

Gwinnett

2020 BUDGET DOCUMENT

GWINNETT COUNTY
GEORGIA

2020
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

In 2019, Gwinnett County received 44 new grants totaling $55 million.



Section 1

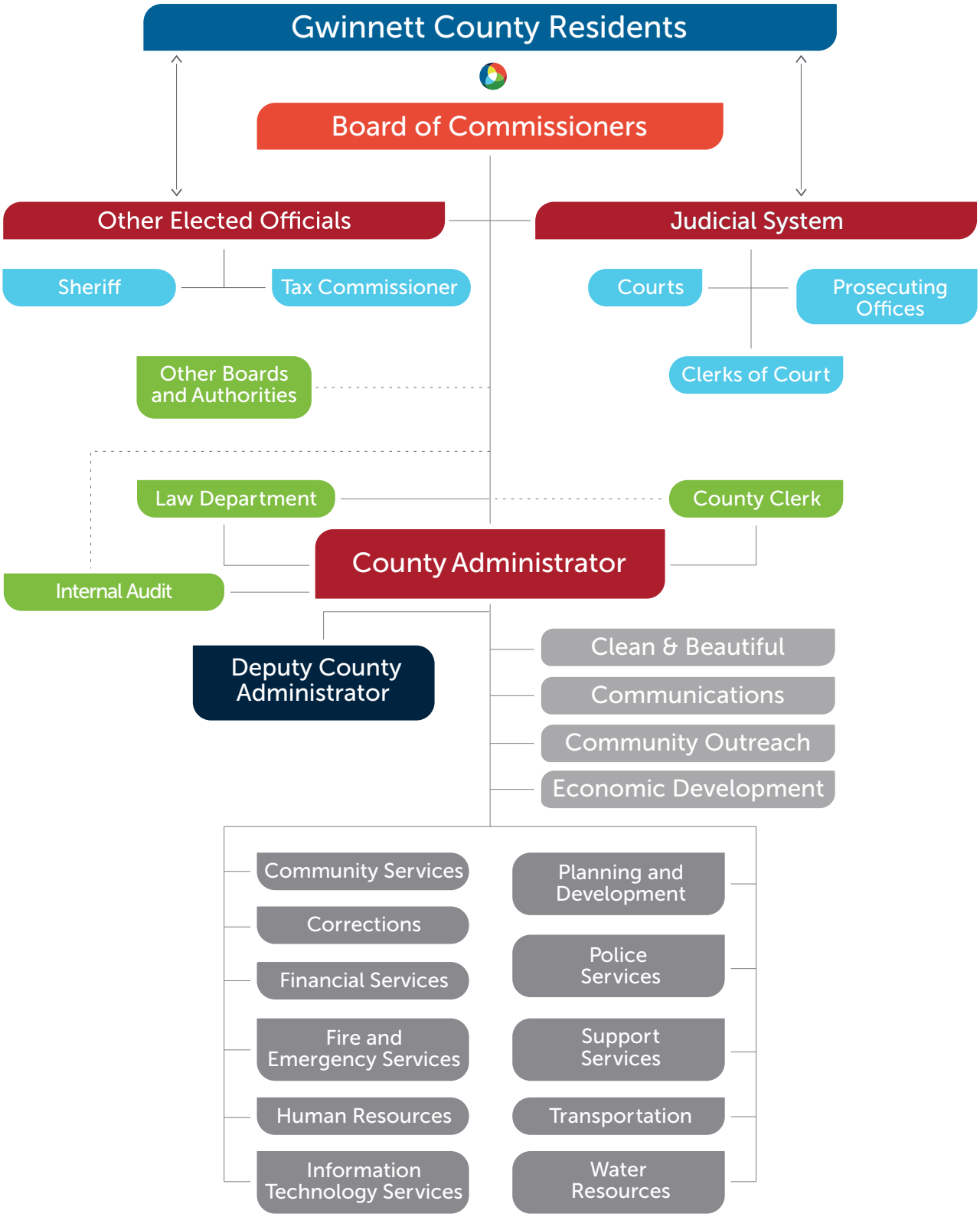
INTRODUCTION

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



GWINNETT COUNTY

ORGANIZATIONAL CHART



COUNTY ADMINISTRATION & DEPARTMENT DIRECTORS

County Administrator
Glenn P. Stephens

Deputy County Administrator
Phil Hoskins

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
Vicki Casella, *Acting Director*

Information Technology Services
Abe Kani, *Director/CIO*

Planning and Development
Kathy Holland, *Director*

Police Services
Chief Tom Doran

Support Services
Angelia Parham, *Director*

Transportation
Alan Chapman, *Director*

Water Resources
Tyler Richards, *Director*

ELECTED OFFICIALS

Clerk of Court
Richard T. Alexander Jr.

District Attorney
Daniel J. Porter

Chief Magistrate Court Judge
Kristina H. Blum

Probate Court Judge
Christopher A. Ballar

Sheriff
R.L. "Butch" Conway

Solicitor
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
R. Timothy Hamil
Ronnie K. Batchelor
Warren P. Davis
Karen E. Beyers
Kathryn M. Schrader
Randolph G. Rich
Tracey D. Mason
Tracie H. Cason
Tadia D. Whitner
Angela D. Duncan
Fred A. Bishop Jr., Senior Judge
Melodie Snell Conner, Senior Judge
Tom Davis, Senior Judge
K. Dawson Jackson, Senior Judge
Debra K. Turner, Senior Judge

JUDICIALLY APPOINTED OFFICIALS

Juvenile Court Judges
Robert V. Rodatus, Presiding Judge
Robert Waller
Rodney Harris

Recorder's Court Judges
Michael Greene, Chief Judge
Ramón Alvarado
Kathrine Armstrong

Clerk of Recorder's Court
Jeff C. West

Court Administrator
Philip M. Boudewyns

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 director 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 residents 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."

There are also numerous boards, authorities, 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, securities, etc., to fund capital facilities' construction, acquisition, or equipment. County residents make up the membership of boards, authorities, and committees. The Board of Commissioners appoints one or more members to many of the groups. A complete list of Gwinnett County boards, authorities, and committees is available on the County's website.

HISTORY

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

When Gwinnett County was created in 1818, it was home to about 4,000 residents. Early pioneers came for opportunity, primarily the chance to own land. During the decades from 1818 to 1950, the county slowly grew as a community of farms and small towns, with some trade and manufacturing. In 1950, the county was still mostly rural with about 32,000 residents. Then some key decisions by federal, state, and local leaders paved the way for some great opportunities:

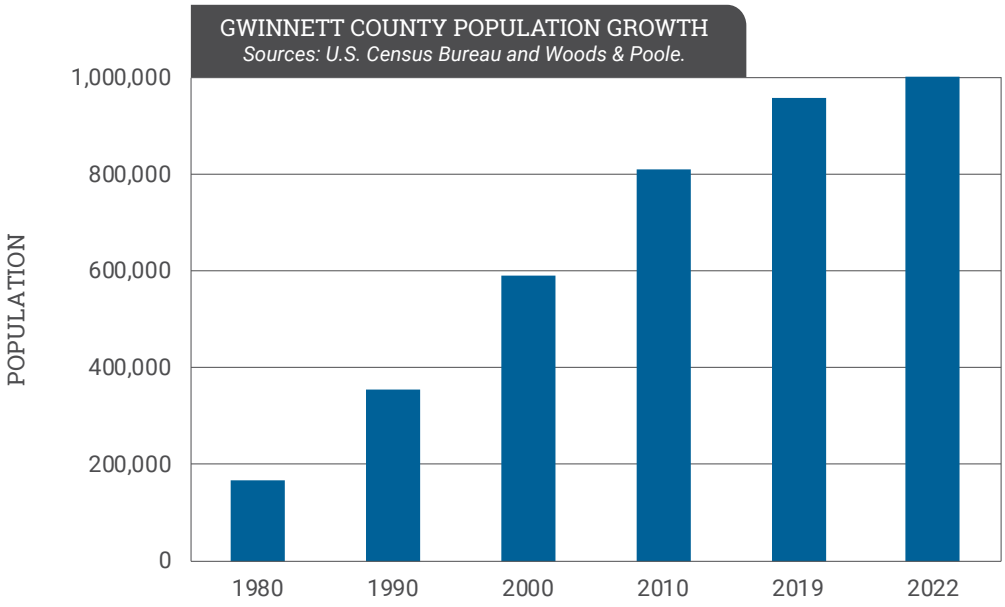
- The expansion and growth of what is now Hartsfield-Jackson International Airport
- The creation of Lake Lanier and the investment in a countywide water system
- The completion of I-85 from Atlanta to South Carolina, right through the middle of Gwinnett

Those initial investments transformed Gwinnett from an outlying slice of rural landscape into a desirable suburban bedroom community. Residential development exploded, and, as businesses took note, commercial growth began to parallel our residential growth. Gwinnett began to mature, becoming more urbanized and more diverse. Visit the History of Gwinnett webpage to learn more about Gwinnett's rich history.



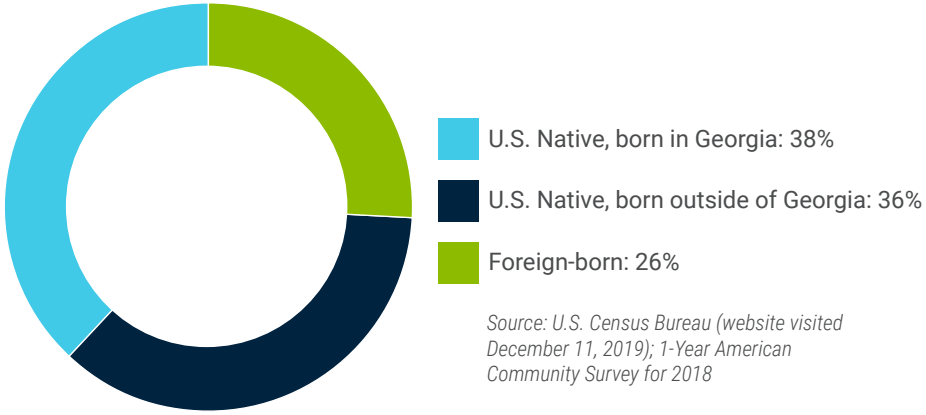
POPULATION

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 2019 stood at an estimated 958,574, up nearly 19 percent from 2010. Today Gwinnett County is the second most populous county in the state of Georgia. According to Woods & Poole, Gwinnett's population is projected to top one million residents in 2022.



Gwinnett County is entering into its third century of growth as a beautiful mosaic of people, cultures, and businesses; the melting pot of the South. Gwinnett has attracted businesses and residents from around the globe. More than 115 different languages are spoken here, and more than 600 internationally-based companies are located in Gwinnett. A majority-minority community, Gwinnett County is the most diverse county in the southeast.

26 Percent
of Gwinnett's population was born outside of the United States



Source: U.S. Census Bureau (website visited December 11, 2019); 1-Year American Community Survey for 2018

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

2019 Population: 958,574

2018 Gwinnett County celebrates its bicentennial

2022 Population estimated to reach 1 million

Decennial (every 10 years) population estimates from the U.S. Census Bureau. 2019 and 2022 population estimates from Woods & Poole.

GWINNETT COUNTY SERVICES

Gwinnett County provides many complex and valuable services to its expanding and diverse population. These include public safety, transportation, water, sewer, courts, libraries, and more. While more residents may mean a larger tax base, as Gwinnett County's population continues to grow and diversify, demand increases for both core services and new services. In order to maintain providing the same level of exceptional services to a growing population, the County must invest in a larger workforce, more facilities, and expanded services which lead to higher operating costs. In 2020, 179 positions were added to the County as a result of decision packages to help meet the increased demand for services.

Public Safety

Safety is crucial to a thriving community. The County recognizes this and invests heavily in public safety. That includes taking steps to recruit and retain law enforcement professionals and leading the nation in training and equipping our public safety personnel.

The Gwinnett County Police Department has an authorized strength of 877 sworn officers, supported by 275 non-sworn employees. With the approval of the 2020 decision packages, 41 new positions will be added to the authorized strength. These positions will become available at various times throughout the year. The following is a breakdown of the positions and their effective dates: one Program Analyst position will become available on March 1, 2020; two Crime & Intelligence Analyst III positions will become available on July 1, 2020; and 30 Master Police Officer positions, two Administrative Staff Assistant positions, two Communication Officer II, and four Communication Officer IV positions will become available on October 1, 2020. With the addition of these new positions, the authorized strength will increase to 907 sworn officers and 286 non-sworn employees.



