

2019 BUDGET DOCUMENT

GWINNETT COUNTY
GEORGIA

Gwinnett

2019
BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Charlotte Nash
Chairman



Jace Brooks
District 1



Ben Ku
District 2



Tommy Hunter
District 3



Marlene M. Fosque
District 4

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DID YOU KNOW

Gwinnett celebrated its bicentennial in 2018 with 365 events in partnership with numerous Gwinnett organizations.

Gwinnett

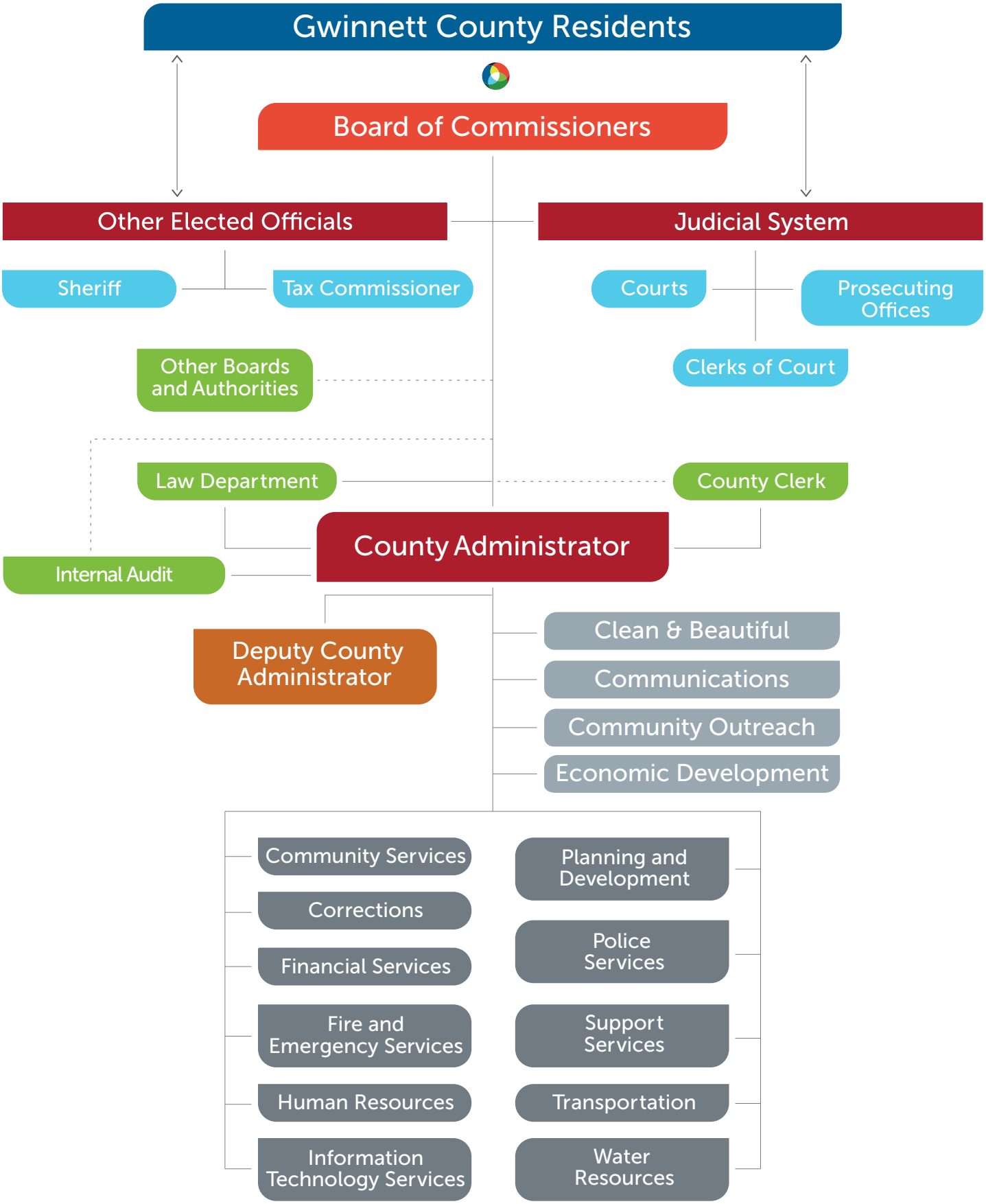
INTRODUCTION

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



GWINNETT COUNTY

ORGANIZATIONAL CHART



COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

County Administrator
Glenn P. Stephens

Deputy County Administrator
Phil Hoskins

Acting County Attorney
Mike Ludwiczak

Community Services
Tina Fleming, *Director*

Corrections
Darrell Johnson, *Warden*

Financial Services
Maria Woods, *CFO/Director*

Fire and Emergency Services
Chief Russell Knick

Human Resources
Sheryl Dallas, *Director*

Information Technology Services
Abe Kani, *Director/CIO*

Planning and Development
Kathy Holland, *Director*

Police Services
Chief Butch Ayers

Support Services
Angelia Parham, *Director*

Transportation
Alan Chapman, *Director*

Water Resources
Ron Seibenhener, *Director*

ELECTED OFFICIALS

Clerk of Court
Richard T. Alexander Jr.

District Attorney
Danny Porter

Chief Magistrate Court Judge
Kristina Hammer Blum

Probate Court Judge
Christopher A. Ballar

Sheriff
R.L. "Butch" Conway

Solicitor
Brian Whiteside

Tax Commissioner
Richard Steele

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

Superior Court Judges
George F. Hutchinson III, *Chief Judge*
Melodie Snell Conner
Tracie H. Cason
R. Timothy Hamil
Ronnie K. Batchelor
Tracey D. Mason
Warren Davis
Karen E. Beyers
Kathryn M. Schrader
Randolph G. Rich
K. Dawson Jackson, *Senior Judge*
Fred A. Bishop Jr., *Senior Judge*
Debora K. Turner, *Senior Judge*
Tom Davis, *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
Ramon Alvarado

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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Gwinnett County

Georgia

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

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



HISTORY

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

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. His 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 and most companies were downsizing, the tannery prospered reaching a peak employment level of 2,400 workers. The 1930 Census recorded a County population of 29,087.

POPULATION

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. Growth slowed during the recessions of 1990 and 2007, but the influx of new residents and businesses continued. The county's population in 2018 stood at an estimated 950,807, up nearly 20 percent from 2009. Today Gwinnett County is the second most populous county in the state of Georgia (Sources: Woods & Poole and U.S. Census Bureau), and its population is expected to reach more than one million by the year 2021.

Gwinnett County moved into the modern era in 1950 when the U.S. Congress authorized the construction of Buford Dam to provide hydroelectric power, flood control, water supply, navigation, and recreational facilities. Also it was around this time that key decisions by federal, state, and local leaders paved the way for some of our greatest opportunities, including the expansion and growth of what is now Hartsfield-Jackson International Airport, the creation of Lake Lanier, and the completion of I-85 from Atlanta to South Carolina, right through the middle of Gwinnett.

The County constructed its major water and sewer lines in the 1970s, which proved to be an essential step in preparing for the next decade. The 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. 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.



From December 15, 2017, through December 15, 2018, the County organized a bicentennial celebration to celebrate and further Gwinnett's legacy. The County commemorated its bicentennial year in 2018 by honoring our shared history, recognizing and remembering the people who made and make our community great, and highlighting the vision for our promising future.

While celebrating its bicentennial, the County simultaneously launched a re-branding campaign with a new logo that celebrates the diversity and vibrancy that continues to drive success. The new brand's overlapping layers represent the interconnectedness of the Gwinnett community, as well as connections to the state, the nation, and the world. The logo represents the unique identity the County has made for itself as a manifestation of the American dream, offering opportunities to pursue professional, intellectual, and educational endeavors in an environment that encourages innovation and change, yet still values all perspectives. At the center of the logo resides a unifying crest, a symbol of our integrity and a token of our unwavering mission to make life better for the people of Gwinnett.

Gwinnett

OUR STORY

1818 Gwinnett County formed by an act of the Georgia General Assembly



1820 First U.S. Census including Gwinnett County; Population: 4,589

1850 Population: 11,257

1868 RH Allen Tannery opening, Gwinnett's first major industry

1871 The Danville and Piedmont Air Line railroad (now Norfolk Southern) is built, inducing the founding of Norcross, Duluth, Suwanee, and Buford



1885 Historic Gwinnett County courthouse constructed

1891 The Georgia, Carolina, and Northern Railway (now CSX) is built

1900 Population: 25,585





1956 The gates of Buford Dam are closed, creating Lake Lanier

1960 Population: 43,541

1965 Section of I-85 between South Carolina and Suwanee completed

1970 Population: 72,349

1980 Population: 166,903

1984 Gwinnett Place Mall opens

1988 Gwinnett Justice and Administration Center opens

1986 – 1988 Gwinnett County is the fastest growing county in the United States with a population over 100,000

1990 Population: 352,910

1996 Atlanta and Georgia host the Centennial Summer Olympics

1999 Mall of Georgia opens

2000 Population: 588,448

2001 Discover Mills (now Sugarloaf Mills) opens

2001 Gwinnett County Transit begins operations

2003 Gwinnett Arena (now Infinite Energy Arena) opens



2009 Gwinnett Stadium (now Coolray Field) opens



2010 Population: 808,719

2018 Population: 950,807

2018 Gwinnett County celebrates its bicentennial

2040 Population estimates range from 1.29 to 1.56 million

Decennial (every 10 years) population estimates from the U.S. Census Bureau. 2018 population estimate from Woods & Poole.



PUBLIC SAFETY

The Gwinnett County Police Department has an authorized strength of 879 sworn officers, supported by 292 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 2019 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. This commitment includes the construction of the new Bay Creek Police precinct and an alternate E-911 center to better serve the citizens of Gwinnett County.

The Gwinnett County Department of Fire and Emergency Services responded to 83,170 calls for assistance in 2018. The department has 961 authorized personnel and operates 31 strategically located fire stations including 31 engines, 11 ladder trucks, and 29 Advanced Life Support (ALS) medical units. Specialty teams are trained to respond to situations involving hazardous materials, technical rescue, swiftwater rescue, and mass casualty incidents. The department operates with a service model that integrates fire suppression, emergency medical response, and community risk reduction efforts. This model enables the department to operate at a high and efficient level and ensures that the organization can meet its main goal and objective of optimal service delivery. In 2018, the department maintained accreditation through the Commission on Fire Accreditation International from the Center for Public Safety Excellence and a Public Protection Classification of 2/2x from the Insurance Service Office.





The Department of Corrections has 136 authorized personnel, including an authorized strength of 119 sworn officers supported by 17 non-sworn officers. The department operates the Comprehensive Correctional Complex, an 800-bed prison facility that contains 512 beds for state and county inmates classified as minimum or medium security. This complex also contains 288 work release beds for non-violent criminal offenders sentenced to part-time incarceration and parents who habitually fail to pay court-ordered child support. The correctional complex is the only government-owned prison in Georgia that is nationally accredited.

The Gwinnett County Sheriff's Office has an authorized strength of 601 sworn officers supported by 176 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 2,600 miles of roads, with more than 720 signalized intersections. The 2019 capital budget and 2020 – 2024 Transportation Capital Improvement Plan totals approximately $432.9 million.

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



In 2018, the County began construction on a number of projects including the widening of Cruse Road from Club Drive to Paden Drive; the New Hope Road at Archer High School school safety, sidewalk, and bridge project; and the Holcomb Bridge Road at Thrasher Street intersection and railroad crossing project. The Cruse Road widening will provide significant operational and safety improvements. The New Hope Road at Archer High School project will provide a new bridge along with school safety and pedestrian improvements along the corridor. The Holcomb Bridge Road at Thrasher Street intersection and railroad crossing project will provide a significant safety improvement to the Holcomb Bridge Road railroad crossing in downtown Norcross. In addition, engineering is underway on the new interchange at McGinnis Ferry Road and I-85.

In 2018, the County oversaw the resurfacing of 140 miles of roadway covering 520 total streets. The Operations and Maintenance Division staff completed 14 in-house, quick-fix projects that installed more than 3,600 feet of sidewalk, 9,360 feet of concrete curb, and four minor intersection improvements. The Traffic Engineering Division began construction of four SPLOST-funded Advanced Traffic Management System/Intelligent Transportation System (ATMS/ITS) projects. Together, these projects will add 28 miles of fiber, 54 cameras to the ATMS, and connect 30 signals to the Traffic Control Center (TCC) along the following corridors: Five Forks Trickum Road, Old Peachtree Road, Ronald Reagan Parkway, and SR 316/University Parkway.



In 2019, a few projects of significance include the Dacula Road at US 29/SR 8/Winder Highway bridge and intersection improvement project and the Harbins Road at SR 316 Interchange project, both of which have begun advertising for bids and will begin construction in 2019. These projects along with the Pleasant Hill Road widening project (construction began January 2019), the SR 324/Gravel Springs at I-85 interchange (project ready for February 2019 bid), and the bridge projects at Whitehead Road, Springdale Road, and at Bailey Road (all scheduled for early 2019 construction) will provide significant infrastructure improvements.

For 2019, both the Operations and Maintenance Division and the Traffic Engineering Division have a number of significant projects. The 2019 resurfacing program will include nearly 150 miles of roadway covering more than 600 total streets. The Operations Maintenance Division has identified over 15 quick-fix projects that will include bridge rehabilitation, curb installations, sidewalk installations with curb ramps, and turn lane extensions or additions. Some of these projects will be in conjunction with new traffic signal installations in partnership with Traffic Engineering staff. Others will be on state routes and require coordination with the Georgia Department of Transportation (GDOT). For 2019, the major project for the Traffic Engineering Division is the Peachtree Industrial Boulevard Smart Corridor. This project will start construction during the summer and will add connected vehicle technology along a major commuter corridor as a pilot project. Construction will also begin for pedestrian crossing improvements at nearly a dozen locations, including school crossings and transit stops. In addition, engineering will begin on five ATMS/ITS projects slated for construction to begin in 2021.

Gwinnett County Transit operates five express bus routes during morning and afternoon peak travel times Monday through Friday and seven 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 the Emory/CDC area. The local routes are complemented by door-to-door *Americans with Disabilities Act (ADA)* paratransit service for ADA-eligible customers unable to use the local bus. The transit system is operated using 43 express coaches, 33 local buses, seven paratransit vehicles, and seven microtransit/flex vehicles. In 2018, the transit system transported more than 1.5 million riders on express, local buses, and paratransit.

EDUCATION

Gwinnett County Public Schools (GCPS) is the largest school system in Georgia, and it continues to grow. In the 2018 – 2019 school year, the district is expected to serve 180,320 students. One in every five Gwinnett County residents is a GCPS student. With more than 22,000 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia. For fiscal year 2019, the school board adopted a $2.193 billion budget. In fiscal year 2019, the average annual cost to educate one student is $9,463. GCPS is one of only 24 school districts in the nation with a triple-A bond rating.

GCPS is made up of 140 schools, including 80 elementary schools, 29 middle schools, 22 high schools, and nine other educational facilities/schools – Gwinnett Online Campus; GIVE Center East and GIVE Center West, alternative programs for middle and high school students; the International Transition Center; Maxwell High School of Technology; New Life Academy of Excellence; North Metro Academy of Performing Arts; and two schools for special education. The largest schools by number of students and by level are Mill Creek High, North Gwinnett Middle, and Jackson Elementary.

In August 2018, GCPS opened in the Norcross cluster its first theme school with Paul Duke STEM (Science, Technology, Engineering, and Mathematics) High School. As a STEM-themed school, programs of focus include applied engineering and robotics; communication, art, and design; and cyber security. GCPS is in preparation mode for the opening of another themed school, the Meadowcreek Cluster Health Science High School, which is set to open in August 2019. The health sciences themed school will offer coursework in patient care, allied health, health informatics, and advanced medicine. The new theme schools provide students learning paths beyond the regular core curriculum. Included in these paths are college course credits and industry certifications.



Phoenix High School, an alternative to the traditional high school program, opened a second location at Sugarloaf Mills in August 2018. The school offers a non-traditional setting with work-based learning opportunities for students committed to completing their education, but need additional support to be successful. Students needing transportation are able to use Gwinnett Transit routes that stop at Sugarloaf.

The vision of GCPS is to become a "system of world-class schools." The school system is pursuing this vision through the following initiatives: the Gwinnett Teacher Effectiveness System, the Academic Knowledge and Skills Curriculum, the eCLASS online portal, and the Quality-Plus Leader Academy leadership development program. In addition, GCPS offers its students cutting-edge opportunities to learn. One such example is a four-story fire training tower built on the Maxwell High School of Technology campus. Partnering with the Gwinnett County Board of Commissioners, the school district hopes to offer high school students breathing apparatus training, maze training, ladder training, and other life-saving techniques. Educating the next generation of firefighters will provide county residents with an increasingly skilled workforce. GCPS also partners with Gwinnett Medical Center to provide academic support to various medical and health science programs offered through the school system's Career and Technical Education programs, including medical-related academies at six high schools. Schools and healthcare are essential building blocks for our county's communities.

The academic achievements of GCPS are numerous. The Class of 2018 was one of the largest, most distinguished, and most decorated. This class of seniors has the distinction of being the first to be born in the new millennium. Of the more than 12,600 graduates, 84 percent plan to continue their education. During high school, 7,100 took AP classes and 3,246 graduated with honors.

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. In 2017, GCPS earned the distinction as a "Great District for Great Teachers" and was named College Board Advanced Placement District of the Year. For 2018, Niche.com, a website ranking schools by academics, culture and diversity, and teacher performance, rated Gwinnett School of Mathematics, Science, and Technology one of the top 10 public high schools in the United States. The 2018 annual College and Career Ready Performance Index (CCRPI) scored Gwinnett County Public Schools higher than the state average. CCRPI scores show how well schools are doing at preparing students for college or careers. In addition, GCPS and its school board were named the inaugural winner of the *Governance Team of the Year Award* for 2018. The award recognizes school boards that demonstrate a commitment to maximizing student achievement and enhancing trust and support for public education in the community. For more information on Gwinnett County Public Schools, go to www.gwinnett.k12.ga.us.

Gwinnett is also home to several colleges and universities, such as Georgia Gwinnett College, Gwinnett Technical College, the University of Georgia Gwinnett campus, DeVry University Duluth Center, Shorter University Gwinnett campus, and the Georgia campus of the Philadelphia College of Osteopathic Medicine. In addition, the county is home to Gwinnett College (formally known as Gwinnett College of Business at Lilburn), Ashworth College at Norcross, and Empire Beauty School in Lawrenceville. For students interested in instrumental instruction and the recording arts, the Atlanta Institute of Music and Media can be found in Gwinnett County off Breckinridge Boulevard near Duluth.

The University of Georgia (UGA) Gwinnett campus is located near Sugarloaf Parkway and I-85 and its curriculum includes graduate programs and continuing education. UGA's Gwinnett Campus offers 19 graduate credit programs, professional development opportunities, and a small business development center. UGA Gwinnett is a full service campus conveniently located and thoughtfully designed to help working professionals meet the demands of busy schedules.

Georgia Gwinnett College (GGC) opened its doors as a four-year college in fall 2006. Twelve years later, the school has more than 130 student organizations, an average class size of 21, more than 45 concentrations of study, and 17 programs of study. In the spring of 2018, GGC graduated its largest class at its annual commencement with more than 530 students. The 2018 fall enrollment reached 13,455. Fall 2018 commencement highlighted Chairman Nash with her presentation of the ceremony's keynote address.

Almost 70 percent of GGC students are from Gwinnett—the college enrolls more Gwinnett students than any other institution. Students are offered on-campus housing with apartment style living quarters. Thirty-seven U.S. states and 126 nations are represented by the student body. GGC's accessibility to a broad and diverse population is a point of pride for the county. Per *U.S. News & World Report* magazine, it is the most ethnically diverse southern regional college. In the *U.S. News & World Report* publication for its 2019 Best Colleges rankings, the Lawrenceville-based college ranked among the south's 10 best public regional colleges. GGC is also among the top schools in the state of Georgia for local economic impact. Included in Georgia Gwinnett's impact are 4,240 jobs at the college. Almost two off-campus jobs are generated from each job created on campus. In addition, the student body has spent $251.9 million and the college has spent $44.7 million. The Gwinnett Chamber *IMPACT Regional Business Award for Education* was given to the GGC School of Business in 2018. The college has had a nearly $2 billion cumulative (across multiple years) impact on the community's economy.

To keep up with the Georgia film industry impact, the college created a Bachelor of Arts in Cinema and Media Arts in 2017. College students at Georgia Gwinnett College can now participate in a Cinema and Media Arts degree program. The program is being launched at a time when film and television production is growing exponentially locally. Georgia Gwinnett College graduates are looking to get a competitive edge in the movie business. As the school approaches its second decade of existence, hopes are to expand access to public higher education with an increase in dual enrollment and an increase in graduate degrees. In addition, the college and the city of Lawrenceville plan to expand their common associations with the arts and education with a visible connection or network. Construction began May 2018 on a 2.2-mile linear park connecting downtown Lawrenceville with GGC. The plan is to create Gwinnett's first "college town" with multi-use trails, bike paths, roundabouts, and landscaping.

Gwinnett Technical College opened in 1984 as Gwinnett Area Technical School. Since then, the school has made two name changes and expanded it course offerings to include more than 140 different associate degrees, diploma, and certificate programs. 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. It is now one of the state's largest technical colleges and the county's largest provider of corporate training. This correlates with the school being recognized with four Best of Gwinnett 2017 Awards in the following categories—Best in Higher Education, Best Child Care Center, Best Continuing Education Programs, and Best Meeting and Event Facility. In 2018, for a third consecutive year, Gwinnett Technical College recorded its highest enrollment with more than 12,000 students across two locations, one at Sugarloaf Parkway in Lawrenceville and the other at the new Alpharetta-North Fulton campus. Of the current student population, an estimated 68.8 percent live in Gwinnett County and 64.2 percent are members of a minority group. Females make up



approximately 59.8 percent of student enrollment. Military veterans, high school students dually enrolled and participating in The Move On When Ready program, and participants in new programs across high demand fields such as engineering and cybersecurity will continue to find support through the college's services. With Gwinnett Tech's mission of workforce development and its Launch Pointe program, which provides resources for internships, apprenticeships, networking and career coaching, enrollment should continue to grow and sustain an already existing job placement rate of 99 percent.

Devry University Duluth offers undergraduate and graduate degree programs online, on-campus, and in innovative connected classrooms. Located near Fortune 500 corporate headquarters and major financial institutions, Devry opens the door for its students to explore many career possibilities across a range of industries.

Shorter University was one of the first to offer evening programs for adults in the Metro-Atlanta area. Its Duluth location has degrees available at the Associate's, Bachelor's, and Master's levels. Shorter Duluth is designed to assist adults who work and is a part of Shorter's College of Adult and Professional Programs (CAPP).

In 2005, Philadelphia College of Osteopathic Medicine opened a Georgia campus in Suwanee near I-85. The state-of-the-art campus offers health-related degree programs. These degrees consist of a doctor of osteopathic medicine, doctor of pharmacy, biomedical sciences, and physical assistant studies. The facility houses research and multi-use basic science laboratories, an anatomy laboratory, a Simulation Center, three pharmacy practice labs, and a practice suite for osteopathic manipulative medicine. In addition, the campus is home to the Georgia Osteopathic Care Center, a clinic open to the public.

Founded in 1976 and purchased by LTE Enterprises in 1995, Gwinnett College, once known as Gwinnett College of Business, began to offer associate degree programs in 2003. In hopes of offering technical skills for entry-level positions for vocational students, the college broadened its technical programs across the medical, legal, business, and natural health and massage careers.

Located at The Corners Parkway in Norcross, Ashworth College offers online degrees, certificates, and career training diplomas. Known for its career-focused distance education, the institution offers students another avenue to achieve educational goals for vocational training.

The Empire Beauty School in Lawrenceville offers training with licensed beauty educators for those looking to become licensed cosmetologists. To help students pass the state exam, the school provides a student salon with real clients. In addition to technical training, students learn the business side of the industry and gain real-world training by participating in fashion and beauty shows.

The Gwinnett County Public Library system, established in 1935, has grown to 15 full-service branches. In 2017, the Hamilton Mill branch was recognized as one of the 10 Most Beautiful Libraries in Georgia by the Georgia Public Library Services. The GCPL system was named a 2017 finalist for an IMPACT Regional Business Award. The library system was also recognized as a top innovator in customer service in 2017 with the creation of its Customer Contact Center, and was awarded a 2017 and 2018 Top Workplaces, Workplace Achiever honor by the *Atlanta Journal Constitution*. GCPL received a National Achievement Award for Best in Category for Homegrown Gwinnett in July 2018—the Best in Category award recognized a community gardening initiative that provided each branch with an aeroponic Tower Garden system. And, in 2018, GCPL was recognized for its innovative and effective county government programs that strengthen resident services with a Best in Category Achievement Award from the National Association of Counties.



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.

In 2017, the County's library system launched Connect Gwinnett, a program that allows library patrons to check out WiFi hotspots from the library. The program is intended to help expand access to technology and create a more equitable distribution of online resources. In addition, Gwinnett libraries are now offering a digital magazine service called Flipster. This service allows patrons to read magazines in digital format on Android, Apple, and Kindle Fire.

The County's library system has partnered with NASA at My Library to help offer STEM (science, technology, engineering, and math) programs to the community and its students. GCPL is the only library system in the state chosen for this program. STEM and interactive learning will be a cornerstone of NASA at My Library. Materials and training will be provided to staff along with how-to-videos, apps, and educational games for patrons. All 15 branches have been equipped with evidence-based Learning Alive kits from Alive Studios. This software developer uses a technology called augmented reality (3D without glasses) to bring reading and math lessons to life. The County's library system is the first public library in the country to roll out this program.

Looking to find a long-lost relative can be easy with the help of GCPL's new databases that include Findmypast, Fold3, and Gale Genealogy Connect. The databases supply online family history records and military records. The genealogy resources have proven to be a useful tool during the County's bicentennial celebration. In addition, learning labs, video/sound/edit equipment and 3D printers are offered at a number of GCPL branches.

Gwinnett County Public Library is committed to meeting the needs of the whole community when and where they need resources the most. Computer sessions statistics remained in the millions at more than 1.8 million while WiFi access was up from 850,409 in 2017 to 907,701 in 2018.

GCPL and Gwinnett County Public Schools have partnered together to extend public library resources to students. The partnership, called Branch Out, allows parents to opt in during back-to-school registration. The school system provides information on the student to the library that then allows the library to provide an account for the student using his/her student identification number and a PIN. The hope is to expand access to many online and physical resources – in particular print and digital – to the school children of Gwinnett County. These resources are not currently available through the schools or school media centers. The partnership resulted in an uptick in the percentage of the county's population with a library card and increased access to resources; in particular, electronic resources. The county's library system also offers adult students who have aged out of the school system a chance to receive a high school diploma. The library's Career Online High School is the world's first accredited, private online school district. Students can transfer previously earned high school credit and have up to 18 months to finish the program.

BUSINESS ENVIRONMENT

Gwinnett County has been a top job creator in Metro Atlanta for the past decade. According to Nick Masino, Chief Economic Development Officer for Partnership Gwinnett, the county is home to more than 35,000 businesses that range in size from sole proprietorships/entrepreneurial startups to multi-billion dollar corporations. In a January 2018 *Atlanta Business Chronicle* article called "Gwinnett County a model for future business," Masino refers to the county as a "true living laboratory for enterprise and lifestyle." The county's diversity across living areas, shopping developments, roadways and populations offers companies a unique mix to test their ideas, products, and concepts. Even haunted houses find the county to be a great location. NETHERWORLD, one of the best haunted attractions in the world and one of the top haunted houses in the nation, expanded operations in Gwinnett as of 2018. Located in the Evermore Community Improvement District at West Park Place Boulevard, NETHERWORLD's expansion will equate to more than 400 seasonal jobs and includes year-round attractions such as themed event spaces, a monster museum, and escape game rooms.



Source: Explore Gwinnett



The county is quickly becoming a hub for tech jobs in information technology solutions, healthcare 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 home to the corporate headquarters of Waffle House, a well-known restaurant chain famous for its scattered and smothered entrees. In 2018, the County issued 17,648 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 numerous 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. Aluvision, Inc., a leading Belgium manufacture of modular aluminum exhibit systems, chose Gwinnett as the site for its first U.S. location in 2015. Carcoustics, a German company and automotive supplier, announced in 2017 that it is investing $6 million in a new Buford facility over a five-year period. The investment is expected to create 200 jobs and will include manufacturing positions. It should be noted that Carcoustics will be joining almost 100 other German companies that operate in the county. In March 2018 the Swiss manufacturing company, Gezolan, selected Gwinnett County to expand its U.S. operations. The Switzerland-based manufacturer makes rubber granules used in rubber flooring. Plans include opening a 60,000-square-foot facility in Buford off Hamilton Mill Road and an investment of $12 million. Gezolan's sister company, Kraiburg, TPE, has been located in Buford for the past 15 years. Growing off this relationship, along with the county's infrastructure and logistic resources, should prove to be a successful investment.

Gwinnett's first craft brewery opened September 15, 2017. Slow Pour Brewing Company hopes to serve downtown Lawrenceville and Gwinnett as a whole. Located just off the Lawrenceville Square, the business opened with a 3,000 square foot tasting room. Residents no longer have to drive down to Atlanta or Athens to a brewery. And, the brewery will play a key role in Lawrenceville's plans for developing north of the downtown square.

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.

In June 2018, TTEC, a customer experience technology and services provider, announced plans to open its first Georgia customer engagement center in Gwinnett. Plans are to open in an existing facility on Breckinridge Boulevard in Duluth. Assurant, which provides risk management products and services, opened a tech support center in Duluth in May 2018. Late in 2018, Hapag-Lloyd, the fifth-largest shipping company in the world, announced plans to expand its Gwinnett operations with a $5.5-million investment over two years and the creation of 363 new jobs. County officials note that when an existing business chooses to expand their organization it is paying

the county the greatest compliment. Investing in Gwinnett has become part of a decision to find a central location to reduce delivery times, provide unmatched product supply, and have easy access to export globally. The county's proximity to an international airport at Hartsfield-Jackson Atlanta and to the Port of Savannah should make this possible. Also, Gwinnett demonstrates the benefits of site selection with not only its strategic location, but its infrastructure and talent base.

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 an *Atlanta Business Chronicle* article written in January 2018, Gwinnett is a minority-majority community that has 25 percent of its population born outside of the United States and has a 78.6 percent diversity index. No wonder Gwinnett is home to more than 600 internationally-based companies. The foreign direct investment in the local economy equals $78.5 million. And, the final investment means job creation and workforce development. The old saying used to be, "If you can make it in New York, you can make it anywhere." Gwinnett hopes to be a similar gauge for the global marketplace. Companies that succeed in Gwinnett with its innovative culture and global diversity should find themselves ready to advance in the global marketplace of tomorrow.

Gwinnett County is also growing its commitment to the research and technology industry. Most notable is the expansion of Gwinnett's Innovation District along Highway 316 to the Barrow County line. The corridor is a multi-county group designed to pursue biotechnology development along the University Parkway. In addition, the County has approved a mixed-use office and retail development on Highway 316 near Dacula and Sugarloaf Crossing.



Similar 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 in 2001, The Forum on Peachtree Parkway in 2002, and The Shoppes at Webb Gin in 2006.

Presently, the County and the Gwinnett Place Community Improvement District are working on plans to revitalize the area around Gwinnett Place Mall. The revitalization projects include repurposing retail and construction of high-rise buildings along with residential development. Together, the County and the CID are proposing studies for ACTivate Gwinnett Place that include a possible connector bridge between McDaniel Farm Park and Gwinnett Place Mall. The Mall of Georgia has its own current projects that include work on The Dining Pavilion and The Village renovation. In June 2018, the Mall of Georgia unveiled these renovations. Using a new modern design, patrons will find bar-height seating and communal-style tables in the dining area. The Village now offers a newly designed play area for children along with a new sound system and synthetic turf for its amphitheater. In addition to its ranking as the largest mall in the state with more than 200 stores and an IMAX theater, the Buford-based shopping center is now on a list of top malls across each U.S. state. *USA Today* named Mall of Georgia as the state's best mall in fall 2018.

For residents and visitors desiring upscale chains and boutiques in an outdoor mall with a European feel, The Forum on Peachtree Parkway is an ideal shopping area. On the other hand, for those looking for entertainment and dining, Sugarloaf Mills is perfect with options that include Medieval Times Dinner Theater and Atlanta's largest Dave & Buster's. Sugarloaf Mills began a new College Student Discount Program for local students in summer 2018. 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 the downtown areas also host numerous concerts and festivals.

Explore Gwinnett, the county's official travel office, is focused on keeping tourism spending above $1 billion. And, 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. Occupancy at the more than 100 hotels located in the county was at 73.8 percent for 2018. With convenient locations and a wide array of accommodations, visitors can find easy access to shopping, dining, sporting events, and meeting/convention services at the county's bundle of hotels.

The county is likely to see additional tourism growth as a result of the emerging film industry. The county is home to Eagle Rock Studios. Located on Best Friend Road near Norcross, Eagle Rock Studios Atlanta is one of the largest television production studios under one roof in the United States. The building space, a former Kraft warehouse, was converted to house four 30,000 square-foot sound stages. The facility has a direct economic impact on tourism in Gwinnett through trade at local restaurants, hotels, and surrounding businesses.

Production companies find Gwinnett County's easy access to Hartsfield-Jackson International Airport a plus, and the area's versatility is a major draw. Home to commuter communities and upscale suburbs, the county's landscape is lined with historical and rustic settings intertwined with new commercial and industrial development. The film industry is cashing in on these numerous options. Gwinnett has recently been the location for a number of scenes in such movies as "American Made," "Baby Driver," "Captain America Civil War," and "Sully." In September 2018, downtown Lawrenceville was a filming site for Warner Brothers' "Doom Patrol," a streaming television series. "Stranger Things," a Netflix series and 80s era TV show, filmed its third season at Gwinnett Place Mall in May 2018. The Gwinnett courthouse hosted Mark Wahlberg and his movie set in spring 2018 while filming courtroom scenes for the film "Instant Family."

Productions are also being filmed at our Parks and Recreation facilities, courthouse, county jail, and the Infinite Energy Center/Arena. Other popular locations include malls, historic downtown areas across the county's cities, outer rural areas, and warehouses. Ninety-five permits were issued by the county for 48 film projects in 2017. The film industry is helping drive development and redevelopment in the county with the multiplier effect—film crews need living quarters, possible additional retail space, and possible additional studio/educational space. This is helping to fuel what some call a "renaissance" to the county's downtown areas and improvement districts. In addition, the County closed on a purchase in December 2018 of more than half of the OFS Brightwave Solutions site on I-85 at Jimmy Carter Boulevard. The location has been used for more than 35 movie and TV productions in recent years. The purchase along with continued revenues from ongoing film production and payments from an office space lease with OFS at one of the existing buildings will help promote site redevelopment for a possible urban style mixed use community and a multimodal transit station.

RECREATION & THE ARTS

Gwinnett County Parks and Recreation offers award-winning parks and leisure activities year-round to the young and young-at-heart residents of Gwinnett County. Residents can choose to stroll on a trail, play a sport, learn to swim, take a fitness or pottery class, go on a horseback or bike ride, or explore the county's rich history. There is something for everyone with GCPR's dedication and commitment to a growing and diverse population. Noteworthy is Gwinnett's emphasis on community partnerships and volunteer service. GCPR offers facility rentals and partners with 32 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse to more than 41,887 young athletes. Parks and Recreation also partners with healthcare providers, Live Healthy Gwinnett, and other Community Services divisions to promote community health and wellness programs. In 2018, GCPR offered 7, 794 activities and hosted 11,201 facility rentals.



Currently GCPR operates 51 parks and facilities that include 183 multi-purpose sports fields, 59 tennis courts, 41 outdoor basketball courts, 24 sand volleyball courts, five year-round and seven seasonal aquatic facilities, 24 dog park areas, 183 miles of trails, eight skate complexes, 75 playgrounds, picnic areas, pavilions, fishing lakes, and more.

Gwinnett County continues to place a high priority on greenspace and historic sites. As of 2018, Gwinnett parkland totaled 9,908 acres for both passive and active parks and boasted 12 cultural/historical sites. Natural and cultural resources took on a renewed focus with the addition of management and staff to support environmental conservation, stewardship of public lands, and historic restoration and programming. The dedication to restore Gwinnett's historical buildings and areas can be seen while visiting one of the historic preservations projects such as McDaniel Farm Park, Isaac Adair House, Freeman's Mill Park, and the Yellow River Post Office site.



The Gwinnett Environmental and Heritage Center is a unique partnership between the Gwinnett County Board of Commissioners, Gwinnett County Board of Education, the University of Georgia, and the Gwinnett Environmental and Heritage Center Foundation. This 66,000 square-foot educational center is a multi-use history, culture, heritage, and environment facility that hosted five special exhibits and conducted 161,274 educational contact hours in 2018. The center was Gwinnett County's first LEED-certified green building and has one of the nation's largest sloped vegetated roofs.

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

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. In March 2017, Aurora Theatre opened a satellite office behind Central Gwinnett High School to allow for collaborative projects between school, theatre, and community. To further bring the arts, educational opportunities, and community together, Aurora Theatre has unveiled plans for an expansion. Going into 2019, the expansion's design plans could reach a cost of $26 million with a targeted completion date in 2020. The project includes a cabaret theater, practice rooms, classes, and office space. It will also include one of Georgia's largest live performing art stages. Well into its 22nd season and producing on two stages, the theatre received 31 Suzi Bass Award nominations in 2018. Downtown historic Norcross is home to the Lionheart Theatre Company. Volunteer operated and nonprofit, Lionheart is a leading community theatre in the metro area. In addition to the entertainment value, attending a performance at the Lionheart Theatre includes an additional perk—all tickets include complimentary coffee and dessert at intermission. Equipped with seating for 274 and located at the Buford Community Center, the Sylvia Beard Theatre offers an ideal venue for theatrical performances. Duluth is home to the Red Clay Music Foundry, a 257-seat listening room/music venue. The New Dawn Theater Company is located in the Mall Corners Shopping Center near Duluth and Gwinnett Place Mall. New London Theatre can be found in Snellville and is one of the county's premier community theatres. Each of the facilities allows Gwinnett residents to enjoy and support the arts in their local neighborhoods.

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

Along with the arts, culinary experiences can drive visitor interest. Unique foods and beverages are a magnet for local visitors and tourists. Gwinnett's growth and welcoming customer base has drawn numerous chefs to the suburbs. Typical Atlanta neighborhood restaurants are cropping up all over the county's cities. Also, the county is bursting with ethnic restaurants and ethnic dishes across its diverse communities. Classic Indian, Vietnamese, European, and Arabic dishes, among many others, can be found close to home. Residents and visitors looking for a unique culinary experience can check out the many food trucks rolling through the county. For a change from traditional restaurants, downtown Duluth offers a new concept of Truck & Tap, which offers a different food truck each day.

Also noteworthy are educational food tours started by Explore Gwinnett, the Gwinnett Convention and Visitors Bureau marketing brand. In 2017, the Seoul of the South tours opened to the public. The tours deliver participants to Korean restaurants and provide information on Korean culture. Such interactive outings are perfect for families and are a great way to introduce participants to Gwinnett's international food experience.

A quarter of a century ago, County leaders decided Gwinnett needed a facility to host trade and convention activities along with community events. The Infinite Energy Center opened its doors November 27, 1992, and was funded by a Special Purpose Local Option Sales Tax approved by voters in 1988. Presently, the facility is made up of four major parts. The Infinite Energy Center consists of a convention center (Infinite Energy Forum), a performing arts center (Infinite Energy Theater), an arena (Infinite Energy Arena), and an arts center (The Jacqueline Casey Hudgens Center for the Arts). Beautiful landscaping and complimentary onsite parking make a visit to any of these facilities an enjoyable one. The complex is operated by the Gwinnett Convention and Visitors Bureau under an operating agreement with Gwinnett County.



In June 2016, the Board of Commissioners approved a redevelopment resolution for the Infinite Energy Center and endorsed Explore Gwinnett's plan to create an atmosphere for the center where people come early and stay late. The six-year, $950 million SPLOST referendum adopted in November 2016 will contribute $67.3 million for an expansion of the Infinite Energy Center. County officials note that the center's annual economic effect is at more than $175 million. Plans are in place to add an outdoor greenspace with an amphitheater, expand conference space, and expand the arena's seating. By mid-2020 the center expects to double its exhibit space. Described as "Downtown Gwinnett," plans include a movie theater, residential units, office space, and retail. Plans are to construct a four-star hotel as part of the Infinite Energy Center build out. The design is intended to connect a full-service 300-room Marriott hotel to the arena and convention center and will develop the 110-acre entertainment district into an experience that is unique to Gwinnett County creating a vibrant shopping, dining, and entertainment destination for county residents. This is an opportunity to promote tourism and attract visitors with a project guided by five principles: 1) being festive, 2) being welcoming, 3) being vibrant, 4) being diverse, and 5) being a hub of activity. The development, called Revel, is expected to break ground in the coming year. While North American Properties is working on developing and building, County officials will be working on the construction of parking decks that will replace the parking lot space lost to the Revel development.

The Infinite Energy Forum is anchored by a 50,000 square foot exhibit hall, which is an ideal venue for trade shows, conventions, consumer shows, and corporate meetings. With 28-foot ceilings and column-free exhibit space, up to 300 exhibitors can use the exhibit hall at one time. The forum has 23 fully-adaptable meeting rooms accommodating any size group from two to 2,000. The grand ballroom consists of 21,600 square feet of space, with banquet seating for up to 1,500.

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

In 2017, the Hudgens Center debuted a new name and logo. It is now known as the Jacqueline Casey Hudgens Center for Art & Learning. Accompanying the rebranding initiative is an upgraded website and marketing message that reads, "I Heart Art." The center provides a setting with casual elegance and an artistic flair with outdoor gardens, an art gallery, and a variety of beautiful spaces for receptions, weddings, or other special events. The Al Weeks Sculpture Garden offers 28,000 square feet of enclosed, private outdoor space with a lily pond, waterfalls, koi, and garden seating. The sculpture garden has been named an official Wildlife Sanctuary by the Audubon Society.

The Infinite Energy Arena seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows. The arena includes 36 corporate suites, two-party suites, and club level seats. Since 2003, the arena has been the home of the Atlanta Gladiators (formerly the Gwinnett Gladiators) of the East Coast Hockey League. As of May 2015, the arena welcomed

the National Lacrosse League (NLL) team, the Georgia Swarm, with an introductory press conference. Their inaugural game was held January 9, 2016. The NLL plays 18 regular season games followed by the Champion's Cup Playoffs. In June 2017, the Georgia Swarm defeated the two-time defending champions to claim the National Lacrosse League's Championship Cup. The arena is also home to the Legends Football League's Atlanta Steam. With corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. The venue has hosted such entertainers as Carrie Underwood, Justin Timberlake, George Strait, Red Hot Chili Peppers, Enrique Iglesias, Pitbull, Beyonce, Mariah Carey, and Eric Clapton. Disney On Ice and the NCAA Women's Gymnastics Championships are also hosted at the campus. In 2017, Rock 'n' Roll legend Paul McCartney was added to the list. In celebration of his inaugural Gwinnett performance, the County named a road after the former Beatle. In 2018, the Irish rock band U2 performed to a sold-out crowd of more than 12,000. This show set the record for highest grossing single event in the history of the arena.

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. In October 2018, the facility was named to Billboard's 2018 Arena Power List. Based on a 12-month gross of total ticket sales ranking, the arena placed number eight in the top 10 arenas in the 10,001 to 15,000-seat capacity. Located conveniently in the midst of the premier Sugarloaf business district and off I-85 at Sugarloaf Parkway, the center is close to shopping and dining suitable to consumers of all types.

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

With four professional sports teams based in Gwinnett, the county also accommodates sports enthusiasts. In 2009, the Atlanta Braves' Triple-A affiliate, formerly called the Gwinnett Braves (now called the Gwinnett Stripers), began playing at Coolray Field, located in close proximity to several Gwinnett cities and Interstate 85. This state-of-the-art stadium seats more than 10,000 fans and plays host to 72 regular season home games and other events such as concerts, charity events, baseball clinics, and public safety exhibitions. The 2018 season marked the 10th season of play since the stadium opened. Coolray Field has provided the community with hundreds of new jobs, and the Gwinnett Stripers have been active with donations and fundraising for local nonprofit organizations.

In late fall 2017, it was announced that Atlanta United FC would bring a professional soccer team, Atlanta United 2, to Gwinnett County. Atlanta United 2 played 17 home games in the 2018 season at Coolray field. Growth of soccer as a youth sport in the county and growth in the professional sports market should continue to expand in correlation to an increase in the county's population and sports fan base.

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 residents and visitors.



Source: Explore Gwinnett

HEALTHCARE

Gwinnett Health System is the parent company of Gwinnett Medical Center, Gwinnett Medical Group, and Sequent Health Physician Partners. According to its 2017 Annual Report, GHS employs more than 5,000 associates and has more than 880 affiliated physicians serving more than 600,000 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. Redefining healthcare has been a top priority of the Gwinnett Health System. In 2017, 24-hour online scheduling for all GMC primary care practices was debuted. GMC Primary Care & Specialty Center-Suwanee and an innovative Back Pain Center opened in 2017 as well.

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. In 2017, GMC received a four-star rating from the Centers for Medicare and Medicaid Services. It is one of only two hospitals in metro Atlanta to receive a four-star rating or better. The rating is indicative of effective and efficient care for non-emergency healthcare. In 2017, Nurse.org, a career site for nurses on the web, recognized Gwinnett Medical Center as one of the best hospitals in Georgia for nurses to work. The birth center at Gwinnett Women's Pavilion was recognized as a Baby-Friendly facility in March 2017. Also in 2017, the American Stroke Association awarded GMC with the *Stroke Gold Plus Award*. As recently as summer 2018, a national study by Indeed.com recognized GMC as one of America's 25 best hospitals to work for. With a ranking of 19th, GMC was one of only two Georgia facilities to earn a spot in the top 25.

In 2015, Gwinnett Health System and Northside Hospital announced plans for a merger, and the merger was approved February 12, 2019, after years of delay. Expected to be operational by summer 2019, the Northside-Gwinnett combined system will have more than 21,000 employees and 3,500 physicians.



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.

In an effort to expand community outreach, GMC introduced a Mobile Sports Medicine and Concussion Care-A-Van in 2017. The Care-A-Van is able to travel out to sports facilities, recreation centers, athletic events, and numerous other sites, and it includes baseline testing and care for sports related injuries. This mobile unit is the first of its kind in the state of Georgia. Gwinnett Medical Center and the Gwinnett County Board of Education partner together to provide sports medicine care at the high school level. As of late 2017, 78 certified athletic trainers along with a team of sports medicine physicians were caring for more than 42,000 student athletes. Currently, GMC provides full-time certified athletic trainers (ATCs) at 18 local high schools. The partnership benefits students and helps improve the school experience.

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

Recognized nationally for patient safety with an 'A' grade by the Leapfrog Group's Fall 2018 Hospital Safety Report, Eastside Medical Center has a team of 1,200 medical professionals and a medical staff of 500 physicians. Recent stats place hospital admissions at more than 12,000 and annual ER visits at more than 66,000. 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 healthcare 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 Breast Imaging and Diagnostic Center has been designated a Breast Imaging Center of Excellence by the FDA. The Eastside Medical Group practice, Gwinnett Gynecology and Maternity, aims to meet the growing needs of women in Gwinnett County. Eastside Digital Imaging Center near Loganville offers an array of imaging services including MRI, CT, mammography, ultrasound, and more. Accredited as a Primary Stroke Center, Eastside has been given the Gold Plus status for stroke care. In addition, the hospital has been designated a Bariatric Center of Excellence. A 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. The hospital recently earned the Blue Distinction Centers Program for spine surgery. 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. In 2017 and 2018, the medical center was a recipient of the *Healthgrades Patient Safety Excellence Award*. This places Eastside among the top 5 percent of all short-term acute care hospitals reporting safety data.



Eastside Medical Center now has two emergency room locations that serve Gwinnett County families. The Main Campus ER has 45 private treatment rooms and eight pediatric rooms. Its location provides patients with easy access to Ronald Reagan Parkway and Scenic Highway. The new South Campus ER has 11 private treatment rooms. Located on Fountain Drive, patients have access to via Highway 78 and Scenic Highway.

Eastside opened a fourth urgent care facility in summer 2018 in Grayson. Three other urgent care centers in Lawrenceville, Snellville, and Lilburn opened in 2017. Multiple locations around the county provide easy access close to where people live and work. By late 2017, Eastside Heart and Vascular Center opened to patients at both the Snellville campus location and satellite offices throughout Gwinnett. Community-centered care spread across multiple admission points brings easy access to high quality healthcare using the latest techniques and access to shorter commutes.

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

In July 2014, a healthcare 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.



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

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

To provide an affordable healthcare alternative to citizens, the Hope Clinic was created in 2002 by Dr. William Martin and is located in Lawrenceville. The clinic is a nonprofit internal medicine clinic that provides care to the uninsured, underinsured, and indigent in Gwinnett County. In 2017, the clinic provided more than 9,000 appointments. The Hope Clinic offers reduced fees on a sliding scale that takes into consideration the patient's income. The clinic is an important contributor to the county's healthcare safety net.

Good Samaritan Health Center of Gwinnett is another nonprofit organization that provides affordable and accessible health and dental services to the uninsured and underinsured in our community. Located in Norcross, the clinic is designed to be affordable and provide routine non-emergency services. In 2017, the clinic served more than 25,000 patients.

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 at Buford, Centerville, and Norcross, and manages County funding for nonprofit and other governmental organizations. These integrated County health and human services centers, along with other centers located throughout the county, offer programs for low-income individuals, families, and seniors.



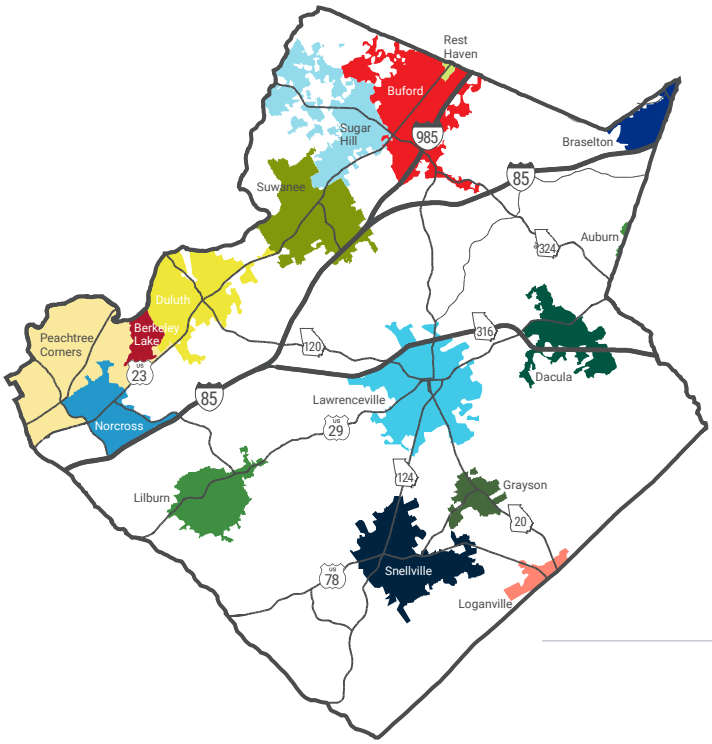
GOVERNMENT

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 Community Services, Corrections, Financial Services, Fire and Emergency Services, Human Resources, Information Technology Services, Law, Planning and Development, Police Services, Support Services, Transportation, and Water Resources. Each department 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 I:2 under "Elected Officials."

While most administrative County government operations and courts are located in the Gwinnett Justice and Administration Center, some departments are located in the Annex Building, One Justice Square, and the Recorder's/Juvenile Court facility. As relocations and additions occur, the existing facilities undergo reconfigurations to better meet residents' needs. An expansion of the Gwinnett Justice and Administration Center began in 2018. The project includes a new courthouse building of approximately 180,000 square feet and a new parking garage for approximately 1,500 vehicles. The building will house a jury assembly space, six court units, a prisoner holding area, and shell space for future growth.





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

IN 2018, AN ESTIMATED **950,807 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 691,867

Auburn: Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres. *(Population = 231*)*

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. *(Population = 2,107)*

Braselton: Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson Counties. *(Population = 4,375*)*

Buford: Buford is Gwinnett's northern most city, with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town. *(Population = 13,732*)*

Dacula: Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his Dacula home served as a temporary first courthouse. *(Population = 6,190)*

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 = 29,463)*

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. *(Population = 4,195)*

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. *(Population = 29,873)*

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 = 12,700)*

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 = 2,912*)*

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 = 16,845)*

Peachtree Corners: Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011. *(Population = 43,268)*

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. *(Population = 35*)*

Snellville: In 1885, Snellville was founded by Thomas Snell and James Sawyer. It is located on U.S. Highway 78 in the southeastern corner of the County. *(Population = 19,738)*

Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. *(Population = 23,180)*

Suwanee: Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. *(Population = 19,549)*

**Population within Gwinnett County*

Source: U.S. Census Bureau's July 1, 2017 population estimates

DID YOU KNOW

In 2018, Gwinnett County completed the Connect Gwinnett: Transit Plan, a roadmap for how the County wants to develop its transit network to serve current and future needs.

Gwinnett

EXECUTIVE SUMMARY

This section provides an overview of the budget and County government finances. Included is the transmittal letter; a statement of the County's mission, vision, and values; financial highlights; property taxes and the condition of the digest; key priorities and challenges; an explanation of the budget process; the budget resolution; fund structure; debt management information; the employee environment; financial policies and practices; and long-term planning tools.



Gwinnett

January 3, 2019

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2019. This document is a summary of our overall plan for allocating resources in alignment with the County's priorities. The $1.82 billion balanced budget for 2019 includes a $1.39 billion operating budget and $438 million for capital improvements, including SPLOST-funded projects. The 2019 operating budget, excluding transfers between funds, is up about 4.8 percent over last year. The increase in the operating budget is largely related to increased personnel costs as the County adds necessary personnel and addresses compensation issues. The 2019 capital budget is up approximately 12.3 percent over last year, primarily due to major road construction and the construction of a Water Innovation Center.

With a focus on public safety and maintaining assets, the 2019 budget includes funding to maintain core County services such as the jail, courts, police and fire protection, roads, transit, and water, as well as funding additions for new and ongoing initiatives reflective of the County's priorities set by the Board of Commissioners. The priorities include safe and healthy community, mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, and smart and sustainable government.

The fiscal year 2019 budget supports the County's priorities in the following ways:

- In support of the **safe and healthy community** priority, the budget includes more police officers, sheriff deputies, and Fire and Emergency Services positions. The budget also provides funding for the construction of the Georgia State Patrol Post 51.
- The budget supports the **mobility and access** priority by expanding transit services and improving and maintaining roads and the airport.
- To support the **livability and comfort** priority, the budget funds libraries, parks and park programs, senior services, and trails and greenways. The budget also addresses homelessness and affordable housing needs.
- In support of a **strong and vibrant local economy**, the budget includes funding for economic development and redevelopment, a Water Innovation Center, the 2040 Unified Plan, and a Small Business Resource Center.
- The budget supports the **communication and engagement** priority by funding education and outreach positions and supporting community outreach programs including the Gwinnett 101 Citizens Academy and the Gwinnett Youth Commission.
- The budget supports the **smart and sustainable government** priority through a long-term focus on asset management, operational efficiencies, and quality of service. The budget includes funding for asset management positions, customer service positions, and positions focused on improving efficiency levels.



SAFE AND HEALTHY COMMUNITY



MOBILITY AND ACCESS



LIVABILITY AND COMFORT



STRONG AND VIBRANT LOCAL ECONOMY



COMMUNICATION AND ENGAGEMENT



SMART AND SUSTAINABLE GOVERNMENT



2019 Budget Review Team

The 2019 budget continues Gwinnett's history of sustainable, conservative budgeting practices and demonstrates our commitment to prudent financial planning. The budget keeps adequate reserve funds, includes multi-year planning, and uses pay-as-you-go financing for most capital improvements. By maintaining the highest standards of excellence in financial practices, Gwinnett County has achieved AAA credit ratings, the highest possible, from all three major rating agencies since 1997. Out of approximately 3,000 counties in the United States, fewer than 50 counties have achieved such a strong credit rating.

More than 20 years triple of AAA achievement

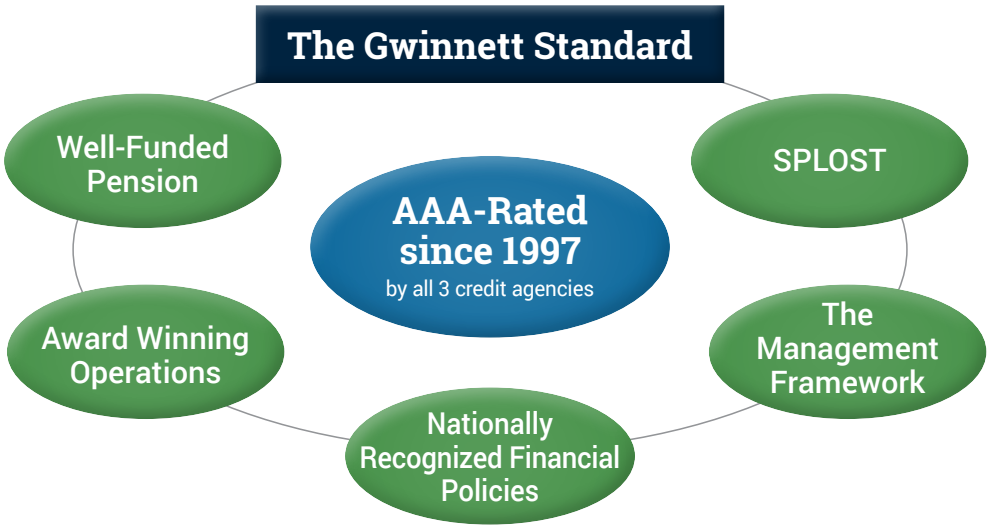
Public involvement in the budget process continues to play a significant role in the development of the budget. We would like to thank the members of the Budget Review Team for their time spent considering the many budget proposals. Chairman Charlotte Nash, County staff, and five citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget. The five review team members included: David Cuffie (CEO, Total Vision Consulting LLC), Norwood Davis (CFO, 12Stone Church), Santiago Martinez (President and CEO, Georgia Hispanic Chamber of Commerce), Keith Roche (Lawrenceville City Councilman and retired business executive), and Alida Sims (Social Worker, Regional Kinship Navigator, Georgia Department of Community Services Division of Family and Children Services).

As Gwinnett County enters 2019 and makes important decisions affecting the future of our community, continued emphasis is placed on maintaining the Gwinnett County Standard, a standard accomplished through smart management, fiscal responsibility, and sustainable decision making. Through the budget process, Gwinnett County remains committed to employing smart and sustainable models of fiscal responsibility that have proven critical in the good times and the bad.

Respectfully submitted,

Maria B. Woods

Maria B. Woods,
CFO/Director of Financial Services



MISSION/VISION/VALUES

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

Mission:

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

Gwinnett County's delivery of superior services is evident through the numerous awards and recognitions received on an annual basis. Accomplishments by department for fiscal year 2018 are available in Section IV of this document. Complete listings of awards received in 2012 through 2018 are available on the County's website by clicking here.

In pursuit of its mission, Gwinnett County established and maintained numerous community partnerships in 2018, a few of which are described below:

- Through a unique partnership with the Gwinnett County Board of Commissioners, the Gwinnett County Board of Education, the University of Georgia, and with the support of the Gwinnett Environmental and Heritage Center Foundation, the Gwinnett Environmental and Heritage Center hosted five special exhibits and conducted 161,274 educational contact hours in 2018.
- Gwinnett County continued to engage with residents through its community outreach program, Gwinnett 101 Citizens Academy. By offering a behind-the-scenes look at how Gwinnett County provides high-quality services to the community, the program develops informed and engaged residents, students, and business owners. In 2018, 59 volunteers graduated from Gwinnett 101 Citizens Academy.
- Parks and Recreation partnered with 32 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse to more than 41,887 young athletes.
- Parks and Recreation partnered with healthcare providers, Live Healthy Gwinnett, and other Community Services divisions to promote community health and wellness programs.
- The HomeFirst Gwinnett Initiative was developed through a collective partnership between Gwinnett County, the Primerica Foundation, and the United Way of Greater Atlanta to lead efforts to develop an organized and coordinated strategic approach to addressing homelessness and affordable housing needs.

In 2019, Gwinnett County will continue to achieve its mission by establishing and maintaining numerous community partnerships. Some examples are provided below:

- Community Services will add a position dedicated to expanding Live Healthy Gwinnett's *Be Active Gwinnett* mobile recreation program. One of the responsibilities of the job will be to maintain open communications with community partners including networking with National AfterSchool Association, Georgia Recreation and Park Association, and National Park and Recreation Association members.

Engaging Our Community, One Citizen At A Time

Gwinnett 101
CITIZENS ACADEMY

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.

- Gwinnett County will continue to engage with residents through Gwinnett 101 Citizens Academy and Gwinnett Youth Commission, community engagement programs that give citizens an inside view of County operations and allow participants to engage directly with their local government.
- Planning and Development will add a community outreach position with responsibilities to include evaluation, establishment, and facilitation of beneficial partnerships.
- County staff will continue its efforts to address homelessness and affordable housing needs through partnerships like the Home-First Gwinnett Initiative. The 2019 budget includes funding to address contributing issues affecting homelessness (such as mental health and drug addiction), assess its impact on the community, and facilitate advocacy and strategic approaches to address it.

Vision:

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

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

Below are some examples of how the County pursued its vision in 2018:

- To improve community safety and advance community risk reduction, the County increased public safety staff by adding 65 police officers (and one police administrative position), 36 Fire and Emergency Services personnel, and 12 part-time Sheriff Deputies.
- Health and Human Services introduced therapeutic meals, including renal, diabetic, and mechanical soft food, for senior clients with special dietary needs.
- Community Services Outreach's Live Healthy Gwinnett launched the County's first mobile recreation program, *Be Active Gwinnett,* a recreation center on wheels that provides underserved youth with limited access to structured activities the opportunity to be physically active outside in a play-safe environment.
- Gwinnett County continues to place a high priority on greenspace and historic sites. In 2018, Gwinnett parkland totaled 9,908 acres for both passive and active parks, and the county was home to 12 cultural/historical sites.
- Parks and Recreation Operations facilitated the participation of 41,887 youth sports participants in various sports, supported by 720,988 volunteer hours.
- Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation, professional development, and education, won 15 projects which resulted in 1,595 new jobs in 2018.

In 2019, Gwinnett County will continue to pursue its vision in the following ways:

- To improve community safety and advance community risk reduction, the 2019 budget is adding 30 police officers, nine Fire and Emergency Services personnel, and 55 new positions (sworn and non-sworn) in the Sheriff's Office.
- To make life better for our citizens, Community Services will expand Family and Consumer Science programming in 2019 by adding Community Services Program Assistant position to increase educational programs which will be offered in English and Spanish.
- The 2019 capital budget includes funding for a Water Innovation Center, which will foster economic growth through partnerships with private businesses and universities.

The Management Framework

The Management Framework is the overarching structure of the sequential steps of strategic thinking within the County. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value. The Management Framework was an essential part of the fiscal year 2019 budget process — departments aligned their operating budget requests to Countywide priorities using the Management Framework.

Values:

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

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

- Code of Ethics
- Environmental Sustainability Program and related policies
- Financial Policies and Practices that ensure fiscal responsibility, as discussed on pages II:38 – II:65
- Leadership in Energy & Environmental Design (LEED) certification at various buildings including the Environmental and Heritage Center, the Hamilton Mill branch of the Gwinnett County Public Library, the Gwinnett Senior Services Center, and the Police Training Facility
- Management Framework Application (MFA) – The MFA is an innovative, web-based performance management tool used to display transparency throughout the County, granting each department the ability to work collaboratively with other departments in the effort to decrease duplicated efforts, work toward the same decisions, and ultimately provide value to the public.

Some examples of how Gwinnett County accomplished its values in 2018 are provided below.

- The County earned the Atlanta Regional Commission's Green Communities Platinum Certification.
- LEED certification was achieved by the Medical Examiner's Office and Morgue, and the City of Lilburn Branch Library and City Hall.
- The Department of Information Technology Services continued to achieve innovative technology solutions, as described in "2018 Capital Achievements – Information Technology" on pages VI:6 – VI:7.
- Fiscal responsibility was achieved by maintaining a triple-AAA credit rating and adhering to financial policies and practices, such as maintaining the reserve levels outlined in the reserve policies.
- The Department of Water Resources demonstrated its dedication to customer service by receiving the highest customer service rating in the south region from JD Power Water Utility Study.
- The County implemented a new responsive website design for Gwinnett County that included an overall user-friendly website which allows citizens to use all web functionality on desktop, laptops, and mobile devices.
- Planning and Development replaced an Interactive Voice Response (IVR) phone system with online inspection scheduling, which is considerably more expedient and user-friendly than the IVR system.

In 2019, Gwinnett County will continue to achieve the values outlined in its values statement in the following ways:

- The County will continue to seek innovative technology solutions through a Cyber Security Solutions project that will allow the County to acquire several cyber-security tools and services to improve the security posture of Gwinnett County.
- The County plans to continue to meet the highest levels of fiscal responsibility by maintaining a triple-AAA credit rating and continuing to adhere to its financial policies and practices.
- Planning and Development will enhance online services by redesigning the Licensing and Revenue website to provide easier navigation for business owners and implementing an online fee calculator that will assist customers with determining yearly taxes.
- To improve security in the event of a local or state disaster, Community Services will increase training at shelters to prepare public health teams for critical healthcare assignments.
- Community Services will add security personnel to address the increase in the acuity level of the individuals served through View Point Health's Adult Mental Health and Adult Substance Abuse services. View Point Health is a state agency that provides care for individuals with behavioral and developmental disabilities. The presence of security personnel will provide a feeling of safety and security to both the staff and individuals served.

BUDGET AT A GLANCE

The $1.82 billion balanced budget for fiscal year 2019 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately $1.39 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately $438 million funds infrastructure, facilities, vehicles, and equipment.

Fiscal Year 2019 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2019 budget is very similar to the approach used to develop the 2018 budget. Both budgets maintained mandated and priority core services, continued the 90-day vacancy policy, continued decision packages for service reductions and service enhancements, and linked decision packages to the County's priorities. While the approach to the budget has not changed much over recent years, linking decision packages requests to County priorities was a new budget approach added in 2018 that incorporates the Management Framework, which is described on page II:36. The Management Framework and associated County priorities are expected to remain an essential part of the budget process for many years to come. The six County priorities include safe and healthy community, mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, and smart and sustainable government. "Key Decision Packages and Operating Initiatives" approved in the 2019 budget and in alignment with the County's priorities are discussed in detail on pages II:13 – II:16.

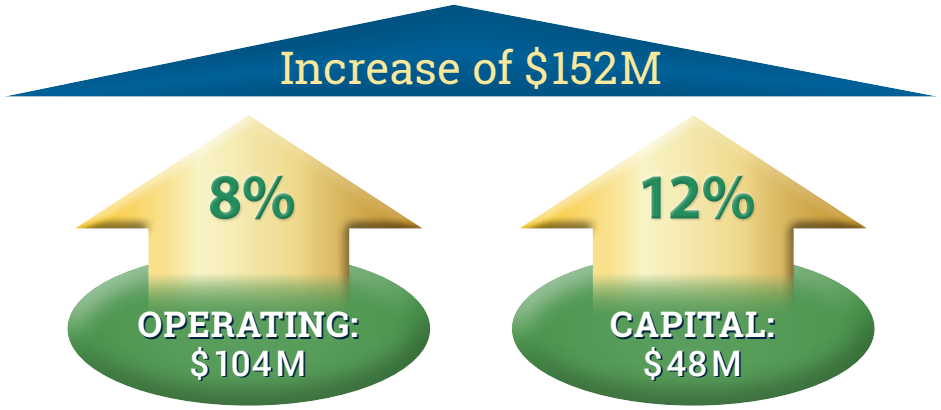
Fiscal Year 2019 Adopted Budget Compared to Prior Year

2019 Adopted Budget: Comparison to Prior Year			
	2018 Adopted	2019 Adopted	% Change
Operating	$ 1,281,609,103	$ 1,385,257,488	8.1%
Capital	390,405,400	438,480,506	12.3%
Total	**$ 1,672,014,503**	**$ 1,823,737,994**	**9.1%**

The 2019 operating budget totals $1.39 billion compared to $1.28 billion in 2018. The year-over-year increase is primarily due to increased personnel costs as the County adds necessary personnel and addresses compensation issues. Both the 2018 and 2019 operating budgets provided funding for new positions to help meet the demands of a growing population.

The 2019 capital budget totals $438 million compared to $390 million in 2018. The increase in the capital budget is primarily due to increases in public works (i.e., water resources and transportation).

2019 Adopted Budget Compared to 2018 Adopted Budget



Excluding transfers between funds, the operating budget increased 4.8 percent from 2018 to 2019.

OPERATING BUDGET COMPARISON

While the budget approach used to develop the budget has not changed from 2018 to 2019, the means in which to achieve the County's six priorities are similar in some ways and different in others. New positions were included in both budgets to meet the priorities and to serve the County's growing population. The 2018 budget added 152 new full-time positions, and the 2019 budget added 168 new full-time positions.

Many of the new positions added in both 2018 and 2019 were in support of the safe and healthy community priority. Both budgets funded new positions for Police, Fire and Emergency Services, and Sheriff. When compared to the 2018 budget, the 2019 budget added fewer Police and Fire and Emergency positions and more Sheriff positions. In 2018, more Police positions were needed to staff the new Bay Creek precinct, and more Fire and Emergency Services positions were needed to staff a new ladder truck and two new ambulances. In 2019, more Sheriff positions were needed to staff the detention center and new courtrooms resulting from the expansion of the Gwinnett Justice and Administration Center. The 2018 budget added 12 part-time Deputy Sheriff positions, and the 2019 budget added 42 full-time Deputy Sheriff positions and supervisory staff, as well as an additional 13 civilian positions to provide administrative and technical support.

2018 and 2019 New "Safe and Healthy Community" Authorized Positions Budgeted		
	2018	2019
Fire and Emergency Services	36	9
Police Services	66	42
Sheriff	–	55
Total New "Safe and Healthy Community" Authorized Positions	**102**	**106**

Note: The 12 part-time Deputy Sheriff positions added in 2018 are not reflected in the above table because authorized positions reflect full-time positions only.

Both the 2018 and 2019 budgets also funded new positions in support of the mobility and access priority. The 2019 budget added eight new positions in the Department of Transportation (DOT), while the 2018 budget added two new DOT positions. The 2018 budget added an engineer at the Traffic Control Center to improve traffic flow and a traffic analyst. The 2019 budget included positions to manage transit service expansion and airport operations, and to support the County's roadways.

In support of the livability and comfort priority, both the 2018 and 2019 budgets included funding to support the library system's outreach and educational efforts as well as funding to address homelessness and affordable housing needs. Both budgets also include funding for positions needed to expand Parks and Recreation programming. In 2019, three positions were included in the budget to expand programming for Parks and Recreation and the "Be Active" program. In 2018, three positions were included in the budget to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks. Four additional positions were included in the 2018 budget to manage the new Natural and Cultural Resources Section of Community Services.

Both the 2018 and 2019 budgets supported the communication and engagement priority by funding new positions in support of this priority. The 2019 budget funded a Planning and Development position to support community engagement opportunities and a Community Services position to increase educational programs which will be offered in English and Spanish. The 2018 budget added two Public Relations positions to help support the County's public outreach and social media strategies. Both budgets continued to fund community outreach initiatives such as Gwinnett 101 Citizens Academy and Gwinnett Youth Commission. One key difference between the two budget years is 2018 included funding for bicentennial events to celebrate the County's 200th anniversary.

In support of the strong and vibrant local economy, five positions were included in the 2018 budget to support development and construction activity. There were no new positions or operating initiatives in the 2019 budget in support of the strong and vibrant local economy priority; however, there were many capital projects approved in the budget for this priority. Refer to the "Capital Budget Comparison" on the next page for more information.

Recruiting and retaining a quality workforce has been a key budget consideration since 2014. To support recruitment and retention efforts and in support of the smart and sustainable government priority, both the 2018 and 2019 budgets included 4 percent pay-for-performance increases and longevity pay for eligible employees. The 2019 budget also includes a market adjustment that was not part of last year's budget. Funding to add positions necessary to maintain assets, increase customer service and satisfaction, and improve efficiency levels was also included in the 2019 budget as part of the smart and sustainable government priority.

CAPITAL BUDGET COMPARISON

Capital project budgets are adopted as multi-year project budgets. As a result, many of the same capital projects funded in 2018 will continue to be funded in 2019. Key capital initiatives from the 2018 and 2019 capital budgets in alignment with the County's priorities are described below.

In support of the safe and healthy government priority, the 2019 budget includes funding to complete the construction of the headquarters and barracks for Georgia State Patrol Post 51. Located on I-85 near I-985, this facility will provide a permanent location for state patrol offices and Georgia DOT Highway Emergency Response Operators (HERO) units to monitor traffic and respond to traffic incidents on I-85 and I-985. Design was completed in 2018 with construction beginning in 2019. A cyber-security solutions project in support of the safe and healthy community priority is also included in the 2019 capital budget. The purpose of this project is to acquire several cyber-security tools and services to dramatically improve the security posture of Gwinnett County. In comparison to 2018, a key capital project included in the 2018 budget in support of the safe and healthy community priority was construction of the Bay Creek Police precinct and alternate E-911 center to accommodate growth in the southeastern portion of the county. Construction began in 2018 and will continue in 2019.

In support of the mobility and access priority, construction of new Park and Ride Lots and improvements to existing Park and Ride Lots were included in both the 2018 and 2019 capital budgets. Mid-life overhauls of the County's express transit bus fleet, various SPLOST-funded transportation improvements, and roadway maintenance and enhancements were included in both budgets as well. The expansion of transit service, airport improvements, and development of Harris Trail are key capital projects budgeted for 2019 that support the mobility and access priority. The 2019 budget includes preliminary engineering funding on a Bus Rapid Transit system to provide a transit alternative to the I-85 corridor between Sugarloaf Parkway and the Doraville MARTA station. Airport improvements budgeted in 2019 include preparing the airport to accommodate up to six privately-built hangars for basing corporate aircraft; this project may attract businesses to relocate here by providing a site where the development costs to construct corporate hangars is minimized. Also included in the 2019 capital budget in support of the mobility and access priority is the development of Harris Trail, which is part of the Countywide Trails Master Plan.

Capital projects benefiting the community by providing a sense of comfort and livability such as parks, libraries, and senior facilities support the livability and comfort priority. Both the 2018 and 2019 capital budgets supported the livability and comfort priority by funding the relocation of libraries and the expansion of the Gwinnett Justice and Administration Center (GJAC) and new parking deck. Construction for the relocation of the Duluth, Norcross, and Snellville branch libraries is expected to begin in 2019. Phase I of GJAC's new parking deck will be completed in early 2019, and construction of phase II of the parking deck and the courthouse building will start in 2019. In addition, an extensive renovation and expansion of the Norcross Senior Center which began in 2018 is expected to be completed in 2019.

In support of the strong and vibrant local economy priority, both the 2018 and 2019 capital budgets include funding for the expansion of the Infinite Energy Center, the construction of a Water Innovation Center, and a Small Business Resource Center. The expansion of the Infinite Energy Center, which is currently underway in partnership with the Gwinnett Convention and Visitors Bureau, will increase the economic impact of that property with a new conference center, hotel, and parking decks as well as a new mixed-use development by North American Properties. The Water Innovation Center will foster economic growth through partnerships with private businesses and universities. The Small Business Resource Center will strengthen outreach efforts with small businesses and create an environment where those businesses can succeed. Both budgets also include funding to maintain reliable infrastructure, which is necessary to accommodate growth and attract new businesses.

Additional information about the 2019 capital budget and 2020 – 2024 Capital Improvement Plan is available in Section VI.

Current Environment

- Strong economy and healthy tax digest
- Adequate reserves
- Well-funded Pension and OPEB plans
- Triple-AAA credit rating



FINANCIAL HIGHLIGHTS

The table below provides a summary of the fiscal year 2019 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	$ 654,349,185	$ 50,300,304	$ 704,649,489	38.6%
Special Revenue Funds	$ 53,597,716	$ 165,579,265	$ 219,176,981	12.0%
Enterprise Funds	$ 510,043,531	$ 222,600,937	$ 732,644,468	40.2%
Internal Service Funds	$ 167,267,056	$ –	$ 167,267,056	9.2%
Total Budget	**$ 1,385,257,488**	**$ 438,480,506**	**$ 1,823,737,994**	

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 $336.0 million. The tax-related funds have an operating budget of $654.3 million and a capital budget of $50.3 million.

Special revenue funds account for restricted and committed revenues and have an operating budget of $53.6 million and a capital budget of $165.6 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds account for $510.0 million of the total operating budget and $222.6 million of the total capital budget. These funds consist of operations funded primarily from user fees and charges. The County operates six enterprise funds related to water and sewer service, stormwater management, solid waste management, transit, economic development, 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 $167.3 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.
2019	$ 1,385,257,488	8.1%	$ 438,480,506	12.3%	$ 1,823,737,994	9.1%
2018	$ 1,281,609,103	8.6%	$ 390,405,400	1.7%	$ 1,672,014,503	6.9%
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%

The operating budget for fiscal year 2019 for all funds totals $1.39 billion. The preceding table indicates a $103.6 million increase from the fiscal year 2018 adopted budget.

The capital budget for fiscal year 2019 for all funds totals $438 million. Capital project budgets are adopted as multi-year project budgets, and unspent funds from 2018 are carried forward to 2019.

