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2017 BUDGET DOCUMENT

2017 BUDGET DOCUMENT



Charlotte Nash
Chairman



Jace Brooks
District 1



Lynette Howard
District 2



Tommy Hunter
District 3



John Heard
District 4

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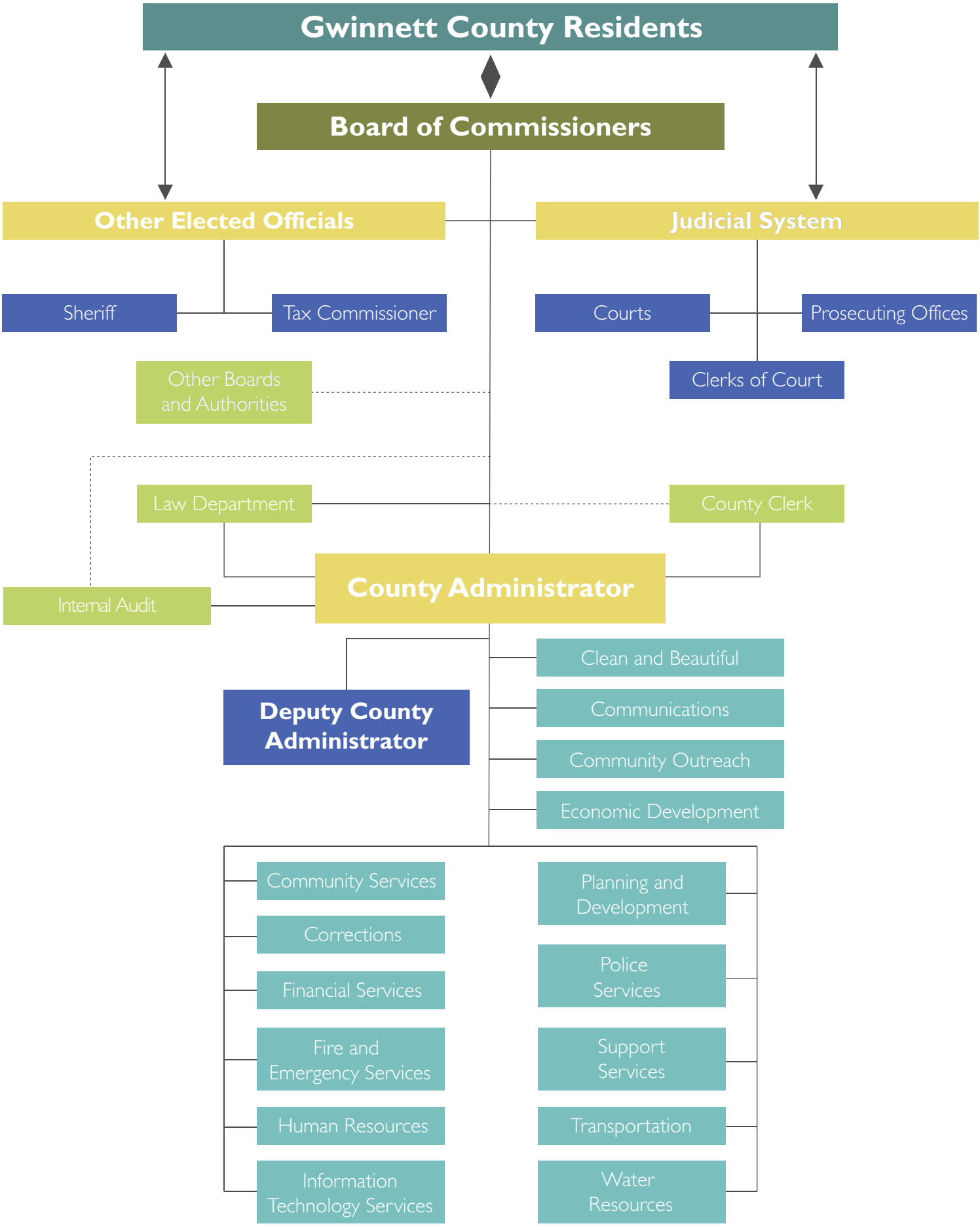


INTRODUCTION

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



Gwinnett County Organizational Chart



County Administration & Department Directors

County Administrator
Glenn P. Stephens

Deputy County Administrator
Phil Hoskins

County Attorney
Bill Linkous

Community Services
Tina Fleming, 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, Director

Police Services
Chief Butch Ayers

Support Services
Angelia Parham, Director

Transportation
Alan Chapman, Director

Water Resources
Ron Seibenhener, Director

Elected Officials

Clerk of Court
Richard T. Alexander Jr.

District Attorney
Danny Porter

Chief Magistrate Court Judge
Kristina H. Blum

Probate Court Judge
Christopher A. Ballar

Sheriff
R.L. "Butch" Conway

Solicitor
Rosanna Szabo

Tax Commissioner
Richard Steele

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

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

Judicially Appointed Officials

Juvenile Court Judges
Robert V. Rodatus, Presiding Judge
Tadia D. Whitner
Robert Waller

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

Clerk of Recorder's Court
Jeff C. West

Court Administrator
Philip M. Boudewyns

Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2016. 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 hydroelectric power, flood control, water supply, navigation, and recreational facilities.

The County constructed its major water and sewer main lines in the 1970s, which proved to be an essential step in preparing for the next decade. For three consecutive years, 1986 through 1988, Gwinnett ranked as the fastest growing county in the U.S. among counties with a population greater than 100,000. During that period, voters 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 2016 stood at an estimated 918,132, up more than 24 percent from 2006. Today Gwinnett County is the second most populous county in the state of Georgia *(Sources: Woods & Poole and U.S. Census Bureau).*





Population

According to estimates by Woods & Poole, the County's population was estimated at approximately 918,132 in 2016, and its population is expected to reach more than one million by the year 2020.



Public Safety

The Gwinnett County Police Department has an authorized strength of 783 sworn officers, supported by 323 non-sworn employees. The department has attained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Approximately 5 percent of more than 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. First in 2013 and again in 2016, the Gwinnett County Police Department is one of the few police agencies nationwide to receive the Accreditation with Excellence Award, the highest level of accreditation. The department's goals in 2017 are to continue to meet the needs of the increasing population and its changing demographics and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment.

The Gwinnett County Department of Fire and Emergency Services responded to 78,661 calls for assistance in 2016. The department has 916 personnel and operates 31 strategically located fire stations including 31 engine companies, 11 ladder trucks, 27 Advanced Life Support (ALS) medical units. Specialty teams are trained to respond to situations involving hazardous materials, technical rescue, and swiftwater rescue. The department operates with a service model that integrates fire suppression, emergency medical response, and community risk reduction efforts.

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

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

Transportation

Gwinnett County's infrastructure includes more than 2,550 miles of roads, with more than 700 signalized intersections. The 2017 Capital Budget and 2018 – 2022 Transportation Capital Improvement Program totals approximately $540.5 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 will be completed in 2017.

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

In 2017, the department will complete an update to the Comprehensive Transportation Plan and initiate a Comprehensive Transit Development Plan.



Gwinnett County Transit operates four express bus routes during morning and afternoon peak travel times Monday through Friday and five local bus routes all day Monday through Saturday. The express routes allow transit customers to park their cars at County Park and Ride lots and take transit to destinations in downtown and midtown Atlanta and Emory/CDC area. The local routes are complemented by door-to-door *Americans with Disabilities Act (ADA)* para-transit service for ADA-eligible customers unable to use the local bus. In 2016, 28 new local buses were placed into service, and a new express route to the Emory/CDC area was added. The transit system is operated using 43 express coaches, 28 local buses, and 10 paratransit vehicles. In 2016, the transit system transported approximately 1.5 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 2016 – 2017 school year, the district is serving more than 178,200 students. Of the Gwinnett County residents, one in every five is a GCPS student. The district's enrollment has grown by 13,580 students over the last five years and by more than 2,436 students compared to last year. With approximately 23,000 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia.

GCPS is made up of 139 schools, including 80 elementary schools, 29 middle schools, 21 high schools, and nine other educational facilities/schools – Gwinnett Online Campus; GIVE Center East and GIVE Center West, alternative programs for middle and high school students; the International Transition Center; Maxwell High School of Technology; New Life Academy of Excellence; North Metro Academy of Performing Arts; and two schools for special education. The largest elementary school, Jackson Elementary, supports 1,500 plus students. Norcross High with more than 3,700 students is the largest high school. And, North Gwinnett Middle is the largest middle school with 2,200 plus students. In fiscal year 2017, the average annual cost to educate one student is $8,466. Gwinnett County operates more than 1,900 school buses that transport more than 129,700 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 2016 was 1503, which is 19 points higher than the national average and 44 points higher than the state average. GCPS also topped both state and national ACT averages with an average score of 22.3 out of a possible 36. Gwinnett students for 2016 hit a record number of ACT test takers. Also, more Gwinnett students are taking college-level Advanced Placement (AP) classes. Twenty Gwinnett high schools were recognized as AP Honor Schools. During the Class of 2016's high school career, 6,625 took AP courses. More than 11,600 high school students graduated in 2016 and nearly 83 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, making it 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 those who voted approved the 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 2017, the total budget adopted by the Board of Education is approximately $1.98 billion. GCPS is one of only 17 school districts 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. For students interested in instrumental instruction and the recording arts, the Atlanta Institute of Music and Media can be found in Gwinnett off Breckinridge Boulevard in Duluth.

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 2016, enrollment reached 12,052 students at the college. This is the second straight year the college has reported more than a five percent jump in enrollment. Almost 70 percent of GGC students are from Gwinnett, and nearly 100 nations are represented by the student body. GGC's accessibility to a broad and diverse population is a point of pride for the County. For the third year in a row, U.S. News and World Report ranked GGC as the most ethnically diverse regional college in the South, number 10 regionally for public schools in the South, and number 2 in the region for the least student debt. In May 2016, Georgia Gwinnett College was awarded the Gwinnett Chamber of Commerce's 2016 Impact Regional Business Award in the education category. This award recognizes organizations impacting economic development and job creation. According to a recent impact study, GGC has had a $1 billion impact since its opening. The college has created almost 1,300 jobs on campus and 2,900 community jobs. GGC is the ninth largest and fastest-growing institution in the state and recently added a 15th bachelor's degree. As the school approaches its second decade of existence, hopes are to expand access to public higher education with an increase in dual enrollment and an increase in graduate degrees.

Gwinnett Technical College opened in 1984 as Gwinnett Area Technical School. The school has significantly expanded its course offerings and made two name changes since then. In 1989, Gwinnett Technical College became one of the first technical schools to earn accreditation with the Southern Association of Colleges and Schools Commission on Colleges. Per a recent analysis by WalletHub, the facility was the highest-ranked community college in Georgia and ranked in the top 5 percent nationally. With a 99 percent job placement rate, students are guaranteed a high return on their hours of investment. Today, more than 140 different associate degree, diploma, and certificate programs are offered. Many of these programs are ranked in the top 10 in the nation. Also, 42 transfer agreements with other academic institutions are offered. Gwinnett Technical College serves more than 18,000 students annually through credit programs, workshops, continuing education courses, and an adult education program. This makes it one of Georgia's largest technical colleges. Enrollment jumped 14 percent with the opening of a new campus in Alpharetta-North Fulton in January 2016. New or expanded programs in high-demand fields such as engineering and cybersecurity also contributed to the increase. Participation in the Move On When Ready program, a program that allows high school students to earn college credit online and on campus, has increased as well.

The Gwinnett County Public Library (GCPL) system, established in 1935, has grown to 15 full-service branches. The library system received Gwinnett Magazine's *Best of Gwinnett* 2014 award for the Best Place to Take the Kids. In its fiscal year 2015 – 2018 Strategic Plan, the Gwinnett County Public Library system identified the following goals: 1) awareness – increase community awareness of the library and its services; 2) outreach and engagement – develop new resources, services, and strategies for meeting the diverse needs of Gwinnett County residents; and 3) community needs – develop the library's staff and resources to ensure that the library continues to provide relevant service to all residents of Gwinnett County. Inherent to reaching these goals is providing the community with greater choice and flexibility. This means expanding access to library materials, programs, and services with new innovative and creative methods. GCPL has partnered with one of the international library technology companies, Bibliotheca, to become the first library in North America to use a technology that grants customers self-service use of the library outside normal operating hours. This allows the system to expand hours without adding staff time. The pilot program began June 20, 2016 at GCPL's Lawrenceville headquarters branch. The system automatically controls and monitors entry at the building, self-service at kiosks, and access to public computers. Patrons are finding the service great for casual reading and browsing, hold pick-ups, and computer use. Gwinnett County Public Library is committed to meeting the needs of the whole community when they need resources the most.



Programming attendance at Gwinnett County's libraries has seen substantial increases over the years, as shown on page 20 in Section VII. From 2015 to 2016, attendance went from 104,847 to 373,999. This library user metric refers to attendance at library sponsored events, off site events such as author signings, and outreach visits to the schools. Also, new library card registrations are up from 40,781 in 2015 to 141,034 in 2016. This very well could be the result of GCPL and Gwinnett County Public Schools partnering together to extend resources to students. The partnership is called Branch Out and opens up full access to library services for students. The hope is to expand access to many online and physical resources – in particular print and digital – to the school children of Gwinnett County. These resources are not currently available through the schools or school media centers.

Business Environment



Gwinnett County has been a top job creator in metro Atlanta for the past decade and is home to Fortune 500 and 1000 companies. The County is fast becoming a hub for tech jobs in information technology solutions, health care science and manufacturing. Gwinnett is one of 15 counties located in Georgia's Innovation Crescent, which spans from the Atlanta airport on one end to the University of Georgia in Athens on the other. Gwinnett County is also home to the corporate headquarters of Waffle House, a well-known restaurant chain famous for its scattered and smothered entrees. In 2016, the County issued 16,746 occupation tax certificates (business licenses). The County's infrastructure, skilled workforce, and business environment is a draw for many companies. These companies and their employees residing in Gwinnett are afforded a lower cost of living compared to other areas, a moderate climate, and numerous recreational opportunities. Gwinnett County also offers easy access to major interstate highways such as I-75, I-85, and I-20 with proximity to Hartsfield-Jackson International Airport.

Gwinnett is home to almost 900 manufacturing and logistics firms. The County with its bright workforce can accommodate these companies as they look for employees with both soft skills and technical skills. In addition, Gwinnett is a major distribution center for a large number of imports and exports. For example, Aluvision, Inc., a leading Belgium manufacture of modular aluminum exhibit systems, chose Gwinnett as the site for its first U.S. location. Suniva, a leading manufacturer of crystalline silicone solar cells and modules, continues to grow at its Norcross location in Gwinnett County. Introduced as a Georgia Tech start-up and expanded as a top manufacturing company, Suniva's products are found worldwide.

Gwinnett County caters to domestic and international businesses of all sizes and works to promote the industries of advanced communications, information technology, manufacturing/supply chain management, healthcare and life sciences, and corporate headquarters/professional services. Gwinnett's assets in these related sectors are strong, and efforts are made to ensure companies continue to be satisfied with their Gwinnett location, expand their presence in the county, and grow additional local economic opportunities. On January 12, 2017, Kaiser Permanente held its grand opening for a new 185,000 square-foot center located off Duluth's Breckinridge Boulevard. The facility has the potential to create 800 new jobs by 2020 and serve 10 million customers across eight states. Kaiser Permanente invested almost $51 million in renovations with the expectation of tapping into Gwinnett's skilled workforce, solid infrastructure, and quality of life amenities.

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 2015, Comcast selected Peachtree Corners as the site for its new regional headquarters which has the potential to add 150 new jobs and relocate 532 existing full-time employees. This became official on May 26, 2016 when their southeast headquarters opened at 6200 The Corners Parkway in Peachtree Corners. The location is a state-of-the-art facility with a high-tech demonstration lab and a Comcast University space for training and continuing education. Comcast is one of Georgia's largest employers. Economic achievements such as these highlight Gwinnett County's skilled workforce and help identify the County as a hub for research, development, and technology in the southeast.

Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies. According to recent U.S. Census Bureau statistics, Gwinnett's population is nearly a quarter foreign born. And, Gwinnett County is home to more than 500 international companies. Of those, 129 have a headquarters or regional headquarters in the county. According to the Gwinnett Chamber of Commerce's senior vice president for economic development and Partnership Gwinnett, Nick Masino, the County is home to 25 percent of Chinese companies and 40 percent of Italian companies in Georgia.

In addition to Gwinnett County's success in attracting businesses to the area, the County has also thrived as a major retail center for more than 30 years. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia (the largest shopping mall in Georgia) in 1999, Sugarloaf Mills (formerly Discover Mills) in 2001, The Forum on Peachtree Parkway in 2002, and The Shoppes at Webb Gin (formerly The Avenue Webb Gin) in 2006. Gwinnett's charming towns also offer a vast array of restaurants, antique stores, boutiques, gift shops, art galleries, consignment stores, and specialty retail establishments. The main streets of these downtown areas also host numerous concerts and festivals.



Tourism is a growing industry in Gwinnett. Occupancy at the more than 100 hotels located in the county was at 71.6 percent for 2016. In mid-June 2016, a new Marriott Courtyard opened near the intersection of Satellite Boulevard and Sugarloaf Parkway. Over the next few years, two more hotels are expected to open. Embassy Suites is under construction just less than a block away, and there are plans for a full-service hotel at the Infinite Energy Center.

Tourism is expected to continue to grow with the County's steady convention business and the large number of professionals who attend. In addition, concerts and sporting events are a natural draw for visitors. According to Georgia Deputy Economic Development Commissioner Kevin Langston, Gwinnett's impact on tourism for the state puts the county among the top 10 in metro Atlanta and along the coastline. More than 12,000 jobs in Gwinnett are tied to tourism. Explore Gwinnett, the county's official travel office, is focused on keeping tourism spending above $1 billion. The County met this goal in 2016 with visitor expenditures reaching $1.22 billion. The tourism industry also generated $35.7 million in local taxes in 2016. It is no surprise that the Gwinnett Tourism Education Program was cited as the "Best Hospitality Marketing Program" in Georgia by the governor, Nathan Deal.

The county is likely to see additional tourism growth as a result of the emerging film industry. The county is home to Eagle Rock Studios Atlanta, one of the largest television production studios under one roof in the United States. Located at Best Friend Road in Norcross, Eagle Rock Studios Atlanta has a direct economic impact on tourism in Gwinnett through trade at local restaurants, hotels, and surrounding businesses. Over the past year more than 80 film/tv/commercial shoots were in Gwinnett. Productions are being filmed at our Parks and Recreation facilities, the County Jail, and the Infinite Energy Center/Arena. The film industry is helping drive development and redevelopment in the County with the multiplier effect. One such example is the television show "Sleepy Hollow" which invests in improvements to a building leased in downtown Lawrenceville while filming. Film crews need living quarters, possible additional retail space, and possible additional studio/educational space. This is helping to fuel what some call a renaissance to the County's downtown areas and improvement districts. 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 (GCPR) offers award-winning parks and leisure activities year-round to the young and young-at-heart residents of Gwinnett County. Residents can choose to stroll on a trail, play a sport, learn to swim, take a fitness or pottery class, go on a horseback or bike ride, or explore the county's rich history. There is something for everyone here. GCPR's dedication and commitment to a growing and diverse population was awarded in November 2016 with recognition as the number one park agency in the state serving populations of 150,001 or greater. Noteworthy was Gwinnett's emphasis on community partnerships and volunteer service. GCPR offers facility rentals and partners with 30 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 and Live Healthy Gwinnett to promote community health and wellness programs, including the Park Rx program and Walk the Talk. In 2016, the division offered 7,459 classes, summer camps, and special events.

Currently GCPR operates 49 parks and facilities that include 179 sports fields, 53 tennis courts, 40 outdoor basketball courts, 24 sand volleyball courts, five year-round and seven seasonal aquatic facilities, eight dog park areas, seven cultural/historic sites, 128 miles of trails, eight skate complexes, 72 playgrounds, picnic areas, pavilions, fishing lakes, and more.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2016, Gwinnett parkland totaled 9,646 acres for both passive and active parks. Natural resource management took on a renewed focus with the addition of management and staff to support environmental conservation and stewardship of public lands.

The Gwinnett Environmental and Heritage Center (GEHC) is a unique partnership between the Gwinnett County Board of Commissioners, Gwinnett County Board of Education Public School system, and the University of Georgia. In 2016, the GEHC was recognized by Georgia Project WET as its Organization of the Year. With the support of the Gwinnett Environmental and Heritage Center Foundation, this 66,000 square-foot educational center is a multi-use history, culture, heritage, and environment facility which hosted six special exhibits and conducted 210,880 educational contact hours in 2016. The center was Gwinnett County's first LEED-certified green building and has one of the nation's largest sloped vegetated roofs. 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. The center staff also coordinates heritage programming at these historic sites.

ArtWorks! Gwinnett is a nonprofit organization designed to cultivate arts opportunities in Gwinnett that enhance cultural and economic capital and enrich the county's residents and the business community. The organization is an independent branch of the Partnership Gwinnett community and economic development initiative and supports the County's 2030 Unified Plan.



Gwinnett County offers a wide range of theatre opportunities. Located in Lawrenceville, the Aurora Theatre is recognized for its award-winning dramas, musicals, and comedies. Furthermore, it is acknowledged as Gwinnett's only professional theatre and the second largest professional theatre in the state. Aurora received the Community Impact Award for Performing Arts Organization by *Artworks! Gwinnett* in 2014 and the IMPACT Regional Business Award from the Gwinnett Chamber of Commerce in 2015. In late 2016, the theatre received an award from Governor Deal for its significant contributions to the humanities. 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 the Red Clay Music Foundry, a 257-seat listening room/music venue. New London Theatre can be found in Snellville and is one of the county's premier community theatres. Each of the facilities allows residents of Gwinnett to enjoy and support the arts within their local neighborhoods.

The Infinite Energy Center consists of a convention center (Infinite Energy Forum), a performing arts center (Infinite Energy Theater), an arena (Infinite Energy Arena), and an arts center (The Jacqueline Casey Hudgens Center for the Arts). Beautiful landscaping and complimentary onsite parking make a visit to any of these facilities an enjoyable one. The complex is operated by the Gwinnett Convention and Visitors Bureau under an operating agreement with Gwinnett County. In June 2016, the Board of Commissioners approved a redevelopment resolution for the center and endorsed Explore Gwinnett's plan to create an atmosphere for the center where people come early and stay late. The six-year, $950 million SPLOST referendum adopted in November 2016 will contribute $67.3 million for an expansion of the Infinite Energy Center. County officials note that the center's annual economic effect is at more than $175 million. Plans are in place to add an outdoor greenspace with an amphitheater, expand conference space, and expand the arena's seating. Property at Meadow Church has been acquired with the goal of using it as an additional access road. Ultimately, growing the Infinite Energy Center will grow economic development in surrounding areas.

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. And, it has been named an official Wildlife Sanctuary by the Audubon Society.

The Infinite Energy Arena seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows. The arena includes 36 corporate suites, two party suites, and club level seats. Since 2003, the arena has been the home of the Atlanta Gladiators (fomerly 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. Now into their second season, the team as part of the NLL (National Lacrosse League) plays 18 regular season games followed by the Champion's Cup Playoffs in May. With corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. The venue has hosted such entertainers as Carrie Underwood, Justin Timberlake, George Strait, Red Hot Chili Peppers, Enrique Iglesias, Pitbull, Beyonce, and Eric Clapton. Disney On Ice and the NCAA Women's Gymnastics Championships are also hosted at the campus.





The Infinite Energy Arena has been nationally and internationally ranked as a top venue based on gross ticket sales and attendance. The facility is consistently listed as a Best of Gwinnett recipient, which is voted on by consumers and honors Gwinnett County companies. In addition, the Gwinnett Convention Center received an award in 2013 and 2014 as one of *ConventionSouth's* Readers' Choice winners, which is voted on by more than 6,500 meeting professionals and venue fans. The Infinite Energy Center has established a community outreach program called STARS – Serving Together to Advocate Respect and Service. The program's mission is to contribute to the Gwinnett County community by supporting such organizations as Gwinnett Relay for Life, CURE Childhood Cancer, and Georgia SPCA.

In 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 2016 season marked the eighth 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 non-profit organizations.

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

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

Healthcare

Gwinnett Health System 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. The healthcare network has repeatedly received national recognition for clinical excellence and ranks in the top 5 percent in the nation for clinical quality. In 2016, GMC received a four-star rating from the Centers for Medicare and Medicaid Services (CMS). It is one of only two hospitals in metro Atlanta to receive a four-star rating or better. Only 17 hospitals statewide have received a five- or four-star rating. The rating is indicative of effective and efficient care for non-emergency health care. GMC is a nationally-recognized, not-for-profit healthcare network with acute-care hospitals in Lawrenceville and Duluth. Additional facilities include: the Gwinnett Women's Pavilion, the Gwinnett Extended Care Center, Glancy Rehabilitation Center, outpatient health centers, a surgical center, imaging centers, and outpatient physical, occupational, and speech therapy facilities. On September 2, 2015, Gwinnett Medical Center and Northside Hospital announced plans for a merger.



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

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

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

To further accessibility, GMC provides services at the Hamilton Mill location across from Duncan Creek public library in Hamilton Mill Station. This location includes primary care, cardiac care and women's services, and walk-in care and imaging services. In 2016, GMC opened Urgent Care Centers in partnership with ChoiceOne in Sugar Hill and Hamilton Mill. The two facilities offer onsite medication dispensing, along with state-of-the-art imaging technology and equipment. To learn more about how GMC is transforming healthcare, visit 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 60,000 emergency room visits in 2016. Serving the area since 1980, Eastside Medical Center is a 310-bed, multi-campus medical center offering comprehensive medical and surgical programs. Services at the main campus in Snellville include heart and vascular, neuroscience, cancer, orthopedics, spine, 24-hour adult and pediatric emergency, maternity, women's health, surgery, rehabilitation, and sleep medicine services. Eastside Medical Center's South Campus is just 10 minutes away and provides behavioral health care and rehabilitation services. The Wound Center, an outpatient care center dedicated to the treatment of non-healing wounds, moved to a new location at 2295 Ronald Regan Parkway in 2015. A dedicated Breast Imaging Center is located at 1700 Tree Lane in Snellville, which now offers low dose Genius™ 3D MAMMOGRAPHY™ exams. Using advanced breast tomosynthesis technology, Genius™ exams are clinically proven to significantly increase the detection of breast cancers, while simultaneously decreasing the number of women asked to return for additional testing. The Eastside Medical Group practice, Gwinnett Gynecology and Maternity, aims to meet the growing needs of women in Gwinnett County. 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. Notably, the Joint Commission has accredited Eastside as a Primary Stroke Center. In addition, the hospital has been designated a Bariatric Center of Excellence. A new patient tower opened in 2013 that features advanced technology including a hybrid operating suite and 48 surgical beds. Eastside Medical Center also offers a spine center and a center for surgical weight loss.



In November 2016, Eastside was made a designated Lung Cancer Screening Center and the hospital's Comprehensive Diagnostic Imaging Program received accreditation by the American College of Radiology for low-dose CT scanning.

Eastside Medical Center will be opening four convenient Urgent Care locations in 2017. The Medical Center will also be opening a brand new 10-bed Emergency Department at the South Campus location on Fountain Drive in April 2017. The South Campus Emergency Department will provide 24/7 care.



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

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

High-quality healthcare is a focus of Gwinnett County. Having Salude's first transitional care model located in 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.

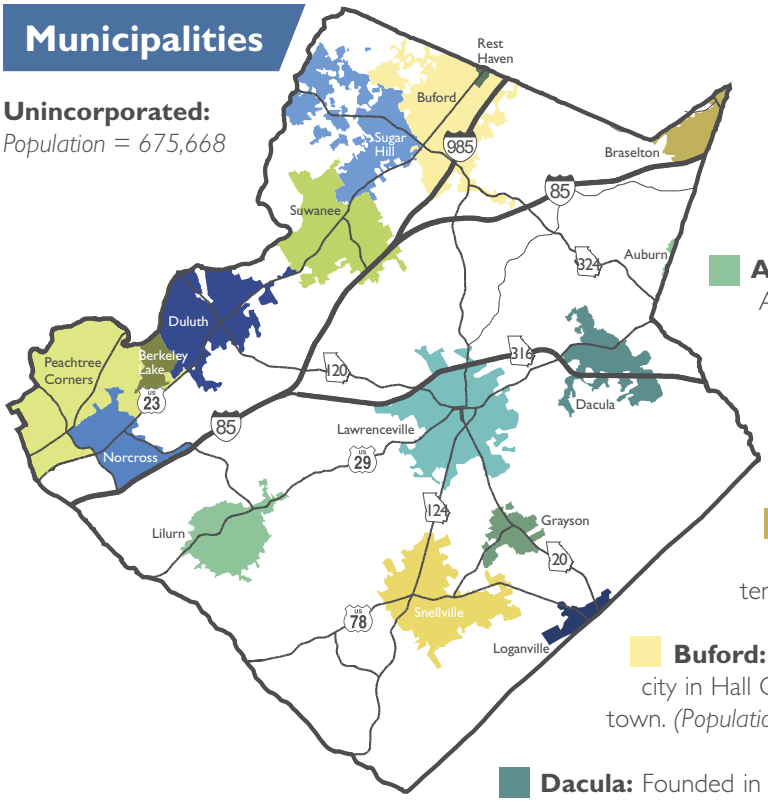






Municipalities

Unincorporated:
Population = 675,668



Spanning **437 SQUARE MILES**, Gwinnett County has **16 MUNICIPALITIES** within its boundaries. In 2016, an estimated **918,132 PEOPLE** called Gwinnett home.

Source: Woods & Poole

Auburn: Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres. *(Population = 230*)*

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. *(Population = 2,024)*

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 = 3,831*)*

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 = 12,700*)*

Dacula: Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his Dacula home served as a temporary first courthouse. *(Population = 5,330)*

Duluth: In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. *(Population = 29,193)*

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. *(Population = 3,147)*

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. *(Population = 30,493)*

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 = 12,655)*

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 = 2,732*)*

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 = 16,634)*

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 = 40,978)*

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 = 19,733)*

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 = 21,747)*

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 = 18,694)*

**Population within Gwinnett County*

Source: U.S. Census Bureau's July 1, 2015 population estimates



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 consolidated budget for all funds; the budget resolution summary; fund structure; and debt management information.







January 3, 2017

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2017. This document is a summary of our overall plan for allocating resources while sustaining the County's vision. The $1.56 million balanced budget focuses on expanding public safety and the judicial system, supporting community needs, retaining employees, and investing in water resources.

The 2017 budget continues Gwinnett's history of sustainable, conservative budgeting practices and demonstrates our commitment to prudent financial planning. Gwinnett County has maintained the highest standards of excellence in financial practices, which has enabled us to achieve AAA credit ratings from all three credit rating agencies since 1997. This triple-AAA designation is shared by only four dozen other counties in the nation.

The 2017 operating budget totals $1.18 billion compared to $1.12 billion in 2016. The increases include new positions in the public safety and judicial areas, along with additional staff to improve traffic management, expand senior homemaking services, and enhance community outreach efforts. Workforce retention measures including a 4 percent pay-for-performance raise for eligible employees, the continuation of longevity pay, and revamped pay for public safety officers are also included in the budget. Cost saving measures such as continuing the 90-day vacancy policy and requiring justification for specific commitment items remain in effect for 2017.

The 2017 capital budget totals $384 million, up from $363 million in 2016. With the approval of a new six-year Special Purpose Local Option Sales Tax (SPLOST) program, an estimated $950 million is slated for County and city capital improvements in transportation, recreation, tourism, public safety, libraries, and senior services. Significant capital improvements projects funded by SPLOST programs in 2017 include a courthouse expansion at the Gwinnett Justice and Administration Center, a new gym at George Pierce Park plus expansions and improvements at other parks, and renovations at the senior center housed in the Norcross Human Services Center.

Public involvement continues to play a significant role in the development of the budget. For the 2017 budget, six residents and business people volunteered to serve on the Chairman's Budget Review Team. They heard presentations and studied department and agency business plans, budget needs, and revenue projections before making recommendations for the budget. Commissioners also sought public input into the budget process by holding a public hearing and accepting comments through the County's website.

We would like to thank the members of the budget review team for their time spent considering the many budget proposals. The citizen members of the budget review team are Lisa Burleson, David Cuffie, Kevin Do, Burt Manning, and Santiago Marquez. David Cuffie and Kevin Do are new members of the team this year while Lisa Burleson, Burt Manning, and Santiago Marquez are veterans of last year's team returning for another year of service. Davis is also a veteran who last served on the team three years ago. Cuffie is CEO of Total Vision Consulting LLC. Do, a volunteer with the Vietnamese American Community of Georgia, is a realtor with ReMax Grand South. Davis is CFO of 12Stone Church, Burleson is a retired district level administrator from Gwinnett County Public Schools, Manning is a retired real estate appraiser and assessment administrator, and Marquez is CFO/VP of the Georgia Hispanic Chamber of Commerce. Burleson and Cuffie are alumni of Gwinnett 101 Citizens Academy, a County program that gives residents a behind-the-scenes look at county government.

Long-range planning, advisory panels, and citizen participation have helped Gwinnett meet the economic challenges of the past and made our county a premier place to live, work, and play. A history of fiscal responsibility and the ability to look ahead at future implications of today's decisions have enabled Gwinnett County to maintain high levels of service despite economic uncertainty. While the last several years have been spent reacting to the Great Recession and meeting the challenge of maintaining service levels with fewer available resources, we are now prepared to focus on creating the future. As the financial outlook improves, we can look forward to a prosperous future shaped, directed, and guided by our mission, vision, and values.

Respectfully submitted,

Maria B. Woods

Maria B. Woods,
CFO/Director of Financial Services

2017 Budget Highlights

When developing the 2017 budget, Gwinnett County leaders and the budget review team set priorities based on the following key focus areas:

- Public Safety and Judicial System
- Water Resources
- Community needs
- Workforce retention

Mission / Vision / Values

Gwinnett County's mission, vision, and values are at the forefront of all budgeting activities. The 2017 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 2016 are available in Section IV of this document. A listing of awards received in 2016 is available at www.gwinnettcounty.com.

Gwinnett County established and maintained numerous community partnerships in 2016; a few of which are described below:

- The Department of Community Services partnered with 1,608 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for programs/services.
- Gwinnett County Parks and Recreation partnered with 30 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse.
- Gwinnett County Parks and Recreation established and engaged community partnerships and sponsorships for sustainability of programs with 42 new partners and 41 new healthcare collaborative relationships.
- The Gwinnett Environmental and Heritage Center (GEHC), which is a unique partnership between the Gwinnett County Board of Commissioners, Gwinnett County Board of Education, and the University of Georgia, hosted six special exhibits and conducted 210,880 educational contact hours.
- Health and Human Services' Centerville Community Center served approximately 45,806 residents, collaborating with staff and community partners for over 4,500 programming hours, which included 37 new programs.

Vision:

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

Gwinnett County achieves its vision in numerous ways. The County offers an economy that boasts strong job growth and plentiful business opportunities, a nationally-accredited police department, and an award-winning parks and recreation system. In November 2016, Gwinnett County Parks and Recreation was recognized by the Georgia Recreation and Park Association as the number one park agency in the state serving populations of 150,001 or greater.

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
- The Community Outreach Program, which engages and empowers the County's diverse constituencies to be more informed and involved in Gwinnett County Government
- Financial Policies and Practices that ensure fiscal responsibility, as discussed on pages 20 – 31 in this section of the document
- Innovative technology solutions, as described in "2016 Capital Achievements – Information Technology" on pages 5 – 6 in section VI of this document

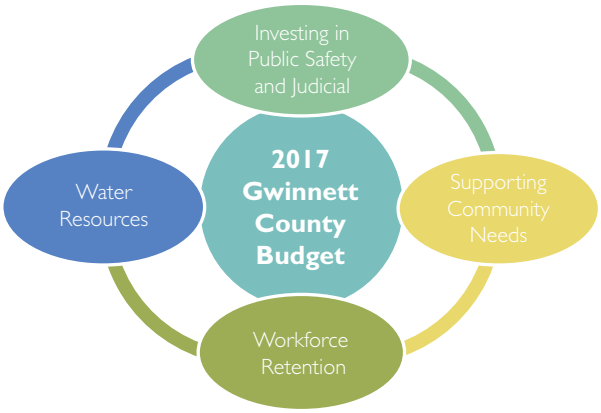
The 2017 budget achieves the County's mission, vision, and values by investing in public safety and the judicial system, supporting community needs, and investing in major infrastructure such as water resources. These initiatives are described in "Key Decision Packages and Operating Impacts" on pages 9 – 15 in this section of the document.



2017 Budget Approach

- Continuation of the 90-day vacancy policy
- Maintaining mandated/priority core services
- Justification of specific commitment items
- Evaluating service enhancements and reductions

Budget at a Glance



The $1.56-billion budget for fiscal year 2017 expands public safety and the judicial system, supports community needs, and addresses concerns about employee retention. Separate budgets were developed for operating expenses and capital improvements. The operating budget of approximately $1.18 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately $384 million funds infrastructure, facilities, and the vehicles and equipment needed to operate them.

The 2017 budget priorities are primarily the same as 2016. The means to achieve the budget priorities are similar in some ways and different in others. The table below shows the priorities and the effect they had on the budgets for 2017 and 2016.

2017 Budget Priorities Compared to Prior Year

Priority	2017	2016
Public Safety and Judicial System	• Staffing increases for Police, Fire, and the courts • Courthouse addition • Body cameras and field communication equipment • Two new ambulances	• Staffing increases for Police, Fire, and the courts • Courthouse addition • Body cameras and safety equipment • Construction of Medical Examiner/Morgue Building
Community Needs	• Staffing increases for parks and senior services • Expansion of community outreach program • Park expansions and improvements	• Staffing increases for parks and senior services • Staffing increases for animal welfare • Elections funding increases
Transportation	• Addition of Wi-Fi to a portion of transit buses • Addition of transit flex service	• Maintenance and care of rights-of-ways • Addition of new transit express routes
Water Resources	• Staffing increases for the Department of Water Resources • Maintenance of water and sewer system	• Staffing increases for the Department of Water Resources • Maintenance of water and sewer system
Workforce Retention	• Pay-for-performance increases for eligible employees • Longevity pay • New Master Officer rank for public safety officers • Pay differential for specialized police units	• Pay-for-performance increases for eligible employees • Reinstatement of longevity pay

2017 Adopted Budget Compared to Prior Year

2017 Adopted Budget: Comparison to Prior Year			
	2016 Adopted	2017 Adopted	% Change
Operating	$ 1,117,671,175	$ 1,180,557,235	5.6%
Capital	363,176,186	383,703,573	5.7%
Total	**$ 1,480,847,361**	**$ 1,564,260,808**	**5.6%**

The total 2017 adopted budget is up $83.4 million, or 5.6 percent, over the 2016 adopted budget. Major factors contributing to the increase are discussed from both an operating and capital standpoint below.

2017 Adopted Operating Budget Compared to Prior Year

The fiscal year 2017 operating budget is up $62.9 million, or 5.6 percent, over the adopted 2016 operating budget. Many factors have contributed to the increase including decision packages, compensation increases, increases in transfers to renewal and extension funds, and increases in the employer's contribution to pension.

The 2017 operating budget includes funding for $6.8 million in decision packages. Decision packages are requests from departments to either increase or decrease the level of service that they provide. 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 County's strategic goals were given priority. Decision packages with the greatest impacts on the operating budget are summarized in the following paragraphs. Additional information and justifications for the decision packages are discussed on pages 9 – 15 ("Key Decision Packages and Operating Impacts") in this section of the document.

The following new positions supporting public safety and the judicial system were approved through decision packages: 18 ambulance unit positions, one emergency management specialist position, 10 part-time Police Officer Senior positions, one Magistrate Court Law Clerk, one District Attorney Victim Advocate for Juvenile Court, seven Solicitor General staffing positions, and seven deputy sheriff positions.

To facilitate community needs, the following positions were approved through decision packages: four positions to support park expansions and improvements and one position to provide additional homemaking services to seniors. Additionally, one traffic analyst position previously eliminated in 2009 has been restored to coordinate traffic calming program options. Transit flex services will be added to provide public transportation access in areas where fixed route service is too costly or inefficient. To improve the ridership experience, Wi-Fi will be installed on some transit vehicles.



Gwinnett County – Remaining Strong

- Award-winning government with triple-AAA credit rating
- Real property tax digest expected to return to pre-recession level by 2017
- Thriving economy attracting new businesses and job growth
- Growing population expected to exceed 1 million by 2020
- Strong funded ratios for Pension and Other Post-Employment Benefit obligations
- Commitment to reducing long-term obligations



New staff for the Department of Water Resources (DWR) was also approved through decision packages. The budget includes staffing for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew, one resources and marketing specialist position, five contract management positions, and four customer service positions.

The decision packages described above represent only $6.8 million of the total $62.9 million increase in the 2017 operating budget over the 2016 operating budget. The previously mentioned new Master Officer rank, pay differential for specialized police units, 4 percent pay-for-performance increases, and longevity pay represent $14.3 million of the increase over last year. Some other major factors contributing to the year-over-year operating budget increase include:

- A $20.5-million increase in transfers to renewal and extension for future capital needs, primarily in DWR
- An $11.8-million increase in the employer's contribution to pension. The actuarially assumed rate of return on pension investments was decreased from 8 percent to 7 percent, resulting in increased annual pension contributions.
- A $5.9-million increase in indirect cost expenses due to cost increases in the central service departments
- A $4.9-million increase in insurance and claims expenses due to increases in medical insurance premiums and projected increases in claims
- A $4.3-million increase in contracted industrial repair and maintenance, primarily to address motor and pump replacements and increases in annual contracts in DWR
- A $3.4-million increase in professional services, primarily due to DWR studies and initiatives which will require external recruitment and expertise
- A $1.9-million increase in Solid Waste payments to haulers due to an expected increase in service units for 2017

These increases in the operating budget are primarily offset by decreases in community services elections expenses since there are no major elections in 2017 ($6.4 million), and fuel cost savings ($3.8 million).

2017 Adopted Capital Budget Compared to Prior Year

The fiscal year 2017 capital budget totals $384 million, up from $363 million in 2016. Approximately 52 percent of the fiscal year 2017 capital budget resides in Special Purpose Local Option Sales Tax (SPLOST) funds. Voters approved the renewal of the one-cent SPLOST on November 8, 2016. The six-year program will start when the current program expires in March 2017. It is expected to raise an estimated $950 million for capital projects. To learn about the planned uses, please read the 2017 SPLOST fact sheet.

Capital improvements included in the 2017 budget highlighting community needs include the Alexander Park, McDaniel Farm Park, and Graves Park expansions; the E.E. Robinson Park opening; and the George Pierce Park gym addition. Major public safety capital projects include the courthouse addition at the Gwinnett Justice and Administration Center, body cameras for police officers and sheriff deputies, two ambulances for Fire Stations 21 and 22, and field communication equipment for Fire, Police, and Sheriff. Due to the demand for transit service and an interest in walkability and bikeways, projects to calm traffic, offer flex schedules, and advocate alternative transportation options are also included in the 2017 budget. Additionally, the 2017 capital budget addresses major infrastructure needs such as water production and reclamation facilities rehabilitation, wastewater treatment plant improvements, and stormwater drainage improvements.

Financial Highlights





The table below provides a summary of the fiscal year 2017 adopted budget by fund type.

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	$ 554,528,327	$ 29,520,144	$ 584,048,471	37.4%
Special Revenue Funds	$ 46,626,026	$ 200,711,692	$ 247,337,718	15.8%
Enterprise Funds	$ 446,118,535	$ 153,471,737	$ 599,590,272	38.3%
Internal Service Funds	$ 133,284,347	$ –	$ 133,284,347	8.5%
Total Budget	**$ 1,180,557,235**	**$ 383,703,573**	**$ 1,564,260,808**	

Tax-Related Funds include the General, General Obligation (G.O.) Debt Service, Fire and EMS District, Police Services District, Development and Enforcement Services District, Loganville EMS, Recreation, and Capital Project and Capital Vehicle Replacement Funds. The adopted General Fund operating budget totals $284.7 million. The Tax-Related Funds have an operating budget of $554.5 million and a capital budget of $29.5 million.

Special Revenue Funds account for restricted and committed revenues and have an operating budget of $46.6 million and a capital budget of $200.7 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise Funds account for $446.1 million of the total operating budget and $153.5 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 $133.3 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.
2017	$ 1,180,557,235	5.6%	$ 383,703,573	5.7%	$ 1,564,260,808	5.6%
2016	$ 1,117,671,175	6.2%	$ 363,176,186	-2.1%	$ 1,480,847,361	4.0%
2015	$ 1,052,671,304	2.5%	$ 371,040,343	-23.6%	$ 1,423,711,647	-5.9%
2014	$ 1,027,135,769	-7.1%	$ 485,589,601	18.8%	$ 1,512,725,370	-0.1%

The operating budget for fiscal year 2017 for all funds totals $1.18 billion. The preceding table indicates a $62.9 million increase from the fiscal year 2016 adopted budget.

The capital budget for fiscal year 2017 for all funds totals $384 million. Capital project budgets are adopted as multi-year project budgets, and unspent funds from 2016 will be carried forward to 2017.

Property Taxes and the Condition of the Digest

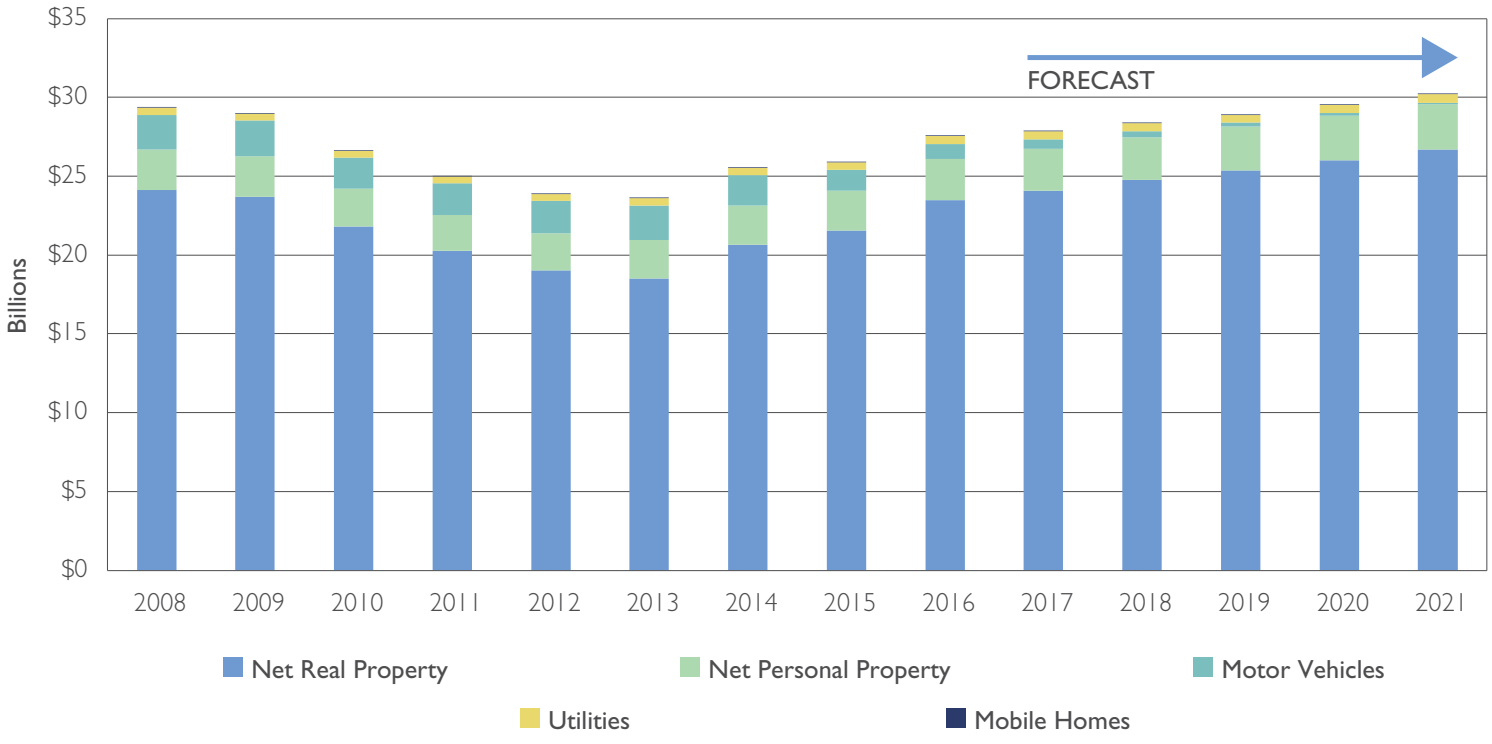
Property taxes are an extremely important revenue source for the County. Nearly 71 percent of the revenue in tax-related funds is funded by property taxes. Property taxes provide most of the funding for the General Fund for County operations, the Recreation Fund for park operations and maintenance, to 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 fiscal year 2017 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 property tax digest and its condition continued to show increases year after year. But, in 2008, the growth began to decline and between 2008 and 2013, the County saw over a 20 percent drop in the property tax digest. The County was challenged by the need to balance core services with declining tax revenues. Cost saving measures, such as linking planning activities and business plans to the budget process, were implemented and still continue.

After five years of decline, the year over year change from 2013 to 2014 was positive. This trend continued, and in 2016 the Board of Commissioners made the decision to roll back the millage rate in the General Fund and reduce the rate by 4.2 percent. The 2017 real property digest value is anticipated to increase between 2.8 and 3.4 percent as a result of both new growth and value update. Real property tax revenues for 2017 are budgeted conservatively, including only increases associated with new growth—which is estimated at less than a 1 percent increase from the 2016 countywide digest.

Between 2016 and 2017, it is projected the County's total digest, which includes real property taxes as well as personal property, motor vehicle, utility, and mobile home taxes, will grow 1.3 to 1.9 percent. Since the inception of title *ad valorem* taxes (TAVT) in the spring of 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("the birthday tax") on newly purchased vehicles to paying a one-time title fee/tax based on the fair market value of the vehicle at the time a title is transferred. From 2015 to 2016, there was a decrease of $3.9 million, or 27 percent, in this revenue. Another 22 percent decline in the motor vehicle digest is anticipated between 2016 and 2017 as automobiles are transitioned to the TAVT system. Despite the decline in motor vehicle *ad valorem* taxes, growth in the overall countywide digest is expected to continue in the coming years. The net real and personal property portions of the digest are expected to return to 2008 levels by 2018.

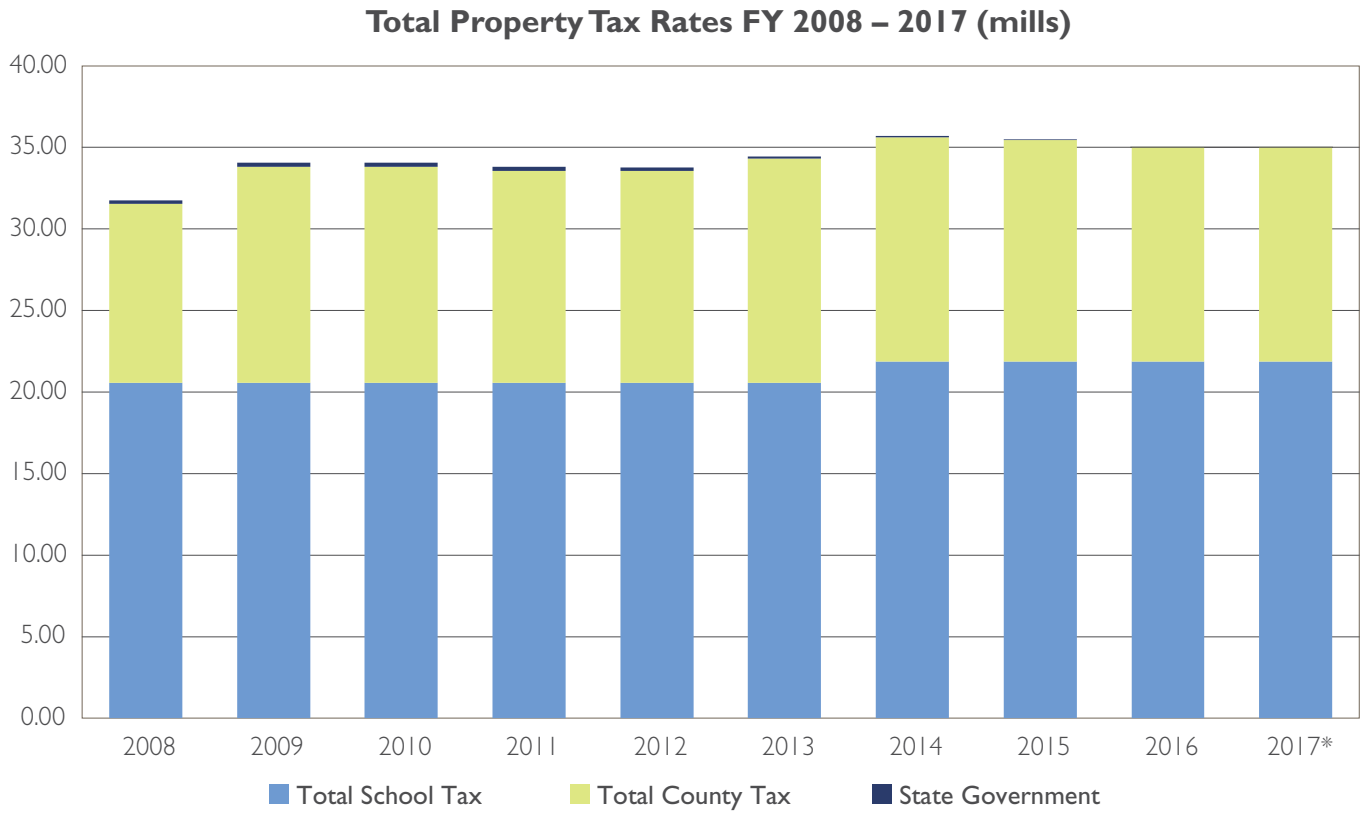
Condition of the Digest FY 2008 – 2021



Tax-Related Funds: Real and Personal Property Tax Rates FY 2008 – 2017 (mills)

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017*
General Fund	9.72	11.78	11.78	11.78	11.78	7.40	7.40	7.229	6.826	6.826
Fire and EMS District	–	–	–	–	–	3.20	3.20	3.20	3.20	3.20
Police Services District	–	–	–	–	–	1.60	1.60	1.60	1.60	1.60
Development and Enforcement District	–	–	–	–	–	0.36	0.36	0.36	0.36	0.36
Recreation Fund	0.79	1.00	1.00	1.00	1.00	0.95	0.95	0.95	0.95	0.95
G.O. Bond Fund	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	**10.97**	**13.25**	**13.25**	**13.02**	**13.02**	**13.75**	**13.75**	**13.579**	**13.176**	**13.176**
School M & O	19.25	19.25	19.25	19.25	19.25	19.25	19.80	19.80	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05	2.05	2.05
Total School Tax	**20.55**	**20.55**	**20.55**	**20.55**	**20.55**	**20.55**	**21.85**	**21.85**	**21.85**	**21.85**
State Government	**0.25**	**0.25**	**0.25**	**0.25**	**0.20**	**0.15**	**0.10**	**0.05**	**0.00**	**0.00**
Total Property Tax	**31.77**	**34.05**	**34.05**	**33.82**	**33.77**	**34.45**	**35.70**	**35.479**	**35.026**	**35.026**

**The 2017 millage rate is an estimate.*



**The 2017 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 2017 budget. A service enhancement usually has a cost increase, while a service reduction usually has cost savings. Despite $13.1 million in justified requests, the budget includes funding for only $6.8 million.

In keeping with the County's priorities, the table below displays key service enhancements and decision packages that were approved in the 2017 budget. Justifications for each of the key decision packages are provided on the next six pages.

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

Priority	Description	Appropriation Amount
Invest in Public Safety and Judicial System	New Master Officer rank for Police Officers, Sheriff Deputies, and Corrections Officers*	3,162,000
	Eighteen ambulance unit positions	1,335,000
	Seven staffing positions to support the Solicitor General's increasing workload	456,000
	Seven Deputy Sheriff Senior positions	440,000
	Ten part-time Police Officer Senior positions	353,000
	Pay differential for specialized police units*	324,000
	Law Clerk to provide support to Magistrate Court	114,000
	One Emergency Management Specialist position	41,000
	District Attorney Victim Advocate for Juvenile Court	19,000
	Red Light Camera Program reduction	-372,000
Support Community Needs	Four positions to support park expansions and improvements	256,000
	Utility Permitting Manager in the Department of Transportation	286,000
	Provide Wi-Fi on a portion of transit buses	270,000
	Add transit flex service to improve public transportation access	250,000
	Provide continuing operating support to the Gwinnett Coalition for Health and Human Services	180,000
	Four positions in the Department of Support Services in the Facilities and Fleet Management Divisions	223,000
	Restore one Traffic Analyst position (eliminated in 2009) to coordinate traffic calming program options	126,000
	Expand community outreach services	85,000
	One position to provide homemaking services to seniors	44,000
Invest in Water Resources	Five contract management positions	556,000
	Four customer service positions	230,000
	Staffing for a two-person hydrojet crew and a two-person acoustic sewer evaluation crew	230,000
	One resources and marketing specialist position to educate residents on reducing sanitary sewer overflows	97,000

Note: The table does not reflect all decision packages. 61 out of a total of 78 new full-time positions approved through decision packages are reflected in the table. Appropriation amounts for new positions include salaries and wages, employee benefits, supplies, equipment, etc.

**This is not an official "decision package" submitted by a department. It is included in the table due to its budgetary impact.*

Invest in Public Safety and Judicial System:

New Master Officer rank for Police Officers, Sheriff Deputies, and Corrections Officers
A new master rank was created to attract and retain law enforcement personnel in critical areas of public safety. This new rank will help address attrition problems and make Gwinnett County more competitive with comparable local governments in the metro-Atlanta area. Public safety employees who achieve the master officer rank will receive a 4 percent increase in pay. In order to become a master officer, an employee must have two years of experience as a senior level officer and be certified as a field training officer.

Eighteen ambulance unit positions
As a result of the County's continuing population growth, the number of emergency medical responses and transports continues to increase. The elderly are one of the fastest growing segments of Gwinnett County's population, and they tend to require significantly more emergency responses and transports related to trauma (falls and fractures), strokes, and cardiac related emergencies. To improve coverage, two new ambulances for Stations 21 and 22 were included in the fiscal year 2017 capital budget and will be funded by SPLOST. Eighteen ambulance unit positions will staff the new ambulances.

Seven staffing positions to support the Solicitor General's increasing workload
The following positions were approved in the 2017 budget:

State Court Attorney: Due to a significant increase in pre-trial motions, appellate practice, and post-conviction remedies, an additional attorney dedicated to appeals and post-conviction practice is included in the budget.

IT Associate III: Due to an increase in automated office functions, an IT professional is necessary. The case management system requires constant maintenance and improvement. In the coming year, the office expects to transition from CRIMES to a new case management system called TRACKER that is used by prosecutor offices throughout the state and will result in significant cost savings.

Legal Manager: A Legal Manager to oversee the Intake Division is needed to address an issue with short-staffing in the Solicitor General's Office. The employee currently assuming the responsibilities of a Legal Manager is under-filling an investigator position. By acquiring a Legal Manager position, this employee will be moved to the Legal Manager position, thereby freeing up an investigator position.

Legal Associate II: A Legal Associate II is needed to address an issue with short-staffing in the Solicitor General's Office. The employee currently assuming the responsibilities of a Legal Associate II is under-filling a supervisor position. By acquiring a Legal Associate II position, this employee will be moved to the Legal Associate II position, thereby freeing up a legal supervisor position which is needed to help oversee six divisions.



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

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

Attorney II: An attorney is needed in the Recorder's Court to handle an increasing workload resulting from added court calendars and caseloads. In 2013, the Georgia State Patrol opened a post (Post 51) in Gwinnett County to patrol the I-85 corridor and ancillary state highways to include I-985 and GA-316, which resulted in an additional 33 law enforcement officers being added to the existing traffic enforcement team. Post 51 alone issues 15,000 citations per year. In 2014 and 2015, 300 Gwinnett County school buses were outfitted with cameras to capture drivers passing stopped school buses, resulting in over 22,000 additional citations in 2015 alone; this has resulted in three additional calendars per week added to an already full week of court.

Victim Advocate: A Victim Witness Coordinator (VWC) for the Jail Unit will handle victim cases that are opened and calendared at the jail. These cases are fast tracked because the defendants are in custody. Fast tracked means that within 10 to 14 days of arrest, the cases are received, opened, accused, and scheduled for court, either for a plea or a bond modification. In this short time frame, all victims must be contacted, interviewed, notified, and often subpoenaed to attend. The Solicitor General's Office has been accomplishing this by a rotating schedule of the six VWCs who are each assigned to one of the six trial divisions. There is no continuity of contact with the victim since there is a different VWC each day. It is also burdensome on the VWCs who each have an assigned caseload in their respective trial divisions by removing them from GJAC and placing them for the day at the Jail. The addition of a new VWC will help relieve some of this burden.

Criminal Investigator: A Criminal Investigator is needed to help keep investigators safe when hand serving victim cases. The Solicitor General's Office has been experiencing a high number of dismissals for failure of victims/witnesses to appear when cases are called for trial. Upon investigation, it was determined that many of the victims failed to appear at the direction or insistence of the defendant. Without these victim/witnesses being personally served with a subpoena, the Solicitor General's Office is unable to secure a continuance or otherwise compel their presence for trial. As a result, the office has been personally hand serving selected high risk domestic violence cases. This has effectively reduced dismissals by half in the past year. However, this is a dangerous and time consuming task that requires the training and experience of a Georgia Peace Officers Standards and Training Council (POST) certified investigator.

Seven Deputy Sheriff Senior positions

Five Court Security Deputy Sheriff Senior positions are needed to improve court and building security, especially with the forthcoming GJAC courthouse expansion, which will include a new security screening station and four to six new criminal courtrooms. The Gwinnett County Sheriff's Office is the sole provider for security for GJAC, the Courts Annex, the jail courts, and the future GJAC expansion.

A Deputy Sheriff Senior position for the Sex Offender unit is also included in the budget due to an increase in the number of sex offenders. The County has a legal requirement under OCGA 42-1-12 to monitor and maintain records of convicted sex offenders within our jurisdiction.

The 2017 budget also funds a Deputy Sheriff Senior position for the Warrant/Uniform Division. The service of warrants is a priority. The warrant division receives over 20,000 new warrants each year. The number of warrants served between June 2015 and June 2016 was 13,420, which includes warrants served by Sheriff's Office personnel and other agencies on our behalf. The current field work volume is being handled by a staff of seven deputies. A major goal of the Field Operations Division is to be able to attempt warrant service in less than 72 hours after issuance from the court. To obtain this result, the division must expand the personnel workforce.

Ten part-time Police Officer Senior positions

To augment the staffing needs for sworn officers, 10 Police Officer Senior part-time positions were approved in the 2017 budget. Retired Gwinnet County Police Officers will be eligible for the part-time positions as they will bring areas of expertise from their previous law enforcement training and experience. Duties of the part-time Police Officer Senior positions will include, but are not limited to, specialized instructors for firearms and drivers training, general training instructors, recruiting and hiring assistance, patrol road officers, lobby officers, and various other duties as needed.

Pay differential for specialized police units

To address attrition issues and improve competitiveness with other jurisdictions, a 6 percent pay differential for specialized police units, such as the criminal and accident investigations divisions, is included in the budget.

Law Clerk to provide support to Magistrate Court

A Magistrate Law Clerk is needed to provide assistance to Magistrates, which is necessary for the effective processing of cases. Magistrate Court handles a wide variety of civil and criminal matters; it operates 24 hours a day, 365 days a year. There is one Chief Judge, six full-time judges, and 16 part-time judges to carry out the functions in Magistrate Court. In 2015, there were 21,852 criminal and 58,336 civil matters filed in the Magistrate Court.



Full-time Magistrates also provide judicial assistance to the Superior Court. In 2014, the Superior Court received a grant through the State Justice Institute to conduct a judicial workload study. The study was administered by the National Center for State Courts. The results of the study indicate a need for a total of 16.49 Superior Court Judges to handle the existing caseload in the Superior Court. Currently, the Superior Court has 10 judges.

In the Superior Court and State Court, each judge has a law clerk assigned to their division. The Magistrate Court currently does not have any law clerks. Due to the caseload in Magistrate Court and the large amount of assistance the Magistrates provide to the Superior Court, the Judiciary is in need of a full-time law clerk to provide support to the 23 Magistrates.

One Emergency Management Specialist position

An Emergency Management Specialist position was approved for the Gwinnett County Police Department to bring the Office of Emergency Management Unit's staffing level to 0.85 employees per 100,000 people served, thereby improving efficiency and reducing dependence on consultants.

District Attorney Victim Advocate for Juvenile Court

As a result of legislative changes to the *Crime Victim Bill of Rights* in 2015, there is a need for increased victim advocate presence in Juvenile Court. In previous years, the District Attorney's Office has successfully fulfilled the requirements of the law with a part-time position and more recently a contract position. To ensure consistency in the delivery of timely Juvenile Court services to crime victims and meet the new code deadlines, it is imperative that Juvenile Court be staffed with a knowledgeable professional. This decision package includes a professional services reduction of $41,000 for the elimination of the contractor.

Red Light Camera Program reduction

The Red Light Camera Program was dissolved at the end of 2015. The Gwinnett County Police Department was about to face an increased cost with maintaining the program. In order to move the cameras to alternate locations, there would have been additional fees.

Support Community Needs:

Four positions to support park expansions and improvements

With the new acquisition of E.E. Robinson Park from the city of Sugar Hill, funding is needed for grounds maintenance needs, as well as recreation needs at an open and operating park. E.E. Robinson Park is a 50-acre park that includes seven baseball/softball fields, two playgrounds, an amphitheater, sand volleyball courts, tennis courts, pavilions, a maintenance compound, and storage areas. A Grounds Maintenance Foreman is needed to supervise the grounds crew and additional funding is needed for general operating, repairs, and maintenance supplies.

Expansions of Alexander Park and McDaniel Farm Park are expected in 2017. The Alexander Park expansion will include two new pavilions, a playground, a comfort station, a dog park, and trail expansions. The McDaniel Farm Park expansion will include a new pavilion, playground, comfort station, dog park, and trail expansions. Both sites will have revenue generating rental pavilions and a Recreation Park Attendant for rental coverage and facility maintenance during nights and weekends.



Graves Park will be expanded in 2017 to include an interactive play water fountain, bare earth soccer field, natural surface trails, and other site improvements. It is anticipated that these new and additional amenities will create a significant increase in park users, so additional supplies and staffing is required. The 2017 budget includes a Grounds Maintenance Associate II for day-to-day maintenance and upkeep of the facility, as well as janitorial and maintenance supplies.