The department has maintained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. since 1993. Less than 4 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 received the Accreditation with Excellence Award, the highest level of accreditation, which few police agencies nationwide attain. The department's goals in 2020 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. In 2020, this commitment includes funding for a Situational Awareness and Crime Response Center, an alternate E-911 center, 30 master police officer positions, the design and completion of the 50-yard firearms range, and the design phase for expansion of the Training Center.

The Gwinnett County Department of Fire and Emergency Services responded to 84,587 calls for assistance in 2019. The department has 1,008 authorized personnel and operates 31 engines, 12 ladder trucks, and 31 Advanced Life Support medical units in strategically located fire stations throughout the county. Specialty teams are trained to respond to situations involving hazardous materials, technical rescue, swift water 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 2019, 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 Gwinnett County 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 county government-owned prison in Georgia that is nationally accredited.

The Gwinnett County Sheriff's Office has an authorized strength of 645 sworn officers supported by 175 non-sworn employees. The office continually strives to maintain the highest law enforcement standards possible and is committed to efficiently providing the community with professional 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 court security, arrest warrant service, civil order service, sex offender registry, family violence orders, general law enforcement, and operation of the detention center. The Gwinnett County Detention Center is a direct supervision pretrial detention facility with a total capacity of 2,765 inmates. The Sheriff's Office opened a veterans housing unit in 2019 at the detention center. The veterans unit is designed to address specific needs of incarcerated veterans.

Public Works

Transportation is another basic building block for a successful community and has always played a major role in Gwinnett's economy. The County is continuously seeking new transportation solutions and has completed its comprehensive transportation plan to guide spending for the next two decades.

Gwinnett County's infrastructure includes 2,650 miles of roads, with more than 720 signalized intersections. The 2020 Capital Budget and 2021 – 2025 Transportation Capital Improvement Program totals approximately $351.8 million, the majority of which is funded by Special Purpose Local Option Sales Tax.

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

Gwinnett County Transit operates five commuter bus routes during morning and afternoon peak travel times Monday through Friday and seven local bus routes all day Monday through Saturday. The commuter routes allow transit customers to park their cars at County-operated park-and-ride lots and ride 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 paratransit service for ADA-eligible customers unable to use the local bus. The transit system is operated using 43 commuter coaches, 35 local buses, and seven paratransit vehicles. In 2019, the transit system transported over 1.5 million riders on commuter coaches, local buses, and paratransit vehicles.



The Department of Water Resources has been recognized both statewide and nationally for excellence in water production, wastewater treatment, and infrastructure development and continues to innovate to meet Gwinnett's needs. Every day, the Department of Water Resources produces more than 73 million gallons of water to be used by the residents and businesses of Gwinnett County. More than $1 billion has been invested over the last two decades to ensure that the water processed and later returned to the environment is among the highest quality in the country. Our facilities have won multiple awards for exceptional design and operation, and our F. Wayne Hill Water Resources Center attracts visitors from around the globe. On this site, in 2019, the County broke ground on a $47 million facility called The Water Tower: Global Innovation Hub @ Gwinnett. When complete, the campus will include state-of-the-art research laboratories, indoor and outdoor classrooms, conference space, an atrium with exhibit space, and office space for water entrepreneurs and businesses.

Planning and Development

The function of the Department of Planning and Development is to promote and enhance the well-being of the residents, visitors, property owners, and businesses of Gwinnett County. The department accomplishes its mission through programs and services that encourage high-quality development as well as maintenance and revitalization of existing neighborhoods and industrial areas. The Department of Planning and Development consists of the Planning Division, Development Division, Economic Analysis Division, and the Strategic Infrastructure Planning Division.

To support economic development and nurture small business startups, plans were developed for the Gwinnett Entrepreneurial Center. The GEC will provide budding entrepreneurs with instruction, networking connections, co-working space, and offices. In addition, regulations and processes continue to be refined to support business activity and keep it in balance with the needs of our residents. The department is experimenting with overlay districts, mixed-use zoning provisions, and infrastructure support aimed at encouraging revitalization of areas that are ripe for change. In 2019, the Department of Planning and Development issued 182 development permits, 7,228 residential and 2,621 non-residential permits, and 18,249 business licenses.





Community Services

The Department of Community Services is organized into divisions that provide high-quality recreational, educational, electoral, human, and other services in partnership with the Gwinnett community:

- **Animal Welfare and Enforcement** works diligently to enforce Gwinnett County animal welfare ordinances and comply with guidelines recommended by the National Animal Care and Control Association. It also houses the Gwinnett County Animal Shelter. The animal shelter found homes for 4,211 animals through adoptions and saved 97 percent of impounded animals in 2019.
- **Health and Human Services** is a public/private partnership that connects children and families with important services by offering OneStop health and human services centers, senior services, and other community resources including addressing homelessness.
- **Parks and Recreation** strives to meet the recreational needs of every resident in Gwinnett by offering year-round recreation classes, special events, summer day camps, skate complexes, leisure activities, art classes, swimming pools, tennis courts, disc golf courses, sports fields, and much more!
- **UGA Extension Gwinnett** operates as part of the University of Georgia's College of Agricultural and Environmental Sciences and College of Family and Consumer Sciences. The UGA Extension Gwinnett Office also functions as an educational division of the Gwinnett County Department of Community Services.
- **Voter Registration and Elections** provides voter registration and/elections opportunities (voter registration, advance voting, absentee voting, and election day voting) to all citizens as required by federal and state laws and the rules and regulations of the State Elections Board of Georgia. It also conducts special elections as needed.

Health Care

Health and medical services have a significant impact on our community. Gwinnett County is home to hospitals, extended care, rehabilitation, urgent care, and pediatric care facilities. As one of the largest employment sectors, hospitals are helping sustain economic vitality while offering the best health care possible. Access to new health care jobs, new medical facilities, and new medical technology make Gwinnett County an attractive place to live, work and play.

Through various funding arrangements, Gwinnett County helps support Northside Hospital Gwinnett and the Gwinnett County Health Department. Northside Hospital Gwinnett (formerly GMC – Lawrenceville) offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing, and more. The Gwinnett County Health Department works to protect and improve the health of residents and visitors and continually strive to meet the varied health needs of our community.



Gwinnett Public Library System

The Gwinnett County Public Library is proud to operate 15 successful branches at different locations around the county. Several libraries, including the Hamilton Mill Branch and Grayson Branch, have been funded by SPLOST revenues, as have renovations to existing branches. In 2019, construction began on replacement branches in Norcross and Duluth. These replacement facilities will be twice the size of their predecessors and will contain state-of-the-art equipment, small study rooms, dedicated children and teen spaces, and much more. The library offers more than 50 programs daily, technology-driven learning labs, and expanded hours. New programs and services are continuing to be developed to meet the needs of a diverse community.

EDUCATION

Gwinnett County residents benefit from a full range of public education and lifelong learning opportunities.

Gwinnett County Public Schools

The county is home to the largest school system in Georgia, which continues to grow. The Gwinnett County Board of Education, a separate governmental entity, operates all public, K-12 schools in Gwinnett except in the city of Buford. As a school system of choice, the finest teachers, involved parents, and a supportive community are key elements in the district's quest to become a system of world-class schools. In 2019 – 2020, the school district is serving nearly 180,000 students. One of every five Gwinnett County residents is a student of Gwinnett County Public Schools.

Buford City Schools

Buford City Schools serves approximately 4,900 students in a campus-like setting of five schools, a performing arts center, and a multipurpose arena. Buford City Schools boasts beautiful facilities with state-of-the-art instructional resources and also has a rich tradition of success in academics, the arts, and athletics.

College and Universities

Gwinnett has something to offer across a multitude of curriculums, degree programs, and certifications. Students have options to live on campus at Georgia Gwinnett College, a four-year college that offers undergraduate degrees in 18 programs of study with more than 45 areas of concentration, or commute to other institutions of higher learning in the areas of technical, trade, business, and music. Gwinnett Technical College offers more that 140 degree, diploma, and certificate options that can be completed in two years or less. The University of Georgia offers a range of graduate degree programs at its Gwinnett Campus.

BUSINESS

The Gwinnett County Board of Commissioners is committed to ensuring growth in employment opportunities and high-quality jobs for its residents. With a population of more than 950,000, Gwinnett County is the second-most populous county in the state of Georgia and a premier area for locating, growing, and conducting business.

Gwinnett County is a leader in capital investment and job creation in metro Atlanta. We are home to the global headquarters of the Fortune 500 companies AGCO Corporation and Asbury Automotive. As of May 2019, permits were issued for a proposed development of a 1,000-employee Amazon fulfillment center. The facility will be the first of its kind in the state. Further, more than 60 international companies have chosen Gwinnett for their U.S. or global headquarter operations, such as Mitsubishi Electric, Ricoh Electronics, and WIKA Instruments.

Investment and trade is encouraged through the relocation and expansion assistance of local and regional partners. Gwinnett County caters to domestic and international businesses of all sizes and works to promote certain targeted sectors. These include:

- Advanced Manufacturing
- Professional & Corporate Services
- Health Sciences & Services
- Information & Technology Solutions
- Supply Chain Management

Recently, Gwinnett's economic outlook has been very positive. According to Woods & Poole Economics, Inc. projections, the county has an estimated 582,000 workers in 2020. In the future, it is expected that, Gwinnett's focus on redevelopment and revitalization will continue to spur growth in the local economy.

TOURISM, FILM INDUSTRY, & RETAIL

Tourism

The Gwinnett County Board of Commissioners has recently taken several actions intended to enhance tourism in the county. These included amending the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 percent to 8 percent to allow expanded efforts towards the promotion, attraction, and development of tourism within Gwinnett County and appointing the Gwinnett Convention and Visitors Bureau, now known as Explore Gwinnett, as the County's destination marketing organization. Explore Gwinnett receives a portion of the County's hotel/motel tax for the purposes of promoting tourism, conventions, and trade shows. In 2016, the Board of Commissioners endorsed the master plan for the Infinite Energy Center campus, an important local amenity and regional tourist attraction. Voters approved $67.34 million in 2017 SPLOST funding for expansion projects at the center.

In 2018, visitor expenditures in Gwinnett County were approximately $1.4 billion according to the U.S. Travel Association. In 2019, the occupancy rate at more than 100 hotels located in the county was 72.1 percent. Tourism can expect continued growth with easy access to and from Hartsfield-Jackson International Airport, concerts and music festivals at the arena, expansion of the convention center, and the emerging film industry.

Film Industry

Gwinnett County is home to Eagle Rock Studios, the largest stage complex under one roof in the country. Film friendly and economical Gwinnett County has become a popular setting with approximately 81 film permits and 35 special effects permits issued by the Department of Fire and Emergency Services in 2019. There are 400 plus Gwinnett County filming locations listed in the state film database. Productions have been filmed at the County's Justice and Administration Center, the Infinite Energy Center, Parks and Recreation facilities, and the Detention Center. Major productions (both television and film) with primary studio stages in the county include Ozark, MacGyver, Dynasty, Greenleaf, and Stranger Things season 3.

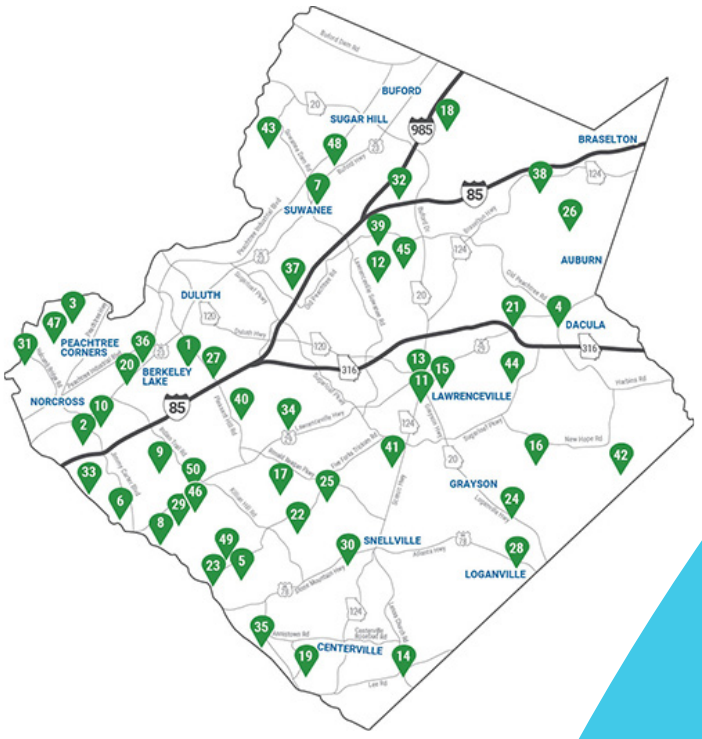
Shop Gwinnett

The county has thrived as a major retail center for more than 30 years. Home to the state's largest mall, Gwinnett offers upscale chains and boutiques, shops with dining and entertainment, and shopping centers rich in culture. For more information about shopping in Gwinnett, see the shopping directory at Explore Gwinnett.

