

2016 BUDGET DOCUMENT

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GEORGIA

2016 BUDGET DOCUMENT



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Chairman



Jace Brooks
District 1



Lynette Howard
District 2



Tommy Hunter
District 3



John Heard
District 4

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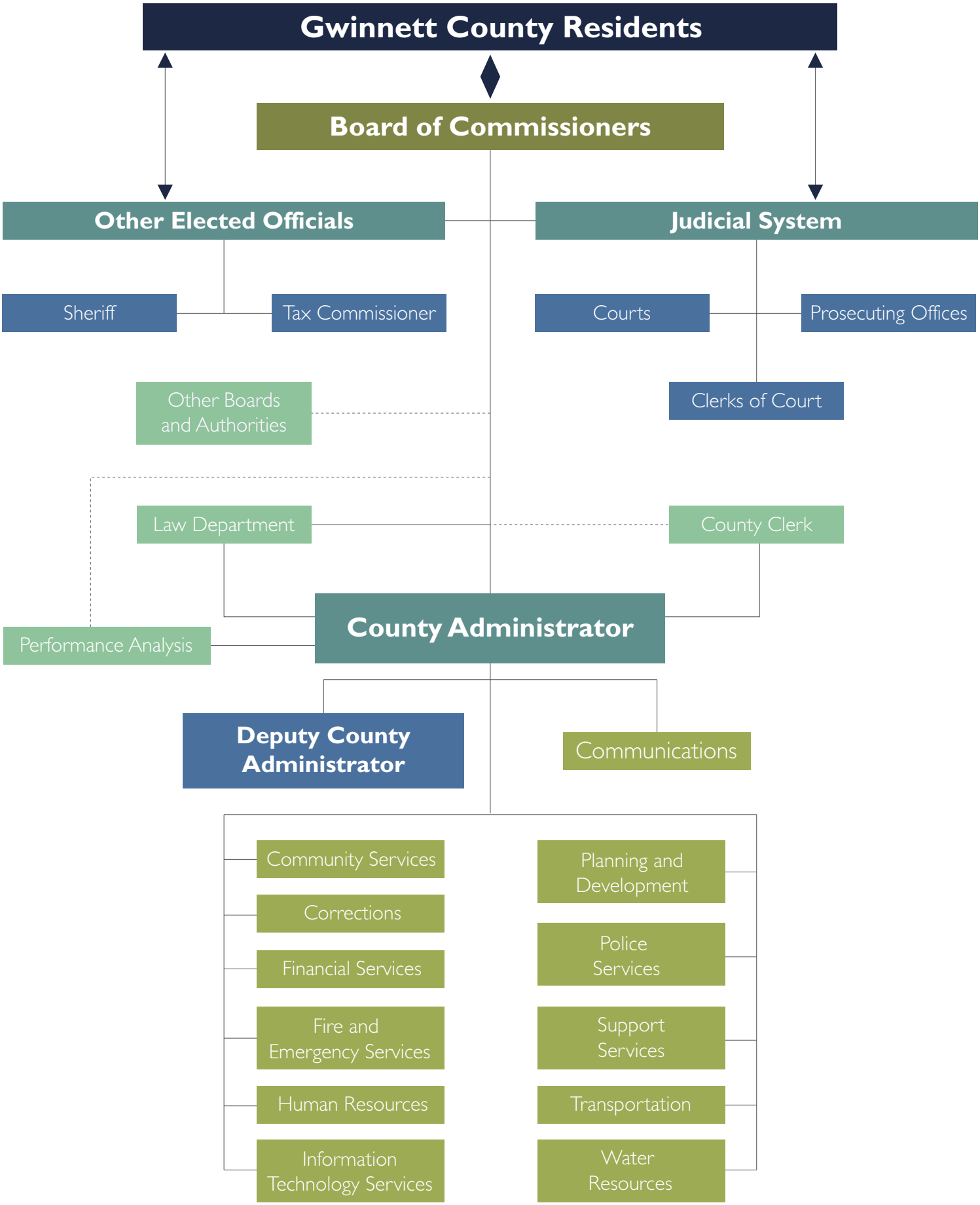


INTRODUCTION

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



Gwinnett County Organizational Chart



County Administration & Department Directors

County Administrator
Glenn P. Stephens

Deputy County Administrator
Phil Hoskins

County Attorney
Bill Linkous

Community Services
Phil Hoskins, Director

Corrections
Darrell Johnson, Warden

Financial Services
Maria Woods, CFO/Director

Fire and Emergency Services
Chief Casey Snyder

Human Resources
Scott Fuller, Director

Information Technology Services
Abe Kani, Director/CIO

Planning and Development
Kathy Holland, Acting 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
Daniel J. Porter

Chief Magistrate Court Judge
Kristina H. Blum

Probate Court Judge
Christopher A. Ballar

Sheriff
R.L. "Butch" Conway

Solicitor
Rosanna Szabo

Tax Commissioner
Richard Steele

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

Superior Court Judges
Melodie Snell Conner, Chief Judge
Debra K. Turner
R. Timothy Hamil
Ronnie K. Batchelor
Thomas N. Davis Jr.
Warren P. Davis
Karen E. Beyers
Kathryn M. Schrader
George F. Hutchinson III
Randolph G. Rich
K. Dawson Jackson, Senior Judge
Fred A. Bishop Jr., Senior Judge

Judicially Appointed Officials

Juvenile Court Judges
Robert V. Rodatus, Presiding Judge
Stephen E. Franzén
Robert Waller

Recorder's Court Judges
Michael Greene, Chief Judge
Rodney S. Harris
Patricia Muise

Clerk of Recorder's Court
Jeff C. West

Court Administrator
Philip M. Boudewyns

Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



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



History

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

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

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

The County's first major industry came in 1868 when the RH Allen Tannery was established 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 hydro-electric power, flood control, water supply, navigation, and recreational facilities.

The County constructed its major water and sewer main lines in the 1970s, which proved to be an essential step in preparing for the next decade. For three consecutive years, 1986 through 1988, Gwinnett ranked as the fastest growing county in the U.S. among counties with a population greater than 100,000. During that period, voters 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.

Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. The County's population in 2015 stood at 898,450, up more than 26 percent from 2005 *(Sources: Woods & Poole and U.S. Census Bureau)*.





Population

According to estimates by *Woods & Poole*, the County's population was estimated at approximately 898,450 in 2015, and its population is expected to reach more than one million by the year 2020.

Public Safety

Gwinnett County's Department of Police Services is a nationally-accredited agency with an authorized strength of 784 sworn officers, supported by 319 non-sworn employees providing law enforcement services to the county. The department has attained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Approximately 5 percent of more than 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. In 2013, the Gwinnett County Police Department became one of the few police agencies nationwide to receive the *Accreditation with Excellence Award,* the highest level of accreditation. The department's goals in 2016 are to continue to meet the needs of the increasing population and its changing demographics, and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment.

Gwinnett County's Department of Fire and Emergency Services covers the largest fire district in the state of Georgia and responded to 74,497 calls for assistance in 2015. The department has 898 personnel and operates 30 strategically located fire stations including 30 engine companies, 10 ladder trucks, and 25 advanced life-support medical units. Specialty teams are trained to respond to situations involving hazardous materials, technical, and/or swift-water rescue. Gwinnett County's Department of Fire and Emergency Services provides an integrated fire suppression and emergency medical response to all emergencies.



The Department of Corrections operates the Comprehensive Correctional Complex, an 800-bed prison facility that contains 512 beds for state and county inmates classified as minimum or medium security. This complex also contains 288 work release beds for non-violent criminal offenders sentenced to part-time incarceration and parents who habitually fail to pay court-ordered child support. The correctional complex is the only government-owned prison in Georgia that is nationally accredited.

Transportation

Gwinnett County's infrastructure includes more than 2,500 miles of roads, with more than 700 signalized intersections. The 2016 Capital Budget and 2017 – 2021 Transportation Capital Improvement Program totals approximately $258.2 million.

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

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

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

In 2016, the airport will 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.

Gwinnett County Transit operates seven express bus routes during morning and afternoon peak travel times and five local bus routes all day Monday through Friday. The express routes allow transit customers to park their cars at County Park and Ride lots and take transit to destinations in downtown and midtown Atlanta. The local routes are complemented by door-to-door *Americans with Disabilities Act* (ADA) paratransit service for ADA-eligible customers unable to use the local bus. In 2015, Saturday local service was restored to all five local bus routes along with two express bus trips from Indian Trail Park and Ride lot. In 2016, three new express routes will be created. The transit system is operated using 60 express coaches, 28 local buses, and 10 paratransit vehicles. In 2015, the transit system transported approximately 1.6 million riders on express and local buses.



Education



Gwinnett County Public Schools is the largest school system in Georgia, and it continues to grow. In the 2015 – 2016 school year, the district is serving more than 175,800 students. The district's enrollment grew by more than 2,800 students compared to the previous year. With approximately 22,000 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia.

GCPS is made up of 136 schools, including 79 elementary schools, 28 middle schools, 21 high schools, and eight other educational facilities/schools – Gwinnett Online Campus; GIVE Center East and GIVE Center West, alternative programs for middle and high school students; Maxwell High School of Technology; New Life Academy of Excellence; North Metro Academy of Performing Arts; and two schools for special education. In the GCPS's fiscal year 2016, the average annual cost to educate one student is $8,215. Gwinnett County operates more than 1,900 school buses that transport more than 129,000 students twice daily and travel more than 23.5 million miles annually.

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

The academic achievements of GCPS are numerous. Gwinnett's average SAT score for 2015 was 1497, which is 7 points higher than the national average and 47 points higher than the state average. GCPS also topped both state and national ACT averages with an average score of 22.1 out of a possible 36. Noteworthy is the fact that more Gwinnett students are taking college-level Advanced Placement classes. Nineteen Gwinnett high schools received recognition as AP Honor Schools. More than 11,000 graduated in 2015 and nearly 84 percent plan to attend college.

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. Also, GCPS has been designated as one of the nation's top urban school districts. On November 3, 2015, voters expressed their recognition of the importance of Gwinnett schools as a national leader when approximately 75 percent of voters voted yes to the 2015 E-SPLOST renewal. The continuation of the one-percent tax already being collected on sales will last another five-year period beginning July 1, 2017. The one-percent tax will help fund construction of new schools, renovations to existing schools, and provide technology improvements.

In fiscal year 2016, the total budget adopted by the Board of Education is approximately $1.86 billion. GCPS is one of only two large school systems in the nation with a triple-A bond rating. For more information on Gwinnett County Public Schools, go to **www.gwinnett.k12.ga.us**.

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

In May 2008, the University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85, and changed its curriculum to graduate programs and continuing education only. The University of Georgia's Gwinnett Campus offers 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 opened its doors as a four-year college in fall 2006. In fall 2015, enrollment reached nearly 12,000 students at the college. Almost 70 percent of GGC students are from Gwinnett, and nearly 100 nations are represented by the student body. GGC ranked fifth in *U.S. News & World Report* magazine's Southern Public Regional Colleges in 2014. In 2015, *U.S. News & World Report* reported the college as the most diverse public or private college in the southern region. In the 2016 edition of Best Colleges, GGC ranked 73rd among regional colleges and 11th among top public regional colleges in the south. It tied for 40th among "best colleges" for veterans. GGC is the ninth-largest and fastest-growing institution in the state and recently added a 15th bachelor's degree.

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. Today, more than 50 programs and nearly 150 associate degrees are offered. Gwinnett Technical College serves more than 18,000 students annually, making it one of Georgia's largest technical colleges. Additional growth is expected with the opening of a new campus in Alpharetta-North Fulton in January 2016.

The Gwinnett County Public Library system, established in 1935, has grown to 15 full-service branches and has the largest circulation in the state with approximately 5.5 million items borrowed and nearly 5.1 million visits to the website and mobile site in fiscal year 2015. The library system received Gwinnett Magazine's *Best of Gwinnett* 2014 award for the Best Place to Take the Kids. 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.

Business Environment

During the past decade, Gwinnett County has been a top job creator in metro Atlanta and is home to Fortune 500 and 1,000 companies. In 2015, the County issued 16,601 occupation tax certificates (business licenses). The County's infrastructure, skilled workforce and business environment is a draw for many companies. Gwinnett County also offers easy access to major interstate highways and international airports. In August 2013, *CNN Money Magazine* recognized Gwinnett County on its Where the Jobs Are list, ranking the County ninth on a national list of the top 25 counties where prospects for employment are promising. The report recognized the County for its role as a global leader, home to companies from Japan, China, and Germany, to name a few. The listing points to the recent expansions of Mitsubishi Electric US Cooling & Heating and Primerica, Inc. as two firms that are growing in the community. Mitsubishi Electric celebrated the opening of its division headquarters in April 2013, while Primerica opened the doors of its global headquarters in May 2013. The Korean-based manufacturer Dasan Machineries announced in May 2014 that it will move to Gwinnett County over the next three years and open its first U.S. headquarters in Duluth. In 2015, the South Korean brake company DuraMax announced that it will expand its North American headquarters in Gwinnett. These selections send a strong message to other global companies about the benefits the county offers, in particular strong manufacturing networks. According to the Gwinnett Chamber of Commerce's senior vice president for economic development and Partnership Gwinnett, the county is home to 25 percent of Chinese companies and 40 percent of Italian companies in Georgia.

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. Over the next four years, Kaiser Permanente plans to establish a $51 million customer service center in Gwinnett County, adding more than 600 jobs. The facility is expected to open in the fall at Breckenridge Boulevard near Duluth. Companies like Kaiser Permanente are counting on our county's economic vitality and strength of community to grow and expand their businesses.

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 February 2015, plans were circulated for Comcast to relocate its regional headquarters to Peachtree Corners. The facility includes a "high-tech" demonstration lab and a Comcast University space for training and education. In late 2015, Suniva, a solar cell manufacturer, announced plans for an expansion of its operations that will create 500 new jobs. Economic achievements such as these highlight our skilled workforce and help identify Gwinnett 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 County is home to more than 500 international companies. Of those, 129 have a headquarters or regional headquarters in the county. In addition to Gwinnett County's success in attracting businesses to the area, the County has also thrived as a major retail center for nearly 30 years. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia in 1999, Sugarloaf Mills (formerly Discover Mills) in 2001, The Forum on Peachtree Parkway in 2002, and The Shoppes at Webb Gin (formerly The Avenue Webb Gin) in 2006. Gwinnett's charming towns also offer a vast array of antique stores, boutiques, gift shops, art galleries, consignment stores, and specialty retail establishments.

Tourism is a growing industry in Gwinnett. Occupancy at the more than 100 hotels located in the county is at an all-time high. And, more hotels are on the horizon. In 2016, an Embassy Suites and a Courtyard by Marriott are scheduled to open in locations convenient to the Infinite Energy Center. Construction on a 300 room, full-service Marriott hotel located on the Infinite Energy Center campus is expected to begin in the fall of 2016. 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. Explore Gwinnett, the county's official travel office, is focused on keeping tourism spending above $1 billion. Per Langston, Gwinnett has 11,300 jobs that are generated directly and indirectly by the tourism and hospitality industries. Concerts and sporting events are a natural draw for visitors. Also, Langston points out that Gwinnett County has great attractions, hotels, restaurants, shopping, and accessibility.



The county is likely to see additional tourism growth as a result of the emerging film industry. On April 14, 2015, Gwinnett Chamber Economic Development and the Georgia Department of Economic Development joined with Eagle Rock Studios Atlanta to announce the grand opening of the largest television production studio under one roof in the United States. Located at Best Friend Road in Norcross, Eagle Rock Studios Atlanta should have a direct economic impact on tourism in Gwinnett through trade at local restaurants, hotels, and surrounding businesses. Production companies find Gwinnett County's easy access to Hartsfield-Jackson International Airport a plus. The area's versatility is also a major draw. 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 downtowns and rustic settings intertwined with new commercial and industrial development. Gwinnett County is where both the new and the old meet for success.



Recreation and Arts

Gwinnett County Parks and Recreation 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 here. GCPR offers facility rentals and partners with 29 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse. Parks and Recreation also partners with healthcare providers to promote community health and wellness programs, including the Park Rx program and Live Healthy Gwinnett. In 2015, the division offered 7,150 classes, summer camps, and special events.

Currently GCPR operates 47 parks and facilities that include 175 sports fields, 51 tennis courts, 41 outdoor basketball courts, five year-round and seven seasonal aquatic facilities, seven dog park areas, seven cultural/historic sites, 128 miles of trails, seven skate complexes, 68 playgrounds, picnic areas, pavilions, fishing lakes, and more. The County's dedication to restoring Gwinnett's historical buildings and areas can be seen while visiting one of the historic preservations projects such as McDaniel Farm Park, Isaac Adair House, Freeman's Mill Park, and the Yellow River Post Office site. Gwinnett County acquired the 223-acre Simpsonwood Park property and initiated the public process to develop a long-term park master plan.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2015, Gwinnett parkland totaled 9,646 acres for both passive and active parks. In 2015, the County was one of seven local governments to be recognized by the Atlanta Regional Commission for leadership in implementing policies and practices that contribute to efficient and sustainable use of resources with an upgrade to a Gold level Certified Green Community. The Green Communities Program showcases local governments that reduce environmental footprints while transforming areas.

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

In 2015, the EHC was recognized by the Georgia Association of Museums and Galleries and the Georgia Trust for historic preservation of the Chesser-Williams House. The EHC was also named a finalist in the 2015 Georgia Science, Technology, Engineering, and Math Education Awards. These awards recognize schools, programs, and companies for outstanding efforts and achievements in supporting and promoting science, technology, engineering, and math. In addition, the Environmental and Heritage Center was named one of a select group of companies in the region to receive recognition as one of "Atlanta's Best and Brightest Companies to Work For" by the National Association for Business Resources.

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. 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. 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 New Dawn Theater, and Snellville houses the New London Theatre. Each of the facilities allows residents of Gwinnett to enjoy and support the arts within their own community.

The Infinite Energy Center (formerly the Gwinnett 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.

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 also 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 and acoustics, and a high-tech sound system. The theater has fully-equipped production capabilities and is ideal to showcase stage productions, musical performances, corporate meetings, and civic events.

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

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 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. With corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. In 2009, a parking deck was added, providing an additional 950 covered spaces for patrons.

The 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.

In 2009, the Atlanta Braves' Triple-A affiliate, the Gwinnett Braves, moved to Lawrenceville and began playing at Coolray Field. This state-of-the-art stadium seats more than 10,000 fans and plays host to 72 regular season home games and other events such as concerts, charity events, baseball clinics, and public safety exhibitions. The 2015 season marked the seventh season of play since the stadium opened. Coolray Field has provided the community with hundreds of new jobs, and the Braves have been active with donations and fundraising for local nonprofit organizations.

Every April Gwinnett County is home to the Champions Tour Tournament for golfers. The three-day tournament is televised in about 200 countries. This exposure helps raise the county's profile on an international level.



Healthcare



Gwinnett Health System is the parent company of Gwinnett Medical Center, Gwinnett Medical Group, and Sequent Health Physician Partners. GHS employs more than 5,000 associates and has more than 800 affiliated physicians serving more than 400,000 patients annually. In 2014, GMC was recognized by Georgia Trend as the top large hospital in the state. 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 and a surgical center, imaging centers, and outpatient physical, occupational, and speech therapy facilities.

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. Nearly 400 open heart procedures and more than 7,000 cardiac catheterization procedures are performed at the Strickland Heart Center yearly.

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.

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.

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 and women's services, and walk-in care and imaging services. In 2016, GMC will open Urgent Care Centers in partnership with ChoiceOne in Sugar Hill and Hamilton Mill. To learn more about how GMC is transforming healthcare, visit 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 more than 5,000 surgeries, bringing approximately 1,000 babies into the world, and handling more than 59,000 emergency room visits in 2015. 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 – 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. Additionally, the Loganville Imaging Center offers an array of imaging services including MRI, CT, mammography, ultrasound, and more. In 2011, the hospital received the American Heart Association's Gold-Plus Stroke Performance Achievement Award for implementing high standards for stroke care. 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 July 2014, a new health care provider focused on transitional care and short-term recovery opened in Suwanee. The facility, named Salude, offers 64 private rooms and bathrooms. In addition, offerings at Salude include a 2,800 plus square foot therapy space, 24/7 in room dining, grab-and-go café, and walking paths.

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

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

Northeast Georgia Physicians Group has opened urgent care facilities in Dacula, Buford, Hamilton Mill, and Auburn. 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.

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.

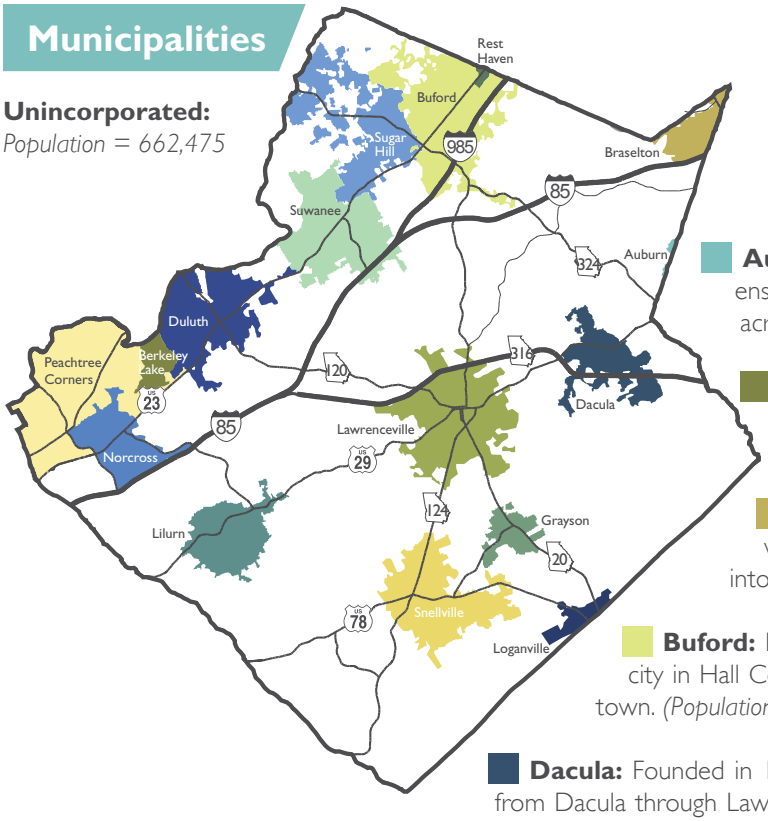






Municipalities

Unincorporated:
Population = 662,475



Spanning **437 SQUARE MILES**, Gwinnett County has **16 MUNICIPALITIES** within its boundaries. In 2015, an estimated 898,450 PEOPLE called Gwinnett home.

Auburn: Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres. *(Population = 223*)*

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. *(Population = 1,983)*

Braselton: Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson Counties. *(Population = 3,529*)*

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 = 12,367*)*

Dacula: Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his home served as a temporary first courthouse. *(Population = 4,971)*

Duluth: In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. *(Population = 28,838)*

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. *(Population = 2,780)*

Lawrenceville: Lawrenceville is the largest city in Gwinnett. Incorporated in 1821, it is the second oldest city in metro Atlanta and is the county seat. *(Population = 30,212)*

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 = 12,543)*

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 = 2,663*)*

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 = 16,349)*

Peachtree Corners: Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011. *(Population = 40,531)*

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 = 19,439)*

Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. *(Population = 20,821)*

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 = 18,164)*

**Population within Gwinnett County*

Source: U.S. Census Bureau's July 1, 2014 population estimates

DID YOU KNOW...

Clerk of Courts won one of the **Top 10 Court Websites Awards** from the *National Association for Court Management* in 2015?



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; the history of millage rates and property tax digest; key priorities and challenges; the employee environment; policies and practices; an explanation of the budget process; the budget resolution summary; the consolidated budget for all funds; fund structure and financial status; and debt management information.



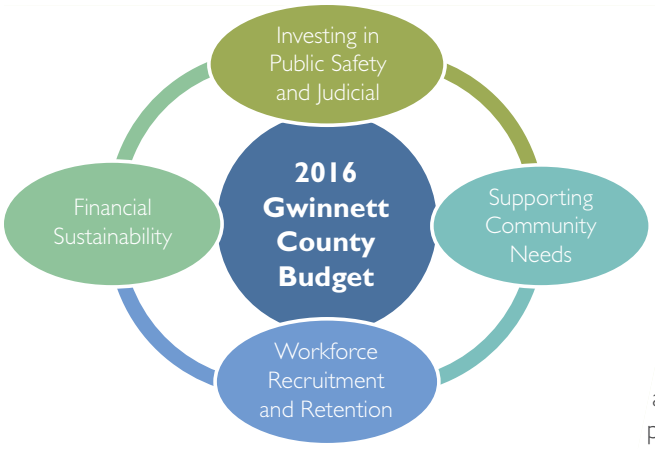




January 5, 2016

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2016. This document is a summary of our overall plan for allocating available resources to provide services and sustain Gwinnett County's vision. The $1.5 billion balanced budget invests in the big picture and continues Gwinnett's history of conservative budgeting practices. The budget is based on the same property tax rates as 2015 and anticipates slight digest growth in 2016 due to new construction.



The budget looks at least three to five years ahead at future implications of today's decisions, and it demonstrates the County's long-standing commitment to prudent financial planning. A history of fiscal responsibility and the ability to anticipate change has enabled Gwinnett County to maintain high levels of service despite economic uncertainty. Gwinnett County maintains the highest standards of excellence in its financial practices, which has contributed to AAA credit ratings from all three of the credit rating agencies since 1997. Only 42 other counties in the nation share this triple-AAA designation.

The 2016 operating budget totals $1.1 billion compared to $1.05 billion in 2015. The increases include: adding public safety and judicial positions and unfreezing 25 police positions; restoring staff at the animal shelter and parks; restoring library funding to 88 percent of 2008 levels; adding three new express routes to Gwinnett Transit; and expanding home care and delivered meals for seniors on waiting lists. Additionally, the budget covers increased election expenses and expands hours and locations for advance voting. To help departments recruit and retain talented employees, which the Board of Commissioners view as essential in accomplishing the County's strategic goals, the 2016 operating budget also includes a pay-for-performance increase for eligible employees and the restoration of longevity pay that was eliminated in 2009. However, cost-saving measures such as continuing the 90-day job vacancy policy and requiring justification for specific commitment items remain in effect for 2016.

The capital budget is $363 million, down from $371 million in 2015. Projects include the design for a new state patrol building, a courthouse expansion, design and construction of a new medical examiner/morgue building, and senior center renovations.

Gwinnett County operates on a January 1 – December 31 fiscal year. The 2016 budget process began in May 2015 when the Board of Commissioners held a strategic planning session to set top priorities for the County. The strategic goals identified at the planning session include: public safety, economic development/redevelopment, water supply and infrastructure, transportation, and community engagement. In late August and early September 2015, the budget review team, together with the County's financial staff, studied departmental business plans, budget needs, and revenue projections and made recommendations for the 2016 budget that align with the priorities identified at the strategic planning session.

2016 Strategic Goals

- Public safety
- Economic development/redevelopment
- Water supply and infrastructure
- Transportation
- Community engagement

The Chairman's Budget Review Team is made up of five county residents as well as participating departmental and agency representatives. The resident members of the budget review team are Mark Brock, Lisa Burleson, Burt Manning, Santiago Marquez, and Latabia Woodward. Burleson and Marquez are new members of the team this year, while Brock, Manning, and Woodward are review team veterans returning for another year of service. Burleson is a retired district level administrator from Gwinnett County Public Schools and Marquez is CFO/VP of the Georgia Hispanic Chamber of Commerce and has spent nearly 20 years serving the Latino community both locally and nationally. Brock is the building maintenance director for Gwinnett County Public Schools, Manning is a retired real estate appraiser and



assessment administrator who has worked in six Georgia counties, and Woodward works as a strategic planning principal for Georgia Power and is the immediate past president of the Gwinnett County Alumnae Chapter of Delta Sigma Theta Sorority Inc. Woodward and Burleson are alumni of the first Gwinnett 101 Citizens Academy class held in the spring of 2015. We would like to thank these individuals for their time spent considering the many budget proposals. We are very appreciative of their input into our budget process.

With the improving economy and growth in the property tax digest, County officials are cautiously optimistic about the future. Our reputation as a leading community in global business helps us to attract and support growing companies. Our outstanding schools, nationally accredited public safety agencies, national award-winning parks and libraries, and state-of-the-art water system offer a wealth of opportunity for current and future residents and businesses. Gwinnett County is committed to continuing core services and the quality of life our residents and businesses have come to enjoy through the delivery of efficient, effective services. We invite Gwinnett County's stakeholders to participate in setting our government's priorities and shaping our bright future.

Respectfully submitted,

Maria B. Woods

Maria B. Woods,
CFO/Director of Financial Services

Mission

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

Vision

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

Values

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

Mission / Vision / Values

Gwinnett County's mission, vision, and values are at the forefront of all budgeting activities. The 2016 budget was developed in accordance with the principles outlined in the County's 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 2015 are available in Section IV of this document. A listing of awards received in 2015 is available at www.gwinnettcounty.com.

Gwinnett County has established numerous partnerships in the community, a few of which are described below:

- In 2015, Parks and Recreation Operations established and engaged community partnerships and sponsorships for sustainability of programs by establishing 26 new partners, including the 29th youth athletic association.
- Live Healthy Gwinnett is an example of a partnership between Eastside Medical Center and Gwinnett County Parks and Recreation. Through this partnership, Parks and Recreation Operations implemented Healthy Eating and Physical Activity (HEPA) standards for summer camps in 2015.
- In 2015, Health and Human Services hosted three public events reaching 2,634 clients in partnership with Amerigroup and Four Corners Primary Care Centers at the Norcross Human Services Center.
- In 2015, the Cooperative Extension Service collaborated with Gwinnett County Public Schools and 189 local community organizations to use their staff and resources for educational programming.

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 it vision in multiple ways, offering an economy that boasts strong job growth and plentiful business opportunities, a nationally-accredited police department, and an award-winning parks and recreation system with 47 parks and facilities that include 175 sports fields, 51 tennis courts, and 128 miles of trails. Gwinnett County Parks and Recreation offers facility rentals and partners with volunteer youth athletic associations and healthcare providers.

Values:

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

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
- Annual events, such as America Recycles Day hosted by the Solid Waste Division
- Financial Policies and Practices that ensure fiscal responsibility, as discussed on pages 17 – 28 in this section of the document
- Innovative technology solutions, as described in "2015 Capital Achievements – Information Technology" on pages 5 – 6 in section VI of this document

The 2016 budget achieves the County's mission, vision, and values through investments in public safety and judicial, transportation, a high-quality workforce, community needs, and economic development/redevelopment. These initiatives are described in "Key Operating Impacts and Decision Packages" on pages 8 – 11 in this section of the document.



2016 Budget Approach

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

Budget at a Glance

The $1.5 billion budget for fiscal year 2016 funds services cut during the recession, addresses concerns about workforce recruitment and retention, and invests in essential infrastructure and critical community needs. Separate budgets are developed for operating expenses and capital improvements. The operating budget of approximately $1.1 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately $363 million funds infrastructure and facilities.

The 2016 balanced budget keeps property tax rates the same as 2015. The property tax digest has grown in the last two years and is expected to return to its 2008 level by 2018. Concerns over recruiting and retaining employees resulted in a 4 percent pay-for-performance increase and longevity pay for eligible employees.

Decision packages for service reductions and service enhancements were considered during the development of the 2016 budget. The Chairman's Budget Review Team looked critically at all requests for funding and made hard decisions to prioritize the requests. Decision packages in alignment with the strategic goals were given priority. Decision packages with the largest impact on the operating budget are summarized in the following three paragraphs. Additional information and justifications for the decision packages are discussed on pages 8 – 11 ("Key Decision Packages and Operating Impacts") in this section of the document.

The following new positions in public safety and judicial were approved during the 2016 budget process: 30 additional police officers, nine emergency medical service (EMS) employees, a six-person special victims unit, and 12 part-time sheriff's deputies. Additionally, 25 previously frozen police positions were unfrozen. Two vocational training positions in Corrections that were previously funded by a federal grant are included in the budget due to a discontinuation of the grant. Other new public safety and judicial positions included in the budget include a magistrate judge to handle a variety of civil and criminal matters in Magistrate Court, three Juvenile Court positions (two attorneys and a case coordinator) to represent children who are alleged to be deprived, and an investigative analyst position in the District Attorney's office to be shared between the Drug Task Force and Technical Investigations.

Certain services cut in previous years' budgets will be partially restored to support community needs. Library funding was restored to 88 percent of 2008 levels, and Gwinnett Transit will be adding three new express routes. Home care and delivered meals will be expanded for seniors. Staff at the animal shelter and parks will be partially restored. The operating budget also includes an additional $7.2 million to cover election expenses and expand hours and locations for advance voting.

The 2016 budget also provides funding for economic development/redevelopment initiatives. The budget includes two new positions that will focus on economic development within the county. Additionally, six new pipe inspector positions in the Department of Water Resources are funded to meet increased need for onsite inspections for new developments resulting from the recent increase in construction throughout the county.

The fiscal year 2016 capital budget totals $363 million. The capital budget includes funding for facilities, technology, roads, maintenance and equipment, public safety, parks, libraries, and senior facilities. Approximately 57 percent of the fiscal year 2016 capital budget resides in Special Purpose Local Option Sales Tax (SPLOST) funds. Major public safety projects include a new state patrol building, a courthouse expansion, construction of a new medical examiner/morgue building, and body cameras for police officers and sheriff's deputies. Projects highlighting community needs include the new Centerville Senior Center and renovations to the Buford, Lawrenceville, and Norcross Senior Centers. Capital projects will also focus on major infrastructure needs such as water and sewer system maintenance and transportation improvements.

Gwinnett County – Fiscally Sustainable, Economically Viable

- Budget is balanced
- Based on same millage rate as 2015
- Maintains the reserve policy
- Commitment to multi-year planning
- Pay-as-you-go capital program
- Continues triple-AAA rating
- Sustains progress toward pension obligations
- Continues focus on enhancing the quality of life and safety of residents

Financial Highlights

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

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	$ 529,327,745	$ 23,164,846	$ 552,492,591	37.3%
Special Revenue Funds	$ 45,458,518	$ 207,906,992	$ 253,365,510	17.1%
Enterprise Funds	$ 417,710,467	$ 132,104,348	$ 549,814,815	37.1%
Internal Service Funds	$ 125,174,445	$ –	$ 125,174,445	8.5%
Total Budget	**$ 1,117,671,175**	**$ 363,176,186**	**$ 1,480,847,361**	

Tax-Related Funds include the General, General Obligation (G.O.) Debt Service, Fire and EMS District, Police Services District, Development and Enforcement Services District, Loganville EMS, Recreation, Capital Project, and Vehicle Replacement Funds. The adopted General Fund operating budget totals $273.2 million. The Tax-Related Funds have an operating budget of $529.3 million and a capital budget of $23.2 million.

Special Revenue Funds account for restricted and committed revenues and have an operating budget of $45.5 million and a capital budget of $207.9 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise Funds account for $417.7 million of the total operating budget and $132.1 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 $125.2 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.
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%
2014	$ 1,027,135,769	-7.1%	$ 485,589,601	18.8%	$ 1,512,725,370	-0.1%
2013	$ 1,105,379,813	16.2%	$ 408,642,284	-5.6%	$ 1,514,022,097	9.4%

The operating budget for fiscal year 2016 for all funds totals $1.1 billion. The preceding table indicates a $65.0 million increase from the fiscal year 2015 adopted budget.

The capital budget for fiscal year 2016 for all funds totals $363.2 million. Capital project budgets are adopted as multi-year project budgets, and unspent funds from 2015 will be carried forward to 2016 after the fiscal year 2015 audit is complete.



Property Taxes and the Condition of the Digest

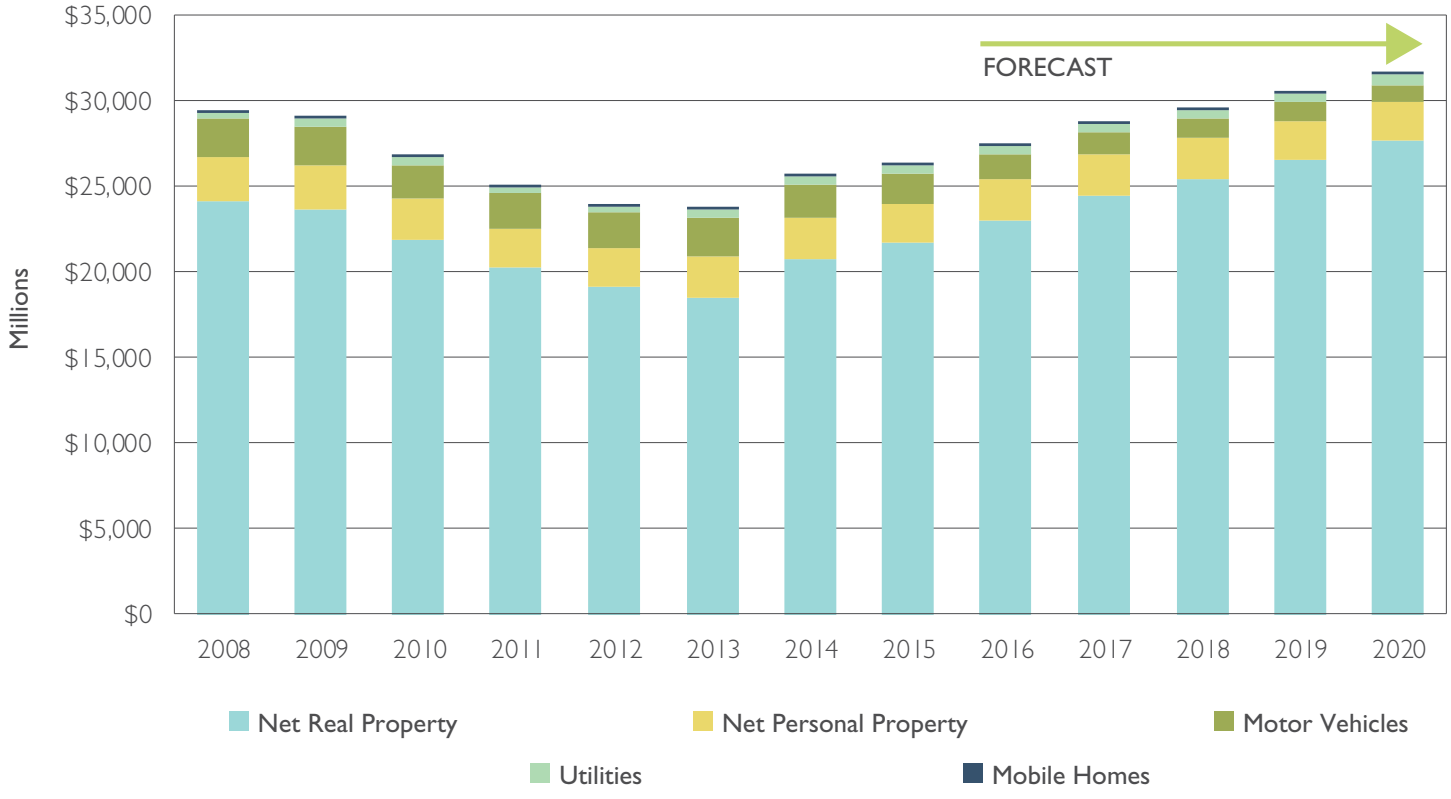
Property taxes are an extremely important revenue source for the County. Nearly three-quarters (72 percent) of the revenue in tax-related funds are funded by property taxes. Property taxes provide most of the funding for the General Fund for County operations, the Recreation Fund for park operations and maintenance, to pay down voter-approved debt for the Detention Center, and for service districts such as police, fire, and emergency medical services. Tax-related funds make up 47 percent of the entire operating budget.

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 digest and its condition looked strong, continuing to show increases year after year. But, by 2008, the digest growth began to decline, and it continued to lose value for the next five years. At its lowest point in 2013, the digest was down 21 percent from 2008. During this time, the County was challenged by the need to balance core services with declining tax revenue. The decline was the result of housing and economic conditions—namely, increased foreclosures, decreased construction, and a freeze in assessments. Due to the freeze in assessments from 2009 – 2011, counties could not increase the value of any property, even when that property is sold, subject to a few exceptions. Property values and the overall value of the digest were headed in one direction—down.

Signs of economic recovery became apparent in 2014 when Gwinnett County turned the page to a new chapter. With property values stabilizing, construction activity increasing, and foreclosures subsiding, the County saw 8.1 percent growth in the tax digest in 2014, and additional growth of 1.4 percent in 2015. The 2014 and 2015 growth rates were impacted by the inception of the motor vehicle ad valorem tax (TAVT) implemented in 2013, which has caused motor vehicle taxes to decline as citizens transition from the old method of paying the annual "birthday tax" for their vehicles to TAVT (paying a one-time fee at the time a title is transferred). While TAVT has had a negative impact on the tax digest (the impact was greater in 2015 than 2014), the increases resulting from improvements in the housing and construction markets have outweighed the effects of TAVT. Growth in the overall countywide tax digest is expected to continue in the coming years, and the County is forecasting a return to 2008 levels by 2018.

Historical Digest Growth and Forecast

(FY2008 to FY2020)

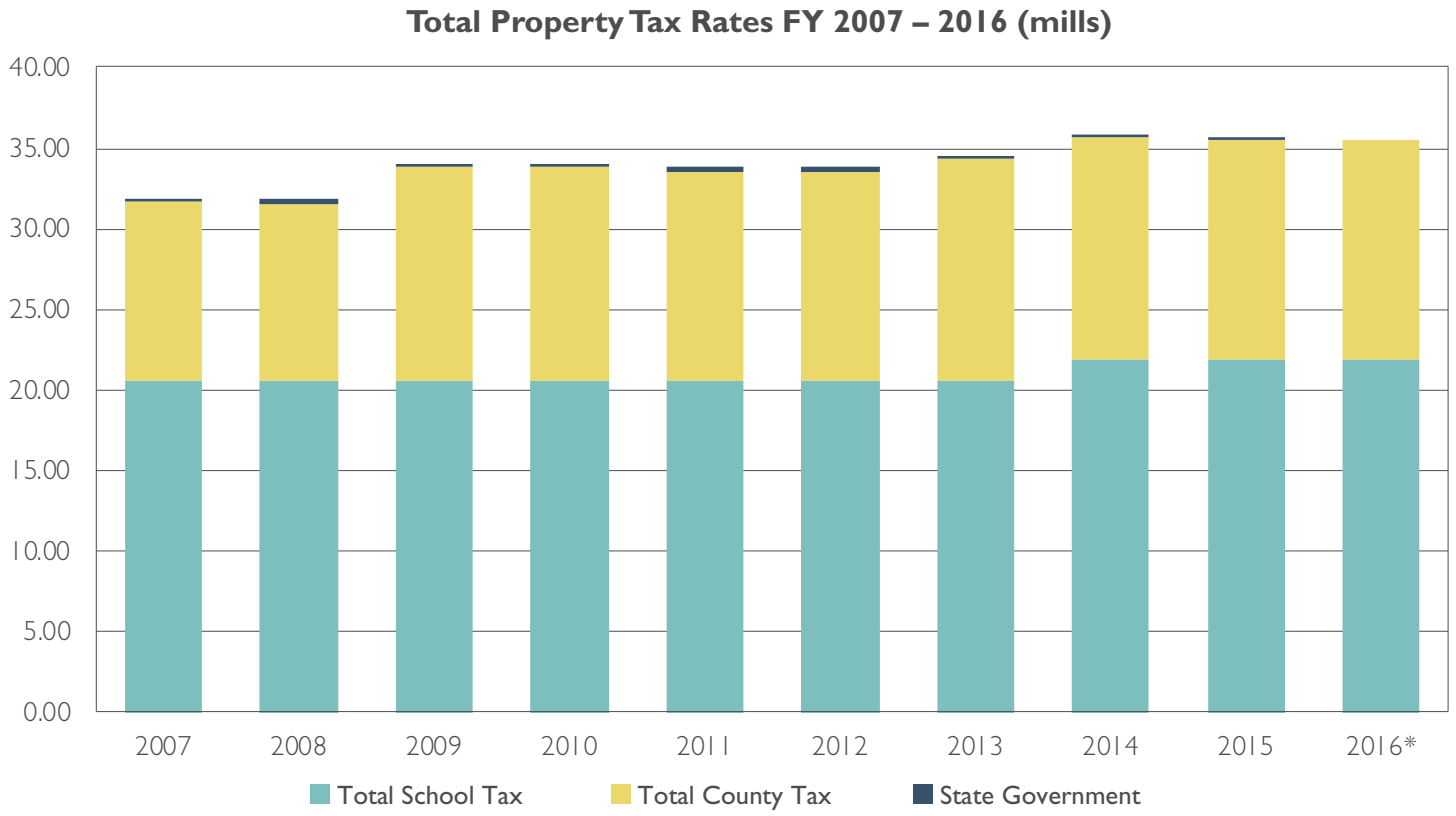


Commissioners will set millage rates for 2016 property taxes in the summer. Properties will be taxed based on where they are located and what services they receive.

Tax-Related Funds: Real and Personal Property Tax Rates FY 2007 – 2016 (mills)

Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016*
General Fund	9.81	9.72	11.78	11.78	11.78	11.78	7.40	7.40	7.229	7.229
Fire and EMS District	–	–	–	–	–	–	3.20	3.20	3.20	3.20
Police Services District	–	–	–	–	–	–	1.60	1.60	1.60	1.60
Development and Enforcement District	–	–	–	–	–	–	0.36	0.36	0.36	0.36
Recreation Fund	0.80	0.79	1.00	1.00	1.00	1.00	0.95	0.95	0.95	0.95
G.O. Bond Fund	0.23	0.22	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	0.24	0.24
Total County Tax	**11.08**	**10.97**	**13.25**	**13.25**	**13.02**	**13.02**	**13.75**	**13.75**	**13.579**	**13.579**
School M & O	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.80	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05	2.05
Total School Tax	**20.55**	**20.55**	**20.55**	**20.55**	**20.55**	**20.55**	**20.55**	**21.85**	**21.85**	**21.85**
State Government	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.20**	**0.15**	**0.10**	**0.05**	**0.00**
Total Property Tax	**31.88**	**31.77**	**34.05**	**34.05**	**33.82**	**33.77**	**34.45**	**35.70**	**35.479**	**35.429**

**The 2016 millage rate is an estimate.*



**The 2016 millage rate is an estimate.*





Decision Packages and Operating Impacts

Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2016 budget. A service enhancement usually has a cost increase, while a service reduction usually has cost savings. Despite $13.2 million in justified requests, the budget includes funding for only $9.7 million.



In keeping with the County's priorities, the table below displays key service enhancements and decision packages that were included in the 2016 budget. Justifications for each of the key decision packages are provided on pages 9 – 11.

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

Priority	Description	Appropriation Amount
Invest in Public Safety and Judicial	Thirty police officers	3,502,000
	Safety equipment for police officers	775,000
	Nine ambulance unit positions	602,000
	New special victims unit in the District Attorney's Office	422,000
	Non-profit clinic funding*	400,000
	Three additional Juvenile Court positions	230,000
	Full-time magistrate judge	190,000
	Twelve part-time sheriff's deputies	159,000
	Two vocational training positions for Corrections (formerly grant funded)	145,000
	Investigative analyst for the District Attorney's Office	91,000
Invest in Transportation	Maintenance and care of rights-of-way	214,000
	Transit service enhancements that add three new express routes	200,000
	Transit analyst position	75,000
Recruit and Retain High Quality Workforce	Pay-for-performance increases*	9,162,000
	Longevity pay for eligible employees*	3,158,000
Support Community Needs	Increase funding for 2016 elections**	7,209,000
	Six animal welfare positions	656,000
	Restore library support funding to 88 percent of 2008 levels*	633,000
	Nine positions for operations and maintenance of parks	429,000
	Department of Family and Children Services (DFCS) contribution*	289,000
	Two positions to expand home care and delivered meals for seniors on waiting lists (previously grant funded)	215,000
	Two positions to support Senior Services volunteer program (previously grant funded)	78,000
	Two Senior Services information and assistance program positions	44,000
Support Economic Development/Redevelopment	Six inspectors to increase code enforcement activities	641,000
	Two positions to focus on economic development	250,000

Note: Appropriation amounts associated with new positions include salaries and wages, employee benefits, supplies, equipment, etc.
** This is not an official "decision package" submitted by a department. However, it is included in this table due to its large budgetary impact.*
***Approximately $380,000 of the increase in election expenses is associated with decision packages. The remaining $6.8 million was approved because of the increased costs of an election year.*

Invest in Public Safety and Judicial:

Thirty police officers
From 2008 to 2015, Gwinnett County's service population increased by approximately 13 percent. At the same time, authorized positions in the police department have increased less than 2 percent. By adding 30 positions and unfreezing 25 positions, the ratio of authorized police positions to service population will increase from 0.99 per 1,000 population in 2015 to 1.001 per 1,000 population in 2016.

Safety equipment for police officers
The budget includes funding to equip every police officer with a taser and taser supplies. Tasers are very effective compared to other non-lethal uses of force, and the use of tasers results in fewer injuries to both officers and suspects.

The budget also includes funding for weapon lights with holsters. Between 2003 and 2013, 61 percent of Gwinnett County police officer-involved shootings occurred between 7:00pm and 7:00am. This data indicates that most officer involved shootings or assaults occur during a period of reduced light. With regards to tactics and shooting accuracy, having a weapon mounted light offers a more ideal situation in a reduced light shooting encounter.

Nine ambulance unit positions
EMS calls have risen 19 percent in the last five years, and patient transports rose 7 percent through the first five months of 2015. To help meet the increased demand, nine firefighter III/paramedic positions will be added.

New special victims unit in the District Attorney's Office
With the increasing complexity of the prosecution of sex crimes and of crimes against children, a dedicated unit of specially trained attorneys and investigators is included in the budget to provide optimum outcomes in such cases. A six-person special victims unit will be established to coordinate the investigation and prosecution of these types of crimes. The unit will work closely with other county and city law enforcement agencies to ensure proper training with new officers in order to obtain vital information in the early stages of investigation and prosecute these cases in a more timely fashion.

Nonprofit clinic funding
In order to relieve demands on emergency medical services and hospital systems, funding will be made available to support nonprofit organizations (clinics) throughout the county to help provide clinical support.

Three additional Juvenile Court positions
To meet the demands of rising caseloads, two attorneys and a case coordinator for Juvenile Court are included in the budget. The attorneys are for the Guardian ad Litem Unit, and they represent the best interests of the children who come before the court in dependency (abuse and neglect), termination, guardianship, legitimation, and special proceeding (custody transfers from Superior Court) cases. Since 2013 when the *Juvenile Justice Reform Act* was passed, both the time limits associated with these cases and the required judicial reviews have resulted in more filings and hearings.

Full-time magistrate judge
Magistrate Court handles a wide variety of civil and criminal matters and operates 24 hours a day, 365 days a year. In 2014, there were 23,491 criminal and 67,053 civil matters filed in the Magistrate Court. The last time a full-time magistrate position was added was in 2009. An additional full-time magistrate position is included in the budget to assist with Superior Court's caseload and to help the Judiciary continue providing efficient and effective services.

Twelve part-time sheriff's deputies
Twelve part-time sheriff's deputy positions are budgeted to help reduce overtime expenses in the Sheriff's Department. Positions include one for the inmate law library, seven for the jail court rooms, and four for building and court room security.

Two vocational training positions for Corrections
Federal funding for Corrections to provide vocational training to inmates to reduce the rate of recidivism was previously funded by a federal grant under the *Workforce Investment Act*. This federal funding is being discontinued. Upon recommendation, the vocational training program has been included in the County's 2016 budget.



Investigative analyst for the District Attorney's office

An investigative analyst position to be shared between the Drug Task Force (DTF) and Technical Investigations will help relieve demanding workloads. The DTF is responsible for Pen-Link examinations, cell tower mapping, cell phone extractions, obtaining toll information, and other similar tasks. DTF investigators are currently completing these tasks while also managing pre-indictment files, wiretaps, and trial demands. An increase in demand for technical assistance has stretched resources thin in DTF. An analyst will improve the overall organization and quality of the cases for the Assistant District Attorneys. Additionally, the analyst will provide backup when the current technical investigator is not available (currently, there is only one technical investigator).

Invest in Transportation:

Maintenance and care of roadways

In order to maintain roadways, the budget includes funding for the following:

- $110,000 to purchase three new milling machines for more efficient roadway patching.
- $54,000 to re-establish a Shoulder Crew that was cut during the economic downturn. The Shoulder Crew will maintain roadway shoulders on a daily basis. The work of this crew will improve road safety by reducing the likelihood of over-correcting on low shoulders and hydroplaning due to water ponding on the roadways next to high shoulders.
- $50,000 to contract mowing services along a limited number of state roadways in order to improve livability and appearance of the community.

Transit service enhancements that add three new express routes

Based on transit requests from the public and trends in ridership, the Department of Transportation will create three new express routes. Two routes will run intra-county and one will run inter-county. All three new express routes will have a limited number of stops and will run during the work week.

Transit analyst position

A transit analyst will assist upper level management in aligning Gwinnett County Transit's short- and long-range plans with a focus on compiling, analyzing, and interpreting data. The position will have extensive knowledge in planning and will analyze trends to allow the most effective route improvements and technologies to be implemented. The position will help align transit planning efforts with the County's overall planning for future transportation needs.

Retain and Recruit High Quality Workforce:

Pay-for-performance increases

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.

Longevity pay for eligible employees

Approximately $3 million is included in the budget for one-time longevity payments. 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.

Support Community Needs:

Increase funding for 2016 elections

Election turnout has increased and is anticipated to further increase with the upcoming presidential election. An elections outreach position has been budgeted to conduct training sessions, schedule and oversee voter outreach, and represent the Gwinnett County Board of Registrations and Elections at events.

State law requires a period of advance in-person (AIP) voting 21 days prior to the General Election. Hours and locations for AIP voting will be expanded for the November 2016 General Election. Currently, AIP voting is available five work days from 9:00am – 7:00pm and one Saturday from 9:00am – 4:00pm, and the Elections Office is open during normal work hours three weeks before Election Day and one Saturday from 9:00am – 4:00pm. One additional AIP satellite location is being added, increasing the number of AIP satellite locations from six to seven. Including the Elections Office, the 2016 budget provides for eight AIP locations for three major elections: the Presidential Primary on March 1, the General Primary on May 1, and the General Election on November 8. Hours for all eight AIP voting locations will be expanded from 7:00am – 7:00pm for the November General Election only.

The budget also includes funding to increase poll officials' pay. Maintaining a competitive compensation structure is important to the Gwinnett County Board of Registrations and Elections. Election day continues to be more and more complex, requiring additional duties. The increase in pay was requested due to additional duties and brings the pay in line with other metro jurisdictions.



Six animal welfare positions
Previous budget cuts resulted in staffing reductions at the Animal Welfare and Enforcement Center. When the center moved from its old location on Hi Hope Road to its new location on Highway 29 in 2007, the initial plan was to add several employees to the staff. Instead, 10 percent of the staff was reduced due to budgetary needs. Several changes made to the County ordinance involving animal holding times have resulted in increased workloads. To provide some relief, the 2016 budget includes six new animal welfare positions.

Restore library support funding to 88 percent of 2008 levels
The number of libraries in Gwinnett County has increased significantly over the years. In 1990, Gwinnett had eight libraries; today, Gwinnett has 15 libraries. From 2008 to 2013, County funding to the libraries decreased by 19 percent. In 2015, library funding was at 85 percent of the 2008 level. An additional $633,000 in library funding has been added in 2016, restoring funding to 88 percent of the 2008 funding level.

Nine positions for operations and maintenance of parks
Since 2000, Gwinnett County has added 16 parks. From 2008 to 2015, Parks Operations experienced a 20 percent decrease in full-time grounds maintenance personnel. To partially restore park maintenance personnel, the 2016 budget adds funding for nine parks operations and maintenance positions. Positions include six ground maintenance positions to be assigned to the highest need areas of the countywide park system; two positions to cover operations at the new Simpsonwood Park, Jones Bridge Park, and Holcombe Bridge Park; and an electrical trades technician position to develop a preventative maintenance plan and address electrical issues within Gwinnett County Parks and Recreation.

Department of Family and Children Services contribution
The County is increasing its contribution to the DFCS subsidy in order to increase awareness of the need for foster/adoptive families.

Two positions to expand home care and delivered meals for seniors on waiting lists
Growth in the senior population has affected case management workloads. Now at capacity, an additional case manager and certified nurse assistant will help serve 100 residents on a waiting list.

Two positions to support Senior Services volunteer program
Two Senior Services volunteer positions that were previously funded by a grant will soon lose grant funding. To continue to support the well-established volunteer program, a full-time volunteer specialist and a volunteer/transportation manager, as well as other associated costs for the program, are needed.

Two Senior Services information and assistance program positions
Two information and assistance program positions that were previously funded by a grant lost their grant funding on July 1, 2015. The information and assistance program staff is responsible for screening individuals who receive services and support provided by Gwinnett Senior Services. The information and assistance program handled approximately 1,200 walk-ins and an additional 3,992 calls in 2014. The calls and/or walk-ins can each last up to two hours if staff is doing a complete assessment or reassessment.

Support Economic Development/Redevelopment:

Six inspectors to increase code enforcement activities
Funding needed to increase the number of pre-emptive and new development pipe inspections by the Department of Water Resources is included in the budget. With the recent increase in construction throughout the county, an increased need for onsite inspections for new developments will require additional staff to meet the demand.

Two positions to focus on economic development
The split between the commercial and residential components of the tax digest has grown over time. Over the last 15 years, the residential component of the digest increased from 46.5 percent to 56.7 percent, while the commercial component decreased from 43.7 percent to 38.2 percent in 2015. In an effort to reverse this trend and promote commercial growth, Gwinnett County is adding two employees in the Department of Planning and Development to focus on economic development.

Economy

Housing market improvements, increasing construction activity, and an improving labor market are signs that Gwinnett County is on its way to recovering from the economic recession.

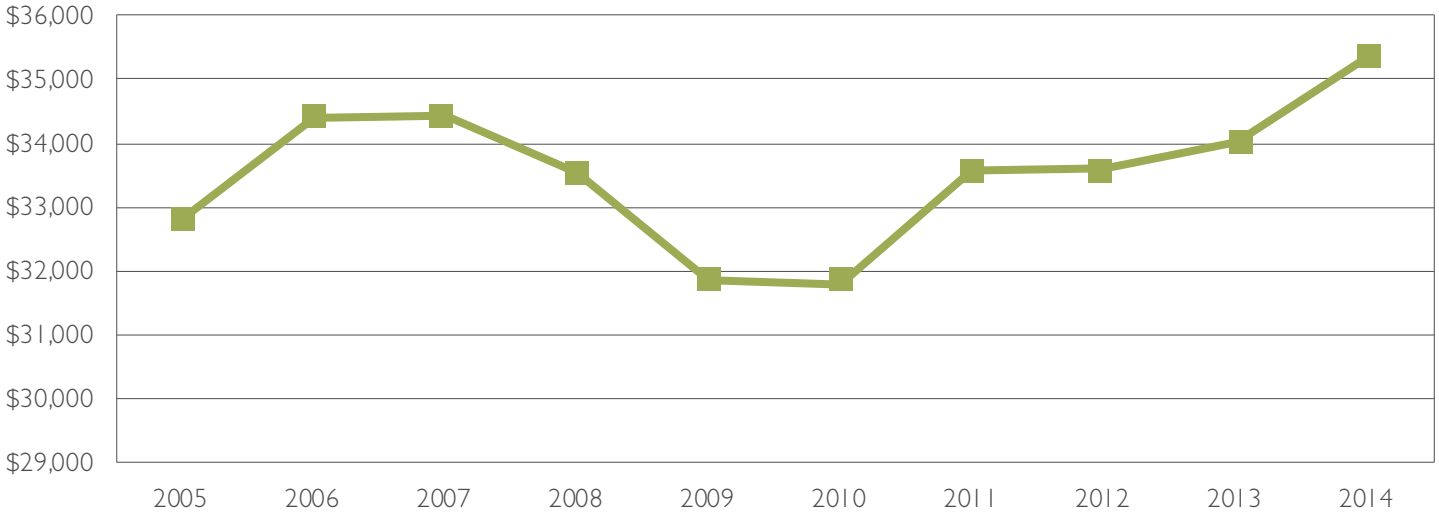
The strength of the housing market is a key indicator of the county's economic vitality. The county's housing market experienced a significant amount of distress during the economic recession—foreclosures rose dramatically while property values declined, causing property tax revenues to decline. As the economy began to improve in 2014, the number of foreclosures decreased, construction of new homes returned, and the majority of Gwinnett County homeowners saw their property values improve. As a result, the digest has grown, and the County expects this positive trend to continue with slight digest growth projected in 2016. The average home value in Gwinnett County rose approximately 21 percent from 2013 to 2015, increasing from $148,720 in 2013 to $180,000 in 2015.

The job market in Gwinnett County continues to fare better than many counties across the Atlanta region and the state of Georgia. According to the Georgia Department of Labor, Gwinnett County had a preliminary October 2015 unemployment rate of 5.0 percent, which was lower than both the Atlanta Metropolitan area (5.4 percent) and the state (5.7 percent). Economic development 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, have helped support job growth by bringing new businesses to Gwinnett County. According to the U.S. Bureau of Labor Statistics, Gwinnett County achieved a job growth rate of 3.7 percent from March 2014 to March 2015, ranking it 45th among the largest 343 counties in the United States.

Per capita personal income, a measure of standard of living, is another useful indicator of the county's economic well-being. Prior to 2008, per capita personal income rose for many years. From 2008 to 2010, with the economic recession underway, residents saw their incomes decline. In 2011, per capita personal income began to improve and has continued to improve since then, exceeding 2006 and 2007 (pre-recession) levels by 2014.

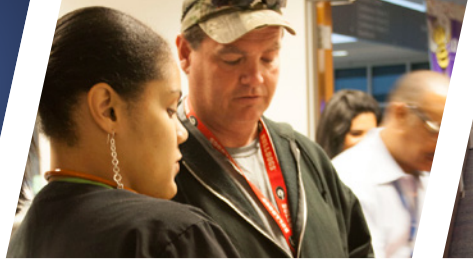
2005 – 2014 Per Capita Personal Income
Gwinnett County, Georgia

Source: U.S. Bureau of Economic Analysis





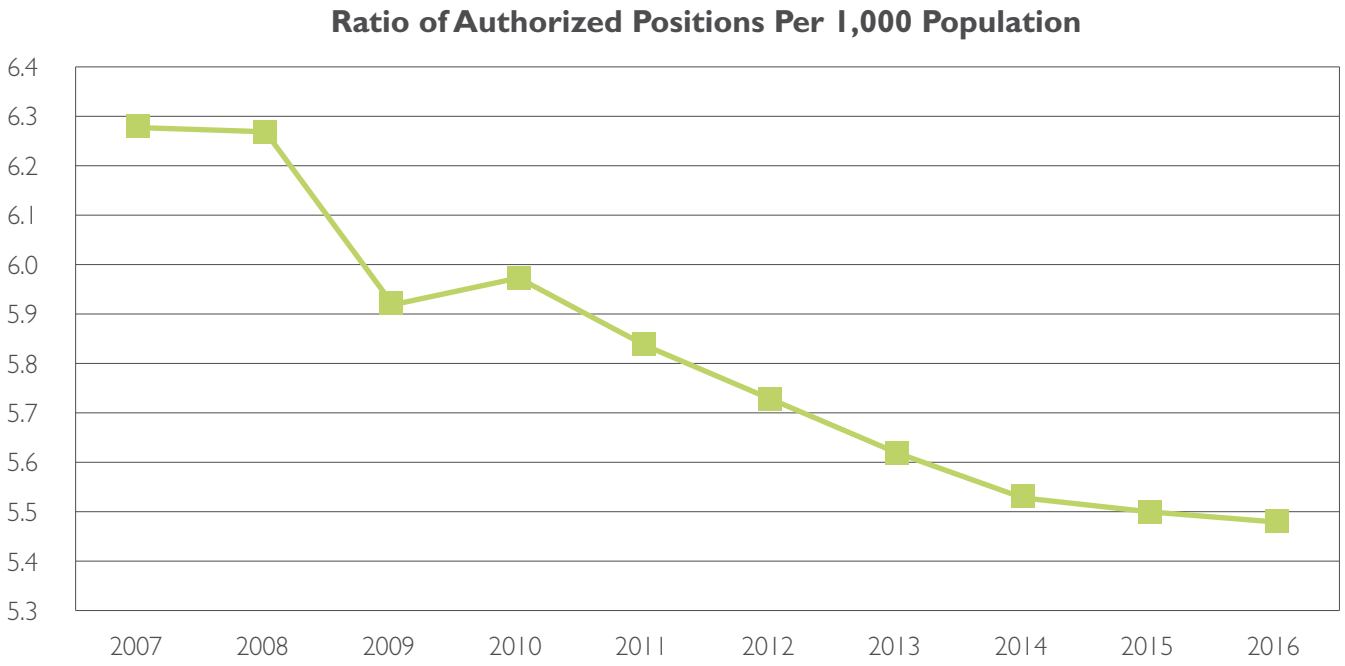
Employee Environment





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. Each year the county has added thousands of new residents, resulting in greater demand for services with fewer available resources. From 2008 – 2016, the county's population increased by 18 percent, while authorized positions increased by 3 percent.



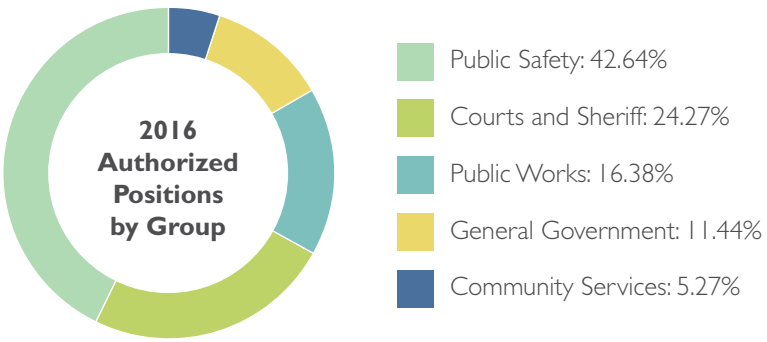
Sources: U.S. Census Bureau. 2015 – 2016 population estimates from Woods & Poole.



Gwinnett County Authorized Position History

Agency	Group	2013	2014	2015	2016 Adopted
Clerk of Court	Courts and Sheriff	105	106	106	106
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	240	245	250	264
Corrections	Public Safety	134	134	136	136
County Administration	General Government	35	36	36	36
District Attorney	Courts and Sheriff	105	110	110	117
Financial Services	General Government	116	116	118	118
Fire Services	Public Safety	844	851	889	898
Human Resources	General Government	36	36	40	40
Information Technology	General Government	116	118	122	122
Judiciary/Court Administration	Courts and Sheriff	98	99	108	109
Juvenile Court	Courts and Sheriff	61	61	62	65
Law	General Government	16	16	16	16
Planning and Development	Public Works	76	80	76	78
Police Services	Public Safety	1,065	1,066	1,067	1,103
Probate Court	Courts and Sheriff	21	21	24	24
Water Resources	Public Works	579	580	592	598
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	706	706	713	714
Solicitor	Courts and Sheriff	55	55	55	55
Support Services	General Government	116	120	121	122
Tax Commissioner	General Government	118	119	119	119
Transportation	Public Works	143	143	143	145
Total		**4,811**	**4,844**	**4,929**	**5,011**
Unallocated	General Government	14	10	11	25

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





Accrued Liabilities
A challenging area for the County, like other governments, has been funding its Defined Benefit (DB) Pension and Other Post-Employment Benefits (OPEB) plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years, the projected service time of remaining participants. With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio of these plans, budget savings in recent years have been contributed to pay down accrued liabilities. Investment returns have averaged nearly 8 percent over the last five years.

Workforce Health
During 2015, the integration of health and wellness made substantial progress. The Gwinnett County Employee Wellness Center opened on May 19, 2015. Since its opening, more than 2,500 employees, retirees, and dependents have visited the Wellness Center.

The Wellness Program continues to enjoy a high percentage of employee participation and has influenced at least one of our benefits renewals positively, resulting in lower rates. As we receive the second year of data about our population from biometric screenings and wellness assessments, we will be able to further direct and focus our wellness activities. We have developed strong partnerships with our wellness vendors to better leverage their capabilities for our employees. Beginning in 2016, a Wellness Advocate who is closely aligned with the Wellness Center and an Employee Assistance Program Counselor will be onsite to offer personal and group wellness coaching and advocacy activities. We also have begun integrating the concept of financial wellness into the program.

The Wellness Incentive Program continues to benefit employees and provides a way for the County to encourage healthy habits. The most favorable medical insurance premium rates continue to be dependent on participation in the Wellness Program. Funding for Health Savings Accounts and Health Reimbursement Arrangements are based on Wellness Program activity participation and continue to be effective for encouraging healthy behavior.

Health Benefit Costs
As a result of the change to our strategy for 2015 and our efforts at encouraging healthy behavior, we sustained a lower increase in health benefit costs than the national trend for both the self-insured and fully insured plans. The County's costs continue to increase, as do health care costs for most employers nationwide. However, our wellness program, wellness center, and efficient management of vendors has resulted in less than a 4 percent increase in insurance premiums for active employees in 2016, which is below the national trend.

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

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



Continuity of Operations/Continuity of Government

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

Specifically, COOP is designed to:

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



Policies and Practices





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

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

Accounting Practices

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

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

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

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

Long-Term Financial Planning Policy

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

The policy is based on a commitment to long-term financial planning. The Long-Term Financial Plan (LTFP) process evaluates known internal and external issues impacting the County's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas that have, or are expected to have, an impact on the financial condition of the County over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving document that is routinely updated and presented on an ongoing five-year rolling basis. The LTFP is incorporated into the County's Business Planning Process and presented to the Chairman, the Board of Commissioners, and staff throughout the formulation of the annual financial plan. The LTFP is intended to help the County achieve the following:

1. Ensure the County can attain and maintain financial sustainability
2. Ensure the County has sufficient long-term information to guide financial decisions
3. Ensure the County has sufficient resources to provide programs and services for the stakeholders
4. Ensure potential risks to ongoing operations are identified in the long-term financial planning process and communicated on a regular basis
5. Establish mechanisms to identify early warning indicators
6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners

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

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

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

County staff regularly looks for and implements opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements are primarily identified through the comparison of projected performance with actual results.

Long-term structural balance is the goal of long-term financial planning at the County. Should the long-term forecasting and analysis show that the County is not structurally balanced over the five-year projection period, staff would then make recommendations for the Board of Commissioners' consideration on how the plan can be brought into balance.

The LTFP addresses strategies for ensuring that the County's long-term liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

Operating and Capital Budget Policy

The formulation of the Operating and Capital Budget, including publication of this comprehensive budget document, is one of the most important financial activities that Gwinnett County undertakes each year. The budget policy is intended to provide guidelines to assist in the formulation of the budget and consideration of broader implications of financial decisions.

The operating and capital budgets are developed annually using supplemental programs, such as departmental business plans and performance measures. The policy establishes a comprehensive plan to deliver efficient services to residents and stakeholders of the County in a manner that aligns resources with the policy, goals, mission, and vision of the County. The policy applies to all funds under the budgetary and fiscal control of the Chairman and the Board of Commissioners.

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

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

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

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

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

The County has many funding requirements established by the United States federal government and the state of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County's policy to effectively and efficiently manage its operation in conformity with these legal directives.

State law requires the County to adopt an annual balanced budget by formal resolution for the General Fund, each Special Revenue Fund, and each Debt Service Fund in use. In addition to what is required by law, the Board of Commissioners will also adopt an annual balanced budget for all proprietary funds in use. State law also requires the Board of Commissioners to adopt and operate under a project-length balanced budget for each capital project fund. The project-length balanced budget is adopted by ordinance or formal resolution in the year that the project begins. Further, at a minimum, the legal level of control is at the department for each fund for which a budget is adopted.

The chairman submits a proposed budget governing expenditures/expenses of all County funds on an annual basis to the Board of Commissioners no later than December 1. The budget should include capital outlay and public works projects for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in state law as well as in the County ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies.

Gwinnett County adopts governmental fund type budgets on the Modified Accrual Basis of Accounting, with the following exception: changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget. Proprietary fund types are budgeted on the Full Accrual Basis of Accounting, with the following exceptions: a) changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget, b) debt service and capital lease principal payments are treated as expenses in the annual operating budget, c) depreciation expense is not recognized in the annual operating budget, and d) capital purchases are recognized as expenses in the annual operating budget.

Budget amendments are considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the Department Director, the Director of Financial Services, and the County Administrator as prescribed within the adopted budget resolution. See page 34 in this section of the document for the "2016 Budget Resolution Summary."

Business Expenditure Policy

Through the course of normal operations and in emergency situations it is both necessary and prudent to allow for reasonable expenditures of County funds by its employees and officials. The County will incur or reimburse reasonable and necessary expenditures made in the best interest of the County for a specific business purpose with appropriate documentation and approval. The purpose of this policy is to provide general guidelines for Procurement Card, Business and Travel Reimbursement, and Petty Cash expenditures. It is intended to ensure clear and consistent understanding of expenditure policies; ensure compliance with federal, state, and local regulations; ensure equitable consideration to both the employee and the County; and provide guidelines covering travel and other business expenses, as well as the documentation required for substantiation.

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



A. **Permitted business expenses –** The County will incur or reimburse business expenses that are a) reasonable and necessary, b) for a County business purpose, and c) documented, approved and submitted properly. Elected Officials, Agency Heads, Department Directors and Employees are responsible for reporting purchasing, travel and other business expenses accurately. All staff will ensure travel and business expenses are conducted in the most efficient and cost effective manner.

Examples of common allowable business expenses include, but are not limited to, office expenses (copy services, postage, supplies) and business related phone calls, faxes, and internet fees; conference/registration fees; fees to maintain 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, childcare costs; county club dues, haircuts and personal grooming, lost baggage, personal pet care, personal entertainment, recreational expenses, and personal vehicle charges.

Elected Officials, Agency Heads, and Department Directors may impose additional or more restrictive requirements for authorizing or approving business expenses. Unallowable or excess business expenses and/or travel advances are the responsibility of the individual, and must be repaid promptly if initially paid from County funds.

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

The Procurement Card Administrator issues the P-Cards to the authorized cardholder who has signed the Procurement Card Agreement which covers the terms and conditions of the program. The issuance of a P-Card is strictly prohibited until the cardholder has signed the Procurement Card Agreement.

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

All P-Cards must be immediately cancelled when a cardholder terminates employment with the County or assumes another position that does not require the use of the P-Card in that department.

The P-Card may have up to a maximum initial limit of $50,000 and up to a single transaction limit of $5,000. Any request to raise the limit must be submitted in writing from the cardholder's Elected Official, Agency Head, or Department Director to the Procurement Card Administrator, and follow the delegated authority procedures in compliance with the Purchasing Ordinance.

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

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

C. **Travel and Business Expense Reimbursement –** The approved most cost effective method of transportation that will accomplish the purpose of the travel shall be selected. When traveling on official County business, transportation and registrations should be charged to a County Procurement Card, where accepted. Petty Cash must not be used to reimburse and/or advance travel related business expenses. When meals are offered as part of a conference fee or when the traveler hosts or is hosted by another party while on travel status, the traveler must acknowledge these meals while completing the travel allowance portion of the expense report.

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

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

a. Advances and reimbursements must be reasonable in amount, must be made for official County business only and must be in line with actual costs incurred. Expenses that do not comply with policy guidelines will be the obligation of the individual who incurred the expense.

b. Travelers must submit expenses via the Travel system or via the manual expense reimbursement form. Itemized receipts must be attached when submitting a Travel Statement/Travel and Expense Reimbursement Form upon return from travel.

c. Employees must return any advance amount in excess of allowable substantiated expenses.

d. Employees separating from the County must resolve all outstanding travel advances prior to receiving a final paycheck.

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

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

When traveling within Georgia, use of County vehicles in encouraged. Use of County Vehicles is governed by the County Fleet Policy. When traveling outside of Georgia, additional restrictions may apply. An employee using a privately-owned vehicle required to report to a work location other than his or her assigned location, may request reimbursement for travel mileage. Mileage reimbursement will not be granted to employees receiving a car allowance. Employees are expected to use any courtesy transportation available at the travel destination. If renting a vehicle, it is required that insurance offered by the rental company be purchased for full coverage for physical damage and the $1,000,000 automobile liability.

