080	3,969,080	9,021,916
Public Safety	4,732,658	7,727,918	12,624,616	9,770,610	9,647,158	43,233,423	87,736,383
Transportation	1,155,140	1,271,692	2,341,098	1,405,895	1,617,986	9,536,341	17,328,152
Total Appropriations	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907



VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018-2023
Revenues							
Investment Income							
Accumulated Interest on Investments	350,000	-	-	-	-	-	350,000
Dividend	10,000	-	-	-	-	-	10,000
Other Financing Sources							
Transfer In – General Fund	4,355,116	4,904,993	5,507,669	5,832,982	5,779,172	6,330,730	32,710,662
Transfer In – Fire and EMS	703,664	737,815	743,398	776,918	803,766	816,357	4,581,918
Transfer In – Police Services	5,513,721	4,712,363	7,073,358	7,164,622	6,933,723	6,807,761	38,205,548
Transfer In – Development and Enforcement	182,444	147,102	173,396	182,175	182,175	183,088	1,050,380
Transfer In – Recreation	1,164,388	1,120,397	1,104,179	1,138,628	1,158,728	1,172,759	6,859,079
Transfer In - Street Lighting	8,615	8,615	8,615	-	5,820	5,820	37,485
Transfer In – Fleet	372,896	365,364	260,100	235,094	235,094	235,094	1,703,642
Transfer In – Administrative Support	200,085	179,361	180,774	194,675	194,675	196,949	1,146,519
Total	12,860,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,655,233
Use (Source) of Fund Balance	(4,240,971)	(1,699,246)	2,810,398	(2,870,008)	(1,768,452)	46,061,953	38,293,674
Total Revenues	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

Appropriations

Community Services	1,169,000	333,030	1,653,195	955,087	1,680,477	5,071,667	10,862,456
Corrections	270,500	243,015	208,080	161,834	34,638	2,572,361	3,490,428
Board of Commissioners/ County Administration	-	45,900	-	-	48,709	54,857	149,466
District Attorney	221,660	161,150	184,484	214,704	287,905	1,107,199	2,177,102
Fire and EMS	58,668	265,489	1,702,195	1,292,830	631,862	2,769,647	6,720,691
Financial Services	25,000	178,500	104,040	-	-	346,321	653,861
Information Technology	38,000	74,460	-	-	-	84,026	196,486
Juvenile Court	28,000	85,680	152,939	26,530	-	235,395	528,544
Non-Departmental	610,000	25,500	4,049	-	-	-	639,549
Planning and Development	139,000	123,420	196,635	-	108,244	428,439	995,738
Police Services	4,403,490	5,138,614	8,773,475	5,790,271	8,073,580	31,874,413	64,053,843
Sheriff	-	2,080,800	1,940,866	2,525,675	907,078	6,017,002	13,471,421
Solicitor	-	58,650	-	282,260	-	193,479	534,389
Support Services	501,500	365,364	567,018	-	134,222	1,469,921	3,038,025
Tax Commissioner	-	25,500	33,813	-	-	49,443	108,756
Transportation	1,155,140	1,271,692	2,341,098	1,405,895	1,617,986	9,536,341	17,328,152
Total Appropriations	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

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 **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 stream mitigation buffer fees. These resources are 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.

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

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

Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operations. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees and estimated operating costs. The airport, solid waste, and transit contribution amounts are based on estimated operating costs and anticipated capital needs.

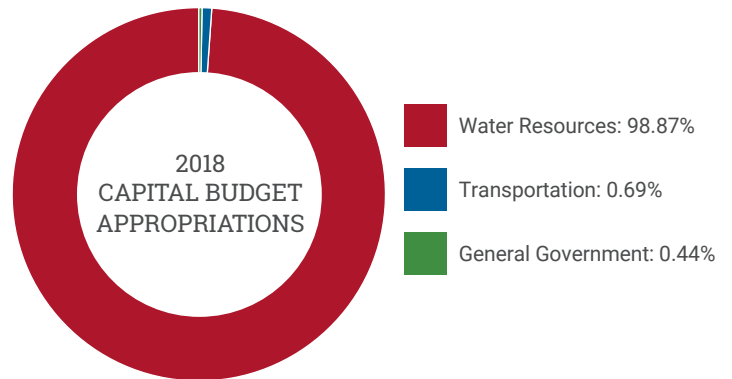
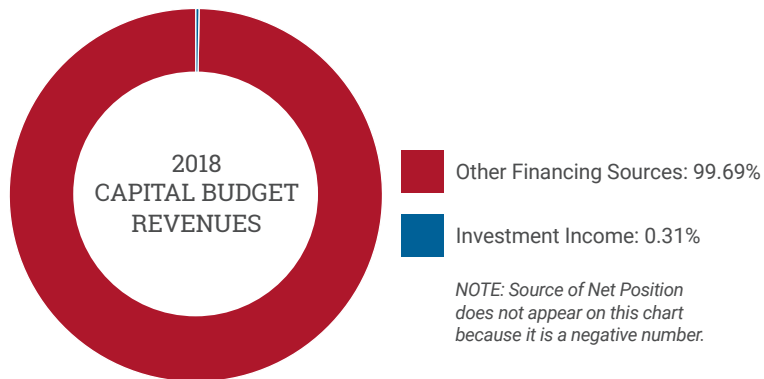
CAPITAL ENTERPRISE FUNDS

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	551,000	-	-	-	-	-	551,000
Other Financing Sources	176,716,208	208,620,486	168,516,990	155,626,256	164,852,742	158,482,093	1,032,814,775
Total	177,267,208	208,620,486	168,516,990	155,626,256	164,852,742	158,482,093	1,033,365,775
Use (Source) of Net Position	(882,478)	(873,106)	(537,824)	(805,626)	(912,626)	5,395,742	1,384,082
Total Revenues	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857

Appropriations

General Government	776,401	-	-	-	-	-	776,401
Transportation	1,221,208	1,340,851	424,824	187,050	82,741	6,392,885	9,649,559
Water Resources	174,387,121	206,406,529	167,554,342	154,633,580	163,857,375	157,484,950	1,024,323,897
Total Appropriations	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857



AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Other Financing Sources							
Transfer In – Airport	85,396	83,202	10,449	40,477	42,067	43,843	305,434
Total	85,396	83,202	10,449	40,477	42,067	43,843	305,434
Use of Net Position	16,169	79,093	414,375	34,383	40,674	138,764	723,458
Total Revenues	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892
Appropriations							
Support Services	6,499	-	-	-	-	-	6,499
Transportation	95,066	162,295	424,824	74,860	82,741	182,607	1,022,393
Total Appropriations	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	51,000	-	-	-	-	-	51,000
Other Financing Sources							
Transfer In – Stormwater	27,176,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,403,314
Total Revenues	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314

Appropriations

Information Technology	74,914	-	-	-	-	-	74,914
Water Resources	27,153,061	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,379,400
Total Appropriations	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Other Financing Sources							
Transfer In – Transit	2,024,789	2,130,755	952,199	952,199	953,300	953,300	7,966,542
Total	2,024,789	2,130,755	952,199	952,199	953,300	953,300	7,966,542
Use (Source) of Net Position	(898,647)	(952,199)	(952,199)	(840,009)	(953,300)	5,256,978	660,624
Total Revenues	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Appropriations							
Transportation	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Total Appropriations	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	420,000	-	-	-	-	-	420,000
Dividend	80,000	-	-	-	-	-	80,000
Other Financing Sources							
Transfer In – DWR Operating	147,429,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,139,485
Total Revenues	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485
Appropriations							
Water Resources	147,234,060	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	866,944,497
Information Technology	694,988	-	-	-	-	-	694,988
Total Appropriations	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485

CAPITAL SPECIAL REVENUE FUNDS

CAPITAL SPECIAL REVENUE FUNDS

Definitions

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

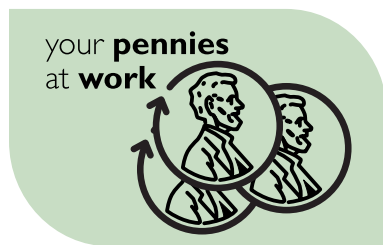
BUDGET BASIS

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

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

FUND DEFINITIONS

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. 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. The 2014 SPLOST raised \$440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2014. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent for transportation (roads, bridges, intersections, and

sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

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

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

Sales Tax Proceeds 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.

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

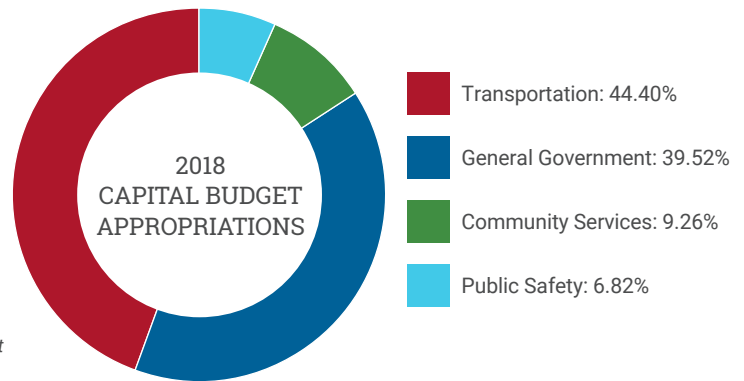
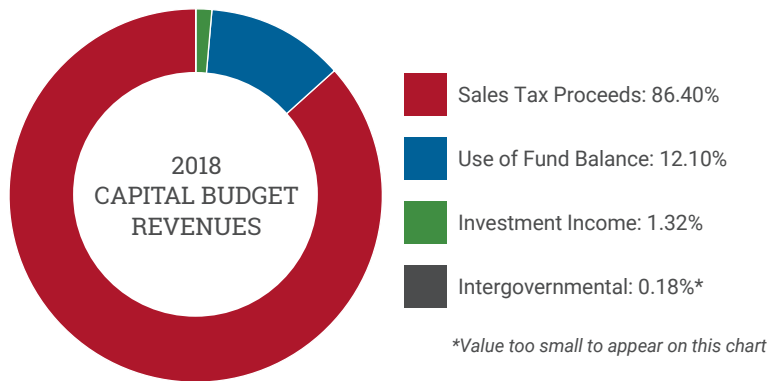
Investment Income consists of revenues earned from the investment of available resources. These revenues are based on the projected rates of return of invested fund equity.

CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Sales Tax Proceeds	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	37,072,593	767,838,410
Intergovernmental	291,447	-	-	-	124,145	-	415,592
Investment Income	2,170,000	-	-	-	-	-	2,170,000
Total	144,295,290	143,961,350	146,120,771	148,312,582	150,661,416	37,072,593	770,424,002
Use (Source) of Fund Balance	19,872,815	15,844,915	12,009,835	(1,286,314)	(19,486,323)	20,772,637	47,727,565
Total Revenues	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567

Appropriations							
Community Services	15,196,810	14,959,355	15,085,646	14,800,000	14,811,414	8,936,155	83,789,380
General Government	64,882,323	49,824,661	42,898,120	40,691,863	35,525,095	8,547,413	242,369,475
Public Safety	11,203,175	9,843,345	6,530,861	6,628,824	6,728,255	1,656,958	42,591,418
Transportation	72,885,797	85,178,904	93,615,979	84,905,581	74,110,329	38,704,704	449,401,294
Total Appropriations	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567



2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	500,000	-	-	-	-	-	500,000
Dividend	150,000	-	-	-	-	-	150,000
Total	650,000	-	-	-	-	-	650,000
Use of Fund Balance	800,000	2,500,000	-	-	-	-	3,300,000
Total Revenues	1,450,000	2,500,000	-	-	-	-	3,950,000
Appropriations							
Fire Services	44,395	-	-	-	-	-	44,395
Police Services	15,730	-	-	-	-	-	15,730
Support Services	86,125	-	-	-	-	-	86,125
Community Services	146,770	-	-	-	-	-	146,770
Library Program	11,765	-	-	-	-	-	11,765
Transportation	1,145,215	2,500,000	-	-	-	-	3,645,215
Total Appropriations	1,450,000	2,500,000	-	-	-	-	3,950,000

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	750,000	-	-	-	-	-	750,000
Dividend	200,000	-	-	-	-	-	200,000
Total	950,000	-	-	-	-	-	950,000
Use of Fund Balance	18,910,567	13,344,915	12,009,835	-	-	-	44,265,317
Total Revenues	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317
Appropriations							
Fire Services	70,110	-	-	-	-	-	70,110
Police Services	68,020	-	-	-	-	-	68,020
Sheriff	13,300	-	-	-	-	-	13,300
Support Services	32,490	-	-	-	-	-	32,490
Community Services	72,390	-	-	-	-	-	72,390
Transportation Program	19,575,757	13,344,915	12,009,835	-	-	-	44,930,507
Library Program	28,500	-	-	-	-	-	28,500
Total Appropriations	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Sales Tax Proceeds							
SPLOST	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	37,072,593	767,838,410
Intergovernmental							
Public Source	291,447	-	-	-	124,145	-	415,592
Investment Income							
Accumulated Interest on Investments	500,000	-	-	-	-	-	500,000
Dividend	70,000	-	-	-	-	-	70,000
Total	142,695,290	143,961,350	146,120,771	148,312,582	150,661,416	37,072,593	768,824,002
Use (Source) of Fund Balance	162,248	-	-	(1,286,314)	(19,486,323)	20,772,637	162,248
Total Revenues	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250
Appropriations							
Financial Services	32,701,042	33,191,558	33,689,431	34,194,773	34,707,694	8,547,413	177,031,911
Fire Services	6,379,157	6,434,345	6,530,861	6,628,824	6,728,255	1,656,958	34,358,400
Police Services	4,612,463	3,409,000	-	-	-	-	8,021,463
Support Services	1,358,550	5,300,000	-	3,450,700	-	-	10,109,250
Community Services	14,977,650	14,959,355	15,085,645	14,800,000	14,811,415	8,936,155	83,570,220
Transportation Program	52,164,825	69,333,989	81,606,144	84,905,581	74,110,329	38,704,704	400,825,572
Non-Departmental	30,163,891	4,687,943	-	-	-	-	34,851,834
Library Program	499,960	6,645,160	9,208,690	3,046,390	817,400	-	20,217,600
Total Appropriations	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250

DID YOU KNOW

The first railroad in Gwinnett in 1871 went through the towns of Buford, Suwanee, Duluth, and Norcross. It was named the Atlanta and Richmond Air-Line Railway, a forerunner to the present Norfolk Southern line.