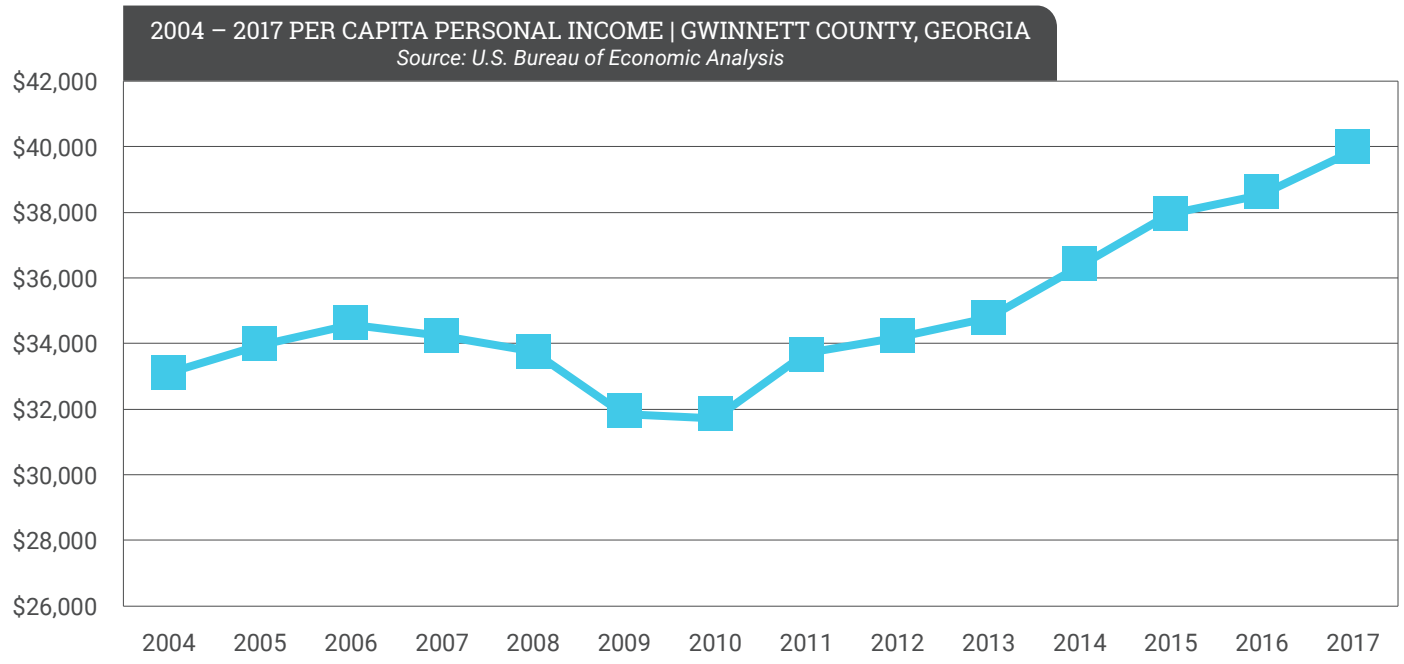
Economy

Gwinnett County is operating in a period of expansion where the broader economy is helping drive growth. Gwinnett's population has increased nearly 9 percent in the last five years and is projected to reach 1 million by the year 2021. This growth is one of the greatest catalysts for economic development. Improving home values, increasing construction activity, and ample job opportunities are helping contribute to both population growth and economic growth.

The current economic landscape offers a competitive labor environment characterized by job growth, low unemployment rates, and increasing wages. According to the Georgia Department of Labor, Gwinnett County had a preliminary unemployment rate of 3.3 percent in December 2018, which was lower than the Atlanta Metropolitan area (3.6 percent), the state (3.8 percent), and the United States (3.7 percent). The talented workforce and quality of life Gwinnett County offers continues to attract businesses to the area, and this has resulted in a strong and competitive labor market. According to the Georgia Department of Labor, Gwinnett County's labor force grew 10 percent from 2013 and 2017. According to the U.S. Bureau of Labor Statistics, Gwinnett County achieved employment growth of 1.8 percent from June 2017 to June 2018. Businesses are relocating or expanding their operations in Gwinnett through programs like Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation and retention, professional development, and education. In 2018, Partnership Gwinnett won 15 projects resulting in 1,595 new jobs. The county's growing tourism industry has also had a significant impact, creating more than 13,000 jobs and providing more than $1.3 billion in economic impact in 2017, according to the U.S. Travel Association. Gwinnett residents would have to be taxed an additional $335 per year to replace taxes generated by economic activity.

The condition of the property tax digest is another key economic indicator, as discussed in detail on the next page. Gwinnett County has a healthy tax digest which has grown an average of nearly 5.8 percent per year over the last three years, and has increased by more than $7 billion since 2013. From 2013 to 2018, the average value of a home in Gwinnett County rose 56 percent from $150,000 to $234,000.

Per capita personal income is also a measure of economic well-being. Per capita personal income is the average income earned per person in a given area in a specified year. It is calculated by dividing the area's total income by its total population. From 2006 to 2010, Gwinnett County residents saw their incomes decline. In 2011, per capita personal income began to improve and has continued to improve since then, exceeding 2007 (pre-recession) levels by 2013. According to the Bureau of Labor Statistics, Gwinnett County had a per capita personal income of $39,856 in 2017, an increase of 3.4 percent over 2016.

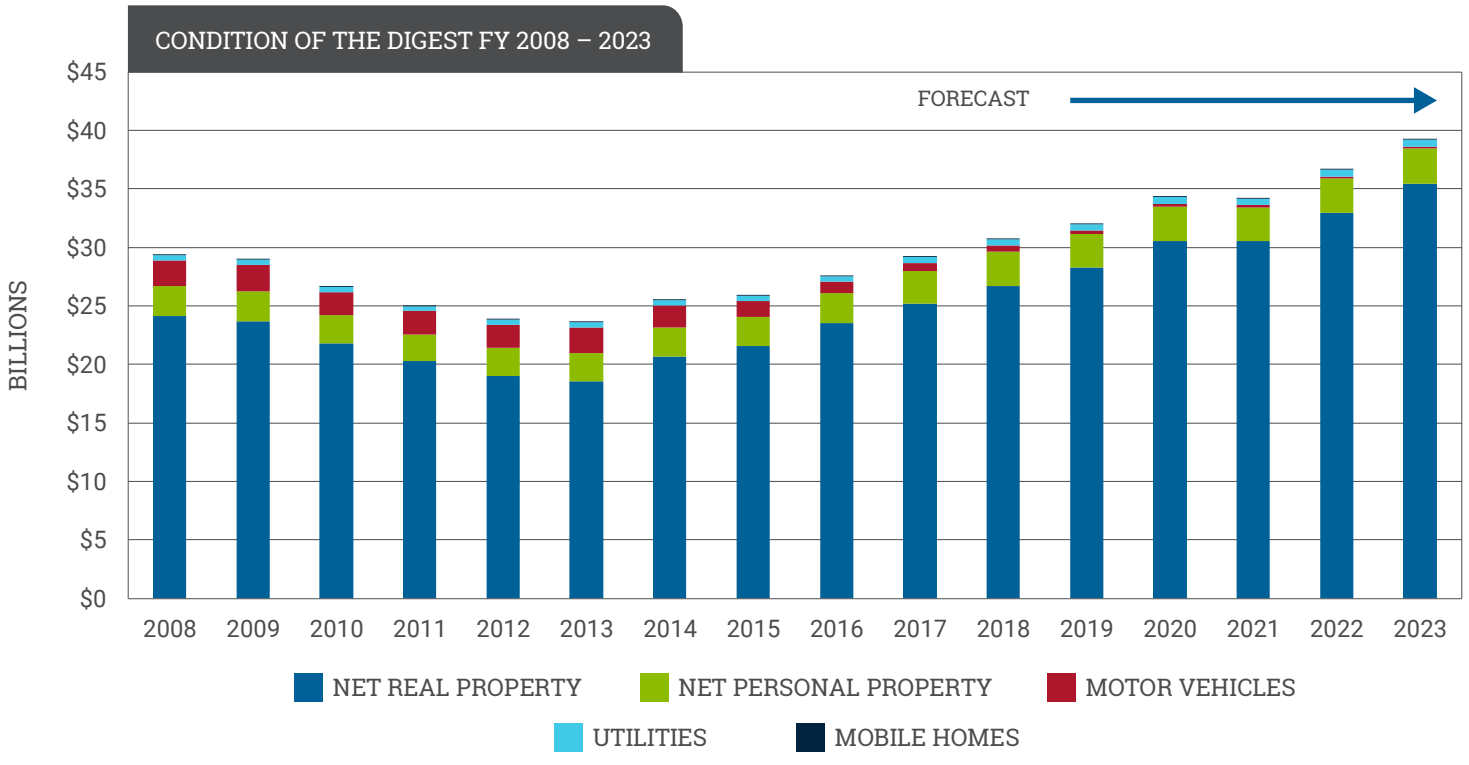


Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (34.5 percent) of the total revenue for all operating funds and nearly three-quarters (73.0 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are also used to pay for 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 2019 operating budget.

The amount of property tax revenue is based on the size of the tax digest and the millage rate. Prior to 2008, Gwinnett County experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. County government was able to roll back the millage rate several times between 2003 and 2008, providing property tax relief while still having increasing revenues to meet community needs. But in 2008, the growth began to decline and between 2008 and 2013, the County experienced more than a 20 percent drop in the digest. This loss in value was the result of housing and economic conditions (namely, increased foreclosures, decreased construction, and the freeze in assessments). After five years of decline, the year-over-year change from 2013 to 2014 was positive, and this positive trend has continued. Due to improving home values and increasing construction activity, the tax digest has grown at an average of nearly 5.8 percent per year over the last three years and is now above its pre-recession level. As a result of the digest growth, the millage rate was rolled back from a rate of 13.51 mills in 2017 to 13.319 mills in 2018.

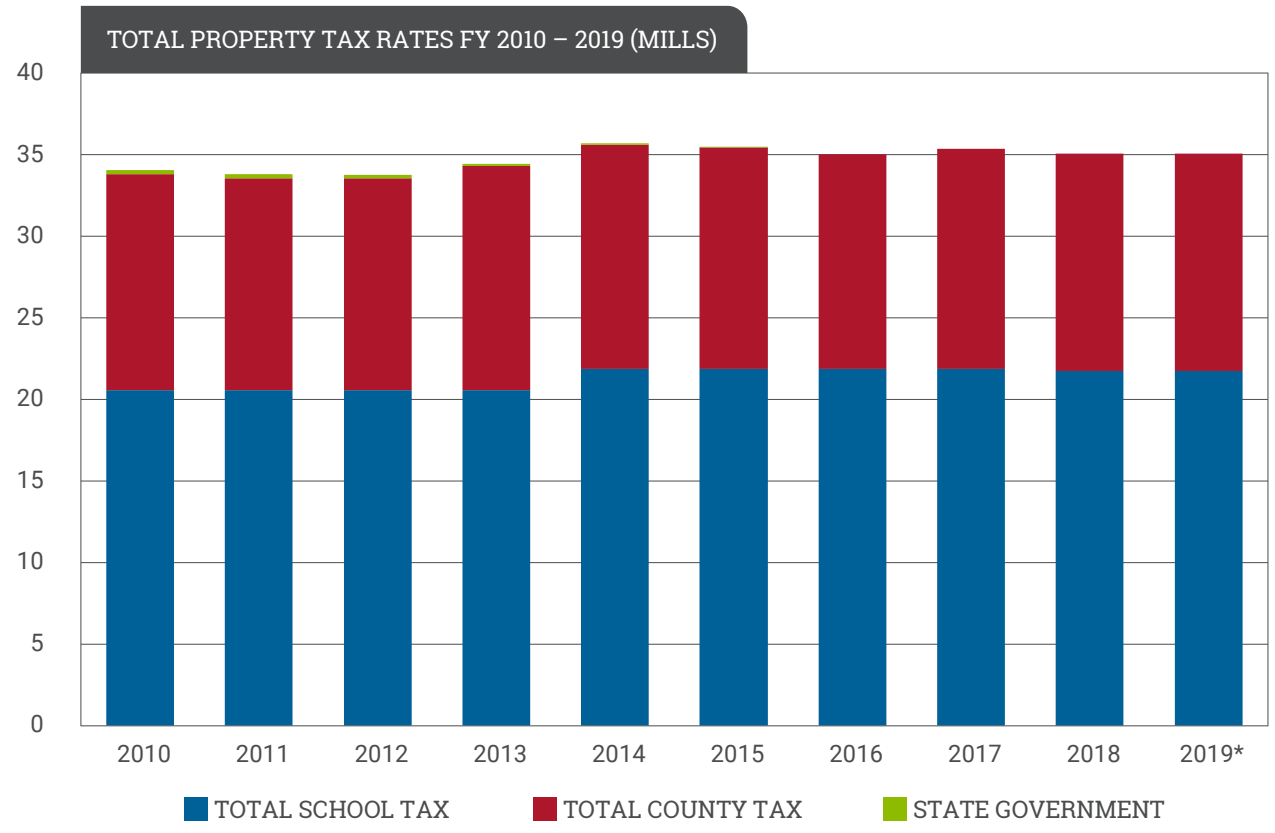
Since the inception of title *ad valorem* taxes (TAVT) in the spring of 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("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 2017 to 2018, there was a decrease of $1.4 million, or 18.1 percent, in motor vehicle *ad valorem* tax revenue. The County has received revenue from TAVT to make up for this loss. Despite the decline in motor vehicle *ad valorem* taxes, growth in the overall countywide digest is expected to continue in the coming years.



Tax-Related Funds: Real and Personal Property Tax Rates FY 2010 – 2019 (mills)

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019*
General Fund	11.78	11.78	11.78	7.40	7.40	7.229	6.826	7.40	7.209	7.209
Fire and EMS District	–	–	–	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Police Services District	–	–	–	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Development and Enforcement District	–	–	–	0.36	0.36	0.36	0.36	0.36	0.36	0.36
Recreation Fund	1.00	1.00	1.00	0.95	0.95	0.95	0.95	0.95	0.95	0.95
G.O. Bond Fund	0.23	–	–	–	–	–	–	–	–	–
G.O. Bond Fund II	0.24	0.24	0.24	0.24	0.24	0.24	0.24	–	–	–
Total County Tax	**13.25**	**13.02**	**13.02**	**13.75**	**13.75**	**13.579**	**13.176**	**13.51**	**13.319**	**13.319**
School M & O	19.25	19.25	19.25	19.25	19.80	19.80	19.80	19.80	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	2.05	2.05	2.05	2.05	1.95	1.95
Total School Tax	**20.55**	**20.55**	**20.55**	**20.55**	**21.85**	**21.85**	**21.85**	**21.85**	**21.75**	**21.75**
State Government	**0.25**	**0.25**	**0.20**	**0.15**	**0.10**	**0.05**	**–**	**–**	**–**	**–**
Total Property Tax	**34.05**	**33.82**	**33.77**	**34.45**	**35.70**	**35.479**	**35.026**	**35.36**	**35.069**	**35.069**

**The 2019 millage rate is an estimate.*



**The 2019 millage rate is an estimate.*

KEY PRIORITIES AND CHALLENGES

Key Decision Packages and Operating Initiatives

Decision packages, or requests to either increase or decrease the level of service that the submitting department provides, were an important consideration in the development of the fiscal year 2019 budget. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

Departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration, and those that aligned with the County's priorities were given preference. The 2019 budget includes funding for decision packages and other initiatives supporting the County's priorities in the amount of $29.0 million, or 2.1 percent of the $1.4 billion operating budget.

Listed below are key initiatives approved in the fiscal year 2019 budget. Justifications for each of these are provided on the pages that follow.

KEY DECISION PACKAGES AND OPERATING INITIATIVES

Priority	Description	Appropriation amount (approximate)
Safe and Healthy Community	Thirty police officer positions to serve a growing service population and continue to provide excellent police services	$ 3,000,000
	Forty-two Deputy Sheriff positions to provide court and building security for the courthouse expansion, warrant and temporary protection order services, and support jail operations	2,775,000
	Two fire inspectors to advance community risk reduction	204,000
	Three instructor positions at the Fire Academy	190,000
Mobility and Access	Transit contracts manager to manage expanding transit services	100,000
	Airport operations manager to manage airport expansion projects and focus on tenant and lease administration	77,000
	Three positions for the Department of Transportation to enhance support of the County's roadways	223,000
Livability and Comfort	Continue to support the library system's outreach and educational efforts	250,000
	Funding to address homelessness and affordable housing needs	1,000,000
Communication and Engagement	A Planning and Development position to support community engagement opportunities	85,000
	A Community Services position to increase educational programs which will be offered in English and Spanish	43,000
	Continue supporting community outreach initiatives including Gwinnett 101 Citizens Academy and Gwinnett Youth Commission	145,000
Smart and Sustainable Government	Seven Animal Welfare positions to assist with handling increased requests for services and to help educate residents about Animal Welfare ordinances	261,000
	Six Water Resources positions to increase customer service and satisfaction	89,000
	Four asset management positions to help plan, track, and maintain more than $5.3 billion in County assets	324,000
	Two additional positions in Planning and Development to improve efficiency levels	203,000
	Pay-for-performance increases, longevity pay, and a mid-year market adjustment to remain competitive in attracting and retaining a strong workforce	14,900,000

Note: The list above includes key decision packages and does not reflect all decision packages approved for 2019. Appropriation amounts for new positions include salaries and wages, employee benefits, supplies, equipment, etc.

County Priority – Safe and Healthy Community:



Thirty police officer positions to serve a growing service population and continue to provide excellent police services

In order to effectively provide excellent police services, the Gwinnett County 2030 Comprehensive Plan established a target of 1.3 police officers per 1,000 citizens. Authorized staffing levels prior to new positions added in the 2019 budget placed this ratio at 1.0. The addition of 30 police officers in 2019 will help move the County closer to this target.

Forty-two Deputy Sheriff positions to provide court and building security for the courthouse expansion, warrant and temporary protection order services, and support jail operations

The positions included in the budget are split between Court Services, Field Operations, and Jail Operations/Detention:

- Court Services: Nineteen deputies and supervisory staff are included in the budget to ensure adequate security will be in place once the courthouse expansion is complete in 2020. A deputy sheriff position is also budgeted for the Courts Annex building to provide additional coverage for six courtrooms serving Juvenile Court and Recorder's Court.
- Field Operations: Eight deputies are included in the budget to keep up with the growth in the number of warrants and temporary protection orders, as well as the number of registered sex offenders.
- Jail Operations/Detention: Ten deputies and three sergeants are included in the budget to ensure sufficient staffing levels to transport and properly monitor the increasing number of inmates, especially those with mental health issues and those undergoing drug detoxification.

Two fire inspectors to advance community risk reduction

Building inspections routinely lead to the discovery of fire code violations and fire safety hazards. With the growth in permits for new building construction, the budget adds two fire inspector positions in order to reduce the probability of a serious fire which could result in large property loss, injury, or death.

Three instructor positions at the Fire Academy

The budget adds three Fire Academy instructors to reduce student to instructor ratio, reduce attrition, reduce overtime, and develop curriculum.

County Priority – Mobility and Access



Transit contracts manager to manage expanding transit services

With the County expected to grow by up to 500,000 people to about 1.5 million over the next two decades, sufficient transportation options are essential. The Transit Division currently only has one individual responsible for the oversight of its main operations and maintenance contract. The budget includes funding for an additional position. The transit contracts manager will assume oversight responsibilities, which are required by Federal Transit Authority (FTA) regulations, and ensure a basic level of service is provided by the contractor.

Airport operations manager to manage airport expansion projects and focus on tenant and lease administration

The budget includes an airport operations manager who will be responsible for managing airport capital projects and for working with existing and prospective tenants to enforce leases and resolve lease issues. The airport operations manager will coordinate with tenants on any runway or taxiway closures for capital projects or maintenance. The position will act as manager in the airport manager's absence, resulting in uninterrupted service at the airport in the event of an emergency situation.

Three positions for the Department of Transportation to enhance support of the County's roadways

- Two Trades Technicians: The Trades Technicians are needed to ensure that the County's Advanced Traffic Management System (ATMS) stays operational to respond to traffic incidents and to improve responsiveness to traffic signal outages and other signal system related issues. The Trades Technicians will also ensure that traffic signals are in a good state of repair.
- Engineer III: This position is needed to manage the significant right-of-way acquisition effort associated with SPLOST road programs. The position will also manage grant-related responsibilities required by various state and federal agencies.

County Priority – Livability and Comfort



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

In support of the libraries and the important services they provide, the budget includes funding for a 3 percent pay-for-performance increase for eligible library employees. The performance based salary increase will improve the library's ability to retain valuable, high-performing employees, strengthen the library's performance-based culture, and increase employee engagement and satisfaction.

Funding to address homelessness and affordable housing needs

The budget includes funding for County staff to continue efforts to address contributing issues affecting homelessness, such as mental health and drug addiction, and to facilitate advocacy and strategic approaches to address the problem. Some major accomplishments in 2018 related to homelessness included obtaining consulting services for homeless and affordable housing needs and developing the HomeFirst Gwinnett Initiative. The HomeFirst Gwinnett Initiative is a collective partnership between Gwinnett County, the Primerica Foundation, and the United Way of Greater Atlanta to develop a strategic approach to addressing homelessness and affordable housing needs. In early 2019, the HomeFirst Gwinnett Initiative conducted a Homeless Point In Time Count to include a street count and follow-up survey to help identify needs and provide critical data to assist with securing funds to address the needs.

County Priority – Communication and Engagement



A Planning and Development position to support community engagement opportunities

The budget includes an education and outreach position in the Department of Planning and Development with responsibilities to include evaluation, establishment, and facilitation of beneficial partnerships; development of informative documents for internal and external customers; and assistance with community engagement opportunities.

A Community Services position to increase educational programs which will be offered in English and Spanish

To accommodate Gwinnett's growing population, a Program Assistant position to expand UGA Extension's family and consumer science (FACS) programming is included in the budget. The programming will be offered in English and Spanish. Educational focus areas include nutrition, chronic disease prevention and awareness, home safety awareness, meal preparation on a budget, and financial literacy for communities with limited resources.

Continue supporting Gwinnett 101 Citizens Academy and Gwinnett Youth Commission

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

County Priority – Smart and Sustainable Government



Seven Animal Welfare positions to assist with handling increased requests for services and to help educate residents about Animal Welfare ordinances

Seven Animal Welfare positions are included in the budget to meet increased demand for services in the form of road calls, visitors to its facilities, and animals housed. The positions will also help educate and inform residents about Animal Welfare ordinances.

Six Water Resources positions to increase customer service and satisfaction

The budget includes funding to replace temporary customer care positions with full-time positions. Six temporary customer care positions will be replaced with five full-time customer service agents, and another temporary position will be replaced with a lead customer care associate. Full-time agents tend to remain with the County longer than temporary workers, thereby reducing training costs, increasing staff experience, and reducing call time.

Four asset management positions to help plan, track, and maintain more than $5.3 billion in County assets

The budget includes the following positions to help plan, track, and maintain the County's assets so that they can be used for many years to come:

- Program Analyst II/Asset Manager in the Department of Transportation: This position will be responsible for tracking assets, which include underground utilities, above ground items such as guardrail and signal equipment, and vehicles including transit buses.
- Reliability Engineer in the Department of Water Resources: The Reliability Engineer will perform failure and reliability analyses and optimize maintenance strategies to improve the reliability and maintainability of critical assets. Currently, Facility Operations has only two Reliability Engineers that provide support and analyses for five plants and 218 pump stations. Due to the volume and complexity of requests, the majority of their time is spent analyzing asset defects or failures, and less time is spent refining the design, installation, and commissioning process for new assets. Approximately 40 percent of requests come from the F. Wayne Hill Water Reclamation Center (WRC), which houses 62 percent of the critical assets. The addition of a new Reliability Engineer for the F. Wayne Hill WRC will allow for more timely analyses and a greater focus on developing and implementing the best reliability strategy for new and replacement assets installed for F. Wayne Hill WRC.
- Maintenance Planner/Scheduler in the Department of Water Resources: The Maintenance Planner/Scheduler will coordinate necessary resources, provide adequate job plans, create weekly schedules, and prepare four week forecasts for maintenance activities. The position will reduce the planning backlog, increasing maintenance efficiency and effectiveness.
- Trades Technician in the Department of Fire and Emergency Services: This position is needed to help perform preventative maintenance for the department's 42 facilities. Since 1996, when Gwinnett County Fire and Emergency Services maintained 21 fire stations, there have been no additions to the Fire Facilities staff; however, the department has added 10 new fire stations and relocated eight fire stations with several upgrading from single house stations to double house stations. Other new buildings have been added as well, such as the SCBA (Self-Contained Breathing Apparatus) Hose Testing Facility, Fire Headquarters, and the Fire Academy. The additional fire stations and facilities have significantly increased the amount of square footage to be maintained and limited the amount of time Fire Facilities personnel have to perform preventative maintenance. The addition of a Trades Technician will allow for preventative maintenance to be performed, thereby minimizing the need to replace equipment.

Two additional positions in Planning and Development to improve efficiency levels

- Building Inspector III: This position is needed because the Department of Planning and Development has experienced both an increase in the number of building certifications required annually as well as a decrease in the pool of available certified inspectors. The Building Inspector III will be hired with the intent of hiring an entry-level applicant as a Building Inspector I and providing the prospective hire with training and hands-on experience. The Building Inspector III position will provide more opportunity for Chief Inspectors to concentrate on training and quality control of their employees' work, as well as grooming and mentoring the next generation of inspectors.
- Section Manager: This position will be responsible for improving efficiency levels in the Department of Planning and Development. The Section Manager will collaborate with all County departments and sections within the departments to introduce innovative processes to successfully impact results. Key responsibilities of this position will include overseeing and monitoring the department's data collection processes by working closely with the Department Director and Deputy Director to identify and prioritize useful and practical department information, developing a uniform platform for reporting purposes, developing real time wait times for customers, and working with the Business Plan Presentation team for data conveyance within presentation.

Pay-for-performance increases, longevity pay, and a mid-year market adjustment to remain competitive in attracting and retaining a strong workforce

Gwinnett County values its employees and recognizes the importance of recruiting and retaining talented staff. Efforts to recruit and retain employees resulted in a 4 percent pay-for-performance increase and longevity pay for eligible employees, as well as a 3 percent mid-year market adjustment. To be eligible for longevity pay, an employee must have at least three years of service. The payout is $75 for each year of service, up to a maximum of $1,500.

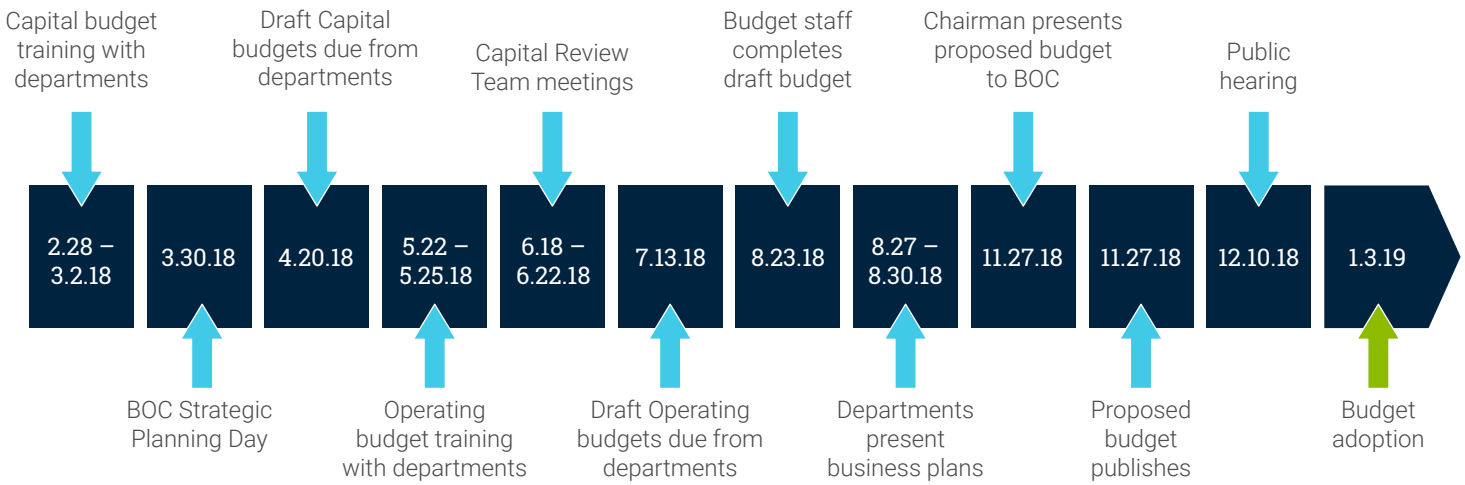
THE BUDGET PROCESS

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2019 Budget.

	FEB.	MAR.	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.
Strategic Planning:												
Board of Commissioners hold Strategic Planning Session		→										
Millage rate adopted for current year						→						
Budget Development:												
Departments prepare draft Capital budgets	→	→	→									
Capital Review Team meetings held					→							
Departments prepare draft Operating budgets					→	→						
Budget staff compiles draft budget						→	→					
Departments present business plans to the Chairman and Review Team							→					
Finalize and Adopt:												
Chairman finalizes recommendations									→	→		
Chairman presents proposed budget to the Board of Commissioners										→		
Chairman's proposed budget publishes										→		
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 February 2019, the Board of Commissioners adopted the 2040 Unified Plan, which is discussed on page II:67.

In developing the 2019 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 2019 budget was developed with input from five county residents who served on the Chairman's Budget Review Team. Chairman Charlotte Nash, County staff, and the five citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Gwinnett's 2019 budget process kicked off in March 2018 when Commissioners held a strategic planning session to set priorities for the County. The County's priorities include: safe and healthy community, mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, and smart and sustainable government. With these priorities in mind, departments and agency directors presented their business plans and operating budget requests to the Chairman and review team in August 2018. 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 27, 2018. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 10, 2018. Public comments were accepted online until December 31.

County ordinance requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 3, 2019, and is presented in summary on the next page.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the Board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The "Fiscal Year 2019 Budget Resolution" on pages II:20 – II:23 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 2019 Resolution Amounts

Operating Budget		FY 2019
Tax-Related Funds		
General Fund	$	336,028,460
2003 G.O. Bond Debt Service Fund		4,255,250
Development & Enforcement District Fund		13,881,372
Fire and EMS District Fund		126,067,174
Loganville EMS District Fund		43,875
Police Services District Fund		129,352,548
Recreation Fund		44,720,506
Total Tax-Related	**$**	**654,349,185**
Special Revenue Funds		
Speed Hump Fund	$	160,222
Street Lighting Fund		7,703,702
Authority Imaging Fund		882,651
Corrections Inmate Welfare Fund		127,520
Crime Victims Assistance Fund		944,277
DA Federal Justice Asset Sharing Fund		137,000
DA Federal Treasury Asset Sharing Fund		13,338
E-911 Fund		25,362,883
Juvenile Court Supervision Fund		69,744
Police Special Justice Fund		110,000
Police Special State Fund		1,068,395
Sheriff Inmate Fund		868,607
Sheriff Special Justice Fund		100,000
Sheriff Special Treasury Fund		150,000
Sheriff Special State Fund		100,000
Stadium Fund		2,353,465
Tree Bank Fund		20,000
Tourism Fund		13,425,912
Total Special Revenue	**$**	**53,597,716**
Enterprise Funds		
Airport Operating Fund	$	2,401,059
Economic Development Operating Fund		5,257,000
Local Transit Operating Fund		17,386,029
Solid Waste Operating Fund		42,242,156
Stormwater Operating Fund		42,620,129
Water and Sewer Operating Fund		400,137,158
Total Enterprise	**$**	**510,043,531**
Internal Service Funds		
Administrative Support Fund	$	77,932,740
Auto Liability Fund		1,797,000
Fleet Management Fund		8,716,084
Group Self-Insurance Fund		64,441,806
Risk Management Fund		8,617,887
Workers' Compensation Fund		5,761,539
Total Internal Service	**$**	**167,267,056**
Total Operating Funds	**$**	**1,385,257,488**

Capital Budget		FY 2019		FY 2020 – 2024
Tax-Related Funds				
Capital Projects	$	44,211,474	$	108,470,432
Capital Vehicle Replacements		6,088,830		120,363,439
Total Tax-Related	**$**	**50,300,304**	**$**	**228,833,871**
Special Revenue Funds				
2009 SPLOST	$	3,832,000	$	–
2014 SPLOST		10,434,915		17,200,835
2017 SPLOST		151,312,350		482,168,927
Total Special Revenue	**$**	**165,579,265**	**$**	**499,369,762**
Enterprise Funds				
Airport R & E	$	1,426,225	$	966,584
Stormwater R & E		32,969,768		120,066,654
Transit R & E		8,299,109		7,143,728
Water and Sewer R & E/Bond		179,905,835		810,754,821
Total Enterprise	**$**	**222,600,937**	**$**	**938,931,787**
Total Capital Funds	**$**	**438,480,506**	**$**	**1,667,135,420**

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

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2019 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 2019 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, 2019**

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
Ben Ku, District 2	Yes	Yes
Tommy Hunter, District 3	Yes	Yes
Marlene Fosque, District 4	Yes	Yes

On motion of Commissioner Brooks, 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 2019 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2019 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 $129,352,548 and remaining funding of $99,061,425 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 2019 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments or Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department Director to:

    (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and

    (b) allocate funds previously approved between existing capital projects within the SPLOST Programs or Enterprise Funds, within Department or Agency, within the same category of projects.

2. The Director of Financial Services to:

    (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;

    (b) allocate funds from Operating or Capital Non-Departmental contingencies and reserves to 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; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;

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

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

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

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

(g) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or project specific levels; and

(h) allocate $250,000 from the Other Miscellaneous budget in General Fund towards efforts to address the opioid crisis in Gwinnett County.

3. The County Administrator to:

(a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to $50,000;

(b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to $100,000;

(c) grant exceptions to the ninety day vacancy period upon petition by a County department or Agency so as to permit the vacant position to be filled through hire and appointment without a corresponding budgetary impact;

(d) reallocate funding among projects approved by the Board of Commissioners;

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

(f) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs or Enterprise Funds within a capital fund from fund or program contingencies and/or savings in existing projects.

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

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

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

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2019 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 2019 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-2019
GCID Number: 2019-0026

Charlotte J. Nash, Chairman

1/15/2019
Date

Attest:

County Clerk/Deputy County Clerk
(Seal)

Approved as to form:

Gwinnett County Staff Attorney

CONSOLIDATED BUDGET – ALL FUNDS

FY 2019 Revenues and Appropriations

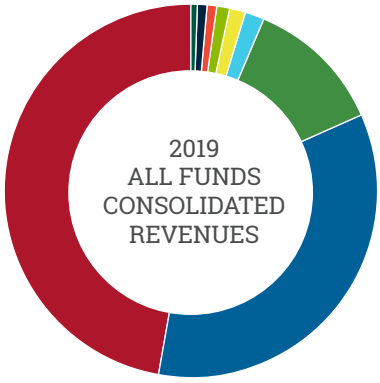
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of $274,974,161 and Internal Service Fund activity in the amount of $167,267,056.

FY 2019 CONSOLIDATED REVENUES

Taxes	$ 648,616,898
Licenses and Permits	9,304,900
Intergovernmental	15,509,744
Charges for Services	477,775,991
Fines and Forfeitures	12,325,059
Investment Income	20,068,786
Contributions and Donations	24,238,904
Miscellaneous	10,612,210
Other Financing Sources	26,930
Total	**1,218,479,422**
Use of Fund Balance/Net Position	163,017,355
Total 2019 Revenues	**$ 1,381,496,777**

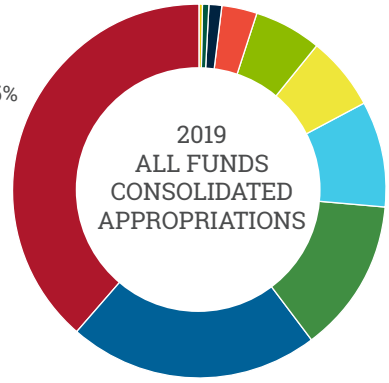
FY 2019 CONSOLIDATED APPROPRIATIONS

General Government	$ 128,521,255
Judicial	182,194,348
Public Safety	299,098,478
Public Works	533,063,245
Health and Welfare	14,262,222
Culture and Recreation	85,196,477
Housing and Development	44,334,209
Debt Service	81,818,246
Other Financing Uses	8,622,700
Total	**1,377,111,180**
Contribution to Fund Balance/ Working Capital Reserve	4,385,597
Total 2019 Appropriations	**$ 1,381,496,777**



Taxes: 46.95%
Charges for Services: 34.58%
Use of Fund Balance/ Net Position: 11.80%
Contributions & Donations: 1.75%
Investment Income: 1.45%
Intergovernmental: 1.12%
Fines & Forfeitures: 0.89%
Miscellaneous: 0.77%
Licenses & Permits: 0.67%
Other Financing Sources: < 0.01%*

*Value too small to appear on this chart



Public Works: 38.59%
Public Safety: 21.65%
Judicial: 13.19%
General Government: 9.30%
Culture & Recreation: 6.17%
Debt Service: 5.92%
Housing & Development: 3.21%
Health & Welfare: 1.03%
Other Financing Uses: 0.62%
Contribution to Fund Balance/ Working Capital Reserve: 0.32%

FUND STRUCTURE

Major Fund Descriptions

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

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

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

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

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

2009 SPLOST Fund:
The **2009 SPLOST Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. Sales tax collections for the 2009 SPLOST program totaled $671.5 million. Approximately 17 percent, or $104.9 million, was allocated to Gwinnett's cities for capital purposes.

2014 SPLOST Fund:
The **2014 SPLOST Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges, intersection improvements, sidewalks, public safety facilities and equipment, recreational facilities and equipment, library relocations and renovations, and senior service facilities. The 2014 SPLOST program raised $440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2017. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent of its share for transportation (roads, bridges, intersections, and sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

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



FUND GROUPS

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

All Funds – 2019 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	Capital Tax-Related Funds	Sales Tax Capital Projects Funds	Other	Water and Sewer	Other Enterprise Funds	Internal Service Funds	Total
Atlanta Regional Commission	1,095	–	–	–	–	–	–	–	–	–	1,095
Board of Health	1,575	–	–	–	–	–	–	–	–	–	1,575
Clerk of Court	11,855	–	–	–	–	–	883	–	–	–	12,738
Clerk of Recorder's Court	–	–	1,702	–	–	–	–	–	–	–	1,702
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Community Services	13,236	–	–	42,498	3,058	15,802	–	–	–	–	74,594
Community Services – Elections	4,687	–	–	–	–	–	–	–	–	–	4,687
Corrections	18,337	–	–	–	223	–	127	–	–	–	18,687
County Administration	1,402	–	–	–	70	–	–	–	–	5,028	6,500
County Administration – BOC	1,325	–	–	–	–	–	–	–	–	–	1,325
Debt Service – Governmental	–	–	–	4,255	–	–	–	–	–	–	4,255
DFACS	661	–	–	–	–	–	–	–	–	–	661
District Attorney	16,386	–	–	–	225	–	493	–	–	–	17,104
Financial Services	9,758	–	–	–	3,562	–	–	–	–	21,281	34,601
Fire and EMS	–	117,960	–	–	1,047	6,872	–	–	–	–	125,879
Forestry	9	–	–	–	–	–	–	–	–	–	9
Gwinnett Sexual Assault	200	–	–	–	–	–	–	–	–	–	200
Human Resources	–	–	–	–	–	–	–	–	–	74,665	74,665
Indigent Medical	225	–	–	–	–	–	–	–	–	–	225
Information Technology	–	–	–	–	19,244	–	–	465	42	39,640	59,391
Judiciary	25,078	–	–	–	–	–	–	–	–	–	25,078
Juvenile Court	8,416	–	–	–	84	–	70	–	–	–	8,570
Law	–	–	–	–	–	–	–	–	–	2,520	2,520
Libraries	19,403	–	–	–	–	6,812	–	–	–	–	26,215
Loganville EMS	–	–	–	44	–	–	–	–	–	–	44
Mental Health	793	–	–	–	–	–	–	–	–	–	793
Non-Departmental	50,219	7,315	3,552	3,690	1,904	6,421	4,473	165	5,358	1,316	84,413
Planning and Development	735	792	1,440	8,877	550	–	20	961	969	–	14,344
Police Services	2,487	–	119,905	3,352	1,386	3,650	22,068	–	–	–	152,848
Probate Court	2,941	–	–	–	–	–	–	–	–	–	2,941
Recorder's Court	–	–	2,057	–	–	–	–	–	–	–	2,057
Sheriff	101,188	–	–	–	1,719	31	1,219	–	–	–	104,157
Solicitor General	5,716	–	697	–	–	–	602	–	–	–	7,015
SPLOST – Cities' Share	–	–	–	–	–	31,692	–	–	–	–	31,692
SPLOST – Civic Center Expansion	–	–	–	–	150	–	–	–	–	–	150
Stadium	–	–	–	–	–	–	2,353	–	–	–	2,353
Support Services – Operations	113	–	–	185	–	–	–	–	–	22,817	23,115
Support Services – Capital Projects	–	–	–	–	15,038	5,546	–	–	–	–	20,584
Support Services – Solid Waste	–	–	–	–	–	–	–	–	42,232	–	42,232
Tax Commissioner	14,332	–	–	–	–	–	–	–	–	–	14,332
Tourism	–	–	–	–	–	–	13,426	–	–	–	13,426
Transportation	23,621	–	–	–	2,040	88,753	7,864	–	29,512	–	151,790
Water Resources	–	–	–	–	–	–	–	578,452	74,489	–	652,941
Total Appropriations	**336,028**	**126,067**	**129,353**	**62,901**	**50,300**	**165,579**	**53,598**	**580,043**	**152,602**	**167,267**	**1,823,738**

DEBT SUMMARY



The County has maintained the highest quality bond rating of Aaa/AAA/AAA since 1997 by the three primary rating agencies, placing it in the top 2 percent of counties in the nation. For approximately 21 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you-go funding and low levels of tax-supported debt.

The excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings aids in the successful marketing of the bonds to the investment community. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement. From 2011 until early 2017, Gwinnett County realized a total debt service savings of $80.4 million by refunding debt and by cash defeasance of debt. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

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

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs, including the Justice and Administration Center, libraries, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. By investing more than $3.2 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than $1.5 billion in financing costs compared to issuing bonds.

While none of the $2.1 billion 2019 – 2024 Capital Improvement Plan is funded by debt, the County does have relationships with the Gwinnett County Development Authority and the Urban Redevelopment Agency through which it issues revenue bonds for redevelopment and economic development purposes. In 2018, the County issued $95.7 million in revenue bonds through the Development Authority to fund the construction of a conference center, parking deck, and other improvements on the Infinite Energy Center campus. The County also issued $35.4 million in revenue bonds through the Urban Redevelopment Agency to purchase 103 acres within the Gwinnett Village Opportunity Zone for a redevelopment project. These are the first new money bond issues Gwinnett County has approved in nearly 10 years.

Types of Debt

GENERAL OBLIGATION BONDS

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. These refunding bonds were rated AAA by all three rating agencies. The result of that refunding was a net present value savings of $2.2 million. The 2012 refunding G.O. Bonds were paid in full in January 2019.

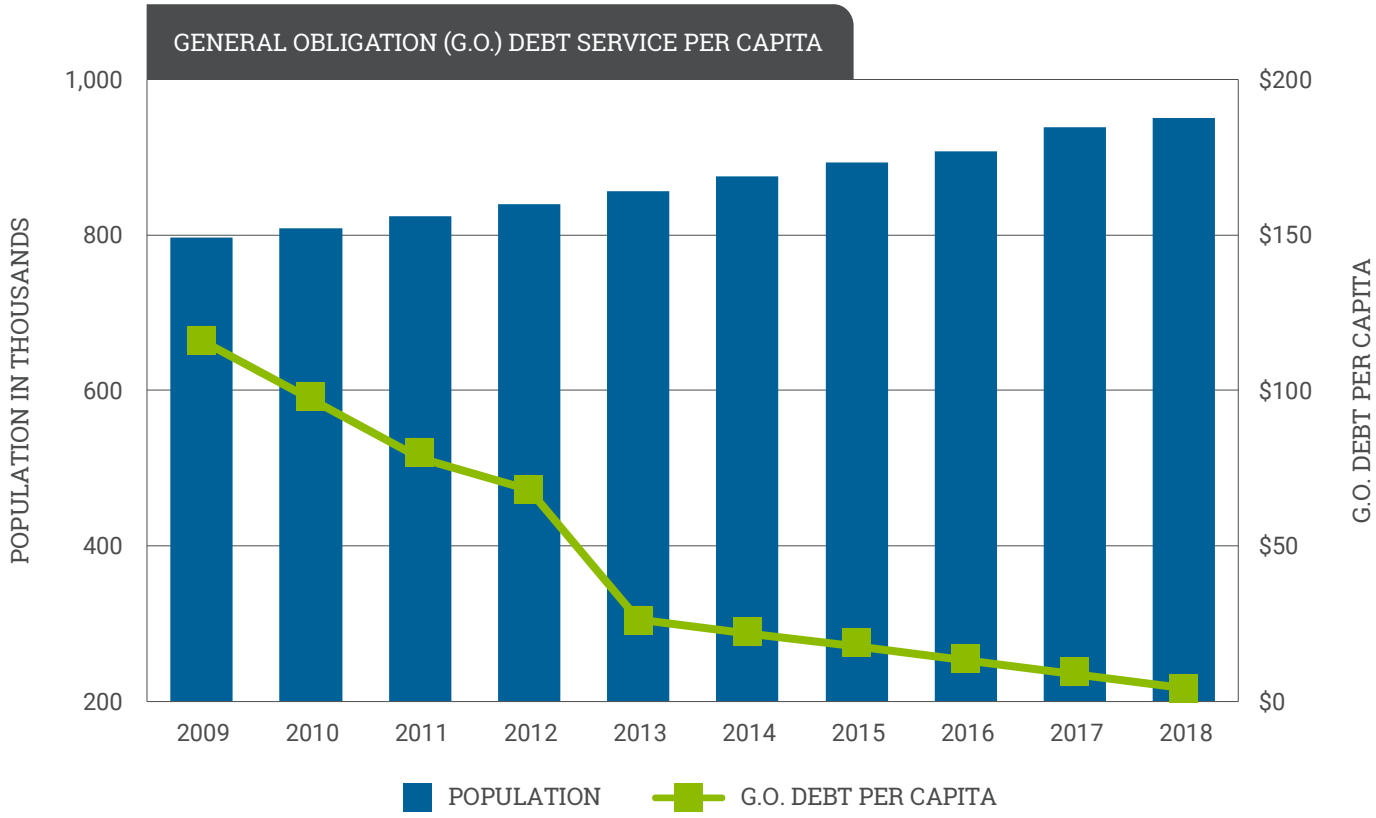
The constitutional debt limit for G.O. Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2018, for Gwinnett County was $3,066,910,000. The County had cash available to pay the outstanding principal and interest, providing a debt margin of $3,066,910,000 (unaudited). The G.O. Bond principal balance outstanding as of December 31, 2018, was $4,150,000.

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, 2018:

(Dollars in thousands)

Year	Principal	Interest	Total
2019	4,150	104	4,254
Total	**$ 4,150**	**$ 104**	**$ 4,254**



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. As of January 2019, debt per capita is $0.

Revenue Bonds

WATER AND SEWERAGE AUTHORITY

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2018 (unaudited):

Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds

$166,765,000	Series 2009	Issued 10/22/09
$106,345,000	Series 2011	Issued 7/1/11
$32,875,000	Series 2015	Issued 8/3/15
$145,990,000	Series 2016A	Issued 5/19/16
$102,135,000	Series 2016	Issued 8/1/16

(Dollars in thousands)

Year	Principal	Interest	Total
2019	56,300	17,650	73,950
2020	58,015	15,923	73,938
2021	59,820	14,126	73,946
2022	61,655	12,285	73,940
2023	64,900	10,457	75,357
2024 – 2028	233,465	23,760	257,225
2029	19,955	1,088	21,043
Total	**$ 554,110**	**$ 95,289**	**$ 649,399**

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 2018 increased water and sewer rates over a seven year period beginning January 1, 2019. Over the seven year time period, the average monthly water and sewer residential bill (based on 5,280 gallons per month for a typical residential household) will increase by 8.08 percent from $80.61 in 2018 to $87.12 in 2025. This is a $6.51 per month total increase implemented over seven years.

URBAN REDEVELOPMENT AGENCY

In addition to G.O. bonds and Water and Sewerage Revenue bonds, the County issues revenue debt to fund some of its capital needs through intergovernmental contracts or lease agreements between the County and the applicable authority/agency. The County pledges income derived from the acquired or constructed assets to pay debt services.

The information in the following table reveals the outstanding debt service amounts for the Urban Redevelopment Agency as of December 31, 2018 (unaudited):

Urban Redevelopment Agency Revenue Bonds

$35,435,000	Series 2018 Revenue Bonds	Issued 12/4/18

The estimated annual requirements to amortize the bonds payable as of December 31, 2018, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
2019	1,630	917	2,547
2020	1,290	1,257	2,547
2021	1,330	1,219	2,549
2022	1,370	1,179	2,549
2023	1,410	1,137	2,547
2024 – 2028	7,780	4,962	12,742
2029 – 2033	9,315	3,424	12,739
2034 – 2038	11,310	1,432	12,742
Total	**$ 35,435**	**$ 15,527**	**$ 50,962**

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

DEVELOPMENT AUTHORITY

The information in the following table reveals the outstanding debt service amounts for the Development Authority as of December 31, 2018 (unaudited):

Outstanding Principle by Issue
Development Authority Revenue Bonds

$6,655,000	Series 2007 Parking Garage	Issued 8/30/07
$38,305,000	Series 2010 Arena Refunding	Issued 11/9/10
$29,785,000	Series 2017 Stadium Refunding	Issued 1/26/17
$95,710,000	Series 2018 Infinite Energy Center Expansion	Issued 7/24/18

The total annual requirements on all outstanding debt as of December 31, 2018, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
2019	3,955	7,039	10,994
2020	4,110	6,622	10,732
2021	4,280	6,450	10,730
2022	4,440	6,296	10,736
2023	4,630	6,103	10,733
2024 – 2028	37,950	26,747	64,697
2029 – 2033	33,860	19,152	53,012
2034 – 2038	27,560	13,424	40,984
2039 – 2043	22,325	8,541	30,866
2044 – 2048	27,345	3,520	30,865
Total	**170,455**	**103,894**	**274,349**

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

Other outstanding debt amounts as of December 31, 2018, are as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2019	2,876	1,076	3,952
2020	2,963	989	3,952
2021	3,054	899	3,953
2022	3,147	806	3,953
2023	3,242	710	3,952
2024 – 2028	17,626	2,010	19,636
2029 – 2032	4,283	142	4,425
Total	**$ 37,191**	**$ 6,632**	**$ 43,823**

The total annual requirements on all outstanding debt as of December 31, 2018, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	G.O.	Water & Sewer	GEFA	Development Authority	Urban Redevelopment Authority	Total
2019	4,254	73,950	3,952	10,994	2,547	95,697
2020	–	73,938	3,952	10,732	2,547	91,169
2021	–	73,946	3,953	10,730	2,549	91,178
2022	–	73,940	3,953	10,736	2,549	91,178
2023	–	75,357	3,952	10,733	2,547	92,589
2024 – 2028	–	257,225	19,636	64,697	12,742	354,300
2029 – 2033	–	21,043	4,425	53,012	12,739	91,219
2034 – 2038	–	–	–	40,984	12,742	53,726
2039 – 2043	–	–	–	30,866	–	30,866
2044 – 2048	–	–	–	30,865	–	30,865
Total	**$ 4,254**	**$ 649,399**	**$ 43,823**	**$ 274,349**	**$ 50,962**	**$ 1,022,787**

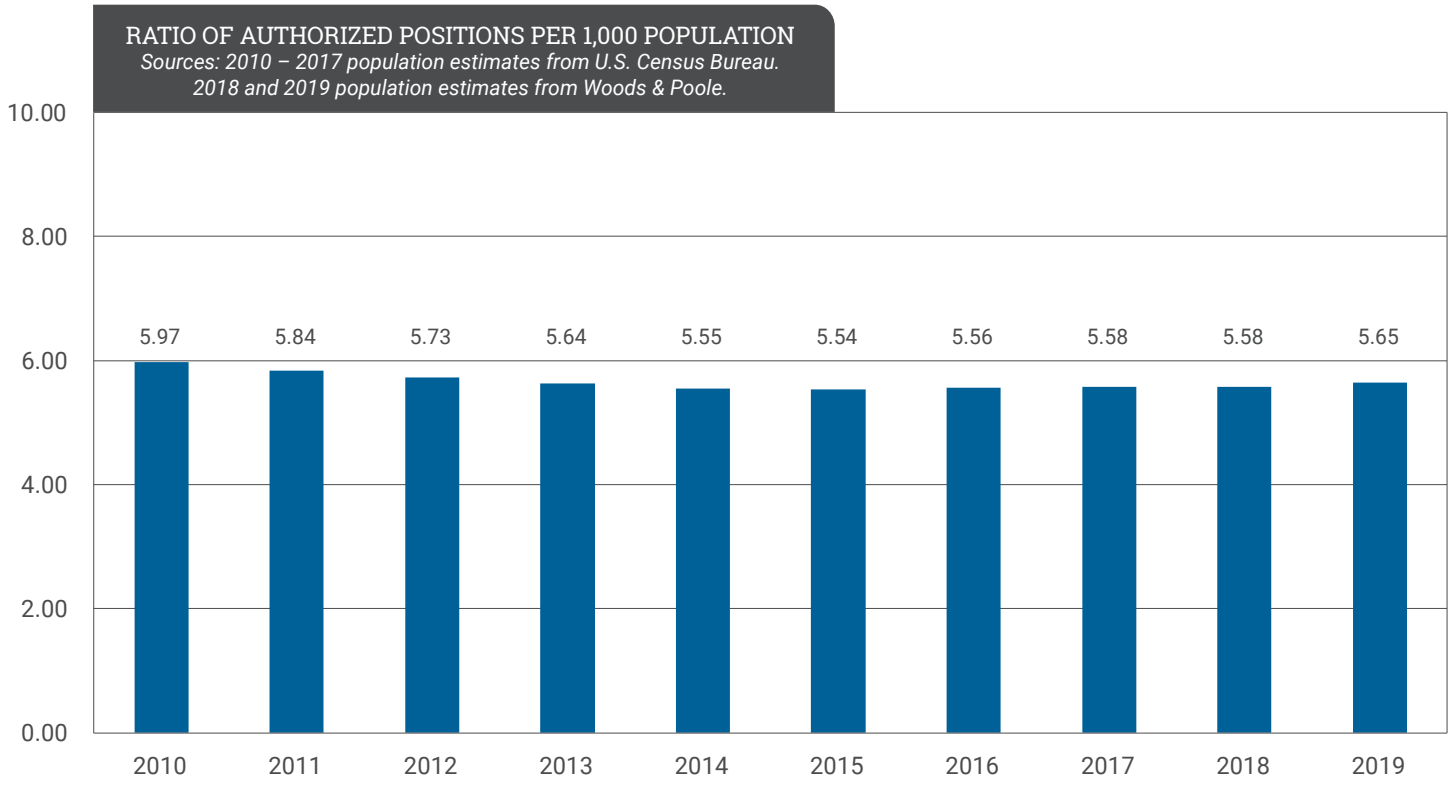
The total annual debt requirement for 2019 is $95.7 million which is 6.8 percent of the total operating budget of $1.4 billion, resulting in total operating appropriations less annual debt of $1.3 billion.



EMPLOYEE ENVIRONMENT

Staffing Levels and Population Growth

Gwinnett County faces an ever present challenge of maintaining service levels with a growing population. Even as the economy slowed, the county's population continued to grow. For many years, the county added thousands of new residents, resulting in greater demand for services with fewer available resources. From 2010 – 2018, the county's population increased by 18 percent while County staff only increased by 10 percent.

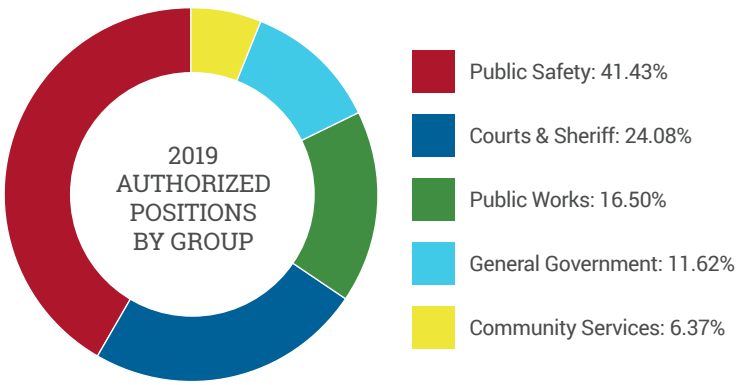




GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2016	2017	2018	2019 Adopted
Clerk of Court	Courts and Sheriff	106	106	106	109
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	270	318	338	349
Corrections	Public Safety	136	136	136	136
County Administration	General Government	41	46	53	53
District Attorney	Courts and Sheriff	117	118	120	122
Financial Services	General Government	125	128	132	132
Fire Services	Public Safety	898	916	952	961
Human Resources	General Government	41	42	45	45
Information Technology	General Government	122	122	129	130
Judiciary/Court Administration	Courts and Sheriff	109	111	111	129
Juvenile Court	Courts and Sheriff	65	66	66	67
Law	General Government	16	16	16	16
Planning and Development	Public Works	78	83	90	95
Police Services	Public Safety	1,104	1,063	1,129	1,171
Probate Court	Courts and Sheriff	26	26	26	26
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	714	722	722	777
Solicitor	Courts and Sheriff	55	62	62	62
Support Services	General Government	122	132	141	141
Tax Commissioner	General Government	119	119	119	119
Transportation	Public Works	147	153	156	164
Water Resources	Public Works	598	620	631	644
Total		**5,035**	**5,131**	**5,306**	**5,474**
Unallocated	General Government	7	6	2	25

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



Pension and OPEB 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. As of December 31, 2017, the funded ratios for the DB pension and OPEB plans were 80.8 percent and 66.5 percent, respectively.

Workforce Health

During 2018, significant progress was made in health and wellness. Nearly 7,000 employees, retirees, and dependents visited the Wellness Center. Visits consisted of personal health appointments, preventive screenings, and acute care. Occupational health services, which included pre-employment physicals, drug screenings, lifting assessments, and return to duty assessments, were added in 2018.

The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 88 percent of eligible employees participated in the program during 2018. The focus on disease management continued for employees and spouses. Programs such as diabetes prevention, disease management coaching, and diabetes and hypertension educational toolkits have proven popular with those who are part of the program.

In 2018, the Wellness Incentive Program was enhanced by adding a goal tracking component. This allows participants to set nutritional and physical activity goals, track their progress, and earn wellness points for successful goal completion. Spousal participation was also heightened by requiring spouses to earn the same number of wellness points as an employee, further encouraging spouses to engage in healthy behavior and activities. During the last year, 79 percent of eligible spouses participated in the Wellness Program.

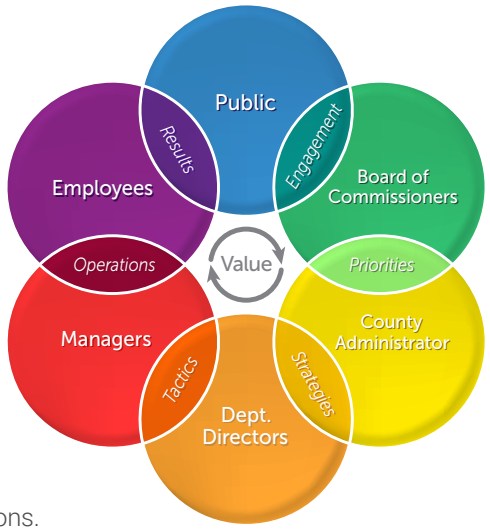
Gwinnett County employs a holistic approach to wellness, which includes financial health. Approximately 1,200 employees met with our retirement specialist during 2018 to discuss their retirement preparedness.

Health Benefit Costs

Gwinnett County continuously evaluates strategies that allow us to monitor our healthcare trends in an effort to manage the increasing costs of health care. In 2018, Gwinnett County enhanced the High-Deductible Plan by including a cost-effective solution for high quality MRI, CT, and PET scans, which has a projected cost savings of 30 percent on these services in 2019.

The Gwinnett County Management Framework

The Management Framework is the overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value. It also ties each of those steps together through performance management so that we can measure our success, make more informed decisions, and target resources to areas that need the most improvement. The Management Framework is an essential part of the budget process. As part of the 2019 budget planning process, County Administrator departments and the Sheriff's Office aligned their budget requests to countywide priorities using the Management Framework, as shown in Section IV.



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

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

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

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

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

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

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



Continuous Improvement Program

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

Continuity of Operations/Continuity of Government

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

Specifically, COOP is designed to:

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

FINANCIAL POLICIES AND PRACTICES

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

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

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

ACCOUNTING AND FINANCIAL REPORTING POLICY

Purpose:

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

Policy:

A. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The County's accounting and reporting policies conform to these generally accepted accounting principles (GAAP). The following represent the more significant accounting and reporting policies and practices used by the County. Each County department shall be responsible for developing and maintaining written policies and procedures specific to their operation to ensure they are meeting the requirements of this policy and maintaining adequate internal controls.

1. **Accounting**

   a. **Measurement focus and basis of accounting**

      i. The economic resources measurement focus and the accrual basis of accounting are followed by the proprietary and fiduciary funds (agency funds do not have a measurement focus but use the accrual basis of accounting). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

      ii. The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Similar to accrual accounting, expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

b. Chart of Accounts – The Department of Financial Services maintains a standard chart of accounts. The County's chart of accounts utilizes the groupings and naming conventions in the Georgia Department of Community Affairs' Uniform Chart of Accounts (UCOA) as required by the *Local Government Uniform Chart of Accounts and Reporting Act* (HB491). The chart of accounts is used to provide the basic framework for accurately accounting for, and reporting on transactions.

c. The Department of Financial Services will establish and maintain those funds required by law and sound financial administration.

d. Manual Journal Voucher Approval – All manual journal vouchers should be reviewed for accuracy and approved by management in a timely manner.

e. Periodic Reconciliation and Verification – Accounting records and data should be compared periodically to what the data purports to represent (e.g., a physical inventory of Assets).

f. Bank account reconciliation will be prepared monthly and will be reviewed and approved by a manager.

g. Bank Account Transparency – It is the practice of the Board of Commissioners that all bank accounts operated by any entity of the Gwinnett County Government that reports to the Board, be opened, managed, and controlled by the Department of Financial Services. While the Board of Commissioners recognizes that, in some cases, Elected Officials have the legal authority to maintain separate bank accounts, the Board would request that the Department of Financial Services be made aware of all bank accounts that are opened by any elected official.

2. **External Audits**

a. The County is committed to having an independent audit of its financial statements each year in accordance with State law.

b. The County shall contract with an external auditor for a term that will provide continuity in audits and may use the same audit firm to perform Single Audit services.

c. The auditor may review the results of the annual audit, including audit findings and recommendations for improvement, with the Chief Financial Officer/Director of Financial Services, the County Administrator, and the Board of Commissioners.

3. **Capital Assets –** "Capital outlay" or "capital asset" is used to refer to land, buildings, equipment, infrastructure, and improvements other than buildings acquired or constructed by the County for use in the provision of goods or services to citizens.

a. All Capital Asset Expenditures should be made in accordance with the Capital Asset Investment and Management Policy, and in conjunction with the Purchasing Procedures Manual, and the Purchasing Ordinance.

b. It is incumbent upon department directors to maintain adequate control over all of a department's assets, including capital assets, to minimize the risk of loss or misuse.

c. Capitalization is primarily a financial reporting issue. While it is essential to maintain control over all of a government's capital assets, there exist much more efficient means than capitalization for accomplishing this objective in the case of smaller dollar-value capital assets. Practice has demonstrated that capital asset systems that attempt to incorporate data on numerous smaller capital assets are often costly and difficult to maintain and operate. It is the intent of this policy that each department maintain a tracking system for their small capital assets that do not meet the capitalization threshold (i.e., weapons, laptops, etc.).

d. The capitalization threshold should be applied to individual capital assets rather than to groups of fixed assets (e.g., desks, tables, software, etc.).

e. The County's capitalization thresholds are as follows:

i. Software – $25,000

ii. All other assets – $5,000

iii. Some assets under the threshold may be capitalized for control purposes, however, it is the intent of this policy that departments maintain their own tracking system for these small assets (see c above).

f. In the case of proprietary funds, net revenue bond interest cost incurred during construction periods is capitalized when material.

4. **Indirect Cost Plan**

   a. The County shall prepare an indirect cost plan annually in accordance with the Service Delivery Strategy between Gwinnett County and the cities that are located within the county.

   b. Administrative costs associated with County Administration, Finance, Human Resources, Information Technology, Law and Support Services will be budgeted for and accounted for in the Administrative Support Internal Service Fund.

   c. The amount budgeted for indirect costs in the benefitting departments will be based on the amount of budgeted appropriations in the Administrative Support Fund. In the following year, a new plan will be prepared utilizing the audited actual results of the previous year and a true up entry will be posted such that the total costs charged in the end are based upon actual results. At no time will such true-up cause the Administrative Support Fund's net position to go below 2 months-worth of budgeted expenditures.

5. **Donations**

   a. It is the intent of this policy to establish a formal process for acceptance and documentation of donations made to the County. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the County. This policy also establishes uniform criteria and procedures to guide the review and acceptance of such donations and to ensure that such county has relevant and adequate resources to administer such donations.

   b. The objectives of this policy are:

      i. Facilitate the acceptance of donations in the form of cash, services and/or equipment to Gwinnett County by establishing clear guidelines for giving.

      ii. Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and priorities.

      iii. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.

      iv. Ensure that donations do not create liability for the County with regard to the health and safety of facility users.

   c. Types of Donations covered – This policy applies to donations given to the County or one of its administrative departments in the form of cash, services, equipment and/or personal property. Donations of real property and volunteer hours donated through Volunteer Gwinnett are specifically excluded from coverage under this policy. This policy also specifically excludes gifts and donations to individual county employees and elected officials governed by the *Gwinnett County Ethics Ordinance*.



d. General Policies

i. The County has no obligation to accept any donation and reserves the right to deny any donation without comment or cause.

ii. Donations do not become the property of the County until accepted consistent with this policy.

iii. Only county officials authorized by this policy may accept donations.

iv. All donations will be evaluated by the County prior to acceptance to determine whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions. Donations inconsistent with applicable County laws, policies, ordinances, and resolutions will not be accepted.

v. The County does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, tax, and financial goals.

vi. A donor may designate a donation for a particular county department or purpose.

vii. Donations should not bring hidden costs or add to the County's workload, unless such costs or workload requirements are contemplated in the County's priorities and plans.

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

i. Offers of donations of cash, services, or items wherein one donation is valued at $1,000 or below and which it is not necessary to be appropriated in the current fiscal budget year, may be accepted by a Department Director.

ii. Offers of donations of cash, services, or items wherein one donation is valued at more than $1,000, or any cash donation which is necessary to be appropriated in the current fiscal budget year, shall be placed on an agenda for consideration of acceptance by the Board of Commissioners.

f. Distribution of Donations

i. Tangible items will be distributed to the appropriate county departments for use or, at the discretion of the Department Director, disposed of in an appropriate manner consistent with county ordinances and policies.

ii. Designated and undesignated donations of cash will be deposited into the appropriate county accounts.

g. Donation Acknowledgement and Reporting

i. If requested, the donor shall be provided written acknowledgement of that donor's accepted donation.

ii. For all donations accepted by a Department Director, on behalf of the County, the department shall provide the Department of Financial Services a monthly report itemizing all such donations.

iii. Donations of tangible items will also be subject to the donation procedures in the County's Capital Asset Manual.

6. **Abandoned property**

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



B. **Financial Reporting**

1. Comprehensive Annual Financial Report (CAFR)

   a. The Department of Financial Services will produce the CAFR in accordance with GAAP. The CAFR will be published on the County's website, submitted to the State of Georgia, the Government Financial Officers Association, the Carl Vinson Institute of Government, and any other applicable agency/entity within 180 days of the County's fiscal year-end.

   b. As an additional independent confirmation of the quality of the County's financial reporting, the County will annually seek to obtain the Government Finance Officers Association's *Certificate of Achievement for Excellence in Financial Reporting*.

2. Budget Document

   a. The Department of Financial Services will produce the County's Budget Document and publish it on the County website within 90 days of budget adoption by the Board of Commissioners.

   b. As an additional independent confirmation of the quality of the County's financial reporting, the County will annually seek to obtain the Government Finance Officers Association's *Distinguished Budget Presentation Award*.

   c. The Department of Financial Services may periodically review the targets and report on the actual reserves versus the targets for each applicable Fund.

3. Monthly Financial Status Report

   a. The purpose of monthly reporting is to keep the Board of Commissioners, management, and the citizens apprised of the financial condition of the County's various operating funds.

   b. The report will contain narrative describing the current events affecting the financial condition of the funds, explaining any major anomalies that occur, and explaining significant variances between the current year performance compared to the previous year.

   c. The report will also contain budget versus actual financial statements for all of the County's operating funds including prior year data for comparison purposes.

   d. The report will include data on all budget amendments processed in the current year up to that point in time.

   e. The Monthly Financial Status Report will be formally presented in a public meeting to the Board of Commissioners (BOC) by the Chief Financial Officer/Director of Financial Services. After adoption by the BOC, the report will be published on the County's website.

BUSINESS EXPENDITURE POLICY

Purpose:

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

A. Ensure clear and consistent understanding of expenditure policies.

B. Ensure compliance with federal, state, and local regulations.

C. Ensure equitable consideration to both the employee and the County.

D. Provide guidelines covering travel and other business expenses, as well as the documentation required for substantiation.

Policy:

A. **Permitted Business Expenses Generally**

1. The County may incur or reimburse business expenses that are:
   a. Reasonable and necessary;
   b. For a County business purpose; and
   c. Documented, approved and submitted properly.

2. **Accountability** – Elected Officials, Agency Heads, Department Directors and Employees are responsible for reporting purchasing, travel and other business expenses accurately. All staff will ensure travel and business expenses are conducted in the most efficient and cost effective manner.

3. This policy applies to all business expenses incurred for a County purpose regardless of the account to which the expenses are budgeted or recorded, the type of funding supporting such business expenses, or whether incurred locally or during official business travel.

4. It is impossible to list every type of business expenses that is allowable or unallowable. However, below are examples of some common allowable and unallowable business expenses.

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

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

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

6. Unauthorized or excess business expenses and/or travel advances are the responsibility of the individual, and must be repaid promptly if initially paid from County funds.

7. Receipts

   a. All transaction forms and supporting documentation must adhere to the Georgia Records Retention Policy. This documentation must be available for audit and review for five (5) years after date of purchase.

   b. Itemized receipts are required for all expenditures, except when per diem travel allowances are claimed.

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

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

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

B. Procurement Card

1. Department Directors, Agency Heads, and Elected Officials authorize P-Card issuance requests and spending limits. P-Cards may be given to Gwinnett County employees only and should be limited to no more than one card per employee. Temporary employees and contractors should not receive County issued P-Cards.

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

3. Safekeeping – Access to the systems data base is restricted to authorized personnel. Misuse of the Procurement Card or procurement system is strictly prohibited and may result in disciplinary action up to and including termination. The P-Card is County property and as such should be retained in a secure location.

4. Authorization – The cardholder is solely responsible for all transactions. Delegating the use of the P-Card is permissible only to users approved by Department Directors, Agency Heads, or Elected Officials. It is required that each authorized user read and sign a Procurement Card Acknowledgement form, prior to usage of the P-Card.

5. Card Cancellation – All P-Cards must be immediately cancelled when a cardholder terminates employment with the County or assumes another position that does not require the use of the P-Card in that department. Department Directors shall be responsible for notifying the Program Administrator about all terminations and transfers in a timely manner.

6. Dollar Limits of the Procurement Card – The P-Card may have up to a maximum initial limit of $50,000 and up to a single transaction limit of $5,000. Any request to raise the limit must be submitted in writing from the cardholder's Elected Official, Agency Head, or Department Director to the Procurement Card Administrator, and follow the delegated authority procedures in compliance with the Purchasing Ordinance. Department Directors, Agency Heads, and Elected Officials shall review at least annually all cardholders and their related spending limits for validity and appropriateness.

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

8. Dates and Deadlines

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

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

C. **Travel and Business Expense Reimbursement**

1. General Provisions

   a. The approved most cost effective method of transportation that will accomplish the purpose of the travel shall be selected.

   b. When traveling on official County business, transportation and registrations should be charged to a County Procurement Card, where accepted.

   c. Petty Cash must not be used to reimburse and/or advance travel related business expenses.

   d. When meals are offered as part of a conference fee or when the traveler hosts or is hosted by another party while on travel status, the traveler must acknowledge these meals while completing the travel allowance portion of the expense report. When meals provided are reported in the travel allowance section, the per diem rate should be adjusted to comply with the published GSA policy.

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

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

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

   b. Travelers must submit expenses via the Travel system or via the manual expense reimbursement form.

   c. Advances in excess of allowable substantiated expenses will be reimbursed to the County as an after tax payroll deduction.

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

3. Reimbursement Amounts when Traveling

   a. Employees traveling overnight will be paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the traveler is eligible. Employees traveling overnight are generally eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days on travel status *other than* the day of departure and the day of return.

   b. Employees who are provided meals during the course of their travel must deduct a corresponding meal from their per diem reimbursement claim for each meal provided.

   c. Travelers are eligible for a maximum of seventy-five percent (75%) of the total per diem rate on the first and last day of travel.





4. Meals

    a. Employees on official business attending luncheon or dinner meetings, not sponsored by the County, are entitled to receive reimbursement for actual meal costs incurred, provided that:

        i. The meal is an integral part of the meeting.

        ii. The purpose of the meeting is to discuss business and the nature of the business is stated on the travel expense report.

    b. Meals may be provided to non-County employees serving in an advisory capacity or providing pro bono service to a County organization.

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

6. County Vehicle

    a. Use of County Vehicles is governed by the County Fleet Policy.

    b. When traveling within Georgia use of a County vehicle is encouraged.

    c. When traveling outside of Georgia additional restrictions may apply.

7. Personal Vehicle

    a. An employee using a privately-owned vehicle required to report to a work location other than his or her assigned location, may request reimbursement for travel mileage.

    b. Reimbursable travel mileage is calculated as the mileage difference between the miles traveled to the alternate work location (round-trip) less the daily commuting mileage traveled by the employee between residence and work location.

    c. Mileage reimbursement will not be granted to employees receiving a car allowance.

    d. Mileage is not paid prior to the completion of the trip.

    e. Mileage reimbursement is limited to the equivalent cost of airfare.

8. Other Transportation

    a. Employees are expected to use any courtesy transportation available at the travel destination.

    b. It is required that insurance offered by the rental company be purchased for full coverage for physical damage and the $1,000,000 automobile liability.

9. Lodging – Lodging costs are advanced, County paid, or reimbursable under the following conditions:

    a. An employee is pre-approved for travel by the appropriate Elected Official, Agency Head or Department Director.

    b. Government rates are requested.

    c. Original lodging receipts are submitted with the Travel Expense Statement.

    d. Original lodging receipts indicate cost incurred for single occupancy, unless there is more than one (1) County employee traveling and voluntarily sharing a room.

    e. Comparable room rates of alternate local lodging, within a reasonable distance of the event site. Lodging rates at the event facility are acceptable.

    f. Lodging rates exceeding the GSA rate must be justified and documented.

10. Approval and Authorization

    a. By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction, supporting documentation, and has verified that all transactions are allowable expenses.

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

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

D. **Petty Cash**

1. The Petty Cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time consuming. Money cannot be disbursed in advance of a purchase.

2. Petty Cash accounts should be used only in the event that other forms of payment such as Procurement Card or Business Expense Reimbursement are unavailable or impractical.

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

4. Requests for reimbursement cannot exceed $50.00.

5. Reimbursement will be made only when itemized receipts are attached to the Petty Cash Reimbursement Request Form.

6. Receipts must not be artificially divided in order to circumvent the maximum dollar limit.

7. Any one person must not hold multiple receipts for different days or accumulate receipts over an extended period of time.

8. Requests exceeding forty-five (45) calendar days will not be reimbursed.

9. Travel reimbursement should not be done through Petty Cash.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

Purpose:

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

Policy:

A. **Roles and Process of the CIP –** The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document. Other key roles include:

1. CIP – Each year County staff shall develop a six-year long-range CIP that describes and prioritizes the capital projects the County intends to undertake.

2. Review of Capital Project Proposals – The Department of Financial Services will coordinate a financial Capital Project review process within the annual budget calendar.

    a. Full Consideration of Operating and Maintenance Costs – Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding ins allocated to any new Capital Project.

    b. Project Evaluation System – During the review cycle, departments provide answers to pertinent questions relating to the projects for which they are requesting funding. The evaluation team will review these answers using a set matrix of criteria. The projects will receive a score for each criteria identified. After the evaluation concludes, the final score is calculated and projects are ranked by priority and the evaluation team makes a recommendation on which projects should be funded. The ranking process enhances objectivity, reliability and transparency.

3. Stakeholder Participation – The County shall provide meaningful opportunities for stakeholders to provide input into the CIP development before the plan is adopted.

4. Chairman Responsibilities – All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates should be reflected in departmental operating plans.

5. Approval of the CIP – The Board of Commissioners shall review and approve the CIP. Amendments to the CIP shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and the CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution.

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

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

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

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

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

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

6. **Strategic Alignment** – Projects should be considered within the context of the County's stated priorities and related strategies to ensure resources are allocated first to the efforts with the greatest potential impact on intended outcomes.

C. **Balanced CIP –** The adopted CIP is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the CIP. It is possible that the plan may have more expenditures than revenues in any single year, but this imbalance will be corrected through the use of interim financing as needed. However, over the life of the six-year plan all expenditures will be provided for with identified revenues.

D. **CIP Funding Strategy –** The County has provided financial resources for the CIP through two primary methods: Pay-As-You-Go (including SPLOST) and Debt financing. These methods are expected to be used for future CIPs. Guidelines are provided below to assist the County in making the choice between Pay-As-You-Go and debt financing.

1. Factors which favor Pay-As-You-Go financing include circumstances where:

   a. The project can be adequately funded from available current revenues and fund balances;

   b. The project can be completed in an acceptable timeframe given the available revenues;

   c. Additional debt levels could adversely affect the County's credit rating or repayment sources;

   d. Costs considered for debt financing pertain to the maintenance of existing assets; or

   e. Market conditions are unstable or suggest difficulties in marketing a debt issuance.

2. Factors which favor long-term Debt financing include circumstances where:

   a. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;

   b. Market conditions present favorable interest rates and demand for County debt financing;

   c. A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;

   d. A project is immediately required to meet or relieve capacity needs and existing un-programmed cash reserves are insufficient to pay project costs;

   e. Costs considered for debt financing pertain to the new assets or capital projects;

   f. The life of the project or asset financed is five years or longer; or

   g. Those expected to benefit from the project include generations in years to come.