Lodging costs are advanced, County paid, or reimbursable under the following conditions: a) an employee is pre-approved for travel by the appropriate Elected Official, Agency Head or Department Director, b) government rates are requested, c) original lodging receipts are submitted with the Travel Expense Statement, d) original lodging receipts indicate cost incurred for single occupancy, unless there is more than one (1) County employee traveling and voluntarily sharing a room, e) comparable room rates of alternate local lodging, within a reasonable distance of the event site (lodging rates at the event facility are acceptable), and f) lodging rates exceeding the General Service Administration (GSA) rate must be justified and documented.

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

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



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

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

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

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

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

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

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

External contracted investment professionals and committee members, managers, and staff involved in the investment process must refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

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

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

1. **Liquidity Portfolio:** Short-term assets invested in permitted investments with an average maturity of 12 months or less. The Director of Financial Services will at times endeavor to maintain a liquidity reserve set at a minimum of 1/12 of the total expenditures of the preceding fiscal year. The reserve should be held intact, to be used exclusively for emergencies or unforeseen circumstances. This policy applies to the County's operating funds and not to capital projects funds.

2. **Investment Portfolio:** The Investment Portfolio is composed of investments with a stated maturity of no more than five years from the date of purchase. To control the volatility of the core portfolio, the Investment Committee determines a duration target not to exceed three years.

3. **Bond Proceeds:** Bond proceeds are invested in compliance with the specific requirements of the bond covenants without further restriction as to the maximum term to maturity of securities purchased. However, the duration of the bond proceeds portfolio should not exceed two years without the approval of the Investment Committee.

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

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

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



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

Each year, County staff develops a six-year, long-range Capital Improvement Plan (CIP) that describes and prioritizes the capital projects the County intends to undertake. A CIP describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets and the maintenance thereof. In Gwinnett County, a capital project is defined as a project with a useful life of 10 years or more and a cost of at least $250,000 within six consecutive years or more than $100,000 in one year.

The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document within the annual budget calendar. All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates are reflected in departmental operating plans.

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

An objective set of criteria is used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:

1. **Long-Term Forecasts:** Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.

2. **Impact on Other Projects:** Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.

3. **Allow for Funding of Preliminary Activities:** For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed, and prioritized appropriately.

4. **Full Lifecycle Costing:** Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.

5. **Predictable Project Timing and Scope:** Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

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

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

A. **General Obligation Bonds –** General Obligation bonds can be considered as a financing source by the County when the service provided is essential to Gwinnett County government, there is no clear underlying revenue stream, or the project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.

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

The County may incur debt on behalf of any special district created pursuant to the Georgia Constitution. Such debt may be incurred only after the County has provided for the assessment and collection of an annual tax within the special district sufficient in amount to pay the principal and interest on such debt and has received the assent of a majority of the voters of the special district voting on the issue. The proceeds of this tax shall be placed in a sinking fund to be held on behalf of such special district and to be used exclusively to pay off the principal and interest on such debt.

General Obligation bonds are considered Sales Tax General Obligation Bonds when a question concerning general obligation debt is placed on the ballot for a sales tax program. This policy allows Gwinnett to place a general obligation debt question on the ballot for sales tax for capital projects. If the sales tax is approved by the voters, general obligation debt is also approved. This type of general obligation debt is payable first from sales tax and then from general funds of the issuer, if sales tax is not sufficient.

C. **Revenue Bonds –** Revenue bonds can be considered as a financing source by the County when: 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; or 3) the project cannot be completed from current revenue sources or it is more equitable to finance the project over its useful life.

D. **Pension Obligation Bonds –** Should the County contemplate the issuance of pension obligation bonds, an independent financial advisor should provide analysis addressing risk to the Director of Financial Services. Experiences of other jurisdictions as well as the matching of pension obligation bonds against the maturities of assets should be included in the analysis.

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

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

G. **Short-Term and Other Borrowing –** Interim debt may be utilized for temporary funding of operational cash flow deficits pending receipt of anticipated revenues, or construction financing needs. Such borrowing must be in compliance with state law and in the form of line-of credit, anticipation notes, internal borrowings, commercial paper, or construction loan notes. Repayment will occur over a period not to exceed the useful life of the underlying asset.

H. **Debt Capacity/Limitations –** Management will consider the following when making the decision to issue debt: legal debt margin, direct net debt per capita, debt service in Governmental funds as a percentage of Operating Expenditures in Governmental funds, debt burden (overall net debt as a percentage of full valuation, and the ten-year payout ratio).

I. **Refinancing of Outstanding Debt –** The County will contract with a Financial Advisor to monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. In adherence with federal tax law constraints, refunding will be considered if and when there is a net economic benefit of the refunding, the refunding is essential in order to modernize covenants or other commitments essential to operations and management, or to restructure payment schedules to optimize payments with anticipated revenue streams.

J. **Debt Structure –** County debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of this policy. The County will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.

Credit enhancement (letters of credit, liquidity provider, bond insurance, etc.) may be used if the present value reduction of debt service costs achieved by their use outweighs the initial cost of the enhancement or when they provide other significant financial benefits or appropriate risk reduction to the County.

In cases where the County desires to capitalize interest, interest shall only be capitalized for the construction period of a revenue-producing project. Only under extraordinary circumstances will interest be capitalized for a period exceeding the construction period.

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

To the extent permitted by law, the County may form or enter into associations/agreements for joint issuance of debt. The purpose of such arrangements must be to share issuance costs, obtain better terms or rates, or to advance other fiscal goals. Only per contractual agreement or as permitted by law shall the County assume liability through any joint program for the debt obligations or tax consequences related to another government or organization's debt program.

The County has historically relied upon the budget certainty accruing from fixed rate debt to fund its borrowing needs and will continue to show a preference for this type of issuance.

Based on the situational or project specific reasons, the use of variable rate debt will be utilized in a limited way to the extent that it presents a significant interest savings to the County and does not subject the County to: 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.

No derivative products will be utilized unless permitted by law or without prior authorization of the Board of Commissioners. No derivative products shall be utilized without an analysis by an independent financial advisor and the implementation of an independent monitoring program. As a method of annually assessing the level of risk with any variable rate bonds, the Interest Rate Management Plan will be used to identify the risks associated with such variable rate debt.

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

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

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

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

L. **Method of Sale –** The County will select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Based on information provided by the Financial Advisor, the Director of Financial Services is authorized to determine the most advantageous process for the marketing and placement of the County's debt. Methods of sale include, but are not limited to, competitive sales, negotiated sales, private placement, and lease/purchase agreements.

M. **Management/Disclosure Practices –** The County is committed to full and complete primary and secondary financial disclosure to rating agencies, national information repositories, state and national regulatory agencies, as well as those of the underwriting market, institutional buyers, and other market participants as a means to enhance the marketability of County bond issuances. Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), the Municipal Securities Rulemaking Board (MSRB) and Generally Accepted Accounting Principles (GAAP).

Risk Management Practices

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

The County manages its risks by purchasing limited liability coverage and internally setting aside monies for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability and County-owned property damage. Auto Liability does the same specifically for damages to non-County-owned vehicles. The Workers' Compensation Fund services claims for employee exposure to injuries. All departments, agencies, and authorities of the County participate in these funds. These Internal Service Funds allocate the cost of providing claims service and payment by charging a premium to each department. These charges are based upon recent trends in actual claims experience of the County as a whole and at the department level.

The Department of Financial Services and the Department of Human Resources jointly administer a risk management program. The Department of Financial Services manages the safety program and provides technical support to the Department of Human Resources for the management and monitoring of the workers' compensation program.

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

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

Purchasing Practices

The Board of Commissioners adopted the *Gwinnett County Purchasing Ordinance* in April 1995, and amended it with the 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 2, 2014, the Purchasing Associate II Manual, updated July 1, 2011, the Purchasing Associate I Manual, updated December 1, 2014, and the Purchasing ASA Manual, updated December 21, 2010.

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

Through adherence to its reserve policies, the County maintains a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. Reserve policies are also intended to document the appropriate reserve level to protect the County's creditworthiness. Operating reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

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

It is the intent of the County to limit use of fund reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Gwinnett County currently operates under the following reserve policies:

General Fund Reserve Policy – The County maintains a minimum level of unassigned fund balance in the General Fund equivalent to three months of regular, ongoing operating expenditures (including transfers out). The County Administrator, Deputy County Administrator, and Director of Financial Services, collectively, are authorized to assign Fund Balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.

Special Revenue Funds Reserve Policy – The County maintains a minimum level of restricted or committed fund balance equivalent to three months of regular, ongoing operating expenditures (including transfers out) for all special revenue operating funds that receive property tax revenue, assess a fee directly to residents, or include operational expenditures for more than 25 employees. Amounts used in this calculation should not include any amounts allocated for another purpose by the Board of Commissioners.

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

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

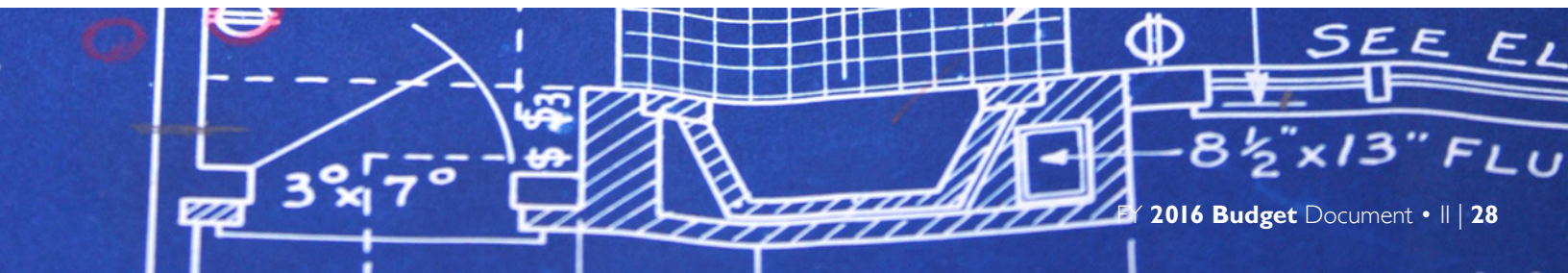
In the event that reserves exceed the minimum balance requirements at the end of each fiscal year, any excess reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority is given to those items that relieve budget or financial operating pressure in future periods.

2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP.

3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis is placed on one-time uses that reduce future operating costs.

4. Start-up expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Financial Services.



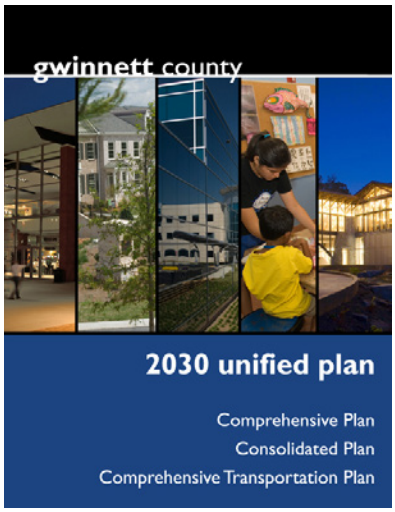
Planning Tools





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

- 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.

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

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

The Unified Plan update, which began in mid-2014 and is anticipated to be complete by early 2016, has relied heavily on stakeholder input to review community goals, needs, and opportunities to assist staff in identifying new policies and implementation steps to be incorporated into the 2030 Unified Plan, all of which will be organized around the same central themes from the original plan. Included in the plan update are revised demographic forecasts, a new character area, revised policies for existing character areas, and changes to the future development map.



Adopted by the Board of Commissioners in 2013, the **Long-Term Financial Planning Policy** is based on a process that identifies internal and external issues that could impact the County's financial condition over the next five years. The policy is described in detail in the "Policies and Practices" section on pages 17 – 18 in this section of the document.

The **Solid Waste Management Plan** was last amended in 2008 after an intensive 16-month study undertaken by national solid waste experts and an extensive stakeholder participation process in which more than 5,000 local residents participated. The plan update addresses provisions that were required by state law and regulations by examining the five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement. The solid waste plan continues to represent an important planning document for Gwinnett County and the participating municipalities.

The **Comprehensive Transportation Plan** informs Gwinnett County officials and its residents on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The CTP is paired with the Unified Plan's Comprehensive Land Use Planning element. Together, these two documents define the long-term comprehensive vision for growth of the County, and a plan for investment in the County's transportation system and other supporting infrastructure. The current CTP was developed in 2007 – 2008. The County initiated an update to the CTP in 2015. The Comprehensive Transportation Plan update is a 20-month process. Draft recommendations will be presented to the public and the final plan will be presented to the County for adoption in early 2017.

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

While Gwinnett County Transit has not been in a growth mode primarily due to budget considerations, information in the TDP has been used to make previous modifications to some transit routes to maximize the efficiency of those routes. As budget considerations have improved, restoration of some previously cut services such as Saturday service was restored in 2015. In 2016, three new express routes will be added. GCT continues the commitment to pursue increased ridership, maintain the current level of both service delivery and operating costs, and provide safe and reliable transit service.

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 898,000 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. It is used as a guide to increase recreational opportunities, protect greenspace, and link neighborhoods.

The Gwinnett County **Water and Wastewater Master Plan**, adopted in 2012, was the first major County plan to be completed that is fully aligned with the 2030 Unified Plan. This plan was jointly developed by the Department of Planning and Development and the Department of Water Resources, along with a large team of consultants, County staff, and residents. The plan outlines the water and wastewater infrastructure needs in the County through 2030, establishing "triggers" that will be measured and monitored by staff on an annual basis in order to establish a realistic project design and construction timeline to ensure that these infrastructure needs continue to be met for the residents of Gwinnett in a "just in time" fashion.

Each year County staff develops a six-year, long-range **Capital Improvement Plan** 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 page 24 in this section of the document. Gwinnett County's major capital achievements in fiscal year 2015 and the programs that make up the 2016 – 2021 CIP are described in Section VI.

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

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

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



Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2016 Budget.

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



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

The budget process is the basis for deciding the allocation of scarce resources among various competing 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 2016 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 2016 budget was developed with input from five county residents and business people who were selected by Chairman Charlotte Nash to serve on the budget review team. They worked with elected officials and County staff to review departmental business plans and projected revenues to set priorities.

Development of the 2016 budget began in May 2015 when the Board of Commissioners held a strategic planning meeting. In the summer of 2015, departments submitted budget proposals to the Department of Financial Services. The Department of Financial Services then compiled recommendations into a draft budget for review by Chairman Nash and the budget review team.

All departments and elected officials submitted their fiscal year 2016 annual operating and capital budgets, as well as decision package proposals, on or before July 17, 2015. From August 31 through September 4, departments and elected officials presented their business plans to the Chairman and the review team for consideration. 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 17, 2015. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 7, 2015. County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 5, 2016, and is presented in the 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 budget resolution on the following pages identifies conditions under which budget adjustments can be made and by whose authority.

Budget Resolution Summary

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

FY 2016 Resolution Amounts

Operating Budget	FY 2016
Tax-Related Funds	
General	$ 273,205,416
G.O. Bond Debt Service (Detention Center)	6,598,597
Development & Enforcement Services District	10,554,317
Fire and EMS	102,880,664
Loganville EMS	42,777
Police Services District	103,452,220
Recreation	32,593,754
Total Tax-Related	**$ 529,327,745**
Special Revenue Funds	
Speed Hump	$ 121,600
Street Lighting	7,667,591
Authority Imaging	960,000
Corrections Inmate	83,000
Crime Victims Assistance	1,128,981
District Attorney Federal Asset Sharing	145,514
E-911	20,681,055
Juvenile Court Supervision	51,678
Police Special Justice	1,563,552
Police Special State	708,060
Sheriff Inmate	733,466
Sheriff Special Justice	75,000
Sheriff Special Treasury	150,000
Sheriff Special State	60,000
Stadium Operating	2,697,411
Tree Bank	10,000
Tourism	8,621,610
Total Special Revenue	**$ 45,458,518**
Enterprise Funds	
Airport Operating	$ 987,487
Local Transit Operating	9,912,171
Solid Waste Operating	44,162,483
Stormwater Operating	31,354,537
Water and Sewer Operating	331,293,789
Total Enterprise	**$ 417,710,467**
Internal Service Funds	
Administrative Support	$ 56,077,919
Auto Liability	1,011,000
Fleet Management	6,597,556
Group Self-Insurance	50,029,740
Risk Management	7,115,444
Workers' Compensation	4,342,786
Total Internal Service	**$ 125,174,445**
Total Operating Funds	**$ 1,117,671,175**

Capital Budget	FY 2016	FY 2017 – 2021
Tax-Related Funds		
Capital Project	$ 17,920,314	$ 103,246,266
Vehicle Replacement	5,244,532	68,434,303
Total Tax-Related	**$ 23,164,846**	**$ 171,680,569**
Special Revenue Funds		
SPLOST (2009)	$ 80,478,386	$ 17,388,485
SPLOST (2014)	127,428,606	116,984,461
Total Special Revenue	**$ 207,906,992**	**$ 134,372,946**
Enterprise Funds		
Airport R & E	$ 17,000	$ 547,045
Stormwater R & E	20,280,803	101,385,452
Transit R & E	–	55,377
Water and Sewer R & E/Bond	111,806,545	613,191,500
Total Enterprise	**$ 132,104,348**	**$ 715,179,374**
Total Capital Funds	**$ 363,176,186**	**$ 1,021,232,889**

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

Resolution Entitled: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2016 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 2016 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

Reading and Adoption: **January 5, 2016**

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

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

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

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

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

WHEREAS, an advertised public hearing has been held on the 2016 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2016 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 $28,286,825 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 $101,090,919 and remaining funding of $72,804,094 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 2016 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 the same category of projects within Department or Agency.

2. The Director of Financial Services to:

   (a) allocate funds to appropriate Department or Agency from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;

   (b) allocate funds from the established Judicial Reserve to appropriate Department or Agency for required expenses;

   (c) allocate funds from the established Prisoner Medical Reserve to various Funds, Department or Agency when required to cover expenses;

   (d) allocate funds from the established Indigent Defense Reserve to appropriate Department or Agency for required expenses;

   (e) allocate funds from the established Court Reporters Reserve to appropriate Department or Agency for required expenses;

   (f) allocate funds from the established Court Interpreters Reserve to appropriate Department or Agency for required expenses;

   (g) allocate funds from the established Inmate Housing Reserve to appropriate Department or Agency for required expenses;

   (h) allocate funds from the established Fuel/Parts Reserve as required;

   (i) allocate funds from Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;

   (j) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;

(k) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;

(l) approve adjustment of revenues and appropriations within Department or Agency for capital categories/projects and revise allocated funding previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;

(m) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted; and

(n) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets 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; and

(e) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions.

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

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

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

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2016 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 2016 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-2016
GCID Number: 2016-0025

Charlotte J. Nash, Chairman

1/12/16

Date

Attest:

County Clerk/Deputy County Clerk

(Seal)

Approved as to form:

Gwinnett County Staff Attorney

Consolidated Budget – All Funds

FY 2016 Revenues and Appropriations

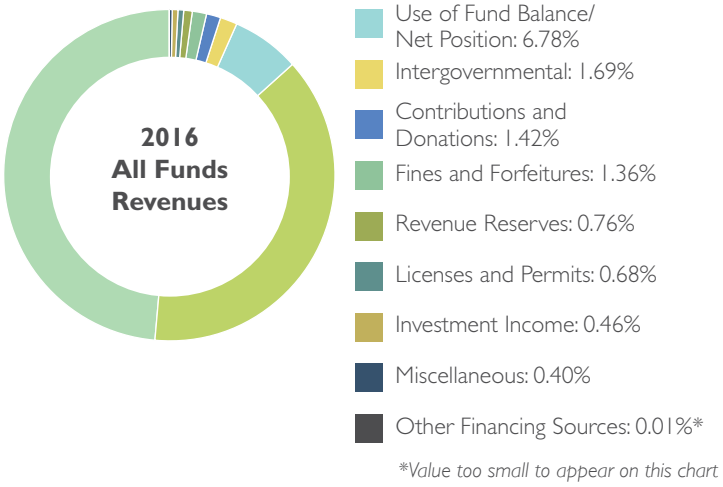
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund Activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of $164,752,609 and Internal Service Activity in the amount of $125,174,445.

FY 2016 Revenues

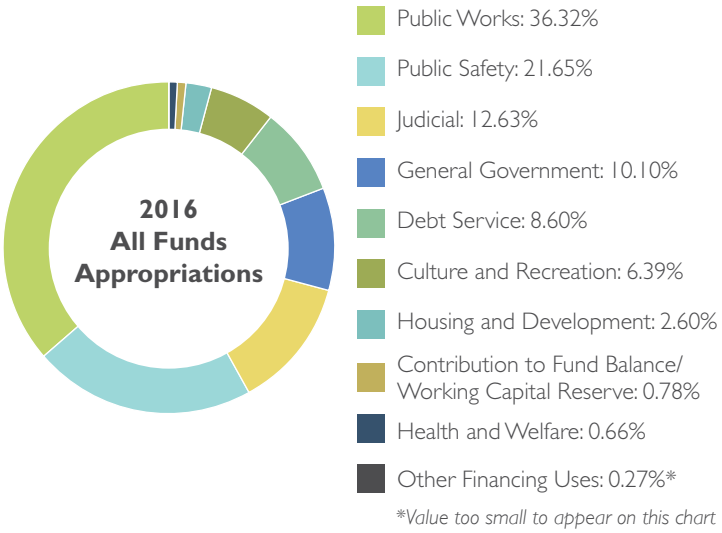
Taxes	$ 578,796,939
Licenses and Permits	8,129,101
Intergovernmental	20,130,234
Charges for Services	450,631,762
Fines and Forfeitures	16,223,644
Investment Income	5,477,725
Contributions and Donations	16,940,664
Miscellaneous	4,721,778
Other Financing Sources	122,597
Total 2016 Revenues	**1,101,174,444**
Revenue Reserves	9,000,000
Use of Fund Balance/Net Position	80,745,863
Total Budgeted Revenues	**$ 1,190,920,307**

FY 2016 Appropriations

General Government	$ 120,251,049
Judicial	150,393,972
Public Safety	257,786,602
Public Works	432,711,908
Health and Welfare	7,868,698
Culture and Recreation	76,084,576
Housing and Development	30,906,153
Debt Service	102,462,709
Other Financing Uses	3,165,814
Total 2016 Appropriations	**1,181,631,481**
Contribution to Fund Balance/ Working Capital Reserve	9,288,826
Total Budgeted Appropriations	**$ 1,190,920,307**



*Value too small to appear on this chart



*Value too small to appear on this chart

Fund Structure and Financial Status

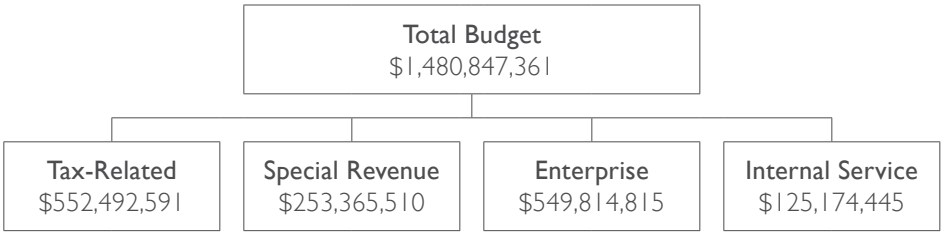


Gwinnett County Government is financially and operationally sound. The County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come. Emphasizing long-range planning in the budgeting process, a five-year forecast is used to analyze the implications of annual service investments, ensuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. As of December 31, 2015, fund balance/working capital reserves remain above the required levels in all funds that have a fund balance/working capital reserve policy.

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

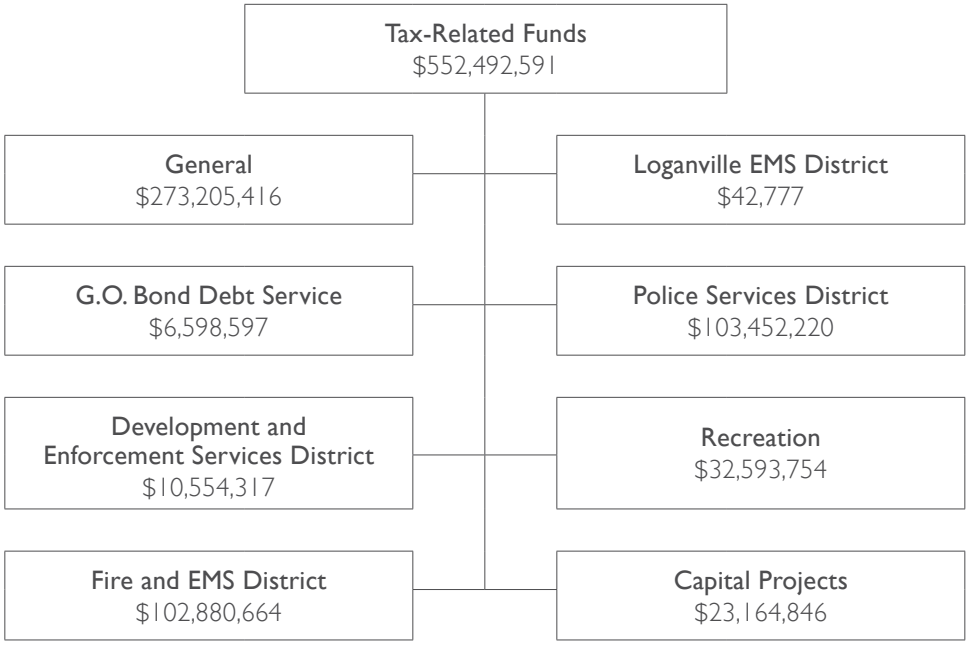
Fund Groups

The 2016 adopted budget contains 44 separate funds that are categorized into four fund groups: Tax-Related Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. These groups and the major funds within them are highlighted in the following sections.



Tax-Related Funds

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



General Fund
The General Fund is the second largest operating fund in the 2016 operating budget, encompassing operational funding for County services including courts and sheriff, public works, and community services.

In 2016, expenditures of the General Fund are expected to total $273.2 million—an increase of $10.3 million, or 3.9 percent, from 2015 actual expenditures. This increase is primarily attributable to an increase in personal services of $15.1 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and an increase in other wages for elections. Additionally, in 2015 there were significant salary savings due to vacancies. Other increases include an increase in operations of $11.4 million, which includes $7.2 million to cover election expenses and expand hours and locations for advance voting during the 2016 presidential election; an increase in contributions to other funds of $4.9 million, primarily due to indirect costs; a $4.2 million increase in reserves and contingencies; and an increase in payments to subsidies of $1.0 million. These increases are offset by a decrease in contributions to capital of $26.6 million.

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

In 2016, expenditures in the Debt Service Fund are expected to total $4.2 million—a slight increase from the 2015 actual expenditures of $4.1 million.

Budgeted revenues totaling $6.6 million cover debt service requirements in 2016.

Development and Enforcement Services District Fund
This fund accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. The Development and Enforcement Services District includes all properties in unincorporated Gwinnett County. A property tax is levied to support this service district. In 2016, expenditures are expected to total $10.5 million—a decrease of $0.6 million, or 5.1 percent, from 2015 actual expenditures. The decrease is primarily due to a decrease in budgeted contributions to capital of $2.7 million for 2016. This decrease is offset by increases to personal services of $1.0 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Additionally, in 2015 there were significant salary savings due to vacancies. Other increases offsetting the fund's overall decrease in expenditures include an increase in operations of $0.7 million and an increase in contributions to other funds of $0.4 million, primarily due to indirect costs. The increases also reflect increased code enforcement and economic development activities for 2016.

Fire and Emergency Medical Services District Fund
This fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. The Fire and Emergency Medical Services District includes all properties in unincorporated Gwinnett County and all cities except Loganville. A property tax is levied to support this service district. In 2016, expenditures are expected to total $102.2 million—a decrease of $2.6 million, or 2.5 percent, from 2015 actual expenditures. This decrease is due to a decrease of $16.8 million in contributions to capital, offset by an increase of $8.0 million in personal services, which includes nine new firefighter/paramedics, pay-for-performance salary adjustments, and longevity pay for eligible employees. Additionally, in 2015 there were significant salary savings due to vacancies. Other increases offsetting the fund's overall decrease in expenditures include a $3.2 million increase in operations; a $1.9 million increase in contributions to other funds, primarily due to indirect costs; and a $1.1 million increase in reserves and contingencies.

Loganville Emergency Medical Services District Fund
This fund accounts for the costs associated with providing Emergency Medical Services to the City of Loganville. The Loganville Emergency Medical Services District includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. At this time, no millage rate is associated with this district.

Police Services District Fund
This fund accounts for the revenues and expenditures attributable to the Police Services District. The Police Services District includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. A property tax is levied to support this service district. In 2016, expenditures are expected to total $101.1 million—a decrease of $7.1 million, or 6.5 percent, from 2015 actual expenditures. This decrease is primarily attributable to a decrease of $25.2 in contributions to capital. This decrease is offset by an increase of $9.6 million in personal services, which includes 30 new police officers, pay-for-performance salary adjustments, and longevity pay for eligible employees. Additionally, in 2015 there were significant salary savings due to vacancies. Other increases offsetting the fund's overall decrease in expenditures include a $4.5 million increase in operations, a $2.6 million increase in contributions to other funds, and a $1.4 million increase in reserves and contingencies.



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

In 2016, expenditures in the Recreation Fund are expected to total $32.4 million—a decrease of $0.6 million, or 1.9 percent, from 2015 actual expenditures.

In 2016, revenues in the Recreation Fund are expected to total $32.6 million—a decrease of $0.4 million, or 1.4 percent, from 2015.

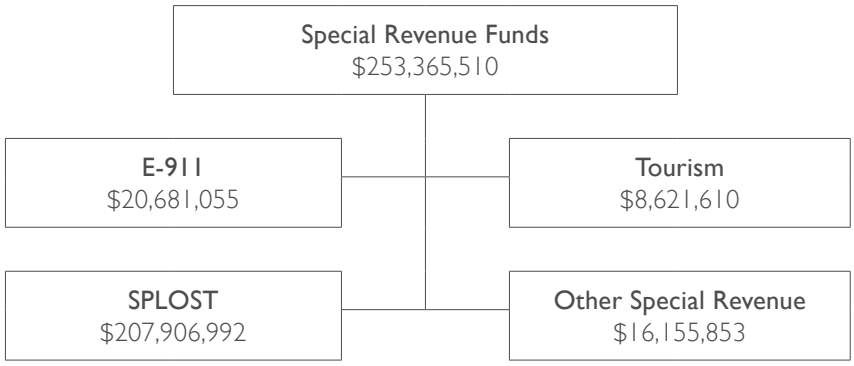
Capital Projects Fund
The Capital Projects Fund, which is primarily supported by contributions from the operating tax funds, is budgeted at $17.9 million in 2016. Contributions to this fund are budgeted as follows:

General Fund	$	6,045,261
Fire and Emergency Medical Services District Fund	$	932,128
Development and Enforcement Services District Fund	$	834,833
Police Services District Fund	$	2,096,028
Recreation Fund	$	1,232,000
E-911 Fund	$	182,465
Police Special Justice Fund	$	177,875
Police Special State Fund	$	34,080
Fleet Management Fund	$	52,000

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

Vehicle Replacement Fund
This capital project fund, which is primarily supported by contributions from the operating funds, is budgeted at $5.2 million in 2016. Departments contribute to fund the replacement of vehicles that have surpassed their useful life.

Special Revenue Funds
Special Revenue Funds account for funds that are restricted to a specific purpose by state law or local ordinance.



E-911 Fund

This fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers.

In 2016, expenditures of the E-911 Fund are expected to total $20.7 million—an increase of $3.0 million, or 16.9 percent, from 2015 actual expenditures. Included in the 2016 budget is a $4.1 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the SDS negotiated settlement in early 2012. The cities are paid an estimated amount on or before May 1st and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

In 2016, revenues of the E-911 Fund are expected to total $16.0 million, and there is a planned use of fund balance of $4.7 million.

The E-911 rates increased in 2015, as follows: Landline from $1.40 to $1.50, Wireless from $1.25 to $1.50, Voice over Internet Protocol from $1.40 to $1.50. Prepaid rates did not change from $0.75.

Special Purpose Local Option Sales Tax (SPLOST) Programs

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



2005 SPLOST Fund

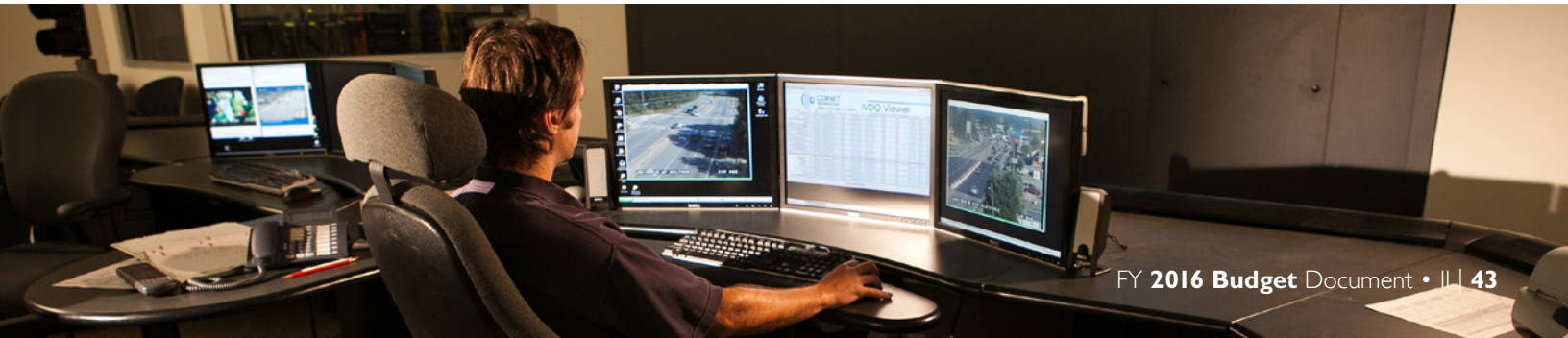
On November 2, 2004, Gwinnett County voters approved a four-year extension of the SPLOST to be designated for capital improvements in the county and its municipalities. Sales tax collections for the 2005 program were $581.5 million. The cities' share allocation was $93.7 million. This was the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, SPLOST had been exclusively a county tax. In addition to funding for the cities, funds from the 2005 SPLOST were used for library, parks and recreation, public safety, and transportation projects. There is no adopted fiscal year 2016 budget for this program; however, after the fiscal year 2015 audit is finalized, any unused appropriations from prior years will be rolled forward to be used in subsequent years until the fund is closed.

2009 SPLOST Fund

In November 2008, Gwinnett County residents approved a referendum authorizing the County to extend the one-percent SPLOST for five years beginning in April 2009 and ending in April 2014. Sales tax collections for the 2009 program totaled $678.5 million. Collections from the sales tax designated for the County are used solely for capital projects in the areas of parks and recreation, transportation, public safety, court facilities, and libraries. Approximately 17 percent of the 2009 SPLOST Program collections, or $104.9 million, were allocated to Gwinnett's cities. The 2016 budget includes $80.5 million in appropriations for projects funded by the 2009 SPLOST Fund.

2014 SPLOST Fund

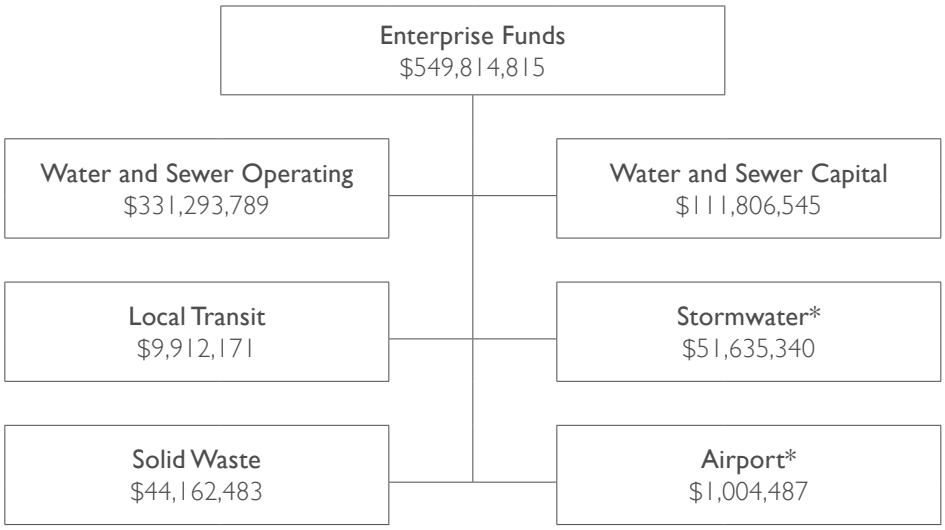
In November 2013, the residents of Gwinnett County approved a referendum authorizing the County to extend the one-percent SPLOST for three years beginning in April 2014. The three-year program is expected to raise $453 million before ending in 2017. Collections from the 2014 SPLOST program are allocated 70 percent (approximately $275 million) for transportation projects, which includes $25 million for joint city/county transportation projects, and 30 percent for public safety, recreational facilities/equipment, library relocation/renovation, and senior service facilities. According to the intergovernmental agreement between Gwinnett County and its cities, the County will receive 78.9 percent of the proceeds and the cities will receive 21.1 percent. Sales tax collections for the 2014 program total $256.3 million through 2015. The 2016 budget includes $127.4 million in appropriations for projects funded by the 2014 SPLOST Fund.





Enterprise Funds

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



**Capital included*

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

Water and Sewer Operating Fund

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. The Water and Sewer Operating Fund is the County's largest operating fund in the 2016 operating budget.

In 2016, Water and Sewer Operating Fund expenditures are expected to total $331.3 million—an increase of $52.6 million, or 18.9 percent, from the 2015 actual level of $278.6 million. The majority of the increase is related to an increase in contributions to the Renewal and Extension Fund for capital expenditures of $26.5 million; an increase in operations of $16.6 million, primarily due to increases in utilities and professional services; and an increase in personal services of $5.9 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Additionally, in 2015 there were significant salary savings due to vacancies. Other increases include a $4.2 million increase in contributions to other funds, primarily due to indirect costs. These increases are offset by a $1.0 million decrease in debt service.

In 2016, Water and Sewer Operating Fund revenues are expected to total $318.8 million—a decrease of $8.3 million, or 2.5 percent, from 2015 actual revenues. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. In December 2014, the Board of Commissioners adopted a water and sewer rate resolution that eliminated the rate increase scheduled to take effect on January 1, 2015. The newly adopted rate resolution covers the period of 2016 – 2021, with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in 2017, 2019, and 2021. County finance staff uses these rates to create models to help determine annual revenue projections to fund operations, capital needs, and existing and projected debt service requirements. These models then help drive the decision making process in setting the water and sewer system's operating budget.

Water and Sewer Capital Funds
The 2016 budget for the Water and Sewer Renewal and Extension (R&E) Capital Fund is $111.8 million. The County's Water and Sewer Capital Improvement Program is a dynamic, forward-looking plan that balances the need to construct new infrastructure to meet the anticipated demands of a growing community with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both.

The County also has several important ongoing water and sewer maintenance projects. The County has issued more than $1.6 billion in water and sewer bonds since 1998. Bond proceeds were used to help fund the F. Wayne Hill Water Resources Center, the Shoal Creek Filter Plant, the expansion of the Hill Center, the Yellow River Water Reclamation Facility, the Crooked Creek Water Reclamation Facility, and upgrades to the Patterson-Marathon Pump Station and Force Main. The Water and Sewer R&E Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, which are budgeted at $110.9 million in 2016, continue to support the R&E fund. More information on water and sewer capital projects can be found in Section VI.

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



In 2016, Stormwater Operating Fund expenses are expected to total $29.9 million—an increase of $1.8 million, or 6.5 percent, from the 2015 actual level of $28.1 million, primarily due to an increase in operations and personal services.

A total of $20.2 million, or 67.6 percent of the 2016 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater facility improvements.

In 2016, Stormwater Fund revenues are expected to total $31.4 million—a slight decrease of $0.2 million from the 2015 actual level. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County are charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. The rate has remained at $2.46 since fiscal year 2009.

Local Transit Operating Fund
This fund accounts for the operation and maintenance of the transit system. Revenues are received from fares and a contribution from the General Fund. The transit system began express bus service operations to employment centers in downtown Atlanta in November 2001 and added local bus route service a year later. In response to the economic recession and the need to balance the County's operating budget with reduced revenue projections, the County reduced transit service levels and raised fares in mid-2008. Additional service reductions were made effective January 2010. On January 1, 2012, a new rate resolution became effective that adjusted rates to meet the objective that one-third of the expenses for transit be funded by users of the system. In 2016, the County will add three new express routes.

In 2016, expenses of the Local Transit Operating Fund are expected to total $9.6 million—an increase of $1.6 million, or 19.6 percent, from the 2015 actual level of $8.0 million.

In 2016, revenues of the Local Transit Operating Fund are expected to total $9.9 million—a decrease of $1.9 million, or 15.8 percent, from the 2015 actual level of $11.8 million. The General Fund operating subsidy is expected to total nearly $6.4 million.

Solid Waste Operating Fund
This fund accounts for the operations as provided in the *Solid Waste Collection and Disposal Services Ordinance*. Tax revenues are received from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services.

In 2016, expenses of the Solid Waste Operating Fund are expected to total $42.6 million—an increase of $2.4 million, or 5.8 percent, from the 2015 actual level of $40.3 million.

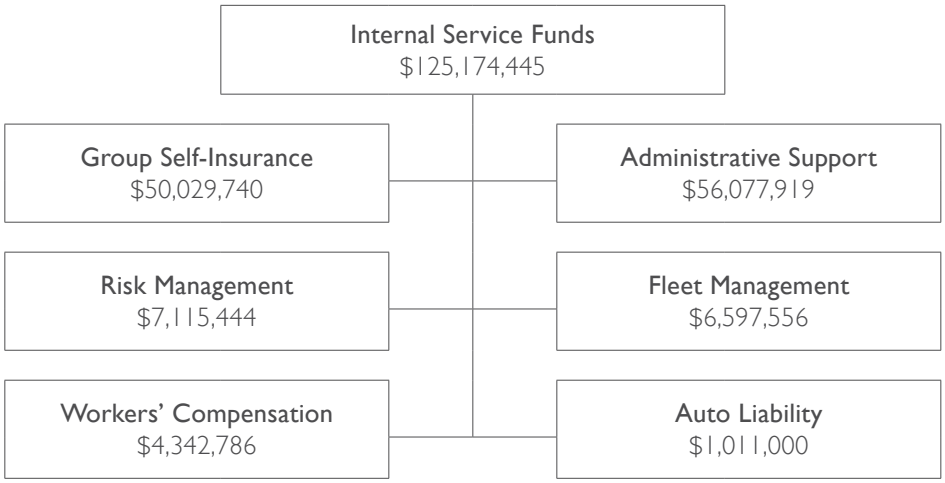
In 2016, revenues of the Solid Waste Operating Fund are expected to total $44.2 million—an increase of $0.6 million, or 1.4 percent, from the 2015 actual level of $43.5 million.

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

In 2016, expenses of the Airport Operating Fund are expected to total $0.9 million—an increase of $0.1 million, or 15.9 percent, from the 2015 actual level of $0.9 million.

In 2016, revenues of the Airport Operating Fund are expected to total $1.0 million. There is a planned use of net position of $63,987.

Internal Service Funds
Internal Service Funds account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on a pay-as-you-go basis or an actuarial assessment of future costs. The County operates six services on an internal service basis, including administrative support, health, life and disability insurance, risk management, automobile liability, workers' compensation, and fleet management.



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

In 2016, expenses of the Administrative Support Fund are expected to total $55.1 million—an increase of $9.9 million, or 21.8 percent, from the 2015 actual level of $45.3 million. This increase is primarily attributable to a $5.0 million increase in personal services and a $4.2 million increase in operations. The increase in personal services is due to pay-for-performance salary adjustments and longevity pay for eligible employees. Additionally, in 2015 there were significant salary savings due to vacancies. The increase in operations is primarily due increases in outsourced technology services, professional services, and license support agreements.

In 2016, revenues of the Administrative Support Fund are expected to total $56.1 million—an increase of $22.3 million, or 65.9 percent, from 2015 actual revenues. The majority of the increase is due to an increase in charges for services based on the budgeted expenditures for 2016.

The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

In 2016, expenses of the Group Self-Insurance Fund are expected to total $50.0 million—an increase of $3.1 million, or 6.7 percent, from the 2015 actual level of $46.9 million. The majority of this increase is a result of expected increases in health insurance costs.

In 2016, revenues of the Group Self-Insurance Fund are expected to total $48.7 million—an increase of $3.8 million, or 8.5 percent, from 2015 actual revenues. There is a planned use of net position of nearly $1.3 million in 2016.



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

In 2016, expenses of the Risk Management Fund are expected to total $7.1 million—an increase of $2.1 million, or 40.6 percent, from 2015 actual expenses.

In 2016, revenues of the Risk Management Fund are expected to total $5.1 million—an increase of $2.3 million, or 84.6 percent, from 2015 actual revenues, primarily due to an increase in charges to other funds based on claims experience. There is a planned use of net position of $2.0 million in 2016.

The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

In 2016, expenses of the Workers' Compensation Fund are expected to total $4.3 million—an increase of nearly $1.7 million from 2015 actual expenses. This increase is mainly due to an increase in anticipated claims expense in 2016.

Revenues in the Workers' Compensation Fund consist primarily of charges to other funds. In 2016, revenues of the Workers' Compensation Fund are expected to total $3.5 million—an increase of $1.2 million from 2015 actual revenues. There is a planned use of net position of $0.8 million in 2016.

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

In 2016, expenses of the Fleet Management Fund are expected to total $6.6 million—an increase of $1.2 million from 2015 actual expenses.

In 2016, revenues of the Fleet Management Fund are expected to total $6.6 million—an increase of $1.1 million from 2015 actual revenues.



All Funds – 2016 Appropriations by Department (in thousands of dollars)

	Tax-Related Funds				Special Revenue Funds		Enterprise Funds		Internal Service Funds	
Department	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Sales Tax Capital Projects Funds	Other Special Revenue Funds	Water and Sewer	Other Enterprise Funds	Internal Service Funds	Total
Clerk of Court	9,944	–	–	–	–	960	–	–	–	10,904
Clerk of Recorder's Court	–	–	1,655	–	–	–	–	–	–	1,655
Community Services Subsidies	21,539	–	–	–	–	–	–	–	–	21,539
Community Services – Elections	9,112	–	–	–	–	–	–	–	–	9,112
Community Services	6,258	–	–	35,324	13,576	–	–	–	–	55,158
Contingencies	–	–	–	481	–	–	–	–	–	481
Corrections	14,689	–	–	411	–	83	–	–	–	15,183
County Administration – BOC	630	–	–	–	–	–	–	–	–	630
County Administration	–	–	–	70	–	–	–	–	4,733	4,803
Debt Service – Governmental	–	–	–	6,599	–	–	–	–	–	6,599
District Attorney	12,891	–	–	238	–	591	–	–	–	13,720
Financial Services	8,072	–	–	–	(2,600)	–	–	70	16,380	21,922
Fire and EMS	–	99,482	–	122	9,606	–	–	–	–	109,210
Human Resources	–	–	–	–	–	–	–	–	57,808	57,808
Information Technology	–	–	–	5,738	–	–	101	32	25,491	31,362
Judiciary	19,134	–	–	–	–	–	–	–	–	19,134
Juvenile Court	7,478	–	–	95	–	52	–	–	–	7,625
Law	–	–	–	–	–	–	–	–	2,220	2,220
Loganville EMS	–	–	–	43	–	–	–	–	–	43
Non-Departmental	40,229	2,745	7,593	3,092	–	4,124	100	90	1,714	59,687
Planning and Development	863	654	722	6,558	–	10	930	483	–	10,220
Police Services	6,476	–	91,265	5,093	8,501	18,829	–	–	–	130,164
Probate Court	2,235	–	–	–	–	–	–	–	–	2,235
Recorder's Court	–	–	1,567	–	–	–	–	–	–	1,567
Sheriff	79,171	–	–	1,000	1,806	1,019	–	–	–	82,996
Solicitor General	4,149	–	650	231	–	683	–	–	–	5,713
SPLOST Cities' Share	–	–	–	–	30,440	–	–	–	–	30,440
Stadium	–	–	–	–	–	2,697	–	–	–	2,697
Support Services	–	–	–	150	–	–	–	–	16,828	16,978
Support Services – Capital Projects	–	–	–	5,463	37,720	–	9	6	–	43,198
Support Services – Solid Waste	–	–	–	–	–	–	–	44,152	–	44,152
Support Services – Libraries	–	–	–	–	6,965	–	–	–	–	6,965
Tax Commissioner	13,192	–	–	–	–	–	–	–	–	13,192
Tourism	–	–	–	–	–	8,622	–	–	–	8,622
Transportation	17,143	–	–	2,247	101,893	7,789	–	10,846	–	139,918
Water Resources	–	–	–	–	–	–	441,960	51,035	–	492,995
Total Appropriations	**273,205**	**102,881**	**103,452**	**72,955**	**207,907**	**45,459**	**443,100**	**106,714**	**125,174**	**1,480,847**

Debt Summary





Due to its rapid growth, the County has used long-term General Obligation and Revenue Bonds to fund the expansion of major capital facilities and infrastructure. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

The County protects its financial position and provides the best services to its residents for the least cost through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent audit firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and bond rating use. An excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings aids in the successful marketing of the bonds to the investment community. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement.

The County achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of approximately 43 counties in the United States with this prestigious rating. For approximately 19 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you-go funding and low levels of tax-supported debt.

Major capital projects are traditionally funded through the issuance of long-term debt and pay-as-you-go methods. Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. None of the $1.4 billion *2016 – 2021 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 a new justice and administration center, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. Nearly $2.9 billion has been collected since 1985 for capital improvements across the county.

Types of Debt

The issuance of General Obligation (G.O.) Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, G.O. Bonds require the approval of the voters. Before G.O. debt is proposed, a public survey is usually performed to determine what residents want and are willing to finance. Once approved, G.O. bonds are direct obligations that are backed by the full faith and credit of the County.

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

The 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, 2015, for Gwinnett County was $2,590,355,000, providing a debt margin of $2,590,557,000 (unaudited). At December 31, 2015, there was a total par amount outstanding of $15,665,000 in G.O. Bonds.

The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt. The County currently has more than sufficient funds to cover its G.O. debt; therefore, the County currently uses none of the debt limit.

The following table reflects the County's total outstanding amounts of G.O. debt as of December 31, 2015 (in thousands):

Year	Principal	Interest	Total
2016	3,690	498	4,188
2017	3,865	395	4,260
2018	3,960	287	4,247
2019	4,150	104	4,254
Total	**$ 15,665**	**$ 1,284**	**$ 16,949**

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

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2015 (unaudited):

Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds

$111,435,000	Series 2006	Issued 3/9/06
$164,100,000	Series 2008	Issued 8/21/08
$200,560,000	Series 2009	Issued 10/22/09
$142,175,000	Series 2011	Issued 7/1/11
$127,215,000	Series 2015	Issued 8/3/15

(Dollars in thousands)

Year	Principal	Interest	Total
2016	65,430	29,947	95,377
2017	67,355	27,939	95,294
2018	69.345	25,843	95,188
2019	53,155	23,564	76,719
2020	55,350	21,364	76,714
2021 – 2025	317,070	70,744	387,814
2026 – 2029	117,780	13,214	130,994
Total	**$ 745,485**	**$ 212,615**	**$ 958,100**

Bond covenants require that certain debt coverage be maintained to ensure the repayment of the bonds and the continued financial stability of the enterprise. Such is the case with the County's Water and Sewerage bonds. The County has historically maintained coverage ratios in excess of covenants agreed upon in the bond documents.

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt service requirements and for ongoing water and wastewater capital needs. A Water and Sewer Rate Resolution approved in December 2014 increased water and sewer rates over a period of five years beginning January 2017. Over the five-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month for a typical residential household) will increase by 4.7 percent from $88.52 in 2015 to $92.66 in 2021.

Other outstanding debt amounts as of December 31, 2015, are as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2016	2,629	1,324	3,953
2017	2,709	1,243	3,952
2018	2,791	1,161	3,952
2019	2,876	1,076	3,952
2020	2,963	989	3,952
2021 – 2025	16,226	3,536	19,762
2026 – 2030	14,476	1,022	15,498
2031 – 2032	650	10	660
Total	**$ 45,320**	**$ 10,361**	**$ 55,681**

The total annual requirements on all outstanding debt as of December 31, 2015, including interest, are as follows (unaudited):

(Dollars in thousands)

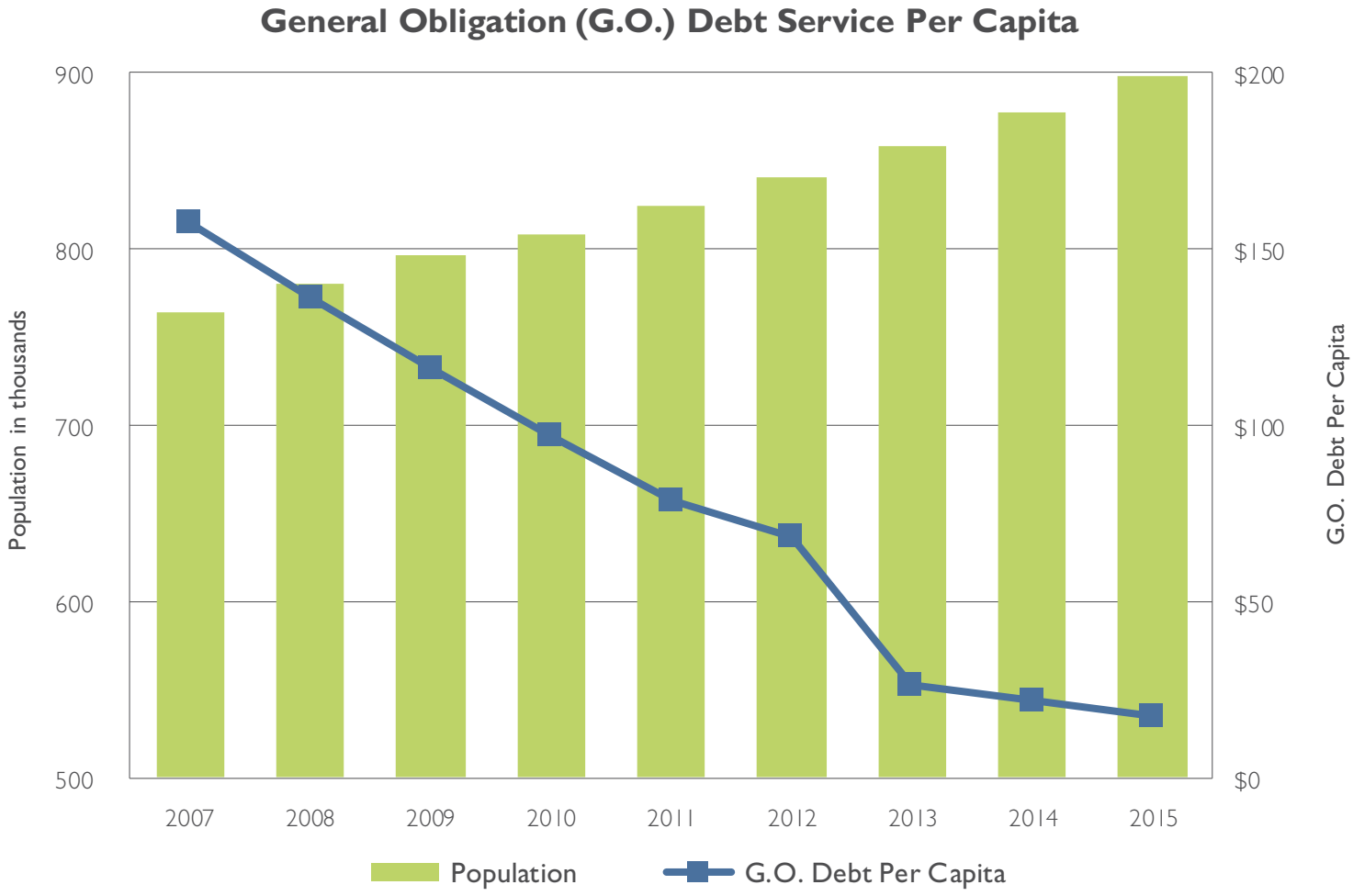
Year	G.O.	Water & Sewer	GEFA	Total
2016	4,188	95,377	3,953	103,518
2017	4,260	95,294	3,952	103,506
2018	4,247	95,188	3,952	103,387
2019	4,254	76,719	3,952	84,925
2020	–	76,714	3,952	80,666
2021 – 2025	–	387,814	19,762	407,576
2026 – 2030	–	130,994	15,498	146,492
2031 – 2032	–	–	660	660
Total	**$ 16,949**	**$ 958,100**	**$ 55,681**	**$ 1,030,730**

The total annual debt requirement for 2016 is 9.3 percent of the total operating budget of $1.1 billion, resulting in total operating appropriations less annual debt of $1.0 billion.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2016 (all debt categories) is approximately $104 million. Currently, estimated G.O. debt service per capita averages approximately $17 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010, 2011, or 2012 and has focused on paying off its debt. Specifically, in 2010, the County paid off its Recreation Authority Refunding Bonds and its 1994 Water and Sewer Refunding Bonds. In 2010, the County also restructured its 2001 Development Authority Bonds for debt service savings. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full. In 2012, the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds. In 2013, the County redeemed all outstanding 2003 G.O. Bonds.

In September and October 2014, the Gwinnett Water and Sewerage Authority and the Gwinnett Board of Commissioners approved resolutions allowing the authority to move forward with refunding the callable maturities of the 2005 Water and Sewerage Revenue bonds on a forward/delayed delivery basis. The board action awarded the transaction to Citigroup (as the placement agent)/JP Morgan Chase (as the purchaser of these bonds). The date of issuance for these bonds was August 3, 2015. The interest rate was set at 1.74 percent, and the present value savings is $9.2 million. The debt service savings will begin in 2016.

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



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

DID YOU KNOW...

in 2015, **volunteers across**
all **Gwinnett County government sectors**
contributed 1,040,378 hours
valued at $24 million in labor?

volunteer gwinnett



OPERATING FUNDS

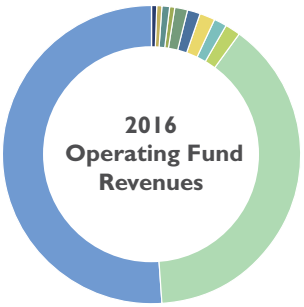
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue, a history of the revenues and expenses/expenditures of each fund, and the 2016 budget.



Operating Funds

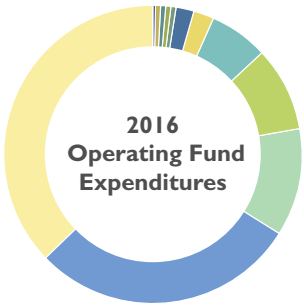
Revenues and Expenditures by Category FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Taxes	413,847,619	441,896,732	454,527,391	436,369,879	-4.0%
Licenses and Permits	7,945,099	8,027,547	8,996,775	8,129,101	-9.6%
Intergovernmental	4,044,509	5,256,919	5,147,234	4,749,631	-7.7%
Charges for Services	526,933,673	551,404,086	540,963,277	569,408,521	5.3%
Fines and Forfeitures	17,049,865	17,870,816	15,823,719	16,223,644	2.5%
Investment Income	1,571,899	2,637,299	3,675,378	2,320,657	-36.9%
Contributions and Donations	15,729,855	16,736,225	21,307,992	16,794,774	-21.2%
Miscellaneous	9,027,877	8,390,223	9,975,261	6,548,119	-34.4%
Other Financing Sources	18,932,845	12,235,832	17,649,961	14,755,465	-16.4%
Transfer In – 3 Month Reserve	51,129,401	-	-	-	-
Total	**1,066,212,642**	**1,064,455,679**	**1,078,066,988**	**1,075,299,791**	**-0.3%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Net Position	-	-	-	16,713,197	-
Use of Fund Balance	-	-	-	16,658,187	-
Total Revenues	**1,066,212,642**	**1,064,455,679**	**1,078,066,988**	**1,117,671,175**	**3.7%**
Expenditures					
Personal Services	363,350,272	369,928,308	363,351,411	413,151,650	13.7%
Operations	251,154,698	258,427,197	266,620,593	323,125,052	21.2%
Debt Service	125,292,504	104,478,742	103,721,988	102,820,115	-0.9%
Intergovernmental	3,326,727	3,086,182	3,327,064	4,202,464	26.3%
Transfers to Renewal and Extension	100,745,995	78,234,497	106,145,159	131,091,348	23.5%
Contributions to Other Funds	73,463,491	64,775,155	57,049,278	72,623,295	27.3%
Contributions to Service District Funds	51,129,401	-	-	-	-
Contribution to Development Authority	7,056,545	7,592,295	7,588,195	7,582,696	-0.1%
Contributions to Subsidized Agencies	21,064,951	21,542,932	21,762,756	23,466,854	7.8%
Contributions to Other Agencies	1,132,250	1,132,250	1,132,250	1,532,250	35.3%
Contributions to Capital and Capital Outlay	27,697,417	65,882,908	93,678,201	20,497,917	-78.1%
Reserves and Contingencies	-	-	-	7,315,950	-
Total Expenditures	**1,025,414,251**	**975,080,466**	**1,024,376,895**	**1,107,409,591**	**8.1%**
Working Capital Reserve	-	-	-	4,225,416	-
Contribution to Fund Balance	-	-	-	6,036,168	-
Gross Budget	**1,025,414,251**	**975,080,466**	**1,024,376,895**	**1,117,671,175**	**9.1%**
Less: Indirect Costs	46,613,031	47,545,291	37,930,439	47,262,278	24.6%
Total Net Budget	**978,801,220**	**927,535,175**	**986,446,456**	**1,070,408,897**	**8.5%**



Charges for Services: 50.94%
Taxes: 39.04%
Contributions and Donations: 1.50%
Use of Net Position: 1.50%
Use of Fund Balance: 1.49%
Fines and Forfeitures: 1.45%
Other Financing Sources: 1.32%
Revenue Reserves: 0.81%
Licenses and Permits: 0.73%
Miscellaneous: 0.59%
Intergovernmental: 0.42%
Investment Income: 0.21%*

*Value too small to appear on this chart



Personal Services: 36.96%
Operations: 28.91%
Transfers to Renewal and Extension: 11.73%
Debt Service: 9.20%
Contributions to Other Funds: 6.50%
Contributions to Subsidized Agencies: 2.10%
Contributions to Capital and Capital Outlay: 1.83%
Contribution to Development Authority: 0.68%
Reserves and Contingencies: 0.65%
Contribution to Fund Balance: 0.54%
Working Capital Reserve: 0.38%
Intergovernmental: 0.38%
Contributions to Other Agencies: 0.14%*

*Value too small to appear on this chart

Revenues and Expenditures by Fund FY 2013 – 2016

	2013 Actual		2014 Actual	
	Revenues	Expenditures	Revenues	Expenditures
Tax-Related Funds				
General	258,095,428	296,432,665	263,133,143	255,832,334
G.O. Bond Debt Service (Detention Center)	6,335,676	24,870,813	6,769,150	4,174,625
Development and Enforcement Services District	12,676,036	7,443,359	10,497,844	7,662,687
Fire and EMS District	112,086,342	81,665,765	100,905,760	86,958,495
Loganville EMS District	2,865	10,338	4,865	19,045
Police Services District	128,058,364	90,196,409	105,668,722	100,137,550
Recreation	29,506,485	29,269,935	31,505,098	30,244,529
Indian Trail TAD	-	-	89,489	-
Jimmy Carter Boulevard TAD	-	-	379,608	-
Park Place TAD	-	-	-	-
Total Tax-Related	**546,761,196**	**529,889,284**	**518,953,679**	**485,029,265**
Special Revenue Funds				
Authority Imaging	676,194	-	645,571	-
Corrections Inmate Welfare	84,747	61,901	82,695	46,981
Crime Victims Assistance	901,399	962,304	990,290	980,177
District Attorney Federal Asset Sharing	120,146	114,450	11,649	106,237
E-911	13,122,821	15,111,370	15,065,075	15,610,451
Juvenile Court Supervision	55,383	59,956	47,733	51,393
Police Special Justice	208,645	567,957	257,648	648,732
Police Special Treasury	-	71,677	-	-
Police Special State	729,406	811,464	387,453	502,240
Sheriff Inmate	493,089	246,496	575,730	315,169
Sheriff Special Justice	69,199	122,934	96,084	-
Sheriff Special Treasury	217,037	409,944	170,582	403,598
Sheriff Special State	164	22,807	8,128	10,500
Speed Hump	118,434	61,087	119,044	58,836
Stadium	2,394,787	2,155,860	2,420,629	2,683,640
Street Lighting	6,791,580	6,843,368	6,797,590	7,199,310
Tree Bank	51,416	-	68,160	-
Tourism	7,583,762	7,297,862	8,338,114	7,468,674
Total Special Revenue	**33,618,209**	**34,921,437**	**36,082,175**	**36,085,938**
Enterprise Funds				
Airport Operating	858,472	767,211	936,555	811,238
Local Transit Operating	6,758,663	7,227,894	7,482,710	7,631,367
Solid Waste Operating	42,755,339	41,253,679	42,304,936	39,751,686
Stormwater Operating	30,939,861	30,025,971	31,305,672	19,262,261
Water and Sewer Operating	292,879,313	284,742,521	315,887,169	270,218,485
Total Enterprise	**374,191,648**	**364,017,276**	**397,917,042**	**337,675,037**
Internal Service Funds				
Administrative Support	52,165,077	43,865,216	47,788,729	45,076,456
Auto Liability	1,006,801	434,007	1,008,048	1,200,138
Fleet Management	6,405,486	5,652,525	5,890,758	5,473,218
Group Self-Insurance	44,206,226	39,995,585	48,835,937	45,182,576
Risk Management	4,447,945	4,171,646	3,882,291	13,632,437
Workers' Compensation	3,410,054	2,467,275	4,097,020	5,725,401
Total Internal Service	**111,641,589**	**96,586,254**	**111,502,783**	**116,290,226**
Total – All Funds	**1,066,212,642**	**1,025,414,251**	**1,064,455,679**	**975,080,466**

Revenues and Expenditures by Fund FY 2013 – 2016

	2015 Unaudited		2016 Budget*	
	Revenues	Expenditures	Revenues	Appropriations
Tax-Related Funds				
General	265,155,400	262,898,016	256,376,746	273,205,416
G.O. Bond Debt Service (Detention Center)	7,043,408	4,140,175	6,598,597	4,190,475
Development and Enforcement Services District	11,601,274	11,071,550	10,554,317	10,505,138
Fire and EMS District	105,841,485	104,766,480	102,880,664	102,187,642
Loganville EMS District	5,049	23,247	4,004	42,777
Police Services District	110,719,938	108,142,177	103,452,220	101,090,919
Recreation	33,039,886	32,976,739	32,593,754	32,357,951
Indian Trail TAD	151,687	-	-	-
Jimmy Carter Boulevard TAD	419,941	-	-	-
Park Place TAD	12,052	-	-	-
Total Tax-Related	**533,990,120**	**524,018,384**	**512,460,302**	**523,580,318**
Special Revenue Funds				
Authority Imaging	648,550	899,967	626,408	960,000
Corrections Inmate	89,688	37,921	83,000	60,725
Crime Victims Assistance	893,284	948,312	842,968	1,128,981
District Attorney Federal Asset Sharing	7,484	81,724	-	145,514
E-911	17,141,884	17,691,041	15,988,978	20,681,055
Juvenile Court Supervision	54,123	56,495	51,678	48,313
Police Special Justice	316,235	698,727	-	1,563,552
Police Special Treasury	-	-	-	-
Police Special State	250,156	589,038	-	708,060
Sheriff Inmate	630,547	385,000	642,936	733,466
Sheriff Special Justice	54,172	2,915	-	75,000
Sheriff Special Treasury	121,970	82,636	-	150,000
Sheriff Special State	6,697	12,121	-	60,000
Speed Hump	123,157	112,143	121,289	121,600
Stadium	2,758,632	2,669,229	2,696,900	2,697,411
Street Lighting	6,500,775	7,028,983	6,982,007	7,667,591
Tree Bank	21,760	-	10,000	10,000
Tourism	9,187,261	7,538,498	8,621,610	8,358,509
Total Special Revenue	**38,806,375**	**38,834,750**	**36,667,774**	**45,169,777**
Enterprise Funds				
Airport Operating	1,035,066	852,077	923,500	987,487
Local Transit Operating	11,774,001	8,044,491	9,912,171	9,622,392
Solid Waste Operating	43,539,081	40,264,606	44,162,483	42,617,567
Stormwater Operating	31,578,991	28,115,610	31,354,537	29,936,574
Water and Sewer Operating	327,094,622	278,645,990	318,816,807	331,293,789
Total Enterprise	**415,021,761**	**355,922,774**	**405,169,498**	**414,457,809**
Internal Service Funds				
Administrative Support	33,801,785	45,258,801	56,077,919	55,125,182
Auto Liability	1,015,904	357,147	1,011,000	1,006,831
Fleet Management	5,481,729	5,364,189	6,597,556	6,581,704
Group Self-Insurance	44,870,208	46,886,218	48,679,742	50,029,740
Risk Management	2,761,140	5,061,197	5,096,000	7,115,444
Workers' Compensation	2,317,966	2,673,435	3,540,000	4,342,786
Total Internal Service	**90,248,732**	**105,600,987**	**121,002,217**	**124,201,687**
Total – All Funds	**1,078,066,988**	**1,024,376,895**	**1,075,299,791**	**1,107,409,591**

**Revenues in the 2016 budget column do not include any budgeted use of fund balance/net position and appropriations do not include any contribution to fund balance/working capital reserve.*

Fund Balance Summaries FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
General Fund				
Balance January 1	**174,536,687**	**136,199,450**	**143,500,259**	**145,757,643**
Sources	258,095,428	263,133,143	265,155,400	256,376,746
Uses	(296,432,665)	(255,832,334)	(262,898,016)	(273,205,416)
Ending Fund Balance	**136,199,450**	**143,500,259**	**145,757,643**	**128,928,973**
Required Reserve*	61,250,095	63,958,084	65,724,504	68,301,354
G. O. Bond Debt Service Fund (Detention Center)				
Balance January 1	**28,892,896**	**10,357,759**	**12,952,284**	**15,855,517**
Sources	6,335,676	6,769,150	7,043,408	6,598,597
Uses	(24,870,813)	(4,174,625)	(4,140,175)	(4,190,475)
Ending Fund Balance	**10,357,759**	**12,952,284**	**15,855,517**	**18,263,639**
Development and Enforcement Services District Fund				
Balance January 1	**-**	**5,232,677**	**8,067,834**	**8,597,558**
Sources	12,676,036	10,497,844	11,601,274	10,554,317
Uses	(7,443,359)	(7,662,687)	(11,071,550)	(10,505,138)
Ending Fund Balance	**5,232,677**	**8,067,834**	**8,597,558**	**8,646,737**
Required Reserve*	1,860,021	1,915,672	2,767,888	2,626,285
Fire and EMS District Fund				
Balance January 1	**-**	**30,420,577**	**44,367,842**	**45,442,847**
Sources	112,086,342	100,905,760	105,841,485	102,880,664
Uses	(81,665,765)	(86,958,495)	(104,766,480)	(102,187,642)
Ending Fund Balance	**30,420,577**	**44,367,842**	**45,442,847**	**46,135,869**
Required Reserve*	20,357,961	21,739,624	26,191,620	25,546,911
Loganville EMS District Fund				
Balance January 1	**820,000**	**812,527**	**798,347**	**780,149**
Sources	2,865	4,865	5,049	4,004
Uses	(10,338)	(19,045)	(23,247)	(42,777)
Ending Fund Balance	**812,527**	**798,347**	**780,149**	**741,376**
Police Services District Fund				
Balance January 1	**-**	**37,861,955**	**43,393,127**	**45,970,888**
Sources	128,058,364	105,668,722	110,719,938	103,452,220
Uses	(90,196,409)	(100,137,550)	(108,142,177)	(101,090,919)
Ending Fund Balance	**37,861,955**	**43,393,127**	**45,970,888**	**48,332,189**
Required Reserve*	22,497,640	25,034,388	27,035,544	25,272,730
Recreation Fund				
Balance January 1	**14,399,068**	**14,635,618**	**15,896,187**	**15,959,334**
Sources	29,506,485	31,505,098	33,039,886	32,593,754
Uses	(29,269,935)	(30,244,529)	(32,976,739)	(32,357,951)
Ending Fund Balance	**14,635,618**	**15,896,187**	**15,959,334**	**16,195,137**
Required Reserve*	7,312,612	7,561,132	8,244,185	8,089,488
Indian Trail TAD Fund				
Balance January 1	**-**	**-**	**89,489**	**241,176**
Sources	-	89,489	151,687	-
Uses	-	-	-	-
Ending Fund Balance	**-**	**89,489**	**241,176**	**241,176**
Jimmy Carter Boulevard TAD Fund				
Balance January 1	**-**	**-**	**379,608**	**799,549**
Sources	-	379,608	419,941	-
Uses	-	-	-	-
Ending Fund Balance	**-**	**379,608**	**799,549**	**799,549**

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

Fund Balance Summaries FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
Park Place TAD Fund				
Balance January 1	-	-	-	12,052
Sources	-	-	12,052	-
Uses	-	-	-	-
Ending Fund Balance	-	-	12,052	12,052
Authority Imaging Fund				
Balance January 1	1,309,410	1,985,604	2,631,175	2,379,758
Sources	676,194	645,571	648,550	626,408
Uses	-	-	(899,967)	(960,000)
Ending Fund Balance	1,985,604	2,631,175	2,379,758	2,046,166
Corrections Inmate Welfare Fund				
Balance January 1	47,282	70,128	105,842	157,609
Sources	84,747	82,695	89,688	83,000
Uses	(61,901)	(46,981)	(37,921)	(60,725)
Ending Fund Balance	70,128	105,842	157,609	179,884
Crime Victims Assistance Fund				
Balance January 1	1,422,804	1,361,899	1,372,012	1,316,984
Sources	901,399	990,290	893,284	842,968
Uses	(962,304)	(980,177)	(948,312)	(1,128,981)
Ending Fund Balance	1,361,899	1,372,012	1,316,984	1,030,971
District Attorney Federal Asset Sharing Fund				
Balance January 1	449,407	455,103	360,515	286,275
Sources	120,146	11,649	7,484	-
Uses	(114,450)	(106,237)	(81,724)	(145,514)
Ending Fund Balance	455,103	360,515	286,275	140,761
E-911 Fund				
Balance January 1	29,416,800	27,428,251	26,882,875	26,333,718
Sources	13,122,821	15,065,075	17,141,884	15,988,978
Uses	(15,111,370)	(15,610,451)	(17,691,041)	(20,681,055)
Ending Fund Balance	27,428,251	26,882,875	26,333,718	21,641,641
Required Reserve*	3,777,843	3,902,613	4,422,760	5,170,264
Juvenile Court Supervision Fund				
Balance January 1	107,916	103,343	99,683	97,311
Sources	55,383	47,733	54,123	51,678
Uses	(59,956)	(51,393)	(56,495)	(48,313)
Ending Fund Balance	103,343	99,683	97,311	100,676
Police Special Justice Fund				
Balance January 1	3,403,191	3,043,879	2,652,795	2,270,303
Sources	208,645	257,648	316,235	-
Uses	(567,957)	(648,732)	(698,727)	(1,563,552)
Ending Fund Balance	3,043,879	2,652,795	2,270,303	706,751
Police Special Treasury Fund				
Balance January 1	71,677	-	-	-
Sources	-	-	-	-
Uses	(71,677)	-	-	-
Ending Fund Balance	-	-	-	-
Police Special State Fund				
Balance January 1	3,066,061	2,984,003	2,869,216	2,530,334
Sources	729,406	387,453	250,156	-
Uses	(811,464)	(502,240)	(589,038)	(708,060)
Ending Fund Balance	2,984,003	2,869,216	2,530,334	1,822,274

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

Fund Balance Summaries FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
Sheriff Inmate Fund				
Balance January 1	**1,819,899**	**2,066,492**	**2,327,053**	**2,572,600**
Sources	493,089	575,730	630,547	642,936
Uses	(246,496)	(315,169)	(385,000)	(733,466)
Ending Fund Balance	**2,066,492**	**2,327,053**	**2,572,600**	**2,482,070**
Sheriff Special Justice Fund				
Balance January 1	**218,443**	**164,708**	**260,792**	**312,049**
Sources	69,199	96,084	54,172	-
Uses	(122,934)	-	(2,915)	(75,000)
Ending Fund Balance	**164,708**	**260,792**	**312,049**	**237,049**
Sheriff Special Treasury Fund				
Balance January 1	**846,647**	**653,740**	**420,724**	**460,058**
Sources	217,037	170,582	121,970	-
Uses	(409,944)	(403,598)	(82,636)	(150,000)
Ending Fund Balance	**653,740**	**420,724**	**460,058**	**310,058**
Sheriff Special State Fund				
Balance January 1	**164,109**	**141,466**	**139,094**	**133,670**
Sources	164	8,128	6,697	-
Uses	(22,807)	(10,500)	(12,121)	(60,000)
Ending Fund Balance	**141,466**	**139,094**	**133,670**	**73,670**
Speed Hump Fund				
Balance January 1	**1,147,852**	**1,205,199**	**1,265,407**	**1,276,421**
Sources	118,434	119,044	123,157	121,289
Uses	(61,087)	(58,836)	(112,143)	(121,600)
Ending Fund Balance	**1,205,199**	**1,265,407**	**1,276,421**	**1,276,110**
Required Reserve*	15,272	14,709	28,036	30,400
Stadium Fund				
Balance January 1	**1,040,858**	**1,279,785**	**1,016,774**	**1,106,177**
Sources	2,394,787	2,420,629	2,758,632	2,696,900
Uses	(2,155,860)	(2,683,640)	(2,669,229)	(2,697,411)
Ending Fund Balance	**1,279,785**	**1,016,774**	**1,106,177**	**1,105,666**
Street Lighting Fund				
Balance January 1	**2,980,705**	**2,928,917**	**2,527,197**	**1,998,989**
Sources	6,791,580	6,797,590	6,500,775	6,982,007
Uses	(6,843,368)	(7,199,310)	(7,028,983)	(7,667,591)
Ending Fund Balance	**2,928,917**	**2,527,197**	**1,998,989**	**1,313,405**
Required Reserve*	1,653,584	1,799,828	1,757,246	1,916,898
Tree Bank Fund				
Balance January 1	**62,307**	**113,723**	**181,883**	**203,643**
Sources	51,416	68,160	21,760	10,000
Uses	-	-	-	(10,000)
Ending Fund Balance	**113,723**	**181,883**	**203,643**	**203,643**
Tourism Fund				
Balance January 1	**6,398,179**	**6,684,079**	**7,553,519**	**9,202,282**
Sources	7,583,762	8,338,114	9,187,261	8,621,610
Uses	(7,297,862)	(7,468,674)	(7,538,498)	(8,358,509)
Ending Fund Balance	**6,684,079**	**7,553,519**	**9,202,282**	**9,465,383**

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

Operating Tax-Related Funds



Definitions

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

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

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

Operating Tax-Related Funds
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues.