RECREATION & THE ARTS

Award-Winning Parks

Being responsive to the changing recreational needs of a diverse and growing community, Gwinnett County Parks and Recreation has a citizen-driven and professional approach to provide safe, well-designed and maintained facilities and programs, providing responsible stewardship of human, fiscal, natural and historic resources maximizing community resources. With 51 parks, five year-round and seven seasonal aquatic centers, sports diamonds, soccer pitches, multipurpose sports fields and courts, there is something for everyone in Gwinnett County.



Early in Gwinnett's development, County leaders decided that parks and recreation would be a top priority and went about acquiring the land needed to pursue its system. To date, the County owns, maintains, and operates approximately 9,908 acres of passive and active parks, with 12 cultural and historical sites. The County's dedication is easy to see with the park system supporting environmental conservation, stewardship of public lands, and historic restoration and programming through the natural and cultural resources section. The park system offers playgrounds, pavilions, dog parks, open space, and multi-use trails, and recreational, educational, and cultural and historical programming to serve the diverse community in Gwinnett. For more information on Gwinnett County Parks, see Explore Your Parks.

Gwinnett L.I.F.E. is the Gwinnett County Parks and Recreation's complete program guide to exciting classes and recreational activities.





Arts and Entertainment

Gwinnett County boasts a wide variety of arts and entertainment choices. Those that receive funding or support from the County are listed below.

- **Explore Gwinnett**: Explore Gwinnett (formerly the Gwinnett Convention and Visitors Bureau) joins public and private interests to support newcomers, visitors, and tourists by providing information on facilities, accommodations, and attractions and helping organize conventions and gatherings in Gwinnett. Its operations are supported in part by the hotel/motel tax.

- **Gwinnett Environmental and Heritage Center**: The Gwinnett Environmental and Heritage Center is a unique partnership between the Gwinnett County Board of Commissioners, the Gwinnett County Board of Education, and the University of Georgia. The center is used as a multi-use facility that emphasizes history, culture, heritage, and the environment. Located on 233 wooded acres near the Mall of Georgia, the center is a model of innovative green building techniques and features interactive exhibits, walking trails and greenways, unique rental spaces, and a gift shop.

- **Infinite Energy Center**: The multipurpose campus includes a 13,000-seat arena (Infinite Energy Arena), a 708-seat theater (Infinite Energy Theater), 23 versatile meeting rooms, a 50,000-square-foot exhibit hall space, and a 21,600-square-foot grand ballroom (Infinite Energy Forum). The campus, operated by Explore Gwinnett, distinguishes itself by hosting a diverse range of events.

  Known as the "Gwinnett Civic and Cultural Center" when it opened in 1992, the name was changed to "Gwinnett Center" after the Tommy Hughes Ballroom and the Arena at Gwinnett Center officially opened in 2002 and 2003. The Center was one of the projects built with funds from a four-year sales tax approved by voters in 1988. The campus continued expansion with the addition of a parking deck in 2007. The momentum continued with a naming rights agreement with Infinite Energy for the Gwinnett Center in 2015 and the creation of a revised master plan for the campus in 2016. The master plan includes an expansion of the exhibit hall, new outdoor gathering spaces, new parking lots and decks, a headquarters hotel, new and improved access to the center from surrounding roadways and additional arena seating, plus a mixed-use district that offers entertainment, dining, retail and housing options. Progress has already been made toward some of these goals with the opening of the first of two parking decks in 2019.

- **Gwinnett Historic Courthouse**: The Gwinnett Historic Courthouse sits majestically on the square in historic downtown Lawrenceville. Built in 1885 for $23,000, it served as the center of Gwinnett County Government operations until 1988. Today, the building and grounds are available for private rentals and play host to special events throughout the year, including the annual Lighting of the Tree and Old Fashioned Picnic.

- **Gwinnett History Museum**: Originally built in the 1830s, this historic building was first used as a finishing school for the county's young women. After being destroyed by fire, it was reconstructed in 1855 and was later converted into a 'civic center' for community activities. At one time, it housed local radio station. Today, it houses the Gwinnett History Museum, with exhibits relating to early Gwinnett County farming, textiles, schools, and more.

- **Jacqueline Casey Hudgens Center for Art & Learning**: Founded more than 35 years ago, the Jacqueline Casey Hudgens Center for Art & Learning works to spread the love of art and learning throughout Gwinnett County. The facility helps adults and children discover the power of imagination with fine art exhibitions, arts enrichment classes, self-guided tours, and community outreach programs.

In addition to the choices mentioned above, Gwinnett County and its cities have plenty to offer lovers of arts and culture with community theaters, outdoor concerts, local sporting events, and culinary experiences. These activities not only impact the County's quality of life, they also invest in its economic well-being because patrons of the arts spend more than just the ticket price when visiting local theaters — they also visit restaurants and retail businesses. For more information, see the Explore Gwinnett website.



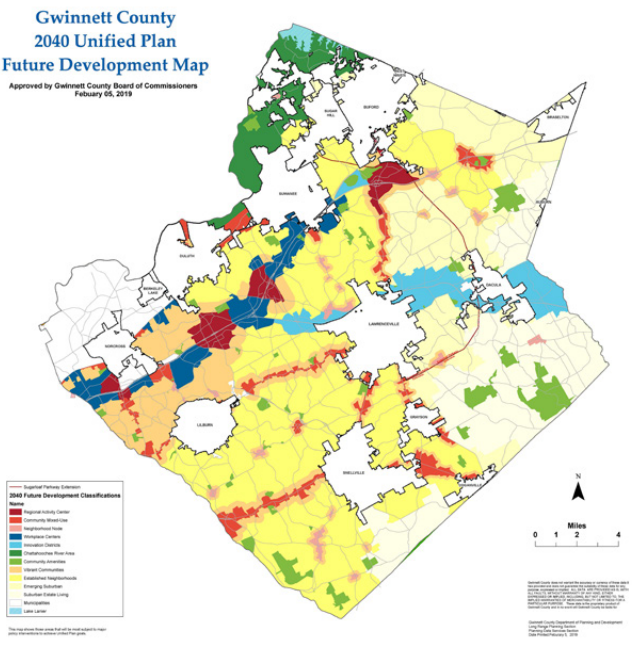
WHERE WE ARE GOING

The Board of Commissioners adopted the Gwinnett County 2040 Unified Plan on February 5, 2019. The long-term plan is a blueprint for the future of Gwinnett County and reflects the goals and aspirations of Gwinnett's residents, business owners, workers, parents, homeowners, and newcomers.

The plan 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
- Keep Gwinnett a Preferred Place

The blueprint incorporates several plans into one multifaceted and coordinated path forward. It serves as a framework to guide decisions on land use, development, redevelopment, transportation and transit, trails and recreation, economic growth, community amenities, and infrastructure.



Future development possibilities are laid out, identifying higher and lower density areas, and those in between. The plan enumerates possible activity centers, employment centers, residential neighborhoods, and low-intensity areas.

The Board of Commissioners and senior department leaders attend an annual planning session to identify key priorities, goals, and major projects for the upcoming year. As part of the 2019 strategic planning session, economic forecasts and updates were given in connection with impacts on the tax digest and land uses. County leaders discussed transit plan revisions, completion of the airport redevelopment plan, expansion of trails and greenways through partnerships with cities, and developing a trail maintenance program. Through the intentional planning of our resources, our next century of government will continue to be impactful, inclusive, and transparent.

STAYING VIBRANTLY CONNECTED

In 2019, Gwinnett expanded its social media presence, adding several Facebook and Twitter accounts to better inform the public about events, news, tips and other important things to know.

Gwinnett County Government established pages on Facebook, Twitter, and Instagram (@GwinnettGov), Police added a Facebook page (@GwinnettPD), and the Department of Fire and Emergency Services created new Twitter and Facebook accounts (@GwinnettFire).

In addition to social media pages established by the offices of the Sheriff, District Attorney and Tax Commissioner, Gwinnett County's previous social media presence consisted of a Twitter page for the Gwinnett Police Department (also @GwinnettPD), a Facebook page for the Gwinnett Animal Shelter (@GwinnettAnimalShelter), and Gwinnett Transit on Facebook (@GwinnettCountyTransit) and Twitter (@GCTransit).



DID YOU KNOW

The Department of Transportation maintained 2,650 miles of roads and 732 traffic signals in 2019.

Section 2

EXECUTIVE SUMMARY

This section provides an overview of the budget and County government finances. Included are the transmittal letter; a statement of the County's mission, vision, and values; budget at a glance; key priorities and challenges; other factors affecting the budget; an explanation of the budget process; the budget resolution; the consolidated budget; fund structure; appropriations by department; debt management information; the employee environment; financial policies and practices; and long-term planning tools.

January 7, 2020

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2020. This document is a summary of our overall plan for allocating resources in alignment with the County's priorities. The $1.84 billion balanced budget for 2020 is comprised of a $1.44 billion operating budget and a $401 million capital improvement budget, which includes funds from the County's Special Purpose Local Option Sales Tax program. The total 2020 budget, including operating and capital, represents a 1.1 percent increase over 2019.

The 2020 operating budget of $1.44 billion is $57.4 million, or 4.1 percent, higher than the 2019 operating budget. The increase is largely attributable to increased personnel costs as the County adds necessary personnel to meet increased service demands. The 2020 capital budget of $401 million represents a decrease of approximately $37 million compared to the 2019 capital budget. The decrease is primarily due to a higher than typical 2019 capital budget for facilities, infrastructure, and needed improvements to the County's stormwater drainage systems.

The 2020 budget addresses a broad spectrum of areas covering diverse needs such as public safety, parks, and economic development. It 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: Safe and Healthy Community, Mobility and Access, Livability and Comfort, Strong and Vibrant Local Economy, Communication and Engagement, and Smart and Sustainable Government.


Safe and Healthy Community


Mobility and Access


Livability and Comfort


Strong and Vibrant Local Economy


Communication and Engagement


Smart and Sustainable Government

The fiscal year 2020 budget supports the County's priorities in the following ways:

- In support of the **Safe and Healthy Community** priority, the budget includes funding for 30 more master police officer positions, a Situational Awareness and Crime Response Center, security and support for the recently constructed alternate E-911 center, and two more ambulances and three heavy-duty pickups equipped with Advanced Life Support capabilities. The budget also provides funding for an 11th Superior Court judge and support positions in the areas of Clerk of Court, District Attorney, and the Administrative Office of the Courts, as well as additional sheriff's deputies for courtroom security.
- The budget supports the **Mobility and Access** priority with a five-lane grade-separated interchange on Harbins Road over State Route 316 and a park-and-ride lot at that intersection. Funds will also be used to explore development of Bus Rapid Transit services in the I-85 corridor and to expand and improve the Gwinnett Place Transit Center. For alternate transportation, the budget includes funds to extend the Ivy Creek Greenway to connect the Suwanee Creek Trail to the Mall of Georgia.
- To support the **Livability and Comfort** priority, the budget will fund the relocation of the Duluth, Norcross, and Snellville libraries and the development of Beaver Ruin Park off Satellite Boulevard with wetland trails and boardwalks. To help address homelessness, funds are budgeted to continue providing hotel/motel vouchers for emergency shelter providers and to complete the build-out of the Norcross Assessment Center to provide homeless shelter beds there.
- In support of a **Strong and Vibrant Local Economy**, the budget includes funding to create the Gwinnett Entrepreneur Center to aid small business startups by providing resources and services including physical space, education, and networking connections. Funding will also be allocated to continue the Infinite Energy Center expansion and to develop The Water Tower: Global Innovation Hub @ Gwinnett for water-related research and training.