The Gwinnett County Standard

Some examples of how Gwinnett County meets an expectation of excellence, smart management, and sustainable decision-making are as follows:

- Fiscally responsible – triple-AAA rated for over 20 years
- Global leader in water and wastewater services
- Highly accredited public safety departments (Fire and Emergency Services, Corrections, and Police)
- Emphasis on maintaining and replacing assets
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than $1 billion in financing costs since 1985

E. **Capital Budget** – Each year the Department of Financial Services will develop a Capital Budget which will contain the spending plan for capital projects. The first year of the adopted CIP will be the Capital Budget for the fiscal year.

F. **Capital Project Management** – Management of capital projects is essential to create the best value for County taxpayers through capital spending. The following policies shall be observed in order to help ensure the best project management possible.

1. **Project Management –** Each department is responsible for the efficient and effective management of their CIP projects from initiation to completion including:

   a. The development of project proposals, business cases, and/or charters as applicable.

   b. The development of a project budget including a cash flow forecast, prior to project commencement.

   c. The coordination and oversight of a detailed project plan including:

      i. Actions items
      ii. Procurements
      iii. Risk management
      iv. Quality control
      v. Communication



   d. Oversight and management of the execution of the plan ensuring that phases are completed on schedule, in scope, within budget, and to specifications; authorizing all project expenditures; monitoring project cash flows; ensuring all regulations and laws are observed; and regularly reporting project status.

   e. Effectively completing the project including delivery of the final product and a formal review of project activities.

2. **Limits on Amendments –** Capital Project amendments during a year may not exceed the annually adopted budget and funding levels. Each department must manage its capital program within certain time and cost constraints.

G. **Asset Condition Assessment –** County staff shall conduct a comprehensive asset inventory that projects replacement and maintenance needs for the next six years and will update this projection each year. The asset inventory will describe the current condition of the County's assets, establish standards for asset condition, account for the complete cost to maintain assets up to standard over their lifecycle, and account for risks associated with assets that are below condition standards. County departments shall have responsibility for inventorying and assessing the assets within their purview, and ensuring that it reconciles with Department of Financial Services' capital asset records.

H. **Prioritization of Asset Maintenance and Replacement –** It is the County's intent to maintain its existing assets at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Based on an asset inventory and risk assessment, staff shall include recommendation for asset maintenance in the CIP.

I. **Funding of Asset Maintenance –** This policy addresses the need to protect the County's historical investment in capital assets. It is the County's intent to ensure that adequate resources are allocated to preserve the County's existing infrastructure to the best of its ability before allocating resources to other capital projects.

DEBT MANAGEMENT POLICY

Purpose:

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

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

Policy:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

H. **Debt Capacity/Limitations**

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

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

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

J. **Debt Structure**

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

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

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

4. Call Provisions – Call provisions for bond issues shall serve the primary interests of providing financial flexibility.

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

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

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

   a. excessive risk of unfavorable changes in interest rates;

   b. pressure on the County's credit rating;

   c. unexpected budgetary pressures;

   d. excessive debt service acceleration risk or the potential for balloon indebtedness in the event market access is restricted to the County;

   e. the inability to repay variable rate obligations as they come due; or

   f. escalating payments.

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

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

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

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

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

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

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

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

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

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

1. Competitive Sales – The County has a preference for issuing its debt obligations through competitive sales when it is determined that this form of sale may yield the lowest True Interest Cost to the County. The County and Financial Advisor may structure the sale parameters to meet the needs of the County while appealing to the broadest range of potential bidders. The County will reserve the right to reject any or all competitive bids they deem unsatisfactory, or to delay or rescind any scheduled competitive sale.

2. Negotiated Sales – When certain conditions favorable for a competitive sale do not exist and when a negotiated sale may provide significant benefits not available through a competitive sale, the County may elect to sell its debt obligations through a private placement/direct loans or negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program.

3. Private Placement/Direct Loans – Under certain circumstances, the County may negotiate financing terms with banks and financial institutions for specific borrowings on a private offering basis. Typically, private placements/direct loans are carried out by the County: when external circumstances preclude public offerings; as interim financing; or to avoid the costs of a public offering.

M. **Management/Disclosure Practices** – The County is committed to transparent full and complete primary and secondary financial disclosure to rating agencies, national information repositories, state and national regulatory agencies, as well as those of the underwriting market, institutional buyers, and other market participants as a means to enhance the marketability of County bond issuances.

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

1. Material Events Disclosure – Due to the nature of some material events, the CFO/Director of Financial Services, in conjunction with the County Administrator's office has responsibility for material event disclosure defined specifically in the County's Continuing Disclosure Agreements and under SEC Rule 15c2-12.

2. Ongoing Disclosure – The County will provide for routine, ongoing disclosure in accordance with SEC guidelines. The County's Comprehensive Annual Financial Report will serve as the primary disclosure vehicle.

3. Arbitrage Liability Management – It is the County's policy to minimize the cost of arbitrage rebate and yield restrictions while strictly complying with applicable arbitrage regulations on the investment of bond proceeds. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts may be sought whenever questions about arbitrage rebate regulations arise.

4. Rating Agency Relationship – The County is committed to providing periodic updates on the County's general financial condition to the rating agencies. In addition, the County will coordinate discussions and/or presentations in conjunction with any debt-related transaction.

GRANTS ADMINISTRATION PRACTICES

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

To ensure grant compliance, the County's Grants Section 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 CFO/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 Section works to effectuate grant compliance. The Grants Section navigates regulatory and financial requirements of grant awards that specify how grants shall be implemented and monitored – working directly with County departments to meet grant objectives. The Grants Section continues to analyze its grant processes, working to develop best practices for continued compliance and to secure future funding awards.

INVESTMENT POLICY

Purpose:

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

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

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

Policy:

A. **Roles and Responsibilities**

1. **County Administrator** – The County Administrator or designee shall oversee the investment activities of the CFO/Director, Department of Financial Services and is hereby delegated the authority as necessary to carry out the various components of this Policy. The County Administrator or designee may execute agreements or documents necessary to effectively administer the investment program.

2. **CFO/Director of Financial Services** – Georgia law provides for assigning the CFO/Director of Financial Services, who is subject to the supervision of the County Administrator, with the direct responsibility for the management of the County's investment assets, including discretionary investment management decisions to buy, sell or hold individual investment securities within this Policy. The CFO/Director shall have the authority to establish and implement the necessary organization structure and financial reporting and controls in order to achieve the objectives of this Policy. Procedures should include references to safekeeping, delivery vs. payment, investment accounting, repurchase agreements and banking services. The CFO/Director shall discharge his or her duties solely in the interest of the County.

3. **Investment Committee** – The County shall have an Investment Committee that serves in an advisory capacity. The Committee is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, County Administrator, and CFO/Director of the Department of Financial Services.

4. **Investment Manager** – Each third-party Investment Manager engaged to provide professional investment management services must acknowledge in writing its acceptance of responsibility as fiduciary under applicable regulations. Each Investment Manager will have discretion to make investment decisions for the assets placed under its jurisdiction, while observing and operating within all policies, guidelines, constraints, and philosophies as outlined in this statement.

5. **Investment Consultant** – A third-party Investment Consultant's role shall be two-fold. The first and primary function is that of an Investment Advisor to the Investment Committee. The second duty is that of a Consultant assisting the CFO/Director in the management, operations, and administration of the investment program. An Investment Consultant may represent only the interests of the County and any other relationship that might provide basis for a conflict is expressly prohibited.

B. **General Information –** This investment policy is comprehensive and is intended to govern the overall administration and investment management of those funds held in the County's Liquidity, Investment, and Bond Portfolios (the "County Portfolio"), excluding pension and other post employee benefit trusts. This policy shall apply to such funds from the time of receipt until the time the funds ultimately leave the County's accounts.

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



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

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

1. **Safety of Principal –** The single most important objective of the County's investment program is the preservation of principal of those funds within the portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

2. **Adequate Liquidity –** The portfolio shall be managed in such a manner that assures that funds are available as needed to meet those immediate and/or future operating requirements of the County, including but not limited to payroll, accounts payable, capital projects, debt service and any other payments.

3. **Legality –** County funds will at all times be invested in conformity with the laws of the State of Georgia, specifically *O.C.G.A. §36-80-3, O.C.G.A. §36-80-4,* and *O.C.G.A. §36-83-4;* and in conformity with bond ordinances or covenants, referenced in *O.C.G.A. §36-82-7,* this Investment Policy and the Department's written administrative procedures. Where there are policies contained in Debt Covenants and Official Statements, those provisions shall apply only to those funds, and are incorporated by reference within this policy.

4. **Return on Investment –** The portfolio shall be managed in such a fashion as to maximize the return on investments within the context and parameters set forth by objectives 1, 2, and 3 above.

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

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

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

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

1. US Treasury Obligations
2. US Federal Agency Obligations
3. Repurchase Agreements
4. Prime Bankers' Acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System
5. Municipal obligations
6. Certificates of Deposit
7. Local Government Investment Pool established by *O.C.G.A. §36-83-8* managed by the Office of Treasury and Fiscal Services including Georgia Fund 1 and Georgia Extended Asset Pool
8. Bank Deposits in a national banking association, federal savings and loan association, trust company, savings institution or federal savings bank located in Georgia or organized under Georgia law

G. **Portfolio Diversification –** The County's Portfolio shall be diversified by security type and institution. The County's Portfolio will be further diversified to limit the exposure to any one issuer.

H. **Maximum Maturity –** Maintenance of adequate liquidity to meet the cash flow needs of the County is essential. Accordingly, the portfolio will be structured in a manner that ensures sufficient cash is available to meet anticipated liquidity needs. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of securities prior to maturity.

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

I. **Prohibited Investments and Investment Practices**

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

J. **Investment of Bond Proceeds –** The County intends to comply with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds. Accounting records will be maintained in a form and for a period of time sufficient to document compliance with these regulations.

K. **Selection, Approval of Brokers, Qualified Financial Institutions –** The CFO/Director of Financial Services and/or the County's Investment Manager shall maintain a list of financial institutions and broker dealers that are approved for investment purposes ("Qualified Institutions").

L. **Competitive Selection of Investment Instruments –** It will be the policy of the County to transact all securities purchases/sales only with Qualified Institutions through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County will accept the offer which (a) has the highest rate of return within the maturity required; and (b) optimizes the investment objective of the overall portfolio. When selling a security, the County will select the bid that generates the highest sale price.

M. **Safekeeping and Custody –** All investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be counterparty to the investment transaction.

N. **Performance Standards –** The Investment Portfolio shall be designed and managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the County. Short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return of the Georgia Fund One (GA1) plus 10 basis points and to the S&P Rated Government Investment Pool (GIP) Index. The investment portfolio will be compared to an index of U.S. Treasury securities having a similar duration or other appropriate benchmark.

O. **Reporting –** The CFO/Director of Financial Services or Investment Manager shall prepare an investment report not less than quarterly for the Investment Committee.

LONG-TERM FINANCIAL PLANNING POLICY

Purpose:

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

Policy:

A. **Commitment to Long-Term Financial Planning –** Long-term financial planning includes various actions intended to evaluate and address known and potential internal and external issues and opportunities impacting the County's current and future financial condition. Such issues and opportunities are identified, presented, and addressed when and where possible. The collective actions that encompass long-term financial planning are intended to help the County achieve the following:

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

B. **Scope of Long-Term Financial Planning**

1. **Time Horizon –** Revenues, expenditures, and financial position will be forecasted at least five years into the future or longer, where specific issues call for a longer time horizon.

2. **Comprehensive Analysis –** Meaningful analysis of key trends and conditions will take place as part of the normal operating and budgeting cycle, including but not limited to:

    a. Analysis of the affordability of current services, projects, and obligations;

    b. Analysis of the affordability of anticipated service expansions or investments in new assets; and

    c. Synthesis of the above to present the County's financial position.

3. **Solution-Oriented –** Through long-term financial planning, the County may identify issues that may challenge the continued financial health of the County, and will identify possible solutions to those issues. Planning decisions shall be made primarily from a long-term perspective with structural balance as the goal of the planning process. For the purpose of this policy, structural balance means that ending fund balance (or working capital in enterprise funds) must meet the minimum levels prescribed by the County reserves policies.

C. **Continuous Improvement –** County staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements are primarily identified through the comparison of projected performance with actual results.

D. **Structural Balance –** Long-term structural balance is the goal of long-term financial planning at the County. Should the long-term forecasting and analysis show that the County is not structurally balanced over the five-year projection period, staff would then make recommendations, for the Board of Commissioners consideration, on how the balance could be achieved.

E. **Non-Current Liabilities –** Long-term financial planning will also address strategies for ensuring that the County's long-term liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

OPERATING AND CAPITAL BUDGET POLICY

Purpose:

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

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

Policy:

A. **Basis of Budgeting**

1. **Governmental and Special Revenue Fund Types –** Budgets for governmental fund types are adopted on the Modified Accrual Basis of Accounting with the following exceptions:

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

2. **Proprietary Fund Types –** Proprietary Funds are budgeted on the Full Accrual Basis of Accounting with the following exceptions:

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

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

   c. Depreciation expense is not recognized as expense in the annual budget; and

   d. Capital purchases are recognized as expense in the annual budget.

B. **Budgetary Control**

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

2. Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.

3. The CFO/Director of Financial Services will provide updates on the County's financial position by regularly reporting to the Board of Commissioners the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the CFO/Director of Financial Services will ensure that department management has access to timely and accurate financial data.

C. **Balanced Budget**

1. The County shall adopt a balanced budget for each fund in which this policy covers. A budget resolution is balanced when the sum of estimated revenues and appropriated fund balance/net position is equal to appropriations.

2. Operating revenues, other financing sources, and the use of fund balance/net position must fully cover operating expenditures/expenses, including debt service and other financing uses.

3. Minimum reserves policy levels must be maintained unless reserves are being used in accordance with the purposes permitted by the County's policy (see County reserve policies on pages II:64 – II:65 for further guidance).

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



D. **Form of the Budget**

1. **County Vision** – The budget shall be constructed around the Board of Commissioners vision for the long-term direction of County services and the associated desired culture and environment. When appropriate, a needs assessment of stakeholders' priorities, challenges and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.

2. **Financial Plans** – The County's departments and agencies shall create plans that describe their operational needs. These plans shall address the appropriate level of funding required to meet stakeholders needs based upon the County vision previously established. Such funding requests will be prepared in a financially sustainable manner. Operational plans should contain the identification of opportunities and challenges associated with implementing the stakeholders' priorities and vision of the Board of Commissioners.

3. **Programmatic Budgeting** – The budget shall be based on programs in order to provide insight into the costs of the lines of service that the County provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals and vision outlined within the plan and County vision.

4. **Cost Allocation** – The budget shall be prepared in a manner that reflects the full cost of providing services. Internal service funds shall be maintained to account for services provided primarily to departments and agencies within the County.

5. **Financial Information** – The budget shall display estimated beginning fund balance/net position; estimated revenue and receipts; appropriations; and the estimated year-end fund balance/net position.

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

1. **Objective Estimates** – The County shall take an objective and analytical approach to forecasting revenues, expenditures and expenses as accurately as possible. Though the County may use the best information available to estimate revenues, including millage rates and tax revenues, accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process shall be used to propose appropriations and spending as required to being the budget into balance.

2. **Regular Monitoring of Projections** – The Department of Financial Services shall monitor revenue incomes and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance.

3. **Long-Term Forecasts** – The Department of Financial Services shall develop and maintain long-term financial forecasts, at least five years into the future, in order to help the County assess its long-term financial sustainability.

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



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

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

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

J. **Budget Amendments –** Amendments shall be considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator and CFO/Director of Financial Services as prescribed within the Adopted Budget Resolution. See page II:19 for the "2019 Budget Resolution Summary."

K. **Priorities for Funding –** The County has many funding requirements established by the United States Federal Government and the State of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County's policy to effectively and efficiently manage its operations in conformity with these legal directives.

PURCHASING PRACTICES

The Board of Commissioners adopted the *Gwinnett County Purchasing Ordinance* in April 1995, and amended it with the seventh revision on March 15, 2016. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection including professional services, construction acquisitions, disposal of property, and explains contracting procedures including bonding, insurance, and vendor performance.

Gwinnett Purchasing

Additional purchasing process procedures and guidelines are documented in support of the Purchasing Ordinance. These include the Purchasing Procedures Manual, revised December 29, 2017, the Purchasing Associate II Manual, updated July 1, 2011, and the Purchasing Associate I Manual, updated December 1, 2014.

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

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

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

RESERVE POLICIES

Purpose:

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

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

Policy:

Gwinnett County currently operates under the following reserve policies:

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

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

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

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

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

A. **Funding the Reserves –** Funding of Reserve targets generally comes from excess revenues over expenses/expenditures or one-time revenues.

B. **Conditions for Use of Reserves –** It is the intent of the County to limit use of Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenses/expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic down-turn), but such use will only take place in the context of an adopted long-term plan.

C. **Authority over Reserves –** The Board of Commissioners may authorize the use of Reserves. The Department of Financial Services will regularly report both current and projected Reserve levels to the Board of Commissioners.

D. **Replenishment of Reserves –** In the event that Reserves are used resulting in a balance below the three months minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.

E. **Excess of Reserves –** In the event the Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

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

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

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

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

F. **Periodic Review of the Targets –** At a minimum, during the budget process staff shall review the current and five-year projected Reserves to ensure they are appropriate given the economic and financial risk factors the County is subject to.

RISK MANAGEMENT PRACTICES

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

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

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

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

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

LONG-TERM PLANNING TOOLS

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

- Leadership and Succession Planning
- Long-Term Financial Planning Policy
- Five-Year Forecast of Revenues and Expenditures
- Property Tax Digest Forecast
- Capital Improvement Plan
- 2040 Unified Plan
- Comprehensive Transportation Plan
- Comprehensive Transit Development Plan
- Countywide Trails Master Plan
- Water and Wastewater Master Plan
- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenway Master Plan
- Solid Waste Management Plan

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

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

Adopted by the Board of Commissioners in 2013 and amended in 2017, the **Long-Term Financial Planning Policy** is based on a process that identifies internal and external issues that could impact the County's financial condition over the next five years. The policy is described in detail on pages II:59 – II:60.

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

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

Each year County staff develops a six-year, long-range **Capital Improvement Plan** (CIP) that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the "Capital Asset Investment and Management Policy" on pages II:48 – II:50. Gwinnett County's major capital achievements in fiscal year 2018 and the programs that make up the 2019 – 2024 CIP are described in Section VI.

The state of Georgia mandates that a Unified Plan be re-written every 10 years. The **2040 Unified Plan**, also known as a comprehensive plan, was adopted by the Board of Commissioners on February 5, 2019. The Plan was crafted after months of public input from stakeholder meetings, open house information sessions across the county, intercept interviews at parks, and surveys.

The 2040 Unified Plan contains analysis, policies, maps, and proposals to help guide progress and development countywide on multiple fronts through 2040. The Unified Plan provides a blueprint of how the County's residents and other stakeholders would like to see Gwinnett grow and develop over the next 22 years. It affords the County an opportunity to review conditions in the community, anticipate future needs and establish short-term and long-term goals.

The plan, developed by consulting firm Pond & Co., traces Gwinnett's history, covers the results from public input sessions, incorporates demographic trends, and inventories the county's infrastructure, community amenities, land use, and built environment. It establishes a vision taking into account the County's needs and opportunities and incorporates five themes: Maintain Economic Development and Fiscal Health, Foster Redevelopment, Maintain Mobility and Accessibility, Provide More Housing Choices, and Keep Gwinnett a Preferred Place. Plans incorporated into the 2040 Unified Plan include the County's recently approved Comprehensive Transportation Plan, Connect Gwinnett: Transit Plan, Countywide Trails Master Plan, and water and sewer plans.

The **Comprehensive Transportation Plan** (CTP) informs Gwinnett County officials and its residents on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The prior CTP was developed in 2007 – 2008. The County completed the update to the CTP named Destination2040 in 2017.

In 2018, the County completed a **Comprehensive Transit Development Plan** called Connect Gwinnett: Transit Plan. This plan relied upon extensive public outreach and data analysis to identify potential new markets and underserved areas as well as forecast growth corridors. The Connect Gwinnett: Transit Plan developed short, mid, and long-term phases with future transit service enhancements being based on the recommendations of the plan. Recommendations include expanded local service and new flex service areas in the short-term phase to a multimodal hub and heavy rail extension to Norcross in the long-term phase.





The Gwinnett County **Water and Wastewater Master Plan**, adopted in 2018, is fully aligned with the 2040 Unified Plan. This plan was jointly developed by the Department of Planning and Development and the Department of Water Resources, along with a large team of consultants, County staff, and residents. The plan outlines the water and wastewater infrastructure needs in the county through 2040, establishing "triggers" that will be measured and monitored by staff on an annual basis in order to establish a realistic project design and construction timeline to ensure that these infrastructure needs continue to be met for the residents of Gwinnett in a "just in time" fashion.

Gwinnett County has a history of being proactive in addressing its parks and recreation needs. Planning is key, but plans cannot remain static—not in a county whose population has grown from about 72,000 in 1970 to more than 950,000 today. Gwinnett County is consistently re-evaluating the long-term recreation plan in a fiscally responsible manner, relying heavily on community involvement in the process. Gwinnett County's **Comprehensive Parks and Recreation Master Plan**, supported by the 2017 Update of the Gwinnett County Parks and Recreation Capital Improvement Plan, 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 Greenway Master Plan**, amended by the Open Space & Greenway Master Plan Update, comprehensively explores open space acquisition, the development of a county greenway system, as well as administrative, management, and funding analysis. In conjunction with the greenway master plan, a **Countywide Trails Master Plan** was adopted in 2018 to ensure the connectivity of city and county trails to each other for a countywide map of existing and future trails. The Countywide Trails Master Plan was a collaborative effort between the Gwinnett County Department of Transportation (DOT) and the Gwinnett County Department of Community Services as well as the cities and Community Improvement Districts (CIDs) across the county. The plan provides a high-quality network of trails to give the community an innovative way to travel across the county and a place to exercise and socialize with family, friends, and neighbors. It will be used as a guide to increase biking and walking options for transportation as well as recreational opportunities. Additional information about Parks and Recreation Master Planning is available on Gwinnett County's website.

The **Solid Waste Management Plan** was last amended in 2008 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.

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.

DID YOU KNOW

In 2018, Water Resources received the highest customer service rating in the south region from JD Power Utility Study.

Gwinnett

OPERATING FUNDS

This section provides information for all County operating funds including definitions and assumptions concerning each fund's revenue, financial summaries for each operating fund, and the 2019 budget.

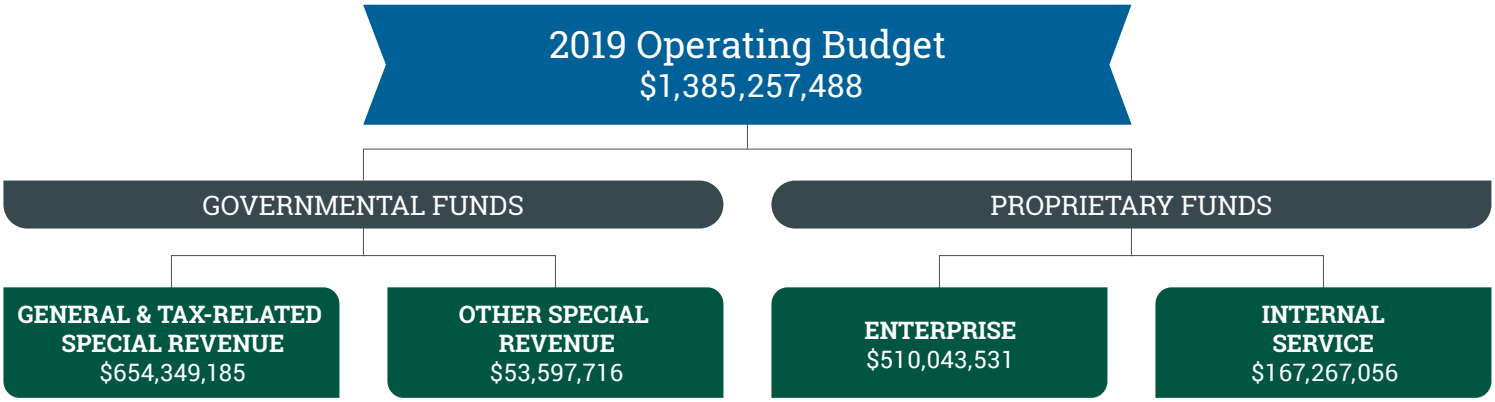


OPERATING FUNDS OVERVIEW

The County maintains 42 separate operating funds that are categorized into four operating fund types: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The types and the individual funds within them are highlighted in this section.

This section is outlined as follows:

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



Governmental Funds

General and Tax-Related Special Revenue Operating Funds:

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

Other Special Revenue Operating Funds:

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

Budget Basis for Governmental Funds

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

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

Proprietary Funds

Enterprise Operating Funds:

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

Internal Service Operating Funds:

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

Budget Basis for Proprietary Funds

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

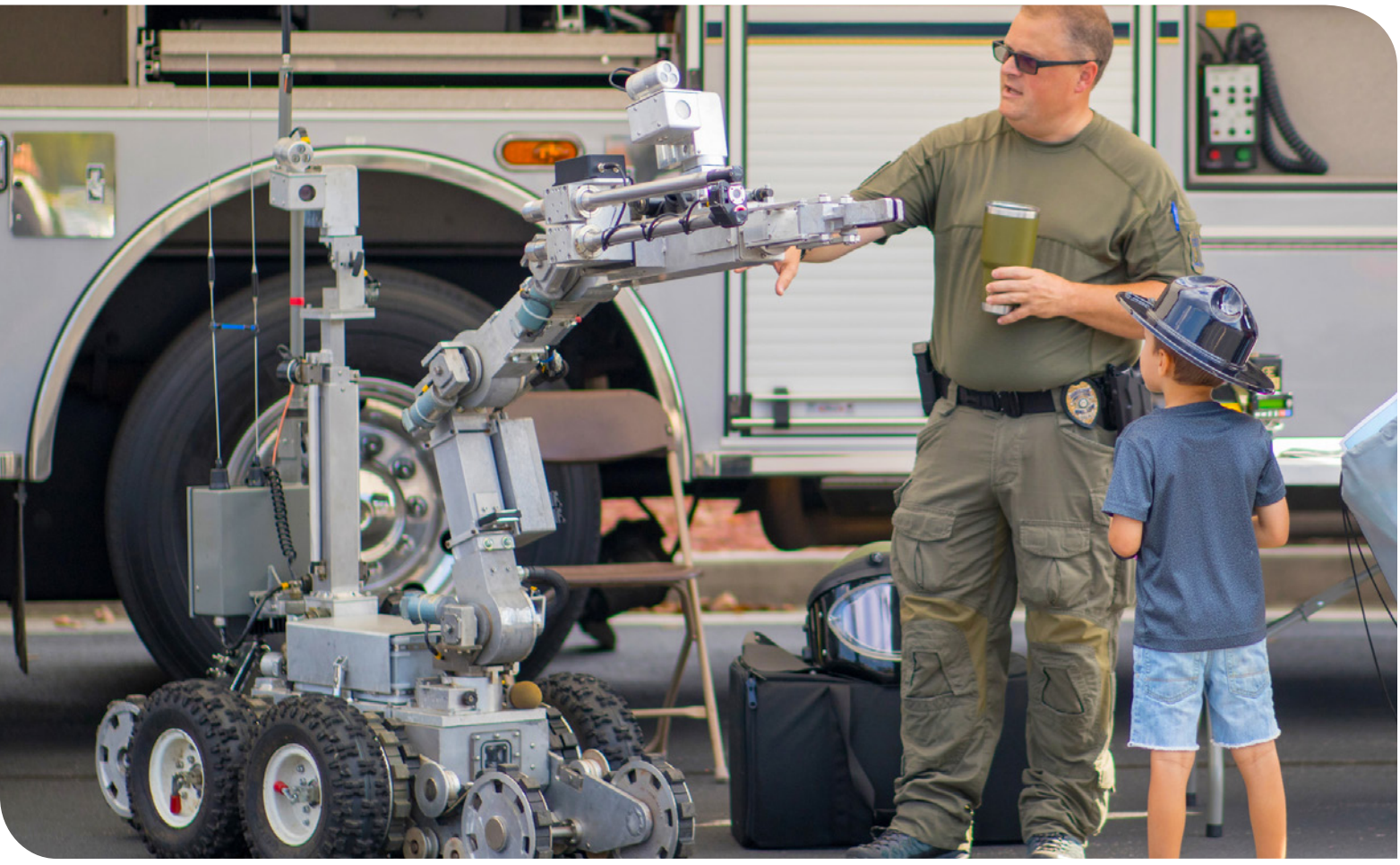
a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;

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

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

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

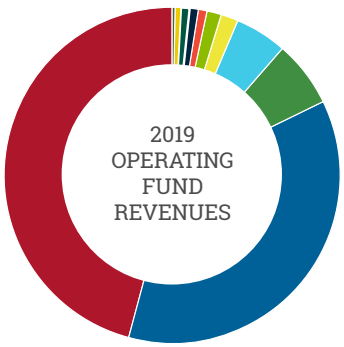
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



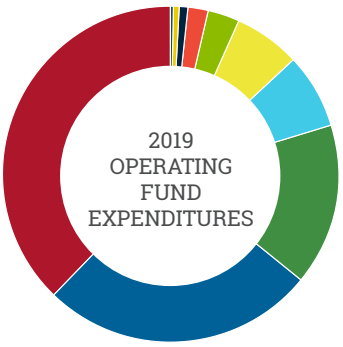
OPERATING FUNDS

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	465,961,498	502,681,191	526,568,857	504,655,548	-4.2%
Licenses and Permits	9,402,315	9,361,883	10,095,990	9,304,900	-7.8%
Intergovernmental	5,271,500	5,467,479	5,664,932	5,408,502	-4.5%
Charges for Services	587,876,545	585,602,570	602,483,145	633,594,577	5.2%
Fines and Forfeitures	15,021,545	14,187,006	13,500,651	12,325,059	-8.7%
Investment Income	4,430,167	6,709,532	10,847,789	9,566,786	-11.8%
Contributions and Donations	21,824,667	21,138,247	23,097,607	24,110,014	4.4%
Miscellaneous	9,442,098	8,325,725	9,702,941	11,223,640	15.7%
Other Financing Sources	16,855,551	24,404,579	22,829,585	18,909,994	-17.2%
Total	**1,136,085,886**	**1,177,878,212**	**1,224,791,497**	**1,229,099,020**	**0.4%**
Use of Net Position	—	—	—	69,917,415	–
Use of Fund Balance	—	—	—	86,241,053	–
Total Revenues	**1,136,085,886**	**1,177,878,212**	**1,224,791,497**	**1,385,257,488**	**13.1%**
Expenditures					
Personal Services	386,626,685	414,657,567	451,923,973	517,651,481	14.5%
Operations	286,865,924	290,224,474	306,424,869	364,015,333	18.8%
Debt Service	99,546,898	97,539,132	91,392,948	84,819,252	-7.2%
Intergovernmental	4,290,738	3,592,736	3,885,803	4,563,478	17.4%
Transfers to Renewal and Extension	139,367,348	157,203,890	179,381,209	216,540,568	20.7%
Contributions to Other Funds	78,894,734	86,650,483	88,151,376	100,739,631	14.3%
Contribution to Development Authority	7,657,695	9,032,227	6,586,864	10,994,249	66.9%
Contributions to Subsidized Agencies	23,389,712	24,507,648	25,243,245	27,449,630	8.7%
Contributions to Other Agencies	1,533,250	1,597,000	1,605,000	1,606,500	0.1%
Contributions to Capital and Capital Outlay	61,041,759	60,869,928	70,595,705	44,639,019	-36.8%
Reserves and Contingencies	—	—	—	7,852,750	–
Total Expenditures	**1,089,214,743**	**1,145,875,085**	**1,225,190,992**	**1,380,871,891**	**12.7%**
Working Capital Reserve	—	—	—	3,776,366	–
Contribution to Fund Balance	—	—	—	609,231	–
Gross Budget	**1,089,214,743**	**1,145,875,085**	**1,225,190,992**	**1,385,257,488**	**13.1%**
Less: Indirect Costs	52,248,560	52,894,820	57,070,645	67,058,535	17.5%
Total Net Budget	**1,036,966,183**	**1,092,980,265**	**1,168,120,347**	**1,318,198,953**	**12.8%**



Charges for Services: 45.73%
Taxes: 36.43%
Use of Fund Balance: 6.23%
Use of Net Position: 5.05%
Contributions & Donations: 1.74%
Other Financing Sources: 1.37%
Fines & Forfeitures: 0.89%
Miscellaneous: 0.81%
Investment Income: 0.69%
Licenses & Permits: 0.67%
Intergovernmental Revenues: 0.39%



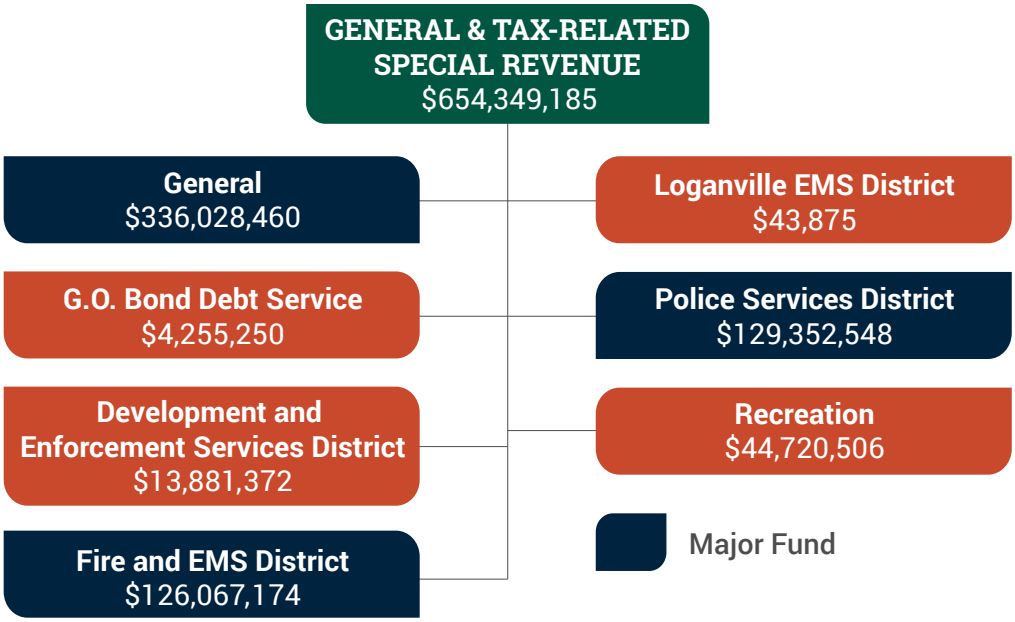
Personal Services: 37.38%
Operations: 26.28%
Transfers to Renewal & Extension: 15.63%
Contributions to Other Funds: 7.27%
Debt Service: 6.12%
Contributions to Capital & Capital Outlay: 3.22%
Contributions to Subsidized Agencies: 1.98%
Contribution to Development Authority: 0.79%
Reserves & Contingencies: 0.57%
Intergovernmental: 0.33%
Working Capital Reserve: 0.27%*
Contributions to Other Agencies: 0.12%*
Contribution to Fund Balance: 0.04%*

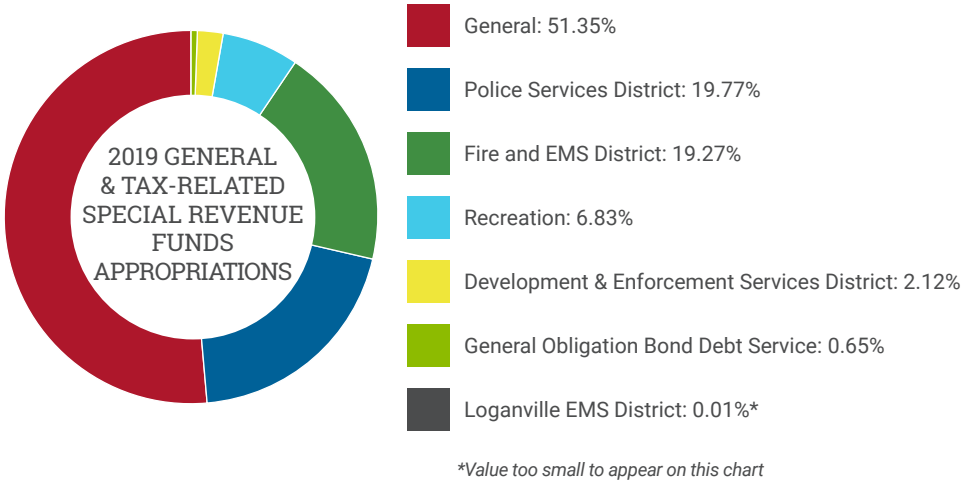
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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

The **General and Tax-Related Special Revenue Fund Type** 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 2019 budget was adopted, no amounts were appropriated in the TAD funds; therefore, they are not presented in the diagram below.





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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

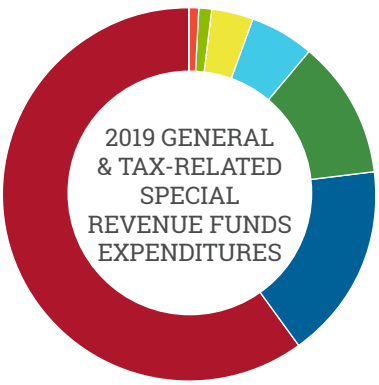
Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	454,716,529	490,447,604	513,560,689	490,948,078	-4.4%
Licenses and Permits	9,358,875	9,294,371	10,068,590	9,294,900	-7.7%
Intergovernmental	4,871,500	5,067,479	5,264,932	5,008,502	-4.9%
Charges for Services	47,297,845	49,189,271	51,380,339	50,383,155	-1.9%
Fines and Forfeitures	13,224,514	12,335,323	11,404,292	11,568,969	1.4%
Investment Income	1,710,933	2,683,894	4,452,567	3,560,271	-20.0%
Contributions and Donations	37,890	80,015	26,176	110,014	320.3%
Miscellaneous	4,738,169	4,755,807	5,584,202	4,180,060	-25.1%
Other Financing Sources	9,595,327	9,646,250	11,546,677	5,197,994	-55.0%
Total	**545,551,582**	**583,500,014**	**613,288,464**	**580,251,943**	**-5.4%**
Use of Fund Balance	–	–	–	74,097,242	–
Total Revenues	**545,551,582**	**583,500,014**	**613,288,464**	**654,349,185**	**6.7%**
Expenditures					
Personal Services	294,962,753	316,110,345	345,113,704	392,367,588	13.7%
Operations	85,180,414	85,952,522	95,165,833	110,634,156	16.3%
Debt Service	4,187,675	4,261,187	4,247,450	4,253,750	0.1%
Intergovernmental	98,360	102,645	106,425	110,000	3.4%
Contributions to Other Funds	60,640,137	66,942,182	68,644,408	77,083,194	12.3%
Contributions to Subsidized Agencies	20,594,689	21,379,722	22,148,312	23,228,730	4.9%
Contributions to Other Agencies	1,533,250	1,597,000	1,597,000	1,598,500	0.1%
Contributions to Capital and Capital Outlay	59,786,078	59,850,376	62,549,517	37,754,517	-39.6%
Reserves and Contingencies	–	–	–	7,318,750	–
Total Expenditures	**526,983,356**	**556,195,979**	**599,572,649**	**654,349,185**	**9.1%**



Taxes: 75.03%
Use of Fund Balance: 11.32%
Charges for Services: 7.70%
Fines & Forfeitures: 1.77%
Licenses & Permits: 1.42%
Other Financing Sources: 0.79%
Intergovernmental Revenues: 0.77%
Miscellaneous: 0.64%
Investment Income: 0.54%
Contributions & Donations: 0.02%*

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Personal Services: 59.96%
Operations: 16.91%
Contributions to Other Funds: 11.78%
Contributions to Capital & Capital Outlay: 5.77%
Contributions to Subsidized Agencies: 3.55%
Reserves & Contingencies: 1.12%
Debt Service: 0.65%
Contributions to Other Agencies: 0.24%*
Intergovernmental: 0.02%*

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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 85 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund G.O. Bond Debt Service Fund Development and Enforcement Services District Fund Fire and EMS District Fund Police Services District Fund Recreation Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, insurance premium taxes and excise taxes on alcoholic beverages are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends. 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 2019 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 2019.	

CHARGES FOR SERVICES

Charges for Services represent approximately 9 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, in the General and Tax-Related Special Revenue Funds.

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

GENERAL FUND

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

In 2019, expenditures of the General Fund are expected to total $336.0 million—an increase of $31.5 million, or 10.4 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase in personal services of $19.2 million, which includes 93 new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases for 2019 include an increase in operations of $4.6 million, a $4.0 million appropriation for reserves and contingencies, an increase in contributions to other funds of $2.4 million, an increase in contributions to subsidized agencies of $1.1 million, and an increase in contributions to capital of $0.2 million.

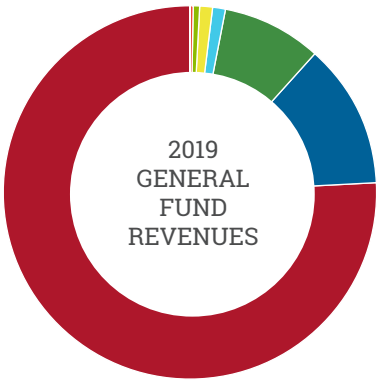
Budgeted use of fund balance in the General Fund totals $42.2 million, which represents a 26.6 percent reduction in the fund's estimated ending fund balance from 2018 to 2019. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this 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 2019 this full amount will not actually be utilized.



GENERAL FUND

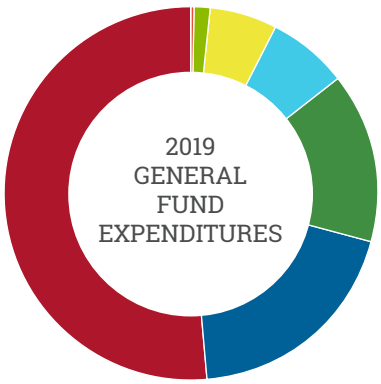
Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**145,430,165**	**150,006,962**	**155,279,492**	**158,725,770**	
Revenues					
Taxes	225,540,142	253,673,640	264,957,441	254,281,085	-4.0%
Licenses and Permits	–	204,992	403,351	363,300	-9.9%
Intergovernmental	3,533,886	3,701,152	3,910,447	3,789,369	-3.1%
Charges for Services	25,423,867	27,249,421	29,017,699	28,434,324	-2.0%
Fines and Forfeitures	4,021,785	4,196,589	3,726,633	3,669,246	-1.5%
Investment Income	959,753	1,354,124	1,966,361	1,728,271	-12.1%
Contributions and Donations	13,050	61,048	25,901	94,714	265.7%
Miscellaneous	1,830,109	1,767,577	2,377,175	1,315,499	-44.7%
Other Financing Sources	375,703	223,260	1,549,295	165,000	-89.3%
Total	**261,698,295**	**292,431,803**	**307,934,303**	**293,840,808**	**-4.6%**
Use of Fund Balance	–	–	–	42,187,652	–
Total Revenues	**261,698,295**	**292,431,803**	**307,934,303**	**336,028,460**	**9.1%**
Expenditures					
Personal Services	131,446,323	140,285,279	152,836,012	172,066,461	12.6%
Operations	52,960,276	54,930,871	61,003,188	65,573,722	7.5%
Intergovernmental	98,360	102,645	106,425	110,000	3.4%
Contributions to Other Funds	41,268,289	47,397,044	47,238,893	49,658,890	5.1%
Contributions to Subsidized Agencies	20,594,689	21,379,722	22,148,312	23,228,730	4.9%
Contributions to Other Agencies	1,527,250	1,591,000	1,591,000	1,592,500	0.1%
Contributions to Capital and Capital Outlay	9,226,311	21,472,712	19,564,195	19,793,157	1.2%
Reserves and Contingencies	–	–	–	4,005,000	–
Total Expenditures	**257,121,498**	**287,159,273**	**304,488,025**	**336,028,460**	**10.4%**
Fund Balance December 31	**150,006,962**	**155,279,492**	**158,725,770**	**116,538,118**	**-26.6%**



Taxes: 75.68%
Use of Fund Balance: 12.55%
Charges for Services: 8.46%
Intergovernmental Revenues: 1.13%
Fines & Forfeitures: 1.09%
Investment Income: 0.51%
Miscellaneous: 0.39%
Licenses & Permits: 0.11%*
Other Financing Sources: 0.05%*
Contributions & Donations: 0.03%*

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Personal Services: 51.22%
Operations: 19.51%
Contributions to Other Funds: 14.78%
Contributions to Subsidized Agencies: 6.91%
Contributions to Capital & Capital Outlay: 5.89%
Reserves & Contingencies: 1.19%
Contributions to Other Agencies: 0.47%
Intergovernmental: 0.03%*

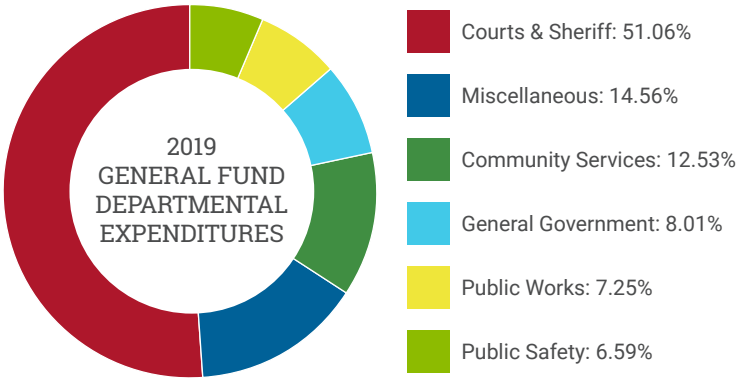
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GENERAL FUND

Departmental Expenditures FY 2016 – 2019

Agency	Group	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Board of Commissioners	General Government	564,206	1,046,426	1,148,381	1,324,522
Clerk of Court	Courts and Sheriff	9,365,426	9,805,563	9,964,769	11,855,443
Community Services	Community Services	5,619,067	10,500,535	11,090,314	13,235,548
Community Services – Elections	Community Services	5,547,589	2,475,944	6,448,464	4,687,116
Corrections	Public Safety	14,689,575	16,243,426	17,396,688	18,337,006
County Administration	General Government	272,013	1,451,959	1,078,853	1,402,004
District Attorney	Courts and Sheriff	12,176,503	12,993,896	14,434,417	16,386,417
Financial Services	General Government	7,774,727	9,107,584	9,738,460	9,758,355
Judiciary	Courts and Sheriff	25,002,484	25,263,140	26,923,956	25,078,373
Juvenile Court	Courts and Sheriff	8,326,917	8,051,394	8,685,546	8,416,428
Medical Examiner	Public Safety	1,300,410	1,324,381	1,310,726	1,321,634
Non-Departmental	Miscellaneous	27,032,907	43,906,097	40,210,799	48,897,684
Planning and Development	Public Works	508,432	572,257	543,396	735,029
Police Services	Public Safety	5,928,392	1,874,462	2,074,598	2,487,011
Probate Court	Courts and Sheriff	2,307,144	2,524,028	2,872,993	2,941,278
Sheriff	Courts and Sheriff	77,852,331	84,468,313	89,242,722	101,188,350
Solicitor	Courts and Sheriff	3,951,871	4,294,036	4,744,051	5,716,167
Subsidized Agencies	Community Services	21,357,720	22,128,026	23,058,637	24,194,444
Support Services	General Government	—	—	23,104	113,022
Tax Commissioner	General Government	11,804,763	10,753,050	12,762,460	14,331,834
Transportation	Public Works	15,739,021	18,374,756	20,734,691	23,620,795
Total		**257,121,498**	**287,159,273**	**304,488,025**	**336,028,460**

See "Key Decision Packages and Operating Initiatives" on pages II:13 – II:16 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 was derived principally from a countywide property tax levied for debt service, which ended in 2016. The final outstanding bond series was paid in full in January 2019.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**15,866,843**	**19,224,694**	**15,988,289**	**12,527,412**	
Revenues					
Taxes	7,456,665	838,912	575,356	320,500	-44.3%
Intergovernmental	49,943	53,255	—	—	—
Investment Income	38,918	138,148	212,317	—	-100.0%
Total	**7,545,526**	**1,030,315**	**787,673**	**320,500**	**-59.3%**
Use of Fund Balance	—	—	—	3,934,750	—
Total Revenues	**7,545,526**	**1,030,315**	**787,673**	**4,255,250**	**440.2%**
Expenditures					
Operations	—	5,533	1,100	1,500	36.4%
Debt Service	4,187,675	4,261,187	4,247,450	4,253,750	0.1%
Total Expenditures	**4,187,675**	**4,266,720**	**4,248,550**	**4,255,250**	**0.2%**
Fund Balance December 31	**19,224,694**	**15,988,289**	**12,527,412**	**8,592,662**	



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 2019, expenditures are expected to total $13.9 million—an increase of $0.9 million, or 7.2 percent, from 2018 actual expenditures. The increase is primarily due to an increase in personal services of $1.9 million for 2019 which includes funding for five positions to support community engagement and to improve efficiency and productivity levels, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases include an increase in operations of $0.5 million, an appropriation for reserves and contingencies of $0.1 million, and an increase in contributions to other funds of $0.3 million. These increases are offset by a decrease in contributions to capital of $1.9 million.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**8,598,238**	**9,215,729**	**10,142,067**	**10,782,216**	
Revenues					
Taxes	6,770,623	7,192,501	7,492,021	7,347,080	-1.9%
Licenses and Permits	4,282,012	3,957,587	4,509,642	3,951,600	-12.4%
Intergovernmental	49,294	50,188	53,146	51,710	-2.7%
Charges for Services	683,060	634,608	662,677	415,755	-37.3%
Investment Income	66,013	91,830	172,309	163,000	-5.4%
Miscellaneous	12,609	6,986	12,469	—	-100.0%
Other Financing Sources	641,700	655,888	681,448	349,260	-48.7%
Total	**12,505,311**	**12,589,588**	**13,583,712**	**12,278,405**	**-9.6%**
Use of Fund Balance	—	—	—	1,602,967	—
Total Revenues	**12,505,311**	**12,589,588**	**13,583,712**	**13,881,372**	**2.2%**
Expenditures					
Personal Services	6,643,001	6,929,783	7,451,603	9,336,785	25.3%
Operations	523,673	578,841	594,388	1,074,500	80.8%
Contributions to Other Funds	1,368,558	1,490,644	1,210,428	1,532,773	26.6%
Contributions to Capital and Capital Outlay	3,352,588	2,663,982	3,687,144	1,794,814	-51.3%
Reserves and Contingencies	—	—	—	142,500	—
Total Expenditures	**11,887,820**	**11,663,250**	**12,943,563**	**13,881,372**	**7.2%**
Fund Balance December 31	**9,215,729**	**10,142,067**	**10,782,216**	**9,179,249**	

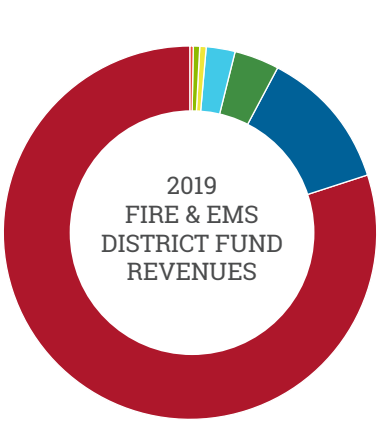
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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 2019, expenditures are expected to total $126.1 million—an increase of $7.2 million, or 6.1 percent, from 2018 actual expenditures. This increase is due to an increase of $7.3 million in personal services, which includes nine new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases include a $3.8 million increase in operations, a $1.3 million appropriation for reserves and contingencies, and a $2.1 million increase in contributions to other funds. These increases are offset by a decrease of $7.3 million in contributions to capital.

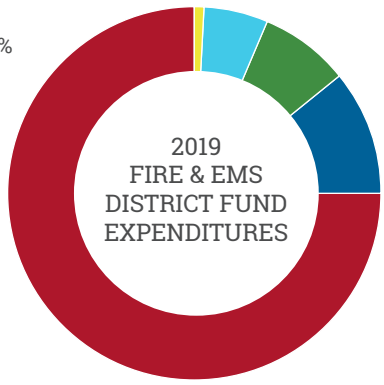
Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**45,471,035**	**47,543,463**	**52,793,519**	**57,662,646**	
Revenues					
Taxes	88,448,207	94,290,680	98,619,115	100,603,441	2.0%
Licenses and Permits	917,990	863,985	865,241	855,000	-1.2%
Intergovernmental	766,805	771,382	789,544	678,572	-14.1%
Charges for Services	15,793,235	15,921,513	16,328,642	15,554,860	-4.7%
Investment Income	196,156	340,593	693,508	519,000	-25.2%
Contributions and Donations	3,875	1,207	130	—	-100.0%
Miscellaneous	84,823	118,420	226,760	2,000	-99.1%
Other Financing Sources	5,703,996	5,830,115	6,190,791	3,104,536	-49.9%
Total	**111,915,087**	**118,137,895**	**123,713,731**	**121,317,409**	**-1.9%**
Use of Fund Balance	—	—	—	4,749,765	—
Total Revenues	**111,915,087**	**118,137,895**	**123,713,731**	**126,067,174**	**1.9%**
Expenditures					
Personal Services	76,145,244	81,452,794	87,173,226	94,455,218	8.4%
Operations	9,641,013	9,220,075	9,750,511	13,531,740	38.8%
Contributions to Other Funds	8,376,382	7,873,491	7,673,585	9,817,165	27.9%
Contributions to Capital and Capital Outlay	15,680,020	14,341,479	14,247,282	6,983,051	-51.0%
Reserves and Contingencies	—	—	—	1,280,000	—
Total Expenditures	**109,842,659**	**112,887,839**	**118,844,604**	**126,067,174**	**6.1%**
Fund Balance December 31	**47,543,463**	**52,793,519**	**57,662,646**	**52,912,881**	**-8.2%**



Taxes: 79.80%
Charges for Services: 12.34%
Use of Fund Balance: 3.77%
Other Financing Sources: 2.46%
Licenses & Permits: 0.68%
Intergovernmental Revenues: 0.54%
Investment Income: 0.41%
Miscellaneous: < 0.01%*

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Personal Services: 74.92%
Operations: 10.73%
Contributions to Other Funds: 7.79%
Contributions to Capital & Capital Outlay: 5.54%
Reserves & Contingencies: 1.02%

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**780,142**	**764,316**	**740,247**	**716,936**	
Revenues					
Investment Income	5,137	5,970	8,662	11,000	27.0%
Total	**5,137**	**5,970**	**8,662**	**11,000**	**27.0%**
Use of Fund Balance	—	—	—	32,875	—
Total Revenues	**5,137**	**5,970**	**8,662**	**43,875**	**406.5%**
Expenditures					
Operations	18,419	25,168	30,526	42,100	37.9%
Contributions to Other Funds	2,544	4,871	1,447	1,775	22.7%
Total Expenditures	**20,963**	**30,039**	**31,973**	**43,875**	**37.2%**
Fund Balance December 31	**764,316**	**740,247**	**716,936**	**684,061**	



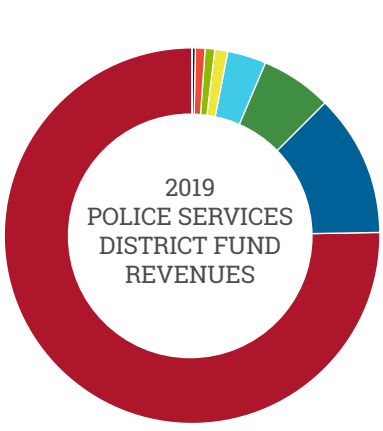
POLICE SERVICES DISTRICT FUND

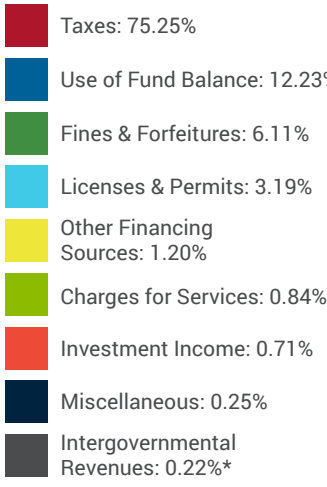
The **Police Services District Fund** accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. Gwinnett County is responsible for providing 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 2019, expenditures are expected to total $129.4 million—an increase of $7.7 million, or 6.4 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of $14.9 million in personal services which includes 42 positions, a mid-year market adjustment, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $4.4 million increase in operations, a $1.8 million appropriation for reserves and contingencies, and a $3.2 million increase in contributions to other funds. These increases are offset by a decrease of $16.6 million in contributions to capital funds.

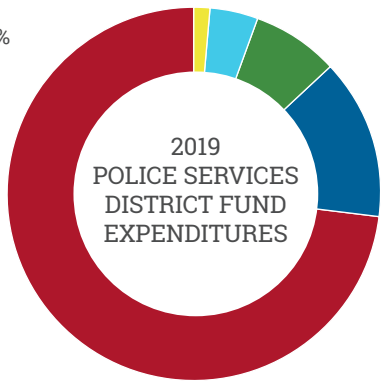
Revenues and Expenditures FY 2016 – 2019

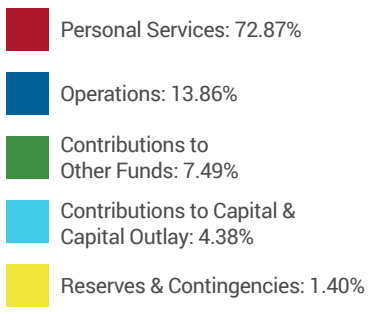
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**45,963,265**	**51,379,568**	**66,110,253**	**69,602,021**	
Revenues					
Taxes	96,871,087	102,229,094	106,838,105	97,343,166	-8.9%
Licenses and Permits	4,158,873	4,267,807	4,290,356	4,125,000	-3.9%
Intergovernmental	273,874	280,696	295,289	286,382	-3.0%
Charges for Services	1,337,012	1,321,148	1,268,311	1,083,577	-14.6%
Fines and Forfeitures	9,202,729	8,138,734	7,677,659	7,899,723	2.9%
Investment Income	357,688	604,518	1,115,093	920,000	-17.5%
Contributions and Donations	12,095	17,500	—	—	—
Miscellaneous	395,481	468,408	562,750	318,668	-43.4%
Other Financing Sources	2,851,998	2,915,057	3,054,676	1,552,268	-49.2%
Total	**115,460,837**	**120,242,962**	**125,102,239**	**113,528,784**	**-9.3%**
Use of Fund Balance	—	—	—	15,823,764	—
Total Revenues	**115,460,837**	**120,242,962**	**125,102,239**	**129,352,548**	**3.4%**
Expenditures					
Personal Services	65,579,146	71,003,209	79,332,736	94,254,631	18.8%
Operations	11,954,031	11,169,564	13,484,419	17,932,229	33.0%
Contributions to Other Funds	6,389,176	5,359,907	6,444,580	9,691,802	50.4%
Contributions to Capital and Capital Outlay	26,122,181	17,979,597	22,348,736	5,662,636	-74.7%
Reserves and Contingencies	—	—	—	1,811,250	—
Total Expenditures	**110,044,534**	**105,512,277**	**121,610,471**	**129,352,548**	**6.4%**
Fund Balance December 31	**51,379,568**	**66,110,253**	**69,602,021**	**53,778,257**	**-22.7%**





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RECREATION FUND

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

In 2019, expenditures of the Recreation Fund are expected to total $44.7 million–an increase of $7.3 million, or 19.6 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of $3.9 million in personal services which includes a mid-year market adjustment, pay-for-performance salary adjustments, longevity pay for eligible employees, and three new positions to expand park programs. Other increases include a $2.2 million increase in operations, a $0.8 million increase in contributions to capital funds, a $0.3 million increase in contributions to other funds, and a $0.1 million appropriation for reserves and contingencies.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**15,869,265**	**17,258,095**	**19,816,988**	**21,258,210**	
Revenues					
Taxes	28,475,453	30,396,770	31,767,192	31,052,806	-2.2%
Intergovernmental	197,698	210,806	216,506	202,469	-6.5%
Charges for Services	4,060,671	4,062,581	4,103,010	4,894,639	19.3%
Investment Income	87,268	148,711	284,317	219,000	-23.0%
Contributions and Donations	8,870	260	145	15,300	10451.7%
Miscellaneous	2,415,147	2,394,416	2,405,048	2,543,893	5.8%
Other Financing Sources	21,930	21,930	70,467	26,930	-61.8%
Total	**35,267,037**	**37,235,474**	**38,846,685**	**38,955,037**	**0.3%**
Use of Fund Balance	–	–	–	5,765,469	–
Total Revenues	**35,267,037**	**37,235,474**	**38,846,685**	**44,720,506**	**15.1%**
Expenditures					
Personal Services	15,149,039	16,439,280	18,320,127	22,254,493	21.5%
Operations	10,083,002	10,022,470	10,301,701	12,478,365	21.1%
Contributions to Other Funds	3,235,188	4,816,225	6,075,475	6,380,789	5.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	5,404,978	3,392,606	2,702,160	3,520,859	30.3%
Reserves and Contingencies	–	–	–	80,000	–
Total Expenditures	**33,878,207**	**34,676,581**	**37,405,463**	**44,720,506**	**19.6%**
Fund Balance December 31	**17,258,095**	**19,816,988**	**21,258,210**	**15,492,741**	

GWINNETT PLACE TAD FUND

The **Gwinnett Place TAD Fund** is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**—**	**—**	**—**	**887,943**	
Revenues					
Taxes	—	—	887,943	—	-100.0%
Total Revenues	**—**	**—**	**887,943**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**—**	**—**	**887,943**	**887,943**	



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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**241,267**	**421,805**	**949,959**	**1,436,847**	
Revenues					
Taxes	180,538	528,154	486,888	—	-100.0%
Total Revenues	**180,538**	**528,154**	**486,888**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**421,805**	**949,959**	**1,436,847**	**1,436,847**	



JIMMY CARTER BOULEVARD TAD FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**801,256**	**1,720,289**	**2,958,211**	**4,424,842**	
Revenues					
Taxes	919,033	1,237,922	1,466,631	—	-100.0%
Total Revenues	**919,033**	**1,237,922**	**1,466,631**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**1,720,289**	**2,958,211**	**4,424,842**	**4,424,842**	

LAKE LUCERNE TAD FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**—**	**—**	**—**	**119,435**	
Revenues					
Taxes	—	—	119,435	—	-100.0%
Total Revenues	**—**	**—**	**119,435**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**—**	**—**	**119,435**	**119,435**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**12,107**	**66,888**	**126,819**	**477,381**	
Revenues					
Taxes	54,781	59,931	350,562	—	-100.0%
Total Revenues	**54,781**	**59,931**	**350,562**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**66,888**	**126,819**	**477,381**	**477,381**	

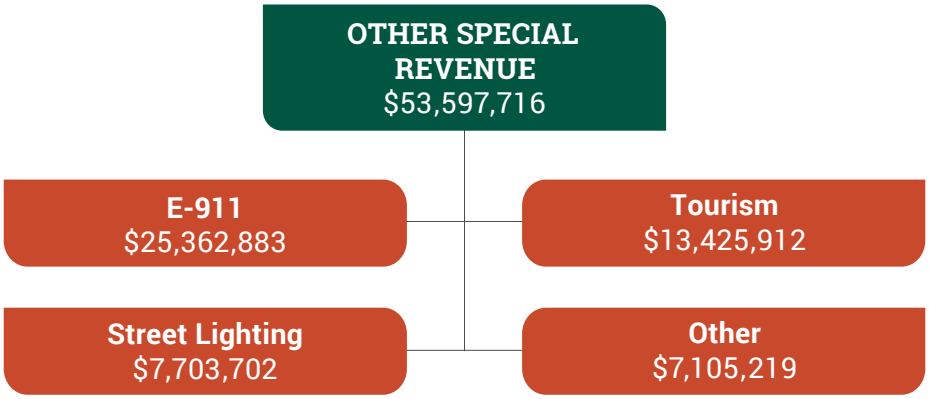


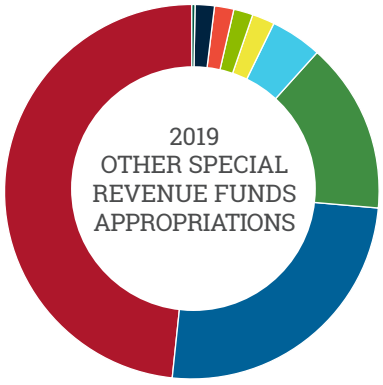
OTHER SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

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

For 2019, the budgeted net use of fund balance in the Special Revenue Funds in aggregate is $11.5 million, or 21.7 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2019 expenditure needs and finance 2019 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2019 this amount will not actually be utilized.





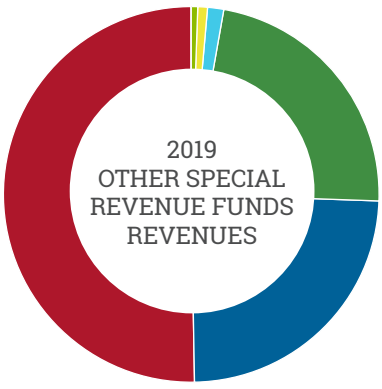
- E-911: 47.31%
- Tourism: 25.05%
- Street Lighting: 14.37%
- Stadium: 4.39%
- Police Special State: 1.99%
- Crime Victims Assistance: 1.76%
- Authority Imaging: 1.65%
- Sheriff Inmate: 1.62%
- Speed Hump: 0.30%
- Sheriff Special Treasury: 0.28%*
- District Attorney Federal Justice Asset Sharing: 0.26%*
- Corrections Inmate Welfare: 0.24%*
- Police Special Justice: 0.21%*
- Sheriff Special Justice: 0.19%*
- Sheriff Special State: 0.19%*
- Juvenile Court Supervision: 0.13%*
- Tree Bank: 0.04%*
- District Attorney Federal Treasury Asset Sharing: 0.02%*

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OTHER SPECIAL REVENUE FUNDS

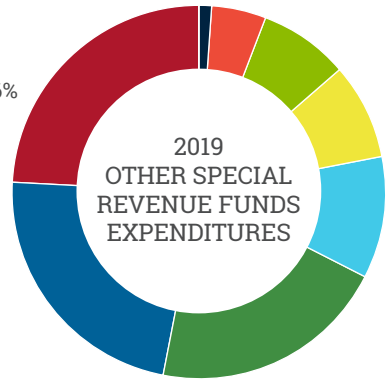
Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**52,031,766**	**51,586,070**	**52,920,162**	**53,032,864**	
Revenues					
Taxes	10,481,698	11,420,527	12,097,617	12,932,470	6.9%
Licenses and Permits	43,440	67,512	27,400	10,000	-63.5%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	27,440,203	27,732,767	28,718,936	26,892,830	-6.4%
Fines and Forfeitures	1,797,031	1,851,683	2,096,359	756,090	-63.9%
Investment Income	277,558	380,484	672,837	447,515	-33.5%
Miscellaneous	122,760	74,453	418,232	15,000	-96.4%
Other Financing Sources	615,389	1,990,613	74,094	—	-100.0%
Total	**41,178,079**	**43,918,039**	**44,505,475**	**41,453,905**	**-6.9%**
Use of Fund Balance	—	—	—	12,143,811	—
Total Revenues	**41,178,079**	**43,918,039**	**44,505,475**	**53,597,716**	**20.4%**
Expenditures					
Personal Services	9,001,289	9,261,489	10,112,077	12,206,235	20.7%
Operations	11,945,953	10,603,883	9,301,596	12,867,811	38.3%
Intergovernmental	4,192,378	3,490,091	3,779,378	4,453,478	17.8%
Contributions to Other Funds	4,928,349	6,356,184	4,259,258	5,664,550	33.0%
Contribution to Development Authority	7,657,695	9,032,227	6,586,864	10,994,249	66.9%
Contributions to Subsidized Agencies	2,795,023	3,127,926	3,094,933	4,220,900	36.4%
Contributions to Other Agencies	—	—	8,000	8,000	0.0%
Contributions to Capital and Capital Outlay	1,103,088	712,147	7,250,667	2,553,262	-64.8%
Reserves and Contingencies	—	—	—	20,000	—
Total	**41,623,775**	**42,583,947**	**44,392,773**	**52,988,485**	**19.4%**
Contribution to Fund Balance	—	—	—	609,231	—
Total Expenditures	**41,623,775**	**42,583,947**	**44,392,773**	**53,597,716**	**20.7%**
Fund Balance December 31	**51,586,070**	**52,920,162**	**53,032,864**	**41,498,284**	**-21.7%**



Charges for Services: 50.17%
Taxes: 24.13%
Use of Fund Balance: 22.66%
Fines & Forfeitures: 1.41%
Investment Income: 0.83%
Intergovernmental Revenues: 0.75%
Miscellaneous: 0.03%*
Licenses & Permits: 0.02%*

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Operations: 24.01%
Personal Services: 22.77%
Contribution to Development Authority: 20.51%
Contributions to Other Funds: 10.57%
Intergovernmental: 8.31%
Contributions to Subsidized Agencies: 7.88%
Contributions to Capital & Capital Outlay: 4.76%
Contribution to Fund Balance: 1.14%
Reserves & Contingencies: 0.04%*
Contributions to Other Agencies: 0.01%*

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OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 31 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, 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	Eight percent hotel/motel tax.	

CHARGES FOR SERVICES

Charges for Services represent approximately 65 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are $1.50 for landlines, $1.50 per wireless phone, $1.50 for VoIP, and $1.50 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.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at $288,899 annually, beginning April 1, 2019, 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**2,379,757**	**2,114,977**	**2,752,702**	**2,191,949**	
Revenues					
Charges for Services	632,629	635,316	628,094	607,088	-3.3%
Investment Income	2,291	2,409	2,615	2,015	-22.9%
Total	**634,920**	**637,725**	**630,709**	**609,103**	**-3.4%**
Use of Fund Balance	—	—	—	273,548	—
Total Revenues	**634,920**	**637,725**	**630,709**	**882,651**	**39.9%**
Expenditures					
Operations	899,700	—	41	—	-100.0%
Contributions to Capital and Capital Outlay	—	—	1,191,421	882,651	-25.9%
Total Expenditures	**899,700**	**—**	**1,191,462**	**882,651**	**-25.9%**
Fund Balance December 31	**2,114,977**	**2,752,702**	**2,191,949**	**1,918,401**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**157,609**	**215,050**	**309,667**	**416,272**	
Revenues					
Charges for Services	88,152	97,138	106,961	112,520	5.2%
Miscellaneous	7,786	10,364	11,413	15,000	31.4%
Total Revenues	**95,938**	**107,502**	**118,374**	**127,520**	**7.7%**
Expenditures					
Personal Services	31,628	—	—	—	—
Operations	5,849	12,885	11,769	21,315	81.1%
Contributions to Other Funds	1,020	—	—	—	—
Total	**38,497**	**12,885**	**11,769**	**21,315**	**81.1%**
Contribution to Fund Balance	—	—	—	106,205	—
Total Expenditures	**38,497**	**12,885**	**11,769**	**127,520**	**983.5%**
Fund Balance December 31	**215,050**	**309,667**	**416,272**	**522,477**	



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 35 percent Solicitor and 65 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts – 35 percent Solicitor and 65 percent District Attorney; and interest earned dividends – 35 percent Solicitor and 65 percent District Attorney.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**1,317,209**	**1,152,730**	**852,581**	**836,964**	
Revenues					
Fines and Forfeitures	829,355	750,687	775,111	756,090	-2.5%
Investment Income	3,985	9,400	18,241	2,500	-86.3%
Miscellaneous	1,988	1,930	2,252	—	-100.0%
Total	**835,328**	**762,017**	**795,604**	**758,590**	**-4.7%**
Use of Fund Balance	—	—	—	185,687	—
Total Revenues	**835,328**	**762,017**	**795,604**	**944,277**	**18.7%**
Expenditures					
Personal Services	936,627	1,009,842	746,905	860,024	15.1%
Operations	55,833	46,285	55,557	75,009	35.0%
Contributions to Other Funds	7,347	6,039	8,759	9,244	5.5%
Total Expenditures	**999,807**	**1,062,166**	**811,221**	**944,277**	**16.4%**
Fund Balance December 31	**1,152,730**	**852,581**	**836,964**	**651,277**	

DISTRICT ATTORNEY FEDERAL JUSTICE ASSET SHARING FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**286,299**	**270,413**	**142,793**	**415,426**	
Revenues					
Fines and Forfeitures	30,167	105,344	396,748	—	-100.0%
Investment Income	256	65	—	—	—
Total	**30,423**	**105,409**	**396,748**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	137,000	—
Total Revenues	**30,423**	**105,409**	**396,748**	**137,000**	**-65.5%**
Expenditures					
Operations	46,309	88,126	124,115	137,000	10.4%
Contributions to Capital and Capital Outlay	—	144,903	—	—	—
Total Expenditures	**46,309**	**233,029**	**124,115**	**137,000**	**10.4%**
Fund Balance December 31	**270,413**	**142,793**	**415,426**	**278,426**	

DISTRICT ATTORNEY FEDERAL TREASURY ASSET SHARING FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**—**	**—**	**36,666**	**46,451**	
Revenues					
Fines and Forfeitures	—	36,666	9,785	—	-100.0%
Total	**—**	**36,666**	**9,785**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	13,338	—
Total Revenues	**—**	**36,666**	**9,785**	**13,338**	**36.3%**
Expenditures					
Operations	—	—	—	13,338	—
Total Expenditures	**—**	**—**	**—**	**13,338**	**—**
Fund Balance December 31	**—**	**36,666**	**46,451**	**33,113**	



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 2019, expenditures of the E-911 Fund are expected to total $25.4 million–an increase of $6.4 million, or 33.7 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of $2.0 million in personal services which includes a mid-year market adjustment, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $1.6 million increase in operations, a $1.4 million increase in contributions to other funds, and a $0.8 million increase in contributions to capital funds.