The **General Obligation Debt Service – Detention Center Fund** specifically accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds and the 2012 refunding bonds. Revenue is derived principally from a countywide property tax levied for debt services.

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

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

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

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

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.

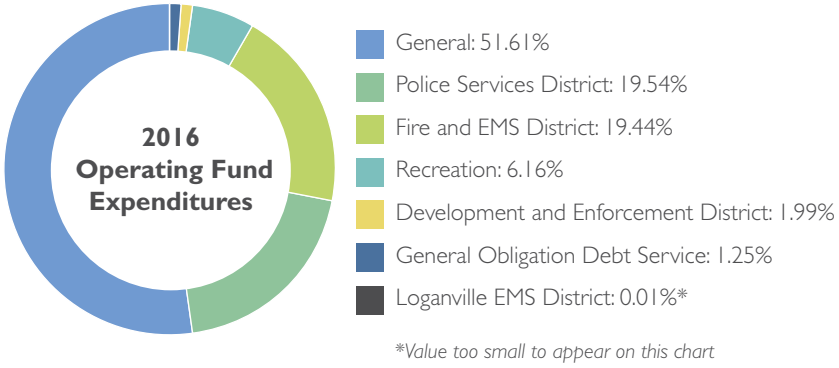
Operating Tax-Related Funds

Definitions

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 Trial Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

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

The **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.



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Operating Tax-Related Funds

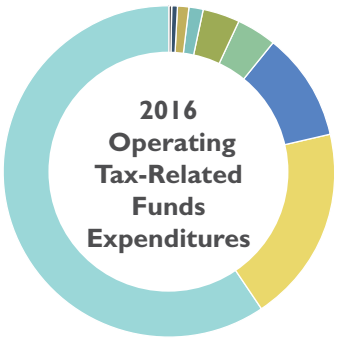
Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Taxes	404,518,928	431,790,409	443,656,127	426,124,869	-4.0%
Licenses and Permits	7,893,683	7,959,387	8,975,015	8,119,101	-9.5%
Intergovernmental	3,644,509	4,856,919	4,747,234	4,349,631	-8.4%
Charges for Services	45,423,184	43,995,578	46,467,278	45,772,544	-1.5%
Fines and Forfeitures	15,044,385	15,960,733	14,180,928	15,380,676	8.5%
Investment Income	915,541	1,555,057	1,582,319	964,210	-39.1%
Contributions and Donations	50,641	55,857	39,096	80,800	106.7%
Miscellaneous	4,940,399	4,541,231	5,920,260	3,663,578	-38.1%
Other Financing Sources	13,200,525	8,238,508	8,421,863	8,004,893	-5.0%
Transfer In – 3 Month Reserve	51,129,401	-	-	-	-
Total	**546,761,196**	**518,953,679**	**533,990,120**	**512,460,302**	**-4.0%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	7,867,443	-
Total Revenues	**546,761,196**	**518,953,679**	**533,990,120**	**529,327,745**	**-0.9%**
Expenditures					
Personal Services	274,835,485	269,711,320	279,078,437	314,448,748	12.7%
Operations	75,957,138	77,437,508	80,689,220	101,371,380	25.6%
Intergovernmnental	15,122	43,004	68,694	98,975	44.1%
Debt Service	24,869,493	4,173,525	4,139,075	4,189,275	1.2%
Transfer to Renewal and Extension	-	-	1,195,375	-	-100.0%
Contributions to Other Funds	56,510,555	49,220,994	46,011,304	55,393,021	20.4%
Contributions to Service District Funds	51,129,401	-	-	-	-
Contributions to Subsidized Agencies	18,862,752	19,121,001	19,657,396	20,621,294	4.9%
Contributions to Other Agencies	1,132,250	1,132,250	1,132,250	1,532,250	35.3%
Contributions to Capital and Capital Outlay	26,577,088	64,189,663	92,046,633	19,059,425	-79.3%
Reserves and Contingencies	-	-	-	6,865,950	-
Total	**529,889,284**	**485,029,265**	**524,018,384**	**523,580,318**	**-0.1%**
Contribution to Fund Balance	-	-	-	5,747,427	-
Total Expenditures	**529,889,284**	**485,029,265**	**524,018,384**	**529,327,745**	**1.0%**



- Taxes: 80.50%
- Charges for Services: 8.65%
- Fines and Forfeitures: 2.91%
- Revenue Reserves: 1.70%
- Licenses and Permits: 1.53%
- Other Financing Sources: 1.51%
- Use of Fund Balance: 1.49%
- Intergovernmental: 0.82%
- Miscellaneous: 0.69%
- Investment Income: 0.18%*
- Contributions and Donations: 0.02%*

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- Personal Services: 59.41%
- Operations: 19.15%
- Contributions to Other Funds: 10.46%
- Contributions to Subsidized Agencies: 3.89%
- Contributions to Capital and Capital Outlay: 3.60%
- Reserves and Contingencies: 1.30%
- Contribution to Fund Balance: 1.09%
- Debt Service: 0.79%
- Contributions to Other Agencies: 0.29%*
- Intergovernmental: 0.02%*

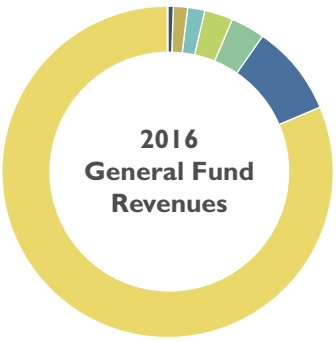
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General Fund

Revenues and Expenditures FY 2013 – 2016

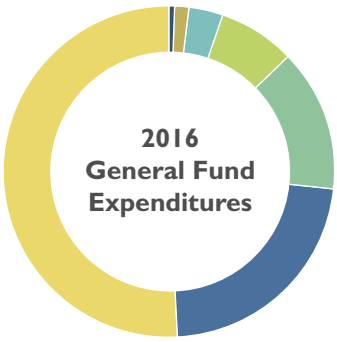
	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget*	% Chg. 15-16
Fund Balance January 1	**174,536,687**	**136,199,450**	**143,500,259**	**145,757,643**	
Revenues					
Taxes	221,385,148	225,824,780	227,796,045	222,075,843	-2.5%
Intergovernmental	3,495,411	3,969,196	3,703,642	3,631,525	-1.9%
Charges for Services	24,701,988	23,585,836	24,585,226	24,315,098	-1.1%
Fines and Forfeitures	4,922,304	5,066,571	4,447,972	4,495,461	1.1%
Investment Income	850,491	1,328,472	979,567	547,351	-44.1%
Contributions and Donations	42,388	45,737	28,745	13,200	-54.1%
Miscellaneous	2,460,683	1,844,846	3,262,724	1,133,268	-65.3%
Other Financing Sources	237,015	1,467,705	351,479	165,000	-53.1%
Total	**258,095,428**	**263,133,143**	**265,155,400**	**256,376,746**	**-3.3%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	7,828,670	-
Total Revenues	**258,095,428**	**263,133,143**	**265,155,400**	**273,205,416**	**3.0%**
Expenditures					
Personal Services	126,872,490	120,008,335	123,496,527	138,587,606	12.2%
Operations	47,547,799	47,955,422	49,758,543	61,143,279	22.9%
Intergovernmental	15,122	43,004	68,694	98,975	44.1%
Transfer to Renewal and Extension	-	-	1,195,375	-	-100.0%
Contributions to Other Funds	39,846,875	32,942,430	33,147,891	38,053,647	14.8%
Contributions to Service District Funds	51,129,401	-	-	-	-
Contributions to Subsidized Agencies	18,862,752	19,121,001	19,657,396	20,621,294	4.9%
Contributions to Other Agencies	1,127,250	1,127,250	1,127,250	1,527,250	35.5%
Contributions to Capital and Capital Outlay	11,030,976	34,634,892	34,446,340	8,998,365	-73.9%
Reserves and Contingencies	-	-	-	4,175,000	-
Total Expenditures	**296,432,665**	**255,832,334**	**262,898,016**	**273,205,416**	**3.9%**
Fund Balance December 31	**136,199,450**	**143,500,259**	**145,757,643**	**128,928,973**	**-11.5%**

**Budgeted Revenue Reserves and Use of Fund Balance in the General Fund are $16.8 million, or 11.5 percent, in 2016. With the County's unreserved fund balance well above the required reserve, 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 2016, this amount will not actually be drawn down.*



- Taxes: 81.29%
- Charges for Services: 8.90%
- Revenue Reserves: 3.29%
- Use of Fund Balance: 2.87%
- Fines and Forfeitures: 1.65%
- Intergovernmental: 1.33%
- Miscellaneous: 0.41%
- Investment Income: 0.20%*
- Other Financing Sources: 0.06%*
- Contributions and Donations: < 0.01%*

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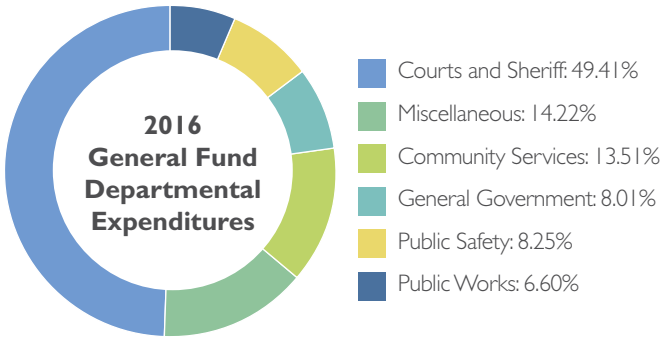
- Personal Services: 50.73%
- Operations: 22.38%
- Contributions to Other Funds: 13.93%
- Contributions to Subsidized Agencies: 7.54%
- Contributions to Capital and Capital Outlay: 3.29%
- Reserves and Contingencies: 1.53%
- Contributions to Other Agencies: 0.56%
- Intergovernmental: 0.04%*

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Departmental Expenditures FY 2013 – 2016

Agency	Group	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
Clerk of Court	Courts and Sheriff	8,794,961	8,750,043	8,305,400	9,944,409
Community Services	Community Services	3,683,825	3,486,790	5,914,483	6,258,306
Community Services – Elections	Community Services	2,464,425	3,682,980	1,902,725	9,112,381
Contributions to Service District Funds*	Contribution to Service District Funds	51,129,401	-	-	-
Corrections	Public Safety	12,493,969	12,982,126	12,036,575	14,688,471
County Administration	General Government	1,074,906	776,729	522,501	630,184
District Attorney	Courts and Sheriff	10,235,152	10,859,785	10,960,452	12,891,415
Financial Services	General Government	8,475,316	8,213,372	6,627,361	8,071,420
Judiciary	Courts and Sheriff	21,028,666	21,823,246	22,655,452	19,134,369
Juvenile Court	Courts and Sheriff	6,327,835	6,678,279	7,354,201	7,477,996
Medical Examiner	Public Safety	1,192,531	1,237,087	1,300,092	1,370,813
Miscellaneous	Miscellaneous	43,705,570	47,502,922	54,372,033	38,858,049
Planning and Development	Public Works	427,323	403,019	614,996	862,688
Police Services	Public Safety	4,090,224	4,483,304	5,020,086	6,475,486
Probate Court	Courts and Sheriff	1,905,217	1,969,717	1,964,101	2,234,909
Sheriff	Courts and Sheriff	71,292,187	74,214,910	74,050,368	79,171,142
Solicitor	Courts and Sheriff	3,283,611	3,434,063	3,296,313	4,148,679
Subsidized Agencies	Community Services	19,584,202	19,847,117	20,445,331	21,539,409
Tax Commissioner	General Government	10,783,476	11,393,191	11,958,460	13,191,995
Transportation	Public Works	14,459,868	14,093,654	13,597,086	17,143,295
Total		**296,432,665**	**255,832,334**	**262,898,016**	**273,205,416**

**Included as a stand alone category.*





Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

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

Assumptions: Taxes represent approximately 81 percent of the total fiscal year 2016 General Fund revenues. In fact, property taxes alone make up 79 percent of General Fund revenues. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	221,385,148	-38.0%
2014 Actual	225,824,780	2.0%
2015 Unaudited	227,796,045	0.9%
2016 Budget	222,075,843	-2.5%

Intergovernmental

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

Assumptions: This category represents approximately one (1) percent of the total fiscal year 2016 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,495,411	13.2%
2014 Actual	3,969,196	13.6%
2015 Unaudited	3,703,642	-6.7%
2016 Budget	3,631,525	-1.9%

Revenue Definitions and Assumptions

Charges for Services

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

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

Assumptions: This category represents almost 9 percent of the total fiscal year 2016 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	24,701,988	-42.6%
2014 Actual	23,585,836	-4.5%
2015 Unaudited	24,585,226	4.2%
2016 Budget	24,315,098	-1.1%

Fines and Forfeitures

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

Assumptions: This category represents almost 2 percent of the total fiscal year 2016 General Fund revenues.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	4,922,304	-65.1%
2014 Actual	5,066,571	2.9%
2015 Unaudited	4,447,972	-12.2%
2016 Budget	4,495,461	1.1%

Investment Income

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

Assumptions: This category represents less than one (1) percent of total fiscal year 2016 General Fund revenues. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	850,491	-18.6%
2014 Actual	1,328,472	56.2%
2015 Unaudited	979,567	-26.3%
2016 Budget	547,351	-44.1%

Revenue Definitions and Assumptions

Contributions and Donations

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

Assumptions: This category represents less than one (1) percent of total fiscal year 2016 General Fund revenues. There has been wide variability in the revenues for contributions and donations.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	42,388	-37.1%
2014 Actual	45,737	7.9%
2015 Unaudited	28,745	-37.2%
2016 Budget	13,200	-54.1%

Miscellaneous Revenues

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

Assumptions: This category represents less than one (1) percent of total fiscal year 2016 General Fund revenues.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,460,683	4.8%
2014 Actual	1,844,846	-25.0%
2015 Unaudited	3,262,724	76.9%
2016 Budget	1,133,268	-65.3%

Other Financing Sources

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

Assumptions: This category represents less than one (1) percent of total fiscal year 2016 General Fund revenues. The revenue associated with this category has varied greatly over the years.

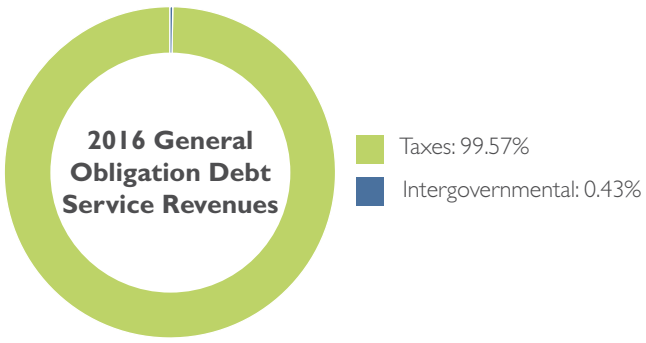
Other Financing Sources History and Projections

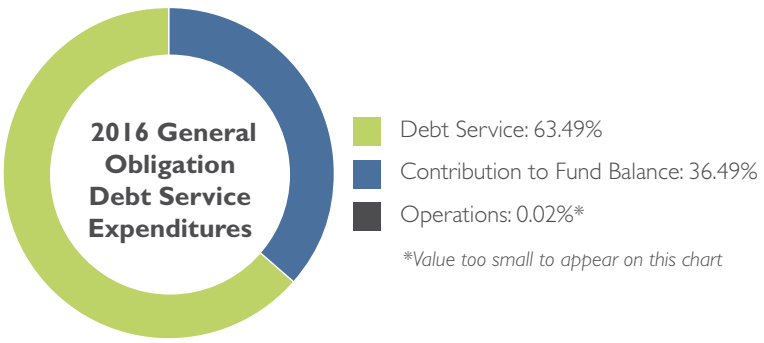
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	237,015	-9.0%
2014 Actual	1,467,705	519.2%
2015 Unaudited	351,479	-76.1%
2016 Budget	165,000	-53.1%

General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**28,892,896**	**10,357,759**	**12,952,284**	**15,855,517**	
Revenues					
Taxes	6,306,798	6,731,874	6,988,919	6,569,910	-6.0%
Intergovernmental	28,859	36,068	42,249	28,687	-32.1%
Investment Income	19	1,208	12,240	-	-100.0%
Total Revenues	**6,335,676**	**6,769,150**	**7,043,408**	**6,598,597**	**-6.3%**
Expenditures					
Operations	1,320	1,100	1,100	1,200	9.1%
Debt Service	24,869,493	4,173,525	4,139,075	4,189,275	1.2%
Total	**24,870,813**	**4,174,625**	**4,140,175**	**4,190,475**	**1.2%**
Contribution to Fund Balance	-	-	-	2,408,122	-
Total Expenditures	**24,870,813**	**4,174,625**	**4,140,175**	**6,598,597**	**59.4%**
Fund Balance December 31	**10,357,759**	**12,952,284**	**15,855,517**	**18,263,639**	





General Obligation Debt Service Fund (Detention Center)



Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: Taxes represent over 99 percent of the total fiscal year 2016 General Obligation Debt Service revenues. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	6,306,798	-3.3%
2014 Actual	6,731,874	6.7%
2015 Unaudited	6,988,919	3.8%
2016 Budget	6,569,910	-6.0%

Intergovernmental

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

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

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	28,859	41.1%
2014 Actual	36,068	25.0%
2015 Unaudited	42,249	17.1%
2016 Budget	28,687	-32.1%

General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	19	-99.9%
2014 Actual	1,208	6,257.9%
2015 Unaudited	12,240	913.2%
2016 Budget	–	-100.0%



Development and Enforcement Services District Fund

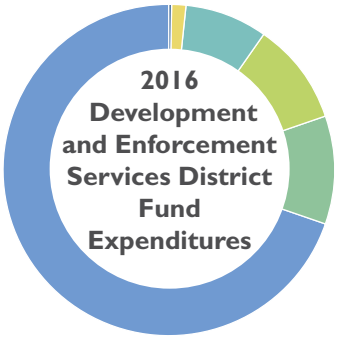
Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	-	5,232,677	8,067,834	8,597,558	
Revenues					
Taxes	5,026,494	6,134,305	6,356,611	6,141,003	-3.4%
Licenses and Permits	3,451,591	3,300,185	3,960,831	3,310,200	-16.4%
Intergovernmental	-	33,037	41,307	28,499	-31.0%
Charges for Services	427,241	532,151	619,688	497,610	-19.7%
Investment Income	3,070	20,969	58,795	32,263	-45.1%
Miscellaneous	4,120	6,389	2,931	-	-100.0%
Other Financing Sources	904,008	470,808	561,111	544,742	-2.9%
Transfer In – 3 Month Reserve	2,859,512	-	-	-	-
Total Revenues	**12,676,036**	**10,497,844**	**11,601,274**	**10,554,317**	**-9.0%**
Expenditures					
Personal Services	5,908,926	6,097,745	6,365,553	7,349,817	15.5%
Operations	385,426	457,664	443,708	1,110,936	150.4%
Contributions to Other Funds	1,088,700	1,045,601	684,720	1,060,296	54.9%
Contributions to Capital and Capital Outlay	60,307	61,677	3,577,569	848,589	-76.3%
Reserves and Contingencies	-	-	-	135,500	-
Total	**7,443,359**	**7,662,687**	**11,071,550**	**10,505,138**	**-5.1%**
Contribution to Fund Balance	-	-	-	49,179	-
Total Expenditures	**7,443,359**	**7,662,687**	**11,071,550**	**10,554,317**	**-4.7%**
Fund Balance December 31	**5,232,677**	**8,067,834**	**8,597,558**	**8,646,737**	



- Taxes: 58.18%
- Licenses and Permits: 31.36%
- Other Financing Sources: 5.16%
- Charges for Services: 4.72%
- Investment Income: 0.31%
- Intergovernmental: 0.27%*

**Value too small to appear on this chart*



- Personal Services: 69.63%
- Operations: 10.53%
- Contributions to Other Funds: 10.05%
- Contributions to Capital and Capital Outlay: 8.04%
- Reserves and Contingencies: 1.28%
- Contribution to Fund Balance: 0.47%

Development and Enforcement Services District Fund



Revenue Definitions and Assumptions

Taxes
Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents approximately 58 percent of the total fiscal year 2016 Development and Enforcement Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within the district. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	5,026,494	–
2014 Actual	6,134,305	22.0%
2015 Unaudited	6,356,611	3.6%
2016 Budget	6,141,003	-3.4%

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

Assumptions: This category represents approximately 31 percent of the total fiscal year 2016 Development and Enforcement Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,451,591	–
2014 Actual	3,300,185	-4.4%
2015 Unaudited	3,960,831	20.0%
2016 Budget	3,310,200	-16.4%

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

Revenue Definitions and Assumptions

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Development and Enforcement Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	33,037	–
2015 Unaudited	41,307	25.0%
2016 Budget	28,499	-31.0%

Charges for Services

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

Assumptions: This category represents approximately 5 percent of the total fiscal year 2016 Development and Enforcement Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	427,241	–
2014 Actual	532,151	24.6%
2015 Unaudited	619,688	16.4%
2016 Budget	497,610	-19.7%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,070	–
2014 Actual	20,969	583.0%
2015 Unaudited	58,795	180.4%
2016 Budget	32,263	-45.1%

Miscellaneous Revenues

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

Assumptions: This category represents a very small portion of the revenues in this fund. In 2016, no revenues were budgeted in this category.

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	4,120	–
2014 Actual	6,389	55.1%
2015 Unaudited	2,931	-54.1%
2016 Budget	–	–

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

Assumptions: This category represents approximately 5 percent of the total fiscal year 2016 Development and Enforcement Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	904,008	–
2014 Actual	470,808	-47.9%
2015 Unaudited	561,111	19.2%
2016 Budget	544,742	-2.9%

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

Assumptions: No revenues were budgeted for this category in fiscal year 2016. The category was added in 2013 for the one-time transfer from the General Fund.

Transfer in – 3 Month Reserve

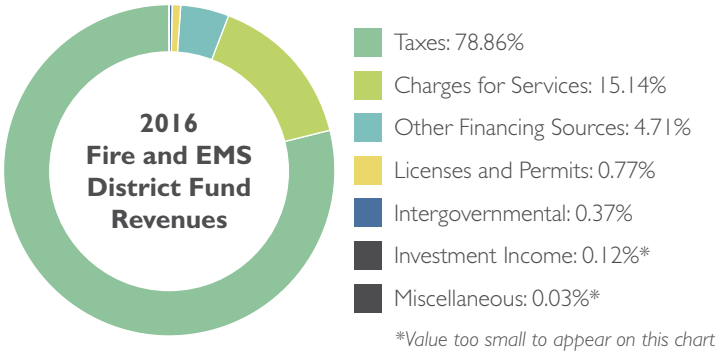
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,859,512	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

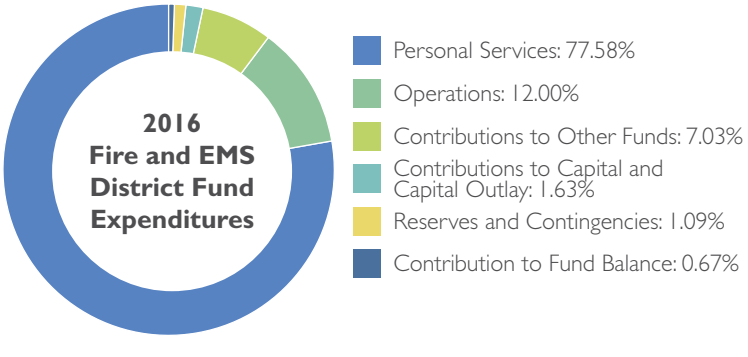


Fire and Emergency Medical Services District Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**-**	**30,420,577**	**44,367,842**	**45,442,847**	
Revenues					
Taxes	66,861,551	80,387,243	83,085,247	81,135,130	-2.3%
Licenses and Permits	690,775	761,187	886,353	791,422	-10.7%
Intergovernmental	-	479,396	561,944	381,351	-32.1%
Charges for Services	15,621,798	14,887,582	16,092,050	15,574,100	-3.2%
Investment Income	18,867	47,429	142,612	125,976	-11.7%
Contributions and Donations	2,382	2,801	1,705	-	-100.0%
Miscellaneous	85,455	154,540	83,914	30,538	-63.6%
Other Financing Sources	8,035,625	4,185,582	4,987,660	4,842,147	-2.9%
Transfer In – 3 Month Reserve	20,769,889	-	-	-	-
Total Revenues	**112,086,342**	**100,905,760**	**105,841,485**	**102,880,664**	**-2.8%**
Expenditures					
Personal Services	65,347,313	67,554,601	71,852,823	79,808,126	11.1%
Operations	7,832,889	8,159,073	9,188,878	12,349,950	34.4%
Contributions to Other Funds	6,393,419	6,178,082	5,290,012	7,235,298	36.8%
Contributions to Capital and Capital Outlay	2,092,144	5,066,739	18,434,767	1,674,068	-90.9%
Reserves and Contingencies	-	-	-	1,120,200	-
Total	**81,665,765**	**86,958,495**	**104,766,480**	**102,187,642**	**-2.5%**
Contribution to Fund Balance	-	-	-	693,022	-
Total Expenditures	**81,665,765**	**86,958,495**	**104,766,480**	**102,880,664**	**-1.8%**
Fund Balance December 31	**30,420,577**	**44,367,842**	**45,442,847**	**46,135,869**	**1.5%**





Fire and Emergency Medical Services District Fund



Revenue Definitions and Assumptions

Taxes
Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents 79 percent of the total fiscal year 2016 Fire and Emergency Medical Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Fire and Emergency Medical Services District includes all properties within unincorporated Gwinnett County. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	66,861,551	–
2014 Actual	80,387,243	20.2%
2015 Unaudited	83,085,247	3.4%
2016 Budget	81,135,130	-2.3%

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Fire and Emergency Medical Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	479,396	–
2015 Unaudited	561,944	17.2%
2016 Budget	381,351	-32.1%

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

Assumptions: This category represents almost one (1) percent of the total fiscal year 2016 revenues.

Revenue Definitions and Assumptions

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	690,775	–
2014 Actual	761,187	10.2%
2015 Unaudited	886,353	16.4%
2016 Budget	791,422	-10.7%

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

Assumptions: This category represents approximately 15 percent of the total fiscal year 2016 Fire and Emergency Medical Services District Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	15,621,798	–
2014 Actual	14,887,582	-4.7%
2015 Unaudited	16,092,050	8.1%
2016 Budget	15,574,100	-3.2%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	18,867	–
2014 Actual	47,429	151.4%
2015 Unaudited	142,612	200.7%
2016 Budget	125,976	-11.7%

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

Assumptions: At the time of the 2016 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,382	–
2014 Actual	2,801	17.6%
2015 Unaudited	1,705	-39.1%
2016 Budget	–	-100.0%

Revenue Definitions and Assumptions

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Fire and EMS District Fund revenues.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	85,455	–
2014 Actual	154,540	80.8%
2015 Unaudited	83,914	-45.7%
2016 Budget	30,538	-63.6%

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

Assumptions: This category represents approximately 5 percent of the total fiscal year 2016 Fire and EMS District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	8,035,625	–
2014 Actual	4,185,582	-47.9%
2015 Unaudited	4,987,660	19.2%
2016 Budget	4,842,147	-2.9%

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

Assumptions: No revenues were budgeted for this category in fiscal year 2016. The category was added in 2013 for the one-time transfer from General Fund.

Transfer in – 3 Month Reserve

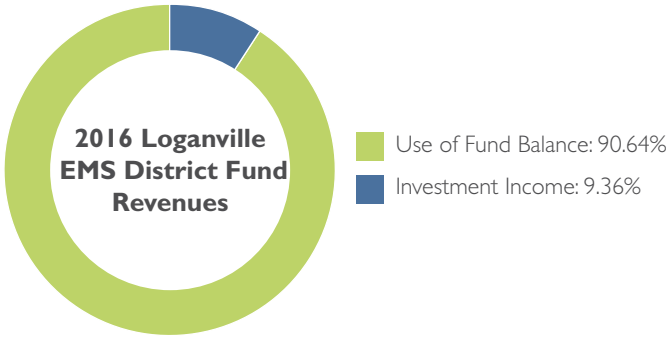
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	20,769,889	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

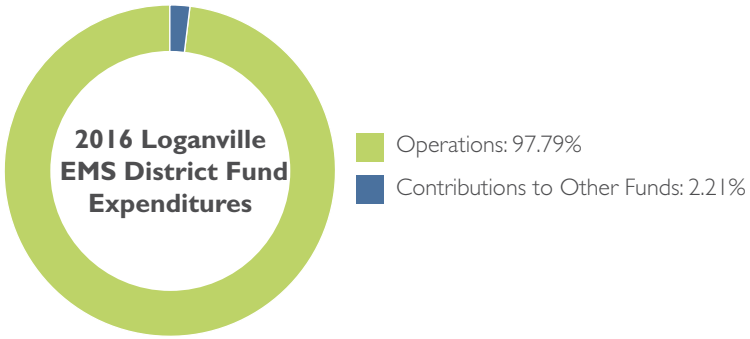


Loganville Emergency Medical Services District Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**820,000**	**812,527**	**798,347**	**780,149**	
Revenues					
Investment Income	2,865	4,865	5,049	4,004	-20.7%
Total	**2,865**	**4,865**	**5,049**	**4,004**	**-20.7%**
Use of Fund Balance	-	-	-	38,773	-
Total Revenues	**2,865**	**4,865**	**5,049**	**42,777**	**747.2%**
Expenditures					
Operations	10,338	18,559	21,474	41,833	94.8%
Contributions to Other Funds	-	486	1,773	944	-46.8%
Total Expenditures	**10,338**	**19,045**	**23,247**	**42,777**	**84.0%**
Fund Balance December 31	**812,527**	**798,347**	**780,149**	**741,376**	





Loganville Emergency Medical Services District Fund



Revenue Definitions and Assumptions

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

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

Investment Income History and Projections

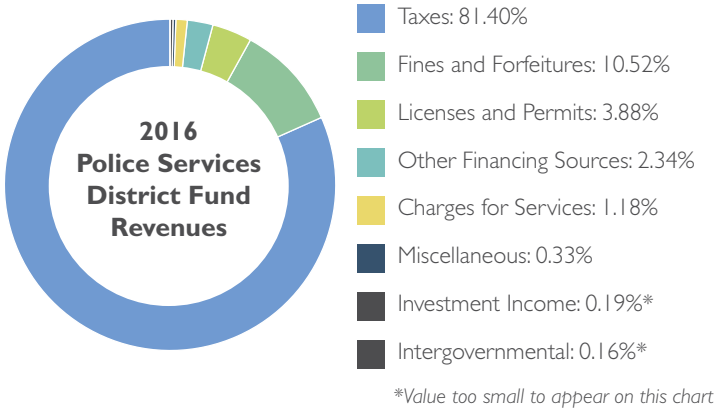
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,865	–
2014 Actual	4,865	69.8%
2015 Unaudited	5,049	3.8%
2016 Budget	4,004	-20.7%



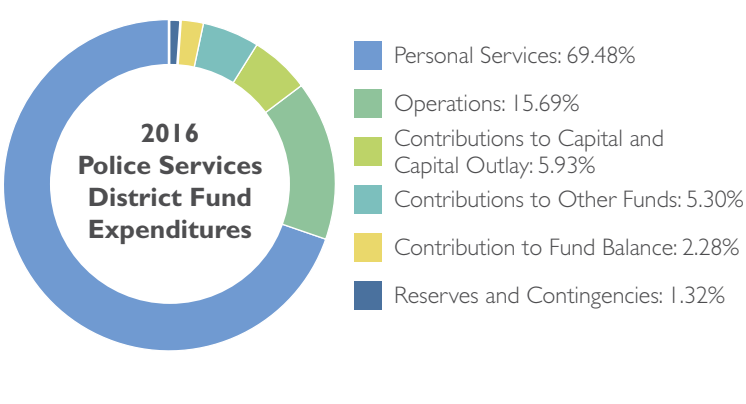
Police Services District Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**-**	**37,861,955**	**43,393,127**	**45,970,888**	
Revenues					
Taxes	80,982,211	86,666,362	92,152,981	84,210,892	-8.6%
Licenses and Permits	3,751,317	3,898,015	4,127,831	4,017,479	-2.7%
Intergovernmental	-	196,445	230,596	160,373	-30.5%
Charges for Services	1,308,856	1,303,795	1,309,331	1,222,717	-6.6%
Fines and Forfeitures	10,122,081	10,894,162	9,732,956	10,885,215	11.8%
Investment Income	28,804	113,451	307,237	198,181	-35.5%
Contributions and Donations	4,471	7,319	-	-	-
Miscellaneous	342,810	496,690	365,176	336,289	-7.9%
Other Financing Sources	4,017,814	2,092,483	2,493,830	2,421,074	-2.9%
Transfer In – 3 Month Reserve	27,500,000	-	-	-	-
Total Revenues	**128,058,364**	**105,668,722**	**110,719,938**	**103,452,220**	**-6.6%**
Expenditures					
Personal Services	62,245,140	61,529,798	62,241,994	71,874,136	15.5%
Operations	11,712,718	11,327,936	11,743,148	16,225,954	38.2%
Contributions to Other Funds	6,443,174	5,797,264	2,855,724	5,487,154	92.1%
Contributions to Capital and Capital Outlay	9,795,377	21,482,552	31,301,311	6,133,425	-80.4%
Reserves and Contingencies	-	-	-	1,370,250	-
Total	**90,196,409**	**100,137,550**	**108,142,177**	**101,090,919**	**-6.5%**
Contribution to Fund Balance	-	-	-	2,361,301	-
Total Expenditures	**90,196,409**	**100,137,550**	**108,142,177**	**103,452,220**	**-4.3%**
Fund Balance December 31	**37,861,955**	**43,393,127**	**45,970,888**	**48,332,189**	**5.1%**



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Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, beer and wine taxes, mixed drink excise taxes, and distilled spirit taxes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents approximately 81 percent of the total fiscal year 2016 Police Services District Fund revenues. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	80,982,211	–
2014 Actual	86,666,362	7.0%
2015 Unaudited	92,152,981	6.3%
2016 Budget	84,210,892	-8.6%

Intergovernmental

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Police Services District Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic conditions.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	196,445	–
2015 Unaudited	230,596	17.4%
2016 Budget	160,373	-30.5%

Licenses and Permits

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

Assumptions: This category represents approximately 4 percent of the total fiscal year 2016 Police Services District Fund revenues.

Revenue Definitions and Assumptions

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,751,317	–
2014 Actual	3,898,015	3.9%
2015 Unaudited	4,127,831	5.9%
2016 Budget	4,017,479	-2.7%

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

Assumptions: This category represents approximately one (1) percent of the total fiscal year 2016 Police Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,308,856	–
2014 Actual	1,303,795	-0.4%
2015 Unaudited	1,309,331	0.4%
2016 Budget	1,222,717	-6.6%

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

Assumptions: This category represents approximately 11 percent of the total fiscal year 2016 Police Services District Fund revenues.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	10,122,081	–
2014 Actual	10,894,162	7.6%
2015 Unaudited	9,732,956	-10.7%
2016 Budget	10,885,215	11.8%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	28,804	–
2014 Actual	113,451	293.9%
2015 Unaudited	307,237	170.8%
2016 Budget	198,181	-35.5%

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

Revenue Definitions and Assumptions

Assumptions: These revenues represent a very small portion of the revenues in this fund. At the time of the 2016 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	4,471	–
2014 Actual	7,319	63.7%
2015 Unaudited	–	-100.0%
2016 Budget	–	–

Miscellaneous Revenues

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 budgeted revenues. These revenues are based on anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	342,810	–
2014 Actual	496,690	44.9%
2015 Unaudited	365,176	-26.5%
2016 Budget	336,289	-7.9%

Other Financing Sources

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

Assumptions: This category represents approximately 2 percent of the total fiscal year 2016 Police Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	4,017,814	–
2014 Actual	2,092,483	-47.9%
2015 Unaudited	2,493,830	19.2%
2016 Budget	2,421,074	-2.9%

Transfer in – 3 Month Reserve

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

Assumptions: No revenues were budgeted for this category in fiscal year 2016. The category was added in 2013 for the one-time transfer from General Fund.

Transfer in – 3 Month Reserve

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	27,500,000	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

Recreation Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**14,399,068**	**14,635,618**	**15,896,187**	**15,959,334**	
Revenues					
Taxes	23,956,726	25,576,748	26,692,644	25,992,091	-2.6%
Intergovernmental	120,239	142,777	167,496	119,196	-28.8%
Charges for Services	3,363,301	3,686,214	3,860,983	4,163,019	7.8%
Investment Income	11,425	38,663	76,819	56,435	-26.5%
Contributions and Donations	1,400	-	8,646	67,600	681.9%
Miscellaneous	2,047,331	2,038,766	2,205,515	2,163,483	-1.9%
Other Financing Sources	6,063	21,930	27,783	31,930	14.9%
Total Revenues	**29,506,485**	**31,505,098**	**33,039,886**	**32,593,754**	**-1.4%**
Expenditures					
Personal Services	14,461,616	14,520,841	15,121,540	16,829,063	11.3%
Operations	8,466,648	9,517,754	9,532,369	10,498,228	10.1%
Contributions to Other Funds	2,738,387	3,257,131	4,031,184	3,555,682	-11.8%
Contributions to Other Agencies	5,000	5,000	5,000	5,000	0.0%
Contributions to Capital and Capital Outlay	3,598,284	2,943,803	4,286,646	1,404,978	-67.2%
Reserves and Contingencies	-	-	-	65,000	-
Total	**29,269,935**	**30,244,529**	**32,976,739**	**32,357,951**	**-1.9%**
Contribution to Fund Balance	-	-	-	235,803	-
Total Expenditures	**29,269,935**	**30,244,529**	**32,976,739**	**32,593,754**	**-1.2%**
Fund Balance December 31	**14,635,618**	**15,896,187**	**15,959,334**	**16,195,137**	**1.5%**



- Taxes: 79.75%
- Charges for Services: 12.77%
- Miscellaneous: 6.64%
- Intergovernmental: 0.36%
- Contributions and Donations: 0.21%*
- Investment Income: 0.17%*
- Other Financing Sources: 0.10%*

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- Personal Services: 51.63%
- Operations: 32.21%
- Contributions to Other Funds: 10.91%
- Contributions to Capital and Capital Outlay: 4.31%
- Contribution to Fund Balance: 0.72%
- Reserves and Contingencies: 0.20%*
- Contributions to Other Agencies: 0.02%*

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Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment car assessment taxes, financial institution taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents nearly 80 percent of the total fiscal year 2016 Recreation Fund revenues. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With an improving economy and growth in the tax digest, the County is cautiously optimistic about future revenues.

In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	23,956,726	-6.3%
2014 Actual	25,576,748	6.8%
2015 Unaudited	26,692,644	4.4%
2016 Budget	25,992,091	-2.6%

Intergovernmental

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	120,239	41.1%
2014 Actual	142,777	18.7%
2015 Unaudited	167,496	17.3%
2016 Budget	119,196	-28.8%





Recreation Fund

Revenue Definitions and Assumptions

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

Assumptions: This category represents almost 13 percent of the total fiscal year 2016 Recreation Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators and resident demand.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,363,301	-5.3%
2014 Actual	3,686,214	9.6%
2015 Unaudited	3,860,983	4.7%
2016 Budget	4,163,019	7.8%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	11,425	1.4%
2014 Actual	38,663	238.4%
2015 Unaudited	76,819	98.7%
2016 Budget	56,435	-26.5%

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

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

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,400	366.7%
2014 Actual	–	-100.0%
2015 Unaudited	8,646	–
2016 Budget	67,600	681.9%

Revenue Definitions and Assumptions

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

Assumptions: This category represents nearly 7 percent of the total fiscal year 2016 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,047,331	18.3%
2014 Actual	2,038,766	-0.4%
2015 Unaudited	2,205,515	8.2%
2016 Budget	2,163,483	-1.9%

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

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

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	6,063	-46.2%
2014 Actual	21,930	261.7%
2015 Unaudited	27,783	26.7%
2016 Budget	31,930	14.9%



Indian Trail TAD Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**-**	**-**	**89,489**	**241,176**	
Revenues					
Taxes	-	89,489	151,687	-	-100.0%
Total Revenues	**-**	**89,489**	**151,687**	**-**	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance December 31	**-**	**89,489**	**241,176**	**241,176**	



Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the Indian Trail Tax Allocation District on the date the district was created.

Assumptions: At the time of the 2016 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable. After the millage rate is adopted and there is an understanding of the level of positive increment for 2016, the revenues will be budgeted.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	89,489	–
2015 Unaudited	151,687	69.5%
2016 Budget	–	-100.0%



Jimmy Carter Boulevard TAD Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**-**	**-**	**379,608**	**799,549**	
Revenues					
Taxes	-	379,608	419,941	-	-100.0%
Total Revenues	**-**	**379,608**	**419,941**	**-**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance December 31	**-**	**379,608**	**799,549**	**799,549**	

Jimmy Carter Boulevard TAD Fund



Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the Jimmy Carter Boulevard Tax Allocation District on the date the district was created.

Assumptions: At the time of the 2016 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable. After the millage rate is adopted and there is an understanding of the level of positive increment for 2016, the revenues will be budgeted.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	379,608	–
2015 Unaudited	419,941	10.6%
2016 Budget	–	-100.0%



Park Place TAD Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	-	-	-	12,052	
Revenues					
Taxes	-	-	12,052	-	-100.0%
Total Revenues	-	-	12,052	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	-	-	12,052	12,052	



Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the Park Place Tax Allocation District on the date the district was created.

Assumptions: At the time of the 2016 budget adoption, no revenues were budgeted in this category because these revenues are typically unpredictable. After the millage rate is adopted and there is an understanding of the level of positive increment for 2016, the revenues will be budgeted.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	–	–
2015 Unaudited	12,052	–
2016 Budget	–	-100.0%



Operating Special Revenue Funds



Definitions

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



- E-911: 45.50%
- Tourism: 18.97%
- Street Lighting: 16.87%
- Stadium: 5.93%
- Police Special Justice: 3.44%
- Crime Victims Assistance: 2.48%
- Authority Imaging: 2.11%
- Sheriff Inmate: 1.61%
- Police Special State: 1.56%
- Sheriff Special Treasury: 0.33%*
- District Attorney Federal Asset Sharing: 0.32%*
- Speed Hump: 0.27%*
- Corrections Inmate Welfare: 0.18%*
- Sheriff Special Justice: 0.17%*
- Sheriff Special State: 0.13%*
- Juvenile Court Supervision: 0.11%*
- Tree Bank: 0.02%*

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Budget Basis

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

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

Operating Special Revenue Funds

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

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

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

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

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

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

Operating Special Revenue Funds

Definitions

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

The **Police Special Treasury Fund** accounted for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. The fund was closed in 2013 because the Police Department no longer receives these funds.

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

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

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

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

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

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



Definitions

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

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

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

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

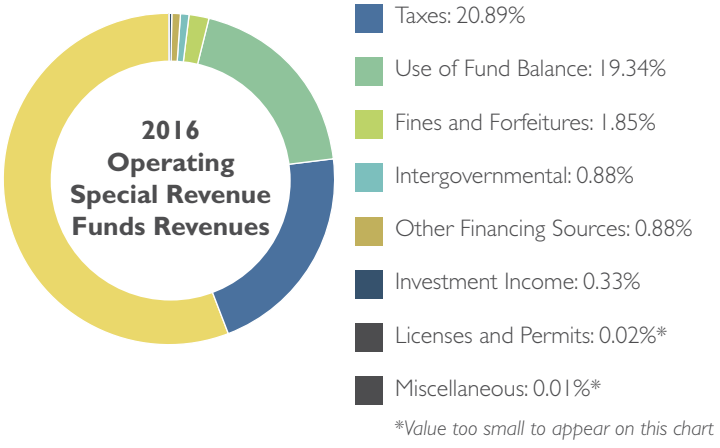


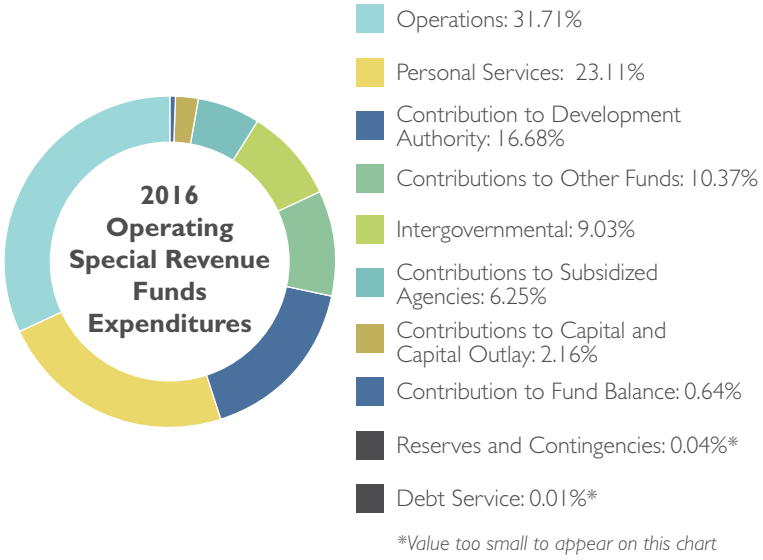
Operating Special Revenue Funds

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Taxes	8,568,668	9,360,110	10,128,189	9,495,010	-6.3%
Licenses and Permits	51,416	68,160	21,760	10,000	-54.0%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	22,192,608	24,080,538	25,968,419	25,365,753	-2.3%
Fines and Forfeitures	2,005,480	1,910,083	1,642,791	842,968	-48.7%
Investment Income	138,052	211,233	204,595	148,043	-27.6%
Miscellaneous	31,009	50,026	40,621	6,000	-85.2%
Other Financing Sources	230,976	2,025	400,000	400,000	0.0%
Total	**33,618,209**	**36,082,175**	**38,806,375**	**36,667,774**	**-5.5%**
Use of Fund Balance*	-	-	-	8,790,744	-
Total Revenues	**33,618,209**	**36,082,175**	**38,806,375**	**45,458,518**	**17.1%**
Expenditures					
Personal Services	7,976,158	8,273,519	8,470,265	10,505,267	24.0%
Operations	11,026,552	10,913,610	12,017,362	14,415,315	20.0%
Debt Service	800	2,000	2,500	3,700	48.0%
Intergovernmental	3,311,605	3,043,178	3,258,370	4,103,489	25.9%
Contributions to Other Funds	2,812,623	3,344,451	4,949,718	4,712,924	-4.8%
Contribution to Development Authority	7,056,545	7,592,295	7,588,195	7,582,696	-0.1%
Contributions to Subsidized Agencies	2,202,199	2,421,931	2,105,360	2,845,560	35.2%
Contributions to Capital and Capital Outlay	534,955	494,954	442,980	980,826	121.4%
Reserves and Contingencies	-	-	-	20,000	-
Total	**34,921,437**	**36,085,938**	**38,834,750**	**45,169,777**	**16.3%**
Contribution to Fund Balance	-	-	-	288,741	-
Total Expenditures	**34,921,437**	**36,085,938**	**38,834,750**	**45,458,518**	**17.1%**

**Budgeted net Use of Fund Balance in the Special Revenue Funds in aggregate is $8.5 million, or 16.2 percent, for 2016. Accumulated funds from prior years are being budgeted to meet 2016 expenditure needs and finance 2016 capital projects. Due to salary savings and revenues that are budgeted when received in the assets forfeiture funds, it is anticipated that by the end of 2016, this amount will not actually be drawn down.*

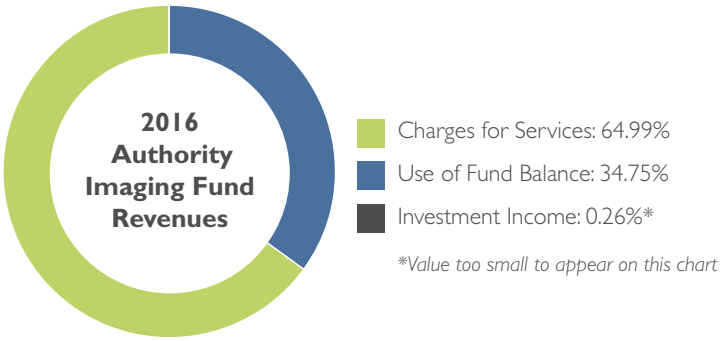




Authority Imaging Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**1,309,410**	**1,985,604**	**2,631,175**	**2,379,758**	
Revenues					
Charges for Services	674,651	643,271	645,912	623,943	-3.4%
Investment Income	1,543	2,300	2,638	2,465	-6.6%
Total	**676,194**	**645,571**	**648,550**	**626,408**	**-3.4%**
Use of Fund Balance	-	-	-	333,592	-
Total Revenues	**676,194**	**645,571**	**648,550**	**960,000**	**48.0%**
Expenditures					
Operations	-	-	899,967	960,000	6.7%
Total Expenditures	**-**	**-**	**899,967**	**960,000**	**6.7%**
Fund Balance December 31	**1,985,604**	**2,631,175**	**2,379,758**	**2,046,166**	





Authority Imaging Fund



Revenue Definitions and Assumptions

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

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source at 65 percent of the total fiscal year 2016 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	674,651	-48.4%
2014 Actual	643,271	-4.7%
2015 Unaudited	645,912	0.4%
2016 Budget	623,943	-3.4%

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

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

Investment Income History and Projections

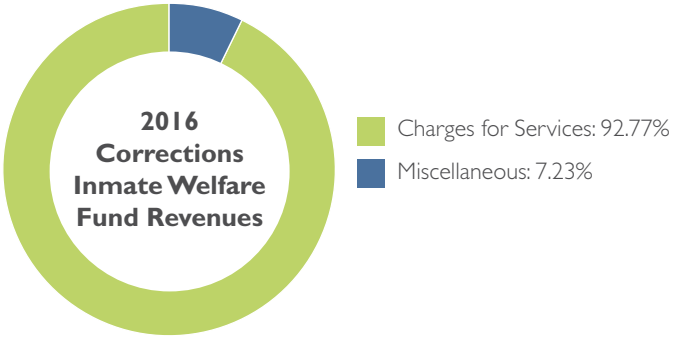
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,543	33.4%
2014 Actual	2,300	49.1%
2015 Unaudited	2,638	14.7%
2016 Budget	2,465	–

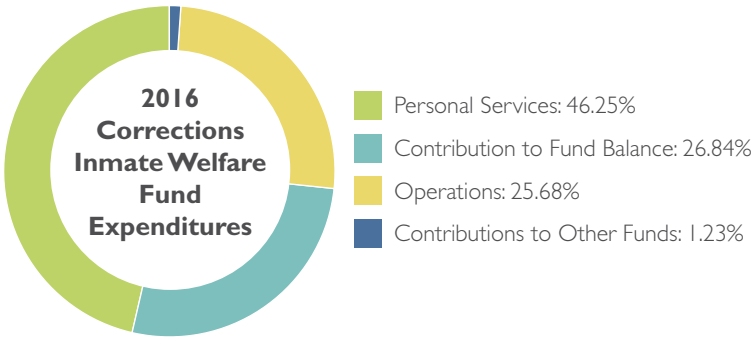


Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**47,282**	**70,128**	**105,842**	**157,609**	
Revenues					
Charges for Services	67,488	75,300	80,965	77,000	-4.9%
Miscellaneous	17,259	7,395	8,723	6,000	-31.2%
Total Revenues	**84,747**	**82,695**	**89,688**	**83,000**	**-7.5%**
Expenditures					
Personal Services	47,629	36,450	31,850	38,390	20.5%
Operations	11,431	7,534	4,909	21,315	334.2%
Contributions to Other Funds	2,841	2,997	1,162	1,020	-12.2%
Total	**61,901**	**46,981**	**37,921**	**60,725**	**60.1%**
Contribution to Fund Balance	-	-	-	22,275	-
Total Expenditures	**61,901**	**46,981**	**37,921**	**83,000**	**118.9%**
Fund Balance December 31	**70,128**	**105,842**	**157,609**	**179,884**	





Corrections Inmate Welfare Fund



Revenue Definitions and Assumptions

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

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source at 93 percent of the total fiscal year 2016 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	67,488	56.3%
2014 Actual	75,300	11.6%
2015 Unaudited	80,965	7.5%
2016 Budget	77,000	-4.9%

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

Assumptions: This category represents almost 7 percent of the total fiscal year 2016 revenues for Corrections Inmate Welfare Fund. In 2016, these revenues were budgeted based on historical trends.

Miscellaneous Revenues History and Projections

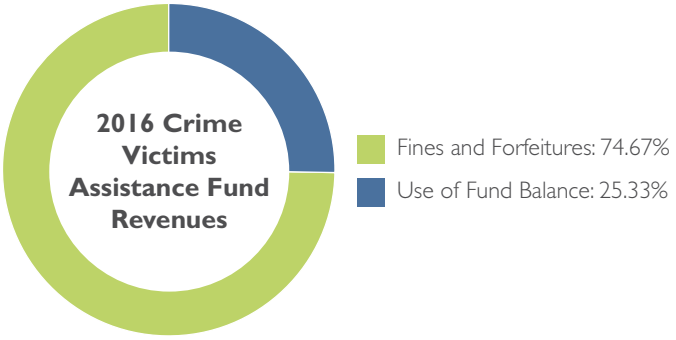
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	17,259	284.2%
2014 Actual	7,395	-57.2%
2015 Unaudited	8,723	18.0%
2016 Budget	6,000	-31.2%

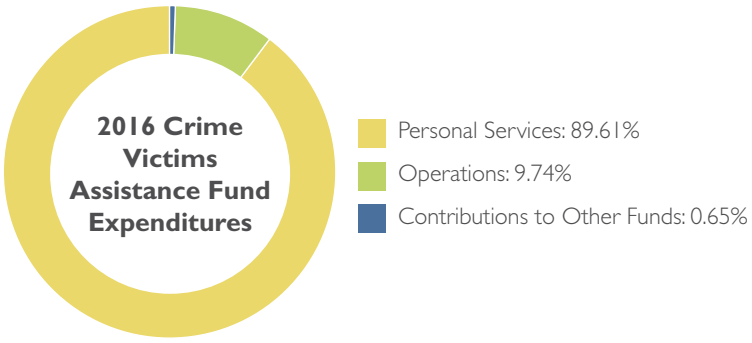


Crime Victims Assistance Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**1,422,804**	**1,361,899**	**1,372,012**	**1,316,984**	
Revenues					
Fines and Forfeitures	898,013	982,616	887,696	842,968	-5.0%
Investment Income	1,322	1,367	1,785	-	-100.0%
Miscellaneous	2,064	6,307	3,803	-	-100.0%
Total	**901,399**	**990,290**	**893,284**	**842,968**	**-5.6%**
Use of Fund Balance	-	-	-	286,013	-
Total Revenues	**901,399**	**990,290**	**893,284**	**1,128,981**	**26.4%**
Expenditures					
Personal Services	899,135	918,498	894,421	1,011,680	13.1%
Operations	55,519	54,161	49,370	109,954	122.7%
Contributions to Other Funds	7,650	7,518	4,521	7,347	62.5%
Total Expenditures	**962,304**	**980,177**	**948,312**	**1,128,981**	**19.1%**
Fund Balance December 31	**1,361,899**	**1,372,012**	**1,316,984**	**1,030,971**	





Crime Victims Assistance Fund



Revenue Definitions and Assumptions

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

Assumptions: The revenue in this category represents 75 percent of the fiscal year 2016 projections in this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	898,013	4.8%
2014 Actual	982,616	9.4%
2015 Unaudited	887,696	-9.7%
2016 Budget	842,968	-5.0%

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2016, no revenues were budgeted in this category.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,322	-14.4%
2014 Actual	1,367	3.4%
2015 Unaudited	1,785	30.6%
2016 Budget	–	–

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

Assumptions: Historically, these revenues have represented a very small portion of the revenues in this fund. In 2016, no revenues were budgeted in this category.

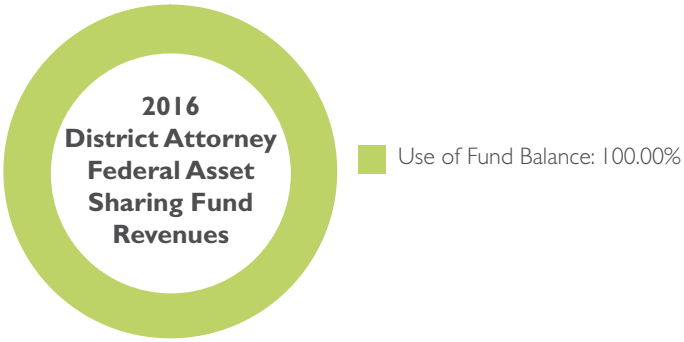
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,064	10.8%
2014 Actual	6,307	205.6%
2015 Unaudited	3,803	-39.7%
2016 Budget	–	–

District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**449,407**	**455,103**	**360,515**	**286,275**	
Revenues					
Fines and Forfeitures	116,747	11,253	7,185	-	-100.0%
Investment Income	493	396	299	-	-100.0%
Miscellaneous	2,906	-	-	-	-
Total	**120,146**	**11,649**	**7,484**	**-**	-100.0%
Use of Fund Balance	-	-	-	145,514	-
Total Revenues	**120,146**	**11,649**	**7,484**	**145,514**	**1844.3%**
Expenditures					
Operations	114,450	43,748	81,724	145,514	78.1%
Contributions to Capital and Capital Outlay	-	62,489	-	-	-
Total Expenditures	**114,450**	**106,237**	**81,724**	**145,514**	**78.1%**
Fund Balance December 31	**455,103**	**360,515**	**286,275**	**140,761**	





District Attorney Federal Asset Sharing Fund



Revenue Definitions and Assumptions

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

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	116,747	494.9%
2014 Actual	11,253	-90.4%
2015 Unaudited	7,185	-36.2%
2016 Budget	–	–

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2016, no revenues were budgeted in this category.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	493	-7.5%
2014 Actual	396	-19.7%
2015 Unaudited	299	-24.5%
2016 Budget	–	–

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

Assumptions: In 2016, no revenues were budgeted in this category.

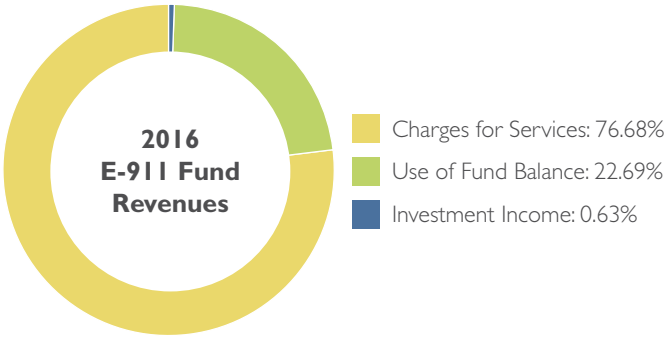
Miscellaneous Revenues History and Projections

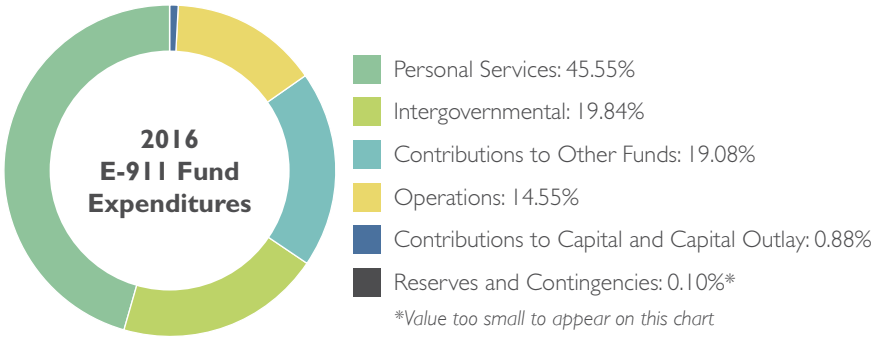
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,906	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

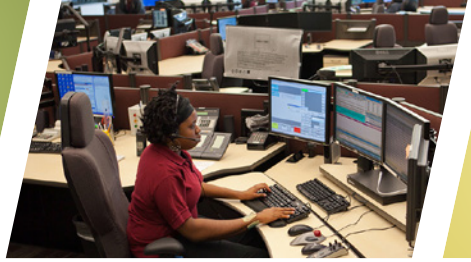
E-911 Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**29,416,800**	**27,428,251**	**26,882,875**	**26,333,718**	
Revenues					
Charges for Services	12,989,918	14,858,036	16,962,931	15,858,056	-6.5%
Investment Income	125,849	192,739	174,767	130,922	-25.1%
Miscellaneous	7,054	14,300	4,186	-	-100.0%
Total	**13,122,821**	**15,065,075**	**17,141,884**	**15,988,978**	**-6.7%**
Use of Fund Balance	-	-	-	4,692,077	-
Total Revenues	**13,122,821**	**15,065,075**	**17,141,884**	**20,681,055**	**20.6%**
Expenditures					
Personal Services	6,996,033	7,285,663	7,510,514	9,420,206	25.4%
Operations	2,237,995	2,174,052	2,570,941	3,009,902	17.1%
Intergovernmental	3,311,605	3,043,178	3,258,370	4,103,489	25.9%
Contributions to Other Funds	2,531,213	3,082,946	4,253,037	3,944,993	-7.2%
Contributions to Capital and Capital Outlay	34,524	24,612	98,179	182,465	85.8%
Reserves and Contingencies	-	-	-	20,000	-
Total Expenditures	**15,111,370**	**15,610,451**	**17,691,041**	**20,681,055**	**16.9%**
Fund Balance December 31	**27,428,251**	**26,882,875**	**26,333,718**	**21,641,641**	







Revenue Definitions and Assumptions

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

Assumptions: The revenue in this category represents 77 percent of the fiscal year 2016 projections in this fund. The 2016 projections are based on the number of monthly subscribers at $1.50 for landlines, $1.50 per wireless phone, $1.50 for VoIP, and $0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	12,989,918	14.8%
2014 Actual	14,858,036	14.4%
2015 Unaudited	16,962,931	14.2%
2016 Budget	15,858,056	-6.5%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	125,849	-34.2%
2014 Actual	192,739	53.2%
2015 Unaudited	174,767	-9.3%
2016 Budget	130,922	-25.1%

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

Assumptions: Historically, this revenue category represents a minimal portion of the fund's revenue. In 2016, no miscellaneous revenues were budgeted for the E-911 Fund.

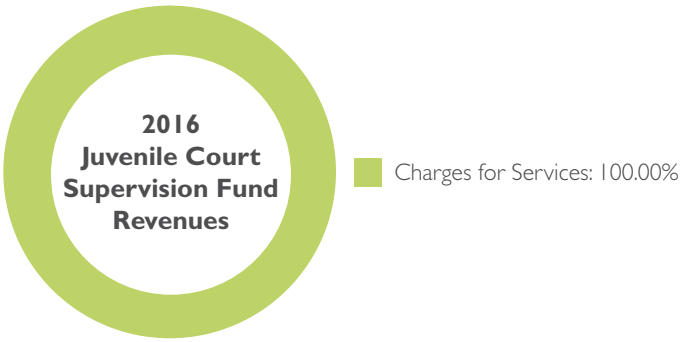
Miscellaneous Revenues History and Projections

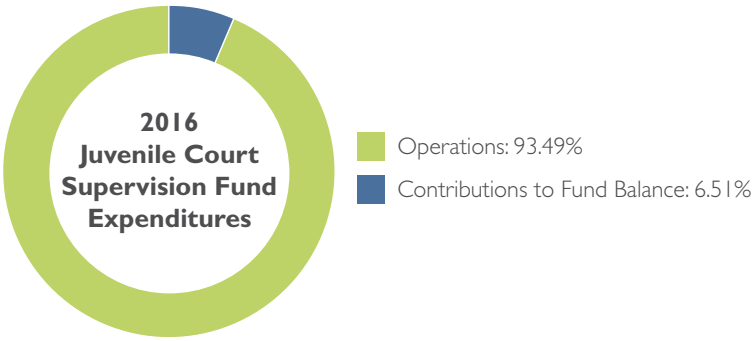
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	7,054	-17.6%
2014 Actual	14,300	102.7%
2015 Unaudited	4,186	-70.7%
2016 Budget	–	–

Juvenile Court Supervision Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	107,916	103,343	99,683	97,311	
Revenues					
Charges for Services	55,383	47,733	54,123	51,678	-4.5%
Total Revenues	55,383	47,733	54,123	51,678	-4.5%
Expenditures					
Operations	59,956	51,393	56,495	48,313	-14.5%
Total	59,956	51,393	56,495	48,313	-14.5%
Contribution to Fund Balance	-	-	-	3,365	-
Total Expenditures	59,956	51,393	56,495	51,678	-8.5%
Fund Balance December 31	103,343	99,683	97,311	100,676	





Juvenile Court Supervision Fund



Revenue Definitions and Assumptions

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

Assumptions: Fiscal year 2016 revenues were budgeted based on historical trends and account for the fund's total budget.

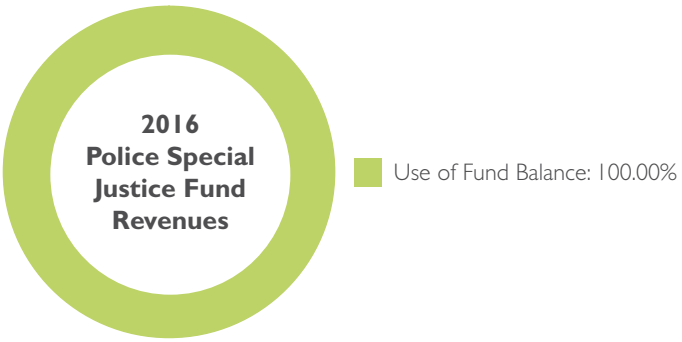
Charges for Services History and Projections

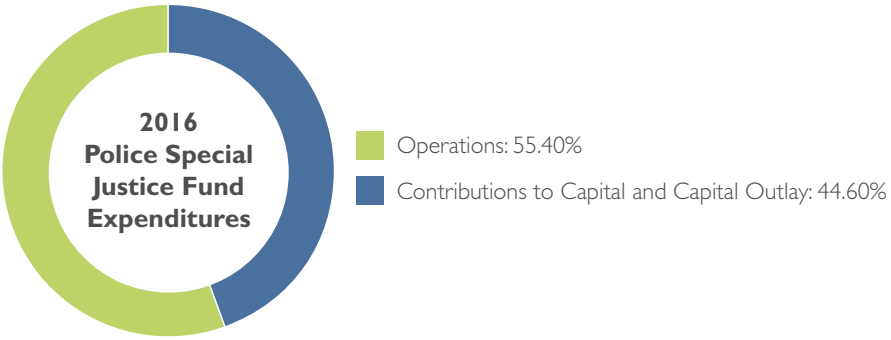
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	55,383	-17.4%
2014 Actual	47,733	-13.8%
2015 Unaudited	54,123	13.4%
2016 Budget	51,678	-4.5%

Police Special Justice Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**3,403,191**	**3,043,879**	**2,652,795**	**2,270,303**	
Revenues					
Fines and Forfeitures	208,645	257,648	316,235	-	-100.0%
Total	**208,645**	**257,648**	**316,235**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	1,563,552	-
Total Revenues	**208,645**	**257,648**	**316,235**	**1,563,552**	**394.4%**
Expenditures					
Operations	453,801	440,635	464,485	866,271	86.5%
Contributions to Capital and Capital Outlay	114,156	208,097	234,242	697,281	197.7%
Total Expenditures	**567,957**	**648,732**	**698,727**	**1,563,552**	**123.8%**
Fund Balance December 31	**3,043,879**	**2,652,795**	**2,270,303**	**706,751**	





Police Special Justice Fund



Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines also require that these funds be maintained and accounted for separately.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	208,645	67.9%
2014 Actual	257,648	23.5%
2015 Unaudited	316,235	22.7%
2016 Budget	–	–



Police Special Treasury Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Unaudited*	2015 Budget*	2016 Budget*	% Chg. 15-16
Fund Balance January 1	**71,677**	**-**	**-**	**-**	
Revenues					
Fines and Forfeitures	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
Expenditures					
Operations	24,784	-	-	-	-
Contributions to Capital and Capital Outlay	46,893	-	-	-	-
Total Expenditures	**71,677**	**-**	**-**	**-**	**-**
Fund Balance December 31	**-**	**-**	**-**	**-**	

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

Police Special Treasury Fund



Revenue Definitions and Assumptions

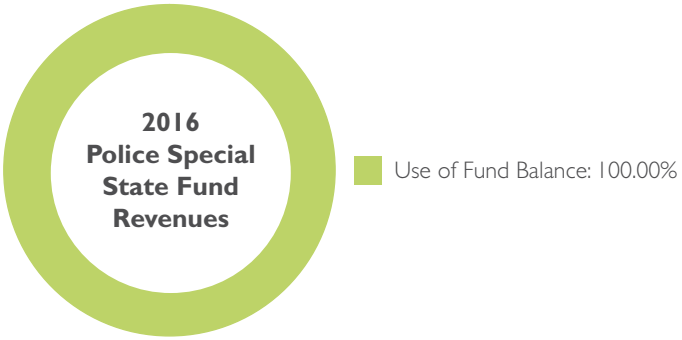
Definition: This fund, which was closed at the end of fiscal year 2013, accounted for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. These funds are no longer received by the Police Department. Revenue definitions and assumptions are not provided because the fund has not reported revenues since 2011.

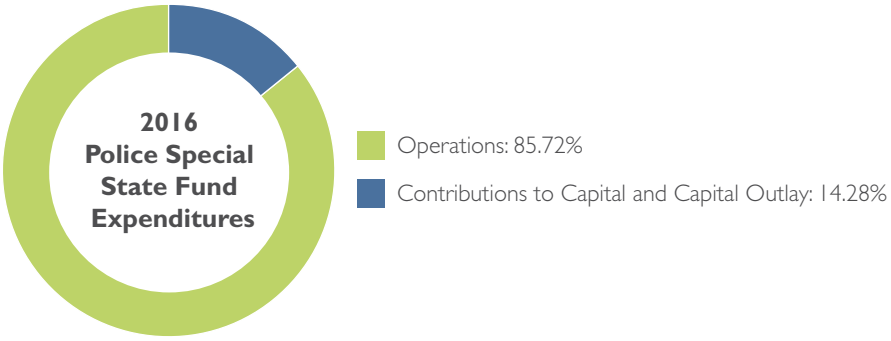


Police Special State Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**3,066,061**	**2,984,003**	**2,869,216**	**2,530,334**	
Revenues					
Fines and Forfeitures	496,821	386,773	249,772	-	-100.0%
Miscellaneous	1,609	680	384	-	-100.0%
Other Financing Sources	230,976	-	-	-	-
Total	**729,406**	**387,453**	**250,156**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	708,060	-
Total Revenues	**729,406**	**387,453**	**250,156**	**708,060**	**183.0%**
Expenditures					
Operations	578,751	386,733	478,479	606,980	26.9%
Contributions to Capital and Capital Outlay	232,713	115,507	110,559	101,080	-8.6%
Total Expenditures	**811,464**	**502,240**	**589,038**	**708,060**	**20.2%**
Fund Balance December 31	**2,984,003**	**2,869,216**	**2,530,334**	**1,822,274**	





Police Special State Fund



Revenue Definitions and Assumptions

Fines and Forfeitures
Definition: This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines also require that these funds be maintained and accounted for separately.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	496,821	8.1%
2014 Actual	386,773	-22.2%
2015 Unaudited	249,772	-35.4%
2016 Budget	–	–

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

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2016, no revenues were budgeted for miscellaneous within the Police Special State Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,609	-35.4%
2014 Actual	680	-57.7%
2015 Unaudited	384	-43.5%
2016 Budget	–	–

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

Assumptions: In 2016, no revenues were budgeted for other financing sources within the Police Special State Fund.