CAPITAL IMPROVEMENT PROGRAM

This section includes a description of the major capital achievements of fiscal year 2017 and the programs that make up the 2018 – 2023 Capital Improvement Program. Included are program descriptions and a listing of the budgeted appropriations by project category.





COMMUNITY SERVICES

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, health and human services, 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.

2017 Capital Achievements

The County expanded the land base for park services by acquiring 40.65 acres adjoining Alexander Park that will become the Ezzard Nature Preserve. The County also acquired two historic houses: the Hudson Nash House to restore and move onto County property and another plantation house on a 1.42 acre lot, known as the Big House or the Promised Land, to be restored as an example of Gwinnett's early history.

Completed and opened several park projects:

- George Pierce Park gymnasium expansion
- Rock Springs Park Phase II
- McDaniel Farm Park Phase II
- J.B. Williams Park
- Isaac Adair House and Lawrenceville Female Seminary improvements
- Tribble Mill Park playground replacements
- Tribble Mill Park Greenway (Lloyd N. Harris Trail) section to New Hope Road and internal trail connections
- Lilburn Activity Center renovation

Several park projects underway:

- Jones Bridge Park pavilion and restroom improvements
- Club Drive Park Phase II
- Mountain Park Park multipurpose field conversion
- Freeman's Mill Park mill renovation and interpretive exhibits
- Alexander Park Phase II
- Graves Park improvements
- Historic properties improvements: Hudson Nash House relocation and restoration, the Big House (Promised Land) restoration, etc.
- Lucky Shoals Park restroom building replacement and ADA access improvements

2018 – 2023 Capital Improvement Plan

The 2018 capital budget and 2019 – 2023 Capital Improvement Plan (CIP) totals approximately \$105.2 million. Projects include:

- Greenways: Harbins to Tribble Mill Park Greenway Phase I; Ivy Creek Greenway – F. Wayne Hill WRC and Section 2; Singleton Greenway; Shorty Howell to McDaniel Farm Park Greenway; and Rabbit Hill Park to Dacula Park Greenway
- Asset management
- Land acquisition
- Gwinnett Environmental and Heritage Center Adaptive Tree Canopy Experience
- Gwinnett Environmental and Heritage Center expansion
- Synthetic Turf Multipurpose Field Renovations: Rhodes Jordan Park, Shorty Howell Park, Dacula Park, Lenora Park, and Rock Springs Park
- Park Expansion: Dacula Park gymnasium and senior wing addition to activity building; and Lenora Park Community Center expansion to gymnasium building
- New park construction: Beaver Ruin Park and Discovery Area Park Site
- Singleton Park reconstruction
- Tribble Mill Chandler Road entrance, parking, and trail connections
- Comprehensive Parks and Recreation Master Plan



COMMUNITY SERVICES CAPITAL IMPROVEMENT PROGRAM

Project Category	2018	2019	2020	2021	2022	2023	Total 2018 – 2023
Community Services Administration	301,810	-	-	-	2,117,570	-	2,419,380
Community Services Miscellaneous/Contingencies	300,000	163,200	-	-	1,040,217	1,475,979	2,979,396
Environmental and Heritage Center	1,838,300	25,000	25,000	1,775,000	6,988,845	4,161,155	14,813,300
Fleet Equipment	869,000	169,830	1,653,196	955,087	640,259	3,595,688	7,883,060
Greenway Countywide Trail Master Plan	579,000	3,960,000	2,750,000	2,400,000	-	-	9,689,000
Parks and Recreation	14,279,200	13,056,234	14,348,717	12,601,271	6,910,000	6,210,000	67,405,422
Total Community Services	18,167,310	17,374,264	18,776,913	17,731,358	17,696,891	15,442,822	105,189,558



GENERAL GOVERNMENT

CAPITAL IMPROVEMENT PROGRAMS

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

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 consist of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous Projects, including studies and budgeted capital contingencies

2017 Capital Achievements – Support Services

MAJOR CONSTRUCTION PROJECTS

The following are highlights of major capital projects managed by the Department of Support Services in 2017:

- General Government:
 - Medical Examiner's Office and Morgue: The construction of a new combined facility for the County Medical Examiner's Office and Morgue began in 2016 and was completed in 2017. The 15,000 square-foot facility is located on Hurricane Shoals Road in Lawrenceville. The facility provides space for Medical Examiner's medical staff, investigators, and administrative staff along with a family conference room and respite area. The Morgue area provides seven times more space than the previous space and includes three autopsy stations, an enclosed observation area, 50 spaces for cold storage, and a vehicular enclosure for secure drop-off and pickup. The building was constructed to achieve Leadership in Energy and Environmental Design (LEED) certification through the U.S. Green Building Council, and this project was one of the major building projects funded by the 2014 SPLOST program.

- Gwinnett Justice and Administration Center (GJAC) Front Entrance and Roadway Improvements: This project includes the re-alignment and reopening of Langley Drive, provision of a handicap parking area closer to the building, replacement of existing pavers from the front parking area to the front of GJAC, and the reconfiguration of the GJAC Entry Plaza. Construction began in late 2017. The project is funded by the General Government Capital Fund.
- Department of Transportation District One Maintenance Barn: This project replaced the existing District One Maintenance Barn with a newly constructed 5,000 square-foot storage building. The construction contract was awarded in November 2016, and the facility was completed in 2017. This project is funded by the General Government Capital Fund.
- Stone Mountain Tennis Center: The Stone Mountain Tennis Center property is being cleared and graded for future development. This project includes the demolition and removal of the 7,200-seat stadium, 15 hard surfaced tennis courts, clubhouse, 200-space parking lot, and various plazas, drives, and walkways. Construction started in the third quarter of 2017 and is nearing completion.
- Gwinnett Recycling Center: This project includes the demolition and removal of the recycling facility. The design was completed in 2017, and the demolition will be completed in 2018.
- Public Safety:
 - Fire Station 15: This project will relocate Fire Station 15 from South Perry Street in Lawrenceville to State Route 124. Design began in fall 2016, and construction started in the third quarter of 2017. The project features a new compact design for the County's fire stations. The 10,788 square-foot facility will include three drive-through apparatus bays, living and training accommodations, offices, a fitness area, and equipment space for protective clothing and equipment. The project is funded by the 2009 and 2014 SPLOST programs.
- Community Services:
 - Centerville Senior Center: This new 8,456 square-foot senior center was constructed on Bethany Church Road adjacent to the Centerville Branch Library and Community Center. The Center features a 1,013 square-foot deck, a kitchen, dining and multi-purpose rooms, and recreational areas. The project is funded from the 2014 SPLOST program, and it was designed to achieve LEED certification through the U.S. Green Building Council. This project was completed in 2017.
 - Buford Senior Center Renovation: The Buford Senior Center project is a comprehensive renovation and upgrade of the 20-year-old facility at the Buford Health and Human Services Center. The project includes kitchen and dining areas, multipurpose spaces, and a reception area. The construction contract was awarded in December 2016 and completed in 2017. This project was funded by the 2014 SPLOST program.



CAPITAL MAINTENANCE PROJECTS

In 2017, the Capital Maintenance budget included \$9 million in funding associated with more than 35 projects. Projects completed in 2017 included the following:

- General Government:
 - Court Annex: Selective repainting of interior.
 - Gwinnett County Government Annex: Roof replacement and selective carpet replacement.
 - Gwinnett Historic Courthouse: Replacement of HVAC units and fire pump controller.
 - Gwinnett Justice and Administration Center: Replacement of audio/video systems in courtrooms, replacement of auditorium lighting, three restroom plumbing upgrades, escalator repairs/upgrades, reconfiguration of Law Department space, and selective repainting of interior.
 - Fleet Management Facility: Replacement of fire alarm system.
 - Multiple County facilities: Stormwater recertification study and electrical panel load analyses.
- Public Safety:
 - Fire Station 3: Renovation and expansion of bathroom facilities.
 - Fire Station 20: Roof replacement.
 - Comprehensive Correctional Complex: Replacement of the fire alarm system, upgrades to electronic door hardware, door retrofits to improve security, selective replacement of carpet, and replacement of exhaust fans and heat exchangers.
 - Police Central Precinct: Replacement of HVAC equipment and installation of new HVAC controls system.
 - Police Headquarters: Ventilation upgrade in Crime Scene Investigation Unit.
- Community Services:
 - Buford Human Services Center: Major renovation including replacement of the roof, HVAC system, ceiling and lighting, and exterior finish upgrades.
 - Norcross Human Services Center: Replacement of exhaust fans, upgrades to parking lot and pedestrian circulation paths, and selective interior repainting.
 - Gwinnett County Public Library System: Patching, sealing, and restriping of parking lots at the Lawrenceville, Buford-Sugar Hill, and Snellville branch libraries, and replacement of HVAC units at headquarters computer center.
 - Bethesda Park: Replacement of fire alarm system at Bethesda Senior Center.
 - Rhodes Jordan Park: Replacement of HVAC units at Rhodes Jordan Community Center.

2017 Capital Achievements – Information Technology

- Updated numerous modules within the SAP environment by performing recommended upgrades to ensure a more sustainable environment. These upgrades included Enhancement Packs, SAP Portal, and Oracle databases. All SAP systems are on supportable versions. Other SAP updates or enhancements included changes for the Affordable Care Act and the continuation of the online timesheet rollout. Several business processes were automated or enhanced in SAP, such as tracking equipment assigned to staff, staff skills development, customer service processes, backflow processes, water meter replacements, open records requests, and more.
- Implemented microwave upgrade and made repairs to all 11 Motorola radio tower sites in Gwinnett County. The upgrade and repairs are a crucial part of the communications for Public Safety and other county departments that utilize the Motorola radio system.
- Continued installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County including the Gwinnett Justice and Administration Center. The video system at various locations allows the agencies to retain their video for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.

- Completed ArcGIS and OnPoint upgrades, which allows the County to take advantage of improvements in GIS mapping software and technology.
- Selected the system vendor and began deployment of body cameras for the Police and Sheriff Departments.
- FileNet upgraded from v3.5 to v5.2 and implemented high availability with disaster recovery located at the 911 datacenter. The FileNet system provides agenda and invoice processing as well as general document management for the County. The upgrade improved system performance and added enhanced functionality.
- Continued with virtualization of additional physical servers and established a third location for Offsite Data Backup Replication. The new site has real-time offsite data replications and faster offsite data restore in minutes versus days. This initiative resulted in approximately \$1,717,932.00 in cost reduction.
- Upgraded the Versatile Records Management software for the Department of Support Services, including adding two additional modules to the system. The implementation of these new modules provided Records Management with new features within the system that allow them to streamline their business processes.
- Upgraded the Oracle database from the non-supported 9i version to the latest 12c version and migrated to Highly Available ODA servers.



2018 – 2023 Capital Improvement Plan

The 2018 capital budget and 2019 – 2023 plan for the General Government Capital Improvement Program totals approximately \$334.2 million.

Support Services

MAJOR CONSTRUCTION PROJECTS

The following major construction projects are scheduled for design and construction in 2018:

- General Government:
 - Gwinnett Justice and Administration Center (GJAC) Courthouse Addition: The expansion of GJAC will provide additional space for the County's judicial functions. The project includes a new courthouse building of approximately 180,000 square feet and a new parking garage for approximately 1,500 vehicles. The building will house a jury assembly space, six court units, a prisoner holding area, and shell space for future growth. Design is underway, and the first elements of demolition and construction started in 2017. This project is funded by the General Government Capital Fund and the 2009 SPLOST program.
 - GJAC Campus Space Plan Implementation: This project will include space reconfigurations within GJAC and One Justice Square and relocation of some services to reunify functions, accommodate growth in personnel, improve efficiencies, and provide more convenient customer service.
 - Bicentennial Trail and Plaza: This project includes the construction of a new public plaza to honor Gwinnett County's Bicentennial on the former site of Fire Station 15 in Lawrenceville. The project also includes a new sidewalk and trail system along Constitution Boulevard connecting GJAC's public parking. The plaza will feature historical storyboards and public art to commemorate Gwinnett County's Bicentennial. Design was completed in 2017, and construction will start in 2018. The project is funded by the General Government Capital Fund.

- Public Safety:
 - Bay Creek Police Precinct and Alternate 911 Center: This project includes the design and construction of a new 12,100 square-foot precinct and a 4,500 square-foot alternate 911 center. The facilities will be located on a shared site on Ozora Road at the entrance to Bay Creek Park. The precinct will enable the Police Department to improve coverage and response times in this area of the county. The 911 center will provide critical backup to the principal 911 center in Lawrenceville. Design was completed in 2017, and construction is scheduled for 2018. This project is funded by the 2009 and 2014 SPLOST programs.
 - Fire Station 13: This project is for the relocation of the Suwanee area fire station to a new, permanent location. The existing facility is 37 years old and is leased from the City of Suwanee. The project is being funded by the 2017 SPLOST program.
 - Former Morgue Renovation: The former morgue space within the Police Headquarters building will be used by Police for a modernized evidence storage space. This project will be funded by the Public Safety Capital Fund.
 - New Georgia State Patrol Facility: This project is the development of a new State Patrol Post located at a former rest stop on I-85 and accessed from Old Peachtree Road. The facility will be 10,780 square feet and include living and office space for staff. The site also will accommodate vehicles from the Highway Emergency Response Operators (HERO) assistance program. The project is under design with construction scheduled for summer 2018. The project is funded by the Public Safety Capital Fund.
- Community Services:
 - Duluth Branch of the Gwinnett County Public Library: This project is the relocation of the Duluth Branch to a new facility of approximately 22,000 square feet. An intergovernmental agreement with the city of Duluth was approved in January 2016. Design will be completed in 2018. This project is funded by the 2009 and the 2014 SPLOST programs.
 - Norcross Branch of the Gwinnett County Public Library: This project is the relocation of the Norcross Branch to a new facility of approximately 22,000 square feet. Schematic design has been completed, and design development will be completed in 2018 with construction scheduled to start in 2018. An intergovernmental agreement between the city and County established the basis for development of the facility. This project is funded by the 2005, 2009, and 2014 SPLOST programs.
 - Norcross Senior Center: This project is an extensive renovation and expansion of the existing facility located in the Norcross Health and Human Services Center. Design began in the last quarter of 2017, and construction will occur in 2018. This project is funded by the 2014 and 2017 SPLOST programs.

CAPITAL MAINTENANCE PROJECTS

A focus on capital maintenance projects continues in 2018. Some projects began in 2017, while others are newly programmed for 2018. The following projects are to be completed or newly implemented in 2018.