The $4.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred increased $0.7 million over 2018. This payment is 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**26,286,946**	**25,666,146**	**25,833,059**	**25,930,809**	
Revenues					
Taxes	—	1,144	6,314	—	-100.0%
Charges for Services	17,766,744	17,756,800	18,621,210	16,339,604	-12.3%
Investment Income	231,098	295,221	421,679	415,000	-1.6%
Miscellaneous	3,315	9,063	14,726	—	-100.0%
Other Financing Sources	—	—	7,726	—	-100.0%
Total	**18,001,157**	**18,062,228**	**19,071,655**	**16,754,604**	**-12.1%**
Use of Fund Balance	—	—	—	8,608,279	—
Total Revenues	**18,001,157**	**18,062,228**	**19,071,655**	**25,362,883**	**33.0%**
Expenditures					
Personal Services	7,999,211	8,212,725	9,307,432	11,301,071	21.4%
Operations	2,196,767	1,995,463	1,331,459	2,910,879	118.6%
Intergovernmental	4,192,378	3,490,091	3,779,378	4,453,478	17.8%
Contributions to Other Funds	4,098,435	4,093,664	3,856,524	5,215,980	35.3%
Contributions to Capital and Capital Outlay	135,166	103,372	699,112	1,461,475	109.0%
Reserves and Contingencies	—	—	—	20,000	—
Total Expenditures	**18,621,957**	**17,895,315**	**18,973,905**	**25,362,883**	**33.7%**
Fund Balance December 31	**25,666,146**	**25,833,059**	**25,930,809**	**17,322,530**	

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 2016 – 2019

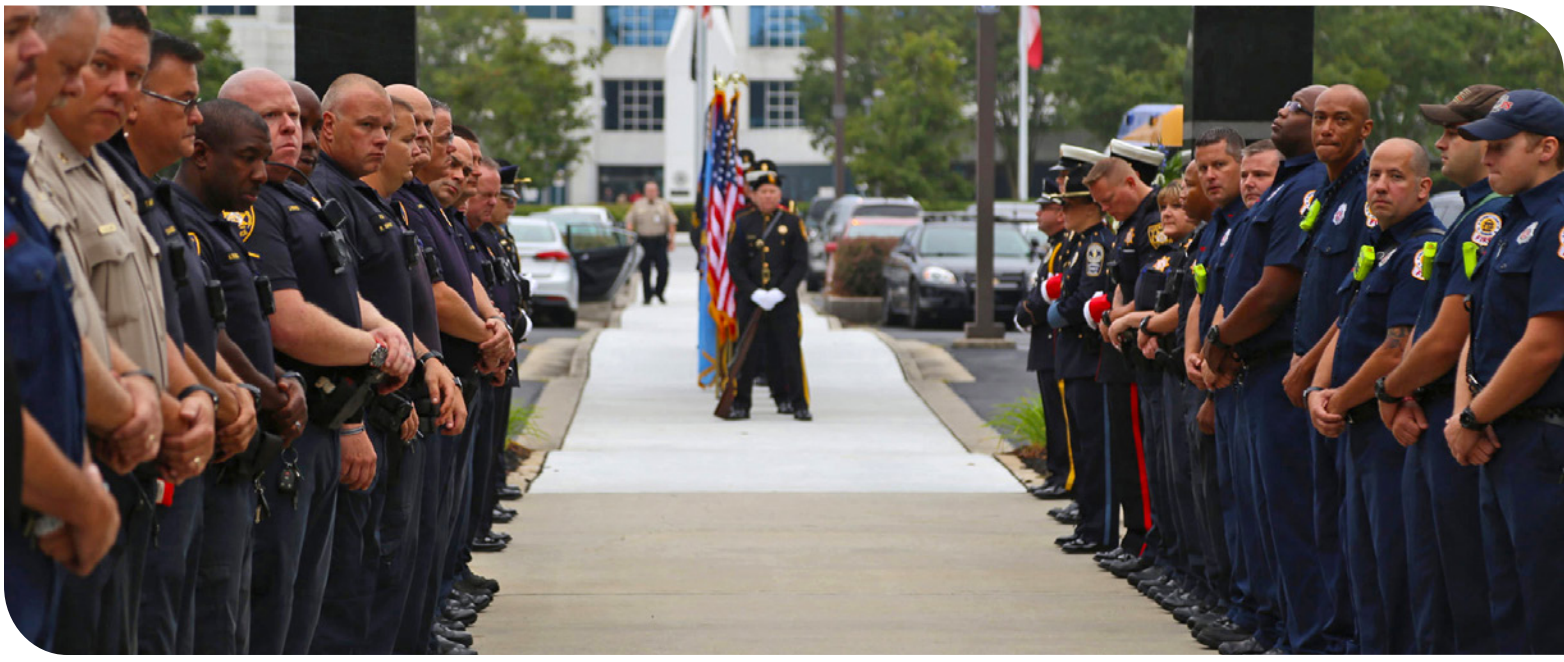
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**97,311**	**114,606**	**126,063**	**163,142**	
Revenues					
Charges for Services	70,196	64,199	73,141	69,744	-4.6%
Total Revenues	**70,196**	**64,199**	**73,141**	**69,744**	**-4.6%**
Expenditures					
Operations	52,901	52,742	36,062	43,068	19.4%
Total	**52,901**	**52,742**	**36,062**	**43,068**	**19.4%**
Contribution to Fund Balance	—	—	—	26,676	—
Total Expenditures	**52,901**	**52,742**	**36,062**	**69,744**	**93.4%**
Fund Balance December 31	**114,606**	**126,063**	**163,142**	**189,818**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**2,270,660**	**1,218,602**	**765,593**	**648,187**	
Revenues					
Fines and Forfeitures	115,782	36,262	245,002	—	-100.0%
Miscellaneous	586	750	964	—	-100.0%
Total	**116,368**	**37,012**	**245,966**	—	**-100.0%**
Use of Fund Balance	—	—	—	110,000	—
Total Revenues	**116,368**	**37,012**	**245,966**	**110,000**	**-55.3%**
Expenditures					
Operations	534,911	277,311	129,787	102,000	-21.4%
Contributions to Other Agencies	—	—	8,000	8,000	0.0%
Contributions to Capital and Capital Outlay	633,515	212,710	225,585	—	-100.0%
Total Expenditures	**1,168,426**	**490,021**	**363,372**	**110,000**	**-69.7%**
Fund Balance December 31	**1,218,602**	**765,593**	**648,187**	**538,187**	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**2,530,334**	**2,513,536**	**2,696,335**	**2,677,050**	
Revenues					
Fines and Forfeitures	463,333	542,885	288,954	—	-100.0%
Miscellaneous	153	1,770	—	—	—
Total	**463,486**	**544,655**	**288,954**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	1,068,395	—
Total Revenues	**463,486**	**544,655**	**288,954**	**1,068,395**	**269.7%**
Expenditures					
Operations	361,826	296,090	284,272	876,395	208.3%
Contributions to Capital and Capital Outlay	118,458	65,766	23,967	192,000	701.1%
Total Expenditures	**480,284**	**361,856**	**308,239**	**1,068,395**	**246.6%**
Fund Balance December 31	**2,513,536**	**2,696,335**	**2,677,050**	**1,608,655**	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**2,572,600**	**2,820,727**	**3,111,109**	**3,556,655**	
Revenues					
Charges for Services	642,388	775,576	805,692	868,607	7.8%
Investment income	—	4,356	49,379	—	-100.0%
Other Financing Sources	115,389	—	—	—	—
Total Revenues	**757,777**	**779,932**	**855,071**	**868,607**	**1.6%**
Expenditures					
Operations	468,894	489,550	376,712	819,720	117.6%
Contributions to Capital and Capital Outlay	40,756	—	32,813	—	-100.0%
Total	**509,650**	**489,550**	**409,525**	**819,720**	**100.2%**
Contribution to Fund Balance	—	—	—	48,887	—
Total Expenditures	**509,650**	**489,550**	**409,525**	**868,607**	**112.1%**
Fund Balance December 31	**2,820,727**	**3,111,109**	**3,556,655**	**3,605,542**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**312,049**	**275,499**	**324,044**	**427,746**	
Revenues					
Fines and Forfeitures	163,287	73,532	80,816	—	-100.0%
Investment Income	356	13	—	—	—
Other Financing Sources	—	—	66,368	—	-100.0%
Total	**163,643**	**73,545**	**147,184**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	100,000	—
Total Revenues	**163,643**	**73,545**	**147,184**	**100,000**	**-32.1%**
Expenditures					
Operations	25,000	25,000	43,482	100,000	130.0%
Contributions to Capital and Capital Outlay	175,193	—	—	—	**—**
Total Expenditures	**200,193**	**25,000**	**43,482**	**100,000**	**130.0%**
Fund Balance December 31	**275,499**	**324,044**	**427,746**	**327,746**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**133,670**	**228,357**	**302,576**	**405,218**	
Revenues					
Fines and Forfeitures	152,989	82,765	108,847	—	-100.0%
Investment Income	160	264	359	—	-100.0%
Miscellaneous	—	9,138	—	—	—
Total	**153,149**	**92,167**	**109,206**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	100,000	—
Total Revenues	**153,149**	**92,167**	**109,206**	**100,000**	**-8.4%**
Expenditures					
Operations	58,462	17,948	6,564	100,000	1423.5%
Total Expenditures	**58,462**	**17,948**	**6,564**	**100,000**	**1423.5%**
Fund Balance December 31	**228,357**	**302,576**	**405,218**	**305,218**	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**460,058**	**395,292**	**419,754**	**469,388**	
Revenues					
Fines and Forfeitures	42,118	223,542	191,096	—	-100.0%
Investment Income	437	19	—	—	—
Total	**42,555**	**223,561**	**191,096**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	150,000	—
Total Revenues	**42,555**	**223,561**	**191,096**	**150,000**	**-21.5%**
Expenditures					
Operations	107,321	27,193	72,308	150,000	107.4%
Contributions to Capital and Capital Outlay	—	171,906	69,154	—	-100.0%
Total Expenditures	**107,321**	**199,099**	**141,462**	**150,000**	**6.0%**
Fund Balance December 31	**395,292**	**419,754**	**469,388**	**319,388**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**1,276,784**	**1,282,559**	**1,253,698**	**1,232,787**	
Revenues					
Charges for Services	116,407	120,982	122,449	122,000	-0.4%
Investment Income	10,284	8,998	14,740	19,000	28.9%
Total	**126,691**	**129,980**	**137,189**	**141,000**	**2.8%**
Use of Fund Balance	—	—	—	19,222	—
Total Revenues	**126,691**	**129,980**	**137,189**	**160,222**	**16.8%**
Expenditures					
Operations	113,954	149,270	150,794	152,750	1.3%
Contributions to Other Funds	6,962	9,571	7,306	7,472	2.3%
Total Expenditures	**120,916**	**158,841**	**158,100**	**160,222**	**1.3%**
Fund Balance December 31	**1,282,559**	**1,253,698**	**1,232,787**	**1,213,565**	

STADIUM FUND

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

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

Revenues and Expenditures FY 2016– 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**1,106,178**	**1,098,110**	**1,369,975**	**2,155,033**	
Revenues					
Taxes	863,583	998,312	1,016,593	875,000	-13.9%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,001,358	1,025,007	1,069,438	1,078,465	0.8%
Investment Income	—	—	12,258	—	-100.0%
Other Financing Sources	500,000	1,990,613	—	—	—
Miscellaneous	—	1	1	—	-100.0%
Total Revenues	**2,764,941**	**4,413,933**	**2,498,290**	**2,353,465**	**-5.8%**
Expenditures					
Operations	1,200	1,251	750	825	10.0%
Contributions to Other Funds	36,919	32,195	45,473	47,970	5.5%
Contribution to Development Authority	2,734,890	4,108,622	1,667,009	2,027,034	21.6%
Total	**2,773,009**	**4,142,068**	**1,713,232**	**2,075,829**	**21.2%**
Contribution to Fund Balance	—	—	—	277,636	—
Total Expenditures	**2,773,009**	**4,142,068**	**1,713,232**	**2,353,465**	**37.4%**
Fund Balance December 31	**1,098,110**	**1,369,975**	**2,155,033**	**2,432,669**	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**2,000,820**	**2,136,285**	**2,252,576**	**2,713,346**	
Revenues					
Charges for Services	7,122,166	7,256,820	7,291,193	7,694,702	5.5%
Investment Income	10,748	13,061	38,541	9,000	-76.6%
Miscellaneous	108,932	41,437	—	—	—
Total Revenues	**7,241,846**	**7,311,318**	**7,329,734**	**7,703,702**	**5.1%**
Expenditures					
Personal Services	33,823	38,922	57,740	45,140	-21.8%
Operations	6,990,397	7,087,933	6,645,466	7,311,762	10.0%
Contributions to Other Funds	82,161	68,172	157,143	179,837	14.4%
Contributions to Capital and Capital Outlay	—	—	8,615	17,136	98.9%
Total	**7,106,381**	**7,195,027**	**6,868,964**	**7,553,875**	**10.0%**
Contribution to Fund Balance	—	—	—	149,827	—
Total Expenditures	**7,106,381**	**7,195,027**	**6,868,964**	**7,703,702**	**12.2%**
Fund Balance December 31	**2,136,285**	**2,252,576**	**2,713,346**	**2,863,173**	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**8,639,839**	**9,836,098**	**10,069,866**	**8,417,936**	
Revenues					
Taxes	9,618,115	10,421,071	11,074,710	12,057,470	8.9%
Charges for Services	163	929	758	100	-86.8%
Miscellaneous	—	—	388,876	—	-100.0%
Investment Income	17,943	46,678	115,025	—	-100.0%
Total	**9,636,221**	**10,468,678**	**11,579,369**	**12,057,570**	**4.1%**
Use of Fund Balance	—	—	—	1,368,342	—
Total Revenues	**9,636,221**	**10,468,678**	**11,579,369**	**13,425,912**	**15.9%**
Expenditures					
Operations	26,629	36,836	32,458	33,750	4.0%
Contributions to Other Funds	695,505	2,146,543	184,053	204,047	10.9%
Contribution to Development Authority	4,922,805	4,923,605	4,919,855	8,967,215	82.3%
Contributions to Subsidized Agencies	2,795,023	3,127,926	3,094,933	4,220,900	36.4%
Contributions to Capital and Capital Outlay	—	—	5,000,000	—	-100.0%
Total Expenditures	**8,439,962**	**10,234,910**	**13,231,299**	**13,425,912**	**1.5%**
Fund Balance December 31	**9,836,098**	**10,069,866**	**8,417,936**	**7,049,594**	

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 2016 – 2019

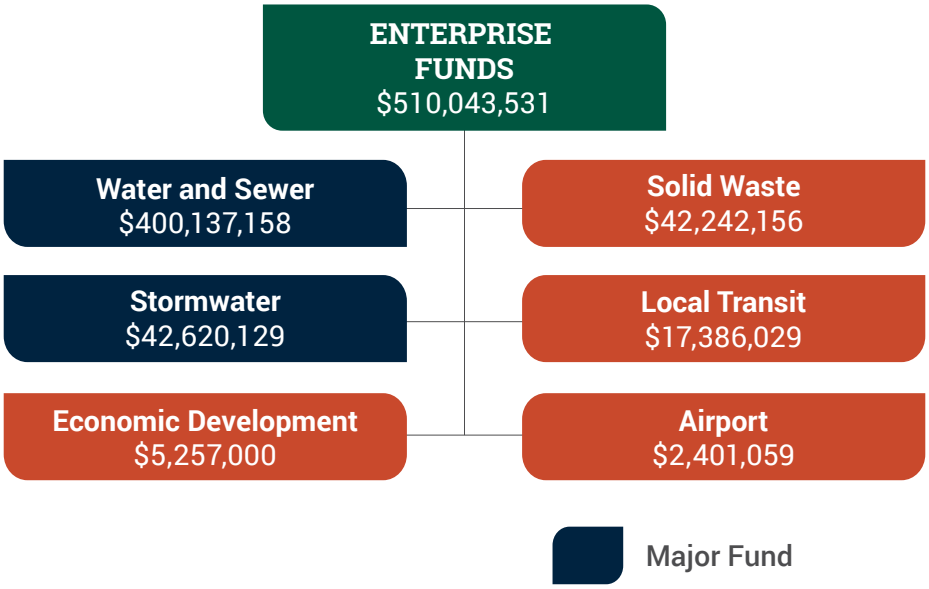
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	**203,643**	**247,083**	**301,105**	**328,505**	
Revenues					
Licenses and Permits	43,440	67,512	27,400	10,000	-63.5%
Total	**43,440**	**67,512**	**27,400**	**10,000**	**-63.5%**
Use of Fund Balance	–	–	–	10,000	–
Total Revenues	**43,440**	**67,512**	**27,400**	**20,000**	**-27.0%**
Expenditures					
Operations	–	–	–	20,000	–
Contributions to Capital and Capital Outlay	–	13,490	–	–	–
Total Expenditures	**–**	**13,490**	**–**	**20,000**	**–**
Fund Balance December 31	**247,083**	**301,105**	**328,505**	**318,505**	

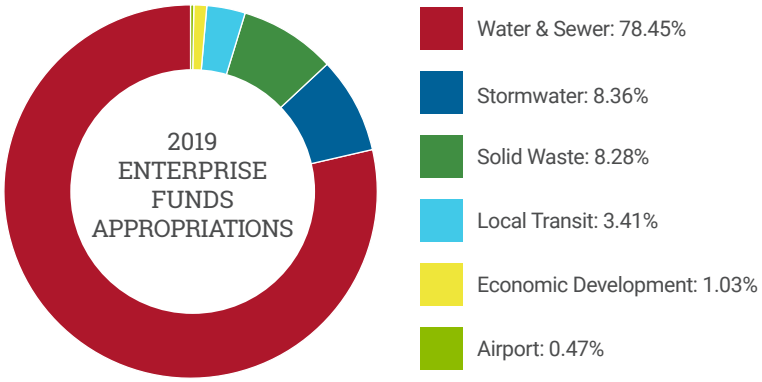


ENTERPRISE FUNDS

ENTERPRISE FUNDS

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

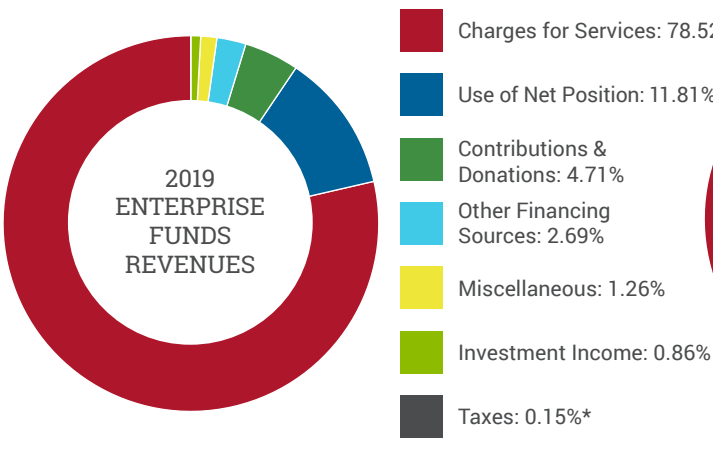




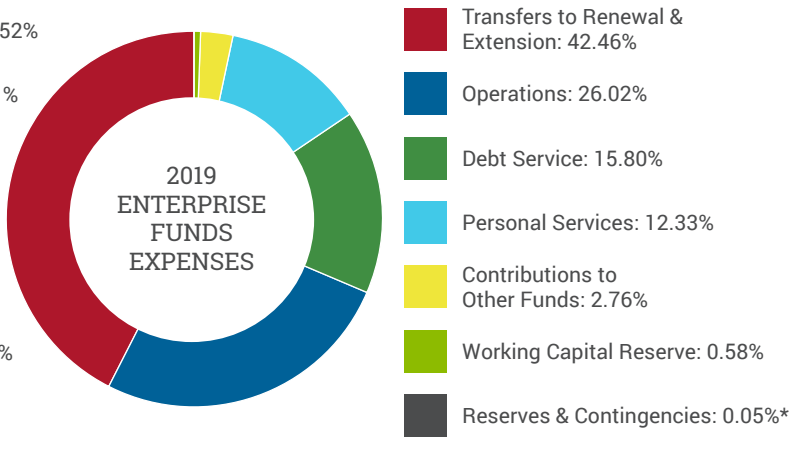
ENTERPRISE FUNDS

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	763,271	813,060	910,551	775,000	-14.9%
Charges for Services	394,303,101	388,321,007	391,034,254	400,500,006	2.4%
Investment Income	1,832,309	2,780,763	4,412,593	4,399,000	-0.3%
Contributions and Donations	21,786,777	21,058,232	23,069,431	24,000,000	4.0%
Miscellaneous	1,749,226	1,214,361	2,080,905	6,417,150	208.4%
Other Financing Sources	6,157,197	12,755,401	11,166,874	13,712,000	22.8%
Total	**426,591,881**	**426,942,824**	**432,674,608**	**449,803,156**	**4.0%**
Use of Net Position	—	—	—	60,240,375	—
Total Revenues	**426,591,881**	**426,942,824**	**432,674,608**	**510,043,531**	**17.9%**
Expenses					
Personal Services	46,219,259	50,306,246	54,294,353	62,893,302	15.8%
Operations	109,188,739	108,209,399	111,198,584	132,732,681	19.4%
Debt Service	95,359,223	93,277,945	87,145,498	80,565,502	-7.6%
Transfers to Renewal and Extension	139,367,348	157,203,890	179,381,209	216,540,568	20.7%
Contributions to Other Funds	10,028,251	10,362,980	11,783,845	14,081,274	19.5%
Reserves and Contingencies	—	—	—	266,000	—
Total	**400,162,820**	**419,360,460**	**443,803,489**	**507,079,327**	**14.3%**
Working Capital Reserve	—	—	—	2,964,204	—
Total Expenses	**400,162,820**	**419,360,460**	**443,803,489**	**510,043,531**	**14.9%**



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*Value too small to appear on this chart

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 89 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Airport Operating Fund	A percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Local Transit Operating Fund	Fares for bus transportation within the local transit system. The local services rates are $2.50/adult/one-way; $1.25/senior citizen and disabled citizens/one-way. The express service rate is $3.75 (Zone 1) or $5.00 (Zone 2)/adult/one-way.	These revenues are based on historical trends and anticipated activity in the current year. The Local Transit 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 $17.91 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 2019 – 2025 with modest rate increases every other year for the next seven years starting in 2019. The increases will result in an average 1.15 percent per year increase in a residential water and sewer bill over the next seven years.

CONTRIBUTIONS AND DONATIONS

Contributions and Donations represent approximately 5 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Water and Sewer Operating Fund	Financial resources generally provided by private contributors. Contributions from developers and System Development Charge (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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	179,550	195,723	182,398	160,000	-12.3%
Miscellaneous – Rent	742,281	805,267	807,549	1,140,000	41.2%
Other Financing Sources	–	18,361	105,478	625,000	492.5%
Total	**921,831**	**1,019,351**	**1,095,425**	**1,925,000**	**75.7%**
Use of Net Position	–	–	–	476,059	–
Total Revenues	**921,831**	**1,019,351**	**1,095,425**	**2,401,059**	**119.2%**
Expenses					
Personal Services	353,092	385,265	405,131	508,622	25.5%
Operations	297,997	314,212	312,972	489,161	56.3%
Transfers to Renewal and Extension	–	283,255	85,397	1,120,697	1212.3%
Contributions to Other Funds	234,610	243,168	228,834	281,579	23.0%
Reserves and Contingencies	–	–	–	1,000	–
Total Expenses	**885,699**	**1,225,900**	**1,032,334**	**2,401,059**	**132.6%**



ECONOMIC DEVELOPMENT OPERATING FUND

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

Revenues and Expenses FY 2016 – 2019

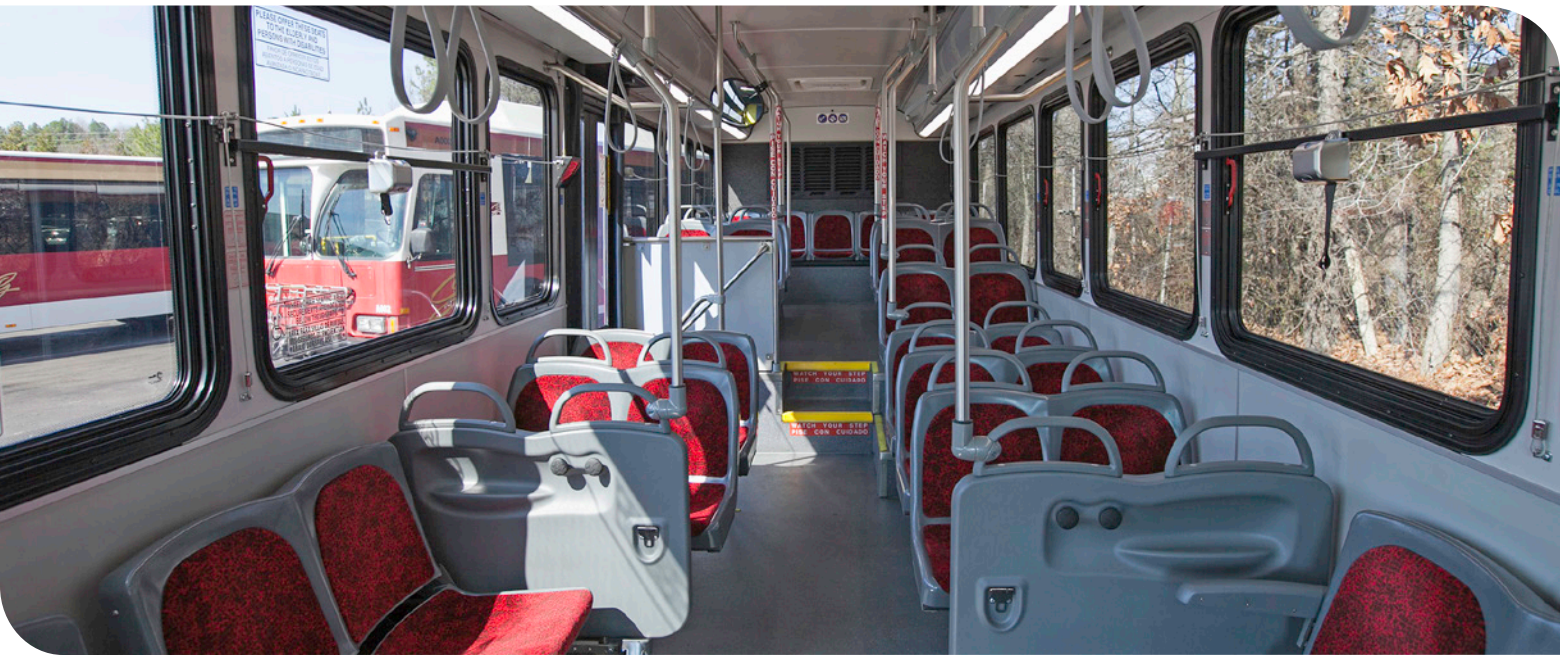
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Miscellaneous	—	—	105,823	5,257,000	4867.7%
Other Financing Sources	—	—	535,684	—	-100.0%
Total Revenues	**—**	**—**	**641,507**	**5,257,000**	**719.5%**
Expenses					
Operations	—	—	45,588	2,606,500	5617.5%
Debt Service	—	—	535,674	2,650,000	394.7%
Contributions to Other Funds	—	—	—	500	—
Total Expenses	**—**	**—**	**581,262**	**5,257,000**	**804.4%**

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	3,078,115	2,948,167	3,243,179	3,281,000	1.2%
Investment Income	34,289	61,051	137,798	159,000	15.4%
Miscellaneous	261,868	17,691	27,075	—	-100.0%
Other Financing Sources	6,104,695	12,737,040	10,402,771	13,087,000	25.8%
Total	**9,478,967**	**15,763,949**	**13,810,823**	**16,527,000**	**19.7%**
Use of Net Position	—	—	—	859,029	—
Total Revenues	**9,478,967**	**15,763,949**	**13,810,823**	**17,386,029**	**25.9%**
Expenses					
Personal Services	332,730	457,264	546,045	665,545	21.9%
Operations	8,733,213	7,120,356	9,348,631	12,249,589	31.0%
Transfers to Renewal and Extension	—	6,243,194	2,959,789	3,920,268	32.5%
Contributions to Other Funds	354,922	387,388	498,848	550,627	10.4%
Total Expenses	**9,420,865**	**14,208,202**	**13,353,313**	**17,386,029**	**30.2%**



SOLID WASTE OPERATING FUND

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

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	763,271	813,060	910,551	775,000	-14.9%
Charges for Services	42,455,327	42,911,394	43,502,759	40,642,006	-6.6%
Investment Income	366,144	568,655	968,205	825,000	-14.8%
Miscellaneous	572	1,024	2,536	150	-94.1%
Total Revenues	**43,585,314**	**44,294,133**	**45,384,051**	**42,242,156**	**-6.9%**
Expenses					
Personal Services	541,710	540,680	563,631	617,516	9.6%
Operations	40,327,217	40,681,620	39,354,268	38,203,943	-2.9%
Transfers to Renewal and Extension	—	130,107	—	—	—
Contributions to Other Funds	334,619	334,279	377,925	446,493	18.1%
Reserves and Contingencies	—	—	—	10,000	—
Total	**41,203,546**	**41,686,686**	**40,295,824**	**39,277,952**	**-2.5%**
Working Capital Reserve	—	—	—	2,964,204	—
Total Expenses	**41,203,546**	**41,686,686**	**40,295,824**	**42,242,156**	**4.8%**

STORMWATER OPERATING FUND

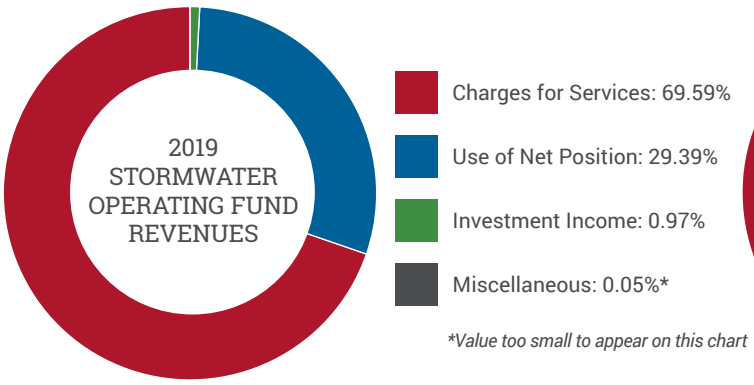
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

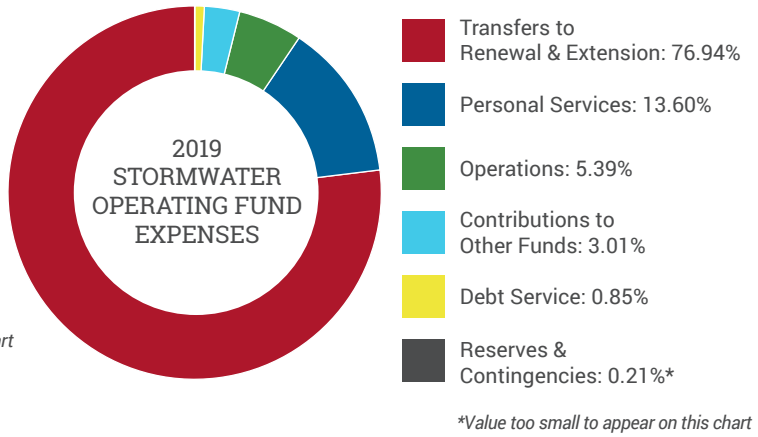
In 2019, Stormwater Operating Fund expenses are expected to total $42.6 million—an increase of $5.3 million, or 14.1 percent, from the 2018 actual level of $37.4 million, primarily due to increases in transfers to the Renewal and Extension Fund for capital expenses of $3.9 million, increases in personal services of $0.6 million, and increases in operations of $0.5 million.

A total of $32.8 million, or 76.9 percent, of the fund's 2019 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	31,304,790	31,655,357	29,191,151	29,660,000	1.6%
Investment Income	246,262	269,030	461,172	415,000	-10.0%
Miscellaneous	42,673	6,682	9,015	20,000	121.9%
Total	**31,593,725**	**31,931,069**	**29,661,338**	**30,095,000**	**1.5%**
Use of Net Position	—	—	—	12,525,129	—
Total Revenues	**31,593,725**	**31,931,069**	**29,661,338**	**42,620,129**	**43.7%**
Expenses					
Personal Services	5,179,915	5,242,701	5,242,224	5,795,351	10.6%
Operations	1,770,352	1,569,257	1,803,489	2,298,071	27.4%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	20,230,803	22,618,847	28,906,975	32,793,768	13.4%
Contributions to Other Funds	650,593	912,443	1,052,316	1,281,433	21.8%
Reserves and Contingencies	—	—	—	90,000	—
Total Expenses	**28,193,169**	**30,704,754**	**37,366,510**	**42,620,129**	**14.1%**





WATER AND SEWER OPERATING FUND

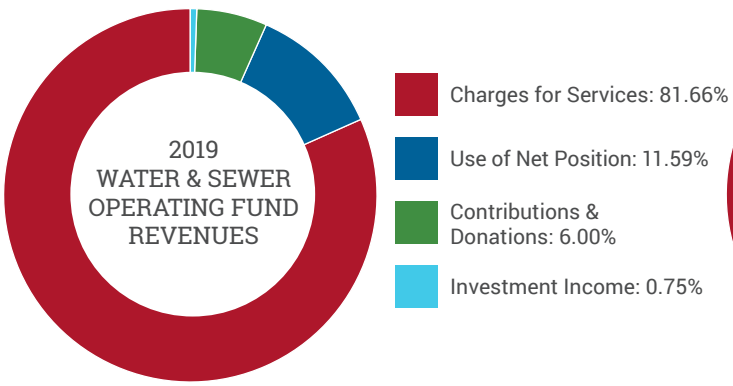
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources,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

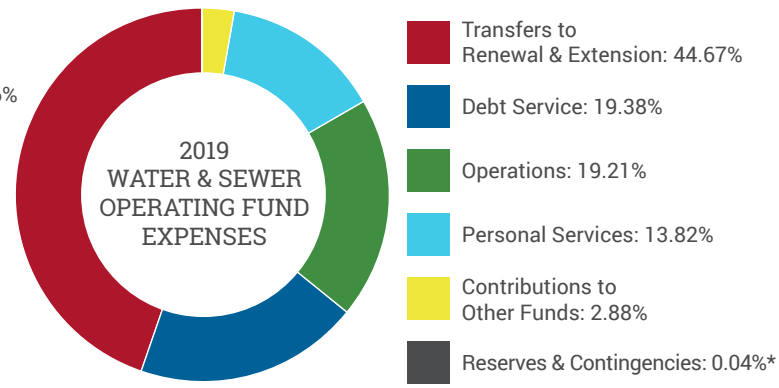
In 2019, Water and Sewer Operating Fund expenses are expected to total $400.1 million—an increase of $49.0 million, or 13.9 percent, from the 2018 actual level of $351.2 million. The majority of the increase is related to an increase in operations of $16.6 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of $7.8 million, which includes five new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment; an increase in contributions to the Renewal and Extension Fund for capital expenses of $31.3 million; and an increase in contributions to internal service funds of $1.9 million. These increases are offset by an $8.7 million decrease in debt service.

In 2019, Water and Sewer Operating Fund revenues are expected to total $353.8 million, excluding the budgeted use of net position—an increase of $11.7 million, or 3.4 percent, from 2018 actual revenues of $342.1 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2014 were replaced on December 18, 2018. This rate resolution approved water and sewer rates from 2019 through 2025 with increases in 2019, 2021, 2023, and 2025.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	317,285,319	310,610,366	314,914,767	326,757,000	3.8%
Investment Income	1,185,614	1,882,027	2,845,418	3,000,000	5.4%
Contributions and Donations	21,786,777	21,058,232	23,069,431	24,000,000	4.0%
Miscellaneous	701,832	383,697	1,128,907	—	-100.0%
Other Financing Sources	52,502	—	122,941	—	-100.0%
Total	**341,012,044**	**333,934,322**	**342,081,464**	**353,757,000**	**3.4%**
Use of Net Position	—	—	—	46,380,158	—
Total Revenues	**341,012,044**	**333,934,322**	**342,081,464**	**400,137,158**	**17.0%**
Expenses					
Personal Services	39,811,811	43,680,336	47,537,322	55,306,268	16.3%
Operations	58,059,961	58,523,954	60,333,636	76,885,417	27.4%
Debt Service	94,997,717	92,916,439	86,248,318	77,553,996	-10.1%
Transfers to Renewal and Extension	119,136,545	127,928,487	147,429,048	178,705,835	21.2%
Contributions to Other Funds	8,453,507	8,485,702	9,625,922	11,520,642	19.7%
Reserves and Contingencies	—	—	—	165,000	—
Total Expenses	**320,459,541**	**331,534,918**	**351,174,246**	**400,137,158**	**13.9%**



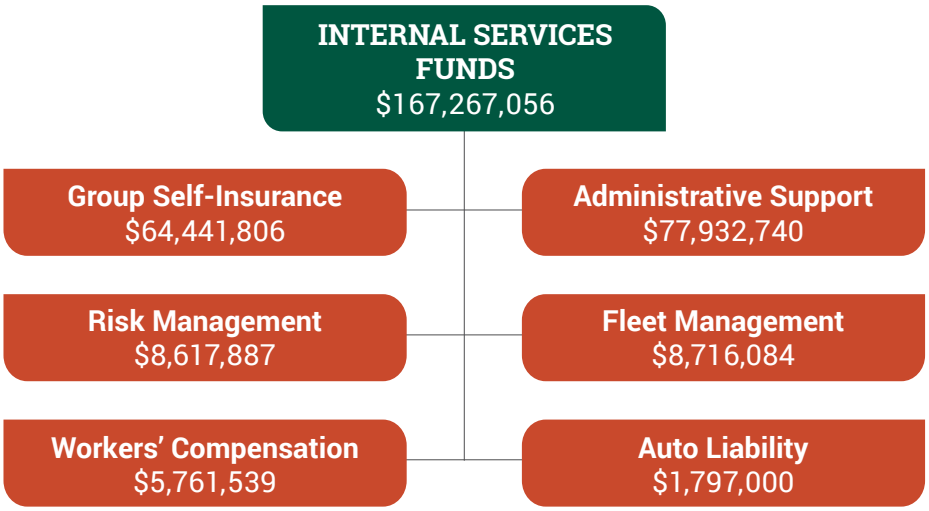


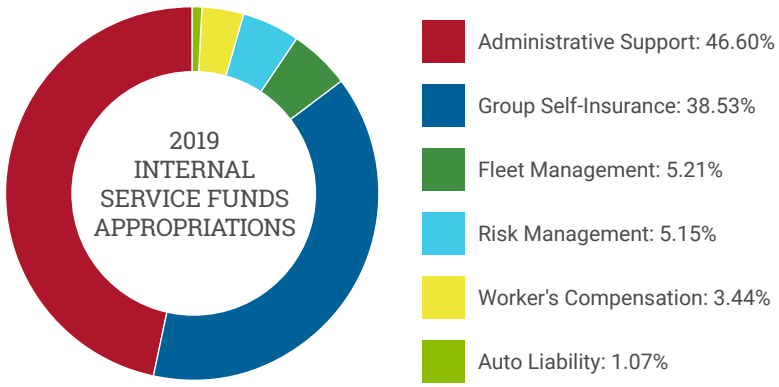
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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

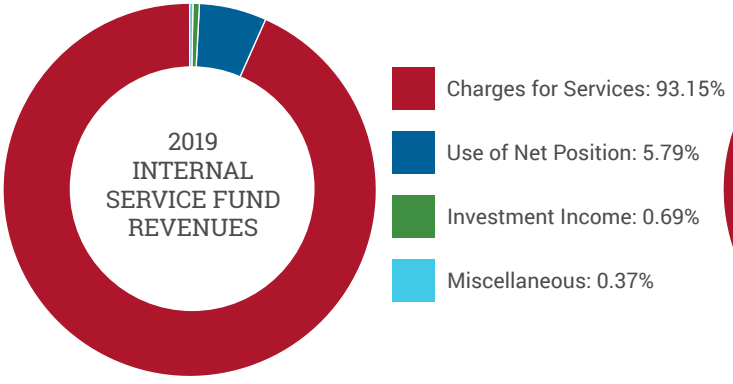


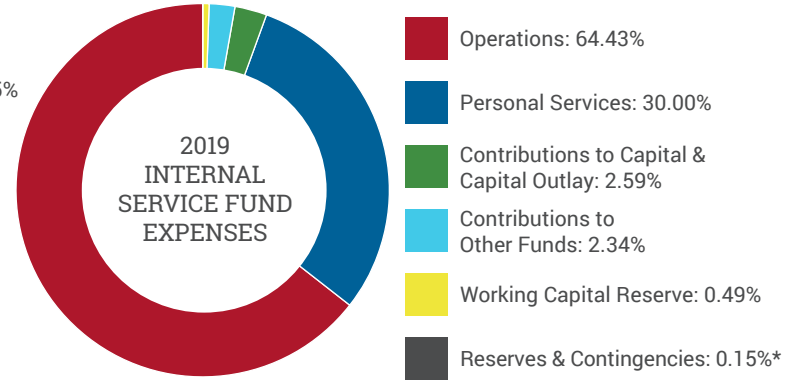


INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	118,835,396	120,359,525	131,349,617	155,818,586	18.6%
Investment Income	609,367	864,391	1,309,792	1,160,000	-11.4%
Contributions and Donations	—	—	2,000	—	-100.0%
Miscellaneous	2,831,943	2,281,104	1,619,602	611,430	-62.2%
Other Financing Sources	487,638	12,315	41,940	—	-100.0%
Total	**122,764,344**	**123,517,335**	**134,322,951**	**157,590,016**	**17.3%**
Use of Net Position	—	—	—	9,677,040	—
Total Revenues	**122,764,344**	**123,517,335**	**134,322,951**	**167,267,056**	**24.5%**
Expenses					
Personal Services	36,443,385	38,979,487	42,403,839	50,184,356	18.3%
Operations	80,550,817	85,458,670	90,758,856	107,780,685	18.8%
Contributions to Other Funds	3,297,997	2,989,137	3,463,865	3,910,613	12.9%
Contributions to Capital and Capital Outlay	152,593	307,405	795,521	4,331,240	444.5%
Reserves and Contingencies	—	—	—	248,000	—
Total	**120,444,792**	**127,734,699**	**137,422,081**	**166,454,894**	**21.1%**
Working Capital Reserve	—	—	—	812,162	—
Total Expenses	**120,444,792**	**127,734,699**	**137,422,081**	**167,267,056**	**21.7%**





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INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 99 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, in the Internal Service Funds.

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

ADMINISTRATIVE SUPPORT FUND

The **Administrative Support Fund** accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	54,280,446	54,870,458	58,513,465	76,209,908	30.2%
Investment Income	49,221	153,823	306,788	168,000	-45.2%
Miscellaneous	1,545,302	1,294,521	350,146	243,565	-30.4%
Contributions and Donations	—	—	2,000	—	-100.0%
Other Financing Sources	18,533	—	—	—	—
Total	**55,893,502**	**56,318,802**	**59,172,399**	**76,621,473**	**29.5%**
Use of Net Position	—	—	—	1,311,267	—
Total Revenues	**55,893,502**	**56,318,802**	**59,172,399**	**77,932,740**	**31.7%**
Expenses					
Personal Services	32,830,424	35,040,191	37,925,000	45,016,567	18.7%
Operations	16,470,266	17,785,162	20,287,504	28,023,027	38.1%
Contributions to Other Funds	755,671	731,385	744,431	868,449	16.7%
Contributions to Capital and Capital Outlay	28,333	151,182	232,025	3,820,697	1546.7%
Reserves and Contingencies	—	—	—	204,000	—
Total Expenses	**50,084,694**	**53,707,920**	**59,188,960**	**77,932,740**	**31.7%**



AUTO LIABILITY FUND

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

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	999,939	800,000	800,000	1,750,000	118.8%
Investment Income	17,667	23,883	49,792	47,000	-5.6%
Miscellaneous	—	185	—	—	—
Total Revenues	**1,017,606**	**824,068**	**849,792**	**1,797,000**	**111.5%**
Expenses					
Operations	731,367	1,667,506	916,800	1,750,000	90.9%
Contributions to Other Funds*	(1,812)	9,229	26,579	32,672	22.9%
Total	**729,555**	**1,676,735**	**943,379**	**1,782,672**	**89.0%**
Working Capital Reserve	—	—	—	14,328	—
Total Expenses	**729,555**	**1,676,735**	**943,379**	**1,797,000**	**90.5%**

**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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	4,848,157	5,443,260	6,842,960	8,348,219	22.0%
Miscellaneous	278,237	283,106	284,829	367,865	29.2%
Other Financing Sources	—	—	41,940	—	-100.0%
Total Revenues	**5,126,394**	**5,726,366**	**7,169,729**	**8,716,084**	**21.6%**
Expenses					
Personal Services	2,714,754	2,933,448	3,260,601	3,604,740	10.6%
Operations	1,854,287	1,834,099	1,612,798	2,116,461	31.2%
Contributions to Other Funds	1,273,588	1,478,293	1,557,274	1,672,506	7.4%
Contributions to Capital and Capital Outlay	124,260	156,223	563,496	510,543	-9.4%
Reserves and Contingencies	—	—	—	14,000	—
Total	**5,966,889**	**6,402,063**	**6,994,169**	**7,918,250**	**13.2%**
Working Capital Reserve	—	—	—	797,834	—
Total Expenses	**5,966,889**	**6,402,063**	**6,994,169**	**8,716,084**	**24.6%**



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	50,208,488	52,245,807	57,693,191	60,135,459	4.2%
Investment Income	298,704	391,022	559,609	550,000	-1.7%
Miscellaneous	975,562	129,782	554,096	—	-100.0%
Other Financing Sources	469,105	12,315	—	—	—
Total	**51,951,859**	**52,778,926**	**58,806,896**	**60,685,459**	**3.2%**
Use of Net Position	—	—	—	3,756,347	—
Total Revenues	**51,951,859**	**52,778,926**	**58,806,896**	**64,441,806**	**9.6%**
Expenses					
Personal Services	481,242	566,030	757,655	1,063,945	40.4%
Operations	52,897,438	55,035,265	58,339,244	63,067,878	8.1%
Contributions to Other Funds*	430,703	(21,368)	252,137	299,983	19.0%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**53,809,383**	**55,579,927**	**59,349,036**	**64,441,806**	**8.6%**

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

RISK MANAGEMENT FUND

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

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	4,998,686	4,500,000	5,000,000	6,250,000	25.0%
Investment Income	107,411	132,606	149,675	165,000	10.2%
Miscellaneous	13,569	455,520	18,303	—	-100.0%
Total	**5,119,666**	**5,088,126**	**5,167,978**	**6,415,000**	**24.1%**
Use of Net Position	—	—	—	2,202,887	—
Total Revenues	**5,119,666**	**5,088,126**	**5,167,978**	**8,617,887**	**66.8%**
Expenses					
Personal Services	310,865	350,777	395,518	430,917	9.0%
Operations	5,443,019	4,672,031	5,885,256	7,193,292	22.2%
Contributions to Other Funds	830,983	763,374	838,428	983,678	17.3%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**6,584,867**	**5,786,182**	**7,119,202**	**8,617,887**	**21.1%**

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	3,499,680	2,500,000	2,500,000	3,125,000	25.0%
Investment Income	136,364	163,057	243,928	230,000	-5.7%
Miscellaneous	19,273	117,990	412,228	—	-100.0%
Total	**3,655,317**	**2,781,047**	**3,156,156**	**3,355,000**	**6.3%**
Use of Net Position	—	—	—	2,406,539	—
Total Revenues	**3,655,317**	**2,781,047**	**3,156,156**	**5,761,539**	**82.5%**
Expenses					
Personal Services	106,100	89,041	65,065	68,187	4.8%
Operations	3,154,440	4,464,607	3,717,254	5,630,027	51.5%
Contributions to Other Funds	8,864	28,224	45,016	53,325	18.5%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	**3,269,404**	**4,581,872**	**3,827,335**	**5,761,539**	**50.5%**



Gwinnett

DEPARTMENTAL INFORMATION

This section includes missions and organizational charts of departments and agencies, as well as staffing information, performance data, accomplishments, projects and initiatives, and a historical summary of appropriations. For departments reporting to the County Administrator, performance is reported in the context of a structured approach to decision making known as the County's Management Framework (see page II:36 for more information). Departments and agencies outside of the County Administrator's purview including the Sheriff, courts, and other elected officials have the option to utilize the Management Framework but are not required to do so. County Administrator departments and the Sheriff are presented in the context of the Management Framework. Other departments and agencies, including primarily courts and elected officials, are presented in a format consistent with past budget documents.



CLERK OF COURTS

Mission and Organizational Chart

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

Clerk of Courts' Office
- Oversee the operation of recording appropriate legal documents and other instruments under the office's jurisdiction

Clerk's Technical Services
- Provide computer support for the appropriate courts
- Maintain and update the Case Management System for the courts

Board of Equalization
- Manage training for members
- Schedule tax appeal hearings and process hearing paperwork
- Process payments for attendance

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

State/Superior Court Civil Division
- File and maintain court records falling under the jurisdiction of the State and Superior Courts
- 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 registry payments

Magistrate Civil Division
- Assist the public in filing civil claims of $15,000 or less
- Assist the public in filing landlord-tenant cases, including dispossessories

Real Estate Records
- File and record all deeds, liens, plats, financing statements, and 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 Criminal Division & Family Violence
- File and transmit criminal arrest warrants
- File, collect, and disburse fines on bad check and shoplifting citations
- Schedule preliminary hearing calendars
- Assist the public in filing temporary protective orders

State/Superior Court Criminal Division
- File and maintain court records falling under the jurisdiction of the State and Superior Courts
- Assist the public and other agencies in obtaining information from court records
- Perform administrative duties to include court appearances and grand jury functions; maintain Drug Court docket, Mental Health docket, and Veterans Court docket
- Collect and disburse fees, costs, and fines

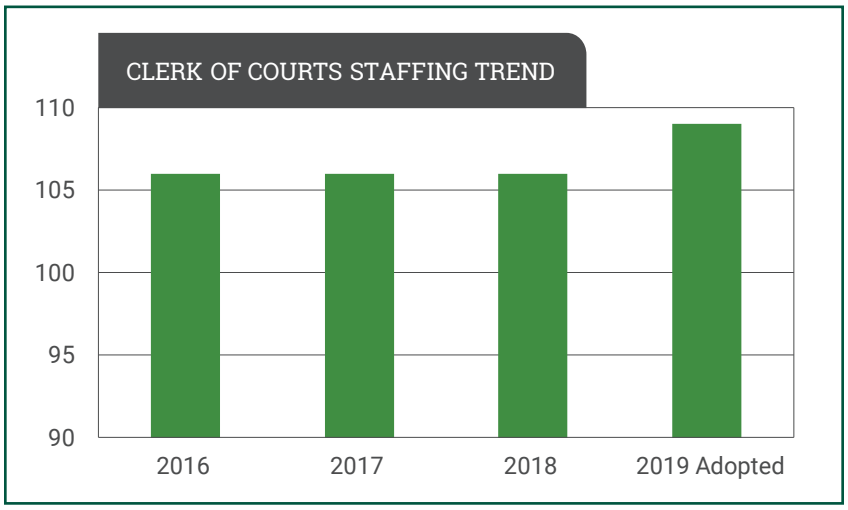
Garnishments and Adoptions
- Assist the public in filing garnishment cases
- Process garnishment receipts and disbursements
- Process and maintain adoption files and docket

Criminal Reporting, Appeals and Notary/Tradenames
- Oversee the transmittal of criminal data to GCIC and DDS
- Process all appeals and transmit records to proper appeals court
- Issue Notary commissions and record tradename registrations

CLERK OF COURTS

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	106	106	106	109



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

Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Judicial cases filed	119,822	133,564	141,379	145,849
Property records recorded	199,105	192,269	205,834	211,084
Notary commissions/trade names used	5,346	5,327	4,997	5,443

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Deputy clerks – judicial cases	86	86	86	89
Filings per clerk – judicial cases	1,455	1,615	1,702	1,700
Deputy clerks – real estate	15	15	15	15
Filings per clerk – real estate	13,274	12,818	13,722	14,072

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Civil costs and recording fees	$ 8,580,227	$ 10,160,617	$ 11,261,718	$ 7,860,778
Criminal fines	$ 4,370,790	$ 4,768,018	$ 3,972,554	$ 4,539,586
Transfer taxes collected	$ 7,440,306	$ 7,853,083	$ 8,299,045	$ 7,486,478
Intangible taxes collected	$ 19,753,190	$ 19,218,701	$ 18,719,403	$ 19,903,077

CLERK OF COURTS

4 To reconcile and disburse court trust funds.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Criminal cash bonds	$ 3,405,692	$ 3,744,974	$ 4,006,124	$ 3,720,677
Garnishments	$ 16,044,956	$ 21,301,494	$ 32,163,437	$ 31,373,832
Special registry	$ 8,034,828	$ 8,796,600	$ 8,851,749	$ 12,588,245

Accomplishments: FY 2018

1 Judicial case management configuration and development
2 Fund ledger balance reconciliations (trust accounts)
3 Disaster Recovery and Business Continuity Plan

Short-Term Departmental Issues and Initiatives for FY 2019

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

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

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

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	6,172,993	6,284,741	6,496,322	7,425,519
Operations	2,455,143	1,853,301	1,780,628	2,536,630
Contributions to Other Funds	1,636,990	1,667,521	1,687,860	1,893,294
Contributions to Capital and Capital Outlay	–	–	1,191,421	882,651
Total	**10,265,126**	**9,805,563**	**11,156,231**	**12,738,094**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	9,365,426	9,805,563	9,964,769	11,855,443
Authority Imaging Fund	899,700	–	1,191,462	882,651
Total	**10,265,126**	**9,805,563**	**11,156,231**	**12,738,094**

CLERK OF RECORDER'S COURT

Mission and Organizational Chart

Purpose

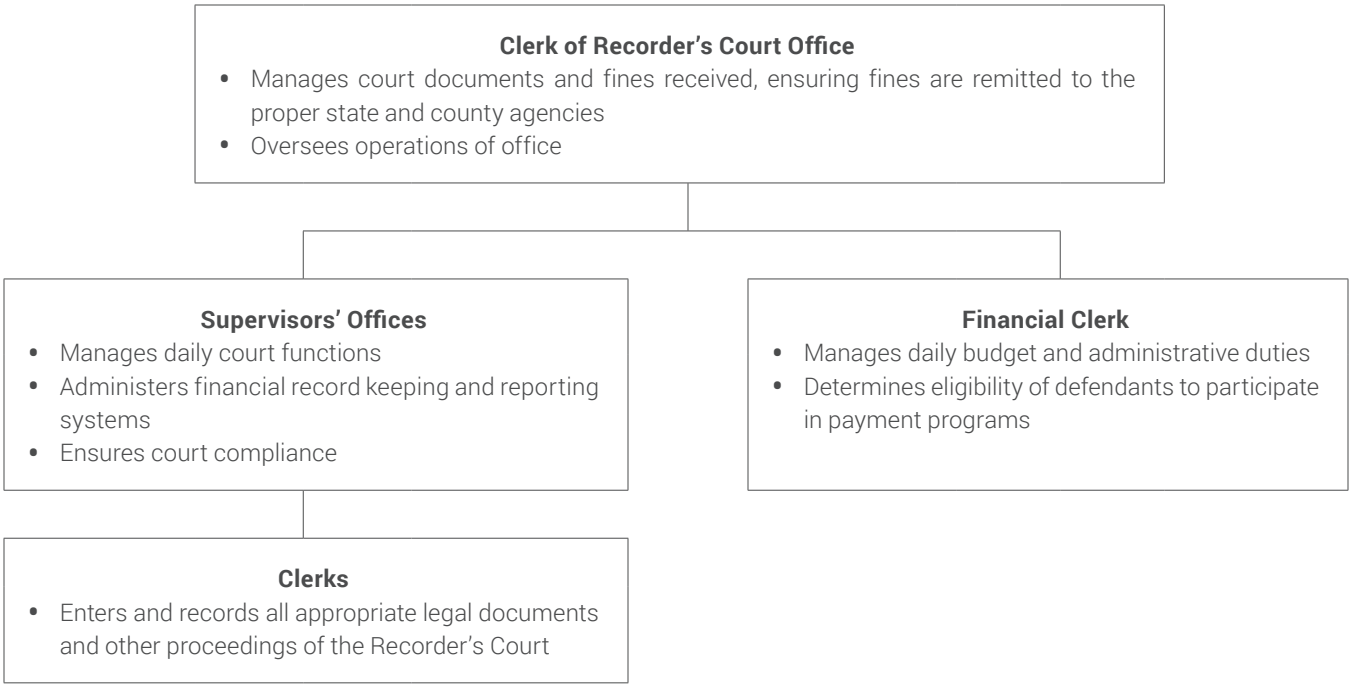
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

Critical Functions

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

Core Values

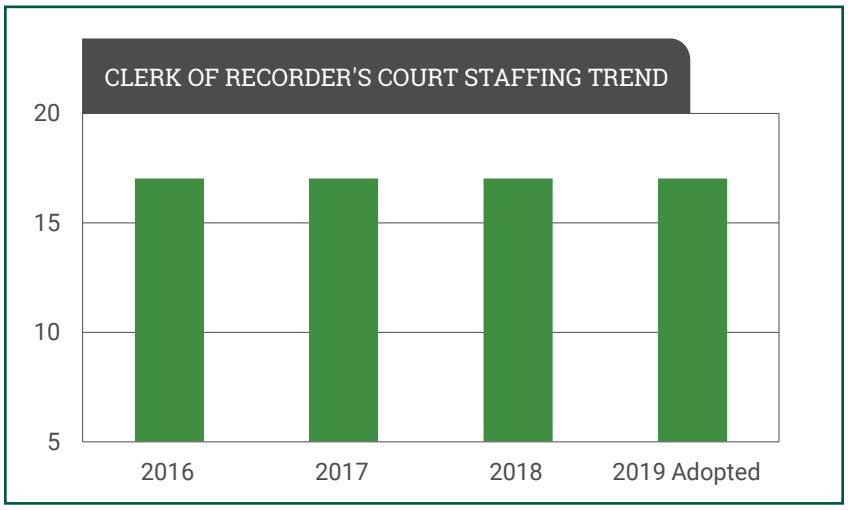
- Integrity
- Service Excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



CLERK OF RECORDER'S COURT

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	17	17	17	17



Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Cases handled without court appearance	45,726	38,459	38,457	39,000
Money received without court appearance	$ 5,889,328	$ 5,083,060	$ 5,056,581	$ 5,691,500
Total number of citations disposed	80,041	69,673	69,311	72,000
Online payments – money received	$ 4,606,170	$ 4,107,950	$ 4,058,825	$ 4,658,500

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Court appearance – money received	$ 3,074,670	$ 2,834,379	$ 2,849,077	$ 2,800,000
Probation – money received	$ 1,583,141	$ 1,327,500	$ 1,023,832	$ 1,000,000
Credit card program – Point of Sale	$ 1,795,000	$ 1,741,300	$ 1,776,278	$ 1,800,000

Accomplishments: FY 2018

1 Reduced the number of offenses whereby a bench warrant would be issued for a missed court date. This improved community relations and lessened the burden of bench warrant management by the Sheriff's Office and Recorder's Court.

2 Improved the timeliness of citation entry into our system by changing the workflow of citations from Gwinnett County Police Department (GCPD) to Recorder's Court.

3 Improved access to justice by modernizing the audio and video equipment in all three court rooms.

CLERK OF RECORDER'S COURT

Short-Term Departmental Issues and Initiatives for FY 2019

1 Move our case management system from the county to a vendor hosted solution.

2 Convert from Central Savannah River Area (CRSA) probation to Southeast Corrections.

3 Change online payment vendors and migrate from nCourt to Value Payment Systems.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 Create an interface for the Offender Base Tracking System to transmit dispositions to the Georgia Bureau of Investigation (GBI).

2 Streamline the different payment options for disposed cases and offer a payment plan through the clerk's office.

3 Create an electronic exchange of data between GCPD and Recorder's Court's case management system.

4 Streamline the different payment options for disposed cases and offer a payment plan through the clerk's office.

5 Create an interface for the Offender Base Tracking System to electronically transmit dispositions to the GBI.

6 Purchase digital signage to help visitors navigate through the courthouse.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	1,129,708	1,166,042	1,142,299	1,301,978
Operations	189,294	131,204	87,415	171,457
Contributions to Other Funds	151,782	61,830	286,607	194,645
Contributions to Capital and Capital Outlay	–	–	–	34,272
Total	**1,470,784**	**1,359,076**	**1,516,321**	**1,702,352**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Police Services District Fund	1,470,784	1,359,076	1,516,321	1,702,352
Total	**1,470,784**	**1,359,076**	**1,516,321**	**1,702,352**

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.

Director's Office
- Responsible for the management of operations of the department's services, staff, and resources

Voter Registrations and Elections
- The Board of Registrations and Elections maintains the efficient and effective operation of all County voter registration and electoral processes
- Services include voter registration, Election Day voting, advance voting, and absentee voting as required by federal and state laws, and the rules and regulations of the State Elections Board of Georgia

Animal Welfare and Enforcement
- Manages and operates the County's animal shelter
- Responds to resident calls and provides animal care education, adoptions, and investigations

UGA Extension Gwinnett
- Provides opportunities for lifelong learning through research-based educational programs in the areas of youth development, environment, and family and consumer sciences

Health and Human Services
- Partners with the community to provide senior citizens, families, and individuals with opportunities to participate in quality services to improve their health and well-being

Subsidies – Health and Human Services (Administratively Attached)
- Board of Health
- Coalition for Health and Human Services
- Department of Family and Children Services (DFACS)
- Gwinnett Hospital System (Medical Indigent)
- View Point Health
- Gwinnett Sexual Assault Center

Business Management
- Manages and coordinates the fiscal, human resources, administrative, and payroll needs of the department

Community Services Outreach
- Partners with organizations to leverage department services to provide volunteer engagement opportunities
- Build a healthier Gwinnett through collaboration with the community

Natural and Cultural Resource Operations
- Manages, operates, and maintains the County's environmental and heritage educational facilities and programs, natural resource management, and historical and natural research

Project Administration
- Manages planning services and development of facilities

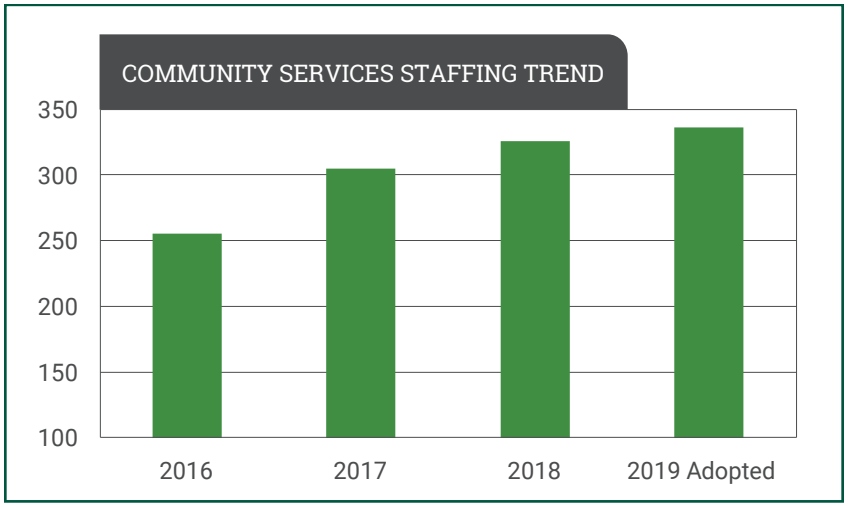
Parks and Recreation Operations
- Manages, operates, and maintains the County's park system, facilities, recreational and historical programs, and natural and cultural resources

Other Subsidies and Services (Administratively Attached)
- Atlanta Regional Commission
- Gwinnett County Library System
- Georgia Forestry Commission
- Gwinnett County Soil and Water Conservation
- Gwinnett United in Drug Education (GUIDE)
- Gwinnett Historical Society (Elisha Winn House)
- Fort Daniel Foundation

COMMUNITY SERVICES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	255	305	326	336



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

In 2018, positions were added to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks, to manage the new Natural and Cultural Resources Section, and to improve communication and engagement with the Hispanic community. Additionally, the Elections Division received nine positions from the unallocated pool during the year.

In 2019, the following positions were added – Animal Welfare positions to assist with handling requests for services and to educate residents about Animal Welfare ordinances, positions to expand programming opportunities, and a position to increase educational programs which will be offered in English and Spanish.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Ensure access to basic human needs
▶ Tactic:	Improve accessibility and health of the community
▶ Expected Outcome:	Improve the health of youth by conducting mobile recreation

Projects	Est. Start Date	Est. End Date
Expand the Be Active programming opportunities with the addition of one supervisor position and a full-size cargo van	1/8/19	12/31/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Public safety and sheltering initiatives
▶ Expected Outcome:	Staff training for safety operations while sheltering

Projects	Est. Start Date	Est. End Date
Security expansion for ViewPoint Health	1/2/19	12/31/19
Gwinnett, Rockdale, Newton (GRN) Health Department Relief Shelter Training	1/3/19	12/31/19
GRN Public Health Program Safety	1/3/19	12/31/19
Gwinnett outreach to victims of sex crimes	1/3/19	12/31/19

COMMUNITY SERVICES

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Limit the community's exposure to risk	
▶ Tactic:	Advance community risk reduction	
▶ Expected Outcome:	Reduced risk to Gwinnett County citizens	
Projects	**Est. Start Date**	**Est. End Date**
OneStop expansion of programs/hours	1/2/19	12/31/19

PRIORITY:	LIVABILITY AND COMFORT	
▶ Strategy:	Provide community programs that match community needs	
▶ Tactic:	Expand and continue programming for multicultural community	
▶ Expected Outcome:	Educate and involve cultures that derive from the citizens of Gwinnett County	
Projects	**Est. Start Date**	**Est. End Date**
Expand new programming for Parks & Recreation	1/3/19	12/31/19

PRIORITY:	COMMUNICATION AND ENGAGEMENT	
▶ Strategy:	Engage our diverse community in all things Gwinnett	
▶ Tactic:	Meet the needs of a multi-generational and multicultural population	
▶ Expected Outcome:	Customized services which target specific needs	
Projects	**Est. Start Date**	**Est. End Date**
Increase Family and Consumer Science programming	1/4/19	12/31/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Deliver responsive, cost-effective, and high-quality services	
▶ Expected Outcome:	Deliver services on time	
Projects	**Est. Start Date**	**Est. End Date**
Increased request for Animal Welfare employees due to increased demand for service and road calls	1/4/19	12/31/19

PRIORITY:	LIVABILITY AND COMFORT	
▶ Strategy:	Provide community programs that match community needs	
▶ Tactic:	Expand and continue programming for multicultural community	
▶ Expected Outcome:	Educate and involve cultures that derive from the citizens of Gwinnett County	
Projects	**Est. Start Date**	**Est. End Date**
Libraries – Performance-based salary increase	1/4/19	12/31/19

COMMUNITY SERVICES

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Target
1	Master plans conducted for parks, greenways, and other facilities	1	2	2	2
2	Feasibility studies conducted	3	2	2	2
3	Classes, programs, camps, and events offered	7,459	7,967	7,794	8,000
4	Number of facility and pavilion rentals	10,349	11,126	11,201	11,350
5	Number of aquatic admissions and passes	457,355	439,063	445,045	450,000
6	Donations (Parks and Recreation, Environmental and Heritage Center)	$ 1,270	$ 260	$ 26,000	$ 10,000
7	Grants (Parks and Recreation, Environmental and Heritage Center)	$ 257,300	$ 30,000	$ 100,000	$ 20,000
8	Donations (Health and Human Services)	$ 79,318	$ 136,002	$ 193,517	$ 50,000
9	Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	$ 1,816,603	$ 1,996,057	$ 2,139,458	$ 2,000,000
10	Health and Human Services and Senior Services statistics:				
	Number of residents served by Health and Human Services	559,714	557,241	394,143	400,000
	Average number of informational inquiries per month	14,632	21,014	14,625	15,000
11	Classes, programs, and events offered through Live Healthy Gwinnett	163	194	160	165
12	Number of volunteer hours served within Gwinnett County Government operations	920,401	1,170,408	1,630,597	1,650,000
13	Number of educational contact hours in programming at the Gwinnett Environmental and Heritage Center	210,880	197,477	161,274	175,000
14	Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension	95,174	115,360	114,535	115,000
15	Animal welfare statistics:				
	Donations*	n/a	$ 13,457	$ 13,283	$ 14,000
	Animals returned to owners	1,264	1,468	1,614	1,700
	Animals rescued by partners	1,984	1,682	1,210	1,500
	Adoptions	2,121	2,441	3,402	3,500
	Total incoming	5,522	6,278	6,118	6,200
	Total outgoing (rehomed, rescued, or adopted)	5,883	6,047	6,189	6,200
	Percentage saved	91.26%	92.46%	95.52%	95.00%

The Gwinnett County Standard

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

1 Excellence in providing face-to-face customer service.

2 Excellence in offering programming and education opportunities which meet the diversity of the residents.

3 Excellence in maintaining safe, clean, and inviting facilities and grounds to our residents.

4 Be a leader in the state with humane medical treatment and attention to the animals in our care.

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

5 Parks and Recreation received the Georgia Recreation and Parks Association (GRPA) District 7 Agency of the Year for 2018 as well as four individual staff awards.

6 Staff from each section completed more than 7,000 hours of training courses in a wide array of training offerings and recertifications.

7 Aquatic personnel compiled 6,000 hours of in-service trainings in order to keep our aquatic centers and pools open to our citizens for over 21,000 hours.

8 Academic programming at the Cultural and Natural Resources locations aligns with current Georgia Standards of Excellence (GSE), the Gwinnett County Academic Knowledge and Skills Curriculum (AKS), as well as the K-12 academic programming supports the Georgia Career Clusters Pathways, particularly in the fields of Agriculture, Food, and Natural Resources; Energy; and Science, Technology, Engineering, and Math (STEM).

9 The Department currently has more than 20 personnel members with certifications in such areas as Certified Park and Recreation Professional (CPRP), Geographic Information Systems (GIS), Aquatic Facility Operator Instructor (AFOI), Certified Playground Inspectors, and much more.

Accomplishments: FY 2018

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

1 The Department of Community Services used more than 1,000,000 volunteer hours as part of daily operations.

2 Animal Welfare & Enforcement boosted the percentage of animals saved in 2018 to 95.11 percent. The national average is 85 percent, which qualifies the Gwinnett facility for a No-Kill Shelter status; however, we remain an Open Admissions Shelter.

3 Community Services Outreach's Live Healthy Gwinnett launched the county's first mobile recreation program, Be Active Gwinnett. Be Active Gwinnett, a recreation center on wheels, provides underserved youth located in play deserts who have limited access to structured activities, the opportunity to be physically active outside in a play-safe environment. Be Active Gwinnett aspires to be Gwinnett County's champion for healthy habits that assist with decreasing childhood obesity while advocating for positive youth development and awareness of community resources.

4 In partnership with the *Gwinnett Daily Post*, Live Healthy Gwinnett hosted four free Community Health Fairs at Rhodes Jordan Park, George Pierce Park, Bogan Park, and Lucky Shoals Park. More than 2,500 attendees and 250 exhibitors participated in health screenings, wellness presentations, cooking demonstrations, and more. Live Healthy Gwinnett will expand to five Community Health Fairs in 2019 to include Lenora Park.

5 Children's Healthcare of Atlanta's child wellness initiative, Strong4Life, launched its first sign campaign in the state alongside Live Healthy Gwinnett at Rock Springs Park. 26 Healthy Habit Signs were placed across the property that encourage residents to be active, limit screen time, drink more water, and eat more fruits and vegetables.

6 Live Healthy Gwinnett used four Public Health undergraduate student interns from Georgia Southern University who received training from Children's Healthcare of Atlanta-Strong4Life to implement a new wellness curriculum to more than 4,500 summer campers. These interns dedicated more than 1,600 volunteer hours towards Live Healthy Gwinnett's programming, events, and summer camp initiatives between May and August.

7 In celebration of National Volunteer Week, the Department of Community Services honored more than 80 individuals and groups with the President's Lifetime Achievement Award during a ceremony on April 19. Those who were recognized completed 4,000 or more volunteer service hours in their lifetime. The Community Services individual and group recipients' combined efforts provided more than 850,000 hours towards initiatives such as youth and adult athletics, senior clubs, master gardener programs, advisory boards, senior learning, meal packaging, and more.

8 Volunteer Gwinnett has tracked more than 1,630,000 volunteer hours for 2018, exceeding our overall goal of 1 million volunteer hours.

9 More than 300 community members attended the Human Trafficking Education Forum hosted by the Gwinnett County Human Relations Commission. Survivors, healthcare professionals, and government officials provided insight on the growing human trafficking problem in Gwinnett and across the Metro Atlanta area while motivating attendees on how they can help those affected, recognize signs of abuse, and highlighted the community resources available.

COMMUNITY SERVICES

10 Gwinnett County was awarded a Volunteer Partnership Award and was welcomed to the '100 Club' by Junior Achievement Georgia for providing more than 100 employee volunteers at the Junior Achievement Center at Discovery High School during the 2017 – 2018 School Year.

11 Health and Human Services, for the first time in its 45-year history, introduced therapeutic meals for senior clients. Therapeutic meals include renal, diabetic, and mechanical soft food to serve those with special dietary needs.

12 Health and Human Services received a joint award with sister division, Animal Welfare, from the National Association of Counties (NACo) for the pet food distribution program. It was discovered that many of our senior clients were feeding their pets meals delivered for the seniors' sustenance. This program provided pet food, donated by companies like Hills/Science Diet, to be delivered along with our home delivered meals to clients.

13 Health and Human Services was awarded additional funding to serve senior citizens waitlisted for the congregate nutrition program. In addition, funding was received for the home delivered meals and homemaker program to service more clients. Two sites were identified as host satellite sites for service in the cities of Grayson and Snellville.

14 Health and Human Services was awarded a grant from the Thanks Mom and Dad Fund to provide TowerGardens to senior centers for the express purpose of expanding the congregate nutrition program with an emphasis on healthy eating, cooking demonstrations using harvested produce from the TowerGardens, establishing center wellness goals for lifestyle changes, providing opportunities to purchase fresh produce by visiting area farmer's markets, and engaging older adults in educational opportunities on managing chronic diseases.

15 Health and Human Services piloted the What A Waste program from the National Foundation to End Senior Hunger (NFESH). This innovative, technology-driven program was designed to help congregate nutrition programs save money by cutting down on avoidable food waste, engaging seniors, exploring different nutrition options, and exploring environmentally sustainable solutions for reducing food waste and repurposing such waste by means of composting.

16 Health and Human Services' OneStop Norcross celebrated its 20th anniversary in service to its community.

17 The One Gwinnett Portrait of Diversity traveled throughout the county as an interactive exhibit celebrating our diverse community through our shared Gwinnett connection.

18 Health and Human Services completed the business processes analysis for the OneStop centers and senior center operations.

19 Health and Human Services' OneStop staff was trained in Youth Mental Health First Aid by the Georgia Department of Behavioral Health and Developmental Disabilities to assist adolescents ages 12 – 18 years experiencing a mental health crisis or addiction challenge.

20 Health and Human Services' OneStop and Senior Services staff received Dealing with Dementia training from the Rosalyn Carter Institute for Caregiving.

21 Health and Human Services began the Norcross Senior Center's remodeling to be completed second quarter 2019.

22 Health and Human Services celebrated Senior Services' 45th anniversary at Pinckneyville Park with a four-center celebration.

23 Health and Human Services executed its first Engage at Every Age event for Gwinnett senior citizens in collaboration with Georgia Gwinnett College.

24 Health and Human Services began its use of the Rec1 registration system for its OneStop facilities and senior centers.

25 Parks and Recreation Operations received the 2018 GRPA D7 Agency of the Year Award.

26 Parks and Recreation Operations received a 2018 National Recreation and Park Association (NRPA) Grant – "Meet Me in The Park" Dinosaur Treks.

27 Parks and Recreation Operations was recognized for its 2018 Award Resource Management Plan – Mow Free Zones, in which it won the 2018 Urban Forestry Award for Best New Initiative.

28 Parks and Recreation Operations received a 2018 GRPA State Award – Distinguished Recreation Professional of the Year for Kerri O'Kelley.

29 Parks and Recreation Operations offered 7,794 programs with 89,056 enrolled participants.

30 Parks and Recreation Operations facilitated the participation of 41,887 youth sports participants in various sports, supported by 720,988 volunteer hours.

COMMUNITY SERVICES

31 Parks and Recreation Operations held the 1st Annual Gwinnett County All Star Basketball Tournament which raised $6,100 for the scholarship fund and was presented to the Gwinnett Parks Foundation (February and March 2018).

32 Parks and Recreation Operations hosted The Grand Slam Gwinnett Invitational Baseball Tournament (Tim Gaines) which raised $4,050 for the scholarship fund and was presented to the Gwinnett Parks Foundation (May 2018).

33 Parks and Recreation Operations worked with the Atlanta Hawks and State Farm Arena (Corporate Social Responsibility and Inclusion), forming a partnership with the Atlanta Hawks and the Lucky Shoals Mustang Basketball Program which resulted in receiving a grant from the Atlanta Hawks for renovating the outside basketball court at Lucky Shoals Park and providing a community engagement and learning area inside the recreation center.

34 Parks and Recreation Project Administration completed the Lilburn Activity Building, the Freeman's Park mill renovation, Jones Bridge Park pavilion and restroom improvements, the Mountain Park multipurpose field renovation and conversion to synthetic turf, and the opening of the interactive fountain at E. E. Robinson Park.

35 Parks and Recreation Project Administration facilitated the Hudson Nash House move to its permanent home at the Yellow River Post Office Historic Site.

36 Parks and Recreation Project Administration participated in the completion of the Countywide Trails Master Plan.

37 Parks and Recreation Project Administration accepted the Gwinnett Historical Society's Annual Phyllis and Marvin Hughes Preservation Award on behalf of the County.

38 UGA Extension Gwinnett increased its pool of Master Gardener Extension volunteers by offering a second GA Master Gardener Extension volunteer (40 hour) training program for Gwinnett County teachers (June 2018).

39 UGA Extension Gwinnett's Master Gardener Extension volunteers received a Presidential Lifetime Achievement Award for volunteering more than 4,000 hours of service on Extension projects in Gwinnett County.

40 UGA Extension Gwinnett hosted its first "Collaboration Celebration" and Legislative Dinner event (May 3, 2018) at McDaniel Farm Park to highlight new and existing collaborative initiatives with the Extension's various community partners.