- The budget supports the **Communication and Engagement** priority by funding the 2020 elections with several options for early and advance voting and by funding an increase in poll official pay to staff County precincts. Also in support of the Community and Engagement priority, the budget will continue supporting community outreach programs like the Gwinnett 101 Citizens Academy and the Gwinnett Youth Commission.
- The budget supports the **Smart and Sustainable Government** priority by continuing efforts to recruit and retain a quality workforce through pay-for-performance increases and longevity pay. Funds are also allocated to enhance the County's cybersecurity efforts.



The 2020 budget continues Gwinnett's history of sustainable, conservative budgeting practices and demonstrates our commitment to prudent financial planning. The budget keeps adequate reserve funds and uses pay-as-you-go financing for infrastructure projects funded by SPLOST. 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.

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 six citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget. The six review team members included: David Cuffie (CEO, Total Vision Consulting LLC), Norwood Davis (CFO, 12Stone Church), Thuy Hotle (retired planner, Department of Planning and Development), Asif Jessani (Principal Marketing and Technology Consultant, CCS: Marketing and Technology), Santiago Marquez (President and CEO, Georgia Hispanic Chamber of Commerce), and Keith Roche (Lawrenceville City Councilman and retired business executive).

As Gwinnett County enters into its third century, demographic changes and a growing population have some of the greatest impacts on the budget through an increased demand for services. Other factors that influenced the 2020 budget were maintaining County assets, ensuring adequate reserves, funding pension and other post-employment benefits, and meeting the challenge of rising medical costs. Through multi-year planning, the budget considers not only today's projects, but also long-term projects that will benefit the County years from now. By employing smart and sustainable models of fiscal responsibility and strategic planning of our resources, we will continue to deliver superior services to our residents while meeting the challenges faced today and maximizing the opportunities of the future.

Respectfully submitted,

Maria B. Woods

Maria B. Woods,
CFO/Director of Financial Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION STATEMENT:

The Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its Annual Budget for the fiscal year beginning January 1, 2019. 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, 2019

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.

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 examples below describe how the County is upholding the principles outlined by its mission, vision, and values statements.

Mission:

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

Gwinnett County's delivery of superior services is evidenced by the numerous awards and recognitions received on an annual basis. Accomplishments by department for fiscal year 2019 are available in Section IV of this document. A complete listing of awards received in 2019 is available at www.GwinnettStandard.com.

In pursuit of its mission, Gwinnett County established and maintained numerous community partnerships in 2019, a few of which are described below:

- Through a partnership with the United Way, Gwinnett County provided financial assistance to Gwinnett-based emergency shelter providers allowing them to provide additional hotel/motel vouchers to assist homeless individuals and families.
- 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 2019, 65 volunteers graduated from Gwinnett 101 Citizens Academy.
- Community Outreach coordinated multicultural outreach events including participation in the Gwinnett Multicultural Festival, Black History Month, Asian American Pacific Islander Celebration, Hispanic Heritage Month, Juneteenth Celebration, and numerous other festivals, conferences, expos, and events.
- The UGA Cooperative Extension 4-H section began a Healthy Living Program at Radloff Middle School for the 6th, 7th and 8th grade special needs classes. Class topics included healthy living, stress reduction, and 4-H yoga.
- Animal Welfare increased its public outreach program with Summer Camp, Pet Fest, Clear the Shelter, and Shelter Pets Rock events.

In 2020, Gwinnett County will continue to achieve its mission by establishing and maintaining numerous community partnerships. Some examples are provided below:

- The County will add a program coordinator position to increase the efficiency of the community outreach program and support its increasing popularity.
- 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.

Gwinnett 101
CITIZENS ACADEMY

Engaging Our Community, One Citizen At A Time

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

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

- County staff will continue its efforts to address homelessness and affordable housing needs through partnerships like the HomeFirst Gwinnett Initiative. In 2020, the County plans to complete the build-out of the Norcross Assessment Center, which will more than double the number of existing shelter beds in the County.

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 2019:

- To improve community safety and advance community risk reduction, the County increased public safety personnel by adding 30 master police officers, nine Fire and Emergency Services personnel, and 55 new Sheriff positions.
- To make life better for our citizens, Community Services expanded Family and Consumer Science programming by adding a Community Services Program Assistant position to increase educational programs offered in English and Spanish.
- In support of entrepreneurship and economic growth, the County completed the concept phase of the Gwinnett Entrepreneur Center.
- Partnership Gwinnett, a public-private initiative spearheaded by the Gwinnett Chamber that is committed to job creation, professional development, and education, won 20 projects (seven relocations and 13 expansions) resulting in 3,125 high-paying jobs.

In 2020, Gwinnett County will continue to pursue its vision in the following ways:

- The County will increase public safety staffing with the following new positions: 30 master police officers, 45 firefighters and two fire inspectors, and 43 Sheriff positions.
- The County will promote economic growth by continuing to fund capital projects such as the Gwinnett Entrepreneur Center, The Water Tower: Global Innovation Hub @ Gwinnett, and the Infinite Energy Center expansion.
- To effectively respond to emergencies, Fire and Emergency Medical Services will receive and staff three new Alternate Response Vehicles and two new med units in 2020.
- To limit the community's exposure to risk, the County will develop and implement advocacy campaigns to address homelessness, mental health, and drug addiction and their impacts on our community.

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)
- Nationally recognized parks and recreational services
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than $1.8 billion in financing costs since 1985

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 upholds 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:41 – II:69
- Leadership in Energy & Environmental Design 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, the Police Training Facility, the Medical Examiner's Office and Morgue, and the Lilburn Library Branch and City Hall
- Management Framework Application – 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 2019 are provided below.

- To keep up with technology, the County launched the Gwinnett County Government Facebook, Twitter, and Instagram pages.
- Planning and Development enhanced online services by redesigning the Licensing and Revenue website to simplify site navigation and enhance the customer experience by creating an online tax calculator for estimating occupation tax certificate fees for new businesses, a single login for user access to multiple accounts, and an option to print a copy of the occupation tax certificate.
- Fiscal responsibility is demonstrated 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 Communications Division made significant progress on highly-visible branding assets, including the development of branding collateral sets and design standards for police vehicles, park entrance signs, and building/monument signs. They also updated the Brand and Usage Guide and instituted the Communications Academy to train and educate employees.
- To improve the customer experience, Planning and Development remodeled two lobbies, providing multi-disciplined assistance to residents and business owners. The remodel decreased customer wait times and the need for multiple offices visits.

In 2020, Gwinnett County will continue to uphold its values in the following ways:

- The County will add a senior IT systems administrator position and two contractors to enhance cybersecurity and assist in the mitigation of security risks.
- A program analyst in the Police Department's Technology Research Unit will be added to help keep the County up-to-date on technological advancements.
- 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.
- The County will meet the needs of a multi-generational and multi-cultural population by providing public education for code changes, completing a comprehensive housing study, developing a community outreach plan, creating training videos for the public, and converting critical documents into prevalent foreign languages.

BUDGET AT A GLANCE

The $1.84 billion balanced budget for fiscal year 2020 consists of separate budgets for operating expenses and capital improvements. The operating budget of approximately $1.44 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately $401 million funds infrastructure, facilities, vehicles, and equipment.

Fiscal Year 2020 Budget Approach Compared to Prior Year

The budget approach used to develop the fiscal year 2020 budget is very similar to the approach used to develop the 2019 budget. Both budgets maintained mandated and priority core services, continued the 90-day vacancy policy, and continued decision packages for service reductions and service enhancements. Additionally, for the past three years, departments have linked decision package requests to the County's strategic priorities using the Management Framework, which is described on page II:39. 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 2020 budget and in alignment with the County's priorities are discussed in detail on pages II:12 – II:15.

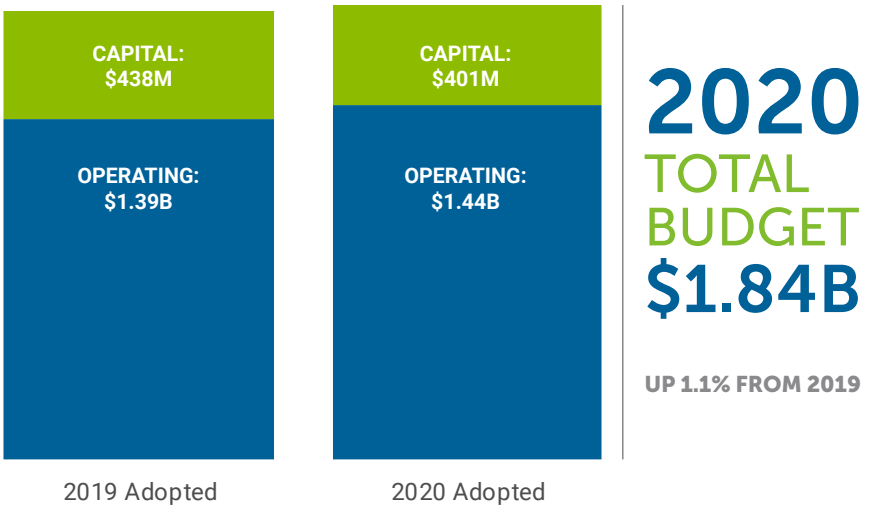
Fiscal Year 2020 Adopted Budget Compared to Prior Year

2020 Adopted Budget: Comparison to Prior Year			
	2019 Adopted	2020 Adopted	% Change
Operating	$ 1,385,257,488	$ 1,442,692,435	4.1%
Capital	438,480,506	401,434,046	(8.4)%
Total	**$ 1,823,737,994**	**$ 1,844,126,481**	**1.1%**

The 2020 operating budget is $57.4 million higher than the 2019 operating budget. The year-over-year increase is primarily due to:

- A $36.5 million increase in Personal Services as the County adds necessary personnel and offers pay-for-performance increases and longevity pay to eligible employees
- A nearly $38 million increase in General Operating Expenses, including professional services, insurance and claims, license support agreements, uniform purchases, utilities, and computer supplies
- An $8.8 million increase in reserves and contingencies
- The increases are partially offset by a $21.2 million decrease in contributions to capital and a $4.4 million decrease in debt service.

The 2020 capital budget is $37.0 million lower than the 2019 adopted capital budget. The decrease is primarily due to a higher than typical 2019 capital budget for facilities, infrastructure, and needed improvements to the County's stormwater drainage systems.





2020 Adopted Budget by Fund Type

The table below provides a summary of the fiscal year 2020 adopted budget by fund type.

Fund Types	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	$ 722,809,588	$ 70,464,046	$ 793,273,634	43.1%
Special Revenue Funds	$ 54,853,710	$ 154,261,396	$ 209,115,106	11.3%
Enterprise Funds	$ 483,789,158	$ 176,708,604	$ 660,497,762	35.8%
Internal Service Funds	$ 181,239,979	–	$ 181,239,979	9.8%
Total Budget	**$ 1,442,692,435**	**$ 401,434,046**	**$ 1,844,126,481**	

Tax-related funds include the General, Fire and EMS District, Police Services District, Development and Enforcement Services District, Loganville EMS, Recreation, and Capital Project and Capital Vehicle Replacement Funds. The tax-related funds have an operating budget of $722.8 million and a capital budget of $70.5 million.

Special revenue funds account for restricted and committed revenues and have an operating budget of $54.9 million and a capital budget of $154.3 million. These funds include capital projects funded by SPLOST proceeds.

Enterprise funds account for $483.8 million of the total operating budget and $176.7 million of the total capital budget. The County operates six enterprise funds related to water and sewer service, stormwater management, solid waste management, transit, economic development, and the County airport, Briscoe Field. Enterprise operations are managed and operated much like private sector businesses and are funded primarily from user fees and charges. 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 $181.2 million.

The following table shows the history of the budget each year for the last four years:

Year	Operating Budget	% chg.	Capital Budget	% chg.	Total Budget	% chg.
2020	$ 1,442,692,435	4.1%	$ 401,434,046	(8.4)%	$ 1,844,126,481	1.1%
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%



The operating budget for fiscal year 2020 for all funds totals $1.44 billion. The preceding table indicates a $57.4 million increase from the fiscal year 2019 adopted budget.

The capital budget for fiscal year 2020 for all funds totals $401 million. Capital project budgets are adopted as multi-year project budgets, and unspent funds from 2019 are carried forward to 2020.

Operating Budget Comparison Detail

New positions were included in both the 2019 and 2020 budgets to meet the County's strategic priorities and to meet the demands of a growing population. The 2019 budget added 168 new full-time positions, and the 2020 budget added 179 new full-time positions.