Utility Permitting Manager position in the Department of Transportation
The Georgia Department of Transportation updated its Utility Accommodations Policy and Standards in 2016 and recommended adoption by all local jurisdictions. In conjunction with this policy, a proposed Gwinnett ordinance would require all utilities desiring to locate their facilities in county rights of way to obtain a permit from the County Department of Transportation. The purpose of the permitting process is to ensure that the free flow and safety of traffic is not unduly impaired and that the utility installation, maintenance, and operation does not prevent the County from reasonably maintaining the roadways, structures, and traffic control devices. The Utility Permitting Manager will help safeguard the policy and standards for this permitting process by ensuring utility companies are in compliance with County and states' rules and regulations. The staffer will also provide project-level knowledge of work within the right of way and be a ready source of information for citizen calls related to utility work in the right of way.

Provide Wi-Fi on a portion of transit buses
To increase ridership and improve the transit experience, the 2017 budget includes funding to provide Wi-Fi on half of the County's transit vehicles.

Add transit flex service to increase public transportation access
The County will begin flex transit service in 2017 for riders in a defined area without fixed bus route service. The flex service will provide access to public transportation in areas that would be too costly and inefficient to run fixed-route service and will serve both able-bodied and disabled passengers with the same vehicle.

The challenge for a hybrid on-demand transit model is how to provide dynamic scheduling efficiently when the schedule is constantly changing as rides are booked and drivers have to pick up additional fares. Utilizing a flex service technology application is a solution that will serve more riders rapidly and with fewer resources. From the customer's perspective, a ride can be booked on a smartphone, online, or by phone. The flex service technology ensures safe operations, as the vehicle operator will only see the next trip once it has been defined; there is no re-routing once underway. This technology will allow the dispatching of the service to be more efficient and provide flexibility to riders.

Provide continuing operating support to the Gwinnett Coalition for Health and Human Services
The Gwinnett Coalition for Health and Human Services has been providing strategic planning and other services to Gwinnett County residents for the past 25 years. For the past 10 years, the Gwinnett Coalition has been the recipient of federal match dollars exceeding $200,000. This federal funding has been used to benefit substance abuse prevention, early learning, veterans, people in extreme poverty, and planning collaborations with the Gwinnett Health Department, Gwinnett Medical, and many more. In 2017, the federal grants will age out, and the Gwinnett Coalition for Health and Human Services will no longer be able to access these funds. In order to continue to provide the level of services that the County has come to rely on, and to improve efficiency and effectiveness, an increase in funding was requested and approved in the 2017 budget.

Four positions in the Department of Support Services in the Facilities and Fleet Management Divisions
The following positions are included in the 2017 budget:

Grounds Maintenance Associate II: A Grounds Maintenance Associate II position in the Facilities Management Division was approved in the budget because additional capacity is needed to meet the increased demand with three new facilities coming online in 2017: the Lilburn City Hall and Library Branch, the Centerville Senior Center, and the Medical Examiner's Office and Morgue. An increase in manpower will also provide more capacity to directly address grounds maintenance needs daily on the Gwinnett Justice and Administration Center (GJAC) campus and in the Lawrenceville area. It will also enable the Facilities Management Division to better inspect and provide quality control on the work of inmate crews and contractors at remote locations.



Auto/Heavy Technician III: An additional Auto/Heavy Technician III is needed in the Fleet Management Division to meet the service needs and expectations of Police, Fire and Emergency Services, Sheriff, Water Resources, Transportation, Corrections, Community Services, District Attorney, and others. The number of technicians has decreased since 2007, while the number of vehicles has continued to increase. The number of vehicle recalls has sharply increased in the past two years, requiring additional time for the technicians. Additionally, technicians have been performing tasks that were previously performed by other positions due to personnel shortages. This position is needed to meet the demands of the Fleet Management Division's customers and to meet established performance metrics.

Trades Technician II: A Trades Technician II position and cargo van is needed for the Carpentry work group in the Facilities Management Division. This new position will enable the division to have two field teams with a lead position and two supporting positions on each team, as well as two dedicated positions for library branches. The Trades Technician II position will assist the division in improving its response on maintenance, repair, and enhancement service requests in the Carpentry field. The Carpentry work unit completes an average of 130 work orders each month, and almost all of these work orders are handled only with in-house personnel. The work group's on-time performance lags due to the high number of work orders and the fact that many Carpentry requests require longer timeframes to complete. Three new facilities with more than additional 50,000 square feet of space will add to this workload in 2017.

Business Officer: A Business Officer position is needed in the Fleet Management Division to work with the Purchasing Associate III to coordinate with County departments regarding vehicle replacements, to prepare vehicle specifications, to work with the Purchasing Division to prepare procurement documents, and to manage the process for obtaining and preparing new vehicles. These duties are currently being performed by an Auto/Heavy Technician III, and this position is needed to allow the technician to return to the Fleet shop.

Restore one Traffic Analyst position (eliminated in 2009) to coordinate traffic calming program options

The 2017 budget restores a Traffic Analyst position in the Department of Transportation's Traffic Studies Division, a position that was eliminated in 2009 during the economic downturn. Currently, one traffic analyst handles both the residential speed control (speed hump) program and the street lighting program. With this new traffic analyst, there will be one analyst for the street lighting program and one analyst for the residential speed control program. There is a need to split the responsibilities due to the increased workload associated with the improving economy and efforts related to street lighting in older residential communities and along arterial roadways within Community Improvement Districts (CID).

Expand community outreach services

The Community Outreach Program continues to gain momentum with the Gwinnett 101 Citizens Academy and Dinner & Dialogue as the flagship programs offered to residents. The 2017 year will expand these programs to offer more opportunities to engage our citizens. Additionally, a youth engagement initiative will be created. This will require additional resources and manpower to effectively implement the expansion and creation of outreach programs.

One position to provide homemaking services to seniors

An additional homemaker position is included in the budget to provide homemaking services to seniors in an effort to reduce the wait list. This is currently a contracted position. The new position will allow a person to go into eligible seniors' homes two to four days a week to provide homemaking services.

Invest in Water Resources:

Five contract management positions

Five contract management positions are needed to establish a Facility Contracts Management Group in the Department of Water Resources (DWR). Many contracts have been put into place recently to enable DWR to adequately maintain its facilities. Consultants have been used in the last year at a cost of $2.58 million to manage many of these contracts and address a large backlog of corrective maintenance. The cost to continue using consultants for contract management would be approximately $1.4 million annually. Bringing contract management in-house will provide a more cost-effective way to manage the contracts and save approximately $1 million per year. The Facility Contracts Management Group will be responsible for developing specifications, submitting and tracking contracts through the purchasing process, managing contractors, maintaining inventories, and inspecting work to ensure it meets requirements.

Four customer service positions

Four positions to promote excellence in customer service are included in the budget for DWR. Currently, DWR has a replacement program for 3/4 inch meters every 15 years or for one million gallons passed. The department also tests and replaces three-inch and larger meters regularly. But there is no program in place to test one- to two-inch meters. Two Trades Associate IIIs are included in the budget to form a meter testing crew for one- to two-inch meters.

A Trades Associate III position is also needed to improve customer satisfaction by reducing the time needed for landscaping pipe repair jobs. Currently, between the contractor, who does the landscaping associated with asphalt and concrete work, and the crew, it takes an average of 20 days for the landscaping to be completed. With the addition of a Trades Associate III, DWR can form two 2-person crews. One crew can get the site ready, and the second can follow with the sod. The expected outcome is a reduction in the amount of time to complete landscaping from 20 days to less than 14 days while improving the level of service to customers.

An additional Trades Associate III position is needed to re-read meters that have abnormal readings within three days of the original read. This will result in more accurate bills for customers.

Staffing for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew

DWR is in the process of revamping its sewer cleaning and assessment programs to address the recent increase in reportable sewer spills. Using the latest in acoustic technology, the Sewer Line Rapid Assessment Tool (SL-RAT®), which was purchased in June 2016, a two-person crew will be able to rapidly assess sewers to determine if there are blockages. This crew will be followed by a two-person hydro-jet crew which will clean blocked sewers. DWR already has the equipment and vehicles to perform this work, but additional staff is needed. With the four hydro-jet crews currently in place, the sewer system can be cleaned every 12.5 years. It is expected that the entire 2,700-mile sewer system will be able to be assessed and cleaned over a five-year cycle using the SL-RAT® and having a fifth hydro-jet crew. The expected outcome is a reduction in sewer backups, overflows, and spills.

Resources and marketing specialist position to educate residents on reducing sanitary sewer overflows

The number of sanitary sewer overflows (SSOs) in the county has increased in recent years due to residential disposal of fats, oils and grease (FOG) and flushables into the sewer system. This is a national problem, and Gwinnett County SSOs have increased from 0.87/100 miles of pipe to 1.3/100 miles of pipe. Public education is needed to inform the public about the need to keep these items out of the sewer. This is especially true in areas with apartments of dense housing. A resources and marketing specialist position is included in the budget to educate residents about this issue.



Economy

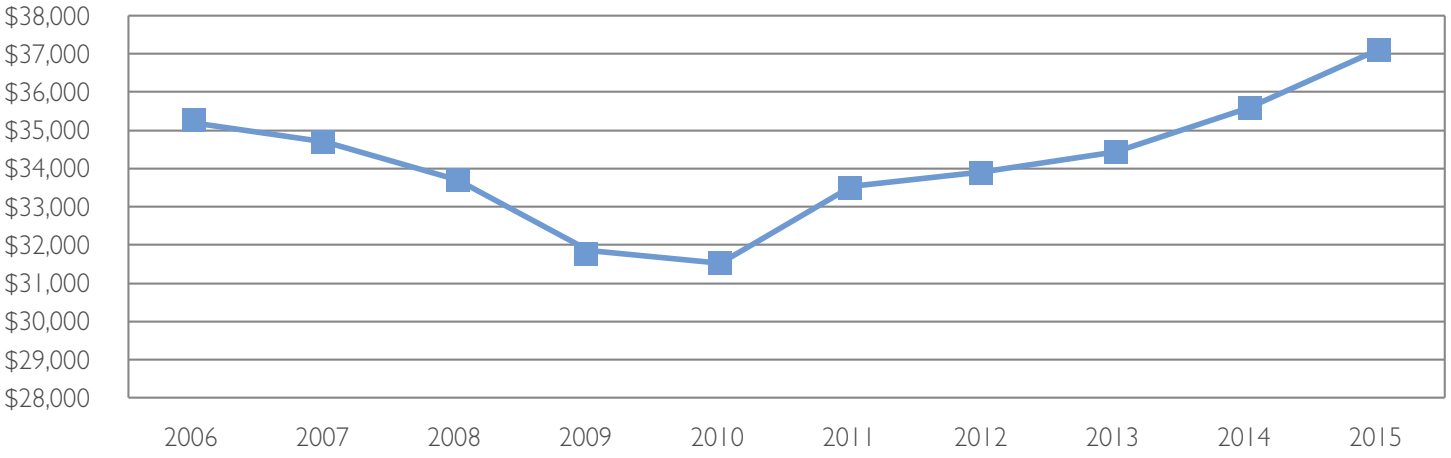
Gwinnett County continues to benefit from an improving local economy. This is evident by the County's improving real estate market, as indicated by increases in the real property tax digest. The growth is primarily due to increasing home values as well as new construction. From 2013 to 2016, the average value of a home in Gwinnett rose approximately 34 percent from $148,720 to $199,000. From November 2015 to November 2016, Gwinnett County was the most active county in the metro Atlanta area with 884 home sales, followed by Fulton, Cobb, and DeKalb County (Source: Atlanta Realtors Association). According to the Georgia Department of Revenue, property tax values in Gwinnett County ranked third in the state of Georgia in 2015.

The job market in Gwinnett County continues to fare better than many counties across the Atlanta region and the state of Georgia. In November 2016, according to the Georgia Department of Labor, Gwinnett County ranked among the top 15 percent of counties with the lowest unemployment rates in the state of Georgia. The County had a preliminary November 2016 unemployment rate of 4.5 percent, which was lower than both the Atlanta Metropolitan area (4.8 percent) and the state (5.0 percent). Economic development programs like Partnership Gwinnett have helped support job growth by bringing new businesses to Gwinnett County. Partnership Gwinnett is a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. According to the U.S. Bureau of Labor Statistics, Gwinnett County achieved a job growth rate of 3.2 percent from June 2015 to June 2016, ranking it 48th among the largest 345 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. According to the Bureau of Labor Statistics, Gwinnett County had a per capital personal income of $37,106 in 2015, an increase of 4.3 percent from 2014.

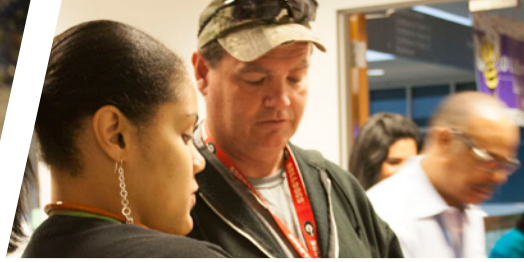
2006 – 2015 Per Capita Personal Income
Gwinnett County, Georgia

Source: U.S. Bureau of Economic Analysis



Employee Environment



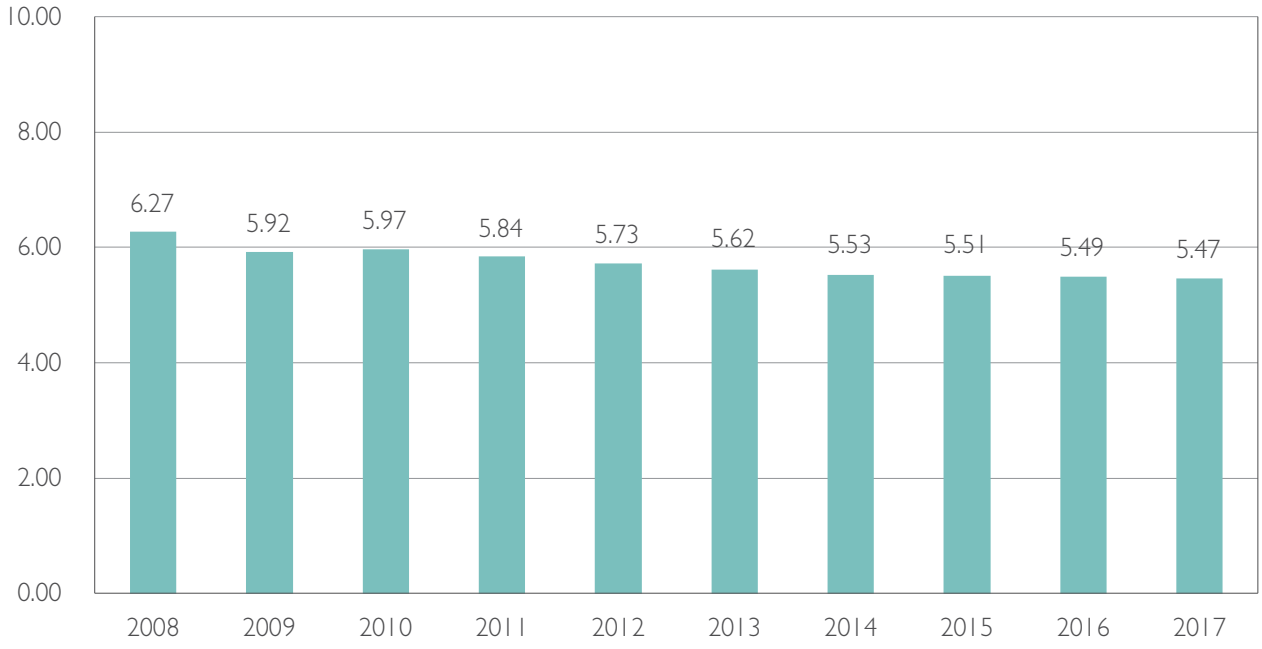


Staffing Levels and Population Growth

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 – 2017, the county's population increased by 20 percent from 780,721 in 2008 to 939,205 in 2017, while authorized positions increased by less than 5 percent.

Ratio of Authorized Positions Per 1,000 Population

Sources: 2008 - 2015 population estimates from U.S. Census Bureau.
2016 and 2017 population estimates from Woods & Poole.

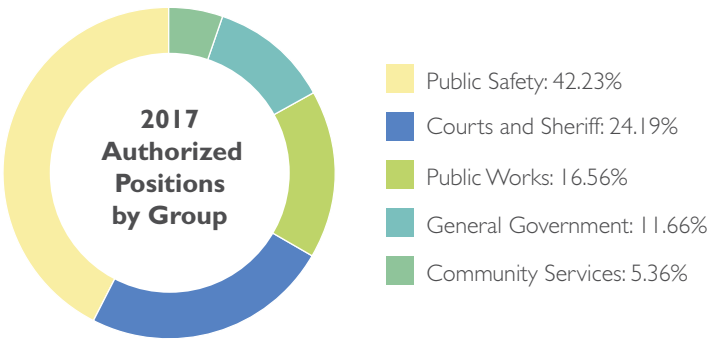




Gwinnett County Authorized Position History

Agency	Group	2014	2015	2016	2017 Adopted
Clerk of Court	Courts and Sheriff	106	106	106	106
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	245	250	270	274
Corrections	Public Safety	134	136	136	136
County Administration	General Government	36	36	41	46
District Attorney	Courts and Sheriff	110	110	117	118
Financial Services	General Government	116	118	125	126
Fire Services	Public Safety	851	889	898	916
Human Resources	General Government	36	40	41	40
Information Technology	General Government	118	122	122	122
Judiciary/Court Administration	Courts and Sheriff	99	108	109	110
Juvenile Court	Courts and Sheriff	61	62	65	65
Law	General Government	16	16	16	16
Planning and Development	Public Works	80	76	78	82
Police Services	Public Safety	1,066	1,067	1,104	1,106
Probate Court	Courts and Sheriff	21	24	26	26
Water Resources	Public Works	580	592	598	614
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	706	713	714	723
Solicitor	Courts and Sheriff	55	55	55	62
Support Services	General Government	120	121	122	126
Tax Commissioner	General Government	119	119	119	119
Transportation	Public Works	143	143	147	150
Total		**4,844**	**4,929**	**5,035**	**5,109**
Unallocated	General Government	10	11	7	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. In 2016, the Retirement Plan Management Committee decreased the DB plan's assumed rate of return and extended the amortization period by five additional years. These changes increased the plan's unfunded liability, but decreased the plan's dependence on market returns.

Workforce Health
During 2016, there was significant progress made in the health and wellness field. More than 4,900 employees, retirees, and dependents have visited the Wellness Center.

The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 86 percent of eligible employees participated in the program during 2016. The County saw an improvement in several key metrics: 19 percent fewer employees are at risk for high blood pressure; 8 percent fewer employees are at risk of poor nutrition; and 3 percent fewer employees are at risk for low levels of exercise. A new disease management endeavor is being launched by the Wellness Center and the Wellness Advocate in 2017, focusing on those employees at risk for or diagnosed with diabetes and hypertension. Continuing our efforts to assist employees with their financial wellness, more than 1,100 employees met with our Empower Retirement Representative during 2016 to discuss their retirement plans. The Wellness Incentive Program is a vital component of the wellness program. It provides a way to encourage healthy behavior and will include spouses in the 2017 Wellness Year which runs from November 21, 2016 to November 18, 2017.

Health Benefit Costs
In order to keep health plans at the same actuarial basis, the County increased the employee and employer costs by a little more than 9 percent, an increase that is still below the national average. The County has strategies in place that have allowed us to keep a tight rein on the increasing costs of health care. As a result of several competitive procurement processes in 2016, the County was able to reduce the cost of life insurance for the County and employees and offer a shorter waiting period for employee-paid Short-Term Disability coverage. The County was also able to reduce the cost of Stop Loss Insurance for the self-funded health insurance plans.

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, the County seeks to continuously improve business activities to consistently deliver greater value to our residents.

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

Specifically, COOP is designed to:

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

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 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 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 funds, proprietary funds, and discretely presented component units) 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, agency funds, and discretely presented component units 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. There are two types of Proprietary funds: enterprise funds and internal service funds. The focus of accounting for enterprise funds is on the extent to which fees and charges are sufficient to cover the cost of providing goods and services. The focus of accounting for internal service funds is on the allocation of shared costs to other funds on a reimbursement basis.

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.

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. A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

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 37 in this section of the document for the "2017 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. 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.

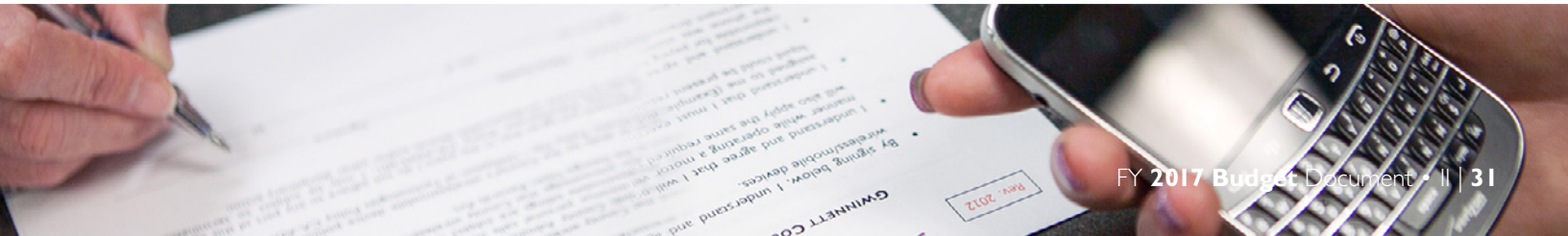
Special Revenue Funds Reserve Policy – The County maintains a minimum level of restricted or committed fund balance equivalent to three months of regular, ongoing operating expenditures (including transfers out) for all special revenue operating funds that receive property tax revenue, assess a fee directly 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.



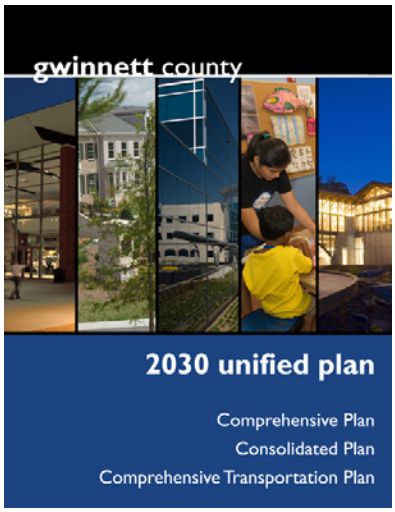
Planning Tools





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 did not involve rewriting the whole plan, but there were some areas that needed 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 were the basis for the remainder of the plan update.

Preparation of the Unified Plan update, which began in mid-2014 and was completed in early 2016, 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 are 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 20 – 31 in this section of the document.

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

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

Recent budget decisions have allowed the restoration of previously cut transit services. In 2015, Saturday service was reinstated for all routes. In 2016, three additional trips were added from the Indian Trail Park and Ride lot. Using a combination of state, federal and local funds, the entire local bus fleet was replaced with new buses. Also, in 2016, a new express route to Emory /CDC area was put into service. Work continues on upgrades to the Sugarloaf Park and Ride lot with construction expected to be completed in early 2017. Also, in 2017, Gwinnett County Transit will begin replacing the paratransit fleet and undertake a comprehensive transit development study. This study will rely upon extensive public outreach and data analysis to identify potential new markets and underserved areas as well as forecast growth corridors.

Future transit service enhancements include additional local and complementary paratransit service. The County will also initiate a new flex service which offers public transportation in specific service zones where fixed route service would be too costly and inefficient. Traditional flex service is scheduled manually with advanced time notification restrictions. New technology provides for dynamic, real-time scheduling, allowing more riders to be served more rapidly with fewer resources.

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 918,000 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. Currently, planning is underway to ensure the connectivity of city and county trails to each other for a countywide map of existing and future trails. These plans will be used as guides to increase recreational opportunities 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 27 in this section of the document. Gwinnett County's major capital achievements in fiscal year 2016 and the programs that make up the 2017 – 2022 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 decision makers to see the lasting financial impacts of decisions under consideration such as the timing of capital construction and the related operating impacts.

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

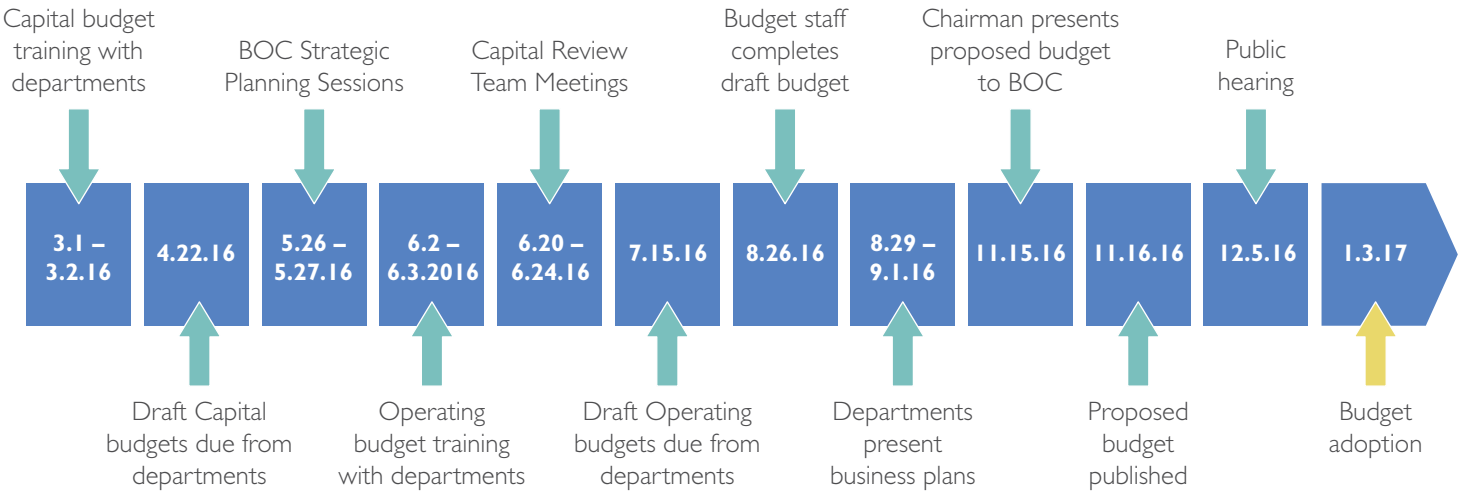


Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2017 Budget.

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

Budget Process – Timeline





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

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

The County has relied upon its budget process as an integrated planning tool alongside the County's 2030 Unified Plan, as well as the Business Planning Process. The quality of the County's Unified Plan has received both state and national recognition, with awards from both the Georgia Planning Association as well as the American Planning Association.

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

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

In developing the 2017 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 2017 budget was developed with input from six county residents and business people who volunteered 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 2017 budget began in May 2016 when the Board of Commissioners held a strategic planning meeting. In the summer of 2016, 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.

Departments submitted their fiscal year 2017 annual operating and capital budgets, as well as decision package proposals, on or before July 15, 2016. From August 29 through September 1, 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 15, 2016. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 5, 2016. County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved on January 3, 2017 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 pages 38 – 41 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 2017 Resolution Amounts

Operating Budget	FY 2017
Tax-Related Funds	
General Fund	$ 284,661,878
2003 G.O. Bond Debt Service Fund	4,261,788
Development & Enforcement District Fund	11,622,098
Fire and EMS District Fund	111,006,056
Loganville EMS District Fund	45,178
Police Services District Fund	106,936,498
Recreation Fund	35,994,831
Total Tax-Related	**$ 554,528,327**
Special Revenue Funds	
Speed Hump Fund	$ 160,215
Street Lighting Fund	7,455,115
Authority Imaging Fund	960,000
Corrections Inmate Welfare Fund	95,000
Crime Victims Assistance Fund	1,292,004
DA Federal Asset Sharing Fund	140,785
E-911 Fund	22,291,477
Juvenile Court Supervision Fund	52,363
Police Special Justice Fund	713,259
Police Special State Fund	609,180
Sheriff Inmate Fund	769,600
Sheriff Special Justice Fund	100,000
Sheriff Special Treasury Fund	150,000
Sheriff Special State Fund	73,670
Stadium Fund	2,715,201
Tree Bank Fund	8,000
Tourism Fund	9,040,157
Total Special Revenue	**$ 46,626,026**
Enterprise Funds	
Airport Operating Fund	$ 1,310,810
Local Transit Operating Fund	12,389,376
Solid Waste Operating Fund	46,196,816
Stormwater Operating Fund	32,135,841
Water and Sewer Operating Fund	354,085,692
Total Enterprise	**$ 446,118,535**
Internal Service Funds	
Administrative Support Fund	$ 60,056,567
Auto Liability Fund	1,033,215
Fleet Management Fund	6,478,456
Group Self-Insurance Fund	55,077,454
Risk Management Fund	7,252,948
Workers' Compensation Fund	3,385,707
Total Internal Service	**$ 133,284,347**
Total Operating Funds	**$ 1,180,557,235**

Capital Budget	FY 2017	FY 2018 – 2022
Tax-Related Funds		
Capital Projects	$ 26,611,035	$ 80,596,768
Capital Vehicle Replacements	2,909,109	58,899,558
Total Tax-Related	**$ 29,520,144**	**$ 139,496,326**
Special Revenue Funds		
2009 SPLOST	$ 19,402,983	$ 3,300,000
2014 SPLOST	73,969,119	44,265,317
2017 SPLOST	107,339,590	730,765,817
Total Special Revenue	**$ 200,711,692**	**$ 778,331,134**
Enterprise Funds		
Airport R & E	$ 267,525	$ 528,170
Solid Waste R & E	95,107	–
Stormwater R & E	23,431,847	112,458,000
Transit R & E	1,308,771	577,798
Water and Sewer R & E/Bond	128,368,487	704,170,593
Total Enterprise	**$ 153,471,737**	**$ 817,734,561**
Total Capital Funds	**$ 383,703,573**	**$ 1,735,562,021**

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

Resolution Entitled: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2017 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 2017 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

Reading and Adoption: **January 3, 2017**

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 Chairman Nash, 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 2017 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2017 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

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

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

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

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

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

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated Section 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of $30,291,123 are recorded within the Police Services Special District Fund for the primary purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at $106,936,498 and remaining funding of $76,645,375 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 2017 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;

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

(f) transfer funds to establish new projects related to economic development within a capital fund from fund or program contingencies and/or savings in existing projects.

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

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

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

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2017 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 2017 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-2017
GCID Number: 2017-0044

Charlotte J. Nash, Chairman

1/19/17
Date

County Clerk/Deputy County Clerk

(Seal)

Approved as to form:

Gwinnett County Staff Attorney



Major Fund Descriptions

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

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

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

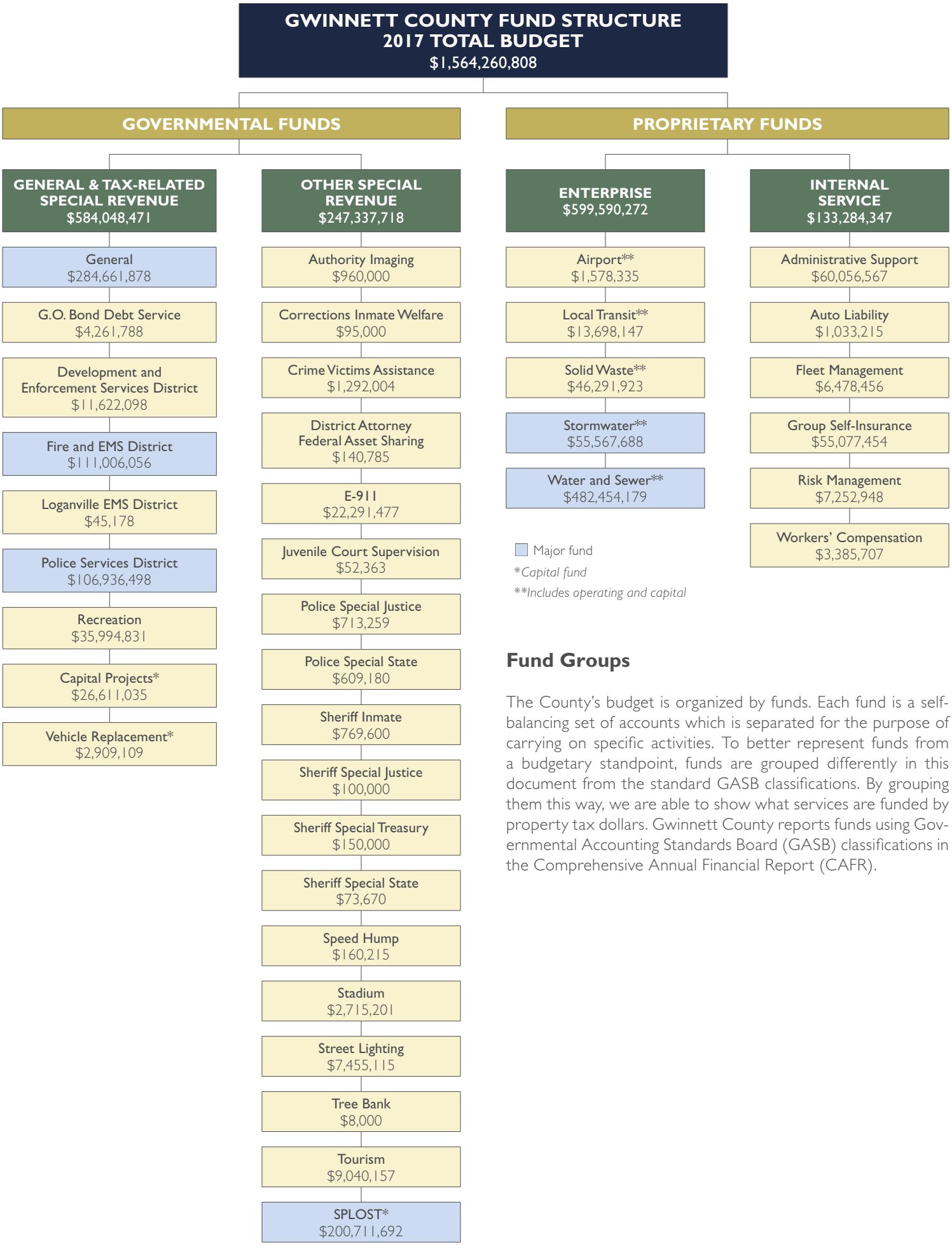
Water and Sewer Operating Fund:
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations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

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

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

2014 SPLOST Fund:
The **2014 SPLOST Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges, intersection improvements, sidewalks, public safety facilities and equipment, recreational facilities and equipment, library relocations and renovations, and senior service facilities. The 2014 SPLOST is projected to raise $453 million 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 of its share for transportation (roads, bridges, intersections, and sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

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



Fund Groups

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

All Funds – 2017 Appropriations by Department (in thousands of dollars)

	General and Tax-Related Special Revenue Funds					Other Special Revenue Funds		Enterprise Funds		Internal Service Funds	
Department	General Fund	Fire and EMS District	Police Services District	Other Tax-Related Funds	Tax-Related Capital Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	Total
Clerk of Court	10,379	–	–	–	–	–	960	–	–	–	11,339
Clerk of Recorder's Court	–	–	1,533	–	–	–	–	–	–	–	1,533
Community Services	6,789	–	–	34,202	3,156	14,696	–	–	–	–	58,843
Community Services – Elections	2,692	–	–	–	–	–	–	–	–	–	2,692
Community Services – Subsidies	22,187	–	–	–	–	–	–	–	–	–	22,187
Corrections	15,977	–	–	–	483	–	95	–	–	–	16,555
County Administration	1,836	–	–	–	220	–	–	–	–	4,105	6,161
County Administration – BOC	1,229	–	–	–	–	–	–	–	–	–	1,229
Debt Service – Governmental	–	–	–	4,262	–	–	–	–	–	–	4,262
District Attorney	13,526	–	–	–	43	–	611	–	–	–	14,180
Financial Services	9,153	–	–	–	342	17	–	–	77	17,761	27,350
Fire and EMS	–	105,145	–	–	212	7,546	–	–	–	–	112,903
Human Resources	–	–	–	–		–	–	–	–	62,075	62,075
Information Technology	–	–	–	–	18,841	–	–	112	114	28,223	47,290
Judiciary	19,839	–	–	–	–	–	–	–	–	–	19,839
Juvenile Court	7,624	–	–	–	–	–	52	–	–	–	7,676
Law	–	–	–	–	–	–	–	–	–	2,317	2,317
Loganville EMS	–	–	–	45	–	–	–	–	–	–	45
Non-Departmental	41,608	5,098	7,934	2,747	334	–	3,848	165	101	1,269	63,104
Planning and Development	649	763	792	7,250	453	–	8	918	734	–	11,567
Police Services	6,795	–	94,012	3,243	1,290	4,499	19,766	–	–	–	129,605
Probate Court	2,440	–	–	–	–	–	–	–	–	–	2,440
Recorder's Court	–	–	1,903	–	–	–	–	–	–	–	1,903
Sheriff	85,817	–	–	–	10	507	1,093	–	–	–	87,427
Solicitor General	4,805	–	762	–	–	–	823	–	–	–	6,390
SPLOST – Cities' Share	–	–	–	–	–	33,042	–	–	–	–	33,042
Stadium	–	–	–	–	–	–	2,715	–	–	–	2,715
Support Services	–	–	–	175	2,156	437	–	–	–	17,534	20,302
Support Services – Capital Projects	–	–	–	–	591	20,651	–	–	–	–	21,242
Support Services – Libraries	–	–	–	–	–	7,569	–	–	–	–	7,569
Support Services – Solid Waste	–	–	–	–	–	–	–	–	46,188	–	46,188
Tax Commissioner	12,515	–	–	–	–	–	–	–	–	–	12,515
Tourism	–	–	–	–	–	–	9,040	–	–	–	9,040
Transportation	18,802	–	–	–	1,389	111,748	7,615	–	15,198	–	154,752
Water Resources	–	–	–	–	–	–	–	481,259	54,725	–	535,984
Total Appropriations	**284,662**	**111,006**	**106,936**	**51,924**	**29,520**	**200,712**	**46,626**	**482,454**	**117,137**	**133,284**	**1,564,261**

Consolidated Budget – All Funds

FY 2017 Revenues and Appropriations

The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund Activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of $189,884,173 and Internal Service Activity in the amount of $133,284,347.

FY 2017 Consolidated Revenues

Taxes	$ 566,497,237
Licenses and Permits	9,109,084
Intergovernmental	5,680,706
Charges for Services	464,025,369
Fines and Forfeitures	13,837,531
Investment Income	5,481,481
Contributions and Donations	16,725,628
Miscellaneous	4,415,032
Other Financing Sources	26,927
Total 2017 Revenues	**1,085,798,995**
Revenue Reserves	9,000,000
Use of Fund Balance/Net Position	146,293,293
Total Budgeted Revenues	**$ 1,241,092,288**

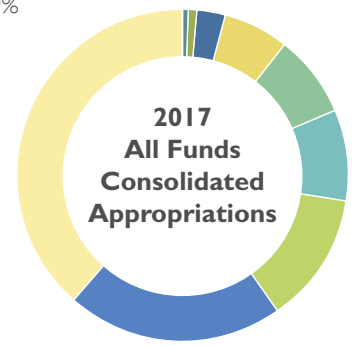
FY 2017 Consolidated Appropriations

General Government	$ 110,136,520
Judicial	159,733,388
Public Safety	263,445,458
Public Works	476,011,929
Health and Welfare	8,202,930
Culture and Recreation	81,978,537
Housing and Development	34,328,245
Debt Service	97,735,534
Other Financing Uses	2,697,273
Total 2017 Appropriations	**1,234,269,814**
Contribution to Fund Balance/ Working Capital Reserve	6,822,474
Total Budgeted Appropriations	**$ 1,241,092,288**



- Taxes: 45.65%
- Charges for Services: 37.39%
- Use of Fund Balance/Net Position: 11.79%
- Contributions and Donations: 1.32%
- Fines and Forfeitures: 1.11%
- Licenses and Permits: 0.73%
- Revenue Reserves: 0.73%
- Intergovernmental: 0.46%
- Investment Income: 0.44%
- Miscellaneous: 0.36%
- Other Financing Sources: 0.02%*

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- Public Works: 38.35%
- Public Safety: 21.23%
- Judicial: 12.87%
- General Government: 8.87%
- Debt Service: 7.87%
- Culture and Recreation: 6.61%
- Housing and Development: 2.77%
- Health and Welfare: 0.66%
- Contribution to Fund Balance/ Working Capital Reserve: 0.55%
- Other Financing Uses: 0.22%*

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Debt Summary





The County has maintained the highest quality bond rating of Aaa/AAA/AAA since 1997 by the three primary rating agencies. Gwinnett is one of 49 counties in the United States with this prestigious rating. For approximately 20 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.

The County protects its financial position and provides the best services to its residents for the least cost through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent audit firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and bond rating use. The excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings aids in the successful marketing of the bonds to the investment community. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement. From 2011 until early 2017, Gwinnett County has been able to realize a total debt service savings of $80.4 million by refunding debt and by cash defeasance of debt. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

Since 2009, all major capital projects are being funded by pay-as-you-go methods. Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. None of the $2.1 billion *2017 – 2022 Capital Improvement Program* is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the justice and administration center, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. Since 1985, just over $3 billion has been collected 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, 2016, for Gwinnett County was $2,754,463,000. The County has cash available to pay the outstanding principal and interest, providing a debt margin of $2,754,463,000 (unaudited). The G.O Bond principal balance outstanding as of December 31, 2016, was $11,975,000.

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



The following table reflects the County's total outstanding amounts of G.O. debt as of December 31, 2016 (in thousands):

Year	Principal	Interest	Total
2017	$ 3,865	$ 395	$ 4,260
2018	3,960	287	4,247
2019	4,150	104	4,254
Total	**$ 11,975**	**$ 786**	**$ 12,761**

In addition to G.O. Bonds, the County issues revenue debt to fund some of its capital needs through a lease agreement between the County and the applicable authority. The County pledges income derived from the acquired or constructed assets to pay debt services. As mentioned earlier, since 2011 the only revenue bonds issued have been to refund older bonds at lower interest rates in order to realize debt service savings. For the Water and Sewerage Authority Revenue Bonds, that savings amounted to $57.0 million.

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2016 (unaudited):

Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds

$20,275,000	Series 2008	Issued 8/21/08
$189,735,000	Series 2009	Issued 10/22/09
$130,765,000	Series 2011	Issued 7/1/11
$96,325,000	Series 2015	Issued 8/3/15
$145,990,000	Series 2016A	Issued 5/19/16
$108,860,000	Series 2016	Issued 8/1/16

(Dollars in thousands)

Year	Principal	Interest	Total
2017	$ 67,940	$ 21,960	$ 89,900
2018	69,900	19,896	89,796
2019	56,300	17,650	73,950
2020	58,015	15,923	73,938
2021	59,820	14,126	73,946
2022 – 2026	293,790	41,285	335,075
2027 – 2029	86,185	6,305	92,490
Total	**$ 691,950**	**$ 137,145**	**$ 829,095**

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

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt service requirements and for ongoing water and wastewater capital needs. A Water and Sewer Rate Resolution approved in December 2014 increased water and sewer rates over a period of five years beginning January 2017. Over the five-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month for a typical residential household) will increase by 4.61 percent from $88.58 in 2017 to $92.66 in 2021.

Other outstanding debt amounts as of December 31, 2016, are as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
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	3,054	899	3,953
2022 – 2026	16,721	3,043	19,764
2027 – 2031	11,510	625	12,135
2032	68	1	69
Total	**$ 42,692**	**$ 9,037**	**$ 51,729**

The total annual requirements on all outstanding debt as of December 31, 2016, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	G.O.	Water & Sewer	GEFA	Total
2017	$ 4,260	$ 89,900	$ 3,952	$ 98,112
2018	4,247	89,796	3,952	97,995
2019	4,254	73,950	3,952	82,156
2020	–	73,938	3,952	77,890
2021	–	73,946	3,953	77,899
2022 – 2026	–	335,075	19,764	354,839
2027 – 2031	–	92,490	12,135	104,625
2032	–	–	69	69
Total	**$ 12,761**	**$ 829,095**	**$ 51,729**	**$ 893,585**

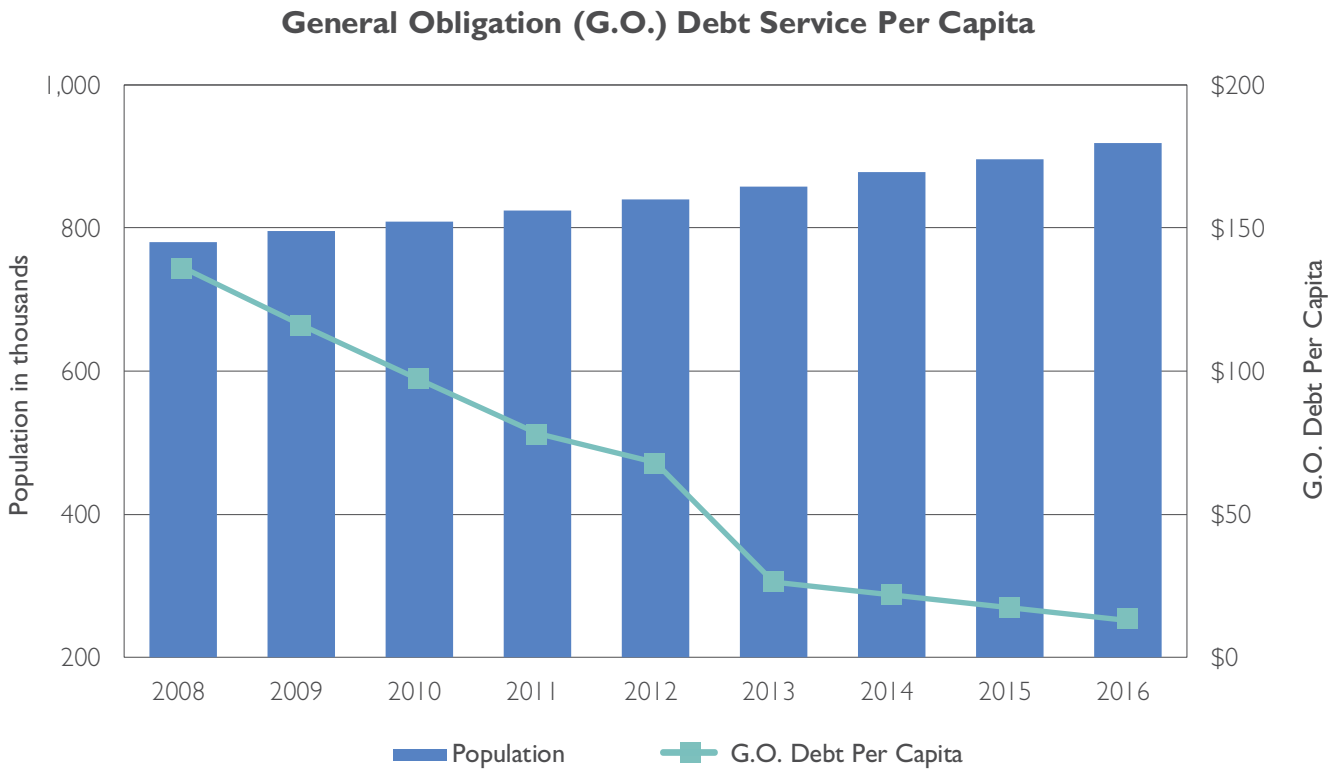
The total annual debt requirement for 2017 is 8.3 percent of the total operating budget of $1.2 billion, resulting in total operating appropriations less annual debt of $1.1 billion.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to the estimated county population. Total annual debt requirement for fiscal year 2017 (all debt categories) is approximately $98 million. Currently, the estimated G.O. debt service per capita averages approximately $13 per person. This number has steadily declined over the last few years as the County has not issued new debt since 2009 and focused on paying off its debt. Specifically, in 2010, the County paid off its 1994 Water and Sewer Refunding Bonds. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full and the 2003B Water and Sewer Bonds were refunded for a debt service savings of $10.9 million. In 2012, the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds resulting in a debt service savings of $2.3 million. In 2013, the County redeemed all outstanding 2003 G.O. Bonds resulting in a debt service savings of $7.0 million.

In September and October 2014, the Gwinnett Water and Sewerage Authority and the Gwinnett Board of Commissioners approved resolutions allowing the authority to move forward with refunding the callable maturities of the 2005 Water and Sewer Revenue Bonds on a forward/delayed delivery basis. The board action awarded the transaction to Citigroup (as the placement agent)/JP Morgan Chase (as the purchaser of these bonds). The bonds were issued on August 3, 2015 with the interest rate set at 1.74 percent. The refunding resulted in debt service savings of $9.8 million, which began being realized in 2016.

In November and December 2014, the Gwinnett Water and Sewerage Authority and the Board of Commissioners, respectively, approved resolutions allowing the authority to move forward with refunding the callable maturities of the 2006 Water and Sewerage Revenue Bonds on a forward/delayed delivery basis. The board action was awarded to Wells Fargo as they offered the lowest true interest rate of 2.36 percent and the greatest debt service savings ($14.7 million). The bonds were issued on August 1, 2016, and the debt service savings will begin in 2017.

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



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



OPERATING FUNDS

This section provides information for all the County's operating funds including definitions and assumptions concerning each fund's revenue, financial summaries for each operating fund, and the 2017 budget.



Operating Funds Overview

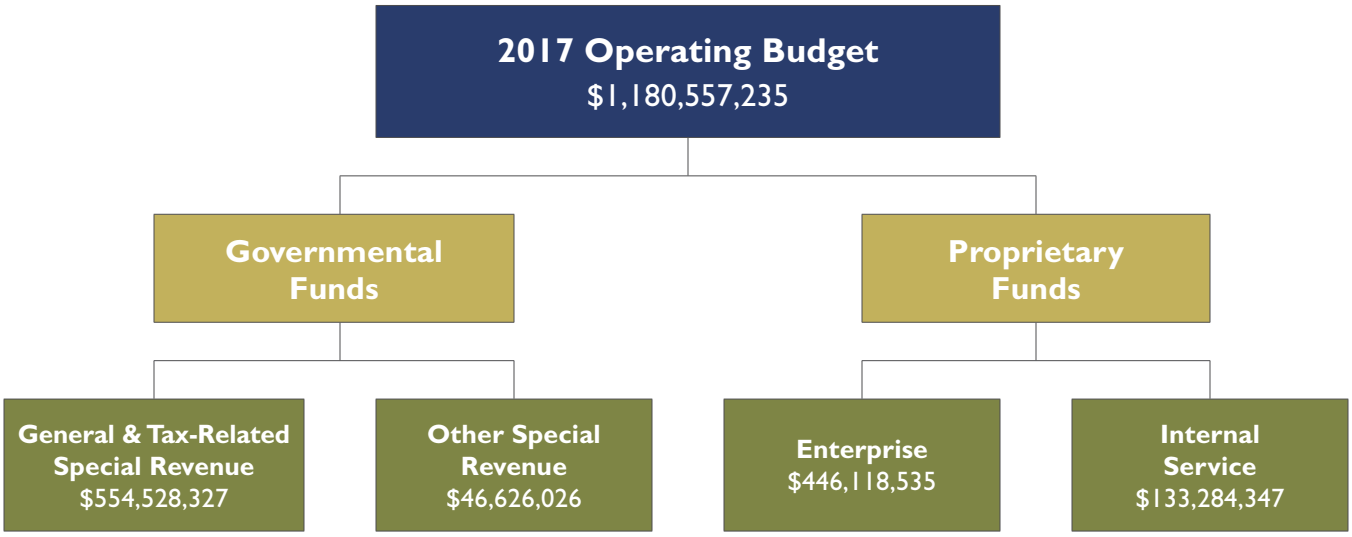




The County maintains 40 separate operating funds that are categorized into four operating fund groups: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The groups and the individual funds within them are highlighted in this section.

This section is outlined as follows:

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



Governmental Fund Groups

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

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

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

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



Proprietary Fund Groups

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

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

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

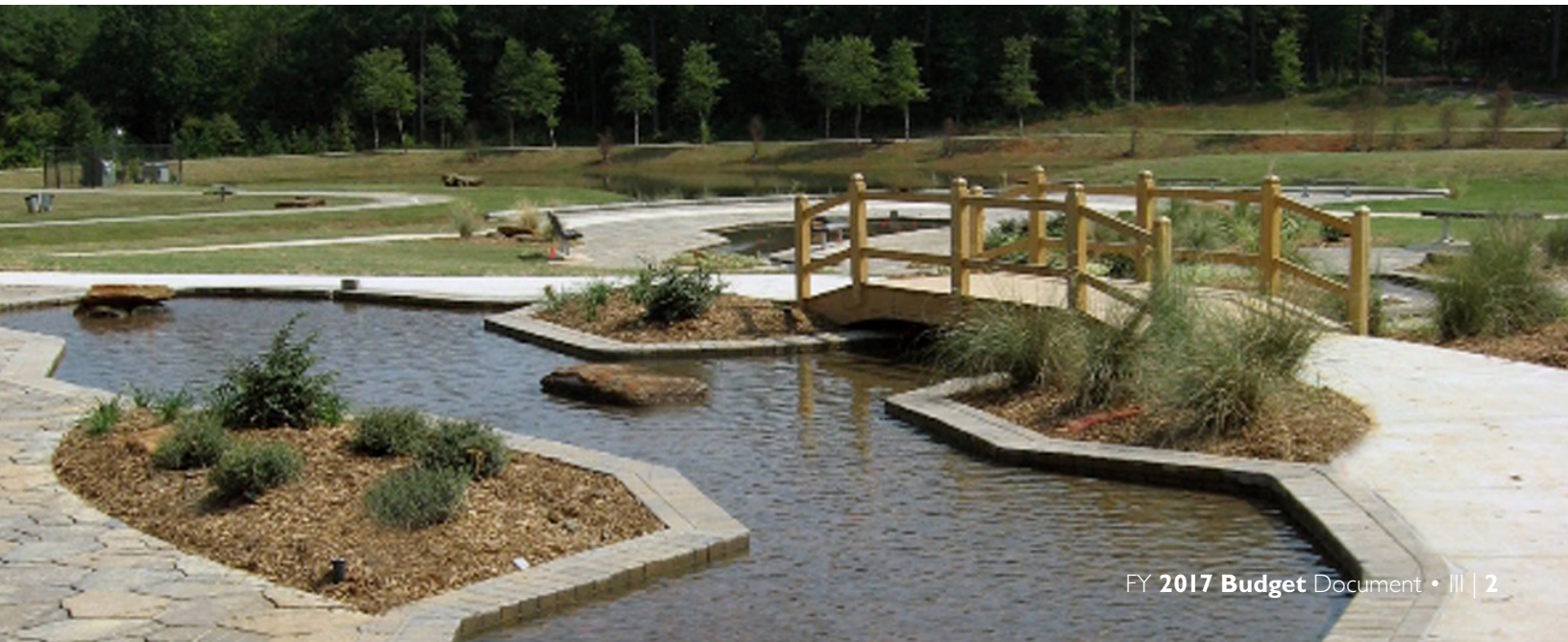
a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;

b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;

c) Depreciation expense is not recognized in the annual operating budget; and

d) Capital purchases are recognized in the annual operating budget.

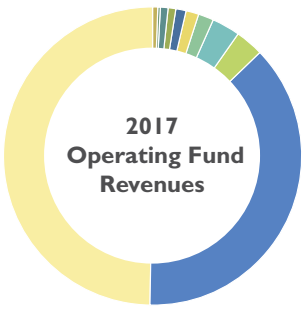
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



Operating Funds

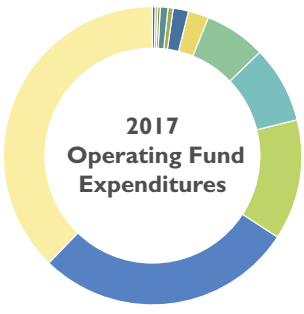
Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	441,896,732	454,614,588	465,961,498	440,622,029	-5.4%
Licenses and Permits	8,027,547	8,996,775	9,402,315	9,109,084	-3.1%
Intergovernmental	5,256,919	5,253,834	5,271,500	4,832,120	-8.3%
Charges for Services	551,404,086	540,029,954	587,774,422	586,742,761	-0.2%
Fines and Forfeitures	17,870,816	15,827,986	15,024,983	13,837,531	-7.9%
Investment Income	2,637,299	3,646,754	4,426,729	2,351,613	-46.9%
Contributions and Donations	16,736,225	21,307,992	21,824,667	16,579,738	-24.0%
Miscellaneous	8,390,223	9,966,344	9,442,097	5,605,137	-40.6%
Other Financing Sources	12,235,832	17,649,961	16,855,551	18,289,053	8.5%
Total	**1,064,455,679**	**1,077,294,188**	**1,135,983,762**	**1,097,969,066**	**-3.3%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Net Position	-	-	-	36,412,972	-
Use of Fund Balance	-	-	-	37,175,197	-
Total Revenues	**1,064,455,679**	**1,077,294,188**	**1,135,983,762**	**1,180,557,235**	**3.9%**
Expenditures					
Personal Services	369,928,308	363,742,428	386,730,876	443,159,887	14.6%
Operations	258,429,197	267,583,033	283,111,682	333,836,070	17.9%
Debt Service	104,476,742	103,719,488	99,586,725	98,087,441	-1.5%
Intergovernmental	3,086,182	3,263,046	3,942,206	3,928,976	-0.3%
Transfers to Renewal and Extension	78,234,497	106,145,159	139,367,348	152,234,467	9.2%
Contributions to Other Funds	64,775,155	57,049,278	78,854,907	80,719,531	2.4%
Contribution to Development Authority	7,592,295	7,588,195	7,657,695	7,585,433	-0.9%
Contributions to Subsidized Agencies	21,542,932	22,325,109	23,389,712	24,193,272	3.4%
Contributions to Other Agencies	1,132,250	1,132,250	1,533,250	1,597,095	4.2%
Contributions to Capital and Capital Outlay	65,882,908	94,045,074	61,041,761	19,950,639	-67.3%
Reserves and Contingencies	-	-	-	8,441,950	-
Total Expenditures	**975,080,466**	**1,026,593,060**	**1,085,216,162**	**1,173,734,761**	**8.2%**
Working Capital Reserve	-	-	-	1,679,512	-
Contribution to Fund Balance	-	-	-	5,142,962	-
Gross Budget	**975,080,466**	**1,026,593,060**	**1,085,216,162**	**1,180,557,235**	**8.8%**
Less: Indirect Costs	43,882,073	33,366,517	52,248,560	52,973,175	1.4%
Total Net Budget	**931,198,393**	**993,226,543**	**1,032,967,602**	**1,127,584,060**	**9.2%**



- Charges for Services: 49.69%
- Taxes: 37.32%
- Use of Fund Balance: 3.15%
- Use of Net Position: 3.08%
- Other Financing Sources: 1.56%
- Contributions and Donations: 1.40%
- Fines and Forfeitures: 1.17%
- Licenses and Permits: 0.78%
- Revenue Reserves: 0.77%
- Miscellaneous: 0.47%
- Intergovernmental: 0.41%
- Investment Income: 0.20%*

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- Personal Services: 37.54%
- Operations: 28.28%
- Transfers to Renewal and Extension: 12.90%
- Debt Service: 8.31%
- Contributions to Other Funds: 6.84%
- Contributions to Subsidized Agencies: 2.05%
- Contributions to Capital and Capital Outlay: 1.69%
- Contribution to Development Authority: 0.63%
- Reserves and Contingencies: 0.72%
- Contribution to Fund Balance: 0.44%
- Intergovernmental: 0.33%
- Working Capital Reserve: 0.14%*
- Contributions to Other Agencies: 0.13%*

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General and Tax-Related Special Revenue Funds

General and Tax-Related Special Revenue Funds



The **General and Tax-Related Special Revenue Fund Group** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, General Obligation (G.O.) Bond Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District (TAD) funds – Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, and Park Place TAD Funds. At the time the 2017 budget was adopted, no amounts were appropriated in the TAD funds; therefore, they are not presented in the diagram below.

General and Tax-Related Special Revenue Funds
$554,528,327

- General $284,661,878
- G.O. Bond Debt Service $4,261,788
- Development and Enforcement Services District $11,622,098
- Fire and EMS District $111,006,056
- Loganville EMS District $45,178
- Police Services District $106,936,498
- Recreation $35,994,831

Major fund



- General: 51.33%
- Fire and EMS District: 20.02%
- Police Services District: 19.28%
- Recreation: 6.49%
- Development and Enforcement District: 2.10%
- G.O. Bond Debt Service: 0.77%
- Loganville EMS District: 0.01%*

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Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	431,790,409	443,697,672	454,716,529	430,006,972	-5.4%
Licenses and Permits	7,959,387	8,975,015	9,358,875	9,101,084	-2.8%
Intergovernmental	4,856,919	4,853,834	4,871,500	4,432,120	-9.0%
Charges for Services	43,995,578	46,216,520	47,297,845	46,363,381	-2.0%
Fines and Forfeitures	15,960,733	14,184,971	13,227,952	13,050,679	-1.3%
Investment Income	1,555,057	1,583,202	1,707,495	1,034,456	-39.4%
Contributions and Donations	55,857	39,096	37,890	52,300	38.0%
Miscellaneous	4,541,231	5,910,233	4,738,168	3,601,982	-24.0%
Other Financing Sources	8,238,508	8,421,863	9,595,327	9,767,013	1.8%
Total	**518,953,679**	**533,882,406**	**545,551,581**	**517,409,987**	**-5.2%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	28,118,340	-
Total Revenues	**518,953,679**	**533,882,406**	**545,551,581**	**554,528,327**	**1.6%**
Expenditures					
Personal Services	269,711,320	279,078,437	295,066,944	336,588,750	14.1%
Operations	77,437,508	80,617,088	85,180,408	98,296,014	15.4%
Debt Service	4,173,525	4,139,075	4,187,675	4,260,588	1.7%
Intergovernmnental	43,004	68,671	98,360	100,955	2.6%
Transfer to Renewal and Extension	-	1,195,375	-	-	-
Contributions to Other Funds	49,220,994	46,011,304	60,640,137	62,372,016	2.9%
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,594,689	21,301,317	3.4%
Contributions to Other Agencies	1,132,250	1,132,250	1,533,250	1,597,095	4.2%
Contributions to Capital and Capital Outlay	64,189,663	92,394,204	59,786,080	18,197,383	-69.6%
Reserves and Contingencies	-	-	-	7,407,950	-
Total	**485,029,265**	**524,293,800**	**527,087,543**	**550,122,068**	**4.4%**
Contribution to Fund Balance	-	-	-	4,406,259	-
Total Expenditures	**485,029,265**	**524,293,800**	**527,087,543**	**554,528,327**	**5.2%**



Taxes: 77.54%
Charges for Services: 8.36%
Use of Fund Balance: 5.07%
Fines and Forfeitures: 2.35%
Other Financing Sources: 1.76%
Licenses and Permits: 1.65%
Revenue Reserves: 1.62%
Intergovernmental: 0.80%
Miscellaneous: 0.65%
Investment Income: 0.19%*
Contributions and Donations: 0.01%*

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Personal Services: 60.70%
Operations: 17.73%
Contributions to Other Funds: 11.25%
Contributions to Subsidized Agencies: 3.83%
Contributions to Capital and Capital Outlay: 3.28%
Reserves and Contingencies: 1.34%
Contribution to Fund Balance: 0.79%
Debt Service: 0.77%
Contributions to Other Agencies: 0.29%
Intergovernmental: 0.02%*

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Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 78 percent of the total fiscal year 2017 budgeted revenues in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund G.O. Bond Debt Service Fund Fire and EMS District Fund Police Services District Fund Recreation Fund Development and Enforcement Services District Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, insurance premium taxes and excise taxes on alcoholic beverages are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast which is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends. In 2013, House Bill 386 removed the sales tax and the annual *ad valorem* tax on newly purchased vehicles and replaced them with a new title *ad valorem* tax (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 help make up for this loss of motor vehicle *ad valorem* taxes.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund	Revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the tax allocation district on the date the district was created. At the time of the 2017 budget adoption, no revenues were budgeted. Revenues will be budgeted later in the year after the millage rate is adopted and there is an understanding of the level of positive increment for 2017.	

Charges for Services

Charges for Services represent approximately 8 percent of the total fiscal year 2017 budgeted revenues in the General and Tax-Related Special Revenue Funds.

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

General Fund

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

In 2017, expenditures of the General Fund are expected to total $284.7 million—an increase of $27.4 million, or 10.7 percent, from 2016 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 revamped pay for public safety officers. Other increases for 2017 include an increase in operations of $6.4 million, an increase in contributions to other funds of $1.8 million, a $4.2 million appropriation for reserves and contingencies, and an increase in payments to subsidies of $0.7 million. These increases are offset by a decrease in contributions to capital of $0.8 million.

Budgeted Revenue Reserves and Use of Fund Balance in the General Fund total $28.5 million, which represents a 19 percent reduction in the fund's estimated ending fund balance from 2016 to 2017. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2017 this amount will not actually be utilized.