41 Voter Registrations and Elections completed its first bilingual election cycle.

42 Voter Registrations and Elections conducted four elections.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	20,753,445	22,987,369	27,452,879	32,684,552
Operations	13,853,969	12,997,857	15,694,590	16,462,353
Contributions to Other Funds	5,505,789	8,395,089	9,319,815	10,157,397
Contributions to Other Agencies	133,250	191,000	191,000	191,000
Contributions to Subsidized Agencies	20,594,689	21,379,722	22,148,312	23,228,730
Contributions to Capital and Capital Outlay	5,412,757	1,120,263	1,489,285	1,890,859
Total	**66,253,899**	**67,071,300**	**76,295,881**	**84,614,891**

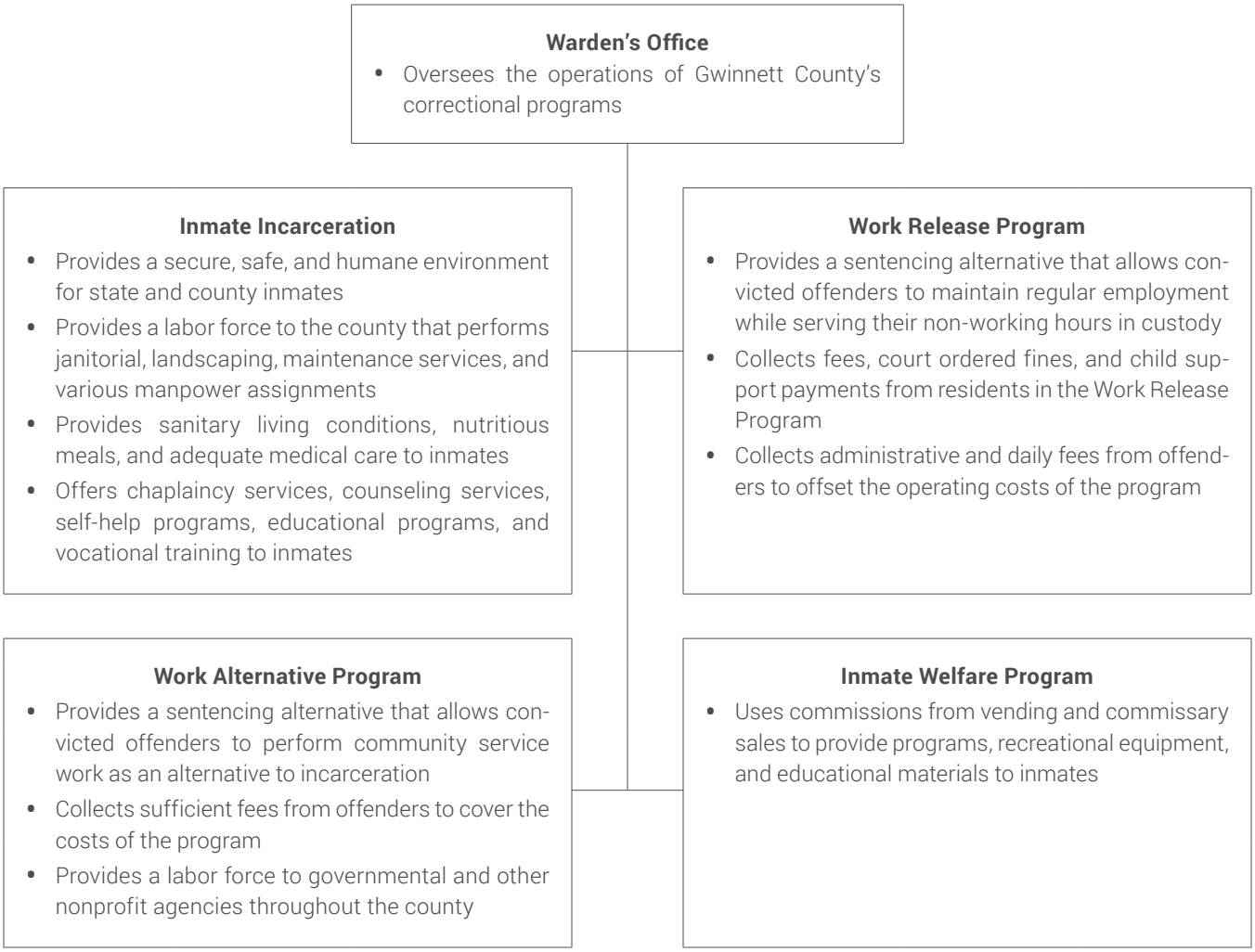
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Recreation Fund	33,729,523	31,966,795	35,698,466	42,497,783
General Fund	5,619,067	10,500,535	11,090,314	13,235,548
General Fund – Elections	5,547,589	2,475,944	6,448,464	4,687,116
General Fund – Subsidized Agencies	21,357,720	22,128,026	23,058,637	24,194,444
Total	**66,253,899**	**67,071,300**	**76,295,881**	**84,614,891**

CORRECTIONS

Mission and Organizational Chart

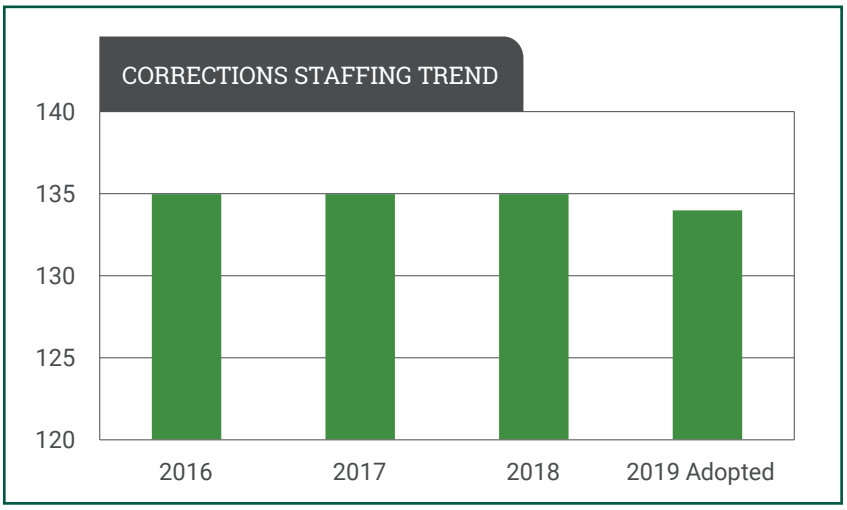
The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent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



CORRECTIONS

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	135	135	135	134



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

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

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Ensure a safe and successful return of inmates to the community
▶ Expected Outcome:	Reduced recidivism

Projects	Est. Start Date	Est. End Date
Create a successful reentry program	1/1/19	12/31/19
Complete second inmate welding certification course	1/28/19	5/31/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Ensure access to basic human needs
▶ Tactic:	Create a safe environment to live, work, and play
▶ Expected Outcome:	Reduce injuries

Projects	Est. Start Date	Est. End Date
Deliver responsive, cost-effective, and high-quality services in a timely manner	1/1/19	12/31/19

CORRECTIONS

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Projected
1	Average inmate population – County sentenced	88	87	73	290
2	Average inmate population – State sentenced	150	186	215	222
3	Average number of inmates working external details	140	145	131	150
4	External detail hours actually worked – GC customers	89,454	90,573	76,199	90,000
5	Value of work performed by inmates – GC customers	$ 1,064,503	$ 1,077,813	$ 906,768	$ 1,071,000
6	External detail hours actually worked – Municipal/CID details	55,888	55,230	41,594	42,000
7	Revenue collected – Municipal/CID details	$ 324,805	$ 362,929	$ 299,190	$ 300,000
8	Average work release population	141	176	181	200
9	Work Alternative Program community service hours performed	20,088	19,494	22,146	23,000
10	Value of community service labor	$ 145,638	$ 141,332	$ 160,559	$ 166,750
11	Vocational training hours provided to inmates	22,412	48,485	13,906	17,000
12	Inmates earning their GED	15	18	19	25

The Gwinnett County Standard

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

1. Reaccredited for another three years (fourth cycle) by the American Correctional Association (ACA). The department met 100 percent of all mandatory standards and 99 percent of non-mandatory standards.
2. Remained compliant with Prison Rape Elimination Act (PREA) Standards.

Accomplishments: FY 2018

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

1. Master Corrections Officer Jerry White received Public Safety Person of the Year Award by the Gwinnett Chamber.
2. Received Green Government of the Year Award from Gwinnett Clean & Beautiful.
3. Completed the first graduating class for the welding vocational program.
4. Established new vocational program partnerships with Georgia agencies and technical college system.

CORRECTIONS

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	9,725,402	10,411,005	11,043,566	11,744,994
Operations	2,812,266	3,089,698	3,550,035	3,755,609
Contributions to Other Funds	1,786,998	2,319,936	2,289,575	2,369,699
Contributions to Capital and Capital Outlay	403,406	435,672	525,281	488,019
Contributions to Fund Balance	–	–	–	106,205
Total	**14,728,072**	**16,256,311**	**17,408,457**	**18,464,526**

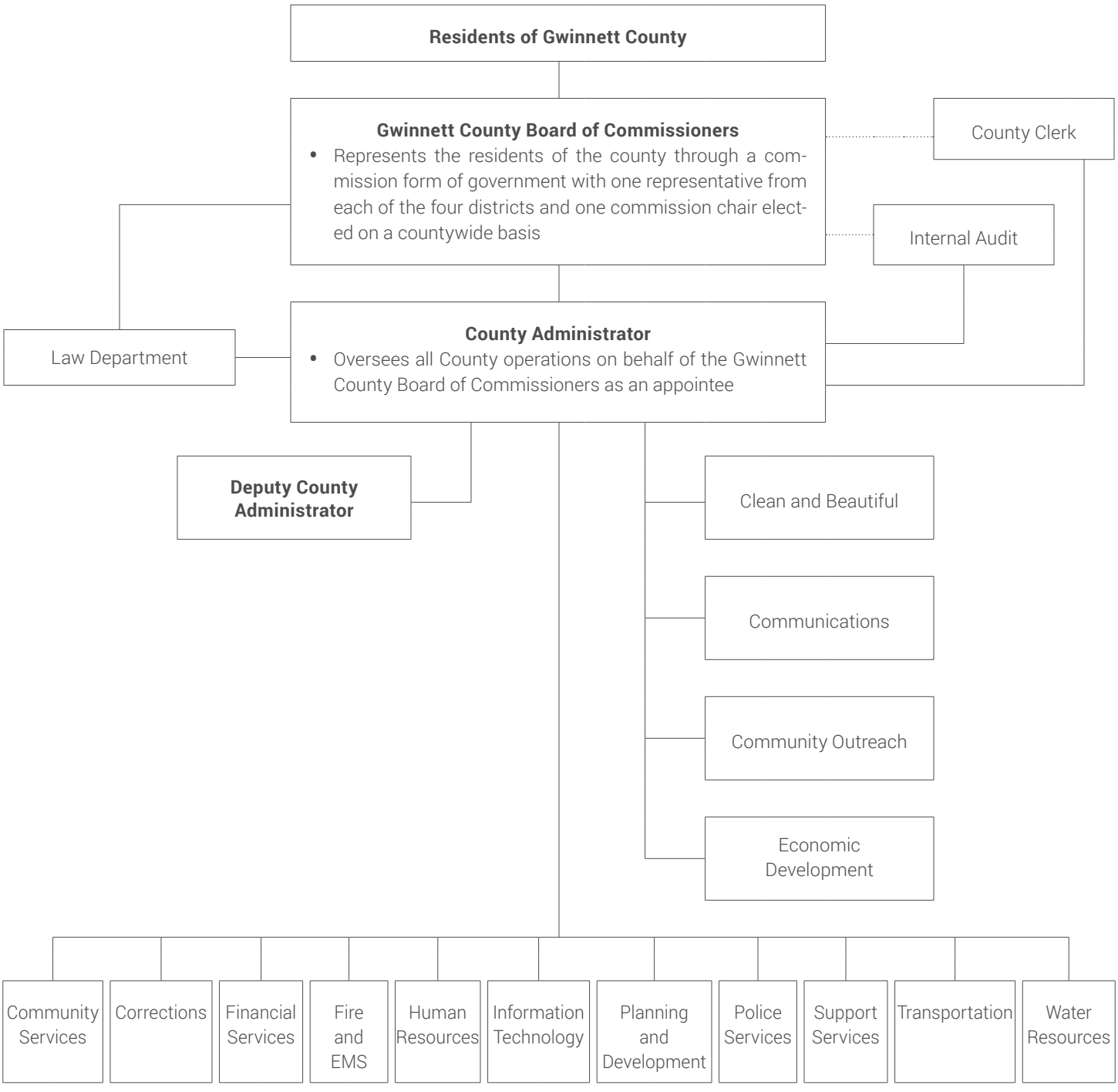
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	14,689,575	16,243,426	17,396,688	18,337,006
Corrections Inmate Welfare Fund	38,497	12,885	11,769	127,520
Total	**14,728,072**	**16,256,311**	**17,408,457**	**18,464,526**

COUNTY ADMINISTRATION

Mission and Organizational Chart

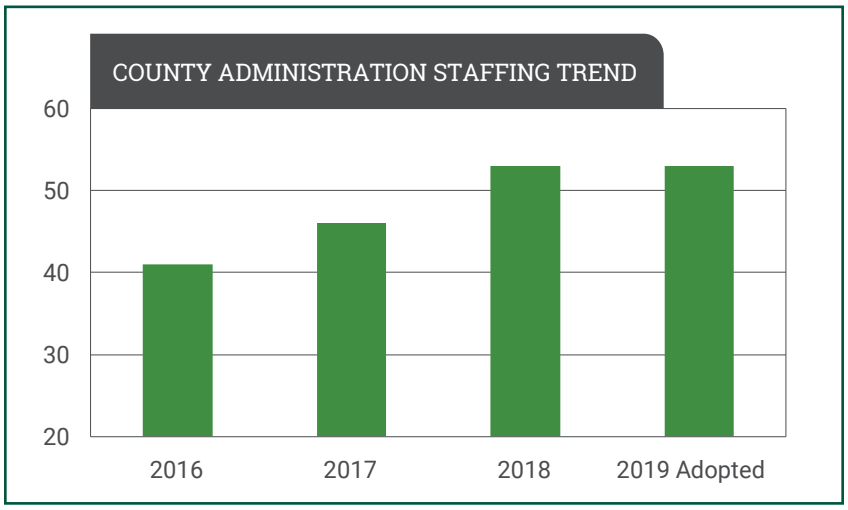
The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are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



COUNTY ADMINISTRATION

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	41	46	53	53



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

In 2018, two public relations positions were added to help support the County's public outreach and social media strategy. During the year, six positions were added from the unallocated pool and one vacant position was transferred into the allocated pool. The six positions that were added include Video Production Supervisor, Financial Manager, Business Officer, Section Manager, Digital Producer, and Resources and Marketing Coordinator.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Take every opportunity to communicate and engage
▶ Tactic:	Develop and expand community outreach
▶ Expected Outcome:	Improve community relations

Projects	Est. Start Date	Est. End Date
Develop Strategic Communications Plan to effectively message "Our Story"	7/10/18	3/30/19

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Target
1	Percent of General Fund budget expended	74%	82%	74%	95%
2	Percent of Administrative Support Fund budget expended	88%	92%	91%	95%
3	Percent of total operating budget expended	86%	88%	84%	95%
4	Agenda items processed	821	854	2,755	2,600
5	Board of Commissioners regularly scheduled meetings	36	35	35	35
6	Number of external open records requests processed	50	49	52	50
7	Number of audits performed	15*	12	13	16

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

COUNTY ADMINISTRATION

8	Number of hours of new programming aired on TVgwinnett	139	103	154	180
9	Number of news releases	101	149	133	110
10	Number of news media stories generated by news releases	303	516	515	250
11	Number of monthly newsletters distributed	89	99	83	76
12	Number of homepage web hits	5,078,106	8,059,641	4,990,582	5,000,000
13	Number of residents graduating from Citizens Academy	58	52	59	59
14	Number of community outreach events/programs held	17	664	1,427	1,520
15	Gwinnett Clean & Beautiful volunteer hours:				
	Adopt-a-Road	7,142	18,117	14,291	17,500
	Adopt-a-Stream	342	319	292	320
	Great Days of Service	800	520	448	500
	America Recycles Day	594	382	700	700

The Gwinnett County Standard

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

1 Gwinnett Clean and Beautiful launched the Plant It Forward Program at 11 GCPS schools throughout the county thanks to a $20,000 grant from Keep America Beautiful/Lowe's Community Partners.

2 Clean and Beautiful applied and accepted the award of another $20,000 grant from Keep America Beautiful/Lowe's Community Partners to launch the Food Waste Warriors food audit program.

3 Clean and Beautiful was awarded the 2018 Keep Georgia Beautiful Foundation Governor's Circle Award.

4 Two members of Internal Audit are Certified Public Accountants (CPAs). Also, an auditor is enrolling in an accounting certificate program through an accredited institution and another auditor is currently completing examinations for the Certified Internal Auditor designation.

5 Internal Auditors are required to enhance their audit skills through accredited continuing professional education (CPE) training each year.

6 All internal auditors are held accountable for complying with the Institute of Internal Auditor's professional standards pertaining to objectivity, proficiency, and due professional care in completing their assigned audits. Accountability is accomplished through auditee feedback and internal quality assurance procedures/performance reviews.

7 The Gwinnett County Board of Commissioners and staff held the annual Strategic Planning Session in March 2018 and established six major strategic priorities with defined objectives for each priority over the next two years. The strategic priorities are mobility and access; strong and vibrant local economy; livability and comfort; communication and engagement; safe and healthy community; and smart and sustainable government.

8 NACIO Awards of Excellence
- Gwinnett200.com website – Superior, Best in Class, and Best in Show
- "Gwinnett County Overview" One Time Video Programming – Excellence
- "Bicentennial Torch Run" photo by Jamie Lee Photography – Meritorious Award
- 2018 Multicultural Festival Materials Special Graphics by Ashleigh Beverly – Superior, Best in Class Awards
- Budget In Brief External Publication – Meritorious Award

9 NATOA Government Programming Awards
- "Gwinnett County Bicentennial: The African-American Journey" – Category 17: Ethnic Experience – 1st Place
- "Gwinnett County Bicentennial: Two Centuries of Fertile Ground for the American Dream" – Category 37: Documentary – Honorable Mention

10 3CMA SAVVY Awards
- "Gwinnett County Overview" Video – One-time Special Programming

Accomplishments: FY 2018

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

1 Gwinnett Community Outreach completed the FY 2018 – 2020 Update of the Gwinnett County Disadvantaged Business Enterprise (DBE) Plan to ensure compliance with federal regulations.

2 Community Outreach graduated 59 volunteers from the Gwinnett 101 Citizens Academy and 29 participants from the Gwinnett Youth Commission (GYC) in 2018. The 101 Alumni Association and GYC members hosted educational and community events including a countywide food drive/food packing event.

3 Community Outreach coordinated community multicultural outreach events including participation in the Gwinnett Multicultural Festival, Black History Month, Asian American Pacific Islander Celebration, Hispanic Heritage Month, Indian American Heritage Month, Pakistan Heritage Month, World Thinking Day, Juneteenth Celebration, and numerous other festivals, conferences, expos, and events.

4 Gwinnett Clean and Beautiful hosted Governor Nathan Deal for his fifth and final Environmental Address, hosting close to 800 community leaders.

5 Clean and Beautiful hosted the 4th annual Great Gwinnett Wetlands which saw to the removal of 3,560 pounds of litter and 14,500 pounds of invasive plants. They also cohosted the first Household Hazardous Waste event at which 24 tons of household hazardous waste was collected.

6 Clean and Beautiful partnered with Water Resources to host their most successful Great Days of Service event to date, resulting in the collection of an estimated 11,000 pounds of litter. They also held an impressive America Recycles Day event in which 140 volunteers served an estimated 4,000 residents in the recycling or safe disposal of difficult-to-recycle items.

7 Internal audit created a project management portal and related processes to better manage an information technology test program. Internal Audit and the Information Technology Department improved quality of control documentation and test scripts from prior year for continuity purposes.

8 Internal Audit documented certain departmental audit policies and standardized work papers to promote consistency and improve quality.

9 Coordinated a full year of activities to commemorate Gwinnett County's Bicentennial Year. A total of 365 events were held in 2018 in partnership with numerous Gwinnett organizations. The Gwinnett 200th Birthday Celebration was held on December 15, 2018, at the Infinite Energy Center.

10 Hosted a "meet and greet" event at the State Capitol for the Gwinnett Legislative Delegation in March 2018 and the annual Pre-Session for the Gwinnett Legislative Delegation in December 2018.

11 Developed, tested, and launched a responsive gwinnettcounty.com website on June 30, 2018.

12 Developed and launched Gwinnett200 website (won NACIO's Best in Show in Awards of Excellence competition).

13 Produced 228 Gwinnett Bicentennial-related videos.

14 Completed court and auditorium A/V system upgrades.

15 Continued countywide branding launch and developed Communications Academy, holding two sessions (topics: branding/Gwinnett standard in communications and visual communications/graphics/photography).

16 Elections communications and poll official recruitment efforts for primaries and general election were conducted in English and Spanish.

17 Staff distributed weekly email newsletters to more than 40,000 contacts.

18 Ended year with 9,584 Animal Shelter Facebook followers and more than 10,144 Police Twitter followers.

COUNTY ADMINISTRATION

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	3,609,989	4,653,321	5,236,512	6,551,197
Operations	1,213,525	1,439,562	1,137,118	1,891,819
Contributions to Other Funds	184,472	177,580	(405,724)	(707,386)
Contributions to Other Agencies	–	6,000	6,000	7,500
Contributions to Capital and Capital Outlay	–	5,450	12,559	11,873
Total	**5,007,986**	**6,281,913**	**5,986,465**	**7,755,003**

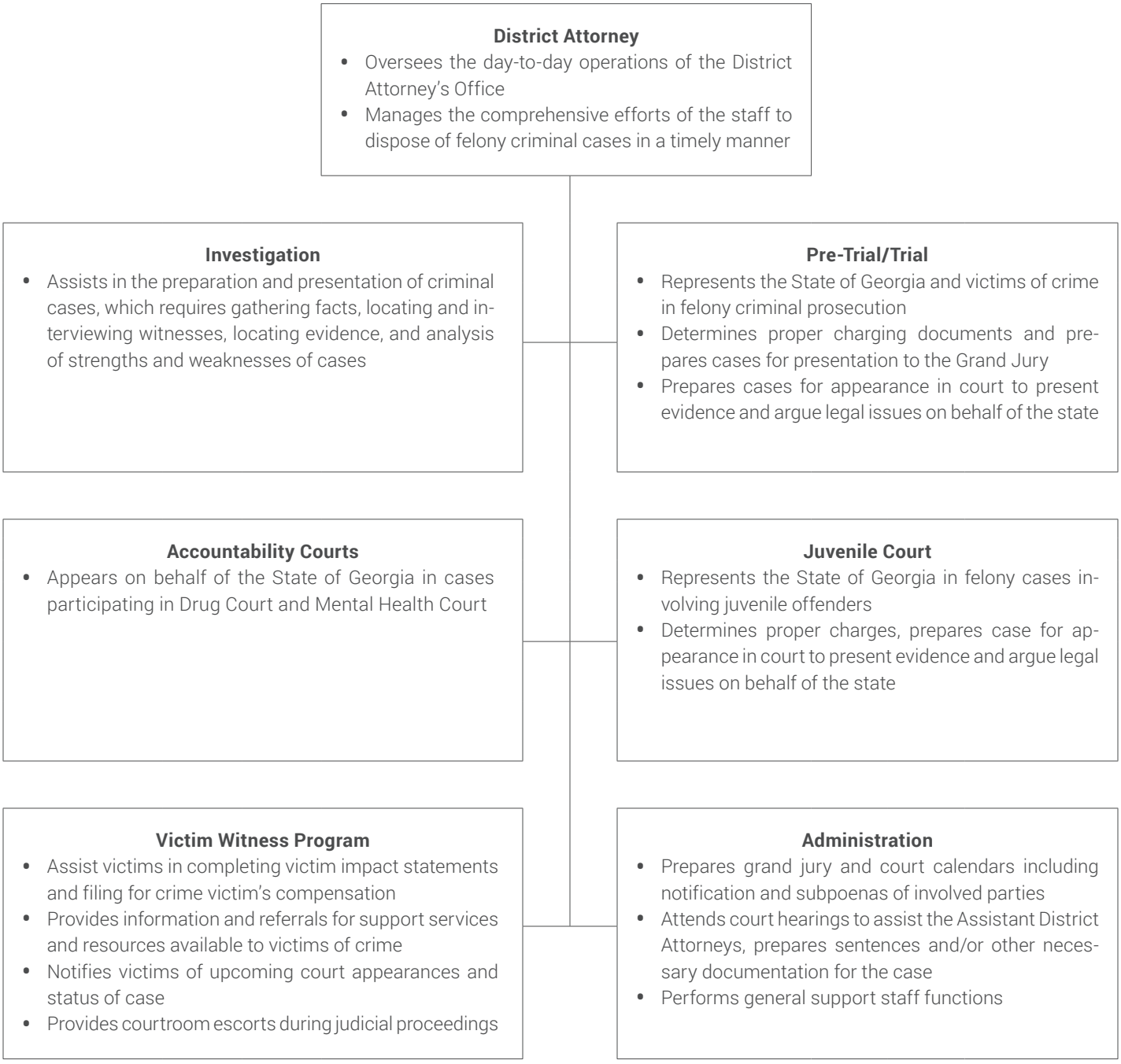
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	836,219	2,498,385	2,227,234	2,726,526
Administrative Support Fund	4,171,767	3,783,528	3,759,231	5,028,477
Total	**5,007,986**	**6,281,913**	**5,986,465**	**7,755,003**

DISTRICT ATTORNEY

Mission and Organizational Chart

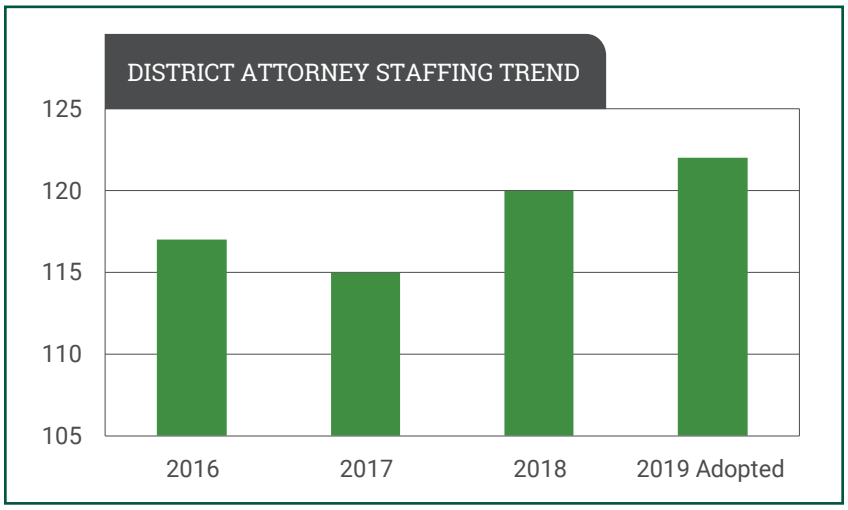
To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



DISTRICT ATTORNEY

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	117	115	120	122



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

In 2018, a Criminal Investigator and a Legal Associate position were added to help meet the office's increasing demands. Three positions that were previously grant funded were moved to an operating funding source.

In 2019, two positions were added to help with increased workloads, a Special Victims Unit victim advocate position and an Assistant District Attorney.

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

Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Felony cases received	5,500	5,800	5,674	6,241
Cases disposed	5,000	5,596	6,190	6,809

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Contacts per advocate	5,678	6,208	5,730	6,303
Victim contacts	68,146	74,496	74,496	81,945

3 To prosecute delinquent cases in Juvenile Court.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Juvenile Court hearings attended by District Attorney's Staff	1,186	1,249	1,162	1,275
Juvenile cases opened by District Attorney's Office*	n/a	1,330	1,419	1,550

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

DISTRICT ATTORNEY

Accomplishments: FY 2018

1. Began using Evidence.com to download bodycam evidence and implemented policy and procedure on how to manage the volume.
2. Migrated to Tracker case management system which is supported by the state, saving Gwinnett approximately $50,000 annually.
3. 2018 Candlelight Vigil had record attendance once again, expanded the event to include additional activities.
4. Our staff of attorneys and investigators continued to be compliant with all training and Continuing Legal Education (CLE) requirements of their positions.
5. Managed a caseload of increasingly complex cases.
6. Worked in conjunction with the Gwinnett County Police Department (GCPD) for increased training at the Police Academy.

Short-Term Departmental Issues and Initiatives for FY 2019

1. Lack of office space continues to be a critical factor in accomplishing our mission.
2. Increased workload with body worn cameras and the additional time to view/download/copy for trial use.
3. Working with County and City Police to enter information into the Formulytics database for gang case identification.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1. Greater focus on identifying cases that are related to gangs and prosecuting gang members for community safety.
2. Lack of office space continues to be a critical factor in accomplishing our mission.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	10,129,127	11,069,845	12,028,803	13,548,936
Operations	816,028	797,419	937,091	1,177,582
Contributions to Other Funds	1,445,067	1,301,997	1,675,985	1,896,578
Contributions to Capital and Capital Outlay	272,568	494,389	219,189	255,857
Total	**12,662,790**	**13,663,650**	**14,861,068**	**16,878,953**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	12,176,503	12,993,896	14,434,417	16,386,417
Crime Victims Assistance Fund*	439,978	436,725	302,536	342,198
District Attorney Federal Justice Asset Sharing Fund	46,309	233,029	124,115	137,000
District Attorney Federal Treasury Asset Sharing Fund	–	–	–	13,338
Total	**12,662,790**	**13,663,650**	**14,861,068**	**16,878,953**

**The Solicitor also uses this fund.*

FINANCIAL SERVICES

Mission and Organizational Chart

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

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
- Manages County financial assets to include cash, investment, and disbursement processes

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
- Handles 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
- Compiles the digest of all taxable and exempt property and certifies the digest to the Tax Commissioner annually for submission to the State Department of Revenue

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

FINANCIAL SERVICES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	124	127	131	131



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

In 2018, an Administrative Support Associate was added in the Tax Assessor's Office to help keep up with the volume of deeds, plats, and permits as they return to pre-recession levels. Three additional positions were added during the year including a Grants Supervisor, Standards and Controls Division Director, and Project Coordinator.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Maintain and improve upon financial best practices	
▶ Expected Outcome:	Continued financial strength and stability	
Projects	**Est. Start Date**	**Est. End Date**
Real Property Digest Modeling Data (Tax Assessor)	2/1/17	12/31/19

PRIORITY:	LIVABILITY AND COMFORT	
▶ Strategy:	Provide community programs that match community needs	
▶ Tactic:	Develop and implement effective advocacy campaigns	
▶ Expected Outcome:	Improved access to critical support for the homeless community	
Projects	**Est. Start Date**	**Est. End Date**
Implement effective advocacy to address the issues of homelessness, mental health, and drug addiction and their impacts on our community	9/1/18	12/31/20

FINANCIAL SERVICES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Link strategy, performance, improvement, budget, and operations
▶ Expected Outcome:	Increased efficiency and effectiveness in the utilization of resources

Projects	Est. Start Date	Est. End Date
Establish IT Oversight Committee	12/1/17	3/31/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Clarify and enhance County standards for financial operations
▶ Expected Outcome:	Mitigated risk of errors, omissions, and fraud in financial transactions and record keeping

Projects	Est. Start Date	Est. End Date
Implementation of systematic P-card approval workflow Countywide	9/11/17	12/31/19

Statistics

	2016 Actual	2017 Actual	2018 Actual	2019 Target
1 Budget and Grants Management Division:				
Percent variance of all operating fund actual revenues versus adopted budget	5.7%	7.3%	5.6%*	5.6%
Total dollars of grants maintained	$ 70,894,574	$ 72,380,444	$ 84,166,966	$ 76,000,000
2 Accounting Division:				
Capital assets maintained	46,540	51,723	52,392	53,070
Number of County employees trained on accounting transactions, processes, and procedures	96	123	0	75
3 Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
4 Tax Assessor Division:				
Parcels updated	167,429	169,241	169,827	170,000
Digest ratio (Percentage of sales prices)	98.6%	98.7%	n/a	99.0%
5 Treasury Division:				
Investments maintained by the County (billions)	$ 1.20	$ 1.45	$ 1.57	$ 1.60
Basis points over (under) benchmark for investments	8	3	-11	5
Automobile, property, and general liability claims handled	1,440	1,478	1,525	1,600

**Based on unaudited numbers.*

FINANCIAL SERVICES

The Gwinnett County Standard

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

1. Received Achievement of Excellence in Procurement (AEP) Award from the National Purchasing Institute.
2. Received Government Finance Officers Association Distinguished Budget Presentation Award.
3. Received Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
4. Maintained AAA credit rating from all three major rating agencies.

Accomplishments: FY 2018

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

1. Buyers negotiated cost savings of approximately $2.6 million during the procurement process.
2. Provided materials and training to departments and Sheriff's Office on the Management Framework and Management Framework Application (MFA) resulting in the addition of 72 tactics and more than 320 projects to application.
3. Developed processes, documentation, and held initial meetings of the Information Technology Governance Group (ITGG) to ensure the effective evaluation, selection, prioritization, and funding of competing IT requests; oversee their implementation; and ensure measurable benefits.
4. Initiated and managed the Management Framework Champions program to promote and advance the County's Management Framework.
5. Completed Business Process Analysis for the Health and Human Services Division of Community Services to document and map all functions, processes, and tasks in their current state as well as identified over 40 opportunities for improvement.
6. Managed the Language Assistance project for the County to ensure compliance with Section 203 of the Voting Rights Act.
7. Began efforts with community partners to develop an organized and coordinated strategic approach to addressing homelessness and affordable housing needs.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	10,335,909	11,261,235	12,178,097	13,818,249
Operations	10,140,147	11,142,298	12,096,504	14,373,054
Debt Service	4,187,675	4,261,187	4,247,450	4,253,750
Contributions to Other Funds	3,302,546	4,871,741	2,729,285	3,066,787
Contributions to Development Authority	7,657,695	9,032,227	6,586,864	10,994,249
Contributions to Subsidized Agencies	2,795,023	3,127,926	3,094,933	4,220,900
Contributions to Capital and Capital Outlay	–	55,250	5,058,642	55,070
Working Capital Reserve	–	–	–	14,328
Contribution to Fund Balance	–	–	–	277,636
Total	**38,418,995**	**43,751,864**	**45,991,775**	**51,074,023**

FINANCIAL SERVICES

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	7,774,727	9,107,584	9,738,460	9,758,355
General Obligation Debt Service Fund	4,187,675	4,266,720	4,248,550	4,255,250
Tourism Fund	8,439,962	10,234,910	13,231,299	13,425,912
Risk Management Fund	6,584,867	5,786,182	7,119,202	8,607,887
Auto Liability Fund	729,555	1,676,735	943,379	1,797,000
Stadium Operating Fund	2,773,009	4,142,068	1,713,232	2,353,465
Local Transit Operating Fund	67,627	58,678	–	–
Administrative Support Fund	7,861,573	8,478,987	8,997,653	10,876,154
Total	**38,418,995**	**43,751,864**	**45,991,775**	**51,074,023**

FIRE AND EMERGENCY SERVICES

Mission and Organizational Chart

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

Fire Chief's Office

- Department mission, vision, and values
- Directs the overall emergency service functions in Gwinnett County
- Handles legal, personnel, government, and citizen concerns/issues
- Directs policy, organizational development, short and long-range strategic planning
- Represents department at government, civic, and community events/programs
- Handles media and public information

Business Services Division

- Develops and coordinates the budget of the department
- Oversees billing for emergency medical transport
- Handles logistics for resources in the fire, police, and corrections departments
- Handles fire apparatus and facilities management

Community Risk Reduction Division

- Analyzes preventable incidents across multiple disciplines to develop comprehensive risk management strategies and implement best practices in community risk reduction
- Conducts fire inspections for new and existing construction, provides consultations and responds to complaints on all fire and life safety code related matters
- Handles all fire and explosive investigations, arson prosecution and develops statistical data of fire incidents
- Responsible for public education and community outreach to address fire and life safety across a broad platform

Employee Support and Training Division

- Responsible for all human resource functions including employment, risk management, and payroll
- Handles all department multimedia projects and special events
- Oversees the training and development of newly-hired and career employees
- Oversees Health and Safety Officer

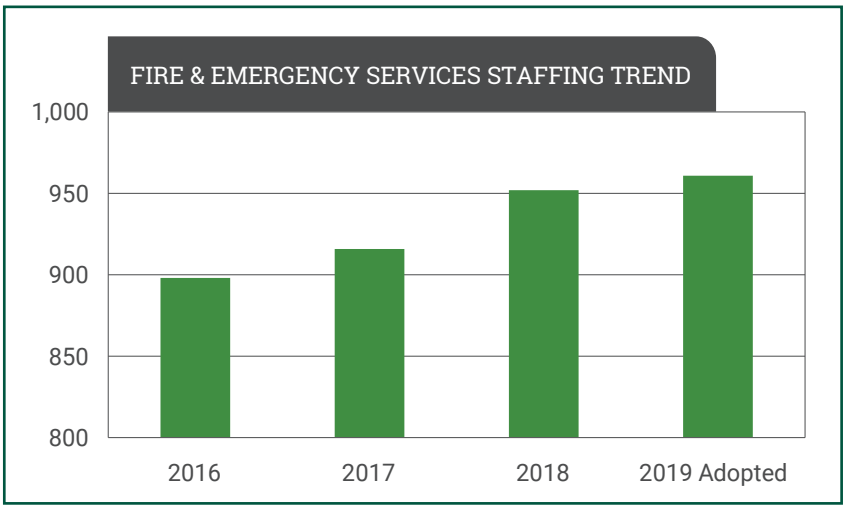
Operations Division

- Responsible for all responses to fire, medical, and other emergency calls throughout the county
- Charged with daily operations of all County fire stations
- Responsible for Continuous Improvement – Quality Improvement/Quality Assurance for Fire reports and EMS reports
- Oversees department specialty items including Haz Mat, Swiftwater Rescue Team (SRT), Technical Rescue Team (TRT), Mass Casualty Incident (MCI), Honor Guard, Critical Incident Stress Management (CISM), and Bike Medic

FIRE AND EMERGENCY SERVICES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	898	916	952	961



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

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

In 2019, nine positions were added, including two fire inspectors to advance community risk reduction; three Fire Academy instructors to reduce student to instructor ratio, reduce attrition, reduce overtime, and develop curriculum; a Trades Technician to perform preventative maintenance on fire facilities and ensure the longevity of County assets; and three firefighter/lieutenant Quality Improvement/Quality Assurance (QI/QA) positions to ensure medical protocols are followed.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Limit the community's exposure to risk	
▶ Tactic:	Advance community risk reduction	
▶ Expected Outcome:	Reduced risk to Gwinnett County citizens	
Projects	**Est. Start Date**	**Est. End Date**
Hire three firefighter/lieutenant Quality Improvement/Quality Assurance (QI/QA) positions	1/2/19	7/1/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Limit the community's exposure to risk	
▶ Tactic:	Improve service delivery	
▶ Expected Outcome:	Provide permanent instructors for recruit school	
Projects	**Est. Start Date**	**Est. End Date**
Hire three permanent instructor positions at Fire Academy	1/2/19	7/1/20

FIRE AND EMERGENCY SERVICES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Ensure viability and longevity of Gwinnett County assets
▶ Expected Outcome:	Perform preventative maintenance, install and repair equipment/facilities, and oversee contracted work

Projects	Est. Start Date	Est. End Date
Hire one Trades Tech III position	1/2/19	7/1/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Advance community risk reduction
▶ Expected Outcome:	Reduced risk to Gwinnett County citizens

Projects	Est. Start Date	Est. End Date
Hire two senior-level Fire Inspectors	1/16/19	8/1/19

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Projected
1	All fire turnout times (90th percentile) (mm:ss)	1:07	1:04	1:09	1:08
	All fire en route to on scene: (90th percentile) (mm:ss)	9:32	9:01	9:43	9:25
	All EMS turnout times (90th percentile) (mm:ss)	1:09	1:06	1:23	1:22
	All EMS en route to on scene: (90th percentile) (mm:ss)	8:44	8:36	8:26	8:10
2	Advanced Life Support from en route to on scene: 8 minutes	83%	86%	87%	90%
3	Moderate fire risk effective response force (15 firefighters) en route to on scene (90th percentile) (mm:ss)	15:00	14:53	13:17	12:37
4	Fire responses	19,102	16,297	15,994	16,027
5	Fire incidents	5,621	4,586	4,121	4,490
6	Other responses (hazardous materials, false alarms, etc.)	19,187	20,110	21,686	21,801
7	Other incidents (hazardous materials, false alarms, etc.)	14,449	15,297	16,306	16,303
8	Total incidents (fire, medical, and others)	78,661	79,651	83,170	84,967
9	Emergency Medical Services responses	115,039	114,627	120,139	123,893
10	Emergency Medical Services incidents	58,591	59,768	62,743	64,174
11	Patients transported	36,947	37,791	39,566	39,731
12	Med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	63%	71%	65%	100%
13	Chest pain response (time of notification to arrival at hospital)	36 minutes	35 minutes	34 minutes	30 minutes

FIRE AND EMERGENCY SERVICES

14	Field inspections conducted	16,903	17,257	17,966	18,000
15	Fire inspections per unit employee	1,127	1,150	1,197	1,200
16	Community training opportunities offered	3,202	1,001	1,097	1,200
17	Community volunteer staff hours	8,383	4,147	6,304	6,240
18	EMS revenue (net collection percentage at 12 months)	60%	60%	59%	60%

The Gwinnett County Standard

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

1. Maintained Department Accreditation from the Commission on Fire Accreditation International
2. Maintained Paramedic Program Accreditation from the Commission on Accreditation of Allied Health Education Programs
3. Achieved current Insurance Service Office rating of 2/2X
4. Completed 24 hours of fire continuing education for firefighters certified by the Georgia Firefighter Standards and Training Council
5. Completed 40 hours of Emergency Medical Services continuing education for EMS providers licensed by the Georgia Office of EMS
6. Recertified all certified firefighters and licensed EMS providers in American Heart Association Advanced Cardiac Life Support and Basic Life Support

Accomplishments: FY 2018

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

1. Received the American Heart Association 2018 Mission: Lifeline EMS Gold Level Recognition Award
2. Received 313 Cardiac Arrest Registry to Enhance Survival Awards
3. Fire Investigations Section obtained Law Enforcement Certification from the Georgia Association of Chiefs of Police on August 1, 2018
4. 2018 Governor's Public Safety Award: Daniel Moore
5. Gwinnett Chamber Valor Award: Daniel Moore
6. Georgia EMS Awards: Educator of the Year: Ronnie Ezell, The Mary Beth Bowns Excellence in Trauma Care: Daniel Moore, The Tim Peebles Champion of Children Excellence and Advocacy: Tommy Rutledge
7. Lawrenceville Veterans of Foreign Wars Firefighter Public Safety Award: Justin Petty
8. Lawrenceville Veterans of Foreign Wars EMT Public Safety Award: Sam Ballouk
9. Norcross Masonic Lodge #228 2nd Annual Community Pillar Award: Chuck Esswein
10. Snellville Veterans of Foreign Wars Firefighter Public Safety Award: Michael Sayles
11. Snellville Veterans of Foreign Wars EMT Public Safety Award: Josh Hughes
12. Georgia Fire Sprinkler Association's Fire Official of the Year Award: Jeff Yoder

FIRE AND EMERGENCY SERVICES

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	75,752,353	81,022,524	86,694,321	93,938,640
Operations	9,636,731	9,215,882	9,743,396	13,507,744
Contributions to Other Funds	8,128,847	7,585,298	7,467,607	9,565,737
Contributions to Capital and Capital Outlay	747,892	524,049	747,282	948,371
Total	**94,265,823**	**98,347,753**	**104,652,606**	**117,960,492**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Fire and EMS District Fund	94,265,823	98,347,753	104,652,606	117,960,492
Total	**94,265,823**	**98,347,753**	**104,652,606**	**117,960,492**

HUMAN RESOURCES

Mission and Organizational Chart

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

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



HUMAN RESOURCES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	37	40	43	43



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

In 2018, four positions, including two Section Managers, an Administrative Support Associate, and a Business Officer, were added from the unallocated pool. One position, was returned to the unallocated pool, resulting in a net increase of three new positions.

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

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	COMMUNICATION AND ENGAGEMENT	
▶ Strategy:	Take every opportunity to communicate and engage	
▶ Tactic:	Improve workforce understanding of human resources services offered	
▶ Expected Outcome:	Increase number of informational services offered	
Projects	**Est. Start Date**	**Est. End Date**
Implement Healthcare Consumerism Communications Plan	1/1/19	12/31/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Evaluate and improve human resources best practices	
▶ Expected Outcome:	Human resources improvements to processes, procedures, functions, and tasks	
Projects	**Est. Start Date**	**Est. End Date**
Implement and evaluate HR Liaison Training Academy	10/1/18	12/31/19

HUMAN RESOURCES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Evaluate and improve human resources best practices	
▶ Expected Outcome:	Human resources improvements to processes, procedures, functions, and tasks	
Projects	**Est. Start Date**	**Est. End Date**
Evaluate and update current HR training programs	1/1/19	12/31/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Establish a tenured and highly qualified staff	
▶ Expected Outcome:	Recruit, hire, and retain qualified employees	
Projects	**Est. Start Date**	**Est. End Date**
Continue development and implementation of HR internship program	6/1/18	12/31/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Effectively respond to threats	
▶ Tactic:	Ensure staff respond effectively to emergencies	
▶ Expected Outcome:	Increase awareness, safety, and response time during emergencies	
Projects	**Est. Start Date**	**Est. End Date**
Sheriff recruitment for courtroom expansion	7/1/18	7/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Evaluate and improve human resources best practices	
▶ Expected Outcome:	Human resources improvements to processes, procedures, functions, and tasks	
Projects	**Est. Start Date**	**Est. End Date**
Migration of HR forms to Employee Self-Service (ESS)	6/1/18	12/23/20

Statistics

	2016 Actual	2017 Actual	2018 Actual	2019 Target
1 Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)*	n/a	68.50%	68.30%	75.00%
2 Maintain voluntary turnover rate for all departments at or below 8 percent	8.12%	7.43%	8.25%	8.00%

**2016 data is not available because this statistic was implemented in 2017.*

HUMAN RESOURCES

3	Number of managers and supervisors who attended Human Resources leadership training programs	819	825	968	1,000
4	Percentage of Department Directors/Elected Officials (DD/EO) who complied with Human Resources recommendations that were upheld by Executive Secretary agreement with course of action*	n/a	100%	100%	100%

The Gwinnett County Standard

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

1 Accreditation Association for Ambulatory Health Care (AAAHC) Wellness Center Accreditation

Accomplishments: FY 2018

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

1 Transitioned retirement plans to new Defined Benefit (DB) and Defined Contribution (DC) recordkeepers.

2 Developed and implemented countywide HR Liaison Academy training program for all HR liaisons.

3 Developed and implemented health plans and related benefits for retirees and employees for 2019.

4 Developed and implemented wellness program for employees and spouses for 2019.

5 Implemented occupational health services at the Employee Wellness Center.

6 Continued disease management programs for employees with diabetes and hypertension conditions through the Wellness Program.

7 Completed Request for Proposal and selection process for employee benefits/administrative contracts.

8 Implemented new vendors for health spending accounts and dental plans.

9 Implemented new techniques for recruiting public safety applicants.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	3,371,226	3,731,192	3,939,796	4,675,111
Operations	56,480,492	59,922,586	62,694,682	69,618,966
Contributions to Other Funds	457,398	22,798	312,941	370,885
Total	**60,309,116**	**63,676,576**	**66,947,419**	**74,664,962**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Group Self-Insurance Fund	53,809,383	55,579,927	59,349,036	64,431,806
Workers' Compensation Fund	3,269,404	4,581,872	3,827,335	5,751,539
Administrative Support Fund	3,230,329	3,514,777	3,771,048	4,481,617
Total	**60,309,116**	**63,676,576**	**66,947,419**	**74,664,962**

**2016 data is not available because this statistic was implemented in 2017.*

INFORMATION TECHNOLOGY

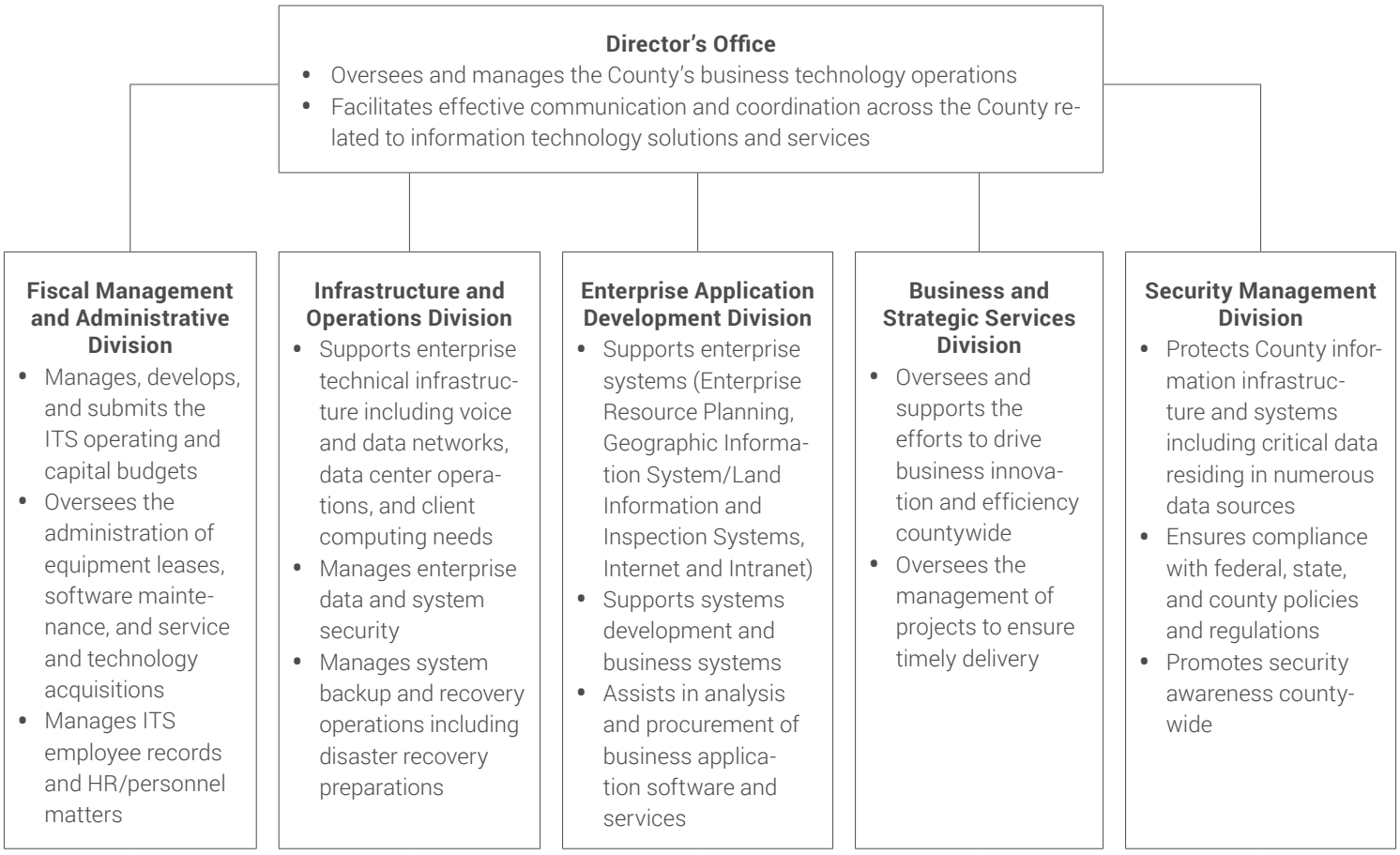
Mission and Organizational Chart

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

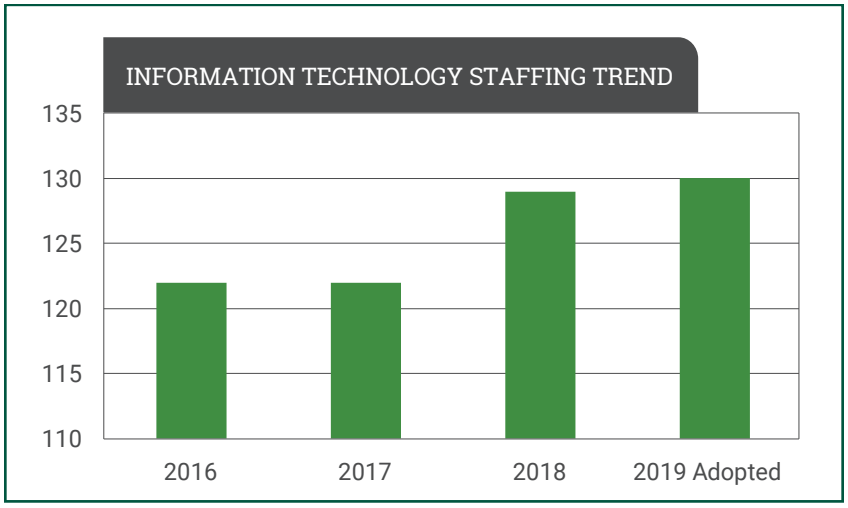
- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.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



INFORMATION TECHNOLOGY

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	122	122	129	130



In 2018, new positions were added to establish additional support in the Network, Systems & Storage, and End User support areas. During the year, an Assistant Director position was added from the unallocated pool.

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

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Enhance cyber security
▶ Expected Outcome:	Consistent protection of County computer systems and networks

Projects	Est. Start Date	Est. End Date
Expand security awareness and training program	1/1/19	12/31/19
Put into production managed security services	2/1/19	12/31/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Establish resource management capability
▶ Expected Outcome:	Improved project planning

Projects	Est. Start Date	Est. End Date
Implement Project Portfolio Management Tool	12/1/18	9/30/19

INFORMATION TECHNOLOGY

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Ensure viability and longevity of County assets
▶ Expected Outcome:	Assets are maintained, ensuring viability and longevity

Projects	Est. Start Date	Est. End Date
Upgrade Cisco unified communications/Voice over Internet Protocol (VoIP) phones	3/1/19	12/31/19
Complete deployment of Altiris asset management system	7/1/18	4/30/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead through innovation
▶ Tactic:	Improve service management
▶ Expected Outcome:	Improve service desk experience for customers and service offerings

Projects	Est. Start Date	Est. End Date
Complete deployment of service request fulfillment	12/10/18	6/30/19

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Target
1	Percent service requests completed on schedule	96%	95%	95%	95%
2	Percent help desk calls resolved of those logged	96%	98%	98%	95%
3	Percent network and servers available	99%	99%	99%	99%
4	Percent of high availability systems	99%	99%	99%	99%
5	Percent of internal service level agreements	99%	97%	97%	97%
6	Number of leadership and management training hours	742	492.5	577	700
7	Number of technical training hours	2,584	1,317	1,369	1,500

The Gwinnett County Standard

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

1 Annual Payment Card Industry (PCI) compliance
2 Annual system maintenance and upgrades
3 Highly available, secure, and agile infrastructure
4 Excellence in customer service
5 Cost reduction and containment
6 Successful project delivery

INFORMATION TECHNOLOGY

Accomplishments: FY 2018

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

1 2018 National Association of Counties (NACo) Award: Bicentennial Torch Run Map

2 2018 NACo Award: Lucity in Parks

3 2018 NACo Award: Licensing and Revenue Project

4 2018 Award: Center for Digital Government National Counties Survey

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	12,844,584	13,517,610	14,981,059	17,434,005
Operations	8,796,313	9,990,017	12,354,912	18,168,644
Contributions to Other Funds	340,221	298,372	280,858	376,209
Contributions to Capital and Capital Outlay	–	15,877	23,558	3,661,315
Total	**21,981,118**	**23,821,876**	**27,640,387**	**39,640,173**

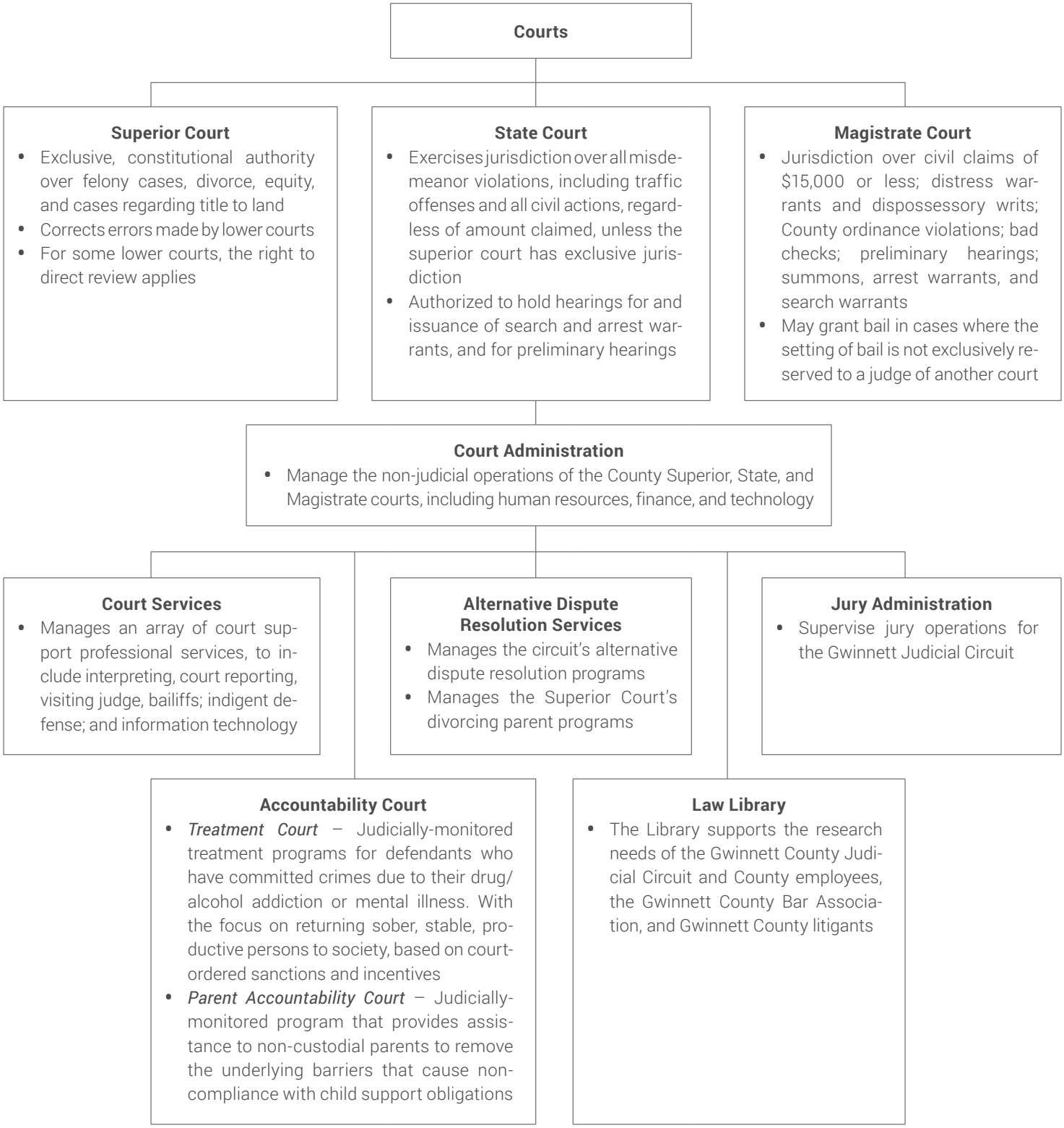
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Administrative Support Fund	21,981,118	23,821,876	27,640,387	39,640,173
Total	**21,981,118**	**23,821,876**	**27,640,387**	**39,640,173**

JUDICIARY

Mission and Organizational Chart

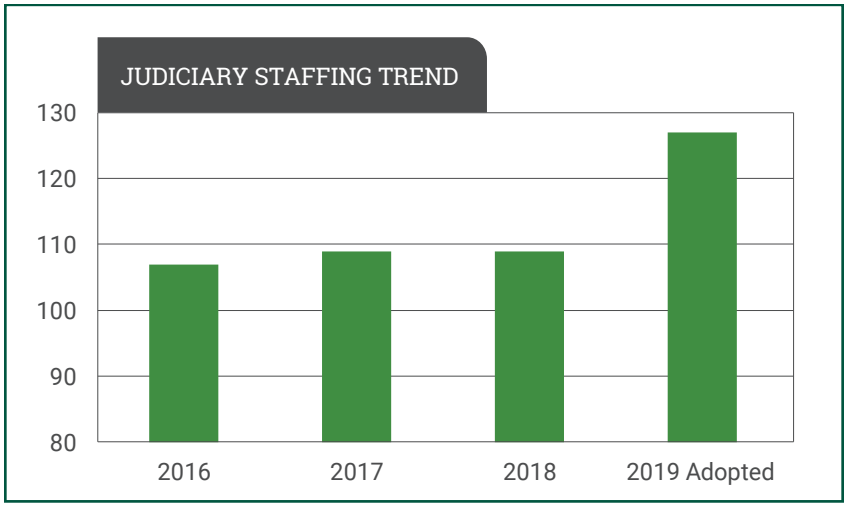
To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities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



JUDICIARY

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	107	109	109	127



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

In 2019, seventeen full-time court reporters were added to replace contracted court reporter positions, which are becoming increasingly difficult to fill; full-time positions with benefits are more attractive to job applicants in the metro area's increasingly competitive market. A Treatment Court Intake Coordinator was also added to maintain the growth of the treatment courts.

Departmental Goals and Performance Measurements

1 Efficient resolution of felony cases.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Felony cases filed	5,486	5,918	6,898	7,243
Felony cases disposed	5,642	6,073	8,101	6,880
* Percent of felony filings disposed	102.84%	102.62%	117.44%	95.00%

2 Efficient resolution of misdemeanor cases.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Misdemeanor cases filed	8,023	7,882	6,898	7,243
Misdemeanor cases disposed	7,316	7,805	8,101	6,880
* Percent of misdemeanor filings disposed	91.19%	99.02%	117.44%	95.00%

3 Efficient resolution of civil cases in the trial courts.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Civil cases filed	15,660	17,740	19,716	20,702
Civil cases disposed	14,794	15,576	17,725	19,046
* Percent of civil filings disposed	94.47%	87.80%	89.90%	92.00%

**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.*

4 Efficient resolution of domestic cases.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Domestic cases filed	10,351	10,314	8,912	9,357
Domestic cases disposed	10,566	10,058	9,728	9,076
* Percent of domestic filings disposed	102.08%	97.52%	109.16%	97.00%

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Civil cases filed	52,241	63,818	72,938	76,585
Civil cases disposed	52,267	53,306	63,518	72,755
* Percent of civil filings disposed	100.05%	83.53%	87.08%	95.00%

Accomplishments: FY 2018

1 Remodeled courtroom 2G to double the capacity of the jury box to increase the usage of this courtroom and allow the courts to more efficiently process their caseload.

2 In collaboration with a doctoral student for the University of Georgia, completed a study to evaluate the parenting seminars provided by Alternative Dispute Resolution to ensure beneficial support is being provided by the courts to divorcing parents in Gwinnett County.

3 Accountability Courts had 91 graduates, enrolled 163 new participants throughout the year, and received more than $1,000,000 in grant funding. These programs provide an alternative to jail time and decrease recidivism rates, in turn reducing County expenditures.

4 Assisted in the creation of Gwinnett STAR (Success Through Accountability and Recovery), a non-profit organization that will work with the Accountability Courts to provide funds and support to their participants.

Short-Term Departmental Issues and Initiatives for FY 2019

1 Implement a certified Veterans Treatment Court program in State Court.

2 Convert contract court reporters to full-time employees, increasing the judiciary's ability to attract and maintain certified court reporters.

3 Continue to work with Support Services on the design and programming of the courthouse addition.

4 Continue to promote the need for an additional Superior Court Judge.

5 Provide diversity training to all judiciary employees through the Carl Vinson Institute of Government.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 With the continued increase in caseload and complexity of cases, the judiciary foresees the necessity to build out more space in the courthouse addition.

2 Continue to upgrade technology within existing courtrooms to ensure it is equal to the level of technology provided in the courtrooms in the courthouse addition.

**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

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	12,832,981	13,152,124	13,860,092	16,465,302
Operations	8,632,853	8,467,691	9,045,997	3,964,881
Contributions to Other Funds	3,536,650	3,643,325	3,967,867	4,648,190
Contributions to Capital and Capital Outlay	–	–	50,000	–
Total	**25,002,484**	**25,263,140**	**26,923,956**	**25,078,373**

Appropriations Summary by Fund

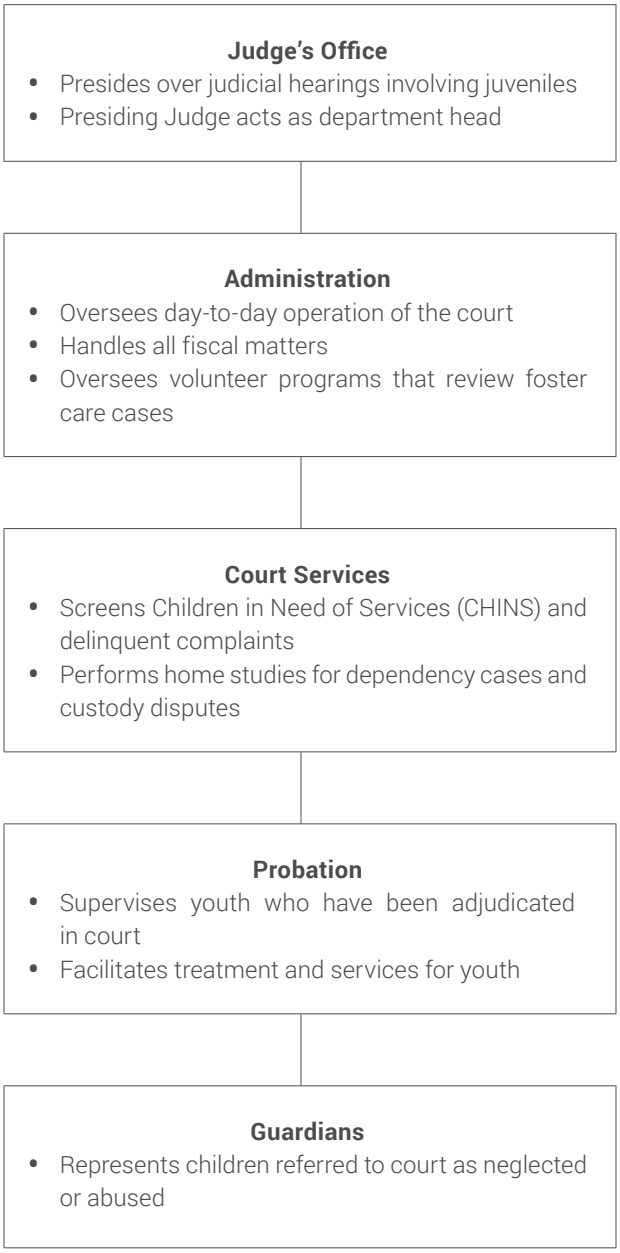
Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	25,002,484	25,263,140	26,923,956	25,078,373
Total	**25,002,484**	**25,263,140**	**26,923,956**	**25,078,373**

JUVENILE COURT

Mission and Organizational Chart

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

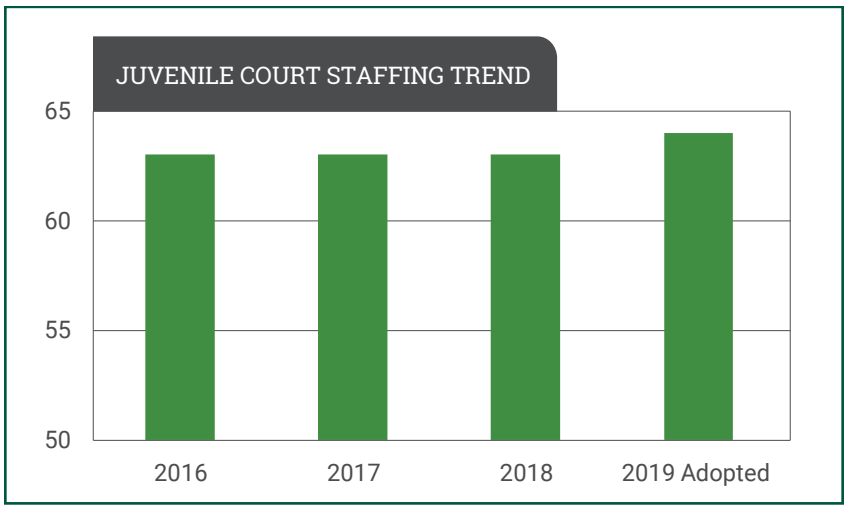
Mission: To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice.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



JUVENILE COURT

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	63	63	63	64



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

Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Delinquent filings	4,746	4,465	4,283	4,192
Delinquent filings disposed	5,891	5,844	5,437	5,640
* Percent of delinquent filings disposed	124%	130%	127%	135%

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Dependency filings	1,825	1,779	1,627	1,703
Dependency filings disposed	837	1,036	1,012	1,024
* Percent of dependency filings disposed	46%	58%	62%	60%

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Special proceeding filings	699	474	629	551
Special proceeding filings disposed	654	579	528	503
* Percent of special proceedings disposed	94%	122%	84%	91%

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

JUVENILE COURT

4 To provide hearings for traffic violations by juveniles.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Traffic violation filings	982	1,012	1,054	1,090
Traffic violation filings disposed	1,053	1,134	1,214	1,294
* Percent of violation filings disposed	107%	112%	115%	118%

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Total charges/filings handled by the court	8,252	7,730	7,593	7,536
Total charges/filings disposed by the court	8,435	8,593	8,191	8,461
* Percent of total charges/filings disposed	102%	111%	108%	112%

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Program referrals	3,020	3,130	2,112	2,754
Programs completed	2,920	2,986	1,991	2,632
Percent of programs completed	103%	95%	94%	96%

Accomplishments: FY 2018

1 Created and began staffing Behavioral Health Court, also known as Connections.

2 Transitioned from Jesse Lawler (retired) to Michelle Vereen as Court Administrator.

3 Probation Department created community partner with Alternative School.

4 Victims of Crime Act (VOCA) grant received to increase and support Court Appointed Special Advocate (CASA) program.

5 Increased efficiency in clerk's office by creating a Delinquency Division to assist with Children in Need of Services (CHINS), case closings, Department of Juvenile Justice (DJJ) liaison, and transfers of cases to and from other jurisdictions.

6 75% of attorneys in Guardian Ad Litem's (GAL) office are certified Child Welfare Law Specialists (CWLS).

Short-Term Departmental Issues and Initiatives for FY 2019

1 Consider bar code tracking of files for document and data integrity.

2 Increase use, functionality/efficiency of Juvenile Court Activity Tracking System (JCATS) to promote more stringent record integrity, document control, and timely report creation.

3 Increase attendance in court programs by children subject to delinquency and dependency actions.

4 Implement a leveling tool for probationers to determine risk and needs assessments, standards of contact, and service plan goals.

5 Update training manuals and court programs curriculum.

6 100% CWLS certification in GAL department.

7 Explore debit card transaction option for fine/fee/restitution payments.

8 Begin reclassification of positions in Clerk of Court and GAL departments.

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

JUVENILE COURT

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 Completion of fourth floor courtroom.

2 Board of Commissioners approval of fourth judge.

3 Physical expansion of clerk's office to accommodate additional personnel.

4 Create Dependency Treatment Courts (ages 0-3; older youth; family).

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	5,548,788	5,906,187	6,114,575	6,749,678
Operations	1,300,948	1,372,995	1,330,299	297,291
Contributions to Other Funds	1,530,082	806,454	1,225,520	1,362,473
Contributions to Capital and Capital Outlay	–	18,500	51,214	50,054
Contributions to Fund Balance	–	–	–	26,676
Total	**8,379,818**	**8,104,136**	**8,721,608**	**8,486,172**

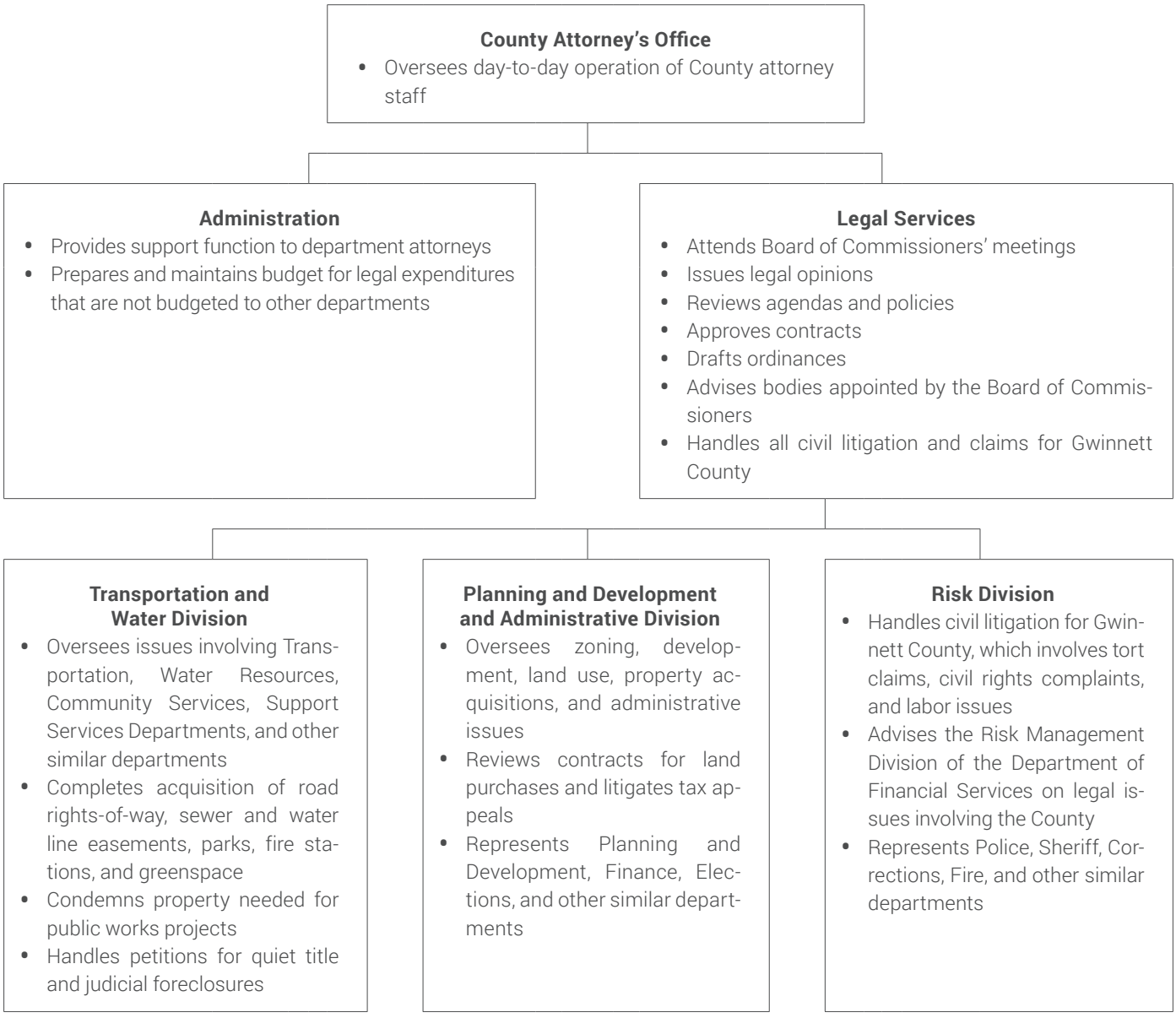
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	8,326,917	8,051,394	8,685,546	8,416,428
Juvenile Court Supervision Fund	52,901	52,742	36,062	69,744
Total	**8,379,818**	**8,104,136**	**8,721,608**	**8,486,172**

LAW DEPARTMENT

Mission and Organizational Chart

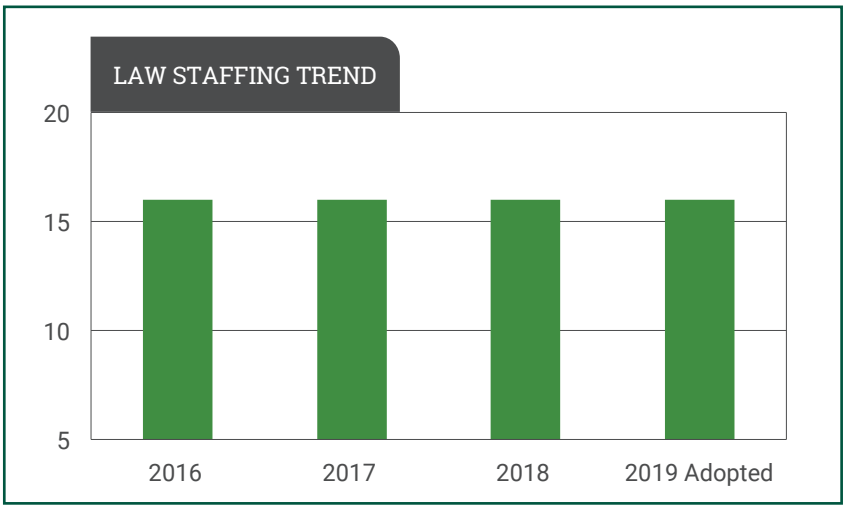
The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the state of 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

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	16	16	16	16



Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Evaluate, consolidate, and simplify existing documents
▶ Expected Outcome:	Providing up-to-date documentation and templates for department efficiency

Projects	Est. Start Date	Est. End Date
Develop Legal Opinion Index	5/1/18	12/31/19
Create litigation templates	10/25/17	12/31/19
Create Brief Bank	10/25/17	12/31/19

Statistics

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
1 Assignments received	1,024	1,014	850	1,000
2 Claims received	89	111	108	100
3 Legal opinions requested	18	17	55	50
4 Litigation matters received	256	210	261	250
5 Contracts submitted for review	1,032	905	961	950

LAW DEPARTMENT

6	Critical path matters received	595	619	429	450
7	Assignments completed	911	971	817	850
8	Claims completed	75	108	90	95
9	Legal opinions completed	13	18	54	50
10	Litigation matters completed	269	244	221	230
11	Contracts processed	1,027	916	931	950
12	Contracts completed within 10 days	91%	94%	93%	94%
13	Critical path matters completed	554	561	418	450
14	Customer service rating (scale 1– 5)	4.9	5.0	5.0	5.0
15	Volunteer internship hours	771	169	200	300

The Gwinnett County Standard

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

1 All attorneys are current on continuing legal education credits and take at least one content specific training course per year.

2 All Legal Associate IIs and Legal Managers have a Bachelor's Degree, Associates Degree, and/or Paralegal Certificate.

Accomplishments: FY 2018

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

1 Assisted with and provided legal guidance with regard to the 2018 Primary, General, and Runoff Elections.

2 Assisted with and provided legal guidance with regard to major land transactions.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	2,108,429	2,164,950	2,250,368	2,359,634
Operations	116,224	144,633	104,747	148,245
Contributions to Other Funds	9,240	7,445	9,476	11,543
Total	**2,233,893**	**2,317,028**	**2,364,591**	**2,519,422**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Administrative Support Fund	2,233,893	2,317,028	2,364,591	2,519,422
Total	**2,233,893**	**2,317,028**	**2,364,591**	**2,519,422**

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2016 – 2019

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.

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Operations	18,419	25,168	30,526	42,100
Contributions to Other Funds	2,544	4,871	1,447	1,775
Total	**20,963**	**30,039**	**31,973**	**43,875**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Loganville EMS District Fund	20,963	30,039	31,973	43,875
Total	**20,963**	**30,039**	**31,973**	**43,875**

NON-DEPARTMENTAL

Appropriations FY 2016 – 2019

The following areas of the budget are not affiliated with any department directly. Miscellaneous appropriations in the General Fund consist mainly of the fund's contributions to capital and capital outlay, contributions to other funds, various reserves, and a county-wide 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 capital and capital outlay and contingencies. Miscellaneous appropriations in the Recreation Fund consist of contributions to capital and a contingency. Miscellaneous appropriations in the Fleet Management, Solid Waste Operating, Stormwater Operating, Water and Sewer Operating, Airport Operating, Workers' Compensation, Group Self-Insurance, and Risk Management Funds consist of contingencies. In addition to a contingency, the Fleet Management Fund has a budgeted contribution to capital and capital outlay in 2019.