- General Government:
 - Gwinnett Justice and Administration Center: Continuation of restroom plumbing upgrades, implementation of two more phases in comprehensive replacement of air distribution boxes on HVAC system, replacement of can light fixtures in public areas with more efficient LED fixtures, replacement of audio/video system in the auditorium, replacement of carpet and seating in the auditorium, replacement of access control system, and replacement of security control station equipment.
 - Court Annex: Upgrade of central control panel, replacement of security control station equipment, and replacement of courtroom audio/video systems.
 - One Justice Square: Engineering associated with replacement of the building's central HVAC equipment.
 - Government Annex: Patching, sealing, and restriping parking lot.
 - Central Services Facility: Retrofitting warehouse area lighting with more reliable and efficient fixtures.
 - Gwinnett Historic Courthouse: Upgrade of elevator cab interior.
 - Fleet Management Facility: Surfacing of Fleet surplus vehicle parking area and retrofitting interior lighting with more efficient fixtures.
 - Multiple County facilities: Replacement of access controls systems on various buildings and implementation of first phase of work to upgrade and recertify stormwater ponds.

- Public Safety:
 - Fire Facilities/Multiple: Replacement of HVAC equipment at two stations and the facilities management building, replacement of fire alarm systems at five stations and the fire administration building, and replacement of access control systems.
 - Fire Station 6: Roof replacement.
 - Fire Station 14: Renovation and expansion of bathroom.
 - Police Central Precinct: Replacement of fire alarm system.
 - Police South Precinct: Roof replacement.
 - Comprehensive Correctional Complex: Selective replacement of fire sprinkler heads, replacement/upgrade of security control panels, and engineering associated with replacement of 10 rooftop HVAC units.
- Community Services:
 - Pinckneyville Park: Replacement of HVAC units and fire alarm system at Pinckneyville Community Center.
 - Shorty Howell Park: Replacement of fire alarm system at Shorty Howell Community Center.
 - Dacula Park: Replacement of HVAC units on concession and restroom buildings.
 - Lawrenceville Senior Center: Replacement of metal roof.
 - Peachtree Corners Branch Library: Replacement of HVAC units.
 - Collins Hill Branch Library: Replacement of HVAC units.
 - Centerville Branch Library and Community Center: Replacement of fire alarm and security systems.
 - Libraries/Multiple: Patching, sealing, and restriping parking lots at three branches.

Information Technology

- Continue upgrades and improvements to enhance public safety operations. These projects include modernization of public safety information systems, a staffing management upgrade for Fire/EMS Services, E-911 digital phone system upgrade, redundant logging recorders, Emergency Operations Center audio visual equipment upgrades, and the continued implementation of the Body Worn Cameras project.
- Continue installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County. The video system at various locations allows the agencies to retain their videos for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.
- Continue enhancements and improvements to Gwinnett County's public website including seamless accessibility independent of device type and providing more useful functionality for Gwinnett County employees and residents.
- Continue focus on network and security enhancements for reliability, business continuity and better protection against malware, ransomware, and malicious websites.
- Continue expansion of the network and communications infrastructure, including wireless access (WLAN), virtual private networks (VPN), cellular network connectivity, firewalls, and various security platforms.
- Procure updated network equipment, server hardware, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion.
- Purchase software, monitoring tools, peripheral devices, and other hardware for various departments throughout Gwinnett County. This project will provide for the updating of hardware and software and allow them to operate more effectively and efficiently.
- Pursue opportunities to leverage cloud computing to reduce technology costs while enhancing capabilities and county employees' productivity.
- Replace scan guns used by the Fire Department, ensuring compatibility with the SAP system. The change allows network security to enable wireless encryption standards.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM

Project Category	2018	2019	2020	2021	2022	2023	Total 2018 – 2023
2040 Comprehensive Plan	700,000	200,000	-	-	-	-	900,000
Cities Share of 2017 SPLOST	32,701,042	33,191,558	33,689,430	34,194,772	34,707,695	8,547,412	177,031,909
Computers and Computer Systems	23,766,600	13,098,289	3,468,750	2,983,000	525,000	84,026	43,925,665
Contingencies and Miscellaneous Projects	1,526,445	154,390	132,939	84,386	70,000	-	1,968,160
Fleet Equipment	877,160	1,044,164	1,238,929	523,494	579,080	3,846,538	8,109,365
General Government Facilities	10,658,176	6,897,320	5,422,315	2,233,520	2,760,520	2,138,057	30,109,908
General Government Facilities – Civic Center Expansion	30,163,891	4,687,943	-	-	-	-	34,851,834
Libraries	540,225	6,645,160	9,208,690	3,046,390	817,400	-	20,257,865
Park Renovations and Improvements	60,000	40,000	-	-	-	-	100,000
Police Facilities	2,978,605	3,313,333	28,000	284,000	30,000	137,300	6,771,238
Senior Service Facilities	1,350,000	5,300,000	-	3,450,700	-	-	10,100,700
Support Services Administration	118,615	-	-	-	-	-	118,615
Total General Government	105,440,759	74,572,157	53,189,053	46,800,262	39,489,695	14,753,333	334,245,259



PUBLIC SAFETY

CAPITAL IMPROVEMENT PROGRAMS

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2017 Capital Achievements

Achievements in 2017 pertaining to the Gwinnett County Police Department include the following:

- Major repairs and renovations: During 2017, Police Services began or completed the following projects:
 - Completed the fencing installation at South precinct, which included a security fence with gate motor.
 - Completed the fencing installation at Central precinct, which included a security fence with gate motor.
 - Started installing the security fence at Northside precinct. This project will be completed in early 2018.
 - Completed the construction for the fitness room renovation at Police Headquarters.
 - Completed the installation of an emergency eyewash station with sink in the Crime Scene Bay.
 - Completed the design and construction of the CSI Lab renovation.
- Police parking expansion: In 2017, for the 638 Hi Hope Road project, Police Services completed the inspection for asbestos, and the removal of: DOT building, mobile trailer, K9 office, and incinerator. In 2018, this project will continue and include: grading disturbed areas, placement of gravel for temporary parking, installing six security cameras, and connecting to the county fiber optic network.
- Firearms replacement: During 2017, Police Services purchased 237 Glock 17s and 237 Night Sites. This portion of the project for 2017 is complete. In 2018, Police Services will continue the firearms replacement project.
- Emergency notification system project: In 2017, the emergency notification system went live and was connected to the Gwinnett County 911 Center. All schools except for the four City of Buford schools have been completed.

Other stats for work completed as of December 31, 2017:

1. Completed designs = 140
2. Schools cabled = 140
3. Emergency notification and visitor management systems programmed = 140
4. Equipment installations completed = 140
5. System configurations completed = 140
6. Public address connections completed = 140
7. Schools trained = 140

Achievements in 2017 pertaining to the Department of Fire and Emergency Services include the following:

- Received eight new pumpers to replace older units
- Received two new remounted medic units (ambulances) to replace older units
- Received one new medic unit (ambulance) to replace an older unit
- Received two additional new medic units (ambulances) for current stations without a medic unit (Stations 21 and 22)
- Replaced four operational command vehicles
- Replaced eight various light-duty vehicles
- Completed the bathroom renovation project at Fire Station 3
- Completed the replacement of the emergency generator at Fire Station 4
- Completed the storage room renovation and installation of the commercial laundering equipment for firefighter bunker gear at Fire Station 11
- Completed the re-roofing project at Fire Station 20
- Started the station relocation project for Fire Station 15

2018 – 2023 Capital Improvement Plan

The 2018 capital program and 2019 – 2023 plan for the Public Safety Capital Improvement Program totals approximately \$138.3 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2018 – 2023 include existing capital projects: improvements to the training complex, the purchase of a new aviation helicopter, the purchase of a new Use of Force Simulator for training, and replacement of carpet at the South precinct. Police Services will continue the public safety notification response system and the five-year replacement program for police firearms.

Fire and Emergency Services

The 2018 – 2023 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and medic units (ambulances) within the department along with the various support vehicles used. Future plans call for the relocation of Fire Stations 13 and 14; the building of new Fire Station 32 and the Community Risk Reduction educational training facility; the renovation of the current Fire Resource Management Warehouse; the replacement of all department portable and mobile radios; and the replacement of older HVAC systems within various fire facilities depending on system evaluations and age.

PUBLIC SAFETY CAPITAL IMPROVEMENT PROGRAM

Project Category	2018	2019	2020	2021	2022	2023	Total 2018 – 2023
Ambulances	2,539,852	2,644,400	2,723,730	2,805,440	2,889,610	1,656,958	15,259,990
Detention Center Renovations	-	-	-	-	569,981	-	569,981
Fire Apparatus and Equipment	200,000	4,417,231	4,972,131	4,425,200	4,574,708	325,000	18,914,270
Fire Facilities	150,000	250,000	275,000	275,000	300,000	325,000	1,575,000
Fire Station Relocation	3,799,405	-	-	-	-	-	3,799,405
Firearms Replacement	105,598	100,125	101,126	102,137	103,158	104,190	616,334
Police Facilities	4,612,463	3,424,000	-	-	-	-	8,036,463
Public Safety Administration	167,705	-	-	-	-	-	167,705
Public Safety Vehicles and Fleet Equipment	5,004,042	7,727,918	13,044,905	9,770,611	9,647,159	43,233,423	88,428,058
Technology Needs	179,000	176,200	180,444	116,733	119,068	121,449	892,894
Total Public Safety	16,758,065	18,739,874	21,297,336	17,495,121	18,203,684	45,766,020	138,260,100



TRANSPORTATION

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 Improvements, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes and improvements of alignments of cross streets, sight distances, and 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 third 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.

2017 Capital Achievements

- Completed the update to the Comprehensive Transportation Plan – Destination 2040
- Completed the engineering design and received bids for traffic management system expansion projects on SR 316, Five Forks Trickum Road, Ronald Reagan Parkway, and Old Peachtree Road
- Worked with the Citizens Project Selection Committee (CPSC) and cities to complete a list of projects approved by the Board of Commissioners for the 2017 Special Purpose Local Option Sales Tax (SPLOST) program
- Completed the procurement of the transportation consultant demand professional services contract
- Began construction on 27 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
- Completed the construction of 31 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
- Began engineering on 20 projects including bridges, intersections, major roadways, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
- Began construction of the widening of Five Forks Trickum Road from Oak Road to Killian Hill Road
- Completed the construction of the widening of Peachtree Industrial Boulevard from south of McGinnis Ferry Road to north of Moore Road
- Completed the construction of the widening of SR 20 from Peachtree Industrial Boulevard to the Chattahoochee River
- Completed 170 miles of resurfacing



2018 – 2023 Capital Improvement Plan

The 2018 capital budget and 2019 – 2023 plan for the Transportation Capital Improvement Program totals approximately \$478.7 million. Some of the major projects are as follows:

- Continue coordination of the 2017 SPLOST program
- Complete engineering and right of way acquisition on SR 316/University Parkway at Harbins Road interchange
- Complete right-of-way and construction on SR 324/Gravel Springs Road at I-85 interchange project allowing Georgia DOT to begin construction prior to year end
- Begin construction of the widening of Cruse Road from Club Drive to Paden Drive
- Begin construction of the Dacula Road at US 29/SR 8/Winder Highway intersection and bridge replacement project
- Begin construction of the widening of Hamilton Mill Road from Ivy Mill Drive to Sardis Church Road
- Begin engineering for the I-85 at McGinnis Ferry Road interchange project
- Continue engineering and constructing Sugarloaf Parkway Extension from SR 316/University Parkway to I-85

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM

Project Category	2018	2019	2020	2021	2022	2023	Total 2018 – 2023
Airport Capital Improvements and Equipment	95,066	162,295	424,824	74,860	82,741	182,607	1,022,393
Bridge and Roadway Drainage Improvements	9,516,375	7,099,250	6,126,750	11,961,750	12,934,250	583,500	48,221,875
Cities Allocation-Roads	5,977,772	7,490,510	5,065,367	5,141,348	5,342,613	1,792,325	30,809,935
Intersection/Traffic Operations Improvements	9,365,875	10,926,625	10,233,125	8,288,125	4,398,125	7,315,625	50,527,500
Major Road Improvements	14,938,270	21,799,825	34,544,835	25,947,340	19,936,250	10,167,831	127,334,351
Neighborhood Speed Control	350,000	97,250	97,250	97,250	97,250	340,375	1,079,375
Pedestrian Safety/Sidewalks	6,408,602	7,351,694	6,417,152	3,824,018	2,485,466	2,693,961	29,180,893
Resurfacing/Rehabilitation	14,187,500	15,560,000	18,477,500	22,367,500	22,367,500	2,917,500	95,877,500
Road Program Management	-	5,004,750	4,750,000	2,000,000	2,000,000	3,190,462	16,945,212
Road Safety and Alignments	5,345,625	6,446,250	5,230,625	3,042,500	3,528,750	4,744,375	28,338,125
School Safety Program	4,410,373	3,403,750	2,674,375	2,188,125	972,500	4,619,375	18,268,498
Transportation Administration	1,380,905	-	-	-	-	-	1,380,905
Transit Facilities	700,000	900,000	-	-	-	-	1,600,000
Transit Program Miscellaneous/Contingencies	27,377	-	-	-	-	-	27,377
Transit Vehicles and Equipment	398,765	278,556	-	112,190	-	6,210,278	6,999,789
Transportation Planning	2,355,140	1,466,192	2,535,598	1,649,020	1,861,111	10,265,716	20,132,777
Unpaved Roads	194,500	194,500	194,500	194,500	194,500	-	972,500
Total Transportation	75,652,145	88,181,447	96,771,901	86,888,526	76,201,056	55,023,930	478,719,005



WATER RESOURCES

CAPITAL IMPROVEMENT PROGRAMS

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

DWR's 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 DWR's current Capital Improvement Program is the rehabilitation and replacement of aging infrastructure.

DWR operates and maintains two water production facilities with 248 million gallons per day (MGD) of production capacity and three water reclamation facilities (WRF) with 98 MGD of treatment capacity. DWR also operates and maintains 219 raw sewage pump stations, 10 water booster pump stations, 10 water storage tanks, 277 miles of pressurized sewer pipe, 2,772 miles of gravity sewer pipe, 1,454 miles of stormwater drainage pipe and 3,747 miles of water main, serving approximately 170,525 sewer customers and 243,948 retail water customers. This infrastructure has a replacement value of more than \$9 billion. Projects in the Capital Improvement Program are funded either by water and sewer revenue, stormwater fees, or SPLOST funds.