Many of the new positions added in both 2019 and 2020 were in support of the Safe and Healthy Community strategic priority. Both budgets funded new positions for Fire and Emergency Services, Police, Sheriff, and the Courts. When compared to the 2019 budget, the 2020 budget added more Fire and Emergency positions to staff two new medic units and three new alternative response vehicles. In both 2019 and 2020, 30 police officer positions with two support positions were included in the budget to serve a growing population. The 2019 budget included an additional 10 records personnel positions in Police to address increasing workloads, and the 2020 budget included two crime and intelligence analyst positions for the Police Situational Awareness and Crime Response Center and six police communications officers to increase personnel for the new alternate E-911 center. Like 2019, the 2020 budget included additional sheriff's deputies for building and courtroom security in support of the courthouse expansion. Both budgets also included positions in the areas of Clerk of Court, District Attorney, and the Administrative Office of the Courts. In 2020, an 11th Superior Court Judge and support positions were added in these areas. In 2019, many of the positions added were for full-time court reporters to replace contracted court reporter positions which had become difficult to fill. Full-time positions with benefits were necessary to attract job applicants in the increasing competitive metro Atlanta market.

2019 and 2020 New "Safe and Healthy Community" Authorized Positions Budgeted		
	2019	2020
Fire and Emergency Services	9	47
Police Services	42	40
Sheriff	55	43
Courts	24	19
Total New "Safe and Healthy Community" Authorized Positions	**130**	**149**

Note: One additional police position was included in the 2020 budget under the "Smart and Sustainable Government" strategic priority.

Both the 2019 and 2020 budgets also funded new positions in support of the Mobility and Access priority. The 2020 budget added three new positions in the Department of Transportation, while the 2019 budget added eight new DOT positions. The positions added in 2020 were to enhance the County's traffic signal and communications system and help reduce traffic congestion. The positions added in 2019 were 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 2019 and 2020 budgets included funding to address homelessness and affordable housing needs. The 2019 budget also included funding for positions needed to expand Parks and Recreation programming.

Both the 2019 and 2020 budgets supported the Communication and Engagement priority by funding new positions dedicated to enhancing community engagement. The 2019 budget funded a Planning and Development position to support community engagement opportunities and a Community Services position to increase educational programs offered in English and Spanish. The 2020 budget added one position in the County Administrator's Office to support community engagement opportunities and improve the efficiency of the community outreach program. Both budgets continued to fund community outreach initiatives such as Gwinnett 101 Citizens Academy and Gwinnett Youth Commission. To support Communication and Engagement, the 2020 budget also included funds for the 2020 elections with several options for early and advance voting and an increase in poll official pay.

There were no operating initiatives included in the 2019 or 2020 budgets related to the Strong and Vibrant Local Economy priority; however, there were many capital projects approved in both budget years in support of this priority. Refer to the "Capital Budget Comparison Detail" 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 2019 and 2020 budgets included 4 percent pay-for-performance increases and longevity pay for eligible employees. Funding to add positions necessary to maintain assets, increase customer service and satisfaction, and improve efficiency levels was also included in both the 2019 and 2020 budgets as part of the Smart and Sustainable Government priority.

Significant factors impacting the current budget environment

- Strong economy and healthy tax digest
- Adequate reserves
- Well-funded pension and OPEB plans
- Triple-AAA credit rating
- Growing population
- Rising medical costs
- Maintaining County assets

Capital Budget Comparison Detail

Capital project budgets are adopted as multi-year project budgets. As a result, many of the same capital projects funded in 2019 will continue to be funded in 2020. Key capital initiatives from the 2019 and 2020 capital budgets in alignment with the County's strategic priorities are described below.

A major capital project included in both the 2019 and 2020 capital budgets in support of the Safe and Healthy Community priority was the construction of the Bay Creek Police Precinct and Alternate E-911 Center to accommodate growth in the southeastern portion of the county. However, the budgeted capital amounts varied significantly in 2019 and 2020. The 2019 capital budget for this project was much larger because the facility was still under construction. Construction was completed in December 2019, but some capital budget in 2020 is allocated for the purchase of an additional 911 logging recorder system at the alternate E-911 center. A key difference between the 2019 and 2020 capital budgets is the 2019 capital budget included funding for the construction of the headquarters and barracks for Georgia State Patrol Post 51, which opened in August 2019.

Also supporting the Safe and Healthy Community strategic priority in the 2020 capital budget is a Situational Awareness and Crime Response Center. The SACRC will integrate and analyze voice, video, and data and translate them into critical intelligence. One of the goals of the SACRC is to allow Gwinnett to remain a technological leader in investigating and solving crimes. Two medic units and three alternative response vehicles for Fire and Emergency Services are also budgeted for 2020. The additional vehicles will free up fire engines and ambulances for other emergency calls.

In support of the Mobility and Access priority, the 2020 capital budget includes projects for road, intersection, and bridge improvements along with projects supporting the transit, airport, and trails systems. Both the 2019 and 2020 budgets included various SPLOST-funded transportation improvements and roadway maintenance and enhancements; the expansion of the Gwinnett Place Transit Center; and construction of or improvements to park-and-ride lots. The 2020 budget includes funding for a five-lane interchange on Harbins Road over State Route 316 and a park-and-ride lot at that intersection. The 2020 budget again includes funding to explore the development of a Bus Rapid Transit Corridor along Interstate 85 that in last year's budget included preliminary engineering funding. Additionally, both budgets included funds to support the County's trails system. The 2019 budget included funds for the development of the Harris Trail, while the 2020 budget includes funds for the expansion of the Ivy Creek Greenway to connect the Suwanee Creek Trail and the Mall of Georgia.

The capital budget addresses the Comfort and Livability strategic priority by investing in projects benefiting the community such as parks and libraries. Both the 2019 and 2020 capital budgets included funding for the relocation of the Duluth, Norcross, and Snellville libraries, which were in various design stages at the beginning of 2020. Of particular note in 2020 is the planned development of the Beaver Ruin Park off Satellite Boulevard in Norcross. The project is a joint initiative between the Department of Community Services and the Department of Water Resources and will feature wetland trails and boardwalks along the Bromolow Creek floodplain corridor. Strides were made in 2019 to address homelessness and will continue in 2020 with the build-out of the Norcross Assessment Center.

A major capital project supporting the Comfort and Livability priority with budget allocated in both years is the courthouse expansion and new parking deck. 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, courtrooms, holding areas, and shell space for future growth. The first phase of the parking deck opened in March 2019, and the second phase opened in December 2019.

In support of the Strong and Vibrant Local Economy priority, both the 2019 and 2020 capital budgets included funding for a small business resource center, called the Gwinnett Entrepreneur Center, to aid small business startups by providing resources and services including physical space, education, and networking opportunities. The Gwinnett Entrepreneur Center will strengthen outreach efforts with small businesses and create an environment where those businesses can succeed. The project includes the renovation of an existing space on Perry Street in Lawrenceville. Both the 2019 and 2020 capital budgets also included funding for the Infinite Energy Center expansion and development of The Water Tower: Global Innovation Hub @ Gwinnett for water-related research and training. Currently, the County is in the process of reviewing submittals for the redevelopment of the Stone Mountain Tennis Center Site. The 26-acre site offers an opportunity for innovative redevelopment and economic growth.

Additional information about the 2020 capital budget and 2021 – 2025 Capital Improvement Plan is available in Sections V and VI.

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 2020 budget. A service enhancement usually increases costs, while a service reduction usually results in cost savings.

As part of the budget process, departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration. The 2020 budget includes funding for decision packages and other operating initiatives supporting the County's strategic priorities in the amount of $29.2 million, or 2 percent of the $1.44 billion operating budget.

Listed below are key initiatives approved in the fiscal year 2020 budget. Justifications for each of these are provided on the pages that follow.

County Priority – Safe and Healthy Community:



Thirty police officer positions to meet increased demand for services

The Gwinnett County Police Department provides police services to the largest service population in Georgia, and the population continues to grow. To enable GCPD to effectively provide police services and move closer to its goal of 1.3 police officers per 1,000 citizens, an additional 30 master police officer positions were included in the 2020 budget.

Two crime and intelligence analyst positions to receive required training prior to the opening of the Police Situational Awareness and Crime Response Center

To prepare for the opening of the new Police Situational Awareness and Crime Response Center, the 2020 budget includes two crime and intelligence analyst positions to be tasked with operational responsibilities for the center. The analysts will undergo specific subject matter training concerning the SACRC throughout 2020, which will be vital for the successful deployment of the center in the year 2021.

Six police communications officers to increase personnel for the new alternate E-911 center and ensure coverage is available 24 hours a day, 7 days a week

To support the opening of an alternate E-911 communications center, six communications officers (two Communications Officer IIs and four Communications Officer IVs) are included in the 2020 budget. The alternate E-911 center will serve as a backup center in the event that the primary center is not functioning or is inaccessible. In this situation, the alternate E-911 center would be responsible for the primary handling of all 911 calls, non-emergency calls, and all police and fire/EMS dispatch. Based on the importance of the center's function, staff will be required 24 hours a day, 7 days a week to ensure the center's operability and to ensure that staff is present in the event that primary center functions are interrupted.

Eighteen firefighter positions to staff two new medic units

To meet future growth and demand, two new medic units with 18 new firefighter positions will be deployed in high demand areas. All 31 fire stations now have a fire engine and a medic unit, but the department anticipates increases in call volume. Based on historical data, of the 75 percent of emergency calls expected to be medical, approximately 60 percent will require transport.

Twenty-seven firefighter positions in the Department of Fire and Emergency Services to staff three new alternative response vehicles

The 2020 budget adds three heavy-duty pickup trucks equipped with Advanced Life Support capabilities that can respond to an emergency in lieu of a fire engine or medic unit to improve efficiency on emergency calls and improve response times as call volume increases. The three new alternative response vehicles will allow fire engines and medic units to stay closer to their designated areas and available for emergency calls. To staff the vehicles, 27 firefighter positions are included in the 2020 budget.

An 11th Superior Court Judge and support positions in the areas of Clerk of Court, District Attorney, and Administrative Office of the Courts, as well as additional sheriff's deputies for courtroom security

The passage of House Bill 21 during the 2019 legislative session increased the Gwinnett Superior Court bench from 10 to 11 divisions. As a result, the 2020 budget includes the addition of an 11th Superior Court Judge, support positions in various areas within the judicial system, and sheriff's deputies for courtroom security.

County Priority – Mobility and Access



Three Department of Transportation positions to enhance the County's traffic signal and communications system

Planning efforts have identified the need for additional staff in the Department of Transportation to maintain an acceptable performance level for traffic signal operations and maintenance. The 2020 budget includes three DOT positions to support this effort and to help the County meet increased demand as traffic volume grows.

County Priority – Livability and Comfort



Funding to address homelessness and affordable housing needs

The 2020 budget includes funding for County staff to continue efforts to address homelessness and affordable housing needs. In partnership with HomeFirst Gwinnett, a major accomplishment in 2019 included the completion of the most robust homeless point-in-time count, which provided insight into the size and location of the County's homeless population. Additionally, community stakeholders began developing a comprehensive strategic plan to address homelessness in Gwinnett County. Through a partnership with the United Way, the County also provided financial assistance to Gwinnett-based emergency shelter providers allowing them to provide additional hotel/motel vouchers to assist homeless individuals and families.

County Priority – Communication and Engagement



Extended voting hours, advance voting options, voting materials in several languages, and a pay increase for poll officials

To ensure the community has access to voting, the 2020 budget includes funding for early voting options and extended voting hours. Additionally, voting materials will be offered in multiple languages. Also included in the budget are rate increases for Gwinnett County poll workers to ensure that the County is able to attract sufficient manpower to handle the anticipated volume of voters.

A position to increase community engagement opportunities

In order to increase the efficiency of the community outreach program and support its increasing popularity, a new program coordinator position is included in the 2020 budget. Since 2015, the Office of Community Outreach has participated in over 660 community events, which directly impacted 38,000 Gwinnett County residents. Over 1,900 volunteers contributed 6,600 volunteer hours for outreach efforts. Additionally, the office coordinated proclamations commemorating the heritage of many of our cultural communities.

Funding to continue supporting Gwinnett 101 Citizens Academy and Gwinnett Youth Commission

The 2020 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

Funding to continue efforts to recruit and retain a quality workforce through pay-for-performance increases and longevity pay

Gwinnett County values its employees and recognizes the importance of recruiting and retaining talented staff. Efforts to recruit and retain employees resulted in funding for a 4 percent pay-for-performance increase and longevity pay for eligible employees to be included in the budget. 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.