General Fund

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**136,199,450**	**143,500,259**	**145,430,165**	**149,902,773**	
Revenues					
Taxes	225,824,780	227,798,360	225,540,142	222,176,456	-1.5%
Licenses and Permits	-	-	-	30,000	-
Intergovernmental	3,969,196	3,810,242	3,533,886	3,436,572	-2.8%
Charges for Services	23,585,836	24,334,468	25,423,867	24,831,112	-2.3%
Fines and Forfeitures	5,066,571	4,452,015	4,025,223	3,950,375	-1.9%
Investment Income	1,328,472	980,450	956,316	606,001	-36.6%
Contributions and Donations	45,737	28,745	13,050	4,000	-69.3%
Miscellaneous	1,844,846	3,252,696	1,830,108	984,678	-46.2%
Other Financing Sources	1,467,705	351,479	375,703	165,000	-56.1%
Total	**263,133,143**	**265,008,455**	**261,698,295**	**256,184,194**	**-2.1%**
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	19,477,684	-
Total Revenues	**263,133,143**	**265,008,455**	**261,698,295**	**284,661,878**	**8.8%**
Expenditures					
Personal Services	120,008,335	123,496,527	131,550,514	146,667,297	11.5%
Operations	47,955,422	49,706,397	52,960,272	59,332,588	12.0%
Intergovernmental	43,004	68,671	98,360	100,955	2.6%
Transfer to Renewal and Extension	-	1,195,375	-	-	-
Contributions to Other Funds	32,942,430	33,147,891	41,268,289	43,122,945	4.5%
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,594,689	21,301,317	3.4%
Contributions to Other Agencies	1,127,250	1,127,250	1,527,250	1,591,095	4.2%
Contributions to Capital and Capital Outlay	34,634,892	34,679,042	9,226,313	8,390,681	-9.1%
Reserves and Contingencies	-	-	-	4,155,000	-
Total Expenditures	**255,832,334**	**263,078,549**	**257,225,687**	**284,661,878**	**10.7%**
Fund Balance December 31	**143,500,259**	**145,430,165**	**149,902,773**	**121,425,089**	**-19.0%**



- Taxes: 78.05%
- Charges for Services: 8.72%
- Use of Fund Balance: 6.84%
- Revenue Reserves: 3.16%
- Fines and Forfeitures: 1.39%
- Intergovernmental: 1.21%
- Miscellaneous: 0.35%
- Investment Income: 0.21%
- Other Financing Sources: 0.06%*
- Licenses and Permits: 0.01%*
- Contributions and Donations: < 0.01%*

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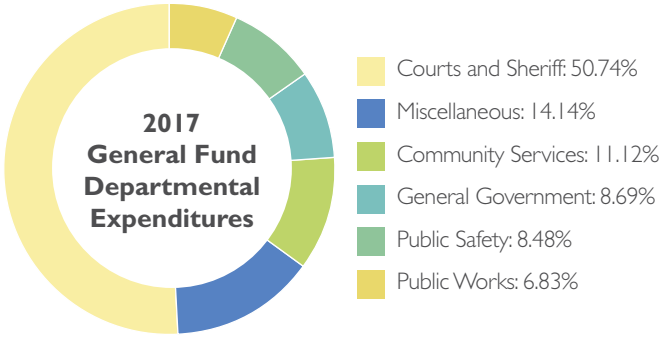
- Personal Services: 51.52%
- Operations: 20.84%
- Contributions to Other Funds: 15.15%
- Contributions to Subsidized Agencies: 7.48%
- Contributions to Capital and Capital Outlay: 2.95%
- Reserves and Contingencies: 1.46%
- Contributions to Other Agencies: 0.56%

Departmental Expenditures FY 2014 – 2017

Agency	Group	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Board of Commissioners	General Government	776,729	522,501	564,206	1,229,400 *
Clerk of Court	Courts and Sheriff	8,750,043	8,305,400	9,365,426	10,379,273
Community Services	Community Services	3,486,790	5,932,240	5,619,067	6,788,377
Community Services – Elections	Community Services	3,682,980	1,902,725	5,547,589	2,691,744
Corrections	Public Safety	12,982,126	12,036,575	14,690,802	15,977,143
County Administration	General Government	-	-	272,013	1,835,621 **
District Attorney	Courts and Sheriff	10,859,785	11,051,063	12,279,466	13,525,865
Financial Services	General Government	8,213,372	6,627,361	7,774,727	9,153,002
Judiciary	Courts and Sheriff	21,823,246	22,655,490	25,002,484	19,838,709
Juvenile Court	Courts and Sheriff	6,678,279	7,358,951	8,326,917	7,624,313
Medical Examiner	Public Safety	1,237,087	1,300,092	1,300,410	1,366,100
Miscellaneous	Miscellaneous	47,502,922	54,478,410	27,032,906	40,242,070 ***
Planning and Development	Public Works	403,019	614,996	508,432	648,933
Police Services	Public Safety	4,483,304	5,020,086	5,928,392	6,795,201
Probate Court	Courts and Sheriff	1,969,717	1,964,101	2,307,144	2,440,370
Sheriff	Courts and Sheriff	74,214,910	73,958,622	77,852,331	85,817,230
Solicitor	Courts and Sheriff	3,434,063	3,296,313	3,951,871	4,805,173
Subsidized Agencies	Community Services	19,847,117	20,450,698	21,357,720	22,186,827
Tax Commissioner	General Government	11,393,191	12,005,839	11,804,763	12,515,052
Transportation	Public Works	14,093,654	13,597,086	15,739,021	18,801,475
Total		**255,832,334**	**263,078,549**	**257,225,687**	**284,661,878**

**Increase includes three positions moved from the Administrative Support Fund.*
***Increase includes the addition of the Economic Development, Gwinnett Clean and Beautiful, and Internal Audit Divisions.*
****Increase includes an additional contribution to the Local Transit Operating Fund of $2.0 million and appropriations for reserves that are transferred quarterly to departments.*

See "Decision Packages and Operating Impacts" in Section II (pages 9 – 15) for more information on increases.



General Obligation Bond Debt Service Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**10,357,759**	**12,952,284**	**15,866,843**	**19,224,694**	
Revenues					
Taxes	6,731,874	7,000,245	7,456,665	54,771	-99.3%
Intergovernmental	36,068	42,249	49,943	40,154	-19.6%
Investment Income	1,208	12,240	38,918	-	-100.0%
Total	**6,769,150**	**7,054,734**	**7,545,526**	**94,925**	**-98.7%**
Use of Fund Balance	-	-	-	4,166,863	-
Total Revenues	**6,769,150**	**7,054,734**	**7,545,526**	**4,261,788**	**-43.5%**
Expenditures					
Operations	1,100	1,100	-	1,200	-
Debt Service	4,173,525	4,139,075	4,187,675	4,260,588	1.7%
Total Expenditures	**4,174,625**	**4,140,175**	**4,187,675**	**4,261,788**	**1.8%**
Fund Balance December 31	**12,952,284**	**15,866,843**	**19,224,694**	**15,057,831**	



Development and Enforcement Services District Fund

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

In 2017, expenditures are expected to total $10.7 million—a decrease of $1.2 million, or 10.2 percent, from 2016 actual expenditures. The decrease is primarily due to a decrease in budgeted contributions to capital of $3.2 million for 2017. This decrease is offset by increases to personal services of $1.3 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases offsetting the fund's overall decrease in expenditures include an increase in operations of $0.6 million and an appropriation for reserves and contingencies of $0.1 million.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**5,232,677**	**8,067,834**	**8,598,238**	**9,215,728**	
Revenues					
Taxes	6,134,305	6,357,319	6,770,623	6,383,725	-5.7%
Licenses and Permits	3,300,185	3,960,831	4,282,012	3,975,900	-7.1%
Intergovernmental	33,037	41,307	49,294	40,309	-18.2%
Charges for Services	532,151	619,688	683,060	518,135	-24.1%
Investment Income	20,969	58,795	66,012	36,000	-45.5%
Miscellaneous	6,389	2,931	12,609	-	-100.0%
Other Financing Sources	470,808	561,111	641,700	668,029	4.1%
Total Revenues	**10,497,844**	**11,601,982**	**12,505,310**	**11,622,098**	**-7.1%**
Expenditures					
Personal Services	6,097,745	6,365,553	6,643,001	7,897,771	18.9%
Operations	457,664	443,728	523,673	1,173,206	124.0%
Contributions to Other Funds	1,045,601	684,720	1,368,558	1,340,546	-2.0%
Contributions to Capital and Capital Outlay	61,677	3,577,577	3,352,588	122,566	-96.3%
Reserves and Contingencies	-	-	-	142,500	-
Total	**7,662,687**	**11,071,578**	**11,887,820**	**10,676,589**	**-10.2%**
Contribution to Fund Balance	-	-	-	945,509	-
Total Expenditures	**7,662,687**	**11,071,578**	**11,887,820**	**11,622,098**	**-2.2%**
Fund Balance December 31	**8,067,834**	**8,598,238**	**9,215,728**	**10,161,237**	

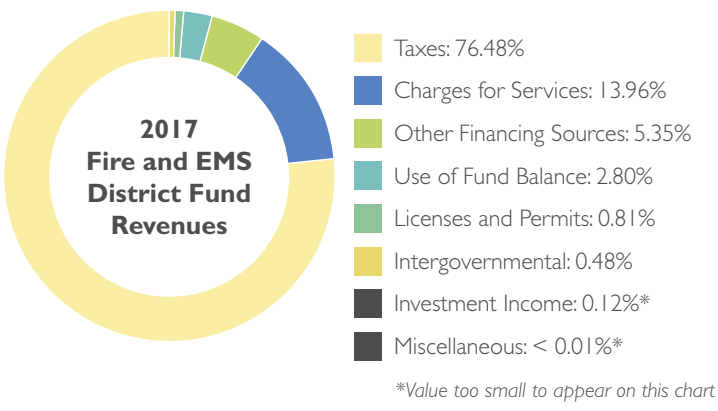
Fire and Emergency Medical Services District Fund

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

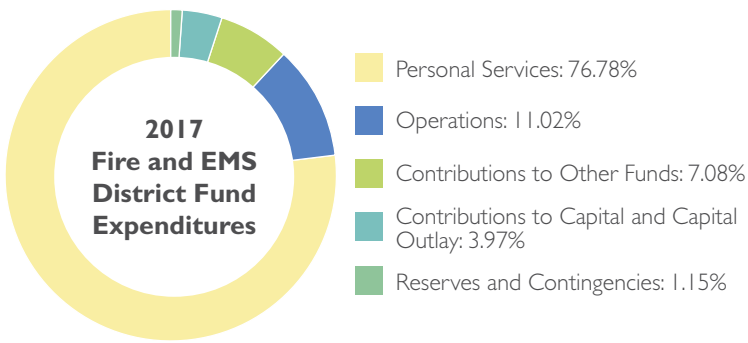
In 2017, expenditures are expected to total $111 million—an increase of $1.2 million, or 1.1 percent, from 2016 actual expenditures. This increase is due to an increase of $9.1 million in personal services, which includes eighteen ambulance unit positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $2.6 million increase in operations for two new fire stations and a $1.3 million appropriation for reserves and contingencies offset by a decrease of $11.3 million in contributions to capital and a $0.5 million decrease in contributions to other funds.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**30,420,577**	**44,367,842**	**45,471,035**	**47,543,464**	
Revenues					
Taxes	80,387,243	83,113,453	88,448,207	84,894,109	-4.0%
Licenses and Permits	761,187	886,353	917,990	900,896	-1.9%
Intergovernmental	479,396	561,944	766,805	534,059	-30.4%
Charges for Services	14,887,582	16,092,050	15,793,235	15,495,100	-1.9%
Investment Income	47,429	142,612	196,156	130,000	-33.7%
Contributions and Donations	2,801	1,705	3,875	-	-100.0%
Miscellaneous	154,540	83,915	84,823	1,500	-98.2%
Other Financing Sources	4,185,582	4,987,660	5,703,996	5,938,036	4.1%
Total	**100,905,760**	**105,869,692**	**111,915,087**	**107,893,700**	**-3.6%**
Use of Fund Balance	-	-	-	3,112,356	-
Total Revenues	**100,905,760**	**105,869,692**	**111,915,087**	**111,006,056**	**-0.8%**
Expenditures					
Personal Services	67,554,601	71,852,823	76,145,244	85,233,928	11.9%
Operations	8,159,073	9,168,836	9,641,012	12,229,117	26.8%
Contributions to Other Funds	6,178,082	5,290,012	8,376,382	7,856,954	-6.2%
Contributions to Capital and Capital Outlay	5,066,739	18,454,828	15,680,020	4,405,857	-71.9%
Reserves and Contingencies	-	-	-	1,280,200	-
Total Expenditures	**86,958,495**	**104,766,499**	**109,842,658**	**111,006,056**	**1.1%**
Fund Balance December 31	**44,367,842**	**45,471,035**	**47,543,464**	**44,431,108**	**6.5%**



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Loganville Emergency Medical Services District Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**812,527**	**798,347**	**780,142**	**764,316**	
Revenues					
Investment Income	4,865	5,049	5,137	3,933	-23.4%
Total	**4,865**	**5,049**	**5,137**	**3,933**	**-23.4%**
Use of Fund Balance	-	-	-	41,245	-
Total Revenues	**4,865**	**5,049**	**5,137**	**45,178**	**779.5%**
Expenditures					
Operations	18,559	21,481	18,419	42,000	128.0%
Contributions to Other Funds	486	1,773	2,544	3,178	24.9%
Total Expenditures	**19,045**	**23,254**	**20,963**	**45,178**	**115.5%**
Fund Balance December 31	**798,347**	**780,142**	**764,316**	**723,071**	



Police Services District Fund

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

In 2017, expenditures are expected to total $103.5 million—a decrease of $ 6.6 million, or 6.0 percent, from 2016 actual expenditures. This decrease is primarily attributable to a decrease of $23.1 million in contributions to capital and a $0.5 million decrease in contributions to other funds. The decreases are offset by an increase of $12.8 million in personal services, which includes revamped pay for public safety officers, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases offsetting the fund's overall decrease in expenditures include a $2.5 million increase in operations and a $1.7 million appropriation for reserves and contingencies.

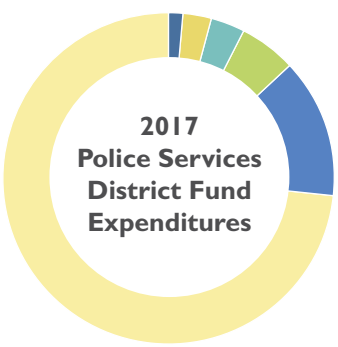
Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**37,861,955**	**43,393,127**	**45,963,265**	**51,379,568**	
Revenues					
Taxes	86,666,362	92,150,608	96,871,087	88,956,916	-8.2%
Licenses and Permits	3,898,015	4,127,831	4,158,873	4,194,288	0.9%
Intergovernmental	196,445	230,596	273,874	222,073	-18.9%
Charges for Services	1,303,795	1,309,331	1,337,012	1,020,437	-23.7%
Fines and Forfeitures	10,894,162	9,732,956	9,202,729	9,100,304	-1.1%
Investment Income	113,451	307,237	357,688	200,000	-44.1%
Contributions and Donations	7,319	-	12,095	-	-100.0%
Miscellaneous	496,690	365,176	395,481	273,462	-30.9%
Other Financing Sources	2,092,483	2,493,830	2,851,998	2,969,018	4.1%
Total Revenues	**105,668,722**	**110,717,565**	**115,460,837**	**106,936,498**	**-7.4%**
Expenditures					
Personal Services	61,529,798	62,241,994	65,579,146	78,387,258	19.5%
Operations	11,327,936	11,743,173	11,954,031	14,473,003	21.1%
Contributions to Other Funds	5,797,264	2,855,724	6,389,176	5,864,710	-8.2%
Contributions to Capital and Capital Outlay	21,482,552	31,306,536	26,122,181	3,000,527	-88.5%
Reserves and Contingencies	-	-	-	1,750,250	-
Total	**100,137,550**	**108,147,427**	**110,044,534**	**103,475,748**	**-6.0%**
Contribution to Fund Balance	-	-	-	3,460,750	-
Total Expenditures	**100,137,550**	**108,147,427**	**110,044,534**	**106,936,498**	**-2.8%**
Fund Balance December 31	**43,393,127**	**45,963,265**	**51,379,568**	**54,840,318**	**6.7%**



Taxes: 83.18%
Fines and Forfeitures: 8.51%
Licenses and Permits: 3.92%
Other Financing Sources: 2.78%
Charges for Services: 0.95%
Miscellaneous: 0.26%
Intergovernmental: 0.21%
Investment Income: 0.19%*

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Personal Services: 73.30%
Operations: 13.54%
Contributions to Other Funds: 5.48%
Contribution to Fund Balance: 3.24%
Contributions to Capital and Capital Outlay: 2.80%
Reserves and Contingencies: 1.64%

Recreation Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**14,635,618**	**15,896,187**	**15,869,265**	**17,258,096**	
Revenues					
Taxes	25,576,748	26,692,154	28,475,453	27,540,995	-3.3%
Intergovernmental	142,777	167,496	197,698	158,953	-19.6%
Charges for Services	3,686,214	3,860,983	4,060,671	4,498,597	10.8%
Investment Income	38,663	76,819	87,268	58,522	-32.9%
Contributions and Donations	-	8,646	8,870	48,300	444.5%
Miscellaneous	2,038,766	2,205,515	2,415,147	2,342,342	-3.0%
Other Financing Sources	21,930	27,783	21,930	26,930	22.8%
Total	**31,505,098**	**33,039,396**	**35,267,037**	**34,674,639**	**-1.7%**
Use of Fund Balance	-	-	-	1,320,192	-
Total Revenues	**31,505,098**	**33,039,396**	**35,267,037**	**35,994,831**	**2.1%**
Expenditures					
Personal Services	14,520,841	15,121,540	15,149,039	18,402,496	21.5%
Operations	9,517,754	9,532,373	10,083,001	11,044,900	9.5%
Contributions to Other Funds	3,257,131	4,031,184	3,235,188	4,183,683	29.3%
Contributions to Other Agencies	5,000	5,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	2,943,803	4,376,221	5,404,978	2,277,752	-57.9%
Reserves and Contingencies	-	-	-	80,000	-
Total Expenditures	**30,244,529**	**33,066,318**	**33,878,206**	**35,994,831**	**6.2%**
Fund Balance December 31	**15,896,187**	**15,869,265**	**17,258,096**	**15,937,904**	



Indian Trail TAD Fund

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian 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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**-**	**89,489**	**241,267**	**421,805**	
Revenues					
Taxes	89,489	151,778	180,538	-	-100.0%
Total Revenues	**89,489**	**151,778**	**180,538**	**-**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance December 31	**89,489**	**241,267**	**421,805**	**421,805**	



Jimmy Carter Boulevard TAD Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**-**	**379,608**	**801,256**	**1,720,289**	
Revenues					
Taxes	379,608	421,648	919,033	-	-100.0%
Total Revenues	**379,608**	**421,648**	**919,033**	**-**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance December 31	**379,608**	**801,256**	**1,720,289**	**1,720,289**	



Park Place TAD Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**-**	**-**	**12,107**	**66,888**	
Revenues					
Taxes	-	12,107	54,781	-	-100.0%
Total Revenues	**-**	**12,107**	**54,781**	**-**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance December 31	**-**	**12,107**	**66,888**	**66,888**	

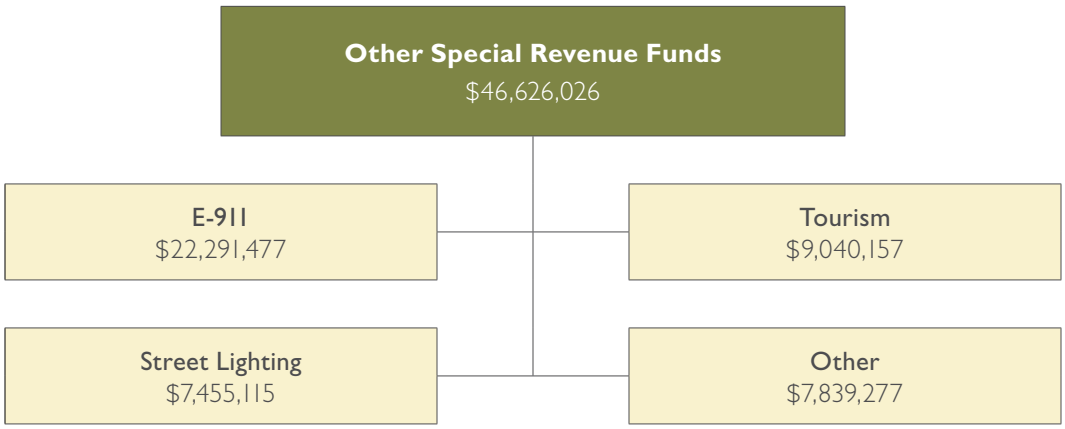
Other Special Revenue Funds

Other Special Revenue Funds



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

For 2017, the budgeted net Use of Fund Balance in the Special Revenue Funds in aggregate is $8.3 million, or 15.9 percent. Accumulated funds from prior years were budgeted to meet 2017 expenditure needs and finance 2017 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2017, this amount will not actually be utilized.





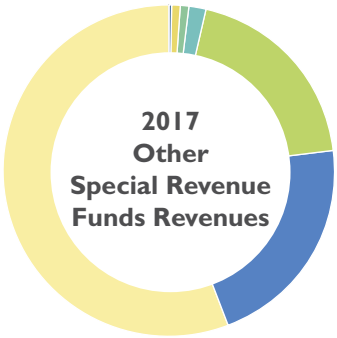
- E-911: 47.81%
- Tourism: 19.39%
- Street Lighting: 15.99%
- Stadium: 5.82%
- Crime Victims Assistance: 2.77%
- Authority Imaging: 2.06%
- Sheriff Inmate: 1.65%
- Police Special Justice: 1.53%
- Police Special State: 1.31%
- Speed Hump: 0.35%
- Sheriff Special Treasury: 0.32%
- District Attorney Federal Asset Sharing: 0.30%
- Sheriff Special Justice: 0.21%
- Corrections Inmate Welfare: 0.20%*
- Sheriff Special State: 0.16%*
- Juvenile Court Supervision: 0.11%*
- Tree Bank: 0.02%*

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Other Special Revenue Funds

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**52,670,319**	**52,666,556**	**52,031,766**	**52,164,540**	
Revenues					
Taxes	9,360,110	10,128,190	10,481,698	9,915,057	-5.4%
Licenses and Permits	68,160	21,760	43,440	8,000	-81.6%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	24,080,538	25,970,613	27,387,113	25,909,584	-5.4%
Fines and Forfeitures	1,910,083	1,643,015	1,797,031	786,852	-56.2%
Investment Income	211,233	204,621	277,558	141,676	-49.0%
Miscellaneous	50,026	40,621	122,760	8,000	-93.5%
Other Financing Sources	2,025	400,000	615,389	400,000	-35.0%
Total	**36,082,175**	**38,808,820**	**41,124,989**	**37,569,169**	**-8.6%**
Use of Fund Balance	-	-	-	9,056,857	-
Total Revenues	**36,082,175**	**38,808,820**	**41,124,989**	**46,626,026**	**13.4%**
Expenditures					
Personal Services	8,273,519	8,470,265	9,001,289	11,054,071	22.8%
Operations	10,915,610	12,130,721	11,662,925	13,892,921	19.1%
Intergovernmental	3,043,178	3,194,375	3,843,846	3,828,021	-0.4%
Contributions to Other Funds	3,344,451	4,949,718	4,928,349	5,216,348	5.8%
Contribution to Development Authority	7,592,295	7,588,195	7,657,695	7,585,433	-0.9%
Contributions to Subsidized Agencies	2,421,931	2,667,713	2,795,023	2,891,955	3.5%
Contributions to Capital and Capital Outlay	494,954	442,623	1,103,088	1,400,574	27.0%
Reserves and Contingencies	-	-	-	20,000	-
Total	**36,085,938**	**39,443,610**	**40,992,215**	**45,889,323**	**11.9%**
Contribution to Fund Balance	-	-	-	736,703	-
Total Expenditures	**36,085,938**	**39,443,610**	**40,992,215**	**46,626,026**	**13.7%**
Fund Balance December 31	**52,666,556**	**52,031,766**	**52,164,540**	**43,844,386**	**-15.9%**



- Charges for Services: 55.57%
- Taxes: 21.27%
- Use of Fund Balance: 19.42%
- Fines and Forfeitures: 1.69%
- Intergovernmental: 0.86%
- Other Financing Sources: 0.85%
- Investment Income: 0.30%
- Licenses and Permits: 0.02%*
- Miscellaneous: 0.02%*

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- Operations: 29.80%
- Personal Services: 23.71%
- Contribution to Development Authority: 16.27%
- Contributions to Other Funds: 11.19%
- Intergovernmental: 8.21%
- Contributions to Subsidized Agencies: 6.20%
- Contributions to Capital and Capital Outlay: 3.00%
- Contribution to Fund Balance: 1.58%
- Reserves and Contingencies: 0.04%*

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Other Special Revenue Funds

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 21 percent of the total fiscal year 2017 budgeted revenues in the Other Special Revenue Funds.

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

Charges for Services

Charges for Services represent approximately 56 percent of the total fiscal year 2017 budgeted revenues in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are $1.50 for landlines, $1.50 per wireless phone, $1.50 for VoIP, and $0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.	
Juvenile Court Supervision Fund	Supervision fees from those who are placed under the court's formal or informal supervision.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at $261,883 annually plus a ticket surcharge of $1.00 each (minimum guaranteed amount from the ticket surcharge is $400,000), 50 percent of the net revenues for parking, and naming rights on anything over $350,000 (first $350,000 goes to the Braves organization).	
Street Lighting Fund	Special assessment levied annually against properties benefiting from street light services. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.	

Authority Imaging Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**1,985,604**	**2,631,175**	**2,379,757**	**2,114,977**	
Revenues					
Charges for Services	643,271	645,912	632,629	614,482	-2.9%
Investment Income	2,300	2,638	2,291	2,194	-4.2%
Total	**645,571**	**648,550**	**634,920**	**616,676**	**-2.9%**
Use of Fund Balance	-	-	-	343,324	-
Total Revenues	**645,571**	**648,550**	**634,920**	**960,000**	**51.2%**
Expenditures					
Operations	-	899,968	899,700	960,000	6.7%
Total Expenditures	**-**	**899,968**	**899,700**	**960,000**	**6.7%**
Fund Balance December 31	**2,631,175**	**2,379,757**	**2,114,977**	**1,771,653**	

Corrections Inmate Welfare Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**70,128**	**105,842**	**157,609**	**215,050**	
Revenues					
Charges for Services	75,300	80,965	88,152	87,000	-1.3%
Miscellaneous	7,395	8,723	7,786	8,000	2.7%
Total Revenues	**82,695**	**89,688**	**95,938**	**95,000**	**-1.0%**
Expenditures					
Personal Services	36,450	31,850	31,628	-	-100.0%
Operations	7,534	4,909	5,849	19,315	230.2%
Contributions to Other Funds	2,997	1,162	1,020	-	-100.0%
Total	**46,981**	**37,921**	**38,497**	**19,315**	**-49.8%**
Contribution to Fund Balance	-	-	-	75,685	-
Total Expenditures	**46,981**	**37,921**	**38,497**	**95,000**	**146.8%**
Fund Balance December 31	**105,842**	**157,609**	**215,050**	**290,735**	



Crime Victims Assistance Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**1,361,899**	**1,372,012**	**1,317,209**	**1,152,730**	
Revenues					
Fines and Forfeitures	982,616	887,920	829,355	786,852	-5.1%
Investment Income	1,367	1,785	3,985	-	-100.0%
Miscellaneous	6,307	3,803	1,988	-	-100.0%
Total	**990,290**	**893,508**	**835,328**	**786,852**	**-5.8%**
Use of Fund Balance	-	-	-	505,152	-
Total Revenues	**990,290**	**893,508**	**835,328**	**1,292,004**	**54.7%**
Expenditures					
Personal Services	918,498	894,421	936,627	1,172,472	25.2%
Operations	54,161	49,369	55,833	113,493	103.3%
Contributions to Other Funds	7,518	4,521	7,347	6,039	-17.8%
Total Expenditures	**980,177**	**948,311**	**999,807**	**1,292,004**	**29.2%**
Fund Balance December 31	**1,372,012**	**1,317,209**	**1,152,730**	**647,578**	

District Attorney Federal Asset Sharing Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**455,103**	**360,515**	**286,299**	**270,413**	
Revenues					
Fines and Forfeitures	11,253	7,185	30,167	-	-100.0%
Investment Income	396	324	256	-	-100.0%
Total	**11,649**	**7,509**	**30,423**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	140,785	-
Total Revenues	**11,649**	**7,509**	**30,423**	**140,785**	**362.8%**
Expenditures					
Operations	43,748	81,725	46,309	140,785	204.0%
Contributions to Capital and Capital Outlay	62,489	-	-	-	-
Total Expenditures	**106,237**	**81,725**	**46,309**	**140,785**	**204.0%**
Fund Balance December 31	**360,515**	**286,299**	**270,413**	**129,628**	



E-911 Fund

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

In 2017, expenditures of the E-911 Fund are expected to total $22.3 million—an increase of $4.3 million, or 23.9 percent, from 2016 actual expenditures. Included in the 2017 budget is a $3.8 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the Service Delivery Strategy (SDS) negotiated settlement in early 2012. The cities are paid an estimated amount on or before May 1st and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**27,428,251**	**26,882,875**	**26,286,946**	**26,297,708**	
Revenues					
Charges for Services	14,858,036	16,962,931	17,766,744	16,092,241	-9.4%
Investment Income	192,739	174,767	231,098	129,642	-43.9%
Miscellaneous	14,300	4,186	3,315	-	-100.0%
Total	**15,065,075**	**17,141,884**	**18,001,157**	**16,221,883**	**-9.9%**
Use of Fund Balance	-	-	-	6,069,594	-
Total Revenues	**15,065,075**	**17,141,884**	**18,001,157**	**22,291,477**	**23.8%**
Expenditures					
Personal Services	7,285,663	7,510,514	7,999,211	9,842,656	23.0%
Operations	2,174,052	2,681,708	1,913,737	3,042,815	59.0%
Intergovernmental	3,043,178	3,194,375	3,843,846	3,828,021	-0.4%
Contributions to Other Funds	3,082,946	4,253,037	4,098,435	4,497,480	9.7%
Contributions to Capital and Capital Outlay	24,612	98,179	135,166	1,060,505	684.6%
Reserves and Contingencies	-	-	-	20,000	-
Total Expenditures	**15,610,451**	**17,737,813**	**17,990,395**	**22,291,477**	**23.9%**
Fund Balance December 31	**26,882,875**	**26,286,946**	**26,297,708**	**20,228,114**	



Juvenile Court Supervision Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**103,343**	**99,683**	**97,311**	**114,605**	
Revenues					
Charges for Services	47,733	54,123	70,196	52,363	-25.4%
Total Revenues	**47,733**	**54,123**	**70,196**	**52,363**	**-25.4%**
Expenditures					
Operations	51,393	56,495	52,902	47,623	-10.0%
Total	**51,393**	**56,495**	**52,902**	**47,623**	**-10.0%**
Contribution to Fund Balance	-	-	-	4,740	-
Total Expenditures	**51,393**	**56,495**	**52,902**	**52,363**	**-1.0%**
Fund Balance December 31	**99,683**	**97,311**	**114,605**	**119,345**	

Police Special Justice Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**3,043,879**	**2,652,795**	**2,270,660**	**1,218,603**	
Revenues					
Fines and Forfeitures	257,648	316,235	115,782	-	-100.0%
Miscellaneous	-	-	586	-	-100.0%
Total	**257,648**	**316,235**	**116,368**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	713,259	-
Total Revenues	**257,648**	**316,235**	**116,368**	**713,259**	**512.9%**
Expenditures					
Operations	440,635	464,485	534,910	416,490	-22.1%
Contributions to Capital and Capital Outlay	208,097	233,885	633,515	296,769	-53.2%
Total Expenditures	**648,732**	**698,370**	**1,168,425**	**713,259**	**-39.0%**
Fund Balance December 31	**2,652,795**	**2,270,660**	**1,218,603**	**505,344**	

Police Special State Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**2,984,003**	**2,869,216**	**2,530,334**	**2,513,536**	
Revenues					
Fines and Forfeitures	386,773	249,772	463,333	-	-100.0%
Miscellaneous	680	384	153	-	-100.0%
Total	**387,453**	**250,156**	**463,486**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	609,180	-
Total Revenues	**387,453**	**250,156**	**463,486**	**609,180**	**31.4%**
Expenditures					
Operations	386,733	478,479	361,826	565,880	56.4%
Contributions to Capital and Capital Outlay	115,507	110,559	118,458	43,300	-63.4%
Total Expenditures	**502,240**	**589,038**	**480,284**	**609,180**	**26.8%**
Fund Balance December 31	**2,869,216**	**2,530,334**	**2,513,536**	**1,904,356**	



Sheriff Inmate Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**2,066,492**	**2,327,053**	**2,572,600**	**2,767,637**	
Revenues					
Charges for Services	575,730	630,547	589,298	656,447	11.4%
Other Financing Sources	-	-	115,389	-	-100.0%
Total	**575,730**	**630,547**	**704,687**	**656,447**	**-6.8%**
Use of Fund Balance	-	-	-	113,153	-
Total Revenues	**575,730**	**630,547**	**704,687**	**769,600**	**9.2%**
Expenditures					
Operations	315,169	385,000	468,894	769,600	64.1%
Contributions to Capital and Capital Outlay	-	-	40,756	-	-100.0%
Total Expenditures	**315,169**	**385,000**	**509,650**	**769,600**	**51.0%**
Fund Balance December 31	**2,327,053**	**2,572,600**	**2,767,637**	**2,654,484**	



Sheriff Special Justice Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**164,708**	**260,792**	**312,049**	**275,499**	
Revenues					
Fines and Forfeitures	95,882	53,904	163,287	-	-100.0%
Investment Income	202	268	356	-	-100.0%
Total	**96,084**	**54,172**	**163,643**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	100,000	-
Total Revenues	**96,084**	**54,172**	**163,643**	**100,000**	**-38.9%**
Expenditures					
Operations	-	2,915	25,000	100,000	300.0%
Contributions to Capital and Capital Outlay	-	-	175,193	-	-100.0%
Total Expenditures	**-**	**2,915**	**200,193**	**100,000**	**-50.0%**
Fund Balance December 31	**260,792**	**312,049**	**275,499**	**175,499**	

Sheriff Special State Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**141,466**	**139,094**	**133,670**	**228,357**	
Revenues					
Fines and Forfeitures	5,961	6,554	152,989	-	-100.0%
Investment Income	142	143	160	-	-100.0%
Other Financing Sources	2,025	-	-	-	-
Total	**8,128**	**6,697**	**153,149**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	73,670	-
Total Revenues	**8,128**	**6,697**	**153,149**	**73,670**	**-51.9%**
Expenditures					
Operations	10,500	12,121	58,462	73,670	26.0%
Total Expenditures	**10,500**	**12,121**	**58,462**	**73,670**	**26.0%**
Fund Balance December 31	**139,094**	**133,670**	**228,357**	**154,687**	

Sheriff Special Treasury Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**653,740**	**420,724**	**460,058**	**395,291**	
Revenues					
Fines and Forfeitures	169,950	121,445	42,118	-	-100.0%
Investment Income	632	525	437	-	-100.0%
Total	**170,582**	**121,970**	**42,555**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	**170,582**	**121,970**	**42,555**	**150,000**	**252.5%**
Expenditures					
Operations	319,349	82,636	107,322	150,000	39.8%
Contributions to Capital and Capital Outlay	84,249	-	-	-	-
Total Expenditures	**403,598**	**82,636**	**107,322**	**150,000**	**39.8%**
Fund Balance December 31	**420,724**	**460,058**	**395,291**	**245,291**	



Speed Hump Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**1,205,199**	**1,265,407**	**1,276,784**	**1,282,559**	
Revenues					
Charges for Services	116,019	115,730	116,407	116,750	0.3%
Investment Income	3,025	7,791	10,284	6,294	-38.8%
Total	**119,044**	**123,521**	**126,691**	**123,044**	**-2.9%**
Use of Fund Balance	-	-	-	37,171	-
Total Revenues	**119,044**	**123,521**	**126,691**	**160,215**	**26.5%**
Expenditures					
Operations	49,931	113,370	113,954	152,250	33.6%
Contributions to Other Funds*	8,905	(1,226)	6,962	7,965	14.4%
Total Expenditures	**58,836**	**112,144**	**120,916**	**160,215**	**32.5%**
Fund Balance December 31	**1,265,407**	**1,276,784**	**1,282,559**	**1,245,388**	

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

Stadium Fund

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

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**1,279,785**	**1,016,774**	**1,106,178**	**1,098,110**	
Revenues					
Taxes	1,023,498	948,174	863,583	875,000	1.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	997,131	1,010,459	1,001,358	1,040,201	3.9%
Other Financing Sources	-	400,000	500,000	400,000	-20.0%
Total Revenues	**2,420,629**	**2,758,633**	**2,764,941**	**2,715,201**	**-1.8%**
Expenditures					
Operations	-	-	1,200	1,450	20.8%
Contributions to Other Funds	25,750	9,039	36,919	32,567	-11.8%
Contribution to Development Authority	2,657,890	2,660,190	2,734,890	2,661,828	-2.7%
Total	**2,683,640**	**2,669,229**	**2,773,009**	**2,695,845**	**-2.8%**
Contribution to Fund Balance	-	-	-	19,356	-
Total Expenditures	**2,683,640**	**2,669,229**	**2,773,009**	**2,715,201**	**-2.1%**
Fund Balance December 31	**1,016,774**	**1,106,178**	**1,098,110**	**1,117,466**	



Street Lighting Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**2,928,917**	**2,527,197**	**2,000,820**	**2,136,284**	
Revenues					
Charges for Services	6,767,318	6,469,946	7,122,166	7,250,000	1.8%
Investment Income	8,928	9,135	10,748	3,546	-67.0%
Miscellaneous	21,344	23,525	108,932	-	-100.0%
Total	**6,797,590**	**6,502,606**	7,241,846	**7,253,546**	**0.2%**
Use of Fund Balance	-	-	-	201,569	-
Total Revenues	**6,797,590**	**6,502,606**	**7,241,846**	**7,455,115**	**2.9%**
Expenditures					
Personal Services	32,908	33,480	33,823	38,943	15.1%
Operations	7,035,880	6,781,146	6,990,398	7,300,150	4.4%
Contributions to Other Funds	130,522	214,357	82,161	116,022	41.2%
Total Expenditures	**7,199,310**	**7,028,983**	**7,106,382**	**7,455,115**	**4.9%**
Fund Balance December 31	**2,527,197**	**2,000,820**	**2,136,284**	**1,934,715**	



Tourism Fund

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

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**6,686,079**	**7,555,519**	**8,641,839**	**9,838,098**	
Revenues					
Taxes	8,336,612	9,180,016	9,618,115	9,040,057	-6.0%
Charges for Services	-	-	163	100	-38.7%
Investment Income	1,502	7,245	17,943	-	-100.0%
Total Revenues	**8,338,114**	**9,187,261**	**9,636,221**	**9,040,157**	**-6.2%**
Expenditures					
Operations	26,525	36,395	26,629	31,400	17.9%
Contributions to Other Funds	85,813	468,828	695,505	556,275	-20.0%
Contribution to Development Authority	4,934,405	4,928,005	4,922,805	4,923,605	0.0%
Contributions to Subsidized Agencies	2,421,931	2,667,713	2,795,023	2,891,955	3.5%
Total	**7,468,674**	**8,100,941**	**8,439,962**	**8,403,235**	**-0.4%**
Contribution to Fund Balance	-	-	-	636,922	-
Total Expenditures	**7,468,674**	**8,100,941**	**8,439,962**	**9,040,157**	**7.1%**
Fund Balance December 31	**7,555,519**	**8,641,839**	**9,838,098**	**10,475,020**	

Tree Bank Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	**113,723**	**181,883**	**203,643**	**247,083**	
Revenues					
Licenses and Permits	68,160	21,760	43,440	8,000	-81.6%
Total Revenues	**68,160**	**21,760**	**43,440**	**8,000**	**-81.6%**
Expenditures					
Operations	-	-	-	8,000	-
Total Expenditures	**-**	**-**	**-**	**8,000**	**-**
Fund Balance December 31	**181,883**	**203,643**	**247,083**	**247,083**	

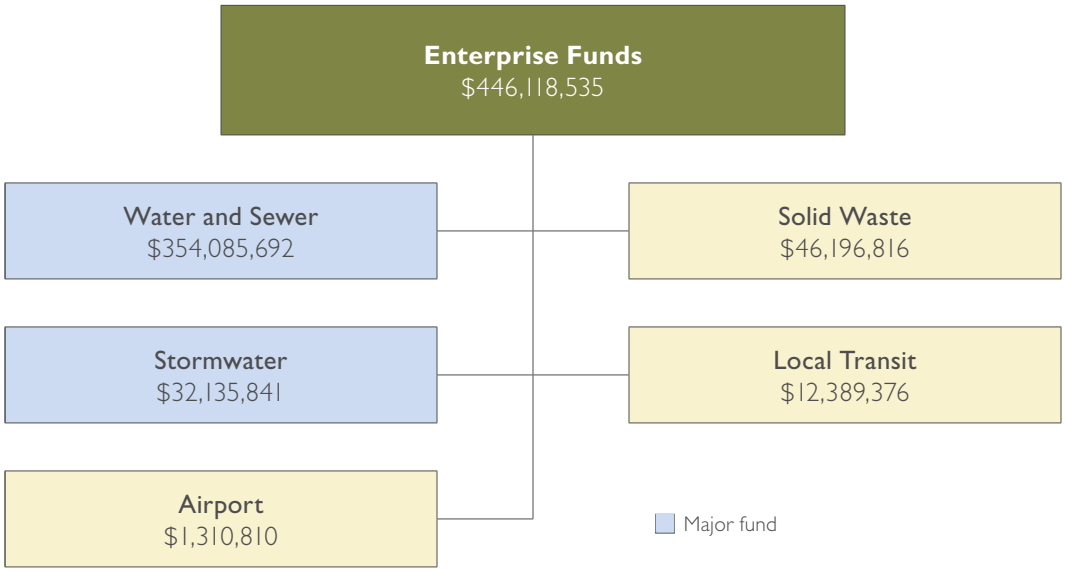


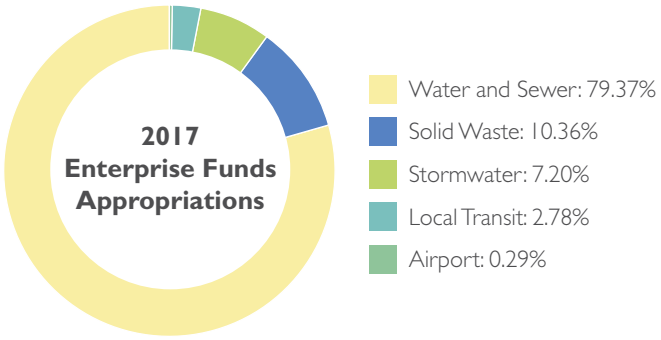
Enterprise Funds

Enterprise Funds



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





Enterprise Funds

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	746,213	788,726	763,271	700,000	-8.3%
Charges for Services	374,843,697	380,659,148	394,254,068	391,752,404	-0.6%
Investment Income	461,663	1,237,599	1,832,309	803,968	-56.1%
Contributions and Donations	16,680,368	21,268,896	21,786,777	16,527,438	-24.1%
Miscellaneous	1,189,802	1,687,632	1,749,226	805,050	-54.0%
Other Financing Sources	3,995,299	8,655,599	6,157,197	8,122,040	31.9%
Total	**397,917,042**	**414,297,600**	**426,542,848**	**418,710,900**	**-1.8%**
Use of Net Position	-	-	-	27,407,635	-
Total Revenues	**397,917,042**	**414,297,600**	**426,542,848**	**446,118,535**	**4.6%**
Expenses					
Personal Services	48,660,007	42,937,748	46,219,258	53,668,200	16.1%
Operations	100,879,863	104,159,695	109,188,740	134,394,501	23.1%
Debt Service	100,303,217	99,580,413	95,399,050	93,826,853	-1.6%
Transfers to Renewal and Extension	78,234,497	104,949,784	139,367,348	152,234,467	9.2%
Contributions to Other Funds	9,596,573	4,608,106	9,988,424	10,049,002	0.6%
Contributions to Capital and Capital Outlay	880	-	-	-	-
Reserves and Contingencies	-	-	-	266,000	-
Total	**337,675,037**	**356,235,746**	**400,162,820**	**444,439,023**	**11.1%**
Working Capital Reserve	-	-	-	1,679,512	-
Total Expenses	**337,675,037**	**356,235,746**	**400,162,820**	**446,118,535**	**11.5%**



- Charges for Services: 87.81%
- Use of Net Position: 6.14%
- Contributions and Donations: 3.70%
- Other Financing Sources: 1.83%
- Miscellaneous: 0.18%*
- Investment Income: 0.18%*
- Taxes: 0.16%*

**Value too small to appear on this chart*



- Transfers to Renewal and Extension: 34.12%
- Operations: 30.13%
- Debt Service: 21.03%
- Personal Services: 12.03%
- Contributions to Other Funds: 2.25%
- Working Capital Reserve: 0.38%
- Reserves and Contingencies: 0.06%*

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Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 88 percent of the total fiscal year 2017 budgeted revenues in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Airport Operating Fund	A percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Local Transit Operating Fund	Fares for bus transportation within the local transit system. The local services rates are $2.50/adult/one-way; $1.25/senior citizen and disabled citizens/one-way. The express service rate is $3.50 (Zone 1) or $5.00 (Zone 2)/adult/one-way.	These revenues are based on historical trends and anticipated activity in the current year. The Local Transit Fund is not completely self-supporting, and charges for services are subsidized by a contribution from the General Fund.
Solid Waste Operating Fund	Residential solid waste fees. The rate for residential services is $19.07 per month.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Stormwater Operating Fund	Fees due to an agreement between the County and each city for their stormwater drainage and discharge and fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees. The rate charged has remained $2.46 since 2009.	
Water and Sewer Operating Fund	Retail and wholesale sales of water and sewer services, miscellaneous water and sewer fees and permits, fire hydrant rental fees, and fire service pipe and water service connection charges based on water meter size.	Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. The adopted rate resolution covers the period of 2016 – 2021 with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in the years 2017, 2019, and 2021.

Contributions and Donations

Charges for Services represent approximately 4 percent of the total fiscal year 2017 budgeted revenues in the Enterprise Funds.

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

Airport Operating Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	155,580	167,484	179,550	153,500	-14.5%
Miscellaneous - Rent	780,975	867,582	742,281	770,000	3.7%
Total	**936,555**	**1,035,066**	**921,831**	**923,500**	**0.2%**
Use of Net Position	-	-	-	387,310	-
Total Revenues	**936,555**	**1,035,066**	**921,831**	**1,310,810**	**42.2%**
Expenses					
Personal Services	358,119	329,084	353,092	386,268	9.4%
Operations	236,302	246,637	297,997	386,446	29.7%
Transfers to Renewal and Extension	34,000	54,800	-	283,255	-
Contributions to Other Funds	181,937	222,755	234,610	253,841	8.2%
Contributions to Capital and Capital Outlay	880	-	-	-	-
Reserves and Contingencies	-	-	-	1,000	-
Total Expenses	**811,238**	**853,276**	**885,699**	**1,310,810**	**48.0%**



Local Transit Operating Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	3,348,408	3,095,671	3,078,115	2,841,217	-7.7%
Investment Income	3,720	11,087	34,289	22,000	-35.8%
Miscellaneous	135,283	248,238	261,868	22,000	-91.6%
Other Financing Sources	3,995,299	8,319,572	6,104,695	8,122,040	33.0%
Total	**7,482,710**	**11,674,568**	**9,478,967**	**11,007,257**	**16.1%**
Use of Net Position	-	-	-	1,382,119	-
Total Revenues	**7,482,710**	**11,674,568**	**9,478,967**	**12,389,376**	**30.7%**
Expenses					
Personal Services	258,432	212,315	332,730	514,660	54.7%
Operations	7,159,275	7,567,360	8,733,213	10,232,120	17.2%
Transfers to Renewal and Extension	-	-	-	1,308,771	-
Contributions to Other Funds	213,660	259,562	354,922	333,825	-5.9%
Total Expenses	**7,631,367**	**8,039,237**	**9,420,865**	**12,389,376**	**31.5%**



Solid Waste Operating Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	746,213	788,726	763,271	700,000	-8.3%
Charges for Services	41,314,101	41,888,345	42,406,294	45,274,798	6.8%
Investment Income	243,712	309,522	366,144	221,968	-39.4%
Miscellaneous	910	1	572	50	-91.3%
Total Revenues	**42,304,936**	**42,986,594**	**43,536,281**	**46,196,816**	**6.1%**
Expenses					
Personal Services	513,636	586,545	541,710	648,459	19.7%
Operations	38,745,960	39,637,135	40,327,217	43,421,502	7.7%
Transfers to Renewal and Extension	75,000	12,150	-	95,107	-
Contributions to Other Funds	417,090	29,228	334,619	342,236	2.3%
Reserves and Contingencies	-	-	-	10,000	-
Total	**39,751,686**	**40,265,058**	**41,203,546**	**44,517,304**	**8.0%**
Working Capital Reserve	-	-	-	1,679,512	-
Total Expenses	**39,751,686**	**40,265,058**	**41,203,546**	**46,196,816**	**12.1%**

Stormwater Operating Fund

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

In 2017, Stormwater Operating Fund expenses are expected to total $32.1 million—an increase of $3.9 million, or 14.0 percent, from the 2016 actual level of $28.1 million, primarily due to an increase in operations and personal services.

A total of $22.6 million, or 70.4 percent, of the fund's 2017 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	31,255,896	31,240,472	31,304,790	31,538,521	0.7%
Investment Income	14,473	175,693	246,262	120,000	-51.3%
Miscellaneous	35,303	2,537	42,673	13,000	-69.5%
Other Financing Sources	-	117,581	-	-	-
Total	**31,305,672**	**31,536,283**	**31,593,725**	**31,671,521**	**0.2%**
Use of Net Position	-	-	-	464,320	-
Total Revenues	**31,305,672**	**31,536,283**	**31,593,725**	**32,135,841**	**1.7%**
Expenses					
Personal Services	5,227,194	5,138,625	5,179,915	5,968,719	15.2%
Operations	2,603,614	1,708,563	1,770,352	2,275,890	28.6%
Debt Service	361,506	361,506	361,506	361,507	0.0%
Transfers to Renewal and Extension	10,131,677	20,518,932	20,230,803	22,618,847	11.8%
Contributions to Other Funds	938,270	372,065	650,593	820,878	26.2%
Reserves and Contingencies	-	-	-	90,000	-
Total Expenses	**19,262,261**	**28,099,691**	**28,193,169**	**32,135,841**	**14.0%**



Charges for Services: 98.15%
Use of Net Position: 1.44%
Investment Income: 0.37%
Miscellaneous: 0.04%*

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Transfers to Renewal and Extension: 70.40%
Personal Services: 18.57%
Operations: 7.08%
Contributions to Other Funds: 2.55%
Debt Service: 1.12%
Reserves and Contingencies: 0.28%

Water and Sewer Operating Fund

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

In 2017, Water and Sewer Operating Fund expenditures are expected to total $354.1 million—an increase of $33.6 million, or 10.5 percent, from the 2016 actual level of $320.5 million. The majority of the increase is related to an increase in operations of $20.0 million, primarily due to increases in utilities and professional services; an increase in personal services of $6.3 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees; and an increase in Contributions to the Renewal and Extension Fund for capital expenditures of $8.8 million. These increases are offset by a $1.5 million decrease in debt service.

In 2017, Water and Sewer Operating Fund revenues are expected to total $328.9 million—a decrease of $12.1 million, or 3.5 percent, from 2016 actual revenues of $341.0 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	298,769,712	304,267,176	317,285,319	311,944,368	-1.7%
Investment Income	199,758	741,297	1,185,614	440,000	-62.9%
Contributions and Donations	16,680,368	21,268,896	21,786,777	16,527,438	-24.1%
Miscellaneous	237,331	569,274	701,832	-	-100.0%
Other Financing Sources	-	218,446	52,502	-	-100.0%
Total	**315,887,169**	**327,065,089**	**341,012,044**	**328,911,806**	**-3.5%**
Use of Net Position	-	-	-	25,173,886	-
Total Revenues	**315,887,169**	**327,065,089**	**341,012,044**	**354,085,692**	**3.8%**
Expenses					
Personal Services	42,302,626	36,671,179	39,811,811	46,150,094	15.9%
Operations	52,134,712	55,000,000	58,059,961	78,078,543	34.5%
Debt Service	99,941,711	99,218,907	95,037,544	93,465,346	-1.7%
Transfers to Renewal and Extension	67,993,820	84,363,902	119,136,545	127,928,487	7.4%
Contributions to Other Funds	7,845,616	3,724,496	8,413,680	8,298,222	-1.4%
Reserves and Contingencies	-	-	-	165,000	-
Total Expenses	**270,218,485**	**278,978,484**	**320,459,541**	**354,085,692**	**10.5%**



Charges for Services: 88.10%

Use of Net Position: 7.11%

Contributions and Donations: 4.67%

Investment Income: 0.12%*

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Transfers to Renewal and Extension: 36.13%

Debt Service: 26.40%

Operations: 22.05%

Personal Services: 13.03%

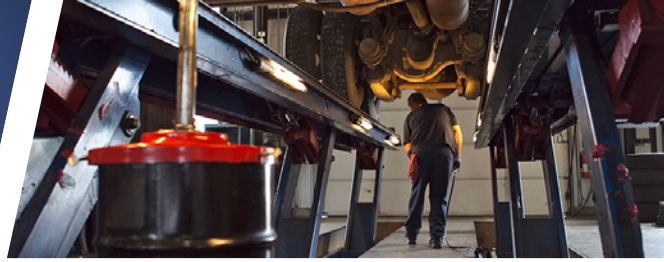
Contributions to Other Funds: 2.34%

Reserves and Contingencies: 0.05%*

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Internal Service Funds

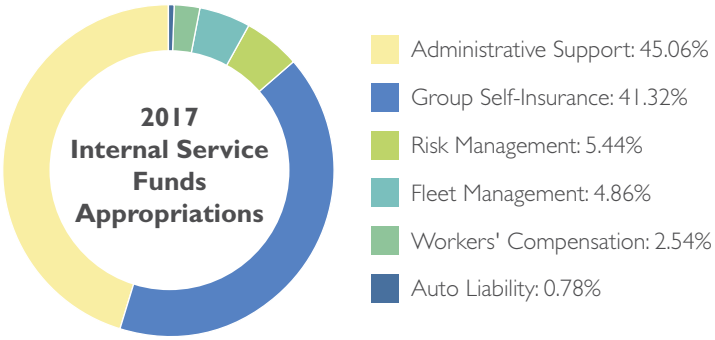
Internal Service Funds



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

Internal Service Funds
$133,284,347

- Group Self-Insurance $55,077,454
- Administrative Support $60,056,567
- Risk Management $7,252,948
- Fleet Management $6,478,456
- Workers' Compensation $3,385,707
- Auto Liability $1,033,215



Internal Service Funds

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	108,484,273	87,183,673	118,835,396	122,717,392	3.3%
Investment Income	409,346	621,332	609,367	371,513	-39.0%
Miscellaneous	2,609,164	2,327,858	2,831,943	1,190,105	-58.0%
Other Financing Sources	-	172,499	487,638	-	-100.0%
Total	**111,502,783**	**90,305,362**	**122,764,344**	**124,279,010**	**1.2%**
Use of Net Position	-	-	-	9,005,337	-
Total Revenues	**111,502,783**	**90,305,362**	**122,764,344**	**133,284,347**	**8.6%**
					-
Expenses					-
Personal Services	43,283,462	33,255,978	36,443,385	41,848,866	14.8%
Operations	69,196,216	70,675,529	77,079,609	87,252,634	13.2%
Contributions to Other Funds	2,613,137	1,480,150	3,297,997	3,082,165	-6.5%
Contributions to Capital and Capital Outlay	1,197,411	1,208,247	152,593	352,682	131.1%
Reserves and Contingencies	-	-	-	748,000	-
Total Expenses	**116,290,226**	**106,619,904**	**116,973,584**	**133,284,347**	**13.9%**



Charges for Services: 92.07%
Use of Net Position: 6.76%
Miscellaneous: 0.89%
Investment Income: 0.28%



Operations: 65.46%
Personal Services: 31.40%
Contributions to Other Funds: 2.31%
Reserves and Contingencies: 0.57%
Contributions to Capital and Capital Outlay: 0.26%*

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Internal Service Funds

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 92 percent of the total fiscal year 2017 budgeted revenues in the Internal Service Funds.

Funds	Revenue Definition	Assumptions
Administrative Support Fund	Indirect cost contributions from all Gwinnett County funds receiving benefits from central support activities.	Revenue projections are based on a countywide cost allocation plan.
Auto Liability Fund Risk Management Fund Workers' Compensation Fund	Contributions from all Gwinnett County funds.	Revenue projections are based on the number of employees, actual claims, and property liability coverages.
Fleet Management Fund	Contributions from all Gwinnett County funds receiving benefits and external customers (i.e., municipalities, Board of education, etc.) to cover the operations of fleet management. These revenues consist of a fuel surcharge (5 percent) and parts/labor ($80/hour labor) for repair and maintenance of vehicles.	Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized and the anticipated activity in the coming year.
Group Self-Insurance Fund	Contributions from all Gwinnett County funds, as well as employees of the County receiving benefits.	Revenue projections are based on the number of employees and actual claims. The premiums paid by employees vary according to the type of coverage.



Administrative Support Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	46,203,833	32,235,894	54,280,446	57,286,124	5.5%
Investment Income	27,422	97,331	49,221	56,976	15.8%
Miscellaneous	1,557,474	1,507,318	1,545,302	919,405	-40.5%
Other Financing Sources	-	17,872	18,533	-	-100.0%
Total	**47,788,729**	**33,858,415**	**55,893,502**	**58,262,505**	**4.2%**
Use of Net Position	-	-	-	1,794,062	-
Total Revenues	**47,788,729**	**33,858,415**	**55,893,502**	**60,056,567**	**7.4%**
Expenses					
Personal Services	27,113,223	29,954,802	32,830,424	37,567,522	14.4%
Operations	17,425,634	15,242,532	16,416,127	20,851,728	27.0%
Contributions to Other Funds	426,759	297,440	755,671	731,385	-3.2%
Contributions to Capital and Capital Outlay	110,840	9,000	28,333	201,932	612.7%
Reserves and Contingencies	-	-	-	704,000	-
Total Expenses	**45,076,456**	**45,503,774**	**50,030,555**	**60,056,567**	**20.0%**

Auto Liability Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	1,000,015	1,000,000	999,939	800,000	-20.0%
Investment Income	8,033	15,904	17,667	14,537	-17.7%
Total	**1,008,048**	**1,015,904**	**1,017,606**	**814,537**	**-20.0%**
Use of Net Position	-	-	-	218,678	-
Total Revenues	**1,008,048**	**1,015,904**	**1,017,606**	**1,033,215**	**1.5%**
Expenses					
Operations	1,166,198	392,617	507,245	1,025,000	102.1%
Contributions to Other Funds*	33,940	(30,635)	(1,812)	8,215	553.4%
Total Expenses	**1,200,138**	**361,982**	**505,433**	**1,033,215**	**104.4%**

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



Fleet Management Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	5,619,208	5,205,660	4,848,157	5,734,029	18.3%
Miscellaneous	271,550	262,813	278,237	270,700	-2.7%
Other Financing Sources	-	13,256	-	-	-
Total	**5,890,758**	**5,481,729**	**5,126,394**	**6,004,729**	**17.1%**
Use of Net Position	-	-	-	473,727	-
Total Revenues	**5,890,758**	**5,481,729**	**5,126,394**	**6,478,456**	**26.4%**
Expenses					
Personal Services	2,552,606	2,615,008	2,714,754	3,174,539	16.9%
Operations	1,641,732	1,648,628	1,854,287	1,817,979	-2.0%
Contributions to Other Funds	1,216,822	611,265	1,273,588	1,321,188	3.7%
Contributions to Capital and Capital Outlay	62,058	533,397	124,260	150,750	21.3%
Reserves and Contingencies	-	-	-	14,000	-
Total Expenses	**5,473,218**	**5,408,298**	**5,966,889**	**6,478,456**	**8.6%**

Group Self-Insurance Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	48,147,524	44,037,977	50,208,488	51,897,239	3.4%
Investment Income	174,075	285,170	298,704	175,000	-41.4%
Miscellaneous	514,338	547,061	975,562	-	-100.0%
Other Financing Sources	-	-	469,105	-	-100.0%
Total	**48,835,937**	**44,870,208**	**51,951,859**	**52,072,239**	**0.2%**
Use of Net Position	-	-	-	3,005,215	-
Total Revenues	**48,835,937**	**44,870,208**	**51,951,859**	**55,077,454**	**6.0%**
Expenses					
Personal Services	278,688	327,079	481,242	591,169	22.8%
Operations	43,689,726	46,896,261	52,897,438	54,287,083	2.6%
Contributions to Other Funds	189,649	168,791	430,703	189,202	-56.1%
Contributions to Capital and Capital Outlay	1,024,513	665,850	-	-	-
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	**45,182,576**	**48,057,981**	**53,809,383**	**55,077,454**	**2.4%**



Risk Management Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	3,500,107	2,504,142	4,998,686	4,500,000	-10.0%
Investment Income	123,377	104,961	107,411	75,000	-30.2%
Miscellaneous	258,807	10,666	13,569	-	-100.0%
Other Financing Sources	-	141,371	-	-	-
Total	**3,882,291**	**2,761,140**	**5,119,666**	**4,575,000**	**-10.6%**
Use of Net Position	-	-	-	2,677,948	-
Total Revenues	**3,882,291**	**2,761,140**	**5,119,666**	**7,252,948**	**41.7%**
Expenses					
Personal Services	10,272,145	291,291	310,865	401,779	29.2%
Operations	2,630,083	4,570,325	5,037,096	6,034,015	19.8%
Contributions to Other Funds	730,209	400,180	830,983	807,154	-2.9%
Reserves and Contingency	-	-	-	10,000	-
Total Expenses	**13,632,437**	**5,261,796**	**6,178,944**	**7,252,948**	**17.4%**

Workers' Compensation Fund

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

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	4,013,586	2,200,000	3,499,680	2,500,000	-28.6%
Investment Income	76,439	117,966	136,364	50,000	-63.3%
Miscellaneous	6,995	-	19,273	-	-100.0%
Total	**4,097,020**	**2,317,966**	**3,655,317**	**2,550,000**	**-30.2%**
Use of Net Position	-	-	-	835,707	-
Total Revenues	**4,097,020**	**2,317,966**	**3,655,317**	**3,385,707**	**-7.4%**
Expenses					
Personal Services	3,066,800	67,798	106,100	113,857	7.3%
Operations	2,642,843	1,925,166	367,416	3,236,829	781.0%
Contributions to Other Funds	15,758	33,109	8,864	25,021	182.3%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	**5,725,401**	**2,026,073**	**482,380**	**3,385,707**	**601.9%**





DEPARTMENTAL INFORMATION

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



Clerk of 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's Office

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

Information Technology

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

Real Estate Records

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

Magistrate Court Records

- To assist the public in filing civil claims of $15,000 or less
- Issue criminal arrest warrants
- File, collect, and disburse fines on bad check and shoplifting citations
- Schedule preliminary hearing calendars

Accounting – Finance

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

Superior Court Records

- File and maintain court records falling under the jurisdiction of the Superior Court, issue notary commissions, and record trade name registrations
- Attend courtroom proceedings to perform the duties of the clerk
- Assist the public and other agencies in obtaining information from court records
- Collect and disburse fees, costs, and fines

State Court Records

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

Appeals, Adoptions, Garnishments, Drug, Mental Health, and Veterans Court

- Process all appeals and transmit records to appropriate appeals court
- Process and maintain the adoption files and docket
- Process garnishment receipts and disbursements
- Perform administrative duties to include court appearances, grand jury functions; maintain Drug Court docket, Mental Health docket, and Veterans Court docket

Board of Equalization

- Manage training for members
- Schedule tax appeal hearings
- Process payments for attendance

Clerk of Court

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Judicial cases filed	134,003	121,346	119,822	127,070
Property records recorded	177,911	186,197	199,105	204,417
Notary commissions/trade names used	4,870	5,104	5,346	5,778

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Deputy clerks – judicial cases	86	86	86	86
Filings per clerk – judicial cases	1,615	1,470	1,455	1,545
Deputy clerks – real estate	15	15	15	15
Filings per clerk – real estate	11,861	12,413	13,274	13,628

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Civil costs and recording fees	$ 11,935,253	$ 8,920,794	$ 8,580,227	$ 7,735,289
Criminal fines	$ 5,766,341	$ 4,765,882	$ 4,370,790	$ 3,405,361
Transfer taxes collected	$ 5,428,839	$ 6,384,543	$ 7,440,306	$ 7,606,271
Intangible taxes collected	$ 12,365,240	$ 16,319,286	$ 19,753,190	$ 19,855,728

4. To reconcile and disburse court trust funds.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Criminal cash bonds	$ 3,586,053	$ 3,395,865	$ 3,405,692	$ 3,536,102
Garnishments	$ 28,195,681	$ 27,204,728	$ 16,044,956	$ 28,103,040
Special registry	$ 13,795,479	$ 3,301,177	$ 8,034,828	$ 4,437,408

Accomplishments in FY 2016

1. Historical scanning project (year 2)
2. Judicial case management workflow
3. Fund ledger balance reconciliations (trust accounts)
4. Disaster Recovery and Business Continuity Plan

Short-Term Departmental Issues and Initiatives for FY 2017

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

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

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

Clerk of Court

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

Clerk of Court – Appropriations Summary

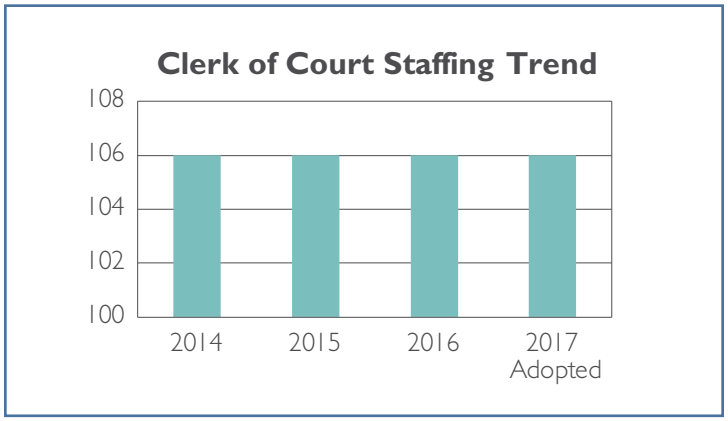
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	5,734,818	5,972,829	6,172,993	6,795,948
Operations	1,497,420	2,776,844	2,455,143	2,977,048
Contributions to Other Funds	1,502,805	455,695	1,636,990	1,566,277
Contributions to Capital and Capital Outlay	15,000	–	–	–
Total	**8,750,043**	**9,205,368**	**10,265,126**	**11,339,273**

Clerk of Court – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	8,750,043	8,305,400	9,365,426	10,379,273
Authority Imaging Fund	–	899,968	899,700	960,000
Total	**8,750,043**	**9,205,368**	**10,265,126**	**11,339,273**

Clerk of Court – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Clerk of Court	106	106	106	106



Clerk of Recorder's Court

Mission and Organizational Chart

Purpose

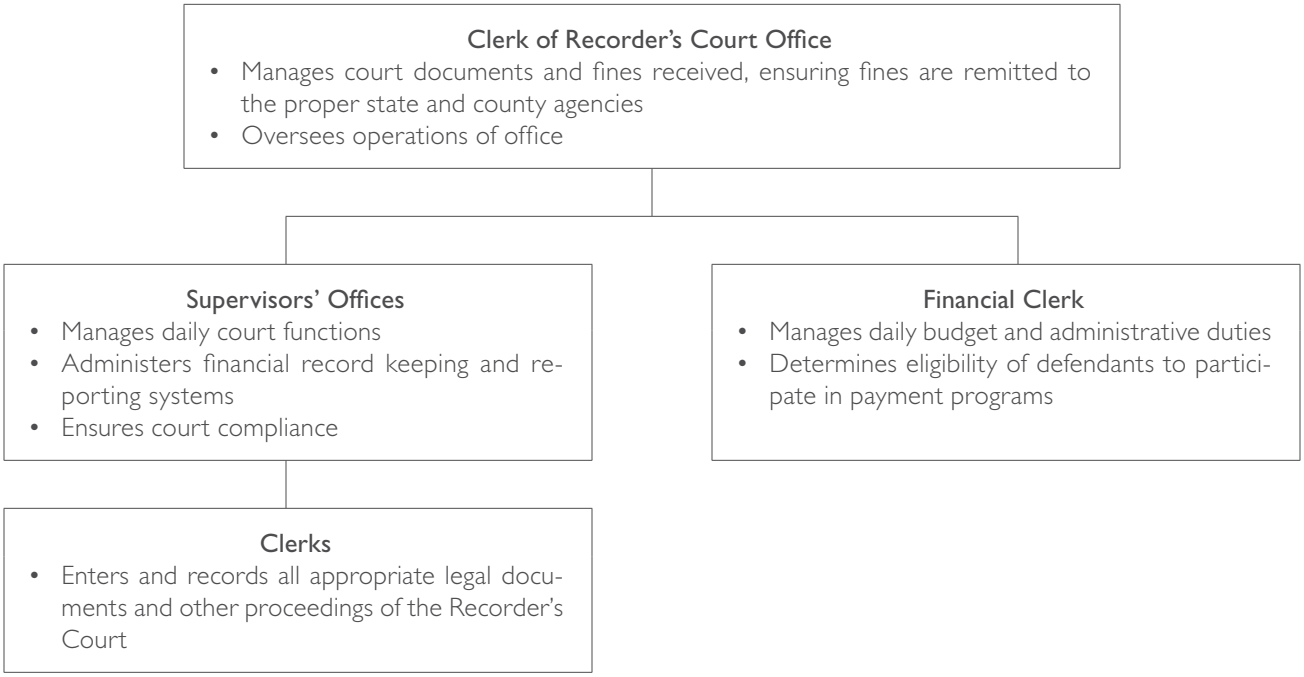
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

Critical Functions

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

Core Values

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



Clerk of Recorder's Court

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Cases handled without court appearance	61,938	51,487	45,726	50,000
Money received without court appearance	$ 9,240,678	$ 6,865,699	$ 5,889,328	$ 6,500,000
Total number of citations disposed	102,463	84,942	80,041	85,500
Online payments – money received	$ 5,649,703	$ 4,818,312	$ 4,606,170	$ 5,000,000

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Court appearance – money received	$ 4,308,136	$ 4,838,215	$ 3,074,670	$ 4,500,000
Probation – money received	$ 2,587,414	$ 1,961,384	$ 1,583,141	$ 1,750,000
Credit card program – Point of Sale	$ 2,322,456	$ 1,723,955	$ 1,795,000	$ 1,850,000

Accomplishments in FY 2016

1. Completed an audit on more than 35,000 warrants by comparing the warrants in our system to the warrants in the Sheriff's Office system.
2. Created a new filing system that is more efficient, easier to learn, and reduced the number of misfiled cases.
3. Implemented a process for digital records retention and destruction in order to reduce the burden on Record's Management.
4. Eliminated the red light camera citation program.
5. Installed a dedicated phone line for attorneys to assist in dealing with their cases more efficiently.
6. Replaced credit card terminals with updated terminals meeting requirements of the Payment Card Industry Data Security Standard.