2017 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 as well as projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System (NPDES) permits. In 2017, completed projects include:

- F. Wayne Hill (FWH) Biological Reactor Basin Mixer and New Nitrified Recycle (NRCY) Pump: This project consisted of the installation of 10 nitrified recycle pumps installed in biological reactor basins, the installation of 40 new top entry vertical mixers, and the dewatering and cleaning of all basins along with miscellaneous concrete repairs and modifications. The total cost of this project was \$8.2 million.
- Membrane Gate Repairs: This on-call project included the assessment of 14 gates in the membrane flow diversion box. The project was initiated in December 2015, assessments began in February 2016, with project completion in May 2017. This resulted in the purchase and installation of nine stainless steel gates and frames in place of existing aluminum gates and frames in a four phase approach. The total cost of this project was \$1.1 million.
- Solids Storage Tank Cover Replacement: This on-call project consisted of preliminary building rehabilitation including the following primary tasks related to Solids Storage Tank #1:
 - 1) Inspection of structural components of cover, outriggers, and hold down clips
 - 2) Cleaning and removal of residual solids, grit, and struvite from the interior of the tank
 - 3) Development of specifications and ordering a replacement cover, outriggers, and hold down clips
 - 4) Investigation of miscellaneous repairs to the recirculation system piping

The project area was located in the Solids Building at F. Wayne Hill WRC and was completed at a cost of \$1.6 million.

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 2017 include:

- \$1.9 million has been spent to assess the current condition of the gravity sewer collection system. For the sewer mains under pressure, \$620,000 has been spent to assess these type of sewer pipes. These critical assessment processes allow DWR to recognize potential pipe issues before breaks occur.
- Beaver Run Pump Station Rehabilitation: The project covered major upgrades and rehabilitation to the existing station as well as the construction of a new second stage pump station. In the first half of 2017, Crowder Construction completed the repair of the vortex manhole and several punch list items. The project work, change orders, and repair of the pumps extended completion into fall 2017. This project was completed at a cost of \$23 million.



- No Business Creek Tunnel Lift Station: On November 28, 2016, one of the two No Business Creek Lift Station pumps separated in the wet well and parts were left behind. This catalyzed Lanier Contracting to update the safety plan and set up to install the spare pump DWR had on hand. On December 11, 2016, the second and remaining No Business Creek Lift Station pump similarly failed initiating a high level emergency response. Emergency action was required to get the pumps back into service before the tunnel could fill with sewage and potentially cause an overflow. This project was completed in time and a spill was avoided. This project was completed for \$278,000.
- Level Creek Pump Station Modifications: The scope of this project included the replacement of seven sluice gates with actuators, the relocation of the chemical feed tank with a new control panel, the correction of floor slope in the 2nd stage pump room, the replacement of settled concrete slab around the storage tank, and the replacement of asphalt pavement. All of these improvements contribute to better safety and reliability and the rehabilitation of older equipment and working areas. This project was completed for \$600,000.



The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The water distribution projects completed in 2017 include:

- Hog Mountain Road New Water Main Installation: The scope of this project included the installation of approximately 1,500 linear feet of 8-inch ductile iron pipe water main, fire hydrants, and valves on Hog Mountain Road. This project was completed in April 2017 for \$265,000.
- Mount Vernon Water Main Replacement: This project included the replacement of approximately 1,140 linear feet of existing 8-inch polyvinyl chloride PVC water main with new ductile iron pipe. This project also required asphalt pavement restoration and other road repairs. This project was completed by the end of 2017 at a cost of \$200,000.

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 2017:

- Lanier Filter Plant and Shoal Creek Filter Plant Ozone Generator Rehabilitation (\$1.6 million): The Shoal Creek Water Filtration Plant and Lanier Filter Plant ozone systems required a major rehabilitation including the following items:
 - 1) Conversion of existing open loop cooling water systems to closed loop at both plants
 - 2) Modifications to the side-stream ozone gas piping at the Lanier Filter Plant
 - 3) Replacements of existing Master Ozone Programmable Logic Controller at the Lanier Filter Plant
 - 4) Replacements of two existing 60-inch raw water Venturi flow tubes with new 54-inch mag meters at the Lanier Filter Plant
 - 5) Replacement of various ambient ozone analyzers at the Shoal Creek Filter Plant

This major rehabilitation project added to the life and reliability of the ozone generators responsible for water filtration and cleaning. This project was completed for \$4.8 million.

- Lanier Filter Plant Clearwell Drainage Improvements: This project consisted of the following improvements to the Lanier Water Filtration plant:
 - 1) Furnishing labor and equipment to install a 15-inch Reinforced Concrete Pipe (RCP) from the overflow structure to the retention pond
 - 2) Installing a 12-inch Ductile Iron Pipe (DIP) from the manhole near clearwell 4 to the retention pond located south of clearwell 5 with a 12-inch Tideflex check valve
 - 3) Purchasing a 54-inch Tideflex check valve to be installed on an existing 54-inch RCP
 - 4) Constructing a bulkhead on the existing headwall to allow for the installation of the flanged Tideflex check valve

This major rehabilitation project allowed the site to be renewed to existing conditions, which allow operators to perform daily tasks properly. This project was completed for \$93,000.

The **System Development program** is a new program that includes water and sewer planning studies and projects that promote economic development. This program was created in 2017 and has several multi-year projects underway:

- **Big Flat Creek:** The Big Flat Creek force main and gravity line are being designed and constructed to work with the Big Flat Creek Regional Pump Station in the Loganville area near Brand Road and Highway 20. This project is projected to be finished in the fourth quarter of 2019. The engineering for this project is being done with the Big Flat Creek pump station project. The project is currently in the bid process for construction, which will begin in early 2018.
- **Middle Yellow River:** The project includes the installation of approximately 10,000 linear feet of 24-inch gravity sewer along the Yellow River in the Lilburn area. The installation will help serve the community which is currently on septic systems. This project is a fast track project with a participation agreement. The current project budget estimate is \$8.2 million with a project completion date of 2019.

The **Miscellaneous program** has a wide variety of projects that include new and replacement vehicles, administration building improvements, relocations of utilities necessary during road projects, and other projects that support the mission of the department. The Miscellaneous program also includes funds for reserves and contingencies.

- **Number of Vehicles Purchased:** The DoSS Fleet Division ordered 27 fleet vehicles for DWR during the 2017 year.
- **Toilet Recycling Pad:** This project involved creating a concrete pad that was poured at the DWR Central fuel pump area to assist in the loading and unloading of roll-off containers. This site will provide a more sanitary and visually appealing area for residents to deposit their toilets at DWR when they are participating in the toilet rebate program. This project was completed for \$38,000.
- **Water Innovation Center:** This complex will be located between the 85 and 985 corridor on the F. Wayne Hill Water Reclamation Plant property. This center will promote Gwinnett as a headquarters of innovation. It will include a water training facility, laboratory, and educational wing. This will allow Gwinnett County to collaborate with public and private entities to be a leader in innovation and continue to be a utility of the future. This project is currently under design with a completion date in 2020. This is a milestone project for Gwinnett and will continue to be highlighted in this report as the project progresses.

The **Stormwater Capital Improvement program** contained projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation.

In 2017, the following stormwater pipe replacements, drainage improvements, and rehabilitation projects were completed:

- 43,217 linear feet (lf) of pipe rehabilitation lining projects
- 22,962 lf or 4.2 miles of pipe replacement projects
- 74 stormwater pipe rehabilitation projects
- 65 stormwater pipe replacement projects
- 139 total stormwater pipe replacements and rehabilitation projects

Some key 2017 stormwater projects included:

- **Lower Yellow River Turkey Creek Stormwater System Assessment:** This project completed system modeling of the stormwater infrastructure within the Lower Yellow River Turkey Creek watershed to determine the capacity of and level of service that will be provided. This project will increase the floodplain management in this area. This project was completed in 2017 for \$138,000.
- **Overbend Trail Culvert Replacement:** This project consisted of replacing two 108-inch equivalent arch pipes with six 10x12 foot Reinforced Culvert Boxes due to capacity and condition issues. This will increase the watershed capability on this trail and reduce the risk of failure. It will also address citizen concerns over tree damage, drainage, and water overtopping on the road. This project was completed in 2017 for \$2.2 million.



2018 – 2024 Capital Improvement Plan

The 2018 capital budget and 2019 – 2023 plan for the Water Resources Capital Improvement program totals approximately \$1.02 billion. Some of the major projects are described in the following paragraphs.

- **The Gwinnett County Water Resources Water Innovation Center:** The Gwinnett Water Innovation Center will be a premier location for research and problem-solving for water issues around the world. It will house three main functions: the Research Section, the Training Section, and the Public Education and Outreach Section. The Research Section will explore fundamental and applied technology through relationships with academia, other water utilities, and public-private partnerships. There will also be a focus on growing and supporting a water-technology community that will look at sustainable water resource management. The Training Section will allow DWR employees, along with other water industry professionals, to benefit from having access to the most up-to-date information, processes, and equipment. The Public Education and Outreach Section will provide opportunities for residents to experience hands-on learning that will lead to an understanding of the effect our water use and habits have on the environment and water resource management. This facility will promote public outreach and education, staff training, and research in the water field once completed. Gwinnett plans to partner with public and private entities to be a leader in innovation and continue to be a utility of the future, and this building is the cornerstone of that future collaboration.
- **Crooked Creek WRF – Construction Package (CP) 4 Improvement Project:** The Crooked Creek Water Reclamation Facility has been in operation for over 20 years. The equipment and facilities are in need of rehabilitation or replacement to continue to meet permit standards and to increase safety and efficiency. DWR has been replacing and rehabilitating sections of the facility over the last five years. The previous construction packages addressed the influent pump station, headworks, operations and maintenance buildings, oxidation ditch #3 aeration, effluent filter media replacement and just recently, the rehabilitation of secondary clarifiers #5 and #6. The Crooked Creek WRF Improvement Project CP4 involves the upgrading or replacement of the remaining key processes within the existing Crooked Creek WRF including chemical addition facilities, activated sludge, additional secondary clarifiers, disinfection, post aeration, solids handling, and electrical systems. This construction contract is anticipated to last four years.
- **Parkview Pinecrest Sewer Extension:** This economic development project includes approximately 7,500 lf of 8-inch through 18-inch Ductile Iron Pipe (DIP) gravity sewer to decommission the Parkview North, Parkview East, and Pinecrest sewer pump stations. An intergovernmental agreement will be in effect whereby the city of Sugar Hill will reimburse the County for 25 percent of the construction cost of the Pinecrest phase. Sugar Hill will also be responsible for all easements associated with the Pinecrest phase and one easement associated with the Parkview East Phase. The Pinecrest phase is approximately 2,660 lf. Included in the design is an additional 1,250 lf of 8-inch DIP spur line which was intended to be bid separately and paid for by the owners of the Kent A Starke Trustee property. This footage is in addition to the 7,500 lf noted above. The existing pump stations serve residential neighborhoods. The proposed sewer line will expand service through existing residential, commercial, and Gwinnett County park properties.
- **Lanier Raw Water Pump Station Water Intake and Pump Station Maintenance:** This project includes the replacement of the three existing 72-inch raw water intake pipes with two 72-inch end cap pipes with barrel screens, valve and actuator replacement, raw water sampling system, and installation of a flow meter on the discharge line.
- **F. Wayne Hill Membrane Replacement and Rehabilitation:** To continue its leadership in the water industry, the Gwinnett County Department of Water Resources uses the latest technology to clean and purify wastewater created by the county. The membranes used to clean wastewater remove particulates down to a very small level. Now that the membranes in F. Wayne Hill are reaching their useful life, they must be replaced. This project consists of on-call work for a membrane assessment. This also includes the piloting of the membrane system.

WATER RESOURCES CAPITAL IMPROVEMENT PROGRAM

Project Category	2018	2019	2020	2021	2022	2023	Total 2018 – 2023
Collection System Rehabilitation and Replacements	25,534,639	24,227,825	24,200,000	27,000,000	27,000,000	27,000,000	154,962,464
Information Technology Systems and Applications	17,436,612	11,855,400	9,710,800	6,205,000	6,070,000	6,170,000	57,447,812
Miscellaneous Projects and Contingencies	35,965,179	40,045,532	35,975,050	33,768,495	32,517,262	33,030,000	211,301,518
Stormwater Management	302,845	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,302,845
Utility Relocations	3,254,153	2,700,000	2,100,000	2,100,000	2,200,000	2,600,000	14,954,153
Water and Sewer Plans and Studies	10,694,943	21,547,243	17,408,492	14,900,000	16,030,028	14,484,950	95,065,656
Water Production Facilities	6,543,547	12,572,024	11,400,000	12,900,000	14,900,000	9,400,000	67,715,571
Water Reclamation Facilities	56,176,094	73,666,505	46,800,000	37,200,000	46,500,000	46,500,000	306,842,599
Water Transmission/ Distribution	18,479,109	17,792,000	17,960,000	18,560,085	16,640,085	16,300,000	105,731,279
Total Water Resources	174,387,121	206,406,529	167,554,342	154,633,580	163,857,375	157,484,950	1,024,323,897

DID YOU KNOW

Gwinnett's first courthouse cost \$56 in 1820. In 1988, the present day courthouse, the Gwinnett Justice and Administration Center building, opened. It was built for \$65 million using funds from the County's first voter-approved SPLOST program.

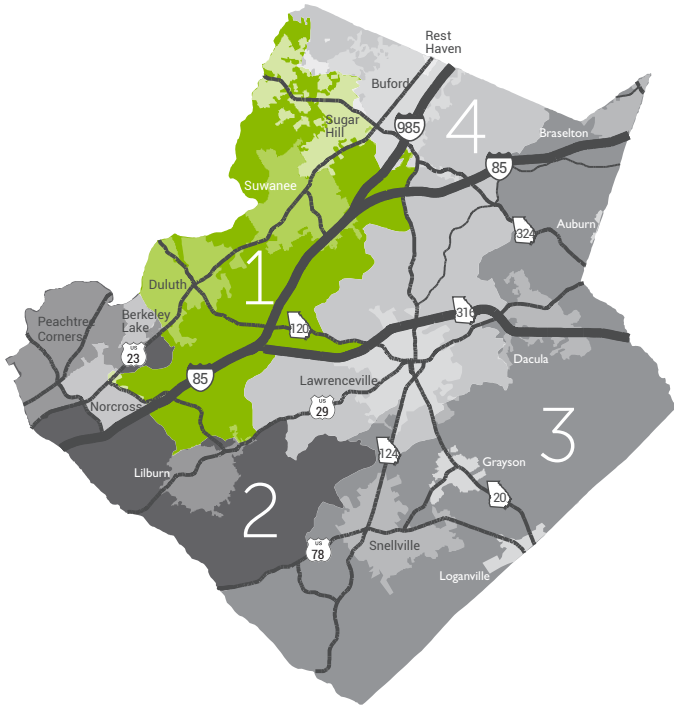
APPENDIX

This section contains a listing of authorities, boards, and committees; statistical information; the salary structure for County personnel; acronyms; and a glossary of terms.