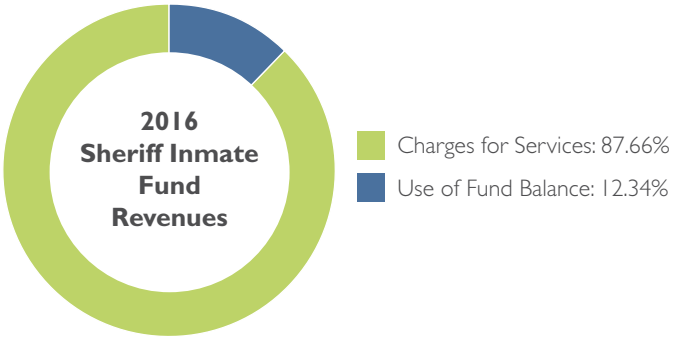
Other Financing Sources History and Projections

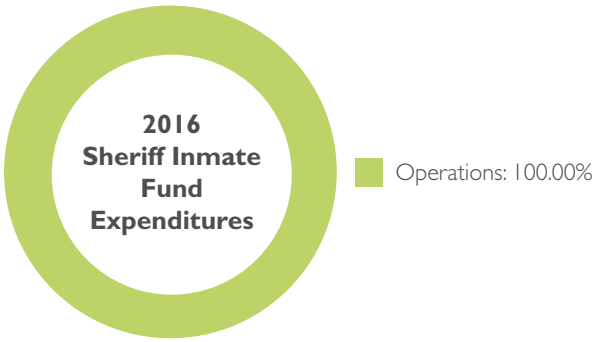
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	230,976	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

Sheriff Inmate Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	1,819,899	2,066,492	2,327,053	2,572,600	
Revenues					
Charges for Services	493,089	575,730	630,547	642,936	2.0%
Total	493,089	575,730	630,547	642,936	2.0%
Use of Fund Balance	-	-	-	90,530	-
Total Revenues	493,089	575,730	630,547	733,466	16.3%
Expenditures					
Operations	238,501	315,169	385,000	733,466	90.5%
Contributions to Capital and Capital Outlay	7,995	-	-	-	-
Total Expenditures	246,496	315,169	385,000	733,466	90.5%
Fund Balance December 31	2,066,492	2,327,053	2,572,600	2,482,070	





Sheriff Inmate Fund



Revenue Definitions and Assumptions

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

Assumptions: This category represents the main source at 88 percent of the total fiscal year 2016 Sheriff Inmate Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

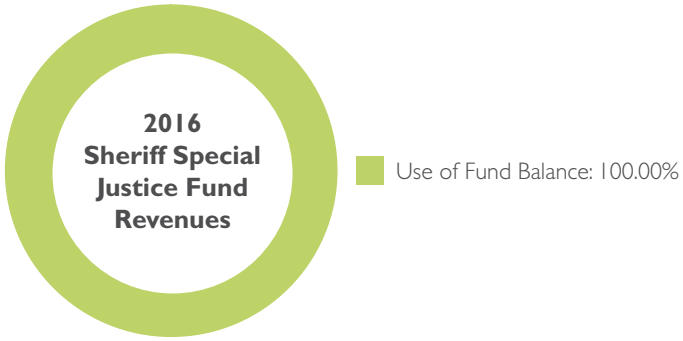
Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	493,089	13.3%
2014 Actual	575,730	16.8%
2015 Unaudited	630,547	9.5%
2016 Budget	642,936	2.0%

Sheriff Special Justice Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**218,443**	**164,708**	**260,792**	**312,049**	
Revenues					
Fines and Forfeitures	68,979	95,882	53,904	-	-100.0%
Investment Income	220	202	268	-	-100.0%
Total	**69,199**	**96,084**	**54,172**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	**69,199**	**96,084**	**54,172**	**75,000**	**38.4%**
Expenditures					
Operations	24,614	-	2,915	75,000	2472.9%
Contributions to Other Funds	2,520	-	-	-	-
Contributions to Capital and Capital Outlay	95,800	-	-	-	-
Total Expenditures	**122,934**	**-**	**2,915**	**75,000**	**2472.9%**
Fund Balance December 31	**164,708**	**260,792**	**312,049**	**237,049**	





Sheriff Special Justice Fund



Revenue Definitions and Assumptions

Fines and Forfeitures
Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	68,979	-18.1%
2014 Actual	95,882	39.0%
2015 Unaudited	53,904	-43.8%
2016 Budget	–	–

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2016, no revenues were budgeted for investment income within the Sheriff Special Justice Fund.

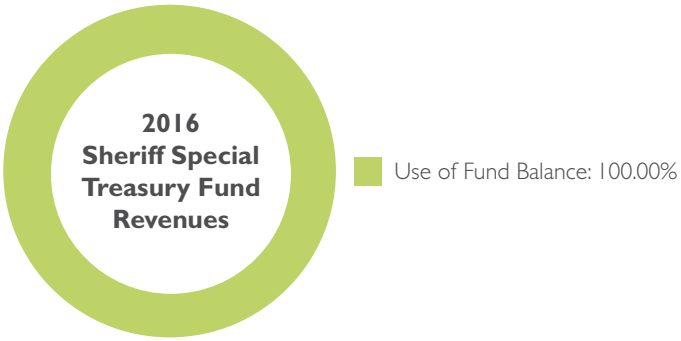
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	220	-5.2%
2014 Actual	202	-8.2%
2015 Unaudited	268	32.7%
2016 Budget	–	–

Sheriff Special Treasury Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**846,647**	**653,740**	**420,724**	**460,058**	
Revenues					
Fines and Forfeitures	216,275	169,950	121,445	-	-100.0%
Investment Income	762	632	525	-	-100.0%
Total	**217,037**	**170,582**	**121,970**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	**217,037**	**170,582**	**121,970**	**150,000**	**23.0%**
Expenditures					
Operations	407,070	319,349	82,636	150,000	81.5%
Contributions to Capital and Capital Outlay	2,874	84,249	-	-	-
Total Expenditures	**409,944**	**403,598**	**82,636**	**150,000**	**81.5%**
Fund Balance December 31	**653,740**	**420,724**	**460,058**	**310,058**	





Sheriff Special Treasury Fund



Revenue Definitions and Assumptions

Fines and Forfeitures
Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	216,275	-25.0%
2014 Actual	169,950	-21.4%
2015 Unaudited	121,445	-28.5%
2016 Budget	–	–

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2016, no revenues were budgeted for investment income within the Sheriff Special Treasury Fund.

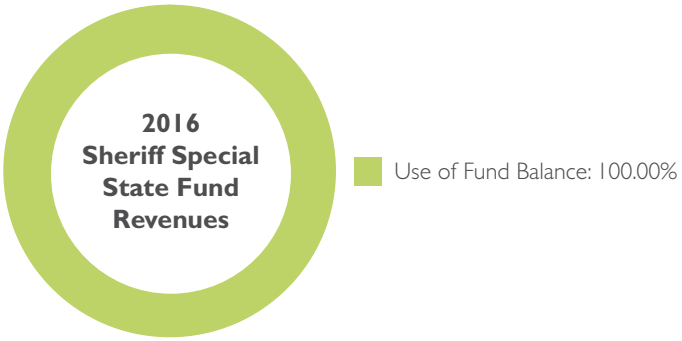
Investment Income History and Projections

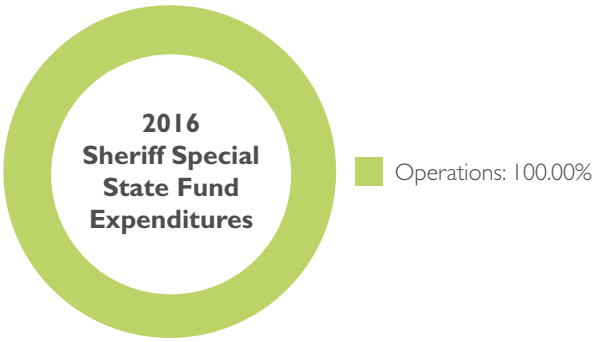
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	762	-13.5%
2014 Actual	632	-17.1%
2015 Unaudited	525	-16.9%
2016 Budget	–	–

Sheriff Special State Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**164,109**	**141,466**	**139,094**	**133,670**	
Revenues					
Fines and Forfeitures	-	5,961	6,554	-	-100.0%
Investment Income	164	142	143	-	-100.0%
Other Financing Sources	-	2,025	-	-	-
Total	**164**	**8,128**	**6,697**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	60,000	-
Total Revenues	**164**	**8,128**	**6,697**	**60,000**	**795.9%**
Expenditures					
Operations	22,807	10,500	12,121	60,000	395.0%
Total Expenditures	**22,807**	**10,500**	**12,121**	**60,000**	**395.0%**
Fund Balance December 31	**141,466**	**139,094**	**133,670**	**73,670**	





Sheriff Special State Fund



Revenue Definitions and Assumptions

Fines and Forfeitures
Definition: This fund accounts for revenues resulting from the state of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	5,961	–
2015 Unaudited	6,554	9.9%
2016 Budget	–	–

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. In 2016, no revenues were budgeted for investment income within the Sheriff Special State Fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	164	0.0%
2014 Actual	142	-13.4%
2015 Unaudited	143	0.7%
2016 Budget	–	–

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

Assumptions: In 2016, no revenues were budgeted for other financing sources within the Sheriff Special State Fund.

Other Financing Sources History and Projections

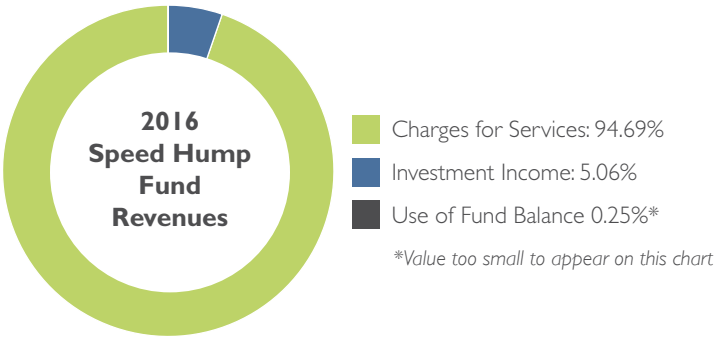
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	2,025	–
2015 Unaudited	–	-100.0%
2016 Budget	–	–

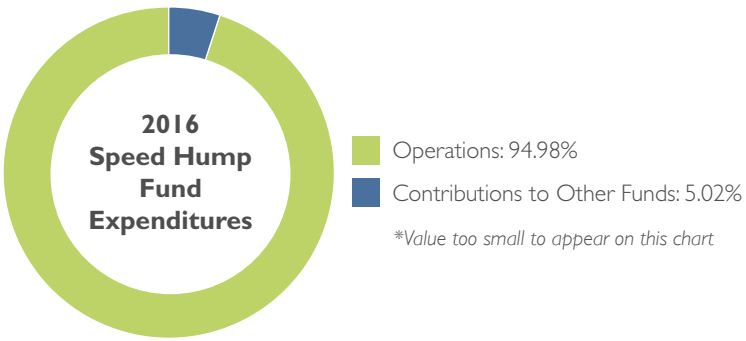
Speed Hump Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**1,147,852**	**1,205,199**	**1,265,407**	**1,276,421**	
Revenues					
Charges for Services	117,342	116,019	115,366	115,140	-0.2%
Investment Income	1,092	3,025	7,791	6,149	-21.1%
Total	**118,434**	**119,044**	**123,157**	**121,289**	**-1.5%**
Use of Fund Balance	-	-	-	311	-
Total Revenues	**118,434**	**119,044**	**123,157**	**121,600**	**-1.3%**
Expenditures					
Operations	49,315	49,931	113,369	115,500	1.9%
Contributions to Other Funds*	11,772	8,905	(1,226)	6,100	-597.6%
Total Expenditures	**61,087**	**58,836**	**112,143**	**121,600**	**8.4%**
Fund Balance December 31	**1,205,199**	**1,265,407**	**1,276,421**	**1,276,110**	

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





Speed Hump Fund



Revenue Definitions and Assumptions

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

Assumptions: This category represents 95 percent of the total fiscal year 2016 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	117,342	-1.5%
2014 Actual	116,019	-1.1%
2015 Unaudited	115,366	-0.6%
2016 Budget	115,140	-0.2%

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

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

Investment Income History and Projections

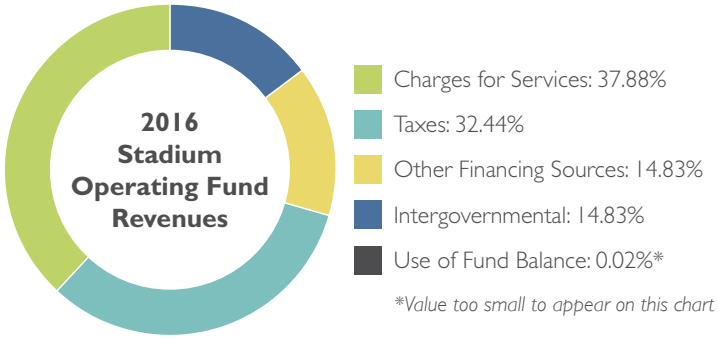
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,092	–
2014 Actual	3,025	177.0%
2015 Unaudited	7,791	157.6%
2016 Budget	6,149	-21.1%

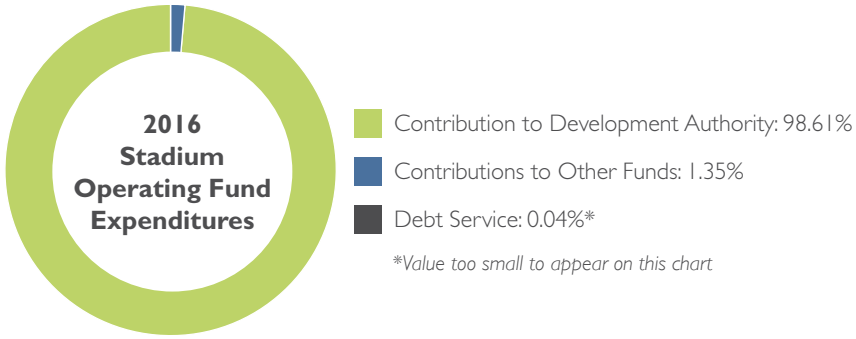


Stadium Operating Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**1,040,858**	**1,279,785**	**1,016,774**	**1,106,177**	
Revenues					
Taxes	990,558	1,023,498	948,173	875,000	-7.7%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,004,112	997,131	1,010,459	1,021,900	1.1%
Miscellaneous	117	-	-	-	-
Other Financing Sources	-	-	400,000	400,000	0.0%
Total	**2,394,787**	**2,420,629**	**2,758,632**	**2,696,900**	**-2.2%**
Use of Fund Balance	-	-	-	511	-
Total Revenues	**2,394,787**	**2,420,629**	**2,758,632**	**2,697,411**	**-2.2%**
Expenditures					
Debt Service	800	-	-	1,200	-
Contributions to Other Funds	38,970	25,750	9,039	36,321	301.8%
Contribution to Development Authority	2,116,090	2,657,890	2,660,190	2,659,890	0.0%
Total Expenditures	**2,155,860**	**2,683,640**	**2,669,229**	**2,697,411**	**1.1%**
Fund Balance December 31	**1,279,785**	**1,016,774**	**1,106,177**	**1,105,666**	







Revenue Definitions and Assumptions

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

Assumptions: Revenues in this category represent 32 percent of the total fiscal year 2016 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for Coolray Field. These revenues are based on historical trends and anticipated activity in the coming year.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	990,558	5.2%
2014 Actual	1,023,498	3.3%
2015 Unaudited	948,173	-7.4%
2016 Budget	875,000	-7.7%

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

Assumptions: This revenue category represents approximately 15 percent of the total fiscal year 2016 projections for this fund.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	400,000	–
2014 Actual	400,000	–
2015 Unaudited	400,000	–
2016 Budget	400,000	–

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

Assumptions: Revenues in this category represent 38 percent of the total fiscal year 2016 projections for this fund. These revenues are based on historical trends and anticipated activity in the coming year. 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).

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,004,112	0.8%
2014 Actual	997,131	-0.7%
2015 Unaudited	1,010,459	1.3%
2016 Budget	1,021,900	1.1%

Stadium Operating Fund

Revenue Definitions and Assumptions

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2016, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	117	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

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

Assumptions: This category represents almost 15 percent of the total fiscal year 2016 Stadium Operating Fund revenues.

Other Financing Sources History and Projections

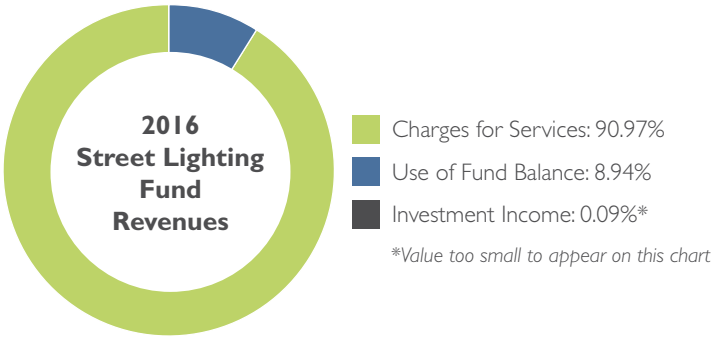
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	–	–
2015 Unaudited	400,000	–
2016 Budget	400,000	–

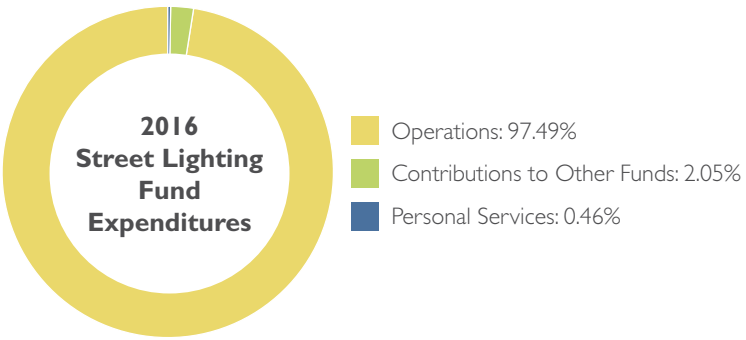


Street Lighting Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**2,980,705**	**2,928,917**	**2,527,197**	**1,998,989**	
Revenues					
Charges for Services	6,790,625	6,767,318	6,468,116	6,975,000	7.8%
Investment Income	955	8,928	9,134	7,007	-23.3%
Miscellaneous	-	21,344	23,525	-	-100.0%
Total	**6,791,580**	**6,797,590**	**6,500,775**	**6,982,007**	**7.4%**
Use of Fund Balance	-	-	-	685,584	-
Total Revenues	**6,791,580**	**6,797,590**	**6,500,775**	**7,667,591**	**17.9%**
Expenditures					
Personal Services	33,361	32,908	33,480	34,991	4.5%
Operations	6,722,467	7,035,880	6,781,146	7,475,150	10.2%
Contributions to Other Funds	87,540	130,522	214,357	157,450	-26.5%
Total Expenditures	**6,843,368**	**7,199,310**	**7,028,983**	**7,667,591**	**9.1%**
Fund Balance December 31	**2,928,917**	**2,527,197**	**1,998,989**	**1,313,405**	





Street Lighting Fund



Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: This category represents 91 percent of the total fiscal year 2016 Street Lighting Fund revenues. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	6,790,625	8.4%
2014 Actual	6,767,318	-0.3%
2015 Unaudited	6,468,116	-4.4%
2016 Budget	6,975,000	7.8%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	955	-42.1%
2014 Actual	8,928	834.9%
2015 Unaudited	9,134	2.3%
2016 Budget	7,007	-23.3%

Miscellaneous

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2016, no revenues were budgeted in this category.

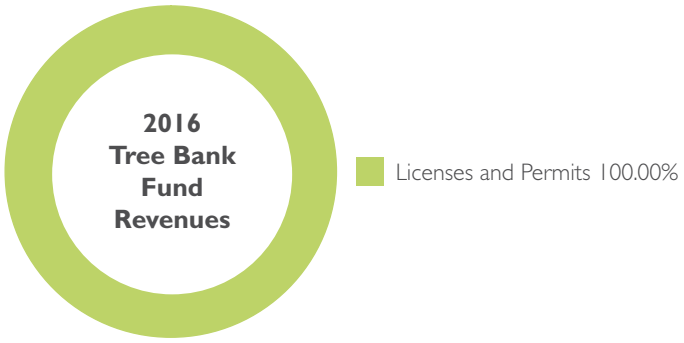
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	21,344	–
2015 Unaudited	23,525	10.2%
2016 Budget	–	-100.0%

Tree Bank Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	62,307	113,723	181,883	203,643	
Revenues					
Licenses and Permits	51,416	68,160	21,760	10,000	-54.0%
Total Revenues	51,416	68,160	21,760	10,000	-54.0%
Expenditures					
Operations	-	-	-	10,000	-
Total Expenditures	-	-	-	10,000	-
Fund Balance December 31	113,723	181,883	203,643	203,643	







Revenue Definitions and Assumptions

Licenses and Permits

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

Assumptions: In 2016, revenues in this category were budgeted conservatively.

Licenses and Permits History and Projections

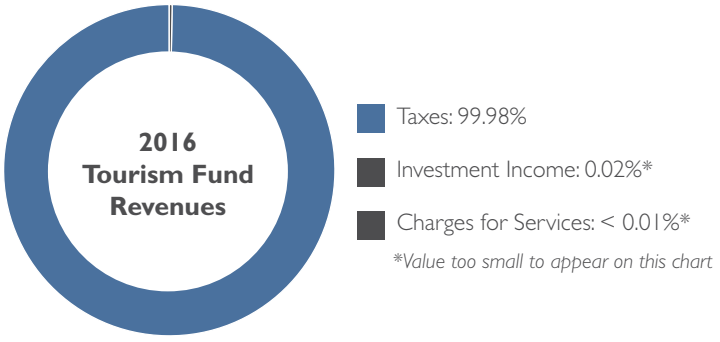
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	51,416	2,470.8%
2014 Actual	68,160	32.6%
2015 Unaudited	21,760	-68.1%
2016 Budget	10,000	-54.0%

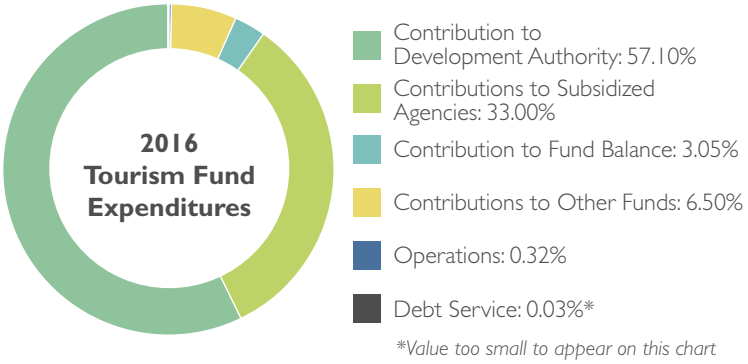


Tourism Fund

Revenues and Expenditures FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Fund Balance January 1	**6,398,179**	**6,684,079**	**7,553,519**	**9,202,282**	
Revenues					
Taxes	7,578,110	8,336,612	9,180,016	8,620,010	-6.1%
Charges for Services	-	-	-	100	-
Investment Income	5,652	1,502	7,245	1,500	-79.3%
Total Revenues	**7,583,762**	**8,338,114**	**9,187,261**	**8,621,610**	**-6.2%**
Expenditures					
Operations	25,091	24,525	33,805	27,950	-17.3%
Debt Service	-	2,000	2,500	2,500	0.0%
Contributions to Other Funds	130,117	85,813	468,828	559,693	19.4%
Contribution to Development Authority	4,940,455	4,934,405	4,928,005	4,922,806	-0.1%
Contributions to Subsidized Agencies	2,202,199	2,421,931	2,105,360	2,845,560	35.2%
Total	**7,297,862**	**7,468,674**	**7,538,498**	**8,358,509**	**10.9%**
Contribution to Fund Balance	-	-	-	263,101	-
Total Expenditures	**7,297,862**	**7,468,674**	**7,538,498**	**8,621,610**	**14.4%**
Fund Balance December 31	**6,684,079**	**7,553,519**	**9,202,282**	**9,465,383**	







Revenue Definitions and Assumptions

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

Assumptions: Historically, hotel/motel tax has represented the majority of the revenue for this fund. The 2016 hotel/motel revenues were budgeted conservatively at almost 94 percent of the total fiscal year 2015 unaudited actual revenues for this fund.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	7,578,110	13.1%
2014 Actual	8,336,612	10.0%
2015 Unaudited	9,180,016	10.1%
2016 Budget	8,620,010	-6.1%

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

Assumptions: This category represents less than one (1) percent of the total fiscal year 2016 Tourism Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	–	–
2015 Unaudited	–	–
2016 Budget	100	–

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	5,652	-67.4%
2014 Actual	1,502	-73.4%
2015 Unaudited	7,245	382.4%
2016 Budget	1,500	-79.3%

Operating Enterprise Funds

Operating Enterprise Funds



Definitions

The **Operating Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operations.

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

a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;

b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;

c) Depreciation expense is not recognized in the annual operating budget; and

d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

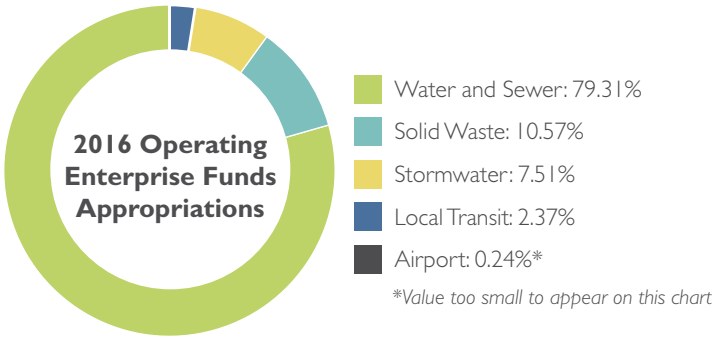
Operating Enterprise Funds
The **Airport Operating Fund** accounts for the operation and maintenance of the County's airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

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

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

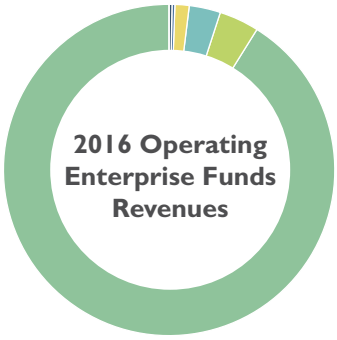
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

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



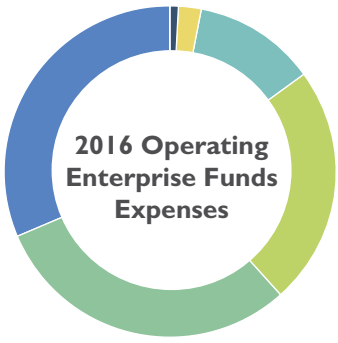
Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Taxes	760,023	746,213	743,075	750,000	0.9%
Charges for Services	351,146,631	374,843,697	381,399,427	379,493,465	-0.5%
Investment Income	252,664	461,663	1,267,132	809,287	-36.1%
Contributions and Donations	15,679,214	16,680,368	21,268,896	16,713,974	-21.4%
Miscellaneous	1,728,349	1,189,802	1,687,632	1,052,200	-37.7%
Other Financing Sources	4,624,767	3,995,299	8,655,599	6,350,572	-26.6%
Total	**374,191,648**	**397,917,042**	**415,021,761**	**405,169,498**	**-2.4%**
Use of Net Position	-	-	-	12,540,969	-
Total Revenues	**374,191,648**	**397,917,042**	**415,021,761**	**417,710,467**	**0.6%**
Expenses					
Personal Services	51,164,649	48,660,007	42,711,809	49,495,268	15.9%
Operations	100,507,835	100,879,863	104,072,662	125,362,701	20.5%
Debt Service	100,422,211	100,303,217	99,580,413	98,627,140	-1.0%
Contributions to Other Funds	11,176,586	9,596,573	4,608,106	9,415,352	104.3%
Contributions to Capital and Capital Outlay	-	880	-	276,000	-
Transfers to Renewal and Extension	100,745,995	78,234,497	104,949,784	131,091,348	24.9%
Reserves and Contingencies	-	-	-	190,000	-
Total	**364,017,276**	**337,675,037**	**355,922,774**	**414,457,809**	**16.4%**
Working Capital Reserve	-	-	-	3,252,658	-
Total Expenses	**364,017,276**	**337,675,037**	**355,922,774**	**417,710,467**	**17.4%**



- Charges for Services: 90.85%
- Contributions and Donations: 4.00%
- Use of Net Position: 3.00%
- Other Financing Sources: 1.53%
- Miscellaneous: 0.25%
- Investment Income: 0.19%*
- Taxes: 0.18%*

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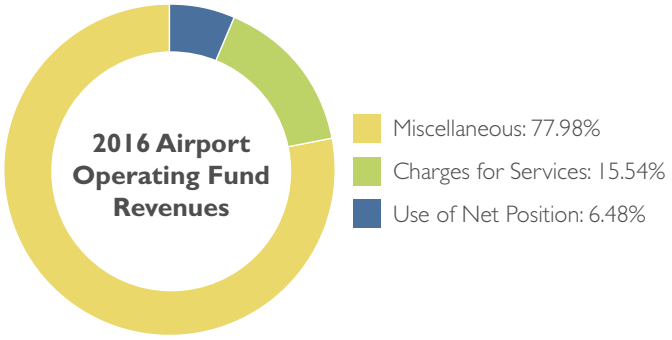
- Transfers to Renewal and Extension: 31.38%
- Operations: 30.01%
- Debt Service: 23.61%
- Personal Services: 11.85%
- Contributions to Other Funds: 2.25%
- Working Capital Reserve: 0.78%
- Contributions to Capital and Capital Outlay: 0.07%*
- Reserves and Contingencies: 0.05%*

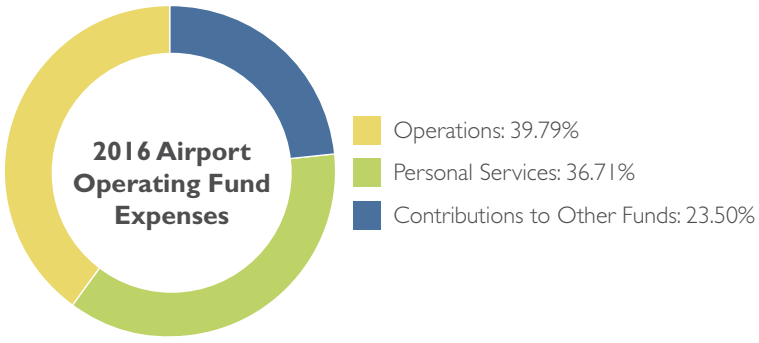
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Airport Operating Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	153,253	155,580	167,484	153,500	-8.3%
Miscellaneous – Rent	705,219	780,975	867,582	770,000	-11.2%
Total	**858,472**	**936,555**	**1,035,066**	**923,500**	**-10.8%**
Use of Net Position	-	-	-	63,987	-
Total Revenues	**858,472**	**936,555**	**1,035,066**	**987,487**	**-4.6%**
Expenses					
Personal Services	350,712	358,119	327,887	362,499	10.6%
Operations	216,831	236,302	246,635	392,891	59.3%
Transfers to Renewal and Extension	35,000	34,000	54,800	-	-100.0%
Contributions to Other Funds	164,668	181,937	222,755	232,097	4.2%
Contributions to Capital and Capital Outlay	-	880	-	-	-
Total Expenses	**767,211**	**811,238**	**852,077**	**987,487**	**15.9%**







Revenue Definitions and Assumptions

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

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. The revenues in this category represent 16 percent of the total fiscal year 2016 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	153,253	8.1%
2014 Actual	155,580	1.5%
2015 Unaudited	167,484	7.7%
2016 Budget	153,500	-8.3%

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

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. This category represents approximately 78 percent of the total fiscal year 2016 projected revenues in this fund.

Miscellaneous Revenues History and Projections

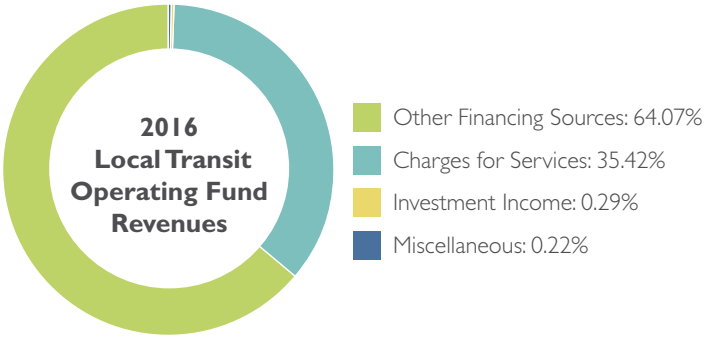
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	705,219	-4.0%
2014 Actual	780,975	10.7%
2015 Unaudited	867,582	11.1%
2016 Budget	770,000	-11.2%

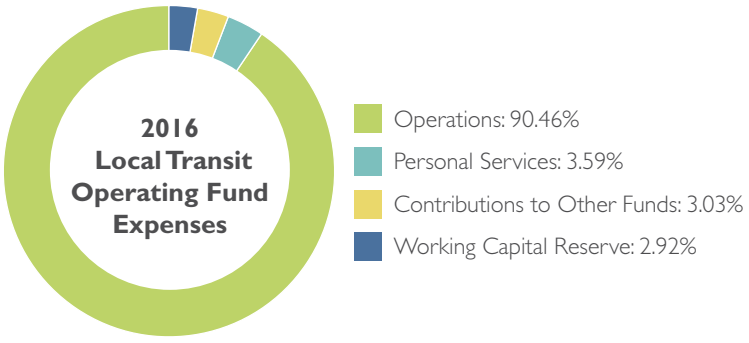


Local Transit Operating Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	3,604,398	3,348,408	3,195,104	3,511,004	9.9%
Investment Income	2,438	3,720	11,087	28,595	157.9%
Miscellaneous	386,253	135,283	248,238	22,000	-91.1%
Other Financing Sources	2,765,574	3,995,299	8,319,572	6,350,572	-23.7%
Total Revenues	**6,758,663**	**7,482,710**	**11,774,001**	**9,912,171**	**-15.8%**
Expenses					
Personal Services	280,989	258,432	217,569	356,053	63.7%
Operations	6,739,764	7,159,275	7,567,360	8,966,203	18.5%
Contributions to Other Funds	207,141	213,660	259,562	300,136	15.6%
Total	**7,227,894**	**7,631,367**	**8,044,491**	**9,622,392**	**19.6%**
Working Capital Reserve	-	-	-	289,779	-
Total Expenses	**7,227,894**	**7,631,367**	**8,044,491**	**9,912,171**	**23.2%**







Revenue Definitions and Assumptions

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

Assumptions: The revenues in this category are approximately 35 percent of the total fiscal year 2016 projections for this fund. The local service rates are $2.50/adult/one-way; $1.25/senior citizen and disabled citizens/one-way. The express service rates are $3.50 (Zone 1) or $5.00 (Zone 2)/adult/one-way. Gwinnett Transit will add three new express routes in 2016.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,604,398	-5.4%
2014 Actual	3,348,408	-7.1%
2015 Unaudited	3,195,104	-4.6%
2016 Budget	3,511,004	9.9%

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

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

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,438	-13.6%
2014 Actual	3,720	52.6%
2015 Unaudited	11,087	198.0%
2016 Budget	28,595	157.9%

Miscellaneous Revenues
Definition: This category represents revenues that are not clearly defined by other areas. For the Local Transit Operating Fund, this revenue primarily consists of rebates.

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2016.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	386,253	160.3%
2014 Actual	135,283	-65.0%
2015 Unaudited	248,238	83.5%
2016 Budget	22,000	-91.1%



Local Transit Operating Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: This category represents approximately 64 percent of the total fiscal year 2016 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

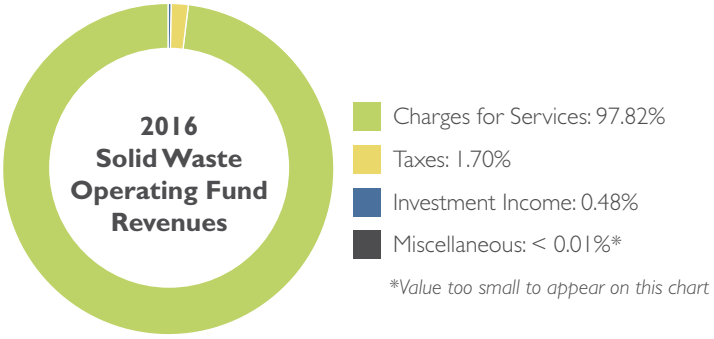
Other Financing Sources History and Projections

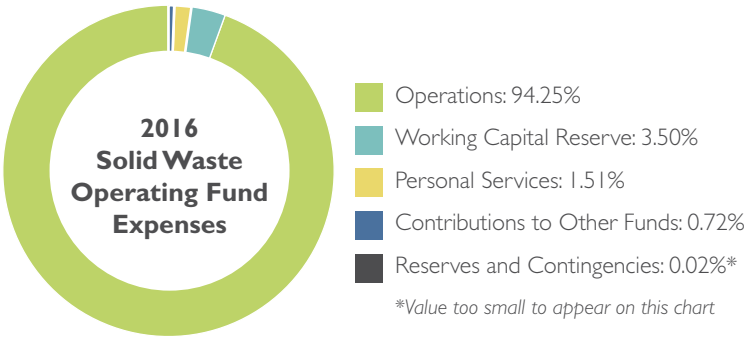
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	2,765,574	-13.6%
2014 Actual	3,995,299	44.5%
2015 Unaudited	8,319,572	108.2%
2016 Budget	6,350,572	-23.7%

Solid Waste Operating Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Taxes	760,023	746,213	743,075	750,000	0.9%
Charges for Services	41,808,108	41,314,101	42,486,483	43,198,088	1.7%
Investment Income	186,544	243,712	309,522	214,345	-30.7%
Miscellaneous	664	910	1	50	4900.0%
Total Revenues	**42,755,339**	**42,304,936**	**43,539,081**	**44,162,483**	**1.4%**
Expenses					
Personal Services	648,136	513,636	586,093	668,452	14.1%
Operations	39,827,356	38,745,960	39,637,135	41,623,034	5.0%
Transfers to Renewal and Extension	260,000	75,000	12,150	-	-100.0%
Contributions to Other Funds	518,187	417,090	29,228	316,081	981.4%
Reserves and Contingencies	-	-	-	10,000	-
Total	**41,253,679**	**39,751,686**	**40,264,606**	**42,617,567**	**5.8%**
Working Capital Reserve	-	-	-	1,544,916	-
Total Expenses	**41,253,679**	**39,751,686**	**40,264,606**	**44,162,483**	**9.7%**







Revenue Definitions and Assumptions

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

Assumptions: This category represents approximately 2 percent of the total fiscal year 2016 revenue projections. Commercial service franchise fees are 3 percent of gross receipts.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	760,023	475.9%
2014 Actual	746,213	-1.8%
2015 Unaudited	743,075	-0.4%
2016 Budget	750,000	0.9%

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

Assumptions: This category represents 98 percent of the total fiscal year 2016 revenue projections. The rate for residential services is $19.07 per month.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	41,808,108	0.0%
2014 Actual	41,314,101	-1.2%
2015 Unaudited	42,486,483	2.8%
2016 Budget	43,198,088	1.7%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	186,544	-10.8%
2014 Actual	243,712	30.6%
2015 Unaudited	309,522	27.0%
2016 Budget	214,345	-30.7%

Revenue Definitions and Assumptions

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

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2016. Historically, this category has generated minimal revenue.

Miscellaneous Revenues History and Projections

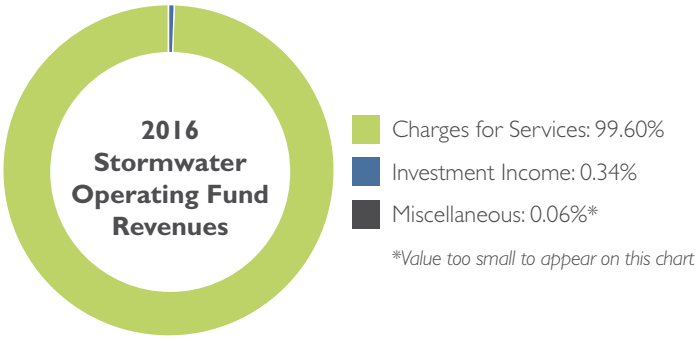
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	664	-11.0%
2014 Actual	910	37.0%
2015 Unaudited	1	-99.9%
2016 Budget	50	4,900.0%

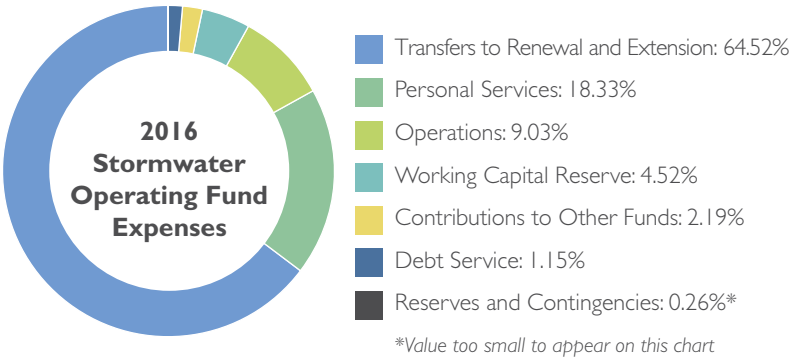


Stormwater Operating Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	30,899,015	31,255,896	31,283,180	31,228,040	-0.2%
Investment Income	11,396	14,473	175,693	106,347	-39.5%
Miscellaneous	29,450	35,303	2,537	20,150	694.2%
Other Financing Sources	-	-	117,581	-	-100.0%
Total Revenues	**30,939,861**	**31,305,672**	**31,578,991**	**31,354,537**	**-0.7%**
Expenses					
Personal Services	5,183,522	5,227,194	5,154,547	5,746,452	11.5%
Operations	4,286,519	2,603,614	1,708,560	2,830,269	65.7%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	19,208,176	10,131,677	20,518,932	20,230,803	-1.4%
Contributions to Other Funds	986,248	938,270	372,065	687,544	84.8%
Reserves and Contingencies	-	-	-	80,000	-
Total	**30,025,971**	**19,262,261**	**28,115,610**	**29,936,574**	**6.5%**
Working Capital Reserve	-	-	-	1,417,963	-
Total Expenses	**30,025,971**	**19,262,261**	**28,115,610**	**31,354,537**	**11.5%**







Revenue Definitions and Assumptions

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

Assumptions: This category represents more than 99 percent of the total fiscal year 2016 projected revenue for this fund. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. The rate charged was phased in over four years and has remained $2.46 since 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	30,899,015	-0.7%
2014 Actual	31,255,896	1.2%
2015 Unaudited	31,283,180	0.1%
2016 Budget	31,228,040	-0.2%

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

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2016. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	11,396	-17.5%
2014 Actual	14,473	27.0%
2015 Unaudited	175,693	1113.9%
2016 Budget	106,347	-39.5%

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

Assumptions: The revenues in this category represent less than one (1) percent of the total projections for this fund in fiscal year 2016. Historically, this category has generated minimal revenue.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	29,450	-76.0%
2014 Actual	35,303	19.9%
2015 Unaudited	2,537	-92.8%
2016 Budget	20,150	694.2%

Revenues and Expenses FY 2013 – 2016

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

Assumptions: In 2016, no revenues were budgeted for this category.

Other Financing Sources History and Projections

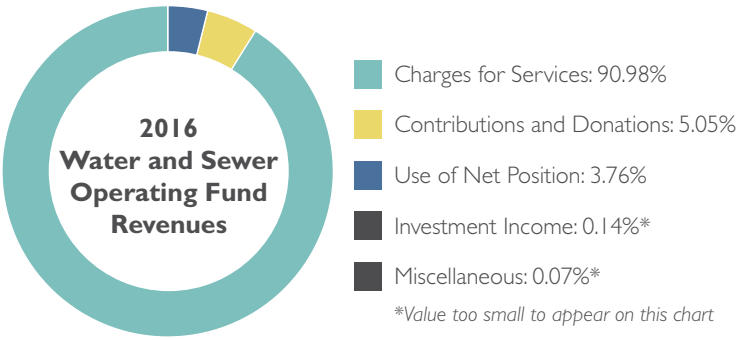
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	-100.0%
2014 Actual	–	–
2015 Unaudited	117,581	–
2016 Budget	–	-100.0%

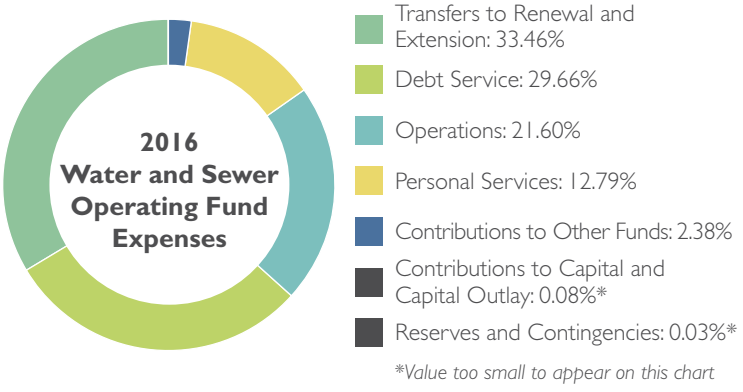


Water and Sewer Operating Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	274,681,857	298,769,712	304,267,176	301,402,833	-0.9%
Investment Income	52,286	199,758	770,830	460,000	-40.3%
Contributions and Donations	15,679,214	16,680,368	21,268,896	16,713,974	-21.4%
Miscellaneous	606,763	237,331	569,274	240,000	-57.8%
Other Financing Sources	1,859,193	-	218,446	-	-100.0%
Total	**292,879,313**	**315,887,169**	**327,094,622**	**318,816,807**	**-2.5%**
Use of Net Position	-	-	-	12,476,982	-
Total Revenues	**292,879,313**	**315,887,169**	**327,094,622**	**331,293,789**	**1.3%**
Expenses					
Personal Services	44,701,290	42,302,626	36,425,713	42,361,812	16.3%
Operations	49,437,365	52,134,712	54,912,972	71,550,304	30.3%
Debt Service	100,060,705	99,941,711	99,218,907	98,265,634	-1.0%
Transfers to Renewal and Extension	81,242,819	67,993,820	84,363,902	110,860,545	31.4%
Contributions to Other Funds	9,300,342	7,845,616	3,724,496	7,879,494	111.6%
Contributions to Capital and Capital Outlay	-	-	-	276,000	-
Reserves and Contingencies	-	-	-	100,000	-
Total Expenses	**284,742,521**	**270,218,485**	**278,645,990**	**331,293,789**	**18.9%**







Revenue Definitions and Assumptions

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

Assumptions: This category represents 91 percent of the total fiscal year 2016 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer usage levels. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. In December 2014, the Gwinnett County Board of Commissioners adopted a water and sewer rate resolution that eliminated a rate increase scheduled to take effect on January 1, 2015. The newly adopted rate resolution covers the period of 2016 – 2021 with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in the years 2017, 2019, and 2021.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	274,681,857	1.7%
2014 Actual	298,769,712	8.8%
2015 Unaudited	304,267,176	1.8%
2016 Budget	301,402,833	-0.9%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	52,286	-21.7%
2014 Actual	199,758	282.0%
2015 Unaudited	770,830	285.9%
2016 Budget	460,000	-40.3%

Revenue Definitions and Assumptions

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

Assumptions: The revenues in this category represent approximately 5 percent of the budgeted Water and Sewer Operating Fund revenues in 2016. These revenues are estimated based on economic conditions.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	15,679,214	54.3%
2014 Actual	16,680,368	6.4%
2015 Unaudited	21,268,896	27.5%
2016 Budget	16,713,974	-21.4%

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

Assumptions: The revenues in this category represent less than one (1) percent of the total fiscal year 2016 projections.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	606,763	-53.0%
2014 Actual	237,331	-60.9%
2015 Unaudited	569,274	139.9%
2016 Budget	240,000	-57.8%

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

Assumptions: In 2016, no revenues were budgeted in this category.

Other Financing Sources Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,859,193	1,229.5%
2014 Actual	–	-100.0%
2015 Unaudited	218,446	–
2016 Budget	–	–

Operating Internal Service Funds

Operating Internal Service Funds



Definitions

The **Operating 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.

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

a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;

b) Depreciation expense is not recognized in the annual operating budget; and

c) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

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

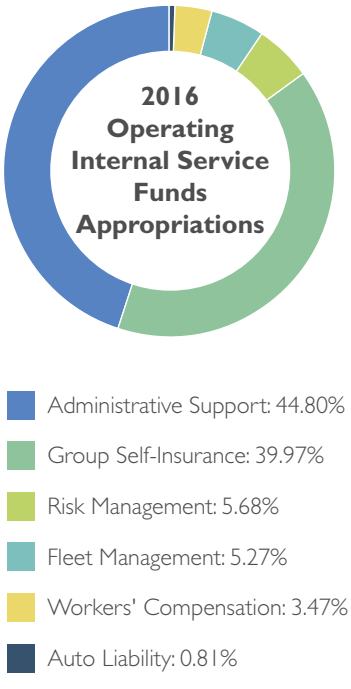
The **Auto Liability Fund** accounts for all financial transactions related to the County's property, liability, and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for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

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

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

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

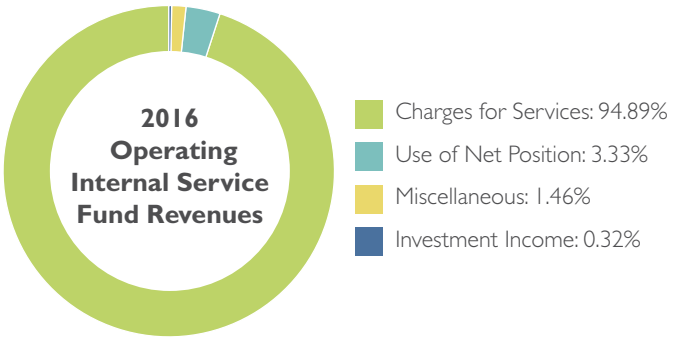
The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims. The fund provides protection to County employees for work-related injuries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

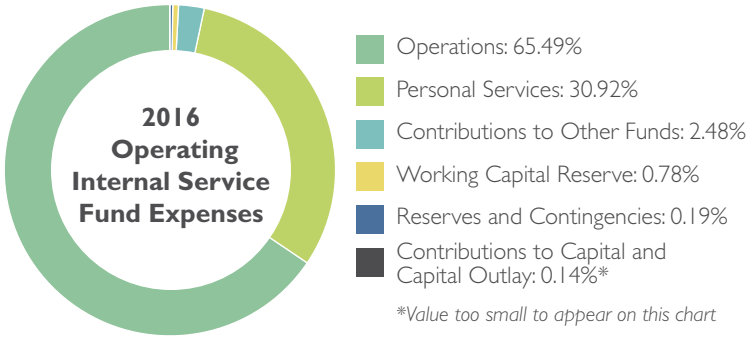


Operating Internal Service Funds

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	108,171,250	108,484,273	87,128,153	118,776,759	36.3%
Investment Income	265,642	409,346	621,332	399,117	-35.8%
Miscellaneous	2,328,120	2,609,164	2,326,748	1,826,341	-21.5%
Other Financing Sources	876,577	-	172,499	-	-100.0%
Total	**111,641,589**	**111,502,783**	**90,248,732**	**121,002,217**	**34.1%**
Use of Net Position	-	-	-	4,172,228	-
Total Revenues	**111,641,589**	**111,502,783**	**90,248,732**	**125,174,445**	**38.7%**
Expenses					
Personal Services	29,373,980	43,283,462	33,090,900	38,702,367	17.0%
Operations	63,663,173	69,196,216	69,841,349	81,975,656	17.4%
Contributions to Other Funds	2,963,727	2,613,137	1,480,150	3,101,998	109.6%
Contributions to Capital and Capital Outlay	585,374	1,197,411	1,188,588	181,666	-84.7%
Reserves and Contingencies	-	-	-	240,000	-
Total	**96,586,254**	**116,290,226**	**105,600,987**	**124,201,687**	**17.6%**
Working Capital Reserve	-	-	-	972,758	-
Total Expenses	**96,586,254**	**116,290,226**	**105,600,987**	**125,174,445**	**18.5%**

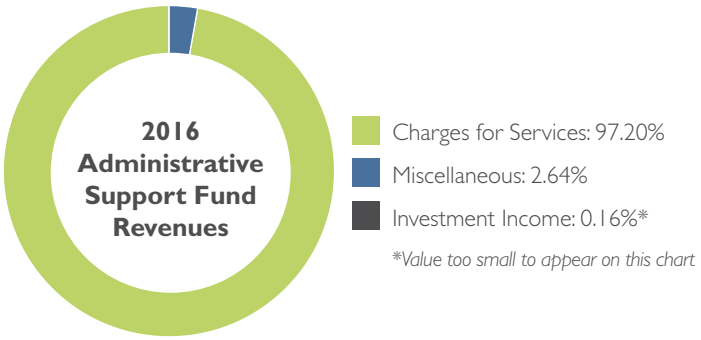


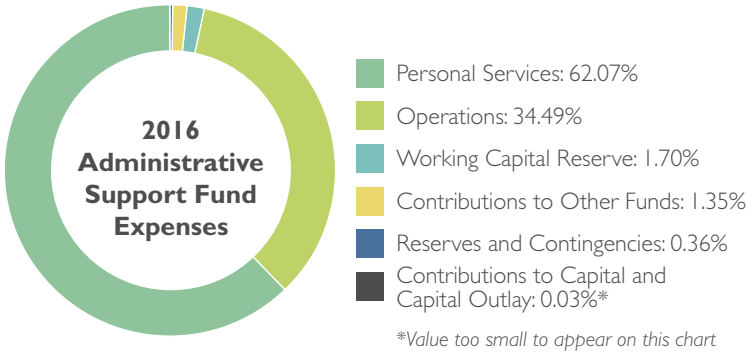


Administrative Support Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	49,720,067	46,203,833	32,180,374	54,508,575	69.4%
Investment Income	-	27,422	97,331	88,350	-9.2%
Miscellaneous	1,595,010	1,557,474	1,506,208	1,480,994	-1.7%
Other Financing Sources	850,000	-	17,872	-	-100.0%
Total Revenues	**52,165,077**	**47,788,729**	**33,801,785**	**56,077,919**	**65.9%**
Expenses					
Personal Services	26,071,015	27,113,223	29,820,423	34,811,494	16.7%
Operations	16,792,374	17,425,634	15,131,938	19,342,017	27.8%
Contributions to Other Funds	456,314	426,759	297,440	755,671	154.1%
Contributions to Capital and Capital Outlay	545,513	110,840	9,000	16,000	77.8%
Reserves and Contingencies	-	-	-	200,000	-
Total	**43,865,216**	**45,076,456**	**45,258,801**	**55,125,182**	**21.8%**
Working Capital Reserve	-	-	-	952,737	-
Total Expenses	**43,865,216**	**45,076,456**	**45,258,801**	**56,077,919**	**23.9%**







Revenue Definitions and Assumptions

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

Assumptions: The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan, historical trends, and anticipated activity in the coming year. This category represents almost 97 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	49,720,067	-3.2%
2014 Actual	46,203,833	-7.1%
2015 Unaudited	32,180,374	-30.4%
2016 Budget	54,508,575	69.4%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	27,422	–
2015 Unaudited	97,331	254.9%
2016 Budget	88,350	-9.2%

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

Assumptions: This category represents almost 3 percent of the total fiscal year 2016 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. The 2016 budget was based on historical trends.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,595,010	-11.5%
2014 Actual	1,557,474	-2.4%
2015 Unaudited	1,506,208	-3.3%
2016 Budget	1,480,994	-1.7%

Revenue Definitions and Assumptions

Other Financing Sources
Definition: This category includes revenues transferred from other funds.

Assumptions: In 2016, no revenues were budgeted for other financing sources within the Administrative Support Fund. These revenues vary historically.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	850,000	–
2014 Actual	–	-100.0%
2015 Unaudited	17,872	–
2016 Budget	–	-100.0%

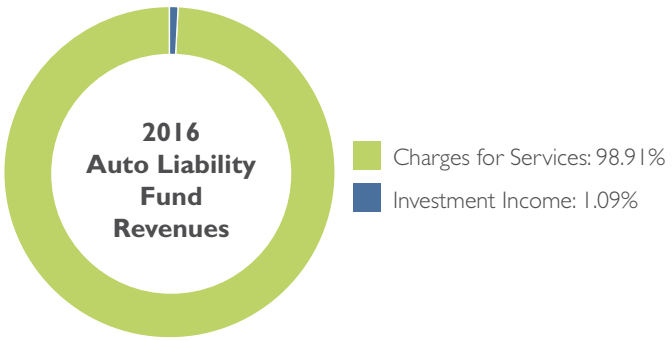


Auto Liability Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	1,000,022	1,000,015	1,000,000	1,000,000	0.0%
Investment Income	6,779	8,033	15,904	11,000	-30.8%
Total Revenues	**1,006,801**	**1,008,048**	**1,015,904**	**1,011,000**	**-0.5%**
Expenses					
Operations	383,281	1,166,198	387,782	1,000,000	157.9%
Contributions to Other Funds*	50,726	33,940	(30,635)	6,831	-122.3%
Total	**434,007**	**1,200,138**	**357,147**	**1,006,831**	**181.9%**
Working Capital Reserve	-	-	-	4,169	-
Total Expenses	**434,007**	**1,200,138**	**357,147**	**1,011,000**	**183.1%**

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







Revenue Definitions and Assumptions

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

Assumptions: Projections are based on the number of employees, actual claims, and property liability coverage for vehicles only. This category represents almost 99 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,000,022	25.0%
2014 Actual	1,000,015	-0.001%
2015 Unaudited	1,000,000	-0.001%
2016 Budget	1,000,000	–

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

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

Investment Income History and Projections

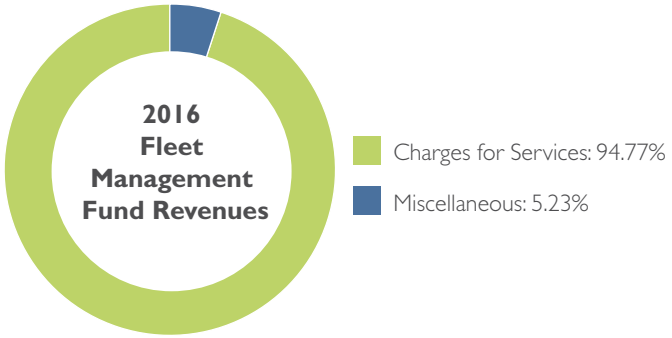
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	6,779	362.4%
2014 Actual	8,033	18.5%
2015 Unaudited	15,904	98.0%
2016 Budget	11,000	-30.8%

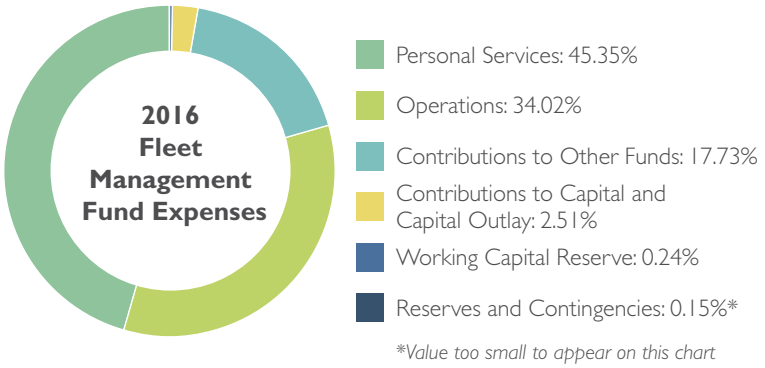


Fleet Management Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	5,985,290	5,619,208	5,205,660	6,252,209	20.1%
Miscellaneous	420,196	271,550	262,813	345,347	31.4%
Other Financing Sources	-	-	13,256	-	-100.0%
Total Revenues	**6,405,486**	**5,890,758**	**5,481,729**	**6,597,556**	**20.4%**
Expenses					
Personal Services	2,675,823	2,552,606	2,590,558	2,991,840	15.5%
Operations	1,578,742	1,641,732	1,648,628	2,244,456	36.1%
Contributions to Other Funds	1,358,099	1,216,822	611,265	1,169,742	91.4%
Contributions to Capital and Capital Outlay	39,861	62,058	513,738	165,666	-67.8%
Reserves and Contingencies	-	-	-	10,000	-
Total	**5,652,525**	**5,473,218**	**5,364,189**	**6,581,704**	**22.7%**
Working Capital Reserve	-	-	-	15,852	-
Total Expenses	**5,652,525**	**5,473,218**	**5,364,189**	**6,597,556**	**23.0%**







Revenue Definitions and Assumptions

Charges for Services
Definition: Revenues in this category consist of contributions from internal and external customers (i.e., municipalities, Board of Education, etc.) to cover the operations of fleet management. These revenues consist of a fuel surcharge (5 percent) and parts/labor ($80/hour labor) for repair and maintenance of vehicles.

Assumptions: Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized. This category represents 95 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	5,985,290	9.5%
2014 Actual	5,619,208	-6.1%
2015 Unaudited	5,205,660	-7.4%
2016 Budget	6,252,209	20.1%

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

Assumptions: This category represents approximately 5 percent of the total fiscal year 2016 revenue projections for this fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	420,196	22.0%
2014 Actual	271,550	-35.4%
2015 Unaudited	262,813	-3.2%
2016 Budget	345,347	31.4%

Other Financing Sources
Definition: This category includes revenues transferred from other funds.

Assumptions: These revenues vary historically. In 2016, no revenues were budgeted in this category.

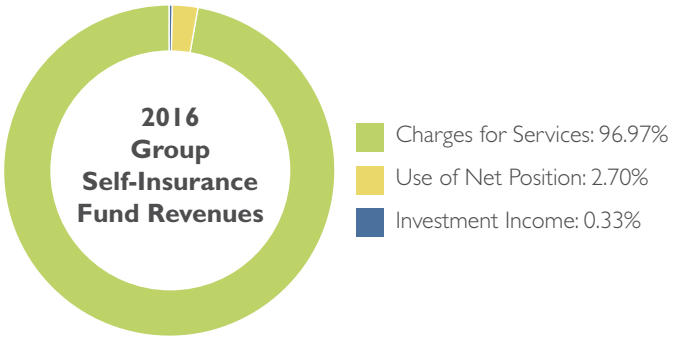
Other Financing Sources History and Projections

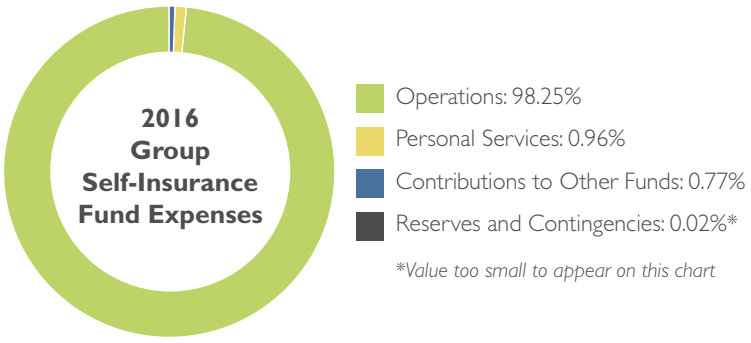
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	–	–
2014 Actual	–	–
2015 Unaudited	13,256	–
2016 Budget	–	-100.0%

Group Self-Insurance Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	43,779,946	48,147,524	44,037,977	48,515,975	10.2%
Investment Income	110,219	174,075	285,170	163,767	-42.6%
Miscellaneous	291,339	514,338	547,061	-	-100.0%
Other Financing Sources	24,722	-	-	-	-
Total	**44,206,226**	**48,835,937**	**44,870,208**	**48,679,742**	**8.5%**
Use of Net Position	-	-	-	1,349,998	-
Total Revenues	**44,206,226**	**48,835,937**	**44,870,208**	**50,029,740**	**11.5%**
Expenses					
Personal Services	308,938	278,688	322,578	482,196	49.5%
Operations	39,426,438	43,689,726	45,728,999	49,151,905	7.5%
Contributions to Other Funds	260,209	189,649	168,791	385,639	128.5%
Contributions to Capital and Capital Outlay	-	1,024,513	665,850	-	-100.0%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	**39,995,585**	**45,182,576**	**46,886,218**	**50,029,740**	**6.7%**







Revenue Definitions and Assumptions

Charges for Services
Definition: This category consists of revenues from contributions from all Gwinnett County funds as well as employees of the County.

Assumptions: These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. This category represents approximately 97 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	43,779,946	2.3%
2014 Actual	48,147,524	10.0%
2015 Unaudited	44,037,977	-8.5%
2016 Budget	48,515,975	10.2%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	110,219	-22.3%
2014 Actual	174,075	57.9%
2015 Unaudited	285,170	63.8%
2016 Budget	163,767	-42.6%

Miscellaneous Revenues
Definition: This revenue category consists of revenues that are not classified elsewhere.

Assumptions: The amount of revenue for this category varies over time. In 2016, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	291,339	4.4%
2014 Actual	514,338	76.5%
2015 Unaudited	547,061	6.4%
2016 Budget	–	-100.0%

Revenue Definitions and Assumptions

Other Financing Sources
Definition: This category includes revenues transferred from other funds.

Assumptions: These revenues vary historically. In 2016, no revenues were budgeted in this category.

Other Financing Sources History and Projections

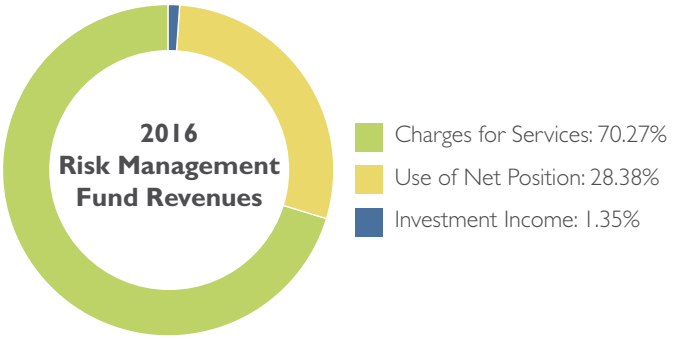
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	24,722	–
2014 Actual	–	-100.0%
2015 Unaudited	–	–
2016 Budget	–	–

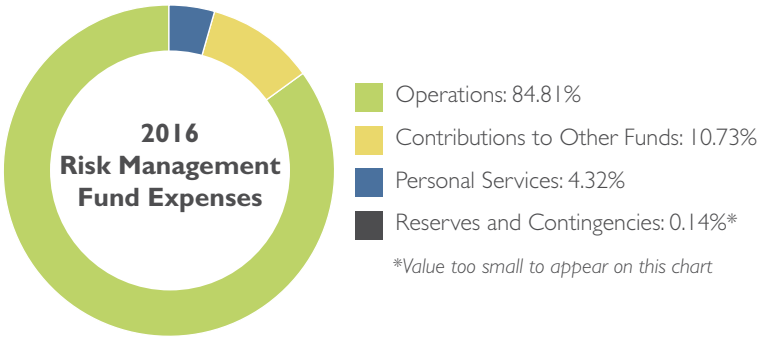


Risk Management Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	4,328,194	3,500,107	2,504,142	5,000,000	99.7%
Investment Income	97,621	123,377	104,961	96,000	-8.5%
Miscellaneous	20,275	258,807	10,666	-	-100.0%
Other Financing Sources	1,855	-	141,371	-	-100.0%
Total	**4,447,945**	**3,882,291**	**2,761,140**	**5,096,000**	**84.6%**
Use of Net Position	-	-	-	2,019,444	-
Total Revenues	**4,447,945**	**3,882,291**	**2,761,140**	**7,115,444**	**157.7%**
Expenses					
Personal Services	250,162	10,272,145	289,908	307,194	6.0%
Operations	3,098,584	2,630,083	4,371,109	6,034,369	38.1%
Contributions to Other Funds	822,900	730,209	400,180	763,881	90.9%
Reserves and Contingency	-	-	-	10,000	-
Total Expenses	**4,171,646**	**13,632,437**	**5,061,197**	**7,115,444**	**40.6%**







Revenue Definitions and Assumptions

Charges for Services

Definition: The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments.

Assumptions: Revenue projections are based on the number of employees, actual claims, and property liability coverage. This category represents 70 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	4,328,194	-67.6%
2014 Actual	3,500,107	-19.1%
2015 Unaudited	2,504,142	-28.5%
2016 Budget	5,000,000	99.7%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	97,621	105.9%
2014 Actual	123,377	26.4%
2015 Unaudited	104,961	-14.9%
2016 Budget	96,000	-8.5%

Miscellaneous Revenues

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

Assumptions: In 2016, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	20,275	103.7%
2014 Actual	258,807	1176.5%
2015 Unaudited	10,666	-95.9%
2016 Budget	–	-100.0%

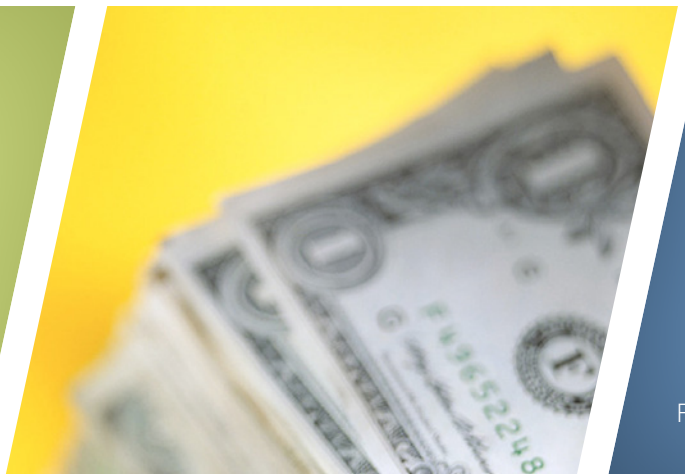
Revenue Definitions and Assumptions

Other Financing Sources
Definition: This category includes revenues transferred from other funds.

Assumptions: These revenues vary historically. In 2016, no revenues were budgeted in this category.

Other Financing Sources History and Projections

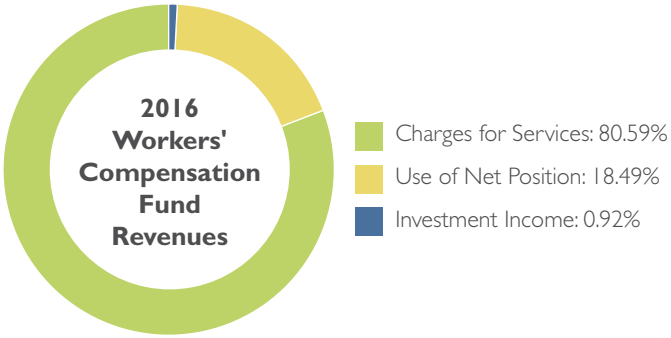
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,855	–
2014 Actual	–	-100.0%
2015 Unaudited	141,371	–
2016 Budget	–	-100.0%

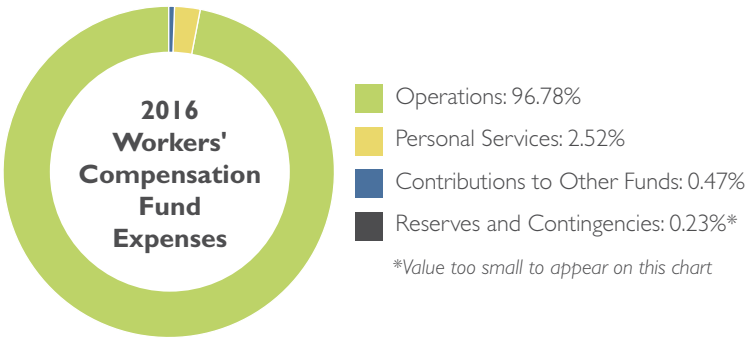


Workers' Compensation Fund

Revenues and Expenses FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget	% Chg. 15-16
Revenues					
Charges for Services	3,357,731	4,013,586	2,200,000	3,500,000	59.1%
Investment Income	51,023	76,439	117,966	40,000	-66.1%
Miscellaneous	1,300	6,995	-	-	-
Total	**3,410,054**	**4,097,020**	**2,317,966**	**3,540,000**	**52.7%**
Use of Net Position	-	-	-	802,786	-
Total Revenues	**3,410,054**	**4,097,020**	**2,317,966**	**4,342,786**	**87.4%**
Expenses					
Personal Services	68,042	3,066,800	67,433	109,643	62.6%
Operations	2,383,754	2,642,843	2,572,893	4,202,909	63.4%
Contributions to Other Funds	15,479	15,758	33,109	20,234	-38.9%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	**2,467,275**	**5,725,401**	**2,673,435**	**4,342,786**	**62.4%**







Revenue Definitions and Assumptions

Charges for Services
Definition: This fund accounts for the transactions related to workers' compensation claims.

Assumptions: These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds. This category represents almost 81 percent of the total fiscal year 2016 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	3,357,731	81.5%
2014 Actual	4,013,586	19.5%
2015 Unaudited	2,200,000	-45.2%
2016 Budget	3,500,000	59.1%

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	51,023	-12.0%
2014 Actual	76,439	49.8%
2015 Unaudited	117,966	54.3%
2016 Budget	40,000	-66.1%

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2016, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2013 Actual	1,300	–
2014 Actual	6,995	438.1%
2015 Unaudited	–	-100.0%
2016 Budget	–	–



DEPARTMENTAL INFORMATION

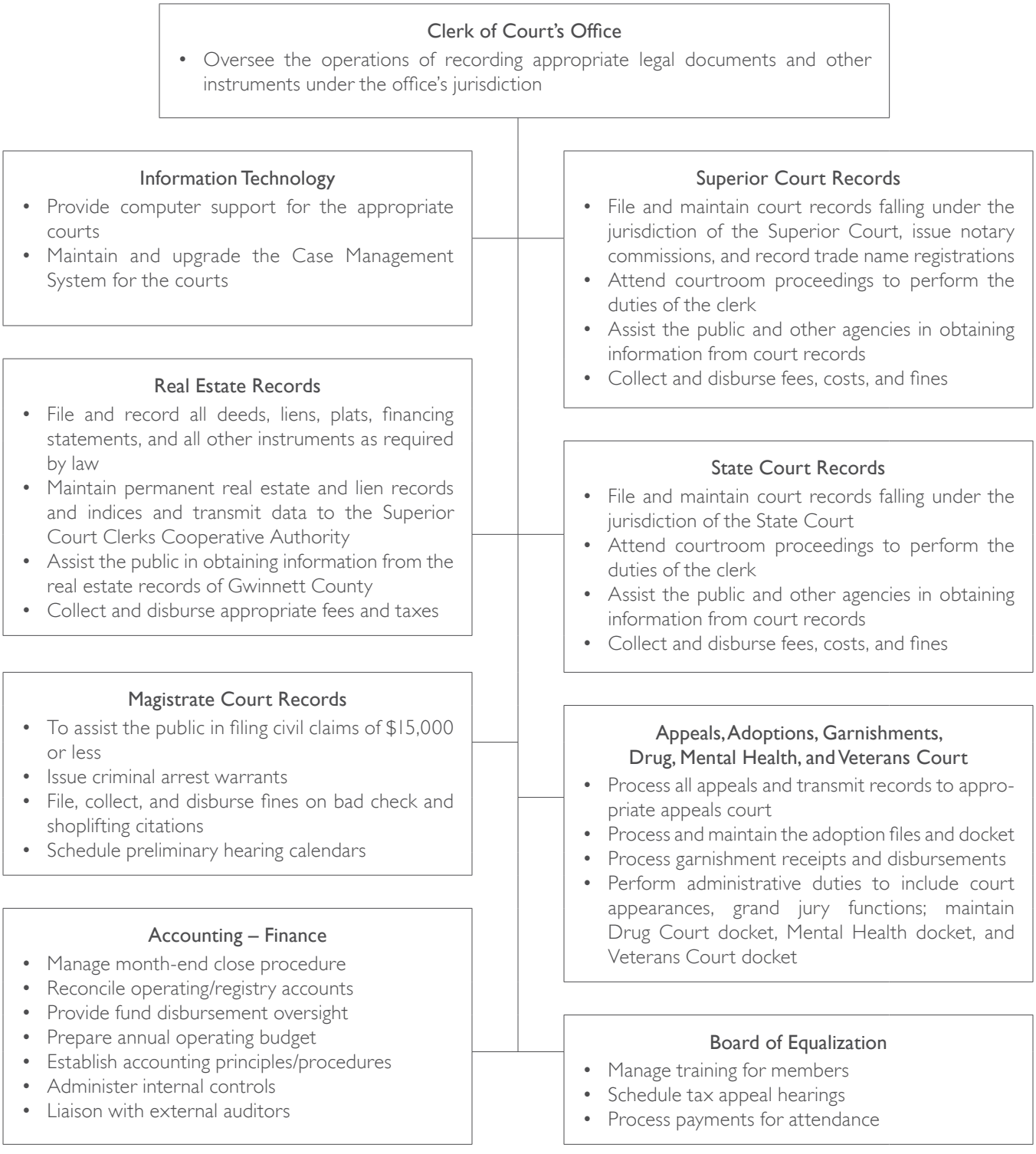
This section includes organizational charts that reflect the structure of the department or agency, mission, goals and performance measurements, prior year accomplishments, issues and initiatives, and a historical summary of appropriations.