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	223,400	208,396	208,396	254,000
Operations	7,027,394	7,037,747	7,203,160	17,521,351
Debt Service	–	–	535,674	2,650,000
Intergovernmental	4,290,738	3,592,736	3,885,803	4,563,478
Contributions to Other Funds	15,320,922	22,156,461	20,275,431	18,719,064
Contributions to Other Agencies	1,400,000	1,400,000	1,400,000	1,400,000
Contributions to Capital and Capital Outlay	46,804,714	51,663,062	50,512,965	23,128,220
Reserves and Contingencies	–	–	–	7,852,750
Total	**75,067,168**	**86,058,402**	**84,021,429**	**76,088,863**

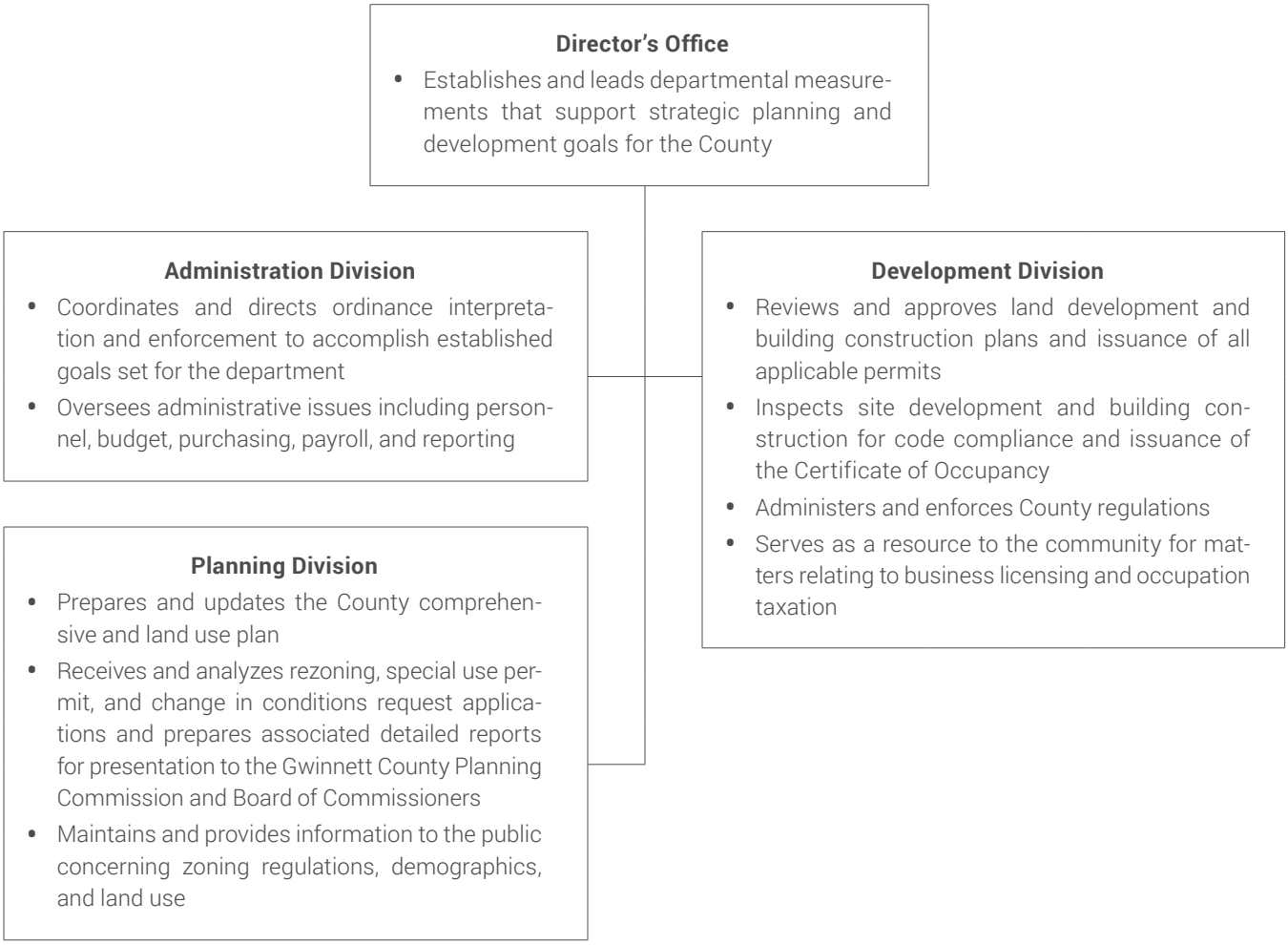
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	27,032,907	43,906,097	40,210,799	48,897,684
Medical Examiner's Contract (General Fund)	1,300,410	1,324,381	1,310,726	1,321,634
E-911 Fund	4,192,378	3,490,091	3,779,378	4,473,478
Development and Enforcement Services District Fund	3,334,833	2,557,716	3,500,000	1,653,068
Fire and Emergency Medical Services District Fund	14,932,129	13,817,430	13,500,000	7,314,680
Police Services District Fund	23,716,664	17,578,238	18,420,636	3,551,886
Recreation Fund	1,232	2,537,010	1,537,772	2,037,233
Economic Development Operating Fund	–	–	581,262	5,257,000
Fleet Management Fund	–	–	190,600	214,000
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	556,615	847,439	990,256	1,072,200
Total	**75,067,168**	**86,058,402**	**84,021,429**	**76,088,863**

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

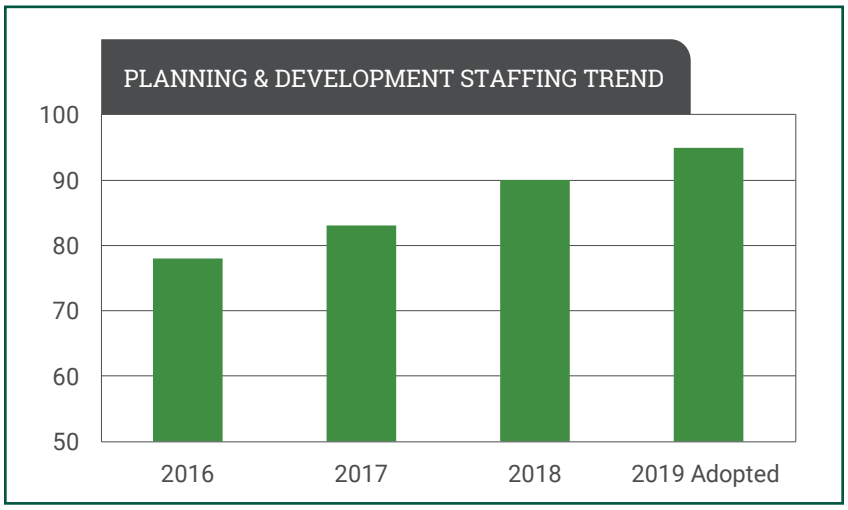
To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalized residential and non-residential neighborhoods to protect the natural environment and facilitate the creation of a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



PLANNING AND DEVELOPMENT

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	78	83	90	95



In 2017, four new positions were added, two for the Water and Sewer Plan Review Section and two for the Stormwater Plan Review Section, to improve coordination between the Department of Water Resources and Planning and Development through the entire plan review, approval, and inspections process. The department also received an additional position from the unallocated pool in 2017.

In 2018, new positions were added to support county development and construction activity.

In 2019, positions were added to support community engagement opportunities and to improve efficiency and productivity levels.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Establish a tenured and highly qualified staff
▶ Expected Outcome:	Recruit, hire, and retain qualified employees

Projects	Est. Start Date	Est. End Date
Implement an employee retention program	1/1/19	6/30/19
Implement a succession plan	1/1/19	6/30/19
Revise position requirements to improve recruitment	1/1/19	6/30/19
Create an inspector apprenticeship program	1/1/19	6/30/19

PLANNING AND DEVELOPMENT

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Engage our diverse community in all things Gwinnett
▶ Tactic:	Meet the needs of a multi-generational and multicultural population
▶ Expected Outcome:	Customized services which target specific needs

Projects	Est. Start Date	Est. End Date
Convert critical documents into other prevalent foreign languages	1/1/19	12/31/19
Revamp department website to facilitate customer navigation	1/1/19	12/31/19
Enhance community outreach	1/1/19	12/31/19
Hire an Outreach Coordinator to promote public engagement and education	1/3/19	5/1/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead through innovation
▶ Tactic:	Improve service delivery
▶ Expected Outcome:	Department-wide efficiency through innovative technology

Projects	Est. Start Date	Est. End Date
Expand online services and payment options for all permits	1/1/19	12/31/19
Implement self-service kiosk and alternative queuing to improve customer service	1/1/19	12/31/19
Hire a Process Specialist to streamline business processes and enhance operational efficiency	1/3/19	5/1/19
Hire a Development Inspections Coordinator to improve service and enhance compliance	1/3/19	5/1/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Ensure safe development and building practices
▶ Expected Outcome:	Enhanced inspection services

Projects	Est. Start Date	Est. End Date
Implement identified changes to the Unified Development Ordinance	1/1/19	12/31/19
Partner with Greater Atlanta Home Builders Association to review and prepare for significant code changes in 2020	1/1/19	12/31/19
Implement remote inspections	1/1/19	10/31/19

PLANNING AND DEVELOPMENT

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Projected
1	Rezoning applications processed	95	90	97	85
2	Special use applications processed	75	59	64	60
3	Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%
4	Development plans accepted by committee	286	214	220	340
5	Development permits issued	175	147	278	210
6	Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	100%	100%	95%	100%
7	Building permits issued – residential	3,718	3,655	7,576	7,255
8	Building permits issued – non-residential	5,124	5,198	2,112	2,500
9	Percent processed within one day of request	100%	100%	100%	100%
10	Building inspections conducted	80,361	77,227	77,441	78,875
11	Building inspections conducted within two business days of request	99%	95%	95%	100%
12	Departmental positive customer feedback	85%	91%	88%	95%
13	Fire Plan Review accuracy rate	98%	99%	96%	100%
14	Building Plan Review accuracy rate	95%	85%	97%	100%
15	Development Plan Review accuracy rate	95%	96%	95%	100%
16	Stormwater/Water and Sewer accuracy rate	87%	94%	95%	100%
17	Inspections accuracy rate	96%	95%	100%	100%

The Gwinnett County Standard

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

1. 95 percent satisfied customer surveys with good or excellent ratings
2. 30 percent plan review documents received electronically
3. 100 percent plan submittals reviewed on schedule
4. 100 percent plan review accuracy rate
5. 100 percent building inspections completed on schedule
6. 100 percent inspections accuracy rate
7. 100 percent citizen erosion complaint initial responses on schedule

PLANNING AND DEVELOPMENT

Accomplishments: FY 2018

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

1 "Intro to Planning & Development (P&D)" presented to Economic Development in May 2018 by senior management

2 Implemented new Customer Service Section to improve customer service and expedite mid-level plan review and permitting

3 Received designation as a 2019 PlanFirst Community by the Georgia Department of Community Affairs; will participate in the program for three years from January 1, 2019 – December 31, 2021

4 Implemented new customer service roundtable option on August 20, 2018, to improve plan review customer service, expedite wait times, and increase knowledge and expertise in assisting customers for newer employees

5 Audited by the Federal Emergency Management Agency (FEMA) on October 10, 2018, completing five-year cycle for Community Rating System Program (CIRS) which allows discounted flood insurance to Gwinnett property owners

6 Expanded online permitting processes to include basement finish and decks for single-family residences

7 Representing the Building Officials Association of Georgia (BOAG), the Inspections Manager was selected to serve on a Department of Community Affairs (DCA) Task Force to review the 2018 edition of the International Fuel Gas Code (IFGC).

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	6,186,101	6,655,439	7,429,066	9,550,251
Operations	803,532	816,637	919,192	1,550,166
Contributions to Other Funds	1,992,010	1,845,735	2,038,299	2,478,615
Contributions to Capital and Capital Outlay	3,999	108,656	146,812	213,698
Total	**8,985,642**	**9,426,467**	**10,533,369**	**13,792,730**

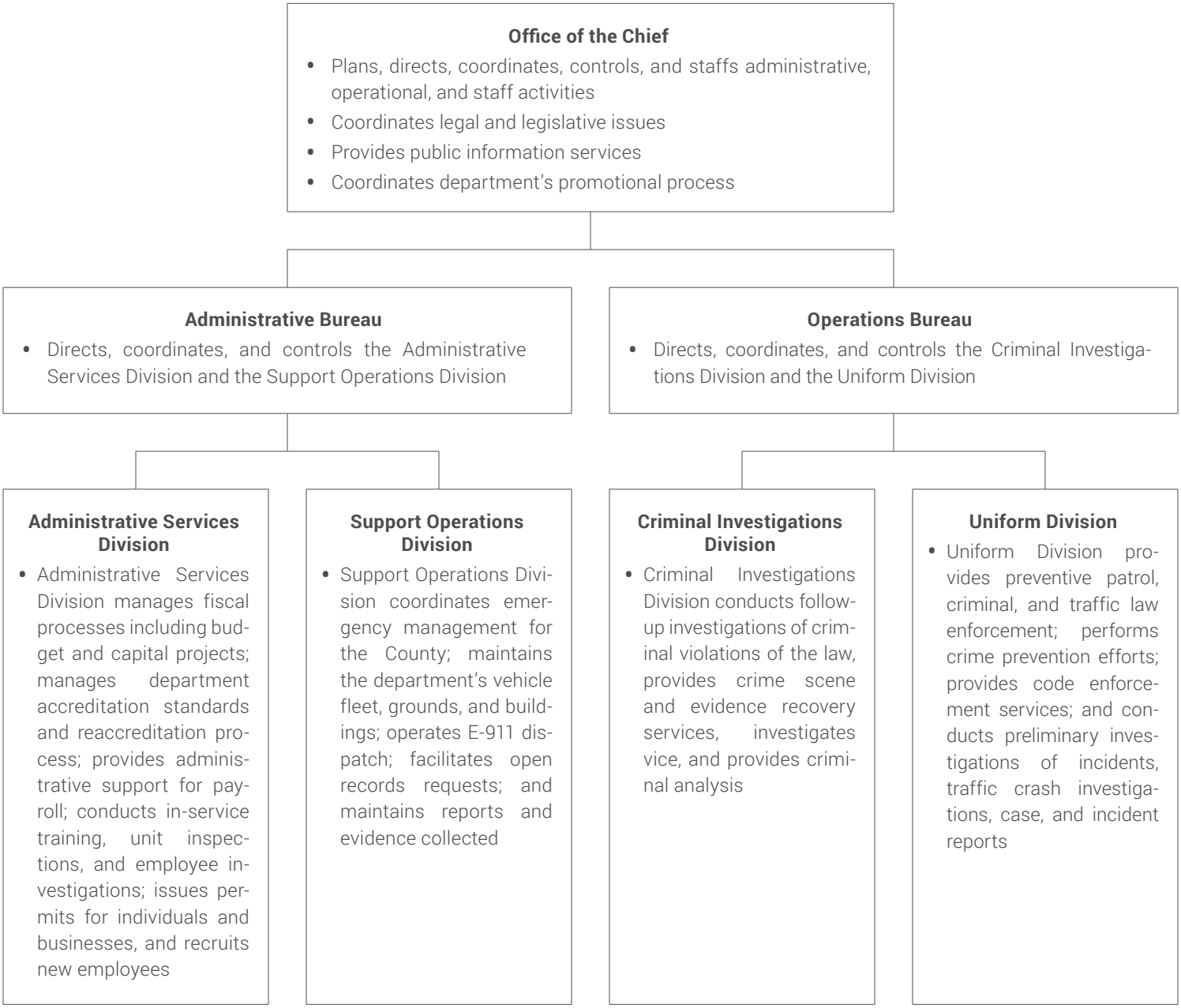
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	508,432	572,257	543,396	735,029
Fire and EMS District Fund	644,707	722,656	691,998	792,002
Development and Enforcement Services District Fund	5,832,244	6,193,399	6,432,453	8,876,588
Police Services District Fund	731,473	840,016	1,206,666	1,439,938
Water and Sewer Operating Fund	881,975	535,810	999,356	960,459
Stormwater Operating Fund	386,811	548,839	659,500	968,714
Tree Bank Fund	–	13,490	–	20,000
Total	**8,985,642**	**9,426,467**	**10,533,369**	**13,792,730**

POLICE SERVICES

Mission and Organizational Chart

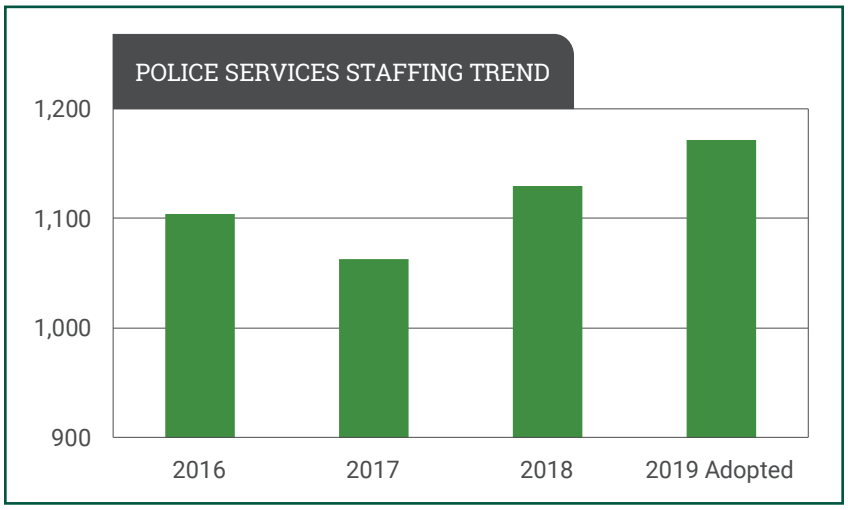
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. The department operates under the principles of our four core values. **Integrity:** We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. **Courtesy:** We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. **Pride:** We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. **Professional Growth:** We are committed to developing future leaders through training and education.



POLICE SERVICES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	1,104	1,063	1,129	1,171



In 2017, authorized positions in Police Services declined by 41. A total of 43 positions were moved to Community Services due to the transfer of Animal Welfare from Police Services to Community Services, and two positions were added – an Emergency Management Specialist and a Crime Scene Supervisor.

In 2018, Police Services added 66 new positions. Thirty-five sworn police positions and one civilian administrative position were added to staff the new Bay Creek precinct. An additional 30 police officer positions were added to serve a growing service population and to continue community-focused policing programs.

In 2019, 30 police officer positions with two support positions were added to serve a growing population and to continue to provide excellent police services. Additionally, 10 records personnel were added to address increasing workloads.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Maintain compliance and accreditation
▶ Expected Outcome:	Comply with all applicable CALEA standards for advanced law enforcement accreditation

Projects	Est. Start Date	Est. End Date
Transition from fifth edition standards to sixth edition standards	1/1/18	12/31/20
Obtain Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation for the E-911 Center	1/1/18	12/31/20
Obtain CALEA accreditation for the Police Academy	1/1/18	12/31/20

POLICE SERVICES

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Effectively respond to threats
▶ Tactic:	Ensure staff respond effectively to emergencies
▶ Expected Outcome:	Increase awareness, safety, and response time during emergencies

Projects	Est. Start Date	Est. End Date
Recruit qualified police officer candidates	1/1/18	12/31/21
Increase graduation rate to more than 80% over the next three years	1/1/18	12/31/21
Bay Creek precinct staffing	1/1/18	10/31/19
Alternate 911 Center staffing	1/1/18	3/31/21

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Projected
1	Officers per 1,000 service population	0.85	0.88	0.89	0.90
2	Criminal Investigation cases assigned	4,151	3,972	3,783	3,603
3	E-911 calls received	505,174	471,423	459,532	500,000
4	Traffic calls answered	143,734	129,674	133,216	135,000
5	General calls answered	414,866	382,755	377,414	400,000
6	Department staff trained with the latest technology and equipment	9,502	9,176	8,676	9,000
7	Reduce Uniform Crime Rate (UCR) Part 1 Violent Crime Rate per 100,000 population	235	216	208	205
8	Reduce UCR Part 1 Property Crime Rate per 100,000 population	2,232	2,204	2,087	2,000
9	Community safety perception statistics:				
	Citizens reporting feeling safe in their neighborhood	92%	96%	95%	96%
	Citizens reporting feeling safe in Gwinnett County	81%	83%	85%	86%

The Gwinnett County Standard

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

1. State certification from the Georgia Association of Chiefs of Police was awarded on July 19, 2018
2. Homicide clearance rate of 86 percent
3. Ethics and Integrity – all department personnel completed ethics training
4. Police K9 Unit obtained national certification through the National Narcotics Detector Dog Association
5. Office of Emergency Management employee Nancy Coltrin obtained her Certified Emergency Manager (CEM) credential through the International Association of Emergency Managers (IAEM).

POLICE SERVICES

Accomplishments: FY 2018

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

1 Hired 124 police officers

2 Started three police academy classes with 50 recruits in each class

3 100th Police Academy graduation

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	75,300,521	78,896,078	88,507,795	105,326,778
Operations	14,006,310	12,102,169	13,690,620	20,238,354
Contributions to Other Funds	11,757,848	9,452,535	10,104,696	14,761,568
Contributions to Other Agencies	–	–	8,000	8,000
Contributions to Capital and Capital Outlay	5,378,220	2,585,033	6,660,293	7,476,403
Total	**106,442,899**	**103,035,815**	**118,971,404**	**147,811,103**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	5,928,392	1,874,462	2,074,598	2,487,011
Development and Enforcement Services District Fund	2,720,743	2,912,135	3,011,110	3,351,716
Police Services District Fund	81,715,474	82,992,117	98,019,558	119,904,576
E-911 Fund	14,429,580	14,405,224	15,194,527	20,889,405
Police Special Justice Fund	1,168,426	490,021	363,372	110,000
Police Special State Fund	480,284	361,856	308,239	1,068,395
Total	**106,442,899**	**103,035,815**	**118,971,404**	**147,811,103**

PROBATE COURT

Mission and Organizational Chart

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

Probate Court

- Oversees contested and uncontested hearings regarding administration of estates, the probating of wills, and guardianship over persons and/or property of minors and incapacitated adults
- Handles mental health matters
- Administers oaths
- Reviews and audits fiduciary returns
- Local custodian of Vital Records
- Processes marriage licenses and certificates
- Accepts weapons carry license applications

Estates, Guardianship, and Mental Health

- Accept, review, file, index, and process petitions dealing with the probate of testate estates and the administration of intestate estates
- Accept, review, file, index, scan, and process petitions for guardianship and conservatorship of proposed wards and minor children
- Accept, review, file, index, and process Years Support actions
- Supervise and review the actions of all fiduciaries appointed by the court
- Accept affidavits in support of orders to apprehend and petitions for involuntary commitments
- Issue certificates of residency
- Issue firework permits
- Administer and record oaths of officials

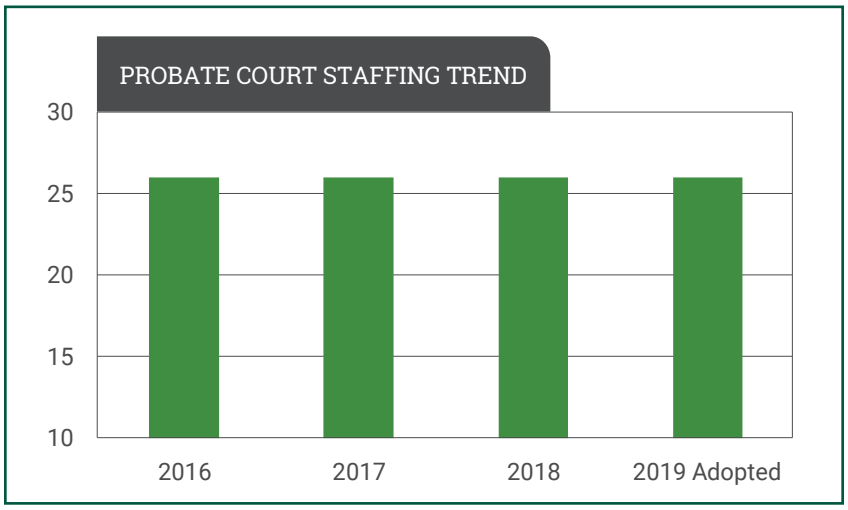
Vital Records, Marriage Records, and Weapons Carry Licenses

- Accept, review, file, and process weapons carry license applications; fingerprint, photograph, and enter data for third-party license vendor; run background reports on applicants and review reports for prohibitors; and issue licenses or orders and hold hearings as needed
- Accept, review, file, index, and process marriage license applications and issue marriage certificates
- Issue and certify birth and death certificates for any birth or death that occurs in the state of Georgia
- Accept, review, and register death certificates for all deaths occurring in Gwinnett County with the state Department of Public Health for funeral homes

PROBATE COURT

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	26	26	26	26



Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Total guardianships combined (new cases)	794	788	731	700
Total estates, general, and mental health filed (new cases)	1,832	1,941	1,991	2,080

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.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Births	23,631	27,408	26,426	28,000
Deaths	40,750	44,472	43,854	41,000
Marriage licenses issued	6,637	6,404	5,913	5,600
Marriage certificates issued	17,002	16,467	14,753	13,700
Firearm permits applied for	14,313	12,557	13,407	14,200

PROBATE COURT

Accomplishments: FY 2018

1. A new position of Confidential Executive Assistant, who reports to the Chief Clerk, was created. This position handles accounts payable, purchasing, payroll, budget preparation, and serves as Human Resource liaison for the department.
2. The Judicial Assistant's position was modified to include supporting the court's law clerks with orders.
3. Work-Based Learning High School Intern – Beginning August 2018, our court enjoyed mentoring and training a senior from Lanier High School through the Work-Based Learning program. Taylor Hemphill has floated between different divisions in the court learning about all the different aspects of Probate Court.
4. Deputy Registrars were appointed by Judge Ballar for the sole purpose of certifying disposition permits for cremations. The appointment of Funeral Directors who can now serve as Deputy Registrars reduces the workload of our death registration clerks and expedites the funeral home's ability to assist their clients.
5. The Calendar Coordinator has been trained as the court's Compliance Officer to handle the increase in reports. The Compliance Officer manages the inventories and annual returns filed by personal representatives of estates, as well as personal status reports, inventory and asset management plans, and annual returns filed by guardians and conservators of adult wards and minors.
6. Calendar calls were created for weapons carry license denials and revocations, pretrial hearings, and select adult guardianship and conservatorship hearings.
7. In 2018, three additional clerks were Georgia Crime Information Center (GCIC) certified to assist the court with running background checks and fingerprinting Weapons Carry License Applicants. The court now has a total of 10 clerks who have been certified.
8. Our Associate Judge and Chief Clerk have attended all training and data review meetings related to the implementation of the court's new case management system which will go live in 2019.
9. Office enhancements began in November 2018. Four offices along with a cubicle were remodeled to give employees improved workspace. In December 2018, nine additional cubicles were remodeled. These new modernized work spaces will provide our clerks the necessary tools to work efficiently and effectively.
10. The court is now using the Clickshare program in Courtroom 1H.

Short-Term Departmental Issues and Initiatives for FY 2019

1. Staffing and training – The Estates Division is now fully staffed and more training opportunities are being provided. All supervisors have been cross trained to work in both offices of the Probate Court. The court still maintains its goal to have clerks who are trained to handle both Vital Records and Estate procedures.
2. Introduce updated technology – Probate Court continues to work with Tyler Technologies to create and implement the Odyssey case management system. Clerks will serve as subject matter experts to aid in the implementation of the new case management system.
3. Technical desktop support – The Probate Court is working with the County's Information Technology (IT) Department to move our technical desktop support from the Clerk of Court's IT Department to the County's IT Department.
4. The court has ordered new HP computers that will meet the processing requirements and prerequisites for Odyssey to run properly.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1. Office workspace consolidation – We continue to look for creative solutions that will further our most important long-term goal: consolidating our office space and re-joining our Vital Records, License, and Estates teams into one physical office space. We believe this will be the final step in the reorganization we have undertaken over the last six years and that this will further increase our efficiency and customer service. More importantly, we believe this will improve office morale, assist with further cross-training and staff development, and improve employee retention and growth.

PROBATE COURT

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	1,696,032	1,828,659	1,884,693	2,160,296
Operations	384,789	333,817	405,970	279,680
Contributions to Other Funds	226,323	361,552	582,330	501,302
Total	**2,307,144**	**2,524,028**	**2,872,993**	**2,941,278**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	2,307,144	2,524,028	2,872,993	2,941,278
Total	**2,307,144**	**2,524,028**	**2,872,993**	**2,941,278**

RECORDER'S COURT JUDGES

Mission and Organizational Chart

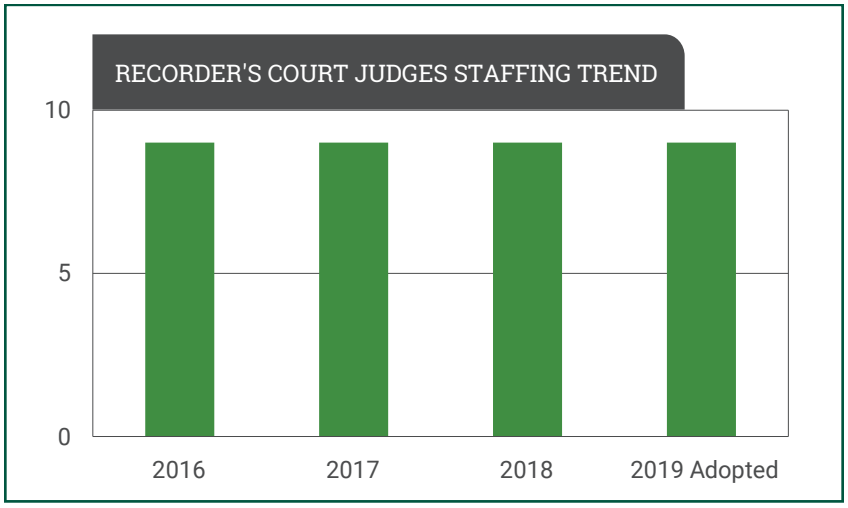
To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



RECORDER'S COURT JUDGES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	9	9	9	9



Departmental Goals and Performance Measurements

1 To adjudicate traffic and code ordinance cases.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Total citations	97,710	88,602	86,135	88,150
Number of traffic/environmental citations issued	76,739	67,336	69,101	68,500
Number of transferred cases/accusation cases/ parking citations	3,302	2,337	3,298	2,500
* School bus stop arm camera citations	17,669	18,929	13,736	14,200

2 To provide justice in a prompt and courteous manner.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Cases with guilty judgments	11,505	10,209	10,121	10,500
** Number of bench warrants issued	7,166	6,799	5,279	4,500
Number of cases handled through the court	31,305	31,214	30,854	31,000
Number of cases paid by bond forfeiture	39,037	34,041	34,657	35,000
School bus stop arm camera citations handled through the court	2,890	3,094	3,380	3,500
Number of stop arm cases paid by bond forfeiture	11,078	11,865	9,491	10,000

** House Bill 978 passed July 1, 2018 and made provisions to the code section that caused a reduction in tickets being issued.*
*** Bench Warrants are being issued only for serious offenses – other non-mandatory cases will receive a Failure to Appear.*

RECORDER'S COURT JUDGES

Accomplishments: FY 2018

1 Maintained current interpreter scheduling system as implementation of a new system was not in the best interest of our court.

2 We experienced a Bailiff shortage, but rather than request new positions or new hires we utilized court staff from different departments.

Short-Term Departmental Issues and Initiatives for FY 2019

1 Recorder's Court welcomes a new Judge, a new probation company, and a new Solicitor General. Our goal is to make transitions as smooth as possible for each position.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 Our budget was approved for a Jail Camera system that we hope to access to eliminate the cost of transportation for inmates to be brought to court. Each week a total of ten trips are made from the Gwinnett County Jail to the Court Annex for court appearances.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	1,252,186	1,338,364	1,387,500	1,421,261
Operations	142,263	149,712	124,185	59,575
Contributions to Other Funds	453,599	618,710	248,887	486,200
Contributions to Capital and Capital Outlay	–	–	–	90,000
Total	**1,848,048**	**2,106,786**	**1,760,572**	**2,057,036**

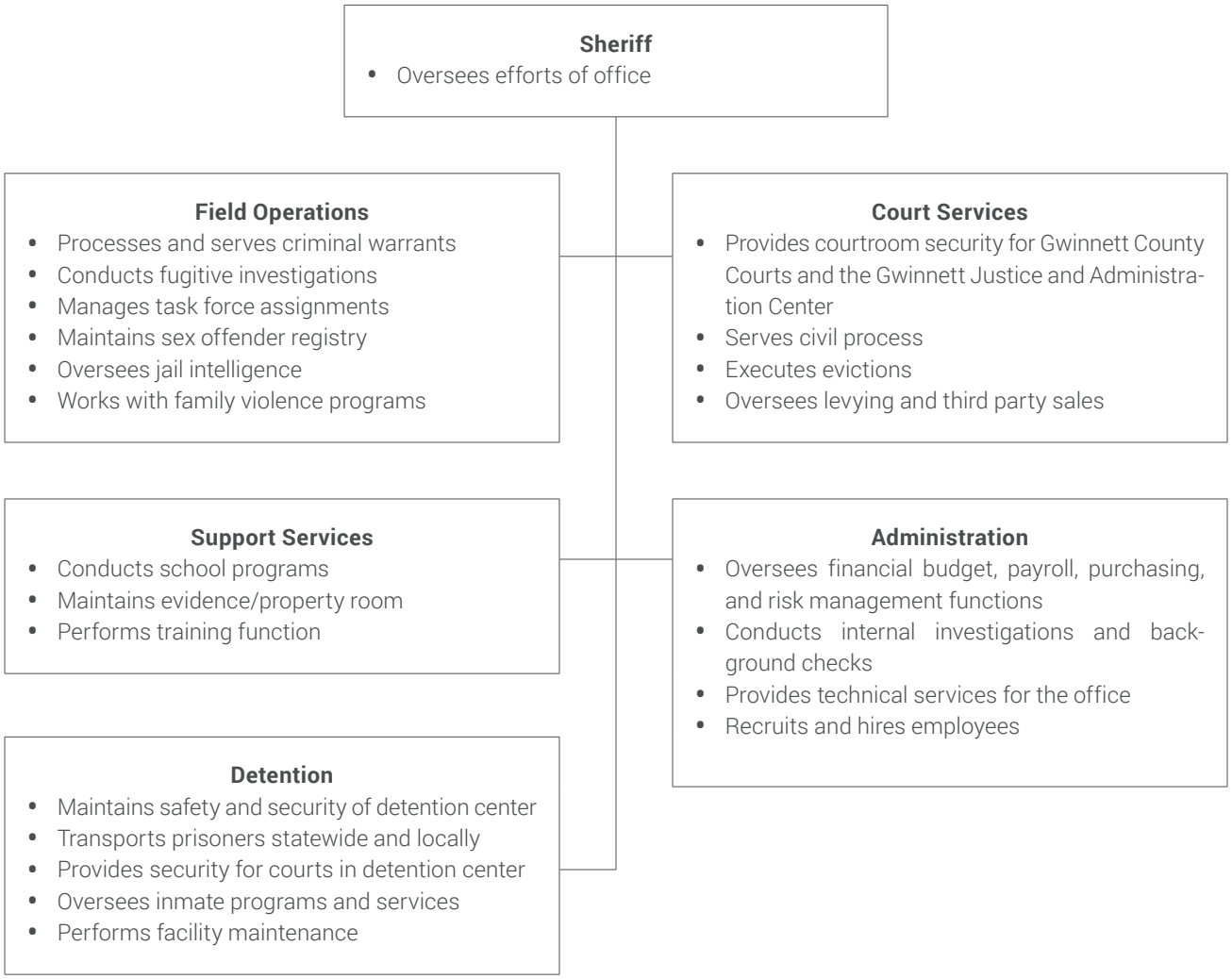
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Police Services District Fund	1,848,048	2,106,786	1,760,572	2,057,036
Total	**1,848,048**	**2,106,786**	**1,760,572**	**2,057,036**

SHERIFF

Mission and Organizational Chart

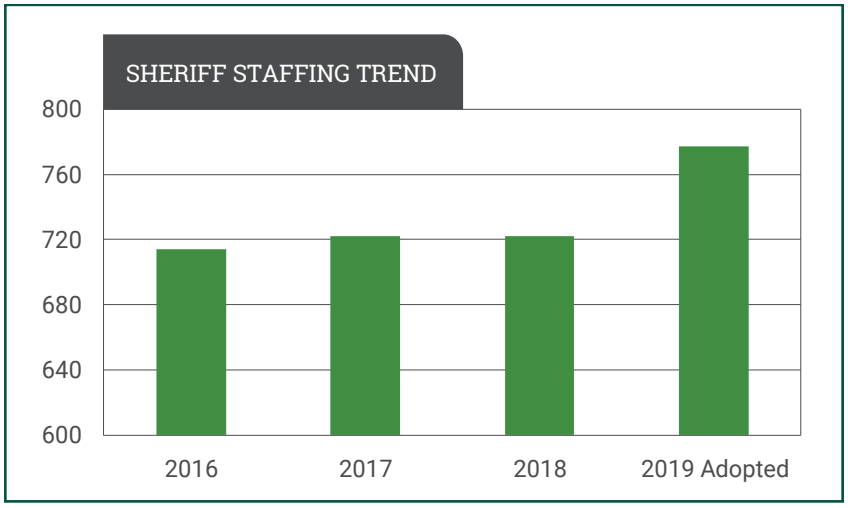
The Gwinnett County Sheriff's Office is committed to providing our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This office will continually strive to maintain the highest law enforcement standards possible.



SHERIFF

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	714	722	722	777



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

In 2019, 42 Deputy Sheriff positions were added to provide court and building security for the courthouse expansion, warrant and temporary protection order services, and support jail operations. Eight Sheriff Processing Associates and four Administrative Support Associates were added to support manpower needs and address increasing workloads. An IT Associate was also added to support and maintain the body-worn camera system.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Advance community risk reduction
▶ Expected Outcome:	Reduced risk to Gwinnett County citizens

Projects	Est. Start Date	Est. End Date
Hire sworn personnel	4/1/19	12/31/19
Hire civilian personnel	4/1/19	12/31/19

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the community's exposure to risk
▶ Tactic:	Ensure a safe and successful return of inmates to the community
▶ Expected Outcome:	Reduced recidivism

Projects	Est. Start Date	Est. End Date
Implement Pokket case management	1/1/19	3/31/19

SHERIFF

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Projected
1	Detention center admissions	31,337	29,446	29,060	29,700
2	Average daily inmate population in detention center	1,983	2,295	2,260	2,310
3	Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
4	Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes
5	Courts in session	10,002	9,168	9,049	9,150
6	Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
7	Warrants received for service	20,243	21,155	17,859	20,142
8	Civil papers received for service	37,979	42,452	48,299	50,715
9	Family violence orders received for service	1,707	1,603	1,572	1,667
10	Warrants served	13,386	14,057	11,016	12,941
11	Civil papers served	38,003	44,889	48,669	51,103
12	Family violence orders served	1,424	1,413	1,431	1,517
13	People through security at GJAC	915,944	942,640	926,631	935,405
14	People through Juvenile/Recorder's Court	199,584	184,605	179,608	182,476
15	Inmate transports	35,408	16,950	20,567	21,500
16	Meals prepared in detention center	2,654,125	2,902,767	2,803,079	2,856,000

The Gwinnett County Standard

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

1 Sheriff's Office maintained the Georgia Association of Chiefs of Police State Certification. Certification is a progressive and time-proven way of helping law enforcement agencies calculate and improve their overall performance. The foundation of certification lies in the promulgation of standards containing a clear statement of professional objectives. Participating agencies conduct a thorough self-analysis to determine how existing operations can be adapted to meet these objectives. Certification status represents a significant professional achievement. Certification acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective.

2 Sheriff's Office obtained the National Commission on Correctional Healthcare (NCCHC) accreditation in 2018. This accreditation is not an easy task. The rigorous standards are intended to help guide facilities to provide top-notch care to inmates. Once the initial accreditation is achieved, the process is repeated every three years, when NCCHC inspectors delve deep into all aspects of inmate welfare for several days while reviewing hundreds of standards. The Sheriff's Office first achieved NCCHC accreditation in 2012.

SHERIFF

Accomplishments: FY 2018

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

1 Sheriff's Office Accountability Court Surveillance Unit was awarded 2018 Officer of the Year by the Gwinnett Bar Association.

2 Sheriff's Office was awarded 2018 Law Enforcement Community Service Award by the Greater Love Metropolitan Worship Center.

3 Sheriff's Office reduced extradition costs by over $165,000 in 2018 by utilizing part-time deputies, coordinating inmate pick ups with the prisoner transport companies, and recoding warrant extradition codes.

4 Sheriff's Office increased recruiting efforts in 2018 by hosting 33 hiring events throughout Georgia, Florida, North Carolina, and Alabama, which has resulted in hiring approximately 135 personnel. In 2017, the Sheriff's Office hosted 10 events that resulted in hiring 120 personnel.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	54,818,127	59,047,585	63,683,882	71,379,003
Operations	17,505,791	18,434,334	19,136,822	21,080,044
Contributions to Other Funds	5,612,659	5,854,943	6,017,320	7,096,160
Contributions to Capital and Capital Outlay	791,380	1,863,048	1,005,731	2,802,863
Contribution to Fund Balance	–	–	–	48,887
Total	**78,727,957**	**85,199,910**	**89,843,755**	**102,406,957**

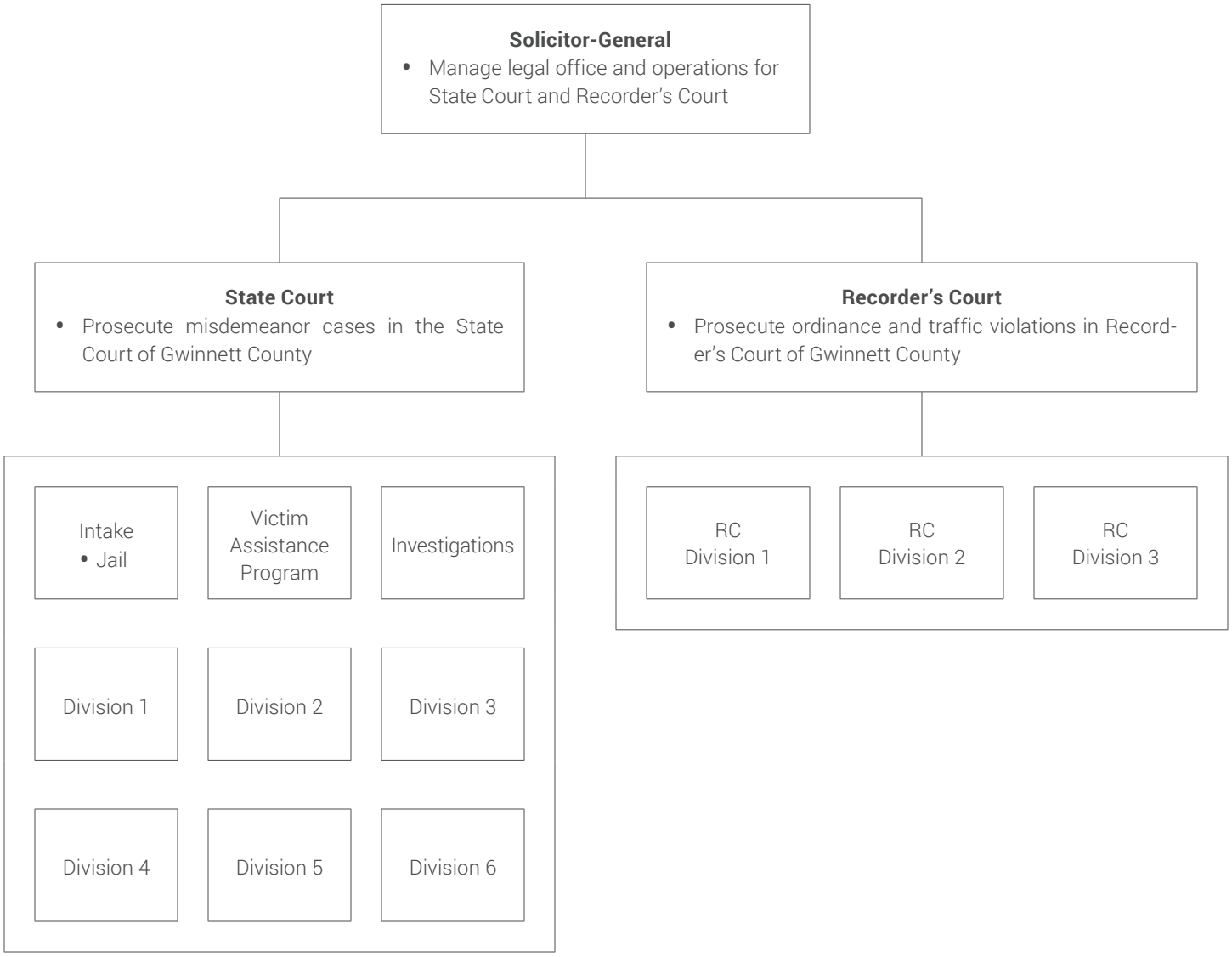
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	77,852,331	84,468,313	89,242,722	101,188,350
Sheriff Inmate Fund	509,650	489,550	409,525	868,607
Sheriff Special Justice Fund	200,193	25,000	43,482	100,000
Sheriff Special Treasury Fund	107,321	199,099	141,462	150,000
Sheriff Special State Fund	58,462	17,948	6,564	100,000
Total	**78,727,957**	**85,199,910**	**89,843,755**	**102,406,957**

SOLICITOR

Mission and Organizational Chart

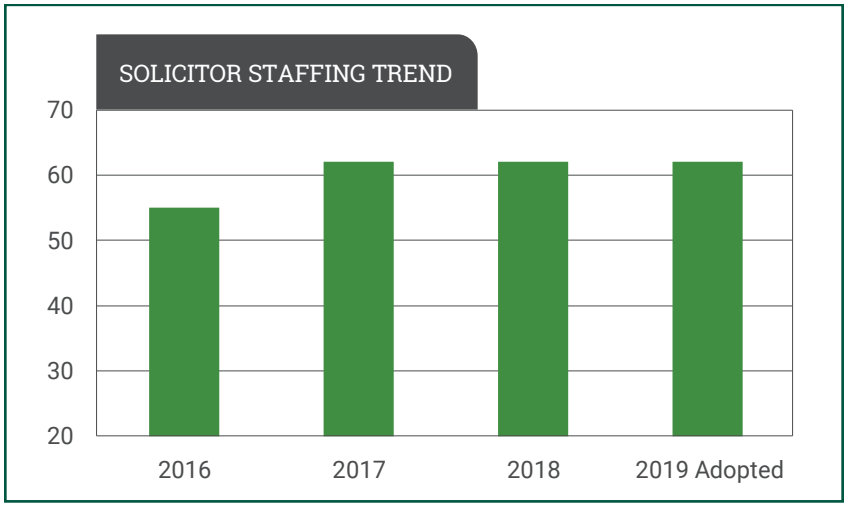
To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism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



SOLICITOR

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	55	62	62	62



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

Departmental Goals and Performance Measurements

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

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Misdemeanor cases received in State Court	8,784	8,741	8,154	8,400
Cases disposed in State Court	8,879	8,689	7,622	7,900

2 The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective prosecution of traffic laws including long-term intensive supervision and treatment for repeat offenders and specialized programming to educate young drivers about the risks of dangerous driving.

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Citations received in Recorder's Court	76,740	88,602	72,399	81,264
Citations disposed in Recorder's Court	80,041	90,423	69,311	75,000
School bus stop arm camera violation citations	17,699	18,929	13,736	14,200
Teen Victim Impact Panel attendance	1,023	1,892	698	754
DUI Court graduates	57	48	45	50

Accomplishments: FY 2018

1 Trained staff on technological changes to include the Electronic Warrants System (EWI)

2 Trained staff to improve performance, including legal updates and refreshers, litigation, and trial techniques

3 Improved courtroom technology and efficiency

4 Continued instructor training for investigators
5 Obtained Victim Assistance Program accreditation for Criminal Justice Coordinating Council (CJCC)
6 Transitioned to new case management system (Tracker)

Short-Term Departmental Issues and Initiatives for FY 2019

1 Train staff to improve performance, including legal updates and refreshers, litigation, and trial techniques
2 Implement and train employees on revised comprehensive policies and procedures manual
3 Continue to develop reports within our case management system to measure performance
4 Obtain state certification and accreditation of the Investigative Unit
5 Obtain certification for certified instructors in the Investigative Unit
6 Move the investigators from the Annex to GJAC so they can be closer to the trial divisions in order to improve efficiency
7 Our office continues to need more office space. Our goal is to call Facilities Management to address space issue and follow-up with our request.

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 Train staff to improve performance, including legal updates and refreshers, litigation, and trial techniques
2 Implement and train employees on revised comprehensive policies and procedures manual
3 Continue to develop reports within our case management system to measure performance
4 Obtain state certification and accreditation of the Investigative Unit
5 Obtain/maintain certification for certified instructors in the Investigative Unit
6 Our office continues to need more office space. Our goal is to call Facilities Management to address space issue and follow-up with our request.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	4,027,514	4,466,446	4,769,356	5,677,255
Operations	211,104	209,186	246,492	252,505
Contributions to Other Funds	719,563	839,889	858,309	1,017,039
Contributions to Capital and Capital Outlay	115,610	40,000	65,297	68,207
Total	**5,073,791**	**5,555,521**	**5,939,454**	**7,015,006**

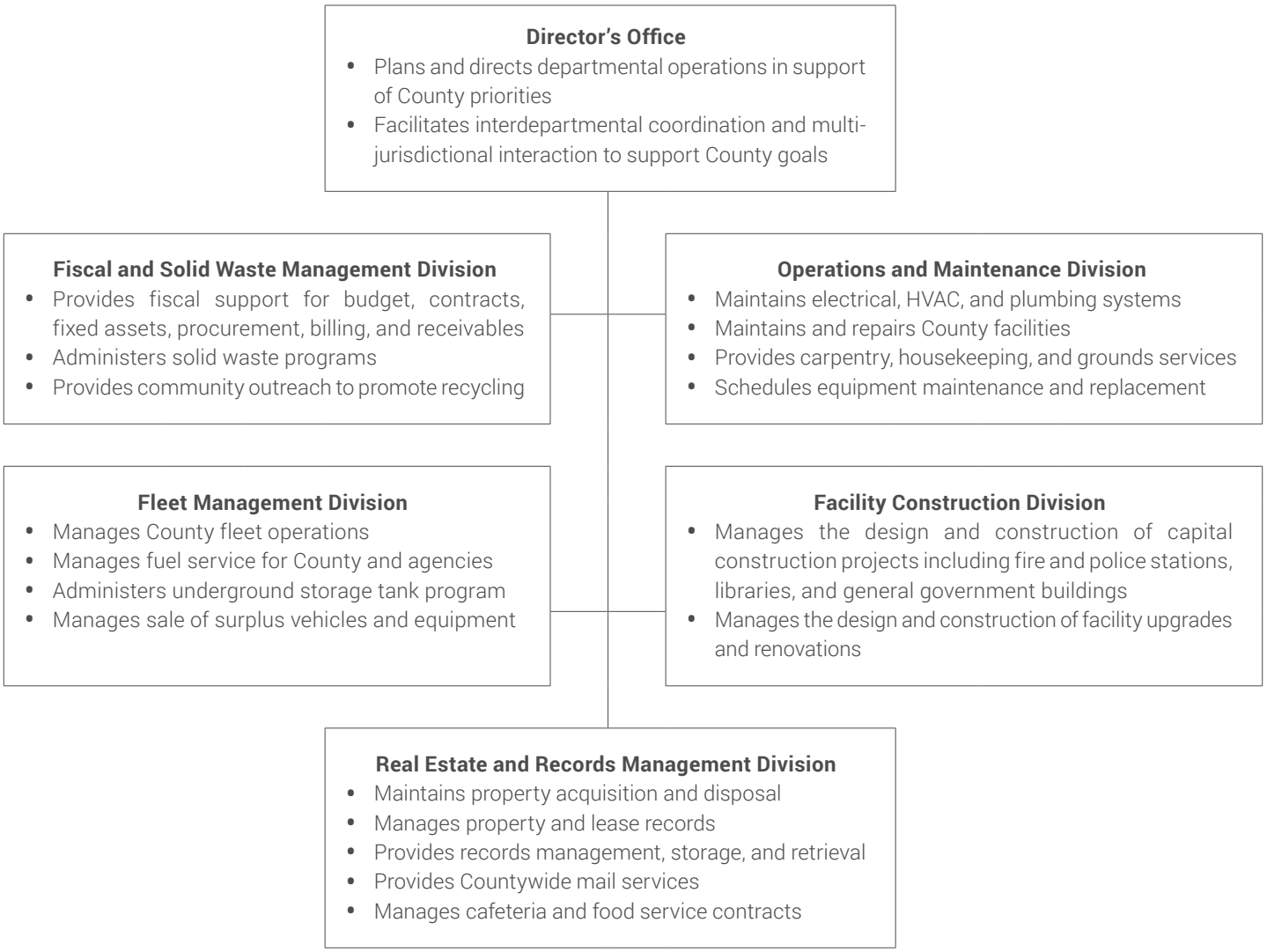
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	3,951,871	4,294,036	4,744,051	5,716,167
Police Services District Fund	562,091	636,044	686,718	696,760
Crime Victims Assistance Fund	559,829	625,441	508,685	602,079
Total	**5,073,791**	**5,555,521**	**5,939,454**	**7,015,006**

SUPPORT SERVICES

Mission and Organizational Chart

Building on the pioneer spirit of the County's founders, the Department of Support Services serves the community, County leadership, and County departments. In 2019, the Support Services team will manage the design, construction, and maintenance of facilities; manage the acquisition and disposal of real property and right-of-way; support the delivery of essential services through the purchase and maintenance of the County's fleet and the purchase and dispensing of fuel; manage residential solid waste contracts; promote environmental awareness; manage cafeteria and food service contracts; and provide records management services, mail services, carpentry services, housekeeping services, and grounds services to support County operations.



SUPPORT SERVICES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	122	132	141	141



In 2017, four positions were added to meet increasing demand in the Facilities Management Division, Fleet Management Division, and Carpentry work group. During the year, the department added six additional positions from the unallocated pool.

In 2018, the following positions were added: Grounds Maintenance Associate II, Mailroom Associate, and Building Services Coordinator to address increased volume; Trades Technician IV and Engineer IV to provide more internal control over critical systems; Business Analyst to document processes and identify improvements; Construction Manager I to manage increased project volume; Program Analyst II to provide technical support to departments; and Contract Inspection Associate III to streamline contract management.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT		
▶ Strategy:	Establish and maintain the Gwinnett County standard		
▶ Tactic:	Ensure viability and longevity of County assets		
▶ Expected Outcome:	Assets are maintained, ensuring viability and longevity		
Projects		**Est. Start Date**	**Est. End Date**
Develop and maintain an Asset Management Plan		1/2/18	6/28/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT		
▶ Strategy:	Lead through innovation		
▶ Tactic:	Incorporate sustainable practices into projects		
▶ Expected Outcome:	Practical, sustainable, and fiscally responsible practices of the Department of Support Services		
Projects		**Est. Start Date**	**Est. End Date**
Implement projects that support sustainable best practices		11/1/18	12/31/23

SUPPORT SERVICES

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Engage our diverse community in all things Gwinnett
▶ Tactic:	Inform and educate the community
▶ Expected Outcome:	Keep citizens informed in areas of direct impact

Projects	Est. Start Date	Est. End Date
Conduct recycling events	1/1/18	12/31/23

Statistics

	2016 Actual	2017 Actual	2018 Actual	2019 Projected
1 Vehicle and equipment maintenance:				
Average cost per preventive maintenance job (labor only)	$ 155	$ 103	$ 112	$ 150
Average cost per repair job	$ 638	$ 462	$ 271	$ 650
2 Building and grounds maintenance services for County facilities:				
Buildings maintained full/partial	52/190	57/219	57/219	57/219
Cost per square foot/buildings maintained	$ 1.31	$ 1.34	$ 1.38	$ 1.30
3 Construction projects completed (new construction)	4	2	3	2
4 Major capital maintenance projects completed (≥$50,000)	15	13	15	15
5 Solid waste statistics:				
Percentage of total residential waste stream recycled	13%	12%	12%	15%
6 Fleet technician productivity	79%	77%	79%	80%
7 Number of community service/inmate labor hours	63,059	38,170	33,677	38,000
8 Cost savings from community service/inmate labor hours*	n/a	n/a	$ 532,089	$ 600,400

The Gwinnett County Standard

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

1 Atlanta Regional Commission (ARC) Green Communities Certification (Gwinnett County)

2 National Association of Fleet Administrators (NAFA) Top 100 Fleets in the Nation

3 Automotive Service Excellence (ASE) Blue Seal Certification

**2016 – 2017 data is not available because this statistic was implemented in 2018.*

SUPPORT SERVICES

Accomplishments: FY 2018

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

1 Operations & Maintenance: Completed 7,754 work orders for facility maintenance.

2 Operations & Maintenance: Fully maintained 57 buildings and partially maintained 219 buildings.

3 Fiscal: Generated $15.9 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales.

4 Fleet: Managed 11 fuel sites, dispensing 6.1 million gallons of fuel to internal and external customers.

5 Fleet: Maintained 2,748 vehicles and pieces of equipment and purchased 578 vehicles.

6 Fleet: Completed 9,544 vehicle and equipment repair work orders.

7 Fleet: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with a revenue of $2.2 million.

8 Mail: Processed 1.4 million pieces of outgoing mail.

9 Real Estate: Completed 15 land purchases and acquired 182 stormwater easements and 45 sanitary sewer easements.

10 Records: Managed the archival of 70,121 boxes of County records.

11 Partnered with Gwinnett Clean and Beautiful and the Department of Water Resources to host three recycling events, collecting 23 tons of electronics, 43 tons of paper, 13 tons of tires, 10,298 gallons of latex paint, 1,254 gallons of oil based and flammable paint, 2,119 pounds of textiles, 484 printer cartridges, two tons of cardboard, and 89 pairs of sneakers.

12 The GJAC switchboard managed 29,341 calls and the Solid Waste call center managed 57,050 calls.

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	8,382,683	9,348,053	10,297,072	12,343,839
Operations	46,895,312	47,277,781	45,788,206	46,279,928
Transfers to Renewal and Extension	–	130,107	–	–
Contributions to Other Funds	1,936,697	2,163,791	2,298,886	2,499,678
Contributions to Capital and Capital Outlay	152,593	286,078	573,352	461,966
Working Capital Reserve	–	–	–	3,762,038
Total	**57,367,285**	**59,205,810**	**58,957,516**	**65,347,449**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	–	–	23,104	113,022
Recreation Fund	147,451	172,776	169,225	185,490
Solid Waste Operating Fund	41,203,546	41,686,686	40,295,824	42,232,156
Fleet Management Fund	5,966,889	6,402,063	6,803,569	8,502,084
Administrative Support Fund	10,049,399	10,944,285	11,665,794	14,314,697
Total	**57,367,285**	**59,205,810**	**58,957,516**	**65,347,449**

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 web-site content
- Serves as liaison with external media

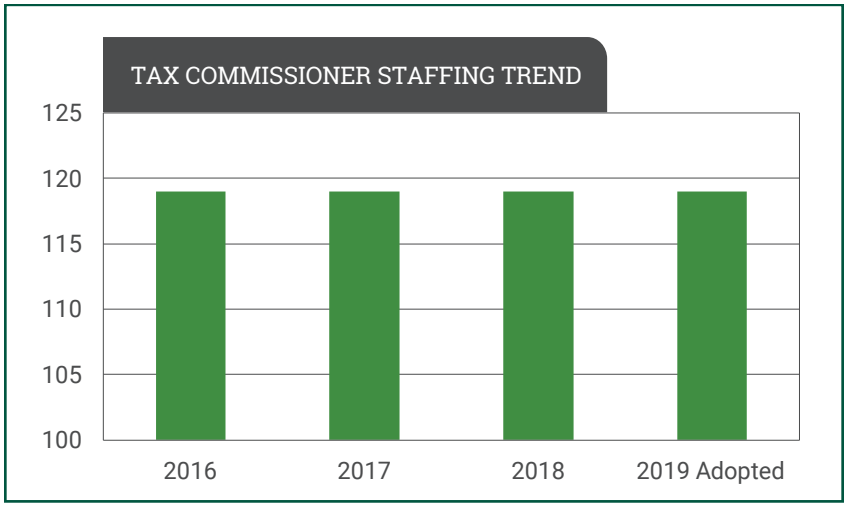
Finance and Accounting

- Performs all finance and accounting functions
- Prepares and manages finance and accounting reports
- Ensures compliance with federal, state, FASB, and GASB reporting standards
- Provides operational reports to measure efficiency and performance
- Manages budget process
- Serves as liaison to County Department of Financial Services

TAX COMMISSIONER

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	119	119	119	119



Departmental Performance Statistics

	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Department of Motor Vehicles (DMV):				
1 Customer services delivered	653,176	657,886	653,237	652,000
2 Transactions processed	1,134,206	1,146,741	1,128,494	1,125,000
3 Vehicles registered	736,261	745,862	746,687	747,000
Department of Property Tax (DPT):				
4 Customer services delivered	25,938	21,389	22,940	22,000
5 Transactions processed	328,938	334,146	340,580	345,000
6 Property tax collection rate	97.83%	97.65%	97.62%	n/a
7 Total delinquent revenue collected	$ 21,895,605	$ 25,993,001	$ 27,103,995	n/a
8 Savings achieved through homestead audits	$ 699,904	$ 1,345,628	$ 1,480,630	n/a
9 Property Tax Department mailings	409,420	414,104	414,359	416,000
10 Accounts at billing	312,773	316,168	321,790	n/a
Communications:				
11 Telephone calls received	243,455	240,678	230,448	225,000
12 Emails received	13,805	15,128	16,448	18,000
13 Website visits	744,946	764,393	787,623	807,000

TAX COMMISSIONER

Accomplishments: FY 2018

DRIVES (Driver Record & Integrated Vehicle Enterprise System)

1 Provided thirteen employees as subject matter experts to the Department of Revenue (DOR) for the new state vehicle registration and title system

2 Two employee experts were chosen to be trainers for implementation

3 Worked with State DOR to provide a regional training and testing site in Gwinnett County

4 Created a local computer lab for in-house training and testing

Other Accomplishments in FY 2018

5 Committed to adding four DMV kiosks at key Gwinnett Kroger Grocery Store locations in first quarter 2019

6 Recognized for our contribution to the 2018 Digital Counties Award due to the Office of the Tax Commissioner's progressive online and scheduled payment functions

7 Provided 4,364 hours of employee training

8 Six graduates from the County LEAD and EXCEL programs

9 Achieved 97.62 percent collection rate for 2018 real and personal property taxes as of December 31, 2018

10 Increased online property tax transactions by 9.85 percent and online motor vehicle transactions by 8.37 percent

Employee Recognition Program

11 Created Speaking Positively About Recent Kindness (SPARK) recognition and awards program for first quarter 2019 implementation

12 Created new weekly e-newsletter *"The Leader"* emphasizing internal communications and employee recognition

13 Created *"More Than a Transaction"* video

Short-Term Departmental Issues and Initiatives for FY 2019

1 Launch SPARK employee recognition program

2 Ensure all OTC and County resources are in place for the timely and successful implementation of DRIVES

3 Implement legislative mandates

4 Update OTC website based on feedback from user focus group

5 Participate in BETA testing of the latest version of Aumentum, our tax billing and collection system

Long-Term Departmental Issues and Initiatives for FY 2020 and Beyond

1 Implement a continuous improvement Strategic Management Plan

2 Participate in County Space Study

3 Sustain growth of productivity enhancement 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 and Gwinnett Senior Leadership Program.

TAX COMMISSIONER

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	7,289,835	7,680,727	8,217,298	8,864,353
Operations	2,566,164	2,826,128	2,823,683	3,338,868
Contributions to Other Funds	1,945,173	240,095	1,711,759	2,112,873
Contributions to Capital and Capital Outlay	3,591	6,100	9,720	15,740
Total	**11,804,763**	**10,753,050**	**12,762,460**	**14,331,834**

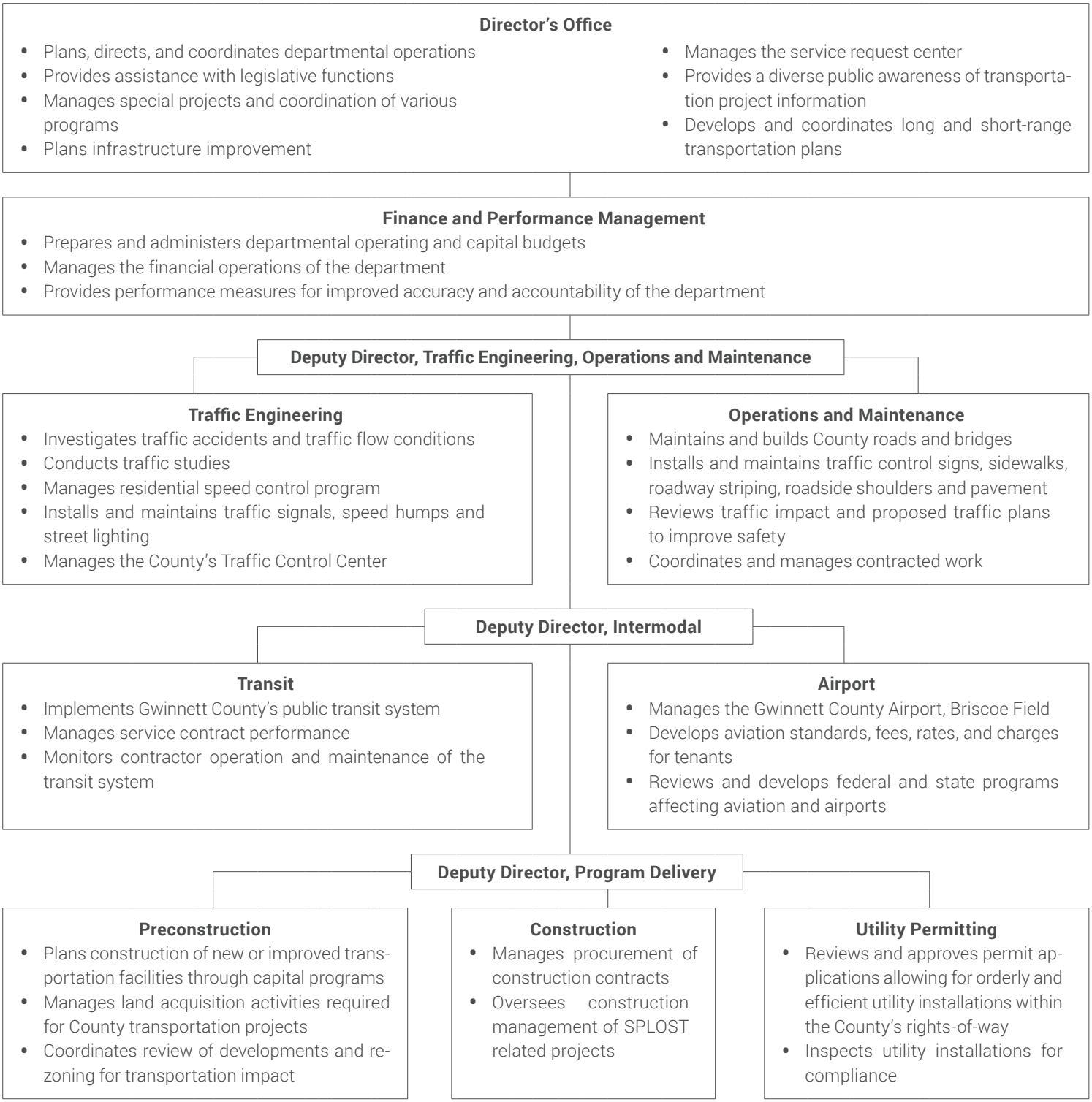
Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	11,804,763	10,753,050	12,762,460	14,331,834
Total	**11,804,763**	**10,753,050**	**12,762,460**	**14,331,834**

TRANSPORTATION

Mission and Organizational Chart

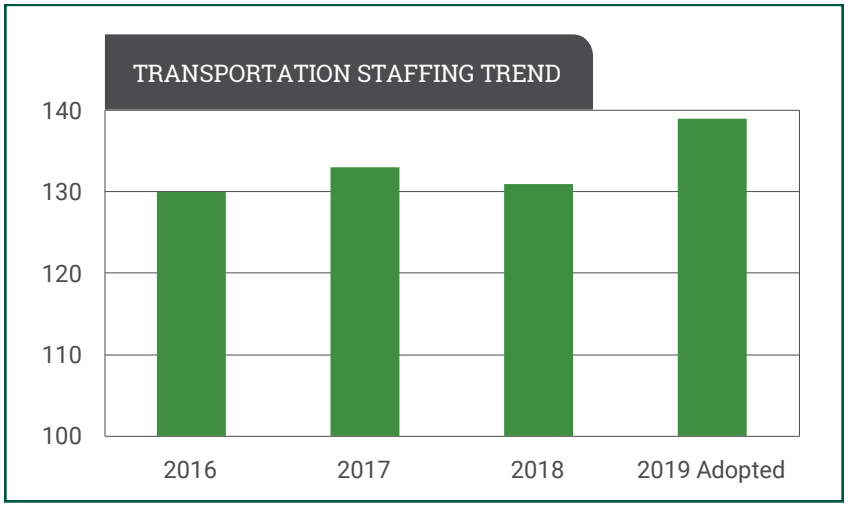
The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating, and maintaining the aviation, transit, and surface transportation systems.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



TRANSPORTATION

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	130	133	131	139



In 2017, the following positions were added: a Utility Permitting Manager to provide oversight of the utility permitting process, a traffic analyst to expand traffic calming options, and a Travel Demand Management Coordinator to serve as an advocate for alternative transportation options.

In 2018, an additional engineer was added in the Traffic Control Center to improve traffic flow, and a traffic analyst was added to improve response to requests and development proposals.

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

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Limit the community's exposure to risk	
▶ Tactic:	Enhance safety features in the public right-of-way	
▶ Expected Outcome:	Improved visibility of signs and striping	
Projects	**Est. Start Date**	**Est. End Date**
Increase roadway pavement marking and sign replacements	4/2/19	11/30/19

PRIORITY:	MOBILITY AND ACCESS	
▶ Strategy:	Improve and maintain the transportation infrastructure	
▶ Tactic:	Increase transportation network capacity	
▶ Expected Outcome:	Reduce congestion on Gwinnett County roads	
Projects	**Est. Start Date**	**Est. End Date**
Hire staff to manage the traffic signals network	4/2/19	11/30/19

TRANSPORTATION

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Lead through innovation	
▶ Tactic:	Improve service delivery	
▶ Expected Outcome:	Reduced congestion on Gwinnett County roads	
Projects	**Est. Start Date**	**Est. End Date**
Hire Engineer III C451 Right-of-Way Specialist/Grants Manager	4/2/19	11/30/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Make it easy to do business with the County	
▶ Tactic:	Maintain and enhance Gwinnett County as a preferred place to live and do business	
▶ Expected Outcome:	Improved right-of-way appearance	
Projects	**Est. Start Date**	**Est. End Date**
Perform hauling and concrete repair	1/1/19	11/30/19

PRIORITY:	MOBILITY AND ACCESS	
▶ Strategy:	Enhance transit options	
▶ Tactic:	Improve transit mobility	
▶ Expected Outcome:	Increase transit ridership	
Projects	**Est. Start Date**	**Est. End Date**
Hire Program Analyst II Transit Contracts Manager	4/2/19	11/30/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Make it easy to do business with the County	
▶ Tactic:	Maintain and enhance Gwinnett County as a preferred place to live and do business	
▶ Expected Outcome:	Maintain uninterrupted service at the airport	
Projects	**Est. Start Date**	**Est. End Date**
Hire Construction Manager II Airport Operations Manager	4/2/19	11/30/19

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and maintain the Gwinnett County standard	
▶ Tactic:	Ensure viability and longevity of County assets	
▶ Expected Outcome:	Assets are maintained, ensuring viability and longevity	
Projects	**Est. Start Date**	**Est. End Date**
Hire Program Analyst II Asset Manager	4/2/19	11/30/19

TRANSPORTATION

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Target
1	Traffic studies completed	243	191	163	225
2	Miles of roads maintained	2,568	2,572	2,606	2,630
3	Traffic signals maintained	713	720	725	730
4	Closed circuit television (CCTV) cameras maintained	266	268	269	300
5	Miles of fiber-optic communication cable	230	230	230	257
6	Transit riders carried – express, local, and paratransit bus services	1,496,422*	1,419,121	1,514,914	1,549,269
7	Transit vehicles in service – express, local, and paratransit buses	81	82	90	92
8	Gwinnett County Airport take-offs and landings	85,314	94,959	98,498	99,000
9	Aircraft based at Gwinnett County Airport	286	284	313	310
10	Street lights added to system	486	610	1,067	800
11	Speed hump requests processed	127	165	177	185
12	Speed humps installed	2	36	42	48

The Gwinnett County Standard

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

1 The department maintained Locally Administered Project Certification so that Gwinnett County remains eligible to receive and administer Federal funds.

2 Joanna Rouse, Kirk Gagnard, Jay Howard, and Adrienne Freeman maintained accreditation as Financial Officers – Level 1.

3 Carol Nauth, Catherine Higgins, and Jenifer Espeut maintained accreditation as Financial Officers – Level 2.

4 Alan Chapman, John Ray, Lewis Cooksey, Tom Sever, Alex Hofelich, Andrew Thompson, Jody Woodall, Edgardo Aponte, Kristin Philips, and Ken Keena maintained accreditation as Licensed Professional Engineers.

5 Constance Clinkscales maintained accreditation as a Certified Public Accountant.

6 David Tucker maintained accreditation as a Registered Landscape Architect and as a Certified Arborist.

7 Matt Smith maintained accreditation as a Certified Member of the American Association of Airport Executives.

8 Brad Owens and Damian Ragabear maintained certification as Level 1 Airfield Safety Officers as recognized by the American Association of Airport Executives.

9 Alex Hofelich maintained accreditation as a Professional Traffic Operations Engineer.

10 Vince Edwards and Karen Winger maintained accreditation as Certified Planners.

11 The department had 75 Commercially Licensed Drivers, 89 Certified Flaggers, 75 Work Zone Safety certifications, and 56 CPR/First Aid certifications.

12 The department had 14 Level 1 and 13 Level 2 International Municipal Signal Association certified staff.

**Includes Georgia Regional Transportation Authority (GRTA) service through June 30, 2016.*

TRANSPORTATION

Accomplishments: FY 2018

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

1 Began Microtransit pilot project, the first of its kind in Georgia.

2 Completed Comprehensive Transit Development Plan which was adopted by the Board of Commissioners.

3 Destiny O'Loughlin graduated from the Gwinnett Chamber's Young Leadership Program.

4 Karen Winger selected as part of Leadership Gwinnett Class of 2019.

5 Gwinnett County Transit began new fixed route service to Georgia Gwinnett College.

6 Gwinnett County Transit participated in regional safety and security exercises with the Georgia Regional Transportation Authority (GRTA) and the Metropolitan Atlanta Rapid Transit Authority (MARTA).

7 Karen Winger received her American Institute of Certified Planners certification.

8 Joanna Rouse completed the National Transit Institute's four part Federal Transit Administration procurement series.

9 Destiny O'Loughlin recognized by the Association for Commuter Transportation with the 40 Under 40 Award for transportation demand management leaders who are committed to developing programs that shift behavior and create long-lasting change within their communities and organizations.

10 Increased the frequency of mowing along County maintained roads to a three-week cycle from the previous six-week cycle.

11 Completed crack sealing and remarking project for Runway 7/25.

12 Re-designed Taxiway "Y" project using value-engineering concepts to make the project more affordable and took bids on the project.

13 Conducted and completed a Pavement Condition Number (PCN) analysis of Runway 7/25 to determine pavement strength.

14 Designed and received bids on Central Basing Area project.

15 Began planning for Super Bowl LIII including meeting with air traffic control tower personnel, airport tenants, NFL personnel, and FAA personnel.

16 Revised County Disadvantaged Business Enterprise (DBE) Plan to include airport goals and methodology.

17 Implemented new Stormwater Pollution Prevention Plan using newly issued General Discharge Permit from the state.

18 Karen Winger and Gwinnett County Transit recognized with the 2018 GTA Innovation Award by the Georgia Transit Association.

TRANSPORTATION

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	8,713,407	9,673,911	10,281,109	11,956,052
Operations	21,053,401	20,379,910	23,381,551	28,168,734
Transfers to Renewal and Extension	–	6,526,449	3,045,186	5,040,965
Contributions to Other Funds	2,483,418	2,875,277	3,186,452	3,851,648
Contributions to Capital and Capital Outlay	955,029	1,648,501	2,253,104	2,103,581
Contributions to Fund Balance	–	–	–	149,827
Total	**33,205,255**	**41,104,048**	**42,147,402**	**51,270,807**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
General Fund	15,739,021	18,374,756	20,734,691	23,620,795
Speed Hump Fund	120,916	158,841	158,100	160,222
Street Lighting Fund	7,106,381	7,195,027	6,868,964	7,703,702
Airport Operating Fund	885,699	1,225,900	1,032,334	2,400,059
Local Transit Operating Fund	9,353,238	14,149,524	13,353,313	17,386,029
Total	**33,205,255**	**41,104,048**	**42,147,402**	**51,270,807**

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 Care, Systems and Technology, and Finance

- Provides billing, customer care, and fee collection
- Performs monthly meter readings
- Oversees technology hardware and software planning for customer care and billing needs
- Provides financial management for the department

Research and Innovation

- Create partnerships with private and public entities
- Enhance education and promotion of Gwinnett
- Drive economic development
- Innovation of water technology through research

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

WATER RESOURCES

Staffing Summary

	2016	2017	2018	2019 Adopted
Authorized Positions	598	620	631	644



In 2017, positions were added in the following areas: contract management, customer service, resources and marketing, safety, and construction. The 2017 budget also included funding for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew. During 2017, the department received approval to add six positions from the unallocated pool – five Scientist V positions and a Deputy Director.

In 2018, the following positions were added: program analysts and trades technicians to reduce equipment failures; a training associate; a construction manager and an engineer to support and manage major construction projects; a planning manager to maintain standard operating procedures; and engineers to expedite critical projects and ensure SCADA system reliability. During the year, the department received one project administrator position from the unallocated pool.