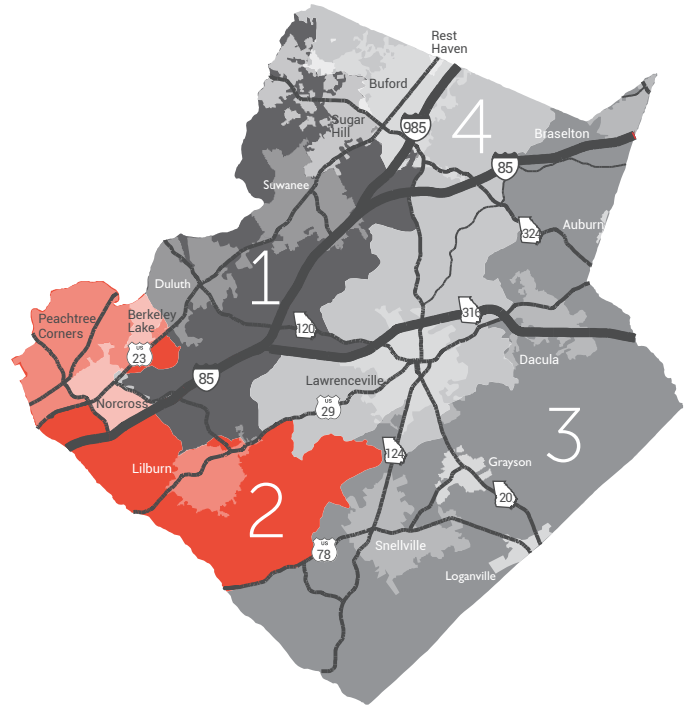


COMMISSION DISTRICTS

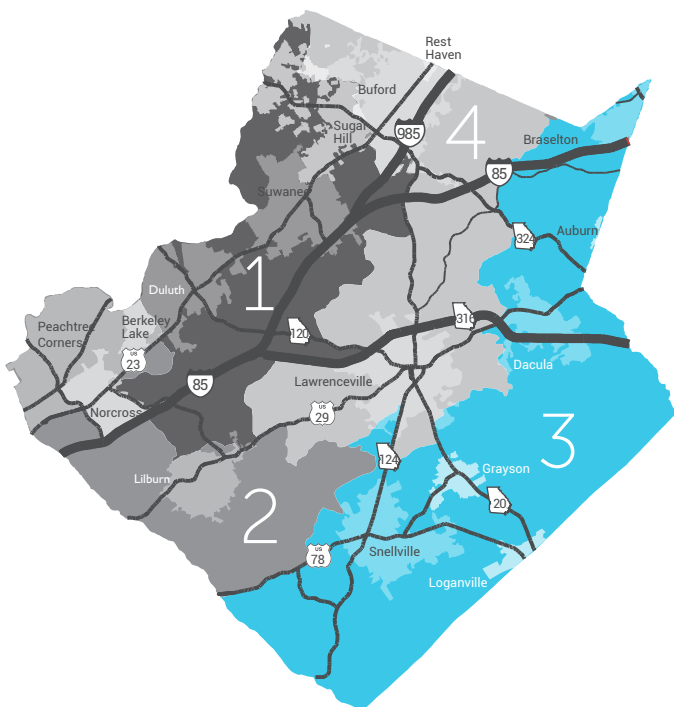
COMMISSION DISTRICT 1
JACE BROOKS



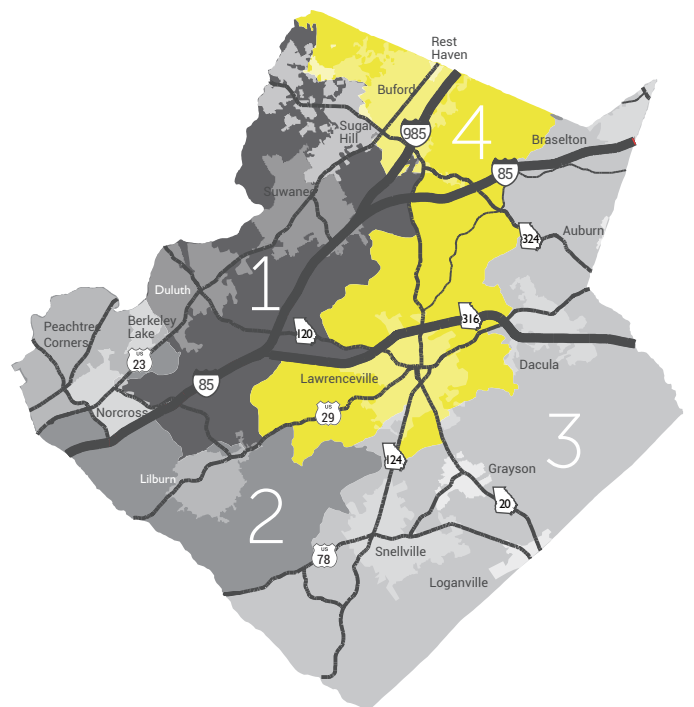
COMMISSION DISTRICT 2
LYNETTE HOWARD



COMMISSION DISTRICT 3
TOMMY HUNTER



COMMISSION DISTRICT 4
JOHN HEARD

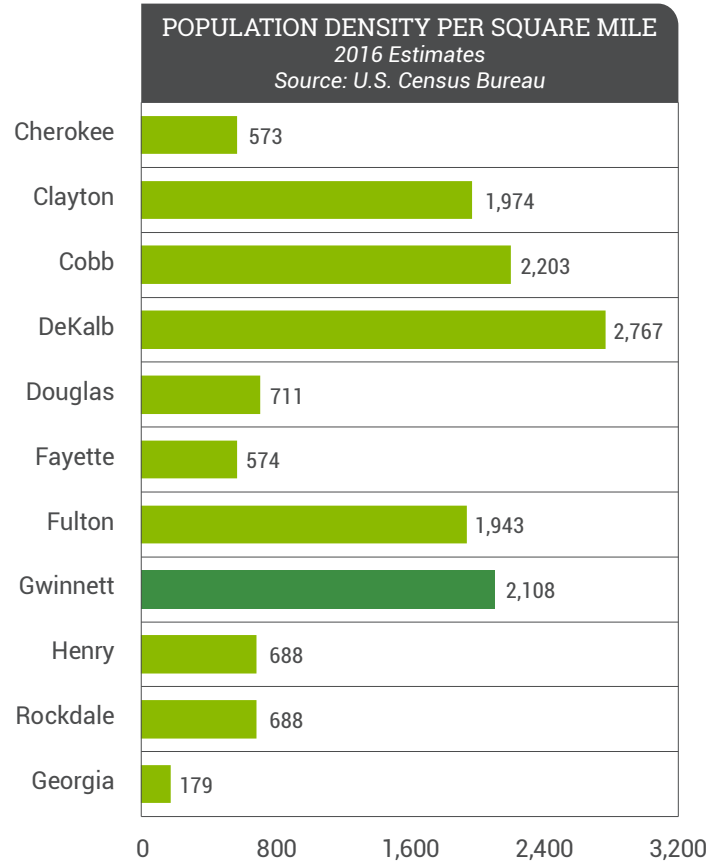
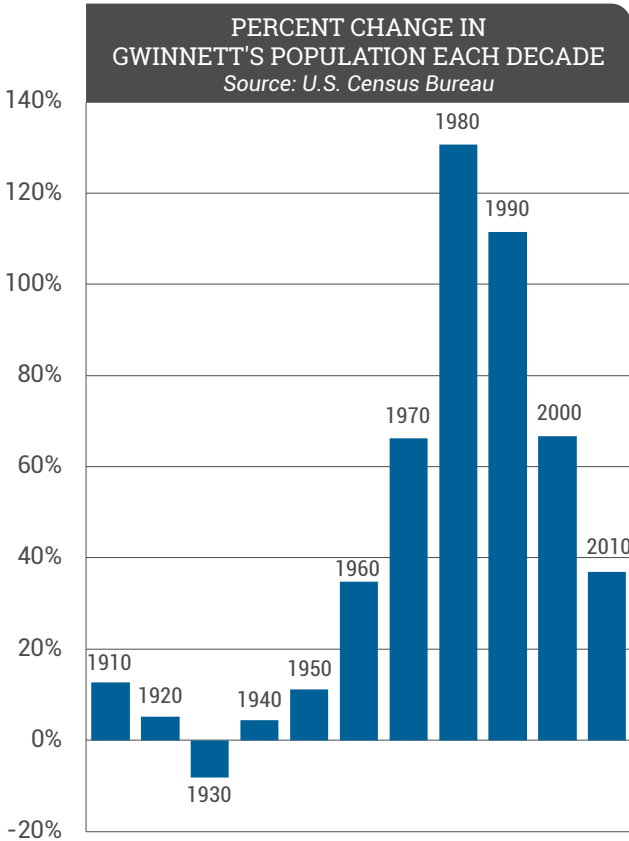
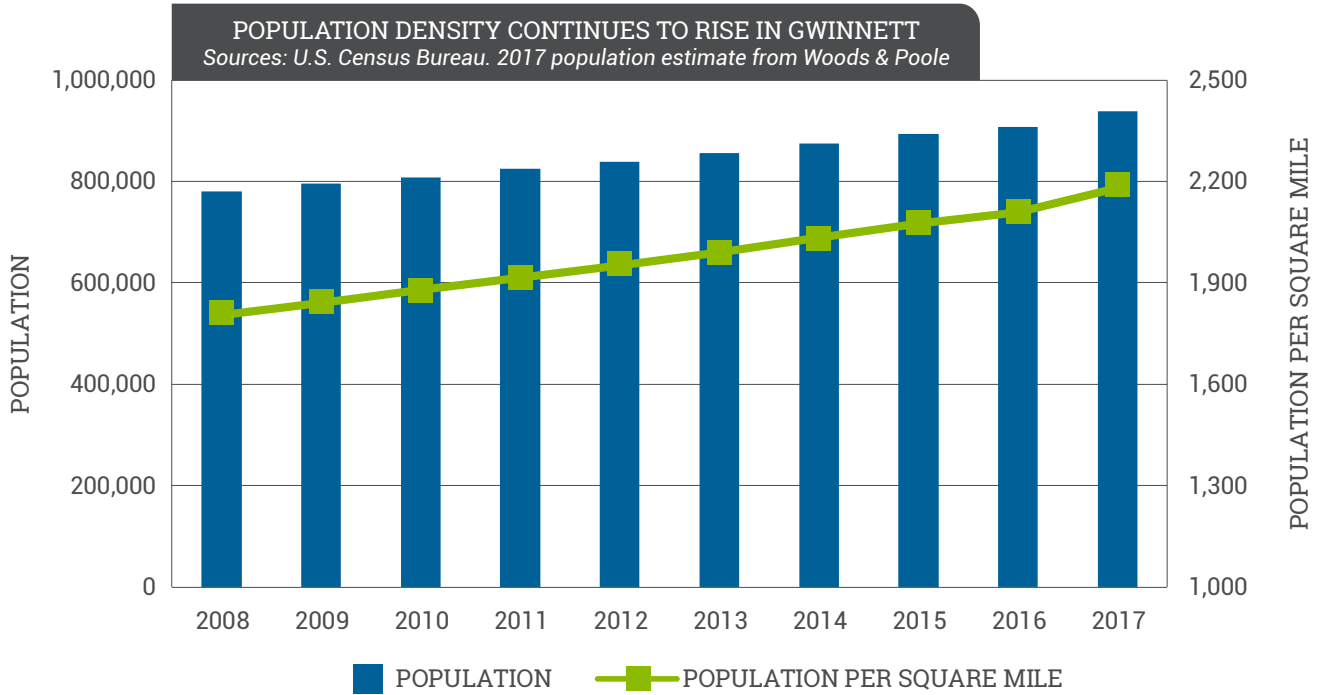


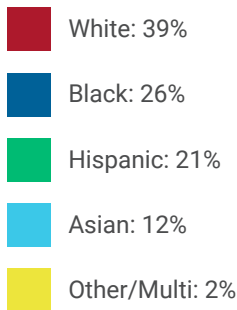
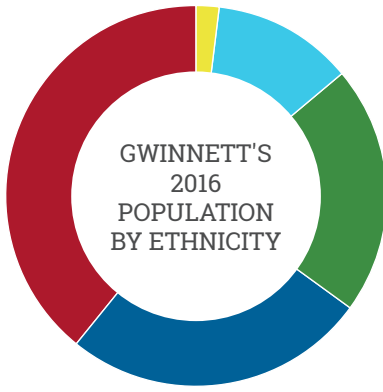
AUTHORITIES, BOARDS, AND COMMITTEES

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.