Clerk of Court

Mission and Organizational Chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



Clerk of Court

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

Departmental Goals

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Judicial cases filed	134,003	141,931	121,346	127,786
Property records recorded	177,911	184,748	186,197	198,165
Notary commissions/trade names used	4,870	5,448	5,104	5,328

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Deputy clerks – judicial cases	86	86	86	86
Filings per clerk – judicial cases	1,615	1,714	1,470	1,548
Deputy clerks – real estate	15	15	15	15
Filings per clerk – real estate	11,861	12,317	12,413	13,211

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Civil costs and recording fees	$ 11,935,253	$ 11,153,236	$ 8,920,794	$ 9,248,111
Criminal fines	$ 5,766,341	$ 6,650,510	$ 4,765,882	$ 5,357,404
Transfer taxes collected	$ 5,428,839	$ 4,353,541	$ 6,384,543	$ 6,023,028
Intangible taxes collected	$ 12,365,240	$ 11,972,239	$ 16,319,286	$ 15,591,869

4. To reconcile and disburse court trust funds.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Criminal cash bonds	$ 3,586,053	$ 3,595,781	$ 3,395,865	$ 3,171,800
Garnishments	$ 28,195,681	$ 27,554,182	$ 27,204,728	$ 32,785,995
Special registry	$ 13,795,479	$ 11,403,448	$ 3,301,177	$ 5,940,732

Accomplishments in FY 2015

1. Historical scanning project (year 1)
2. e-Court (sustain case management upgrade) workflow
3. Fund ledger balance reconciliations (trust accounts)
4. Disaster recovery and business continuity plan
5. Electronic recording (e-Record/Deeds) contract

Departmental Issues and Initiatives for FY 2016

1. Historical scanning project (year 2)
2. Implementation of e-Court (sustain case management upgrade)
3. Electronic filing (e-Filing)
4. Electronic recording (e-Record/Deeds) implementation
5. Digital database document retrieval by court users
6. Merchant services (e-Filing)

Clerk of Court

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

Clerk of Court (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	5,734,818	5,972,829	6,515,262
Operations	1,497,420	1,876,876	2,054,350
Contributions to Other Funds	1,502,805	455,695	1,374,797
Contributions to Capital and Capital Outlay	15,000	–	–
Total	**8,750,043**	**8,305,400**	**9,944,409**
Authorized Positions – Clerk of Court	106	106	106

Clerk of Court (Authority Imaging Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	–	899,967	960,000
Total	**–**	**899,967**	**960,000**
Authorized Positions – Clerk of Court	–	–	–

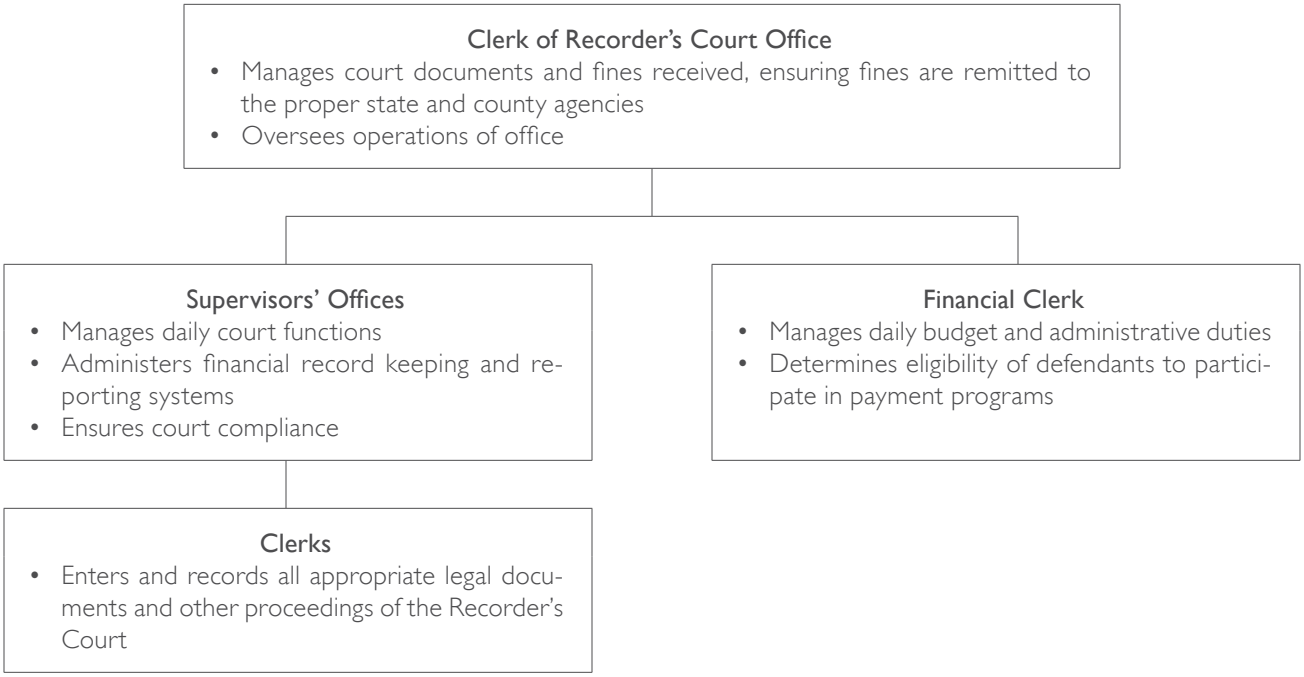
Clerk of Recorder's Court

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

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Cases handled without court appearance	61,309	59,000	80,878	70,000
Money received without court appearance	$ 9,240,678	$ 9,000,000	$ 6,865,699	$ 7,000,000
Total number of citations disposed	103,691	103,500	104,233	103,500
Online payments – money received	$ 5,649,703	$ 6,000,000	$ 4,818,312	$ 5,000,000

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Court appearance – money received	$ 4,308,136	$ 4,400,000	$ 4,838,215	$ 4,500,000
Probation – money received	$ 2,587,414	$ 2,632,716	$ 1,961,384	$ 2,000,000
Credit card program – Point of Sale	$ 2,322,456	$ 2,500,000	$ 1,723,955	$ 2,000,000

Accomplishments in FY 2015

1. Implementation of the school bus stop arm camera.
2. Relocated 1,300 boxes of disposed cases from the Annex Building fourth floor to Records Management.
3. Recalled more than 5,200 Violation of Probation Warrants in compliance with Supreme Court decision November 24, 2014.
4. Began scanning all documents on new cases as of January 1, 2015.

Departmental Issues and Initiatives for FY 2016

1. Electronic submission of defendants criminal history of dispositions and failure to appears.
2. Complete the Gwinnett County Police Department electronic citation (eCitation) testing and interface.
3. Complete the validation of all outstanding Recorder's Court bench warrants.
4. Implement a process for digital record retention and destruction.
5. Implement eCitation interface with Gwinnett County Sheriff, Quality of Life, Animal Control, and Fire Department.
6. Removal of red light cameras. Expected decrease in citations and revenue.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Create a paper on-demand system to process citations in the courtroom.

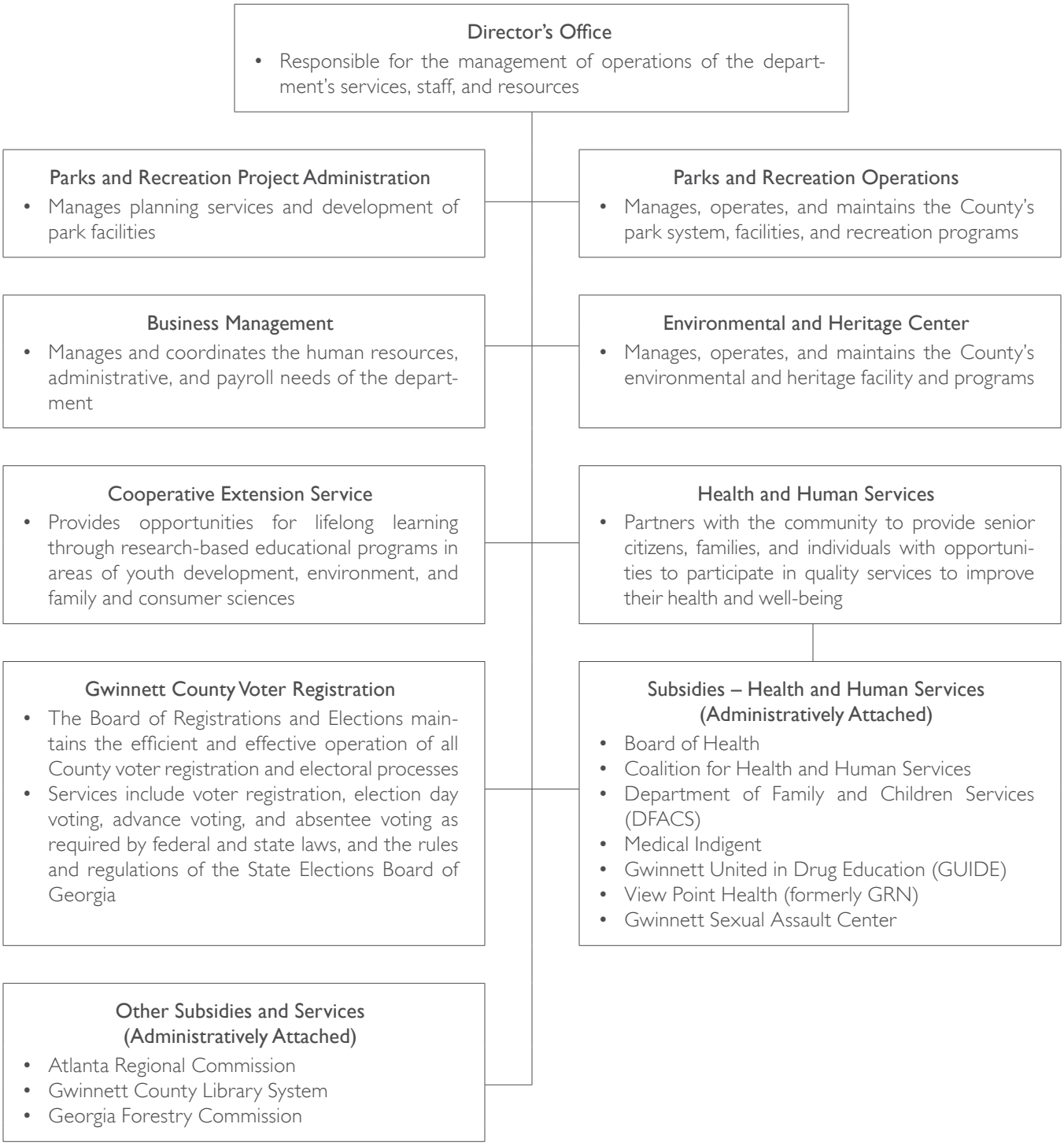
Clerk of Recorder's Court (Police Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,072,994	1,109,450	1,197,378
Operations	102,574	220,013	260,004
Contributions to Other Funds	114,604	198,681	197,543
Contributions to Capital and Capital Outlay	16,425	–	–
Total	**1,306,597**	**1,528,144**	**1,654,925**
Authorized Positions – Clerk of Recorder's Court	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.



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

Departmental Goals

1. To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the residents of Gwinnett.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Master plans	2	3	3	3
Feasibility studies	3	3	5	3

2. To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year-round basis.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Classes, programs, camps, and events offered	7,030	7,150	7,150	7,865

3. To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	$ 139,780	$ 127,000	$ 8,646	$ 100,000
Grants (Parks and Recreation, Environmental and Heritage Center)	$ 161,000	$ 165,000	$ 125,196	$ 140,000
Donations (Health and Human Services)	$ 91,004	$ 76,876	$ 113,200	$ 80,000
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	$ 1,636,926	$ 1,847,946	$ 1,710,212	$ 1,600,000

4. To provide Gwinnett residents with current information about Health and Human Services and Senior Services.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Average number of informational inquiries per month	14,581	15,000	26,304	29,000

5. To provide educational assistance to youth and adult residents and businesses through telephone calls, emails, and walk-ins for Extension Services.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Residents assisted through individual contact	88,072	88,500	93,958	94,000

Accomplishments in FY 2015

1. The Cooperative Extension Service developed and presented 1,424 educational presentations for adult and youth groups in Gwinnett County.
2. The Cooperative Extension Service collaborated with the Gwinnett County School System and 189 local community organizations to use their staff and resources for educational programming.
3. The Cooperative Extension Service provided advanced training and use the commitment of 230 volunteers to provide more than 12,000 hours of community service to Gwinnett County residents.
4. The Environmental and Heritage Center was recognized by the Georgia Association of Museums and Galleries and the Georgia Trust for historic preservation of the Chesser-Williams House.
5. The Environmental and Heritage Center and the EHC Foundation hosted seven special exhibitions.
6. The Environmental and Heritage Center and the EHC Foundation successfully completed Phase II of the EHC Teacher STEM/History Culture Immersion Program.
7. The Environmental and Heritage Center and the EHC Foundation unveiled its Historic Marker Program with a sign at the Chesser-Williams House.
8. The Environmental and Heritage Center provided more than 190,000 educational contact hours for students of all ages.
9. Health and Human Services hosted three public events reaching 2,634 clients in partnership with Amerigroup and Four Corners Primary Care Centers at the Norcross Human Services Center.
10. Health and Human Services added seven additional multicultural programs and six additional computer classes at the Norcross Human Services Center.
11. Health and Human Services added a program to prevent homelessness by providing rent and/or mortgage payment assistance and also added a new Girl Scout Troop at the Buford Human Services Center.

12. Health and Human Services added a daytime women's support group at the Buford Human Services Center.
13. Health and Human Services introduced 53 new programs reflecting diverse cultural experience and health and human services at the Centerville Community Center.
14. Health and Human Services collected 3,000 lbs. of food donations benefiting the Southeast Gwinnett Cooperative Ministry and 170 shawls, scarves, quilts, blankets, sweaters, caps, gloves, socks, booties, and garments were collected as donations for Gwinnett Medical Center, Gwinnett Pregnancy Crisis Center, Gwinnett County Fire and Emergency Services Department, and the Neonatal Intensive Care Unit of Gwinnett Medical Center.
15. Health and Human Services served approximately 50,002 residents at the Centerville Community Center.
16. Through additional funding for Senior Services, wait lists were decreased in home delivered meals, transportation, and homemaking services.
17. Two Senior Services' staff members and one volunteer completed training in Tomando Control de su Salud, the Spanish Chronic Disease Self-Management Program.
18. Health and Human Services' medical transportation funds were increased through additional grants and fundraisers.
19. Health and Human Services' community partner, Friends of Gwinnett County Senior Services, was selected as a finalist for the Gwinnett Chamber of Commerce IMPACT Awards.
20. Parks and Recreation Operations completed one full year of operations with Rec1, a new online registration and reservation system, which offered a customer-friendly online product for their registration needs.
21. Parks and Recreation Operations continued the use of alternative labor resources, which include volunteers, community service workers, and inmate labor to assist in maintaining and sustaining parks, facilities, and programs throughout the county. Recorded 16,767 hours from community service workers, 874,868 hours from volunteers, and 23,229 hours from inmate labor.
22. Parks and Recreation Operations improved summer camp opportunities with increased campers per week in Junior Adventure Camp (5 – 6 year olds) and expansion of Kidsplosion Camp to Shorty Howell Park. Offered 241 summer camps with 4,927 campers. Through community partner Live Healthy Gwinnett, implemented Healthy Eating and Physical Activity (HEPA) standards for summer camps in 2015.
23. Parks and Recreation Operations established and engaged community partnerships and sponsorships for sustainability of programs by establishing 26 new partners, including the 29th youth athletic association.
24. Working directly with Explore Gwinnett and the Gwinnett Sports Commission, Parks and Recreation's adult athletics/tennis/youth athletics tournaments and athletic events recorded $1,372,975 in economic impact to Gwinnett County.
25. Parks and Recreation Operations Grounds Maintenance staff maintained 175 multi-purpose sports fields, including the renovation of more than one million square feet of sports turf, 68 playgrounds, and 128 miles of trails on a total of 9,646 acres of the County's parkland.
26. Parks and Recreation Operations Skilled Trades unit completed over 2,203 work orders in plumbing, electrical, carpentry, and field support.
27. Gwinnett County acquired the 223-acre Simpsonwood Park property and initiated the public process to develop a long-term park master plan.
28. Park facilities hosted more than 11,530 rentals with 721,170 rental participants; 7,150 classes, programs, camps, and events offered with 82,965 enrolled; aquatic facilities saw more than 471,480 in general admissions; and adult athletics had more than 14,625 participants, including a successful first full-year facilitation of the Atlanta Cricket League at adult softball locations.
29. Parks and Recreation Project Administration instituted an additional monthly meeting with parks and recreation staff related to project status and implementation of the Capital Program.
30. Parks and Recreation Project Administration developed a process for updating the Capital Improvement Program for the parks and recreation comprehensive plan.
31. Parks and Recreation Project Administration provided GIS support for the implementation of the asset management system by Parks and Recreation Operations.
32. Voter Registration and Elections completed the Board of Education Special Election in November.
33 Voter Registration and Elections secured a ballot printing system specifically designed to automatically generate ballots on demand for elections, which eliminates waste that occurs with over- or under-estimating the number of pre-printed ballots needed and ensures that Gwinnett County meets federal and state delivery deadlines for absentee ballots.
34. Voter Registration and Elections reorganized and updated poll official training for 2016.

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

Departmental Issues and Initiatives for FY 2016

1. The Cooperative Extension Service to assist individuals with personal contact and good customer service with research-based information to meet their home, family, and work-related needs.
2. The Cooperative Extension Service to use media and changing technologies to make information more available and accessible to Gwinnett residents.
3. The Cooperative Extension Service to offer opportunities that will assist youth in developing life skills and become self-directing and productive members of society.
4. Implement Phase III of the Environmental and Heritage Center Teacher STEM/History Culture Immersion Program.
5. Increase EHC Foundation funding to reduce Environmental and Heritage Center General Operating Budget.
6. The Environmental and Heritage Center to assist in the development of the Gwinnett County Bicentennial program and exhibit.
7. Health and Human Services to recruit and retain needed staffing to meet programming needs, including instructors and part-time staff.
8. Health and Human Services to increase partnerships with multicultural nonprofit agencies to enhance programming.
9. Health and Human Services to provide a site for a countywide Volunteer Expo at the Centerville Community Center.
10. Senior Services to implement initiatives approved in the 2016 budget, including information and assistance services, volunteer services, transportation services, and services to seniors in their homes.
11. Senior Services to work with faith-based organizations to focus on connecting volunteers with the needs of seniors.
12. Health and Human Services to coordinate with Fire and Emergency Services to improve current projects and implement new, innovative projects to help seniors to safely age in place in their own homes.
13. Parks and Recreation Operations to complete the Strategic Asset Management Plan and implementation of Lucity (computerized maintenance management system).
14. Parks and Recreation Operations' conservation operations to continue to serve as an innovative and ecologically responsible land steward in effort to protect the department's biological diversity and ecological processes and systems, particularly within the department's natural areas and linear corridors.
15. Parks and Recreation Operations' Health and Wellness program to continue with a community-wide wellness approach to address preventable chronic illnesses that impact the county by encouraging and engaging those who live, work, and play in Gwinnett to invest in personal wellness through community partnerships, healthcare collaboratives, educational opportunities, and programs/events.
16. Parks and Recreation Operations to realign operations to sustain the quality and safety of parks and facilities, including the establishment of community partnerships for economic impact and sustainable programs (tournaments, special events, summer camps, and afterschool programming) and increasing security measures at parks and facilities.
17. Parks and Recreation Operations to maintain financial stewardship through cost-value offset of programs, classes, parks, and facilities maintenance through fee review/collections; effective staffing and use of instructor resources; grant funding/support; and use of alternative resources to include community service workers, work alternative program, inmate labor and volunteers in helping maintain park facilities.
18. Parks and Recreation Project Administration to implement remaining major park projects in the 2009 SPLOST, including Level Creek Park, JB Williams Park, South Gwinnett Park, and Rock Springs Park.
19. Parks and Recreation Project Administration to provide technical support for unanticipated maintenance issues as required.
20. Parks and Recreation Project Administration to finalize the 2016 Parks and Recreation Capital Improvement Plan Update with support from the Gwinnett County Recreation Authority and incorporation of public input.
21. Voter Registration and Elections to conduct five (possibly six) elections in March, May, July, November, December, and January.
22. Voter Registration and Elections to provide additional advance in-person voting opportunities. The number of voters using this option continues to rise with approximately one-third of total ballots being cast early.
23. Voter Registration and Elections to continue to monitor legislation and incorporate any new laws, rules, or regulations into the business operation.
24. Voter Registration and Elections to recruit and train poll officials as needed for 2016 elections.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. The Cooperative Extension Service to bring resources from the University of Georgia College of Family and Consumer Resources to teach methods of chronic disease prevention and a healthy lifestyle.
2. The Cooperative Extension Service to present additional educational opportunities designed to address the changing demographics of Gwinnett's population.
3. The Cooperative Extension Service to promote the importance of and proven methods of protecting Gwinnett's environmental resources for both homeowners and agribusiness and landscape professionals.

4. The Environmental and Heritage Center to develop a transportation analysis to address customer concerns.
5. The Environmental and Heritage Center to work to achieve AAM (American Alliance of Museums) accreditation.
6. Health and Human Services to develop strategies to meet growing public demands for evening and weekend programming and special events.
7. Health and Human Services to expand the volunteer instructor pool in multiple languages.
8. Health and Human Services to continue to expand and improve services for Gwinnett County's seniors including meeting transportation needs, reducing food insecurity, seeking funding sources for ongoing senior medical needs such as high-use dialysis patients, and engaging youth in intergenerational programming opportunities.
9. Parks and Recreation Operations to implement initiatives included in the Gwinnett County Parks and Recreation Comprehensive Master Plan Update.
10. Parks and Recreation Operations to focus on meeting the needs of a growing, diverse community through new innovative programs, community partnerships, services, and an emphasis on volunteer recruitment and retention. Specific programming areas to address include senior recreation programs, cultural arts, youth summer camps and afterschool activities, teen programs, and special events.
11. Parks and Recreation Operations to operate and maintain the new parks and facilities in the current capital program, including Level Creek Park, JB Williams Park, South Gwinnett Park renovation, George Pierce Park gymnasium, McDaniel Farm Park expansion, Rock Springs Park soccer expansion, and other existing park improvements.
12. Parks and Recreation's conservation operations to continue to serve as an innovative and ecologically responsible land steward in efforts to protect the department's biological diversity and ecological processes and systems, particularly within the department's natural areas and linear corridors.
13. Parks and Recreation Operations' health and wellness program to continue a community-wide wellness approach to address the preventable chronic illnesses that impact the County by encouraging and engaging those who live, work, and play in Gwinnett to invest in personal wellness through community partnerships, healthcare collaboratives, educational opportunities, and programs/events.
14. Parks and Recreation Operations to continue implementation of initiatives toward the 2030 Unified Plan to make Gwinnett a "preferred place," including identifying new programs to offer; developing programs to increase the number of cultural activities; coordinating with Gwinnett County Public Schools, Buford City Schools, and nonprofit organizations; and developing improved links to various ethnic communities.
15. Parks and Recreation Project Administration to develop a process for the selection of possible parks and recreation projects for a 2017 SPLOST if called.
16. Parks and Recreation Project Administration to develop an operational structure for the delivery of the capital projects beginning in 2017 and future years.
17. Parks and Recreation Project Administration to develop Standard Operating Procedures (SOPs) for planning methods used for individual park master plans and future comprehensive park and recreation plans.
18. Voter Registration and Elections to continue recruitment and training needed for poll officials.
19. Voter Registration and Elections to continue the use of technology to improve voter registration and elections processes.

Community Services (Recreation Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	14,520,841	15,121,540	16,829,063
Operations	9,380,256	9,385,454	10,348,772
Contributions to Other Funds	3,257,131	4,027,969	3,555,682
Contributions to Other Agencies	5,000	5,000	5,000
Contributions to Capital and Capital Outlay	2,943,803	4,286,646	1,403,746
Contribution to Fund Balance	–	–	235,803
Total	30,107,031	32,826,609	32,378,066
Authorized Positions – Community Services	171	177	186

FY 2016 Decision Packages ($)	2016 Budget
1. Nine positions for operations and maintenance of parks	429,319
2. Recreational programming/rentals in new/renovated parks	98,606

Community Services

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

Community Services (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,436,456	2,468,693	3,300,725
Operations	570,513	672,342	1,021,931
Contributions to Other Funds	461,217	2,760,198	1,917,400
Contributions to Other Agencies	10,000	10,000	10,000
Contributions to Capital and Capital Outlay	8,604	3,250	8,250
Total	**3,486,790**	**5,914,483**	**6,258,306**
Authorized Positions – Community Services	43	45	49

FY 2016 Decision Packages ($)	2016 Budget
1. Two positions to expand home care and delivered meals for seniors on waiting lists	215,430
2. Two positions to support Senior Services volunteer program (formerly grant funded)	78,423
3. Full-time position for new Centerville Senior Center	48,179
4. Two Senior Services information and assistance program positions (formerly grant funded)	44,010
5. Position to help schedule and assist medical trips for seniors	41,185

Community Services (General Fund – Elections)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,562,029	992,689	3,785,944
Operations	1,552,534	676,364	4,758,872
Contributions to Other Funds	568,417	233,672	567,565
Total	**3,682,980**	**1,902,725**	**9,112,381**
Authorized Positions – Community Services (Elections Only)	13	13	14

FY 2016 Decision Packages ($)	2016 Budget
1. Increase funding for 2016 elections	380,373

Community Services (Subsidized Agencies – General Fund)

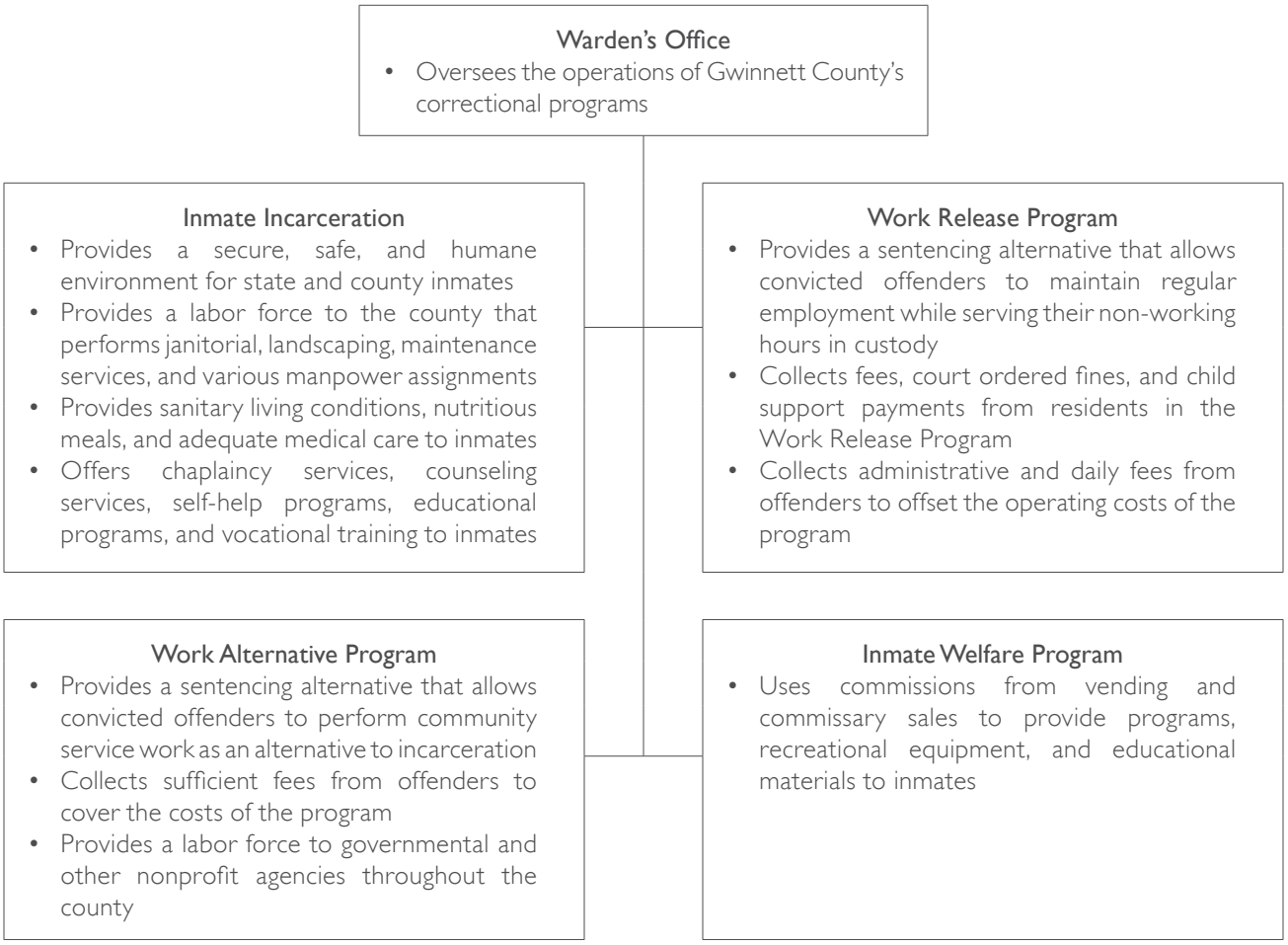
Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	119,295	121,427	121,091
Operations	598,997	543,520	678,309
Contributions to Other Funds	2,824	2,696	704
Contributions to Other Agencies	–	117,250	117,250
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,621,294
Contributions to Capital and Capital Outlay	5,000	3,042	761
Total	**19,847,117**	**20,445,331**	**21,539,409**
Authorized Positions – Support Services*	2	2	2

**Positions in this area do not report to Community Services, but assist the subsidized County libraries.*

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

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Average inmate population – County sentenced	135	320	117	320
Average inmate population – State sentenced	120	128	127	128

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Average number of inmates working external details	154	175	143	175
External detail hours actually worked – GC customers	160,194	160,000	116,832	140,000
Value of work performed by inmates – GC customers	$ 1,906,309	$ 1,872,000	$ 1,446,380	$ 1,803,200
External detail hours actually worked – Municipal/CID details	40,747	48,000	39,086	48,000
Revenue collected – Municipal/CID details	$ 229,400	$ 242,000	$ 269,080	$ 242,000

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Average work release population	99	120	123	120
Work Alternative Program community service hours performed	40,218	43,000	28,124	38,000
Value of community service labor	$ 291,581	$ 311,750	$ 203,899	$ 275,500

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Vocational training hours provided to inmates	7,262	8,050	12,157	15,000
Inmates earning their GED	9	15	7	15

Accomplishments in FY 2015

1. Restored the original organizational structure by reinstating key positions lost due to reduction in force in 2009
2. Received re-accreditation status through the American Correctional Association (ACA)
3. Expanded state inmate population by housing 30 additional inmates
4. Inmate labor rate increased 20 percent for the first time since 2008
5. Established new policies and procedures to comply with the Prison Rape Elimination Act (PREA) standards

Departmental Issues and Initiatives for FY 2016

1. Prepare for the PREA compliance audit
2. Increase organizational leadership through the promotional process
3. Reduce recidivism through vocational education and training programs for the offender population
4. State inmate per-diem of $20 unchanged since 1999

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Plan for the increase cost of preventative and cyclical maintenance for the upkeep of the facility
2. Ensure compliance with PREA policies and standards
3. Prepare for 2018 ACA re-accreditation process

Corrections

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

Corrections (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	8,668,778	8,988,129	10,126,922
Operations	2,818,429	2,857,916	3,278,108
Contributions to Other Funds	1,347,142	(347,997)	881,678
Contributions to Capital and Capital Outlay	147,777	538,527	401,763
Total	**12,982,126**	**12,036,575**	**14,688,471**
Authorized Positions – Corrections	132	135	135

FY 2016 Decision Packages ($)	2016 Budget
1. Two vocational positions for Corrections (formerly grant funded)	144,962

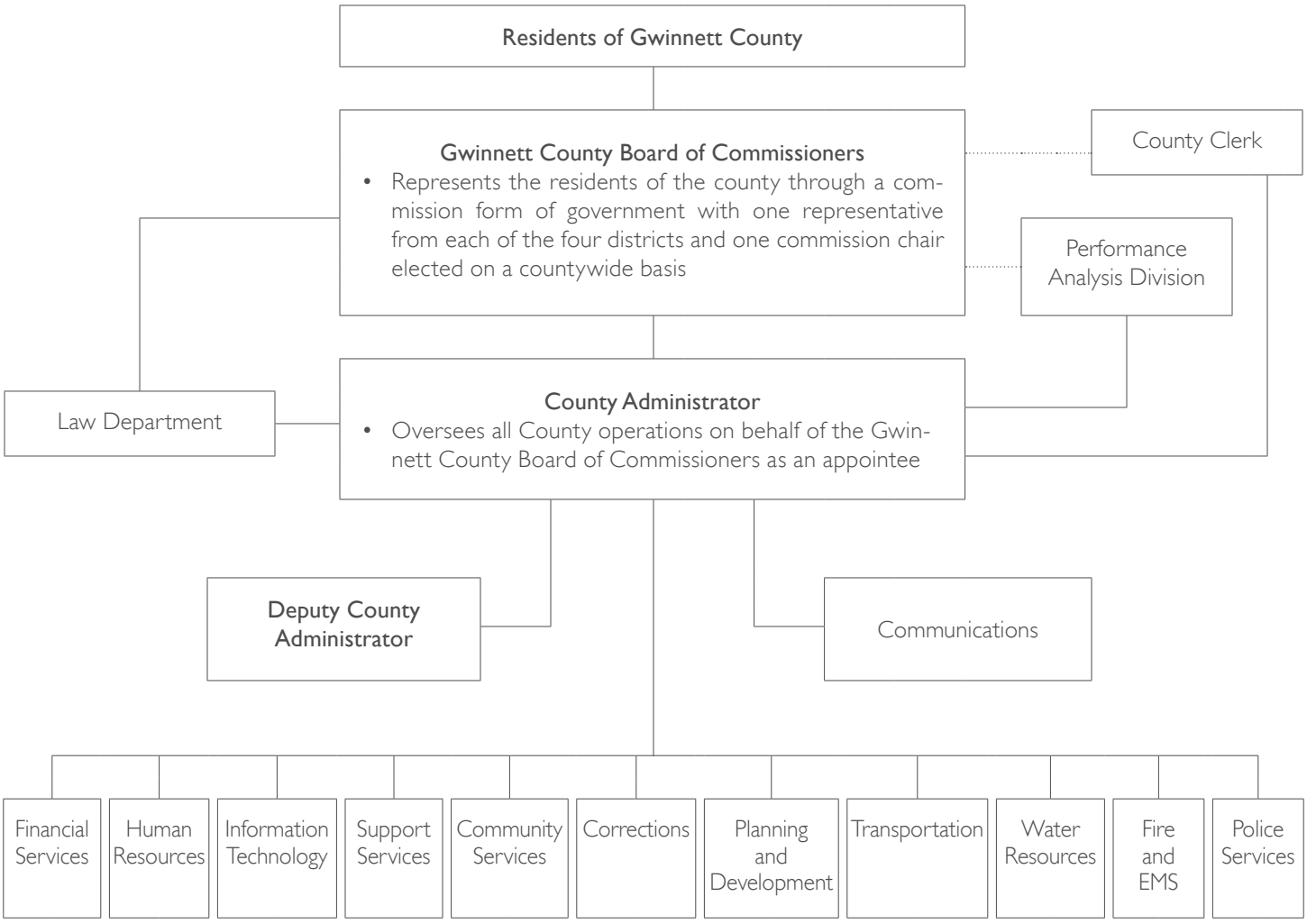
Corrections (Corrections Inmate Welfare Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	36,450	31,850	38,390
Operations	7,534	4,909	21,315
Contributions to Other Funds	2,997	1,162	1,020
Contribution to Fund Balance	–	–	22,275
Total	**46,981**	**37,921**	**83,000**
Authorized Positions – Corrections	–	–	–

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.



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

Departmental Goals

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent of General Fund budget expended	67%	95%	70%	95%
Percent of Administrative Support Fund budget expended	83%	95%	82%	95%
Percent of total operating budget expended	75%	95%	76%	95%

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Agenda items processed	844	800	804	800
Board of Commissioners regularly scheduled meetings	36	36	36	36
Number of external open records requests processed	163	150	69	75

3. Strive to promote and strengthen the performance management and continuous improvement (CI) environment by creating and maintaining balanced scorecards and dashboards as well as provide CI knowledge and methods across all County Administration departments. Strive to provide superior audit services by auditing business processes for proper checks and balances, internal controls, and fiduciary compliance.

	2014 Actual	2015 Target	2015 Actual	2016 Target
* Continuous improvement initiatives completed	16	12	3	n/a
* Continuous improvement participants certified	3	2	0	n/a
Number of balanced scorecards created/improved	16	10	14	20
Number of audits performed	21	20	24	25

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Number of hours of new programming aired on TVgwinnett	237	180	161	225
Number of news releases	123	110	84	110
Number of news media stories generated by news releases	282	250	180	250
Number of monthly newsletters distributed	89	72	78	89
Number of homepage web hits	3,865,000	3,400,000	4,723,378	3,500,000

Accomplishments in FY 2015

1. Strengthened the senior management team by making several key appointments.
2. Continued support of Partnership Gwinnett and economic development initiatives.
3. As a result of the 2015 Board of Commissioners' Strategic Planning Session, established top priorities and developed/maintained an action plan.
4. Maintained BOC meeting schedule to facilitate additional opportunities for interaction, including informal briefings, town hall meetings, district tours, and site visits.
5. Successfully completed the first year of a new community outreach program.
6. Held two Gwinnett 101 Citizens Academies involving 56 participants.
7. Successfully trained liaisons for boards, authorities, and committees on Code of Ethics requirements.
8. Successfully "refreshed" content of balanced scorecards for all departments/divisions.
9. Finalized method to identify and catalog business functions and processes of County departments as first phase of the implementation of the Business Process Master Task List and Cross-Training Matrix.
10. Created all promotional materials and supported the launch of Gwinnett 101 Citizens Academy.

**Continuous Improvement Program enhancements in progress*

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

11. Designed and opened Gwinnett County "storefront" at Junior Achievement BizTown at Discovery High School.
12. Launched Animal Welfare and Enforcement Facebook page.
13. Launched Police Department Twitter feed.
14. National Association of Telecommunications Officers and Advisors *Government Programming Awards* – first place: Proposed 2015 Gwinnett County Budget Video.
15. National Association of County Information Officers (NACIO) *Meritorious Awards* – SPLOST website and Unified Development Ordinance Booklet.
16. 2015 National Association of Counties *Achievement Award* - Pool Safety Video – Risk Management category.
17. 3CMA (City-County Communications & Marketing Association) *Awards of Excellence* – 2014 Gwinnett County Valor Awards Video – Interview/Talk/News category.

Departmental Issues and Initiatives for FY 2016

1. Implement departmental business plans as approved in the 2016 County budget.
2. Continue the implementation of the 2030 Unified Plan Update as the County's long-range comprehensive plan.
3. Implement the BOC Strategic Planning Session initiatives identified as major priorities in 2015, including: Water Supply/Sewer Service; Economic Development/Redevelopment, Transportation Planning, Public Safety, and Community Engagement.
4. Maintain strong financial management practices, including budgetary monitoring, long-term financial forecasts, and adopted policy to maintain three months of operational expenditures.
5. Finalize the recodification of the Gwinnett County Code of Ordinances.
6. Implement the Internal Audit Charter to enhance public accountability.
7. Plan and implement an expanded community outreach program, including two full sessions of the Gwinnett 101 Citizens Academy.
8. Continue the Performance Analysis function to support a culture of continuous improvement and effective governance.
9. Develop and implement a method to access and display project status and performance data for County leadership and project stakeholders.
10. Social media expansion and management.
11. SPLOST education.
12. Elections communications support.
13. Planning for the County's bicentennial celebration.
14. Clean up of historical data and preparation for transition to new content management system.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Maintain AAA credit ratings from Fitch Ratings, Moody's, and Standard and Poor's Rating Services which reflects financial performance.
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. Promote economic development and redevelopment opportunities.
4. Continue strategic initiatives to enhance operational efficiencies.
5. Continue to focus on workforce retention and development.
6. Continue planning and implementing County strategic initiatives in conjunction with the Board of Commissioners.
7. Expand opportunities for citizen engagement for Gwinnett County's growing and diverse population.
8. Continue to strategically work with key community partners to serve the best interests of all Gwinnett County.
9. Countywide branding.
10. Prepare for the County's bicentennial celebration.
11. Explore making performance data available on the County website.
12. Expand and enhance the County's continuous improvement program (Lean, Business Process Mapping, etc.) through development of a formal, tiered training curriculum.

County Administration

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

County Administration/Board of Commissioners (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	349,266	406,564	441,970
Operations	38,977	79,191	143,667
Contributions to Other Funds	383,908	36,746	44,547
Contributions to Capital and Capital Outlay	4,578	–	–
Total	**776,729**	**522,501**	**630,184**
Authorized Positions – County Administration	7	7	7

County Administration (Administrative Support Fund)

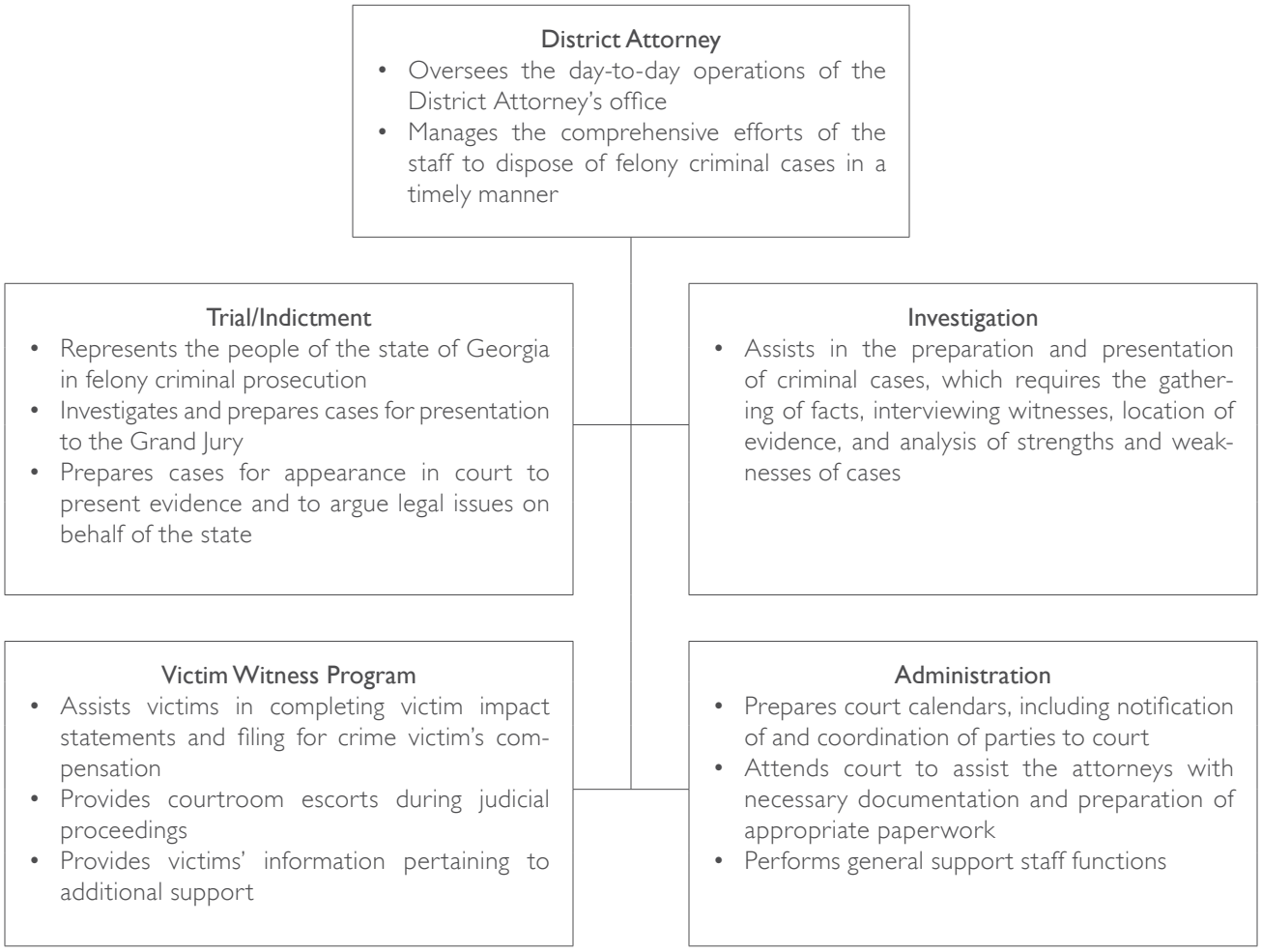
Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,498,234	2,727,249	3,420,507
Operations	912,311	1,006,851	1,295,817
Contributions to Other Funds	13,461	7,944	17,054
Contributions to Capital and Capital Outlay	6,300	–	–
Total	**3,430,306**	**3,742,044**	**4,733,378**
Authorized Positions – County Administration	29	29	29

FY 2016 Decision Packages ($)	2016 Budget
1. Eliminate funding for Human Relations Coordinator position (position frozen)	(83,687)

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 statues 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

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Felony cases received	5,322	5,800	5,002	4,900
Cases disposed	4,934	5,100	5,166	5,100

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Contacts per advocate	6,845	7,200	5,768	6,056
Victim contacts	65,031	68,400	69,212	72,673

3. To prosecute delinquent cases in Juvenile Court.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Juvenile Court hearings attended	3,150	3,200	4,178	5,000

Accomplishments in FY 2015

1. Decreased pending caseload by having a higher disposition rate than cases received in 2015
2. Improved training and communication with local county and city police departments
3. Increased community outreach within our Victim Witness Program; had record attendance at the Annual Candlelight Vigil

Departmental Issues and Initiatives for FY 2016

1. Create Special Victims Unit to continue to improve prosecution on crimes against children and sexual assault cases
2. Continue to improve training and communication with local county and city police departments
3. Move District Attorney staff assigned to Juvenile Court to dedicated space
4. Need for additional office space for continued growth of the office is an issue

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Need for additional office space for continued growth of the office is an issue

District Attorney (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	8,693,006	9,302,327	10,342,411
Operations	530,708	645,706	830,423
Contributions to Other Funds	1,432,028	854,507	1,446,013
Contributions to Capital and Capital Outlay	204,043	157,912	272,568
Total	**10,859,785**	**10,960,452**	**12,891,415**
Authorized Positions – District Attorney	103	105	112

FY 2016 Decision Packages ($)	2016 Budget
1. New special victims unit in the District Attorney's Office	421,817
2. Investigative analyst for the District Attorney's Office	91,223

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

District Attorney (Crime Victims Assistance Fund)*

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	428,444	399,885	410,709
Operations	28,793	26,638	32,000
Contributions to Other Funds	3,182	2,007	2,826
Total	**460,419**	**428,530**	**445,535**
Authorized Positions – District Attorney	6	5	5

**The Solicitor also uses this fund.*

District Attorney (Federal Asset Sharing Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	43,748	81,724	145,514
Contributions to Capital and Capital Outlay	62,489	–	–
Total	**106,237**	**81,724**	**145,514**
Authorized Positions – District Attorney	–	–	–

Financial Services

Mission and Organizational Chart

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

Director's Office

- Oversees financial operations of Gwinnett County including decision support, research, and planning
- Manages comprehensive financial planning efforts ensuring fiscal responsibility and superior bond ratings

Accounting

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

Purchasing

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

Treasury

- Provides superior and innovative treasury services for Gwinnett County Government that are responsive, timely, accurate, and reliable
- Manages County financial assets to include cash, investment, and disbursement process
- Payroll functions
- Provides pension and cash investments for the County
- Manages countywide self-insurance and liability programs

Tax Assessor (Administratively Attached)

- Tracks property ownership and determines values of property within the County for ad valorem tax purposes

Budget and Grants Management

- Develops and manages the County's Annual Operating and Capital Budget and the Five-Year Capital Improvement Program
- Ensures compliance with the County's Adopted Budget Resolution
- Provides full life-cycle grant management services to allow County departments and elected officials to take advantage of additional funding opportunities
- Provides timely and accurate budgetary and fiscal analysis to allow County leadership to make informed decisions

Strategic Business Development

- Coordinates and prepares the Department of Financial Services strategic plan, planning process, and organizational continuous improvement effort
- Assists in the definition, documentation, and implementation of standards for business processes, systems and technology, and training and development
- Designs and deploys strategic programs and initiatives
- Oversees performance management including the development and maintenance of the department balanced scorecard
- Manages special projects including technological implementations and upgrades, business process analyses, and error resolution and management efforts

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

Departmental Goals

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Agenda items reviewed	720	675	638	675
County Administrator forms processed	38	50	60	50
Percent variance of all operating fund actual revenues versus adopted budget	6.1%	5%	5.3%*	5%
Receive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Fixed assets maintained	39,558	40,000	43,326	47,450
Contract compliance reviews	440	475	400	420
Total dollars of grants maintained	$ 103,758,197	$ 81,031,710	$ 93,241,613	$ 85,000,000
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Bids with no sustainable protest	100%	100%	100%	100%
Number of prebid/preproposal conferences held	102	110	94	100

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Automobile, property, and general liability claims handled	1,393	1,375	1,320	1,275

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Parcels updated	255,979	77,000	103,000	150,000
Digest ratio (Percentage of sales prices)	100%	100%	n/a	100%

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Investments maintained by the County (billions)	$ 1.20	$ 1.20	$ 1.27	$ 1.20
Exceed benchmarks for investments (variance in basis points)	12 bps	15 bps	15 bps	15 bps
Exceed established benchmark for investments (frequency)	100%	100%	100%	100%

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Existing system enhancements	8	4	4	4
New system solutions implemented	2	0	3	2
New reports developed	15	5	7	3

8. To strengthen business efficiency by using LEAN concepts.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Employees trained in LEAN	11	15	13	n/a

**Based on unaudited numbers.*

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

Accomplishments in FY 2015

1. Government Finance Officers Association *Distinguished Budget Presentation Award*
2. Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting*
3. Six Financial Services employees received the GFOA Certified Public Finance Officer designation
4. *Achievement of Excellence in Procurement Award*
5. Purchasing *Outstanding Agency Accreditation Achievement Award (OA4)*
6. Completed Supplier Resource Management upgrade
7. Conducted ninth annual Supplier Symposium
8. Participated in Small Business Symposium with the Chamber of Commerce
9. Negotiated cost savings of approximately $1.2 million
10. Completed initial review of Enterprise Resource Planning system
11. Completed initial phase of business process analysis initiative, cataloging 634 activities within 156 processes related to 29 functions
12. Conducted 72 training classes and trained more than 1,900 employees, 10 claims presentations for department directors and management with quarterly automobile and liability reports, and participated in 45 safety committee meetings
13. Handled more than 1,110 automobile, property, and liability claims and recovered $1,076,355 from our property insurance company for losses to our property
14. Enhanced the capabilities of the Risk Management website including a risk analysis tool, safety articles and videos, and 2015 policies
15. Made short term fixed income investments that averaged 0.39 percent, which exceeded Georgia Funds 1 benchmark by 22 basis points
16. Created tool to project DB/OPEB cash flow and implemented procedures to supplement cash flow on a quarterly basis
17. Converted approximately $15 million in annual check remittances to electronic transfers
18. Implemented electronic child support payment filings with seven states. Converted more than 700 poll officials pay to direct deposit
19. Conducted 20 accounts payable training classes. Enhanced the supplier self-service portal. Implemented the systematic IRS vendor validation. Completed a federal employer indentification validation on the entire vendor master
20. Analyzed 68 bills submitted during the 2015 Georgia Legislative Session to identify the potential financial impact to the County
21. Automated the operating fund contributions data for journal entries
22. Coordinated with the Good Samaritan Health Center of Gwinnett to use Community Development Block Grant (CDBG) funding to acquire a new facility in which they plan to expand their services to meet the high demand of low/no-cost medical care for Gwinnett County residents
23. Assisted in getting $19 million in grants awarded
24. Property tax digest submitted, approved and billed on a timely basis
25. Established a payroll website for a central location to obtain payroll information

Departmental Issues and Initiatives for FY 2016

1. Implement changes as directed by the Governmental Accounting Standards Board pronouncements
2. Conduct user department purchasing training
3. Revise the Purchasing Ordinance
4. Launch Enterprise Resource Planning system improvement plan
5. Develop and implement departmentwide knowledge management strategy
6. Address gaps and opportunities identified during the initial phase of the business process analysis initiative
7. Continue procure-to-pay initiatives
8. Formalize processes and procedures in standard format
9. Transition more vendors to submit invoices directly into vendor portal
10. Enhance value of payroll website
11. Increase the number of electronic W-2s, reducing the number of paper W-2s processed
12. Develop a campaign to communicate and/or market the movement of vendors from paper checks to electronic forms of payment
13. Transition more departments into electronic forms of time entry
14. Increase the number of electronic invoices, vendor portal, and electronic payments
15. Complete annual stewardship report that summarizes activity in the section for the year

16. Coordinate training classes for employees
17. Enhance value of the Insurance/Risk website
18. Participate in 45 safety meetings
19. Reduce claims cost by 10 percent
20. Produce 52 reports to departments for their general liability and automobile claims
21. Use cash flow projection report to analyze large cash flows to better locate investment opportunities
22. Increase the level of the DB funding
23. Complete various enhancements to budget system
24. Expand knowledge of the major financial processes of county departments/agencies to improve financial projections and legislative impact analysis, and to become the "go to" resource for departmental financial information
25. Plan and present options for using CDBG funding for economic development opportunities
26. Plan and present options for administering the county funding budgeted for nonprofit health clinics
27. Evaluate cost-effective alternatives for administering the Housing and Urban Development grant program for Gwinnett County

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Analyze and improve activities identified as high risk
2. Continue Enterprise Resource Planning system improvement plan
3. Continue procure-to-pay initiatives
4. Formalize process and procedures in standard format
5. Process 7,000 invoices with little or no manual intervention, provide dynamic discounting cost savings to the County and vendor, electronic submission of invoices, allow vendors to sign up for ACH payments online, and monitor status of outstanding invoices online
6. Continue to onboard employees receiving electronic W-2s
7. Continue to onboard County employees using electronic time entry
8. Increase visibility into spend data and cost savings analysis on a recurring basis
9. Enhance the functionality of the Insurance/Risk website to provide FAQs, safety videos, top risks, best practices, webinars, dashboards, and reports
10. Enhance the cash flow projection report to help analyze large cash flows to better locate investment opportunities
11. Reduce/eliminate the amount of cash/checks coming in from other departments
12. Work with the Investment Committee and consultants to increase the level of the DB funding
13. Upgrade real property appraisal software

Financial Services (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,777,436	2,963,095	3,223,288
Operations	3,038,749	3,198,018	3,046,440
Contributions to Other Funds	2,396,387	466,248	1,801,692
Contributions to Capital and Capital Outlay	800	–	–
Total	**8,213,372**	**6,627,361**	**8,071,420**
Authorized Positions – Financial Services	37	39	39

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

Financial Services (General Obligation Debt Service Fund – Detention Center)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	1,100	1,100	1,200
Debt Service	4,173,525	4,139,075	4,189,275
Contribution to Fund Balance	–	–	2,408,122
Total	**4,174,625**	**4,140,175**	**6,598,597**
Authorized Positions – Financial Services	–	–	–

Financial Services (Tourism Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Tourism Operations	24,525	33,805	27,950
Debt Service	2,000	2,500	2,500
Contributions to Other Funds	85,813	468,828	559,693
Contributions to Development Authority	4,934,405	4,928,005	4,922,806
Contributions to Subsidized Agencies	2,421,931	2,105,360	2,845,560
Contribution to Fund Balance	–	–	263,101
Total	**7,468,674**	**7,538,498**	**8,621,610**
Authorized Positions – Financial Services	–	–	–

Financial Services (Risk Management Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	10,272,145	289,908	307,194
Operations	2,630,083	4,371,109	6,034,369
Contributions to Other Funds	730,209	400,180	763,881
Total	**13,632,437**	**5,061,197**	**7,105,444**
Authorized Positions – Financial Services	3	3	3

Financial Services (Auto Liability)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	1,166,198	387,782	1,000,000
Contributions to Other Funds	33,940	(30,635)	6,831
Contribution to Net Position	–	–	4,169
Total	**1,200,138**	**357,147**	**1,011,000**
Authorized Positions – Financial Services	–	–	–

Financial Services

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

Financial Services (Stadium Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Debt Service	–	–	1,200
Contributions to Other Funds	25,750	9,039	36,321
Contributions to Development Authority	2,657,890	2,660,190	2,659,890
Total	**2,683,640**	**2,669,229**	**2,697,411**
Authorized Positions – Financial Services	–	–	–

Financial Services (Local Transit Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	30,745	45,428	69,367
Contributions to Other Funds	455	28,139	565
Total	**31,200**	**73,567**	**69,932**
Authorized Positions – Financial Services	–	–	–

Financial Services (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	6,199,250	6,455,127	7,116,595
Operations	626,963	794,826	1,104,459
Contributions to Other Funds	43,197	28,185	42,835
Contributions to Capital and Capital Outlay	500	–	–
Total	**6,869,910**	**7,278,138**	**8,263,889**
Authorized Positions – Financial Services	74	75	75

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 Chief's Office

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

Business Services Division

- Develops and coordinates the budget of the department
- Oversees billing for emergency medical transport
- Handles logistics for resources in the fire, police, and corrections departments
- Handles fire apparatus and facilities management

Community Risk Reduction Division

- Analyzes preventable incidents across multiple disciplines to develop comprehensive risk management strategies and implement best practices in community risk reduction
- Charged with fire inspections for new and existing construction, provides consultations and responds to complaints on all fire and life safety code related matters
- Handles all fire and explosive investigations, arson prosecution and develops statistical data of fire incidents
- Responsible for public eduction and community outreach to address fire and life safety across a broad platform

Employee Support and Initiative Division

- Responsible for all human resource functions including employment, risk management, and payroll
- Handles all department multimedia projects and special events

Operations Division

- Responsible for all responses to fire, medical, and other emergency calls throughout the county
- Charged with daily operations of all County fire stations
- Oversees the training and development of newly-hired and career employees
- Oversees Health and Safety Officer

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

Departmental Goals

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Fire/EMS response from en route to on scene, six minutes 30 seconds	69%	71%	66%	69%
Advanced Life Support from en route to on scene, eight minutes	80%	80%	82%	83%
Effective response force to residential structure fires, 15 firefighters, en route to on scene, 13 minutes	77%	79%	70%	73%

2. To anticipate and mitigate the effects of emergency situations

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Fire responses	18,107	17,600	16,909	16,799
Fire incidents	4,674	4,511	4,351	4,337
Other responses (hazardous materials, false alarms, etc.)	17,551	17,820	18,462	18,818
Other incidents (hazardous materials, false alarms, etc.)	13,637	13,532	14,098	14,239
Total Incidents (fire, medical, and others)	71,084	72,336	74,497	75,575

3. To maximize effectiveness of emergency medical service delivery

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Emergency Medical Services responses	105,351	107,427	110,848	112,739
Emergency Medical Services incidents	52,773	54,293	56,048	56,999
Patients transported	34,080	35,379	35,749	36,261
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	65%	60%	66%	58%
Chest pain response (time of notification to arrival at hospital)	36 minutes	35 minutes	36 minutes	35 minutes
Number of certified paramedics (Firefighter III and below)	200	145	163	323

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Field inspections conducted	14,004	14,000	14,634	15,000
Fire inspections per unit employee	1,167	1,166	1,219	1,250
Community training opportunities offered	1,899	2,200	3,148	3,200
* Citizens Fire Academy Alumni volunteer staff hours	4,225 hours per year	n/a	n/a	n/a
** Community volunteer staff hours	n/a	5,000	6,992	5,000

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
* EMS revenue per transport	$ 417	n/a	n/a	n/a
** EMS revenue (net collection percentage at 12 months)	n/a	60%	60%	60%
Percentage of critical breakdowns (apparatus, equipment)	1%	1%	1%	1%

** 2015 – 2016 data is not available because this performance measurement is no longer being tracked by the department.*
***2014 data is not available because this performance measurement was implemented in 2015.*

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

Accomplishments in FY 2015

1. Paramedic reaccreditation in progress
2. Developed paramedic class for current employees
3. Increased number of paramedics (304 and 111 trainees)
4. Narcan collaboration and training with three cities, Gwinnett County Police Department, and Gwinnett County Sheriff's Office
5. American Heart Associate Mission: Lifeline *EMS Silver Award*
6. Atlanta Regional Commission *Create Community* Winner in Educational Excellence
7. Maintained current level of service
8. Completed phase I of Fire Academy renovation
9. Began construction of new Fire Station 31
10. Began construction of the new (relocation) Fire Station 10
11. Gave 1,500 flu shots
12. Placed med units in service at Fire Station 17 (Med 17) and Fire Station 26 (Med 26)

Departmental Issues and Initiatives for FY 2016

1. Obtain paramedic program reaccreditation through the Committee on Accreditation of Allied Health Education Programs
2. Obtain department accreditation through the Center for Public Safety Excellence
3. Completion of Fire Academy renovation
4. Completion of new Fire Station 31
5. Completion of relocating Fire Station10
6. Special circumstances (Georgia Gwinnett College, density, demographics)
7. Increase in emergency response times
8. Maintain current level of service
9. Remount program for medical units
10. Increase collaborative partnerships with community outreach plan

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Insurance service office fire suppression rating schedule evaluation
2. Department accreditation through the Center for Public Safety Excellence
3. Fire Investigation's police certification
4. Addition of four medical units
5. Georgia College Fire Internship Program
6. Special circumstances (Georgia Gwinnett College, density, demographics)
7. Increase in emergency response times
8. Maintain current level of service
9. Remount program for medical units
10. Increase collaborative partnerships with community outreach plan

Fire and Emergency Services (Fire and EMS District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	67,167,386	71,474,975	79,394,438
Operations	8,148,390	9,183,505	12,322,265
Contributions to Other Funds	5,967,104	5,135,849	7,023,222
Contributions to Capital and Capital Outlay	5,066,739	1,434,767	741,940
Total	**86,349,619**	**87,229,096**	**99,481,865**
Authorized Positions – Fire and Emergency Services	847	889	898

FY 2016 Decision Packages ($)	2016 Budget
1. Nine ambulance unit positions	602,182

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. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as highly competent, professional service providers. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together. We will accomplish this by encouraging and supporting individual talents and contributions of all team members. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization's needs to include ongoing development, implementation, and evaluation of all of our services to address changing needs. **Innovation** – We challenge ourselves to be open-minded and creative, and to realize that the ability to disagree helps identify options and resolve differences constructively. We support reasonable risk taking. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate 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, develop their potential, and make the best use of their talents and abilities. We strive to stay abreast of and implement best practices for our delivery processes.

Director's Office/Administration

- Oversee management of County's human resources by developing vision, mission, and strategic plans to implement Board of Commissioners' goals and objectives
- Administer policies and procedures including the merit system rules and regulations, human resources management policies, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Administrator and Board of Commissioners
- Assist in reorganizations, when required, of County departments
- Conduct performance analysis reports and other management information regarding current and future program changes, organizational consulting, and climate surveys
- Assist the County Administrator's office with special projects
- Manage day-to-day activities of the Human Resources department, including the preparation and administration of the annual departmental budget
- Manage the County's various employee programs including, but not limited to, education/tuition reimbursement, service awards, Most Valuable Person Award, charitable contributions, United Way campaign, American Red Cross blood drives, and the Employee Assistance Program
- Provide administrative support to the director
- Provide administrative support to the executive secretary and the merit board
- Perform year-end audits and maintain records of elected/principal officials and monthly paid employees
- Conduct annual countywide and County Administrator's compensation surveys

Human Resources Operations

- Manage all phases of the employment process which include position postings, recruitment, application screening, background checks, and job offers
- Facilitate testing/assessment for promotional processes
- Provide information concerning lawful employment practices, merit system rules and regulations, County Administrator policies, and the employee handbook
- Administer the County's unlawful harassment and Equal Employment Opportunity (EEO) policies
- Assist employees in the day-to-day performance of their job duties and responsibilities
- Counsel employees at all levels in the organization
- Investigate employee complaints
- Provide special purpose employee training and new employee orientation
- Maintain the compensation and classification systems within the County
- Maintain the salary administration program, which is the formal system for classifying positions and compensating employees
- Assess career progression promotions, demotions, reallocation of vacant positions to ensure proposed classification, and salary recommendations coincide with applicable policies
- Maintain information on laws governing compensation of elected/principal officials and monthly paid employees
- Respond to inquiries concerning salary and compensation policies and procedures

HRIS/Records

- Maintain records regarding the County's leave plans
- Maintain position control system
- Prepare various HRIS management reports
- Properly maintain all personnel records
- Administer the County's HRIS system and other software systems
- Facilitate various processes (i.e., excess sick leave, wellness credits, system enhancements)
- Monitor payroll processes

Employee Benefits

- Oversee management of all employee benefit programs to include: health benefits, life insurance benefits, disability insurance, wellness program, employee wellness center, retirement and savings plans, workers' compensation program and additional benefits

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

Departmental Goals

1. Increase participation in the wellness program.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percentage of participation in the wellness program	93.20%	75.00%	86.02%	75.00%

2. Maintain voluntary turnover rate for departments reporting to the County Administrator (voluntary terminations) at or below 5 percent.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent of voluntary turnover	10.19%	7.00%	13.29%	7.00%

3. Ensure consistency of policy administration (customers).

	2014 Actual	2015 Target	2015 Actual	2016 Target
Number of managers and supervisors trained through Human Resources leadership training programs	343	500	468	500

4. Enhance volunteer program and increase volunteer hours.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Number of volunteer hours	1,054,468	1,000,000	1,040,347	1,000,000
* Number of individual volunteers	54,681	n/a	58,756	n/a

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percentage of favorable decisions by Merit Board	100%	100%	100%	100%

Accomplishments in FY 2015

1. Successfully opened and operated Employee Wellness Center
2. Successfully held first annual Gwinnett County Job Expo
3. 100% favorable determinations from Executive Secretary or Merit System Board for County Administrator reporting departments
4. Monitored countywide employee participation in the 2015 Wellness Program
5. Re-established fourth service team in operations to provide most effective/efficient service to all departments
6. Completed cross training for three Human Resources Associate IIIs in Benefits Division
7. Implemented new Temporary Labor/Clerical Services contract
8. Completed cost analysis and made recommendation for 4 percent pay for performance increase in 2016
9. Coordinated individual department meetings to educate employees about 2016 wellness/health plans and 2016 Wellness Program
10. Continued Human Resources and departmental bi-monthly liaison workshops/outreach

Departmental Issues and Initiatives for FY 2016

1. Full implementation of the ELITE supervisory training program
2. Complete training and hiring for service teams to be completely staffed at desired levels
3. Complete full review of all class specs regarding safety sensitive/CDL designations, FLSA status, minimum qualifications, etc.
4. Complete cross training matrix data to convert Quality Operating Procedures to County standard method for succession planning
5. Engage all areas of Human Resources with quality improvement projects/tasks
6. Develop and implement health plans and related benefits for retirees and employees for 2017
7. Develop and implement wellness program for employees for 2017
8. Increase scope of services available to retirees and employees at the Employee Wellness Center
9. Broaden opportunities for employees to learn about retirement planning
10. Implement Request for Proposal and selection process for multiple benefit contracts: HMO Plan on Annual Contract; Life, Short-Term Disability, Long-Term Disability; Medicare Advantage and Part D Drug Plans; and Critical Illness, Supplemental Accident, Group Universal Life, Annual Enrollment Assistance

**2015 – 2016 Targets are not available because the department's Balanced Scorecard (BSC) does not include targets for this particular performance measurement.*

Human Resources

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

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Attracting and retaining a highly qualified workforce
2. Continue to evaluate total compensation plan components for affordability and employee recruitment
3. Continue to provide effective training programs to ensure continuous employee learning and development
4. Enhance automation processes and distribution of information
5. Control benefits costs and comply with Health Care Reform requirements
6. Expand services offered through the Employee Wellness Center

Human Resources (Workers' Compensation Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	66,800	67,433	109,643
Operations	2,642,843	2,572,893	4,202,909
Contributions to Other Funds	15,758	33,109	20,234
Total	**2,725,401**	**2,673,435**	**4,332,786**
Authorized Positions – Human Resources	1	1	1

Human Resources (Group Self-Insurance Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	278,688	322,579	482,196
Operations	43,689,726	45,728,998	49,151,905
Contributions to Other Funds	189,649	168,791	385,639
Contributions to Capital and Capital Outlay	1,024,513	665,850	–
Total	**45,182,576**	**46,886,218**	**50,019,740**
Authorized Positions – Human Resources	4	4	4

Human Resources (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,425,061	2,567,696	2,890,202
Operations	311,780	475,856	547,061
Contributions to Other Funds	15,806	9,007	17,831
Contributions to Capital and Capital Outlay	9,348	–	–
Total	**2,761,995**	**3,052,559**	**3,455,094**
Authorized Positions – Human Resources	32	32	30

Information Technology

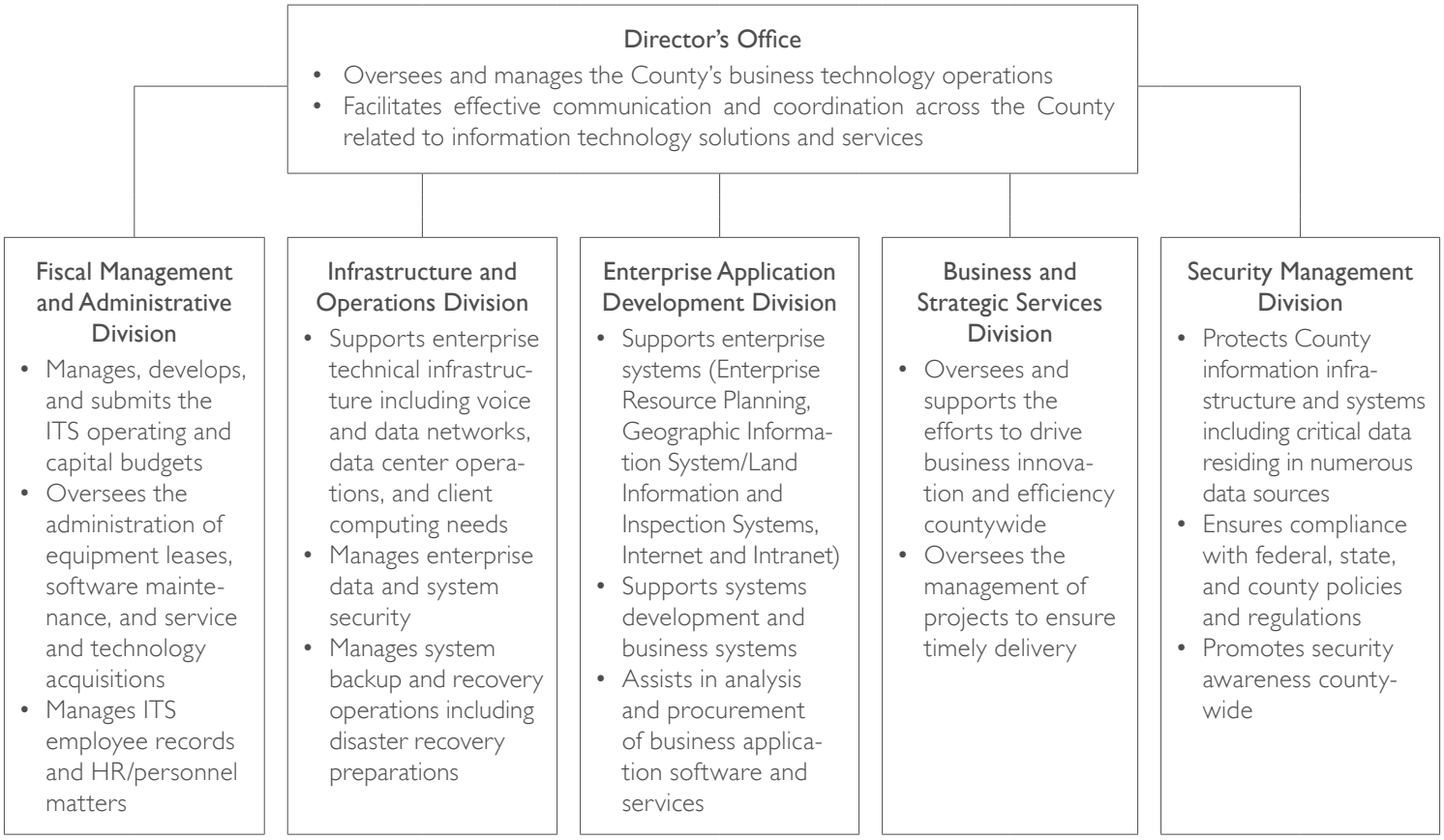
Mission and Organizational Chart

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

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent service requests completed on schedule	95%	95%	93%	95%
Percent help desk calls resolved of those logged	97%	98%	93%	98%
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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent of high availability systems	99%	99%	99%	99%
Percent of internal service level agreements	99%	99%	99%	99%

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

	2014 Actual	2015 Target	2015 Actual	2016 Target
Number of leadership and management training hours	359	377	392	395
Number of technical training hours	1,490	1,564	1,628	1,638

Accomplishments in FY 2015

1. Vacancy rate is now 11 percent down from a high of 22 percent
2. Achieved 98 percent on customer satisfaction surveys related to incident and service requests
3. Exceeded all goals relative to call response time
4. Exceeded application availability goal of 99 percent
5. Implemented a new process of using volunteers in the Department of Information Technology Services
6. Reduced contract costs by 11.2 percent

Departmental Issues and Initiatives for FY 2016

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. Document formal and informal processes/procedures

Departmental Issues and Initiatives for FY 2017 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. Document formal and informal processes/procedures

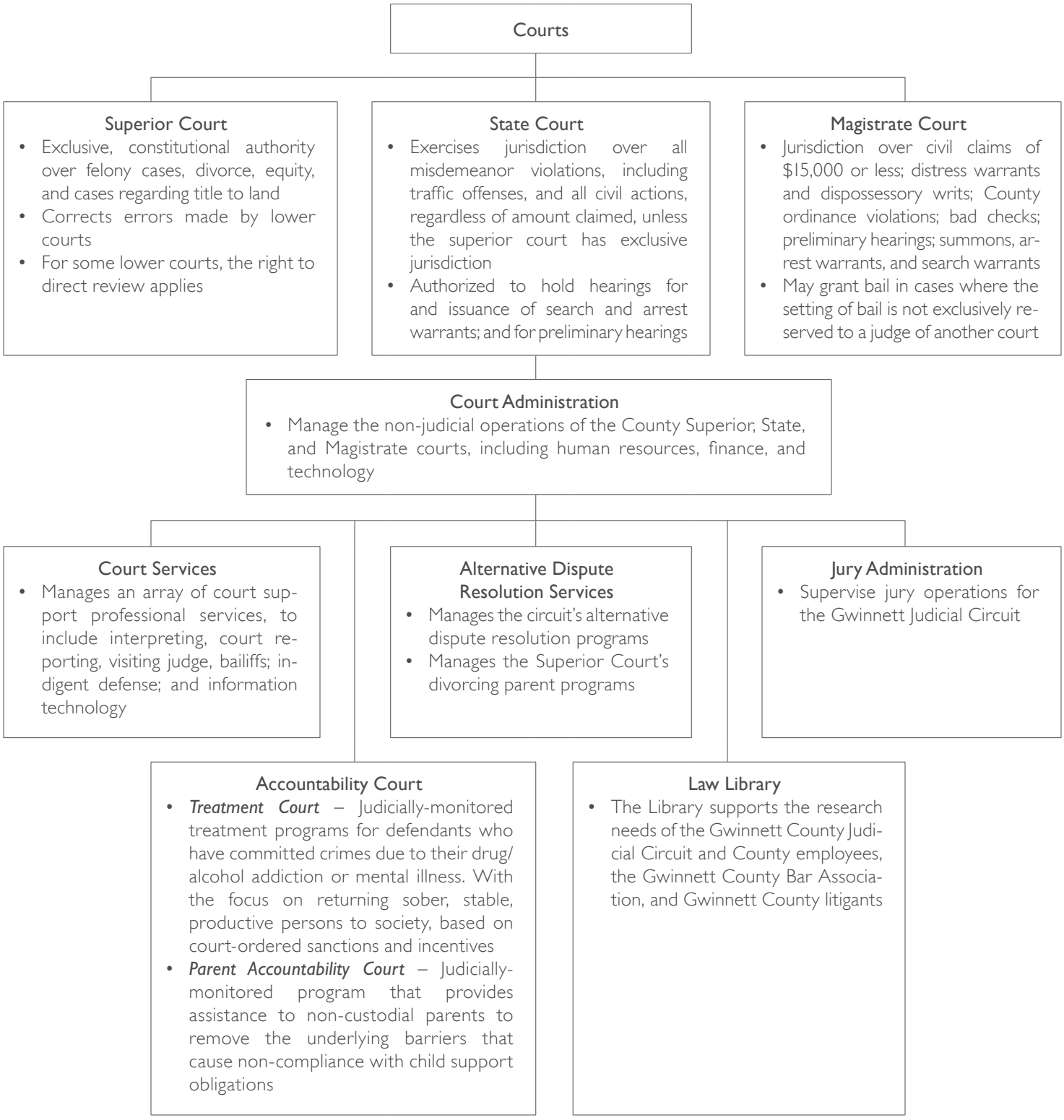
Information Technology (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	10,394,586	11,606,990	13,764,252
Operations	11,005,903	8,128,452	11,386,183
Contributions to Other Funds	114,218	80,932	340,221
Contributions to Capital and Capital Outlay	–	9,000	–
Total	**21,514,707**	**19,825,374**	**25,490,656**
Authorized Positions – Information Technology	118	122	122

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

1. Efficient resolution of felony cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Felony cases filed	5,356	5,088	5,162	5,059
Felony cases disposed	6,033	5,340	5,843	5,200
* Percent of felony filings disposed	112.64%	104.95%	113.19%	102.79%

2. Efficient resolution of misdemeanor cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Misdemeanor cases filed	8,186	8,595	7,731	7,885
Misdemeanor cases disposed	8,965	8,595	8,875	7,885
* Percent of misdemeanor filings disposed	109.52%	100.00%	114.80%	100.00%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Civil cases filed	16,022	16,022	17,361	8,059
Civil cases disposed	15,091	15,701	18,159	8,059
* Percent of civil filings disposed	94.19%	98.00%	104.60%	100.00%

4. Efficient resolution of domestic cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Domestic cases filed	10,598	10,916	10,394	10,498
Domestic cases disposed	10,490	10,692	10,354	10,287
Percent of domestic filings disposed	98.98%	97.95%	99.62%	97.99%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Civil cases filed	67,054	69,066	56,453	55,324
Civil cases disposed	71,462	67,685	68,206	55,324
* Percent of civil filings disposed	106.57%	98.00%	120.82%	100.00%

Accomplishments in FY 2015

1. Continued growth within the Accountability Courts with the implementation of the Veteran's Court Program.
2. Participation of our Superior Court in a judicial workload study conducted by the National Center for State Courts.
3. Upgrades to courtroom technology to include transformation of the audio system, implementation of a video conferencing system, and improvements to the evidence presentation systems.