Short-Term Departmental Issues and Initiatives for FY 2017

1. Create an interface for Offender Base Tracking System to electronically transmit dispositions to the Georgia Bureau of Investigation (GBI).
2. Create an online case search for the general public and attorneys.
3. Streamline the different payment options for disposed cases and offer a payment plan through the clerk's office.
4. Offer more access to court services through the use of new technology.

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

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

Clerk of Recorder's Court – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	1,072,994	1,109,450	1,129,708	1,238,165
Operations	102,574	220,013	189,294	187,492
Contributions to Other Funds	114,604	198,681	151,782	106,982
Contributions to Capital and Capital Outlay	16,425	–	–	–
Total	**1,306,597**	**1,528,144**	**1,470,784**	**1,532,639**

Clerk of Recorder's Court

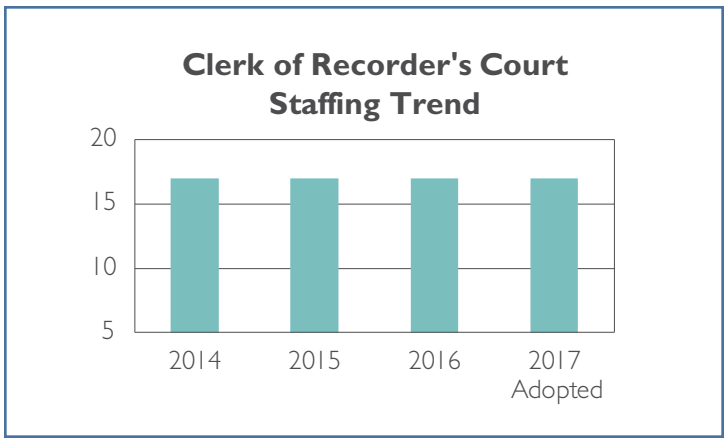
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Clerk of Recorder's Court – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Police Services District Fund	1,306,597	1,528,144	1,470,784	1,532,639
Total	**1,306,597**	**1,528,144**	**1,470,784**	**1,532,639**

Clerk of Recorder's Court – Staffing Summary

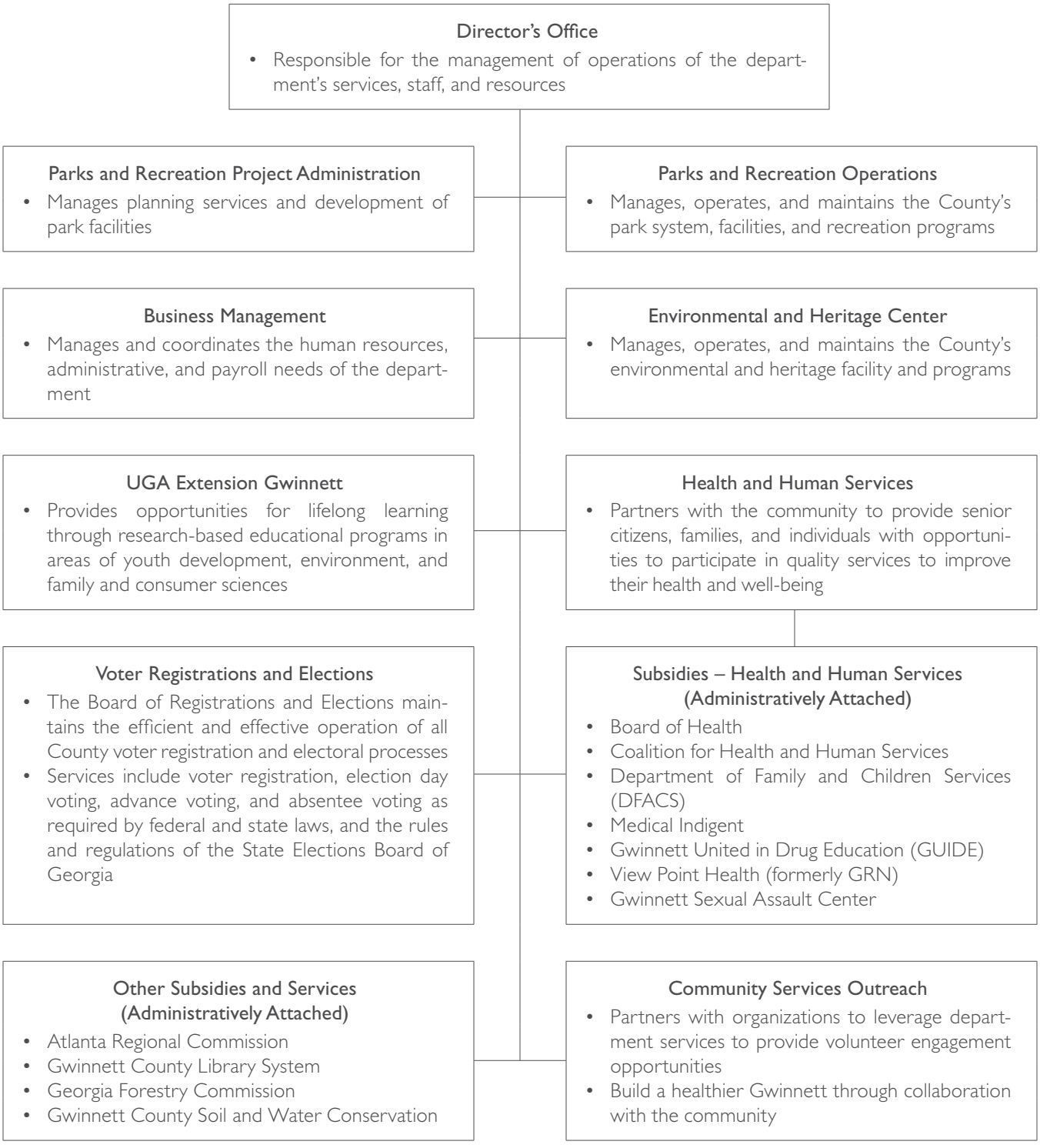
	2014	2015	2016	2017 Adopted
Authorized Positions – Clerk of Recorder's Court	17	17	17	17



Community Services

Mission and Organizational Chart

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



Community Services

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

Departmental Goals and Performance Measurements

1. To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the residents of Gwinnett.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Master plans	2	3	1	2
Feasibility studies	3	5	3	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 Actual	2016 Actual	2017 Target
Classes, programs, camps, and events offered	7,030	7,150	7,459	7,534

3. To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	$ 139,780	$ 8,646	$ 1,270	$ 10,000
Grants (Parks and Recreation, Environmental and Heritage Center)	$ 161,000	$ 125,196	$ 257,300	$ 150,000
Donations (Health and Human Services)	$ 91,004	$ 113,200	$ 79,318	$ 104,000
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	$ 1,636,926	$ 1,710,212	$ 1,816,603	$ 1,868,346

4. To provide Gwinnett residents with current information about Health and Human Services and Senior Services.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
*Average number of services in which residents participated including programs, classes, events, and in-house agencies	n/a	451,307	559,714	550,000
Average number of informational inquiries per month	14,581	26,304	14,632	17,000

5. To provide health, wellness, and volunteer opportunities through department services and community partnerships.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Classes, programs, and events offered through Live Healthy Gwinnett	83	92	163	175
Number of volunteer hours served within Gwinnett County Government operations	1,054,467	1,040,380	920,401	1,000,000

6. Provide educational contact hours in programming at the Gwinnett Environmental and Heritage Center and historic sites.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Number of educational contact hours	180,937	197,846	210,880	200,000

7. To provide educational assistance to youth and adult residents and businesses through calls, emails, and walk-ins for UGA Extension.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Residents assisted through individual contact	88,072	93,958	95,174	95,000

Accomplishments in FY 2016

1. The Department of Community Services established a new division, Community Outreach, which coordinates the operations of Live Healthy Gwinnett and Volunteer Gwinnett and oversees the department's internships, safety and risk management items, and its internal employee Safety Committee.
2. The Department of Community Services partnered with 1,608 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for programs/services.

**2014 data is not available because this performance measurement was implemented in 2015.*

3. Community Services Outreach's Live Healthy Gwinnett program was named the 2016 winner in the Community Wellness category from the Gwinnett Chamber of Commerce Healthcare Awards, honoring a community wellness initiative, organization, or individual that promotes healthy living through outreach.
4. Community Services Outreach's Live Healthy Gwinnett program was awarded the 2016 President's Council on Fitness, Sports, and Nutrition Community Leadership Award, which recognizes organizations that provide or enhance opportunities to engage in sports, physical activity, fitness, or nutrition-related programs within a community.
5. Community Services Outreach's Live Healthy Gwinnett Walk with Talk program received the 2016 National Association of Counties Program Achievement Award, which honors an innovative program that modernizes county government and increases services to county residents.
6. Community Services Outreach's Live Healthy Gwinnett program offered 163 programs and events with more than 1,619 participants.
7. Community Services Outreach's Volunteer Gwinnett program recorded 918,837 hours of volunteer time for programs and events.
8. The Gwinnett Environmental and Heritage Center was recognized by Georgia Project WET (Water Education for Teachers) as its Organization of the Year.
9. The Gwinnett Environmental and Heritage Center and its Foundation hosted six special exhibitions in 2016.
10. The Gwinnett Environmental and Heritage Center offered 210,880 educational contact hours.
11. Health and Human Services hosted a ribbon cutting for a $1.7-million renovation of the Lawrenceville Senior Center, funded through Community Development Block Grant Public Facilities grant.
12. Health and Human Services cleared two of the wait lists completely for a short amount of time; one of those waitlists (transportation) had not been cleared in 10 years. Reduced some of the wait lists to single digits for the first time in five years.
13. Health and Human Services increase in Care Management and Homemaker/Respite personnel as a result of additional County funding and implemented Peer Review System for Care Management.
14. Health and Human Services implemented the County Shuttle Bus Program that uses Special Purpose Local Option Sales Tax funded vehicles to provide "Quality of Life" transportation trips for seniors throughout Gwinnett.
15. Health and Human Services hosted a groundbreaking and construction began for the new Centerville Senior Center.
16. Health and Human Services organized and delivered 722 holiday gift bags to seniors in Gwinnett County.
17. Health and Human Services' community partner, Friends of Gwinnett County Senior Services, organized several fundraising events: two Outback-at-Work lunch events and a golf tournament; two inaugural events: a fishing tournament and a tailgate event; and awarded $76,500 in grants.
18. Friends of Gwinnett County Senior Services funded a collaborative effort with Fire and Emergency Services, Pioneering Technology, and Gwinnett Christian Terrace to install smart burners in all units under the *SeniorBSafe* program.
19. Health and Human Services' Buford Human Services Center added 21 new programs, serving 6,620 residents. The entire center served a total of 36,840 residents and is offering behavioral and mental health services in Spanish by Ser Familia.
20. Health and Human Services' Centerville Community Center sponsored a Knitting Guild that created and donated 179 pieces of knitted items to the Gwinnett Medical Center, Gwinnett Pregnancy Crisis Center, and the Neonatal Intensive Care Unit of Gwinnett Medical Center; served approximately 80 individuals who received free Rapid Human Immunodeficiency Virus (HIV) Testing for ages 13 and over sponsored by Positive Impact Health Centers; provided heating assistance to approximately 1,200 residents through the Low Income Home Energy Assistance Program (LIHEAP); and assisted more than 300 residents with free income tax returns through the Volunteer Income Tax Assistance (VITA) program.
21. Health and Human Services' Centerville Community Center served approximately 45,806 residents, collaborating with staff and community partners for more than 4,500 programming hours, which included 37 new programs.
22. Health and Human Services' Norcross Human Services Center, separate from those provided by the in-house agencies they support, provided classes and programs to more than 11,000 community members, presented 24 new programs and classes, and gained 17 new community partners, including 241 multicultural hours of programs and classes per month.
23. Health and Human Services' Norcross Human Services Center was chosen as the pilot location for Translation Nation, a program provided by Gwinnett County Public Schools Meadowcreek High School where two students provide translation services for center clients for one block period of their school day.
24. Parks and Recreation Project Administration completed a master plan for Simpsonwood Park.

25. Parks and Recreation Project Administration completed the 2016 Capital Improvement Plan Update of the Parks and Recreation Comprehensive Plan.
26. Parks and Recreation Project Administration completed improvements at Ronald Reagan Park, renovated the Best Friend Park Gymnasium, and completed J. B. Williams Park.
27. Parks and Recreation Operations was awarded the Agency of the Year serving populations serving populations of 150,001 or greater by the Georgia Recreation and Park Association.
28. Parks and Recreation Operations launched Lucity computerized maintenance management systems throughout all of parks and recreation operations, including connectivity with Grounds Maintenance Foreman in the field with a total of 26,354 work requests.
29. Parks and Recreation Operations continued use of alternative labor resources of volunteers, community service workers, and inmate labor to assist in maintaining and sustaining parks, facilities, and programs throughout the county. Recorded 18,301 hours from community service workers, 779,925 hours from volunteers, and 17,501 hours from inmate labor.
30. Parks and Recreation Operations established and engaged community partnerships and sponsorships for sustainability of programs with 42 new partners and 41 new healthcare collaborative relationships.
31. Parks and Recreation Operations worked directly with Explore Gwinnett and the Gwinnett Sports Commission to bring adult athletics/tennis/youth athletics tournaments and other athletic events that recorded $1,050,975 in economic impact to Gwinnett County; filming based within the park system recorded $54,597 in economic impact to the County.
32. Parks and Recreation Operations increased summer camp opportunities to Junior Adventure Camp (5-6 year olds) and expanded Kidsplosion Camp to Lenora Park, offering a total 272 summer camps with 6,116 campers. Through community partners with Live Healthy Gwinnett, staff implemented Heathy Eating and Physical Activity (HEPA) standards, including summer feeding programs at four Kidsplosion camp sites. Through the Gwinnett Parks Foundation Scholarship Program, 416 campers were offered "free" swimming lessons for 170 hours of instruction with a cost savings of $20,800 to families.
33. UGA Extension Gwinnett used current information from the University of Georgia to deliver 1,563 educational presentations for adult and youth groups in Gwinnett County.
34. UGA Extension Gwinnett established partnerships with 546 Gwinnett agencies and community organizations to enhance the outreach of our limited staff in delivering educational programs.
35. UGA Extension Gwinnett recruited, trained, and motivated 235 volunteers to provide more than 14,000 hours of community service to Gwinnett County citizens.
36. Voter Registrations and Elections hosted a record high 39 percent of voters (169,646 total voters) prior to the November General Election.
37. Voter Registrations and Elections increased the number of active registered voters from 364,828 as of January 1, 2016 to 442,353 as of December 28, 2016 (increase of 77,525).
38. Voter Registrations and Elections successfully managed and conducted four elections during 2016 (March Presidential Preference Primary, July General Primary and Nonpartisan Election, July General Primary Runoff, and November General Election).
39. Voter Registrations and Elections advance voting for the November General Election had an increase in the amount of hours available, the number of locations offered, and overall voter participation. During the entire three-week period of advance voting, a record number of 150,764 individuals voted. During the second week, three sites were available, and in the final week, a total of eight locations were open. Also, during that final week, voting hours were extended to 7:00am to 7:00pm each day.

Short-Term Departmental Issues and Initiatives for FY 2017

1. Department of Community Services: Develop programs and events to celebrate the 2018 Bicentennial of the founding of Gwinnett County.
2. Community Services Outreach: Volunteer Gwinnett to partner with organizations to offer employees community engagement opportunities. Expand partnership with the Junior Achievement Discovery Center to establish routine Gwinnett County Volunteer Days with sixth and eighth graders, along with summer resources for camps, homeschool students, and youth development programs.
3. Community Services Outreach: Maintain outreach of community volunteer opportunities for residents and tracking of hours, volunteers, and cost savings. Establish an effort to visit organizations that offer employees time to volunteer to discuss county events and programs seeking volunteers.
4. Community Services Outreach: Increase Volunteer Gwinnett internship opportunities across departments for undergraduate, graduate, and high school students.

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

5. Community Services Outreach: Maintain initiative to partner with organizations with monetary support for Live Healthy Gwinnett to expand reach of services to residents, increase program and event efforts, and sustain health and wellness scholarship program.
6. Community Services Outreach: Increase evidence-based programs offered by Live Healthy Gwinnett in English and Spanish to improve social health equity and partner with the Atlanta Regional Commission on Healthy Aging to offer additional evidence-based programs for residents over the age of 50.
7. Gwinnett Environmental and Heritage Center: Develop a Gwinnett County bicentennial exhibit.
8. Gwinnett Environmental and Heritage Center: Develop programming for use of the Chesser-Williams House.
9. Gwinnett Environmental and Heritage Center: Develop phase three of the Gwinnett Environmental and Heritage Center's plan to obtain AAM (American Alliance of Museums) accreditation.
10. Health and Human Services: Successfully move-in and open Centerville Senior Center.
11. Health and Human Services: Complete renovation and move-in of Buford Senior Center.
12. Health and Human Services: Purchase, implement, and train Senior Center staff, coordinators, and clients alike with MySeniorCenter.com, the new senior center computerized activity tracking and monitoring system.
13. Health and Human Services: Implement the offering of therapeutic meals to the home delivered meal clients.
14. Health and Human Services: Identify specific pickup destinations for senior participants of the County Shuttle Bus Program, which provides "Quality of Life" transportation using Special Purpose Local Option Sales Tax funded vehicles.
15. Health and Human Services: Integrate trip processing procedures for the Demand Response (Department of Human Services) program and RideGwinnett (County) Non-Emergency Medical Transportation programs to streamline processes, productivity, and efficiency.
16. Health and Human Services: Undergo the steps to gain Respite licensure.
17. Health and Human Services: Continue to work on eliminating waitlists and increasing the number of seniors served.
18. Health and Human Services: Increase frequency of food bags delivery project to 50 of the frailest seniors.
19. Health and Human Services: Launch new ***Friends*** website.
20. Health and Human Services: Increase heavy-duty cleaning for new senior homemaker clients through community partner, Friends of Gwinnett County Senior Services.
21. Health and Human Services: Centerville Community Center plans to initiate at least eight new services, programs, including dance and exercise classes for senior adults, a High School Speech Meet, a Teen Job Preparation Workshop, and enrichment activities for the children and caregivers for the Week of the Young Child.
22. Health and Human Services: Norcross Human Service Center plans to increase partnerships with multicultural nonprofit agencies due to the need for additional instructors to provide more programming in languages other than English.
23. Parks and Recreation Project Administration: Prepare Request For Proposal for Program Management Services for the 2017 Special Purpose Local Option Sales Tax and begin implementation of the 2017 Special Purpose Local Option Sales Tax program.
24. Parks and Recreation Project Administration: Close out projects for the 2009 Special Purpose Local Option Sales Tax Program.
25. Parks and Recreation Operations: Provide 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 our facilities.
26. Parks and Recreation Operations: Re-align parks and recreation operations to sustain the quality and safety of parks and facilities; formalize manuals, standard operating procedures, and business processes; re-align staff/resources and define average function depth/cross training; engage and establish community partnerships for economic impact and sustainable programs (tournaments, special events, summer camps and afterschool programming); and increase security measures at parks and facilities.
27. Parks and Recreation Operations: Health and Wellness will continue 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 collaborative relationships, educational opportunities, programs, and events.
28. Parks and Recreation Operations: Completion of the Strategic Asset Management Plan and full implementation of Lucity (computerized maintenance management system) data compilation. Train staff for capital improvement planning (budgeting/planning) and to develop true measures for the cost of doing business for Grounds Maintenance and Skill Trades in day-to-day operations.
29. UGA Extension Gwinnett: Distribute information to promote the importance of protecting Gwinnett's water quality and environmental resources as a buffer to continued urbanization.

30. UGA Extension Gwinnett: Supplement the Gwinnett County Public School system's educational mission with opportunities for youth to participate in personal life skill development.
31. UGA Extension Gwinnett: Maintain good customer service by continuing to provide face-to-face contact to address individual requests and assist people personally with their informational needs.
32. Voter Registrations and Elections: Mandated by state law
    a. National change of address (NCOA)x2
    b. No contact program
    c. Municipal elections
33. Voter Registrations and Elections: Elections Board Request
    a. Review political districts and precincts lines – possible elimination of split precincts
34. Voter Registrations and Elections: Elections Division Requests
    a. Vendor no longer supports program where voter signatures are scanned. Staff must scan approximately 400,000 signatures into the statewide voter registration system.
    b. Comparison of registration documents on file to statewide database to ensure accuracy and hard file placement of records
    c. Professional development training for staff
35. UGA Extension Gwinnett: Assist individuals with personal contact and good customer service with research-based information to meet their home, family, and work-related needs.
36. UGA Extension Gwinnett: Use the media and changing technologies to make information more available and accessible to Gwinnett citizens.
37. UGA Extension Gwinnett: Offer opportunities that will assist youth in developing life skills and become self-directing and productive members of society.

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Department of Community Services: Implement programming and events to celebrate the 2018 Bicentennial of the founding of Gwinnett County.
2. Community Services Outreach: Increase presence on community boards, committees, and task forces related to health, wellness, and volunteer engagement opportunities.
3. Community Services Outreach: Establish departmental standard operating procedures related to safety and risk management including incident reporting guidelines, emergency evacuations, and routine safety training expectations.
4. Community Services Outreach: Volunteer Gwinnett to develop a Department of Community Services' co-op student internship program for undergraduate, graduate, and high school students looking to complete goals associated with providing high-quality recreational, educational, electoral, and human services to community groups.
5. Community Services Outreach: Increase adoption of healthy habits during out-of-school time programs. Live Healthy Gwinnett seeks to collaborate with the Gwinnett County Public Schools to offer year-round health and wellness activities for families.
6. Gwinnett Environmental and Heritage Center: Continue working towards AAM (American Alliance of Museums) accreditation.
7. Gwinnett Environmental and Heritage Center: Develop programming for use of Freeman's Mill.
8. Gwinnett Environmental and Heritage Center: Develop EHC operational plans that incorporate future building phases of the 2016 Special Purpose Local Option Sales Tax program.
9. Health and Human Services: Integrate trip processing procedures for the Demand Response (DHS) program and RideGwinnett (County) "Non-Emergency Medical Transportation" programs to streamline processes, productivity, and efficiency.
10. Health and Human Services: Continue to eliminate waitlists and increase the number of seniors served.
11. Health and Human Services: Renovation of Norcross Senior Center.
12. Health and Human Services: Increase offerings of therapeutic meals to congregate and home delivered meal clients.
13. Health and Human Services: Norcross Health and Human Service Center to encourage and engage more youth as volunteers and instructors, expand cultural diversity engagement, and expand our volunteer instructor pool in multiple languages on a continual basis as community population needs change.
14. Parks and Recreation Project Administration: Prepare a Needs Assessment Survey for Parks and Recreation.

15. Parks and Recreation Project Administration: Update the Parks and Recreation Comprehensive Plan and develop the first Parks and Recreation Strategic Plan.
16. Parks and Recreation Operations: Focus on better meeting the needs of a growing diverse community through new innovative programs, partnerships, services, and an emphasis on volunteer recruitment and retention.
    a. Increase diversity marketing and promotion through innovative web bases, social media, and QR codes to increase participation and awareness of Parks and Recreation offerings.
    b. Increase emphasis on senior recreation programming throughout the community to correlate with the growing population.
    c. Increase emphasis on cultural arts, summer camps, and afterschool programming, as well as teen programs and events.
    d. Continue efforts to increase volunteerism and to support and promote partnerships.
    e. Operations and maintenance of new facilities/parks: Lilburn Library site renovation, Alexander Park expansion, and Rock Springs Park expansion.
17. Parks and Recreation Operations: The natural resource management section will continue to serve as an innovative and ecologically responsible land steward in its efforts to protect the department's biological diversity and ecological processes and systems, particularly within the department's natural areas and linear corridors by balancing the protection and enhancement of natural flora and fauna and increasing demands for quality public recreation experiences and departmental properties.
18. Parks and Recreation Operations: Health and wellness programming will 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 collaborative relationships, educational opportunities, programs, and events.
19. Parks and Recreation Operations: Continue implementation of initiatives toward the 2030 Unified Plan to make Gwinnett a "preferred place" by 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.
20. UGA Extension Gwinnett: Provide information for individuals and families with limited resources of methods for stretching income and improving their quality of life.
21. UGA Extension Gwinnett: Provide opportunities for youth to compete, excel, and develop their leadership skills in a structured network of university developed competitions.
22. UGA Extension Gwinnett: Develop programming for TVGwinnett and other local media to make information available and accessible to all Gwinnett citizens.
23. Voter Registrations and Elections: Possibility of conducting four elections throughout 2018 (General Primary and Nonpartisan Election, General Primary and Nonpartisan Election Runoff, General Election, and General Election Runoff).
24. Voter Registrations and Elections: Increase voter education and outreach initiatives (i.e. attendance at community events, creating and printing informational material).
25. Voter Registrations and Elections: Maintain voter registration transactions and lists. This includes, but is not limited to, additions, changes, and cancellations of voter registration records.
26. Voter Registrations and Elections: Transition to a Spanish language ballot and voting materials. This will include additional outreach efforts to ensure all citizens are aware of all voter registration and election options.

Community Services – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	18,638,621	18,704,351	20,753,448	23,299,933
Operations	12,102,300	11,277,739	13,853,966	13,574,580
Contributions to Other Funds	4,289,589	7,024,534	5,505,789	6,692,508
Contributions to Other Agencies	15,000	132,250	133,250	191,000
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,594,689	21,301,317
Contributions to Capital and Capital Outlay	2,957,407	4,405,584	5,412,757	810,071
Total	**57,123,918**	**61,201,854**	**66,253,899**	**65,869,409**

Community Services

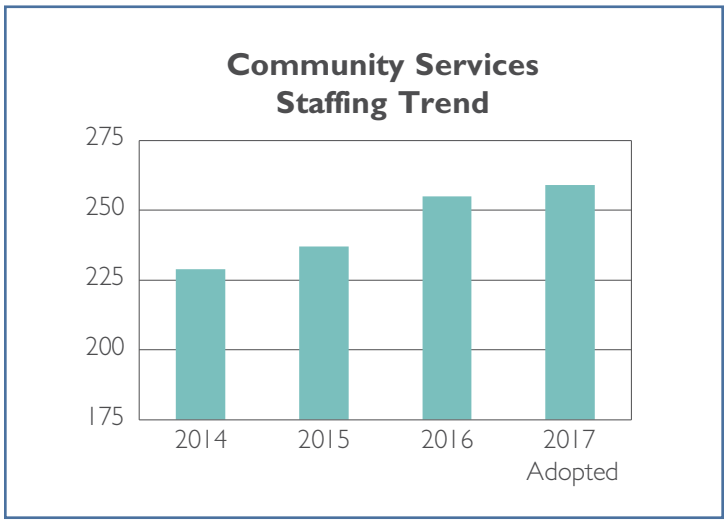
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Community Services – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Recreation Fund	30,107,031	32,916,191	33,729,523	34,202,461
General Fund	3,486,790	5,932,240	5,619,067	6,788,377
General Fund – Elections	3,682,980	1,902,725	5,547,589	2,691,744
General Fund – Subsidized Agencies	19,847,117	20,450,698	21,357,720	22,186,827
Total	**57,123,918**	**61,201,854**	**66,253,899**	**65,869,409**

Community Services – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Community Services	229	237	255	259



In 2015, positions were added to operate and maintain new and existing parks. Positions were also added to meet increasing demand for programming services at the Environmental and Heritage Center.

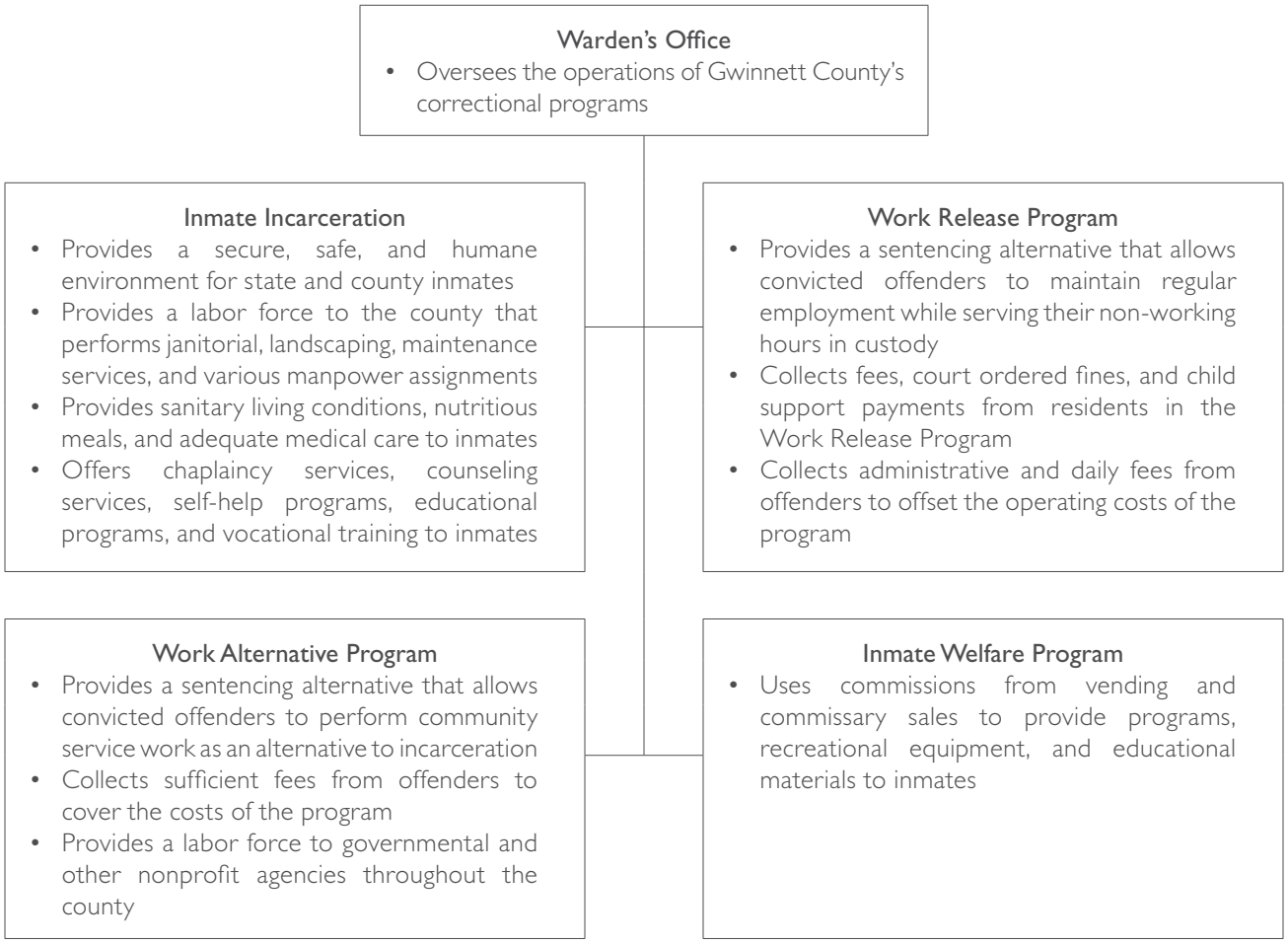
In 2016, positions were added to operate and maintain new and existing parks. to staff a new senior center, and to support various Senior Services programs. An elections outreach position was also included in the 2016 budget.

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

Corrections

Mission and Organizational Chart

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



Corrections

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Average inmate population – County sentenced	135	117	88	290
Average inmate population – State sentenced	120	127	150	222

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Average number of inmates working external details	154	143	140	175
External detail hours actually worked – GC customers	160,194	116,832	89,454	100,000
Value of work performed by inmates – GC customers	$ 1,906,309	$ 1,446,380	$ 1,064,503	$ 1,190,000
External detail hours actually worked – Municipal/CID details	40,747	39,086	55,888	60,000
Revenue collected – Municipal/CID details	$ 229,400	$ 269,080	$ 324,905	$ 463,160

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Average work release population	99	123	141	145
Work Alternative Program community service hours performed	40,218	28,124	20,088	20,000
Value of community service labor	$ 291,581	$ 203,899	$ 145,638	$ 145,000

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Vocational training hours provided to inmates	7,262	12,157	22,412	25,000
Inmates earning their GED	9	7	15	20

Accomplishments in FY 2016

1. Completed the Prison Rape Elimination Act Compliance Audit
2. Increased the number of new service agreements for inmate work crews
3. Earned two consecutive perfect 100 food service health scores
4. Achieved the vocational education program goal of 15 inmates earning their GED
5. Correctional Officer received the Most Valuable Person Award for 2015

Short-Term Departmental Issues and Initiatives for FY 2017

1. Prepare for 2018 American Correctional Association (ACA) re-accreditation process
2. Prepare for 2018 Prison Rape Elimination Act Compliance Audit
3. Expand state inmate population by housing 64 additional inmates
4. State inmate per-diem of $20 unchanged since 1999
5. Reduce recidivism by expanding the vocational education and training program for the offender population

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Plan for the increased cost of preventative and cyclical maintenance for the upkeep of the facility
2. Participate in the 2018 ACA re-accreditation process
3. Participate in the 2018 Prison Rape Elimination Act Compliance Audit
4. Enhance the vocational education and training program for the offender population

Corrections

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

Corrections – Appropriations Summary

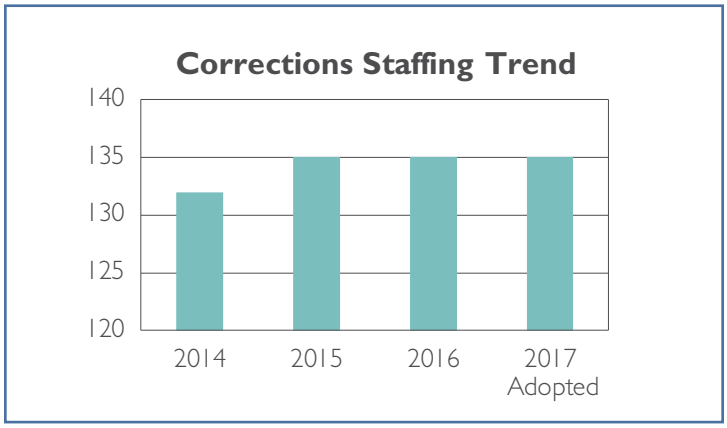
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	8,705,228	9,019,979	9,726,629	10,757,685
Operations	2,825,963	2,862,825	2,812,266	3,360,042
Contributions to Other Funds	1,350,139	(346,835)	1,786,998	1,466,016
Contributions to Capital and Capital Outlay	147,777	538,527	403,406	412,715
Contributions to Fund Balance	–	–	–	75,685
Total	**13,029,107**	**12,074,496**	**14,729,299**	**16,072,143**

Corrections – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	12,982,126	12,036,575	14,690,802	15,977,143
Corrections Inmate Welfare Fund	46,981	37,921	38,497	95,000
Total	**13,029,107**	**12,074,496**	**14,729,299**	**16,072,143**

Corrections – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Corrections	132	135	135	135

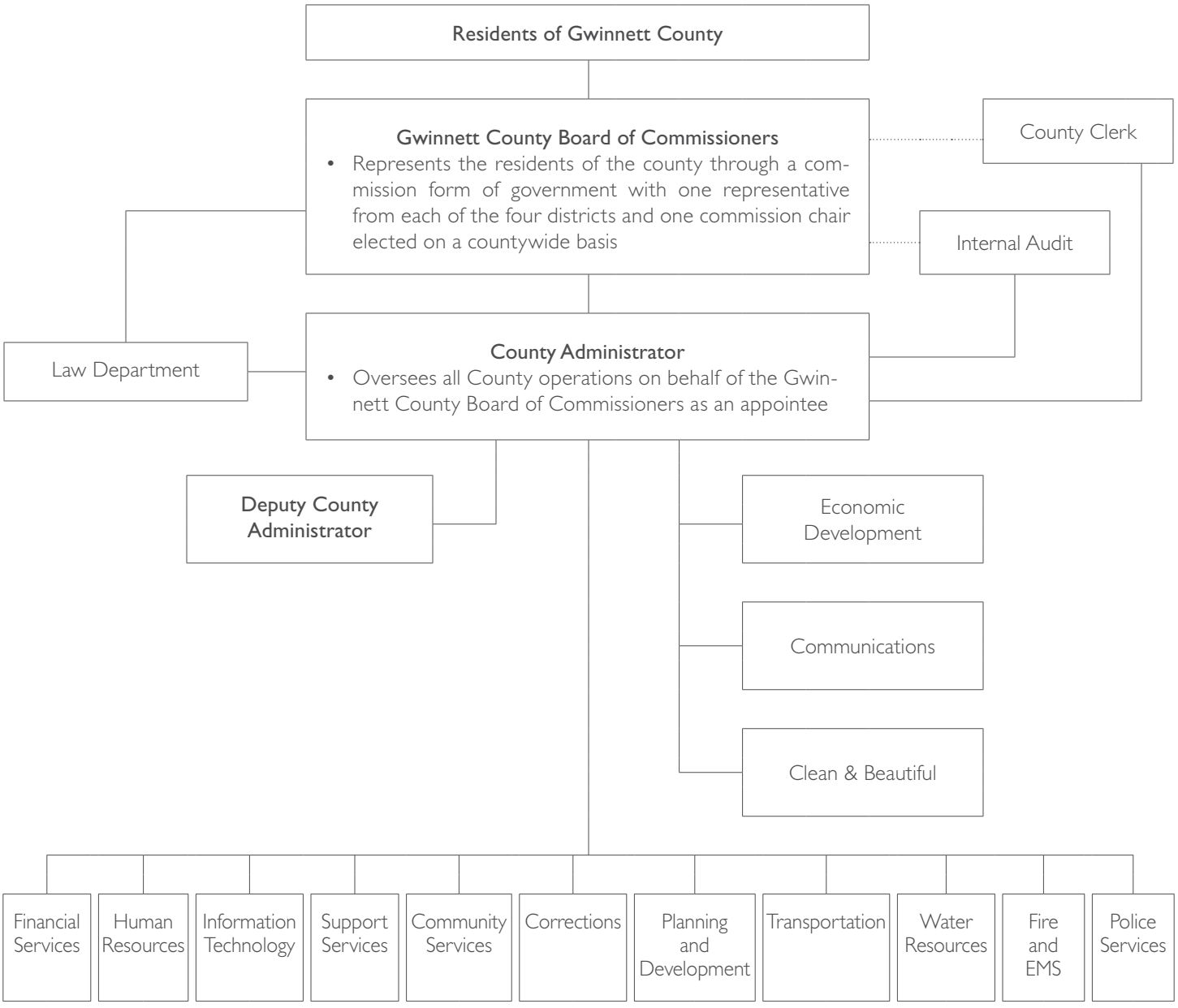


In 2015, the department restored its original structure by reinstating positions lost due to a reduction in force in 2009.

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 and Performance Measurements

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 Actual	2016 Actual	2017 Target
Percent of General Fund budget expended	67%	70%	74%	90%
Percent of Administrative Support Fund budget expended	83%	82%	88%	90%
Percent of total operating budget expended	75%	76%	86%	90%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Agenda items processed	844	804	821	800
Board of Commissioners regularly scheduled meetings	36	36	36	36
Number of external open records requests processed	163	69	50	50

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 providing CI knowledge and methods across all County Administration departments.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Continuous improvement initiatives completed	16	3	11	*
Number of balanced scorecards created/improved	16	14	8	*
Number of audits performed	21	24	15**	15

** New metrics will be developed during 2017 in conjunction with the launch of Office of Strategy and Performance Management.*

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

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 Actual	2016 Actual	2017 Target
Number of hours of new programming aired on TVgwinnett	237	161	139	180
Number of news releases	123	84	101	110
Number of news media stories generated by news releases	282	180	303	250
Number of monthly newsletters distributed	89	78	89	72
Number of homepage web hits	3,865,000	4,723,378	5,078,106	6,000,000

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Number of residents graduating from Citizens Academy	-	-	58	60
Number of community outreach events/programs held	-	-	17	20

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

	2014 Actual	2015 Actual	2016 Actual*	2017 Target
Volunteer hours for major programs (*August through December 2016):				
Adopt-a-Road	-	-	7,142	15485
Adopt-a-Stream	-	-	342	975
Great Days of Service	-	-	800	840
America Recycles Day	-	-	594	624

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

Accomplishments in FY 2016

1. Coordinated departmental initiatives associated with the SPLOST referendum held in November 2016 (voters approved the SPLOST renewal with 63 percent in favor)
2. Provided staff support for major economic development projects including the Infinite Energy Center project and the South Gwinnett/US 78 gateway initiative
3. Supported major redevelopment activities such as the Venture Drive Redevelopment Overlay District
4. Initiated projects directed by the Board of Commissioners including the Gwinnett County Trails Master Plan, countywide branding initiative, and bicentennial planning
5. Strengthened the senior management team by making several key appointments
6. Continued support of Partnership Gwinnett and economic development initiatives
7. Initiated steps in Public Safety to expand recruitment efforts, enhance training, and promote employee retention
8. Performed successful updates of the balanced scorecard content to reflect 2017 departmental business plans related to performance management
9. Successfully transitioned the majority of audit activities from external service provider to Gwinnett County auditors to improve audit capabilities and coverage
10. Completed the audit plan and expanded the scope of audits to include reviews of business processes, risks, and effectiveness of control activities
11. Through the Communications Office, provided support for the SPLOST Education Campaign and 2016 Elections, enhanced communications messaging via the County's website, TVgwinnett, and other media publications
12. Completed the year with 2,000 Animal Shelter Facebook "likes" and nearly 3,000 Police Twitter followers
13. Reached more than 15,000 residents through programs such as the Gwinnett 101 Citizens Academy, outreach events, exhibit fairs, and e-communications from expanded Community Outreach Program initiatives
14. Launched three new Community Outreach Programs: Building Bridges, Language Access Summit, and Cultural Heritage Nights
15. Successfully completed the transition of Gwinnett Clean & Beautiful to County staff and expanded volunteer hours for key programs including Adopt-a-Road, Adopt-a-Stream, Great Days of Service, and America Recycles Day

Short-Term Departmental Issues and Initiatives for FY 2017

1. Implement department business plans as approved in the 2017 County budget
2. Complete the short-term goals established by the 2016 Board of Commissioners Strategic Planning Session, including the completion of the Comprehensive Transportation Plan, further implementation of major economic development projects, and supporting redevelopment opportunities
3. Continue the implementation of the 2030 Unified Plan Update as the County's long-range comprehensive plan
4. Initiate new economic development strategies using enhanced County staff support
5. Submit an updated audit plan to the Audit Committee and report engagement results and remediation activities
6. Complete a review of Information Technology general computer controls with a co-source audit firm
7. Execute an audit resource plan and improve audit project management techniques to increase productivity and process efficiency
8. Complete a comprehensive master plan for a countywide trail network
9. Begin preparations for the 2018 Bicentennial Celebration with the assistance of the Gwinnett Bicentennial Advisory Committee and multiple community partners
10. Commence a countywide branding initiative for Gwinnett County
11. Market the rollout of the device-responsive website
12. Complete the Community Outreach plan
13. Pilot a youth citizens' academy and launch Gwinnett 101 Alumni Association
14. Expand Gwinnett Clean & Beautiful programs such as Adopt-a-Road and Adopt-a-Stream

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

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Maintain the County's triple AAA credit ratings from Fitch Ratings, Moody's, and Standard and Poor's Rating Services, which reflect financial performance and stability
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 (DB) pension plan and Other Post-Employment Benefits (OPEB)
3. Continue and improve the delivery of core services to all citizens and enhance customer service
4. Continue to promote economic development and redevelopment opportunities
5. Plan for the development and completion of the 2040 Comprehensive Plan, with adoption in 2019
6. Continue to focus on workforce retention and development
7. Continue planning and implementing County strategic initiatives in conjunction with the Board of Commissioners
8. Expand and implement audit services to assist in risk management and organizational improvements
9. Implement audit leadership development and retention program. Competency plan to include professional certifications for management and organizational improvements
10. Expand opportunities for citizen engagement for Gwinnett County's growing and diverse population
11. Continue to strategically work with key community partners to serve the best interests of all Gwinnett County citizens
12. Implement the County's Bicentennial Celebration plans in 2018
13. Implement the countywide branding initiative in 2018
14. Foster County and community partnerships to create new opportunities for promoting environmental stewardship and expand programs for a cleaner, greener Gwinnett

County Administration – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	2,847,500	3,138,864	3,609,989	5,175,467
Operations	951,288	1,095,810	1,213,525	1,819,263
Contributions to Other Funds	397,369	44,690	184,472	163,531
Contributions to Other Agencies	–	–	–	6,095
Contributions to Capital and Capital Outlay	10,878	–	–	5,450
Total	4,207,035	4,279,364	5,007,986	7,169,806

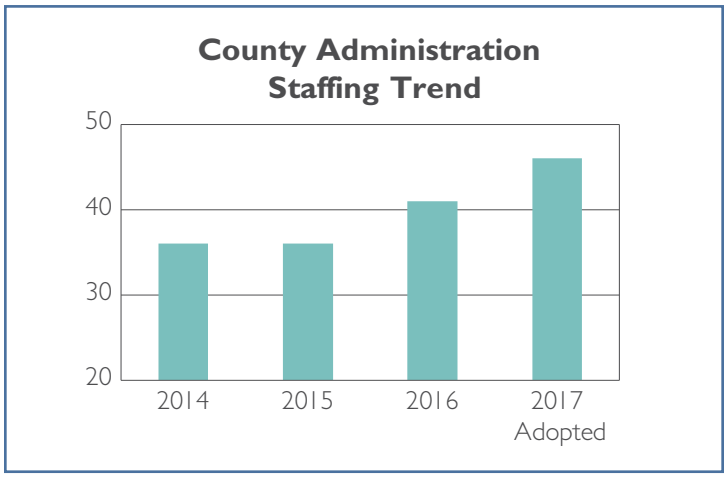
County Administration – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	776,729	522,501	836,219	3,065,021
Administrative Support Fund	3,430,306	3,756,863	4,171,767	4,104,785
Total	4,207,035	4,279,364	5,007,986	7,169,806

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

County Administration – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – County Administration	36	36	41	46



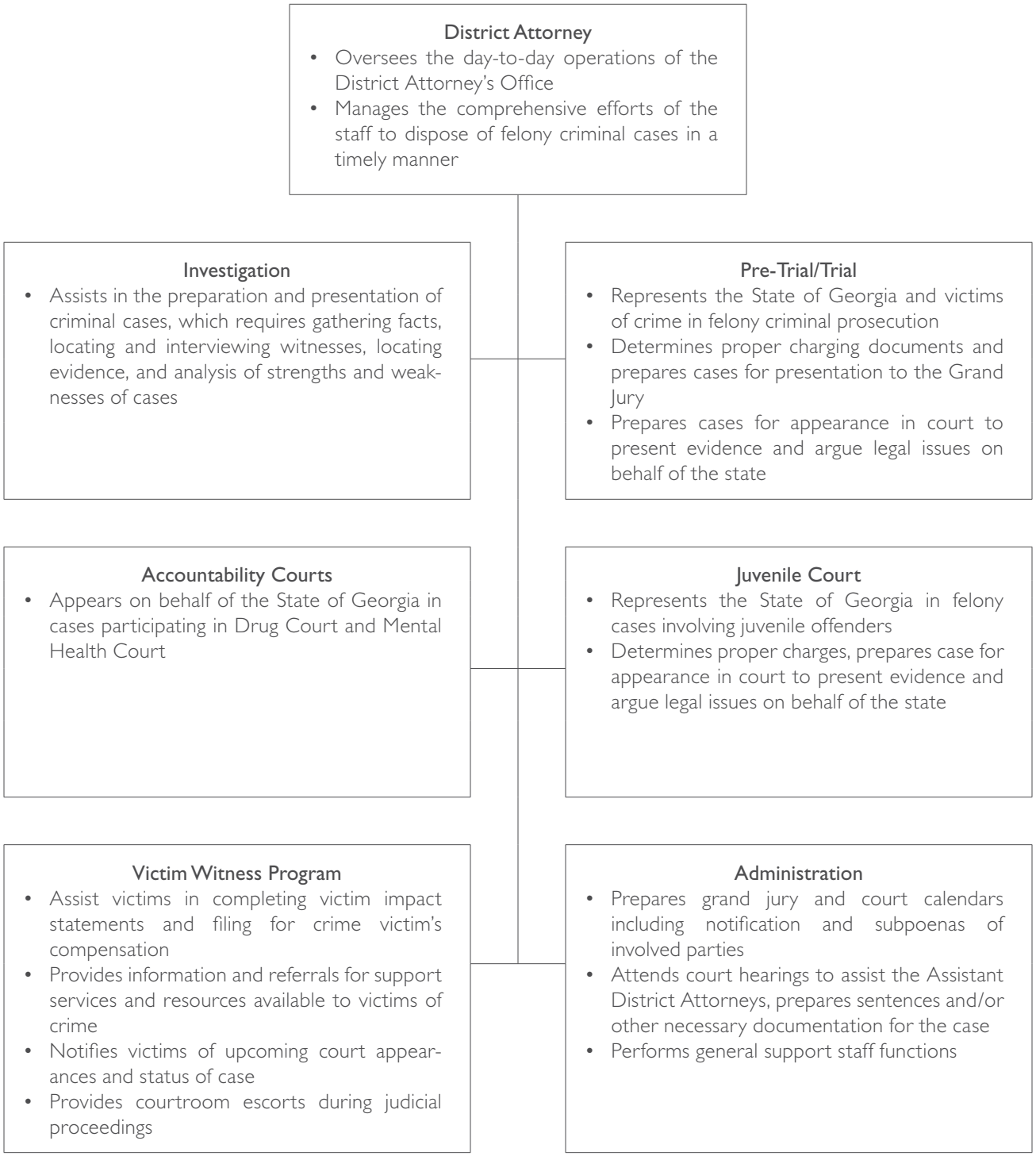
During 2016, five positions were added due to departmental reorganization: three positions were added to establish an Environmental Education Division; three positions were transferred into the department from Planning and Development to establish an Economic Development Division; and a performance analysis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

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

District Attorney

Mission and Organizational Chart

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



District Attorney

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Felony cases received	5,322	5,002	5,500	5,830
Cases disposed	4,934	5,166	5,000	5,250

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Contacts per advocate	6,845	5,768	5,678	5,849
Victim contacts	65,031	69,212	68,146	70,190

3. To prosecute delinquent cases in Juvenile Court.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Juvenile Court hearings attended	3,150	4,178	1,186	1,300

Accomplishments in FY 2016

1. Implemented the Special Victims Unit – became fully staffed in October 2016
2. Created Managing Assistant District Attorney position to provide additional supervision and team structure
3. Considerable number of jury trials with complex cases, favorable verdicts
4. Candlelight Vigil for Crime Victims had record attendance

Short-Term Departmental Issues and Initiatives for FY 2017

1. Continue full implementation of the Special Victims Unit since fully staffed
2. Expand training and implementation of Managing Assistant District Attorney position

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Need for additional office space for continued growth is still a major issue within our department – no space for personnel

District Attorney – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	9,121,450	9,702,212	10,232,090	11,476,670
Operations	603,249	754,069	816,028	901,093
Contributions to Other Funds	1,435,210	856,514	1,445,067	1,408,840
Contributions to Capital and Capital Outlay	266,532	248,522	272,568	349,486
Total	**11,426,441**	**11,561,317**	**12,765,753**	**14,136,089**

District Attorney – Appropriations Summary by Fund

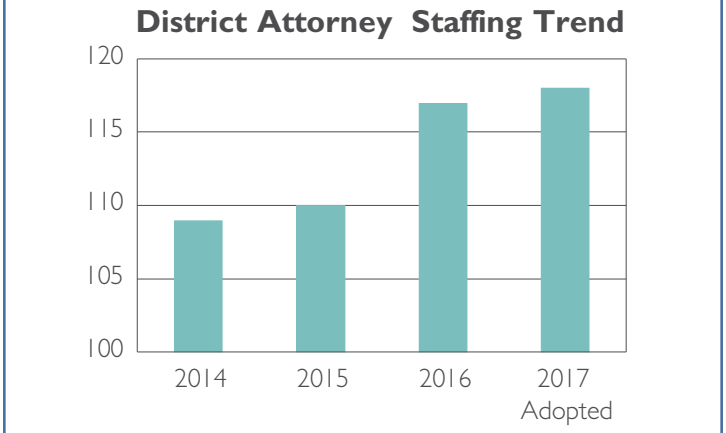
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	10,859,785	11,051,063	12,279,466	13,525,865
* Crime Victims Assistance Fund	460,419	428,529	439,978	469,439
District Attorney Federal Asset Sharing Fund	106,237	81,725	46,309	140,785
Total	**11,426,441**	**11,561,317**	**12,765,753**	**14,136,089**

**The Solicitor also uses this fund.*

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

District Attorney – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – District Attorney	109	110	117	118



In 2015, two positions that were previously partially grant funded were added. The net effect was one new position.

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

In 2017, a Juvenile Court victim advocate position was added as a result of legislative changes that require increased victim advocate presence.

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

Office of Strategy and Performance Management

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

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

Departmental Goals and Performance Measurements

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 Actual	2016 Actual	2017 Target
Agenda items reviewed (Budget Division)	720	638	591	600
County Administrator forms processed	38	60	76	65
Percent variance of all operating fund actual revenues versus adopted budget	6.1%	5.3%	5.7%*	5.0%
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 Actual	2016 Actual	2017 Target
Capital assets maintained	39,558	43,326	46,540	49,992
Contract compliance reviews	440	400	439	420
Total dollars of grants maintained	$ 103,758,197	$ 93,241,613	$ 70,894,574	$ 62,000,000
Number of County employees trained on accounting transactions, processes, and procedures	n/a	n/a	96	125
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 Actual	2016 Actual	2017 Target
Bids with no sustainable protest	100%	100%	100%	100%
Number of prebid/preproposal conferences held	102	94	83	80

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Automobile, property, and general liability claims handled	1,393	1,320	1,440	1,450

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Parcels updated	255,979	103,000	167,000	150,000
Digest ratio (Percentage of sales prices)	100%	99.8%	n/a	100%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Investments maintained by the County (billions)	$ 1.20	$ 1.27	$ 1.20	$ 1.20
Exceed benchmarks for investments (variance in basis points)	12 bps	15 bps	8 bps	5 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 Planning (ERP) system, new system solutions, and enhanced reporting.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Existing system enhancements	8	4	7	4
New system solutions implemented	2	3	1	1
New reports developed	15	7	5	3

**Based on unaudited numbers.*

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

Accomplishments in FY 2016

1. Government Finance Officers Association *Distinguished Budget Presentation Award*
2. Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting*
3. Implemented *GASB Statement No. 68 Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*
4. Developed and conducted accounting transaction training for all departments
5. Successfully launched online appeals for personal property
6. Adapted procedures to address legislative update House Bill 202; most significant legislative change since Senate Bill 346 from 2010
7. Published a redesigned and updated Revenue Manual
8. Developed an application and scoring process for awarding nonprofit healthcare provider subsidy funding
9. Developed an automated 90-Day Vacancy Savings Report with budget system upload functionality
10. Implemented a new scoring method for ranking capital project budget requests
11. Implemented a semi-automated true-up process for healthcare and pension employer contributions
12. Planned and implemented a process for using CDBG funding for economic development opportunities
13. Improved existing manual processes and made software enhancements to increase the speed and accuracy of SPLOST payments to cities
14. Created a fully automated Budget Resolution Report
15. Managed implementation of electronic payments of garnishments with seven states
16. Managed project to create automated Monthly Financial Report
17. Facilitated a review of current processes related to fleet budgeting and developed recommendations for improvement
18. Facilitated a review of current processes related to fuel inventory and developed recommendations for improvement
19. Managed project and developed requirement specifications to improve control and monitoring of capital project changes
20. Implemented the online timesheet features in five additional departments (DWR, Planning and Development, DOT, Fire Headquarters, and Community Services GJAC staff)
21. Reduced the number of paper checks by 15 percent from 2015
22. Enhanced quarterly claims reporting to departments by using the STARS risk management information system to create graphs of claims for a visual representation of claims activity
23. Achievement of Excellence in Procurement Award
24. Completed revision to the Purchasing Ordinance
25. Conducted purchasing training for all County departments
26. Conducted 10th Annual Supplier Symposium
27. Participated in Small Business Symposium with the Chamber of Commerce
28. Negotiated cost savings of approximately $2,580,000

Short-Term Departmental Issues and Initiatives for FY 2017

1. Initiate additional enhancements to online personal property appeals
2. Start two revaluation projects for real property acreage and cost/market modeling with vendor support
3. Begin personal property discovery project addressing accounts with multiple years of forced assessment that continue unpaid
4. Implement changes as directed by the Governmental Accounting Standards Board pronouncements
5. Develop and conduct user department advanced accounting training
6. Procure and implement software to improve the efficiency of preparing financial statements and the *Comprehensive Annual Financial Report*
7. Streamline the current personal services forecasting tool
8. Complete the FY 2017 Federal Transit Administration Triennial Review with no findings or concerns
9. Implement plan to shift budgeting of hardware and software purchases from Capital funds to Operating funds
10. Expand the process for using CDBG funding for economic development opportunities
11. Plan the establishment of a Gwinnett-based Continuum of Care to implement affordable housing initiatives to meet County goals
12. Establish the Office of Strategy and Performance Management (OSPM) to facilitate, coach, and coordinate departments reporting to the County Administrator in developing, promulgating, and executing simplified stakeholder focused strategic objectives, actionable performance metrics, and value-added improvement opportunities

13. Reduce the use of paper timesheets by working with up to ten departments still not fully using electronic time sheets
14. In union with DoITS and OSPM, develop an interface of P-Card transactions directly into SAP to increase internal controls, transparency, and efficiency by using electronic approvals as well as storing receipt images into a central repository
15. Continue working with departments on safety initiatives
16. Conduct user department training
17. Revise Purchasing procedures

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Develop long-range operations plans to support a system conversion starting in 2018 with possible go live in 2020 or 2021
2. Continue developing and conducting user department accounting training
3. Develop efficiencies in preparing the budget document with software procured in 2017
4. Explore the feasibility of implementing a new budget system solution
5. Explore the feasibility of implementing system solutions for managing grant applications and sub-recipients
6. Explore the feasibility of acquiring a forecasting solution
7. Continue to improve and expand the County's strategy and performance management framework, innovation, and improvement opportunities
8. Eliminate the use of paper timesheets by having all departments on e-timesheets
9. Eliminate printing paychecks by having all employees use either direct deposit or pay cards
10. Increase the number of electronic invoices, vendor portal, and electronic payments
11. Enhance the cash flow projection report to help analyze large cash flows to better locate investment opportunities

Financial Services – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	19,279,576	9,716,272	10,335,909	12,023,319
Operations	7,489,618	9,022,835	9,510,102	12,180,451
Debt Service	4,173,525	4,139,075	4,187,675	4,260,588
Contributions to Other Funds	3,315,751	1,369,984	3,302,546	3,354,950
Contributions to Development Authority	7,592,295	7,588,195	7,657,695	7,585,433
Contributions to Subsidized Agencies	2,421,931	2,667,713	2,795,023	2,891,955
Contributions to Capital and Capital Outlay	1,300	–	–	55,250
Contribution to Fund Balance	–	–	–	656,278
Total	**44,273,996**	**34,504,074**	**37,788,950**	**43,008,224**

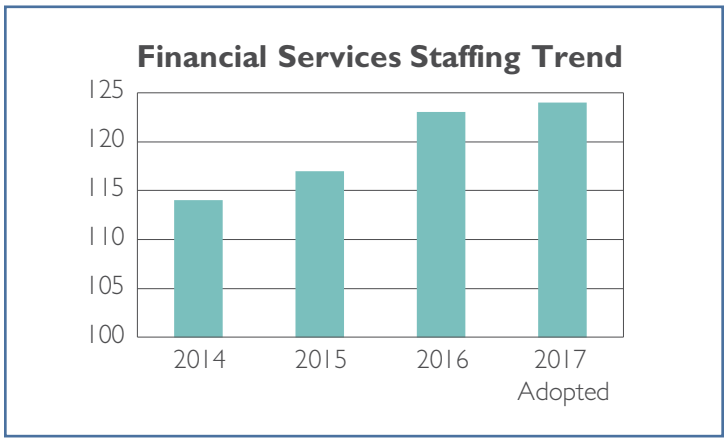
Financial Services – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	8,213,372	6,627,361	7,774,727	9,153,002
General Obligation Debt Service Fund	4,174,625	4,140,175	4,187,675	4,261,788
Tourism Fund	7,468,674	8,100,941	8,439,962	9,040,157
Risk Management Fund	13,632,437	5,261,795	6,178,944	7,242,948
Auto Liability Fund	1,200,138	361,982	505,433	1,033,215
Stadium Operating Fund	2,683,640	2,669,229	2,773,009	2,715,201
Local Transit Operating Fund	31,200	73,970	67,627	77,293
Administrative Support Fund	6,869,910	7,268,621	7,861,573	9,484,620
Total	**44,273,996**	**34,504,074**	**37,788,950**	**43,008,224**

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

Financial Services – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions	114	117	123	124



In 2015, two staff appraiser positions were added to supplement the service contracts in place for the commercial real property and personal property sections. During the year, one position was moved from a grant fund into the department's budget.

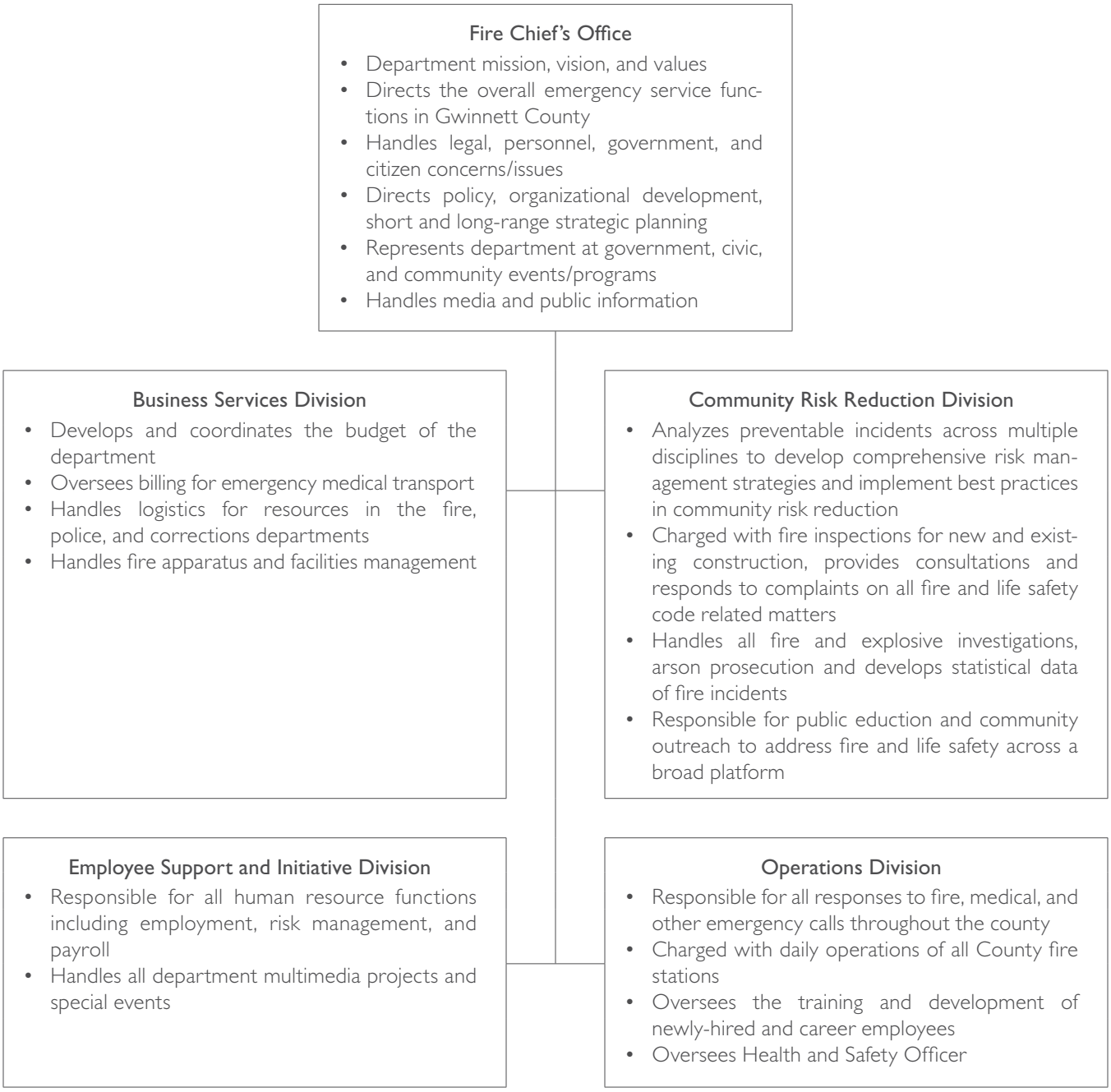
In 2016, six positions were added during the year to expand the Office of Strategy and Performance Management.