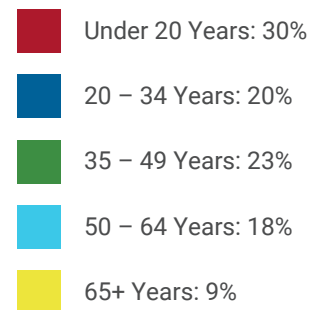
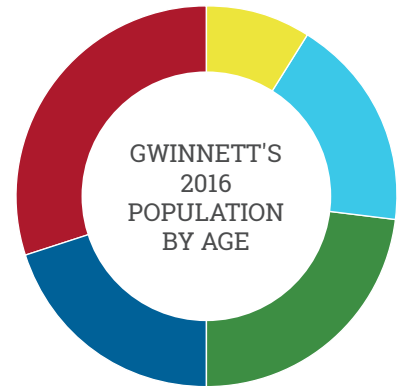
911 Advisory Committee	Licensing and Revenue Board of Appeals
Airport Authority	Lilburn Community Improvement District Board
Arts Facility Authority	Merit Board
Audit Committee	Partnership for Community Action
Board of Commissioners	Planning Commission
Board of Construction Adjustments and Appeals	Public Facilities Authority
Board of Health	Purchasing Policy and Review Committee
Board of Registration and Elections	Recreation Authority
Board of Tax Assessors	Redevelopment Agency
Development Advisory Committee	Region Three Behavioral Health and Developmental Disabilities (DBHDD) Advisory Council
Development Authority of Gwinnett County	Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Ethics Board	Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2014 – Transportation
Evermore Community Improvement District Board	Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2017
Family and Children Services Board	Special Purpose Local Option Sales Tax (SPLOST) Citizens Project Selection Committee – 2017 – Transportation
Georgia Innovation Corridor Joint Development Authority	Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Gwinnett Animal Advisory Council	Stormwater Authority
Gwinnett Citizen Corps Council	Sugarloaf Community Improvement District Board
Gwinnett Convention and Visitors Bureau	Tree Advisory Committee
Gwinnett County Public Employees Retirement System	Upper Ocmulgee River Resource Conservation and Development Council, Inc.
Gwinnett County Public Employees Retirement System – Audit Committee	View Point Health
Gwinnett County Public Employees Retirement System – Investment Committee	Water and Sewerage Authority
Gwinnett County Public Library Board of Trustees	Zoning Board of Appeals
Gwinnett Historical Restoration and Preservation Board	
Gwinnett Place Community Improvement District Board	
Gwinnett Transit System Advisory Board	
Gwinnett United In Drug Education (G.U.I.D.E.)	
Gwinnett Village Community Improvement District Board	
Hospital Authority	
Housing Authority	
Human Relations Commission	
Investment Committee	

STATISTICAL INFORMATION





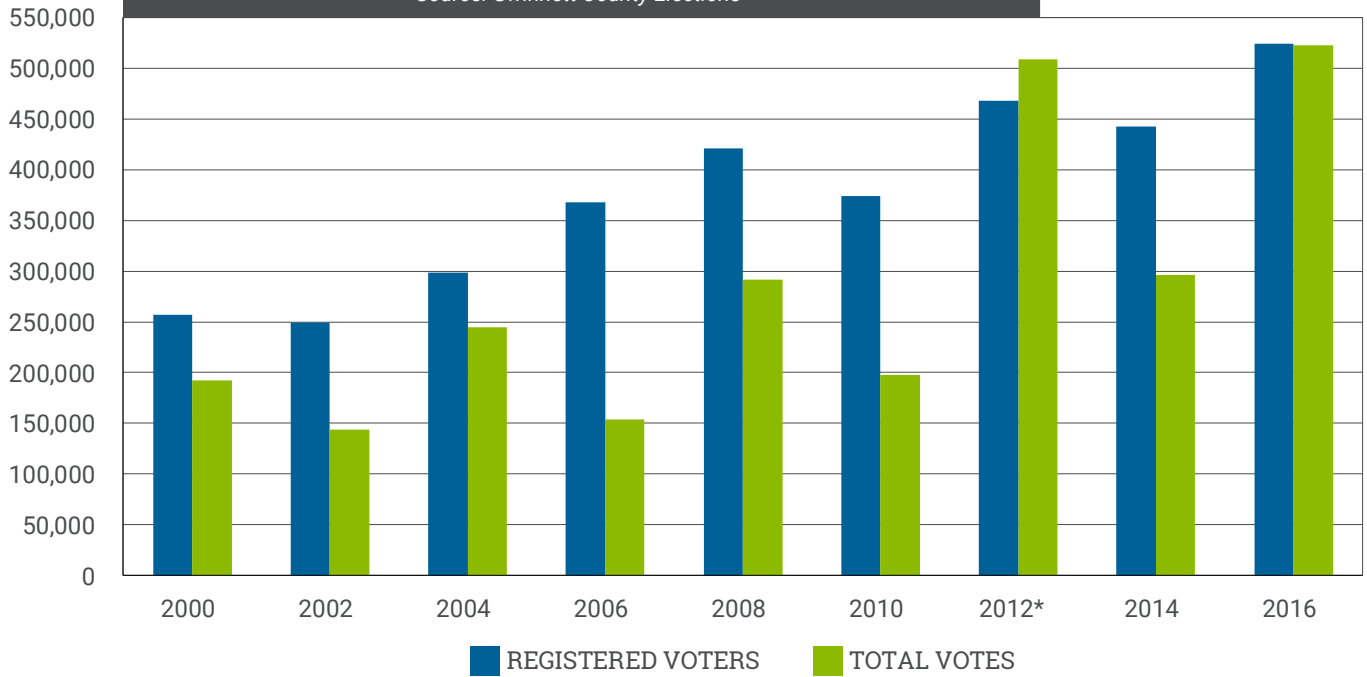
Source: U.S. Census Bureau



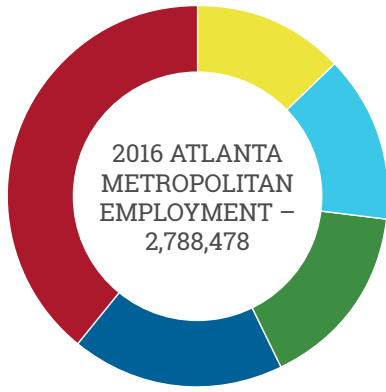
Source: U.S. Census Bureau

GWINNETT COUNTY GENERAL ELECTIONS REGISTRATION AND TURNOUT

Source: Gwinnett County Elections

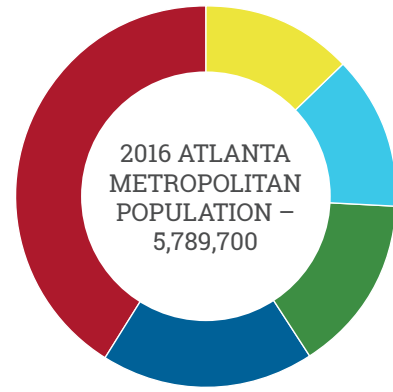


*2012 includes three special elections and five scheduled elections.



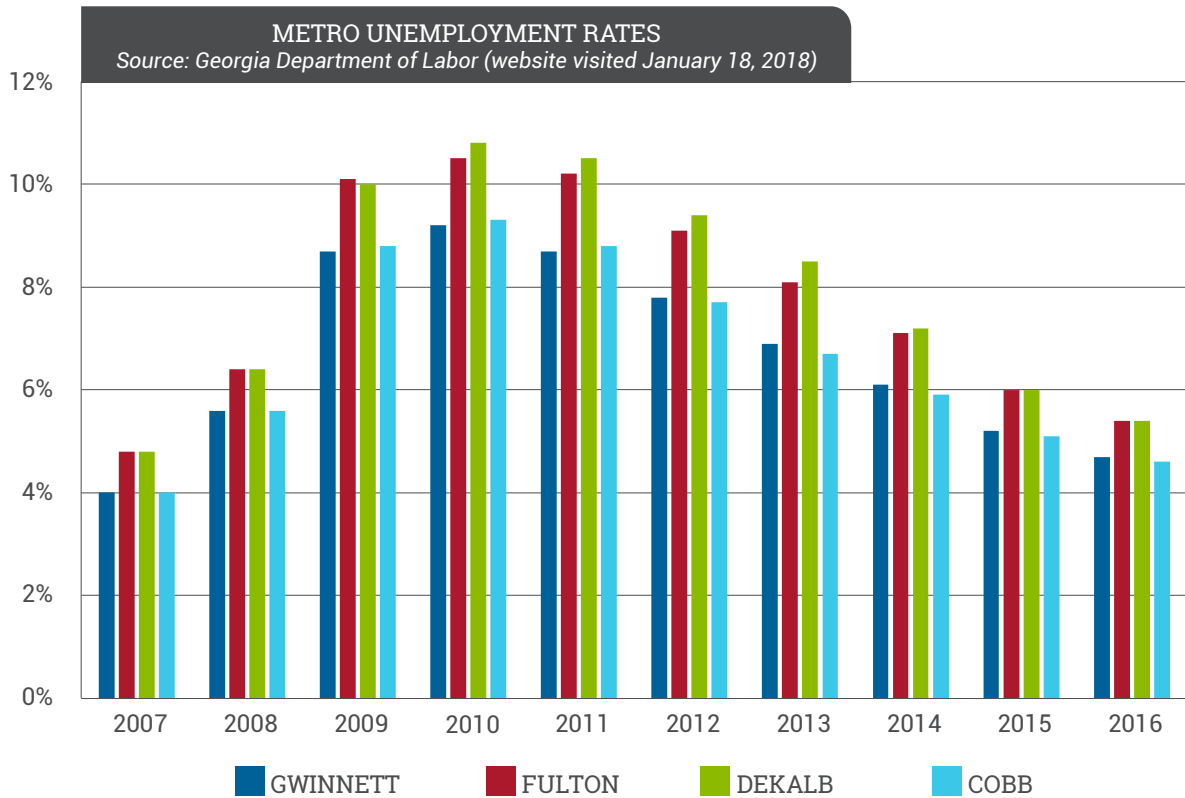
- All Others: 39%
- Fulton: 18%
- Gwinnett: 16%
- Cobb: 14%
- DeKalb: 13%

Source: Georgia Department of Labor (website visited January 18, 2018)



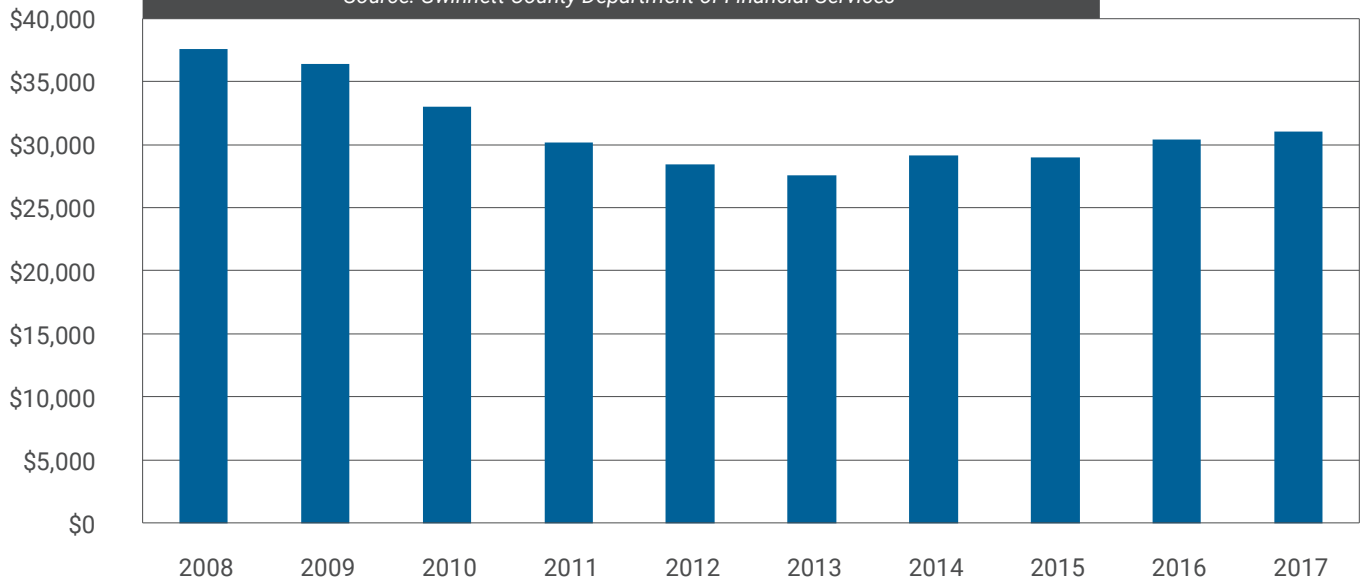
- All Others: 41%
- Fulton: 18%
- Gwinnett: 15%
- Cobb: 13%
- DeKalb: 13%

Source: U.S. Census Bureau (website visited January 18, 2018)