Departmental Issues and Initiatives for FY 2016

1. Execute the roll out of an electronic billing system for court interpreters.
2. Implement an electronic billing system for court reporters.
3. Expecting to receive $550,000 in grant funds for the Accountability Courts.
4. Increase our emergency preparedness by having bi-annual training sessions and continuing to review and revise our Disaster Recovery and Business Continuity Plan.

**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

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Continue to assist in the implementation of the CJIS project.
2. Assist in the programming and design of the courthouse addition.
3. Continue to work with the state on improving the accuracy of the master jury pool list.
4. Increase cross training within the department to increase the efficiency of the organization.

Judiciary (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	11,028,059	11,680,828	13,002,059
Operations	7,733,117	7,987,595	2,757,220
Contributions to Other Funds	3,002,070	2,912,164	3,375,090
Contributions to Capital and Capital Outlay	60,000	74,865	–
Total	**21,823,246**	**22,655,452**	**19,134,369**
Authorized Positions – Judiciary	99	106	107

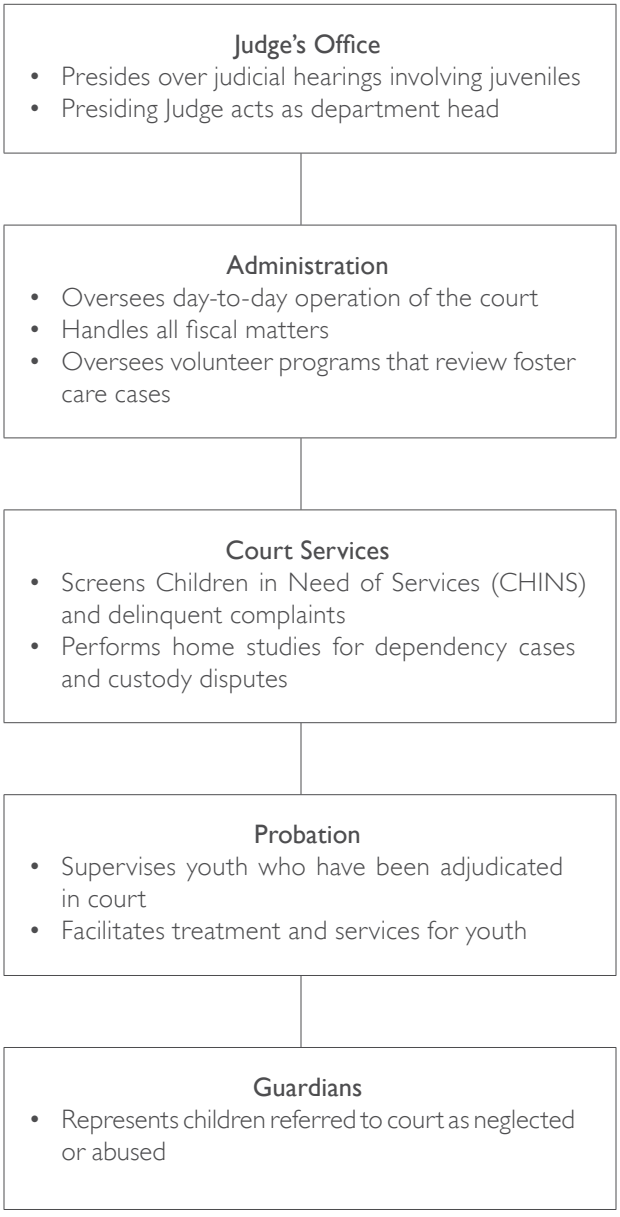
FY 2016 Decision Packages ($)	2016 Budget
1. Full-time magistrate judge	190,594
2. Part-time magistrate pay increase	89,139
3. Bailiff pay increase	20,000

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

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Delinquent filings	4,836	5,000	4,178	5,000
Delinquent filings disposed	5,495	5,600	5,504	5,600
* Percent of delinquent filings disposed	114%	112%	131%	112%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Deprivation filings	1,416	1,600	1,887	1,950
Deprivation filings disposed	641	750	791	850
* Percent of delinquent filings disposed	45%	47%	42%	43%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Special proceeding filings	626	650	535	600
Special proceeding filings disposed	771	700	596	600
* Percent of delinquent filings disposed	123%	107%	111%	100%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Traffic violation filings	812	850	900	950
Traffic violation filings disposed	717	850	900	950
* Percent of violation filings disposed	89%	100%	100%	100%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Total charges/filings handled by the court	7,690	7,800	7,500	7,800
Total charges/filings disposed by the court	7,452	8,000	7,791	8,000
* Percent of total charges/filings disposed	97%	102%	104%	102%

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Program referrals	2,507	2,600	3,134	3,150
Programs completed	2,420	2,500	3,106	3,112
Percent of programs completed	96%	96%	99%	98%

Accomplishments in FY 2015

1. Received more than $700,000 in grant funds to aid in the treatment of our youth.
2. Began expansion of the waiting area for our citizens.

Departmental Issues and Initiatives for FY 2016

1. Request the addition of a fourth division to handle the increase in hearings.
2. Request a courtroom and chambers on the fourth floor.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Add a fourth judicial division to handle the increase in hearings.
2. Enhance the specialty courts, i.e. Drug Court.

**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

Juvenile Court (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	5,040,109	5,209,226	5,934,285
Operations	935,126	1,092,354	257,518
Contributions to Other Funds	701,919	1,052,621	1,286,193
Contributions to Capital and Capital Outlay	1,125	–	–
Total	**6,678,279**	**7,354,201**	**7,477,996**
Authorized Positions – Juvenile Court	60	60	63

FY 2016 Decision Packages ($)	2016 Budget
1. Three additional Juvenile Court positions	230,191

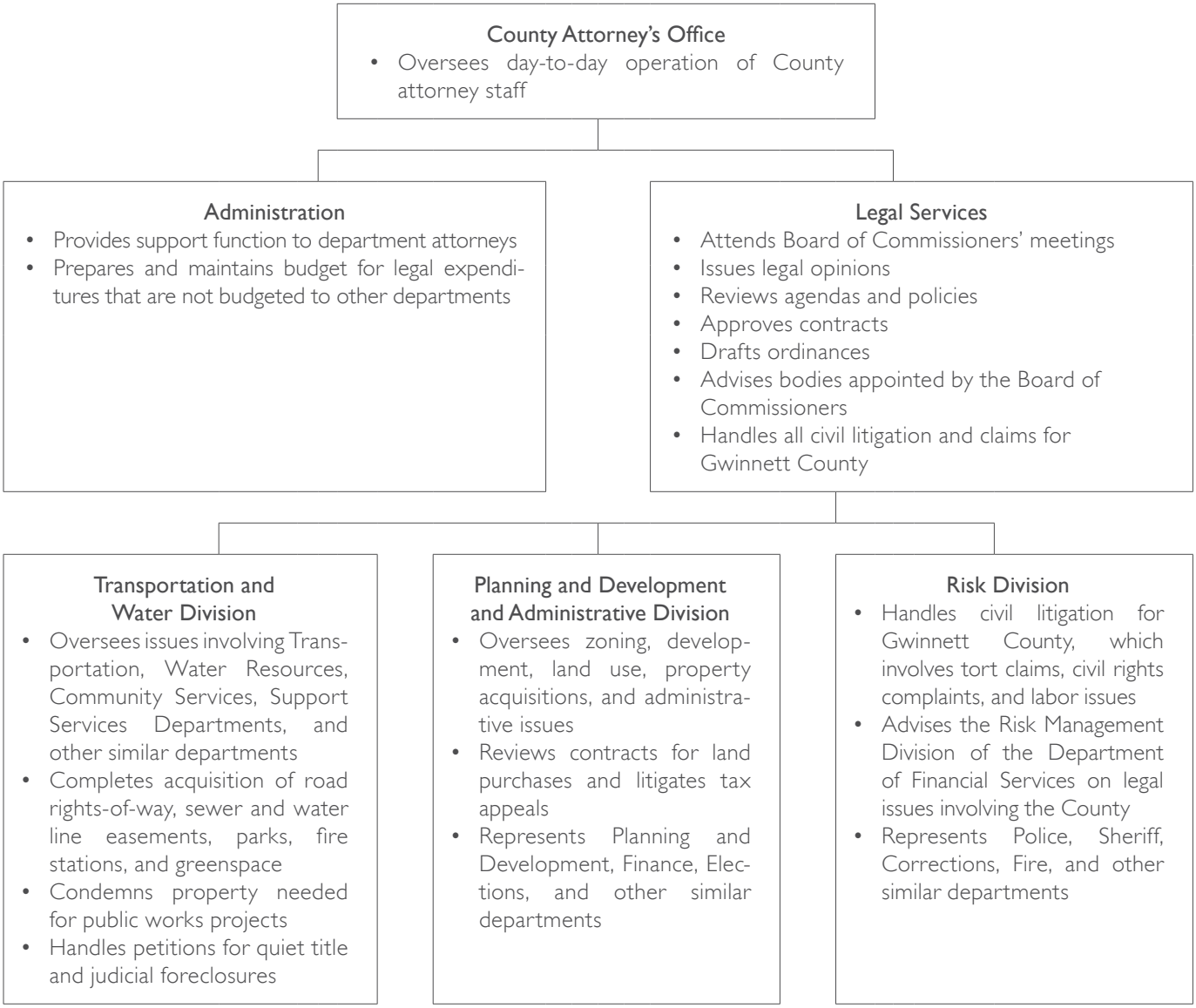
Juvenile Court (Juvenile Court Supervision Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	51,393	56,495	48,313
Contribution to Fund Balance	–	–	3,365
Total	**51,393**	**56,495**	**51,678**
Authorized Positions – Juvenile Court	–	–	–

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

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Assignments received	758	760	653	700
Claims received	86	90	107	100
Legal opinions requested	21	20	15	17
Litigation matters received	427	450	294	350
Contracts submitted for review	784	785	817	800
Critical path matters received	331	350	241	300

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Assignments completed	523	600	597	600
Claims completed	60	90	39	50
Legal opinions completed	11	20	26	30
Litigation matters completed	382	400	318	350
Contracts processed	754	785	738	750
Contracts completed within 10 days	95%	96%	93%	95%
Critical path matters completed	261	300	200	250
Customer service rating (scale 1– 5)	4.8	4.8	4.8	4.9

3. To encourage volunteer internships.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Volunteer hours	400	1,000	521	750

Accomplishments in FY 2015

1. Reviewed and adopted approximately 12 ordinances
2. Office space expansion project has been partially completed
3. Policy manual has been mostly completed
4. Unified filing system has been partially completed
5. Assisted County staff in economic redevelopment efforts
6. Transmitted approximately 80 boxes to records management
7. Creation of a secure "L:/" drive to store litigation documents
8. Increased in-house litigation

Departmental Issues and Initiatives for FY 2016

1. Recodification of County Code of Ordinances to be completed
2. Remaining office expansion to be completed
3. Complete departmental policy manual
4. Review and update procedures manual
5. Upgrade case management system
6. Complete and implement unified filing system
7. Continue to provide guidance regarding economic redevelopment efforts
8. Complete revisions to several ordinances
9. Assist County staff during 2016 election process
10. Assist County in preparing for and calling the SPLOST Referendum to be held in November 2016
11. Anticipate increase in real estate transactions for road projects

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Increase staffing levels

Law Department

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

Law Department (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,607,345	1,993,597	2,088,092
Operations	109,232	99,785	122,863
Contributions to Other Funds	7,271	4,639	9,240
Total	**1,723,848**	**2,098,021**	**2,220,195**
Authorized Positions – Law	16	16	16

Loganville Emergency Medical Services District Fund

Appropriations FY 2014 – 2016

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

Loganville Emergency Medical Services District Fund

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	18,559	21,474	41,833
Contributions to Other Funds	486	1,773	944
Total	**19,045**	**23,247**	**42,777**
Authorized Positions – Loganville EMS	–	–	–

Non-Departmental

Appropriations FY 2014 – 2016

The following areas of the budget are not affiliated with any department directly. Miscellaneous Appropriations in the General Fund consist mainly of the fund's contribution to capital projects, contributions to other funds (Stormwater and Local Transit), various reserves, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS settlement. Miscellaneous appropriations in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance and contingencies.

Miscellaneous Appropriations (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	205,898	240,897	69,973
Operations	3,295,769	3,529,139	12,724,103
Intergovernmental	43,004	68,694	98,975
Transfers to Renewal and Extension	–	1,195,375	–
Contributions to Other Funds	10,757,577	16,320,555	14,158,533
Contributions to Other Agencies	1,117,250	1,000,000	1,400,000
Contributions to Capital and Capital Outlay	32,083,424	32,017,373	6,231,465
Reserves and Contingencies	–	–	4,175,000
Total	**47,502,922**	**54,372,033**	**38,858,049**
Authorized Positions	–	–	–

FY 2016 Decision Packages ($)	2016 Budget
1. Capital vehicles for Support Services	69,458

Medical Examiner Contract (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	1,237,087	1,300,092	1,370,813
Total	**1,237,087**	**1,300,092**	**1,370,813**
Authorized Positions	–	–	–

Miscellaneous Appropriations (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	351,057	434,813	521,500
Reserves and Contingencies	–	–	200,000
Contribution to Net Position	–	–	952,737
Total	**351,057**	**434,813**	**1,674,237**
Authorized Positions	–	–	–

Miscellaneous Appropriations (E-911 Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Intergovernmental	3,043,178	3,258,370	4,103,489
Reserves and Contingencies	–	–	20,000
Total	**3,043,178**	**3,258,370**	**4,123,489**
Authorized Positions	–	–	–

Appropriations FY 2014 – 2016

Miscellaneous Appropriations (Development and Enforcement Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Contributions to Capital and Capital Outlay	–	3,000,000	834,833
Reserves and Contingencies	–	–	135,500
Contribution to Fund Balance	–	–	49,179
Total	**–**	**3,000,000**	**1,019,512**
Authorized Positions	–	–	–

Miscellaneous Appropriations (Fire and EMS District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	1,120,200
Contributions to Capital and Capital Outlay	–	17,000,000	932,128
Contribution to Fund Balance	–	–	693,022
Total	**–**	**17,000,000**	**2,745,350**
Authorized Positions	–	–	–

Miscellaneous Appropriations (Police Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	1,620,636	1,620,636	1,765,636
Reserves and Contingencies	–	–	1,370,250
Contributions to Capital and Capital Outlay	–	26,000,000	2,096,028
Contribution to Fund Balance	–	–	2,361,301
Total	**1,620,636**	**27,620,636**	**7,593,215**
Authorized Positions	–	–	–

Miscellaneous Appropriations (Recreation Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	65,000
Contributions to Capital and Capital Outlay	–	–	1,232
Total	**–**	**–**	**66,232**
Authorized Positions	–	–	–

Miscellaneous Appropriations (Fleet Management Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	10,000
Total	**–**	**–**	**10,000**
Authorized Positions	–	–	–

Appropriations FY 2014 – 2016

Miscellaneous Appropriations (Solid Waste Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	10,000
Total	–	–	10,000
Authorized Positions	–	–	–

Miscellaneous Appropriations (Stormwater Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	80,000
Total	–	–	80,000
Authorized Positions	–	–	–

Miscellaneous Appropriations (Water and Sewer Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	100,000
Total	–	–	100,000
Authorized Positions	–	–	–

Miscellaneous Appropriations (Workers' Compensation Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	3,000,000	–	–
Reserves and Contingencies	–	–	10,000
Total	3,000,000	–	10,000
Authorized Positions	–	–	–

Miscellaneous Appropriations (Group Self-Insurance Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	10,000
Total	–	–	10,000
Authorized Positions	–	–	–

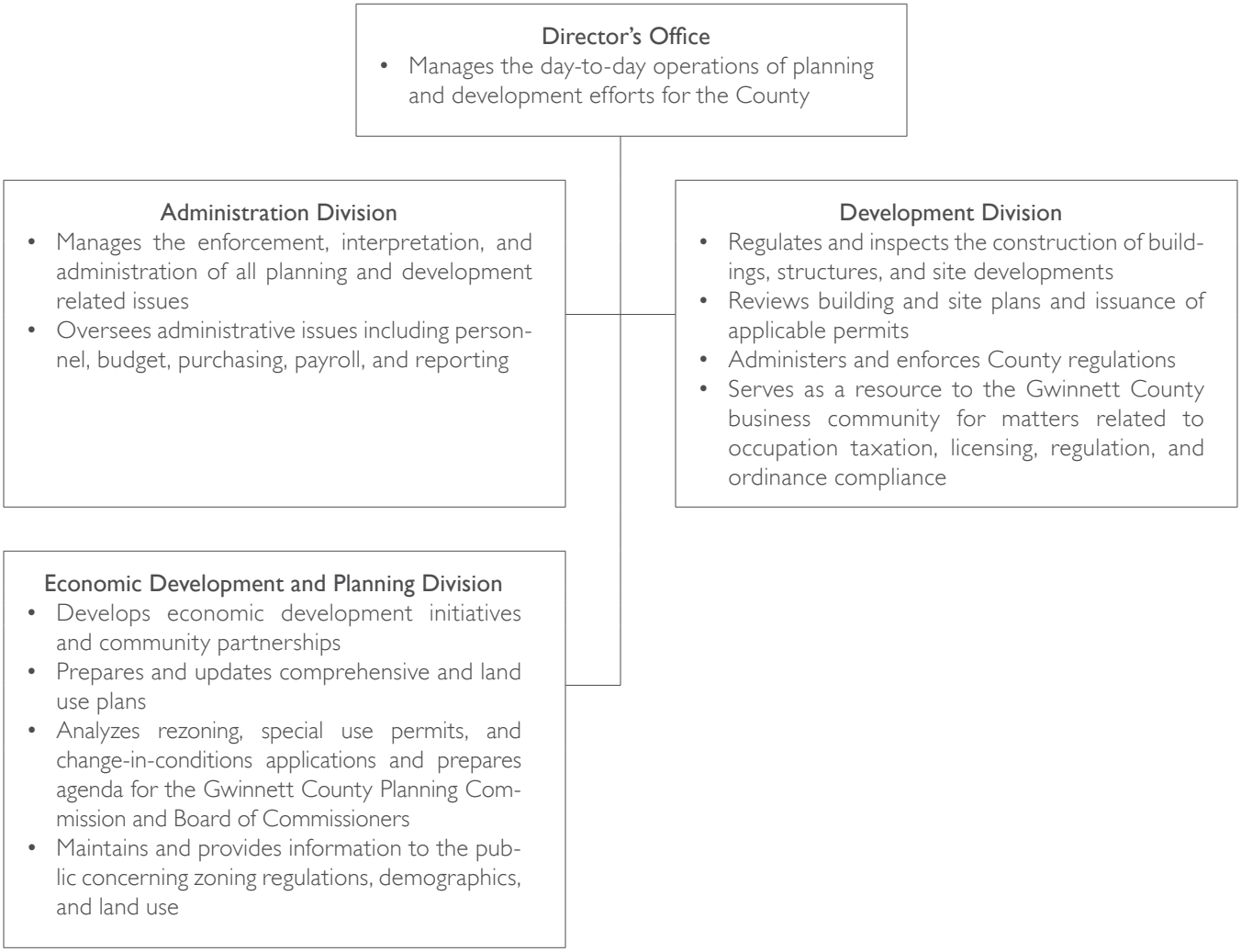
Miscellaneous Appropriations (Risk Management Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Reserves and Contingencies	–	–	10,000
Total	–	–	10,000
Authorized Positions	–	–	–

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

1. To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Rezoning applications processed	50	48	52	50
Special use applications processed	63	62	54	56
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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Development plans accepted by committee	264	264	241	241
Development permits issued	148	148	155	155
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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Building permits issued – residential	3,159	3,000	3,321	3,500
Building permits issued – non–residential	5,790	5,500	5,292	6,700
Percent processed within one day of request	100%	100%	100%	100%

4. To conduct building inspections within two business days to ensure safe construction.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Building inspections conducted	85,196	90,000	68,776	73,000
Building inspections conducted within two business days of request	99%	99%	99%	100%

5. To provide outstanding customer service by monitoring customer feedback.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Departmental positive customer feedback	85%	100%	89%	95%

6. To ensure compliance with codes, ordinances, and regulations.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Fire Plan Review accuracy rate	97%	100%	98%	100%
Building Plan Review accuracy rate	93%	100%	93%	100%
Development Plan Review accuracy rate	95%	100%	95%	100%
Stormwater/Water and Sewer accuracy rate	89%	100%	85%	100%
Inspections accuracy rate	97%	100%	94%	100%

7. To enhance economic well-being.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Economic development projects coordinated with Partnership Gwinnett	21	20	22	20

Accomplishments in FY 2015

1. Automation of online permitting, payment, affidavit submittal, and occupation tax certificates.
2. Encouragement of electronic document submittal/review process.
3. Expansion of third-party inspection program.
4. Expansion of the Research and Development Corridor Character Area.
5. Formation of Redevelopment Overlay Districts.

Planning and Development

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

Departmental Issues and Initiatives for FY 2016

1. Adoption of the 2030 Unified Plan Update.
2. Assist with Partnership Gwinnett 3.0 Study to update Gwinnett County's community and economic development program.
3. Assist with continued development of Highway 316 as the Innovation Corridor.
4. Update and review of all License and Revenue Ordinances.
5. Upgrade of inspector field tablets.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Expand electronic plan review.
2. Meet customer needs by providing expected levels of service.

Planning and Development (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	217,408	255,589	401,089
Operations	14,679	171,741	255,287
Contributions to Other Funds	170,932	187,666	206,312
Total	**403,019**	**614,996**	**862,688**
Authorized Positions – Planning and Development	4	4	4

Planning and Development (Tree Bank Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	–	–	10,000
Total	**–**	**–**	**10,000**
Authorized Positions	–	–	–

Planning and Development (Development and Enforcement Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	4,316,940	4,523,311	5,378,433
Operations	358,235	339,610	771,997
Contributions to Other Funds	600,963	136,306	407,773
Contributions to Capital and Capital Outlay	20,000	485,945	–
Total	**5,296,138**	**5,485,172**	**6,558,203**
Authorized Positions	57	55	57

FY 2016 Decision Packages ($)	2016 Budget
1. Two positions to focus on economic development	249,845

Planning and Development

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

Planning and Development (Police Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	196,330	264,807	274,776
Operations	151,321	185,945	205,198
Contributions to Other Funds	215,203	181,629	241,793
Total	**562,854**	**632,381**	**721,767**
Authorized Positions	4	4	4

Planning and Development (Fire and EMS District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	387,215	377,848	413,688
Operations	10,683	5,373	27,685
Contributions to Other Funds	210,978	154,163	212,076
Total	**608,876**	**537,384**	**653,449**
Authorized Positions	4	4	4

Planning and Development (Water and Sewer Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	625,946	525,537	426,835
Operations	17,016	12,708	19,688
Contributions to Other Funds	425,046	384,238	484,114
Total	**1,068,008**	**922,483**	**930,637**
Authorized Positions – Planning and Development	8	5	5

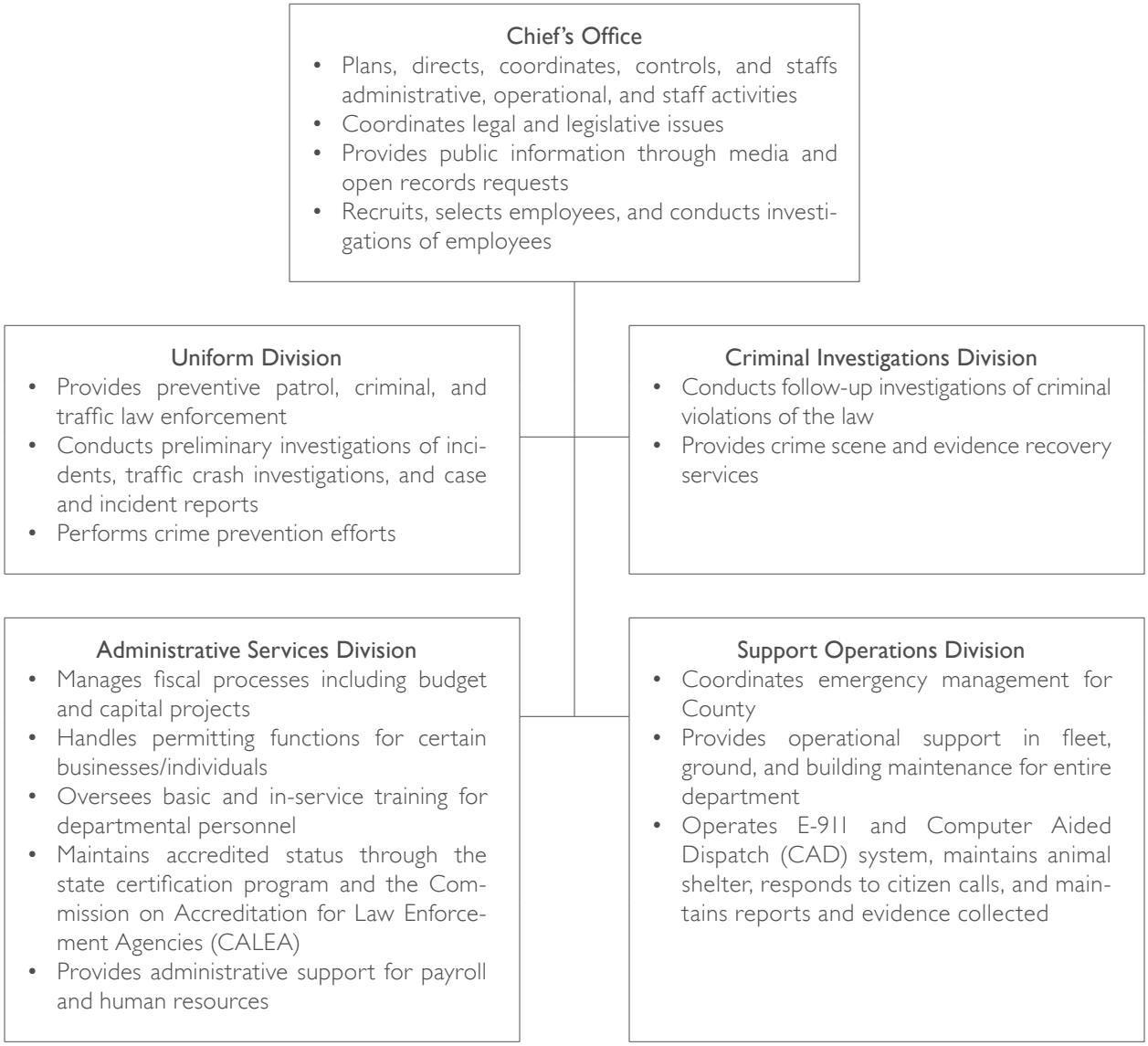
Planning and Development (Stormwater Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	145,691	196,113	274,671
Operations	8,258	8,986	15,981
Contributions to Other Funds	166,002	162,329	192,090
Total	**319,951**	**367,428**	**482,742**
Authorized Positions – Planning and Development	3	4	4

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.



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

Departmental Goals

1. Increase staffing to meet increasing service population, changing demographics, and population patterns.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Officers per 1,000 service population	0.93	1.06	0.88	0.92
Criminal Investigation cases assigned	5,060	5,300	4,437	5,000
E-911 calls received	472,929	500,000	506,271	540,000
Traffic calls answered	162,705	191,000	147,778	191,000
General calls answered	405,580	430,000	401,822	430,000

2. Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Department staff trained	9,558	9,700	9,479	9,500

3. Reduce Uniform Crime Reports Part 1 Crime Rates.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
UCR Part 1 Violent Crime Rate per 100,000 population	192	190	211	220
UCR Part 1 Property Crime Rate per 100,000 population	2,219	2,200	1,929	2,200

4. Improve perception of community safety.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Citizens reporting feeling safe in their neighborhood	94%	95%	96%	95%
Citizens reporting feeling safe in Gwinnett County	84%	86%	79%	85%

Accomplishments in FY 2015

1. Successful community outreach programs: Coffee with a Cop, Clergy Police Academy, and Salem Initiative
2. Enhanced officer safety by providing all officers with rifle-rated plate carriers
3. Saved millions in taxpayer dollars by refurbishing existing police helicopters instead of purchasing new helicopters
4. Equipped each precinct with 11 Automated External Defibrillators so that patrol officers could better respond to medical emergencies
5. Supplied Narcan to each precinct so that patrol officers could better respond to heroin/opioid overdoses
6. Established a multi-jurisdictional Advanced Mobile Field Force Team involving County and city agencies
7. UCR Part-1 Crime Rate decreased by 4.3 percent
8. Aggressive recruiting efforts resulted in 41 percent increase of sworn officers hired and 53 percent of non-sworn employees
9. Increased the animal save rate for the third consecutive year
10. Implemented 12-hour shifts in 911 center
11. Emergency Management Agency implemented Wireless Emergency Alert program
12. Began implementation of the Public Safety Emergency Notification System (2014 SPLOST Project)

Departmental Issues and Initiatives for FY 2016

1. Maintain or reduce Part-1 crime rates
2. Implement 12-hour shifts at all precincts
3. Implement lateral hiring program to fill vacant police officer positions
4. Implement aggressive advertising and recruiting campaign to accomplish hiring goals
5. Hire Animal Welfare and Enforcement Center Manager
6. Commission on Accreditation of Law Enforcement Agencies re-accreditation assessment
7. Leadership development through Federal Bureau of Investigation National Academy and Command College
8. Enhance officer safety by equipping all officers with pistol lights and tasers
9. Continue developing community outreach initiatives and build new relationships
10. Unfreeze 25 vacant police officer positions
11. Add 30 new police officer positions and five new animal control officer positions

12. Begin implementation of the body camera project
13. Continue to evaluate organizational structure and re-allocate vacant positions to better meet current and future service demands
14. Continue implementation of Public Safety Emergency Notification System (2014 SPLOST Project)
15. Improve evidence management process by implementing barcoding system

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Maintain or reduce Part-1 crime rates
2. Increase staffing levels
3. Groundbreaking for Baycreek Police Precinct and alternate 911 center
4. Continue to implement body camera project
5. Continue to develop new community outreach projects
6. Construction of a police fleet and maintenance facility
7. Renovation of space at Police Headquarters to support expansion of Crime Scene Investigation capabilities
8. Begin replacement of portable police radios
9. Develop Resource Management Logistics Annex for Emergency Operations Plan
10. Seek CALEA accreditation for the 911 center and the Police Academy
11. Construction of a police special operations facility

Police Services (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,508,062	2,618,755	3,450,558
Operations	947,101	967,049	1,378,157
Contributions to Other Funds	866,655	1,163,477	1,183,275
Contributions to Capital and Capital Outlay	161,486	270,805	463,496
Total	**4,483,304**	**5,020,086**	**6,475,486**
Authorized Positions – Police Services	43	46	52

FY 2016 Decision Packages ($)	2016 Budget
1. Six animal welfare positions	656,005

Police Services (Police Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	58,615,684	59,063,441	68,565,209
Operations	9,335,559	9,590,485	13,892,618
Contributions to Other Funds	5,024,528	2,529,281	4,769,930
Contributions to Capital and Capital Outlay	21,466,127	5,301,311	4,037,397
Total	**94,441,898**	**76,484,518**	**91,265,154**
Authorized Positions – Police Services	868	868	898

FY 2016 Decision Packages ($)	2016 Budget
1. Thirty police officers	3,501,825

Police Services

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

Police Services (Development and Enforcement Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,780,805	1,842,242	1,971,384
Operations	99,429	104,098	338,939
Contributions to Other Funds	444,638	548,414	652,523
Contributions to Capital and Capital Outlay	41,677	91,624	13,756
Total	**2,366,549**	**2,586,378**	**2,976,602**
Authorized Positions – Police Services	26	26	26

Police Services (E-911 Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	7,285,663	7,510,514	9,420,206
Operations	2,174,052	2,570,941	3,009,902
Contributions to Other Funds	3,082,946	4,253,037	3,944,993
Contributions to Capital and Capital Outlay	24,612	98,179	182,465
Total	**12,567,273**	**14,432,671**	**16,557,566**
Authorized Positions – Police Services	129	127	127

Police Services (Police Special Justice Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	440,635	464,485	866,271
Contributions to Capital and Capital Outlay	208,097	234,242	697,281
Total	**648,732**	**698,727**	**1,563,552**
Authorized Positions – Police Services	–	–	–

FY 2016 Decision Packages ($)	2016 Budget
1. Safety equipment for police officers	774,681

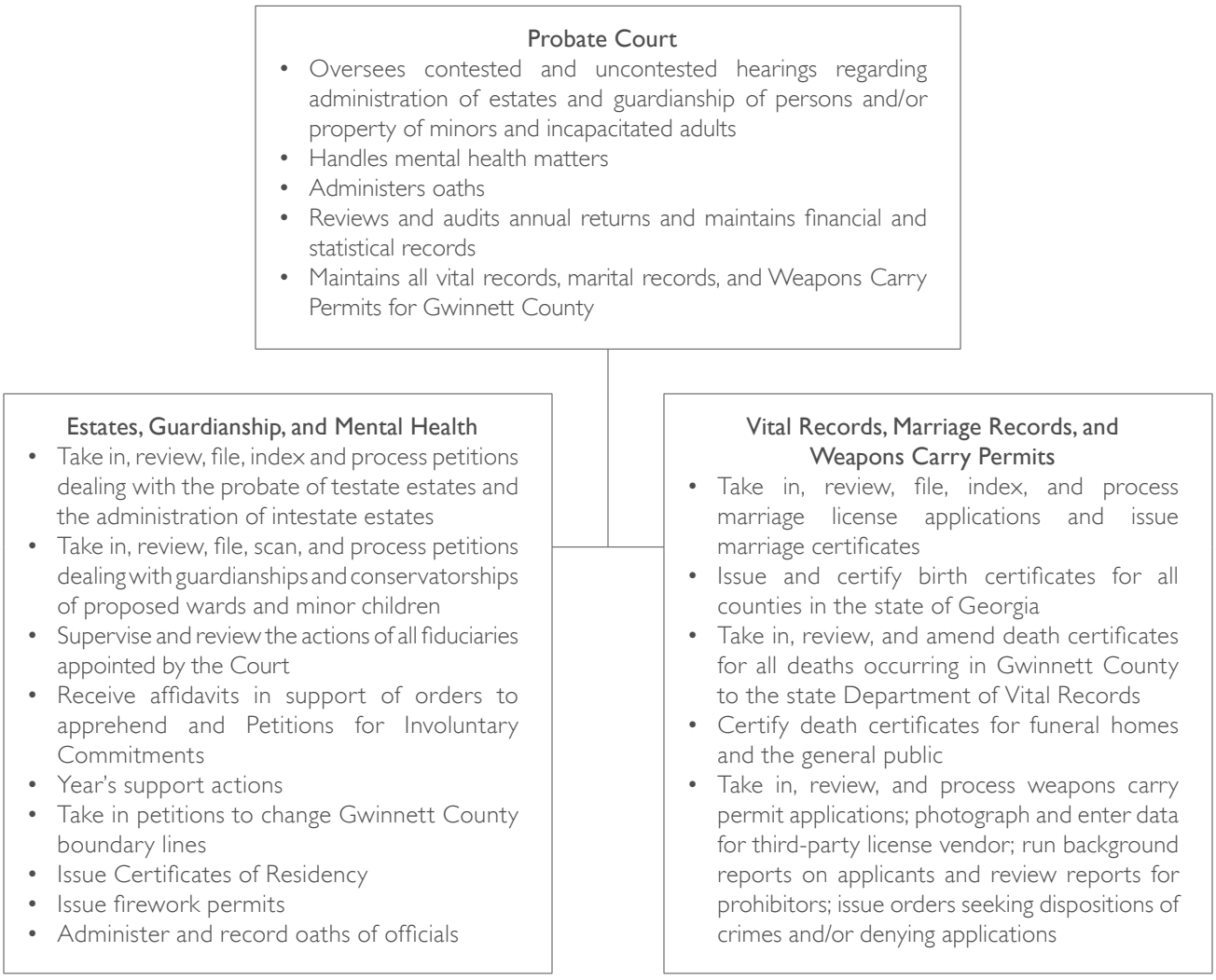
Police Services (Police Special State Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	386,733	478,479	606,980
Contributions to Capital and Capital Outlay	115,507	110,559	101,080
Total	**502,240**	**589,038**	**708,060**
Authorized Positions – Police Services	–	–	–

Probate Court

Mission and Organizational Chart

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



Probate Court

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

Departmental Goals

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.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Total guardianships combined (new cases)	895	900	720	650
Total estates, general, and mental health filed (new cases)	1,508	1,500	1,701	1,900

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.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Births	20,621	21,000	22,090	23,000
Deaths	22,519	23,000	46,193	50,000
Marriage licenses issued	6,363	6,500	6,724	7,100
* Marriage certificates issued	n/a	n/a	17,861	18,000
Firearm permits applied for	9,779	10,000	12,255	15,000

Accomplishments in FY 2015

1. Cross-training efforts have continued between our Estate and Vital Records divisions. All Estate employees are now trained to do Vital Record processes and several employees from our Vital Record office have cross-trained as estate clerks.
2. In 2015, our Estate Division started scanning our court documents into our case management system. This allowed us to save money in our operating budget because we discontinued our contract with Syscon Inc. Previously, our documents were stored offsite.
3. We continue to streamline our staff and our processes by restructuring our organizational chart. For the first time, the Probate Court now has an Associate Judge to assist our Judge with hearings, signing and reviewing files, and other day-to-day operations of the court. In addition to an Associate Judge, we created a Probate Court Administrator and appointed that person as the Chief Clerk.

Departmental Issues and Initiatives for FY 2016

1. The Probate Court is hoping to find space at GJAC to do fingerprinting for our weapons carry license customers. Currently they apply for the license and get their photo taken in our office and then go to the Police Department's Permit Office to be fingerprinted. This is an inconvenience to our customers, and the permits office is finding it difficult to handle the volume of customers who are needing to be fingerprinted. New applicants are required to get fingerprinted by law and this is a Probate function. The only reason we are not doing them in our office is due to space. The permit office has volunteered to provide us with our own livescan machine to take the fingerprints.
2. It is our goal to continue streamlining our organization and our processes in order to operate as efficiently as possible.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Purchase an additional livescan machine to take prints for our weapons carry license applicants.
2. Hire additional staff as needed to handle the volume of customers and staff in our fingerprinting office.

Probate Court (General Fund)

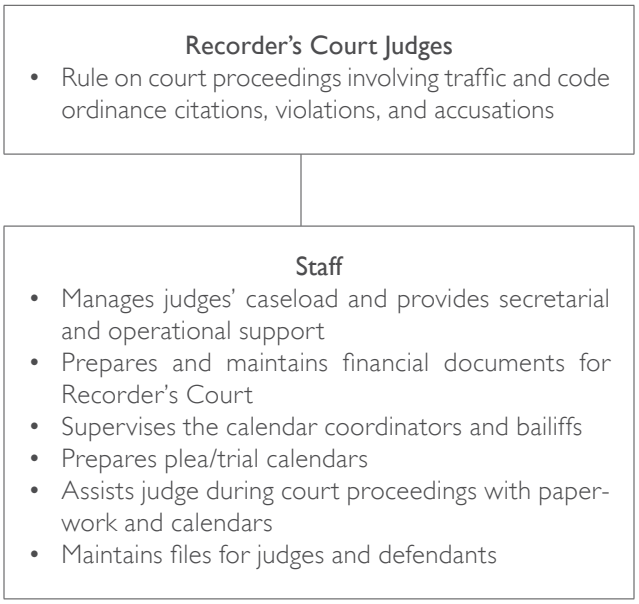
Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,456,563	1,604,941	1,792,022
Operations	264,298	287,910	230,656
Contributions to Other Funds	248,856	71,250	212,231
Total	**1,969,717**	**1,964,101**	**2,234,909**
Authorized Positions – Probate Court	21	24	24

**2014 data is not available because this performance measure was implemented in 2015.*

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

1. To adjudicate traffic and code ordinance cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Total citations	104,417	128,000	108,934	108,000
Number of traffic/environmental citations issued	96,858	120,500	76,348	83,000
* Red light citations issued	7,559	7,500	9,279	n/a
** School bus stop arm camera citations	n/a	n/a	23,307	25,000

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Cases with guilty judgments	12,696	16,000	11,451	16,000
Number of bench warrants issued	7,147	7,500	6,333	7,000
Number of cases handled through the court	40,733	45,000	35,799	45,000
Number of cases paid by bond forfeiture	53,205	55,000	60,026	60,000
* Red light citations handled through the court	37	50	33	n/a
** School bus stop arm camera citations handled through the court	n/a	n/a	2,915	3,500

Accomplishments in FY 2015

1. Implemented new court room procedures for school bus stop arm camera cases handling high volume with efficiency
2. Hired Part-Time Judge for scheduling school bus stop arm camera calendars to keep volume down while maintaing a 45-day hearing timeframe

Departmental Issues and Initiatives for FY 2016

1. To continue to streamline the school bus stop arm camera cases in and out of court

Departmental Issues and Initiatives for FY 2017 and Beyond

1. To upgrade the technology needed in the courtrooms to support the viewing of electronic/online media

Additional Comments

1. Georgia State Patrol will gain back three of the officers loaned to other cities, increasing citations written.

Recorder's Court Judges (Police Services District Fund)

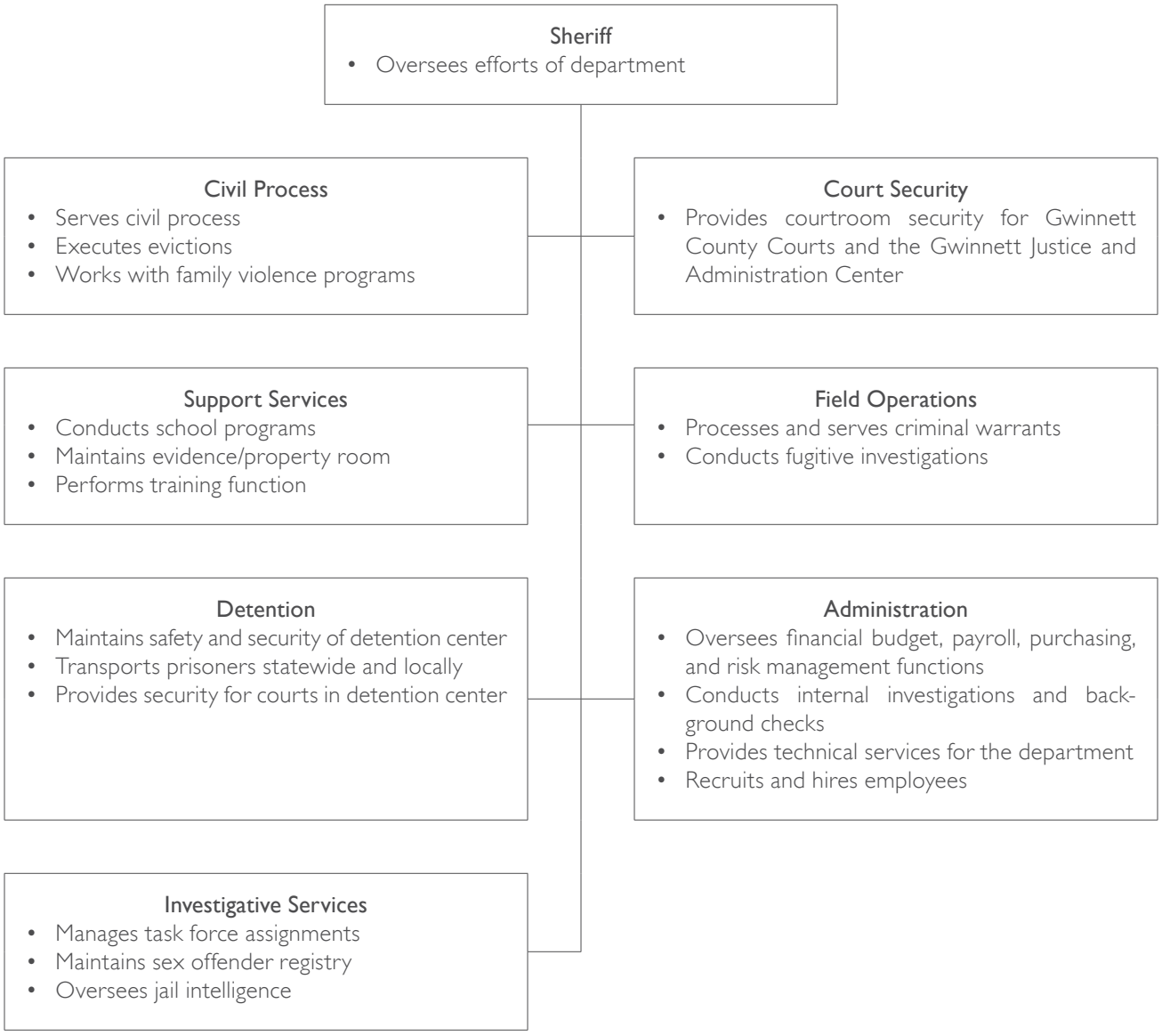
Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	1,192,677	1,213,403	1,253,736
Operations	103,652	109,266	58,474
Contributions to Other Funds	378,484	15,042	254,598
Total	**1,674,813**	**1,337,711**	**1,566,808**
Authorized Positions – Recorder's Court	9	9	9

** Red light camera contract was not renewed in 2016 resulting in less citations issued.*
***The School Bus Stop Arm Camera program was implemented in 2015.*

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.



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

Departmental Goals

1. To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Detention center admissions	33,916	34,255	31,896	32,000
Average daily inmate population in detention center	2,184	2,205	2,005	2,010
Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes

2. To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Courts in session	8,561	8,900	8,763	9,600
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes

3. To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Warrants received for service	24,157	24,000	19,732	21,000
Civil papers received for service	40,030	40,000	38,145	40,000
Family violence orders received for service	1,725	1,800	1,681	1,800
Warrants served	15,703	16,500	13,483	14,500
Civil papers served	40,115	40,000	37,955	39,000
Family violence orders served	1,552	1,650	1,546	1,700

4. To provide security and protection for the Gwinnett County Justice and Administration Center, and other County court facilities to ensure the safety of staff and the public.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
People through security at GJAC	851,269	870,000	836,590	920,500
People through Juvenile/Recorder's Court	156,042	160,000	175,168	193,000

Accomplishments in FY 2015

1. Issued Narcan kits to deputies.
2. Maintained operations within budget.
3. Met all state and federal mandates.
4. Hired 103 personnel.

Departmental Issues and Initiatives for FY 2016

1. State certification assessment.
2. Hire and retain qualified personnel.
3. Work toward body camera implementation in 2017.
4. Maximize resources within operational budget.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Staffing for GJAC expansion.
2. Implement body cameras to field.

Sheriff

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

Sheriff (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	51,458,483	53,332,982	56,446,960
Operations	16,666,801	16,642,380	17,197,771
Contributions to Other Funds	4,795,515	3,298,752	4,836,900
Contributions to Capital and Capital Outlay	1,294,111	776,254	689,511
Total	**74,214,910**	**74,050,368**	**79,171,142**
Authorized Positions – Sheriff	706	713	714

FY 2016 Decision Packages ($)	2016 Budget
1. Twelve part-time sheriff's deputies	159,207
2. IT position to support body camera system	61,721

Sheriff (Sheriff Inmate Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	315,169	385,000	733,466
Total	**315,169**	**385,000**	**733,466**
Authorized Positions – Sheriff	–	–	–

Sheriff (Sheriff Special Justice Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	–	2,915	75,000
Total	**–**	**2,915**	**75,000**
Authorized Positions – Sheriff	–	–	–

Sheriff (Sheriff Special Treasury Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	319,349	82,636	150,000
Contributions to Capital and Capital Outlay	84,249	–	–
Total	**403,598**	**82,636**	**150,000**
Authorized Positions – Sheriff	–	–	–

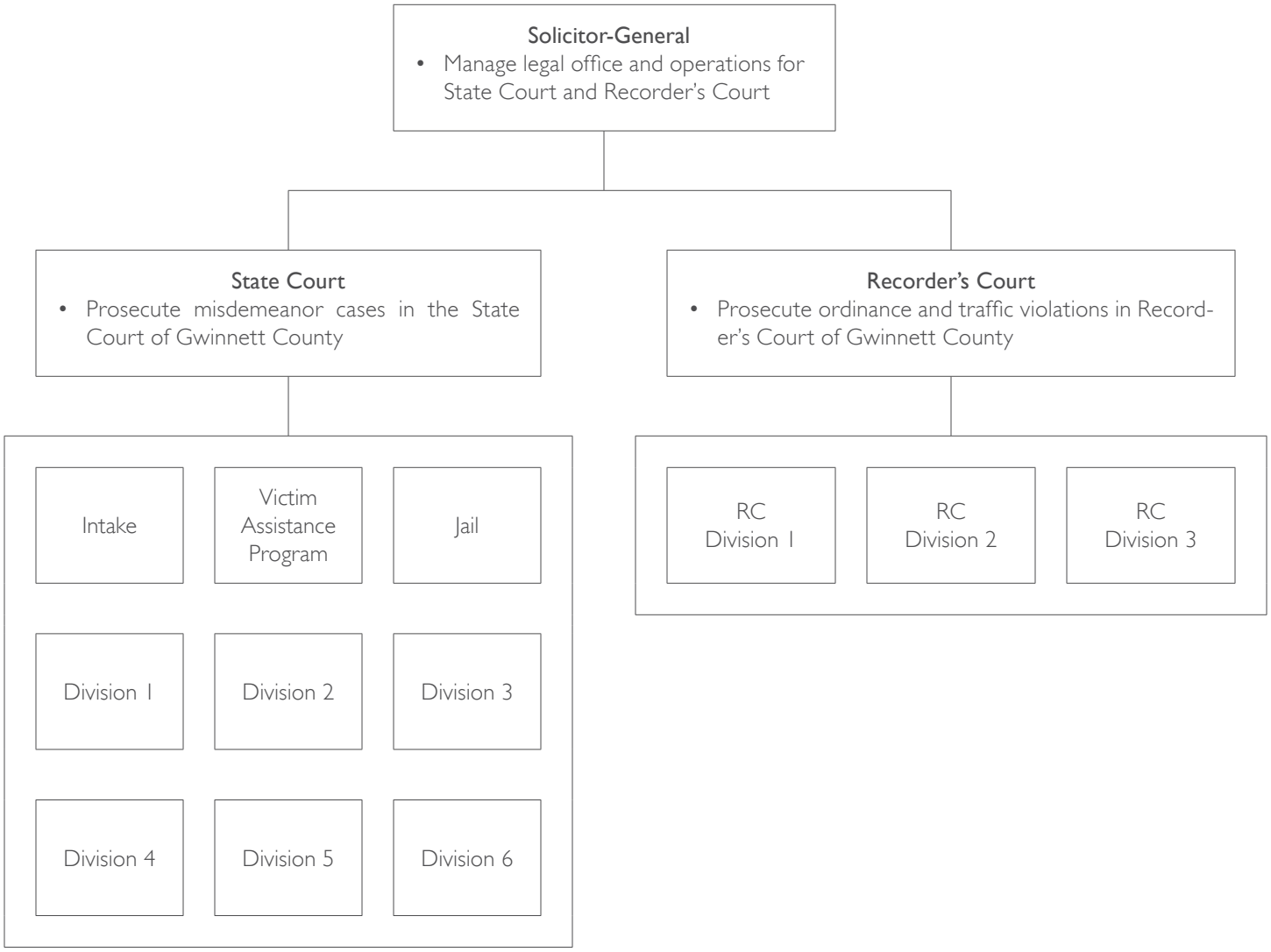
Sheriff (Sheriff Special State Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	10,500	12,121	60,000
Total	**10,500**	**12,121**	**60,000**
Authorized Positions – Sheriff	–	–	–

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

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 crimes and ordinance violations and providing the highest quality legal services to the public.

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Misdemeanor cases received in State Court	8,917	9,000	8,930	9,231
Cases disposed in State Court	9,293	9,500	8,278	8,500

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

	2014 Actual	2015 Projected	2015 Actual	2016 Projected
Traffic citations/environmental citations/red light camera citations received in Recorder's Court	104,983	103,500	98,733	102,000
Number of citations disposed in Recorder's Court	104,490	97,300	104,233	103,500
* Stop arm camera violation citations	n/a	20,088	19,542	26,967
Teen Victim Impact Panel attendance	826	875	878	950
DUI Court graduates	34	50	53	60

Accomplishments in FY 2015

1. Disposed of 104,233 citations in Recorder's Court.
2. Disposed of 8,278 cases in State Court.
3. Fast tracked 2,690 State Court cases through our Jail Court. Calendared 2,428 State Court cases and 1,709 State Court Probation Revocation Hearings.
4. Sponsored 45 *Hands Are Not For Hitting* puppet shows in the Gwinnett County school system with 12 volunteers who worked 89 volunteer hours.
5. Increased the number of Teen Victim Impact Panel attendance from 699 in 2014 to 878 in 2015 for an increase of 179 attendees.
6. Implemented E-Citations with the Gwinnett County Police Department and Georgia State Patrol in Recorder's Court.
7. Implemented E-Court (new case management system) with Recorder's Court Clerk's Office.
8. Improved calendar performance by doing month division stats.
9. Prepare for transition to Tracker Case Management System to be completed by 2017.

Departmental Issues and Initiatives for FY 2016

1. Implementation of the Criminal Justice Information System with the District Attorney's office and other departments.
2. Training staff on technological changes to include the Electronic Warrants System.
3. Training staff to improve performance including legal updates and refreshers, litigation, and trial techniques.
4. Implementation and training of comprehensive policies and procedures manual.
5. Improve and develop a series of regular reports within our case management system to measure performance at all stages of prosecution.
6. Improve courtroom technology, improve efficiency by research, and document preparation capabilities in the courtroom.
7. State certification and accreditation of the Investigative Unit to assure best management practices.
8. Install mobile data terminals in at least two Investigative Unit cars to improve coordination with other agencies while in the field.
9. Continue instructor training for investigators.
10. Purchase six new vehicles for the Investigative Unit.
11. Maintain Victim Assistant Program accreditation for Criminal Justice Coordinating Council.
12. Increase the attendance at the Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
13. Decrease the number of Dismissed for Want of Prosecution cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.
14. Implementation of E-Citations with Recorder's Court Clerk's office and the Gwinnett County Police Department.

**2014 data is not available because this is a new type of case starting in 2015.*

15. Implementation and improvement of school bus arm camera violations. Due to the anticipated high number of violations, we have a part-time Assistant Solicitor assigned to these cases.
16. Enlist volunteers and reintroduce the *Hands Are Not For Hitting* puppet shows in the Gwinnett County school system to improve the number of shows presented and the number of attendees.
17. Prepare for transition to Tracker Case Management System to be completed by 2017.
18. Improve and maintain Mental Health Diversion program.
19. Implementation of Sex Trafficking Diversion program.
20. Better identify military veterans and implement a Veteran Diversion program.

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Implementation of the Criminal Justice Information System with the District Attorney's office and other departments.
2. Training staff on technological changes to include the Electronic Warrants System.
3. Training staff to improve performance including legal updates and refreshers, litigation, and trial techniques.
4. Implementation and training of comprehensive policies and procedures manual.
5. Improve and develop a series of regular reports within our case management system to measure performance at all stages of prosecution.
6. Improve courtroom technology, improve efficiency by research, and document preparation capabilities in the courtroom.
7. State certification and accreditation of the Investigative Unit to assure best management practices.
8. Continue instructor training for investigators.
9. Maintain Victim Assistant Program accreditation for Criminal Justice Coordinating Council.
10. Increase the attendance at the Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
11. Decrease the number of Dismissed for Want of Prosecution cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.
12. Implementation of E-Citations with Recorder's Court Clerk's office and the Gwinnett County Police Department.
13. Implementation and improvement of school bus arm camera violations. Due to the anticipated high number of violations, we need a position for a full-time Assistant Solicitor assigned to these cases.
14. Have Tracker Case Management System up and running by 2017.
15. Improve and maintain Mental Health Diversion program.
16 Implementation of Sex Trafficking Diversion program.
17. Better identify military veterans and Implement a Veteran Diversion program.
18. Our office needs 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 (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,788,674	2,700,029	3,186,362
Operations	124,583	148,812	284,612
Contributions to Other Funds	520,806	447,472	562,095
Contributions to Capital and Capital Outlay	–	–	115,610
Total	**3,434,063**	**3,296,313**	**4,148,679**
Authorized Positions – Solicitor	37	40	40

Solicitor

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

Solicitor (Crime Victims Assistance Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	490,054	494,536	600,971
Operations	25,368	22,732	77,954
Contributions to Other Funds	4,336	2,514	4,521
Total	**519,758**	**519,782**	**683,446**
Authorized Positions – Solicitor	8	8	8

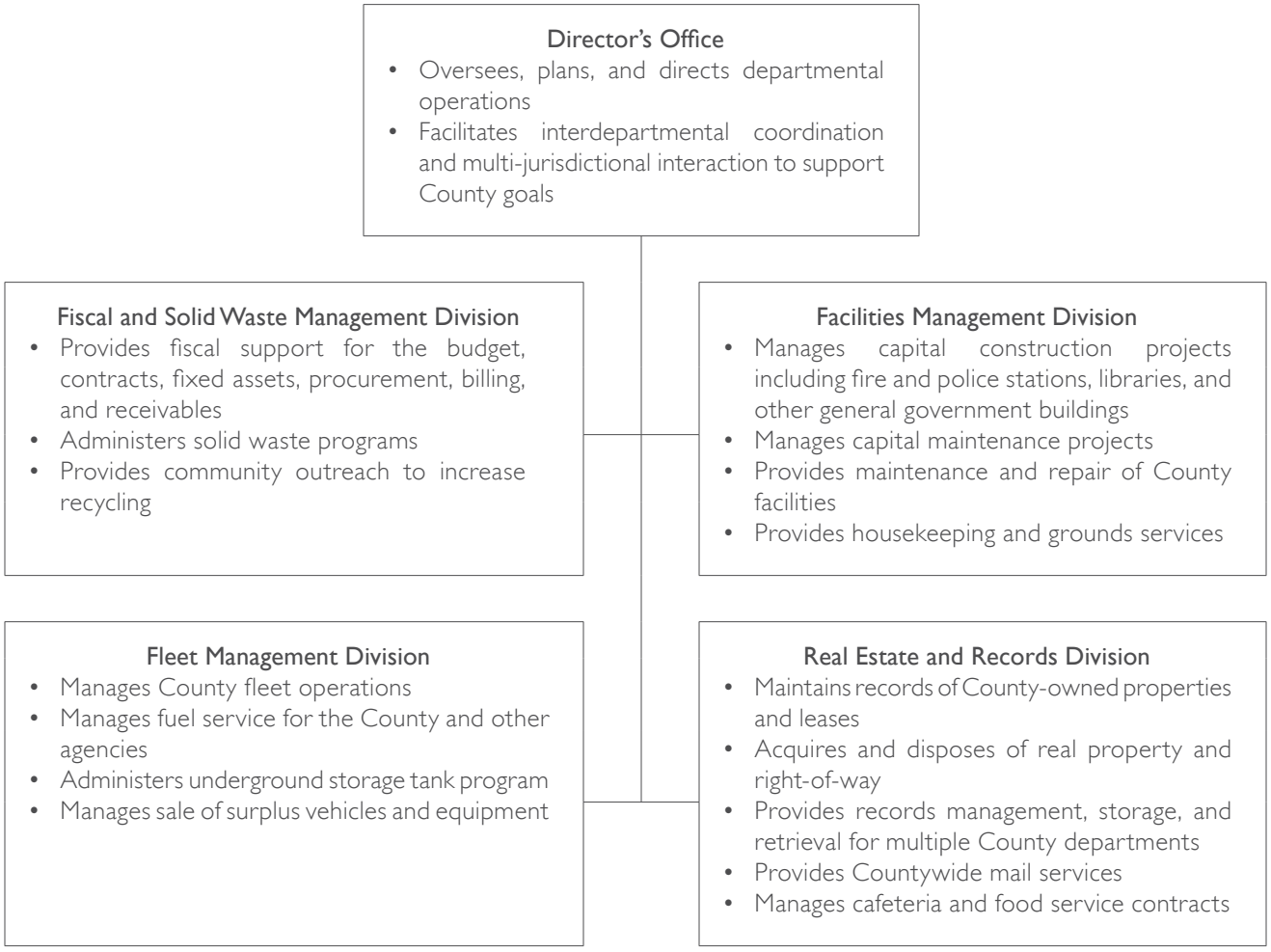
Solicitor (Police Services District Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	452,113	590,893	583,037
Operations	14,194	16,803	44,024
Contributions to Other Funds	64,445	(68,909)	23,290
Total	**530,752**	**538,787**	**650,351**
Authorized Positions – Solicitor	10	7	7

Support Services

Mission and Organizational Chart

The mission of the Gwinnett County Department of Support Services is to provide responsive, high-quality services in support of the County's investment in the big picture. The department reinforces the goal to foster economic development by: managing the design, construction, and maintenance of facilities; managing the acquisition and disposal of real property and right-of-way; and by supporting the delivery of essential services through the purchase and maintenance of the County's fleet and the purchase and dispensing of fuel. The department incorporates the County's sustainability goals when sponsoring America Recycles and Earth Day events and through the management of solid waste contracts. Support Services also provides records management services, mail services, housekeeping, grounds services, and manages cafeteria and food service contracts in support of County operations.



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

Departmental Goals

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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Average cost per preventive maintenance job (labor only)	$ 137	$ 180	$ 119	$ 115
Average cost per repair job	$ 625	$ 500	$ 609	$ 650
Percent work orders that have to be reworked	0.46%	1%	1%	0%
Percent work orders completed within service level agreement	85%	96%	83%	100%

2. To provide comprehensive, cost-efficient, and effective building and grounds maintenance services for County facilities in a timely manner.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Buildings maintained full/partial	52/188	52/190	52/190	52/190
Cost per square foot/buildings maintained	$ 1.30	$ 1.30	$ 1.31	$ 1.32
Percent routine maintenance work orders completed within Service Level Agreement	97%	98%	96%	100%

3. To provide efficient land acquisition services.

	2014 Actual	2015 Target	2015 Actual	2016 Target
* Average number of months to complete an acquisition	n/a	n/a	n/a	3

4. To provide cost-efficient construction and maintenance of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Construction projects completed (new)	1	4	3	7
Major operating/maintenance projects completed (≥ $50,000)	15	28	14	25

5. To improve solid waste recycling, customer response, and vendor payments.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percentage of total residential waste stream recycled	15.7%	15%	15%	15%
Percentage of inquiries responded to within 48 hours	100%	100%	100%	100%
Percentage of contractor invoices paid within eight days	100%	100%	100%	100%

6. To improve customer satisfaction and measure through a measured system of customer surveys.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percentage "good" or "exceptional" survey responses:				
Facilities	99.3%	99.5%	98.5%	100%
Fiscal	99%	100%	100%	100%
Fleet	100%	100%	99%	100%
Solid Waste	97%	90%	95%	100%
Surplus	99.7%	100%	99.4%	100%
**Real Estate	100%	100%	100%	100%
*Records	n/a	n/a	n/a	100%
*Mailroom	n/a	n/a	n/a	100%

** This performance measure will be implemented in 2016.*
***The name changed from Property Management in 2014 and 2015 to Real Estate in 2016.*

7. To create fleet cost savings through innovative approaches and measured compliance.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Technician productivity	71%	75%	77%	75%

8. To reduce operating cost by maximizing the number of community service/inmate labor hours.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Number of community service/inmate labor hours	45,000	46,000	56,690	52,900

Accomplishments in FY 2015

1. Completed build-out of the County's Wellness Center at the Government Annex that opened in May 2015
2. Completed construction of the 35,000 square-foot education building at the Fire Training Academy and started construction of the apparatus storage building
3. Started construction of new facilities: Lilburn Branch Library and City Hall, Fire Station 10, and Fire Station 31
4. Started renovation of the third and fourth floors of the Court Annex and the Lawrenceville Senior Center, and started installation of a new roof at the Gwinnett Justice and Administration Center
5. Completed design and construction contracts for a new Morgue and Medical Examiner's Facility and for the Centerville Senior Center
6. Developed schematic designs for renovation of the Buford Senior Center
7. Worked with the cities of Norcross and Duluth regarding the development of relocated library branches in both cities
8. Hosted two annual, public recycling events resulting in the collection of 30.2 tons of paper, 22.7 tons of electronics, 12.5 tons of tires, 4,831 gallons of paint, 804 pairs of sneakers, 866 pounds of textiles, and 601 toner cartridges
9. Completed 6,800 work orders for facility maintenance and completed development and testing for a new asset management
10. Completed and/or initiated more than 40 capital maintenance projects with a contracted value of more than $7 million
11. Purchased 970 vehicles and pieces of equipment, performed preventive maintenance on 2,779 vehicles and pieces of heavy equipment, and dispensed more than six million gallons of fuel from 11 fuel sites
12. Sold surplus County vehicles, equipment, and miscellaneous items at a value of more than $1.3 million
13. Deposited more than $15 million in revenue from leases of County-owned property, energy excise tax, and other sources
14. Processed 963,032 pieces of outgoing mail and archived 62,238 boxes of records from County departments

Departmental Issues and Initiatives for FY 2016

1. Complete construction of new facilities: Lilburn Branch Library and City Hall, Fire Station 10, and Fire Station 31
2. Complete renovation of the third and fourth floors of the Court Annex, the Lawrenceville Senior Center, and install a new roof at the Gwinnett Justice and Administration Center
3. Start construction of the new Morgue and Medical Examiner's Facility and the Centerville Senior Center
4. Complete design and initiate construction for renovation of the Buford Senior Center
5. Work with the cities of Norcross and Duluth regarding the design and construction of relocated library branches in both cities
6. Initiate design of the Bay Creek Police Precinct and Alternate 911 Center
7. Initiate design of the expansion of the Gwinnett County Courthouse
8. Initiate design and construction of the Department of Transportation (DOT) District 1 Maintenance Barn
9. Continue to expand the scheduled maintenance plan for the five-year capital plan, moving from reactive to more proactive
10. Manage 29 new capital maintenance projects with a combined value of more than $5.1 million and complete projects
11. Assist in planning and budgeting for 2017 SPLOST projects
12. Continue to increase revenue from surplus vehicle, equipment, and miscellaneous item sales via internet auction
13. Continue to collaborate with other departments and communities to improve processes, create facilities, and to accept unique opportunities for service and cooperation

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

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Complete construction of the new Morgue and Medical Examiner's Facility and the Centerville Senior Center
2. Start construction of the renovation of the Buford Senior Center
3. Work with the cities of Norcross and Duluth regarding the design and construction of relocated library branches in both cities
4. Start construction of the Bay Creek Police Precinct and Alternate 911 Center
5. Complete design and start construction of the expansion of the Gwinnett County Courthouse
6. Continue to focus on preventive maintenance to reduce reactive calls
7. Continue to focus on extending the service life of vehicles, equipment, and facilities to reduce the cost of capital replacement
8. Continue to focus on using cost data to project needs
9. Update the Solid Waste Master Plan as approved
10. Continue implementation of all major capital projects as approved in the Capital Improvement Plan
11. Prepare and implement a space plan for administrative facilities including One Justice Square and the Gwinnett Justice and Administration Center

Support Services (Fleet Management Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	2,552,606	2,590,558	2,991,840
Operations	1,641,732	1,648,628	2,244,456
Contributions to Other Funds	1,216,822	611,265	1,169,742
Contributions to Capital and Capital Outlay	62,058	513,738	165,666
Working Capital Reserve	–	–	15,852
Total	**5,473,218**	**5,364,189**	**6,587,556**
Authorized Positions – Support Services	40	40	40

Support Services (Recreation Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	137,498	146,915	149,456
Contributions to Other Funds	–	3,215	–
Total	**137,498**	**150,130**	**149,456**
Authorized Positions – Support Services	–	–	–

Support Services (Solid Waste Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	513,636	586,093	668,452
Operations	38,745,960	39,637,135	41,623,034
Transfers to Renewal and Extension	75,000	12,150	–
Contributions to Other Funds	417,090	29,228	316,081
Working Capital Reserve	–	–	1,544,916
Total	**39,751,686**	**40,264,606**	**44,152,483**
Authorized Positions – Support Services	9	9	9

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

Support Services (Administrative Support Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	3,988,747	4,469,765	5,531,846
Operations	4,108,388	4,191,354	4,364,134
Contributions to Other Funds	232,806	166,733	328,490
Contributions to Capital and Capital Outlay	94,692	–	16,000
Total	**8,424,633**	**8,827,852**	**10,240,470**
Authorized Positions – Support Services	71	70	71

FY 2016 Decision Packages ($)	2016 Budget
1. Trades Technician III-HVAC position	57,550
2. Capital maintenance for half-ton pickup truck	1,500

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

- Upholds, preserves and protects the Office of the Tax Commissioner
- Determines and manages strategic direction
- Oversees legislative input at the county and state level
- Oversees policy and procedures
- Interfaces with all local, county and state officials necessary to fulfill duties and obligations
- Serves as an agent for the State Department of Revenue

Chief Deputy Tax Commissioner

- Directs day-to-day operations
- Monitors taxpayer service levels
- Develops and administers budgets
- Establishes and monitors required reports
- Provides administrative oversight of contracts and memoranda of agreement
- Provides oversight of media channels
- Provides oversight of human resource matters
- Oversees disbursement of *ad valorem* taxes, fees, and special assessments
- Administers internal controls and audits

Motor Vehicle

- Collects all taxes, fees, and penalties for motor vehicles applicable under the Georgia code
- Ensures compliance of EPA-mandated vehicle emission-testing
- Collects vehicle liability insurance lapse and suspension fees
- Processes and verifies motor vehicle title documents

Property Tax

- Bills and collects *ad valorem* taxes, fees, and special assessments
- Administers homestead exemptions
- Manages and coordinates delivery of IT services
- Issues and enforces tax executions for delinquent accounts

OTC Communications

- Manages call center operations
- Monitors customer communication and satisfaction
- Coordinates internal communication
- Develops and coordinates public information and website content

Finance and Accounting

- Performs all finance and accounting functions
- Prepares and manages finance and accounting reports
- Ensures compliance with federal, state, and FASB reporting standards
- Provides operational reports to measure efficiency and performance
- Manages budget process
- Serves as liaison to County Department of Financial Services

Tax Commissioner

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Performance Statistics

	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate
1. Customers served	966,828	990,244	954,958	956,800
2. Telephone calls received	270,384	270,000	266,624	270,000
3. Emails received	14,384	15,000	13,545	14,000
4. Transactions processed	1,415,829	1,423,460	1,435,606	1,269,930
5. Property tax collection rate	97.70%	96.00%	98.06%	95.00%
6. Total delinquent revenue collected	$ 20,900,100	n/a	$ 26,444,634	n/a
7. Savings achieved through homestead audits	$ 487,733	n/a	$ 790,757	n/a
8. Property Tax Department mailings	443,424	444,000	417,427	400,000
9. Parcels (Real/Personal)	312,251	n/a	314,856	n/a
10. Vehicles registered	690,842	707,619	711,998	733,306

Accomplishments in FY 2015

1. Launched a redesigned, mobile responsive website with enhanced functionality
2. Redesigned website won Gold Award from the Association of Marketing and Communication Professionals
3. Achieved a 98.06 percent collection rate for 2015 real and personal property taxes on December 31, 2015
4. Effectively used 461 hours from the volunteer program
5. Increased online property tax transactions by 16 percent and motor vehicle transactions by 12 percent
6. Implemented property tax payment kiosks to allow credit card payments at branch offices
7. Implemented Euro MasterCard/Visa credit card payment processing prior to regulatory deadline. Achieved compliance with new PCI DSS guidelines to reduce merchant liability
8. Successfully beta tested electronic property tax billing

Departmental Issues and Initiatives for FY 2016

1. Department of Revenue transition to new vendor for motor vehicle renewal notices
2. Implementation of electronic property tax billing
3. Additional staffing to meet overall volume increases
4. Department of Revenue transition to new vendor for plate inventory
5. Security camera video-over-Internet protocol implementation
6. Replace and upgrade remittance processing equipment and software
7. Proposed legislation

Departmental Issues and Initiatives for FY 2017 and beyond

1. Transition and implementation of new state vehicle registration and title system (DRIVES)
2. Direct real-time access to new state vehicle registration and title system (DRIVES)
3. Proposed legislation of marine registration and titling
4. Sustain growth of productivity enhancements through the use of technology
5. Peachtree Corners lease expiration

Additional Comments

1. The OTC plans to continue supporting and promoting employee wellness programs.

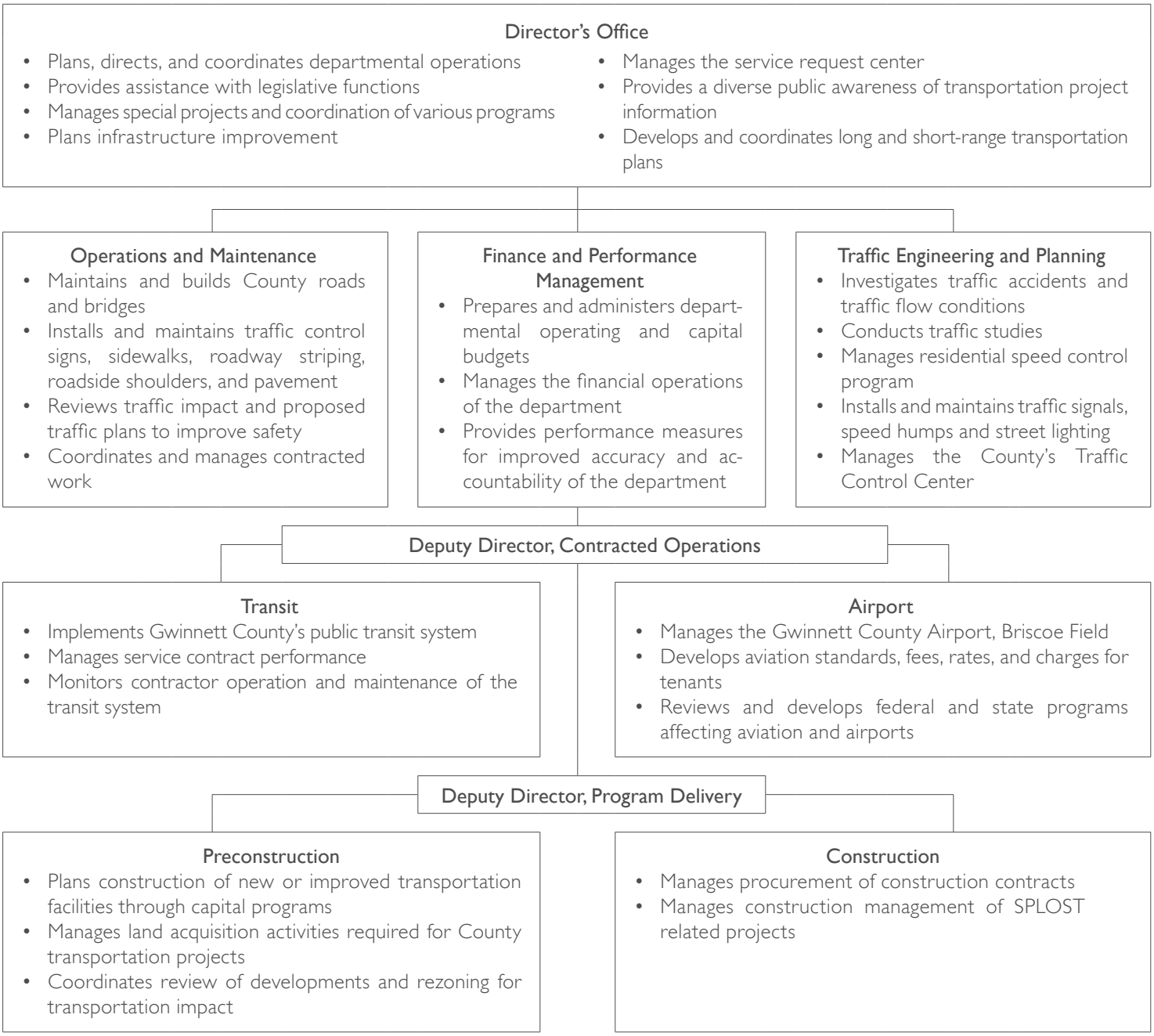
Tax Commissioner (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	6,838,385	6,946,799	7,520,894
Operations	2,000,194	2,515,273	2,812,277
Contributions to Other Funds	2,519,418	2,492,078	2,855,233
Contributions to Capital and Capital Outlay	35,194	4,310	3,591
Total	**11,393,191**	**11,958,460**	**13,191,995**
Authorized Positions – Tax Commissioner	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.