A program analyst in the Police Department's Technology Research Unit to meet increased workloads and stay up-to-date on technological advancements

To help relieve the heavy workload assigned to the Technology Research Unit, a new program analyst is included in the 2020 budget. The addition of this position will give the unit stability and continuity, which is difficult to manage with sworn personnel due to transfers, promotions, and lack of man-power. With the ever changing field of technology, this additional employee will allow the unit a greater opportunity to stay abreast of technology advancements.

Five positions for the Department of Planning and Development to assist in the areas of fire plan review, electronic document processing, and supporting applicants through the zoning and development process

- Project Coordinator (Administration Division): The 2020 budget includes a project coordinator in the Administration Division to serve as a project closer and focus on getting permits and certificates of occupancy issued. The position will provide an elite level of customer service by streamlining processes, coordinating project timelines, training internal staff, and assisting in problem solving for developers, residents, and businesses.
- Two Administrative Support Associate positions (Administration Division): The 2020 budget includes two administrative support associate positions in the Administration Division to ensure timely processing of any type of electronic documentation the department uses to conduct business operations including written applications, project plans, diagrams, and associated agreements. Implementation of these positions will encourage use of the County's online application and plan submittal processes, thereby reducing the need for customers to visit the department and saving the customer time and money.
- Administrative Support Associate position (Permits and Inspections Section): The 2020 budget includes an administrative support associate position in the Permits and Inspections Section to support the work activities of the Building and Development Inspections teams in order to improve efficiency and ensure that one key employee is dedicated to meeting the needs of this section. This will free the other administrative staff of work associated with Permits and Inspections and allow them to increase their responsibility to the groups to which they are assigned.
- Planner III position (Fire Plan Review area): The 2020 budget includes a planner III position in Planning and Development's Fire Plan review area to help close a skill gap and oversee select managerial tasks, enabling the team to put a succession plan into place. The group needs one high level planner position under the Fire Plan Review Manager position that has specialized training, extensive knowledge of adopted ICC building and life safety codes, and experience in the review of large and complex construction projects. In addition, this position will cross train in the responsibilities of the manager in order to serve in an acting capacity in the absence of the manager.



A senior IT systems administrator position and two contractors to enhance cybersecurity and assist in the mitigation of security risks

- Senior IT Systems Administrator: In order to meet the increasing demand for new project deliveries and increased workloads related to database administration activities, the 2020 budget includes a senior IT systems administrator position to assist with project and administration efforts. With a heightened awareness of security vulnerabilities, the existing staff has inherited greater workloads to assist in the mitigation of security issues. An additional position should help relieve some of this heightened workload.
- Two IT contractor positions: Two patch management contractors are included in the 2020 budget to ensure regular system updates are performed by the Server Team. Due to the increased importance of cybersecurity, the Server team must modify their update procedures so that updates are applied monthly instead of quarterly. This higher frequency brings the infrastructure in line with best practices and significantly reduces risk to the County. However, this patching process creates an additional workload that was not accounted for in the current staffing model. Therefore, the budget includes two additional contractor positions to specifically focus on system updates to keep the County infrastructure secure and meet best practices.



OTHER FACTORS AFFECTING THE BUDGET

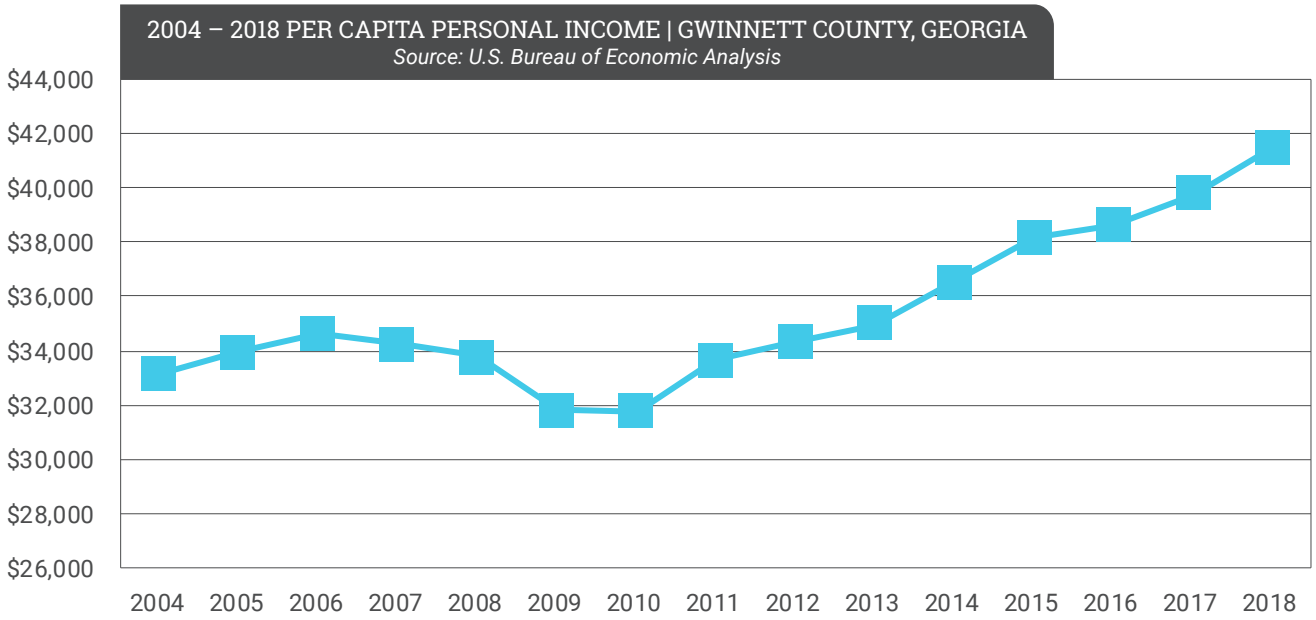
Economy

With a focus on redevelopment and revitalization, as outlined in the 2040 Unified Plan, the economic outlook in Gwinnett County remains positive. Population growth continues to be one of the greatest trends impacting development. The County's population has grown nearly 8 percent from 2015 to 2019 and is projected to reach 1 million by the year 2022 (U.S. Census Bureau and Woods & Poole). Improving home values, increasing construction activity, and a strong labor market are helping contribute to both population growth and economic expansion.

Gwinnett's talented workforce and quality of life continues to attract businesses to the area. Gwinnett County offers a competitive labor environment characterized by job growth, low unemployment rates, and increasing wages. Gwinnett County had an unemployment rate of 2.4 percent in December 2019, which was lower than the Atlanta Metropolitan area (2.7 percent), the state (2.9 percent), and the United States (3.4 percent). Gwinnett County's labor force grew more than 10 percent from 2013 to 2018 (Georgia Department of Labor). From June 2018 to June 2019, the County achieved 1 percent employment growth and average weekly wages increased 4.6 percent (U.S. Bureau of Labor Statistics). 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 2019, Partnership Gwinnett won 20 projects (seven relocations and 13 expansions) resulting in 3,125 high-paying jobs in five target industries – Information & Technology Solutions, Health Sciences & Services, Professional & Corporate Services, Supply Chain Management, and Advanced Manufacturing. The county's growing tourism industry has also had a significant impact, creating more than 13,400 jobs and $39.7 million in local tax revenues in 2018, according to the U.S. Travel Association.

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 nearly 20 percent from 2016 to 2019, and has increased approximately $9.4 billion since 2013. From 2013 to 2019, the average value of all types of residences, including single family homes, condos, and townhomes, rose 67 percent from $150,000 to $250,000.

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 2012. According to the Bureau of Labor Statistics, Gwinnett County had a per capita personal income of $41,458 in 2018, an increase of 4.3 percent over 2017.

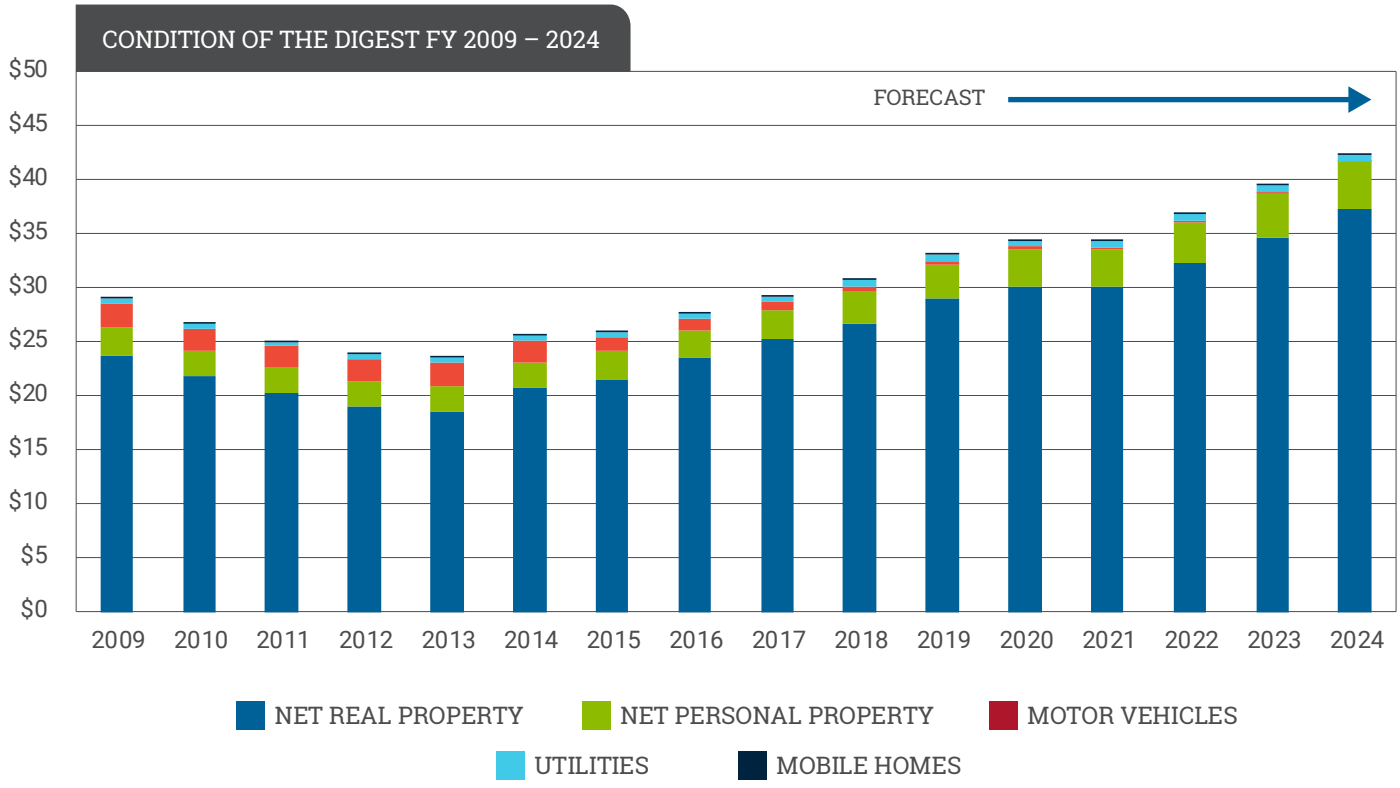


Property Taxes and the Condition of the Digest

Property taxes are an extremely important revenue source for the County. More than one-third (35.7 percent) of the total revenue for all operating funds and nearly three-quarters (74.8 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 services such as police, fire, and emergency medical services. Tax-related funds make up 47.7 percent of the fiscal year 2020 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 nearly 20 percent from 2016 to 2019.