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

Source: Gwinnett County Department of Financial Services

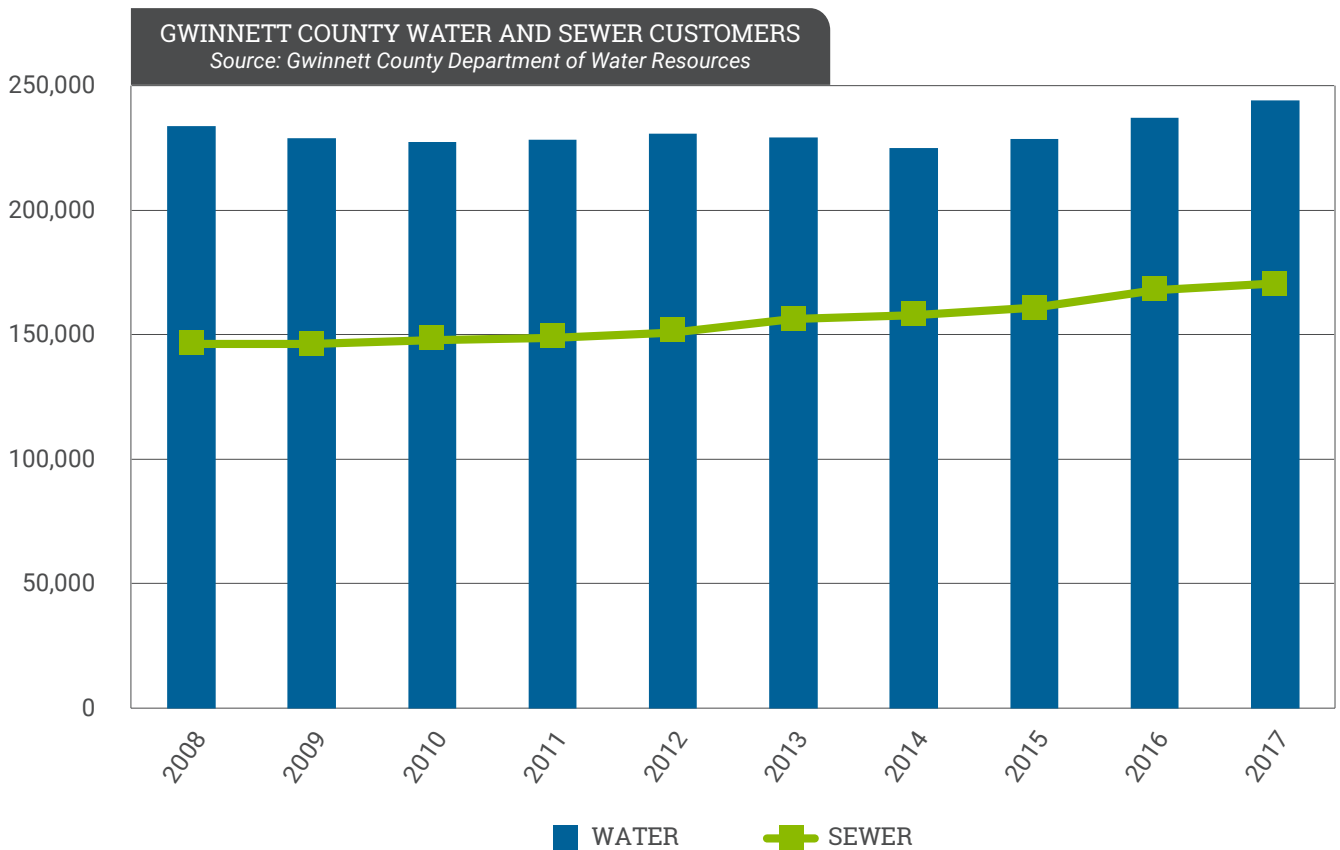
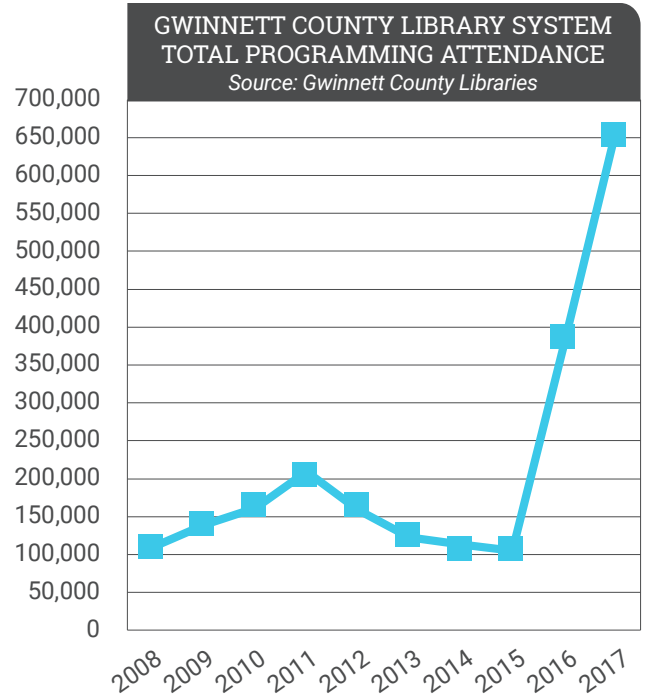
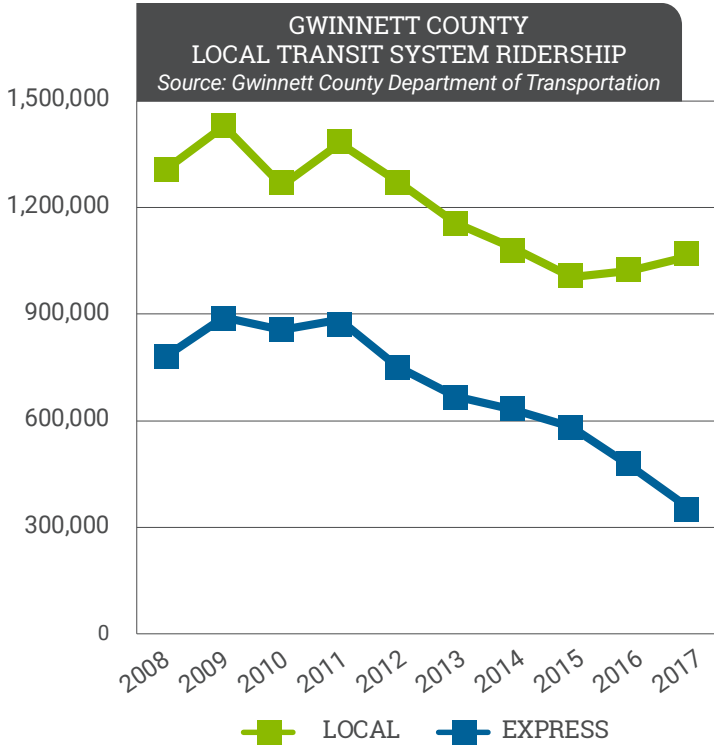


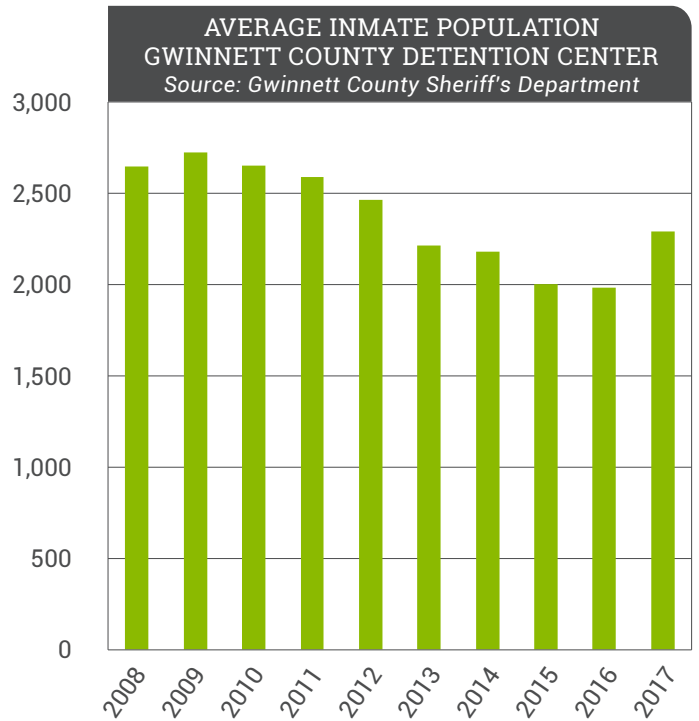
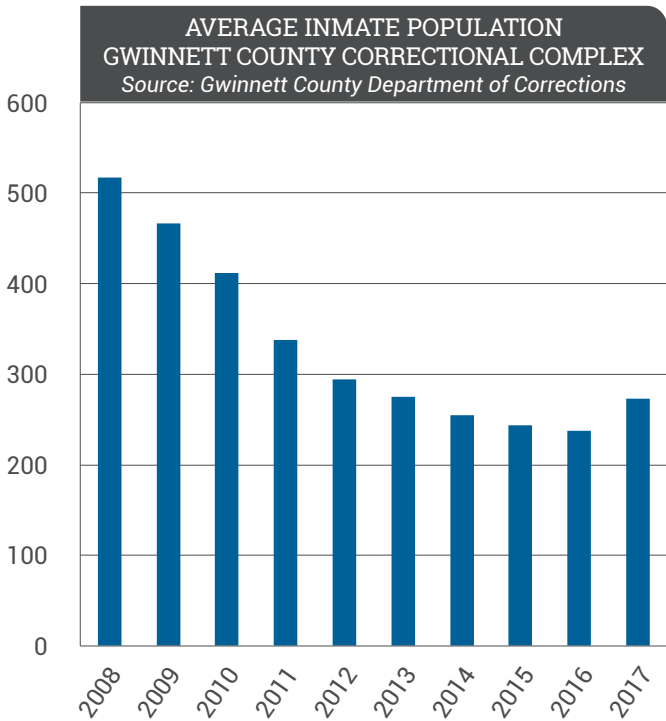
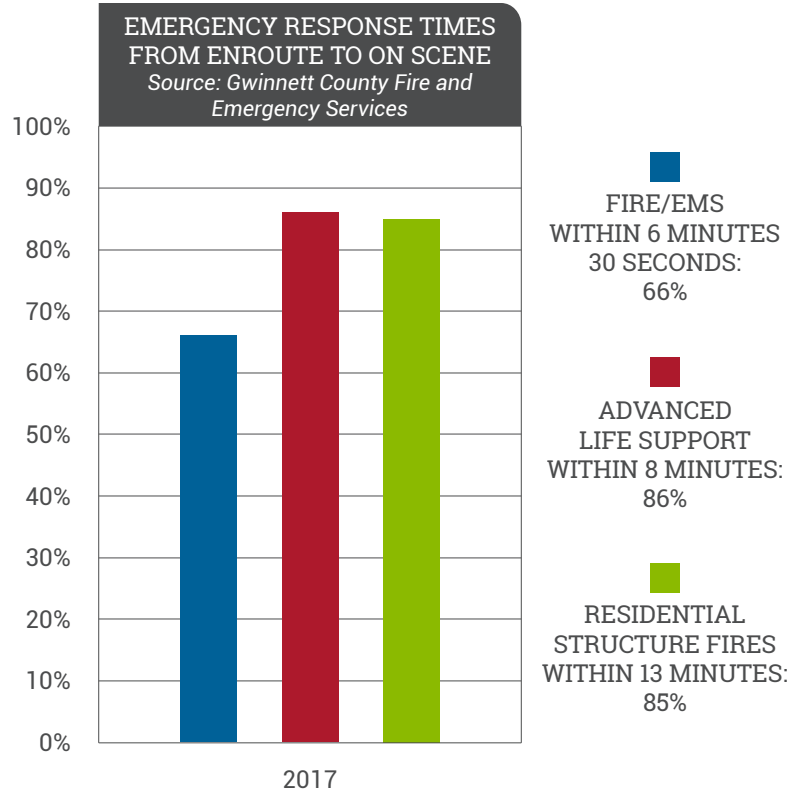
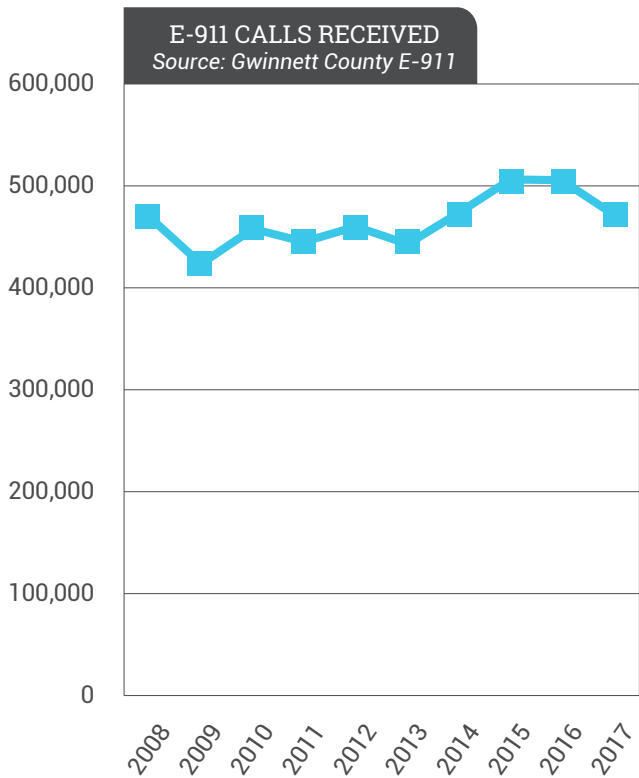
NUMBER OF R1 PROPERTY CLASSIFICATIONS IN GWINNETT

Source: Tax Assessor's Office

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







This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2018.