In 2017, a Risk Safety Officer was added to improve the safety program.

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.



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 Actual	2016 Actual	2017 Projected
Fire/EMS response from en route to on scene: 6 minutes 30 seconds	69%	66%	66%	67%
Advanced Life Support from en route to on scene: 8 minutes	80%	82%	83%	86%
Effective response force to residential structure fires, 15 firefighters, en route to on scene: 13 minutes	77%	70%	76%	78%

2. To anticipate and mitigate the effects of emergency situations

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Fire responses	18,107	16,909	19,102	17,470
Fire incidents	4,674	4,351	5,621	4,880
Other responses (hazardous materials, false alarms, etc.)	17,551	18,462	19,187	19,703
Other incidents (hazardous materials, false alarms, etc.)	13,637	14,098	14,449	14,788
Total incidents (fire, medical, and others)	71,084	74,497	78,661	79,353

3. To maximize effectiveness of emergency medical service delivery

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Emergency Medical Services responses	105,351	110,848	115,039	117,613
Emergency Medical Services incidents	52,773	56,048	58,591	59,686
Patients transported	34,080	35,749	36,947	37,318
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	65%	66%	63%	70%
Chest pain response (time of notification to arrival at hospital)	36 minutes	36 minutes	36 minutes	35 minutes
Number of certified paramedics (Firefighter III and below)	200	163	226	298

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Field inspections conducted	14,004	14,634	16,903	18,593
Fire inspections per unit employee	1,167	1,219	1,127	1,240
Community training opportunities offered	1,899	3,148	3,202	3,522
* Citizens Fire Academy Alumni volunteer staff hours	4,225	n/a	n/a	n/a
** Community volunteer staff hours	n/a	6,992	8,383	9,221

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

	2014 Actual	2015 Actual	2016 Actual	2017 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 – 2017 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 2016

1. Obtained paramedic program reaccreditation through the Committee on Accreditation of Allied Health Education Programs
2. Completed Fire Academy renovation
3. Completed new Fire Station 31
4. Completed Fire Station 10 relocation
5. Medic 29 placed in-service
6. Added Associate Medical Director
7. Delivered 3,202 fire and life safety education programs reaching 256,262 citizens, including 1,561 citizens who received training in life-saving CPR/AED
8. Conducted 966 home surveys and installed 6,328 smoke alarms
9. Gwinnett's Home Safety Visit Program was named a National Model Program in Prevention from Vision 20/20
10. Hired 107 sworn, six non-sworn
11. Flu shots – 1,580 given
12. Governors Public Safety Awards Act of Heroism – John Wharton
13. 2016 NACo Award – Firefighter/Paramedic Trainee Program in the category of Personnel Management, Employee Training, and Benefits
14. American Heart Association 2016 Mission: Lifeline® EMS Gold Level Recognition Award
15. Lung Association Award (Fight for Air Climb) – Fastest Firefighter Team for the 10th straight year

Short-Term Departmental Issues and Initiatives for FY 2017

1. Center for Public Safety Excellence and the Commission on Fire Accreditation International accreditation
2. Insurance Service Organization, Fire Suppression Rating Schedule Evaluation in early 2017
3. Staffing of 18 personnel for Med #21 and Med #22
4. Fire Station 15 relocation
5. Purchase a new 70-foot Platform Aerial Ladder Truck
6. Purchase two new pumpers
7. Remount program for department medic units – remount three units
8. Purchase two new ambulances for Medic Unit #21 and Medic Unit #22
9. Complete the re-roof project for Fire Station 20

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Fire Investigation's police certification
2. Addition of two medical units
3. Georgia College Fire Internship Program
4. Special circumstances (Georgia Gwinnett College, density, demographics)
5. Increase in emergency response times
6. Maintain current level of service
7. Remount program for medical units
8. Increase collaborative partnerships with community outreach plan
9. Rebuild existing stations through SPLOST
10. Addition of truck 10

Fire and Emergency Services

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

Fire and Emergency Services – Appropriations Summary

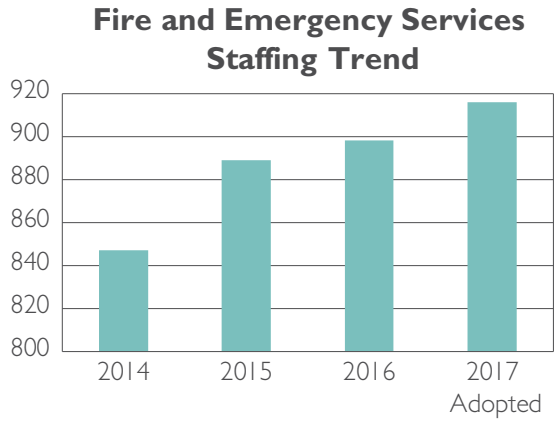
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	67,167,386	71,474,974	75,752,353	84,753,512
Operations	8,148,390	9,163,465	9,636,731	12,216,990
Contributions to Other Funds	5,967,104	5,135,849	8,128,847	7,586,518
Contributions to Capital and Capital Outlay	5,066,739	1,454,827	747,892	588,427
Total	**86,349,619**	**87,229,115**	**94,265,823**	**105,145,447**

Fire and Emergency Services – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Fire and EMS District Fund	86,349,619	87,229,115	94,265,823	105,145,447
Total	**86,349,619**	**87,229,115**	**94,265,823**	**105,145,447**

Fire and Emergency Services – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Fire and Emergency Services	847	889	898	916



In 2015, 42 positions were added to staff a new fire station.

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

In 2017, 18 ambulance unit positions were added to staff two new ambulances.

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 the 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

Human Resources

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

Departmental Goals and Performance Measurements

1. Increase participation in the wellness program.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percentage of participation in the wellness program (November – October)	93.20%	86.02%	86.00%	75.00%

2. Maintain voluntary turnover rate for departments reporting to the County Administrator (voluntary terminations) at or below 5 percent.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percent of voluntary turnover	10.19%	13.29%	10.80%	7.00%

3. Ensure consistency of policy administration (customers).

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Number of managers and supervisors trained through Human Resources leadership training programs	343	468	520	500

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percentage of favorable decisions by Merit Board	100%	100%	63%	100%

Accomplishments in FY 2016

1. Research/implementation of new Credit Check vendor
2. Implemented new Commercial Driver License (CDL) training
3. Implementation of Master Officer classifications in Police, Sheriff, and Corrections Departments
4. Created pay differentials for Trades series, Accident Investigation Unit, and Criminal Investigation Division in Public Safety
5. Collaborated with Police personnel to enhance recruitment for Police Officers, lateral entry program, and referral policy
6. Oversaw implementation of 12-hour shifts for sworn personnel in Police
7. Began coordination of Quality Operating Procedures (QOP) Matrix project for HR
8. Coordinated QOP reviews/updates
9. Redesigned/implemented checklists for processing multiple pay actions
10. Conducted review of safety sensitive, CDL, and Fair Labor Standards Act (FLSA) designations on class specs
11. Reviewed and updated organization of electronic files to maximize efficiency of record-keeping for promotional testing/assessments
12. Researched/implemented sub-group data, which is critical to accurate cyclical payroll processes
13. Tested and implemented longevity payments
14. Automated multiple reports as a means of "checks and balances" for payroll processing
15. Began review of classification system files
16. Broadened opportunities for employees to learn about retirement planning
17. Implemented Request for Proposal (RFP) 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, Identity Theft Protection, and Annual Enrollment Assistance
18. Full implementation of the Excellence Leadership Integrity Truth Empowerment (ELITE) supervisory training program
19. Engaged all areas of Human Resources with quality improvement projects/tasks
20. Developed and implemented health plans and related benefits for retirees and employees for 2017 and continued to improve and expand communication and outreach efforts
21. Expanded the operations of the Employee Wellness Center to include an Employee Assistance Program professional onsite and enhanced wellness efforts
22. Developed a program for outreach to retirees, including the implementation of a Retiree Committee to focus on issues affecting that population

Human Resources

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

Short-Term Departmental Issues and Initiatives for FY 2017

1. Complete full review of all class specs and associated files
2. Complete cross training matrix data to convert QOP to county standard method for succession planning
3. Develop and implement health plans and related benefits for retirees and employees for 2018
4. Develop and implement wellness program for employees and spouses for 2018
5. Increase scope of services available to retirees and employees at the Employee Wellness Center
6. Continue/complete update of entire classification system files
7. Conduct training for all HR Associate IIIs and Service Team Managers on classification/comp processes/procedures
8. Formalize joint process for departmental participation in determining elected officials' salaries
9. Reassignment of projects – Balance Scorecard (BSC), Annual Report, position count, policy reviews/updates
10. P1, an employee subgroup for permanent part-time positions, conversion to full-time authorized status
11. Research/design flagging of positions intended for non-competitive promotion to higher level within a classification series
12. Develop/implement mandatory training for departmental HR liaisons
13. Develop improved process and communication to departments for Request to Fill (RTF) – increase efficiency via reports
14. Transition Occupational Health Services to Wellness Center
15. Acquire mobile service provider to perform Random/Reasonable Suspicion testing
16. Develop and implement disease management programs for employees with diabetes and hypertension conditions through the Wellness Center
17. Implement Request for Proposal (RFP) and selection process for employee benefits/administrative contracts: Vision, Workers' Compensation Administration, and Wellness Program Administration

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

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

Human Resources – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	5,770,549	2,980,462	3,371,226	3,756,549
Operations	46,644,349	49,297,284	53,693,468	58,088,038
Contributions to Other Funds	221,213	210,907	457,398	230,165
Contributions to Capital and Capital Outlay	1,033,861	665,850	–	–
Total	**53,669,972**	**53,154,503**	**57,522,092**	**62,074,752**

Human Resources – Appropriations Summary by Fund

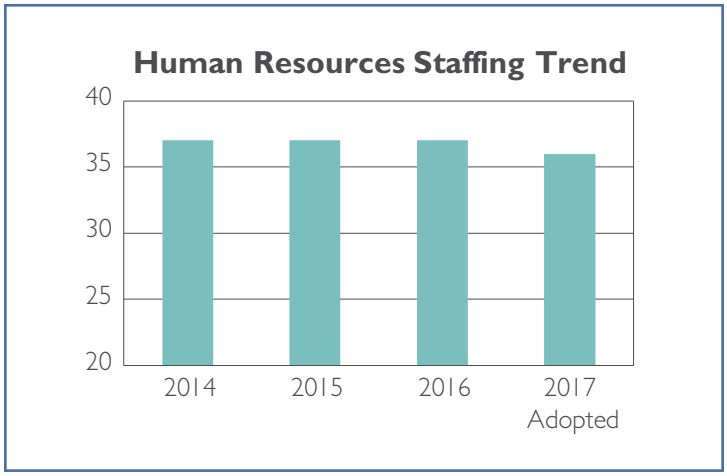
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Group Self-Insurance Fund	45,182,576	48,057,981	53,809,383	55,067,454
Workers' Compensation Fund	5,725,401	2,026,073	482,380	3,375,707
Administrative Support Fund	2,761,995	3,070,449	3,230,329	3,631,591
Total	**53,669,972**	**53,154,503**	**57,522,092**	**62,074,752**

Human Resources

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

Human Resources – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Human Resources	37	37	37	36



In 2017, a position was transferred out of the department into Community Services.

Information Technology

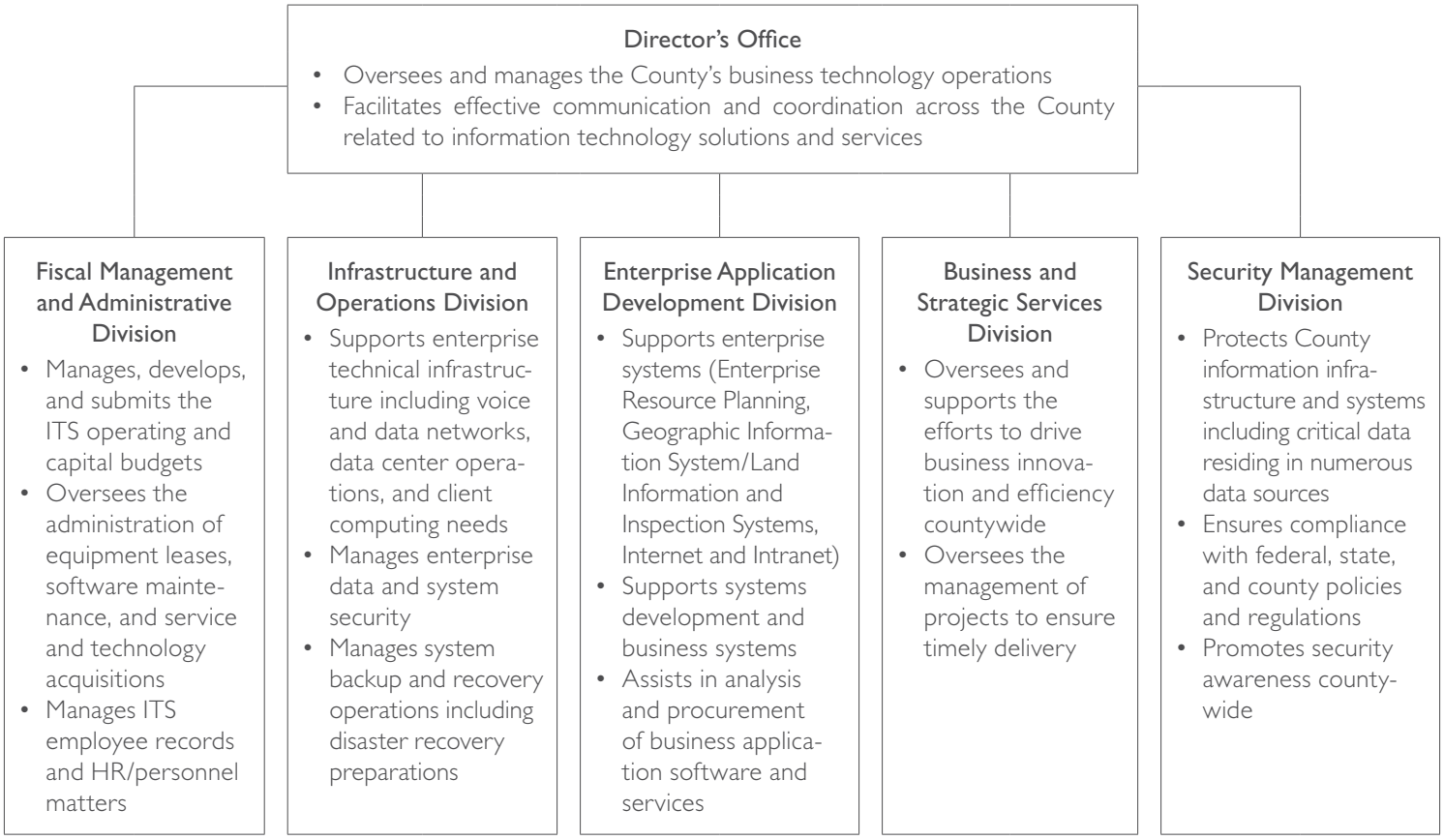
Mission and Organizational Chart

Vision Statement: Gwinnett County will be recognized as an effective technology leader and the driver of business innovation.

Mission Statement: In partnership with County departments and constitutional offices, the Department of Information Technology Services (DoITS) provides business value through innovative thinking, effective planning, collaboration and partnership with our customers leveraging technology as an enabler of effective and efficient delivery of high-quality government services.

Value Statement

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



Information Technology

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percent service requests completed on schedule	95%	93%	96%	95%
Percent help desk calls resolved of those logged	97%	93%	96%	97%
Percent network and servers available	99%	99%	99%	99%

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

	2014 Actual	2015 Actual	2016 Actual	2017 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 Actual	2016 Actual	2017 Target
Number of leadership and management training hours	359	392	742	750
Number of technical training hours	1,490	1,628	2,584	2,500

Accomplishments in FY 2016

1. Vacancy rate is now 10 percent, down from 11 percent in 2015
2. Achieved 98.4 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. Reduced contract costs by 4.42 percent in the amount of $1,424,810
6. Documented 74.13 percent of formal and informal processes/procedures

Short-Term Departmental Issues and Initiatives for FY 2017

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

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

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

Information Technology

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

Information Technology – Appropriations Summary

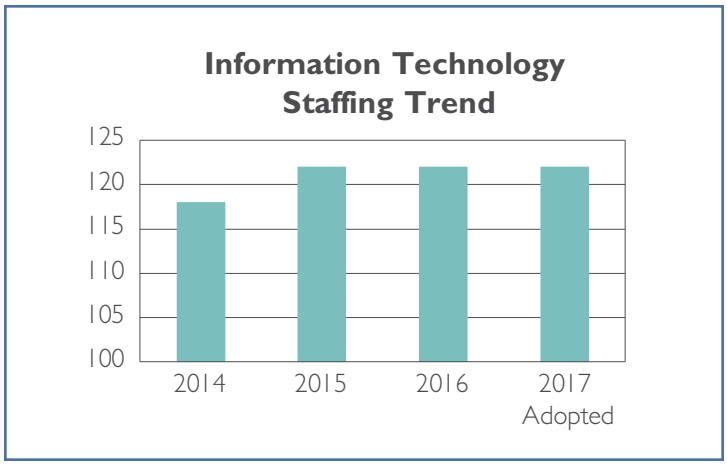
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	10,394,586	11,694,848	12,844,584	15,106,527
Operations	11,005,903	8,128,451	8,796,313	12,801,956
Contributions to Other Funds	114,218	80,932	340,221	298,372
Contributions to Capital and Capital Outlay	–	9,000	–	15,877
Total	21,514,707	19,913,231	21,981,118	28,222,732

Information Technology – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Administrative Support Fund	21,514,707	19,913,231	21,981,118	28,222,732
Total	21,514,707	19,913,231	21,981,118	28,222,732

Information Technology – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Information Technology	118	122	122	122

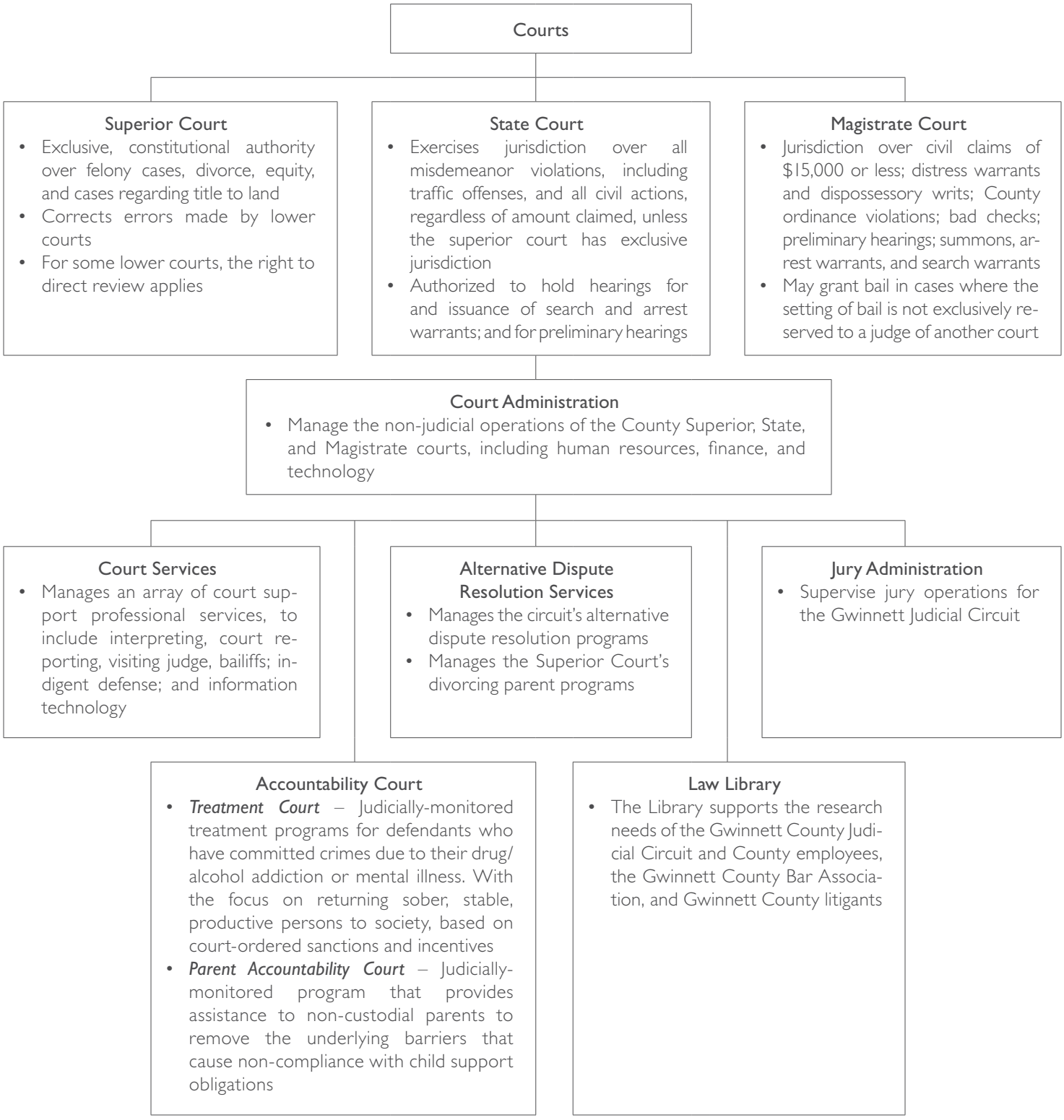


In 2015, new positions were added to establish an Information Security Management Division.

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.



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

Departmental Goals and Performance Measurements

1. Efficient resolution of felony cases.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Felony cases filed	5,356	5,162	5,486	5,595
Felony cases disposed	6,033	5,843	5,642	5,539
* Percent of felony filings disposed	112.64%	113.19%	102.84%	99.00%

2. Efficient resolution of misdemeanor cases.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Misdemeanor cases filed	8,186	7,731	8,023	8,183
Misdemeanor cases disposed	8,965	8,875	7,316	7,774
* Percent of misdemeanor filings disposed	109.52%	114.80%	91.19%	95.00%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Civil cases filed	16,022	17,361	15,660	17,761
Civil cases disposed	15,091	18,159	14,794	16,873
* Percent of civil filings disposed	94.19%	104.60%	94.47%	95.00%

4. Efficient resolution of domestic cases.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Domestic cases filed	10,598	10,394	10,351	10,585
Domestic cases disposed	10,490	10,354	10,566	10,532
Percent of domestic filings disposed	98.98%	99.62%	102.08%	99.50%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Civil cases filed	67,054	56,453	52,241	59,579
Civil cases disposed	71,462	68,206	52,267	59,579
* Percent of civil filings disposed	106.57%	120.82%	100.05%	100.00%

Accomplishments in FY 2016

1. Received more than $800,000 in grant funding for the Superior and State Court Accountability Courts.
2. Administered a successful Advanced Co-Parenting pilot program in the Superior Court that will expand in 2017.
3. Improved communication with jurors by implementing a text notification system.

Short-Term Departmental Issues and Initiatives for FY 2017

1. Implementation of an electronic billing system for court reporters.
2. Applying to receive more than $800,000 in grant funds for the Accountability Courts.
3. Execution of an upgrade to the electronic docket displays to provide illustrative maps on each floor for the citizens.

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Assist in the programming and design of the courthouse addition.
2. Continue to work with the state on improving the accuracy of the master jury pool list.
3. Increase cross training within the department to increase the efficiency of the organization.
4. As the courts grow, the need for additional criminal courtrooms and office space continues to be an issue.

**Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period, which can cause the number of dispositions to exceed the number of filings.*

Judiciary

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

Judiciary – Appropriations Summary

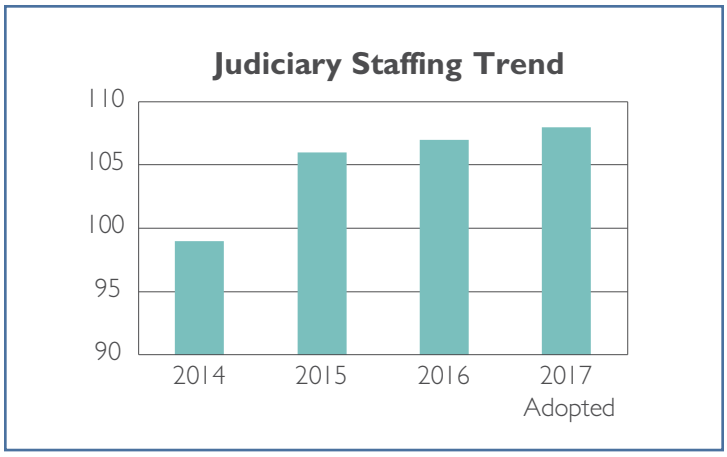
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	11,028,059	11,680,828	12,832,981	13,426,413
Operations	7,733,117	7,987,633	8,632,853	2,713,616
Contributions to Other Funds	3,002,070	2,912,164	3,536,650	3,698,680
Contributions to Capital and Capital Outlay	60,000	74,865	–	–
Total	**21,823,246**	**22,655,490**	**25,002,484**	**19,838,709**

Judiciary – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	21,823,246	22,655,490	25,002,484	19,838,709
	21,823,246	**22,655,490**	**25,002,484**	**19,838,709**

Judiciary – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Judiciary	99	106	107	108



In 2015, new positions were added to help meet the courts' increasing caseloads.

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

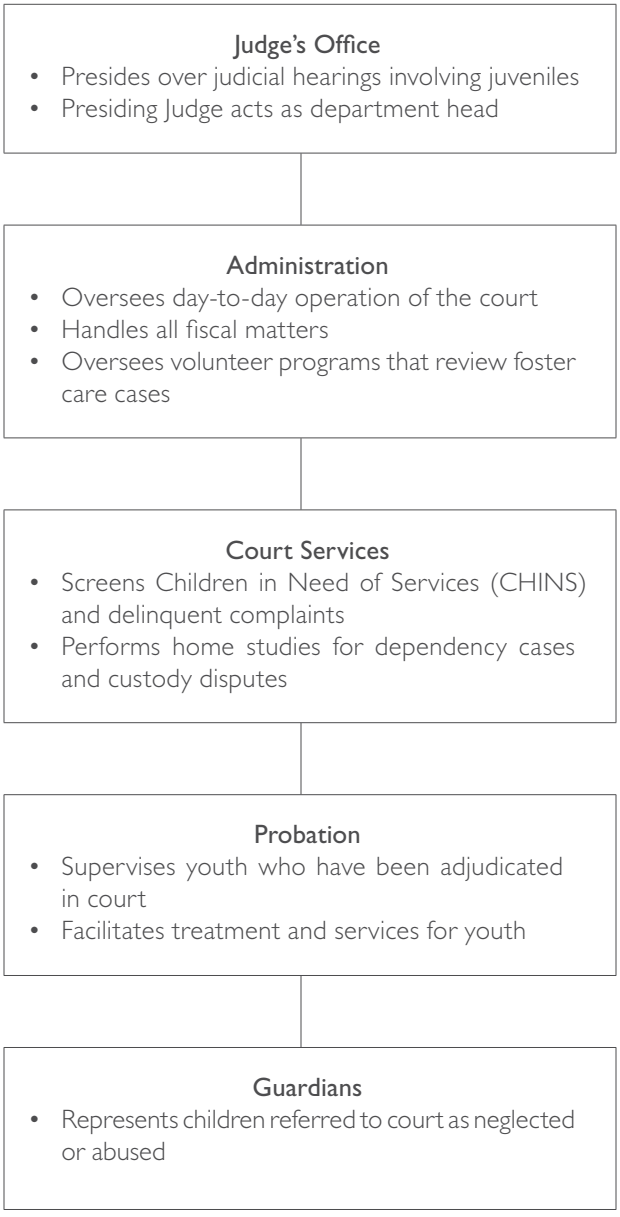
In 2017, a law clerk was added to provide assistance to magistrates and improve the claims processing effectiveness.

Juvenile Court

Mission and Organizational Chart

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

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



Juvenile Court

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Delinquent filings	4,836	4,178	4,746	4,800
Delinquent filings disposed	5,495	5,504	5,891	5,800
* Percent of delinquent filings disposed	114%	131%	124%	120%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Deprivation filings	1,416	1,887	1,825	1,900
Deprivation filings disposed	641	791	837	850
* Percent of delinquent filings disposed	45%	42%	46%	45%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Special proceeding filings	626	535	699	700
Special proceeding filings disposed	771	596	654	650
* Percent of delinquent filings disposed	123%	111%	94%	93%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Traffic violation filings	812	900	982	1,000
Traffic violation filings disposed	717	900	1,053	1,100
* Percent of violation filings disposed	89%	100%	107%	110%

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Total charges/filings handled by the court	7,690	7,500	8,252	8,300
Total charges/filings disposed by the court	7,452	7,791	8,435	8,500
* Percent of total charges/filings disposed	97%	104%	102%	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 Actual	2016 Actual	2017 Projected
Program referrals	2,507	3,134	3,020	3,035
Programs completed	2,420	3,106	2,920	2,965
Percent of programs completed	96%	99%	103%	102%

Accomplishments in FY 2016

1. Opened the new waiting area for Juvenile Court
2. Moved Guardian Ad Litem Division to the fourth floor
3. Transitioned from Judge Franzén (retired) to Judge Whitner

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

Juvenile Court

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

Short-Term Departmental Issues and Initiatives for FY 2017

1. Working with CHRIS 180 Inc. to offer multi-systemic therapy to our youth and families through a grant
2. Creating a Mental Health Division of Probation

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Build fourth floor courtroom
2. Add fourth judge to assist with caseloads

Juvenile Court – Appropriations Summary

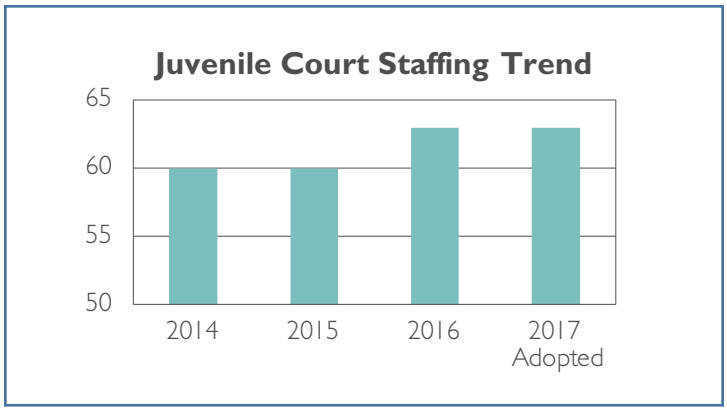
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	5,040,109	5,209,226	5,548,789	6,301,485
Operations	986,519	1,148,849	1,300,948	271,061
Contributions to Other Funds	701,919	1,052,621	1,530,082	1,080,890
Contributions to Capital and Capital Outlay	1,125	4,750	–	18,500
Contribution to Fund Balance	–	–	–	4,740
Total	**6,729,672**	**7,415,446**	**8,379,819**	**7,676,676**

Juvenile Court – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	6,678,279	7,358,951	8,326,917	7,624,313
Juvenile Court Supervision Fund	51,393	56,495	52,902	52,363
Total	**6,729,672**	**7,415,446**	**8,379,819**	**7,676,676**

Juvenile Court – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Juvenile Court	60	60	63	63

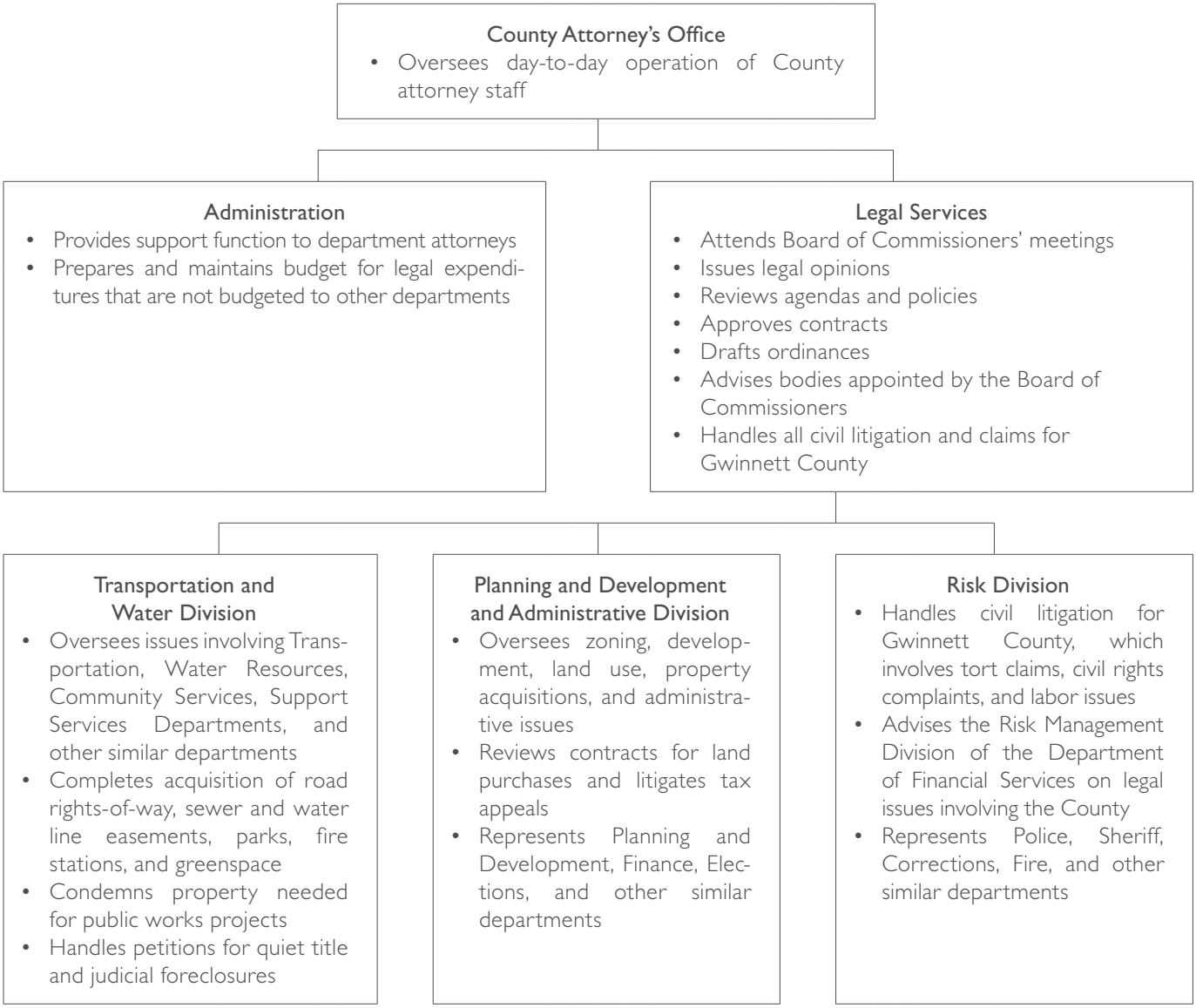


In 2016, two attorneys and a case coordinator position were added to meet the demands of increasing caseloads.

Law Department

Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the state of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



Law Department

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Assignments received	758	653	1,024	1,050
Claims received	86	107	89	90
Legal opinions requested	21	15	18	20
Litigation matters received	427	294	256	275
Contracts submitted for review	784	817	1,032	1,050
Critical path matters received	331	241	595	600

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Assignments completed	523	597	911	900
Claims completed	60	39	75	75
Legal opinions completed	11	26	13	20
Litigation matters completed	382	318	269	275
Contracts processed	754	738	1,027	2,050
Contracts completed within 10 days	95%	93%	91%	93%
Critical path matters completed	261	200	554	560
Customer service rating (scale 1– 5)	4.8	4.8	4.9	4.9

3. To encourage volunteer internships.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Volunteer hours	400	521	771	775

Accomplishments in FY 2016

1. Completed departmental policy manual
2. Upgraded case management system
3. Assisted County staff with economic redevelopment efforts
4. Assisted County staff with the 2016 election process
5. Assisted County staff with 2016 SPLOST referendum
6. Completed the recodification of Gwinnett County's Code of Ordinances
7. Coordinated major land transactions
8. Offered staff attorneys content-specific continuing education opportunities
9. Provided law school students with internship opportunities
10. Assisted with reviewing and updating the agenda process
11. Scored two jury trial victories in inverse condemnation cases against the County

Short-Term Departmental Issues and Initiatives for FY 2017

1. Complete planned office build out
2. Implement centralized filing system following the completion of build out
3. Continue to assist County staff with economic redevelopment efforts
4. Assist County staff with joint SPLOST projects
5. Continue to offer internship opportunities to law school students

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Continue to assist County staff with economic redevelopment efforts
2. Assist County staff with joint SPLOST projects
3. Continue to offer internship opportunities to law school students
4. Increase staffing levels as needed

Law Department

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

Law Department – Appropriations Summary

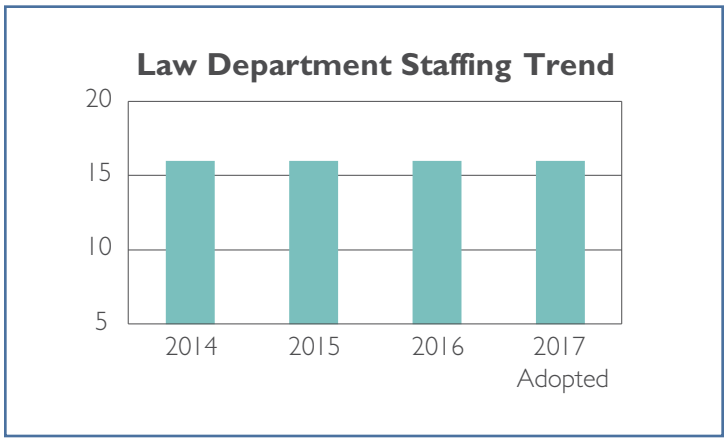
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	1,607,345	2,015,899	2,108,429	2,186,721
Operations	109,232	99,785	116,224	122,863
Contributions to Other Funds	7,271	4,639	9,240	7,445
Total	**1,723,848**	**2,120,323**	**2,233,893**	**2,317,029**

Law Department – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Administrative Support Fund	1,723,848	2,120,323	2,233,893	2,317,029
Total	**1,723,848**	**2,120,323**	**2,233,893**	**2,317,029**

Law Department – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Law Department	16	16	16	16



Loganville Emergency Medical Services District Fund

Appropriations FY 2014 – 2017

Created in 2013 as a result of the SDS agreement, the Loganville Emergency Medical Services (EMS) District Fund is not directly affiliated with any department. The fund accounts for the costs associated with providing emergency medical services to the City of Loganville.

Loganville EMS District Fund – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Operations	18,559	21,481	18,419	42,000
Contributions to Other Funds	486	1,773	2,544	3,178
Total	**19,045**	**23,254**	**20,963**	**45,178**

Loganville EMS District Fund – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Loganville EMS District Fund	19,045	23,254	20,963	45,178
Total	**19,045**	**23,254**	**20,963**	**45,178**

Loganville EMS District Fund – Staffing Summary

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Authorized Positions – Loganville EMS Fund	–	–	–	–

Non-Departmental

Appropriations FY 2014 – 2017

The following areas of the budget are not affiliated with any department directly. Miscellaneous appropriations in the General Fund consist mainly of the fund's contribution to capital projects, contributions to other funds, various reserves, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS agreement. Miscellaneous appropriations in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance, contributions to capital and capital outlay, and contingencies. Miscellaneous appropriations in the Recreation Fund consist of contributions to capital and a contingency. Miscellaneous appropriations in the Fleet Management, Solid Waste Operating, Stormwater Operating, Water and Sewer Operating, Airport Operating, Workers' Compensation, Group Self-Insurance, and Risk Management Funds consist of contingencies.

Miscellaneous Appropriations – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	205,898	240,897	223,397	69,973
Operations	6,504,548	6,884,680	7,027,394	15,834,082
Intergovernmental	3,086,182	3,263,046	3,942,205	3,928,976
Transfers to Renewal and Extension	–	1,195,375	–	–
Contributions to Other Funds	10,757,578	16,320,555	15,320,922	17,697,126
Contributions to Other Agencies	1,117,250	1,000,000	1,400,000	1,400,000
Contributions to Capital and Capital Outlay	32,083,424	78,123,773	46,804,716	10,991,178
Reserves and Contingencies	–	–	–	8,441,950
Contribution to Fund Balance	–	–	–	4,406,259
Total	**53,754,880**	**107,028,326**	**74,718,634**	**62,769,544**

Miscellaneous Appropriations – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	47,502,922	54,478,410	27,032,906	40,242,070
Medical Examiner's Contract (General Fund)	1,237,087	1,300,092	1,300,410	1,366,100
E-911 Fund	3,043,178	3,194,375	3,843,846	3,848,021
Development and Enforcement Services District Fund	–	3,000,000	3,334,833	1,128,975
Fire and Emergency Medical Services District Fund	–	17,000,000	14,932,128	5,097,630
Police Services District Fund	1,620,636	27,620,636	23,716,664	7,934,238
Recreation Fund	–	–	1,232	1,617,010
Fleet Management Fund	–	–	–	14,000
Solid Waste Operating Fund	–	–	–	10,000
Stormwater Operating Fund	–	–	–	90,000
Water and Sewer Operating Fund	–	–	–	165,000
Airport Operating Fund	–	–	–	1,000
Workers' Compensation Fund	–	–	–	10,000
Group Self-Insurance Fund	–	–	–	10,000
Risk Management Fund	–	–	–	10,000
Administrative Support Fund	351,057	434,813	556,615	1,225,500
Total	**53,754,880**	**107,028,326**	**74,718,634**	**62,769,544**

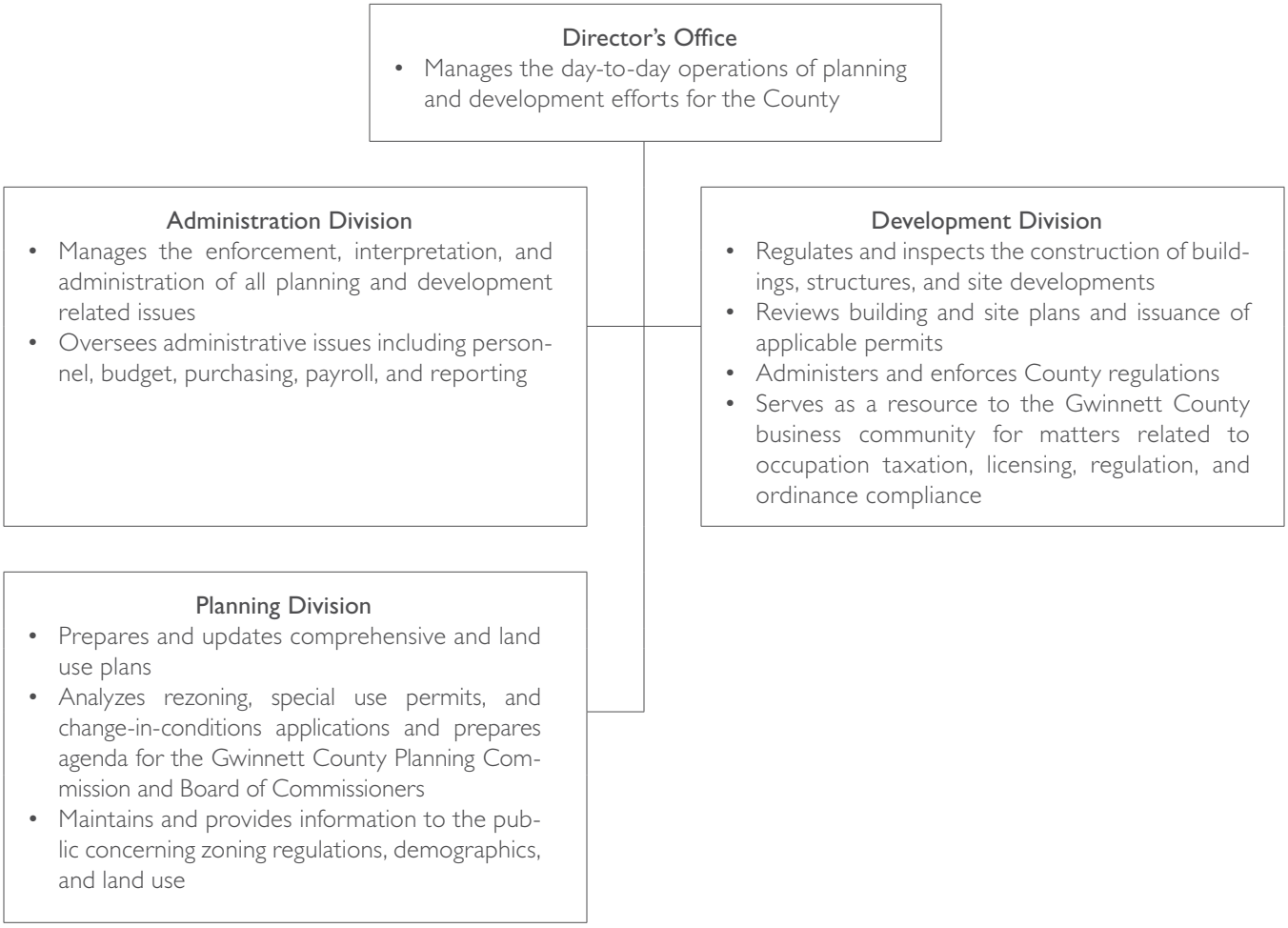
Miscellaneous Appropriations – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Non-Departmental	–	–	–	–

Planning and Development

Mission and Organizational Chart

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



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

Departmental Goals and Performance Measurements

1. To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Rezoning applications processed	50	52	95	100
Special use applications processed	63	54	75	45
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 Actual	2016 Actual	2017 Target
Development plans accepted by committee	264	241	286	300
Development permits issued	148	155	175	185
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 Actual	2016 Actual	2017 Target
Building permits issued – residential	3,159	3,321	3,718	3,800
Building permits issued – non–residential	5,790	5,292	5,124	5,300
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 Actual	2016 Actual	2017 Target
Building inspections conducted	85,196	68,776	80,361	82,771
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 Actual	2016 Actual	2017 Target
Departmental positive customer feedback	85%	89%	85%	90%

6. To ensure compliance with codes, ordinances, and regulations.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Fire Plan Review accuracy rate	97%	98%	98%	100%
Building Plan Review accuracy rate	93%	93%	95%	100%
Development Plan Review accuracy rate	95%	95%	95%	100%
Stormwater/Water and Sewer accuracy rate	89%	85%	87%	100%
Inspections accuracy rate	97%	94%	96%	100%

7. To enhance economic well-being.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
* Economic development projects coordinated with Partnership Gwinnett	21	22	8	N/A

**A 2017 Target is not available because Economic Development was moved to County Administration.*

Planning and Development

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

Accomplishments in FY 2016

1. Transitioned to electronic time processing
2. Held department training presented by the Law Department on open records and records retention
3. Completed 2030 Unified Plan Update
4. Updated Future Development Map to align with post-recession environment
5. Completed the Venture Drive Redevelopment Overlay District
6. Designated as a Plan First Community by Georgia Department of Community Affairs
7. Amended the Unified Development Ordinance for Donation Bins, Livestock and Beekeeping, Protection of Existing Cemeteries, Temporary Outdoor Activities, and Venture Drive Overlay
8. Amended the Adult Entertainment and Noise Control Ordinances
9. Recertified the FEMA Community Rating System, Category 7, to support Gwinnett homeowners with a 15 percent rate discount for flood insurance coverage

Short-Term Departmental Issues and Initiatives for FY 2017

1. Commence the 2040 major update to Comprehensive Plan
2. Rebuild Planning and Development by hiring and training new staff
3. Focus on succession planning
4. Enhance customer service by promoting staff training on amended ordinances and new state adopted codes
5. Increase electronic storage of documents and minimize storage of paper documents
6. Update department's website to promote customer convenience
7. Update existing key ordinances to reflect development trends

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Develop 2040 major update to Comprehensive Plan
2. Enhance the goals of the R&D Corridor which encompasses unincorporated Highway 316
3. Add additional on-line services to reduce the need for customers to visit the office
4. Examine existing plan review processes for areas of refinement and methods to continue streamlining for enhanced customer experience

Planning and Development – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	5,889,531	6,133,822	6,186,101	7,879,378
Operations	560,192	724,382	803,532	1,342,316
Contributions to Other Funds	1,789,123	1,206,331	1,992,010	1,821,335
Contributions to Capital and Capital Outlay	20,000	485,953	3,999	70,500
Total	**8,258,846**	**8,550,488**	**8,985,642**	**11,113,529**

Planning and Development

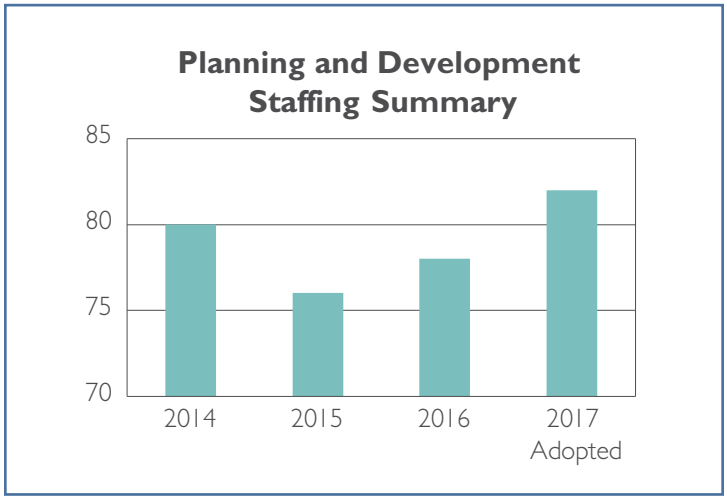
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Planning and Development – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	403,019	614,996	508,432	648,933
Fire and EMS District Fund	608,876	537,384	644,707	762,979
Development and Enforcement Services District Fund	5,296,138	5,485,200	5,832,244	7,249,898
Police Services District Fund	562,854	632,381	731,473	791,982
Water and Sewer Operating Fund	1,068,008	917,137	881,975	918,054
Stormwater Operating Fund	319,951	363,390	386,811	733,683
Tree Bank Fund	–	–	–	8,000
Total	**8,258,846**	**8,550,488**	**8,985,642**	**11,113,529**

Planning and Development – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Planning and Development	80	76	78	82



In 2015, two positions were frozen and two positions were transferred to the Department of Water Resources.

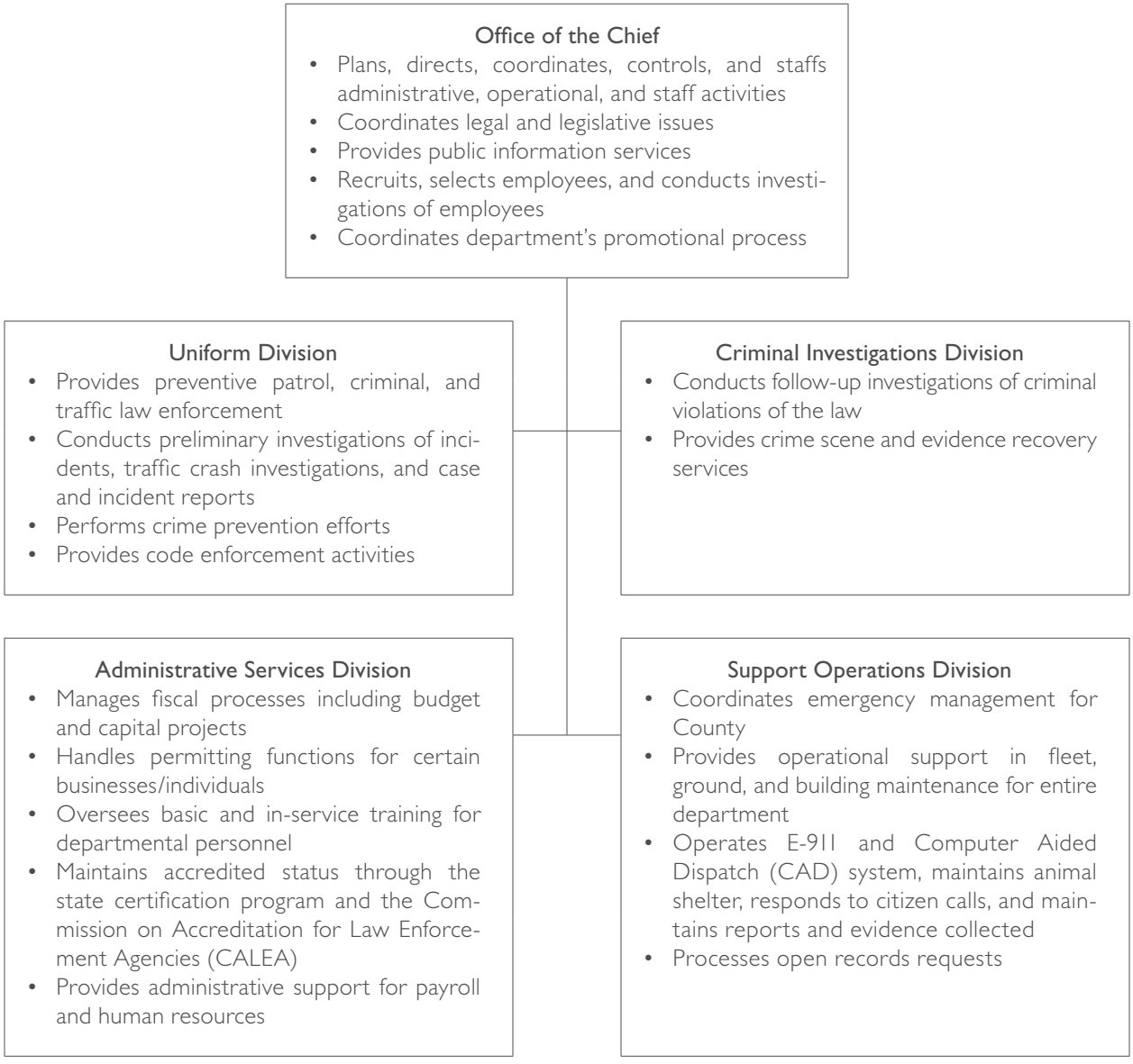
In 2016, two positions to focus on economic development were added.

In 2017, four new positions were added, two for the Water and Sewer Plan Review Section and two for the Stormwater Plan Review Section, to improve coordination between the Department of Water Resources and Planning and Development through the entire plan review, approval, and inspections process.

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 and Performance Measurements

1. Increase staffing to meet increasing service population, changing demographics, and population patterns.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Officers per 1,000 service population	0.93	0.88	0.85	0.82
Criminal Investigation cases assigned	5,060	4,437	4,151	4,000
E-911 calls received	472,929	506,271	505,174	510,000
Traffic calls answered	162,705	147,778	143,734	145,000
General calls answered	405,580	401,822	414,866	420,000

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 Actual	2016 Actual	2017 Projected
Department staff trained	9,558	9,479	9,502	9,500

3. Reduce Uniform Crime Reports Part 1 Crime Rates.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
UCR Part 1 Violent Crime Rate per 100,000 population	192	216	225	240
UCR Part 1 Property Crime Rate per 100,000 population	2,219	1,965	2,130	2,200

4. Improve perception of community safety.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Citizens reporting feeling safe in their neighborhood	94%	96%	92%	90%
Citizens reporting feeling safe in Gwinnett County	84%	79%	81%	80%

Accomplishments in FY 2016

1. Re-accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA) – Gold Standard Assessment with award for Accreditation with Excellence
2. Enhanced officer safety by providing all police officers with ballistic helmets and tasers
3. Implemented 12-hour shifts at all precincts
4. Master Police Officer position created to increase salary for experienced officers
5. Implemented a 6 percent pay differential for sworn officers assigned to the Criminal/Special Investigations Sections
6. Implemented a 6 percent pay differential for sworn officers assigned to the Accident Investigations Unit
7. Enhanced Community Outreach: Implemented Youth Police Academy and expanded Coffee with a Cop program
8. Achieved record high animal save rate of 90.5 percent
9. Partnered with UGA veterinarians to perform free spay/neuter surgeries
10. Annual public safety and multicultural festivals drew a total of 5,500 visitors
11. Volunteers worked 15,324 hours valued at $353,525
12. Office of Emergency Management received two achievement awards from National Association of Counties
13. Installed security fencing at the East and West Precincts
14. Special Investigations Section seized a record amount of illegal drugs with a street value of $87,764,411

Short-Term Departmental Issues and Initiatives for FY 2017

1. Body cameras – complete RFP, select vendor, purchase equipment, and begin implementation in the field
2. Train and equip officers with pistol mounted lights
3. Increase recruiting efforts to address the 50 percent drop in police applicants
4. Incorporate 21st Policing Initiative (Fair & Impartial Policing Training) into recruit and in-service training for police officers
5. Enhance community outreach efforts by partnering with area clergy in the One Congregation One Precinct (1C1P) initiative
6. Identify initiatives to increase retention of sworn officers and communication officers
7. Succession planning – continue to develop command staff through Command College, FBI National Academy

8. Develop employees – continue to offer tuition reimbursement to department employees
9. Install security fencing at North and South Precincts
10. Demolition of dilapidated building at 638 Hi Hope Road and gravel lot for overflow police vehicle parking
11. Increase hours of operation at animal shelter to encourage more pet adoptions
12. Update aging analog phone system in E-911 Center to a digital Solocom system
13. Begin construction of alternate 911 Center
14. Begin construction of the Bay Creek Precinct

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Attain sufficient staffing levels within the sworn ranks
2. Attain sufficient staffing levels within the E-911 Center
3. Identify areas to maximize recruiting efforts
4. Apply for accreditation from the Emergency Management accreditation program
5. Seek accreditation for the Gwinnett Police Academy and the E-911 Center
6. Complete construction of Bay Creek Precinct and Alternate 911 Center
7. Upgrade radio/CAD/RMS systems
8. Replace Mobile Data Terminals (MDTs)
9. Complete portable radio replacement project

Police Services – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	70,190,214	71,034,952	75,300,520	90,583,937
Operations	13,383,509	14,286,327	13,723,279	17,876,702
Contributions to Other Funds	9,418,767	8,494,209	11,757,848	11,684,756
Contributions to Capital and Capital Outlay	22,017,506	6,111,590	5,378,220	3,672,243
Total	**115,009,996**	**99,927,078**	**106,159,867**	**123,817,638**

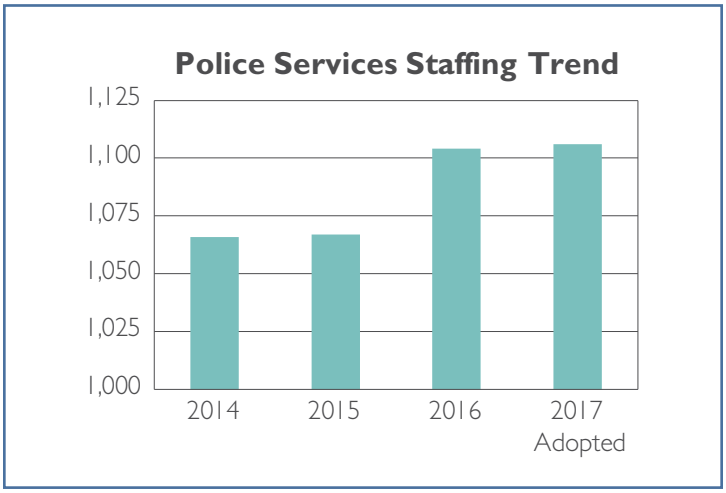
Police Services – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	4,483,304	5,020,086	5,928,392	6,795,201
Development and Enforcement Services District Fund	2,366,549	2,586,378	2,720,743	3,243,225
Police Services District Fund	94,441,898	76,489,769	81,715,474	94,013,317
E-911 Fund	12,567,273	14,543,437	14,146,549	18,443,456
Police Special Justice Fund	648,732	698,370	1,168,425	713,259
Police Special State Fund	502,240	589,038	480,284	609,180
Total	**115,009,996**	**99,927,078**	**106,159,867**	**123,817,638**

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

Police Services – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Police Services	1,066	1,067	1,104	1,106



In 2015, the department had a net increase of one position. Two animal welfare positions were added to address understaffing concerns. Two existing E-911 Communications Officers were re-allocated to establish one Police Officer Sergeant position.

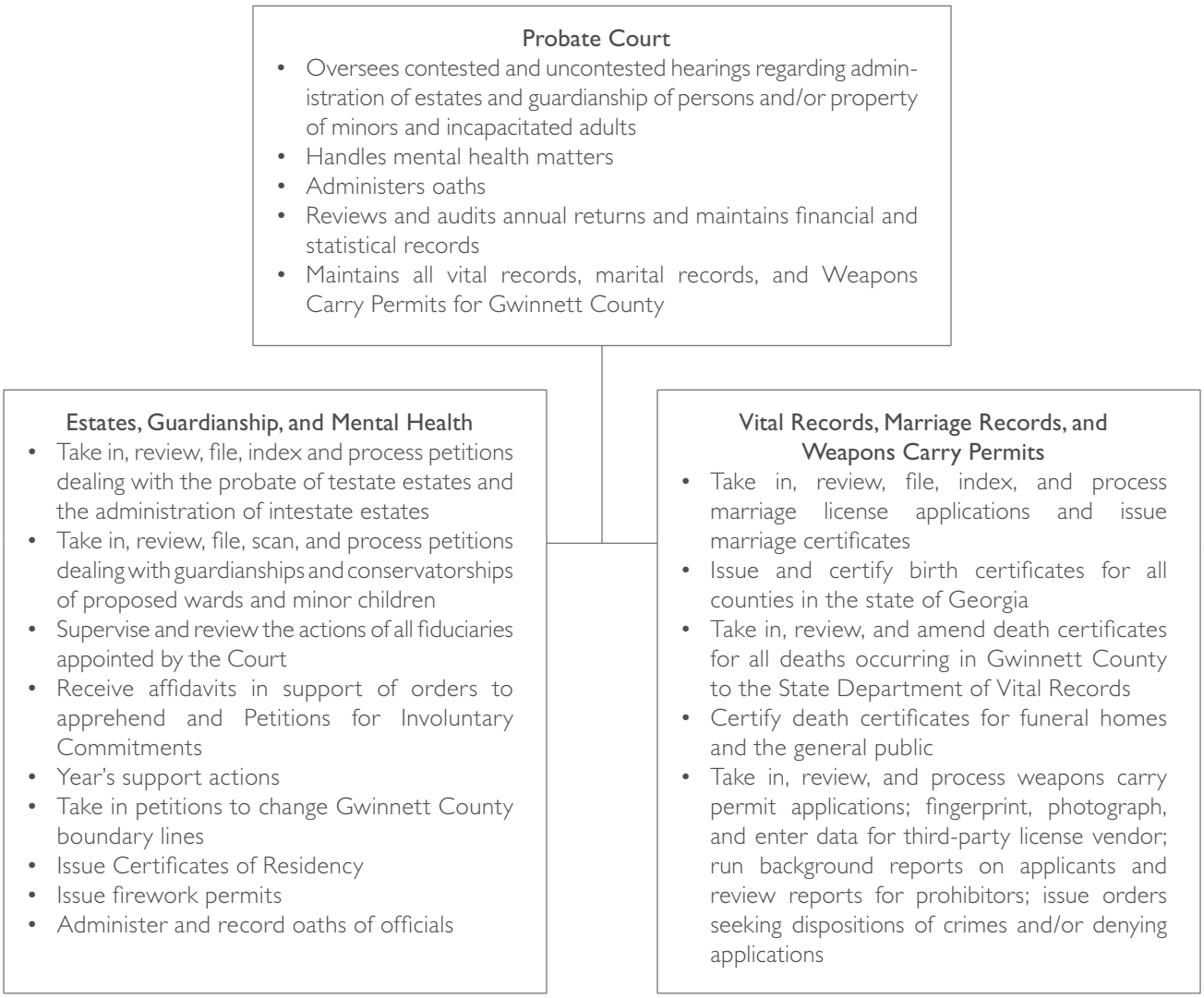
In 2016, 30 police officer positions were added to meet the demands of an increasing service population. Animal welfare positions were also added to restore positions that were cut in previous years and to address increasing workloads.

In 2017, two positions were added. An Emergency Management Specialist position was added to improve efficiency and reduce consultant use. A Crime Scene Supervisor position was added to supervise the Fingerprint Identification Unit, as required by the accreditation process.

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 and Performance Measurements

1. To protect the property of minors and incapacitated adults. Provide excellent customer service for those needing to open an estate or those seeking assistance with mental health issues on behalf of a friend or family member. We also strive to ensure fiduciary compliance for all estates where financial reporting is required.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Total guardianships combined (new cases)	895	720	794	750
Total estates, general, and mental health filed (new cases)	1,674	1,857	1,832	1,850

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 Actual	2016 Actual	2017 Projected
Births	20,621	22,090	23,631	24,000
Deaths	22,519	46,193	40,750	41,000
Marriage licenses issued	6,363	6,724	6,637	6,600
* Marriage certificates issued	n/a	17,861	17,002	17,000
Firearm permits applied for	9,779	12,255	14,313	13,000

Accomplishments in FY 2016

1. **• Fingerprinting ceased at the permits unit and is now completed in our office**
   In July 2016, the Probate Court acquired two LiveScan fingerprinting machines and began fingerprinting our Weapons Carry License applicants. This relieved the Gwinnett County Permits Unit from the duty of fingerprinting these applicants and consolidated our Weapons Carry License process into one location. This was done in an effort to improve our customer service and to improve the efficiency of our Weapons Carry License processing.
   • Hired 2 full-time positions to assist with our WCL operation
   As a result of our initiative to begin fingerprinting Weapons Carry License applicants in our office, we were authorized by the Board of Commissioners to hire two full-time employees to assist with the fingerprinting and Weapons Carry License application processing. As a point of reference, in 2015, our Court processed 12,550 Weapons Carry License applications. In 2016, our Court successfully processed 14,313 License applications. In 2016, our Court processed more Weapons Carry Licenses than any other probate court in the State of Georgia.

2. **• Additional clerks were cross-trained this year**
   In an on-going effort to improve customer service and perfect our businesses processes and work-flow, the Court is committed to cross-training clerks and supervisors so that every employee of this office is proficient in every probate court and vital records task. By way of example, during 2016, our Estate Processing supervisor transitioned to manage our Vital Records team. Our Vital Records supervisor transitioned to manage our Weapons Carry License and Marriage License team. An estate clerk is currently serving as a provisional supervisor over the Estate Processing team. We further continued our efforts to cross train our intake and processing clerks, which we believe will result in long-term improvements to our efficiency and customer service.
   • Employee retention improved this year
   Our Court has enjoyed a period of stability in terms of employee retention, which improved this year. As our management teams are more experienced, our hiring practices have improved. We have a better understanding of the types of employees we need and want, and we have hired accordingly. We have been incredibly fortunate that the candidates we have chosen have excelled, and we believe that we have a strong team moving into 2017.