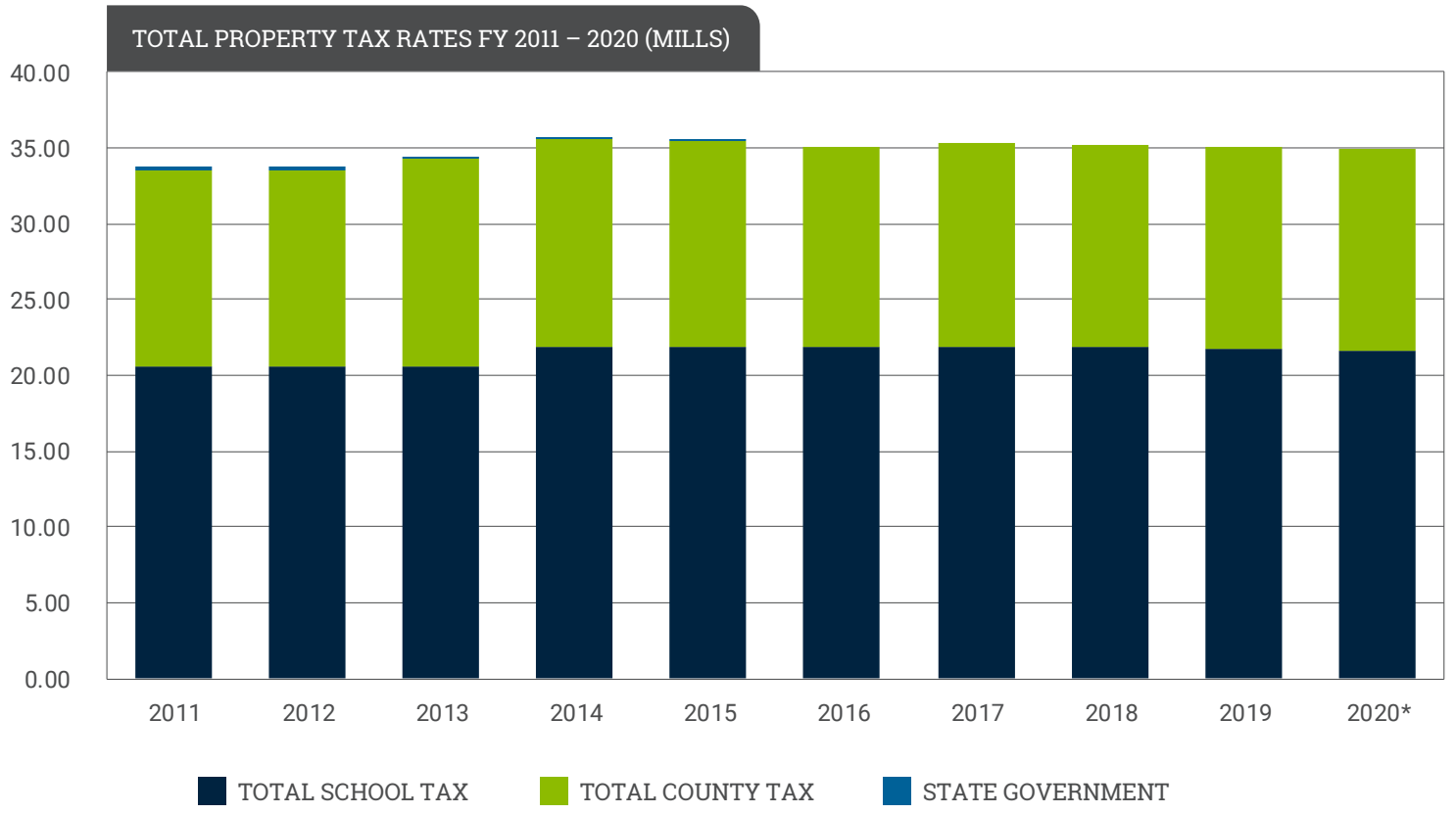
Since the inception of title *ad valorem* taxes in the spring of 2013, motor vehicle *ad valorem* taxes are being phased out and currently have a negative effect on the total digest growth as citizens transition from the old method of paying sales and use taxes and the annual *ad valorem* tax ("the birthday 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 2018 to 2019, there was a decrease of $1.4 million, or 21.7 percent, in motor vehicle *ad valorem* tax revenue. The County has received revenue from title *ad valorem* taxes 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 2011 – 2020 (mills)

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020*
General Fund	11.78	11.78	7.40	7.40	7.229	6.826	7.40	7.209	7.209	7.209
Fire and EMS District	–	–	3.20	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	1.60
Development and Enforcement District	–	–	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
Recreation Fund	1.00	1.00	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95
G.O. Bond Fund II	0.24	0.24	0.24	0.24	0.24	0.24	–	–	–	–
Total County Tax	**13.02**	**13.02**	**13.75**	**13.75**	**13.579**	**13.176**	**13.51**	**13.319**	**13.319**	**13.319**
School M & O	19.25	19.25	19.25	19.80	19.80	19.80	19.80	19.80	19.80	19.70
School Bonds	1.30	1.30	1.30	2.05	2.05	2.05	2.05	2.05	1.95	1.90
Total School Tax	**20.55**	**20.55**	**20.55**	**21.85**	**21.85**	**21.85**	**21.85**	**21.85**	**21.75**	**21.60**
State Government	**0.25**	**0.20**	**0.15**	**0.10**	**0.05**	**–**	**–**	**–**	**–**	**–**
Total Property Tax	**33.82**	**33.77**	**34.45**	**35.70**	**35.479**	**35.026**	**35.36**	**35.169**	**35.069**	**34.919**

**The 2020 millage rate is an estimate.*



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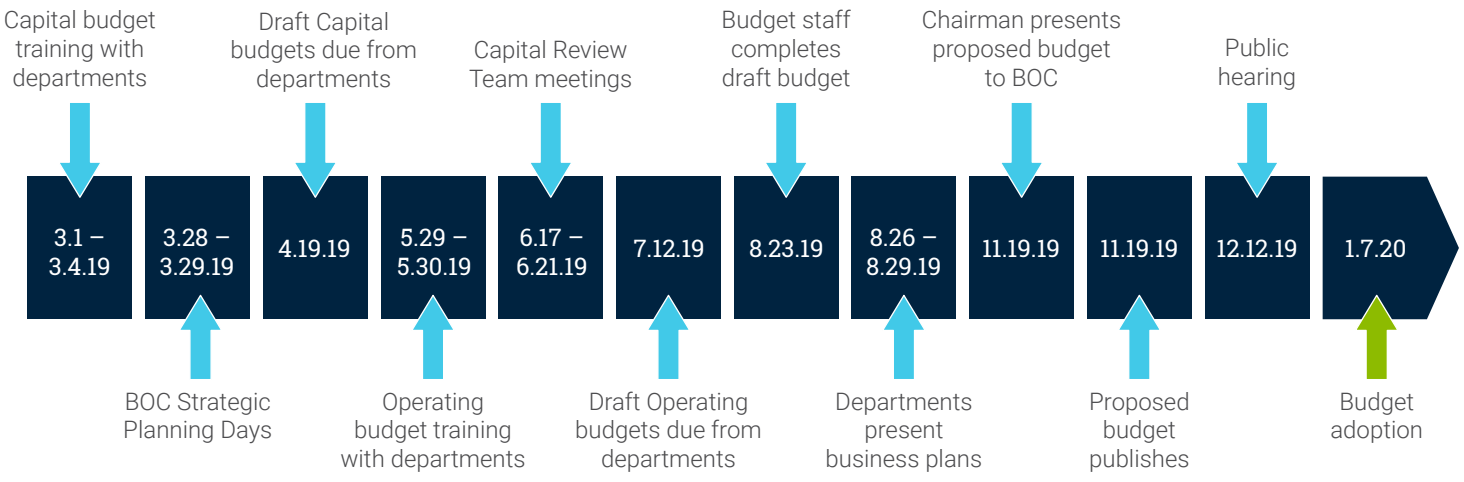
THE BUDGET PROCESS

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2020 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, staff members, and citizen volunteers.

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 2040 Unified Plan, as well as the Business Planning Process. The 2040 Unified Plan was adopted by the Board of Commissioners in February 2019 and is discussed in more detail on page II:71. The Plan received state recognition as the best planning document in Georgia for 2019 with an award from the Georgia Planning Association.

The County's 2040 Unified Plan encompasses the following themes:

- Maintain economic development and fiscal health
- Foster redevelopment
- Maintain mobility and accessibility
- Provide more housing choices
- Keep Gwinnett a preferred place

In developing the 2020 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 2020 budget was developed with input from six county residents who served on the Chairman's Budget Review Team. Chairman Charlotte Nash, County staff, and the six citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Gwinnett's 2020 budget process kicked off in March 2019 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 2019. 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 19, 2019. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 12, 2019. 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 7, 2020, 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 2020 Budget Resolution" on pages II:22 – II:25 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 2020 Resolution Amounts

Operating Budget	FY 2020
Tax-Related Funds	
General Fund	$ 368,860,924
Development & Enforcement District Fund	16,409,358
Fire and EMS District Fund	146,865,493
Loganville EMS District Fund	54,169
Police Services District Fund	144,220,153
Recreation Fund	46,399,491
Total Tax-Related	**$ 722,809,588**
Special Revenue Funds	
Speed Hump Fund	$ 435,697
Street Lighting Fund	7,581,042
Authority Imaging Fund	639,872
Corrections Inmate Welfare Fund	130,200
Crime Victims Assistance Fund	937,887
DA Federal Justice Asset Sharing Fund	175,000
E-911 Fund	27,298,718
Juvenile Court Supervision Fund	55,883
Police Special Justice Fund	111,000
Police Special State Fund	951,334
Sheriff Inmate Fund	715,330
Sheriff Special Justice Fund	200,000
Sheriff Special Treasury Fund	200,000
Sheriff Special State Fund	200,000
Stadium Fund	2,397,613
Tree Bank Fund	20,000
Tourism Fund	12,804,134
Total Special Revenue	**$ 54,853,710**
Enterprise Funds	
Airport Operating Fund	$ 1,504,424
Economic Development Operating Fund	5,426,622
Local Transit Operating Fund	16,708,874
Solid Waste Operating Fund	42,976,552
Stormwater Operating Fund	30,612,025
Water and Sewer Operating Fund	386,560,661
Total Enterprise	**$ 483,789,158**
Internal Service Funds	
Administrative Support Fund	$ 87,191,689
Auto Liability Fund	2,348,934
Fleet Management Fund	9,118,558
Group Self-Insurance Fund	67,497,563
Risk Management Fund	9,497,755
Workers' Compensation Fund	5,585,480
Total Internal Service	**$ 181,239,979**
Total Operating Funds	**$ 1,442,692,435**

Capital Budget	FY 2020	FY 2021 – 2025
Tax-Related Funds		
Capital Projects	$ 59,371,046	$ 126,190,869
Capital Vehicle Replacements	11,093,000	136,050,822
Total Tax-Related	**$ 70,464,046**	**$ 262,241,691**
Special Revenue Funds		
2009 SPLOST	$ 792,000	$ –
2014 SPLOST	9,941,000	9,259,835
2017 SPLOST	143,528,396	342,640,531
Total Special Revenue	**$ 154,261,396**	**$ 351,900,366**
Enterprise Funds		
Airport R & E	$ 226,000	$ 975,857
Stormwater R & E	19,644,887	104,039,736
Transit R & E	1,462,500	7,591,145
Water and Sewer R & E/Bond	155,375,217	746,418,910
Total Enterprise	**$ 176,708,604**	**$ 859,025,648**
Total Capital Funds	**$ 401,434,046**	**$ 1,473,167,705**

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

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2020 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 2020 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

READING AND ADOPTION: **January 7, 2020**

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 Ku, 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 2020 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2020 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 $35,494,448 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 $144,220,153 and remaining funding of $108,725,705 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 2020 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/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;

   (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; close grant awards upon receipt of final payment and completion of the grant; adjust revenue and appropriations budgets at the time of grant closure to match collections and expenses, respectively;

   (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 2020 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 2020 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-2020
GCID Number: 2020-0038

Charlotte J. Nash

Charlotte J. Nash, Chairman

1-15-2020

Date

Attest:



County Clerk/Deputy County Clerk

(Seal)

Approved as to form:

Wilson

Gwinnett County Staff Attorney

CONSOLIDATED BUDGET – ALL FUNDS

FY 2020 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 $243,669,498 and Internal Service Fund activity in the amount of $181,239,979.