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

Departmental Goals

1. To maintain and operate the County's surface transportation system in a safe and efficient manner to provide safe use by the general public.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Traffic studies completed	207	215	240	245
Miles of roads maintained	2,750	2,750	2,500	2,500
Traffic signals maintained	701	710	705	715
Closed circuit television cameras maintained	207	238	243	255
Miles of fiber-optic communication cable	212	235	230	233

2. To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe, and economical manner.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Transit riders carried	1,718,098	1,753,000	1,586,329	1,600,000
Transit vehicles in service	97	97	103	103

3. To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Airport take-offs and landings	75,197	75,000	74,314	75,000
Aircraft based in Gwinnett	310	310	312	315

4. To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Street lights added to system	258	215	276	285

5. To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Speed hump requests processed	102	85	105	110
Speed humps installed	3	10	9	10

Accomplishments in FY 2015

1. Completed the procurement of the new transportation program management contract
2. Began right-of-way acquisitions for approximately 45 2014 SPLOST program projects
3. Began construction on 17 projects in the 2009 SPLOST program, including intersection, pedestrian safety, school safety, and safety and alignment improvements
4. Began construction on nine projects in the 2014 SPLOST program, including intersection, pedestrian safety, school safety, and safety and alignment improvements
5. Opened the Lilburn Main Street widening and realignment to traffic in partnership with the city of Lilburn and the Lilburn Community Improvement District
6. Opened 17 projects to traffic (including four Advanced Traffic Management System projects), including intersection, pedestrian safety, school safety, and safety and alignment improvements
7. Completed approximately 50 percent of the construction of the SR 20 widening from Peachtree Industrial Boulevard to the Chattahoochee River
8. Completed right-of-way acquisition on Walther Boulevard bridge over SR 316 in coordination with the Georgia Department of Transportation. GDOT began the construction portion of the design/build contract for the new bridge.
9. Resurfaced 135 miles of county maintained roadways
10. Completed 11 quick fix projects
11. Rehabilitated seven bridges to extend their life

12. Rehabilitated 5.2 miles of unpaved roads using compacted asphalt millings
13. Activated four new traffic signals and nine traffic signal rebuilds/modifications in road improvement or development projects
14. Installed a vehicle entering flashing beacon on Old Loganville Road at Lake Carlton Road, school flashers for Discovery High School, Baggett Elementary School, and Graves Elementary School, and upgraded nine intersections to 'flashing yellow arrows' left turn phasing
15. Completed four Advanced Traffic Management System/Intelligent Transportation System (ATMS/ITS) projects (Suwanee Dam Road from SR 13/Buford Highway to Cumming Highway, Indian-Trail Road from SR 378/Beaver Ruin Road to US 29/SR 8/Lawrenceville Highway, Pleasant Hill Road from SR 13/Buford Highway to Fulton County, US78/SR10/Athens Highway from SR 124/Scenic Highway to Logan Road) that added an additional 17.1 miles of fiber optic cable, installed 31 closed circuit television cameras, and connected 26 traffic signals to the Traffic Control Center
16. Began designs on four ATMS/ITS projects (Five Forks Trickum Road from Sugarloaf Parkway to Rockbridge Road, SR 316/University Parkway from SR 20/Buford Drive to Barrow County, Ronald Reagan Parkway from Pleasant Hill Road to SR 124/Scenic Highway, and Old Peachtree Road from Dean Road to Sugarloaf Parkway)
17. Completed upgrades to the GCSmartCommute website that includes providing users with roadway traffic data and road work/construction data for Gwinnett County
18. Began replacement of 28 local buses for transit
19. Implemented the restoration of local Saturday service and two express trips
20. Finished construction of an airfield re-marking project to rehabilitate faded/worn airfield markings to improve safety
21. Continued implementation of recommendations made by the Airport Privatization Citizens Review Committee to enhance the general aviation facilities at the airport including installation of a glider monument, and in cooperation with the city of Lawrenceville, installation of landscaping at the airport entranceway

Departmental Issues and Initiatives for FY 2016

1. Complete the SR 20 widening from Peachtree Industrial Boulevard to Burnette Trail and widening/bridge project over Chattahoochee River in 2016
2. Begin construction of the Five Forks Trickum Road widening project from Oak Road to Killian Hill Road in 2016
3. Continue delivery of the 2009 and 2014 SPLOST programs
4. Improve southbound Peachtree Industrial Boulevard/SR 141 from Holcomb Bridge Road to south of Jimmy Carter Boulevard
5. Initiate various improvements in the SR 316 corridor
6. Initiate the process of upgrading the school zone flasher system from a pager based system to one that provides two-way communications for real-time monitoring capabilities from the Traffic Control Center
7. Complete construction of Sugarloaf park-ride lot/transit center improvements
8. Complete the app rollout (Android/iPhone) for the Computer Aided Dispatch/Automated Vehicle Location
9. Begin design of the Sugarloaf Parkway Extension Phase II from SR 316 to I-85
10. Restore and expand express and local service in unserved areas in Gwinnett County

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Complete an update to the Comprehensive Transportation Plan
2. Complete engineering and right-of-way acquisition on two new I-85 interchanges
3. Continue the expansion of the ATMS/ITS Traffic Network for real time monitoring of major corridors and arterials using connectivity to the Traffic Control Center using available SPLOST and congestion mitigation and air quality funds
4. Continue to increase the percentage of traffic signals connected to the Traffic Control Center with the installation of cellular modems or short runs of fiber cable for locations off main corridors and arterial
5. Continue to upgrade and enhance the GCSmartCommute website for increased use by providing additional traveler information
6. Design Taxiway 'Y' a parallel taxiway on the north side of the airport to increase safety by decreasing runway crossings and thereby decreasing the possibility of having a runway incursion at the airport

Transportation

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

Transportation (General Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	8,125,609	7,690,728	8,925,791
Operations	4,090,341	4,566,265	5,927,381
Contributions to Other Funds	1,263,954	740,093	1,343,389
Contributions to Capital and Capital Outlay	613,750	600,000	946,734
Total	**14,093,654**	**13,597,086**	**17,143,295**
Authorized Positions – Transportation	122	120	121

FY 2016 Decision Packages ($)	2016 Budget
1. Maintenance and care of rights-of-way	213,962

Transportation (Local Transit Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	227,687	172,141	286,686
Operations	7,159,275	7,567,360	8,966,203
Contributions to Other Funds	213,205	231,423	299,571
Working Capital Reserve	–	–	289,779
Total	**7,600,167**	**7,970,924**	**9,842,239**
Authorized Positions – Transportation	2	2	3
Authorized Positions – Financial Services	1	1	1

FY 2016 Decision Packages ($)	2016 Budget
1. Transit service enhancements that add three new express routes	200,000
2. Transit Analyst position	75,286

Transportation (Street Lighting Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	32,908	33,480	34,991
Operations	7,035,880	6,781,146	7,475,150
Contributions to Other Funds	130,522	214,357	157,450
Total	**7,199,310**	**7,028,983**	**7,667,591**
Authorized Positions – Transportation	1	1	1

Transportation

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

Transportation (Airport Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	358,119	327,887	362,499
Operations	236,302	246,635	392,891
Transfers to Renewal and Extension	34,000	54,800	–
Contributions to Other Funds	181,937	222,755	232,097
Contributions to Capital and Capital Outlay	880	–	–
Total	**811,238**	**852,077**	**987,487**
Authorized Positions – Transportation	5	5	5

Transportation (Speed Hump Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Operations	49,931	113,369	115,500
Contributions to Other Funds	8,905	(1,226)	6,100
Total	**58,836**	**112,143**	**121,600**
Authorized Positions – Transportation	–	–	–

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, and personal commitment.

Director's Office

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

Field Operations

- Operates, assesses, and maintains the water distribution, wastewater collection, and stormwater systems
- Provides 24-hour dispatch and emergency response for water, wastewater, and stormwater emergencies
- Installs, tests, and replaces meters and service lines, and manages backflow accounts for compliance
- Inspects grease traps and restaurants for compliance with the grease trap ordinance and educates citizens on proper grease disposal

Facilities

Water Production

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

Water Reclamation

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

Customer Service and Finance

- Provides billing, customer service, and fee collection
- Performs monthly meter readings
- Oversees technology hardware and software planning for customer service and billing needs
- Provides financial management for the department

Engineering and Technical Services

Engineering and Construction

- Manages the design and construction of capital improvements to the County's water, sanitary sewer, and stormwater systems as well as water production and water reclamation facilities
- Manages the County's 15 high-hazard dams

Asset Management

- Develops processes and procedures to manage DWR's assets at minimum total life cycle costs while meeting expected levels of service
- Maintains current and future assets through business case evaluations, Computerized Maintenance Management System (CMMS) support, and Geographic Information Systems (GIS) services
- Primary liaison to the development community for water and sewer availability

Technical Services

- Supports, improves, and optimizes the operation and maintenance of DWR's assets
- Develops and prioritized capital improvement projects based on operational needs
- Provides sewer, water, and stormwater system modeling

Permitting and Process Control

- Provides testing and monitoring services for the water and sewer systems and facilities
- Administers the industrial pretreatment program
- Obtains necessary state permits and ensures compliance for water, stormwater, and sewer systems
- Manages County-owned stormwater retention ponds

Training and Safety

- Develops and implements training, employee development, and safety programs
- Partners with education institutions, community groups, environmental organizations, and others to develop and implement community outreach and education program

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

Departmental Goals

1. Ensure excellent product quality and increase service reliability in full compliance with regulatory and reliability requirements and consistent with customer, public health, and ecological needs.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Safe drinking water compliance rate	100%	100%	100%	100%
Wastewater treatment compliance rate	100%	100%	100%	100%
Sanitary sewer overflows/100 miles	0.9	0.5	0.8	0.5
Unplanned outages/1,000 customers	2.7	2.8	3.87	2.8

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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent distribution response time < 2 hours	72%	100%	100%	100%
* Percent distribution response time < 24 hours	n/a	90%	97%	90%
Percent collection response time < 2 hours	92%	85%	92%	85%
Percent service requests responded < 2 days	97%	90%	97%	90%
Average call hold time (min)	4.23	3	3.31	3
Percent customer service and billing satisfaction	87%	85%	89%	85%

3. Ensure financial viability. Understand the full life-cycle cost of the utility and maintain an effective balance between long-term debt, asset values, operations, and maintenance expenditures.

	2014 Actual	2015 Target	2015 Actual	2016 Target
% total collected water and sewer receivables	95.76%	99.00%	98.47%	99.00%
* Percent stormwater fee collection rate	n/a	95.00%	99.22%	95.00%
* Number of linear feet of stormwater pipe rehabilitated/replace	n/a	35,000	73,908	35,000

4. Optimize operations to ensure ongoing, timely, cost-effective, reliable, and sustainable performance improvements in all facets of operations. Minimize resource use and impacts from day-to-day operations.

	2014 Actual	2015 Target	2015 Actual	2016 Target
* Number of preventable vehicle accidents	n/a	0	13	0

5. Ensure infrastructure stability. Maintains and enhances the condition of all assets over the long-term at the lowest possible life-cycle costs consistent with customer, community, and regulator-supported service levels.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent scheduled maintenance hours – reclamation	78.5%	80.0%	72.3%	80.0%
Percent scheduled maintenance hours – collection	73.8%	70.0%	66.8%	70.0%
Percent scheduled maintenance hours – production	254.4%	80.0%	64.1%	80.0%
Percent scheduled maintenance hours – distribution	67.1%	77.0%	66.2%	77.0%
* Percent planned stormwater infrastructure inspection for permit compliance	n/a	1.6%	1.4%	1.6%
* Percent of projects on schedule	n/a	100.0%	60.0%	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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
* Percent non-revenue water	n/a	11.0%	8.4%	11.0%

**2014 data is not available because this performance measurement was implemented in 2015.*

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

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.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Average training hours/water employee	36.05	14	41.52	40
Average training hours/wastewater employee	34.8	14	56.67	40
Average training hours/stormwater employee	37.8	14	60.59	40

8. Improve community sustainability by considering and implementing a variety of pollution prevention, watershed, and source protection approaches to maintain, restore, and enhance ecological and community sustainability.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Total Suspended Solids load reduction	900,173	900,000	1,080,242	900,000

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	2014 Actual	2015 Target	2015 Actual	2016 Target
Percent category-one dam compliance (Does not include those established by administration.)	100%	100%	100%	100%

Accomplishments in FY 2015

1. Secured adequate long-term water supply
2. Completed design plans of Crooked Creek Water Reclamation Facility
3. Rehabilitated the water distribution system, with a focus on the replacement of the Pre-stressed Concrete Cylinder Pipe
4. Completed construction of nutrient recovery facility at the F. Wayne Hill Water Resources Center
5. Engaged the cities/municipalities within Gwinnett County and began five economic development initiatives
6. Implemented condition assessment results-driven Capital Improvement Plan, with a focus on the existing vertical assets
7. Implemented a centralized maintenance program, with a focus on Reliability Centered Maintenance
8. Pressured management team to optimize distribution system operations
9. Implemented comprehensive technical training program, using available technical schools and promoting internships
10. Built asset knowledge about existing stormwater pipe
11. Proactively identified stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation
12. Added language translation services for customer service representatives and dispatch to use for customers who speak different languages
13. Modified the lock off process to drastically reduce lock off times from 40 days to a three-day guarantee

Departmental Issues and Initiatives for FY 2016

1. Update the water resources' public and internal website to reflect better usability and ease of use
2. Create a robust training program for all employees with specified growth paths
3. Create a standard communication response plan for emergencies that require a response to media or residents
4. Create individual safety profiles and plans for all the major plants and facilities
5. Create a comprehensive SharePoint site network for internal use to store documents, policies, and procedures
6. Obtain a mass sole source approval list from purchasing that will massively reduce the purchasing time for key goods and services
7. Begin work on the Direct Potable Reuse pilot project with the WateReuse foundation and universities
8. Begin construction on the large waste water facility upgrade at crooked creek

Departmental Issues and Initiatives for FY 2017 and Beyond

1. Continue to pursue long-term water supply
2. Continue to rehabilitate the water distribution system with a focus on PCCP
3. Engage in further communication with local municipalities within Gwinnett County to discuss economic development initiatives

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

4. Execute the conditional and prioritized assessment of results-driven CIP with a focus on existing vertical assets
5. Continue execution of comprehensive training and education program by using technical schools and internal training opportunities
6. Proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation
7. Determine a metric for the percentage of employees meeting their training goals based on their current HR employee development model
8. Further define the safety metric for the number of preventable vehicle accidents. We will use the new data from 2015 to provide specific and more accurate metrics for 2016.
9. Improve and further define the e-transactions metric to adhere to industry and comparable County standards
10. Add the metric percent of equipment operable with an accurate target
11. Add the metric percent of water planned projects completed once a proper target is defined
12. Create employee growth cards and profiles to put them on track for upward movement in the organization
13. Initiate electronic time sheets for business areas within the Department of Water Resources
14. Maintain financial viability for the operating and capital budget through proper spending

Water Resources (Water and Sewer Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	41,676,680	35,900,176	41,934,977
Operations	52,117,696	54,900,264	71,530,616
Debt Services	99,941,711	99,218,907	98,265,634
Transfers to Renewal and Extension	67,993,820	84,363,902	110,860,545
Contributions to Other Funds	7,420,570	3,340,258	7,395,380
Contributions to Capital and Capital Outlay	–	–	276,000
Total	**269,150,477**	**277,723,507**	**330,263,152**
Authorized Positions – Water Resources	513	526	532
Authorized Positions – Community Services	1	–	–

FY 2016 Decision Packages ($)	2016 Budget
1. Six inspectors to increase code enforcement activities	640,744

Water Resources (Stormwater Operating Fund)

Appropriations ($)	2014 Actual	2015 Unaudited	2016 Budget
Personal Services	5,081,503	4,958,433	5,471,781
Operations	2,595,356	1,699,575	2,814,288
Debt Services	361,506	361,506	361,506
Transfers to Renewal and Extension	10,131,677	20,518,932	20,230,803
Contributions to Other Funds	772,268	209,736	495,454
Working Capital Reserve	–	–	1,417,963
Total	**18,942,310**	**27,748,182**	**30,791,795**
Authorized Positions – Water Resources	67	66	66



CAPITAL FUNDS

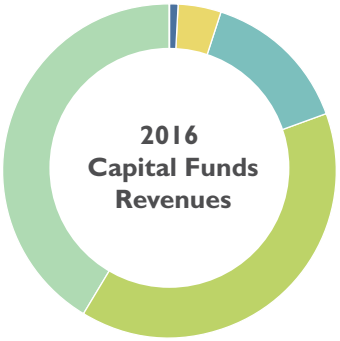
This section provides financial summaries of revenues and appropriations for the 2016 budget and the 2017 – 2021 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules showing historical comparisons of revenues and expenditures of capital funds.



Capital Funds

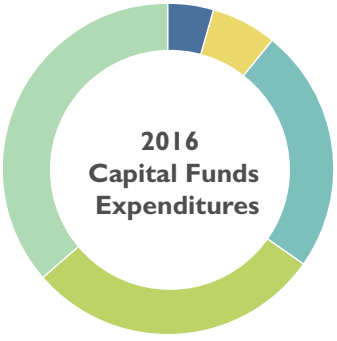
Revenues and Expenditures by Category FY 2013 – 2016

	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
Revenues				
Taxes (Sales)	138,349,574	142,479,680	131,799,504	142,427,060
Intergovernmental	15,924,284	32,448,489	16,646,850	15,380,603
Charges for Services	206,801	22,694	86,480	-
Fines and Forfeitures	31,310	184,408	53,718	-
Investment Income	3,123,470	3,626,612	4,691,647	3,556,185
Contributions and Donations	115,616	158,416	111,316	145,890
Miscellaneous	2,089,186	144,533	1,822,056	-
Other Financing Sources	130,498,008	144,716,326	198,958,067	150,119,741
Total	**290,338,249**	**323,781,158**	**354,169,638**	**311,629,479**
Use of Net Position	-	-	-	17,000
Use of Fund Balance	-	-	-	51,529,707
Total Revenues	**290,338,249**	**323,781,158**	**354,169,638**	**363,176,186**
Expenditures				
Community Services	18,338,534	12,803,774	39,135,390	16,521,957
General Government	35,069,475	38,787,400	51,677,333	86,995,486
Public Safety	14,061,602	14,427,683	30,245,051	23,562,556
Transportation	63,736,877	65,938,465	73,824,536	104,156,406
Water Resources	102,541,394	94,978,055	96,452,133	131,939,781
Gross Expenditures	**233,747,882**	**226,935,377**	**291,334,443**	**363,176,186**
Less: Indirect Costs	3,912,194	3,061,706	1,321,328	1,732,033
Total Expenditures	**229,835,688**	**223,873,671**	**290,013,115**	**361,444,153**



Other Financing Sources: 41.33%
Taxes: 39.22%
Use of Net Position/Fund Balance: 14.19%
Intergovernmental: 4.24%
Investment Income: 0.98%
Contributions and Donations: 0.04%*

**Value too small to appear on this chart*



Water Resources: 36.33%
Transportation: 28.68%
General Government: 23.95%
Public Safety: 6.49%
Community Services: 4.55%

Capital Funds

Revenues and Expenditures by Fund FY 2013 – 2016

	2013 Actual		2014 Actual		2015 Unaudited		2016 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	20,952,455	13,459,438	58,314,912	13,206,079	85,917,743	29,932,278	12,155,316	17,920,314
Total Tax-Related	**20,952,455**	**13,459,438**	**58,314,912**	**13,206,079**	**85,917,743**	**29,932,278**	**12,155,316**	**17,920,314**
Vehicle Replacement Fund								
Vehicles	7,712,142	5,907,985	9,153,004	3,104,060	7,506,546	3,251,247	7,322,152	5,244,532
Total Vehicle Replacement	**7,712,142**	**5,907,985**	**9,153,004**	**3,104,060**	**7,506,546**	**3,251,247**	**7,322,152**	**5,244,532**
Enterprise Funds								
Airport R and E	1,494,814	1,705,129	268,269	606,686	184,925	215,753	-	17,000
Solid Waste R and E	260,000	443,536	75,000	119,481	12,851	-	-	-
Stormwater R and E	19,477,830	21,808,365	10,223,334	18,644,071	21,419,134	17,519,140	20,280,803	20,280,803
Transit R and E	665,309	853,225	381,135	624,729	1,602,140	54,736	-	-
W and S (Combined)	83,525,157	82,005,146	68,769,838	76,737,637	86,307,640	79,023,115	111,806,545	111,806,545
Total Enterprise	**105,423,110**	**106,815,401**	**79,717,576**	**96,732,604**	**109,526,690**	**96,812,744**	**132,087,348**	**132,104,348**
Special Revenue Funds								
SPLOST (2005)	7,948,234	23,673,927	3,143,721	12,760,202	126,634	7,760,543	-	-
SPLOST (2009)	148,302,308	83,891,131	59,116,937	72,954,727	12,820,746	80,288,002	14,728,191	80,478,386
SPLOST (2014)	-	-	114,335,008	28,177,705	138,271,279	73,289,629	145,336,472	127,428,606
Total Special Revenue	**156,250,542**	**107,565,058**	**176,595,666**	**113,892,634**	**151,218,659**	**161,338,174**	**160,064,663**	**207,906,992**
Total All Funds	**290,338,249**	**233,747,882**	**323,781,158**	**226,935,377**	**354,169,638**	**291,334,443**	**311,629,479**	**363,176,186**

**Revenues in the 2016 budget column do not include any budgeted use of fund balance.*
Expend. = Expenditures
Approp. = Appropriations
R and E = Renewal and Extension
SPLOST = Special Purpose Local Option Sales Tax
W and S = Water and Sewer

Governmental Capital Funds

Fund Balance Summaries FY 2013 – 2016

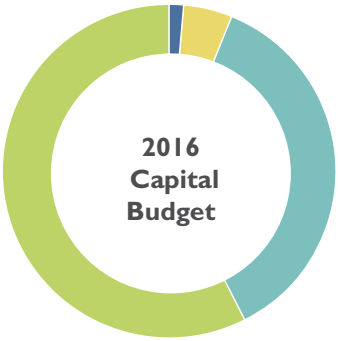
	2013 Actual	2014 Actual	2015 Unaudited	2016 Budget
Capital Project Fund				
Balance January 1	51,934,218	59,427,235	104,536,068	160,521,533
Sources	20,952,455	58,314,912	85,917,743	12,155,316
Uses	(13,459,438)	(13,206,079)	(29,932,278)	(17,920,314)
Balance December 31	**59,427,235**	**104,536,068**	**160,521,533**	**154,756,535**
Vehicle Replacement Fund				
Balance January 1	26,798,100	28,602,257	34,651,201	38,906,500
Sources	7,712,142	9,153,004	7,506,546	7,322,152
Uses	(5,907,985)	(3,104,060)	(3,251,247)	(5,244,532)
Balance December 31	**28,602,257**	**34,651,201**	**38,906,500**	**40,984,120**
2005 Sales Tax Fund				
Balance January 1	38,234,635	22,508,942	12,892,461	5,258,552
Sources	7,948,234	3,143,721	126,634	-
Uses	(23,673,927)	(12,760,202)	(7,760,543)	-
Balance December 31	**22,508,942**	**12,892,461**	**5,258,552**	**5,258,552**
2009 Sales Tax Fund				
Balance January 1	253,988,177	318,399,354	304,561,564	237,094,308
Sources	148,302,308	59,116,937	12,820,746	14,728,191
Uses	(83,891,131)	(72,954,727)	(80,288,002)	(80,478,386)
Balance December 31	**318,399,354**	**304,561,564**	**237,094,308**	**171,344,113**
2014 Sales Tax Fund				
Balance January 1	-	-	86,157,303	151,138,953
Sources	-	114,335,008	138,271,279	145,336,472
Uses	-	(28,177,705)	(73,289,629)	(127,428,606)
Balance December 31	**-**	**86,157,303**	**151,138,953**	**169,046,819**

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 2016 – 2021

	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Tax-Related Funds							
Capital Project	17,920,314	18,650,554	24,741,622	21,291,478	19,441,034	19,121,578	121,166,580
Subtotal	**17,920,314**	**18,650,554**	**24,741,622**	**21,291,478**	**19,441,034**	**19,121,578**	**121,166,580**
Vehicle Replacement Fund							
Vehicles	5,244,532	14,384,500	14,216,996	17,790,229	13,331,606	8,710,972	73,678,835
Subtotal	**5,244,532**	**14,384,500**	**14,216,996**	**17,790,229**	**13,331,606**	**8,710,972**	**73,678,835**
Enterprise Funds							
Airport R and E	17,000	26,275	58,125	87,695	374,950	-	564,045
Stormwater R and E	20,280,803	20,394,738	20,311,238	20,251,238	20,190,238	20,238,000	121,666,255
Transit R and E	-	28,000	27,377	-	-	-	55,377
Water and Sewer R and E	111,806,545	126,566,500	127,235,000	148,310,000	104,740,000	106,340,000	724,998,045
Subtotal	**132,104,348**	**147,015,513**	**147,631,740**	**168,648,933**	**125,305,188**	**126,578,000**	**847,283,722**
Special Revenue Funds							
2009 SPLOST	80,478,386	17,388,485	-	-	-	-	97,866,871
2014 SPLOST	127,428,606	91,238,711	25,745,750	-	-	-	244,413,067
Subtotal	**207,906,992**	**108,627,196**	**25,745,750**	**-**	**-**	**-**	**342,279,938**
Total Capital Improvement Plan	**363,176,186**	**288,677,763**	**212,336,108**	**207,730,640**	**158,077,828**	**154,410,550**	**1,384,409,075**



- Special Revenue Funds: 57.25%
- Enterprise Funds: 36.38%
- Tax-Related Funds: 4.93%
- Vehicle Replacement Fund: 1.44%



- Enterprise Funds: 70.03%
- Special Revenue Funds: 13.16%
- Tax-Related Funds: 10.11%
- Vehicle Replacement Fund: 6.70%

2016 – 2021 Operating Impact of Capital Projects (in thousands)

Below are the estimated operating costs associated with capital projects. Personal services, equipment rentals, license support agreements, outsourced technology services, professional services, and repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Definition	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Total
Ambulance Service Expansion	$ 602	$ 143	$ –	$ –	$ –	$ –	$ 745
Biosolids Program	70	–	–	–	–	–	70
Lilburn Branch Library Relocation	5	20	–	–	–	–	25
Replacement of Duluth Library Branch	–	8	16	–	–	–	24
Medical Examiner's Office	–	58	–	–	–	–	58
Centerville Senior Center	–	17	–	–	–	–	17
Water Education Center	–	46	274	285	297	310	1,212
Major Repairs and Renovations	–	5	–	–	1	1	7
Norcross Branch Library	–	8	16	–	–	–	24
Facility Rehab Water Production	(20)	–	–	–	–	–	(20)
Pump Station Rehab	(30)	–	–	–	–	–	(30)
Criminal Justice Information System	199	–	–	–	–	–	199
Web-Based Inspections/Testing/Maintenance	–	40	–	–	–	–	40
Hardware/Software Clerk of Court	7	–	–	–	–	–	7
Hardware/Software Police Special Operations	–	2	–	–	–	–	2
Hardware/Software Police E-911	–	17	1	1	1	1	21
Systems and Storage	422	–	–	–	–	–	422
Hardware/Software DoITS	38	–	–	–	–	–	38
Replace Payment Processing Equipment	(1)	–	–	–	–	–	(1)
Police Body Cameras with Cloud Storage	266	565	45	49	52	57	1,034
Evidence Barcode System	45	1	–	–	–	–	46
E-Agent Web Based Hosted Program	46	30	11	11	11	10	119
Networking and Communications Hardware/ Software	244	9	9	9	9	–	280
Networking and Communications Security Hardware/Software	10	1	1	1	1	–	14
Sheriff Body Cameras with Cloud Storage	152	228	–	–	–	–	380
Sheriff LiveScan Replacement	–	5	1	1	1	1	9
Total Annual Impact	**$ 2,055**	**$ 1,203**	**$ 374**	**$ 357**	**$ 373**	**$ 380**	**$ 4,742**

Capital Tax-Related Funds





Definitions

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

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

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

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

Revenue Source Definitions
Contributions from Various Governmental Operating Funds are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in other governmental operating funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These types of revenues fund specific capital improvements, and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

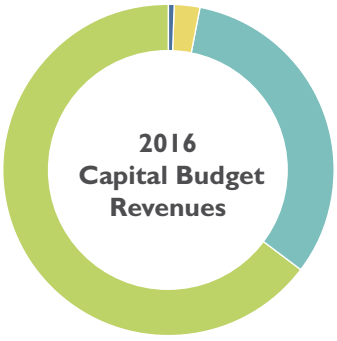
Investment Income is revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return.

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

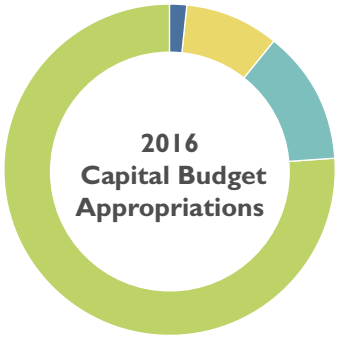
Capital Tax-Related Funds

Revenues and Appropriations FY 2016 – 2021

	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Revenues							
Investment Income	439,756	-	-	-	-	-	439,756
Operating Fund Contributions	11,586,670	10,260,713	11,902,092	12,270,707	12,391,793	12,101,728	70,513,703
Federal/State Grants	-	-	6,300,000	6,300,000	6,300,000	6,300,000	25,200,000
Public/Private Contributions	128,890	128,890	128,890	157,661	85,059	70,000	699,390
Total	**12,155,316**	**10,389,603**	**18,330,982**	**18,728,368**	**18,776,852**	**18,471,728**	**96,852,849**
Use of Fund Balance	5,764,998	8,260,951	6,410,640	2,563,110	664,182	649,850	24,313,731
Total Revenues	**17,920,314**	**18,650,554**	**24,741,622**	**21,291,478**	**19,441,034**	**19,121,578**	**121,166,580**
Appropriations							
Community Services	2,368,414	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000	8,643,414
General Government	13,592,110	15,459,726	13,023,610	9,154,478	8,129,534	7,900,078	67,259,536
Public Safety	1,639,790	1,105,828	648,012	417,000	461,500	221,500	4,493,630
Transportation	320,000	830,000	9,815,000	10,465,000	9,595,000	9,745,000	40,770,000
Total Appropriations	**17,920,314**	**18,650,554**	**24,741,622**	**21,291,478**	**19,441,034**	**19,121,578**	**121,166,580**



Operating Fund Contributions: 64.66%
Use of Fund Balance: 32.17%
Investment Income: 2.45%
Public/Private Contributions: 0.72%



General Government: 75.85%
Community Services: 13.22%
Public Safety: 9.15%
Transportation: 1.78%

Capital Project Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Intergovernmental							
State – Capital – Direct	-	-	6,300,000	6,300,000	6,300,000	6,300,000	25,200,000
Financial Services							
Accumulated Interest on Investments	403,756	-	-	-	-	-	403,756
Dividend	36,000	-	-	-	-	-	36,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	128,890	157,661	85,059	70,000	699,390
Other Financing Sources							
Transfer In – General Fund	6,045,261	6,830,689	8,000,000	8,000,000	8,000,000	7,986,138	44,862,088
Transfer In – Fire and EMS District	932,128	900,000	1,350,000	1,500,000	1,500,000	1,500,000	7,682,128
Transfer In – Development and Enforcement	834,833	-	-	-	-	-	834,833
Transfer In – Recreation	1,232,000	552,032	567,100	581,707	598,293	615,590	4,146,722
Transfer In – Fleet	52,000	-	-	100,000	100,000	-	252,000
Transfer In – E-911	182,465	-	-	-	-	-	182,465
Transfer In – Police Special State	34,080	-	-	-	-	-	34,080
Transfer In – Police Special Justice	177,875	177,992	184,992	189,000	193,500	-	923,359
Transfer In – Police Services District	2,096,028	1,800,000	1,800,000	1,900,000	2,000,000	2,000,000	11,596,028
Total	**12,155,316**	**10,389,603**	**18,330,982**	**18,728,368**	**18,776,852**	**18,471,728**	**96,852,849**
Use of Fund Balance	5,764,998	8,260,951	6,410,640	2,563,110	664,182	649,850	24,313,731
Total Revenues	**17,920,314**	**18,650,554**	**24,741,622**	**21,291,478**	**19,441,034**	**19,121,578**	**121,166,580**

Appropriations							
Community Services	2,368,414	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000	8,643,414
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Fire Services	122,000	138,000	277,000	228,000	268,000	221,500	1,254,500
Financial Services	324,756	-	-	-	-	-	324,756
Information Technology	5,738,446	9,106,599	7,966,570	6,350,320	5,227,320	4,513,525	38,902,780
Juvenile Court	95,000	1,855,700	-	-	-	-	1,950,700
Non-Departmental	2,005,710	58,890	58,890	87,662	641,594	1,976,000	4,828,746
Planning and Development	-	35,002	-	-	-	-	35,002
Police Services	517,790	397,847	371,012	189,000	193,500	-	1,669,149
Sheriff	1,000,000	569,981	-	-	-	-	1,569,981
Support Services	5,358,198	4,333,535	4,928,150	2,646,496	2,190,620	1,340,553	20,797,552
Transportation	320,000	830,000	9,815,000	10,465,000	9,595,000	9,745,000	40,770,000
Total Appropriations	**17,920,314**	**18,650,554**	**24,741,622**	**21,291,478**	**19,441,034**	**19,121,578**	**121,166,580**

Vehicle Replacement Fund

Vehicle Replacement Fund





Definitions

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

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

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

Revenue Source Definitions
Operating Funds Contributions consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

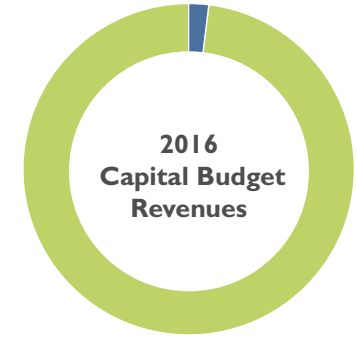




Vehicle Replacement Fund

Revenues and Appropriations FY 2016 – 2021

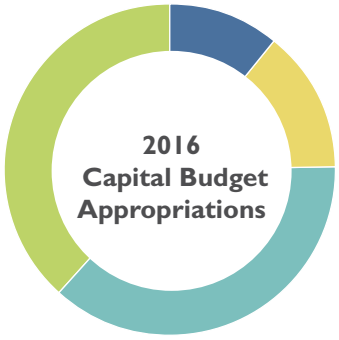
	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Revenues							
Investment Income	156,429	-	-	-	-	-	156,429
Operating Fund Contributions	7,165,723	10,731,352	10,376,403	10,185,220	9,521,882	8,118,917	56,099,497
Total	**7,322,152**	**10,731,352**	**10,376,403**	**10,185,220**	**9,521,882**	**8,118,917**	**56,255,926**
Use (Source) of Fund Balance	(2,077,620)	3,653,148	3,840,593	7,605,009	3,809,724	592,055	17,422,909
Total Revenues	**5,244,532**	**14,384,500**	**14,216,996**	**17,790,229**	**13,331,606**	**8,710,972**	**73,678,835**
Appropriations							
Community Services	577,375	1,064,986	826,467	663,590	606,378	606,074	4,344,870
General Government	730,355	364,120	780,174	894,073	411,927	931,401	4,112,050
Public Safety	2,009,440	10,718,866	10,840,387	15,233,796	11,325,482	6,330,403	56,458,374
Transportation	1,927,362	2,236,528	1,769,968	998,770	987,819	843,094	8,763,541
Total Appropriations	**5,244,532**	**14,384,500**	**14,216,996**	**17,790,229**	**13,331,606**	**8,710,972**	**73,678,835**



Operating Fund Contributions: 97.86%

Investment Income: 2.14%

NOTE: Use of Fund Balance does not appear on this chart because it is a negative number.



Public Safety: 38.31%

Transportation: 36.75%

General Government: 13.93%

Community Services: 11.01%

Vehicle Replacement Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Investment Income							
Accumulated Interest on Investments	156,429	-	-	-	-	-	156,429
Other Financing Sources							
Transfer In – General Fund	2,808,103	2,963,733	2,811,359	2,676,912	2,589,058	2,348,554	16,197,719
Transfer In – Fire and EMS	136,823	5,256,445	5,054,014	5,104,014	4,463,377	4,317,852	24,332,525
Transfer In – Police Services	3,995,397	1,722,027	1,722,026	1,743,923	1,866,288	851,626	11,901,287
Transfer In – Development and Enforcement	13,756	14,707	14,707	14,707	14,707	14,707	87,291
Transfer In – Recreation	172,978	724,825	724,507	595,874	538,662	538,357	3,295,203
Transfer In – Fleet	38,666	49,615	49,790	49,790	49,790	47,821	285,472
Total	**7,322,152**	**10,731,352**	**10,376,403**	**10,185,220**	**9,521,882**	**8,118,917**	**56,255,926**
Use (Source) of Fund Balance	(2,077,620)	3,653,148	3,840,593	7,605,009	3,809,724	592,055	17,422,909
Total Revenues	**5,244,532**	**14,384,500**	**14,216,996**	**17,790,229**	**13,331,606**	**8,710,972**	**73,678,835**

Appropriations							
Community Services	577,375	1,064,986	826,467	663,590	606,378	606,074	4,344,870
Corrections	411,000	24,188	421,799	450,832	211,532	187,188	1,706,539
Board of Commissioners/ County Administration	-	23,186	-	21,071	-	40,918	85,175
District Attorney	238,218	133,479	240,870	245,052	167,709	126,911	1,152,239
Fire and EMS	-	4,375,763	2,547,223	9,454,759	4,469,081	4,317,852	25,164,678
Financial Services	-	-	-	195,185	-	189,790	384,975
Information Technology	-	-	17,392	16,110	20,266	73,141	126,909
Juvenile Court	-	-	16,215	77,815	-	135,797	229,827
Non-Departmental	156,429	-	-	-	-	-	156,429
Planning and Development	-	31,395	273,240	43,433	-	77,922	425,990
Police Services	1,598,440	5,219,128	6,479,805	3,585,443	5,693,950	875,363	23,452,129
Sheriff	-	1,099,787	1,391,560	1,742,762	950,919	950,000	6,135,028
Solicitor	231,000	-	-	24,310	17,046	160,000	432,356
Support Services	104,708	150,202	232,457	254,987	206,906	103,435	1,052,695
Tax Commissioner	-	25,858	-	16,110	-	23,487	65,455
Transportation	1,927,362	2,236,528	1,769,968	998,770	987,819	843,094	8,763,541
Total Appropriations	**5,244,532**	**14,384,500**	**14,216,996**	**17,790,229**	**13,331,606**	**8,710,972**	**73,678,835**

Capital Enterprise Funds





Definitions

Capital Enterprise Funds are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis
Budgets for capital enterprise funds are adopted on the full accrual basis of accounting with the following exceptions:

a) Changes in fair value of investments are not treated as adjustments to revenue.

b) Depreciation expense is not recognized in the annual budget.

c) Capital purchases are recognized in the annual budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Fund Definitions
The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs, renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewer system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewer system, and the acquisition of new and replacement equipment.





Capital Enterprise Funds
Definitions

Revenue Source Definitions
Revenue Bonds are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees, and estimated operating costs.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

Investment Income is revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

Other Revenues include funds received from private developers, residents, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.



Capital Enterprise Funds

Revenues and Appropriations FY 2016 – 2021

	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Revenues							
Investment Income	720,000	-	-	-	-	-	720,000
Operating Fund Contributions	131,367,348	146,269,063	147,617,215	168,605,108	124,930,238	126,578,000	845,366,972
Total	**132,087,348**	**146,269,063**	**147,617,215**	**168,605,108**	**124,930,238**	**126,578,000**	**846,086,972**
Use of Net Position	17,000	746,450	14,525	43,825	374,950	-	1,196,750
Total Revenues	**132,104,348**	**147,015,513**	**147,631,740**	**168,648,933**	**125,305,188**	**126,578,000**	**847,283,722**
Appropriations							
General Government	148,317	324,238	247,238	248,058	247,238	-	1,215,089
Transportation	16,250	54,275	85,502	86,875	374,950	-	617,852
Water Resources	131,939,781	146,637,000	147,299,000	168,314,000	124,683,000	126,578,000	845,450,781
Total Appropriations	**132,104,348**	**147,015,513**	**147,631,740**	**168,648,933**	**125,305,188**	**126,578,000**	**847,283,722**



Operating Fund Contributions: 99.44%
Investment Income: 0.55%
Use of Net Position: 0.01%*

**Value too small to appear on this chart*



Water Resources: 99.88%
General Government: 0.11%*
Transportation: 0.01%*

**Value too small to appear on this chart*

Airport Renewal and Extension Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Other Financing Sources							
Transfer In – Airport	-	42,825	43,600	43,870	-	-	130,295
Total	**-**	**42,825**	**43,600**	**43,870**	**-**	**-**	**130,295**
Use (Source) of Net Position	17,000	(16,550)	14,525	43,825	374,950	-	433,750
Total Revenues	**17,000**	**26,275**	**58,125**	**87,695**	**374,950**	**-**	**564,045**
Appropriations							
Support Services	750	-	-	820	-	-	1,570
Transportation	16,250	26,275	58,125	86,875	374,950	-	562,475
Total Appropriations	**17,000**	**26,275**	**58,125**	**87,695**	**374,950**	**-**	**564,045**

Stormwater Renewal and Extension Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Investment Income							
Accumulated Interest on Investments	50,000	-	-	-	-	-	50,000
Other Financing Sources							
Transfers In – Stormwater	20,230,803	19,631,738	20,311,238	20,251,238	20,190,238	20,238,000	120,853,255
Total	**20,280,803**	**19,631,738**	**20,311,238**	**20,251,238**	**20,190,238**	**20,238,000**	**120,903,255**
Use of Net Position	-	763,000	-	-	-	-	763,000
Total Revenues	**20,280,803**	**20,394,738**	**20,311,238**	**20,251,238**	**20,190,238**	**20,238,000**	**121,666,255**
Appropriations							
Information Technology	32,675	77,738	47,238	47,238	47,238	-	252,127
Support Services	5,128	-	-	-	-	-	5,128
Water Resources	20,243,000	20,317,000	20,264,000	20,204,000	20,143,000	20,238,000	121,409,000
Total Appropriations	**20,280,803**	**20,394,738**	**20,311,238**	**20,251,238**	**20,190,238**	**20,238,000**	**121,666,255**

Transit Renewal and Extension Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Transfer In – General Fund	-	28,000	27,377	-	-	-	55,377
Total Revenues	**-**	**28,000**	**27,377**	**-**	**-**	**-**	**55,377**
Appropriations							
Transportation	-	28,000	27,377	-	-	-	55,377
Total Appropriations	**-**	**28,000**	**27,377**	**-**	**-**	**-**	**55,377**

Water and Sewer Renewal and Extension/Bond Funds Combined

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Investment Income							
Accumulated Interest on Investments	630,000	-	-	-	-	-	630,000
Dividend	40,000	-	-	-	-	-	40,000
Other Financing Sources							
Transfer In – DWR Operating	110,860,545	126,566,500	127,235,000	148,310,000	104,740,000	106,340,000	724,052,045
Transfer In – R and E	276,000	-	-	-	-	-	276,000
Total Revenues	**111,806,545**	**126,566,500**	**127,235,000**	**148,310,000**	**104,740,000**	**106,340,000**	**724,998,045**
Appropriations							
Water Resources	111,696,781	126,320,000	127,035,000	148,110,000	104,540,000	106,340,000	724,041,781
Information Technology	100,790	246,500	200,000	200,000	200,000	-	947,290
Support Services	8,974	-	-	-	-	-	8,974
Total Appropriations	**111,806,545**	**126,566,500**	**127,235,000**	**148,310,000**	**104,740,000**	**106,340,000**	**724,998,045**

Capital Special Revenue Funds



Definitions

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

Budget Basis

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

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

Fund Definitions

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes. Although there is no initial budget for this fund in 2016, after 2015 is closed any remaining unspent budget will be rolled forward and spent in subsequent years to close out the fund.



The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, $104.9 million was provided to Gwinnett County cities for capital purposes.

The **2014 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges; intersection improvements; sidewalks; public safety facilities and equipment; recreational facilities and equipment; library relocations and renovations; and senior service facilities. The 2014 SPLOST is projected to raise $453 before ending in 2017 and is shared between the County (78.9 percent) and 16 cities (21.1 percent). 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.

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and their projections are based on project eligibility, established standards and available dollars.

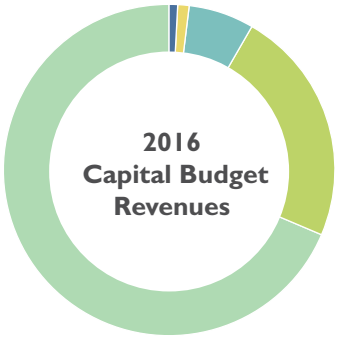
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

Other Revenues are funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.

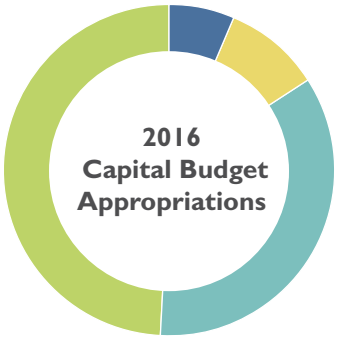
Capital Special Revenue Funds

Revenues and Appropriations FY 2016 – 2021

	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Revenues							
Sales Tax Proceeds	142,427,060	27,312,205	-	-	-	-	169,739,265
Federal/State Grants/Contributions	13,431,191	-	-	-	-	-	13,431,191
Investment Income	2,240,000	-	-	-	-	-	2,240,000
Public/Private Contributions	1,966,412	865,586	-	-	-	-	2,831,998
Total	**160,064,663**	**28,177,791**	**-**	**-**	**-**	**-**	**188,242,454**
Use of Fund Balance	47,842,329	80,449,405	25,745,750	-	-	-	154,037,484
Total Revenues	**207,906,992**	**108,627,196**	**25,745,750**	**-**	**-**	**-**	**342,279,938**
Appropriations							
Community Services	13,576,168	3,025,000	-	-	-	-	16,601,168
General Government	72,524,704	21,418,834	-	-	-	-	93,943,538
Public Safety	19,913,326	3,813,966	-	-	-	-	23,727,292
Transportation	101,892,794	80,369,396	25,745,750	-	-	-	208,007,940
Total Appropriations	**207,906,992**	**108,627,196**	**25,745,750**	**-**	**-**	**-**	**342,279,938**



- Sales Tax Proceeds: 68.51%
- Use of Fund Balance: 23.01%
- Federal/State Grants: 6.46%
- Investment Income: 1.07%
- Public/Private Contributions: 0.95%



- Transportation: 49.01%
- General Government: 34.88%
- Public Safety: 9.58%
- Community Services: 6.53%

2009 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Intergovernmental							
Federal – Capital – Indirect	13,431,191	-	-	-	-	-	13,431,191
Investment Income							
Accumulated Interest on Investments	1,200,000	-	-	-	-	-	1,200,000
Dividend	80,000	-	-	-	-	-	80,000
Contributions and Donations							
Contribution – Private Source	17,000	17,000	-	-	-	-	34,000
Total	**14,728,191**	**17,000**	**-**	**-**	**-**	**-**	**14,745,191**
Use of Fund Balance	65,750,195	17,371,485	-	-	-	-	83,121,680
Total Revenues	**80,478,386**	**17,388,485**	**-**	**-**	**-**	**-**	**97,866,871**

Appropriations							
Financial Services	(2,600,178)	17,000	-	-	-	-	(2,583,178)
Fire Services	87,424	-	-	-	-	-	87,424
Police Services	30,976	-	-	-	-	-	30,976
Support Services	34,637,914	7,656,925	-	-	-	-	42,294,839
Library Program	2,952,066	-	-	-	-	-	2,952,066
Parks and Recreation	7,242,522	-	-	-	-	-	7,242,522
Transportation	38,127,662	9,714,560	-	-	-	-	47,842,222
Total Appropriations	**80,478,386**	**17,388,485**	**-**	**-**	**-**	**-**	**97,866,871**

2014 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2016 – 2021

Revenues	2016 Budget	2017	2018	2019	2020	2021	Total 2016 – 2021
Taxes							
SPLOST	142,427,060	27,312,205	-	-	-	-	169,739,265
Intergovernmental							
Public Source	1,949,412	848,586	-	-	-	-	2,797,998
Investment Income							
Accumulated Interest on Investments	900,000	-	-	-	-	-	900,000
Dividend	60,000	-	-	-	-	-	60,000
Total	**145,336,472**	**28,160,791**		**-**	**-**	**-**	**173,497,263**
Use (Source) of Fund Balance	(17,907,866)	63,077,920	25,745,750	-	-	-	70,915,804
Total Revenues	**127,428,606**	**91,238,711**	**25,745,750**	**-**	**-**	**-**	**244,413,067**
Appropriations							
Financial Services	30,439,801	8,293,476	-	-	-	-	38,733,277
Fire Services	9,518,381	2,577,841	-	-	-	-	12,096,222
Police Services	8,470,166	746,901	-	-	-	-	9,217,067
Sheriff	1,806,379	489,224	-	-	-	-	2,295,603
Support Services	3,082,486	418,663	-	-	-	-	3,501,149
Community Services	6,333,646	3,025,000	-	-	-	-	9,358,646
Transportation Program	57,134,470	63,806,250	25,745,750	-	-	-	146,686,470
Transportation City/County Split	5,237,662	5,530,224	-	-	-	-	10,767,886
Library Program	4,012,615	5,032,770	-	-	-	-	9,045,385
Cities Share	1,393,000	1,318,362	-	-	-	-	2,711,362
Total Appropriations	**127,428,606**	**91,238,711**	**25,745,750**	**-**	**-**	**-**	**244,413,067**

DID YOU KNOW...

the **Gwinnett County Police – West Precinct Community Response Team won** the **Unit of the Year Award** from the Gwinnett Chamber of Commerce in 2015?



CAPITAL PROGRAM

This section includes a description of the major capital achievements of fiscal year 2015 and the programs that make up the 2016 – 2021 Capital Improvement Program. Included are program descriptions, the impact on County operations, and a listing of the budgeted appropriations by project category.







Capital Improvement Programs

Capital Improvement programs for the Department of Community Services are comprised of projects that help provide a comprehensive and coordinated system of facilities for the provision of high-quality recreational, educational, 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.

2015 Capital Achievements

The 2009 and 2014 SPLOST capital programs included the following parks and recreation projects in 2015:

- Gwinnett County acquired the 223-acre Simpsonwood property for an open space park in February 2015. Park safety improvements were made that allowed the public to continue to use the park for activities such as walking, biking, picnicking, special events, and rentals.
- An update to the Alexander Park Master Plan was completed with the assistance of a citizen steering committee and final recommendation by the Gwinnett County Recreation Authority.
- The Bethesda Park Football Field Conversion project was completed. This project included the installation of synthetic turf which accommodates football, soccer, and lacrosse youth sports.
- The Centerville Park Site Master Plan was completed and presented to the Gwinnett County Recreation Authority. The master plan includes the incorporation of a greenway connection to Yellow River Park.
- The Little Mulberry Park Woodland Trail Renovation and Improvement project was completed.
- The master plan update for Phase II of Club Drive Park was completed.
- A new energy-efficient water filtration system was installed at the Mountain Park Aquatic Center.

A number of renovation and improvement projects to existing parks and recreational facilities were also completed in 2015. Examples include playground replacements at Lucky Shoals and Pinckneyville Parks, various asphalt repaving projects such as the Bogan Park multi-purpose trail, concrete repair work, new park security systems, and others.

2016 – 2021 Capital Improvement Plan

The 2016 capital budget and 2017 – 2021 Capital Improvement Plan totals approximately $29.6 million.

The 2013 Parks & Recreation CIP Update serves as the guide for parks and recreation capital projects. This plan was the basis for the projects recommended by the Recreation Authority in the 2014 SPLOST program. The funding amount for the three-year SPLOST for parks and recreation is approximately $24 million, with all funds targeted for improving or renovating existing parks and recreational facilities. In addition, for the first time, funding was also allocated for Senior Services capital projects totaling approximately $5 million.

Community Services will continue to implement the 2009 and 2014 SPLOST capital programs as approved. Major capital projects under design or construction for 2016 include: JB Williams Park (new park development), South Gwinnett Park (park renovation), Rock Springs Park soccer complex (park improvement), George Pierce Park gymnasium (park improvement), Ronald Reagan Park (renovation), and McDaniel Farm Park (park improvement). In Senior Services, the construction of the new Centerville Senior Center will be underway.

Community Services Capital Improvement Program

Project Category	2016	2017	2018	2019	2020	2021	Total 2016 – 2021
Community Services Administration	361,024	-	-	-	-	-	361,024
Community Services Miscellaneous/Contingencies	50,000	94,448	107,572	176,826	-	10,000	438,846
Health and Human Services	111,000	-	-	-	-	-	111,000
Parks and Recreation	15,999,933	5,250,538	1,973,895	1,741,764	1,861,378	1,851,074	28,678,582
Total Community Services	**16,521,957**	**5,344,986**	**2,081,467**	**1,918,590**	**1,861,378**	**1,861,074**	**29,589,452**





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 tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and Computer Systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement personal computers, peripheral equipment, and software applications, as well as upgrades to the systems, storage, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- General Government Facilities, which consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous Projects, including studies and budgeted capital contingencies

2015 Capital Achievements – Support Services

Major Construction Projects

Highlights for 2015 major projects in the design or construction phase include the following:

- Employee Wellness Center: The build-out of the County's Wellness Center at the Government Annex was completed in 2015. The Wellness Center opened to active benefit-eligible employees, pre-Medicare retirees, and adult dependents in May. The Wellness Center features five exam rooms, a multipurpose room for training and wellness activities, a laboratory, office space for medical and wellness staff, and a dispensary.
- Fire and Emergency Services
  - Fire Stations 10 and 31: Construction of Fire Station 10 at 1131 Rock Springs Road and Fire Station 31 at 1061 Collins Hill Road, both in Lawrenceville, began in April 2015. The facilities are expected to open in summer 2016.
  - Fire Training Academy: The education building associated with the expansion of the County's Fire Training Academy was completed in fall 2015. The project, funded through the voter-approved 2009 SPLOST, includes a two-story, 35,000 square-foot education building, a three-bay storage building for fire apparatus, and a training pavilion. The fire apparatus and training pavilion are still under construction. The academy is used to provide quality training for new recruits in addition to expanded and ongoing training for all firefighters to comply with the National Standards for Fire Services.
- Gwinnett County Public Library System Branch Relocations
  - Lilburn Branch Library: The Lilburn Branch Library and City Hall is a unique joint venture between the County and the city of Lilburn. The Lilburn Branch Library and Lilburn City Hall will be relocated to a new shared building with a strong civic presence and modern efficiencies. An intergovernmental agreement between the city and County was approved in 2014, and the construction contract was awarded in June 2015. The project is jointly funded by the County's 2005 and 2009 SPLOST programs and the city of Lilburn. It is expected to open in the fourth quarter of 2016.
  - Norcross and Duluth Branch Libraries: The Norcross Branch and the Duluth Branch will be replaced with new and larger facilities in the downtowns of their respective cities. The existing facilities, more than 34 years in age, will be replaced with upgraded and freshly conceived 20,000 – 22,000 square foot buildings. The Norcross project is in the early stages of design; the Duluth project is still in the planning stage.
- Juvenile Court and District Attorney Office Space Improvements: This project includes the partial build-out of the fourth floor and the reconfiguration of the third floor in the Courthouse Annex to provide a new and expanded office area for the Juvenile Court's Guardian Ad Litem Division and the District Attorney. This general fund project will also provide an expanded waiting area for the third floor courtrooms. Construction began in June 2015 and is expected to be completed by year end.

Capital Improvement Programs

- Morgue and Medical Examiner's Office: The construction of a new combined facility for the County's Morgue and Medical Examiner's Office is one of the major building projects from the 2014 SPLOST referendum. The facility will replace the County's morgue and provide operational efficiencies by combining the morgue with the Medical Examiner's Office in a single building. The new facility will have 15,602 square feet of space and will be located on an existing County-owned site on Hurricane Shoals Road. The construction contract was awarded in December 2015.
- Senior Service Centers
  - Centerville Senior Services Center: This new center, funded from the 2014 SPLOST, will be an 8,000-square foot facility located on Bethany Church Road adjacent to the Centerville Branch Library and Community Center. Design is complete, and construction will start in early 2016.
  - Lawrenceville Senior Services Center: This project includes the renovation and expansion of the 12,000 square-foot Lawrenceville Senior Center facility at 225 Benson Street. The construction contract was awarded in August 2015. The project is funded from a combination of Community Development Block Grants, SPLOST revenues, and Atlanta Regional Commission grants.

Capital Maintenance Projects

In 2015, the Capital Maintenance budget included more than $10.8 million in funding associated with more than 60 specific projects. Projects completed in 2015 included the following:

- Briscoe Field
  - Replacement of HVAC equipment at airport administrative offices
- Comprehensive Corrections Complex
  - Replacement of defective or substandard fire sprinkler heads
  - Replacement of carpet in administrative and program areas
- Courthouse Annex
  - Implementation of landscaping improvements
- Fire and Emergency Services
  - Comprehensive replacement of HVAC system equipment at Fire Stations 13, 20, and 21
- Government Annex
  - Replacement of HVAC distribution system, ceilings, and lighting on fourth floor
- Gwinnett County Historic Courthouse
  - Restoration and tuck pointing of exterior brick walls
- Gwinnett County Library System Projects
  - Replacement of carpet in library headquarters
  - Replacement of HVAC equipment at Snellville, Mountain Park, and Centerville branches





- Gwinnett Justice and Administration Center
  - Conversion of former IT Data Center to office space on the third floor and space reconfigurations in the lower level
  - Replacement of fire alarm system
  - Roof replacement
  - Implementation of Phase 3 and engineering of Phase 4 in a multi-year plan to replace all air distribution boxes on HVAC system
  - Replacement of facility's trash compactor
  - Replacement of audio-visual equipment in conference center
  - Implementation of pilot project to replace audio systems in courtrooms
  - Replacement of pump on cooling tower
  - Replacement of miscellaneous cafeteria kitchen equipment
- Human Services Centers
  - Replacement of kitchen equipment at Norcross Human Services Center
  - Replacement of room divider at Centerville Community Center
  - Installation of HVAC controls at Lawrenceville Senior Center
- One Justice Square
  - Implementation of landscaping improvements
- Park Facilities
  - Replacement of HVAC equipment at Bethesda Senior Center
  - Replacement of fire alarm systems at Collins Hill Aquatic Center and Rhodes Jordan Community Center
  - Replacement of corroded fire sprinkler heads at aquatic centers
  - Replacement of smaller HVAC units at older concession and restroom buildings
  - Replacement of electric heaters as needed at various comfort stations and maintenance buildings
  - Replacement of HVAC equipment of chapel at Simpsonwood
- Police Facilities
  - Replacement of fire alarm system at South Precinct
  - Replacement of HVAC equipment at South Precinct
  - Replacement of three roof top HVAC units at Police Headquarters

2015 Capital Achievements – Information Technology

The following are the Department of Information Technology Services' activities and accomplishments in 2015:

- Completed a phase of the network and server infrastructure expansion through the acquirement of updated network equipment, server hardware, storage, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion
- Completed implementation of Voice over Internet Protocol (VoIP) telephone systems at Department of Water Resources (including water and sewer), Community Services, and Fire and Emergency Services locations, in alignment with the phased approach to replace existing older PBX systems with a long-term standardized solution for voice technology services
- Upgraded Supplier Relationship Management System (SRM) to version 7.0 to provide more functionality and enhancements to internal and external customers doing business with the County and to ensure continued support from the system provider

Capital Improvement Programs

- Migrated web content management system from Alfresco to JBoss portal to improve performance and save upgrade costs and annual subscription fee
- Developed backflow testers online reporting application for the Department of Water Resources (DWR) to help testers and staff to automate the reporting process to save time and money
- Migrated web production servers' network to nexus network for improved security and to meet latest Payment Card Industry (PCI) compliance requirements
- Launched emergency alerts on the County's public website and mobile site to help publishers post alerts easily for residents to view during emergency situations
- Made an elections online absentee ballot application available for voters to request absentee ballot by completing an online form and downloading the completed application to send by mail
- Upgraded the accounting system to include payment processing for DWR, Solid Waste, and Fleet; payroll tax processing; general ledger interface, and others
- Updated training applications to enhance the ability of Gwinnett County to provide a more robust online training platform
- Implemented Symantec endpoint management suite to enhance and streamline the support, security, and management functions of client endpoint devices located strategically throughout County offices
- Upgraded the 800 MHz radio system to version 7.15 to maintain support and incorporate enhancements to our alerting systems, which provides communication to all Gwinnett County radio system subscribers and municipalities

2016 – 2021 Capital Improvement Plan

The 2016 capital budget and 2017 – 2021 plan for the General Government Capital Improvement Program totals approximately $166.5 million.

2016 – 2021 Capital Improvement Plan – Support Services

Major Construction Projects

The following projects are scheduled for 2016:

- Bay Creek Police Precinct and Alternate 911 Center: A new project to be undertaken in 2016 is the development of the Bay Creek Police Precinct and the Alternate 911 Center on a shared site on Ozora Road at the entrance to Bay Creek Park. The precinct, which was first envisioned with the 2009 SPLOST and which is largely designed, will be a 12,100 square-foot facility that will enable the Police Department to improve coverage and response times in this area of the county. The Alternate 911 Center, at approximately 4,500 square feet, will provide critical backup to the principal 911 Center in Lawrenceville in any situation that makes that center unusable. Design of both facilities, as well as procurement of construction, are expected to be completed in 2016.
- Department of Transportation District One Maintenance Barn: This project is the replacement of the existing District One Maintenance Barn with a newly constructed 5,000 square-foot storage building and is the last DOT facility of this type to be upgraded. Design will begin in January 2016 and construction should start in the third quarter of the year.
- Fire and Emergency Services
  - Fire Training Academy: Completion of the training pavilion and apparatus storage building is scheduled for third quarter of 2016.
  - Fire Stations 10 and 31: Construction of these two fire stations is expected to be completed in the second quarter of 2016.
- Gwinnett County Courthouse Addition: This expansion of the Gwinnett Justice and Administration Center was funded in the 2009 SPLOST to provide additional space for the County's judicial functions. The project will include a new building of approximately 180,000 square feet and a new parking garage for 1,500 vehicles. The building will house a jury assembly space, as many as six court units, a prisoner holding area, and shell space for future growth. Some schematic design work has been completed, and a more detailed design will begin in early 2016.

Capital Improvement Programs

- Gwinnett Library System Branch Relocation
  - Lilburn Branch Library and City Hall: Construction is scheduled to be complete in the fourth quarter of 2016, and the facility should open by the end of the year.
  - Norcross Branch Library Relocation: Design and procurement of this facility will be completed in 2016.
  - Duluth Branch Library Relocation: Site analysis and selection are underway and design is scheduled for 2016.
- Morgue and Medical Examiner's Office: Construction will start in 2016 and is scheduled to be completed in December.
- Senior Services Centers
  - Centerville Senior Services Center: Construction will begin by the end of the first quarter, and construction will be nearing completion early in the first quarter of 2017.
  - Lawrenceville Senior Center Renovation: Construction will be completed late in the first quarter of 2016.
  - Buford Senior Center Renovation: Programing and schematic design work for this renovation, funded from the 2014 SPLOST, is now underway. Preparation of construction documents will begin in the first quarter of 2016. The construction contract is expected to be awarded by the third quarter of 2016.
  - Norcross Senior Center Renovation: This project is the renovation of the Norcross Senior Center located in the Norcross Human Services Center. This project is funded from the 2014 SPLOST and design will begin in the fourth quarter of 2016.

Capital Maintenance Projects

A focus on general capital maintenance projects will continue in 2016. Some projects began in 2015 while others are newly programmed for 2016. The projects to be completed or newly implemented in 2016 include the following:

- Comprehensive Corrections Complex
  - Complete installation of new dining room serving equipment
  - Replace fire alarm system
  - Refurbish detention grade electronic locks
  - Replace central control station for electronic locking and other building security systems
  - Replace restroom/shower exhaust fans
- Courthouse Annex
  - Replace building security controls touchscreen
  - Implement additional landscaping improvements
  - Implement selective repainting of building interior
  - Implement selective carpet replacement
- Fire and Emergency Services Facilities
  - Replace HVAC system components at three fire stations
  - Replace roofs on Fire Stations 20 and 21
  - Renovate bathroom facilities at Fire Station 3
  - Upgrade HVAC system with dehumidification equipment at Fire Station 12





- Fleet Management Facility
  - Replace fire alarm system
  - Enhance HVAC system to improve ventilation on the light vehicle side
- Government Annex (750 South Perry Street)
  - Complete replacement of main HVAC supply units mounted on roof (final phase of HVAC system replacement)
  - Replace roof
  - Patch, seal, and restripe parking lot
  - Clean and seal exterior precast
  - Implement selective carpet replacement
- Gwinnett County Historic Courthouse
  - Complete replacement of two HVAC system air handling units initiated in 2015
  - Replace two remaining older HVAC air handling units
  - Expand and upgrade HVAC controls in association with air handling unit replacements
  - Complete replacement of low-sloped built-up roof
- Gwinnett County Library System Projects
  - Patch, seal and restripe parking lots at several branches
  - Continue landscaping improvements at various branches
  - Replace carpet at Peachtree Corners Branch
- Gwinnett Justice and Administration Center
  - Implement various plumbing system and restroom repairs and upgrades
  - Convert video surveillance system to a Video over Internet Protocol (VoIP) system
  - Rework front entrance drive (Langley Drive) and resurface front walkway system
  - Implement Phases 4 and 5 of a multi-year plan to replace all air distribution boxes on the HVAC system
  - Install surge protection on the building electrical service
  - Replace three UPS systems
  - Patch, seal and restripe public parking lot and Nash Street parking lot
  - Implement selective repainting of public area interiors
  - Replace audio systems in courtrooms
  - Begin comprehensive replacement of can light fixtures in public areas
  - Replace seating and carpet in auditorium
  - Replace lighting and lighting controls in auditorium
  - Replace lower level security station
- Human Services Centers
  - Replace restroom exhaust fans at Norcross Human Services Center
  - Rehabilitate playground surface at Norcross Human Services Center
  - Improve pedestrian and vehicle traffic flow for Head Start entrance at Norcross Human Services Center
  - Replace roof on Buford Human Services Center
  - Replace all elements of HVAC system, ceilings, and lighting at Buford Human Services Center
  - Address site drainage problem at Buford Human Services Center

Capital Improvement Programs

- Multiple County Facilities
  - Implement comprehensive battery replacement program
  - Conduct electrical panel load analyses on multiple buildings
  - Replace UPS batteries as needed at DOT Central Facility and Gwinnett Justice and Administration Center
- One Justice Square
  - Clean and seal exterior precast
  - Implement space reconfiguration for Planning and Development
  - Renovate public restrooms on first and second floors
- Park Facilities
  - Replace several HVAC units at older concession and restroom buildings, Best Friend Park Tennis Center, and Rhodes Jordan Park Recreation Center
- Police Facilities
  - Upgrade HVAC system controls at Police Training Shooting Range
  - Install HVAC system controls on East Precinct

2016 – 2021 Capital Improvement Plan – Information Technology

- Continue upgrades to the DWR information system. Upgrades include enhancements that strengthen cellular signals and reduce communications faults and increases cellular connectivity. Addition of Wi-Fi and mobile equipment at plant facilities. This will assist with alarm notification and augment communications for the Ostara nutrient recovery process at F. Wayne Hill. It will also allow the staff to be more mobile and respond to alerts in a timely manner.
- Purchase SCADA Wonderware software including the purchase of laptops. This purchase is to accommodate the addition of 19 employees.
- Purchase network equipment, software, tools, and professional services on an enterprise agreement. This project focuses on the cost savings generated by entering into an enterprise agreement with the vendor. In addition to the cost savings, it provides additional functionality like audio/video conferencing, electronic classroom training, and presentations.
- Enhance the Criminal Justice Information System (CJIS) to create the ability for agencies to access the Sheriff Department's eWarrant system.
- Replace the Department of Transportation's hardware and software. The existing equipment is more than six years old and the new equipment will provide them more flexibility in the completion of their duties. The new equipment will allow traffic signal engineers and technicians in the field to troubleshoot and repair traffic signal equipment. These engineers are often working on the side of the road in vehicles which utilize these hardware and software systems. The department is estimating a need for additional CPU speed and memory with the new client software. Currently there are no estimates when the application will be updated.
- Replace ProQA system. The current product version is unsupported and in the event the County has any issues with it, no assistance from the vendor is provided. In order to get certified, an employee of the Fire and Emergency Services Department will have to go to Utah and complete three days of training at the vendor's location.
- Replace scan guns used by public safety employees. This will ensure compatibility to the SAP System, and the change will allow network security to enable WPA2 wireless encryption standards.
- Purchase body cameras with storage capacity sufficient to sustain the video recorded for the Police and Sheriff's Departments. Due to the sensitive nature of this material, the recorded video and other associated data will need to be retained for a period of time yet to be determined. This data will be stored utilizing hardware and software systems based on the requirements identified.
- Purchase software, monitoring tools, peripheral devices, and other hardware for the Clerk of Courts office. This project will provide for the updating of hardware and software in the Clerk of Courts office and allow them to operate more effectively and efficiently.

General Government Capital Improvement Program

Project Category	2016	2017	2018	2019	2020	2021	Total 2016 – 2021
Cities Share of 2014 SPLOST	30,439,801	8,293,476	-	-	-	-	38,733,277
Computers and Computer Systems	5,871,911	9,430,837	8,213,808	6,597,559	5,474,558	4,513,525	40,102,198
Contingencies and Miscellaneous Projects	(158,283)	180,892	128,890	157,661	711,594	2,046,000	3,066,754
Fleet Equipment	573,926	364,120	780,174	894,073	411,927	931,401	3,955,621
General Government Facilities	41,353,364	13,846,160	4,928,150	2,647,316	2,190,620	1,340,553	66,306,163
Health and Human Services Facilities	1,716,086	418,663	-	-	-	-	2,134,749
Libraries	6,964,681	5,032,770	-	-	-	-	11,997,451
Support Services Administration	184,000	-	-	-	-	-	184,000
Underground Storage Tank Improvements	50,000	-	-	-	-	-	50,000
Total General Government	**86,995,486**	**37,566,918**	**14,051,022**	**10,296,609**	**8,788,699**	**8,831,479**	**166,530,213**





Capital Improvement Programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2015 Capital Achievements

Achievements in 2015 pertaining to the Gwinnett County Police Department include the following:

- Police headquarters renovation: During 2015, Police Services completed the final phases of the renovations to the Police headquarters facility. This project also included the replacement of several roof top HVAC units, an upgrade to the HVAC controls, as well as replacing the roof on two-thirds of the facility.
- Animal Welfare and Enforcement Center: During 2015, Police Services completed the final phase of repair to the kennels within the Animal Welfare facility. This project included the removal and repair of the coatings on the kennel floors and walls and the installation of a new coating system on all kennels. This refurbishment corrected a deteriorating condition within the kennels creating a more clean and healthy environment for the animals while greatly enhancing the longevity and ease of maintaining the kennels.
- Training academy driving track resurfacing: During 2015, Police Services began the resurfacing of the training academy driving track and was completed in November 2015. This project has had several delays due to weather.
- Major repairs and renovations: During 2015, Police Services began the resurfacing of the police headquarters parking lot, but the project will not be completed until 2016.
- Helicopter replacements: During 2015, Police Services began the three main parts to the project; The MD factory conversion, the Avionics upgrade, and the Forward Looking Infra-Red (FLIR) camera replacement. The MD factory conversion and avionics upgrade were made to both helicopters in 2015. FAA approval to install the FLIR was received mid December 2015. Installation of the FLIR in the first helicopter will be completed in January 2016 and installation in the second helicopter is scheduled for February 2016.
- Firearms replacement: During 2015, Police Services purchased 57 Glock17s, five Glock19s, and 62 Night Sites. The portion of the project for 2015 is complete. In 2016, Police Services will continue the firearms replacement project.
- E-911 logging recorder: During 2015, Police Services began the process of purchasing and installing a new E-911 logging recorder for the E-911 center. The acceptance payment of the project has been processed. Due to technical complications, installation did not occur in 2015. This project will continue into 2016.
- Public Safety Notification and Response System project: During 2015, the Public Safety Notification and Response System is live and connected to the Gwinnett County 911 center at 52 percent of elementary schools, 17 percent of middle schools, and 4 percent of high schools. The four Buford schools have not begun. Installation of the entire infrastructure at the 911 center was completed this year. The project continues to be ahead of schedule for cabling and equipment installations. The project schedule continues to track well for meeting or exceeding the go live goals.

Other statistics for work completed through December 31, 2015:

1. Completed designs – 70
2. Schools cabled – 66
3. Emergency notification and visitor management systems programmed – 67
4. Equipment installations completed – 64
5. System configurations completed – 61
6. Public address connections completed – 57
7. Schools trained – 55

Capital Improvement Programs

Achievements in 2015 pertaining to the Department of Fire and Emergency Services include the following:

- Purchased six new medic units (ambulances) to replace older units
- Purchased five new medic units (ambulances) to allow for the med unit remount program to begin in 2016
- Purchased one additional new medic unit (ambulance) for a current station without a medic unit
- Replaced two operational command vehicles
- Replaced 22 various light-duty vehicles
- Opened the fire maintenance and repair facility
- Replaced carpet at stations 11, 14, 20, and partial replacement at fire headquarters
- Upgraded kitchen cabinets at Stations 1, 4, 5, 6, 7, 13, 14, 16, and 24
- Upgraded security at fire apparatus management
- Maintenance and upgrades at the fire burn building
- Conducted burn building structural engineering inspection
- Re-roofing the training tower
- Painted the training tower stairs
- Enhanced landscaping at Station 11 and Fire Headquarters
- Replaced HVAC systems at Stations 13 and 21

2016 – 2021 Capital Improvement Plan

The 2016 capital program and 2017 – 2021 plan for the Public Safety Capital Improvement Program totals approximately $84.7 million. Some of the highlights of planned improvements are listed below.

Police Services' capital improvement plans for 2016 – 2021 include existing capital projects: improvements to the Animal Welfare and Enforcement Center; major repairs and renovations to include security fencing at the North precinct and East precinct; renovations to the police headquarters fitness room; and carpet replacement at the South precinct. Police Services will continue the public safety notification response system and the five-year replacement program for police firearms.