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

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Enhance employee development and create a workplace of choice
▶ Expected Outcome:	Implement Employee Skills Development (ESD) program

Projects	Est. Start Date	Est. End Date
Realize the ESD program	1/1/16	12/31/19
Develop succession plan for management positions	1/1/19	12/31/19
Implement structured mentoring program	1/1/19	12/31/21
Increase recruitment for trade positions	1/1/19	12/31/21
Work with Human Resources to review benefits pay flexible schedules and paid time off	1/15/18	12/31/21
Review organization for the best structure and efficiency	1/1/19	12/31/20
Ensure training options while ensuring staff coverage	1/1/19	12/31/20
Implement and maximize utilization of training facility at the Gwinnett Water Innovation Center	1/1/20	12/31/21
Implement leadership program for supervisors/managers	1/1/20	12/31/21
Improve co-op and internship program	1/1/21	12/31/21

WATER RESOURCES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead through innovation
▶ Tactic:	Advance digital technology and data management for improved performance and security
▶ Expected Outcome:	Improved collection and use of data

Projects	Est. Start Date	Est. End Date
Upgrade Supervisory Control and Data Acquisition (SCADA) systems to improve performance, standardization, maintainability, and cyber security	1/1/16	12/31/21
Implement content management to securely get the right information to the right people at the right time	1/1/19	12/31/21
Facilitate the ability of users to identify technological solutions based on needs	1/1/19	12/31/21
Implement collaboration solution for improved communications	1/15/18	12/31/21
Improve interaction and collaboration with Information Technology	1/1/19	12/31/20
Develop technology onboarding/offboarding process	1/1/19	12/31/20
Develop disaster recovery plan for technology	1/15/18	12/31/21
Improve bandwidth infrastructure	1/1/19	12/31/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Ensure access to basic human needs
▶ Tactic:	Developing an industry-leading asset management program
▶ Expected Outcome:	Improve/maintain equipment reliability program

Projects	Est. Start Date	Est. End Date
Develop overarching strategic asset management plan	1/1/19	12/31/21
Develop design for reliability program	1/15/18	12/31/21
Improve long-term repairs and renewal planning	1/1/19	12/31/20
Review critical spare parts inventory	1/1/19	12/31/20
Strengthen interaction between Operations, Operations and Technical Services, and Asset Management	1/15/18	12/31/21
Research pilot and implement condition assessment technologies	1/1/19	12/31/20

WATER RESOURCES

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Take every opportunity to communicate and engage
▶ Tactic:	Increase community satisfaction, trust, and awareness of water
▶ Expected Outcome:	Increase community awareness and knowledge of the department's activities and accomplishments

Projects	Est. Start Date	Est. End Date
Purchase shuttle buses for F. Wayne Hill educational tours	1/1/19	12/31/20
Develop and implement communication plan to include cultural leaders, churches, and senior centers	1/15/18	12/31/21
Develop customer satisfaction baseline and tracking method	1/1/19	12/31/20
Develop better scripting and training for customer service and dispatch to improve customer experience	1/1/19	12/31/19
Update website with improved content and navigation	1/1/19	12/31/21
Develop and deploy signage and communication standards	1/1/19	12/31/21
Develop Department of Water Resources (DWR) speakers bureau	1/1/21	12/31/21
Implement "Face of DWR" or "ambassador" training	1/1/20	7/1/20
Increase plant tours to help convey the value of water and improve public trust	1/1/19	12/31/21

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and maintain the Gwinnett County standard
▶ Tactic:	Improve internal communication
▶ Expected Outcome:	Improve communication between upper management and all employees

Projects	Est. Start Date	Est. End Date
Determine the best ways to communicate with our employees	1/1/19	12/31/21
Develop online information about each division and link to newsletter updates	1/1/21	12/31/21
Develop and implement performance appraisal training	1/1/20	7/1/20
Find, update, and post all organization policies in a single location	1/1/19	12/31/21

Statistics

		2016 Actual	2017 Actual	2018 Actual	2019 Target
1	Safe drinking water compliance rate	100%	100%	100%	100%
2	Wastewater treatment compliance rate	100%	100%	100%	100%
3	Number of reportable spills per 100 miles of collection lines	1.40	1.40	1.39	1.40
4	Unplanned outages per 1,000 customers	5.62	4.01	3.2	4.0
5	Average of water & sewer reactive work requests received per 1,000 accounts*	n/a	2.50	3.50	3.00

**2016 data is not available because this statistic was implemented in 2017.*

6	Customer service abandoned call rate (R12MA)*	n/a	5.36	17.41	9.00
7	Unplanned water outages per 1,000 accounts*	n/a	4.01	3.27	3.50
8	Average time (hours) water service is interrupted due to main valves down (R12MA)*	n/a	3.09	3.34	3.00
9	Percent of stormwater drainage calls responded to within 24 hours*	n/a	91.08%	91.00%	92.00%
10	Average call hold time (minutes)	5.55	5.36	4.1	4.5
11	Number of escalated calls from customer representative to supervisor level	280/mo.	298/mo.	361/mo.	<300/mo.
12	Percent total collected water and sewer receivables	95.53%	97.47%	98.60%	97.00%
13	Percent stormwater fee collection rate	99.36%	99.25%	99.14%	99.00%
14	Percent non-revenue water	11.3%	11.0%	10.4%	11.0%
15	Average training hours/water employee	44.71	47.00	49.00	45.00
16	Average training hours/wastewater employee	44.00	47.00	49.00	45.00
17	Average training hours/stormwater employee	52.79	47.00	49.00	45.00
18	Percent category-one dam compliance (does not include those established by the administration)	100%	100%	100%	100%

The Gwinnett County Standard

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

1 National Association of Clean Water Agencies (NACWA) Platinum Award 16 – Crooked Creek – In recognition of 16 years of complete and consistent National Pollutant Discharge Elimination System permit compliance to Crooked Creek Water Reclamation Facility (WRF).

2 NACWA Platinum Award 16 – F. Wayne Hill – In recognition of 16 years of complete and consistent National Pollutant Discharge Elimination System permit compliance to F. Wayne Hill Water Resources Center.

3 NACWA Platinum Award 6 – Yellow River – In recognition of six years of complete and consistent National Pollutant Discharge Elimination System permit compliance to Yellow River WRF.

4 American Academy of Environmental Engineers and Scientists (AAEES) Engineering Excellence Grand Prize award in the research category for the Direct Potable Reuse Pilot Testing of Ozone-Biofiltration research project.

5 JD Power Water Utility Study – Highest customer service rating in the south region.

6 Georgia Association of Water Professionals – Water Production Plant of the Year: Shoal Creek Filter Plant.

7 Georgia Association of Water Professionals – Wastewater Treatment Plant of the Year – F. Wayne Hill WRC.

8 Water Environment and Reuse Foundation (WERF) – Utility of the Future Today recognition for an additional activity area, community partnering, and engagement.

9 Water Environment Foundation (WEF) – George W. Burke, Jr. Facility Safety Award: Yellow River WRF.

10 American Society of Civil Engineers (ASCE): Project of the Year in the Natural Environment: Suwanee Creek at the Chattahoochee River Bank Stabilization project.

11 "Award for Excellence – Transformational Innovation" at the 33rd Annual WateReuse Symposium for Pilot Testing of Ozone Biofiltration for Direct Potable Reuse.

**2016 data is not available because this statistic was implemented in 2017.*

WATER RESOURCES

Accomplishments: FY 2018

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

1 ACH Vendor Payment Acceptance Project: This initiative allowed the County to accept electronic payments from vendors for services. This has greatly reduced the amount of time and labor it takes to process a payment from a vendor and has expanded payment options for vendors to pay the County.

2 Significant travel policy update: By adding additional language to the travel policy regarding travel requests, expenses, and processes, DWR was able to provide a clear picture to employees who were traveling regarding what needed to be submitted before, during, and after a trip, and what kind of expenses were allowable. The updated policy also streamlines the approval process flow, reducing the amount of time to process. All of these things combined reduces the risk to the organization by providing better travel policy adherence.

3 30-year Water and Sewer financial forecast: We were able to use this information to give a clear vision of DWR's long-term plan to our CFO, Board of Commissioners, and residents. This forecast allowed them to see outside the typical bounds of a six-year CIP program and understand how our funding model differed from a tax-based fund. We were able to display that in order to self-fund projects without taking out any additional debt, we would need to "save" fund balance in years when capital demand is not as high, and then use that savings when a large project comes up in a few years' time. This provided justification for our current rates and explained that if we see large savings and a contribution to fund balance in a single fiscal year, it does not relate to our rates being too high.

4 ESDP initiation: The Employee Skill Development Program (ESDP) is underway with the warehouse technicians leading the way. They are already accomplishing new levels of training and certifications that will help them be the most highly knowledgeable and skilled people in their field. As this pilot group is launched, we are preparing for the much larger work group of WR Trades Associates consisting of 127 employees which will proceed in early 2019.

5 LMS development: A Learning Management System (LMS) is being implemented in Employee Self Service (ESS). The "Training Center" is a new course booking system that provides better access to the training needed. This was developed by DWR and is now being used by the entire County to book formal training. An additional section called "Employee Skills Development" will be introduced as part of the ESDP that will help employees and supervisors manage their training requirements.

6 Mentoring program development: This program fosters a sustained social learning relationship between two or more DWR employees built on mutual trust and respect by voluntarily entering into a mentoring partnership, a relationship from which both participants expect to benefit. We realize that for the mentoring to be successful, we both must be active participants, and we must adopt the mindset that "someone is counting on me" in this partnership. We want this to be a mutually rewarding experience, with most of our time together spent in development activities revolving around the mentee's goals. We have developed a program guide, goal sheets, and evaluations to track progress and results.

7 Facility safety audits: 40 safety compliance observations and audits took place which reduces the risks related to the work environment and keeps our facilities in compliance with safety standards.

8 Fiber optic expansion: A Lanier and Shoal Creek connection was established to provide a more reliable connectivity between the plants.

9 Major Interactive Voice Response (IVR) upgrade: The upgrade allows us to better manage customers by having the flexibility to route specific calls to those agents best equipped to assist them. New payment options allow us to assist customers making payments first. The receptionist no longer needs to transfer calls (1,000 calls/day).

10 Coordination of IVR and web messaging: This process improvement provided timely relay of information to customers which could affect their ability to make payments, thus avoiding lockoffs and other account issues.

11 Outbound calls to customers with past due balances: This process improvement reduced the number of disconnects sent to our business partner, Bermex, by reducing the number of inbound calls received and reducing potential wait times for customers trying to pay their bill to avoid disconnection.

WATER RESOURCES

Appropriations Summary by Category

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Personal Services	44,421,945	48,185,764	51,839,117	60,020,598
Operations	59,807,512	60,066,742	62,117,048	79,129,253
Debt Service	95,359,223	93,277,945	86,609,824	77,915,502
Transfers to Renewal and Extension	139,367,348	150,547,334	176,336,023	211,499,603
Contributions to Other Funds	8,427,896	9,077,238	9,979,888	12,008,158
Total	**347,383,924**	**361,155,023**	**386,881,900**	**440,573,114**

Appropriations Summary by Fund

Appropriations ($)	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Water and Sewer Operating Fund	319,577,566	330,999,108	350,174,890	399,011,699
Stormwater Operating Fund	27,806,358	30,155,915	36,707,010	41,561,415
Total	**347,383,924**	**361,155,023**	**386,881,900**	**440,573,114**

DID YOU KNOW

Gwinnett Clean & Beautiful and Water Resources removed 14,000 pounds of litter and trash from streams and County property at two events in 2018.

Gwinnett

CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2016 – 2018, the 2019 budget, and the 2020 – 2024 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.

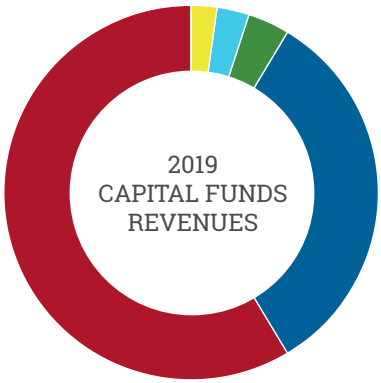


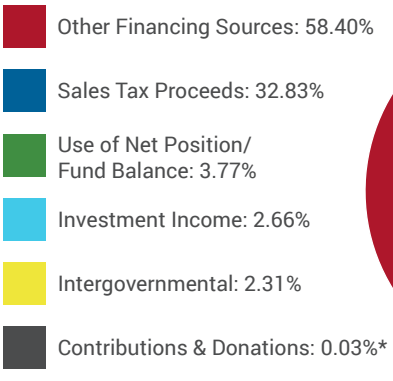
CAPITAL FUNDS

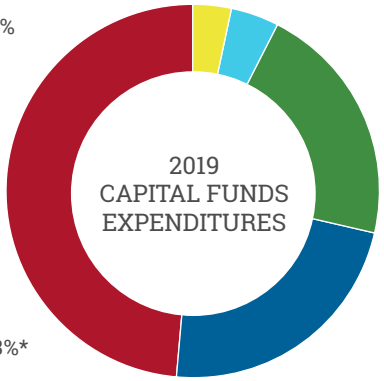
Revenues and Expenditures by Category FY 2016 – 2019

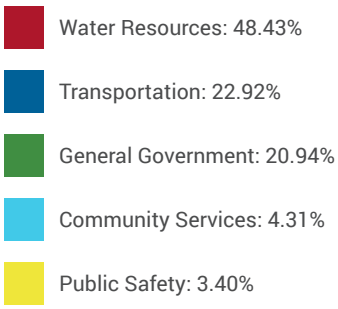
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Revenues				
Sales Tax Proceeds	150,030,773	151,800,132	162,436,087	143,961,350
Intergovernmental	30,730,155	19,685,695	23,687,541	10,101,242
Charges for Services	111,576	587,333	201,229	–
Fines and Forfeitures	123,473	113,135	53,386	–
Investment Income	5,534,218	8,277,108	15,312,021	11,662,000
Contributions and Donations	220,494	240,628	165,635	128,890
Miscellaneous	397,291	2,691,047	443,030	–
Other Financing Sources	200,215,844	220,035,380	252,314,638	256,091,097
Total	**387,363,824**	**403,430,458**	**454,613,567**	**421,944,579**
(Source) of Net Position	–	–	–	(416,873)
Use of Fund Balance	–	–	–	16,952,800
Total Revenues	**387,363,824**	**403,430,458**	**454,613,567**	**438,480,506**
Expenditures				
Community Services	49,314,074	22,272,109	20,799,008	18,859,855
General Government	50,279,492	63,961,806	74,030,365	91,805,649
Public Safety	30,228,934	13,055,859	17,814,797	14,928,817
Transportation	97,694,703	87,464,540	89,166,747	100,518,276
Water Resources	140,535,695	116,217,724	183,856,160	212,367,909
Gross Expenditures	**368,052,898**	**302,972,038**	**385,667,077**	**438,480,506**
Less: Indirect Costs*	1,840,170	1,848,125	1,127,781	1,320,015
Total Expenditures	**366,212,728**	**301,123,913**	**384,539,296**	**437,160,491**

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









**Value too small to appear on this chart*

CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2016 – 2019

	2016 Actual		2017 Actual		2018 Unaudited		2019 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	53,902,686	17,982,318	56,666,539	32,183,063	61,568,870	29,521,548	30,171,416	44,211,474
Total Tax-Related	**53,902,686**	**17,982,318**	**56,666,539**	**32,183,063**	**61,568,870**	**29,521,548**	**30,171,416**	**44,211,474**
Vehicle Replacement Fund								
Vehicles	8,820,294	5,847,849	10,875,884	4,809,639	15,551,733	6,543,632	13,830,003	6,088,830
Total Vehicle Replacement	**8,820,294**	**5,847,849**	**10,875,884**	**4,809,639**	**15,551,733**	**6,543,632**	**13,830,003**	**6,088,830**
Enterprise Funds								
Airport R and E	3,455	–	929,343	561,007	259,210	239,917	1,120,697	1,426,225
Solid Waste R and E	721	2,066	130,945	–	1,216	33,305	–	–
Stormwater R and E	20,463,333	27,043,862	23,016,626	19,255,548	29,555,870	22,713,320	32,969,768	32,969,768
Transit R and E	10,164,512	13,115,000	10,744,007	9,243,504	5,445,051	4,799,365	9,021,510	8,299,109
W and S (Combined)	120,538,103	113,676,698	130,677,438	97,107,132	151,861,952	161,242,632	179,905,835	179,905,835
Total Enterprise	**151,170,124**	**153,837,626**	**165,498,359**	**126,167,191**	**187,123,299**	**189,028,539**	**223,017,810**	**222,600,937**
Special Revenue Funds								
SPLOST (2005)	13,244	4,327,789	36	954,330	–	–	–	–
SPLOST (2009)	15,267,656	78,249,178	6,472,979	39,802,800	8,135,935	37,293,420	1,332,000	3,832,000
SPLOST (2014)	158,189,820	107,808,138	39,466,960	58,380,286	10,613,586	49,214,781	2,281,000	10,434,915
SPLOST (2017)	–	–	124,449,701	40,674,729	171,620,144	74,065,157	151,312,350	151,312,350
Total Special Revenue	**173,470,720**	**190,385,105**	**170,389,676**	**139,812,145**	**190,369,665**	**160,573,358**	**154,925,350**	**165,579,265**
Total All Funds	**387,363,824**	**368,052,898**	**403,430,458**	**302,972,038**	**454,613,567**	**385,667,077**	**421,944,579**	**438,480,506**

**Revenues in the 2019 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 2016 – 2019

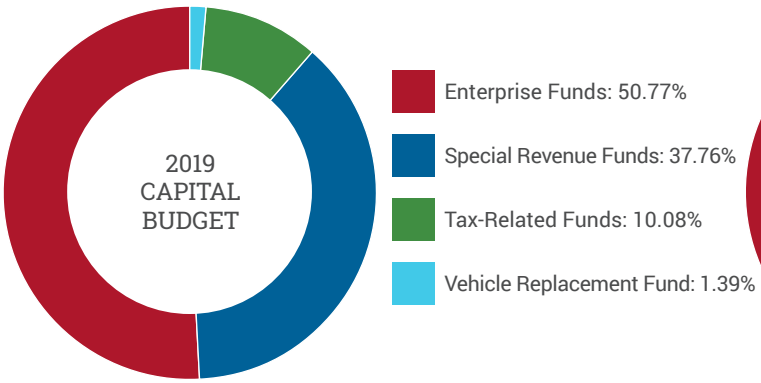
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Capital Project Fund				
Balance January 1	163,001,217	198,921,585	223,405,061	255,452,383
Sources	53,902,686	56,666,539	61,568,870	30,171,416
Uses	(17,982,318)	(32,183,063)	(29,521,548)	(44,211,474)
Balance December 31	**198,921,585**	**223,405,061**	**255,452,383**	**241,412,325**
Vehicle Replacement Fund				
Balance January 1	39,170,404	42,142,849	48,209,094	57,217,195
Sources	8,820,294	10,875,884	15,551,733	13,830,003
Uses	(5,847,849)	(4,809,639)	(6,543,632)	(6,088,830)
Balance December 31	**42,142,849**	**48,209,094**	**57,217,195**	**64,958,368**
2005 Sales Tax Fund				
Balance January 1	5,268,839	954,294	–	–
Sources	13,244	36	–	–
Uses	(4,327,789)	(954,330)	–	–
Balance December 31	**954,294**	**–**	**–**	**–**
2009 Sales Tax Fund				
Balance January 1	237,617,080	174,635,558	141,305,737	112,148,252
Sources	15,267,656	6,472,979	8,135,935	1,332,000
Uses	(78,249,178)	(39,802,800)	(37,293,420)	(3,832,000)
Balance December 31	**174,635,558**	**141,305,737**	**112,148,252**	**109,648,252**
2014 Sales Tax Fund				
Balance January 1	161,258,605	211,640,287	192,726,961	154,125,766
Sources	158,189,820	39,466,960	10,613,586	2,281,000
Uses	(107,808,138)	(58,380,286)	(49,214,781)	(10,434,915)
Balance December 31	**211,640,287**	**192,726,961**	**154,125,766**	**145,971,851**
2017 Sales Tax Fund				
Balance January 1	–	–	83,774,972	181,329,959
Sources	–	124,449,701	171,620,144	151,312,350
Uses	–	(40,674,729)	(74,065,157)	(151,312,350)
Balance December 31	**–**	**83,774,972**	**181,329,959**	**181,329,959**

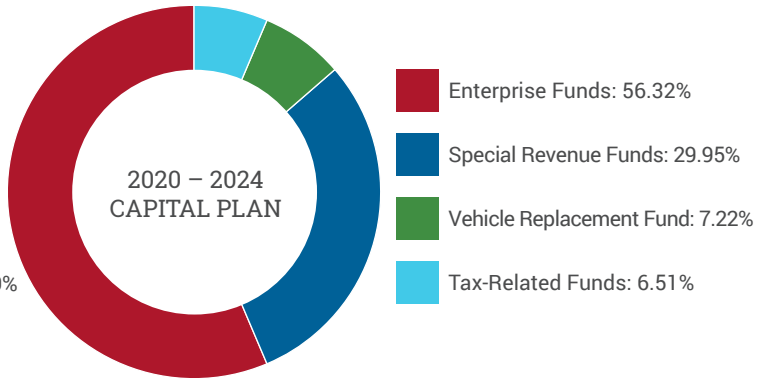
Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

CAPITAL FUNDS

Revenues and Appropriations by Fund FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Tax-Related Funds							
Capital Project	44,211,474	33,057,136	28,387,755	25,094,802	13,571,348	8,359,391	152,681,906
Subtotal	**44,211,474**	**33,057,136**	**28,387,755**	**25,094,802**	**13,571,348**	**8,359,391**	**152,681,906**
Vehicle Replacement Fund							
Vehicles	6,088,830	13,338,546	12,563,005	14,585,146	26,609,742	53,267,000	126,452,269
Subtotal	**6,088,830**	**13,338,546**	**12,563,005**	**14,585,146**	**26,609,742**	**53,267,000**	**126,452,269**
Enterprise Funds							
Airport R and E	1,426,225	226,883	157,838	166,860	282,607	132,395	2,392,808
Stormwater R and E	32,969,768	24,301,654	25,815,000	23,800,000	23,365,000	22,785,000	153,036,422
Transit R and E	8,299,109	1,250,000	111,072	53,844	–	5,728,812	15,442,837
Water and Sewer R and E	179,905,835	189,641,269	151,812,613	150,759,641	152,168,394	166,372,904	990,660,656
Subtotal	**222,600,937**	**215,419,806**	**177,896,523**	**174,780,345**	**175,816,001**	**195,019,111**	**1,161,532,723**
Special Revenue Funds							
2009 SPLOST	3,832,000	–	–	–	–	–	3,832,000
2014 SPLOST	10,434,915	17,200,835	–	–	–	–	27,635,750
2017 SPLOST	151,312,350	146,120,771	147,026,268	131,176,658	57,845,230	–	633,481,277
Subtotal	**165,579,265**	**163,321,606**	**147,026,268**	**131,176,658**	**57,845,230**	–	**664,949,027**
Total Capital Improvement Plan	**438,480,506**	**425,137,094**	**365,873,551**	**345,636,951**	**273,842,321**	**256,645,502**	**2,105,615,925**





2019 – 2024 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 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024	Total
Fire Station Number 32	$ –	$ 3,604,779	$ 1,726,007	$ 913,305	$ 215,361	$ 234,995	$ 6,694,447
2017 SPLOST Senior Service Facilities	–	25,000	–	–	–	–	25,000
Police Training Center 50 Yard Firing Range	–	–	–	–	52,000	–	52,000
Police Fleet – Facility Maintenance Building	–	–	75,000	–	–	–	75,000
Records Management Warehouse Facility	–	–	235,000	14,100	14,945	15,842	279,887
Pump Station Phase Out Program	(15,000)	–	–	–	–	–	(15,000)
Case Management Clerk of Court	364,054	116,548	19,128	20,085	35,838	22,144	577,797
Civil Service – Sheriff	12,785	–	–	–	–	–	12,785
Countywide Security Camera Systems	115,400	6,000	7,000	8,000	9,000	–	145,400
Disaster Recovery Oracle Database Appliance	300,165	–	–	–	–	–	300,165
Inventory System	–	2,754	–	–	–	–	2,754
Net New IT Vehicles	19,000	–	–	–	–	–	19,000
Records Versatile Enterprise	15,000	750	788	827	868	912	19,145
SAP Security Module	–	117,500	–	–	–	–	117,500
Managed Fire and Equipment Program	–	30,500	–	–	–	–	30,500
Public Safety Solution	–	500,000	–	–	–	–	500,000
FileNet Upgrade – Sheriff	100,165	20,000	–	–	–	–	120,165
SharePoint Upgrade	–	15,000	–	–	–	–	15,000
uPerform Cloud Migration	–	13,000	–	–	–	–	13,000
SCADA Instrumentation Programming	2,035,000	–	–	–	–	–	2,035,000
Relocate Peachtree Corners Tag Branch	53,000	–	–	–	–	–	53,000
Physical Security Improvements – Department of Water Resources	188,640	–	–	–	–	–	188,640
SAP Business Objects (BOBJ) Upgrade V4.2	–	100	–	–	–	–	100
Driver Record and Integrated Vehicle Enterprise System Requirements	1,571	157	173	190	209	230	2,530
SAP Archiving	–	20,000	–	–	–	–	20,000
Interview Room Cameras – Police	–	34,242	2,474	2,722	2,994	3,293	45,725
Cyber Security Solutions	–	990,000	–	–	–	–	990,000
Department of Transportation Field Switch Upgrades to Cisco	40,000	2,000	2,000	2,000	2,000	–	48,000
Total Annual Impact	**$ 3,229,780**	**$ 5,498,330**	**$ 2,067,570**	**$ 961,229**	**$ 333,215**	**$ 277,416**	**$ 12,367,540**

TAX-RELATED CAPITAL FUNDS

TAX-RELATED CAPITAL FUNDS

Definitions

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

BUDGET BASIS

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

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

FUND DEFINITIONS

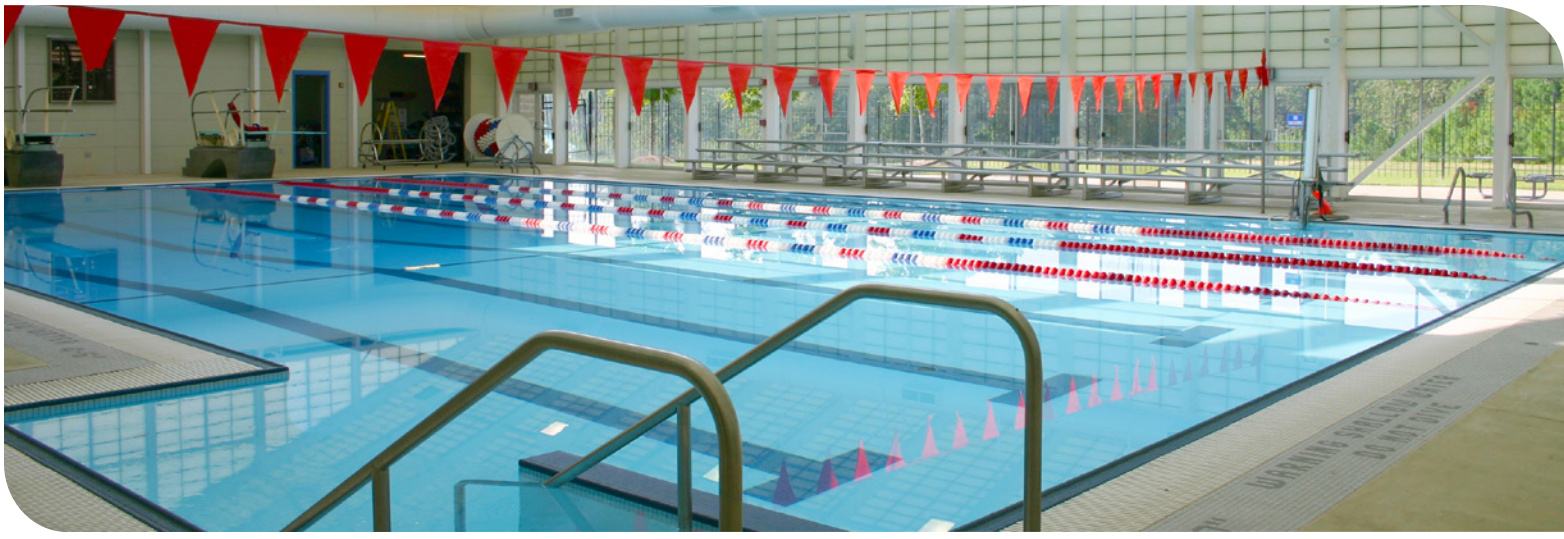
The **Capital Project Fund** accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment,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

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

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

Other Financing Sources consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources are contributed to the tax-related capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

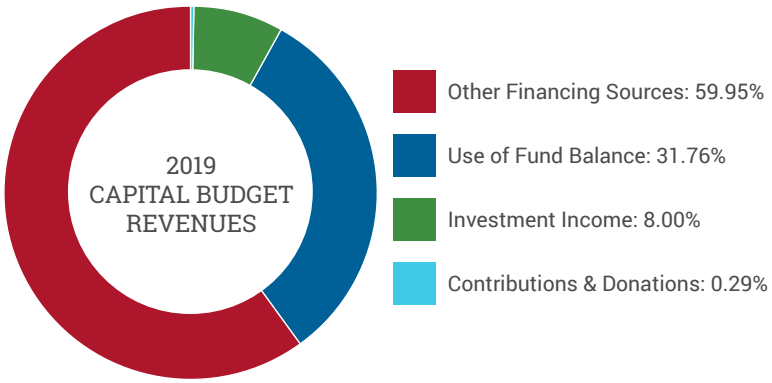
Contributions and Donations include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

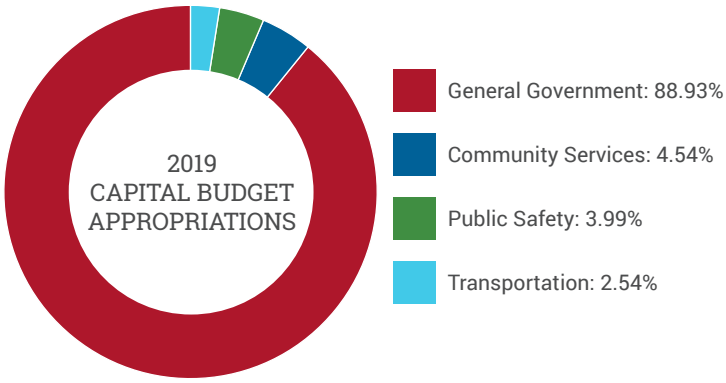


TAX-RELATED CAPITAL FUNDS

Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Revenues							
Investment Income	3,537,000	–	–	–	–	–	3,537,000
Other Financing Sources	26,505,526	32,264,064	27,656,484	25,024,802	13,501,348	8,289,391	133,241,615
Contributions and Donations	128,890	128,890	84,386	70,000	70,000	70,000	552,166
Total	**30,171,416**	**32,392,954**	**27,740,870**	**25,094,802**	**13,571,348**	**8,359,391**	**137,330,781**
Use of Fund Balance	14,040,058	664,182	646,885	–	–	–	15,351,125
Total Revenues	**44,211,474**	**33,057,136**	**28,387,755**	**25,094,802**	**13,571,348**	**8,359,391**	**152,681,906**
Appropriations							
Community Services	2,008,000	1,320,000	1,825,000	1,945,000	1,825,000	1,780,000	10,703,000
General Government	39,317,794	24,746,847	16,505,875	18,034,821	5,116,863	4,726,629	108,448,829
Public Safety	1,764,680	3,945,289	6,061,880	1,169,981	6,184,485	1,407,762	20,534,077
Transportation	1,121,000	3,045,000	3,995,000	3,945,000	445,000	445,000	12,996,000
Total Appropriations	**44,211,474**	**33,057,136**	**28,387,755**	**25,094,802**	**13,571,348**	**8,359,391**	**152,681,906**





CAPITAL PROJECT FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Investment Income							
Accumulated Interest on Investments	1,800,000	–	–	–	–	–	1,800,000
Dividend	1,737,000	–	–	–	–	–	1,737,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	84,386	70,000	70,000	70,000	552,166
Other Financing Sources							
Transfer In – General Fund	13,882,419	16,423,382	18,033,681	18,068,828	2,612,300	1,597,615	70,618,225
Transfer In – Fire and EMS District	6,238,180	4,815,775	6,770,880	862,000	6,370,485	1,655,762	26,713,082
Transfer In – Development and Enforcement	1,570,568	307,500	10,000	5,000	189,992	–	2,083,060
Transfer In – Recreation	2,240,233	1,293,322	1,413,115	2,070,000	2,070,000	2,070,000	11,156,670
Transfer In – Fleet	200,000	1,149,700	500,000	–	–	–	1,849,700
Transfer In – Administrative Support	30,000	–	–	–	–	–	30,000
Transfer In – E-911	1,461,475	239,000	18,830	–	–	18,830	1,738,135
Transfer In – Authority Imaging	882,651	–	–	–	–	–	882,651
Transfer In – Police Services District	–	8,035,385	909,978	4,018,974	2,258,571	2,947,184	18,170,092
Total	**30,171,416**	**32,392,954**	**27,740,870**	**25,094,802**	**13,571,348**	**8,359,391**	**137,300,781**
Use of Fund Balance	14,040,058	664,182	646,885	–	–	–	15,351,125
Total Revenues	**44,211,474**	**33,057,136**	**28,387,755**	**25,094,802**	**13,571,348**	**8,359,391**	**152,651,906**

Appropriations							
Community Services	2,008,000	1,320,000	1,825,000	1,945,000	1,825,000	1,780,000	10,703,000
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Fire and EMS	752,500	3,525,000	5,811,880	600,000	6,184,485	1,407,762	18,281,627
Financial Services	3,537,000	–	–	–	–	–	3,537,000
Information Technology	19,203,627	10,753,534	4,781,693	1,028,074	2,888,563	3,064,999	41,720,490
Non-Departmental	1,208,890	58,890	14,386	–	–	–	1,282,166
Planning and Development	260,000	–	–	–	–	–	260,000
Police Services	500,000	420,289	–	–	–	–	920,289
Sheriff	512,180	–	250,000	569,981	–	–	1,332,161
Support Services	15,038,277	13,864,423	11,639,796	16,936,747	2,158,300	1,591,630	61,229,173
Transportation	1,121,000	3,045,000	3,995,000	3,945,000	445,000	445,000	12,996,000
Total Appropriations	**44,211,474**	**33,057,136**	**28,387,755**	**25,094,802**	**13,571,348**	**8,359,391**	**152,681,906**

VEHICLE REPLACEMENT FUND

VEHICLE REPLACEMENT FUND

Definitions

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

BUDGET BASIS

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

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

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

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

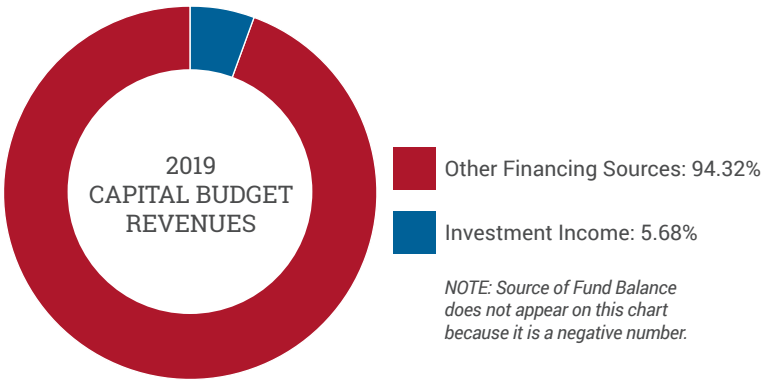
Other Financing Sources consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

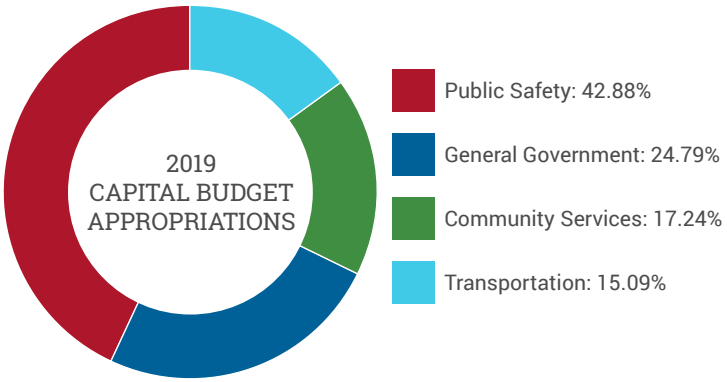


VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Revenues							
Investment Income	785,000	–	–	–	–	–	785,000
Other Financing Sources	13,045,003	13,699,683	13,619,144	13,621,311	13,694,320	13,695,540	81,375,001
Total	**13,830,003**	**13,699,683**	**13,619,144**	**13,621,311**	**13,694,320**	**13,695,540**	**82,160,001**
Use (Source) of Fund Balance	(7,741,173)	(361,137)	(1,056,139)	963,835	12,915,422	39,571,460	44,292,268
Total Revenues	**6,088,830**	**13,338,546**	**12,563,005**	**14,585,146**	**26,609,742**	**53,267,000**	**126,452,269**
Appropriations							
Community Services	1,049,500	1,379,040	805,842	786,886	3,857,247	3,789,388	11,667,903
General Government	1,509,500	1,694,903	541,528	370,361	954,298	3,948,003	9,018,593
Public Safety	2,610,792	7,860,079	9,837,307	11,841,639	21,333,799	35,384,818	88,868,434
Transportation	919,038	2,404,524	1,378,328	1,586,260	464,398	10,144,791	16,897,339
Total Appropriations	**6,088,830**	**13,338,546**	**12,563,005**	**14,585,146**	**26,609,742**	**53,267,000**	**126,452,269**





VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Investment Income							
Accumulated Interest on Investments	420,000	–	–	–	–	–	420,000
Dividend	365,000	–	–	–	–	–	365,000
Other Financing Sources							
Transfer In – General Fund	5,217,018	5,307,957	5,343,710	5,341,187	5,419,025	5,402,167	32,031,064
Transfer In – Fire and EMS	551,371	554,904	555,309	553,031	554,830	550,176	3,319,621
Transfer In – Police Services	5,425,864	6,008,398	6,008,879	6,016,484	6,010,659	6,037,173	35,507,457
Transfer In – Development and Enforcement	172,446	155,310	151,451	151,451	151,393	150,054	932,105
Transfer In – Recreation	1,280,626	1,280,625	1,280,161	1,279,092	1,282,846	1,287,641	7,690,991
Transfer In – Street Lighting	17,136	5,336	5,379	5,379	5,379	5,379	43,988
Transfer In – Fleet	278,543	279,118	164,614	164,614	159,614	152,587	1,199,090
Transfer In – Administrative Support	101,999	108,035	109,641	110,074	110,574	110,363	650,686
Total	**13,830,003**	**13,699,683**	**13,619,144**	**13,621,312**	**13,694,320**	**13,695,540**	**82,160,002**
Use (Source) of Fund Balance	(7,741,173)	(361,137)	(1,056,139)	963,834	12,915,422	39,571,460	44,292,267
Total Revenues	**6,088,830**	**13,338,546**	**12,563,005**	**14,585,146**	**26,609,742**	**53,267,000**	**126,452,269**

Appropriations							
Community Services	1,049,500	1,379,040	805,842	786,886	3,857,247	3,789,388	11,667,903
Corrections	223,000	659,940	497,831	576,767	633,223	904,709	3,495,470
Board of Commissioners/ County Administration	–	45,900	–	47,754	–	67,787	161,441
District Attorney	225,000	183,600	234,090	191,017	435,484	1,136,642	2,405,833
Fire and EMS	295,000	158,610	877,578	939,700	817,777	3,307,567	6,396,232
Financial Services	25,000	255,000	–	–	27,061	406,033	713,094
Information Technology	40,000	35,700	–	–	–	93,087	168,787
Juvenile Court	84,000	155,040	26,530	–	–	291,667	557,237
Non-Departmental	845,500	4,049	–	–	–	–	849,549
Planning and Development	290,000	35,700	–	–	42,003	552,685	920,388
Police Services	885,792	4,608,319	5,706,898	7,895,345	19,011,614	25,299,402	63,407,370
Sheriff	1,207,000	2,433,210	2,755,000	2,429,827	871,185	5,873,140	15,569,362
Solicitor	–	33,150	280,908	–	62,240	192,689	568,987
Support Services	–	882,504	–	131,590	319,317	1,186,961	2,520,372
Tax Commissioner	–	64,260	–	–	68,193	20,452	152,905
Transportation	919,038	2,404,524	1,378,328	1,586,260	464,398	10,144,791	16,897,339
Total Appropriations	**6,088,830**	**13,338,546**	**12,563,005**	**14,585,146**	**26,609,742**	**53,267,000**	**126,452,269**

CAPITAL ENTERPRISE FUNDS

CAPITAL ENTERPRISE FUNDS

Definitions

Capital Enterprise Funds are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

BUDGET BASIS

Budgets for capital enterprise funds are adopted on the full accrual basis of accounting with the following exceptions:

a) Changes in fair value of investments are not treated as adjustments to revenue.

b) Depreciation expense is not recognized in the annual budget.

c) Capital purchases are recognized in the annual budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

FUND DEFINITIONS

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and stream mitigation buffer fees. These resources are used for major repairs, renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewer system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewer system, and the acquisition of new and replacement equipment.

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

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

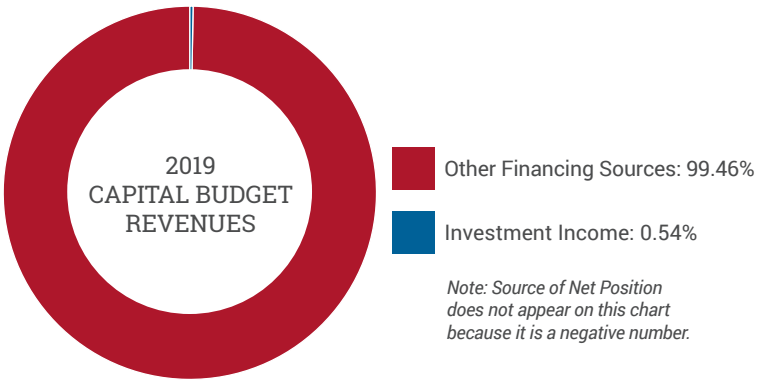
Investment Income is revenue earned from the investment of available resources. These revenues are based on the projected rates of return.

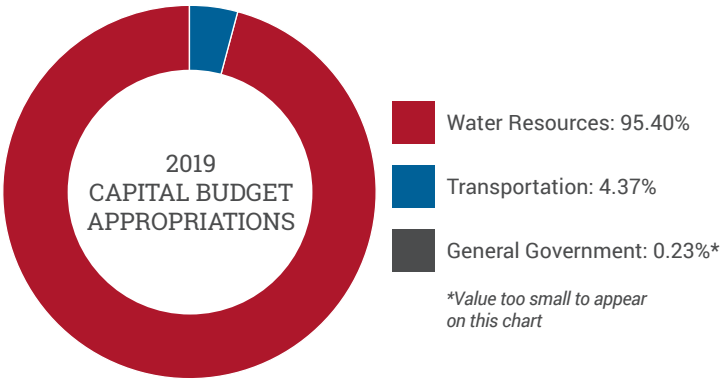
Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operations. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set 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 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Revenues							
Intergovernmental	5,301,242	–	–	–	–	–	5,301,242
Investment Income	1,176,000	–	–	–	–	–	1,176,000
Other Financing Sources	216,540,568	215,969,192	178,493,929	175,385,381	176,459,590	189,940,259	1,152,788,919
Total	**223,017,810**	**215,969,192**	**178,493,929**	**175,385,381**	**176,459,590**	**189,940,259**	**1,159,266,161**
Use (Source) of Net Position	(416,873)	(549,386)	(597,406)	(605,036)	(643,589)	5,078,852	2,266,562
Total Revenues	**222,600,937**	**215,419,806**	**177,896,523**	**174,780,345**	**175,816,001**	**195,019,111**	**1,161,532,723**
Appropriations							
General Government	507,694	199,850	166,000	63,000	100,000	–	1,036,544
Transportation	9,725,334	1,476,883	222,910	217,704	182,607	5,861,207	17,686,645
Water Resources	212,367,909	213,743,073	177,507,613	174,499,641	175,533,394	189,157,904	1,142,809,534
Total Appropriations	**222,600,937**	**215,419,806**	**177,896,523**	**174,780,345**	**175,816,001**	**195,019,111**	**1,161,532,723**





AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Other Financing Sources							
Transfer In – Airport	1,120,697	53,870	143,915	103,282	203,799	59,956	1,685,519
Total	**1,120,697**	**53,870**	**143,915**	**103,282**	**203,799**	**59,956**	**1,685,519**
Use of Net Position	305,528	173,013	13,923	63,578	78,808	72,439	707,289
Total Revenues	**1,426,225**	**226,883**	**157,838**	**166,860**	**282,607**	**132,395**	**2,392,808**
Appropriations							
Support Services	–	–	46,000	3,000	100,000	–	149,000
Transportation	1,426,225	226,883	111,838	163,860	182,607	132,395	2,243,808
Total Appropriations	**1,426,225**	**226,883**	**157,838**	**166,860**	**282,607**	**132,395**	**2,392,808**

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Investment Income							
Accumulated Interest on Investments	90,000	–	–	–	–	–	90,000
Dividend	86,000	–	–	–	–	–	86,000
Other Financing Sources							
Transfer In – Stormwater	32,793,768	24,301,654	25,815,000	23,800,000	23,365,000	22,785,000	152,860,422
Total Revenues	**32,969,768**	**24,301,654**	**25,815,000**	**23,800,000**	**23,365,000**	**22,785,000**	**153,036,422**
Appropriations							
Information Technology	42,308	16,654	10,000	5,000	–	–	73,962
Water Resources	32,927,460	24,285,000	25,805,000	23,795,000	23,365,000	22,785,000	152,962,460
Total Appropriations	**32,969,768**	**24,301,654**	**25,815,000**	**23,800,000**	**23,365,000**	**22,785,000**	**153,036,422**

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Intergovernmental							
Federal – Capital – Direct	5,101,242	–	–	–	–	–	5,101,242
Other Financing Sources							
Transfer In – Transit	3,920,268	1,972,399	722,401	722,458	722,397	722,399	8,782,322
Total	**9,021,510**	**1,972,399**	**722,401**	**722,458**	**722,397**	**722,399**	**13,883,564**
Use (Source) of Net Position	(722,401)	(722,399)	(611,329)	(668,614)	(722,397)	5,006,413	1,559,273
Total Revenues	**8,299,109**	**1,250,000**	**111,072**	**53,844**	**–**	**5,728,812**	**15,442,837**
Appropriations							
Transportation	8,299,109	1,250,000	111,072	53,844	–	5,728,812	15,442,837
Total Appropriations	**8,299,109**	**1,250,000**	**111,072**	**53,844**	**–**	**5,728,812**	**15,442,837**

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Intergovernmental							
Public Source	200,000	–	–	–	–	–	200,000
Investment Income							
Accumulated Interest on Investments	500,000	–	–	–	–	–	500,000
Dividend	500,000	–	–	–	–	–	500,000
Other Financing Sources							
Transfer In – DWR Operating	178,705,835	189,641,269	151,812,613	150,759,641	152,168,394	166,372,904	989,460,656
Total Revenues	**179,905,835**	**189,641,269**	**151,812,613**	**150,759,641**	**152,168,394**	**166,372,904**	**990,460,656**
Appropriations							
Water Resources	179,440,449	189,458,073	151,702,613	150,704,641	152,168,394	166,372,904	989,847,074
Information Technology	465,386	183,196	110,000	55,000	–	–	813,582
Total Appropriations	**179,905,835**	**189,641,269**	**151,812,613**	**150,759,641**	**152,168,394**	**166,372,904**	**990,660,656**

CAPITAL SPECIAL REVENUE FUNDS

CAPITAL SPECIAL REVENUE FUNDS

Definitions

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

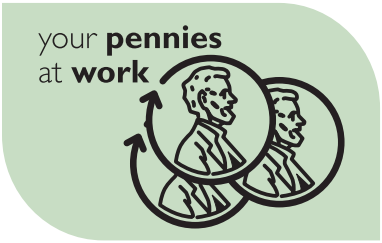
BUDGET BASIS

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

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

FUND DEFINITIONS

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, $104.9 million was provided to Gwinnett County cities for capital purposes.



The **2014 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges; intersection improvements; sidewalks; public safety facilities and equipment; recreational facilities and equipment; library relocations and renovations; and senior service facilities. The 2014 SPLOST raised $440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2017. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. The County is using 70 percent for transportation (roads, bridges, intersections, and sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

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

REVENUE SOURCE DEFINITIONS AND ASSUMPTIONS

Sales Tax Proceeds are revenues from a one percent sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

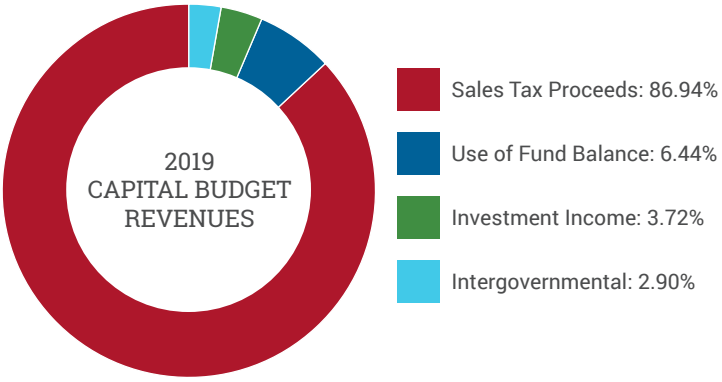
Intergovernmental revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

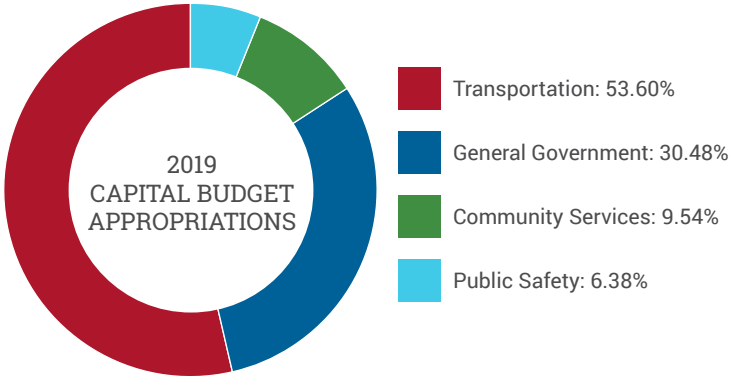
Investment Income consists of revenues earned from the investment of available resources. These revenues are based on the projected rates of return of invested fund equity.

CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Revenues							
Sales Tax Proceeds	143,961,350	146,120,771	148,312,582	150,537,271	27,590,568	–	616,522,542
Intergovernmental	4,800,000	–	–	125,710	–	–	4,925,710
Investment Income	6,164,000	–	–	–	–	–	6,164,000
Total	**154,925,350**	**146,120,771**	**148,312,582**	**150,662,981**	**27,590,568**	**–**	**627,612,252**
Use (Source) of Fund Balance	10,653,915	17,200,835	(1,286,314)	(19,486,323)	30,254,662	–	37,336,775
Total Revenues	**165,579,265**	**163,321,606**	**147,026,268**	**131,176,658**	**57,845,230**	**–**	**664,949,027**
Appropriations							
Community Services	15,802,355	15,085,645	14,800,000	14,811,415	8,936,155	–	69,435,570
General Government	50,470,661	42,898,121	40,691,863	35,525,094	8,547,413	–	178,133,152
Public Safety	10,553,345	6,530,861	6,628,824	6,728,255	1,656,958	–	32,098,243
Transportation	88,752,904	98,806,979	84,905,581	74,111,894	38,704,704	–	385,282,062
Total Appropriations	**165,579,265**	**163,321,606**	**147,026,268**	**131,176,658**	**57,845,230**	**–**	**664,949,027**





2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Investment Income							
Accumulated Interest on Investments	640,000	–	–	–	–	–	640,000
Dividend	692,000	–	–	–	–	–	692,000
Total	**1,332,000**	**–**	**–**	**–**	**–**	**–**	**1,332,000**
Use of Fund Balance	2,500,000	–	–	–	–	–	2,500,000
Total Revenues	**3,832,000**	**–**	**–**	**–**	**–**	**–**	**3,832,000**
Appropriations							
Fire and EMS	91,000	–	–	–	–	–	91,000
Police Services	31,000	–	–	–	–	–	31,000
Support Services	175,000	–	–	–	–	–	175,000
Community Services	302,000	–	–	–	–	–	302,000
Library Program	23,000	–	–	–	–	–	23,000
Transportation	3,210,000	–	–	–	–	–	3,210,000
Total Appropriations	**3,832,000**	**–**	**–**	**–**	**–**	**–**	**3,832,000**

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Investment Income							
Accumulated Interest on Investments	1,599,000	–	–	–	–	–	1,599,000
Dividend	682,000	–	–	–	–	–	682,000
Total	**2,281,000**	**–**	**–**	**–**	**–**	**–**	**2,281,000**
Use of Fund Balance	8,153,915	17,200,835	–	–	–	–	25,354,750
Total Revenues	**10,434,915**	**17,200,835**	**–**	**–**	**–**	**–**	**27,635,750**
Appropriations							
Fire and EMS	168,000	–	–	–	–	–	168,000
Police Services	210,000	–	–	–	–	–	210,000
Sheriff	31,000	–	–	–	–	–	31,000
Support Services	34,000	–	–	–	–	–	34,000
Community Services	170,000	–	–	–	–	–	170,000
Transportation Program	9,753,915	17,200,835	–	–	–	–	26,954,750
Library Program	68,000	–	–	–	–	–	68,000
Total Appropriations	**10,434,915**	**17,200,835**	**–**	**–**	**–**	**–**	**27,635,750**

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
Sales Tax Proceeds							
SPLOST	143,961,350	146,120,771	148,312,582	150,537,271	27,590,568	–	616,522,542
Intergovernmental							
Federal – Capital – Direct	4,800,000	–	–	–	–	–	4,800,000
Public Source	–	–	–	125,710	–	–	125,710
Investment Income							
Accumulated Interest on Investments	1,852,000	–	–	–	–	–	1,852,000
Dividend	699,000	–	–	–	–	–	699,000
Total	**151,312,350**	**146,120,771**	**148,312,582**	**150,662,981**	**27,590,568**	**–**	**623,999,252**
Use (Source) of Fund Balance	–	–	(1,286,314)	(19,486,323)	30,254,662	–	9,482,025
Total Revenues	**151,312,350**	**146,120,771**	**147,026,268**	**131,176,658**	**57,845,230**	**–**	**633,481,277**

Appropriations							
Financial Services	31,691,558	33,689,431	34,194,773	34,707,694	8,547,413	–	142,830,869
Fire and EMS	6,613,345	6,530,861	6,628,824	6,728,255	1,656,958	–	28,158,243
Police Services	3,409,000	–	–	–	–	–	3,409,000
Support Services	5,337,000	–	3,450,700	–	–	–	8,787,700
Community Services	15,330,355	15,085,645	14,800,000	14,811,415	8,936,155	–	68,963,570
Transportation Program	75,788,989	81,606,144	84,905,581	74,111,894	38,704,704	–	355,117,312
Non-Departmental	6,420,943	–	–	–	–	–	6,420,943
Library Program	6,721,160	9,208,690	3,046,390	817,400	–	–	19,793,640
Total Appropriations	**151,312,350**	**146,120,771**	**147,026,268**	**131,176,658**	**57,845,230**	**–**	**633,481,277**

DID YOU KNOW

Fire and Emergency Services distributed and installed 3,332 smoke alarms in 2018.

Gwinnett

CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2018 and the programs that make up the 2019 – 2024 Capital Improvement Plan. Included are program descriptions and a listing of the budgeted appropriations by project category.





COMMUNITY SERVICES

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan for the Department of Community Services is comprised of projects that help provide a comprehensive and coordinated system of facilities for the provision of high-quality recreational, educational, health and human services, and other services to Gwinnett County residents. Projects include the construction and/or renovation of senior centers, community centers, and parks and recreational facilities. Parks and recreation projects involve providing quality parks and recreational facilities such as passive and active park land, sports fields, tennis complexes, aquatic centers, multi-use trails, playgrounds, picnic pavilions, and other park amenities.

2018 Capital Achievements

In 2018, the Department of Community Services completed several park projects:

- Jones Bridge Park pavilion and restroom improvements
- Mountain Park Park multipurpose field renovation and conversion to synthetic turf
- Mountain Park Park playground replacement
- Freeman's Mill Park mill renovation
- E. E. Robinson Park fountain addition
- E. E. Robinson Park maintenance building renovation
- George Pierce Park playground replacement
- Gwinnett Environmental and Heritage Center back plaza addition
- Road and trail paving projects in 10 parks
- Countywide Trails Master Plan (with Department of Transportation)

At the end of 2018, the following park and greenway projects were underway:

- Tribble Mill Park greenway connection (Harris Trail) and shoals trail renovation
- Club Drive Park Phase II
- Freeman's Mill Park mill interpretive exhibits
- Alexander Park Phase II
- Graves Park improvements
- Historic property improvements: Hudson Nash House relocation and restoration, the Big House (Promised Land) restoration, and the Elisha Winn House parking and ADA improvements
- Historic property land acquisition at Promised Land site (1.192 acres)
- Park land acquisition for expansion of Bethesda Park (33.23 acres)
- Rhodes Jordan Park multipurpose field renovation and conversion to synthetic turf
- Lucky Shoals Park restroom building replacement and ADA access improvements
- George Pierce Park/Ivy Creek Greenway trailhead improvements
- Aquatic equipment replacement at Rhodes Jordan Park, Mountain Park, and Collins Hill Aquatic Centers
- Dacula Park multipurpose field conversion to synthetic turf
- Singleton Park reconstruction and greenway trail development
- Tribble Mill Park Chandler Road entrance and parking design and construction
- Sweetwater Creek Greenway design

2019 – 2024 Capital Improvement Plan

The 2019 capital budget and 2020 – 2024 Capital Improvement Plan for Community Services totals approximately $91.8 million. Projects include:

- Greenways: Harris Trail at Harbins Park; Ivy Creek Greenway – F. Wayne Hill WRC and Section 2; Singleton Greenway; Shorty Howell to McDaniel Farm Park Greenway; and Rabbit Hill Park to Dacula Park Greenway
- Asset management
- Land acquisition
- Gwinnett Environmental and Heritage Center Adaptive Tree Canopy Experience
- Gwinnett Environmental and Heritage Center expansion
- Synthetic Turf Multipurpose Field Renovations: Shorty Howell Park, Lenora Park, and Rock Springs Park
- Park expansion: Dacula Park gymnasium and senior wing addition to activity building; and Lenora Park Community Center expansion to gymnasium building
- New park construction: Beaver Ruin Park and Discovery area park site
- Tribble Mill construction of an entrance on Chandler Road, with parking, restroom and trail connections
- New Comprehensive Parks and Recreation Master Plan

COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

Project Category	2019	2020	2021	2022	2023	2024	Total 2019 – 2024
Community Services Administration	843,000	–	–	2,117,570	–	–	2,960,570
Community Services Miscellaneous/Contingencies	538,000	184,620	30,744	159,181	216,487	1,287,216	2,416,248
Environmental and Heritage Center	–	25,000	1,775,000	6,988,845	4,161,155	25,000	12,975,000
Fleet Equipment	894,500	1,194,420	775,098	627,705	3,640,760	2,502,172	9,634,655
Greenway/Countywide Trails Master Plan	3,960,000	2,750,000	2,400,000	–	–	–	9,110,000
Parks and Recreation	12,624,355	13,630,645	12,450,000	7,650,000	6,600,000	1,755,000	54,710,000
Total Community Services	**18,859,855**	**17,784,685**	**17,430,842**	**17,543,301**	**14,618,402**	**5,569,388**	**91,806,473**



GENERAL GOVERNMENT

CAPITAL IMPROVEMENT PLAN

The General Government Capital Improvement Plan is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and the construction and maintenance of general government facilities. Also included within the general government plan 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 consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous Projects, including studies and budgeted capital contingencies

2018 Capital Achievements – Support Services

MAJOR CONSTRUCTION PROJECTS

The following are highlights of major capital projects managed by the Department of Support Services in 2018.

- General Government:
  - Bicentennial Trail and Plaza: This project included the construction of a new public plaza to honor Gwinnett County's Bicentennial on the former site of Fire Station 15 in Lawrenceville. The project also includes a new sidewalk and trail system along Constitution Boulevard connecting the Gwinnett Justice and Administration Center (GJAC) with the Lawrenceville Lawn. Design was completed in 2017, and construction will be completed in early 2019. The project is funded by the General Government Capital Fund.
  - GJAC Front Entrance and Roadway Improvements: This project includes the realignment and reopening of Langley Drive, provision of a handicap parking area closer to the building, replacement of pavers from the front parking area to the front of GJAC, and construction of a new plaza. Construction began in late 2017 and was completed in 2018. The project was funded by the General Government Capital Fund.

- GJAC Courthouse Addition and New Parking Deck: The expansion of GJAC will provide additional space for the County's judicial functions. The project includes a new courthouse building of approximately 180,000 square feet and a new parking deck for approximately 1,500 vehicles. The building will house a jury assembly space, court rooms, holding areas, and shell space for future growth. New cooling towers were completed in early 2018. This project is funded by the General Government Capital Fund and the 2009 SPLOST program.

- Public Safety:
  - Bay Creek Police Precinct and Alternate 911 Center: This project includes the design and construction of a new 12,100 square-foot police precinct and a 4,500 square-foot alternate 911 center. The facilities will be located on a shared site on Ozora Road at the entrance to Bay Creek Park. The precinct will enable the Police Department to improve coverage and response times in this area of the county. The 911 center will provide critical backup to the principal 911 center in Lawrenceville. Design was completed in 2017, and construction began in 2018 and will continue into 2019. This project is funded by the 2009 and 2014 SPLOST programs.
  - Fire Station 15: This project relocated Fire Station 15 from South Perry Street in Lawrenceville to State Route 124. Design began in fall 2016, construction started in the third quarter of 2017, and the project was completed in 2018. The project features a new compact design for the County's fire stations. The 10,788-square-foot facility includes three drive-through apparatus bays, living and training accommodations, offices, a fitness area, and space for protective clothing and equipment. The project was funded by the 2009 and 2014 SPLOST programs.
  - New Georgia State Patrol Facility: This project is the development of a new State Patrol Post located at a former rest stop on I-85, accessed from Old Peachtree Road. The facility will be 10,780 square feet and includes living and office space for staff. The site also will accommodate vehicles from the Highway Emergency Response Operators (HERO) assistance program. Design was completed in 2018 with construction beginning in 2019. The project is funded by the Public Safety Capital Fund.
  - High Intensity Drug Trafficking Area (HIDTA) Facility Renovation: This project is a comprehensive renovation of a space that will serve as the Atlanta HIDTA office. Gwinnett County, in collaboration with the HIDTA team, will oversee renovation of this space. Design began in 2018 and construction will begin in 2019. This project is funded by federal grants administered by the White House Office of National Drug Control Policy (ONDCP).

- Community Services:
  - Norcross Senior Center: This project is an extensive renovation and expansion of the existing facility located in the Norcross Health and Human Services Center. Design began in the last quarter of 2017, and construction began in 2018. This project is funded by the 2014 and 2017 SPLOST programs.
  - Day Reporting Center (DRC): The Georgia Department of Community Supervision will operate the DRC from a 9,395-square-foot leased facility. Services will include onsite cognitive restructuring programs designed to change offenders' adverse thinking patterns and to offer education and job training. A lease securing a permanent facility for the DRC was finalized in 2018. The interior renovation for the facility will be completed in the second quarter of 2019. This project is funded by the Georgia Department of Community Supervision.

CAPITAL MAINTENANCE PROJECTS

In 2018, the Capital Maintenance budget included $13,378,232 in funding associated with 26 projects. The following projects were completed in 2018.

- General Government:
  - Gwinnett Justice and Administration Center: Continuation of restroom plumbing upgrades, implementation of two additional phases of comprehensive replacement of air distribution boxes on HVAC system, phase I and II of the replacement of can light fixtures in public areas with more efficient LED fixtures, and replacement of audio/video system in the auditorium
  - Court Annex: Upgrade of central control panel and replacement of courtroom audio/video systems
  - Central Services Facility: Retrofitting warehouse area lighting with more reliable and efficient fixtures
  - Gwinnett Historic Courthouse: Upgrade of elevator cab interior
  - Fleet: Installation of pre-engineered building for storage of surplus non-vehicle items
  - Multiple County facilities: Replacement of access controls systems on various buildings and implementation of first phase of work to upgrade stormwater ponds

- Public Safety:
  - Police Central Precinct: Replacement of fire alarm system
  - 911 Center: Upgrade of computer room cooling units
  - Comprehensive Correctional Complex: Selective replacement of fire sprinkler heads, replacement/upgrade of security control panels, and engineering associated with replacement of 10 rooftop HVAC units
- Community Services:
  - Pinckneyville Park: Replacement of HVAC units at Pinckneyville Park concessions
  - Shorty Howell Park: Replacement of fire alarm system at the Community Center
  - Lawrenceville Senior Center: Replacement of metal roof
  - Peachtree Corners Branch Library: Replacement of HVAC units
  - Collins Hill Branch Library: Replacement of HVAC units
  - Library branches: Patching, sealing, and restriping parking lots at three branches

2018 Capital Achievements – Information Technology

- Implemented an upgrade to the microwave network connecting all tower sites for the Motorola radio system. The upgrade is a critical part of the communications network for public safety and other county departments that utilize the Motorola radio system.
- Developed a custom billing system for the Department of Support Services (DoSS) in SAP. The billing system for Support Services allows accurate invoicing to their customers, utilizes the iNovah cashiering system to create better reporting accuracy, and ensures financial entries into SAP are completed without manual input.
- Created an archiving solution for the Department of Water Resources (DWR) for portions of data within the SAP ECC module. This process ensures that billing data is available immediately to the customer service representatives, and if they need to go further back in time they have the ability to retrieve the older data. This will be used as a proof of concept for other departments looking to archive data within SAP.
- Implemented a standardized warehouse management blueprint for Corrections to provide a consistent manner in which to track the ownership and maintenance activity of assigned weapons.
- Implemented a mobile scan gun solution for the Department of Fire and Emergency Services. This solution is used by the Fire and Emergency Services warehouse team to accurately track inventory in the warehouse.
- Implemented a new responsive website design for Gwinnett County. This included an overall user-friendly website which allows citizens to utilize all web functionality on desktops, laptops, and mobile devices.
- Upgraded the hardware used to support the Gwinnett County website and also provided high availability/disaster recovery capabilities by splitting hardware between GJAC and E-911 data centers.
- Implemented a redundant logging recorder for the Higher Ground system at the 911 center. This allows the recorded phone calls and radio traffic to have redundant copies for retrieval if needed. This is beneficial to all public safety areas for open records requests and internal affairs.
- Upgraded the Lucity system to the most current version for the Department of Community Services and the Department of Support Services. Lucity 2018 has advanced functionality features and includes a new tool for importing and exporting bulk data.
- Upgraded FileNet to IBM Forms Experience Builder (FEB) to replace IBM Forms which reached the end of its life cycle in September 2018. This upgrade created equivalents in FEB for each of the six IBM forms that needed conversion (BOC Agenda, BOC Rezoning Agenda, Tax, Invoices, Financial Supplement, and County Administrator Request). The key benefit achieved allows for continued software support and maintenance on this product.



- Implemented the Judicial Court Activity Tracking System (JCATS) Court Interpreters application which provides the court administration staff the ability to electronically manage interpreters by providing as-needed scheduling and automatic payment via SAP. JCATS Court Interpreters was previously managed through spreadsheets and manual invoicing. This project has improved the scheduling and payment turnaround time for the interpreters.
- Developed a Geographic Information Systems (GIS) Three Year Strategic Enterprise Plan in order to guide the direction, governance, design, and implementation of the GIS system and its components over the coming years of 2019, 2020, and 2021. The execution of this plan will enhance existing technology and facilitate future application upgrades.
- Replaced approximately 110 network switches that were reaching end-of-support at multiple locations including GJAC, DWR Central, E-911, Fire Headquarters, etc.
- Implemented Cisco Nexus 7710 Core Network switches to provide increased bandwidth, stability, and functionality for all voice, data, and video traffic that traverses the County's network each day. This high system capacity is designed to meet the scalability requirements of the County's network and telecommunications environments.
- Continued installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County including the Gwinnett Justice and Administration Center. The video system at various locations allows the agencies to retain their video for various needs such as evidence, lawsuits, medical claims, billing disputes, and vandalism deterrence.
- Completed the deployment of body worn video cameras to 485 police officers. This included collaborating closely with Police to coordinate training that enabled both Police and the District Attorney to share video evidence through the Evidence.com cloud portal.
- Completed the creation and solicitation of a Request for Proposal for the modernization of the entire public safety ecosystem that included Computer Aided Design (CAD), Law Enforcement Records Management Systems (LERMS), Fire Records Management Systems (FRMS), Automatic Vehicle Locators (AVL), and other valuable public safety systems. The contract is expected to be awarded no later than the first quarter of 2019. The subsequent implementation will take approximately 24 months.
- Continued the deployment and upgrade of public safety radios for Fire and Emergency Services, Police, Sheriff, Corrections, and the District Attorney's Office, totaling 1,255 radio units in 2018. These new radios provide enhanced interoperability with other jurisdictions and address the aging systems that were at "end-of-life."

2019 – 2024 Capital Improvement Plan

The 2019 capital budget and 2020 – 2024 Capital Improvement Plan for General Government totals approximately $296.6 million.

Support Services

MAJOR CONSTRUCTION PROJECTS

The following major construction projects are scheduled for design and construction in 2019.

- General Government:
  - GJAC Campus Space Plan Implementation: This project will include space reconfigurations within GJAC and One Justice Square and relocation of some services to reunify functions, accommodate growth in personnel, improve efficiencies, and provide more convenient customer service.
  - GJAC Courthouse Addition and New Parking Deck: Phase I of the new parking deck will be completed early in 2019. Construction of phase II of the parking deck and the courthouse building will start in 2019. This project is funded by the General Government Capital Fund and the 2009 SPLOST program.
- Public Safety:
  - Bay Creek Police Precinct and Alternate 911 Center: Construction of a new 12,100-square-foot precinct and a 4,500-square-foot alternate 911 center began in 2018 and will continue into 2019. This project is funded by the 2009 and 2014 SPLOST programs.
  - Fire Station 13: This project is for the relocation of the Suwanee area fire station to a new, permanent location. The existing facility is 37 years old and is leased from the city of Suwanee. The project is being funded by the 2017 SPLOST program.
  - Crime Scene Investigation Processing Laboratory: The former morgue space within the Police Headquarters building will be used by Police for an evidence storage space. This project will be funded by the Public Safety Capital Fund.
  - New Georgia State Patrol Facility: The design of a new State Patrol Post was completed in 2018, and construction is scheduled to start in 2019. The project is funded by the Public Safety Capital Fund.
- Community Services:
  - Duluth Branch of the Gwinnett County Public Library: This project is the relocation of the Duluth Branch to a new facility of approximately 22,000 square feet. An intergovernmental agreement with the city of Duluth was approved in January 2016. Design was completed in 2018 with construction scheduled to start in 2019. This project is funded by the 2009 and 2014 SPLOST programs.
  - Norcross Branch of the Gwinnett County Public Library: This project is the relocation of the Norcross Branch to a new facility of approximately 22,000 square feet. Schematic design and design development were completed in 2018 with construction scheduled to start in 2019. An intergovernmental agreement between the city and County established the basis for development of the facility. This project is funded by the 2005, 2009, and 2014 SPLOST programs.
  - Norcross Senior Center: This project is an extensive renovation and expansion of the existing facility located in the Norcross Health and Human Services Center. Design began in the last quarter of 2017, and construction started in 2018 with expected completion in 2019. This project is funded by the 2014 and 2017 SPLOST programs.
  - Snellville Branch of the Gwinnett County Public Library: This project is the relocation of the Snellville Branch to a new facility of approximately 22,000 square feet. An intergovernmental agreement with the city of Snellville established the basis for development of this facility. Design began in 2018 with construction anticipated to start in 2019. This project is funded by the 2017 SPLOST program.

CAPITAL MAINTENANCE PROJECTS

A focus on capital maintenance projects continues in 2019. Some projects began in 2018, while others are newly programmed for 2019. The following projects are to be completed or newly implemented in 2019.

- General Government:
  - Gwinnett Justice and Administration Center: Continuation of restroom plumbing upgrades, replacement of carpet and seating in the auditorium, an atrium heating study, phase III of the replacement of can light fixtures in public areas with more efficient LED fixtures, video over internet protocol (IP) conversion, replacement of hot and cold well kitchen equipment, and replacement of security control station equipment

  - Government Annex: Patching, sealing, and restriping parking lot
  - One Justice Square: Engineering for replacement of the building's central HVAC equipment
  - Fleet Management: Surfacing of Fleet surplus vehicle parking area, replacement of HVAC, and upgrading interior lighting
  - Courts Annex: Construction of new Juvenile courtroom and judge's chamber and replacement of security control equipment
  - Multiple County facilities: Continued replacement of access controls systems on various buildings and implementation of first phase of work to upgrade stormwater ponds
- Public Safety:
  - Police South Precinct: Roof replacement
  - Police West Precinct: Replacement of HVAC with addition of controls and replacement of fire alarm system
  - Multiple Fire facilities: Replacement of HVAC equipment at two fire stations, fire administration, and fire logistics building; replacement of fire alarm systems at six stations and the fire administration building; and replacement of access control systems
  - Fire Stations 6 and 23: Roof replacements
  - Fire Station 14: Bathroom renovation and expansion
- Community Services:
  - Pinckneyville Park: Replacement of fire alarm system and HVAC at Pinckneyville Community Center
  - Mountain Park Aquatic Center: Replacement of fire alarm system at Mountain Park Aquatic Center
  - Dacula Park: Replacement of HVAC units on concession and restroom buildings
  - Centerville Branch Library and Community Center: Replacement of fire alarm and security systems and replacement of Community Center HVAC units
  - Lucky Shoals Community Center: Replacement of HVAC units

Information Technology

- Continue upgrades and improvements to enhance public safety operations. These projects include modernization of public safety information systems, a staffing management upgrade for Fire/EMS services, an E-911 digital phone system upgrade, redundant logging recorders, Emergency Operations Center audio visual equipment upgrades, and the continued implementation of the Body Worn Cameras project.
- Continue to enhance the information security program through the deployment of multi-factor authentication, acquiring managed security services and other critical cyber security solutions. These solutions work together to reduce the risk of unauthorized access to the County IT environment.
- Continue installation, upgrades, and replacements of video surveillance equipment at multiple sites throughout Gwinnett County. The video system at various locations allows agencies to retain videos for evidence, lawsuits, medical claims, billing disputes, vandalism deterrence, etc.
- Continue enhancements and improvements to Gwinnett County's public website including replacing the hardware to provide better accessibility and providing more useful functionality for Gwinnett County employees and residents.
- Continue focus on network and security enhancements for reliability, business continuity, and better protection against malware, ransomware, and malicious websites.
- Continue expansion of the network and communications infrastructure, including wireless access (WLAN), virtual private networks (VPN), cellular network connectivity, firewalls, and various security platforms.
- Procure updated network equipment, server hardware, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion.
- Purchase software, monitoring tools, peripheral devices, and other hardware for various departments throughout Gwinnett County. This project will provide for the updating of hardware and software and allow them to operate more effectively and efficiently.
- Pursue opportunities to leverage cloud computing to reduce technology costs while enhancing capabilities and County employees' productivity.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2019	2020	2021	2022	2023	2024	Total 2019 – 2024
2040 Comprehensive Plan	200,000	–	–	–	–	–	200,000
Cities Share of 2017 SPLOST	31,691,558	33,689,431	34,194,773	34,707,694	8,547,413	–	142,830,869
Computers and Computer Systems	19,751,321	10,989,084	4,901,693	1,088,074	2,888,563	3,158,086	42,776,821
Contingencies and Miscellaneous Projects	4,665,890	174,790	84,385	117,754	70,000	137,787	5,250,606
Fleet Equipment	1,559,500	1,613,303	541,529	322,607	913,166	3,730,037	8,680,142
General Government Facilities	8,799,944	12,491,723	10,862,496	16,440,747	2,054,432	1,238,722	51,888,064
General Government Facilities – Civic Center Expansion	6,420,943	–	–	–	–	–	6,420,943
Judicial Facilities	100,000	100,000	100,000	–	–	–	300,000
Libraries	6,812,160	9,208,690	3,046,390	817,400	–	–	19,884,640
Park Renovations and Improvements	363,000	421,000	105,000	60,000	245,000	290,000	1,484,000
Police Facilities	5,694,333	41,000	146,300	439,000	–	120,000	6,440,633
Senior Service Facilities	5,300,000	–	3,450,700	–	–	–	8,750,700
Playground Equipment	–	–	88,000	–	–	–	88,000
E-911 Center HVAC Upgrade	–	239,000	–	–	–	–	239,000
Corrections Facility	238,000	571,700	384,000	–	–	–	1,193,700
Support Services Administration	209,000	–	–	–	–	–	209,000
Total General Government	**91,805,649**	**69,539,721**	**57,905,266**	**53,993,276**	**14,718,574**	**8,674,632**	**296,637,118**



PUBLIC SAFETY

CAPITAL IMPROVEMENT PLAN

The Public Safety Capital Improvement Plan consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2018 Capital Achievements – Police Services

Achievements in 2018 pertaining to the Gwinnett County Police Department include the following:

- Major repairs and renovations: In 2018, Police Services began or completed the following projects:
  - Completed the restroom renovations at the Police Training Facility.
  - Began the re-striping and sealing of five precinct parking lots. This will be completed in 2019.
  - Completed installation of the security fence at the Northside precinct, which included a security fence with gate motor.
- Police parking expansion: In 2018, Police Services completed grading disturbed areas and placement of gravel for temporary parking. In 2019, this project will continue with installing six security cameras and connecting to the county fiber optic network.
- Firearms replacement: In 2018, Police Services purchased 247 Glock 17s and one Glock 19. This portion of the project for 2018 is complete. In 2019, Police Services will be rolling this project into its operating budget for future replacements.
- New firearms training simulator: In 2018, Police Services completed the purchase of a new three-screen use of force simulator for the Police Training Facility.
- Public safety notification and response system project: This 2014 SPLOST project began in 2014 and was completed in 2018. This system is live and connects 141 Gwinnett County Public School facilities and four city of Buford school facilities to the Gwinnett County 911 Center.

2018 Capital Achievements – Fire and Emergency Services

Achievements in 2018 pertaining to the Department of Fire and Emergency Services include the following:

- Relocated Fire Station 15, including the installation of commercial laundering equipment for firefighter bunker gear
- Received one new aerial truck to replace an older unit
- Received two new pumpers to replace older units
- Completed the installation of commercial laundering equipment for firefighter bunker gear at Fire Station 5
- Completed the replacement of the emergency generator at Fire Station 17
- Replaced three various light-duty vehicles
- Outfitted all medic units with Stryker Stretcher power load system
- Repaired generator pad and sidewalk at Fire Station 6

2019 – 2024 Capital Improvement Plan

The 2019 capital budget and 2020 – 2024 Capital Improvement Plan for Public Safety totals approximately $141.5 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2019 – 2024 include the following existing capital projects: improvements to the training complex, purchase of a new aviation helicopter, major repairs and renovations project of the replacement of the carpet at the South Precinct, and the completion of the parking lot re-striping and sealing. Projects added in 2019 include the addition of two backup generators at the Police Training Facility and a Police Situational Awareness and Crime Response Center.