3. **• Law Student Internship**
   From May 2016 through August 2016, our Court enjoyed mentoring and training a rising third year law student from Georgia State School of Law. Enrique Morales joined our legal team and assisted with legal research, wrote guardianship and estate orders, and observed hearings while he learned about probate law and probate court processes. At the end of the summer, Enrique was hired by the Dekalb County Probate Court, on our recommendation, as their part-time staff attorney to work during his third year of law school. We are very proud of Enrique, and Dekalb Probate Court has reported that he has an excellent foundation in probate law and has become a vital part of their team.

**2014 data is not available because this performance measure was implemented in 2015.*

4. **• Case volume and revenue increased from 2015**
   Our case volume and revenue continued to increase in 2016, and we are very proud of both our clerks and our business processes, which allow us to provide excellent customer services to the citizens of Gwinnet on a consistent basis even as our caseload continues to grow. During 2016, our case load increased by 13 percent over 2015 and our revenue increased by 6 percent over 2015. During Judge Ballar's first term in office, from January 2013 through December 2016, the Court's case load has increased by 49 percent and the Court's revenue has increased by 25 percent. During 2016, the Court added two full-time staff members, and we have five part-time staff members to assist with our increased case load.

5. **• July 2016: We were the first to implement the State Office of Vital Record's Birth and Death Certificate computer program, GAVERS. We continue to assist them with suggestions to improve their system.**
   In Georgia, all birth and death records are accessed through the State's GAVERS system. While the records are owned by the State Office of Vital Records, Gwinnett County Probate Court is the largest county in which the probate court is still the local custodian of the records. In most counties of comparable size, the county health department would be registered as the local custodian. As a result, this Court is authorized to access and sell certified copies of the records through the GAVERS system, which generates a substantial amount of revenue for the Court. In July 2016, the Court was chosen to serve as the first pilot for the Fee and Issuance Module of the GAVERS system. This involved extensive testing, troubleshooting, and training with representatives from the State Office of Vital Records as well as the vendor who created the Module and the technical support teams who maintain the Module. As a result of the Court's efforts, the State was better prepared to launch the Module in the other probate courts and county Health Departments that are registered as local custodians of vital records. The Court continues to work with the State to develop and perfect the accounting portion of the Module.

Short-Term Departmental Issues and Initiatives for FY 2017

1. **• IT Liaison**
   In the 2017 proposed operating budget, the Court requested a full-time IT Liaison; however, this request was denied. The Court will make this request again in 2017, providing a more substantial justification. A full-time IT Liaison is essential at this time due to the Court's involvement with the State Office of Vital Records GAVERS system and due to the implementation of the proposed case management system that the Court anticipates will begin toward the end of 2017 or the beginning of 2018. Further, the Court has 31 employees who require IT assistance throughout the day, and the Court currently has disjointed IT support. County IT which is required to provide support does not support our software because the software is supported by the clerk's IT department. The Clerk of Courts has been generous in allowing his team to support Probate Court as time allows; however, when the technology fails at a window in our office, our productivity and customer service are directly affected. Currently, one of our Court Associate III employees is working as an IT Liaison utilizing the Clerk of Court's IT helpdesk; however, she is only able to assist with IT issues as time allows. There is also growing concern about the upgrade and installation of e-Court and precisely who will implement and maintain it for us in the future.

2. **• Balanced Workload**
   The workload in our Vital Records and License division increased drastically in 2016 due to the number of Weapons Carry License applications filed and due to the number of Vital Records certificates that we are able to sell through the GAVERS system. The Vital Records and License division is also the intake department for our Marriage License applications. Both Marriage Licenses and Weapons Carry Licenses are actually probate court estate functions; however, due to space constraints with the photographing and fingerprinting of Weapons Carry License applications, this function must remain in our Vital Records and License division office. In 2017, we plan to transition our Marriage License applicants to our Estate Division office in an effort to balance the workload among our intake counters.

3. **• Our growing department is running out of office space**
   In 2017, we will be removing the electronic filing cabinets from our Vital Records and License division office. In that space, we will create an office for our death certificate clerk. In 2016, our death certificate clerk processed requests and sold 40,750 death certificates and generated $251,770 in revenue. In 2017, we hope to add additional staff to the death certificate processing team so that we may continue to accommodate the growing volume of death certificate requests and so that we may meet the statutory requirements and standards set by the State Office of Vital Records, which require that all deaths that occur in the county are registered within ten days of the date of death.

Probate Court

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

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. **• Our growing department is running out of office space**
   As demonstrated above, our case load and our staff are growing. We pride ourselves on the fact that we deliver an excellent product in a timely manner with excellent customer service. All of our efforts to stream-line our business processes, to cross-train our clerks and supervisors, and to efficiently manage our case load are designed with one long term goal in mind: we hope to one day consolidate our office space and re-join our License, Vital Records, and Estates teams into one physical office space. We believe this will be the final step in the reorganization we have undertaken over the last four years and that this will further increase our efficiency. More importantly, we believe this will improve office morale, assist with further cross-training and staff development, and further improve employee retention.

2. **• Increased hearing schedule will require access to additional courtroom space**
   During 2015 and 2016, the number of jury demands filed in the Probate Court has increased dramatically. As an Article VI Probate Court with expanded jurisdiction, our Court can conduct jury trials; however, our courtroom (Courtroom 1H) has no jury box and no jury accommodations. We have no assigned sheriff's deputy, bailiff, or court reporter. Through the generosity of the Gwinnett County Administrative Office of the Courts and with the cooperation of our State and Superior Court judges, we have been allotted two jury weeks per year. While most of our jury demand cases are settled through court-ordered mediation, our Court conducted two jury trials in 2015 and one during 2016. The 2016 trial lasted eight days and our jury had to move between three different courtrooms.

Probate Court – Appropriations Summary

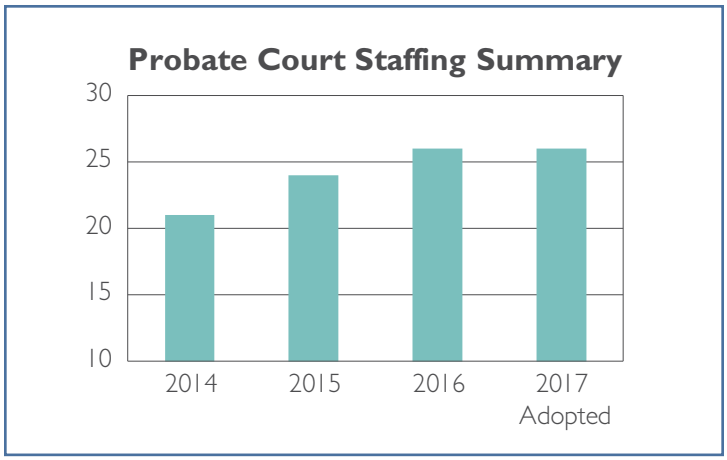
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Target
Personal Services	1,456,563	1,604,941	1,696,032	1,957,319
Operations	264,298	287,910	384,789	239,427
Contributions to Other Funds	248,856	71,250	226,323	227,920
Contributions to Capital and Capital Outlay	–	–	–	15,704
Total	**1,969,717**	**1,964,101**	**2,307,144**	**2,440,370**

Probate Court – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Target
General Fund	1,969,717	1,964,101	2,307,144	2,440,370
Total	**1,969,717**	**1,964,101**	**2,307,144**	**2,440,370**

Probate Court – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Probate Court	21	24	26	26



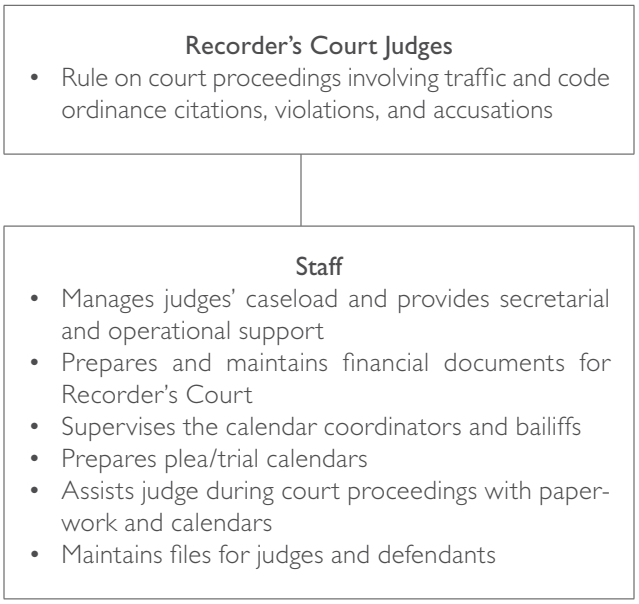
In 2015, three new positions were added to improve efficiency, case management, and customer service.

During 2016, two Court Associate III positions were added to handle fingerprinting services for Weapons Carry Licenses.

Recorder's Court Judges

Mission and Organizational Chart

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



Recorder's Court Judges

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

Departmental Goals and Performance Measurements

1. To adjudicate traffic and code ordinance cases.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Total citations	104,417	108,934	80,041	85,500
Number of traffic/environmental citations issued	96,858	76,348	76,739	80,000
* Red light citations issued	7,559	9,279	0	0
** School bus stop arm camera citations	n/a	23,307	17,669	18,500

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Cases with guilty judgments	12,696	11,451	11,505	12,000
Number of bench warrants issued	7,147	6,333	7,166	7,500
Number of cases handled through the court	40,733	35,799	31,305	35,000
Number of cases paid by bond forfeiture	53,205	60,026	39,037	40,500
* Red light citations handled through the court	37	33	0	0
** School bus stop arm camera citations handled through the court	n/a	2,915	2,890	2,900
** Number of stop arm cases paid by bond forfeiture	n/a	16,002	11,078	12,000

Accomplishments in FY 2016

1. Accomplished a streamlined system which has greatly reduced the amount of time in court for school bus stop arm camera cases
2. Reduced part-time judge hours for school bus stop arm camera cases
3. Upgraded the media in all three courtrooms

Short-Term Departmental Issues and Initiatives for FY 2017

1. To rearrange current court calendars/schedule for more efficiency of court hearings

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. To work with the Clerk of Court for steps to progress towards a paperless court

Recorder's Court Judges – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	1,192,677	1,213,403	1,252,186	1,336,022
Operations	103,652	109,266	142,263	54,552
Contributions to Other Funds	378,484	15,042	453,599	512,048
Total	**1,674,813**	**1,337,711**	**1,848,048**	**1,902,622**

Recorder's Court Judges – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Police Services District Fund	1,674,813	1,337,711	1,848,048	1,902,622
Total	**1,674,813**	**1,337,711**	**1,848,048**	**1,902,622**

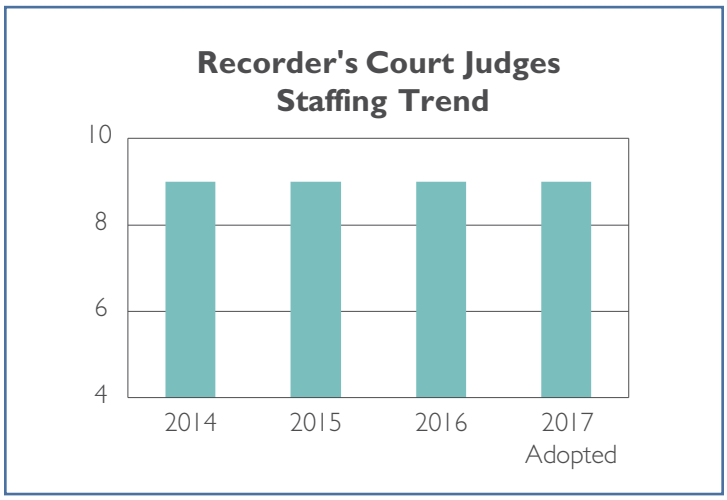
** Red light camera contract was not renewed in 2016.*
***The school bus stop arm camera program was implemented in 2015.*

Recorder's Court Judges

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

Recorder's Court Judges – Staffing Summary

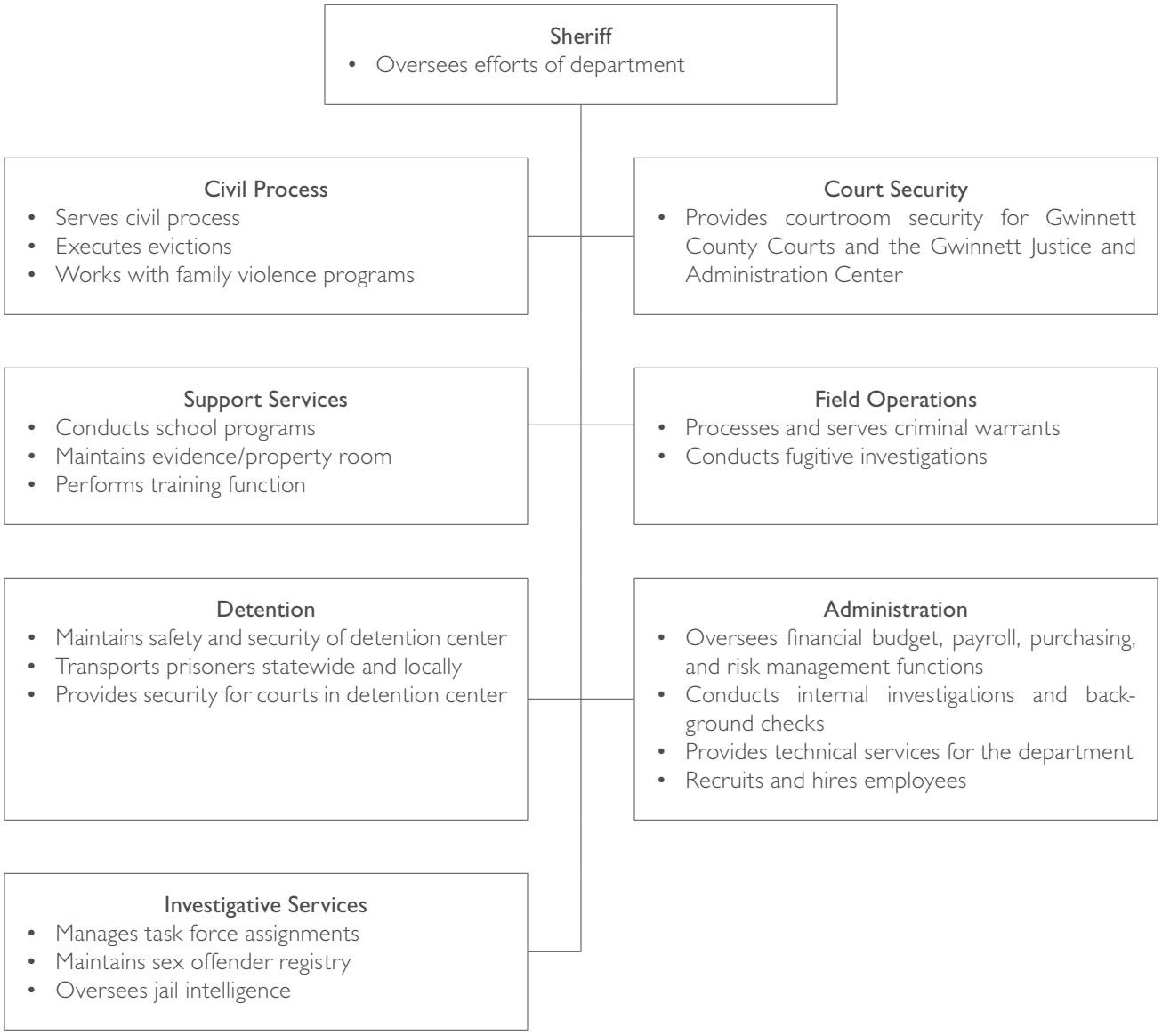
	2014	2015	2016	2017 Adopted
Authorized Positions – Recorder's Court Judges	9	9	9	9



Sheriff

Mission and Organizational Chart

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



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

Departmental Goals and Performance Measurements

1. To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Detention center admissions	33,916	31,896	31,337	31,500
Average daily inmate population in detention center	2,184	2,005	1,983	2,025
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 Actual	2016 Actual	2017 Projected
Courts in session	8,561	8,763	10,002	10,000
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 Actual	2016 Actual	2017 Projected
Warrants received for service	24,157	19,732	20,243	22,000
Civil papers received for service	40,030	38,145	37,979	37,000
Family violence orders received for service	1,725	1,681	1,707	1,724
Warrants served	15,703	13,483	13,386	14,000
Civil papers served	40,115	37,955	38,003	38,000
Family violence orders served	1,552	1,546	1,424	1,484

4. To provide security and protection for the Gwinnett County Justice and Administration Center (GJAC) and other County court facilities to ensure the safety of staff and the public.

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
People through security at GJAC	851,269	836,590	915,944	916,000
People through Juvenile/Recorder's Court	156,042	175,168	199,584	200,000

Accomplishments in FY 2016

1. Attained state re-certification
2. Met budget goals
3. Hired more than 100 personnel in 2016
4. Increased use of social media for department information

Short-Term Departmental Issues and Initiatives for FY 2017

1. Transition of new jail medical provider
2. Implementation of new records management system
3. Body camera implementation
4. Hiring and retaining personnel

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. GJAC expansion project
2. Hiring and retaining personnel
3. Meeting all state and federal mandates

Sheriff

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

Sheriff – Appropriations Summary

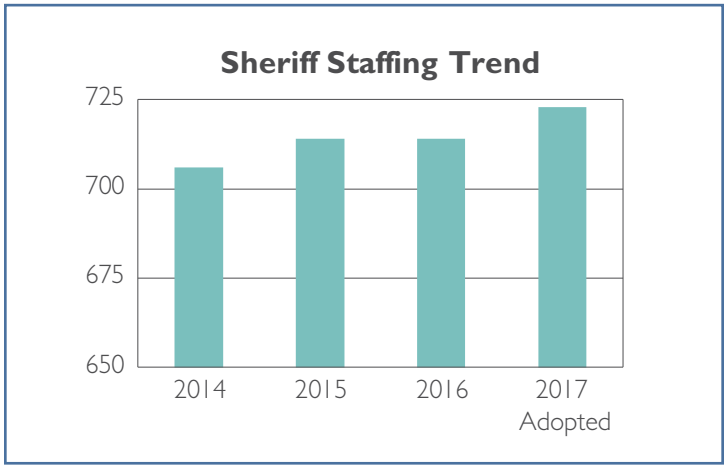
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	51,458,483	53,332,982	54,818,128	60,779,882
Operations	17,311,819	17,025,434	17,505,791	19,688,195
Contributions to Other Funds	4,795,515	3,298,752	5,612,659	5,514,891
Contributions to Capital and Capital Outlay	1,378,360	784,126	791,380	927,532
Total	**74,944,177**	**74,441,294**	**78,727,958**	**86,910,500**

Sheriff – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	74,214,910	73,958,622	77,852,331	85,817,230
Sheriff Inmate Fund	315,169	385,000	509,650	769,600
Sheriff Special Justice Fund	–	2,915	200,193	100,000
Sheriff Special Treasury Fund	403,598	82,636	107,322	150,000
Sheriff Special State Fund	10,500	12,121	58,462	73,670
Total	**74,944,177**	**74,441,294**	**78,727,958**	**86,910,500**

Sheriff – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Sheriff	706	714	714	723



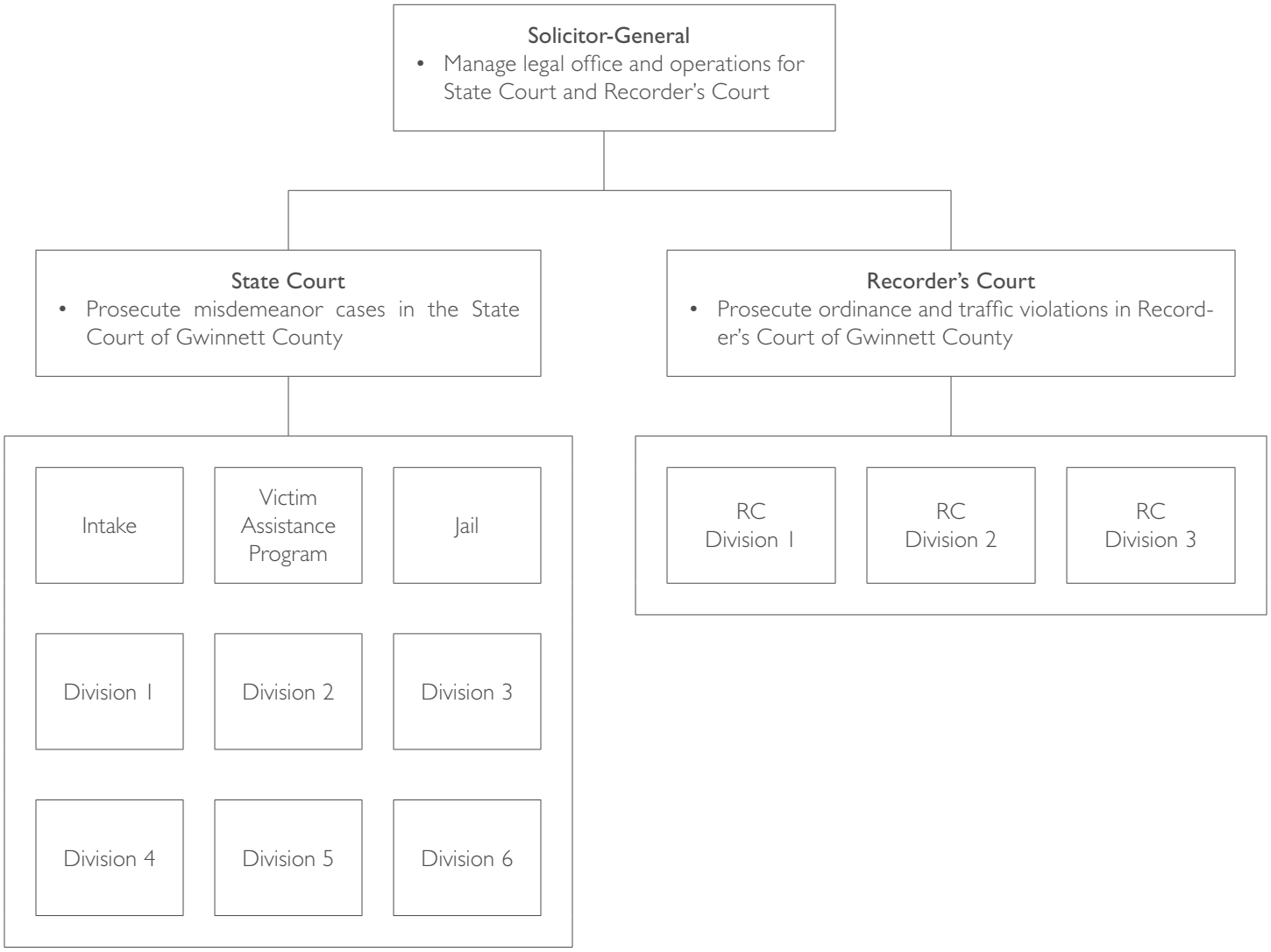
In 2015, new positions were added for the expansion of the treatment court unit.

In 2017, seven Deputy Sheriff Senior positions were added – five Court Security Deputies to improve court and building security, a Deputy Sheriff Senior position for the Sex Offender Unit due to an increase in the number of sex offenders, and a Deputy Sheriff Senior position for the Warrant/Uniform Division to handle an increasing volume of warrants to be served. The 2017 budget also added a Medical Contract Compliance Analyst III to monitor and enforce contract compliance concerning medical services to inmates and an Evidence Custodian to ensure that seized evidence is properly secured.

Solicitor

Mission and Organizational Chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



Solicitor

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

Departmental Goals and Performance Measurements

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

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Misdemeanor cases received in State Court	8,917	8,930	8,784	9,500
Cases disposed in State Court	9,293	8,278	8,879	9,000

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 Actual	2016 Actual	2017 Projected
Traffic citations/environmental citations/red light camera citations received in Recorder's Court	104,983	98,733	76,740	80,000
Number of citations disposed in Recorder's Court	104,490	104,233	80,041	85,500
* School bus stop arm camera violation citations	n/a	19,542	17,699	18,500
Teen Victim Impact Panel attendance	826	878	1,023	1,100
DUI Court graduates	34	53	57	65

Accomplishments in FY 2016

1. Disposed of 80,041 citations in Recorder's Court.
2. Disposed of 8,879 cases in State Court.
3. Fast tracked 1,697 State Court cases through our Jail Court. Calendared 2,593 State Court cases and 1,467 State Court Probation Revocation hearings.
4. Increased the number of Teen Victim Impact Panel (TVIP) attendees from 878 in 2015 to 1,023 in 2016 for an increase of 145 attendees.
5. Purchased six new vehicles for the Investigative Unit.
6. Installed Mobile Data Terminals (MDTs) in two Investigative Unit cars to improve coordination with other agencies while in the field.
7. Improved calendar performance by doing monthly division stats.
8. Preparing to transition to Tracker Case Management System to be completed in 2017.

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Training staff on technological changes to include the Electronic Warrants System (EWI).
2. Training staff to improve performance including legal updates and refreshers, litigation, and trial techniques.
3. Implementation and training of comprehensive policies and procedures manual.
4. Improve and develop a series of regular reports within our case management system to measure performance at all stages of prosecution.
5. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.
6. State certification and accreditation of the Investigative Unit to assure best management practices.
7. Continue instructor training for investigators.
8. Maintain VAP (Victim Assistant Program) accreditation for Criminal Justice Coordinating Council (CJCC).
9. Increase the attendance at the Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
10. Decrease the number of Dismissed for Want of Prosecution (DWOP) cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.
11. Implementation of e-Citations with Recorder's Court Clerk's office and GCPD.
12. Implementation and improvement of school bus stop arm camera violations.
13. Have Tracker Case Management System up and running by the fall of 2017.
14. Improve and maintain Mental Health Diversion program.
15. Implementation of Sex Trafficking Diversion program.

**2014 data is not available because this is a new type of case starting in 2015.*

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

16. Better identify military veterans and implement a Veteran Intervention program.
17. 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.
18. Develop with Prosecuting Attorneys' Council of Georgia (PAC) an appeliate practice training program.
19. Assign an attorney dedicated and trained as an appeliate specialty attorney.

Solicitor – Appropriations Summary

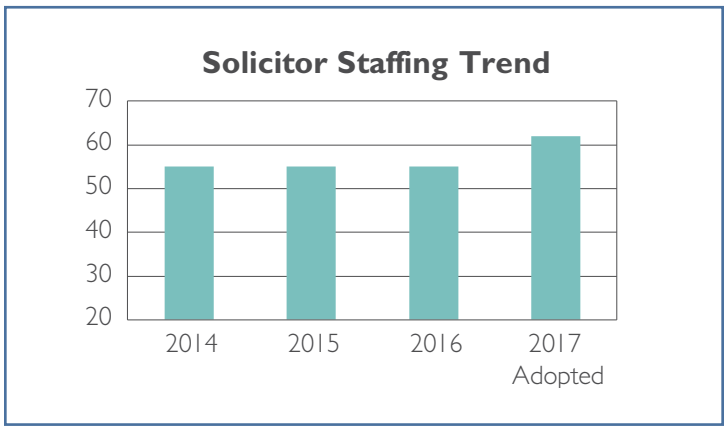
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	3,730,841	3,785,458	4,027,514	5,216,092
Operations	164,145	188,347	211,104	380,642
Contributions to Other Funds	589,587	381,077	719,563	752,704
Contributions to Capital and Capital Outlay	–	–	115,610	40,000
Total	**4,484,573**	**4,354,882**	**5,073,791**	**6,389,438**

Solicitor – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	3,434,063	3,296,313	3,951,871	4,805,173
Police Services District Fund	530,752	538,787	562,091	761,700
Crime Victims Assistance Fund	519,758	519,782	559,829	822,565
Total	**4,484,573**	**4,354,882**	**5,073,791**	**6,389,438**

Solicitor – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Solicitor	55	55	55	62



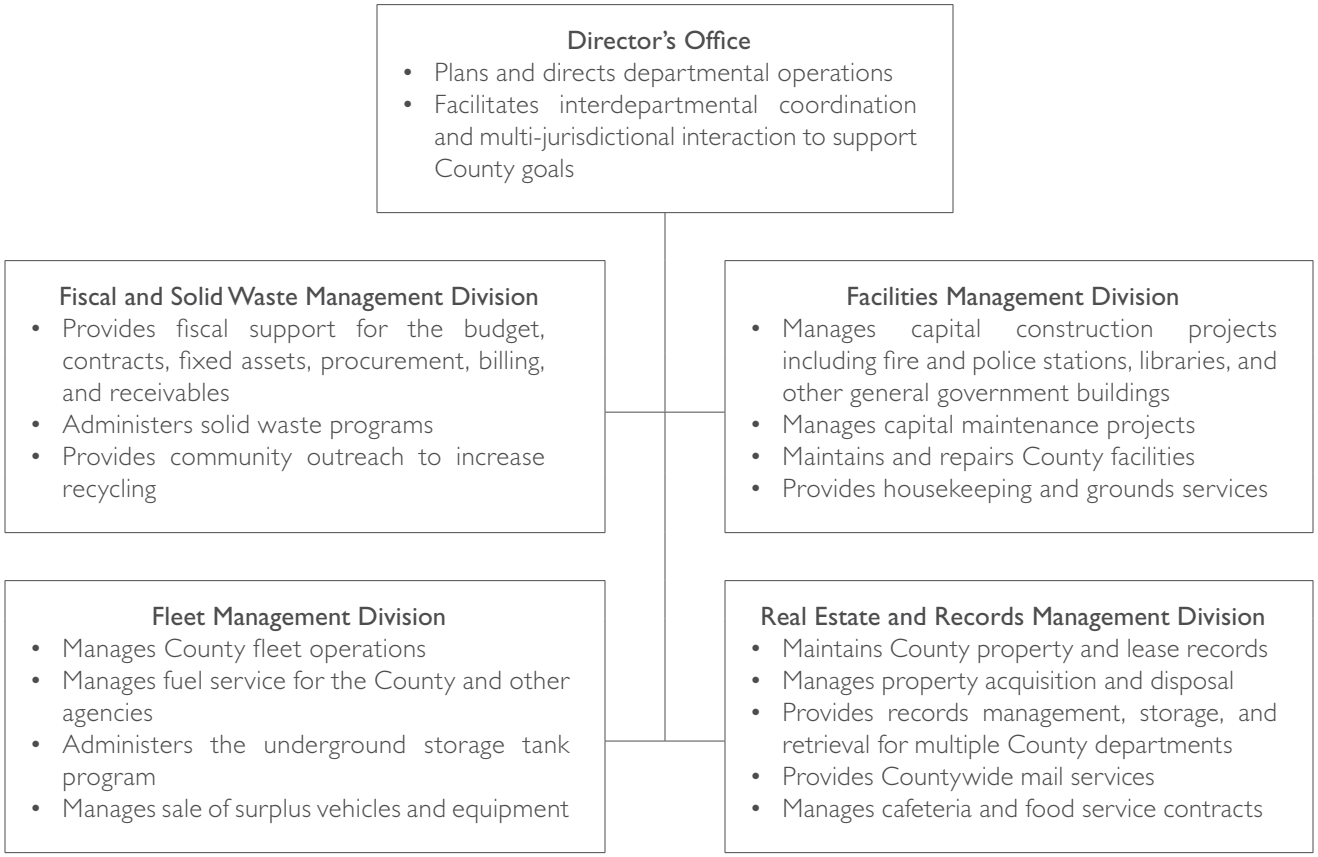
In 2017, seven positions were added to support the Solicitor General's increasing workload, including two Attorney IIs, an IT Associate II, a Legal Manager, a Legal Associate II, a Victim Advocate, and a Criminal Investigator.

Support Services

Mission and Organizational Chart

The mission of the Gwinnett County Department of Support Services is to get to YES in support of County leadership and priorities. For 2017, our vision is to B-U-I-L-D, and our goals are to: balance requests and funding; update procedures and policies to improve services; implement processes and technology to improve delivery; lift up our employees by providing development plans and training; and to deliver projects and services to meet our customers' needs.

The Support Services team manages the design, construction, and maintenance of facilities; manages the acquisition and disposal of real property and right-of-way; supports the delivery of essential services through the purchase and maintenance of the County's fleet and the purchase and dispensing of fuel; manages residential solid waste contracts; manages cafeteria and food service contracts; and provides records management services, mail services, housekeeping services, and grounds services to support County operations.



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

Departmental Goals and Performance Measurements

1. To complete preventive vehicle and equipment maintenance services and repairs in a cost-efficient and timely manner to minimize downtime and provide high-quality services.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Average cost per preventive maintenance job (labor only)	$ 137	$ 119	$ 155	$ 150
Average cost per repair job	$ 625	$ 609	$ 638	$ 650
Percent work orders that had to be reworked	0.5%	1.0%	0.2%	0%
Percent work orders completed within service level agreement	85%	83%	80%	90%

2. To provide comprehensive, cost-efficient, and effective building and grounds maintenance services for County facilities in a timely manner.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Buildings maintained full/partial	52/188	52/190	52/190	54/190
Cost per square foot/buildings maintained	$ 1.30	$ 1.31	$ 1.31	$ 1.30
Percent routine maintenance work orders completed within service level agreement	97%	96%	95%	100%

3. To provide efficient land acquisition services.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
* Average number of months to complete an acquisition	N/A	N/A	4	4

4. To provide cost-efficient construction and maintenance of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Construction projects completed (new construction)	1	3	4	3
Major capital maintenance projects completed (≥ $50,000)	15	14	15	15

5. To improve solid waste recycling, customer response, and vendor payments.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percentage of total residential waste stream recycled	16%	15%	13%	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 Actual	2016 Actual	2017 Target
Percentage "good" or "exceptional" survey responses:				
Facilities	99%	98%	96%	100%
Fiscal	99%	100%	98%	100%
Fleet	100%	99%	89%	100%
Solid Waste	97%	95%	95%	100%
Surplus	100%	99%	99%	100%
*Records	N/A	N/A	99%	100%
*Mailroom	N/A	N/A	100%	100%
**Real Estate	100%	100%	100%	100%

**This performance measurement was implemented in 2016.*
***The name changed from Property Management to Real Estate in 2016.*

7. To create fleet cost savings through innovative approaches and measured compliance.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Fleet technician productivity	71%	77%	79%	80%

8. To reduce operating cost by maximizing the number of community service/inmate labor hours.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Number of community service/inmate labor hours	45,000	56,690	63,059	65,000

Accomplishments in FY 2016

1. Completed construction of the combined Lilburn Branch of the Gwinnett County Public Library and City Hall.
2. Completed construction of the Training Pavilion and Fire Apparatus Storage Building at the Gwinnett County Fire Academy.
3. Completed construction of Fire Station 10 (relocated).
4. Completed construction of Fire Station 31.
5. Completed renovation of the third and fourth floors of the Court Annex.
6. Completed renovation of the Lawrenceville Senior Center.
7. Completed installation of a new roof at the Gwinnett Justice and Administration Center.
8. Completed installation of a new roof at the Gwinnett County Historic Courthouse.
9. Initiated construction of the Medical Examiner's Office and Morgue.
10. Initiated construction of the Centerville Senior Center.
11. Awarded contract and initiated design for the Gwinnett Justice and Administration Center and Parking Deck Addition.
12. Completed design and construction procurement for replacement of the DOT District 1 Maintenance Barn.
13. Initiated design for Bay Creek Police Precinct and Alternate 911 Center.
14. Initiated design for Fire Station No. 15 (relocation).
15. Initiated design for demolition of Stone Mountain Tennis Center.
16. Completed plans and procurement for demolition of properties on Meadow Church Road.
17. Prepared concepts for Bicentennial projects.
18. Prepared specifications for replacement of access controls at GJAC.
19. Continued working with the City of Norcross in preparation of a design and development plan for relocation of the Norcross Branch of the Gwinnett County Public Library.
20. Completed design and procurement for lighting in the GJAC Auditorium.
21. Completed design and procurement for the Audio Visual Upgrades for courtrooms at GJAC.
22. Completed design and construction documents for improvements to Langley Drive and the GJAC Entry Plaza and Walkway.
23. Completed design and procurement for the Buford Senior Center Renovation.
24. Managed 11 fuel sites, dispensing 5.7 million gallons of fuel to internal and external customers.
25. Processed 1,026,866 pieces of outgoing mail.
26. Managed the archival of 66,003 boxes within the Records Management warehouse.
27. Hosted two large community recycling events collecting 31.9 tons of electronics, 6,264 gallons of paint, 32.5 tons of paper, 10 tons of tires, 1,700 pounds of textiles, 452 printer cartridges, and 324 pairs of sneakers.
28. Transacted the sale of surplus County vehicles, equipment, and miscellaneous items having a value of $1.4 million.
29. Generated $12.4 million in revenue from leases of County-owned property, energy excise tax, fuel sales, and other sources.
30. Collected recycling representing 13.4 percent of tonnage of residential solid waste and recycling collected curbside.
31. Completed 7,900 work orders for facility maintenance.
32. Purchased 487 vehicles and pieces of equipment.

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

Short-Term Departmental Issues and Initiatives for FY 2017

1. Complete construction of the Medical Examiner's Office and Morgue.
2. Complete construction of the Centerville Senior Center.
3. Complete design and initiate construction of the Gwinnett Justice and Administration Center and Parking Deck Addition.
4. Complete construction of the replacement of the DOT District 1 Maintenance Barn.
5. Complete design documents and procurement of the Bay Creek Police Precinct and Alternate 911 Center.
6. Complete design and initiate construction of Fire Station No. 15 (relocation).
7. Complete demolition of Stone Mountain Tennis Center.
8. Complete demolition of properties on Meadow Church Road.
9. Develop and implement Bicentennial projects.
10. Implement replacement of access controls at GJAC.
11. Continue working with the City of Norcross in preparation of a design and development plan for relocation of the Norcross Branch of the Gwinnett County Public Library.
12. Complete lighting replacement in the GJAC Auditorium.
13. Complete Audio Visual Upgrades for courtrooms at GJAC.
14. Complete improvements to Langley Drive and the GJAC Entry Plaza and Walkways.
15. Complete Buford Senior Center Renovation.
16. Replace seating and carpet in the GJAC auditorium.
17. Replace fire sprinkler system and door hardware at Corrections.
18. Upgrade Court Annex courtroom audio visual equipment.
19. Fill newly allocated staff resources in Fleet and Facilities to address increasing workload.
20. Continue surplus vehicle, equipment, and miscellaneous item sales and provide new temporary storage area.
21. Continue scheduled maintenance programs to reduce reactive calls for maintenance services.
22. Update records management software, review and update current processes, and address space needs.
23. Continue Individual Development Plans for each employee, promoting continuous professional development.
24. Review Solid Waste program.

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Complete construction of the expansion of the Gwinnett Justice and Administration Center and Parking Deck Addition.
2. Complete construction of the Bay Creek Police Precinct and Alternate 911 Center.
3. Complete construction of Fire Station No. 15 (relocation).
4. Complete Bicentennial projects.
5. Continue to work with the cities of Norcross and Duluth regarding the design and construction of relocated library branches in both cities.
6. Implement capital projects as approved in the Capital Improvement Plan.
7. Implement space plan for administrative facilities including GJAC and One Justice Square.
8. Continue to focus on preventive maintenance to reduce reactive calls.
9. Continue to focus on extending the service life of vehicles, equipment, and facilities to reduce the cost of capital replacements.
10. Continue to focus on using cost data to project needs.

Support Services

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

Support Services – Appropriations Summary

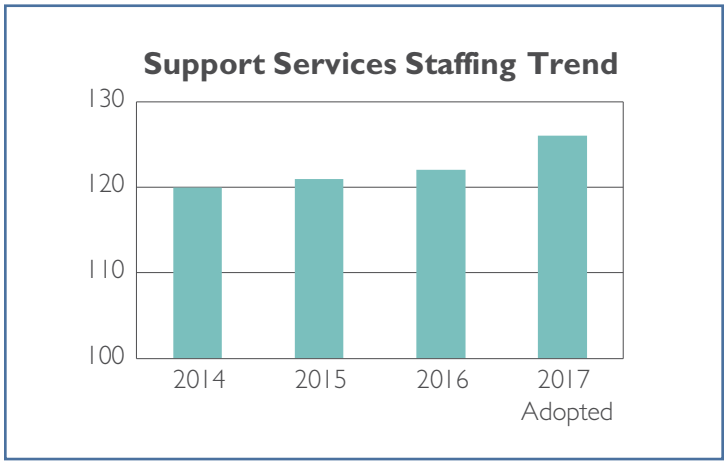
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	7,054,989	7,711,667	8,382,683	9,775,171
Operations	44,633,578	45,695,305	46,841,173	50,001,154
Transfers to Renewal and Extension	75,000	12,150	–	95,107
Contributions to Other Funds	1,866,718	810,440	1,936,697	2,014,643
Contributions to Capital and Capital Outlay	156,750	533,397	152,593	331,355
Working Capital Reserve	–	–	–	1,679,512
Total	**53,787,035**	**54,762,959**	**57,313,146**	**63,896,942**

Support Services – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Recreation Fund	137,498	150,130	147,451	175,360
Solid Waste Operating Fund	39,751,686	40,265,058	41,203,546	46,186,816
Fleet Management Fund	5,473,218	5,408,298	5,966,889	6,464,456
Administrative Support Fund	8,424,633	8,939,473	9,995,260	11,070,310
Total	**53,787,035**	**54,762,959**	**57,313,146**	**63,896,942**

Support Services – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Support Services	120	121	122	126



In 2015, two part-time positions were converted to full-time positions to upgrade and permanently staff the records management function. During the year, two vacancies were returned to the unallocated pool and one was added from the unallocated pool. The net effect was one new position in 2015.

Iin 2016, a Trades Technician III-HVAC position was added to provide professional analysis and oversight of the HVAC work unit.

In 2017, four positions were added to meet increasing demand in the Facilities Management Division, Fleet Management Division, and Carpentry work group.

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 Actual	2016 Actual	2017 Estimate
1. Customers served	966,828	954,958	937,149	951,015
2. Telephone calls received	270,384	266,624	243,455	245,000
3. Emails received	14,384	13,545	13,805	14,000
4. Transactions processed	1,415,829	1,435,606	1,463,144	1,504,574
5. Property tax collection rate	97.70%	98.06%	97.83%	97.00%
6. Total delinquent revenue collected	$ 20,900,100	$ 26,444,634	$ 21,895,605	n/a
7. Savings achieved through homestead audits	$ 487,733	$ 790,757	$ 699,904	n/a
8. Property Tax Department mailings	443,424	417,427	409,420	400,000
9. Parcels (Real/Personal)	312,251	314,856	312,773	n/a
10. Vehicles registered	690,842	711,998	736,261	766,399

Accomplishments in FY 2016

1. Upgraded software for property tax remittance processing
2. Installed new equipment for property tax remittance processing
3. Repurposed original remittance processing equipment to Dealer, Mail, and Fleet office to enhance mail processing efficiency
4. Achieved 97.83 percent collection rate for 2016 real and personal property taxes on December 31, 2016
5. Engaged staff intern for special projects
6. Increased online property tax transactions by 11.44 percent and motor vehicle transactions by 10.21 percent
7. Automated motor vehicle customer return form
8. Automated staff performance appraisal statistical reports to track training hours
9. Implemented paperless property tax billing
10. Automated Net Cost of Operations statement expenditures
11. Planned for new Voice over Internet Protocol (VoIP) security cameras in all locations
12. Continued new video program for enhanced customer communication and education

Short-Term Departmental Issues and Initiatives for FY 2017

1. Install 24-hour out-of-office motor vehicle registration renewal kiosk
2. Transition to new Department of Revenue vendor for motor vehicle renewal notices
3. Retain and recruit staff to meet customer volume increases
4. Address market salary competiveness in staffing
5. Implement legislative mandates
6. Implement over-the-counter credit/debit card acceptance for property tax customers
7. Implement new customer option of scheduling online property tax payments
8. Implement new employee recognition program

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. Implement new state vehicle registration and title system
2. Obtain direct real-time access to new state vehicle registration and title system
3. Implement legislative mandates
4. Sustain growth of productivity enhancements through technology

Additional Comments

1. The OTC plans to continue supporting and promoting employee wellness programs.
2. The OTC plans to continue supporting community service by participating in Relay for Life.

Tax Commissioner

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Tax Commissioner – Appropriations Summary

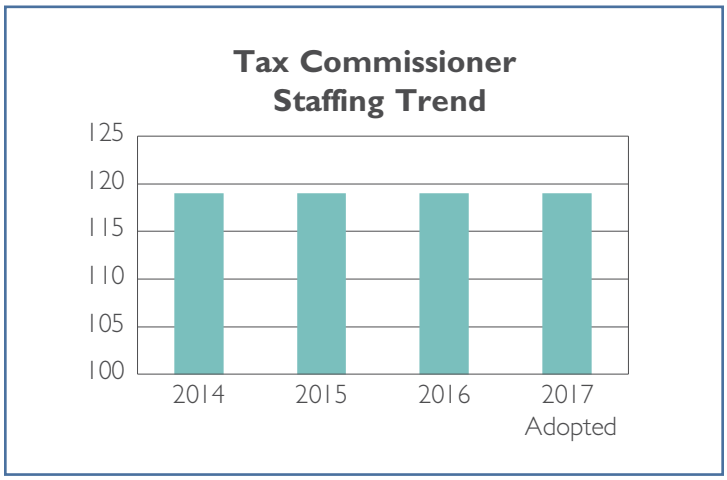
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	6,838,385	6,946,799	7,289,835	7,945,943
Operations	2,000,194	2,562,652	2,566,164	2,933,970
Contributions to Other Funds	2,519,418	2,492,078	1,945,173	1,629,039
Contributions to Capital and Capital Outlay	35,194	4,310	3,591	6,100
Total	**11,393,191**	**12,005,839**	**11,804,763**	**12,515,052**

Tax Commissioner – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	11,393,191	12,005,839	11,804,763	12,515,052
Total	**11,393,191**	**12,005,839**	**11,804,763**	**12,515,052**

Tax Commissioner – Staffing Summary

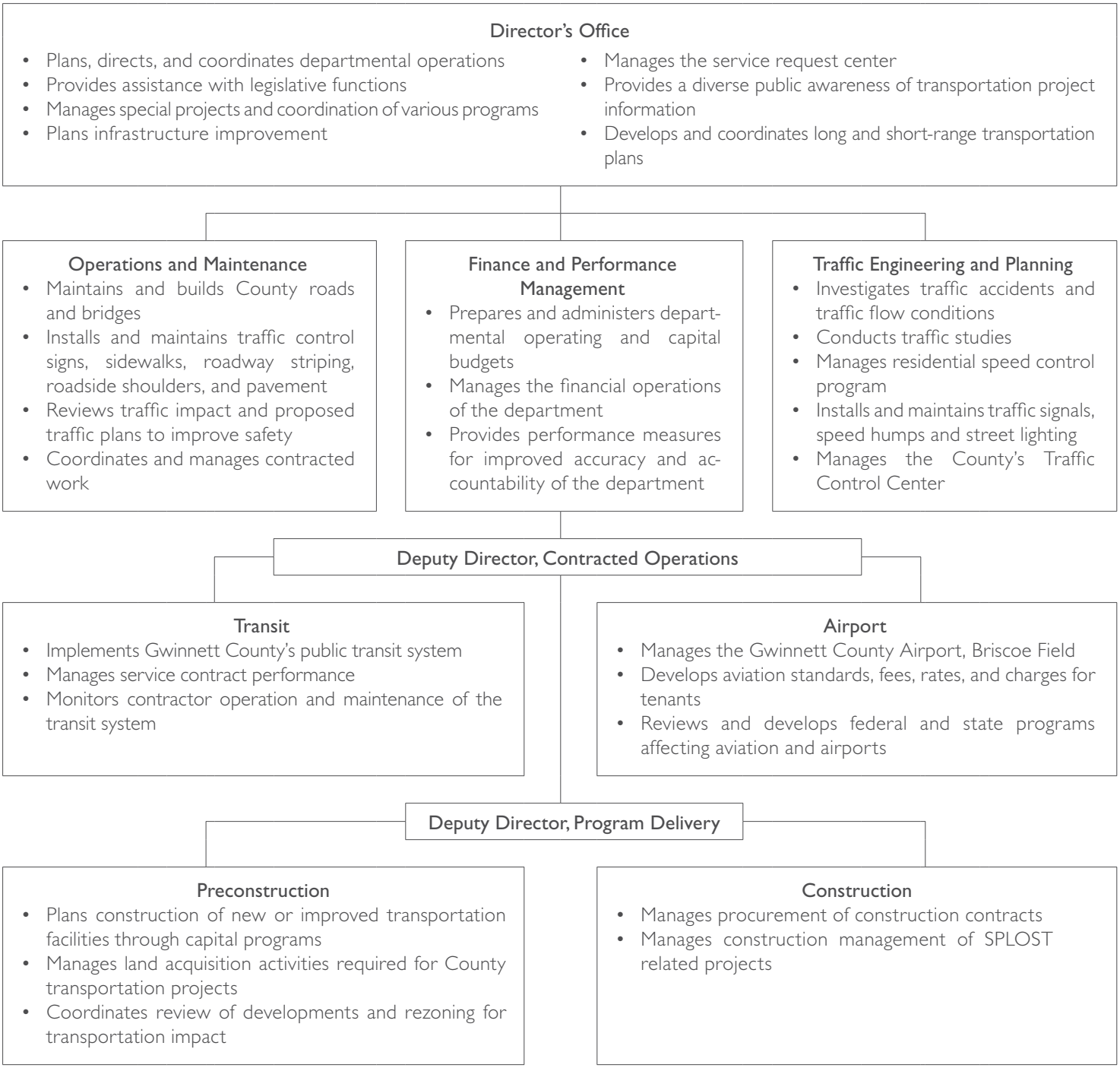
	2014	2015	2016	2017 Adopted
Authorized Positions – Tax Commissioner	119	119	119	119



Transportation

Mission and Organizational Chart

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



Transportation

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

Departmental Goals

1. To maintain and operate the County's surface transportation system in a safe and efficient manner to provide safe use by the general public.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Traffic studies completed	207	240	243	245
Miles of roads maintained	2,750	2,500	2,568	2,568
Traffic signals maintained	701	705	713	720
Closed circuit television (CCTV) cameras maintained	207	243	266	275
Miles of fiber-optic communication cable	212	230	230	230

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 Actual	2016 Actual	2017 Target
Transit riders carried	1,718,098	1,586,329	1,496,422	1,500,000
Transit vehicles in service	97	103	81	81

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 Actual	2016 Actual	2017 Target
Airport take-offs and landings	75,197	74,314	85,314	75,000
Aircraft based in Gwinnett	310	312	286	300

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 Actual	2016 Actual	2017 Target
Street lights added to system	258	276	486	350

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 Actual	2016 Actual	2017 Target
Speed hump requests processed	102	105	127	115
Speed humps installed	3	9	2	15

Accomplishments in FY 2016

1. Began construction on twenty-nine (29) projects, including intersections, major roads, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
2. Completed the construction of twenty-nine (29) projects, including bridges, intersections, major roadways, road safety and alignment, and sidewalks and pedestrian safety improvements
3. Completed the engineering design and began construction on the SR 324 widening project from Jim Moore Road to Dacula Road
4. Completed the engineering design and construction on the Peachtree Industrial Boulevard widening project from south of McGinnis Ferry Road to north of Moore Road
5. Began engineering on SR 316 at Harbins Road interchange
6. Completed initial public outreach phase and the short range plan for the Comprehensive Transportation Plan (CTP)
7. Completed the upgrade of 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
8. Began construction on the District 1 Maintenance Barn replacement
9. Resurfaced 130 miles of county maintained roadways
10. Placed into service 28 new Gillig Low Floor Local Transit buses to replace the original Orion fleet

11. Implemented service enhancements to include new express service to Emory/CDC, additional AM express departures, and local service schedule improvements
12. Implemented Google Transit Feed for trip planning on Google Maps along with "Where is My Bus" application for Paratransit
13. Partnered with the Georgia Regional Transportation Authority on a joint transit operations contract with a service provider for operation of the system
14. Finished construction of an airfield re-marking project to rehabilitate faded/worn airfield markings to improve safety
15. 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

Short-Term Departmental Issues and Initiatives for FY 2017

1. Coordinate with the 2017 Citizens Project Selection Committee in developing the list of transportation projects/category levels for the 2017 SPLOST Program
2. Complete the update to the Comprehensive Transportation Plan
3. Complete construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line
4. Begin construction improvements on Five Forks Trickum Road from Ronald Reagan Parkway to Killian Hill Road
5. 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 roadways
6. Continue to upgrade and enhance the GCSmartCommute website for increased use by providing additional traveler information
7. Complete an update to the ATMS/ITS Master Plan
8. Develop a transportation demand module in partnership with the Atlanta Regional Commission and Georgia Commute Options
9. Implement various transit service enhancements to include flex service
10. Initiate the Comprehensive Transit Development Plan to include short, medium and long range programs
11. Begin replacement of the Paratransit fleet for Transit
12. Complete the design of 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, and begin construction on the project

Long-Term Departmental Issues and Initiatives for FY 2018 and Beyond

1. 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 utilizing available SPLOST and Congestion Mitigation and Air Quality Funds
2. Begin coordination and delivery of the 2017 SPLOST Program
3. Complete SR 316 grade separated interchanges from SR 20 to Harbins Road
4. Implement new service plan as developed in conjunction with Comprehensive Transit Development Plan
5. Implement a bus stop database and standards guidelines for Transit
6. Design and construct access taxi lanes to Central Basing Area
7. Complete design and begin construction on SR 324 at I-85 interchange
8. Continue engineering on Sugarloaf Parkway Extension from SR 316 to I-85
9. Begin engineering on McGinnis Ferry Road at I-85 interchange

Transportation – Appropriations Summary

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	8,744,323	8,219,777	8,713,408	10,280,775
Operations	18,571,729	19,274,777	21,053,401	23,934,166
Transfers to Renewal and Extension	34,000	54,800	–	1,592,026
Contributions to Other Funds	1,798,523	1,407,402	2,483,418	2,591,480
Contributions to Capital and Capital Outlay	614,630	600,000	955,029	1,640,251
Total	**29,763,205**	**29,556,756**	**33,205,256**	**40,038,698**

Transportation

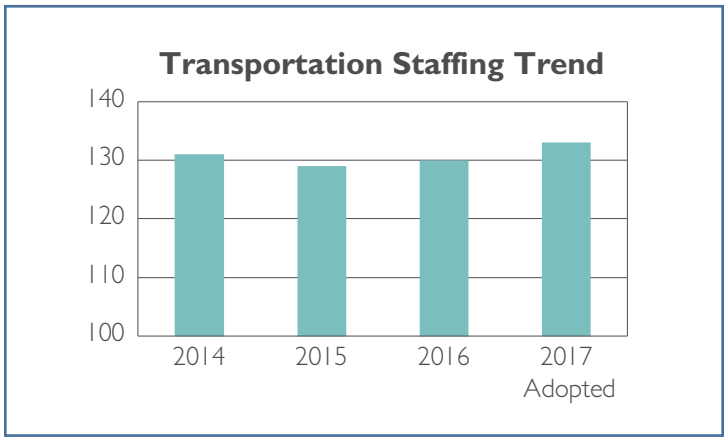
Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Transportation – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
General Fund	14,093,654	13,597,086	15,739,021	18,801,475
Speed Hump Fund	58,836	112,144	120,916	160,215
Street Lighting Fund	7,199,310	7,028,983	7,106,382	7,455,115
Airport Operating Fund	811,238	853,276	885,699	1,309,810
Local Transit Operating Fund	7,600,167	7,965,267	9,353,238	12,312,083
Total	**29,763,205**	**29,556,756**	**33,205,256**	**40,038,698**

Transportation – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Transportation	131	129	130	133



In 2015, the number of positions decreased because two positions were frozen.

In 2016, a transit analyst position was added to help align transit planning efforts with the County's overall planning for future transportation needs.

In 2017, the following positions were added: a Utility Permitting Manager to provide oversight of the utility permitting process, a traffic analyst to expand traffic calming options, and a Travel Demand Management Coordinator to serve as an advocate for alternative transportation options.

Water Resources

Mission and Organizational Chart

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

Director's Office

- Oversees and manages County's water, sewer, and stormwater infrastructure
- Tracks pending legislation affecting water supply and other areas of responsibility
- Ensures compliance with state and federal regulations
- Develops relationships and partnerships with local, state and federal agencies 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, Systems and Technology, 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 and Performance Measurements

1. Ensure excellent product quality and increase service reliability in full compliance with regulatory and reliability requirements and consistent with customer, public health, and ecological needs.

	2014 Actual	2015 Actual	2016 Actual	2017 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	0.8	1.4	0.8
Unplanned outages/1,000 customers	2.7	3.87	5.62	4

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 Actual	2016 Actual	2017 Target
Percent distribution response time < 2 hours	72%	100%	90%	75%
* Percent distribution response time < 24 hours	n/a	97%	90%	75%
Percent collection response time < 2 hours	92%	92%	96%	85%
Percent service requests responded < 2 days	97%	97%	100%	85%
Average call hold time (minutes)	4.23	3.31	5.55	4
Percent customer service and billing satisfaction	87%	89%	84%	85%
** Number of escalated calls from customer representative to supervisor level	n/a	n/a	280/mo.	175/mo.

3. Ensure financial viability. Understand the full life-cycle cost of the utility and maintain an effective balance between long-term debt, asset values, operations, and maintenance expenditures.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percent total collected water and sewer receivables	95.76%	98.47%	95.53%	95.00%
* Percent stormwater fee collection rate	n/a	99.22%	99.36%	99.00%
* Number of linear feet of stormwater pipe rehabilitated/replaced	n/a	73,908	146,625	55,000

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 Actual	2016 Actual	2017 Target
* Number of preventable vehicle accidents	n/a	13	23	0

5. Ensure infrastructure stability. Maintain and enhance the condition of all assets over the long-term at the lowest possible life-cycle costs consistent with customer, community, and regulator-supported service levels.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percent scheduled maintenance hours – reclamation	78.5%	72.3%	63.0%	80.0%
Percent scheduled maintenance hours – collection	73.8%	66.8%	65.0%	75.0%
Percent scheduled maintenance hours – production	254.4%	64.1%	73.0%	80.0%
Percent scheduled maintenance hours – distribution	67.1%	66.2%	65.0%	75.0%
* Percent planned stormwater infrastructure inspection for permit compliance	n/a	1.4%	25.5%	20.0%
* Percent of projects on schedule	n/a	60.0%	80.0%	100.0%

6. Ensure and sustain adequate water resources consistent with current and future customer needs through long-term resource supply and demand analysis, conservation, and public education, all within a regional framework.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
* Percent non-revenue water	n/a	8.4%	11.3%	11.0%

** 2014 data is not available because this performance measurement was implemented in 2015.*
***2014 – 2015 data is not available because this performance measurement was implemented in 2016.*

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 Actual	2016 Actual	2017 Target
Average training hours/water employee	36.05	41.52	44.71	40
Average training hours/wastewater employee	34.8	56.67	43.8	40
Average training hours/stormwater employee	37.8	60.59	52.79	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 Actual	2016 Actual	2017 Target
Total Suspended Solids load reduction	900,173	1,080,242	331,308	250,000

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	2014 Actual	2015 Actual	2016 Actual	2017 Target
Percent category-one dam compliance (Does not include those established by administration.)	100%	100%	100%	100%

Accomplishments in FY 2016

1. Began creating a robust training program for all employees with specified growth paths
2. Began employee qual cards and profiles to put them on track for upward movement in the organization
3. Created a standard communication response plan for emergencies that require a response to media or residents
4. Began creating individual safety profiles and plans for all the major plants and facilities
5. Created a comprehensive SharePoint site network for internal use to store documents, policies, and procedures
6. Obtained a mass sole source approval list from Purchasing that will massively reduce the purchasing time for key goods and services
7. Began work on the Direct Potable Reuse pilot project with the WateReuse foundation and universities
8. Began construction on the large wastewater facility upgrade at crooked creek that totals $140 million over 5 years
9. Created a CIP project tracking software that manages CIP budgets, schedules, invoices, data, and provides dashboard reporting
10. Initiated electronic time sheets for business areas within the Department of Water Resources
11. Realigned customer care staff breaks and lunches to improve phone coverage
12. Improved customer service by adding a full-time phone auditor and counselor
13. Added language translation services and additional bilingual staff to assist non-english speaking customers
14. Established a date certain lock off process to help keep customers water on

Short-Term Departmental Issues and Initiatives for FY 2017

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. Three more divisions will complete task, policy, and procedure documentation
4. Continue to create a training program for the entire department
5. Complete the employee qual card program for all employees
6. Complete creating individual safety profiles and plans for all the major plants and facilities
7. Improve customer service satisfaction through improved call times and reduced time to answer
8. Add third party payment options for water bill customers

Long-Term Departmental Issues and Initiatives for FY 2018 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. Continue execution of comprehensive training and education program by using technical schools and internal training opportunities
5. Proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation
6. Add the metric percent of equipment operable with an accurate target
7. Maintain financial viability for the operating and capital budget through proper spending
8. Complete full documentation of all DWR policies and procedures and function depth

Water Resources – Appropriations Summary

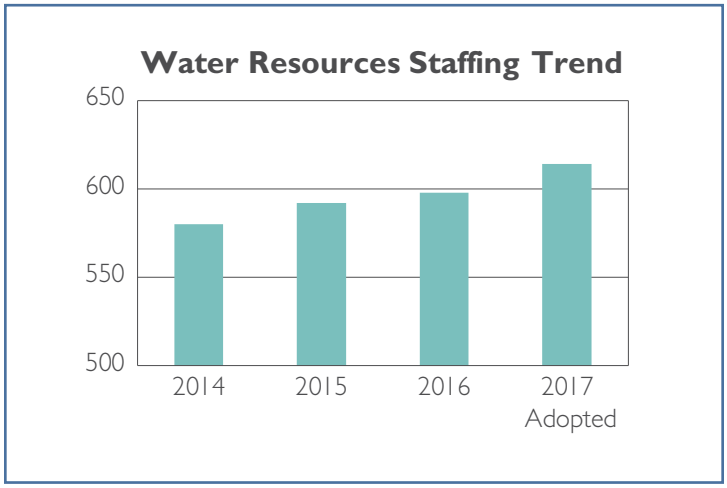
Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Personal Services	46,758,183	41,097,536	44,421,945	51,037,001
Operations	54,713,052	56,686,870	59,807,512	80,294,371
Debt Service	100,303,217	99,580,413	95,399,050	93,826,853
Transfers to Renewal and Extension	78,125,497	104,882,834	139,367,348	150,547,334
Contributions to Other Funds	8,192,838	3,549,994	8,388,069	8,609,237
Total	**288,092,787**	**305,797,647**	**347,383,924**	**384,314,796**

Water Resources – Appropriations Summary by Fund

Appropriations ($)	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Water and Sewer Operating Fund	269,150,477	278,061,346	319,577,566	353,002,638
Stormwater Operating Fund	18,942,310	27,736,301	27,806,358	31,312,158
Total	**288,092,787**	**305,797,647**	**347,383,924**	**384,314,796**

Water Resources – Staffing Summary

	2014	2015	2016	2017 Adopted
Authorized Positions – Water Resources	580	592	598	614



In 2015, a Safety Section Manager position and positions needed to launch a cooperative education program were added.

In 2016, six inspector positions were added to increase code enforcement activities.

In 2017, the following positions were added: five contract management positions to ensure facility contracts are well managed for needed service; four customer service positions to increase customer satisfaction; a resources and marketing specialist to educate residents on reducing sanitary sewer overflows; a safety officer to provide a safe workplace for DWR employees; and a construction manager to inspect contractor performance. The 2017 budget also includes funding for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew.



CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2014 – 2016, the 2017 budget, and the 2018 – 2022 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.