	MERIT AND NON-MERIT PAY SCALE						APPOINTED PAY SCALE						PROTECTIVE SERVICES PAY SCALE	GRADE	STEP 0	STEP 12
	DBM	2017 min	1st Qtr	Mid-point	2017 Max	Spread	Grade	2017 Min	1st Qtr	Mid-point	2017 Max	Spread				
Grade A11	A11(1)	\$23,437	\$26,660	\$29,882	\$36,327	55%							Correction Officer-4125	CR213	\$32,623	\$52,230
	A11(2)	\$24,843	\$28,259	\$31,675	\$38,506	55%							Correction Officer Senior	CR223	\$35,232	\$56,408
	A11(3)	\$26,334	\$29,955	\$33,576	\$40,817	55%							Correction Officer Master	CR233	\$37,346	\$59,792
Grade A12	A12(1)	\$25,489	\$28,993	\$32,498	\$39,508	55%	100J	\$25,101	\$28,866	\$32,631	\$40,161	60%	Classification Officer	CR253	\$44,992	\$72,033
	A12(2)	\$27,018	\$30,733	\$34,448	\$41,877	55%	100I	\$26,480	\$30,452	\$34,424	\$42,368	60%	Correction Officer Sergeant	CR323	\$44,992	\$72,033
	A12(3)	\$28,639	\$32,577	\$36,515	\$44,391	55%							Correction Officer Lieutenant	CR423	\$53,212	\$85,193
Grade A13	A13(1)	\$27,718	\$31,529	\$35,341	\$42,963	55%	100H	\$28,037	\$32,243	\$36,448	\$44,860	60%	Deputy Sheriff	SH213	\$35,049	\$56,115
	A13(2)	\$29,381	\$33,421	\$37,461	\$45,541	55%	100G	\$29,834	\$34,309	\$38,784	\$47,735	60%	Deputy Sheriff Senior	SH223	\$39,940	\$63,946
	A13(3)	\$31,145	\$35,427	\$39,710	\$48,274	55%							Deputy Sheriff Master	SH233	\$42,337	\$67,783
Grade B21	B21(1)	\$30,144	\$34,666	\$39,188	\$48,231	60%	100F	\$31,773	\$36,539	\$41,305	\$50,837	60%	Deputy Sheriff Corporal	SH243	\$44,986	\$72,024
	B21(2)	\$31,974	\$36,771	\$41,567	\$51,159	60%							Deputy Sheriff Sergeant	SH323	\$48,399	\$77,488
	B21(3)	\$33,803	\$38,874	\$43,944	\$54,085	60%							Deputy Sheriff Lieutenant-4904	SH423	\$54,558	\$87,349
Grade B22	B22(1)	\$32,782	\$37,699	\$42,616	\$52,450	60%	100E	\$33,804	\$38,874	\$43,945	\$54,086	60%	Deputy Sheriff Lieutenant (Appointed)	SH101	\$54,558	\$87,349
	B22(2)	\$34,748	\$39,960	\$45,172	\$55,597	60%							Firefighter I	FF213	\$35,273	\$56,473
	B22(3)	\$36,834	\$42,359	\$47,884	\$58,934	60%							Firefighter II	FF223	\$37,943	\$60,747
Grade B23	B23(1)	\$35,650	\$40,997	\$46,345	\$57,040	60%	100D	\$36,167	\$41,592	\$47,017	\$57,867	60%	Firefighter III	FF233	\$40,822	\$65,358
	B23(2)	\$37,789	\$43,458	\$49,126	\$60,463	60%							Firemedic	FF233	\$40,822	\$65,358
	B23(3)	\$40,057	\$46,065	\$52,074	\$64,091	60%							Firefighter Driver/Engineer	FF243	\$43,928	\$70,331
Grade B24/B31	B24(1)/B31(1)	\$38,769	\$44,585	\$50,400	\$62,031	60%	100C	\$38,690	\$44,977	\$51,265	\$63,839	65%	Community Risk Reduction Lieutenant	FF322	\$45,199	\$72,364
	B24(2)/B31(2)	\$41,096	\$47,260	\$53,425	\$65,754	60%							Fire Apparatus Lieutenant	FF322	\$45,199	\$72,364
	B24(3)/B31(3)	\$43,561	\$50,096	\$56,630	\$69,698	60%							Firefighter Lieutenant	FF323	\$47,277	\$75,692
Grade B25/B32	B25(1)/B32(1)	\$42,162	\$48,486	\$54,810	\$67,459	60%	100B	\$41,349	\$48,068	\$54,787	\$68,226	65%	Firefighter Captain	FF423	\$53,963	\$86,397
	B25(2)/B32(2)	\$44,691	\$51,395	\$58,098	\$71,505	60%	100A	\$44,230	\$51,418	\$58,605	\$72,980	65%	Fire Inspector	FI242	\$39,583	\$63,374
	B25(3)/B32(3)	\$47,371	\$54,476	\$61,582	\$75,793	60%							Fire Inspector Senior	FI252	\$43,046	\$68,919
Grade C41	C41(1)	\$45,851	\$53,302	\$60,753	\$75,655	65%	100	\$48,632	\$56,535	\$64,437	\$80,243	65%	Fire Inspections Captain	FI423	\$53,963	\$86,397
	C41(2)	\$48,602	\$56,500	\$64,398	\$80,194	65%							Fire Investigator	FI243	\$41,958	\$67,177
	C41(3)	\$51,518	\$59,890	\$68,261	\$85,005	65%							Fire Investigator Senior	FI253	\$45,627	\$73,051
Grade C42	C42(1)	\$49,862	\$57,965	\$66,067	\$82,272	65%	101	\$52,006	\$60,457	\$68,908	\$85,810	65%	Fire Investigation Captain	FI423	\$53,963	\$86,397
	C42(2)	\$52,854	\$61,442	\$70,031	\$87,209	65%							Fire Planner I	FP411	\$44,164	\$70,709
	C42(3)	\$56,025	\$65,130	\$74,234	\$92,442	65%							Fire Planner II	FP421	\$48,027	\$76,893
Grade C43	C43(1)	\$54,226	\$63,038	\$71,850	\$89,473	65%	102	\$55,611	\$64,647	\$73,684	\$91,757	65%	Fire Planning Manager	FP521	\$61,770	\$98,896
	C43(2)	\$57,480	\$66,820	\$76,161	\$94,841	65%							Police Officer	PL213	\$37,156	\$59,488
	C43(3)	\$60,929	\$70,830	\$80,731	\$100,532	65%							Police Officer Senior	PL223	\$39,940	\$63,946
Grade C44/C51	C44(1)/C51(1)	\$58,971	\$68,553	\$78,136	\$97,302	65%	103	\$59,470	\$69,134	\$78,797	\$98,125	65%	Police Officer Master	PL233	\$42,337	\$67,783
	C44(2)/C51(2)	\$62,509	\$72,666	\$82,824	\$103,139	65%							Police Officer Corporal	PL243	\$44,986	\$72,024
	C44(3)/C51(3)	\$66,260	\$77,027	\$87,794	\$109,329	65%							Police Pilot	PL253	\$45,627	\$73,051
Grade C45/C52	C45(1)/C52(1)	\$64,130	\$74,551	\$84,972	\$105,815	65%	104/200	\$63,638	\$74,775	\$85,912	\$108,185	70%	Police Officer Sergeant	PL323	\$48,399	\$77,488
	C45(2)/C52(2)	\$67,977	\$79,024	\$90,070	\$112,163	65%							Police Officer Lieutenant	PL423	\$54,558	\$87,349
	C45(3)/C52(3)	\$72,057	\$83,766	\$95,476	\$118,894	65%							Police Aviation Manager	PL433	\$58,687	\$93,959
Grade D61	D61(1)	\$69,742	\$81,075	\$92,408	\$115,075	65%	105/201	\$68,035	\$79,942	\$91,848	\$115,660	70%				
	D61(2)	\$73,927	\$85,940	\$97,953	\$121,979	65%	106/202/300	\$72,758	\$85,490	\$98,223	\$123,688	70%				
	D61(3)	\$78,362	\$91,096	\$103,830	\$129,298	65%										
Grade D62	D62(1)	\$75,845	\$88,169	\$100,494	\$125,144	65%	107/203/301	\$77,843	\$91,466	\$105,089	\$132,334	70%				
							108/204/302	\$79,727	\$93,679	\$107,631	\$135,535	70%				
							205/303	\$85,188	\$100,096	\$115,004	\$144,820	70%				
							206/304	\$91,025	\$106,954	\$122,883	\$154,742	70%				
							305/400	\$97,259	\$114,279	\$131,300	\$165,340	70%				
							306/401	\$103,921	\$122,107	\$140,294	\$176,666	70%				
							307/402	\$111,029	\$130,459	\$149,889	\$188,749	70%				
							403	\$118,635	\$139,396	\$160,157	\$201,679	70%				
							404	\$126,750	\$148,931	\$171,113	\$215,475	70%				
							405	\$135,432	\$159,133	\$182,833	\$230,235	70%				
							406/500	\$144,696	\$170,018	\$195,340	\$245,983	70%				
							501	\$154,617	\$181,674	\$208,732	\$262,848	70%				
							600									

Hourly rates are based on a 2080 schedule.

Revised November 4, 2017

ACRONYMS

1C1P (One Congregation-One Precinct project Initiative)
ACA (American Correctional Association)
ACH (Automated Clearing House)
ADA (Americans with Disabilities Act)
ADR (Alternative Dispute Resolution)
AEP (Achievement of Excellence in Procurement)
ANR (Agriculture and Natural Resources)
ATMS (Advanced Traffic Management)
BCE (Business Case Evaluation)
BOC (Board of Commissioners)
BSC (Balanced Scorecard)
CAD (Computer Aided Dispatch)
CAFR (Comprehensive Annual Financial Report)
CALEA (Commission on Accreditation for Law Enforcement Agencies)
CCTV (Closed Circuit Television)
CHINS (Children in Need of Services)
CI (Continuous Improvement)
CID (Community Improvement District)
CIP (Capital Improvement Plan)
CJCC (Criminal Justice Coordinating Council)
CMMS (Computerized Maintenance Management System)
COOP (Continuity of Operations Plan)
CPSC (Citizens Project Selection Committee)
CSI (Crime Scene Investigation)
CTP (Comprehensive Transportation Plan)
DB (Defined Benefit) Plan
DC (Defined Contribution) Plan
DCA (Georgia Department of Community Affairs)
DDS (Department of Driver Services)
DFACS (Department of Family and Children Services)
DHS (Department of Human Services)
DIP (Ductile Iron Pipe)
DMV (Department of Motor Vehicle)
DoITS (Department of Information Technology Services)
DoSS (Department of Support Services)
DOT (Department of Transportation)
DRIVES (Driver Record and Integrated Vehicle Enterprise System)
DWOP (Dismissed for Want of Prosecution)
DWR (Department of Water Resources)
EHC (Environmental and Heritage Center)
EMS (Emergency Medical Services)
ERP (Enterprise Resource Planning)

E-SPLOST (Education Special Purpose Local Option Sales Tax)
EWI (Electronic Warrant Interface)
FAA (Federal Aviation Administration)
FEMA (Federal Emergency Management Agency)
FFIEC (Federal Financial Institutions Examination Council)
FMV (Fair Market Value)
GAAP (Generally Accepted Accounting Principles)
GASB (Governmental Accounting Standards Board)
GBI (Georgia Bureau of Investigation)
GBU (Grants Business Unit)
GC (Gwinnett County)
GCIC (Georgia Crime Information Center)
GCPD (Gwinnett County Police Department)
GCPR (Gwinnett County Parks and Recreation)
GCPS (Gwinnett County Public Schools)
GCT (Gwinnett County Transit)
GEFA (Georgia Environmental Finance Authority)
GFOA (Government Finance Officers Association)
GGC (Georgia Gwinnett College)
GHS (Gwinnett Health System)
GIS (Geographic Information System)
GIVE (Gwinnett Intervention Education) Center
GJAC (Gwinnett Justice and Administration Center)
GMC (Gwinnett Medical Center)
G.O. (General Obligation)
GRPA (Georgia Recreation and Parks Association)
GRTA (Georgia Regional Transportation Authority)
GSA (General Service Administration)
GUIDE (Gwinnett United in Drug Education)
HERO (Highway Emergency Response Operators)
HIDTA (High Intensity Drug Trafficking Area)
HMO (Health Maintenance Organization)
HUD (U.S. Department of Housing and Urban Development)
HVAC (Heating, Ventilation, and Air Conditioning)
IRS (Internal Revenue Service)
ISO (Insurance Service Office)
LED (Light-Emitting Diode)
LEED (Leadership in Energy & Environmental Design)
LIHEAP (Low Income Home Energy Assistance Program)
LPR (License Plate Reader) program
LTFP (Long-Term Financial Plan)
MDTs (Mobile Data Terminals)
MGD (Million Gallons per Day)
MSRB (Municipal Securities Rulemaking Board)

NACo (National Association of Counties)
NACWA (The National Association of Clean Water Agencies)
NASDAQ (National Association of Securities Dealers Automated Quotations System)
NGHS (Northeast Georgia Health System)
NPDES (National Pollutant Discharge Elimination System)
NRCY (Nitrified Recycle)
OPEB (Other Post-Employment Benefits)
OSPM (Office of Strategy and Performance Management)
OTC (Office of the Tax Commissioner)
P&D (Department of Planning and Development)
PAC (Prosecuting Attorneys' Council) of Georgia
P-Card (Procurement Card)
PCCP (Prestressed Concrete Cylinder Pipe)
RCP (Reinforced Concrete Pipe)
RFP (Request for Proposal)
RFTP (Request for Technical Proposal)
RPA (Real Property Appraisal)
S&P (Standard & Poor's)
SC (Secondary Clarifier)
SCADA (Supervisory Control and Data Acquisition)
SDC (System Development Charge)
SDS (Service Delivery Strategy)
SEC (Securities and Exchange Commission)
SOP (Standard Operating Procedure)
SPLOST (Special Purpose Local Option Sales Tax)
SQL (Structure Query Language)
TAD (Tax Allocation District)
TAVT (Title *Ad Valorem* Tax)
TCC (Traffic Control Center)
TDP (Transit Development Plan)
TIF (Tax Increment Financing)
TVIP (Teen Victim Impact Panel)
UASI (Urban Area Security Initiative)
UCR (Uniform Crime Rate)
UGA (University of Georgia)
VAP (Victim Assistance Program)
VERP (Vehicle and Equipment Replacement Plan)
VoIP (Voice over Internet Protocol)
VPN (Virtual Private Network)
WAP (Work Alternative Program)
WLAN (Wireless Local Area Network)
WRC (Water Reclamation Center)
WRF (Water Reclamation Facility)
WRP (Work Release Program)

GLOSSARY

A

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

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 or not cash disbursements are made at that time*).

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.

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.

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 position 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 one year.

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general capital assets.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should 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.

CI (Continuous Improvement) Program: A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

CID (Community Improvement District): A defined area within which 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, a secure communications channel for law enforcement, gun background checks, etc.

Comprehensive Plan: The long-term, extensive plan produced by the Department of Planning and Development that the Board of Commissioners 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 (Citizens Project Selection Committee): The Citizens 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 major interest groups who were self-selected to serve on the committee, including homeowners, businesses, environmental, schools, civic organizations, freight, young professionals, and seniors.

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.

CTP (Comprehensive Transportation Plan): The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address the needs, 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.

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 Award Program: A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

E

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose 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 or services received.

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

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.

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 System (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 state or federal governments to be used for specific purposes and require distinctive reporting.

Gwinnett 101 Citizens Academy: A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

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

Indirect Costs: The allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

Infrastructure: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intergovernmental Revenue: Funds received by reimbursements or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit.

Investment Instrument: The specific type of security that a government holds.

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

LEAD academy: A professional development program offered by Gwinnett County's Department of Human Resources to newly promoted or newly hired supervisors and managers.

Lease Purchase: A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

LEED (Leadership in Energy & Environmental Design): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Management Framework: The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

Mandate: An order by the state to fulfill their instructions. An example is the state's determination of the salaries of judges. The County is obligated to fulfill the state's mandates.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

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

N

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

Odyssey Case Management System: A case management software that allows users to open court cases and e-file documents from a single website to a number of Georgia courts.

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

Operating Revenues: Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operations: A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

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

Partnership Gwinnett: A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (*such as furniture, equipment, inventory, and vehicles*) and intangible property (*such as stocks, taxable bonds, and cash*).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

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 target start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

ProQA Software: Software that integrates with the computer aided dispatch system and provides an automated process for processing medical questions and providing medical instructions to callers with a medical emergency prior to the arrival of EMS units. One of the major benefits of the ProQA software is that it streamlines the interrogation process and reduces the amount of time it takes to process a call for dispatch.

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.

Section 203: Federal Voting Rights Act: A federal act that provides citizens who are not fluent in English the opportunity to be informed voters and participate effectively in elections by requiring covered jurisdictions to provide language assistance and establish an outreach program.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

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 entity.

Succession Planning: An ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization.

Sustainability: The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

T

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance, wholly or partly, the redevelopment costs within that area.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

TAVT (Title Ad Valorem Tax): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual *ad valorem* tax (the “birthday tax”). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax-Related Fund: A fund that derives its revenue primarily from property taxes.

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

Values: The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

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.

Wi-Fi: The standard wireless local area network (WLAN) technology for connecting computers and myriad electronic devices to each other and to the Internet. Wi-Fi is the wireless version of a wired Ethernet network, and it is commonly deployed alongside it.

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.

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at www.gwinnettcountry.com and click on the [Your Money](#) button.



[GUIDE TO THE BUDGET](#)



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Gwinnett
COUNTY GOVERNMENT

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