Fire and Emergency Services

The 2019 – 2024 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and medic units (ambulances) within the department along with the various support vehicles used. Future plans call for the relocation of Fire Stations 13 and 14, the building of new Fire Station 32, the replacement of all department mobile radios, the replacement of fire alarm systems at various Fire and Emergency Services facilities, and the replacement of older HVAC systems within various Fire and Emergency Services facilities depending on system evaluations and age. The department wants to address the safety and health of firefighters by adding bunker gear storage rooms to fire stations that currently store gear in the apparatus bays. The department will evaluate the capacity and needs for Fire and Emergency Services, Police, and Corrections Resource Management. The department will coordinate with Support Services to identify facility priorities and land needs for future stations.



PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

Project Category	2019	2020	2021	2022	2023	2024	Total 2019 – 2024
Ambulances	2,644,400	2,723,730	2,805,440	2,889,610	1,656,958	–	12,720,138
Detention Center Renovations	–	–	–	569,981	–	–	569,981
Fire Apparatus and Equipment	4,218,445	4,057,131	4,098,384	4,138,645	325,000	1,057,762	17,895,367
Fire Facilities	324,000	3,275,000	5,536,881	300,000	325,000	350,000	10,110,881
Fire Station Relocation	–	–	–	–	5,534,485	–	5,534,485
Police Facilities	3,909,000	420,289	–	–	–	–	4,329,289
Development and Code Enforcement	40,000	244,800	–	42,448	432,973	541,057	1,301,278
Public Safety Administration	710,000	–	–	–	–	–	710,000
Public Safety Vehicles and Fleet Equipment	3,082,972	7,615,279	10,087,306	11,799,191	20,900,826	34,843,761	88,329,335
Total Public Safety	**14,928,817**	**18,336,229**	**22,528,011**	**19,739,875**	**29,175,242**	**36,792,580**	**141,500,754**



TRANSPORTATION

CAPITAL IMPROVEMENT PLAN

The Transportation Capital Improvement Plan consists of projects to improve the County's transportation infrastructure. Projects fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes and improvements of alignments of cross streets, sight distances, and signalizations, as well as Advanced Traffic Management System (ATMS) improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road category funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing category renovates, rehabilitates, and resurfaces existing County roads to prolong the life of the road.

The County Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the third busiest airport in the state. Projects in the Transit category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities.

2018 Capital Achievements

The Department of Transportation's capital achievements in 2018 include the following:



- Completed the Comprehensive Transit Development Plan
- Began construction on traffic management system expansion on SR 316, Five Forks Trickum Road, Ronald Reagan Parkway, and Old Peachtree Road
- Began engineering for traffic management system expansion in city of Peachtree Corners
- Awarded funding through the Smart Communities Challenge for the development of a Connected Vehicle (CV) Master Plan to prepare for deployment of CV technology along the county road network
- Continued upgrading traffic management system network switches to Cisco switches for improved network security
- Completed engineering design for pedestrian crossing upgrade projects for multiple school and bus stop locations
- Completed 140 miles of resurfacing
- Completed revised concept report and began engineering for Sugarloaf Parkway Extension from SR 316 to I-85
- Completed engineering and began advertising for construction of SR 316 at Harbins interchange project
- Completed engineering of SR 324/Gravel Springs Road at I-85 interchange project
- Began engineering of I-85 at McGinnis Ferry Road Interchange
- Completed engineering and began advertising for construction of Dacula Road at US 29/SR 8/Winder Highway project
- Began construction of Cruse Road widening from Club Drive to Paden Drive
- Began construction of Hamilton Mill Road widening from Ivy Mill Drive to Sardis Church Road
- Began engineering of Spalding Drive widening and intersection improvement project
- Completed engineering, bid, and award of Holcomb Bridge Road at Thrasher Street project
- Began engineering of SR 20 widening from Buford Highway to Peachtree Industrial Boulevard
- Completed construction of SR 20 widening northbound from SR 316 to SR 124
- Began engineering of SR124/Scenic Highway from US 78 to Sugarloaf Parkway
- Completed construction of SR 20 widening from South Lee Street to Buford Highway
- Began construction of 30 projects including bridges, major roadways, school safety, and sidewalks
- Completed construction of 22 projects including bridges, major roadways, school safety, and sidewalks
- Began engineering of 15 projects including bridges, major roadways, sidewalks, school safety, and road safety
- Completed 14 in-house quick fix projects
- Completed 165 property acquisitions

2019 – 2024 Capital Improvement Plan

The 2019 capital budget and 2020 – 2024 Capital Improvement Plan for Transportation totals approximately $432.9 million. Some of the major projects are as follows:

- Continue management of SPLOST programs
- Continue traffic signal equipment and guardrail replacement programs
- Begin construction of the Peachtree Industrial Boulevard Smart Corridor from the DeKalb County line to the Hall County line
- Complete the engineering design for traffic management system expansion projects on Cruse Road, Killian Hill Road, SR 120/Duluth Highway, SR 20/Loganville Highway, and Sugarloaf Parkway
- Deploy communication technology to all traffic signals not currently connected to the traffic management system to allow remote monitoring from the Traffic Control Center
- Begin construction on SR 324/Gravel Springs Road at I-85 interchange project
- Complete engineering and right-of-way acquisition and begin construction on the Dacula Road at US 29/SR 8/Winder Highway intersection and bridge replacement project
- Complete engineering and right-of-way acquisition and let to construction the I-85 at McGinnis Ferry Road interchange project
- Complete engineering and right-of-way acquisition and let to construction the Sugarloaf Parkway Extension from SR 316/University Parkway to I-85
- Complete engineering and let to construction Indian Trail Park and Ride improvements
- Complete commuter bus mid-life overhauls
- Resurface I-985 park and ride lot
- Design and construct new Gwinnett County Transit Center
- Acquire land, design, and construct two new park and ride facilities on SR 316
- Acquire land, design, and construct a park and ride facility in Peachtree Corners
- Design and construct new park and ride facility to serve Georgia Gwinnett College
- Upgrade local bus stops
- Purchase new and replacement buses and micro-transit vehicles
- Complete engineering and construct Airport Central Basing Area
- Purchase new collision diagramming software



TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2019	2020	2021	2022	2023	2024	Total 2019 – 2024
Airport Capital Improvements and Equipment	1,426,225	226,884	111,838	163,859	182,607	132,395	2,243,808
Bridge and Roadway Drainage Improvements	8,138,410	8,491,340	11,961,750	12,934,250	583,500	–	42,109,250
Cities Allocation-Roads	5,490,510	7,065,367	5,141,348	5,344,178	1,792,325	–	24,833,728
Intersection/Traffic Operations Improvements	11,297,875	11,380,625	8,318,125	4,428,125	7,345,625	295,000	43,065,375
Major Road Improvements	24,804,724	35,753,745	29,447,340	23,436,250	10,167,831	–	123,609,890
Neighborhood Speed Control	97,250	97,250	97,250	97,250	340,375	–	729,375
Pedestrian Safety/Sidewalks	7,743,444	6,517,152	3,874,018	2,485,466	2,693,961	–	23,314,041
Resurfacing/Rehabilitation	11,060,000	18,477,500	22,367,500	22,367,500	2,917,500	–	77,190,000
Road Program Management	4,004,750	5,750,000	2,000,000	2,000,000	3,190,462	–	16,945,212
Road Safety and Alignments	9,403,191	5,255,625	3,067,500	3,553,750	4,769,375	150,000	26,199,441
School Safety Program	3,403,750	2,674,375	2,188,125	972,500	4,619,375	–	13,858,125
Transportation Administration	3,965,000	–	–	–	–	–	3,965,000
Transit Facilities	1,200,000	–	–	–	–	–	1,200,000
Transit Program Miscellaneous/Contingencies	400,000	250,000	–	–	–	–	650,000
Transit Vehicles and Equipment	6,699,109	1,000,000	111,072	53,845	–	5,728,812	13,592,838
Transportation Planning	1,189,538	2,599,023	1,621,453	1,829,385	1,193,773	10,144,791	18,577,963
Unpaved Roads	194,500	194,500	194,500	194,500	–	–	778,000
Total Transportation	**100,518,276**	**105,733,386**	**90,501,819**	**79,860,858**	**39,796,709**	**16,450,998**	**432,862,046**



WATER RESOURCES

CAPITAL IMPROVEMENT PLAN

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 Plan consists of projects that provide clean, potable water for Gwinnett residents and businesses; collect and reclaim wastewater to protect the environment and promote the health, safety, and welfare of the public; and projects that help manage stormwater. These projects include construction of new facilities, improvements to existing water facilities, and projects that improve the efficiency of operations. The need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, required service level improvements, asset failure due to age, or a combination of these and other factors. The focus of DWR's current Capital Improvement Plan 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 217 raw sewage pump stations, 10 water booster pump stations, 10 water storage tanks, 280 miles of pressurized sewer pipe, 2,791 miles of gravity sewer pipe, 1,467 miles of stormwater drainage pipe, and 3,781 miles of water main, serving approximately 173,653 sewer customers and 247,188 retail water customers. This infrastructure has a replacement value of more than $9 billion. Projects in the Capital Improvement Plan are funded either by water and sewer revenue, stormwater fees, or SPLOST funds.

2018 Capital Achievements

Water and Sewer Capital Improvement Plan achievements are divided into four subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities

The **Water Reclamation Facilities program** includes projects for expansions of and improvements to the County's three water reclamation facilities as well as projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System (NPDES) permits. In 2018, completed projects include:

- F. Wayne Hill Nutrient Recovery Project: The F. Wayne Hill Water Resources Center (FWHWRC) has a very stringent effluent phosphorus permit limit. To achieve these low limits, phosphorus is removed biologically in cell mass and chemically in chemical precipitates from the wastewater. Phosphorus is ultimately removed from the facility in the dewatered biosolids sent to the municipal landfill. Unfortunately, during the biosolids treatment process, phosphorus can be released from the cell mass and recycle back to the beginning of the wastewater treatment process, requiring retreatment. This recycled phosphorus dramatically increases cost for chemicals and reduces the capacity of the facility. To prevent recycle, phosphorus can be tied up in a chemical precipitate called struvite (magnesium ammonium phosphate) during the biosolids treatment process. While formation of struvite reduces recycle of phosphorus, if the formation is not controlled it can coat the walls of pipes and dewatering equipment, thereby endangering both equipment and processes. This is happening now at the FWHWRC and is requiring extensive maintenance to remove.

  To prevent both the recycle of phosphorus and the coating of struvite on infrastructure, DWR initiated a Nutrient Recovery Project. The project installed facilities that control the formation of struvite, producing small struvite pellets that can be easily removed. The added benefit is that struvite is a slow release fertilizer and, in pellet form, is marketable. This By-Product Removal Agreement allows revenue to be collected from Ostara USA, LLC by the County for the struvite pellets. Ostara markets and sells the pellets.

  The Nutrient Recovery Project effectively addressed the two aforementioned needs. Two processes were pilot tested at the FWHWRC 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 (BCE) 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. This project was finalized and completed in 2018 and has been online producing fertilizer since then.

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 2018 include:

- Beaver Ruin Pump Station (PS): The Beaver Ruin PS is a major pump station in the Gwinnett County Department of Water Resources 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 FWHWRC.

  The Beaver Ruin PS had ongoing operational problems that caused DWR continual challenges of maintaining flows and avoiding spills. The problems were primarily mechanical and hydraulic and included: pump and motor misalignments, excessive pump vibrations, impeller and volute damage, excessive bearing fatigue, and numerous shaft failures. DWR invested considerable amounts of capital in the station. These efforts only partially resolved the problems. Improving the reliability of this critical pump station continued to be a key goal for DWR in 2018.

  The Beaver Ruin PS Upgrade Phase 3 alleviated the present major mechanical problems by building a second stage pump station and separating the problematic two stage pumps. The phase 3 upgrade included new pumps, motors, and several other components at the site to make the station more reliable for GCDWR. This project was completed in mid-2018.

- Wolf Creek Force Main: The work that was performed under this project included replacements of existing water distribution mains with a new 8-inch and 12-inch ductile iron pipe (DIP) water main and installation of a new 8-inch diameter DIP gravity sewer along several streets near downtown Lilburn. The project involves the installation of approximately 11,600 linear feet (lf) of 8-inch diameter water main and 6,400 lf of 12-inch diameter water main, new valves and fire hydrants, abandonment of the existing water valves and water mains in place, salvaging of existing fire hydrants, 1,750 lf of 8-inch diameter gravity sewer line with 14 manholes, asphalt pavement restoration, and restoration of all disturbed areas to pre-construction conditions. This major rehabilitation project replaced aging infrastructure and extended sewer to newly available areas around main street in the city of Lilburn. This project was completed in late 2018.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The water distribution projects completed in 2018 include:



- 48-inch Pre-stressed Concrete Cylinder Pipe (PCCP) Critical Crossing Replacement (SR 316 and Cedars Road): DWR maintains 178 miles of water transmission mains ranging in size from 20-inch to 78-inch in diameter. Originally, 53 miles of PCCP transmission mains were installed in the 1970s. Due to high failure rates of PCCP water transmission mains, 38.78 miles have been replaced over the past 35 years, leaving 13.95 miles of PCCP remaining. DWR continues to systematically replace the PCCP with ductile iron pipe (DIP), addressing sections with the highest risk and consequence of failure first. At the completion of the entire PCCP replacement program, 13.29 miles of PCCP will be remaining. This specific project will replace the PCCP under SR 316 and Cedars Road and is the third and last of the critical crossing projects under the PCCP program to be constructed.
- 48-inch PCCP Replacement (I-85 Interchange at SR 324): This is another major PCCP replacement project that is located at the intersection of Old Camp Branch Road and continues along Camp Branch Road in Buford. This project included the installation of approximately 2,320 lf of 48-inch DIP transmission main, two fire hydrants, 100 lf of steel casing for proposed open cut, miscellaneous pavement restoration, and site restoration. DWR executed this project as part of the PCCP replacement program in coordination with the Georgia Department of Transportation (GDOT) to include GDOT's upcoming off ramp project which was completed at the same time in summer 2018.

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 2018:

- Chlorine Disinfection Improvements: The Water Production Chlorine System Improvements Phase 1 project involves several safety improvements to the existing chlorination systems at the 150-MGD Lanier Filter Plant (LFP) and 98-MGD Shoal Creek Filter Plant (SCFP). The LFP and SCFP both use one-ton chlorine cylinders for feeding chlorine gas as the residual disinfectant for water treatment.

  Both plants are currently operated so that chlorine gas is pressurized from the one-ton cylinder outlets to a common vacuum regulator. Installation of the cylinder-mounted vacuum regulators eliminated the use of the pressurized gas piping and thus mitigated the risk of a chlorine gas leak. In addition to installing vacuum regulators, DWR has installed a new gas detector system, upgraded the existing emergency cut off valves, and upgraded the ventilation system.

  This construction contract was 210 calendar days (7 months) in duration. The contract required that work be completed at one plant prior to commencing work at the second plant in order to ensure that one filter plant was always fully functional. Furthermore, during construction work, temporary chlorination facilities were included in order to maintain continuous plant operations. This project was completed in early 2018.
- Lanier and SCFP Ozone System Renewal: DWR uses ozone as the primary disinfectant at the Lanier and the Shoal Creek Water Production Filter Plants. Ozone is also used to prevent taste and odor in drinking water. Three ozone generators were installed at the Lanier plant in the mid-1990s, and three were installed at the Shoal Creek plant in 2005. The ozone generator cores at both plants have experienced multiple failures in recent years due to their exposure to chlorinated water from the existing open-loop cooling water system. This project installed closed-loop cooling systems that allow adjustment to the cooling water chemistry to prevent damage to generator cores. In addition, the gas piping, water flow meters, programmable logic controllers (PLC), and instrumentation associated with the ozone generators were replaced or upgraded. Ozone is a highly toxic gas, and its use requires continuous ambient ozone and oxygen concentration monitoring to ensure safety of personnel and visitors. The objectives of this project were to provide a safe working environment and to provide efficient and reliable ozone systems at both water production plants. This project was completed in mid-2018.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation.

In 2018, the following stormwater pipe replacements, drainage improvements, and rehabilitation projects were completed:

- 26,981 linear feet (lf) of pipe rehabilitation lining projects
- 4,618 lf of pipe replacement projects
- 121 stormwater pipe rehabilitation projects
- 36 stormwater pipe replacement projects
- 153 total stormwater pipe replacements and rehabilitation projects

2019 – 2024 Capital Improvement Plan

The 2019 capital budget and 2020 – 2024 Capital Improvement Plan for Water Resources totals approximately $1.14 billion. Some of the major projects are as follows:

- The Gwinnett County Water Resources Water Innovation Center: The Gwinnett Water Innovation Center will be a premier location for research and problem-solving for water issues around the world. It will house three main functions: the Research Section, the Training Section, and the Public Education and Outreach Section. The Research Section will explore fundamental and applied technology through relationships with academia, other water utilities, and public-private partnerships. There will also be a focus on growing and supporting a water-technology community that will look at sustainable water resource management. The Training Section will allow DWR employees, along with other water industry professionals, to benefit from having access to the most up-to-date information, processes, and equipment. The Public Education and Outreach Section will provide opportunities for residents to experience hands-on learning that will lead to an understanding of the effect our water use and habits have on the environment and water resource management. This facility will promote public outreach and education, staff training, and research in the water field once completed. Gwinnett plans to partner with public and private entities to be a leader in innovation and continue to be a utility of the future, and this building is the cornerstone of that future collaboration.

- Crooked Creek WRF – Construction Package (CP) 4 Improvement Project: The Crooked Creek Water Reclamation Facility has been in operation for more than 20 years. The equipment and facilities are in need of rehabilitation or replacement to continue to meet permit standards and to increase safety and efficiency. DWR has been replacing and rehabilitating sections of the facility over the last five years. The previous construction packages addressed the influent pump station, headworks, operations and maintenance buildings, oxidation ditch #3 aeration, effluent filter media replacement and just recently, the rehabilitation of secondary clarifiers #5 and #6. The Crooked Creek WRF Improvement Project CP4 involves the upgrading or replacement of the remaining key processes within the existing Crooked Creek WRF including chemical addition facilities, activated sludge, additional secondary clarifiers, disinfection, post aeration, solids handling, and electrical systems. This construction contract is anticipated to last four years.

- Lanier Raw Water Pump Station Water Intake and Pump Station Maintenance: This project includes the replacement of the three existing 72-inch raw water intake pipes with two 72-inch end cap pipes with barrel screens, valve and actuator replacement, raw water sampling system, and installation of a flow meter on the discharge line.

- Major Supervisory Control and Data Acquisition (SCADA) upgrades: DWR intends to convert the existing Foxboro distributed control system to an open architecture system utilizing programmable logic controllers (PLCs) and Wonderware System Platform at the F. Wayne Hill Water Resources Center (FWHWRC). To accomplish this, detailed design documents and technical specifications suitable for bidding purposes need to be produced to allow GCDWR to engage a general contractor to complete the conversion.

WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2019	2020	2021	2022	2023	2024	Total 2019 – 2024
Collection System Rehabilitation and Replacements	23,975,250	30,971,608	21,250,000	22,050,000	23,550,000	23,550,000	145,346,858
Interceptors and Sewers	–	50,000	50,000	50,000	50,000	50,000	250,000
Information Technology Systems and Applications	15,564,452	13,989,000	8,269,000	7,869,000	7,869,000	4,749,000	58,309,452
Miscellaneous Projects and Contingencies	50,695,513	55,775,585	37,991,761	23,204,894	22,155,947	19,209,235	209,032,935
Stormwater Management	32,620,129	31,703,396	35,351,792	30,618,396	30,565,000	29,985,000	190,843,713
Utility Relocations	1,272,784	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	12,522,784
Water and Sewer Plans and Studies	2,043,582	3,124,763	2,630,000	2,730,000	3,130,000	3,230,000	16,888,345
Water Production Facilities	15,701,030	14,838,940	11,559,520	9,550,629	9,550,629	10,223,426	71,424,174
Water Reclamation Facilities	54,342,343	40,349,051	38,154,917	54,900,000	56,500,000	76,000,000	320,246,311
Water Transmission/ Distribution	16,152,826	20,690,730	20,000,623	21,276,722	19,912,818	19,911,243	117,944,962
Total Water Resources	**212,367,909**	**213,743,073**	**177,507,613**	**174,499,641**	**175,533,394**	**189,157,904**	**1,142,809,534**

DID YOU KNOW

In 2018, Voter Registrations and Elections completed the first bilingual election cycle, providing election materials in English and Spanish.

Gwinnett

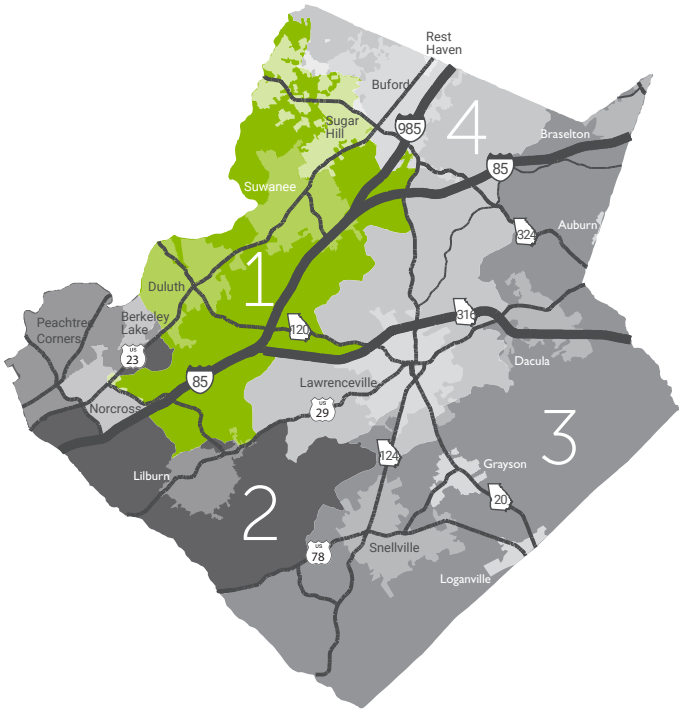
APPENDIX

This section contains a listing of authorities, boards, and committees; statistical information; the salary structure for County personnel; and a glossary of terms.

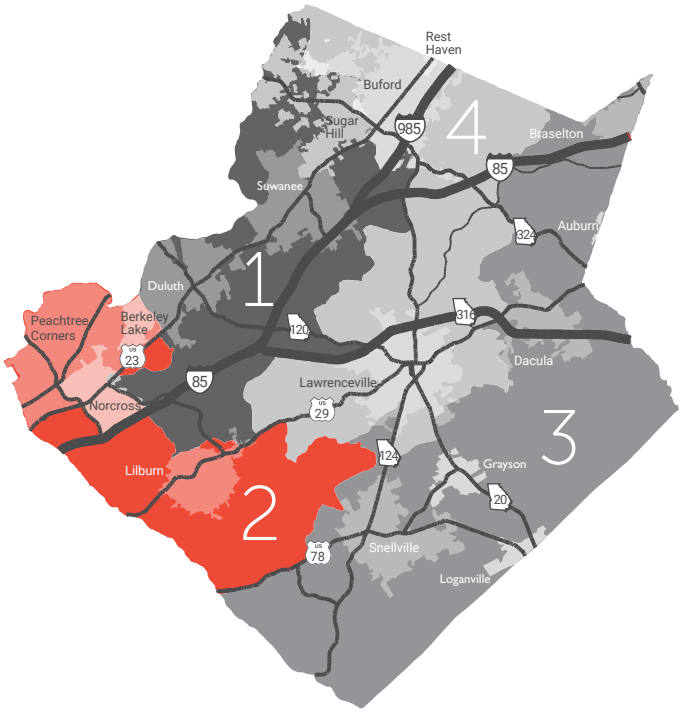


COMMISSION DISTRICTS

COMMISSION DISTRICT 1
JACE BROOKS

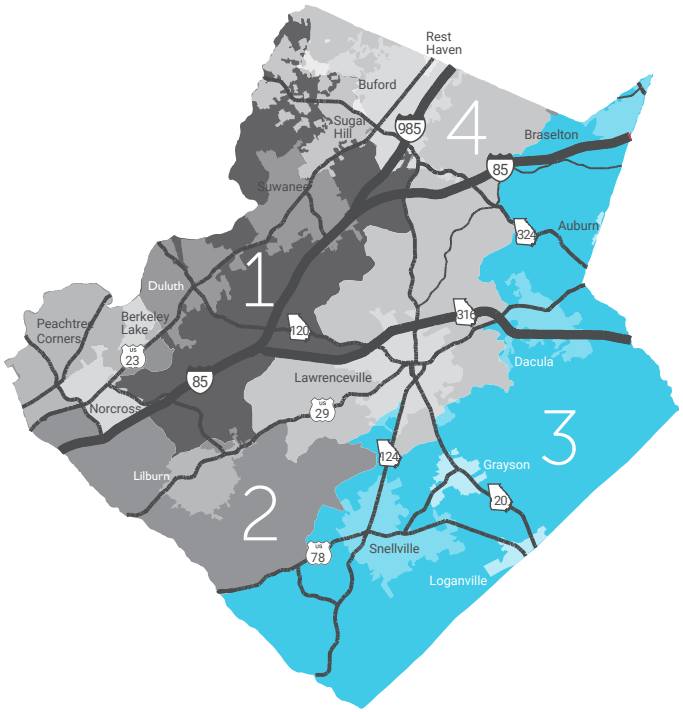


COMMISSION DISTRICT 2
BEN KU

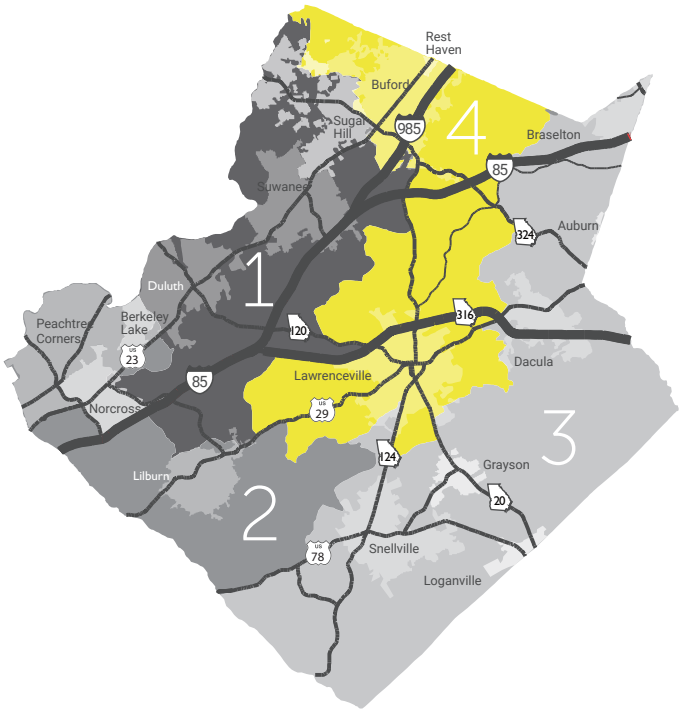


N

COMMISSION DISTRICT 3
TOMMY HUNTER



COMMISSION DISTRICT 4
MARLENE FOSQUE



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

Animal Control Hearing Board

Arts Facility Authority

Audit Committee

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

Ethics Board

Evermore Community Improvement District Board

Family and Children Services Board

Gateway85 Gwinnett Community Improvement District 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 Board

Gwinnett Transit System Advisory Board

Gwinnett United In Drug Education (G.U.I.D.E.)

Hospital Authority

Housing Authority

Human Relations Commission

Investment Committee

Licensing and Revenue Board of Appeals

Lilburn Community Improvement District Board

Merit Board

Partnership for Community Action

Planning Commission

Public Facilities Authority

Purchasing Policy and Review Committee

Recreation Authority

Redevelopment Agency

Region Three Behavioral Health and Developmental Disabilities (DBHDD) Advisory Council

Special Purpose Local Options Sales Tax (SPLOST) Citizens Review Committee

Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2014 – Transportation

Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2017 – Transportation

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.

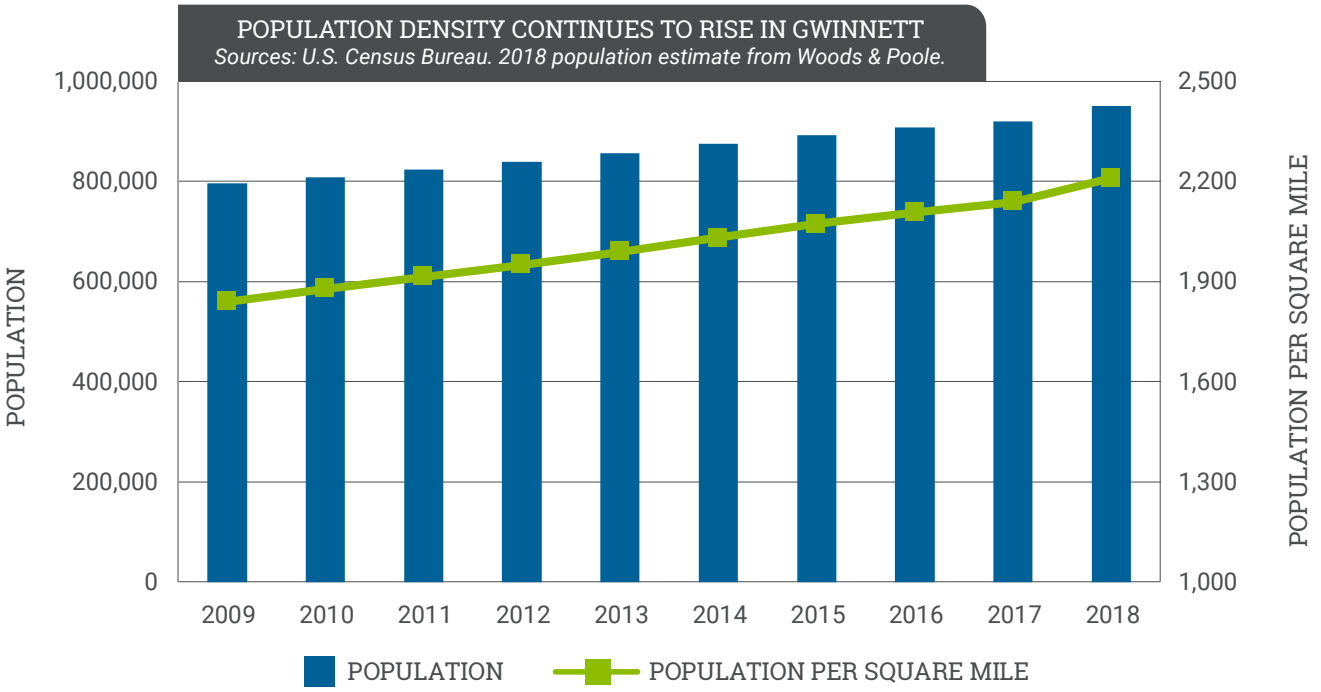
Urban Redevelopment Agency of Gwinnett County

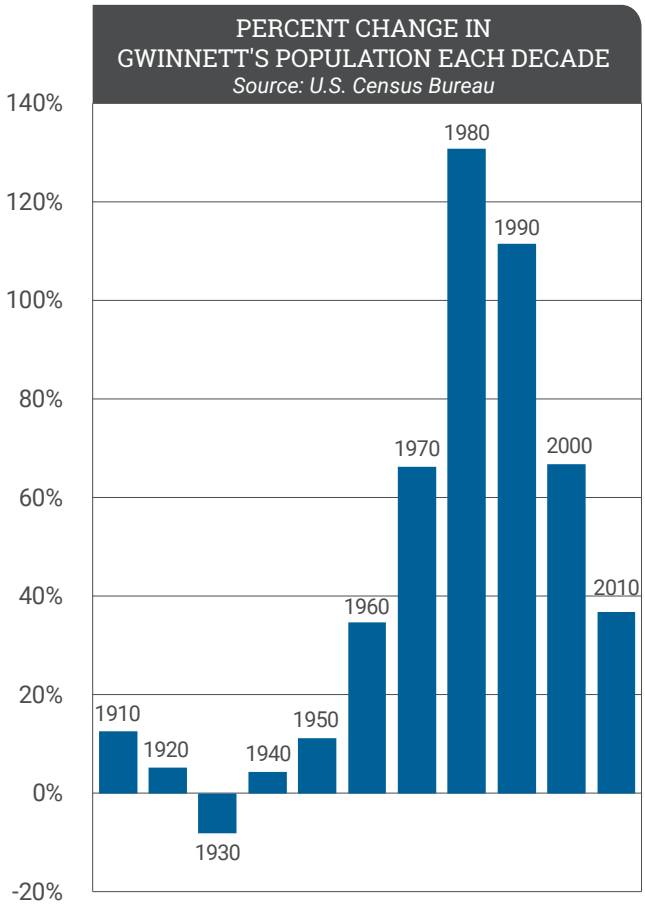
View Point Health

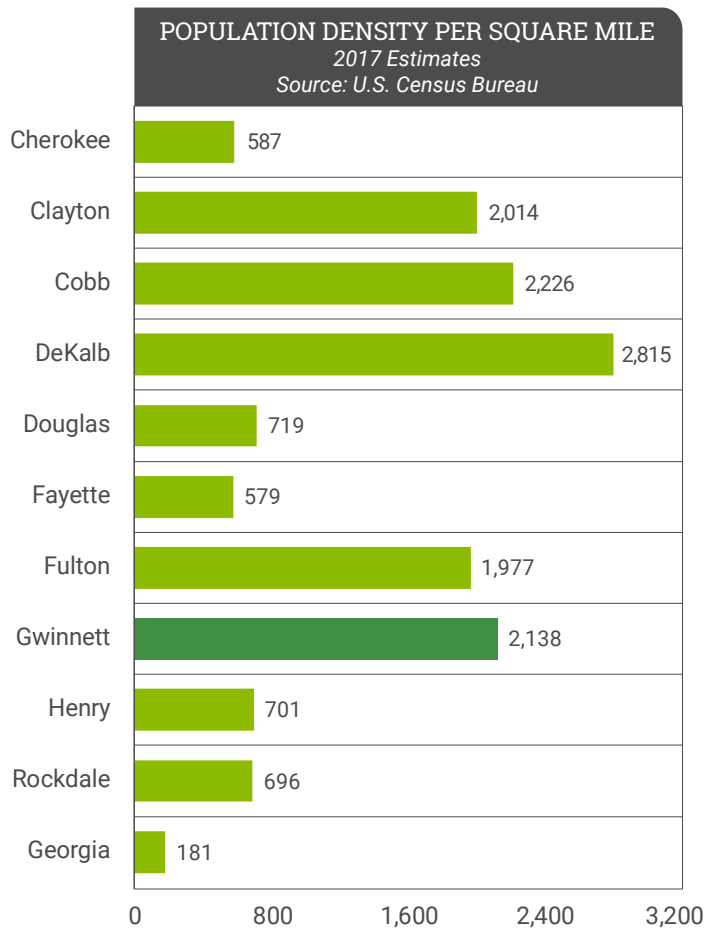
Water and Sewerage Authority

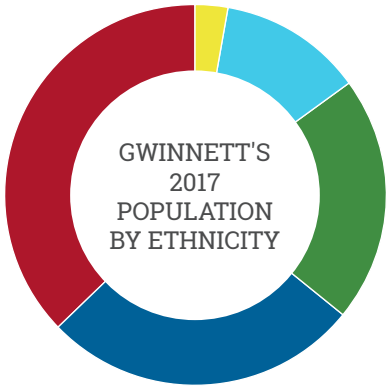
Zoning Board of Appeals

STATISTICAL INFORMATION









White: 37%

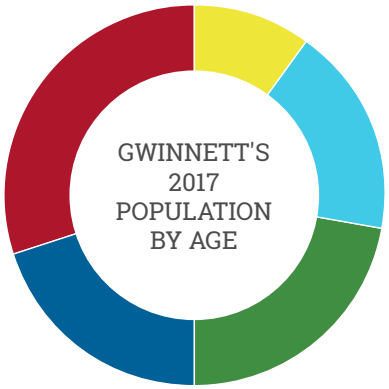
Black: 27%

Hispanic: 21%

Asian: 12%

Other/Multi: 3%

Source: U.S. Census Bureau



Under 20 Years: 30%

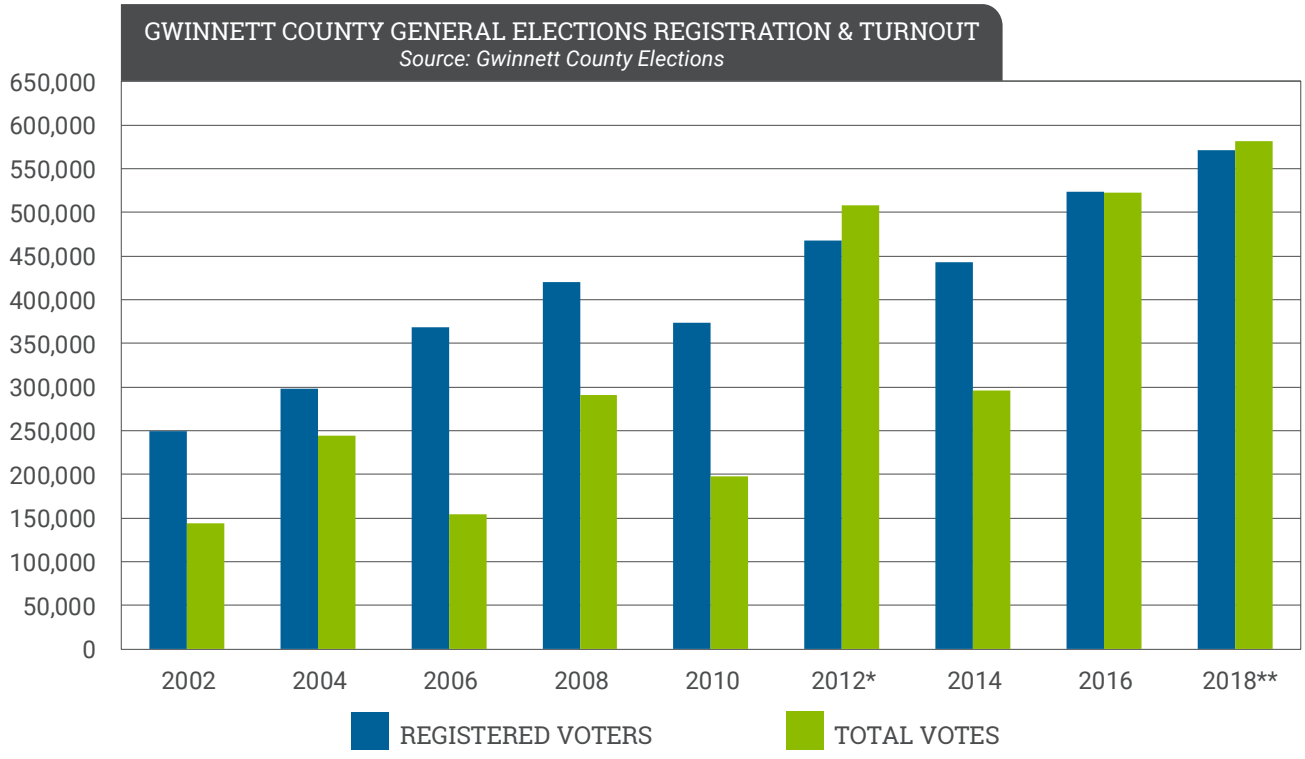
20 – 34 Years: 20%

35 – 49 Years: 22%

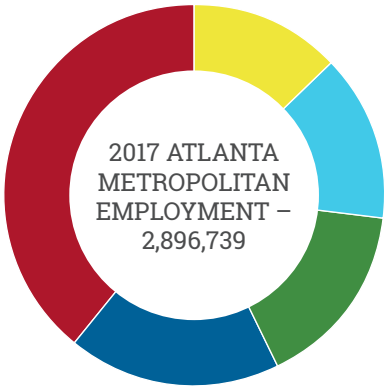
50 – 64 Years: 18%

65+ Years: 10%

Source: U.S. Census Bureau

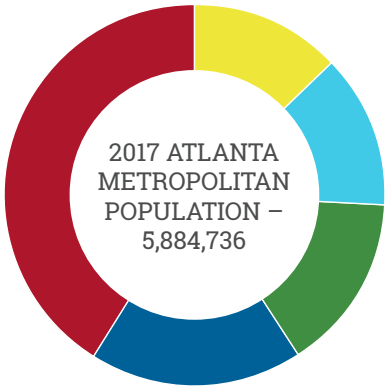


**2012 includes three special elections and five scheduled elections.*
***2018 includes four scheduled elections.*



All Others: 39%
Fulton: 18%
Gwinnett: 16%
Cobb: 14%
DeKalb: 13%

Source: Georgia Department of Labor (website visited January 23, 2019)

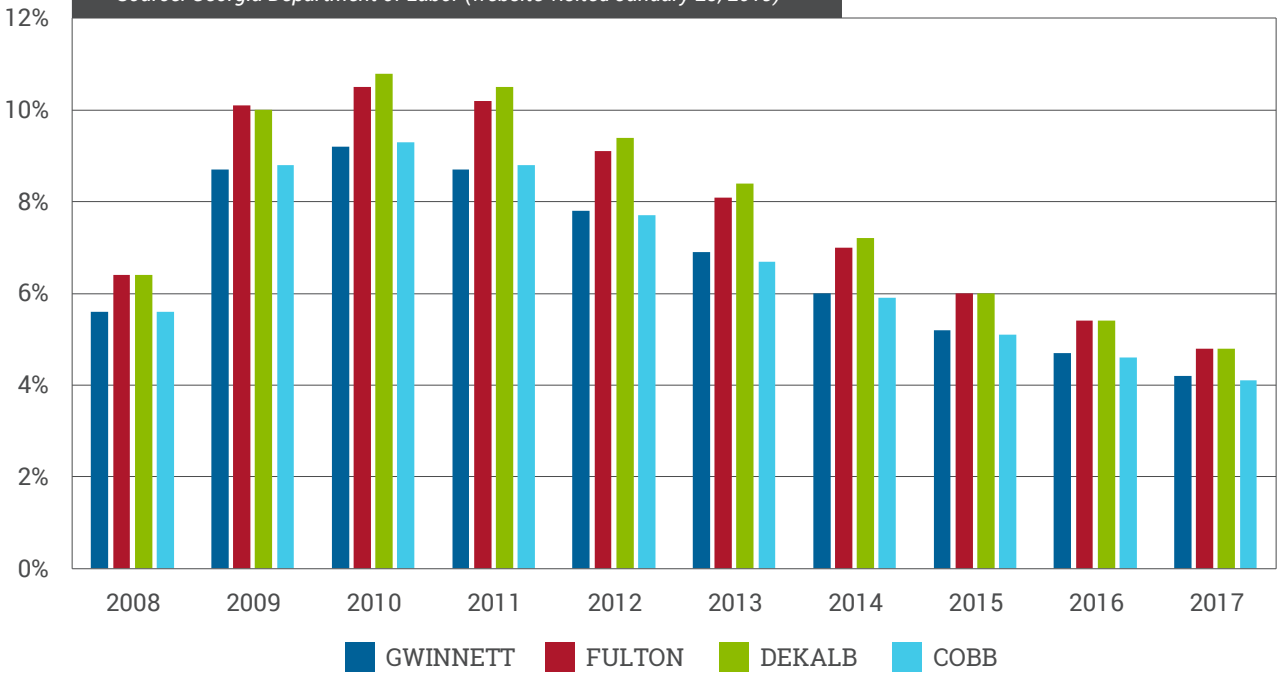


All Others: 41%
Fulton: 18%
Gwinnett: 15%
Cobb: 13%
DeKalb: 13%

Source: U.S. Census Bureau (website visited January 23, 2019)

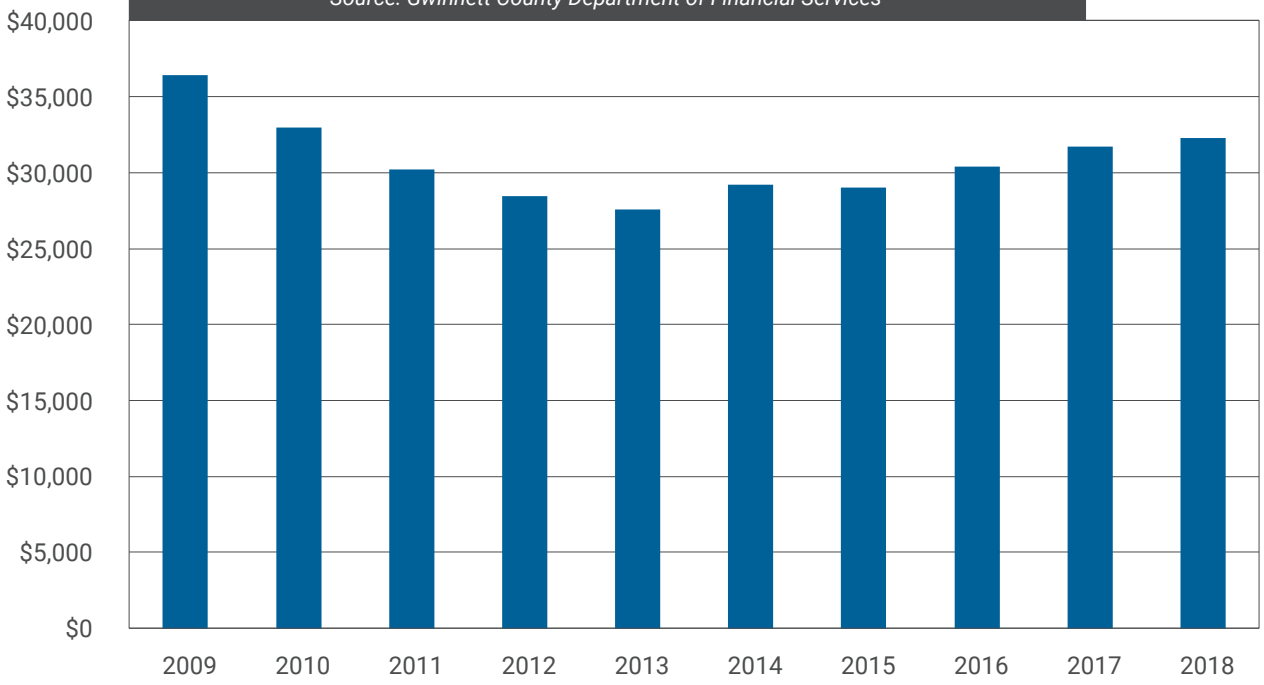
METRO UNEMPLOYMENT RATES

Source: Georgia Department of Labor (website visited January 23, 2019)



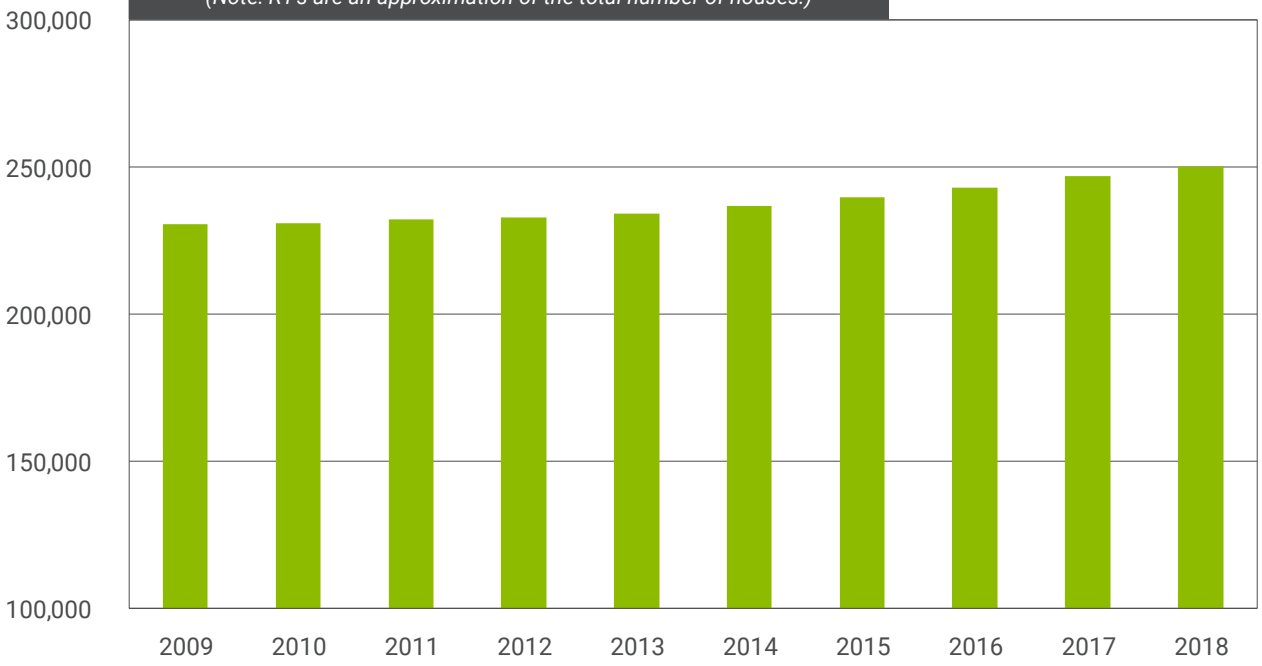
NET GENERAL FUND DIGEST VALUE PER PERSON IN DOLLARS (40 PERCENT)

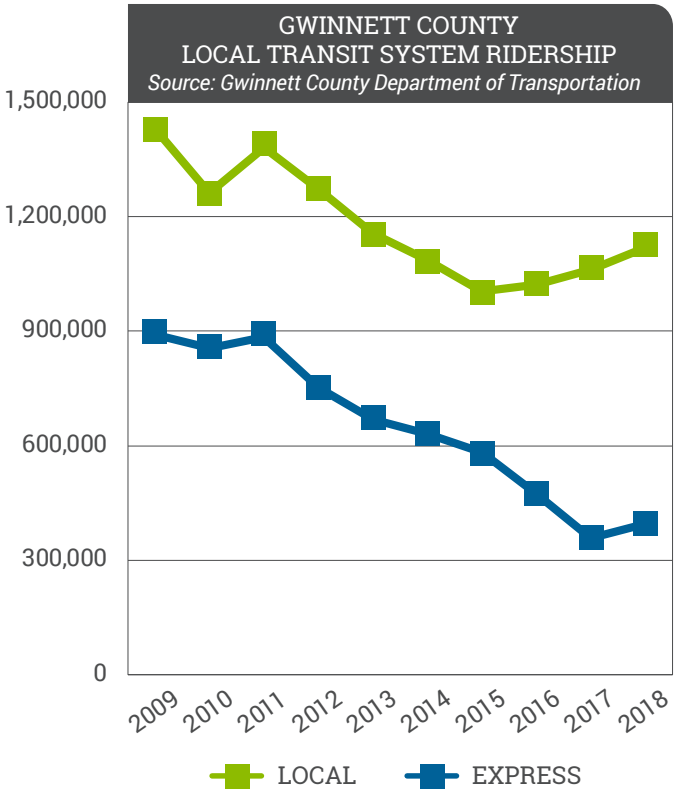
Source: Gwinnett County Department of Financial Services

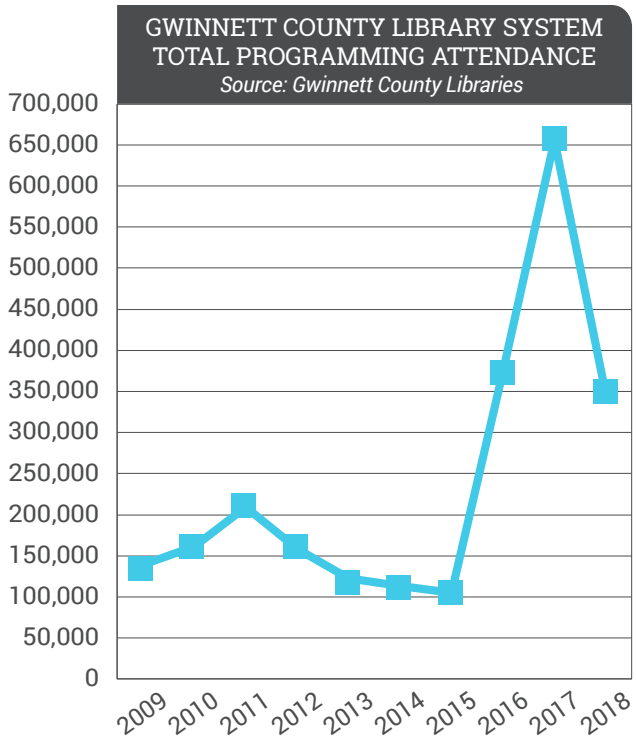


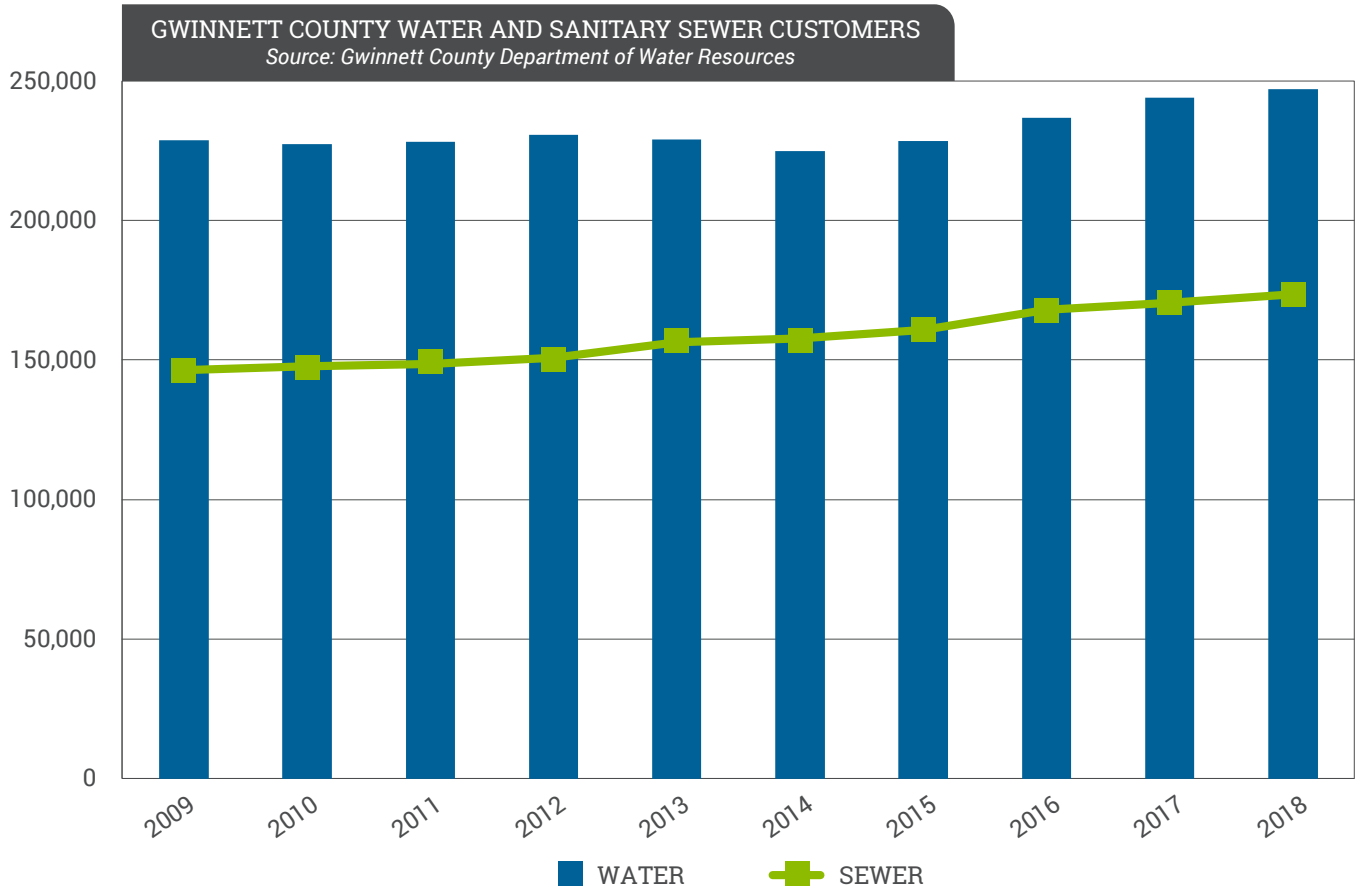
NUMBER OF R1 PROPERTY CLASSIFICATIONS IN GWINNETT

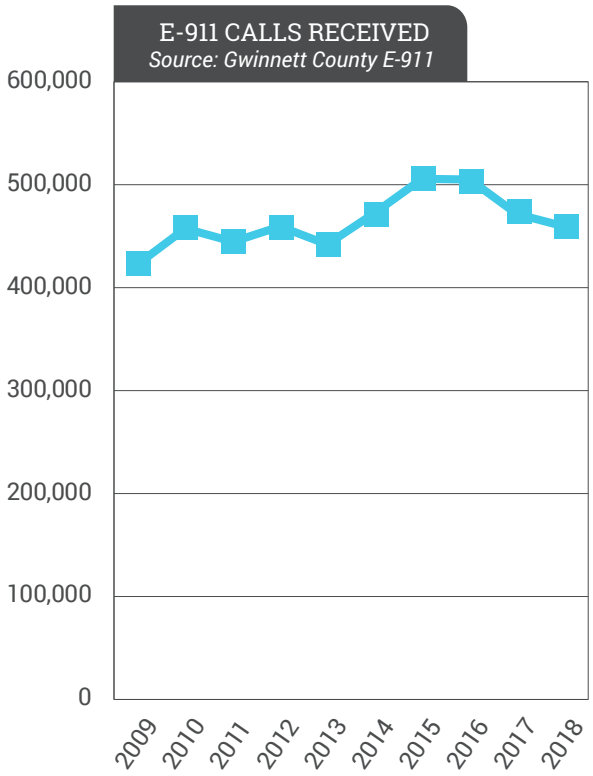
Source: Tax Assessor's Office
(Note: R1's are an approximation of the total number of houses.)

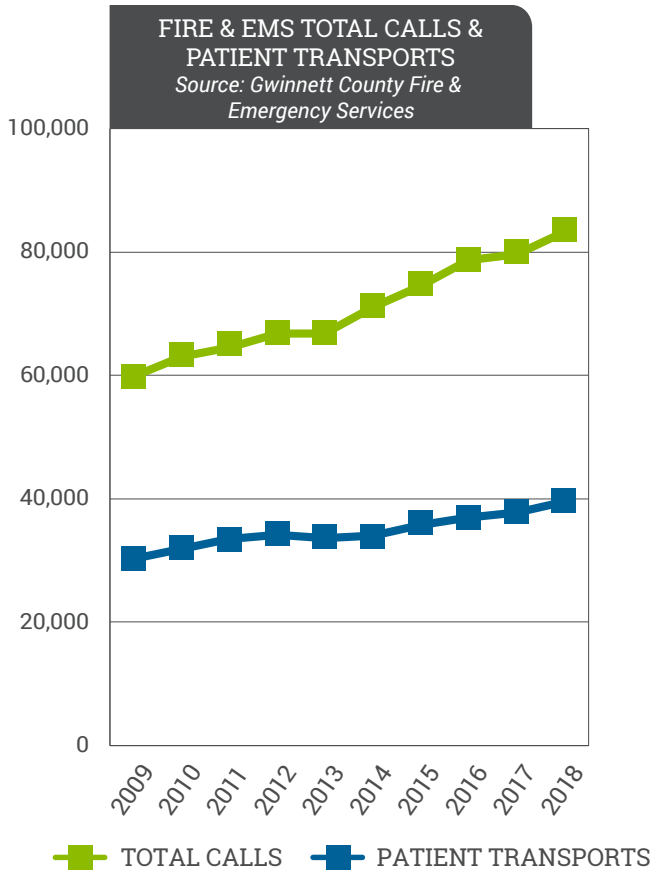


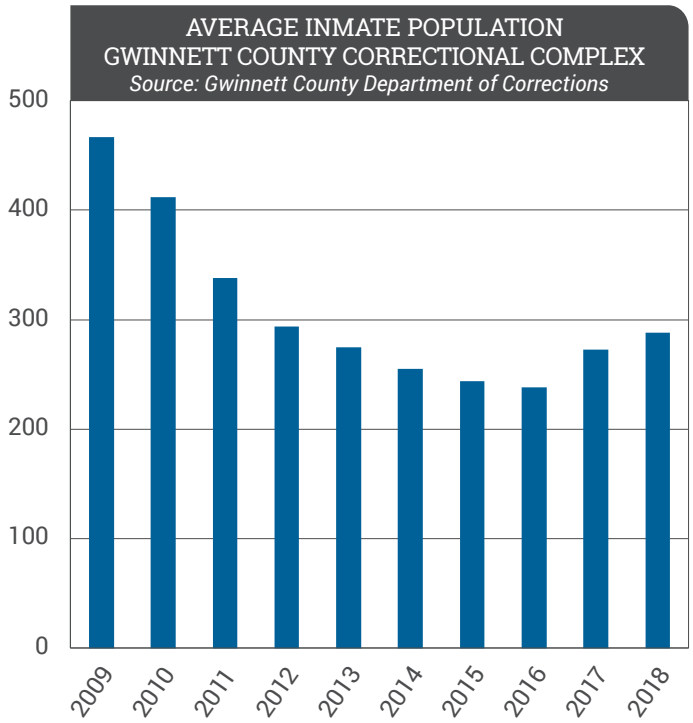

GWINNETT COUNTY
LOCAL TRANSIT SYSTEM RIDERSHIP
Source: Gwinnett County Department of Transportation
1,500,000
1,200,000
900,000
600,000
300,000
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
LOCAL
EXPRESS

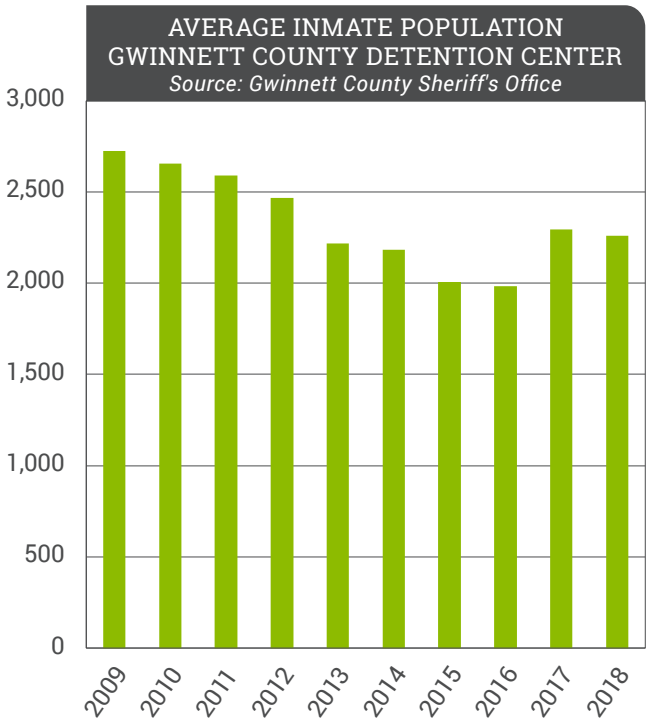

GWINNETT COUNTY LIBRARY SYSTEM
TOTAL PROGRAMMING ATTENDANCE
Source: Gwinnett County Libraries
700,000
650,000
600,000
550,000
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018


GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS
Source: Gwinnett County Department of Water Resources
250,000
200,000
150,000
100,000
50,000
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
WATER
SEWER


E-911 CALLS RECEIVED
Source: Gwinnett County E-911
600,000
500,000
400,000
300,000
200,000
100,000
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018


FIRE & EMS TOTAL CALLS & PATIENT TRANSPORTS
Source: Gwinnett County Fire & Emergency Services
100,000
80,000
60,000
40,000
20,000
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
TOTAL CALLS
PATIENT TRANSPORTS


AVERAGE INMATE POPULATION
GWINNETT COUNTY CORRECTIONAL COMPLEX
Source: Gwinnett County Department of Corrections
500
400
300
200
100
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018


AVERAGE INMATE POPULATION
GWINNETT COUNTY DETENTION CENTER
Source: Gwinnett County Sheriff's Office
3,000
2,500
2,000
1,500
1,000
500
0
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2019.

	MERIT AND NON-MERIT PAY SCALE						APPOINTED PAY SCALE					
	DBM	2017 min	1st Qtr	Mid-point	2017 Max	Spread	Grade	2017 Min	1st Qtr	Mid-point	2017 Max	Spread
Grade A11	A11(1)	$23,437	$26,660	**$29,882**	$36,327	55%						
	A11(2)	$24,843	$28,259	**$31,675**	$38,506	55%						
	A11(3)	$26,334	$29,955	**$33,576**	$40,817	55%						
Grade A12	A12(1)	$25,489	$28,993	**$32,498**	$39,508	55%	100J	$25,101	$28,866	**$32,631**	$40,161	60%
	A12(2)	$27,018	$30,733	**$34,448**	$41,877	55%	100I	$26,480	$30,452	**$34,424**	$42,368	60%
	A12(3)	$28,639	$32,577	**$36,515**	$44,391	55%						
Grade A13	A13(1)	$27,718	$31,529	**$35,341**	$42,963	55%	100H	$28,037	$32,243	**$36,448**	$44,860	60%
	A13(2)	$29,381	$33,421	**$37,461**	$45,541	55%	100G	$29,834	$34,309	**$38,784**	$47,735	60%
	A13(3)	$31,145	$35,427	**$39,710**	$48,274	55%						
Grade B21	B21(1)	$30,144	$34,666	**$39,188**	$48,231	60%	100F	$31,773	$36,539	**$41,305**	$50,837	60%
	B21(2)	$31,974	$36,771	**$41,567**	$51,159	60%						
	B21(3)	$33,803	$38,874	**$43,944**	$54,085	60%						
Grade B22	B22(1)	$32,782	$37,699	**$42,616**	$52,450	60%	100E	$33,804	$38,874	**$43,945**	$54,086	60%
	B22(2)	$34,748	$39,960	**$45,172**	$55,597	60%						
	B22(3)	$36,834	$42,359	**$47,884**	$58,934	60%						
Grade B23	B23(1)	$35,650	$40,997	**$46,345**	$57,040	60%	100D	$36,167	$41,592	**$47,017**	$57,867	60%
	B23(2)	$37,789	$43,458	**$49,126**	$60,463	60%						
	B23(3)	$40,057	$46,065	**$52,074**	$64,091	60%						
Grade B24/ B31	B24(1)/B31(1)	$38,769	$44,585	**$50,400**	$62,031	60%	100C	$38,690	$44,977	**$51,265**	$63,839	65%
	B24(2)/B31(2)	$41,096	$47,260	**$53,425**	$65,754	60%						
	B24(3)/B31(3)	$43,561	$50,096	**$56,630**	$69,698	60%						
Grade B25/ B32	B25(1)/B32(1)	$42,162	$48,486	**$54,810**	$67,459	60%	100B	$41,349	$48,068	**$54,787**	$68,226	65%
	B25(2)/B32(2)	$44,691	$51,395	**$58,098**	$71,505	60%	100A	$44,230	$51,418	**$58,605**	$72,980	65%
	B25(3)/B32(3)	$47,371	$54,476	**$61,582**	$75,793	60%						
Grade C41	C41(1)	$45,851	$53,302	**$60,753**	$75,655	65%	100	$48,632	$56,535	**$64,437**	$80,243	65%
	C41(2)	$48,602	$56,500	**$64,398**	$80,194	65%						
	C41(3)	$51,518	$59,890	**$68,261**	$85,005	65%						
Grade C42	C42(1)	$49,862	$57,965	**$66,067**	$82,272	65%	101	$52,006	$60,457	**$68,908**	$85,810	65%
	C42(2)	$52,854	$61,442	**$70,031**	$87,209	65%						
	C42(3)	$56,025	$65,130	**$74,234**	$92,442	65%						
Grade C43	C43(1)	$54,226	$63,038	**$71,850**	$89,473	65%	102	$55,611	$64,647	**$73,684**	$91,757	65%
	C43(2)	$57,480	$66,820	**$76,161**	$94,841	65%						
	C43(3)	$60,929	$70,830	**$80,731**	$100,532	65%						
Grade C44/C51	C44(1)/C51(1)	$58,971	$68,553	**$78,136**	$97,302	65%	103	$59,470	$69,134	**$78,797**	$98,125	65%
	C44(2)/C51(2)	$62,509	$72,666	**$82,824**	$103,139	65%						
	C44(3)/C51(3)	$66,260	$77,027	**$87,794**	$109,329	65%						
Grade C45/ C52	C45(1)/C52(1)	$64,130	$74,551	**$84,972**	$105,815	65%	104/200	$63,638	$74,775	**$85,912**	$108,185	70%
	C45(2)/C52(2)	$67,977	$79,024	**$90,070**	$112,163	65%						
	C45(3)/C52(3)	$72,057	$83,766	**$95,476**	$118,894	65%						
Grade D61	D61(1)	$69,742	$81,075	**$92,408**	$115,075	65%	105/201	$68,035	$79,942	**$91,848**	$115,660	70%
	D61(2)	$73,927	$85,940	**$97,953**	$121,979	65%	106/202/300	$72,758	$85,490	**$98,223**	$123,688	70%
	D61(3)	$78,362	$91,096	**$103,830**	$129,298	65%						
Grade D62	D62(1)	$75,845	$88,169	**$100,494**	$125,144	65%	107/203/301	$77,843	$91,466	$105,089	$132,334	70%
							108/204/302	$79,727	$93,679	$107,631	$135,535	70%
							205/303	$85,188	$100,096	$115,004	$144,820	70%
							206/304	$91,025	$106,954	$122,883	$154,742	70%
							305/400	$97,259	$114,279	$131,300	$165,340	70%
							306/401	$103,921	$122,107	$140,294	$176,666	70%
							307/402	$111,029	$130,459	$149,889	$188,749	70%
							403	$118,635	$139,396	$160,157	$201,679	70%
							404	$126,750	$148,931	$171,113	$215,475	70%
							405	$135,432	$159,133	$182,833	$230,235	70%
							406/500	$144,696	$170,018	$195,340	$245,983	70%
							501	$154,617	$181,674	$208,732	$262,848	70%
							600					

Hourly rates are based on a 2080 schedule.

Revised November 4, 2017

PROTECTIVE SERVICES PAY SCALE	GRADE	STEP 0	STEP 12
Correction Officer-4125	CR213	$32,623	$52,230
Correction Officer Senior	CR223	$35,232	$56,408
Correction Officer Master	CR233	$37,346	$59,792
Correction Officer Corporal	CR243	$41,574	$66,562
Classification Officer	CR253	$44,992	$72,033
Correction Officer Sergeant	CR323	$44,992	$72,033
Correction Officer Lieutenant	CR423	$53,212	$85,193
Deputy Sheriff	SH213	$35,049	$56,115
Deputy Sheriff Senior	SH223	$39,940	$63,946
Deputy Sheriff Master	SH233	$42,337	$67,783
Deputy Sheriff Corporal	SH243	$44,986	$72,024
Deputy Sheriff Sergeant	SH323	$48,399	$77,488
Deputy Sheriff Lieutenant-4904	SH423	$54,558	$87,349
Deputy Sheriff Lieutenant (Appointed)	SH101	$54,558	$87,349
Firefighter I	FF213	$35,273	$56,473
Firefighter II	FF223	$37,943	$60,747
Firefighter III	FF233	$40,822	$65,358
Firemedic	FF233	$40,822	$65,358
Firefighter Driver/Engineer	FF243	$43,928	$70,331
Community Risk Reduction Lieutenant	FF322	$45,199	$72,364
Fire Apparatus Lieutenant	FF322	$45,199	$72,364
Firefighter Lieutenant	FF323	$47,277	$75,692
Firefighter Captain	FF423	$53,963	$86,397
Fire Inspector	FI242	$39,583	$63,374
Fire Inspector Senior	FI252	$43,046	$68,919
Fire Inspections Captain	FI423	$53,963	$86,397
Fire Investigator	FI243	$41,958	$67,177
Fire Investigator Senior	FI253	$45,627	$73,051
Fire Investigation Captain	FI423	$53,963	$86,397
Fire Planner I	FP411	$44,164	$70,709
Fire Planner II	FP421	$48,027	$76,893
Fire Planning Manager	FP521	$61,770	$98,896
Police Officer	PL213	$37,156	$59,488
Police Officer Senior	PL223	$39,940	$63,946
Police Officer Master	PL233	$42,337	$67,783
Police Officer Corporal	PL243	$44,986	$72,024
Police Pilot	PL253	$45,627	$73,051
Police Officer Sergeant	PL323	$48,399	$77,488
Police Officer Lieutenant	PL423	$54,558	$87,349
Police Aviation Manager	PL433	$58,687	$93,959

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.

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.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of accounting used when calculating usable funds for appropriation and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. *See "Legal Level of Control."*

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Capital Asset: Property or equipment valuing more than $5,000 with a life expectancy of more than one year.

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general capital assets.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of $250,000 or more on a six-year forecast basis or $100,000 on an annual basis during the immediate future budget year. The annual budget incorporates smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources, along with additional revenues specific to individual projects, used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

CI (Continuous Improvement) Program: A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

CID (Community Improvement District): A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

CIP (Capital Improvement Plan): A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

CJIS (Criminal Justice Information System): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, a secure communications channel for law enforcement, gun background checks, etc.

Comprehensive Plan: The long-term, extensive plan produced by the Department of Planning and Development that the Board of Commissioners depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

COOP (Continuity of Operations Plan): An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

CPSC (Citizens Project Selection Committee): The Citizens Project Selection Committee was established to assist Gwinnett County Transportation in preparing a recommendation of transportation projects for the Board of Commissioners for the Special Purpose Local Option Sales Tax (SPLOST). The CPSC is made up of representatives of 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.

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.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

ERP (Enterprise Resource Planning) System: A multi-module application that uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

FMV (Fair Market Value): Price a given property or asset would sell for in the marketplace.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

G

GAAP (Generally Accepted Accounting Principles): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GASB (Governmental Accounting Standards Board): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System (CJIS).

GCSmartCommute: A resource that lets Gwinnett residents view real-time traffic along major corridors.

GEFA (Georgia Environmental Finance Authority): An agency of the state of Georgia that facilitates programs that conserve and improve Georgia's energy, land, and water resources, providing loans for water, sewer, and solid waste infrastructure.

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

GFOA (Government Finance Officers Association): A professional association of state, provincial, and local government finance officers in the United States and Canada.

GIS (Geographic Information System): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of Gwinnett County government's judicial and administrative operations.

G.O. (General Obligation) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from state or federal governments to be used for specific purposes and require distinctive reporting.

Gwinnett 101 Citizens Academy: A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

HUD (U.S. Department of Housing and Urban Development): The United States federal department that administers federal programs supporting better housing and urban renewal; HUD was created in 1965.

I

Indirect Costs: The allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

Infrastructure: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intergovernmental Revenue: Funds received by reimbursements or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit.

Investment Instrument: The specific type of security that a government holds.

ITS (Information Technology Services): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents' access to government information and services.

L

LEAD Academy: A professional development program offered by Gwinnett County's Department of Human Resources to newly promoted or newly hired supervisors and managers.

Lease Purchase: A method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

LEED (Leadership in Energy & Environmental Design): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Management Framework: The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

Mandate: An order by the state to fulfill their instructions. An example is the state's determination of the salaries of judges. The County is obligated to fulfill the state's mandates.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

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

N

Net Position: The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

Odyssey Case Management System: A case management software that allows users to open court cases and e-file documents from a single website to a number of Georgia courts.

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

Operating Revenues: Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operations: A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Outcome Measure: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied *(e.g., percent reduction in crime rate, percent customers satisfied with service delivery)*.

Output Measure: A type of performance measurement that determines the amount of work accomplished or service provided over a given period of time *(e.g. number of applications processed, number of inspections conducted)*.

P

Partnership Gwinnett: A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property *(such as furniture, equipment, inventory, and vehicles)* and intangible property *(such as stocks, taxable bonds, and cash)*.

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Program Modification: A written request from a department for new programs, equipment, personnel, etc. Program modifications increase a department's operating level.

Project: A specifically defined undertaking or action with target start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

ProQA Software: Software that integrates with the computer aided dispatch system and provides an automated process for processing medical questions and providing medical instructions to callers with a medical emergency prior to the arrival of EMS units. One of the major benefits of the ProQA software is that it streamlines the interrogation process and reduces the amount of time it takes to process a call for dispatch.

Q

QOL (Quality of Life) Unit: This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific areas of enforcement including parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

R

R&E (Renewal and Extension): Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R&E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Reserve: The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring needs. The reserve level is established by County policy.

Reserve and Contingency: Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Projection: Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

RFP (Request for Proposal): A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

S

SAP: A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

SDS (Service Delivery Strategy): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

Section 203: ***Federal Voting Rights Act:*** A federal act that provides citizens who are not fluent in English the opportunity to be informed voters and participate effectively in elections by requiring covered jurisdictions to provide language assistance and establish an outreach program.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project *(e.g., Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project)*.

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charitable organization, or similar entity.

Succession Planning: An ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization.

Sustainability: The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

T

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance, wholly or partly, the redevelopment costs within that area.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

TAVT (Title *Ad Valorem* Tax): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual *ad valorem* tax (the "birthday tax"). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax-Related Fund: A fund that derives its revenue primarily from property taxes.

U

UDO (Unified Development Ordinance): A document intended to formalize the community's vision for future development, as captured in the 2030 Unified Plan. The UDO updates, streamlines, and combines the County's existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the 2030 Unified Plan.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unit Cost: The cost required to produce a specific product or unit of service; an example would be cost to purify one thousand gallons of water.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fee."*

V

Values: The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

VoIP (Voice over Internet Protocol): A way to carry phone calls over an IP data network, whether on the internet or an internal network. A primary attraction of VoIP is its ability to help reduce expenses because telephone calls travel over the data network rather than the phone company's network.

W

WAP (Work Alternative Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts, allows an offender to perform work in lieu of serving time.

WiFi: The standard wireless local area network (WLAN) technology for connecting computers and myriad electronic devices to each other and to the Internet. WiFi is the wireless version of a wired Ethernet network, and it is commonly deployed alongside it.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at www.gwinnettcounty.com and click on the *Your Money* button.

Guide to the Budget

Where your property taxes go

SPLOST

Archive: Financial Reports

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Questions about this document?
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Gwinnett
COUNTY GOVERNMENT

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