Capital Funds

Revenues and Expenditures by Category FY 2014 – 2017

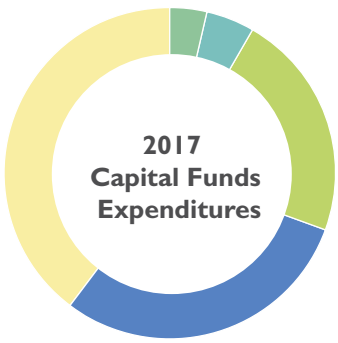
	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Revenues				
Sales Tax Proceeds	142,479,680	146,563,642	150,030,773	125,875,208
Intergovernmental	32,448,489	17,149,937	30,668,726	848,586
Charges for Services	22,694	86,480	111,576	-
Fines and Forfeitures	184,408	53,718	123,473	-
Investment Income	3,626,612	4,691,648	5,534,218	3,501,381
Contributions and Donations	158,416	111,316	220,494	145,890
Miscellaneous	144,533	1,822,056	397,292	-
Other Financing Sources	144,716,326	202,299,654	200,215,844	171,622,047
Total	**323,781,158**	**372,778,451**	**387,302,396**	**301,993,112**
Use of Net Position	-	-	-	747,270
Use of Fund Balance	-	-	-	80,963,191
Total Revenues	**323,781,158**	**372,778,451**	**387,302,396**	**383,703,573**
Expenditures				
Community Services	12,803,774	39,262,792	48,335,687	17,852,218
General Government	38,787,400	54,797,822	49,950,159	84,922,408
Public Safety	14,427,683	32,481,253	30,226,858	14,546,468
Transportation	65,938,465	73,518,569	97,481,093	114,713,305
Water Resources	94,978,055	97,633,096	139,929,975	151,669,174
Gross Expenditures	**226,935,377**	**297,693,532**	**365,923,772**	**383,703,573**
Less: Indirect Costs*	2,212,073	(643,757)	1,816,631	1,711,894
Total Expenditures	**224,723,304**	**298,337,289**	**364,107,141**	**381,991,679**

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



- Other Financing Sources: 44.73%
- Sales Tax Proceeds: 32.80%
- Use of Net Position/Fund Balance: 21.30%
- Investment Income: 0.91%
- Intergovernmental: 0.22%*
- Contributions and Donations: 0.04%*

**Value too small to appear on this chart*



- Water Resources: 39.53%
- Transportation: 29.90%
- General Government: 22.13%
- Community Services: 4.65%
- Public Safety: 3.79%

Capital Funds

Revenues and Expenditures by Fund FY 2014 – 2017

	2014 Actual		2015 Actual		2016 Unaudited		2017 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	58,314,912	13,206,079	88,917,386	30,452,366	53,908,029	17,650,909	12,804,281	26,611,035
Total Tax-Related	**58,314,912**	**13,206,079**	**88,917,386**	**30,452,366**	**53,908,029**	**17,650,909**	**12,804,281**	**26,611,035**
Vehicle Replacement Fund								
Vehicles	9,153,004	3,104,060	7,814,052	3,294,719	8,820,296	5,847,849	7,329,097	2,909,109
Total Vehicle Replacement	**9,153,004**	**3,104,060**	**7,814,052**	**3,294,719**	**8,820,296**	**5,847,849**	**7,329,097**	**2,909,109**
Enterprise Funds								
Airport R and E	268,269	606,686	187,474	215,753	3,455	-	283,255	267,525
Solid Waste R and E	75,000	119,481	12,851	-	721	2,066	95,107	95,107
Stormwater R and E	10,223,334	18,644,071	21,419,134	17,519,140	20,463,333	27,043,862	22,668,847	23,431,847
Transit R and E	381,135	624,729	1,602,140	54,736	10,129,579	13,115,000	1,308,771	1,308,771
W and S (Combined)	68,769,838	76,737,637	86,339,529	80,204,076	120,538,103	113,070,979	128,368,487	128,368,487
Total Enterprise	**79,717,576**	**96,732,604**	**109,561,128**	**97,993,705**	**151,135,191**	**153,231,907**	**152,724,467**	**153,471,737**
Special Revenue Funds								
SPLOST (2005)	3,143,721	12,760,202	126,634	7,750,255	13,244	4,327,789	-	-
SPLOST (2009)	59,116,937	72,954,727	13,323,834	80,268,372	15,208,316	77,325,263	1,161,498	19,402,983
SPLOST (2014)	114,335,008	28,177,705	153,035,417	77,934,115	158,217,320	107,540,055	20,634,179	73,969,119
SPLOST (2017)	-	-	-	-	-	-	107,339,590	107,339,590
Total Special Revenue	**176,595,666**	**113,892,634**	**166,485,885**	**165,952,742**	**173,438,880**	**189,193,107**	**129,135,267**	**200,711,692**
Total All Funds	**323,781,158**	**226,935,377**	**372,778,451**	**297,693,532**	**387,302,396**	**365,923,772**	**301,993,112**	**383,703,573**

**Revenues in the 2017 budget column do not include any budgeted use of fund balance.*
Expend. = Expenditures
Approp. = Appropriations
R and E = Renewal and Extension
SPLOST = Special Purpose Local Option Sales Tax
W and S = Water and Sewer

Capital Funds

Governmental Fund Balance Summaries FY 2014 – 2017

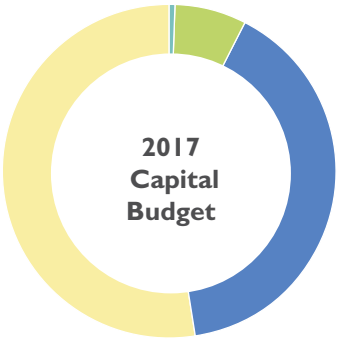
	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Capital Project Fund				
Balance January 1	59,427,235	104,536,068	163,001,088	199,258,208
Sources	58,314,912	88,917,386	53,908,029	12,804,281
Uses	(13,206,079)	(30,452,366)	(17,650,909)	(26,611,035)
Balance December 31	**104,536,068**	**163,001,088**	**199,258,208**	**185,451,454**
Vehicle Replacement Fund				
Balance January 1	28,602,257	34,651,201	39,170,534	42,142,981
Sources	9,153,004	7,814,052	8,820,296	7,329,097
Uses	(3,104,060)	(3,294,719)	(5,847,849)	(2,909,109)
Balance December 31	**34,651,201**	**39,170,534**	**42,142,981**	**46,562,969**
2005 Sales Tax Fund				
Balance January 1	22,508,942	12,892,461	5,268,840	954,295
Sources	3,143,721	126,634	13,244	-
Uses	(12,760,202)	(7,750,255)	(4,327,789)	-
Balance December 31	**12,892,461**	**5,268,840**	**954,295**	**954,295**
2009 Sales Tax Fund				
Balance January 1	318,399,354	304,561,564	237,617,026	175,500,079
Sources	59,116,937	13,323,834	15,208,316	1,161,498
Uses	(72,954,727)	(80,268,372)	(77,325,263)	(19,402,983)
Balance December 31	**304,561,564**	**237,617,026**	**175,500,079**	**157,258,594**
2014 Sales Tax Fund				
Balance January 1	-	86,157,303	161,258,605	211,935,870
Sources	114,335,008	153,035,417	158,217,320	20,634,179
Uses	(28,177,705)	(77,934,115)	(107,540,055)	(73,969,119)
Balance December 31	**86,157,303**	**161,258,605**	**211,935,870**	**158,600,930**
2017 Sales Tax Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	107,339,590
Uses	-	-	-	(107,339,590)
Balance December 31	**-**	**-**	**-**	**-**

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 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Tax-Related Funds							
Capital Project	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803
Subtotal	**26,611,035**	**31,368,759**	**16,268,520**	**12,463,486**	**10,838,118**	**9,657,885**	**107,207,803**
Vehicle Replacement Fund							
Vehicles	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667
Subtotal	**2,909,109**	**22,201,160**	**10,947,051**	**8,485,455**	**5,703,653**	**11,562,239**	**61,808,667**
Enterprise Funds							
Airport R and E	267,525	64,625	87,695	374,950	-	900	795,695
Solid Waste R and E	95,107	-	-	-	-	-	95,107
Stormwater R and E	23,431,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,889,847
Transit R and E	1,308,771	299,242	278,556	-	-	-	1,886,569
Water and Sewer R and E	128,368,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,539,080
Subtotal	**153,471,737**	**167,193,921**	**164,535,186**	**167,153,554**	**169,231,000**	**149,620,900**	**971,206,298**
Special Revenue Funds							
2009 SPLOST	19,402,983	3,300,000	-	-	-	-	22,702,983
2014 SPLOST	73,969,119	29,515,317	14,750,000	-	-	-	118,234,436
2017 SPLOST	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	838,105,407
Subtotal	**200,711,692**	**174,649,160**	**158,711,350**	**146,120,771**	**148,312,582**	**150,537,271**	**979,042,826**
Total Capital Improvement Plan	**383,703,573**	**395,413,000**	**350,462,107**	**334,223,266**	**334,085,353**	**321,378,295**	**2,119,265,594**



Special Revenue Funds: 52.30%

Enterprise Funds: 40.00%

Tax-Related Funds: 6.94%

Vehicle Replacement Fund: 0.76%



Enterprise Funds: 47.12%

Special Revenue Funds: 44.85%

Tax-Related Funds: 4.64%

Vehicle Replacement Fund: 3.39%

2017 – 2022 Operating Impact of Capital Projects

Below are the estimated operating costs associated with capital projects. Personal services, equipment rentals, license support agreements, outsourced technology services, professional services, and repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Definition	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Total
Ambulance Service Expansion	$ 836,239	$ 356,098	$ 321,059	$ 59,452	$ 61,799	$ 64,236	$ 1,698,883
800 MHz Radio System – Digital	(510,982)	298,390	(284,220)	(217,595)	–	–	(714,407)
Bay Creek Precinct	–	6,147,306	679,814	686,952	694,379	702,104	8,910,555
Courthouse Addition	–	335,800	–	–	–	–	335,800
Lilburn Branch Library Relocation	24,130	–	–	–	–	–	24,130
Medical Examiner's Office	58,200	–	–	–	–	–	58,200
Major Repairs and Renovations	–	2,000	200	220	242	266	2,928
Norcross Branch Library	–	12,700	25,400	–	–	–	38,100
Juvenile Court Annex Renovation	–	–	29,000	–	–	–	29,000
Training Complex Improvements	–	2,795	281	45,378	339	–	48,793
Jail Management System Replacement	–	2,980	–	–	–	–	2,980
Staffing Management System Upgrade	–	47,668	–	–	–	–	47,668
Upgrade to Real Property Appraisal	–	11,000	–	–	–	–	11,000
Countywide Security Camera Systems	100,000	70,000	40,000	40,000	40,000	–	290,000
IA-Trak Internal Affairs Records Management System	–	350	–	–	–	–	350
Managed Fire and Equipment Program	–	29,000	–	–	–	–	29,000
Police Body Cameras with Cloud Storage	144,837	45,178	3,614	3,904	4,215	–	201,748
Oracle Consolidation	–	35,000	1,750	1,838	2,000	2,029	42,617
Hardware/Software Clerk of Court	–	–	–	251	–	–	251
Hardware/Software Community Services	–	900	–	–	–	–	900
Hardware/Software Community Services Recreation & Parks	–	560	–	–	–	–	560
Hardware/Software Department of Support Services	–	964	28	29	30	31	1,082
Hardware/Software Department of Transportation	–	24,308	730	752	774	797	27,361
Hardware/Software Police Services District Fund	770	77	86	94	104	–	1,131
Hardware/Software Police – General Fund	195	20	22	24	26	–	287
Systems and Storage	–	97,200	37,260	37,260	37,260	37,260	246,240
Networking and Communications Hardware/Software	30,000	75,000	10,000	10,000	10,000	–	135,000
Networking and Communications Security Hardware/Software	–	32,000	–	–	–	–	32,000
Physio Control Code Stat Suite Upgrade	–	–	–	2,500	–	–	2,500
Pediatric Resuscitation and Treatment System	–	5,000	–	–	–	–	5,000
GC Website Portal Migration	–	59,000	–	–	–	–	59,000
SharePoint Connector	–	112	114	116	119	121	582
Public Safety Solution	89,586	–	–	–	–	–	89,586
Department of Support Services Versatile Add-Ons	–	5,000	–	–	–	–	5,000
Department of Support Services Lucity Enhancements	–	20,000	600	618	637	686	22,541
Department of Support Services Plotter	500	–	–	–	–	–	500
E-911 Digital Telephone Upgrade	–	(7,464)	–	–	–	–	(7,464)
E-911 Redundant Logging Recorder	–	17,000	1,700	1,870	2,057	2,263	24,890
License Plate Reader Camera Replacement	37,020	–	–	–	–	–	37,020
Oracle Security Enhancements	–	105,000	5,250	5,513	5,789	6,078	127,630
Oracle Consolidaton – Sheriff	–	140,000	7,000	7,350	7,718	8,103	170,171
Enterprise Content Management Upgrade – Sheriff	–	20,000	1,000	1,050	1,103	1,158	24,311
Spotlight on Structured Query Language Server Upgrade	6,000	–	–	–	–	–	6,000
Network Part of Cloud Solutions	339,586	60,000	6,000	6,000	6,000	–	417,586
Total Annual Impact	**$ 1,156,081**	**$ 8,050,942**	**$ 886,688**	**$ 693,576**	**$ 874,591**	**$ 825,132**	**$ 12,487,010**

Tax-Related Capital Funds

Tax-Related Capital Funds





Definitions

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

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

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

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

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

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

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

Tax-Related Capital Funds

Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	456,908	-	-	-	-	-	456,908
Other Financing Sources	12,218,483	18,255,543	15,088,861	11,670,414	10,106,847	9,587,885	76,928,033
Contributions and Donations	128,890	128,890	128,890	128,890	84,386	70,000	669,946
Total	**12,804,281**	**18,384,433**	**15,217,751**	**11,799,304**	**10,191,233**	**9,657,885**	**78,054,887**
Use of Fund Balance	13,806,754	12,984,326	1,050,769	664,182	646,885	-	29,152,916
Total Revenues	**26,611,035**	**31,368,759**	**16,268,520**	**12,463,486**	**10,838,118**	**9,657,885**	**107,207,803**
Appropriations							
Community Services	2,973,333	2,195,365	2,180,759	2,164,172	2,146,271	1,125,000	12,784,900
General Government	22,411,147	28,392,382	13,550,376	8,672,692	8,136,847	7,357,904	88,521,348
Public Safety	796,555	491,012	247,385	1,321,622	250,000	869,981	3,976,555
Transportation	430,000	290,000	290,000	305,000	305,000	305,000	1,925,000
Total Appropriations	**26,611,035**	**31,368,759**	**16,268,520**	**12,463,486**	**10,838,118**	**9,657,885**	**107,207,803**



Use of Fund Balance: 51.88%

Other Financing Sources: 45.92%

Investment Income: 1.72%

Contributions and Donations: 0.48%*

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General Government: 84.22%

Community Services: 11.17%

Public Safety: 2.99%

Transportation: 1.62%

Capital Project Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	407,908	-	-	-	-	-	407,908
Dividend	49,000	-	-	-	-	-	49,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	128,890	128,890	84,386	70,000	669,946
Other Financing Sources							
Transfer In – General Fund	4,553,170	8,099,466	8,712,371	7,635,922	7,427,411	5,388,803	41,817,143
Transfer In – Fire and EMS District	3,817,430	1,496,725	1,500,000	1,383,380	1,156,050	1,367,662	10,721,247
Transfer In – Development and Enforcement	40,966	-	-	-	-	-	40,966
Transfer In – Recreation	1,537,010	1,499,990	1,499,990	1,499,990	1,499,386	1,125,000	8,661,366
Transfer In – Fleet	-	21,500	200,000	-	-	2,420	223,920
Transfer In – E-911	1,060,505	5,152,870	1,280,000	-	-	-	7,493,375
Transfer In – Police Special State	30,300	-	-	-	-	-	30,300
Transfer In – Police Special Justice	221,500	184,992	189,000	193,500	-	-	788,992
Transfer In – Police Services District	957,602	1,800,000	1,707,500	957,622	24,000	1,704,000	7,150,724
Total	**12,804,281**	**18,384,433**	**15,217,751**	**11,799,304**	**10,191,233**	**9,657,885**	**78,054,887**
Use of Fund Balance	13,806,754	12,984,326	1,050,769	664,182	646,885	-	29,152,916
Total Revenues	**26,611,035**	**31,368,759**	**16,268,520**	**12,463,486**	**10,838,118**	**9,657,885**	**107,207,803**

Appropriations							
Community Services	2,973,333	2,195,365	2,180,759	2,164,172	2,146,271	1,125,000	12,784,900
County Administrator	220,000	70,000	70,000	70,000	70,000	70,000	570,000
Fire Services	212,000	200,000	58,385	541,000	250,000	300,000	1,561,385
Financial Services	341,908	-	-	-	-	-	341,908
Information Technology	18,841,336	19,397,750	9,416,025	3,489,380	3,206,050	3,035,662	57,386,203
Juvenile Court	-	-	-	-	684,400	1,249,000	1,933,400
Non-Departmental	173,890	58,890	58,890	58,890	14,386	-	364,946
Planning and Development	335,002	700,000	200,000	-	-	-	1,235,002
Police Services	584,555	291,012	189,000	780,622	-	-	1,845,189
Sheriff	-	-	-	-	-	569,981	569,981
Support Services	2,499,011	8,165,742	3,805,461	5,054,422	4,162,011	3,003,242	26,689,889
Transportation	430,000	290,000	290,000	305,000	305,000	305,000	1,925,000
Total Appropriations	**26,611,035**	**31,368,759**	**16,268,520**	**12,463,486**	**10,838,118**	**9,657,885**	**107,207,803**

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

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



Vehicle Replacement Fund

Revenues and Appropriations FY 2017 – 2022

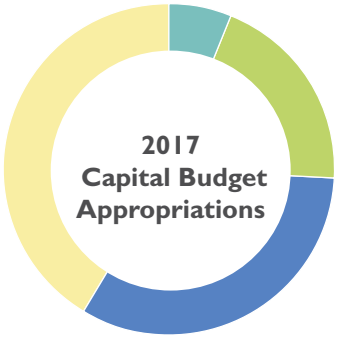
	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	160,000	-	-	-	-	-	160,000
Other Financing Sources	7,169,097	7,007,185	7,031,361	6,896,039	7,040,784	7,003,672	42,148,138
Total	**7,329,097**	**7,007,185**	**7,031,361**	**6,896,039**	**7,040,784**	**7,003,672**	**42,308,138**
Use (Source) of Fund Balance	(4,419,988)	15,193,975	3,915,690	1,589,416	(1,337,131)	4,558,567	19,500,529
Total Revenues	**2,909,109**	**22,201,160**	**10,947,051**	**8,485,455**	**5,703,653**	**11,562,239**	**61,808,667**
Appropriations							
Community Services	182,500	1,241,507	1,074,721	944,914	857,977	774,969	5,076,588
General Government	569,718	1,509,039	1,357,068	390,053	621,830	1,299,658	5,747,366
Public Safety	1,197,896	18,266,553	6,206,509	3,929,409	2,335,130	7,729,218	39,664,715
Transportation	958,995	1,184,061	2,308,753	3,221,079	1,888,716	1,758,394	11,319,998
Total Appropriations	**2,909,109**	**22,201,160**	**10,947,051**	**8,485,455**	**5,703,653**	**11,562,239**	**61,808,667**



Other Financing Sources: 97.82%

Investment Income: 2.18%

NOTE: Use of Fund Balance does not appear on this chart because it is a negative number.



Public Safety: 41.18%

Transportation: 32.97%

General Government: 19.58%

Community Services: 6.27%

Vehicle Replacement Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	150,000	-	-	-	-	-	150,000
Dividend	10,000	-	-	-	-	-	10,000
Other Financing Sources							
Transfer In – General Fund	3,545,573	3,449,521	3,515,330	3,389,345	3,533,831	3,544,932	20,978,532
Transfer In – Fire and EMS	485,000	485,000	485,000	485,000	485,000	485,000	2,910,000
Transfer In – Police Services	2,015,000	2,015,000	2,015,000	2,015,000	2,015,000	2,015,000	12,090,000
Transfer In – Development and Enforcement	81,600	81,600	41,100	32,100	32,100	32,100	300,600
Transfer In – Recreation	740,742	739,507	738,374	738,162	738,239	686,228	4,381,252
Transfer In – Fleet	150,000	150,000	150,000	150,000	150,000	154,921	904,921
Transfer In – Administrative Support	151,182	86,557	86,557	86,432	86,614	85,491	582,833
Total	**7,329,097**	**7,007,185**	**7,031,361**	**6,896,039**	**7,040,784**	**7,003,672**	**42,308,138**
Use (Source) of Fund Balance	(4,419,988)	15,193,975	3,915,690	1,589,416	(1,337,131)	4,558,567	19,500,529
Total Revenues	**2,909,109**	**22,201,160**	**10,947,051**	**8,485,455**	**5,703,653**	**11,562,239**	**61,808,667**

Appropriations							
Community Services	182,500	1,241,507	1,074,721	944,914	857,977	774,969	5,076,588
Corrections	483,000	189,251	630,719	313,304	425,350	522,534	2,564,158
Board of Commissioners/ County Administration	-	26,102	-	-	-	54,772	80,874
District Attorney	43,446	519,866	572,864	145,129	40,296	474,063	1,795,664
Fire and EMS	-	1,463,832	574,301	315,611	485,854	1,039,378	3,878,976
Financial Services	-	-	331,500	-	-	264,975	596,475
Information Technology	-	56,393	79,550	-	-	60,135	196,078
Juvenile Court	-	152,142	82,501	-	22,152	8,532	265,327
Non-Departmental	160,000	-	-	-	-	-	160,000
Planning and Development	118,000	448,749	26,885	19,925	-	46,431	659,990
Police Services	705,260	14,866,741	3,853,898	2,050,665	323,927	5,318,322	27,118,813
Sheriff	9,636	1,746,730	1,147,591	1,249,828	1,100,000	848,984	6,102,769
Solicitor	-	28,500	-	-	165,653	45,847	240,000
Support Services	248,272	277,286	205,123	225,000	393,728	326,493	1,675,902
Tax Commissioner	-	-	58,645	-	-	18,410	77,055
Transportation	958,995	1,184,061	2,308,753	3,221,079	1,888,716	1,758,394	11,319,998
Total Appropriations	**2,909,109**	**22,201,160**	**10,947,051**	**8,485,455**	**5,703,653**	**11,562,239**	**61,808,667**

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 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.

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

Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operations. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees and estimated operating costs. The airport, solid waste, and transit contribution amounts are based on estimated operating costs and anticipated capital needs.

Capital Enterprise Funds

Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	490,000	-	-	-	-	-	490,000
Other Financing Sources	152,234,467	167,179,396	164,493,081	166,778,604	169,231,000	149,620,000	969,536,548
Total	**152,724,467**	**167,179,396**	**164,493,081**	**166,778,604**	**169,231,000**	**149,620,000**	**970,026,548**
Use of Net Position	747,270	14,525	42,105	374,950	-	900	1,179,750
Total Revenues	**153,471,737**	**167,193,921**	**164,535,186**	**167,153,554**	**169,231,000**	**149,620,900**	**971,206,298**
Appropriations							
General Government	226,267	6,500	820	-	-	900	234,487
Transportation	1,576,296	357,367	365,431	374,950	-	-	2,674,044
Water Resources	151,669,174	166,830,054	164,168,935	166,778,604	169,231,000	149,620,000	968,297,767
Total Appropriations	**153,471,737**	**167,193,921**	**164,535,186**	**167,153,554**	**169,231,000**	**149,620,900**	**971,206,298**



Other Financing Sources: 99.19%

Use of Net Position: 0.49%

Investment Income: 0.32%*

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Water Resources: 98.82%

Transportation: 1.03%

General Government: 0.15%*

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Airport Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Airport	283,255	50,100	45,590	-	-	-	378,945
Total	**283,255**	**50,100**	**45,590**	**-**	**-**	**-**	**378,945**
Use (Source) of Net Position	(15,730)	14,525	42,105	374,950	-	900	416,750
Total Revenues	**267,525**	**64,625**	**87,695**	**374,950**	**-**	**900**	**795,695**
Appropriations							
Support Services	-	6,500	820	-	-	900	8,220
Transportation	267,525	58,125	86,875	374,950	-	-	787,475
Total Appropriations	**267,525**	**64,625**	**87,695**	**374,950**	**-**	**900**	**795,695**

Solid Waste Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Solid Waste	95,107	-	-	-	-	-	95,107
Total Revenues	**95,107**	**-**	**-**	**-**	**-**	**-**	**95,107**
Appropriations							
Information Technology	95,107	-	-	-	-	-	95,107
Total Appropriations	**95,107**	**-**	**-**	**-**	**-**	**-**	**95,107**

Stormwater Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	50,000	-	-	-	-	-	50,000
Other Financing Sources							
Transfer In – Stormwater	22,618,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,076,847
Total	**22,668,847**	**21,802,500**	**22,202,500**	**22,607,000**	**22,766,000**	**23,080,000**	**135,126,847**
Use of Net Position	763,000	-	-	-	-	-	763,000
Total Revenues	**23,431,847**	**21,802,500**	**22,202,500**	**22,607,000**	**22,766,000**	**23,080,000**	**135,889,847**

Appropriations							
Information Technology	18,710	-	-	-	-	-	18,710
Water Resources	23,413,137	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,871,137
Total Appropriations	**23,431,847**	**21,802,500**	**22,202,500**	**22,607,000**	**22,766,000**	**23,080,000**	**135,889,847**

Transit Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Transit	1,308,771	299,242	278,556	-	-	-	1,886,569
Total Revenues	**1,308,771**	**299,242**	**278,556**	**-**	**-**	**-**	**1,886,569**
Appropriations							
Transportation	1,308,771	299,242	278,556	-	-	-	1,886,569
Total Appropriations	**1,308,771**	**299,242**	**278,556**	**-**	**-**	**-**	**1,886,569**

Water and Sewer Renewal and Extension/Bond Funds Combined

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	360,000	-	-	-	-	-	360,000
Dividend	80,000	-	-	-	-	-	80,000
Other Financing Sources							
Transfer In – DWR Operating	127,928,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,099,080
Total Revenues	**128,368,487**	**145,027,554**	**141,966,435**	**144,171,604**	**146,465,000**	**126,540,000**	**832,539,080**

Appropriations							
Water Resources	128,256,037	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,426,630
Information Technology	112,450	-	-	-	-	-	112,450
Total Appropriations	**128,368,487**	**145,027,554**	**141,966,435**	**144,171,604**	**146,465,000**	**126,540,000**	**832,539,080**

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 2017, after 2016 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.

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

Revenue Source Definitions

Sales Tax Proceeds are revenues of a one percent of sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.



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

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

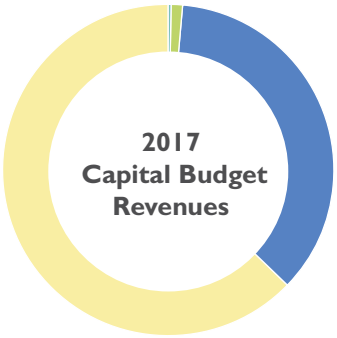
Contributions and Donations are funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



Capital Special Revenue Funds

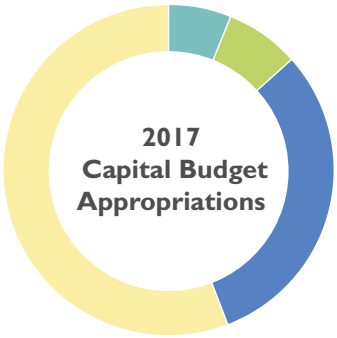
Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Sales Tax Proceeds	125,875,208	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	856,641,025
Intergovernmental	848,586	-	-	-	-	-	848,586
Investment Income	2,394,473	-	-	-	-	-	2,394,473
Contributions and Donations	17,000	-	-	-	-	-	17,000
Total	**129,135,267**	**141,833,843**	**143,961,350**	**146,120,771**	**148,312,582**	**150,537,271**	**859,901,084**
Use of Fund Balance	71,576,425	32,815,317	14,750,000	-	-	-	119,141,742
Total Revenues	**200,711,692**	**174,649,160**	**158,711,350**	**146,120,771**	**148,312,582**	**150,537,271**	**979,042,826**
Appropriations							
Community Services	14,696,385	5,380,611	17,711,845	19,167,091	19,454,596	19,746,417	96,156,945
General Government	61,715,276	86,096,541	42,863,860	38,748,556	39,329,784	39,919,731	308,673,748
Public Safety	12,552,017	10,751,060	6,434,345	6,530,861	6,628,824	6,728,255	49,625,362
Transportation	111,748,014	72,420,948	91,701,300	81,674,263	82,899,378	84,142,868	524,586,771
Total Appropriations	**200,711,692**	**174,649,160**	**158,711,350**	**146,120,771**	**148,312,582**	**150,537,271**	**979,042,826**



Sales Tax Proceeds: 62.72%
Use of Fund Balance: 35.66%
Investment Income: 1.19%
Intergovernmental: 0.42%
Contributions and Donations: 0.01%*

**Value too small to appear on this chart*



Transportation: 55.68%
General Government: 30.75%
Community Services: 7.32%
Public Safety: 6.25%

2009 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	895,998	-	-	-	-	-	895,998
Dividend	248,500	-	-	-	-	-	248,500
Contributions and Donations							
Contribution – Private Source	17,000	-	-	-	-	-	17,000
Total	**1,161,498**	**-**	**-**	**-**	**-**	**-**	**1,161,498**
Use of Fund Balance	18,241,485	3,300,000	-	-	-	-	21,541,485
Total Revenues	**19,402,983**	**3,300,000**	**-**	**-**	**-**	**-**	**22,702,983**
Balance							
Appropriations							
Financial Services	17,000	-	-	-	-	-	17,000
Fire Services	78,196	-	-	-	-	-	78,196
Police Services	27,683	-	-	-	-	-	27,683
Support Services	11,978,645	-	-	-	-	-	11,978,645
Community Services	258,316	-	-	-	-	-	258,316
Library Program	20,717	-	-	-	-	-	20,717
Transportation	7,022,426	3,300,000	-	-	-	-	10,322,426
Total Appropriations	**19,402,983**	**3,300,000**	**-**	**-**	**-**	**-**	**22,702,983**

2014 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Sales Tax Proceeds							
SPLOST	18,535,618	-	-	-	-	-	18,535,618
Intergovernmental							
Public Source	848,586	-	-	-	-	-	848,586
Investment Income							
Accumulated Interest on Investments	1,000,000	-	-	-	-	-	1,000,000
Dividend	249,975	-	-	-	-	-	249,975
Total	**20,634,179**	**-**	**-**	**-**	**-**	**-**	**20,634,179**
Use of Fund Balance	53,334,940	29,515,317	14,750,000	-	-	-	97,600,257
Total Revenues	**73,969,119**	**29,515,317**	**14,750,000**	**-**	**-**	**-**	**118,234,436**

Appropriations							
Financial Services	8,293,476	-	-	-	-	-	8,293,476
Fire Services	2,670,216	-	-	-	-	-	2,670,216
Police Services	862,001	-	-	-	-	-	862,001
Sheriff	506,724	-	-	-	-	-	506,724
Support Services	437,413	-	-	-	-	-	437,413
Community Services	3,118,750	-	-	-	-	-	3,118,750
Transportation Program	49,431,250	26,245,750	14,750,000	-	-	-	90,427,000
Transportation City/County Split	1,960,857	3,269,567	-	-	-	-	5,230,424
Library Program	5,070,270	-	-	-	-	-	5,070,270
Cities Share	1,618,162	-	-	-	-	-	1,618,162
Total Appropriations	**73,969,119**	**29,515,317**	**14,750,000**	**-**	**-**	**-**	**118,234,436**

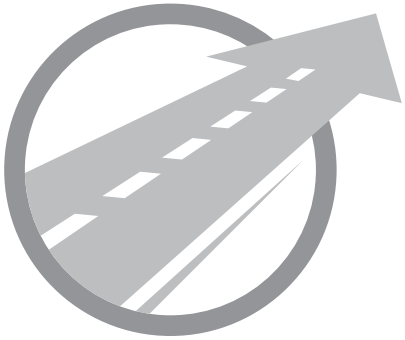
2017 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Sales Tax Proceeds							
SPLOST	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	539,255,554
Total Revenues	**107,339,590**	**141,833,843**	**143,961,350**	**146,120,771**	**148,312,582**	**150,537,271**	**838,105,407**
Appropriations							
Financial Services	24,748,089	32,701,042	33,191,558	33,689,431	34,194,773	34,707,694	193,232,587
Fire Services	4,797,537	6,339,257	6,434,345	6,530,861	6,628,824	6,728,255	37,459,079
Police Services	3,609,660	4,411,803	-	-	-	-	8,021,463
Support Services	8,672,098	50,121,748	6,349,445	1,686,425	1,711,721	1,737,397	70,278,834
Community Services	10,870,252	4,787,232	17,109,566	18,555,777	18,834,113	19,116,626	89,273,566
Transportation Program	47,994,325	34,688,873	71,960,790	76,608,896	77,758,030	78,924,400	387,935,314
Library Program	2,477,568	3,273,751	3,322,857	3,372,700	3,423,290	3,474,640	19,344,806
Cities Share – Community Services	449,067	593,379	602,279	611,314	620,483	629,791	3,506,313
Cities Share – Transportation	3,720,994	4,916,758	4,990,510	5,065,367	5,141,348	5,218,468	29,053,445
Total Appropriations	**107,339,590**	**141,833,843**	**143,961,350**	**146,120,771**	**148,312,582**	**150,537,271**	**838,105,407**

DID YOU KNOW...

Transportation maintained **2,568 miles of roads**, **713 traffic signals**, and **266 closed-circuit cameras** in 2016.





CAPITAL IMPROVEMENT PROGRAM

This section includes a description of the major capital achievements of fiscal year 2016 and the programs that make up the 2017 – 2022 Capital Improvement Program. Included are program descriptions 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.

2016 Capital Achievements

The 2009 and 2014 Special Purpose Local Option Sales Tax capital programs included the following parks and recreation projects in 2016:

- Gwinnett County prepared a master plan for Simpsonwood Park as an open space park. This plan was presented to and approved by the Gwinnett County Recreation Authority in June 2016.
- E. E. Robinson Park was acquired from the City of Sugar Hill as a community park. The Lilburn Library that was replaced in 2016 was acquired for conversion into an activity building.
- The Peachtree Ridge Park Football Field conversion project was completed. This project included the installation of synthetic turf which accommodates football, soccer, and lacrosse.
- J. B. Williams Park was completed and opened in September 2016.
- Renovations were completed at Ronald Reagan Park and at the Best Friend Park gymnasium.
- A new de-humidification system was installed at Collins Hill Aquatic Center, and new ductwork 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 2016. Examples include parking lot repaving projects at Bogan and Pinckneyville Parks, trail resurfacing at Tribble Mill Park, various concrete repair work, new park security systems, and others.

2017 – 2022 Capital Improvement Plan

The 2017 capital budget and 2018 – 2022 Capital Improvement Plan (CIP) totals approximately $114.0 million.

The 2013 Parks and 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 Special Purpose Local Option Sales Tax (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 programs and begin the implementation of the 2017 SPLOST programs as approved. Major capital projects under design or construction for 2017 include:

- South Gwinnett Park (park renovation)
- Rock Springs Park Phase II (park improvement)
- George Pierce Park gymnasium (park improvement)
- Jones Bridge Park restroom and shelter replacement (park improvement)
- Club Drive Park Phase II (park improvement)
- Graves Park Phase II (park improvement)
- Lilburn Activity Building
- McDaniel Farm Park Phase II (park improvement)
- New Centerville Senior Center

Community Services Capital Improvement Program

Project Category	2017	2018	2019	2020	2021	2022	Total 2017 – 2022
Community Services Administration	11,222,318	4,787,232	17,109,566	18,555,777	18,834,113	19,116,626	89,625,632
Community Services Miscellaneous/Contingencies	29,500	173,085	80,000	27,053	156,177	51,934	517,749
Fleet Equipment	153,000	1,068,422	994,721	917,861	701,800	723,035	4,558,839
Parks and Recreation	6,447,400	2,788,744	2,783,038	2,775,486	2,766,754	1,754,791	19,316,213
Total Community Services	**17,852,218**	**8,817,483**	**20,967,325**	**22,276,177**	**22,458,844**	**21,646,386**	**114,018,433**





Capital Improvement Programs

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

Computer and Computer Systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement personal computers, peripheral equipment, and software applications, as well as upgrades to the systems, storage, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- General Government Facilities, which consist of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous Projects, including studies and budgeted capital contingencies

2016 Capital Achievements – Support Services

Major Construction Projects

The following are highlights of major capital projects completed or under construction in 2016:

- Centerville Senior Center: This new 8,000 square-foot senior center is being constructed on Bethany Church Road adjacent to the Centerville Branch Library and Community Center. The project is funded from the 2014 SPLOST, and it has been designed to achieve LEED certification through the U.S. Green Building Council. This 2014 SPLOST-funded project is scheduled to be completed in 2017.
- Fire Station 10: Fire Station 10 was relocated from the corner of Russell Road and Buford Drive to Rock Springs Road in Lawrenceville, a more centralized location. The project was funded by the 2001 SPLOST, the 2005 SPLOST, and the 2009 SPLOST. It was completed in the fourth quarter of 2016.
- Fire Station 31: The new Fire Station 31 is located at 1061 Collins Hill Road in Lawrenceville across from Georgia Gwinnett College. The location provides access to the Highway 316 corridor as well as the college and surrounding homes and businesses. The project was funded by the 2001 SPLOST, the 2005 SPLOST, and the 2009 SPLOST. It was completed in the fourth quarter of 2016.
- Fire Training Academy: The final two elements of the Fire Training Academy expansion, an outdoor training pavilion and a new three-bay apparatus storage building were completed in October 2016. These facilities, together with the new 35,000 square-foot classroom building that opened in 2015, are 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. The project was funded by the 2005 SPLOST and the 2009 SPLOST.
- Lawrenceville Senior Center Renovation: This project included enhancements for individuals with low vision, hearing impairments, and mobility challenges. Improvements include ADA-accessible restrooms, an enlarged dining area, an upgraded billiards room, a new card room, a new hearing loop system for the hearing impaired, and a new multiuse room. The project was funded by the Housing and Urban Development's Community Development Block Grant Program and supplemented by grants from the Atlanta Regional Commission and the 2014 SPLOST. The project was completed in April 2016.
- Lilburn Branch of the Gwinnett County Public Library and Lilburn City Hall: This combined project included the relocation of the Lilburn Branch of the Gwinnett County Public Library and the Lilburn City Hall to a new shared facility with a strong civic presence and modern efficiencies. The project was developed in accordance with an intergovernmental agreement between the city of Lilburn and Gwinnett County, and it was funded by the city of Lilburn and the County's 2005 SPLOST and 2009 SPLOST. The facility was completed and opened to the public in October 2016.

Capital Improvement Programs

- Medical Examiner's Office and Morgue: The construction of a new combined facility for the County Medical Examiner's Office and Morgue began in 2016 and is scheduled to be completed in 2017. The 15,000 square-foot facility is located on Hurricane Shoals Road in Lawrenceville. It will have office space for the Medical Examiner, medical staff, investigators, and administrative staff along with a family conference room and respite area. The building is being constructed to achieve LEED certification through the U.S. Green Building Council. This project is one of the major building projects funded by the 2014 SPLOST.
- Simpsonwood Demolition: This project included the demolition and clearing of five buildings, a swimming pool, a pool house, and two tennis courts from the Simpsonwood property. The site was graded back to natural contours and seeded with native grasses. The project was funded by the 2009 SPLOST.

Capital Maintenance Projects

In 2016, the Capital Maintenance budget included over $12 million in funding associated with more than 70 specific projects. Projects completed in 2016 included the following:

- Comprehensive Correctional Complex
  - Installation of new dining room serving equipment
  - Engineering of fire alarm system replacement
- Fire and Emergency Services
  - Replacement of HVAC units at Fire Stations 22 and 23
  - Upgrade of HVAC system with dehumidification equipment at Fire Station 12
  - Roof replacement at Fire Station 21
  - Design of Fire Station 3 restroom upgrade
- Gwinnett County Government Annex
  - Replacement of main HVAC supply units on roof (final phase of HVAC system replacement)
  - Cleaning and sealing of precast cladding
- Gwinnett County Historic Courthouse
  - Replacement of two HVAC system air handling units
  - Partial roof replacement
  - Repainting of ornamental metal on-site
- Gwinnett County Public Library System
  - Carpet replacement at Peachtree Corners Branch
  - Landscaping upgrade at Hamilton Mill Branch





- Gwinnett Justice and Administration Center
  - Roof replacement (initiated in 2015)
  - Design of Langley Drive realignment and walkway resurfacing
  - Replacement of video surveillance system with Video over Internet Protocol (VoIP) technology and digital equipment
  - Installation of surge protection equipment on electrical system
  - Replacement of two major uninterruptable power system units
  - Implementation of Phase 4 of multiyear plan to replace all air distribution boxes on HVAC system and design of Phase 5
  - Repainting of interior in public areas of building
  - Replacement of equipment on serving line in cafeteria
  - Replacement of gun lockers
  - Patching, sealing, and restriping of Nash Street parking lot
- Norcross Health and Human Services Center
  - Rehabilitation of playground
  - Improvements to pedestrian/vehicular traffic flow for Head Start entrance
  - Replacement of exhaust fans
- Multiple County Facilities
  - Implementation of comprehensive battery replacement program
- One Justice Square
  - Cleaning and sealing of precast cladding
- Park Facilities
  - Replacement of several HVAC units at older concession and restroom buildings
  - Replacement of HVAC units at Best Friend Park Tennis Center
  - Replacement of HVAC units at Rhodes Jordan Park Recreation Center

2016 Capital Achievements – Information Technology

- Continued installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County including the Gwinnett Justice and Administrative Center. The video system at various locations allows the agencies to retain their video for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.
- Continued upgrades to the DWR information system. Upgrades include enhancements that strengthen cellular signals, reduce communications faults, and increase 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.
- Purchased SCADA Wonderware software including the purchase of laptops. This purchase is to accommodate the addition of 19 employees.
- Implemented network and security enhancements for reliability, business continuity and better protection against malware, ransomware, and malicious websites.

Capital Improvement Programs

- Established a secondary 911 evacuation location within Police Headquarters.
- Replaced 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 that use 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 as to when the updates will occur.
- Replaced ProQA system. The old product version is unsupported and in the event the County had any issues with it, no assistance from the vendor was provided. In order to get certified, an employee of the Fire and Emergency Services Department had to go to Utah and complete three days of training at the vendor's location.
- Due diligence has begun regarding the purchase of 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 using hardware and software systems based on the requirements identified.
- Purchased software, monitoring tools, peripheral devices, and other hardware for the Clerk of Courts office. This project provided for the updating of hardware and software in the Clerk of Courts office and allowed them to operate more effectively and efficiently.

2017 – 2022 Capital Improvement Plan

The 2017 capital budget and 2018 – 2022 plan for the General Government Capital Improvement Program totals approximately $403.2 million.

Support Services

Major Construction Projects

The following projects are scheduled for design and construction in 2017:

- Bay Creek Police Precinct and Alternate 911 Center: This project includes the design and construction of a new 12,100 square-foot precinct and a 4,500 square-foot alternate 911 center. The facilities will be located on a shared site on Ozora Road at the entrance to Bay Creek Park. The precinct will enable the Police Department to improve coverage and response times in this area of the county. The center will provide critical backup to the principal 911 center in Lawrenceville in any situation that makes the primary facility unusable. Design of the facilities is underway, and construction is scheduled to begin by the end of 2017. This project is funded by the 2005 SPLOST and the 2009 SPLOST.
- Buford Senior Center Renovation: The Buford Senior Center project is a comprehensive renovation and upgrade of the 20 year-old facility at the Buford Health and Human Services Center. The construction contract was awarded in December 2016, and work is scheduled to be completed in 2017. This project is funded in the 2014 SPLOST.
- Centerville Senior Center: This new 8,000 square-foot senior center is being constructed on Bethany Church Road adjacent to the Centerville Branch Library and Community Center. The project is funded from the 2014 SPLOST, and it has been designed to achieve LEED certification through the U.S. Green Building Council. The project is scheduled to be completed in the second quarter of 2017.
- Department of Transportation District One Maintenance Barn: This project replaces the existing District One Maintenance Barn with a newly constructed 5,000 square-foot storage building. The construction contract was awarded in November 2016, and the facility should be completed in the summer of 2017. This project is funded by the General Government Capital Fund.
- Duluth Branch of the Gwinnett County Public Library: This project is the relocation of the Duluth Branch to a new facility of approximately 22,000 square feet. An intergovernmental agreement with the city of Duluth was approved by Gwinnett County in January 2016. This project is funded by the 2009 SPLOST and the 2014 SPLOST.
- Fire Station 15: This project is the relocation of Fire Station 15 in Lawrenceville to a larger facility at a site on Georgia State Route 124. Design began in fall 2016, and construction is scheduled to start in 2017. The project, which will feature a new design for the County's fire stations, is funded by the 2009 SPLOST.

Capital Improvement Programs

- Gwinnett Justice and Administration Center Courthouse Addition: The expansion of the Gwinnett Justice and Administration Center will provide additional space for the County's judicial functions. The project includes 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, six court units, a prisoner holding area, and shell space for future growth. Design is underway, and the first elements of demolition and construction will start in 2017. This project is funded by the General Government Capital Fund and the 2009 and 2014 SPLOST programs.
- Gwinnett Justice and Administration Center Front Entrance and Roadway Improvements: This project includes the replacement of existing pavers from the front parking area to the front of GJAC, realignment and reopening of Langley Drive, and the reconfiguration of the GJAC Entry Plaza. Construction is scheduled for 2017. The project is funded by the General Government Capital Fund.
- Norcross Branch of the Gwinnett County Public Library: This project is the relocation of the Norcross Branch to a new facility of approximately 22,000 square feet. Preliminary planning and conceptual design have been completed, and schematic design is underway. An intergovernmental agreement between the city and County is being developed to establish the basis for development of the facility. Preparation of construction documents is expected to begin in early 2017. This project is funded by the 2005 SPLOST, the 2009 SPLOST, and the 2014 SPLOST programs.
- Norcross Senior Center: This project is an extensive renovation and expansion of the existing facility located in the Norcross Health and Human Services Center. Design will begin in the first quarter of 2017. This project is funded by the 2014 and 2017 SPLOST programs.
- Stone Mountain Tennis Center: This project includes the demolition and removal of the 7,200-seat stadium, 15 hard surfaced tennis courts, clubhouse, 200-space parking lot, and various plazas, drives, and walkways. The property will be cleared and graded for future development.

Capital Maintenance Projects

A focus on general capital maintenance projects continues in 2017. Some projects began in 2016, while others are newly programmed for 2017. Following are projects to be completed or newly implemented in 2017.

- Buford Health and Human Services Center
  - Complete roof replacement
  - Complete site drainage improvements
  - Complete replacement of all elements of HVAC system, ceilings, and lighting
- Comprehensive Correctional Complex
  - Replace fire alarm system
  - Replace restroom/shower exhaust fans
  - Refurbish detention grade electronic locks
  - Replace and upgrade the door control and security monitoring stations for the main housing units, isolation/segregation unit, and diversion center
  - Replace approximately 1,000 fire sprinkler heads for Fire Code compliance
- Court Annex
  - Replace building security controls touchscreen
  - Implement selective repainting of building interior
  - Replace audio systems equipment in courtrooms
  - Replace security screening equipment at entrance to facility





- Fire and Emergency Services
  - Complete renovation of bathroom facilities at Fire Station 3
  - Complete replacement of roof at Fire Station 20
- Fleet Management Facility
  - Replace the fire alarm system
- Gwinnett County Government Annex
  - Replace roof
  - Patch, seal, and restripe parking lot
- Gwinnett County Historic Courthouse
  - Complete replacement of two remaining older HVAC air handling units and upgrade of HVAC system controls
  - Refurbish interior of elevator
  - Replace fire pump controller
- Gwinnett County Public Library System
  - Patch, seal, and restripe parking lots at several branches
- Gwinnett Justice and Administration Center
  - Complete replacement of audio systems in courtrooms
  - Replace lighting and lighting controls in auditorium
  - Replace seating and carpet in auditorium
  - Replace and upgrade audio visual system in auditorium
  - Replace lower level security station
  - Design an engineered solution to low temperature issues in central atrium during winter months
  - Implement various plumbing system and restroom repairs and upgrades
  - Continue comprehensive replacement of can light fixtures in public areas
  - Implement Phase 5 of multiyear plan to replace all air distribution boxes in the HVAC system
- Multiple County Facilities
  - Replace access control systems including card readers, servers, panels, software and programming, and digital inputs and outputs at GJAC campus facilities
  - Complete implementation of electrical panel load analyses at multiple buildings
  - Replace kitchen equipment as needed
  - Patch, reseal, and restripe selected parking lots
  - Initiate program to recertify and validate the effectiveness of stormwater facilities
  - Implement selective repainting of building interiors

Capital Improvement Programs

- Park Facilities
  - Replace HVAC units on three concession buildings
  - Replace major HVAC equipment units at Rhodes Jordan Park Community Recreation Center
  - Replace major HVAC equipment at Pinckneyville Park Community Recreation Center
  - Replace fire alarm system at Bethesda Park Senior Recreation Center
  - Replace fire alarm system at Shorty Howell Park Activity Building
- Police Facilities
  - Complete upgrade of HVAC system controls at Police Training Shooting Range
  - Complete installation of HVAC system controls at East Precinct
  - Replace HVAC units and install HVAC system controls at Central Precinct
  - Install electric heat coils to protect data center cooling equipment at the 911 Center
  - Upgrade ventilation in the lab at the Crime Scene Investigation Unit
  - Replace uninterruptable power supply batteries in the Police Annex/911 Center

Information Technology

- Upgrade the FileNet P8 system to improve system stability and maintenance support, which provides agenda and invoice processing as well as general document management for the County.
- Continue upgrades to the Department of Water Resources' information system. Upgrades include enhancements that strengthen cellular signals, reduce communications faults, and increase cellular connectivity, as well as adding Wi-Fi and mobile equipment at plant facilities. Additional projects include enhancements to cyber security, asset management, SCADA Instrumentation Programming, warehouse operations, meter reading upgrade, and others.
- Continue upgrades and improvements to enhance public safety operations. These projects include a staffing management upgrade for Fire/EMS Services, E-911 digital phone system upgrade, Redundant Logging Recorders, EOC AV Equipment Upgrades, and the continued implementation of the Body Worn Cameras project.
- Replace scan guns used by public safety employees. This ensured compatibility to the SAP system, and the change allowed network security to enable WPA2 wireless encryption standards.
- Replace the Department of Transportation's network hardware and software in a phased approach. This project is necessary for the implementation of up-to-date network communication hardware.
- Continue installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County. The video system at various locations allows the agencies to retain their video for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.
- Continue enhancements and improvements to Gwinnett County's public website including replacing the hardware to provide better accessibility, and more useful functionality for Gwinnett County employees and residents.
- Continue focus on network and security enhancements for reliability, business continuity and better protection against malware, ransomware, and malicious websites.
- Continue expansion of the network and communications infrastructure, including wireless access (WLAN), virtual private networks (VPN), cellular network connectivity, firewalls, and various security platforms.
- Procurement of updated network equipment, server hardware, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion.
- Purchase software, monitoring tools, peripheral devices, and other hardware for various departments throughout Gwinnett County. This project will provide for the updating of hardware and software and allow them to operate more effectively and efficiently.

General Government Capital Improvement Program

Project Category	2017	2018	2019	2020	2021	2022	Total 2017 – 2022
2040 Comprehensive Plan	300,000	700,000	200,000	-	-	-	1,200,000
Alternate E-911 Center	-	4,942,970	-	-	-	-	4,942,970
Cities Share of 2014 SPLOST	8,293,476	-	-	-	-	-	8,293,476
Cities Share of 2017 SPLOST	24,748,089	32,701,042	33,191,558	33,689,430	34,194,774	34,707,694	193,232,587
Computers and Computer Systems	19,067,603	19,454,143	9,495,575	3,489,380	3,206,050	3,095,795	57,808,546
Contingencies and Miscellaneous Projects	832,800	128,890	128,890	128,890	84,386	70,000	1,373,856
Fleet Equipment	409,718	1,452,646	1,277,518	390,054	621,829	1,231,170	5,382,935
General Government Facilities	21,874,193	51,714,072	8,494,224	5,054,422	4,162,011	3,012,497	94,311,419
Health and Human Services Facilities	418,663	-	-	-	-	-	418,663
Judicial Facilities	-	-	-	-	684,400	1,249,000	1,933,400
Libraries	7,568,555	3,273,751	3,322,857	3,372,700	3,423,290	3,474,640	24,435,793
Senior Service Facilities	1,238,841	1,636,948	1,661,502	1,686,425	1,711,721	1,737,397	9,672,834
Support Services Administration	170,470	-	-	-	-	-	170,470
Total General Government	**84,922,408**	**116,004,462**	**57,772,124**	**47,811,301**	**48,088,461**	**48,578,193**	**403,176,949**





Capital Improvement Programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2016 Capital Achievements

Achievements in 2016 pertaining to the Gwinnett County Police Department include the following:

- Police Headquarters renovation: During 2016, Police Services completed maintenance on the HVAC units at Police Headquarters.
- Animal welfare: During 2016, Police Services completed the office build-out of the Animal Welfare and Enforcement Center.
- Major repairs and renovations: During 2016, Police Services began or completed the following projects:
  - Completed the re-seal and re-striping of the parking lots at Police Headquarters.
  - Completed the fencing installation at East precinct, which included a security fence with gate motor.
  - Completed the installation of the security fence at Westside precinct. .
  - Started the design and construction for the fitness room renovation at Police Headquarters. This project will not be completed until the beginning of 2017.
  - Completed the electrical and data upgrade for the Police Hangar at Aviation.
  - Completed the flight simulator room build out at Police Aviation, which included a partition wall dividing the break room and the flight simulation training room.
  - Completed the insulation replacement in the Police Hangar.
  - Completed the Westside precinct parking lot improvement, which included demolition and removal of failed parking lot asphalt, the re-alignment of curbing, and the replacement of a sinkhole area with sod.
- Police parking expansion project: During the fourth quarter of 2016, the parking expansion project began. A small amount of funds has been encumbered for the project located at 638 Hi-Hope Road to include inspection for asbestos. Additional future work will include the removal of the DOT building, mobile trailer, K9 office, and incinerator. This project will also include grading disturbed areas, placing gravel for temporary parking, installing six security cameras, and connecting to the county fiber optic network.
- Helicopter replacements: During 2016, the installation of the Forward Looking Infra-Red (FLIR) Star 380 camera monitor was completed on helicopter N5189K. Installation of the PA system was also completed.
- Firearms replacement: During 2016, Police Services purchased 29 Glock 43s, 228 Glock 19s, and 257 Night Sites. The portion of the project for 2016 is complete. In 2017, Police Services will continue the firearms replacement project.
- E-911 Logging recorder: During 2016, Police Services completed the purchase and installation of the new E-911 logging recorder for the E-911 center.
- Bay Creek Police Precinct and alternate 911 center: During 2016, money was encumbered for the design and construction administration for the new Bay Creek precinct and alternate 911 center. Construction documents have been completed.
- Emergency notification system project: As of December 31, 2016 , the emergency notification system is live and connected to the Gwinnett County 911 Center at 95 percent of elementary schools, 80 percent of middle schools, and 8 percent of high schools. Implementation of emergency notification systems at the four Buford schools has not begun. 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 as of December 31, 2016:

1. Completed designs – 127
2. Schools cabled – 127
3. Emergency notification and visitor management systems programmed – 126
4. Equipment installations completed – 125
5. System configurations completed – 126
6. Public address connections completed – 122
7. Schools trained – 117

Achievements in 2016 pertaining to the Department of Fire and Emergency Services include the following:

- Completion of the Fire Training Academy Renovation Program
- Completion of new Fire Station 31 and new Fire Station 10 (relocation)
- Purchased eight new pumpers to replace older units
- Received two new remounted/refurbished 95-foot aerial ladder trucks
- Purchased eight new remounted medic units (ambulances) to replace older units
- Purchased two new medic units (ambulances) to replace older units
- Purchased one additional new medic unit (ambulance) for a current station (Station 29) without a medic unit
- Replaced three operational command vehicles
- Replaced nine various light-duty vehicles
- Completed the re-roofing project at Fire Station 21
- Upgraded kitchen cabinets and countertops at Stations 4, 5, 6, 16, 23, and 25
- Renovated Station 17 bunkroom (installed individual cubicles)
- Upgraded security camera system at Fire Headquarters building
- Maintenance and upgrades at the fire burn building
- Replaced the old oxygen sheds at the Fire Academy Annex and Stations 11, 12, and 14
- Replaced complete HVAC systems at Stations 14, 22, and 23
- Installed the new dehumidification system at Station 12

2017 – 2022 Capital Improvement Plan

The 2017 capital program and 2018 – 2022 plan for the Public Safety Capital Improvement Program totals approximately $93.3 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2017 – 2022 include existing capital projects: improvements to the training complex; major repairs and renovations to include security fencing/gate replacements for Central, South, and North precincts; renovations to the Police Headquarters' fitness room; and renovations of crime scene forensic lab. Police Services will continue the public safety notification response system and the five-year replacement program for police firearms.

Fire and Emergency Services

The 2017 – 2022 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and medic units (ambulances) within the department along with the various support vehicles used. Future plans call for the relocation of Fire Stations 15, 13, and 14; the building of new Fire Station 32 and the Community Risk Reduction educational training facility; the renovation of the current Fire Resource Management Warehouse; the replacement of all department portable and mobile radios; and the replacement of older HVAC systems within various fire facilities depending on system evaluations and age. 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	2017	2018	2019	2020	2021	2022	Total 2017 – 2022
Ambulances	789,200	-	-	-	-	-	789,200
Detention Center Renovations	-	-	-	-	-	569,981	569,981
Fire Apparatus and Equipment	1,488,641	-	-	-	-	-	1,488,641
Fire Facilities	212,000	200,000	58,385	541,000	250,000	300,000	1,561,385
Firearms Replacement	112,995	106,020	-	-	-	-	219,015
Police Facilities	3,859,720	4,411,802	-	587,123	-	-	8,858,645
Public Safety Administration	5,128,391	6,339,257	6,434,345	6,530,861	6,628,824	6,728,255	37,789,933
Public Safety Vehicles and Fleet Equipment	2,734,021	18,266,554	6,206,509	3,929,408	2,335,130	7,729,218	41,200,840
Technology Needs	221,500	184,992	189,000	193,500	-	-	788,992
Total Public Safety	**14,546,468**	**29,508,625**	**12,888,239**	**11,781,892**	**9,213,954**	**15,327,454**	**93,266,632**







Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvement, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations, as well as Advanced Traffic Management System (ATMS) improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road category funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing category renovates, rehabilitates, and resurfaces existing County roads to prolong the life of the road.

The County Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the fourth busiest airport in the state. Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities.

2016 Capital Achievements

- Began construction on twenty-nine (29) projects, including intersections, major roads, road safety and alignment, school safety, and sidewalks and pedestrian safety improvements
- Completed the construction of twenty-nine (29) projects, including bridges, intersections, major roadways, road safety and alignment, and sidewalks and pedestrian safety improvements
- Completed the engineering design and began construction on the SR 324 widening project from Jim Moore Road to Dacula Road
- Completed the engineering design and began construction on the Peachtree Industrial Boulevard widening project from south of McGinnis Ferry Road to north of Moore Road
- Began engineering on SR 316 at Harbins Road interchange
- Completed initial public outreach phase and the short range plan for the Comprehensive Transportation Plan (CTP)
- Completed the upgrade of 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
- Resurfaced 130 miles of county maintained roadways
- Placed into service 28 new Gillig Low Floor Local Transit buses to replace the original Orion fleet
- Implemented service enhancements to include new express service to Emory/CDC, additional AM express departures and local service schedule improvements

Capital Improvement Programs

2017 – 2022 Capital Improvement Plan

The 2017 capital budget and 2018 – 2022 plan for the Transportation Capital Improvement Program totals approximately $540.5 million. Some of the major projects are as follows:

- Coordinate Transportation's role in the 2017 SPLOST Program to include forming the Citizens Project Selection Committee and developing the list of transportation projects/category levels
- Begin coordination and delivery of the 2017 SPLOST Program
- Complete the update to the Comprehensive Transportation Plan
- Complete construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
- Begin construction improvements on Five Forks Trickum Road from Ronald Reagan Parkway to Killian Hill Road
- 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 roadways
- Continue to upgrade and enhance the GCSmartCommute website for increased use by providing additional traveler information
- Complete an update to the ATMS/ITS Master Plan
- Implement various service enhancements to include Flex Service
- Complete and develop a Comprehensive Transit Development Plan to include short, medium and long range programs
- Begin replacement of the Paratransit fleet for Transit
- Complete the design of 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) and begin construction on the project
- 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 utilizing available SPLOST and Congestion Mitigation and Air Quality Funds
- Complete SR 316 grade separated interchanges from SR 20 to Harbins Road
- Design and construct access taxilanes to Central Basing Area
- Complete design and begin construction on SR 324 at I-85 interchange
- Continue engineering on Sugarloaf Parkway Extension from SR 316 to I-85
- Begin engineering on McGinnis Ferry Road at I-85 interchange

Transportation Capital Improvement Program

Project Category	2017	2018	2019	2020	2021	2022	Total 2017 – 2022
Airport Capital Improvements and Equipment	267,525	58,125	86,875	374,950	-	-	787,475
Bridge and Roadway Drainage Improvements	8,400,000	5,675,000	-	-	-	-	14,075,000
Cities Allocation-Roads	7,300,013	8,186,325	4,990,510	5,065,367	5,141,348	5,218,468	35,902,031
Intersection/Traffic Operations Improvements	9,945,000	6,322,500	2,230,000	230,000	230,000	230,000	19,187,500
Major Road Improvements	7,000,000	9,791,000	10,000,000	-	-	-	26,791,000
Neighborhood Speed Control	286,250	350,000	-	-	-	-	636,250
Pedestrian Safety/Sidewalks	7,800,000	1,257,500	-	-	-	-	9,057,500
Resurfacing/Rehabilitation	9,725,000	-	-	-	-	-	9,725,000
Road Program Management	3,750,000	3,004,750	2,750,000	-	-	-	9,504,750
Road Program Miscellaneous/ Contingencies	280,000	-	-	-	-	-	280,000
Road Safety and Alignments	4,075,000	1,147,500	60,000	75,000	75,000	75,000	5,507,500
School Safety Program	3,669,560	1,087,500	-	-	-	-	4,757,060
Transportation Administration	49,477,191	34,688,873	71,960,790	76,608,896	77,758,030	78,924,400	389,418,180
Transit Program Miscellaneous/ Contingencies	387,300	27,377	-	-	-	-	414,677
Transit Vehicles and Equipment	921,471	271,865	278,556	-	-	-	1,471,892
Transportation Planning	1,348,245	2,384,061	2,308,753	3,221,079	1,888,716	1,758,394	12,909,248
Unpaved Roads	80,750	-	-	-	-	-	80,750
Total Transportation	**114,713,305**	**74,252,376**	**94,665,484**	**85,575,292**	**85,093,094**	**86,206,262**	**540,505,813**





Capital Improvement Programs

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

DWR's Capital Improvement program consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote and protect the health, safety, and welfare of the public; and projects that help manage stormwater. These projects include construction of new facilities, improvements to existing water facilities, and projects that improve the efficiency of operations. The need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, required service level improvements, asset failure due to age, or a combination of these and other factors. The focus of DWR's current Capital Improvements Program is the rehabilitation and replacement of aging infrastructure.

DWR operates and maintains two water production facilities with 248 million gallons per day (MGD) of production capacity and three water reclamation facilities (WRF) with 98 MGD of treatment capacity. DWR also operates and maintains 220 raw sewage pump stations, 10 water booster pump stations and 10 water storage tanks, 276 miles of pressurized sewer pipe, 2,750 miles of gravity sewer pipe, 1,454 miles of Stormwater drainage pipe and 3,744 miles of water main, serving approximately 167,907 sewer customers and 236,950 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, Stormwater fees or SPLOST funds.

2016 Capital Achievements

The Water and Sewer Capital Improvement Program is divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- System Development
- Miscellaneous

The Water Reclamation Facilities program includes projects for expansions of and improvements to the County's three water reclamation facilities as well as projects to support watershed protection required by the water reclamation facilities' NPDES permits. In 2016, completed projects include:

- F. Wayne Hill Effluent Header Upgrade

  The effluent header at the F. Wayne Hill Water Resources Center receives flow from 12 effluent pumps and allows the effluent to be sent to Lake Lanier, the Chattahoochee River, and the F. Wayne Hill Water Reclamation Center (WRC) as reuse water. The header is 180 feet long and is made up of two 48-inch pipes and one 24-inch pipe. Over the past 15 years since the header was installed, significant structural settling has occurred. This has caused misalignment of the pump connections with the header. This project will stabilize the structure and prevent future movement. Due to the close proximity of the pumps, header, electrical and control systems, and the critical nature of these facilities, the contractor is required to take extra precaution in doing work to ensure damage does not occur.

- F. Wayne Hill Nutrient Recovery System

  The Nutrient Recovery Project has effectively addressed the two aforementioned needs. Two processes were pilot tested at the F. Wayne Hill WRC to determine the efficacy of the nutrient recovery processes. Both processes successfully reduced the nutrients coming off the plant's dewatering centrifuges. Following pilot testing, DWR conducted a Business Case Evaluation comparing the long-term costs of nutrient recovery versus chemical addition to the digesters for nutrient removal. Nutrient recovery was determined to have the shortest payback versus chemical addition.

Once it was determined that nutrient recovery was the best long-term option for nutrient control, a Request for Technical Proposals (RFTP) was then issued to find service providers and technologies capable of achieving the desired nutrient removals. The intent of the RFTP was to select a manufacturer based on their qualifications and technical expertise. Two companies responded, and they were the same ones that piloted out at the FWH WRC. The Ostara USA, LLC process was rated as the most qualified service provider. Its process is a patented and licensed process to remove the nutrients from the wastewater and it has begun converting them into fertilizer pellets, which it markets and sells.

A condition of the Ostara USA, LLC installation is that Ostara will own the rights to procure from the utility the byproduct (fertilizer) produced at an agreed upon rate. The execution of this document will allow the approximately 5 tons of byproduct anticipated to be produced daily at the FWH WRC to be purchased by Ostara and sold. All marketing, delivery, usage, and indemnification costs are borne by Ostara.

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 2016 include:

- Wolf Creek Force Main

  The Wolf Creek Force Main Replacement Project consisted of approximately 8,200 linear feet of 16-inch ductile iron pipe (DIP) that conveys sanitary sewage from the Wolf Creek Pump Station to a gravity interceptor that discharges into the Crooked Creek Water Reclamation Facility for treatment. The new force main replaced the existing 14-inch DIP force main, which was more than 30 years old and was experiencing some corrosion at the high points. The new force main replacement was installed in the right-of-way (ROW) and follows the existing force main route until it reaches Ranger Court. It then continues down the ROW of Ranger Court and Gunnin Road until it reaches a gravity interceptor at East Jones Bridge Road. A small section of the gravity interceptor has also been replaced as part of this project.

- South Berkeley Lake Road Gravity Sewer

  The work performed under this contract included the construction of an 8-inch sanitary sewer along South Berkeley Lake Road between Old Peachtree Road and Peachtree Industrial Boulevard, through the West Gwinnett Park and Aquatic Center, and connecting to an existing manhole located at 4565 Peachtree Industrial Boulevard in the city of Berkeley Lake in Gwinnett County, Georgia. The work included the installation of approximately 2,400 linear feet of 8-inch DIP; 10 manholes, 170 linear feet of 16-inch steel casing via jack and bore; 6-inch DIP sewer laterals; the removal and replacement of a GDOT Type-V-1 Hooded Curb Inlet; asphalt paving resurfacing; site restoration; and all related appurtenances as shown on the drawings or specified in the contract documents.

The Distribution System program consists of projects associated with water meters and water distribution pipe extensions and replacement. The water distribution projects completed in 2016 include:

- Dacula Area Water Main

  DWR and Planning and Development identified a need to provide water service to the eastern side of the county in support of the Technology Corridor identified in the 2030 Unified Plan. The Technology Corridor includes the area along Highway 316 between Harbins Road and the county border. This project involved replacing and upsizing approximately 10,700 linear feet of existing miscellaneous sizes and lengths of 12-inch, 10-inch, 8-inch, and 6-inch of asbestos cement and polyvinyl chloride water mains along Sanjo Street, Tanners Road, and West Drowning Creek Road with new ductile iron pipes in the city of Dacula. Only the existing 12-inch pipes have been upsized to 16-inch. A tee and valve has been placed at the intersection of Tanner Road and West Drowning Creek Road to allow the 16-inch water main line to eventually be extended to the county border, thereby providing water to the Technology Corridor.

- Johnson Road Water Main

  As part of DWR's proactive initiative to ensure that adequate fire protection is provided for the residents, we have upsized the current 8-inch pressurized DIP water main with a new 16-inch DIP along Johnson Road in Suwanee. Most of the original lines were installed during the late 1980s. Approximately 5,700 linear feet of 16-inch DIP has been installed. This upsize now provides adequate fire protection to Riverside Elementary School and the Highlands at Bridgegate, Grandview the Enclave, Ashleigh Walk, and Edinburgh Subdivisions.

Capital Improvement Programs

- Gates Mill Water Main

  This project involved the replacement of approximately 11,000 linear feet of existing 8-inch Class 900 Polyvinyl Chloride (PVC) water main with new 8-inch DIP due to high break history. The new mains have been installed along Gates Mill Walk, Mill Glen Court, Sutters Drive, Gates Mill Drive east of Millennial Lane, Gates Mill Walk Path, Mill Path Loop, and Millennial Lane south of Gates Mill Drive within the Gates Mill Subdivision in Grayson. By proactively replacing the mains identified within the project area, Gwinnett County DWR has eliminated the risk of failure and the increased costs of emergency repairs, reduced the potential of customer service disruptions, and reduced the potential for water loss.