The 2016 – 2021 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 completion of Fire Stations 10 and 31 (both are 14,300 square foot facilities); the completion of phase II at the Fire Academy to include the open-air pavilion and the three-bay apparatus building; the rebuilding and or relocation of Fire Stations 13, 14, and 15 using the new two-story station design; the building of new fire station 32 (two-story design) as well as the Community Risk Reduction educational training facility; the replacement of all department portable radios; and the replacement of older HVAC systems within various fire facilities depending on system evaluations and age. Additionally, the department will continue to add a medic unit (ambulance) to those fire stations that currently do not house one.



Public Safety Capital Improvement Program

Project Category	2016	2017	2018	2019	2020	2021	Total 2016 – 2021
Ambulances	1,601,380	789,200	-	-	-	-	2,390,580
Detention Center Renovations	1,000,000	569,981	-	-	-	-	1,569,981
Fire Apparatus and Equipment	5,740,000	1,588,641	100,000	100,000	100,000	100,000	7,728,641
Fire Facilities	122,000	38,000	177,000	128,000	168,000	121,500	754,500
Police Facilities Renovations and Improvements	223,200	105,000	80,000	-	-	-	408,200
Police Firearms Replacement	116,715	114,855	106,020	-	-	-	337,590
Public Safety Administration	291,200	-	-	-	-	-	291,200
Public Safety Vehicles and Fleet Equipment	12,784,129	12,254,991	10,840,387	15,233,796	11,325,482	6,330,403	68,769,188
Technology Needs	1,683,932	177,992	184,992	189,000	193,500	-	2,429,416
Total Public Safety	**23,562,556**	**15,638,660**	**11,488,399**	**15,650,796**	**11,786,982**	**6,551,903**	**84,679,296**





Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvement, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations, as well as Advanced Traffic Management System (ATMS) improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby pedestrian destinations.
- The Unpaved Road category funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing category renovates, rehabilitates, and resurfaces existing county roads to prolong the life of the road.

The County Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the fourth busiest airport in the state. Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities.

2015 Capital Achievements

- Completed the procurement of the new transportation program management contract
- Began right-of-way acquisitions for approximately 45 2014 SPLOST program projects
- Began construction on 17 projects in the 2009 SPLOST program, including intersection, pedestrian safety, school safety, and safety and alignment improvements
- Began construction on nine projects in the 2014 SPLOST program, including intersection, pedestrian safety, school safety, and safety and alignment improvements
- Opened the Lilburn Main Street widening and realignment to traffic in partnership with the city of Lilburn and the Lilburn Community Improvement District
- Opened 17 projects to traffic (including four ATMS projects), including intersection, pedestrian safety, school safety, and safety and alignment improvements
- Completed approximately 50 percent of the construction of the SR 20 widening from Peachtree Industrial Boulevard to the Chattahoochee River
- Completed right-of-way acquisition on Walther Boulevard bridge over SR 316 in coordination with the Georgia Department of Transportation. GDOT began the construction portion of the design/build contract for the new bridge.
- Resurfaced 135 miles of county maintained roadways
- Completed 11 quick fix projects
- Rehabilitated seven bridges to extend their life
- Rehabilitated 5.2 miles of unpaved roads using compacted asphalt millings
- Activated four new traffic signals and nine traffic signal rebuilds/modifications in road improvement or development projects

Capital Improvement Programs

- Installed a vehicle entering flashing beacon on Old Loganville Road at Lake Carlton Road, school flashers for Discovery High School, Baggett Elementary School, and Graves Elementary School, and upgraded nine intersections to "flashing yellow arrows" left turn phasing
- Completed four Advanced Traffic Management System/Intelligent Transportation System (ATMS/ITS) projects (Suwanee Dam Road from SR 13/Buford Highway to Cumming Highway, Indian-Trail Road from SR 378/Beaver Ruin Road to US 29/SR 8/Lawrenceville Highway, Pleasant Hill Road from SR 13/Buford Hwy to Fulton County, US 78/SR 10/Athens Highway from SR 124/Scenic Highway to Logan Road) that added an additional 17.1 miles of fiber optic cable, installed 31 closed circuit television (CCTV) cameras, and connected 26 traffic signals to the Traffic Control Center (TCC)
- Began designs on four ATMS/ITS projects (Five Forks Trickum Road from Sugarloaf Parkway to Rockbridge Road, SR 316/University Parkway from SR 20/Buford Drive to Barrow County, Ronald Reagan Parkway from Pleasant Hill Road to SR 124/Scenic Highway, and Old Peachtree Road from Dean Road to Sugarloaf Parkway)
- Completed upgrades to the *GCSmartCommute* website that includes providing users with roadway traffic data and road work/construction data for Gwinnett County
- Began replacement of 28 local buses for transit
- Implemented the restoration of local Saturday service and two express trips
- Finished construction of an airfield re-marking project to rehabilitate faded/worn airfield markings to improve safety
- Continued implementation of recommendations made by the Airport Privatization Citizens Review Committee (APCRC) to enhance the general aviation facilities at the airport including installation of a glider monument, and in cooperation with the city of Lawrenceville, installation of landscaping at the airport entranceway

2016 – 2021 Capital Improvement Plan

The 2016 capital budget and 2017 – 2021 plan for the Transportation Capital Improvement Program totals approximately $258.2 million. Some of the major projects are as follows:

- Complete delivery of the 2009 SPLOST program
- Continue implementation and delivery of the 2014 SPLOST program
- Begin construction of the Five Forks Trickum Road widening project from Oak Road to Killian Hill Road in 2016
- Begin design of the Sugarloaf Parkway Extension Phase II from SR 316 to I-85
- Complete the SR 20 widening from Peachtree Industrial Boulevard to Burnette Trail and widening/bridge project over Chattahoochee River in 2016
- Complete an update to the Comprehensive Transportation Plan (CTP)
- Complete engineering and right of way acquisition on two new I-85 interchanges
- Improve southbound Peachtree Industrial Boulevard/SR 141 from Holcomb Bridge Road to south of Jimmy Carter Boulevard
- Initiate various improvements in the SR 316 corridor
- Continue the expansion of the ATMS/ITS Traffic Network for real time monitoring of major corridors and arterials via connectivity to the Traffic Control Center using available SPLOST and Congestion Mitigation and Air Quality (CMAQ) Funds
- Continue to increase the percentage of traffic signals connected to the Traffic Control Center with the installation of cellular modems or short runs of fiber cable for locations off main corridors and arterial.
- Continue to upgrade and enhance the *GCSmartCommute* website for increased use by providing additional traveler information
- Initiate the process of upgrading the school zone flasher system from a pager based system to one that provides two-way communications for real-time monitoring capabilities from the Traffic Control Center
- Complete construction of Sugarloaf park-ride lot/transit center improvements
- Complete the app rollout (Android/iPhone) for the Computer Aided Dispatch/Automated Vehicle Location
- Restore and expand express and local service in unserved areas in Gwinnett County
- Design Taxiway 'Y' a parallel taxiway on the north side of the airport to increase safety by decreasing runway crossings and thereby decreasing the possibility of having a runway incursion at the airport

Transportation Capital Improvement Program

Project Category	2016	2017	2018	2019	2020	2021	Total 2016 – 2021
Airport Capital Improvements	16,250	26,275	58,125	86,875	374,950	-	562,475
Bridge and Roadway Drainage Improvements	8,762,421	8,400,000	5,675,000	-	-	-	22,837,421
Cities Allocation-Roads	6,630,662	6,848,586	-	-	-	-	13,479,248
Intersection/Traffic Operations Improvements	10,970,000	13,580,000	5,422,500	1,380,000	330,000	630,000	32,312,500
Major Road Improvements	36,039,619	18,500,000	8,291,000	-	-	-	62,830,619
Miscellaneous	1,351,808	-	-	-	-	-	1,351,808
Neighborhood Speed Control	50,000	386,250	250,000	-	-	-	686,250
Pedestrian Safety/Sidewalks	11,785,784	7,800,000	1,257,500	300,000	-	300,000	21,443,284
Resurfacing/Rehabilitation	9,725,000	9,725,000	8,190,000	8,190,000	8,190,000	8,190,000	52,210,000
Road Program Management	3,400,000	6,500,000	3,004,750	-		-	12,904,750
Road Safety and Alignments	5,920,000	4,120,000	1,582,500	545,000	275,000	575,000	13,017,500
School Safety Program	6,522,500	4,144,560	1,837,500	-	750,000	-	13,254,560
Transit Program Miscellaneous/Contingencies	-	28,000	27,377	-	-	-	55,377
Transportation Planning	2,882,362	3,350,778	1,819,968	1,048,770	1,037,819	893,094	11,032,791
Unpaved Roads	100,000	80,750	-	-	-	-	180,750
Total Transportation	**104,156,406**	**83,490,199**	**37,416,220**	**11,550,645**	**10,957,769**	**10,588,094**	**258,159,333**





Capital Improvement Programs

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

The Water Resources' Capital Improvement program consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote and protect the health, safety, and welfare of the public; and projects that help manage stormwater. These projects include construction of new facilities, improvements to existing water facilities, and projects that improve the efficiency of operations. The need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, required service level improvements, asset failure due to age, or a combination of these and other factors. The focus of the Department of Water Resources' current Capital Improvements Program is rehabilitation and replacement of aging infrastructure.

DWR operates and maintains two water treatment facilities with 225 million gallons per day (MGD) of treatment capacity and three water reclamation facilities (WRFs) with over 101 MGD of treatment capacity. DWR also operates and maintains more than 220 raw sewage stations, 16 water booster pump stations and storage tanks, 270 miles of pressurized sewer pipe, 2,700 miles of gravity sewer pipe, 1,451 miles of stormwater drainage pipe, and 3,700 miles of water main serving more than 160,000 sewer customers and 228,000 retail water customers. This infrastructure has a replacement value of more than $9 billion dollars. Projects in the Capital Improvement Program are funded either by water and sewer revenue or stormwater fees.

2015 Capital Achievements

The Water and Sewer Capital Improvement Program is divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- System Development
- Miscellaneous

The Water Reclamation Facilities program includes projects for expansions of and improvements to the County's three water reclamation facilities and also projects to support watershed protection required by the water reclamation facility's National Pollen Discharge Elimination System (NPDES) permits. In 2015, completed projects include:

Primary 2015 Capital Project Achievement:

- FWH Nutrient Recovery Project (Ostara): Continuing Gwinnett County's resource recovery program, Ostara's Pearl® nutrient recovery process at F. Wayne Hill Water Reclamation Center (WRC) will help protect freshwater lakes such as Lake Lanier by recovering phosphorus and other nutrients from the wastewater streams and transforming them into an environmentally responsible fertilizer, marketed as Crystal Green®. Ostara's nutrient recovery process will help the County maintain phosphorus levels below nutrient loading limits and protect local waterways, mitigating one of the planet's most critical environmental challenges: the proliferation of algae blooms that debilitate waterways and destroy aquatic life.

The Other Major Capital Project Completions:

- F. Wayne Hill Primary Clarifier Rehabilitation evaluation
- Crooked Creek WRF W3 repairs
- Crooked Creek WRF Filter rehabilitation
- F. Wayne Hill and Crooked Creek Centrifuge rehabilitation
- F. Wayne Hill Siemens Turblex Blowers – PLC upgrades only

Capital Improvement Programs

The Other Major Capital Project Completions *(continued)*:

- Gwinnett Environmental Heritage Center Water Feature upgrade
- Crooked Creek WRF CP-3 Diffused Air conversion
- Cedar Creek Pump Station
- Wolfcreek Pump Station
- Suwanee Creek Pump Station rehabilitation

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 2015 include:

- Wolf Creek Force Main
- Lilburn Sanitary Sewer Extension – Main Street rehab
- South Berkeley Lake Gravity Sewer extension
- Meadow Rue Drive Sewer Aerial Crossing
- Emergency repair at Industrial Park Drive

The Distribution System program has projects associated with water meters and water distribution pipe extensions and replacement. The water distribution projects completed in 2015 include:

- 48 in Pre-Stressed Concrete Cylinder Pipe replacement (Skyland Drive – Lenora Church)
- 48 in PCCP replacement (Athens Highway – Temple Johnson Road)
- 48 in PCCP replacement (New Hope Road – Barrett Bluff Drive)
- Hanarry Estates Main Street (Lilburn) Water Main replacement and Sanitary Sewer improvements
- Mill Creek and Kirkstone interconnect
- Hill Street Water Mains replacement

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 2015:

- Lanier Filter Plant Ozone System Safety and Instrumentation improvements
- Lanier Filter Plant High Flow Pump Station upgrades
- Lanier Filter Plant Filter Effluent Meter replacement

The system development program is a new program and includes water and sewer planning studies and projects that promote economic development. The following projects were completed in 2015:

- Planning and Development – Staff Augmentation for restructuring
- George Pierce Park Sewer

The Miscellaneous program has a wide variety of projects that include IT projects, new and replacement vehicles, administration building improvements, relocations of utilities necessary during road projects, and other projects that support the mission of the department. The Miscellaneous program also includes funds for reserves and contingencies.

The Stormwater Capital Improvement Program contained projects related to stormwater pipe replacement, pipe lining, flood studies, and dam rehabilitation. In 2015, the following stormwater projects have been completed:

- 216 Pipe lining projects completed
- 37 Drainage improvement projects completed
- 124 Stormwater pipe replacements and rehabilitation projects completed

Capital Improvement Programs

2016 – 2021 Capital Improvement Plan

The 2016 capital budget and 2017 – 2021 plan for the Water Resources Capital Improvement Program totals approximately $845.5 million. Some of the major projects are described in the following paragraphs.

The largest project in the 2016 – 2021 Capital Improvement Plan is in the Water Reclamation Facility program. With design that began in 2014, the aging Crooked Creek Water Reclamation Facility will undergo a major renovation through 2019. In addition, there are rehabilitation and replacement projects necessary at the F. Wayne Hill Water Resources Center including Waste Receiving Station and fats, oil, and grease (FOG) improvements as well as Arc Flash & Grounding Electrical Improvements. In water production, the Lake Lanier Water Intake will be rehabilitated and on-site hypochlorite generation will be installed at the two production facilities to improve safety. In the Collection System program, the largest pump station, the Beaver Ruin Pump Station, will undergo a major rehabilitation. For all water and wastewater facilities, the CIP includes funds for replacement of aging equipment and continued implementation of the Supervisory Control and Data Acquisition (SCADA) program and a comprehensive metal coatings program.

The PCCP water transmission main replacement program will be continuing with funding of approximately $5 million per year.

Condition assessment programs will be ongoing in water reclamation, water production, collection, distribution, and stormwater systems and will result in additional capital projects based on condition and asset criticality.

The new System Development program includes projects that will promote economic development in Gwinnett County. The department will be developing, prioritizing, and implementing projects for this program over the next five years. This will also include a water education building which will provide a public center for water education, training, and a forum for local water, sewer, and stormwater agencies. This project is set to begin design in 2016.

These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department, and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses. The department has performed a business case evaluation that resulted in the future implementation of UV disinfection and onsite generation of sodium hypochlorite, an inherently safer process for chlorination.

As the emphasis of the CIP shifts from growth to rehabilitation during this planning period, the development of a reliability centered maintenance program will be implemented.

The department will continue the Sewer Assessment program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has initiated a pump station phase-out program to decommission pump stations and reduce associated long-term operational costs. Nine pump stations have been decommissioned and several more candidates have been identified and are in the process of design.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2016. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be $48.6 million. The program began in 2014 and has an estimated end date of 2020.

The department has initiated a replacement program for PCCP, which has proven to be a problematic material in the transmission system. The program plans to replace 15 miles of this pipe, which began in 2014. This program is currently scheduled to run through 2021.

The 2016 – 2021 capital budget program for the Stormwater Renewal and Extension Fund totals approximately $166.8 million. The scope of this budget encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet federal standards and to inventory and analyze the current storm drain system. The stormwater capital budget also supports watershed protection efforts required by the NPDES permits. As a result of a countywide assessment, stormwater will continue drainage improvements through its infrastructure improvement program. This ongoing project has a five-year budget of $124.4 million from 2016 – 2021. This will help replace the infrastructure that has reached its useful life and is beginning to or has failed.

Water Resources Capital Improvement Program

Project Category	2016	2017	2018	2019	2020	2021	Total 2016 – 2021
Collection System Rehabilitation/ Replacement	1,750,000	1,500,000	1,500,000	1,500,000	1,600,000	1,600,000	9,450,000
Interceptors and Sewers	50,000	50,000	50,000	50,000	50,000	50,000	300,000
ITS Applications	1,208,781	725,000	725,000	725,000	725,000	725,000	4,833,781
Miscellaneous Projects and Contingencies	23,036,000	22,350,000	15,150,000	15,850,000	22,050,000	24,000,000	122,436,000
Stormwater Management	31,211,000	31,117,000	31,064,000	31,004,000	30,943,000	31,038,000	186,377,000
Utility Relocations	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Water and Sewer Plans and Studies	950,000	2,850,000	8,790,000	31,190,000	9,690,000	790,000	54,260,000
Water Production Facilities	1,000,000	-	-	-	-	-	1,000,000
Water Reclamation Facilities	30,609,000	52,000,000	59,500,000	57,000,000	23,500,000	23,500,000	246,109,000
Water Transmission/Distribution	42,125,000	35,045,000	29,520,000	29,995,000	35,125,000	43,875,000	215,685,000
Total Water Resources	**131,939,781**	**146,637,000**	**147,299,000**	**168,314,000**	**124,683,000**	**126,578,000**	**845,450,781**

DID YOU KNOW...

the **Tax Commissioner's website won** the **Gold MarCom Award** from the Association of Marketing and Communication Professionals in 2015?

gwinnettcounty
tax commissioner's office



APPENDIX

This section contains acronyms and a glossary of terms; the salary structure for County personnel; a listing of appointed authorities, boards, and committees; and statistical information.



Acronyms

3CMA (City-County Communications & Marketing Association)
AAM (American Alliance of Museums)
ACA (American Correctional Association)
ACCG (Association County Commissioners of Georgia)
ACH (Automated Clearing House)
ADA *(Americans with Disabilities Act)*
ADR (Alternative Dispute Resolution)
AIX (Advanced Interactive eXecutive)
APCRC (Airport Privatization Citizens Review Committee)
API (Application Programming Interface)
ARRA (American Recovery and Reinvestment Act)
ATIS (Advanced Traveler Information System)
ATMS/ITS (Advanced Traffic Management/Intelligent Transportation Systems)
BOC (Board of Commissioners)
BSC (Balanced Scorecard)
CAD/AVL (Computer Aided Dispatch/Automated Vehicle Locator)
CAFR (Comprehensive Annual Financial Report)
CALEA (Commission on Accreditation for Law Enforcement Agencies)
CCTV (Closed Circuit Television)
CDBG (Community Development Block Grant)
CID (Community Improvement District)
CI (Continuous Improvement)
CIP (Capital Improvement Plan)
CJCC (Criminal Justice Coordinating Council)
CJIS (Criminal Justice Information System)
CMAQ (Congestion Mitigation and Air Quality)
COOP (Continuity of Operations Plan)
CPSC (Citizens Project Selection Committee)
CRM (Customer Relationship Management)
CTP (Comprehensive Transportation Plan)
DB (Defined Benefit) Plan
DC (Defined Contribution) Plan
DDI (Diverging Diamond Interchange)
DFCS (Department of Family and Children's Services)
DoITS (Department of Information Technology Services)
DoSS (Department of Support Services)
DOT (Department of Transportation)
DUI (Driving Under the Influence)
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)
ESS (Employee Self-Service)
EWI (Electronic Warrant Interface)
EXCEL (Executive Competence, Excellence, and Leadership) Program
FAA (Federal Aviation Administration)
FFIEC (Federal Financial Institutions Examination Council)
FLIR (Forward Looking Infra-Red)
FLSA (Fair Labor Standards Act)
FMV (Fair Market Value)
FOG (Fats, Oils and Grease)
GAAP (Generally Accepted Accounting Principles)
GASB (Governmental Accounting Standards Board)
GC (Gwinnett County)
GCPR (Gwinnett County Parks and Recreation)
GCPS (Gwinnett County Public Schools)
GCIC (Georgia Crime Information Center)
GCPD (Gwinnett County Police Department)
GCPR (Gwinnett County Parks and Recreation)
GCT (Gwinnett County Transit)
GED (General Educational Development)
GEFA (Georgia Environmental Finance Authority)
GFOA (Government Finance Officers Association)
GGC (Georgia Gwinnett College)
GHS (Gwinnett Health System)
GIS (Geographic Information System)
GIVE (Gwinnett Intervention Education) Center
GJAC (Gwinnett Justice and Administration Center)
GMC (Gwinnett Medical Center)
G.O. (General Obligation)
GRATIS (Georgia Registration and Title Information System)
GSA (General Service Administration)
HEPA (Healthy Eating and Physical Activity)
HMO (Health Maintenance Organization)
HUD (U.S. Department of Housing and Urban Development)
HVAC (Heating Ventilation and Air Conditioning)
I/I (Inflow/Infiltration)
IRS (Internal Revenue Service)
ITS (Information Technology Services)
LEED (Leadership in Energy & Environmental Design)
LPR (License Plate Reader) Program
LTFP (Long-Term Financial Plan)

MGD (Million Gallons per Day)
NACIO (National Association of County Information Officers)
NACo (National Association of Counties)
NASDAQ (National Association of Securities Dealers Automated Quotations System)
NATOA (National Association of Telecommunications Officers and Advisers)
NGHS (Northeast Georgia Health System)
NPDES (National Pollution Discharge Elimination System)
OA4 (Outstanding Agency Accreditation Achievement Award)
OPEB (Other Post-Employment Benefits)
OTC (Office of the Tax Commissioner)
OVC (Office for Victims of Crime)
P&D (Department of Planning and Development)
P-Card (Procurement Card)
PCCP (Prestressed Concrete Cylinder Pipe)
PCI/DSS (Payment Card Industry/Data Security Standard)
PREA (Prison Rape Elimination Act)
QOL (Quality of Life) Unit
R&E (Renewal and Extension)
RFP (Request for Proposal)
S&P (Standard & Poor's)
SCADA (Supervisory Control and Data Acquisition)
SDS (Service Delivery Strategy)
SOP (Standard Operating Procedure)
SPLOST (Special Purpose Local Option Sales Tax)
SRM (Supplier Relationship Management)
TAD (Tax Allocation District)
TCC (Traffic Control Center)
TDP (Transit Development Plan)
TIF (Tax Increment Financing)
TVIP (Teen Victim Impact Panel)
UCR (Uniform Crime Rate)
UDO (Unified Development Ordinance)
VEIS (Vital Events Information System)
VAP (Victim Assistance Program)
VoIP (Voice over Internet Protocol)
WAP (Work Alternative Program)
WIA (Workforce Investment Act)
WIP (Watershed Improvement Plan)
WPA2 (Wireless Protected Access – Phase 2)
WRC (Water Reclamation Center)
WRF (Water Reclamation Facility)
WRP (Work Release Program)

Glossary

A

ACCG (Association County Commissioners of Georgia): A nonprofit agency that serves as the consensus building, training, and legislative organization for Georgia county governments.

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

Accounting Period: A period of time *(e.g., one month, one year)* the County uses to determine its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

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

ADR (Alternative Dispute Resolution): Any method used by the Superior, State, Magistrate, and Probate courts other than litigation for the resolution of disputes, which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

Affordable Care Act: Also known as the Patient Protection and Affordable Care Act (PPACA). The landmark health reform legislation passed by the 111th Congress and signed into law by President Barack Obama in March 2010. The legislation includes a list of health-related provisions that began taking effect in 2010 and will continue to be rolled out over the next four years. Key provisions are intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. *Source: Affordable Care.org.*

Appraisal: Process by which the County values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government that permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Unit: The lowest level at which budget control is established for a set of expense budget lines within the local government financial system.

ARRA *(American Recovery and Reinvestment Act of 2009)*: Also known as the "Stimulus" Act, the ARRA was enacted in February 2009 to sustain employment, spur economic activity, and invest in long-term growth. The act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

ATIS (Advanced Traveler Information System): An intelligent transportation system that acquires, analyzes, and presents information to assist surface travelers in moving from a starting location (origin) to their desired destination. Relevant information may include locations of incidents, weather and road conditions, optimal routes, recommended speeds, and lane restrictions.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when the sum of estimated revenues and appropriated fund balances/net assets is equal to appropriations.

Base Budget Appropriation: A funding amount that allows the fund center to function at the existing level.

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

Bond Covenant: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investor Service, Standard & Poor's, and Fitch.

BSC (Balanced Scorecard): A balanced approach to performance measurement that monitors the strategic success of an organization through the tracking of key performance indicators within the perspectives of organizational learning and growth, internal process efficiency and effectiveness, financial stewardship, and citizen/customer engagement.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of accounting used when calculating usable funds for appropriation and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. *See "Legal Level of Control."*

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Capital Asset: Property or equipment valuing more than $5,000 with a life expectancy of more than 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 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 (Citizen Project Selection Committee): The Citizen Project Selection Committee was established to assist Gwinnett County Transportation in preparing a recommendation of transportation projects for the Board of Commissioners for the Special Purpose Local Option Sales Tax (SPLOST). The CPSC is made up of representatives of six major interest groups—homeowners, businesses, environmental, schools, civic organizations, and seniors—who were self-selected to serve on the committee.

CRM (Customer Relationship Management): An information industry term for methodologies, software, and usually internet capabilities that help an enterprise manage customer relationships in an organized way.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

Crime Free Multi-Housing Program: A partnership among property owners/managers, residents, and law enforcement personnel in an effort to eliminate crime in multi-family properties.

CTP (Comprehensive Transportation Plan): The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address 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.

DDI (Diverging Diamond Interchange): An intersection design that shifts traffic to the opposite side of the road, making left turns onto an interstate easier and improving the flow of traffic across bridges. The DDI's innovative design relieves congestion, improves safety, and is less expensive than replacing or widening bridges.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Principal and interest payments associated with the issuance of bonds.

Decision Package: A request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

Digest (or Tax Digest): A comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio: The ratio of the sales price to the appraised value of taxable property.

Distinguished Budget Presentation 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.

EXCEL (Executive Competence, Excellence, and Leadership) Program: A leadership program offered by the University of Georgia's Carl Vinson Institute of Government.

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.

F

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

FMV (Fair Market Value): Price a given property or asset would sell for in the marketplace.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

G

GAAP (Generally Accepted Accounting Principles): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GASB (Governmental Accounting Standards Board): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information 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.

GRATIS (Georgia Registration and Title Information System): The state of Georgia's vehicle registration and title database that allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners' names on their driver's licenses.

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.

Input Measure: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time *(e.g., number of authorized employees, amount of materials used)*.

Intergovernmental Revenue: Funds received by 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

LEADacademy: A professional development program offered to newly promoted or newly hired supervisors and managers offered by Gwinnett County's Department of Human Resources.

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

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

Narcan (Naloxone): A medication used to reverse heroin/opioid overdose.

Net Position: The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

Operating 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

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.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make the processes between an enterprise and its suppliers more effective.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project *(e.g., Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project).*

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charitable organization, or similar 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.

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.

VEIS (Vital Events Information System): An electronic registration system of vital records used by the Probate Court that allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

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.

WIP (Watershed Improvement Plan): Capital improvement plan focused on improving the County's water quality and stream conditions.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2016.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale					
	DBM	2014 min	1st Qtr	Mid-point	2014 Max	Spread	Grade	2014 Min	1st Qtr	Mid-point	2014 Max	Spread
Grade A11	A11(1)	$22,754	$25,883	$29,012	$35,269	55%						
	A11(2)	$24,119	$27,436	$30,752	$37,385	55%						
	A11(3)	$25,567	$29,082	$32,598	$39,629	55%						
Grade A12	A12(1)	$24,746	$28,149	$31,552	$38,357	55%	100J	$24,370	$28,025	$31,681	$38,991	60%
	A12(2)	$26,231	$29,837	$33,444	$40,658	55%	100I	$25,709	$29,565	$33,421	$41,134	60%
	A12(3)	$27,805	$31,628	$35,451	$43,098	55%						
Grade A13	A13(1)	$26,911	$30,611	$34,311	$41,712	55%	100H	$27,221	$31,304	$35,387	$43,553	60%
	A13(2)	$28,525	$32,448	$36,370	$44,214	55%	100G	$28,965	$33,310	$37,655	$46,344	60%
	A13(3)	$30,238	$34,395	$38,553	$46,868	55%						
Grade B21	B21(1)	$29,266	$33,656	$38,046	$46,826	60%	100F	$30,848	$35,475	$40,102	$49,357	60%
	B21(2)	$31,043	$35,700	$40,356	$49,669	60%						
	B21(3)	$32,819	$37,741	$42,664	$52,510	60%						
Grade B22	B22(1)	$31,827	$36,601	$41,375	$50,923	60%	100E	$32,819	$37,742	$42,665	$52,511	60%
	B22(2)	$33,736	$38,796	$43,857	$53,977	60%						
	B22(3)	$35,761	$41,125	$46,489	$57,218	60%						
Grade B23	B23(1)	$34,611	$39,803	$44,995	$55,378	60%	100D	$35,113	$40,380	$45,647	$56,181	60%
	B23(2)	$36,689	$42,192	$47,695	$58,702	60%						
	B23(3)	$38,890	$44,723	$50,557	$62,224	60%						
Grade B24/ B31	B24(1)/B31(1)	$37,640	$43,286	$48,932	$60,224	60%	100C	$37,563	$43,667	$49,771	$61,979	65%
	B24(2)/B31(2)	$39,899	$45,884	$51,869	$63,839	60%						
	B24(3)/B31(3)	$42,293	$48,636	$54,980	$67,668	60%						
Grade B25/ B32	B25(1)/B32(1)	$40,934	$47,074	$53,214	$65,494	60%	100B	$40,145	$46,668	$53,192	$66,239	65%
	B25(2)/B32(2)	$43,389	$49,898	$56,406	$69,423	60%	100A	$42,942	$49,920	$56,898	$70,855	65%
	B25(3)/B32(3)	$45,991	$52,890	$59,788	$73,586	60%						
Grade C41	C41(1)	$44,516	$51,750	$58,983	$73,451	65%	100	$47,215	$54,888	$62,560	$77,905	65%
	C41(2)	$47,187	$54,854	$62,522	$77,858	65%						
	C41(3)	$50,017	$58,145	$66,273	$82,529	65%						
Grade C42	C42(1)	$48,410	$56,276	$64,143	$79,876	65%	101	$50,491	$58,696	$66,901	$83,311	65%
	C42(2)	$51,314	$59,653	$67,991	$84,669	65%						
	C42(3)	$54,394	$63,233	$72,072	$89,749	65%						
Grade C43	C43(1)	$52,647	$61,202	$69,757	$86,867	65%	102	$53,991	$62,764	$71,538	$89,085	65%
	C43(2)	$55,806	$64,874	$73,942	$92,079	65%						
	C43(3)	$59,154	$68,767	$78,379	$97,604	65%						
Grade C44/ C51	C44(1)/C51(1)	$57,253	$66,557	$75,860	$94,468	65%	103	$57,738	$67,120	$76,502	$95,267	65%
	C44(2)/C51(2)	$60,688	$70,550	$80,412	$100,135	65%						
	C44(3)/C51(3)	$64,330	$74,784	$85,237	$106,145	65%						
Grade C45/ C52	C45(1)/C52(1)	$62,262	$72,380	$82,497	$102,733	65%	104/200	$61,785	$72,597	$83,409	$105,034	70%
	C45(2)/C52(2)	$65,997	$76,722	$87,447	$108,896	65%						
	C45(3)/C52(3)	$69,958	$81,327	$92,695	$115,431	65%						
Grade D61	D61(1)	$67,711	$78,714	$89,717	$111,723	65%	105/201	$66,054	$77,613	$89,173	$112,292	70%
	D61(2)	$71,774	$83,437	$95,100	$118,426	65%	106/202/300	$70,638	$83,000	$95,362	$120,085	70%
	D61(3)	$76,080	$88,443	$100,806	$125,532	65%						
Grade D62	D62(1)	$73,636	$85,601	$97,567	$121,499	65%	107/203/301	$75,576	$88,802	$102,028	$128,479	70%
							108/204/302	$77,405	$90,950	$104,496	$131,588	70%
							205/303	$82,707	$97,181	$111,655	$140,602	70%
							206/304	$88,373	$103,839	$119,304	$150,235	70%
							305/400	$94,426	$110,951	$127,475	$160,524	70%
							306/401	$100,894	$118,551	$136,207	$171,520	70%
							402	$107,795	$126,659	$145,524	$183,252	70%
							403	$115,179	$135,336	$155,492	$195,805	70%
							404	$123,058	$144,594	$166,129	$209,199	70%
							405	$131,488	$154,498	$177,508	$223,529	70%
							500	$140,482	$165,066	$189,650	$238,819	70%
							501	$150,113	$176,383	$202,653	$255,192	70%
							600					

Hourly rates are based on a 2080 schedule.
Revised January 4, 2014

Job	Grade	Step 0	Step 12
Corrections Officer-4125	CR213	$31,673	$50,709
Corrections Officer-4125	CR223	$34,206	$54,765
Corrections Officer Senior	CR243	$40,363	$64,623
Corrections Officer Corporal	CR253	$43,681	$69,935
Classification Officer	CR323	$43,681	$69,935
Corrections Officer Sergeant	CR423	$51,662	$82,712
Corrections Officer Lieutenant	SH213	$34,028	$54,481
Deputy Sheriff	SH223	$38,777	$62,083
Deputy Sheriff Senior	SH243	$43,676	$69,926
Deputy Sheriff Corporal	SH323	$46,989	$75,231
Deputy Sheriff Sergeant	SH423	$52,969	$84,805
Deputy Sheriff Lieutenant-4904	SH101	$52,969	$84,805
Deputy Sheriff Lieutenant (Appointed)	FF213	$34,246	$54,829
Firefighter I	FF223	$36,837	$58,978
Firefighter II	FF233	$39,633	$63,454
Firefighter III	FF233	$39,633	$63,454
Firemedic	FF243	$42,649	$68,282
Firefighter Driver/Engineer	FF323	$45,900	$73,488
Firefighter Lieutenant	FF322	$43,882	$70,257
Community Risk Reduction Lieutenant	FF423	$52,392	$83,881
Firefighter Captain	FI242	$38,430	$61,528
Fire Inspector	FI252	$41,793	$66,911
Fire Inspector Senior	FI423	$52,392	$83,881
Fire Inspections Captain	FI243	$40,736	$65,220
Fire Investigator	FI253	$44,298	$70,923
Fire Investigator Senior	FI423	$52,392	$83,881
Fire Investigation Captain	FP411	$42,878	$68,649
Fire Planner I	FP421	$46,628	$74,653
Fire Planner II	FP521	$59,971	$96,016
Fire Planning Manager	PL213	$36,074	$57,755
Police Officer	PL223	$38,777	$62,083
Police Officer Senior	PL243	$43,676	$69,926
Police Officer Corporal	PL253	$44,298	$70,923
Police Pilot	PL323	$46,989	$75,231
Police Officer Sergeant	PL423	$52,969	$84,805
Police Officer Lieutenant	PL433	$56,977	$91,223
Police Aviation Manager	PL433	$55,318	$88,566

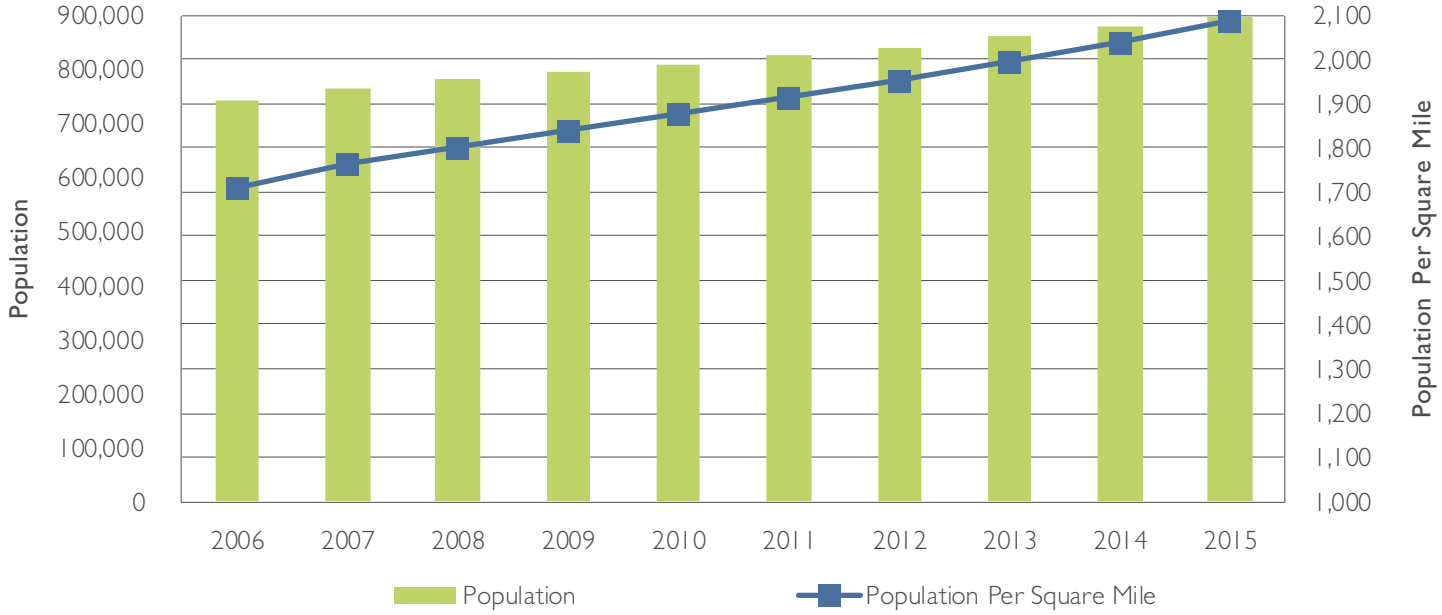
Authorities, Boards, and Committees

There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Some Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipment.

911 Advisory Committee
Airport Authority
Arts Facility Authority
Board of Commissioners
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Evermore Community Improvement District
Family and Children Services Board
Georgia Innovation Corridor Joint Development Authority
Gwinnett Animal Advisory Council
Gwinnett Citizen Corps Council
Gwinnett Convention and Visitors Bureau
Gwinnett County Public Employees Retirement System
Gwinnett County Public Employees Retirement System – Audit Committee
Gwinnett County Public Employees Retirement System – Investment Committee
Gwinnett County Public Library Board of Trustees
Gwinnett Historical Restoration and Preservation Board
Gwinnett Place Community Improvement District
Gwinnett Transit System Advisory Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Gwinnett Village Community Improvement District
Hospital Authority
Housing Authority
Human Relations Commission
Investment Committee
Licensing and Revenue Board of Appeals
Lilburn Community Improvement District
Merit Board
Partnership for Community Action
Planning Commission
Public Facilities Authority
Purchasing Policy and Review Committee
Recreation Authority
Redevelopment Agency
Region Three Department of Behavioral Health and Developmental Disabilities (DBHDD)
Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2009
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2014
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals

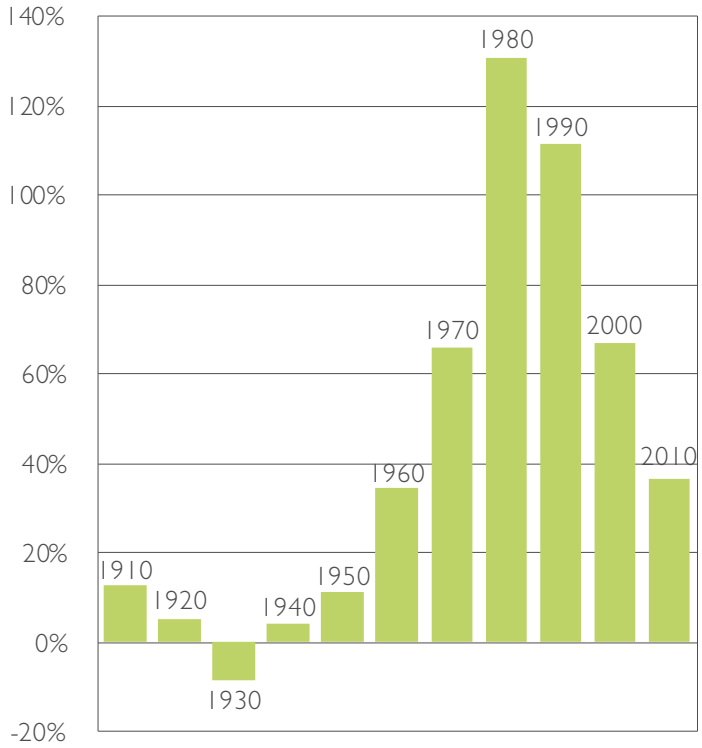
Population Density Continues to Rise in Gwinnett

Sources: U.S. Census Bureau
2015 population estimate from Woods & Poole



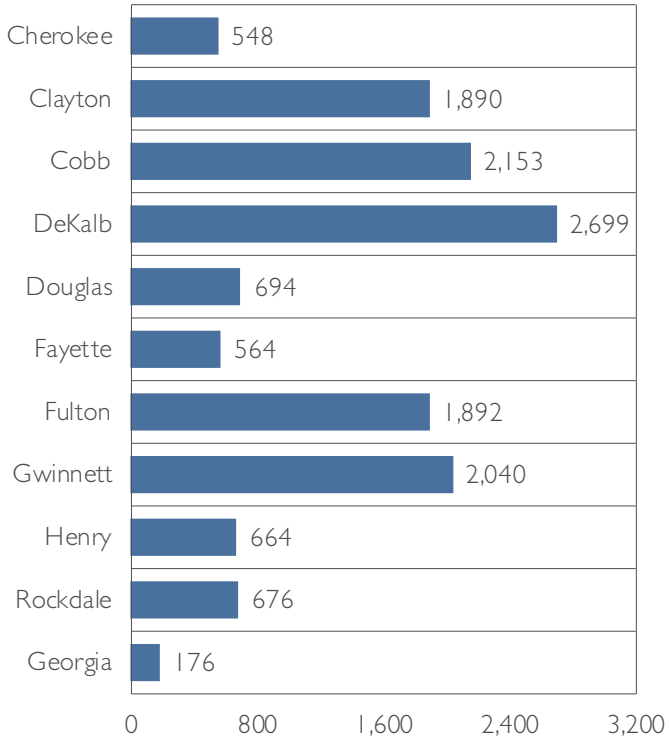
Percent Change in Gwinnett's Population Each Decade

Source: U.S. Census Bureau



Population Density Per Square Mile

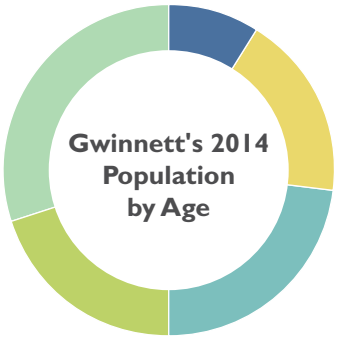
2014 Estimates
Source: U.S. Census Bureau





White: 41%
Black: 25%
Hispanic: 21%
Asian: 11%
Other/Multi: 2%

Source: U.S. Census Bureau

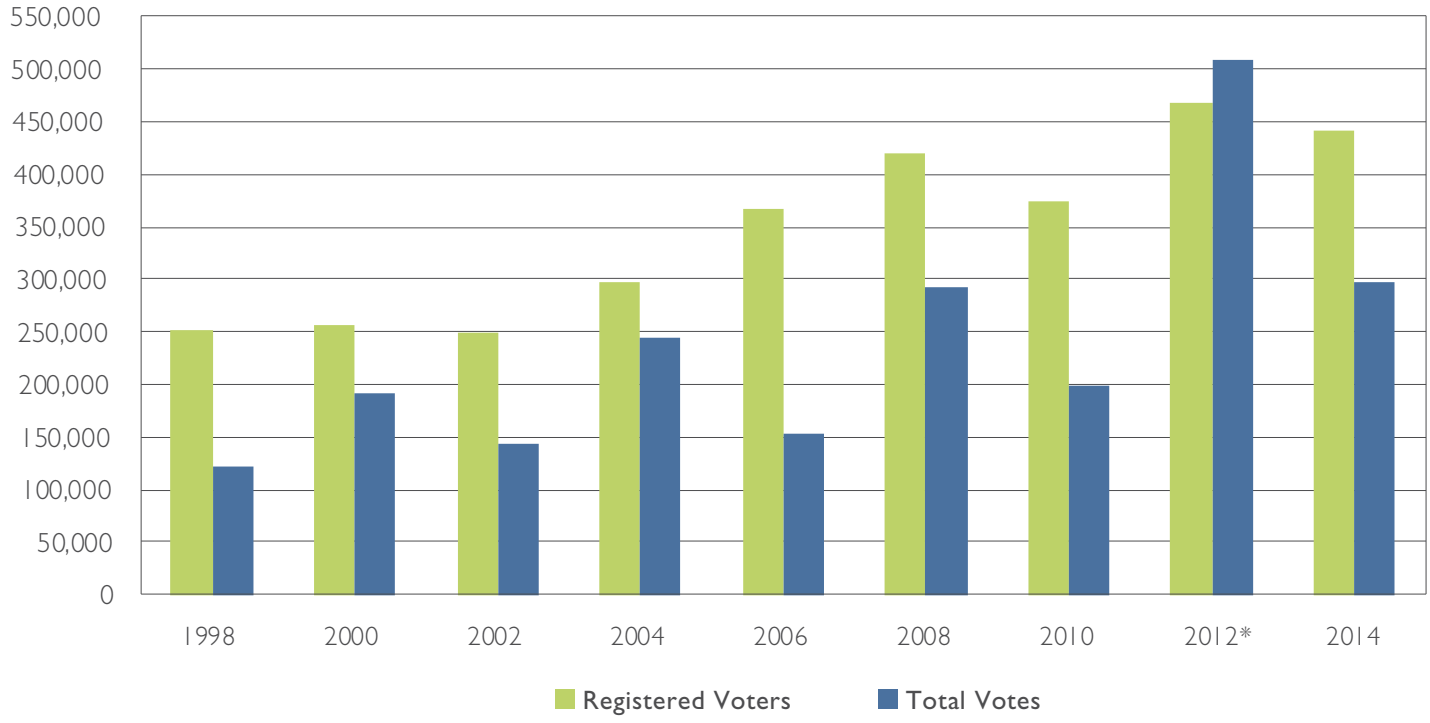


Less than 20 Years: 30%
20 – 34 Years: 20%
35 – 49 Years: 23%
50 – 64 Years: 18%
65+ Years: 9%

Source: U.S. Census Bureau

Gwinnett County General Elections Registration and Turnout

Source: Gwinnett County Elections

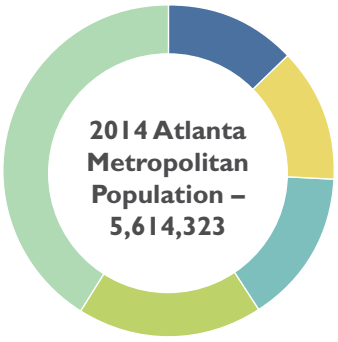


**2012 includes three special elections and five scheduled elections.*



All Others: 39%
Fulton: 18%
Gwinnett: 16%
Cobb: 14%
DeKalb: 13%

Source: Georgia Department of Labor

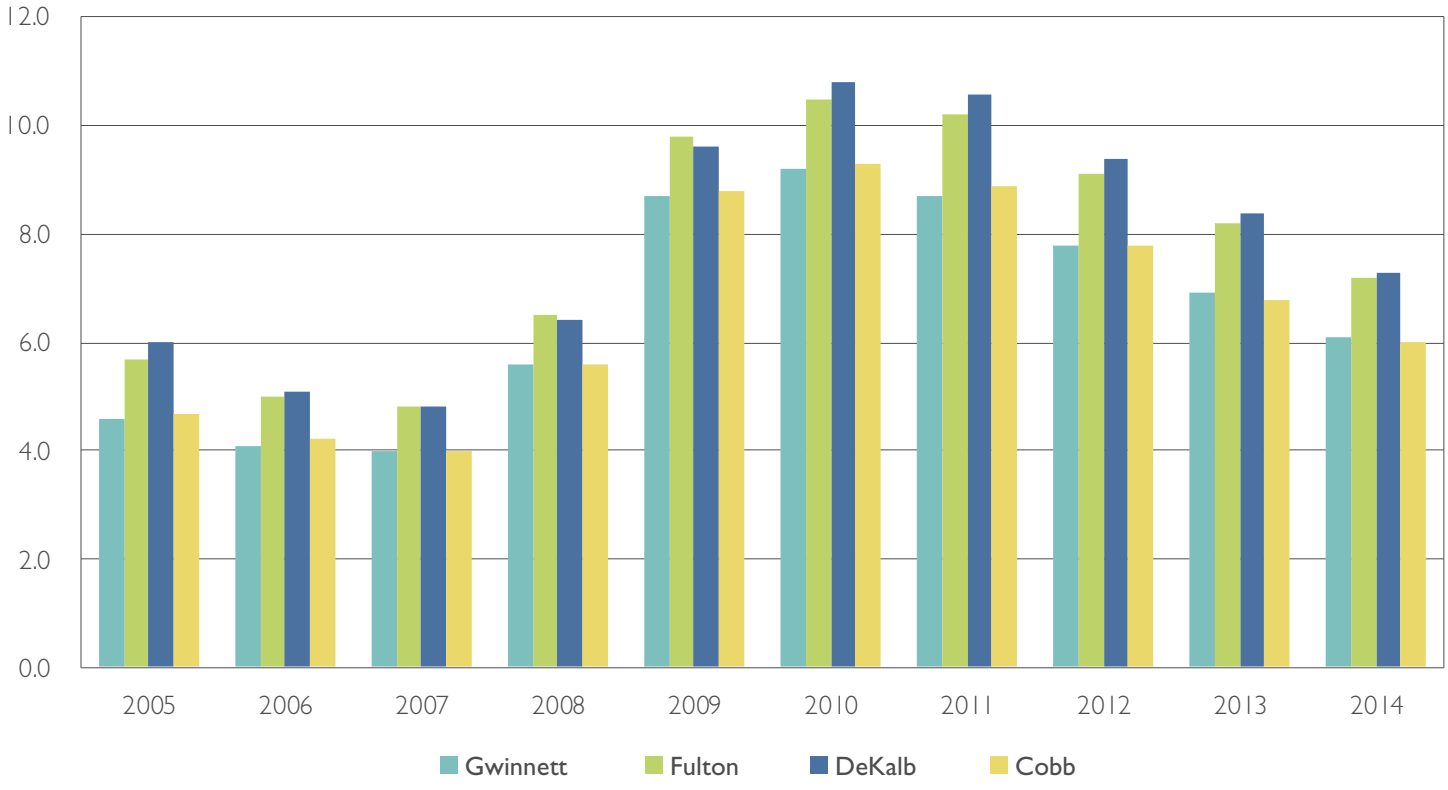


All Others: 41%
Fulton: 18%
Gwinnett: 15%
Cobb: 13%
DeKalb: 13%

Source: U.S. Census Bureau

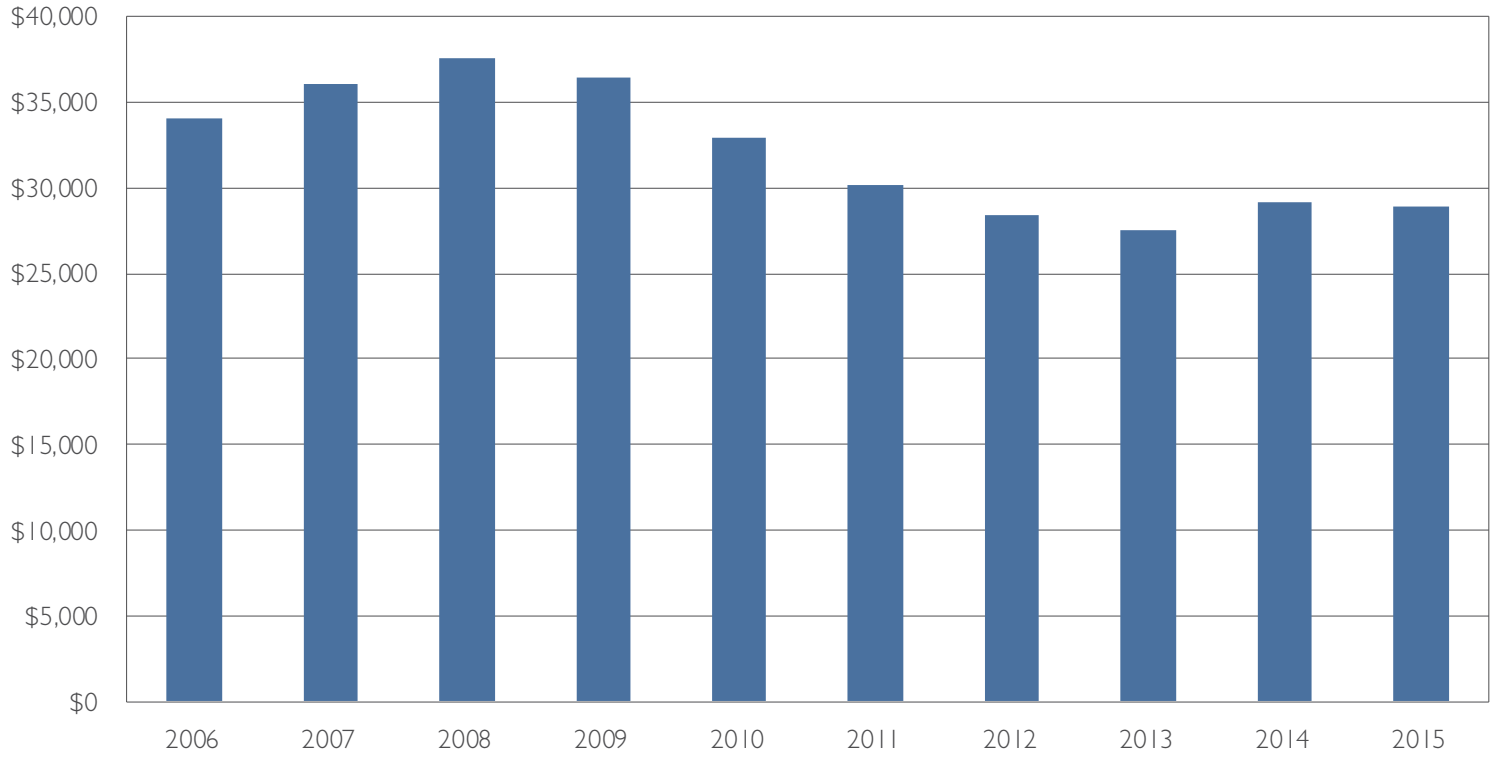
Metro Unemployment Rates

Source: Georgia Department of Labor (website visited December 18, 2015)



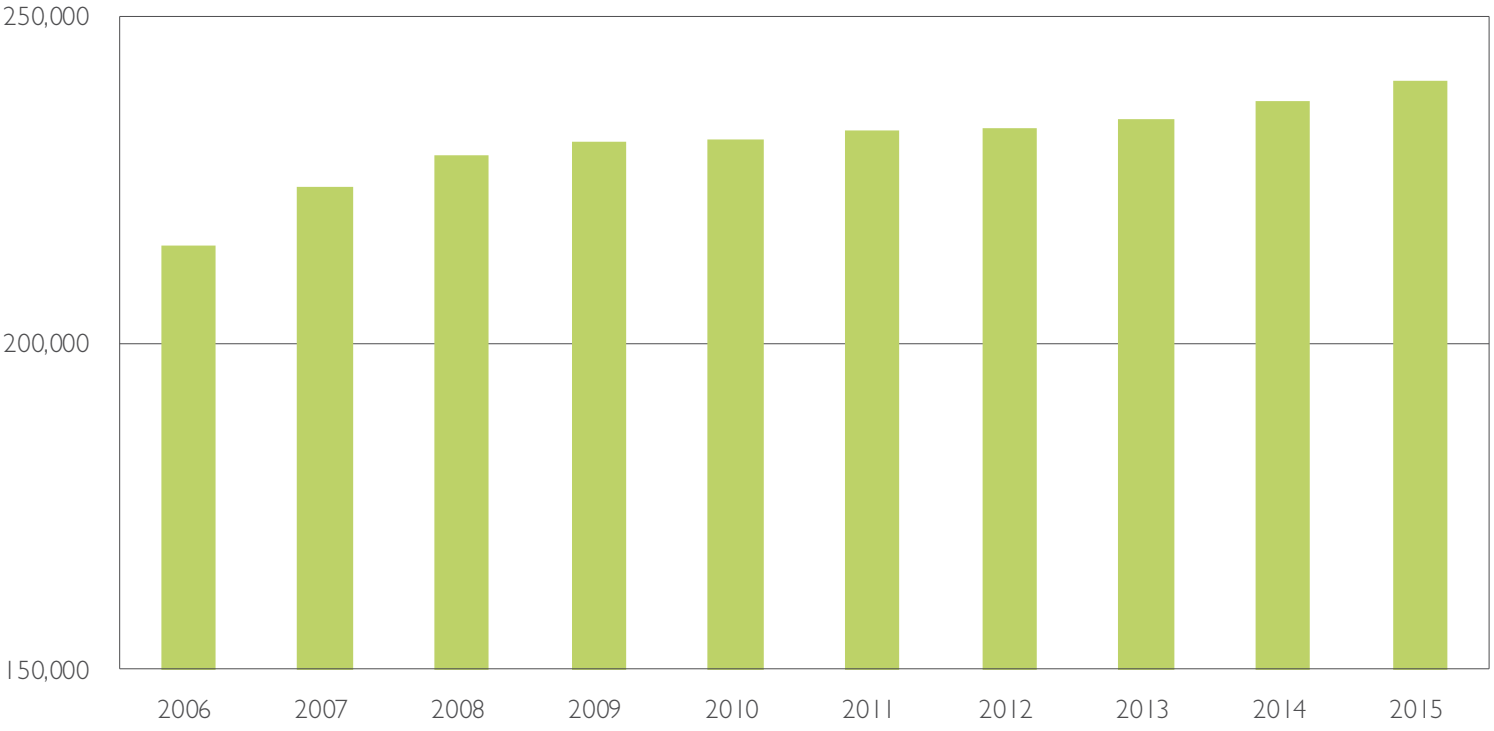
Net General Fund Digest Value Per Person in Dollars (40 percent)

Source: Gwinnett County Department of Financial Services



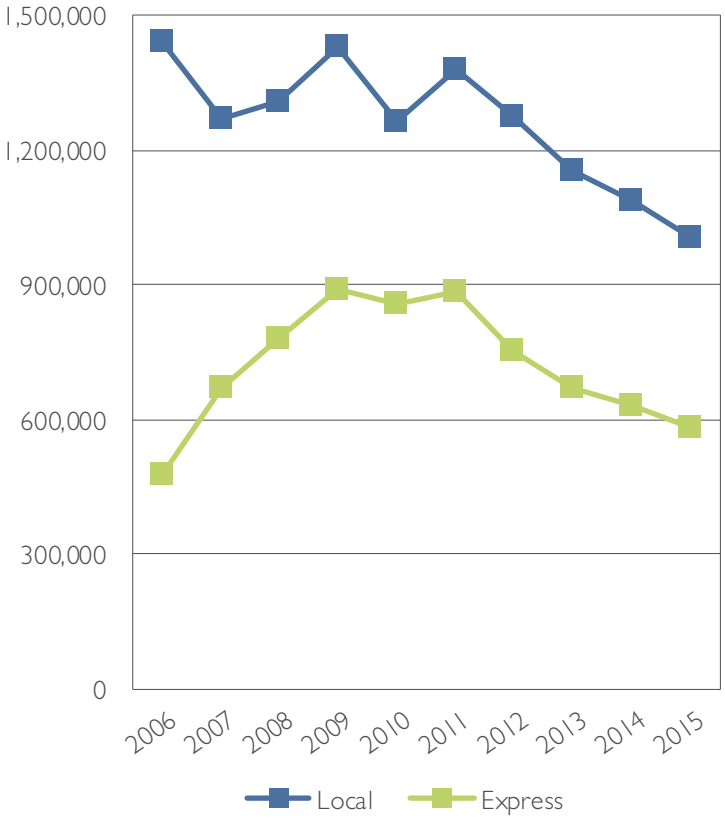
Number of R1 Property Classifications in Gwinnett

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



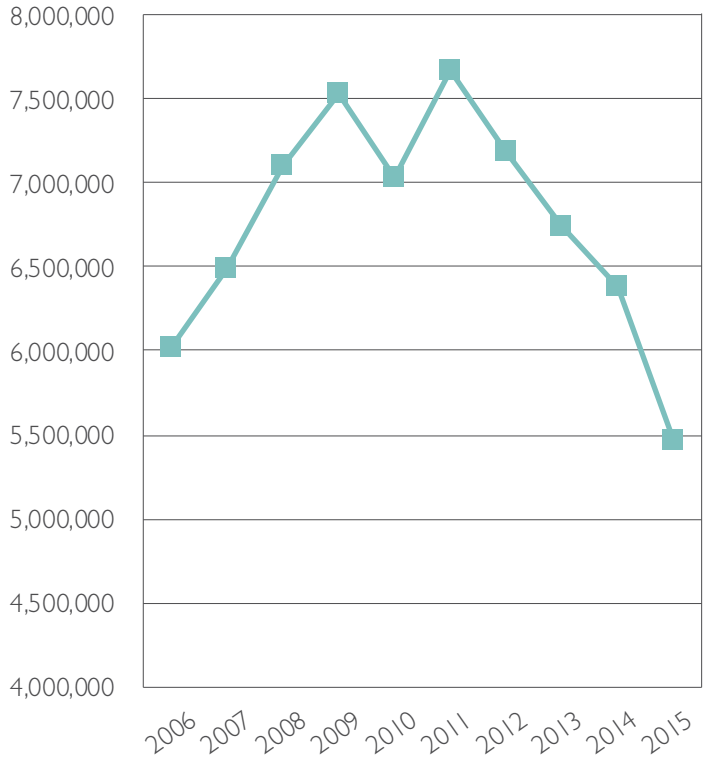
Gwinnett County
Local Transit System Ridership

Source: Gwinnett County Department of Transportation



Gwinnett County Library System
Total Items Checked Out

Source: Gwinnett County Public Libraries



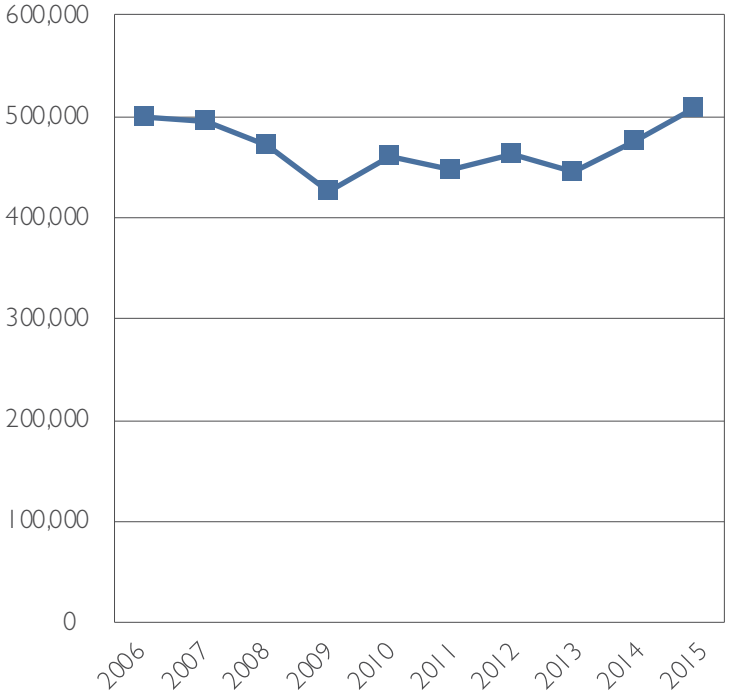
Gwinnett County Water and Sanitary Sewer Customers

Source: Gwinnett County Department of Water Resources



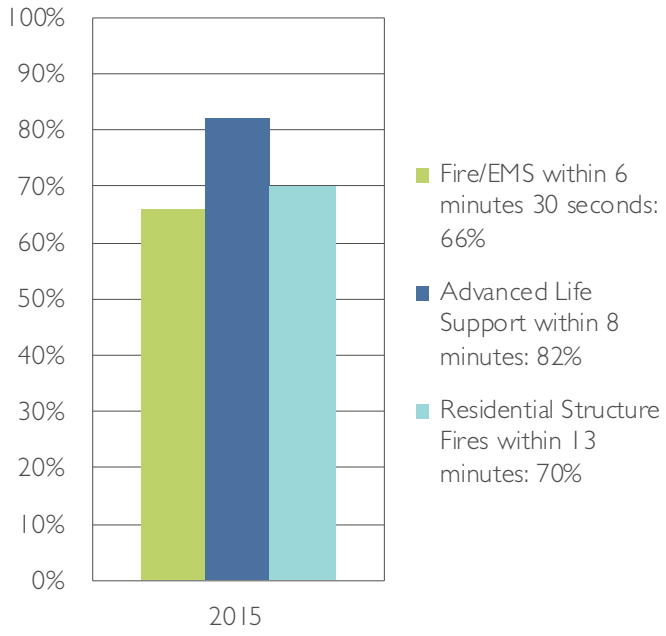
E-911 Calls Received

Source: Gwinnett County E-911



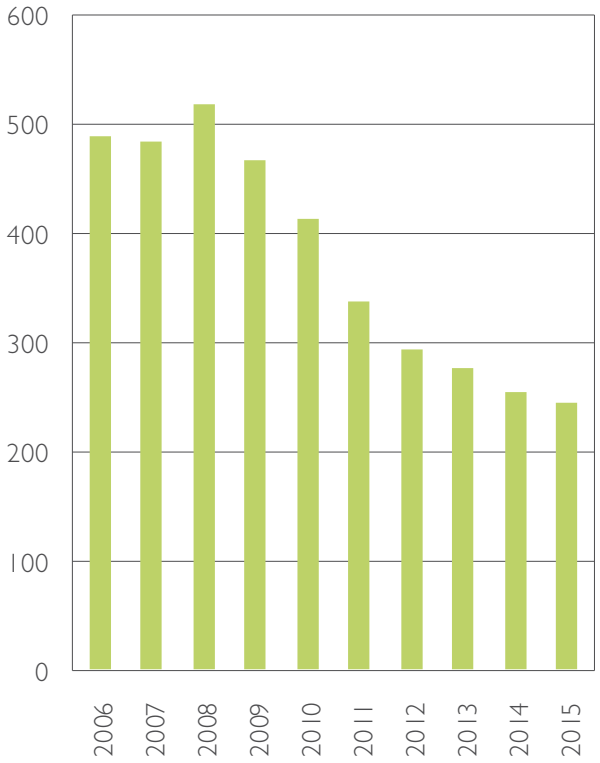
Emergency Response Times from Enroute to On Scene

Source: Gwinnett County Fire and Emergency Services



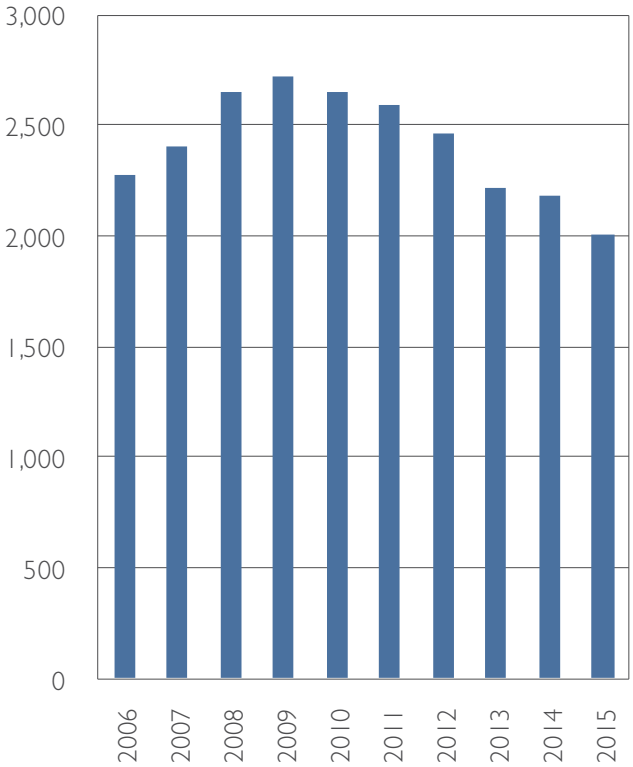
Average Inmate Population Gwinnett County Correctional Complex

Source: Gwinnett County Department of Corrections



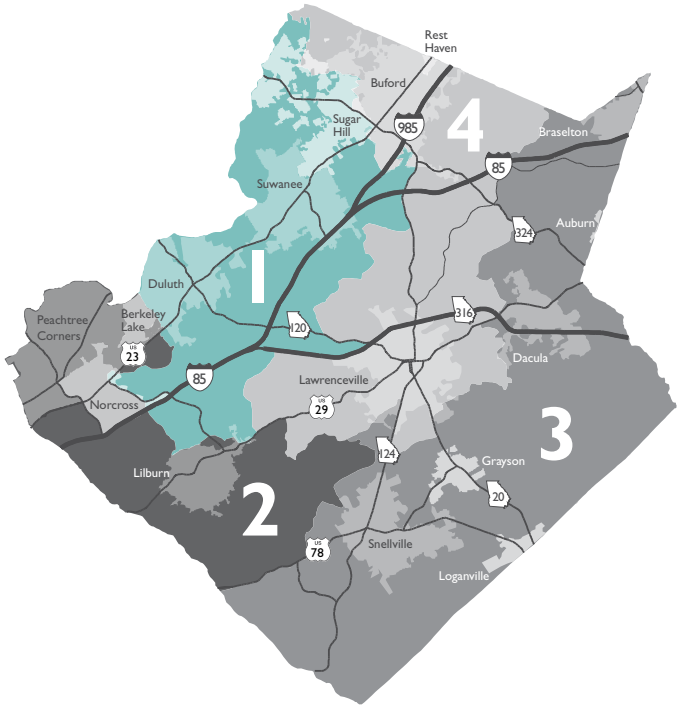
Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Office

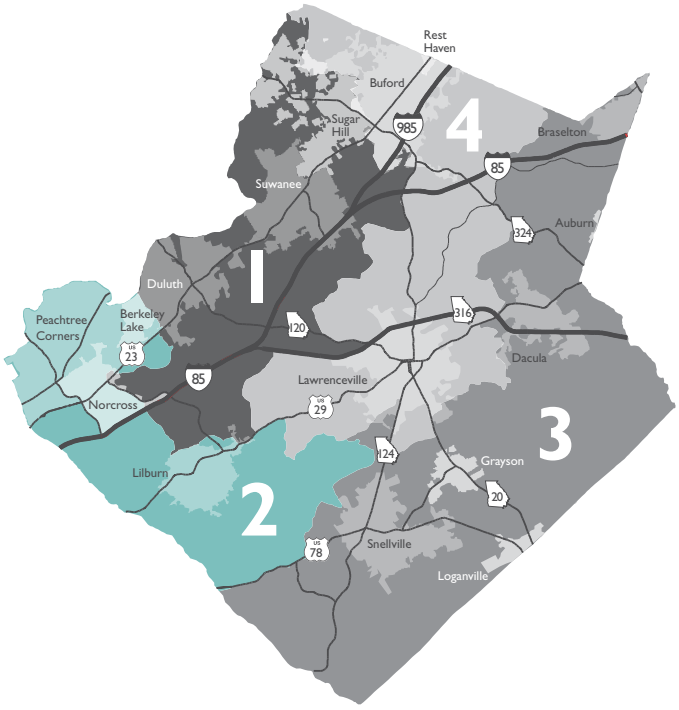


Commission Districts

Commission District 1
Jace Brooks

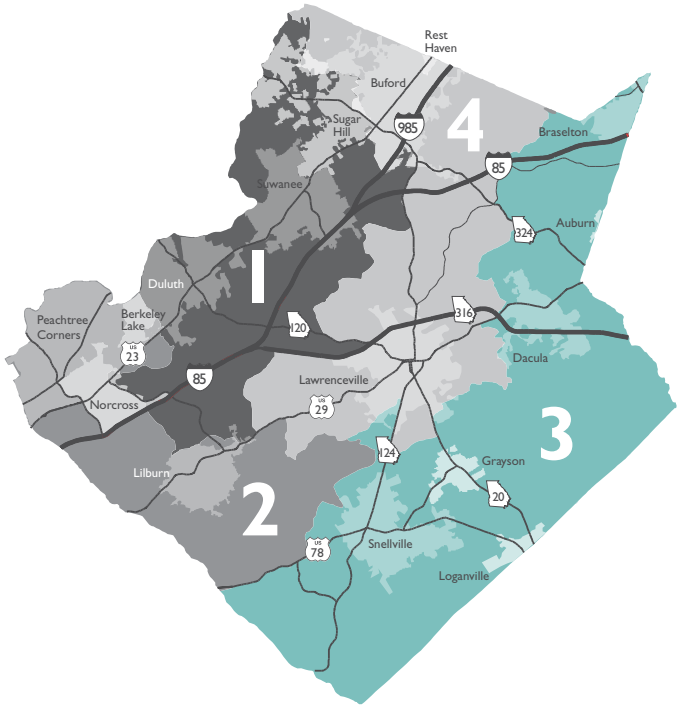


Commission District 2
Lynette Howard

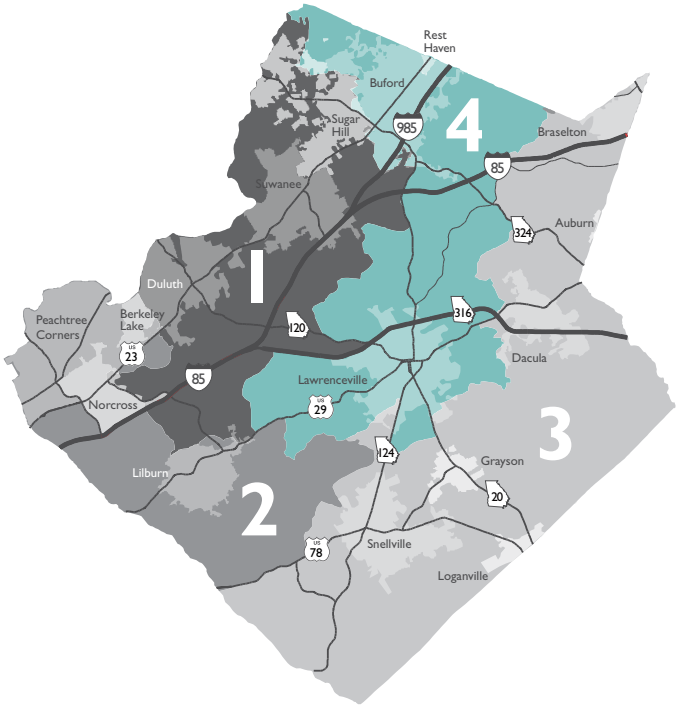


N

Commission District 3
Tommy Hunter



Commission District 4
John Heard



ABOUT THE COVER



Special Purpose Local Option Sales Tax

Gwinnett voters have approved a series of SPLOST programs since the mid-1980s. The County's first SPLOST program started in 1985 and paid for construction of the **Gwinnett Justice and Administration Center** *(above)*. In addition, SPLOST has paid for projects such as the Infinite Energy Center convention facilities, greenspace, and new parks and recreation facilities, including **Little Mulberry Park** *(as shown on front cover)*. Road improvements, such as the **Diverging Diamond Interchange at Pleasant Hill Road and I-85** *(below)*, new police and fire stations, and libraries are also funded by SPLOST dollars. SPLOST programs have added value to the community by funding projects that support core services and enhance our infrastructure.

Now with the 2014 SPLOST program, a portion of sales tax dollars is going toward capital projects for seniors. As one of the fastest growing segments of the population, Gwinnett's senior residents are looking for opportunities to remain active and healthy. This new category for SPLOST funding will provide new facilities and improve older ones to help keep Gwinnett a great place to live, work, and play for residents of all ages.

Learn more about SPLOST at **www.gwinnettsplost.com**.



Prepared by:
Department of Financial Services

Editing, Layout and Design, and Photographs:
Communications Division

Created:
Spring 2016

We would like to express our appreciation to the department directors and elected officials, the Financial Services staff, the Communications staff, and staff members in other departments for their exceptional contributions to the preparation of this document.

Questions about this document?
Contact the
Department of Financial Services
at 770.822.7850

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