- 48-inch Pre-stressed Concrete Cylinder Pipe (I-985)

  DWR maintains 178 miles of water transmission mains ranging in size from 20-inch to 78-inch in diameter. Originally 53 miles of the transmission mains were pre-stressed concrete cylinder pipe (PCCP) installed in the 1970s. Due to high failure rates of PCCP water transmission mains, 38.6 miles have been replaced over the last 25 years, leaving 14.1 miles of PCCP remaining. DWR continues to systematically replace the PCCP with DIP, addressing sections with the highest risk and consequence of failure first. At the completion of this project, 13.95 miles of PCCP will remain. This project involved the replacement of approximately 800 linear feet of existing 48-inch diameter PCCP with new 48-inch diameter restrained joint DIP in a new steel tunnel liner plate underneath I-985 at Thompson Mill Road in Buford, Georgia.

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 2016:

- Lanier Filter Plant Filter Building #1 Electrical Upgrades

  This project addressed the improvements to the existing electrical and HVAC equipment located within the Electrical Room of Filter Building No.1 at the Lanier Filter Plant. The equipment was installed more than 25 years ago and was in need of being replaced.

  The project includes demolition of the primary load interrupter switches, indoor transformer, low- voltage switchgear, and the outdated motor control centers (MCC) inside the Filter Building #1 Electrical Room. This contract allowed for the installation of a new low-voltage switchgear, a power meter, duplex sump pump system within the Recycle Pump Station, provide a manhole for the connection of the future Onsite Sodium Hypochlorite Generation System, new HVAC system for the filter gallery and the electrical room, new LED lighting, smoke detectors, replacing the existing ceiling tiles, replacement of the existing air handling unit, and associated ductwork with a new ventilation and heating system, and SCADA system integration work. Additional benefits of completing this project include improved system reliability and safety.

The System Development program is a new program and includes water and sewer planning studies and projects that promote economic development.

- Bank Street and Pleasant Hill Sewer Extension

  This project included the installation of an 8" diameter sanitary sewer line from the existing manhole at Bank Street, extending for a distance of approximately 600 linear feet to a point across Pleasant Hill Road in order to extend sanitary sewer service to property located east of Pleasant Hill Road.

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.

- DWR Central Facility Vacuum Truck Storage Building

  DWR desires to add a new pre-engineered metal building with slab on grade northeast of the main headquarters building near the common property line shared with the Police Training Facility. The purpose of the building is to house approximately 12 vacuum trucks of various sizes and shelter them from the elements. The building will be roughly 48 feet wide by 200 feet long and include 12 overhead doors to permit ingress/egress of the trucks into and out of the building. The building will not otherwise be inhabited so no offices, rooms, or restrooms will be included. The building will be heated and will include power and sewer (floor drain) utilities.

Capital Improvement Programs

The Stormwater Capital Improvement program contained projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation.

In 2016, the following stormwater pipe replacements, drainage improvements, and rehabilitation projects were completed.

- 231 pipe lining projects
- 42 drainage improvement projects
- 147 stormwater pipe replacements and rehabilitation projects

Some key 2016 stormwater projects included:

- Allenhurst Phase II Stream Restoration Project

  The Allenhurst Phase II Stream Restoration Project was located in Peachtree Corners, Georgia, in the Peachtree Station and River Valley Estates Subdivisions and included approximately 2,100 linear feet of stream restoration on unnamed tributaries to the Chattahoochee River. The project site was approximately 3.8 acres including construction access and staging areas in a residential neighborhood. Permanent easements were obtained from the property owners. The project improved the water quality and aquatic habitat pursuant to the goals of the Gwinnett County Watershed Protection Plan.

- Bush Creek Stream Restoration

  The Bush Creek Restoration Project was located in Peachtree Corners, downstream of Bush Road between River Hollow Run and Riveredge Drive, and included approximately 3,500 linear feet of stream restoration on tributaries to the Chattahoochee River. The project site was approximately 5 acres including three construction access points and staging areas in a residential neighborhood. Permanent easements were obtained from the property owners and the project improved the water quality and aquatic habitat pursuant to the goals of the Gwinnett County Watershed Protection Plan.

2017 – 2022 Capital Improvement Plan

The 2017 capital budget and 2018 – 2022 plan for the Water Resources Capital Improvement program totals approximately $968.3 million. Some of the major projects are described in the following paragraphs.

- Arc Flash Mitigation

  The project includes working on the existing Lanier Filter Plant, Shoal Creek Filter Plant, and the Shoal Creek Raw Water Pump Station. Updated arc flash studies and grounding inspections were completed for these plants in 2016 and indicated a number of individual equipment which needs to be improved to reduce the arc flash hazard ratings at the Lanier and Shoal Creek Filter Plants. The project includes the addition of switchgear maintenance switches, protective relays, manual transfer switches, new unit substations/switchgears/motor control centers (MCCs), transformers, panel boards, and modifications to existing low-voltage and medium switchgears and MCCs, with some lighting improvements.

- F. Wayne Hill Operations Building Upgrade

  Gwinnett County owns and operates three water reclamation facilities, F. Wayne Hill WRC, Crooked Creek WRF, and Yellow River WRF, which are operated by DWR. Combined, these facilities process nearly all of the wastewater produced within the county. The F. Wayne Hill WRC is the largest of the three treatment facilities with a maximum month average day flow rated capacity of 60 MGD and has a current annual average day flow of approximately 35 MGD.

  The proposed Adjacent Operations Building Expansion is an approximately 25,000 square-foot, two-story addition to the north of the existing operations building to accommodate current and future needs. The facility will remain operational by relocating the facility staff and support spaces to mobile trailers during construction eliminating the need for the project to be phased. The existing operations building will receive new engineered mechanical systems and related electrical upgrades to support HVAC improvements. The interior furnishings will be designed under a separate package later in the construction phases for replacement of existing and new building furniture. An instrumentation training room will be included in the design of the existing building renovation. The design will be developed in Autodesk Revit modeling, with 2D hard documents used for permitting, bidding, and construction.

Capital Improvement Programs

- Beaver Ruin Pump Station

  The Beaver Ruin Pump Station is a major pump station in the DWR wastewater conveyance system. The station plays a critical role in transferring flows from the center of the county and sludge from the Yellow River WRF to the F. Wayne Hill WRC.

  The Beaver Ruin Pump Station has ongoing operational problems that have caused DWR continual challenges of maintaining flows and avoiding spills. The problems have primarily been mechanical and hydraulic and include: pump and motor misalignments, excessive pump vibrations, impeller and volute damage, excessive bearing fatigue, and numerous shaft failures. DWR has invested considerable amounts of capital in the station. These efforts have only partially resolved the problems. Improving the reliability of this critical pump station is still a key goal for DWR.

  The Beaver Ruin Pump Station Upgrade – Phase 3 will alleviate the major mechanical problems that are currently present by building a Second Stage Pump Station and separating the problematic two stage pumps. The phase 3 upgrade will include new pumps, motors, and several other components at the site to make the station more reliable for DWR.

- Crooked Creek Water Reclamation Facility Improvement Project #4

  The CP-4 project will include four new biological nutrient removal activated sludge Bioreactor Basins and two new secondary clarifiers (SCs) to replace the existing three oxidation ditches and four of the smaller 72-foot diameter SCs, new disinfection system and post aeration, and new thickening and dewatering. The two existing 120-foot diameter, 20-foot deep SCs are being rehabilitated and will be used within the upgraded process. The existing influent pump station, headworks, and filters will remain as existing.

- Lanier Raw Water Intake Maintenance

  DWR has operated the Lanier Raw Water Intake and Pump Station since the facility was commissioned in 1971. DWR has performed routine preventative maintenance services for the facility's components and has also contracted for special services to inspect components not routinely accessed by DWR operation and maintenance personnel. Based on recent inspections, DWR has become concerned that portions of the existing intake facility are nearing the end of their useful lives and are no longer repairable.

  In 2014, DWR commissioned a study and business case evaluation to develop alternatives to provide the most cost effective option that maintained the original design capacity, provided a high degree of reliability, improved environmental protection, and integrated with the drought contingency plans. The selected option was replacement of the existing three 72-inch diameter raw water pipes with a single 120-inch diameter raw water pipe.

  Jacobs was the company selected to perform detailed design, prepare construction documents, and provide construction phase services for the planned maintenance. An initial pre-proposal workshop was conducted with DWR staff on December 19, 2014, to further develop project concepts. The result of the initial workshop further defined the scope of work for the project and is documented in the meeting notes. The preferred approach for the pipe installation is the "wet" method of construction, which avoids the expense and risk of construction of a cofferdam in the lake.

Water Resources Capital Improvement Program

Project Category	2017	2018	2019	2020	2021	2022	Total 2017 – 2022
Rehabilitation and Replacements	21,340,000	20,550,000	19,850,000	19,950,000	22,950,000	23,000,000	127,640,000
Interceptors and Sewers	-	50,000	50,000	50,000	50,000	50,000	250,000
Information Technology Systems and Applications	7,139,000	5,700,000	2,800,000	2,300,000	1,150,000	1,150,000	20,239,000
Miscellaneous Projects and Contingencies	27,217,304	36,362,500	35,982,500	34,552,000	34,466,000	33,280,000	201,860,304
Stormwater Management	160,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,160,000
Utility Relocations	1,000,000	640,000	640,000	640,000	640,000	640,000	4,200,000
Water and Sewer Plans and Studies	14,167,124	23,260,209	19,850,000	15,450,000	15,400,000	15,950,000	104,077,333
Water Production Facilities	21,500,433	14,047,345	6,175,000	8,175,000	8,175,000	8,950,000	67,022,778
Water Reclamation Facilities	36,699,656	49,050,000	62,291,435	64,461,604	68,900,000	45,000,000	326,402,695
Water Transmission/Distribution	22,445,657	16,170,000	15,530,000	20,200,000	16,500,000	20,600,000	111,445,657
Total Water Resources	**151,669,174**	**166,830,054**	**164,168,935**	**166,778,604**	**169,231,000**	**149,620,000**	**968,297,767**

DID YOU KNOW...

In 2016, **Gwinnett Transit** carried nearly **1.5 million riders on 81 vehicles**.



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

AADF (Average Annual Daily Flow)
AAM (American Alliance of Museums)
AC (Asbestos Cement)
ACA (American Correctional Association)
ADA (Americans with Disabilities Act)
ADR (Alternative Dispute Resolution)
ALS (Advance Life Support)
APCRC (Airport Privatization Citizens Review Committee)
ATMS/ITS (Advanced Traffic Management/Intelligent Transportation Systems)
BCE (Business Case Evaluation)
BNR (Biological Nutrient Removal)
BOC (Board of Commissioners)
BRB (Bioreactor Basin)
BSC (Balanced Scorecard)
CAD (Computer Aided Dispatch)
CAFR (Comprehensive Annual Financial Report)
CALEA (Commission on Accreditation for Law Enforcement Agencies)
CCTV (Closed Circuit Television)
CDBG (Community Development Block Grant)
CDL (Commercial Driver license)
CI (Continuous Improvement)
CID (Community Improvement District)
CIP (Capital Improvement Plan)
CJCC (Criminal Justice Coordinating Council)
CMAQ (Congestion Mitigation and Air Quality)
CMMS (Computerized Maintenance Management System)
COOP (Continuity of Operations Plan)
CPSC (Citizens Project Selection Committee)
CTP (Comprehensive Transportation Plan)
DB (Defined Benefit) Plan
DC (Defined Contribution) Plan
DFCS (Department of Family and Children's Services)
DHS (Department of Human Services)
DIP (Ductile Iron Pipe)
DoITS (Department of Information Technology Services)
DOT (Department of Transportation)
DUI (Driving Under the Influence)
DWOP (Dismissed for Want of Prosecution)
DWR (Department of Water Resources)
ECM (Enterprise Content Management)
EHC (Environmental and Heritage Center)
ELITE (Excellence Leadership Integrity Truth Empowerment) program
EMS (Emergency Medical Services)
ERP (Enterprise Resource Planning)
E-SPLOST (Education Special Purpose Local Option Sales Tax)
EWI (Electronic Warrant Interface)

FAA (Federal Aviation Administration)
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)
FTA (Federal Transit Administration)
FWH WRC (F. Wayne Hill Water Resources Center)
GAAP (Generally Accepted Accounting Principles)
GASB (Governmental Accounting Standards Board)
GBI (Georgia Bureau of Investigation)
GBU (Grants Business Unit)
GC (Gwinnett County)
GCIC (Georgia Crime Information Center)
GCPD (Gwinnett County Police Department)
GCPR (Gwinnett County Parks and Recreation)
GCPS (Gwinnett County Public Schools)
GCT (Gwinnett County Transit)
GED (General Educational Development)
GEFA (Georgia Environmental Finance Authority)
GEHC (Gwinnett Environmental and Heritage Center)
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)
GSA (General Service Administration)
GUIDE (Gwinnett United in Drug Education)
HEPA (Healthy Eating and Physical Activity)
HIV (Human Immunodeficiency Virus)
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)
LIHEAP (Low Income Home Energy Assistance Program)
LPR (License Plate Reader) program
LTFP (Long-Term Financial Plan)
MDTs (Mobile Data Terminals)
MGD (Million Gallons per Day)
MSRB (Municipal Securities Rulemaking Board)
MCC (Motor Control Center)
MMADF (Maximum Month Average Daily Flow)
NACo (National Association of Counties)
NASDAQ (National Association of Securities Dealers Automated Quotations System)

NCOA (National Change of Address)
NGHS (Northeast Georgia Health System)
NPDES (National Pollution Discharge Elimination System)
OPEB (Other Post-Employment Benefits)
OSPM (Office of Strategy and Performance Management)
OTC (Office of the Tax Commissioner)
OVC (Office for Victims of Crime)
P&D (Department of Planning and Development)
PAC (Prosecuting Attorneys' Council) of Georgia
P-Card (Procurement Card)
PCCP (Prestressed Concrete Cylinder Pipe)
PCI/DSS (Payment Card Industry/Data Security Standard)
POST (Peace Officers Standards and Training Council)
QOL (Quality of Life) Unit
QOP (Quality Operating Procedure)
RFP (Request for Proposal)
RFTP (Request for Technical Proposal)
RPA (Real Property Appraisal)
S&P (Standard & Poor's)
SC (Secondary Clarifier)
SCADA (Supervisory Control and Data Acquisition)
SDC (System Development Charge)
SDS (Service Delivery Strategy)
SEC (Security and Exchange Commission)
SOP (Standard Operating Procedure)
SPLOST (Special Purpose Local Option Sales Tax)
SSOs (Sanitary Sewer Overflows)
SQL (Structure Query Language)
TAD (Tax Allocation District)
TAVT (title *ad valorem* tax)
TCC (Traffic Control Center)
TDP (Transit Development Plan)
TIF (Tax Increment Financing)
TVIP (Teen Victim Impact Panel)
UCR (Uniform Crime Rate)
UGA (University of Georgia)
VAP (Victim Assistance Program)
VEIS (Vital Events Information System)
VITA (Volunteer Income Tax Assistance) program
VoIP (Voice Over Internet Protocol)
VWC (Victim Witness Coordinator)
WAP (Work Alternative Program)
WCL (Weapon Carry License)
WET (Water Education for Teachers)
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

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

Accounting Period: A period of time *(e.g., one month, one year)* the County uses to determine its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

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

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned *(whether or not actual cash is received at that time)* and expenditures are budgeted according to when goods and services are to be received *(whether or not cash disbursements are recorded for those goods and services at that time)*.

Accrued Expenses: Expenses recorded in the period goods or services were received but paid from a subsequent period.

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

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

Appraisal: Process by which the County values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government that permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Unit: The lowest level at which budget control is established for a set of expense budget lines within the local government financial system.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

ATIS (Advanced Traveler Information System): An intelligent transportation system that acquires, analyzes, and presents information to assist surface travelers in moving from a starting location (origin) to their desired destination. Relevant information may include locations of incidents, weather and road conditions, optimal routes, recommended speeds, and lane restrictions.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

Base Budget Appropriation: A funding amount that allows the fund center to function at the existing level.

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

Bond Covenant: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investor Service, Standard & Poor's, and Fitch.

BSC (Balanced Scorecard): A balanced approach to performance measurement that monitors the strategic success of an organization through the tracking of key performance indicators within the perspectives of organizational learning and growth, internal process efficiency and effectiveness, financial stewardship, and citizen/customer engagement.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of accounting used when calculating usable funds for appropriation and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. *See "Legal Level of Control."*

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Capital Asset: Property or equipment valuing more than $5,000 with a life expectancy of more than one year.

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general capital assets.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of $250,000 or more on a six-year forecast basis or $100,000 on an annual basis during the immediate future budget year. The annual budget incorporates smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources, along with additional revenues specific to individual projects, used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

CI (Continuous Improvement) Program: A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

CID (Community Improvement District): A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

CIP (Capital Improvement Plan): A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

CJIS (Criminal Justice Information System): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, a secure communications channel for law enforcement, gun background checks, etc.

Comprehensive Plan: The long-term, extensive plan produced by the Department of Planning and Development that the Board of Commissioners depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

COOP (Continuity of Operations Plan): An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

CPSC (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.

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.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Principal and interest payments associated with the issuance of bonds.

Decision Package: A request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

Digest (or Tax Digest): A comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio: The ratio of the sales price to the appraised value of taxable property.

Distinguished Budget Presentation Award Program: A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

E

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measure: A type of performance measurement that determines the cost of labor or materials per unit of output or service *(e.g., cost per application processed, cost per police service call)*.

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

ERP (Enterprise Resource Planning) System: A multi-module application that uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

FMV (Fair Market Value): Price a given property or asset would sell for in the marketplace.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

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.

Gwinnett 101 Citizens Academy: A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

HUD (U.S. Department of Housing and Urban Development): The United States federal department that administers federal programs supporting better housing and urban renewal; HUD was created in 1965.

I

Indirect Costs: The allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

Infrastructure: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intergovernmental Revenue: Funds received by reimbursements or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit.

Investment Instrument: The specific type of security that a government holds.

ITS (Information Technology Services): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents' access to government information and services.

L

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

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

Partnership Gwinnett: A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property *(such as furniture, equipment, inventory, and vehicles)* and intangible property *(such as stocks, taxable bonds, and cash)*.

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Program Modification: A written request from a department for new programs, equipment, personnel, etc. Program modifications increase a department's operating level.

Project: A specifically defined undertaking or action with target start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

ProQA Software: Software that integrates with the computer aided dispatch system and provides an automated process for processing medical questions and providing medical instructions to callers with a medical emergency prior to the arrival of EMS units. One of the major benefits of the ProQA software is that it streamlines the interrogation process and reduces the amount of time it takes to process a call for dispatch.

Q

QOL (Quality of Life) Unit: This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific areas of enforcement including parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

R

R&E (Renewal and Extension): Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R&E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Reserve: The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring needs. The reserve level is established by County policy.

Reserve and Contingency: Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Projection: Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

RFP (Request for Proposal): A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

S

SAP: A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

SDS (Service Delivery Strategy): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

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.

TAVT (title *ad valorem* tax): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual *ad valorem* tax (the "birthday tax"). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax-Related Fund: A fund that derives its revenue primarily from property taxes.

U

UDO (Unified Development Ordinance): A document intended to formalize the community's vision for future development, as captured in the 2030 Unified Plan. The UDO updates, streamlines, and combines the County's existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the 2030 Unified Plan.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unit Cost: The cost required to produce a specific product or unit of service; an example would be cost to purify one thousand gallons of water.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fee."*

V

Values: The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

VoIP (Voice over Internet Protocol): A way to carry phone calls over an IP data network, whether on the internet or an internal network. A primary attraction of VoIP is its ability to help reduce expenses because telephone calls travel over the data network rather than the phone company's network.

W

WAP (Work Alternative Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts, allows an offender to perform work in lieu of serving time.

WIA *(Workforce Investment Act)*: The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

Wi-Fi: The standard wireless local area network (WLAN) technology for connecting computers and myriad electronic devices to each other and to the Internet. Wi-Fi is the wireless version of a wired Ethernet network, and it is commonly deployed alongside it.

WIP (Watershed Improvement Plan): Capital improvement plan focused on improving the County's water quality and stream conditions.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2017.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale					
	DBM	2014 min	1st Qtr	Midpoint	2014 Max	Spread	Grade	2014 Min	1st Qtr	Midpoint	2014 Max	Spread
Grade A11	A11(1)	$22,754	$25,883	$29,012	$35,269	55%						
	A11(2)	$24,119	$27,436	$30,752	$37,385	55%						
	A11(3)	$25,567	$29,082	$32,598	$39,629	55%						
Grade A12	A12(1)	$24,746	$28,149	$31,552	$38,357	55%	100J	$24,370	$28,025	$31,681	$38,991	60%
	A12(2)	$26,231	$29,837	$33,444	$40,658	55%	100I	$25,709	$29,565	$33,421	$41,134	60%
	A12(3)	$27,805	$31,628	$35,451	$43,098	55%						
Grade A13	A13(1)	$26,911	$30,611	$34,311	$41,712	55%	100H	$27,221	$31,304	$35,387	$43,553	60%
	A13(2)	$28,525	$32,448	$36,370	$44,214	55%	100G	$28,965	$33,310	$37,655	$46,344	60%
	A13(3)	$30,238	$34,395	$38,553	$46,868	55%						
Grade B21	B21(1)	$29,266	$33,656	$38,046	$46,826	60%	100F	$30,848	$35,475	$40,102	$49,357	60%
	B21(2)	$31,043	$35,700	$40,356	$49,669	60%						
	B21(3)	$32,819	$37,741	$42,664	$52,510	60%						
Grade B22	B22(1)	$31,827	$36,601	$41,375	$50,923	60%	100E	$32,819	$37,742	$42,665	$52,511	60%
	B22(2)	$33,736	$38,796	$43,857	$53,977	60%						
	B22(3)	$35,761	$41,125	$46,489	$57,218	60%						
Grade B23	B23(1)	$34,611	$39,803	$44,995	$55,378	60%	100D	$35,113	$40,380	$45,647	$56,181	60%
	B23(2)	$36,689	$42,192	$47,695	$58,702	60%						
	B23(3)	$38,890	$44,723	$50,557	$62,224	60%						
Grade B24/B31	B24(1)/B31(1)	$37,640	$43,286	$48,932	$60,224	60%	100C	$37,563	$43,667	$49,771	$61,979	65%
	B24(2)/B31(2)	$39,899	$45,884	$51,869	$63,839	60%						
	B24(3)/B31(3)	$42,293	$48,636	$54,980	$67,668	60%						
Grade B25/B32	B25(1)/B32(1)	$40,934	$47,074	$53,214	$65,494	60%	100B	$40,145	$46,668	$53,192	$66,239	65%
	B25(2)/B32(2)	$43,389	$49,898	$56,406	$69,423	60%	100A	$42,942	$49,920	$56,898	$70,855	65%
	B25(3)/B32(3)	$45,991	$52,890	$59,788	$73,586	60%						
Grade C41	C41(1)	$44,516	$51,750	$58,983	$73,451	65%	100	$47,215	$54,888	$62,560	$77,905	65%
	C41(2)	$47,187	$54,854	$62,522	$77,858	65%						
	C41(3)	$50,017	$58,145	$66,273	$82,529	65%						
Grade C42	C42(1)	$48,410	$56,276	$64,143	$79,876	65%	101	$50,491	$58,696	$66,901	$83,311	65%
	C42(2)	$51,314	$59,653	$67,991	$84,669	65%						
	C42(3)	$54,394	$63,233	$72,072	$89,749	65%						
Grade C43	C43(1)	$52,647	$61,202	$69,757	$86,867	65%	102	$53,991	$62,764	$71,538	$89,085	65%
	C43(2)	$55,806	$64,874	$73,942	$92,079	65%						
	C43(3)	$59,154	$68,767	$78,379	$97,604	65%						
Grade C44/C51	C44(1)/C51(1)	$57,253	$66,557	$75,860	$94,468	65%	103	$57,738	$67,120	$76,502	$95,267	65%
	C44(2)/C51(2)	$60,688	$70,550	$80,412	$100,135	65%						
	C44(3)/C51(3)	$64,330	$74,784	$85,237	$106,145	65%						
Grade C45/C52	C45(1)/C52(1)	$62,262	$72,380	$82,497	$102,733	65%	104/200	$61,785	$72,597	$83,409	$105,034	70%
	C45(2)/C52(2)	$65,997	$76,722	$87,447	$108,896	65%						
	C45(3)/C52(3)	$69,958	$81,327	$92,695	$115,431	65%						
Grade D61	D61(1)	$67,711	$78,714	$89,717	$111,723	65%	105/201	$66,054	$77,613	$89,173	$112,292	70%
	D61(2)	$71,774	$83,437	$95,100	$118,426	65%	106/202/300	$70,638	$83,000	$95,362	$120,085	70%
	D61(3)	$76,080	$88,443	$100,806	$125,532	65%						
Grade D62	D62(1)	$73,636	$85,601	$97,567	$121,499	65%	107/203/301	$75,576	$88,802	$102,028	$128,479	70%
							108/204/302	$77,405	$90,950	$104,496	$131,588	70%
							205/303	$82,707	$97,181	$111,655	$140,602	70%
							206/304	$88,373	$103,839	$119,304	$150,235	70%
							305/400	$94,426	$110,951	$127,475	$160,524	70%
							306/401	$100,894	$118,551	$136,207	$171,520	70%
							402	$107,795	$126,659	$145,524	$183,252	70%
							403	$115,179	$135,336	$155,492	$195,805	70%
							404	$123,058	$144,594	$166,129	$209,199	70%
							405	$131,488	$154,498	$177,508	$223,529	70%
							500	$140,482	$165,066	$189,650	$238,819	70%
							501	$150,113	$176,383	$202,653	$255,192	70%
							600					

Hourly rates are based on a 2080 schedule.

Merit/Non-Merit, and Appointed pay scales revised January 4, 2014.

Protective Services Pay Scale	Grade	Step 0	Step 12
Corrections Officer-4125	CR213	$31,673	$50,709
Corrections Officer Senior	CR223	$34,206	$54,765
Corrections Officer Master	CR233	$36,259	$58,051
Corrections Officer Corporal	CR243	$40,363	$64,623
Classification Officer	CR253	$43,681	$69,935
Corrections Officer Sergeant	CR323	$43,681	$69,935
Corrections Officer Lieutenant	CR423	$51,662	$82,712
Deputy Sheriff	SH213	$34,028	$54,481
Deputy Sheriff Senior	SH223	$38,777	$62,083
Deputy Sheriff Master	SH233	$41,104	$65,808
Deputy Sheriff Corporal	SH243	$43,676	$69,926
Deputy Sheriff Sergeant	SH323	$46,989	$75,231
Deputy Sheriff Lieutenant-4904	SH423	$52,969	$84,805
Deputy Sheriff Lieutenant (Appointed)	SH101	$52,969	$84,805
Firefighter I	FF213	$34,246	$54,829
Firefighter II	FF223	$36,837	$58,978
Firefighter III	FF233	$39,633	$63,454
Firemedic	FF233	$39,633	$63,454
Firefighter Driver/Engineer	FF243	$42,649	$68,282
Firefighter Lieutenant	FF323	$45,900	$73,488
Community Risk Reduction Lieutenant	FF322	$43,882	$70,257
Firefighter Captain	FF423	$52,392	$83,881
Fire Inspector	FI242	$38,430	$61,528
Fire Inspector Senior	FI252	$41,793	$66,911
Fire Inspections Captain	FI423	$52,392	$83,881
Fire Investigator	FI243	$40,736	$65,220
Fire Investigator Senior	FI253	$44,298	$70,923
Fire Investigation Captain	FI423	$52,392	$83,881
Fire Planner I	FP411	$42,878	$68,649
Fire Planner II	FP421	$46,628	$74,653
Fire Planning Manager	FP521	$59,971	$96,016
Police Officer	PL213	$36,074	$57,755
Police Officer Senior	PL223	$38,777	$62,083
Police Officer Master	PL233	$41,104	$65,808
Police Officer Corporal	PL243	$43,676	$69,926
Police Pilot	PL253	$44,298	$70,923
Police Officer Sergeant	PL323	$46,989	$75,231
Police Officer Lieutenant	PL423	$52,969	$84,805
Police Aviation Manager	PL433	$56,977	$91,223

Protective Services pay scales revised October 2016.

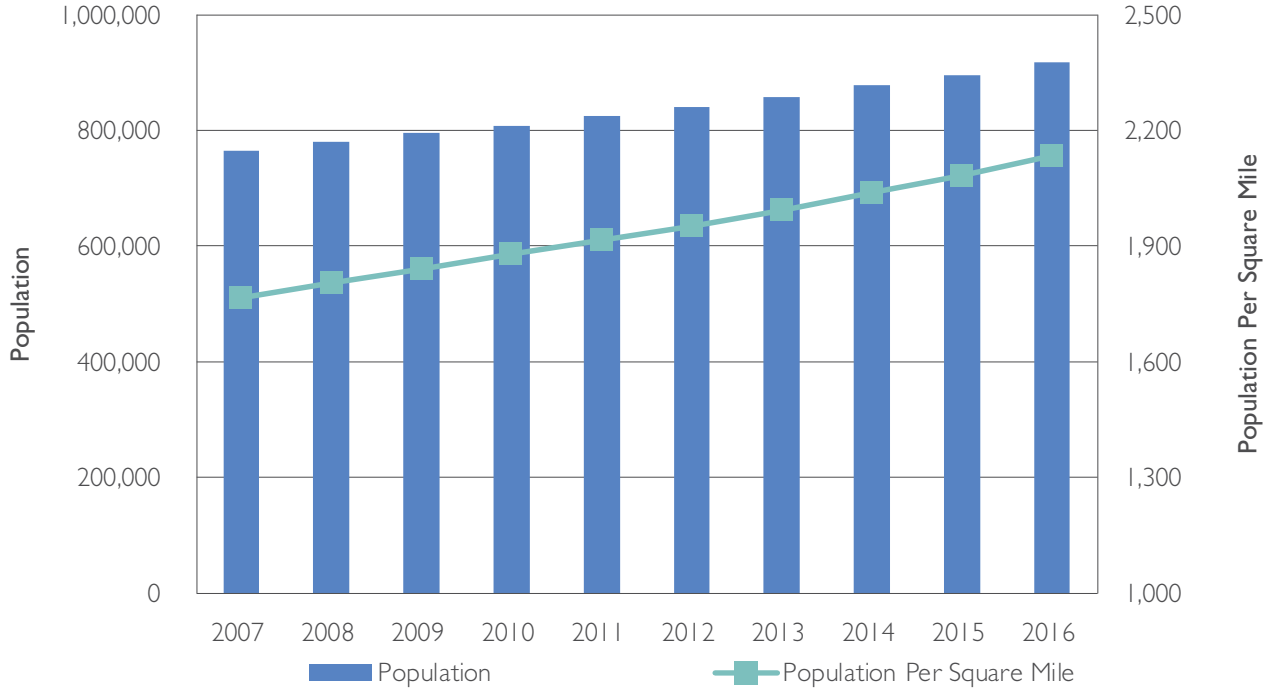
Authorities, Boards, and Committees

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 – 2014
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2017
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Sugarloaf Community Improvement District Board
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals

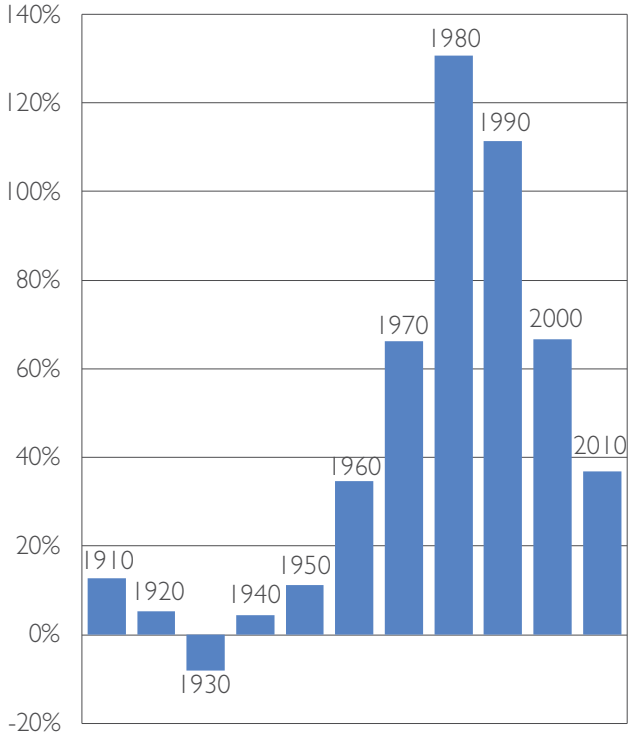
Population Density Continues to Rise in Gwinnett

Sources: U.S. Census Bureau.
2016 population estimate from Woods & Poole.



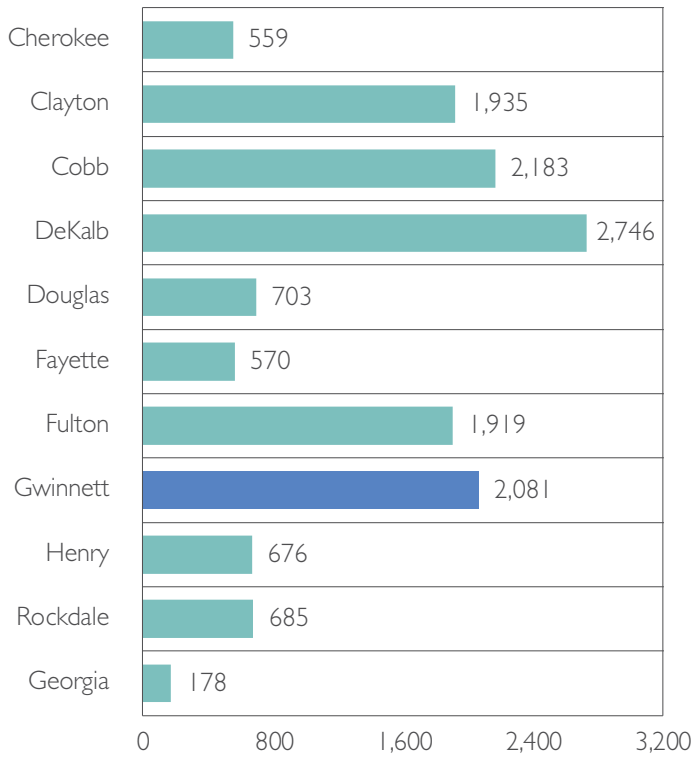
Percent Change in Gwinnett's Population Each Decade

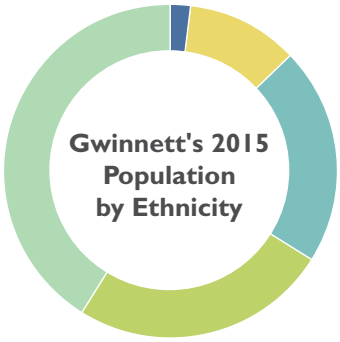
Source: U.S. Census Bureau



Population Density Per Square Mile

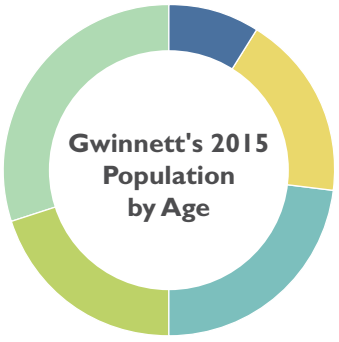
2015 Estimates
Source: U.S. Census Bureau





White: 40%
Black: 26%
Hispanic: 20%
Asian: 12%
Other/Multi: 2%

Source: U.S. Census Bureau

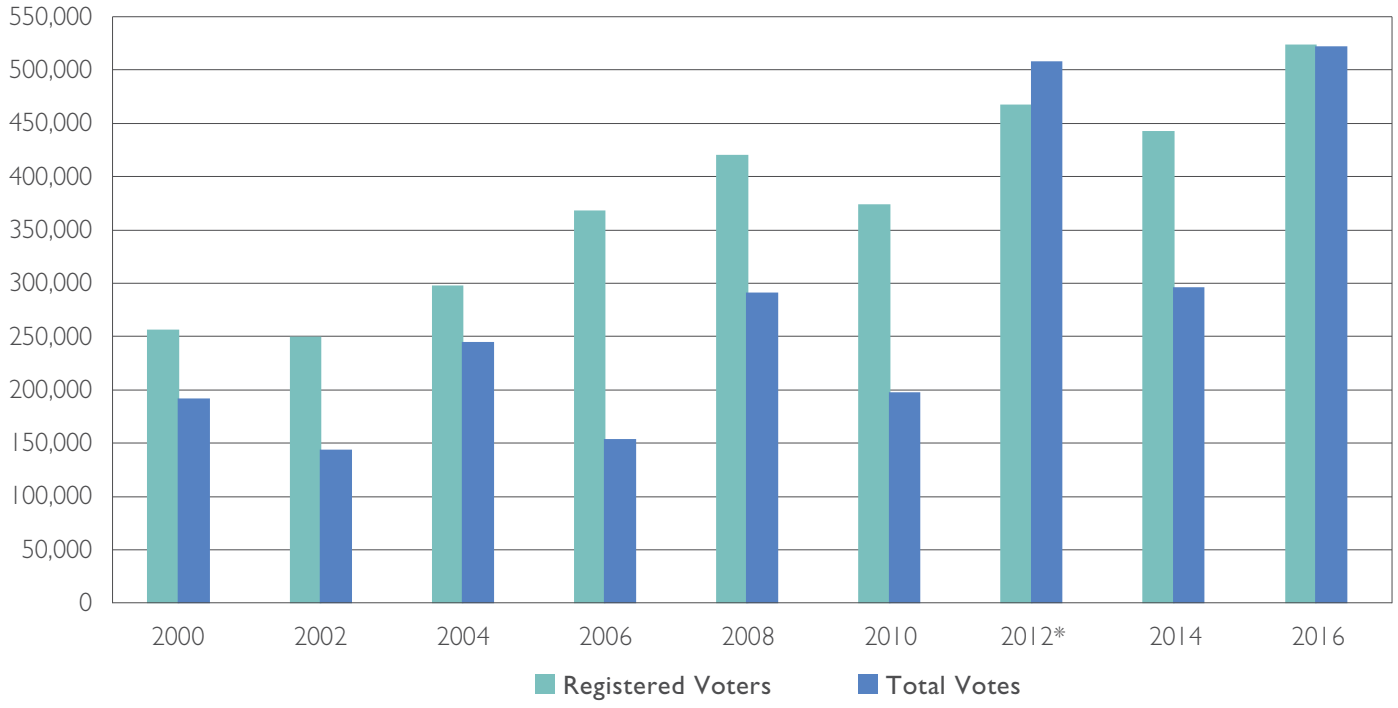


Less than 20 Years: 30%
20 – 34 Years: 20%
35 – 49 Years: 23%
50 – 64 Years: 18%
65+ Years: 9%

Source: U.S. Census Bureau

Gwinnett County General Elections Registration and Turnout

Source: Gwinnett County Elections

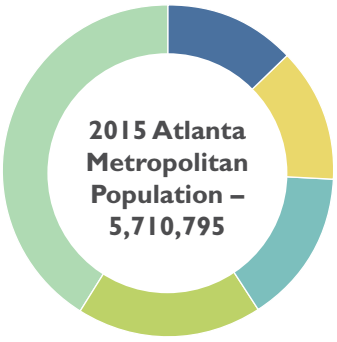


**2012 includes three special elections and five scheduled elections.*



All Others: 39%
Fulton: 18%
Gwinnett: 16%
Cobb: 14%
DeKalb: 13%

Source: Georgia Department of Labor (website visited December 20, 2016)

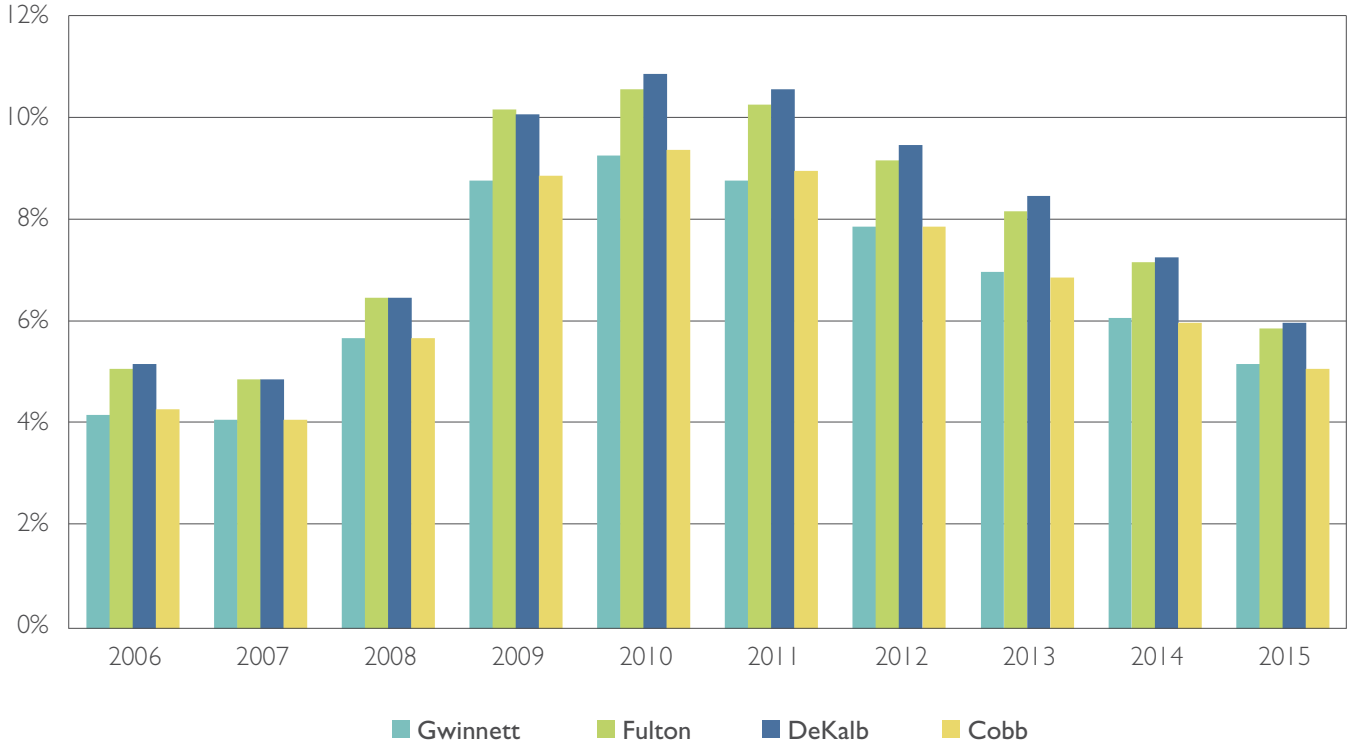


All Others: 41%
Fulton: 18%
Gwinnett: 15%
Cobb: 13%
DeKalb: 13%

Source: U.S. Census Bureau (website visited December 20, 2016)

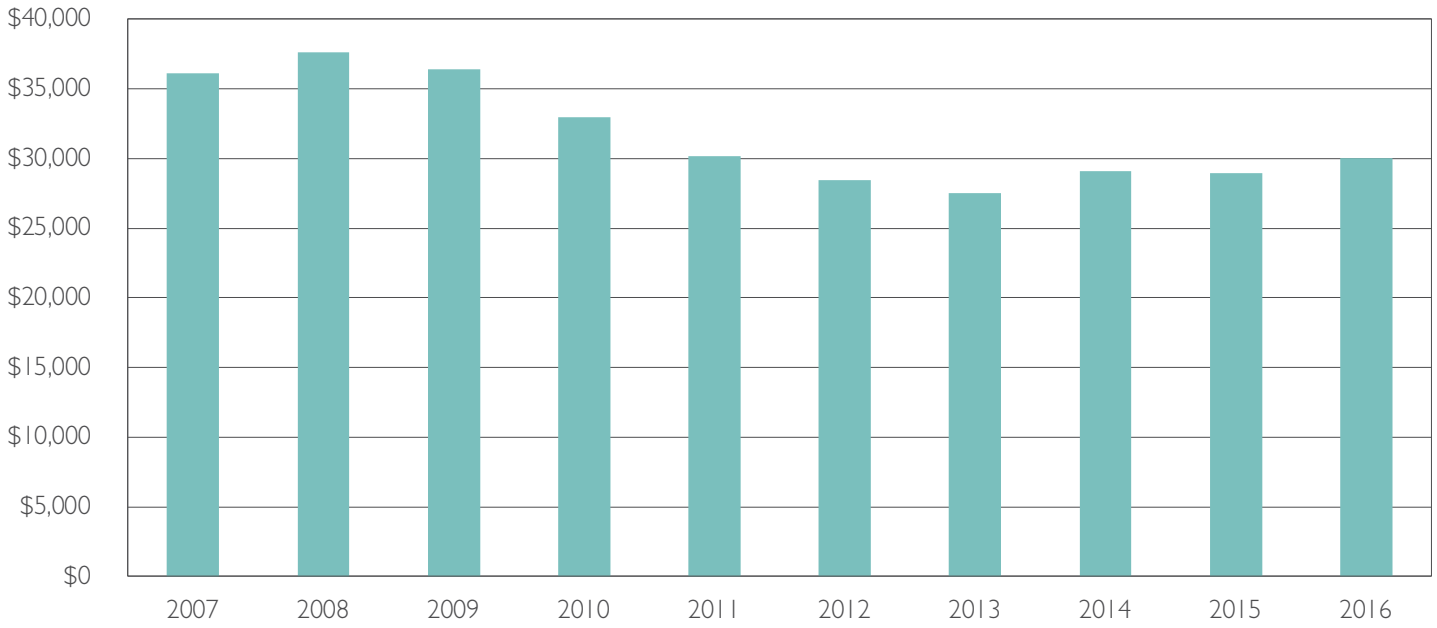
Metro Unemployment Rates

Source: Georgia Department of Labor (website visited December 20, 2016)



Net General Fund Digest Value Per Person in Dollars (40 percent)

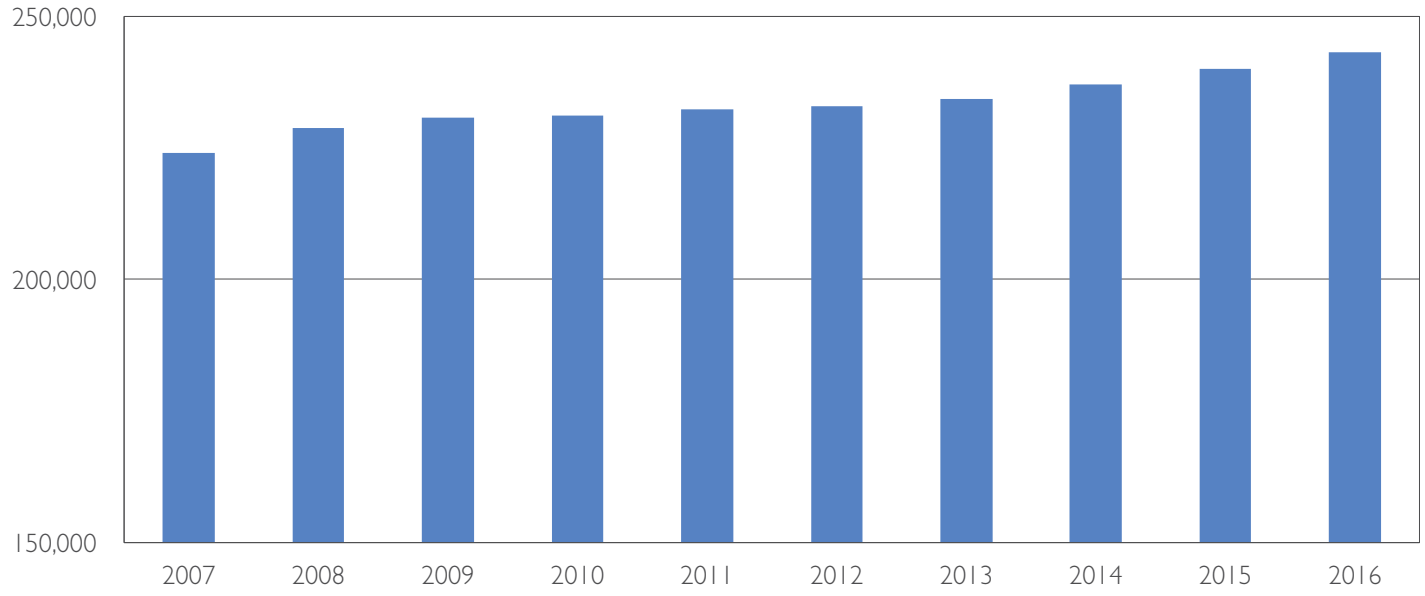
Source: Gwinnett County Department of Financial Services



Number of R1 Property Classifications in Gwinnett

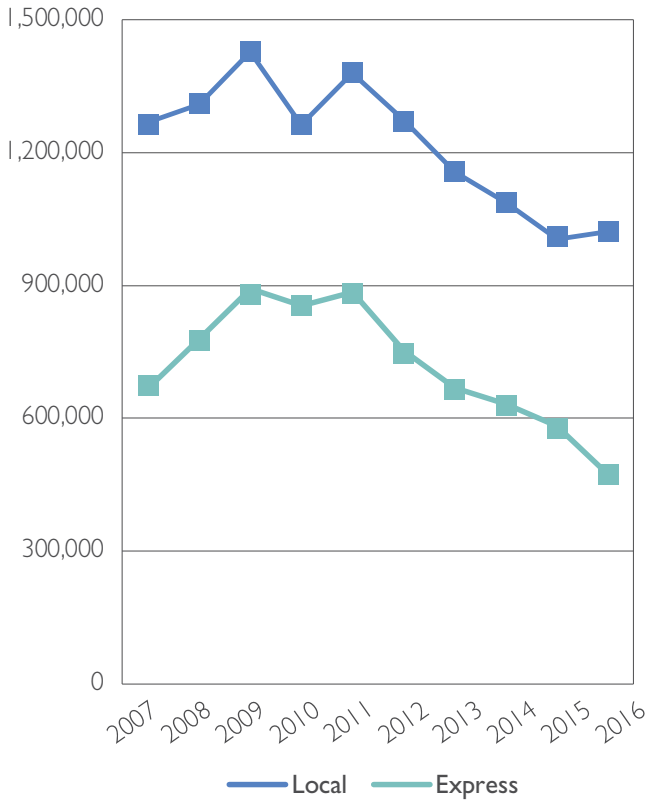
Source: Tax Assessor's Office

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



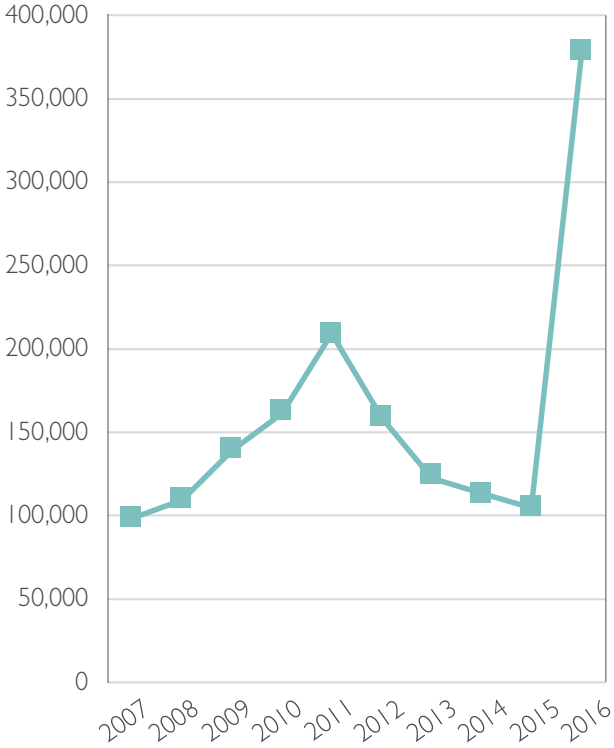
Gwinnett County
Local Transit System Ridership

Source: Gwinnett County Department of Transportation



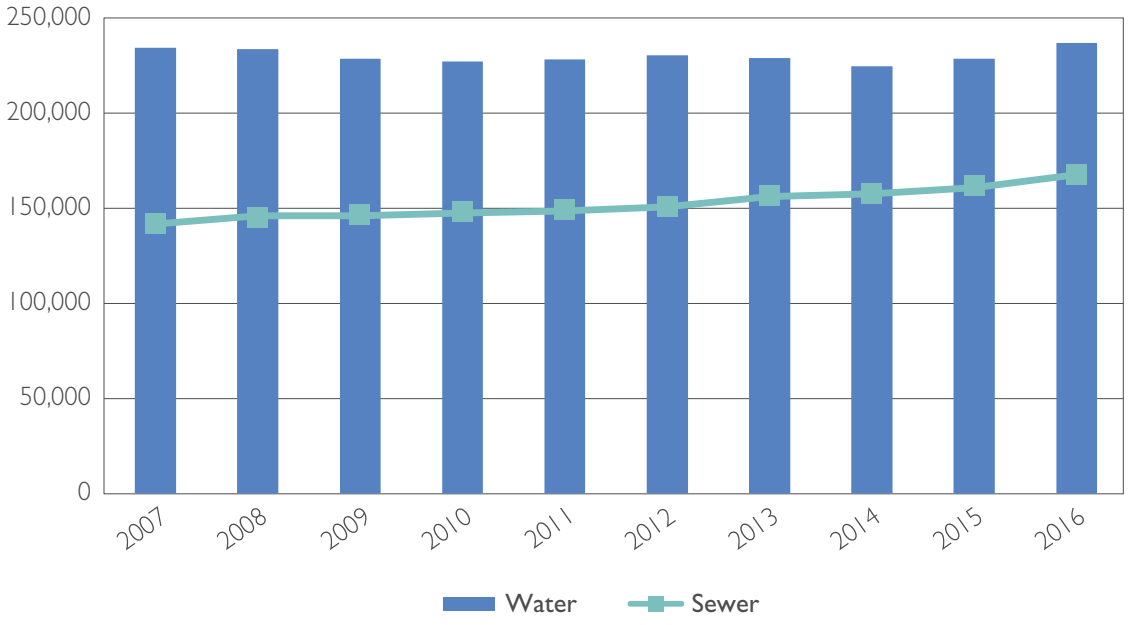
Gwinnett County Library System
Total Programming Attendance

Source: Gwinnett County Public Libraries



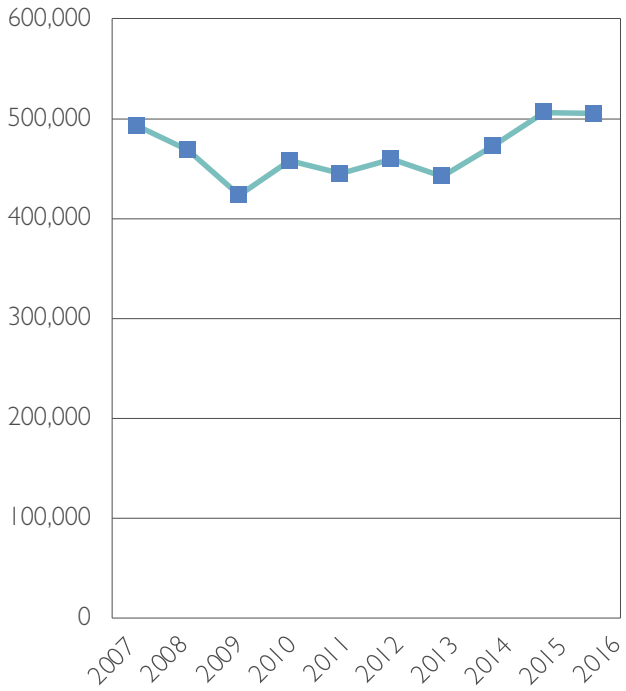
Gwinnett County Water and Sanitary Sewer Customers

Source: Gwinnett County Department of Water Resources



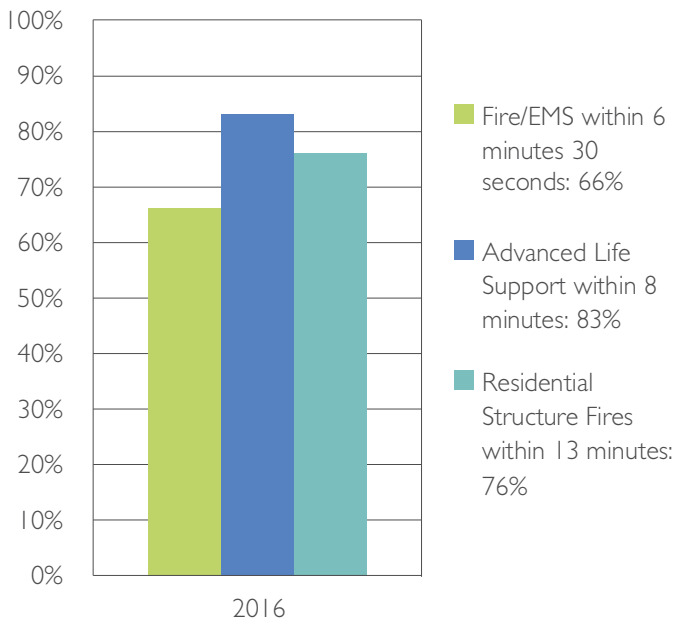
E-911 Calls Received

Source: Gwinnett County E-911



Emergency Response Times from Enroute to On Scene

Source: Gwinnett County Fire and Emergency Services



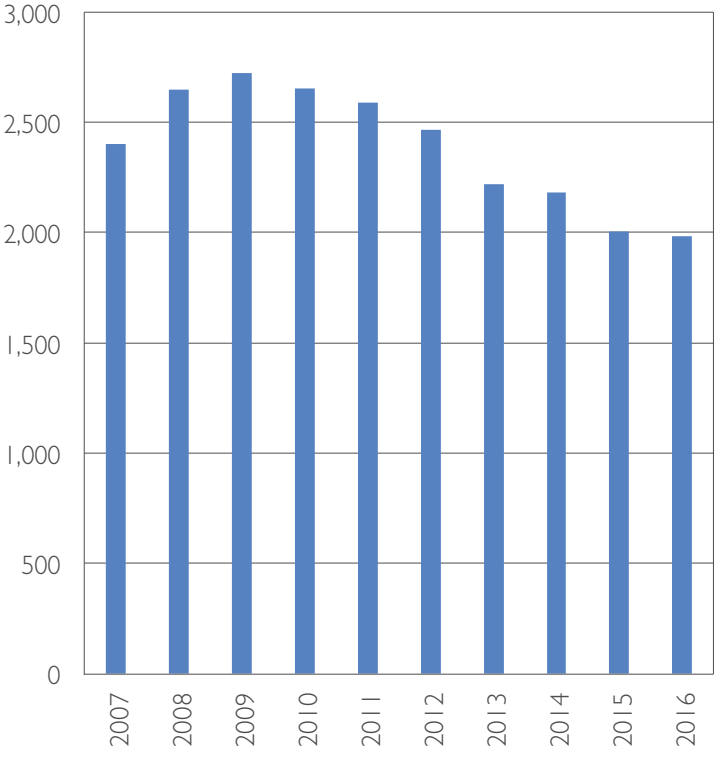
Average Inmate Population Gwinnett County Correctional Complex

Source: Gwinnett County Corrections Department



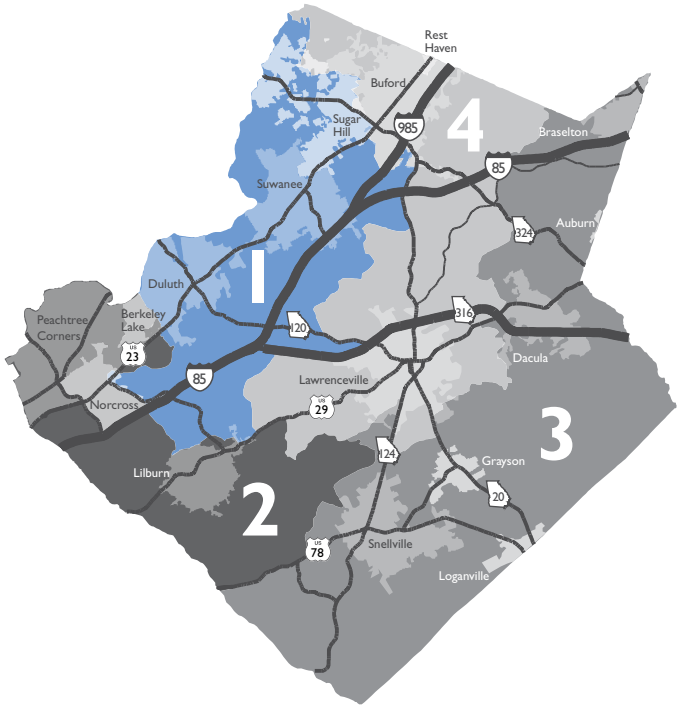
Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Office

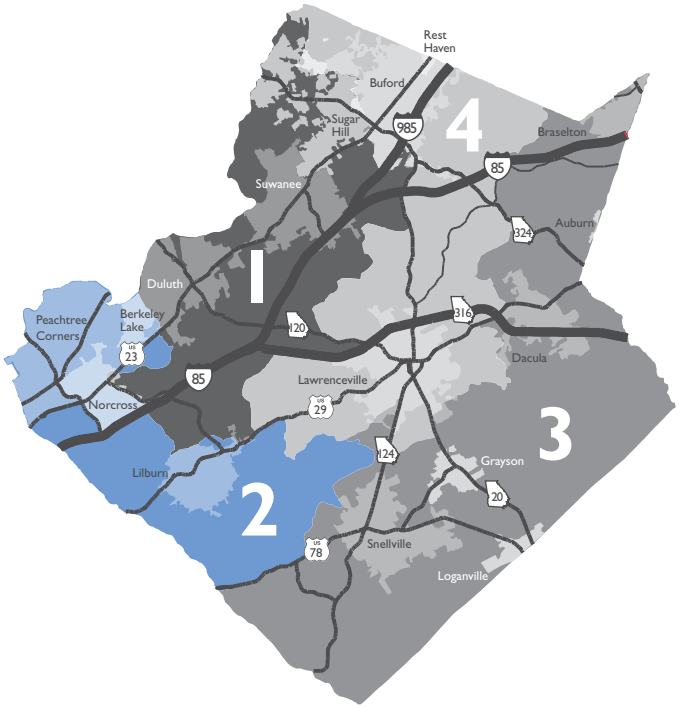


Commission Districts

Commission District 1
Jace Brooks

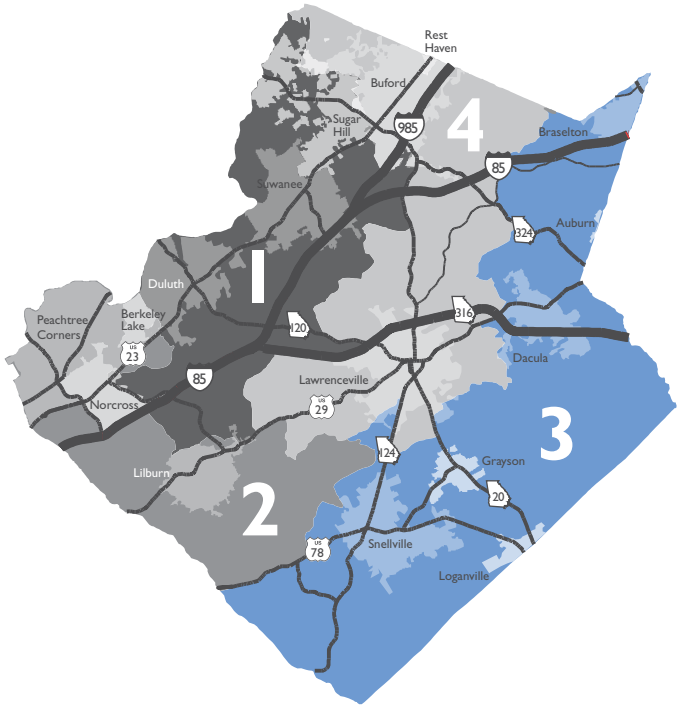


Commission District 2
Lynette Howard

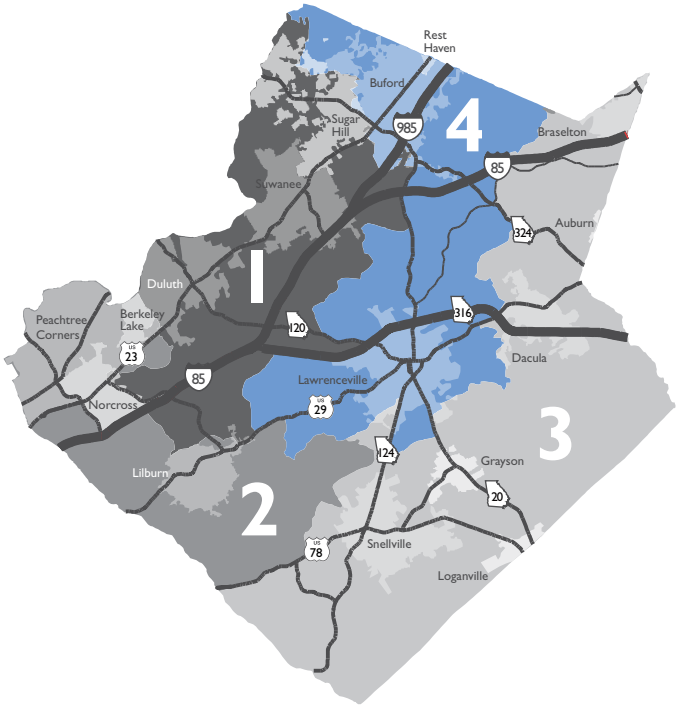


N

Commission District 3
Tommy Hunter



Commission District 4
John Heard



ABOUT THE COVER



The Diverging Diamond Interchange at Jimmy Carter Boulevard and I-85

The Diverging Diamond Interchange at Jimmy Carter Boulevard and I-85 is the second DDI in the county and the third in the state of Georgia. A DDI shifts traffic to the opposite side of the road, making left turns onto the interstate easier and improving the flow of traffic across a bridge. The DDI's innovative design relieves congestion, improves safety, and is less expensive than replacing a bridge.

Construction of the project included more than a half-mile of widening, median construction, signing, pavement marking, and signalization along Jimmy Carter Boulevard, including minor bridge rail and sidewalk reconstruction. A right-turn lane was also added to the Goshen Springs Road approach to Jimmy Carter Boulevard.

While the primary focus of the DDI is improving traffic flow, the project included additional features that improve pedestrian safety, such as upgrading pedestrian signals to current standards and constructing an 8-foot sidewalk along the median of the bridge, flanked by barrier walls.

This project, budgeted at approximately $7.5 million, was funded by a number of sources. In addition to the 2009 SPLOST, funds were provided by the Gwinnett Village CID and the State Road and Tollway Authority to enable the additional enhancements. More information about SPLOST road improvement projects can be found on the County's website at www.gwinnettsplost.com.



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Communications Division

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Questions about this document?
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