FY 2020 CONSOLIDATED REVENUES

Taxes	$ 696,504,381
Licenses and Permits	9,893,375
Intergovernmental	5,417,561
Charges for Services	500,109,456
Fines and Forfeitures	12,056,150
Investment Income	18,976,196
Contributions and Donations	18,098,536
Miscellaneous	9,866,456
Other Financing Sources	21,930
Total	**1,270,944,041**
Use of Fund Balance/Net Position	148,272,963
Total 2020 Revenues	**$ 1,419,217,004**

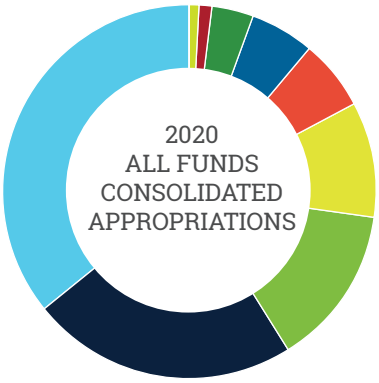
FY 2020 CONSOLIDATED APPROPRIATIONS

General Government	$ 142,481,387
Judicial	194,920,894
Public Safety	328,896,913
Public Works	505,476,149
Health and Welfare	14,871,469
Culture and Recreation	88,595,112
Housing and Development	50,625,344
Debt Service	77,554,583
Other Financing Uses	12,339,201
Total	**1,415,761,052**
Contribution to Fund Balance/ Working Capital Reserve	3,455,952
Total 2020 Appropriations	**$ 1,419,217,004**



Taxes: 49.08%
Charges for Services: 35.24%
Use of Fund Balance/ Net Position: 10.45%
Invetsment Income: 1.34%
Contributions & Donations: 1.27%
Fines & Forfeitures: 0.85%
Licenses & Permits: 0.70%
Miscellaneous: 0.69%
Intergovernmental: 0.38%
Other Financing Sources: <0.01%*

*Value too small to appear on this chart



Public Works: 35.62%
Public Safety: 23.18%
Judicial: 13.73%
General Government: 10.04%
Culture & Recreation: 6.24%
Debt Service: 5.46%
Housing & Development: 3.57%
Health and Welfare: 1.05%
Other Financing Uses: 0.87%
Contribution to Fund Balance/ Working Capital Reserve: 0.24%*

*Value too small to appear on this chart

FUND STRUCTURE

Major Fund Descriptions

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

Fire and EMS District Fund:
The **Fire and Emergency Medical Services 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.



** Capital fund*
***Includes capital & operating*

FUND GROUPS

The County's budget is organized by funds. Each fund is a self-balancing set of accounts which is separated for the purpose of carrying on specific activities. To better represent funds from a budgetary standpoint, funds are grouped differently in this document from the standard Governmental Accounting Standards Board 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.

ALL FUNDS – 2020 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	1,205	–	–	–	–	–	–	–	–	–	1,205
Board of Health	1,575	–	–	–	–	–	–	–	–	–	1,575
Clerk of Court	12,123	–	–	–	–	–	640	–	–	–	12,763
Clerk of Recorder's Court	–	–	1,872	–	–	–	–	–	–	–	1,872
Coalition for Health & Human Services	235	–	–	–	–	–	–	–	–	–	235
Community Services	14,705	–	–	44,399	1,558	15,991	–	–	–	–	76,653
Community Services – Elections	11,014	–	–	–	–	–	–	–	–	–	11,014
Corrections	19,536	–	–	–	223	–	130	–	–	–	19,889
County Administration	1,559	–	–	–	70	–	–	–	–	5,746	7,375
County Administration – BOC	1,530	–	–	–	–	–	–	–	–	–	1,530
Department of Family & Children's Services	661	–	–	–	–	–	–	–	–	–	661
District Attorney	18,647	–	–	–	350	–	543	–	–	–	19,540
Financial Services	10,007	–	–	–	3,699	–	–	–	–	23,362	37,068
Fire and EMS Services	–	133,939	–	–	2,839	7,014	–	–	–	–	143,792
Forestry	9	–	–	–	–	–	–	–	–	–	9
Human Resources	–	–	–	–	–	–	–	–	–	77,619	77,619
Indigent Medical	225	–	–	–	–	–	–	–	–	–	225
Information Technology	–	–	–	–	17,360	–	–	447	41	44,317	62,165
Judiciary	27,447	–	–	–	–	–	–	–	–	–	27,447
Juvenile Court	8,703	–	–	–	50	–	56	–	–	–	8,809
Law	–	–	–	–	–	–	–	–	–	2,766	2,766
Libraries	20,549	–	–	–	–	9,403	–	–	–	–	29,952
Loganville EMS	–	–	–	54	–	–	–	–	–	–	54
Mental Health	793	–	–	–	–	–	–	–	–	–	793
Non-Departmental	57,140	11,920	6,598	4,599	2,172	360	4,602	792	5,616	2,403	96,202
Planning and Development	760	1,007	1,553	13,528	745	–	20	1,021	979	–	19,613
Police Services	2,966	–	131,307	–	3,718	201	23,769	–	–	–	161,961
Probate Court	3,177	–	–	–	–	–	–	–	–	–	3,177
Recorder's Court	–	–	2,140	–	–	–	–	–	–	–	2,140
Sheriff	106,922	–	–	–	2,284	28	1,315	–	–	–	110,549
Solicitor General	6,429	–	750	–	135	–	560	–	–	–	7,874
SPLOST – Cities' Share	–	–	–	–	–	33,689	–	–	–	–	33,689
Stadium	–	–	–	–	–	–	2,398	–	–	–	2,398
Support Services	166	–	–	283	29,036	195	–	–	42,958	25,026	97,664
Tax Commissioner	15,162	–	–	–	–	–	–	–	–	–	15,162
Tourism	–	–	–	–	–	–	12,804	–	–	–	12,804
Transportation	25,616	–	–	–	6,225	87,380	8,017	–	19,885	–	147,123
Water Resources	–	–	–	–	–	–	–	539,676	49,083	–	588,759
Total Appropriations	**368,861**	**146,866**	**144,220**	**62,863**	**70,464**	**154,261**	**54,854**	**541,936**	**118,562**	**181,239**	**1,844,126**

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 22 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 2019, Gwinnett County realized a total debt service savings of $103.4 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.

Gwinnett County Bond Refinancing Activities and Interest Saved 2011 – 2019

(Dollars in millions)

Bond Refinancing Activities	Amount of Refunding	Average Refunded Coupon Rate	New Issue True Interest Cost	Estimated Debt Service Savings
2011 Refunding of 2003B Water and Sewer Bonds	$ 163.6	4.75%	2.89%	$ 10.8
2012 GO Bond Refunding of 2003 GO Bond *(including cash redemption in 2013)*	22.6	3.71%	0.81%	9.3
2015 Refunding of 2005 Water and Sewer Bonds	127.2	4.32%	1.74%	9.8
2016 Refunding of 2006 Water and Sewer Bonds	108.9	4.45%	2.36%	14.7
2016A Advance Refunding of 2008 Water and Sewer Bonds	146.0	4.68%	1.69%	21.5
2017 Advance Refunding of 2008 Development Authority Revenue Bonds *(Stadium Project)*	33.0	6.26%	3.27%	14.2
2019 Refunding of 2009A&B Water and Sewer Bonds	128.5	4.34%	1.51%	23.1
Total Estimated Debt Service Savings				**$ 103.4**

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 $3.5 billion in sales tax funds for these improvements, Gwinnett County Government has minimized long-term debt and saved more than $1.8 billion in financing costs compared to issuing bonds.

While none of the $1.9 billion 2020 – 2025 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 expansion of the civic center, construction of a 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.

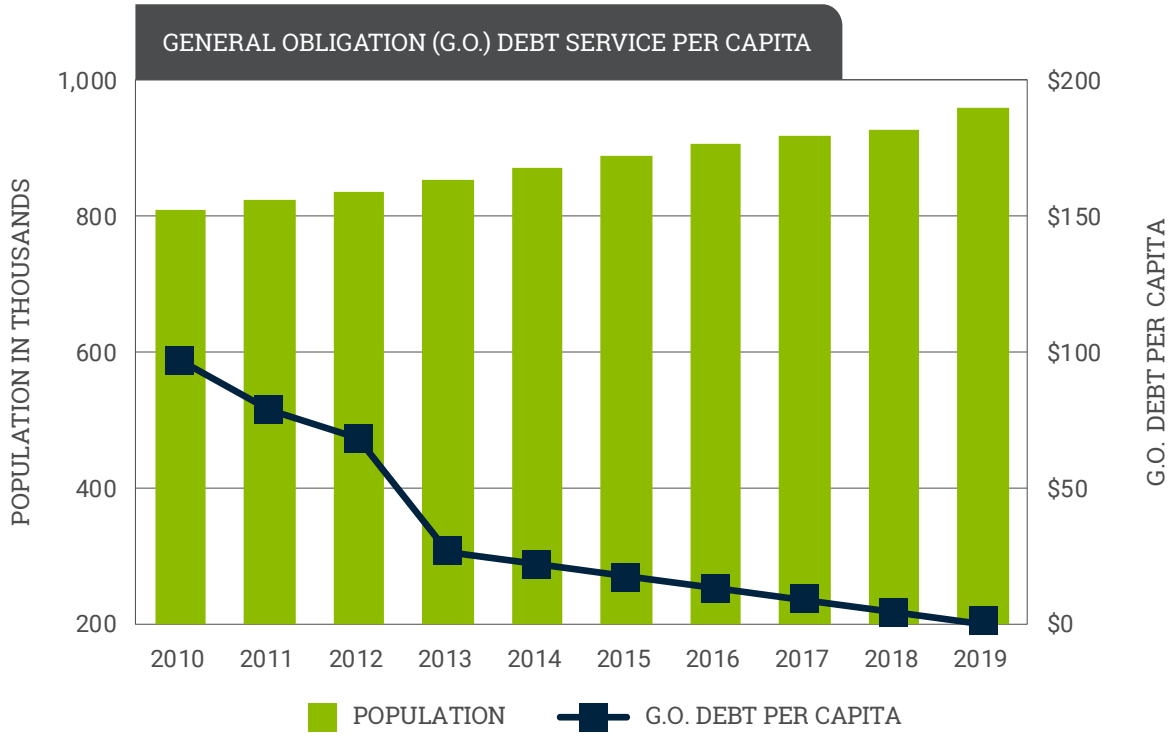
Types of Debt

General Obligation Bonds

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

The 2003 G.O. Bonds provided funding of an expansion of the County's Pre-Trial Detention Center. In 2012, the County refunded the portion of those bonds maturing in 2014 through 2019. The 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, 2019, for Gwinnett County was $3,301,140,000. The County had no G.O. Bond principal outstanding as of December 31, 2019, providing a debt margin of $3,301,140,000 (unaudited).



As the graph above illustrates, annual G.O. debt obligations have declined over the years as the population has grown. As of January 2020, G.O. 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, 2019 (unaudited):

Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds

$93,265,000	Series 2011	Issued 7/1/11
$24,815,000	Series 2015	Issued 8/3/15
$132,465,000	Series 2016A	Issued 5/19/16
$92,675,000	Series 2016	Issued 8/1/16
$128,540,000	Series 2019	Issued 9/26/19

(Dollars in thousands)

Year	Principal	Interest	Total
2020	55,330	14,944	70,274
2021	57,410	14,137	71,547
2022	59,255	12,284	71,539
2023	62,620	10,336	72,956
2024	64,730	8,223	72,953
2025 – 2029	172,415	15,233	187,648
Total	**$ 471,760**	**$ 75,157**	**$ 546,917**

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 various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of moneys through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages (net revenue must be 1.2 times annual debt service). 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, 2019 (unaudited):

Urban Redevelopment Agency Revenue Bonds

$33,805,000	Series 2018 Revenue Bonds	Issued 12/18/18

The estimated annual requirements to amortize the bonds payable as of December 31, 2019, were as follows:

(Dollars in thousands)

Year	Principal	Interest	Total
2020	1,290	1,257	2,547
2021	1,330	1,219	2,549
2022	1,370	1,179	2,549
2023	1,410	1,138	2,548
2024	1,455	1,093	2,548
2025 – 2029	8,055	4,689	12,744
2030 – 2034	9,670	3,065	12,735
2035 – 2038	9,225	970	10,195
Total	**$ 33,805**	**$ 14,610**	**$ 48,415**

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, 2019 (unaudited):

Outstanding Principle by Issue
Development Authority Revenue Bonds

$6,040,000	Series 2007 Parking Garage	Issued 8/30/07
$36,090,000	Series 2010 Arena Refunding	Issued 11/9/10
$28,660,000	Series 2017 Stadium Refunding	Issued 1/26/17
$95,710,000	Series 2018 Infinite Energy Center Expansion	Issued 8/7/18

The total annual requirements on all outstanding debt as of December 31, 2019, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Principal	Interest	Total
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	7,215	5,901	13,116
2025 – 2029	38,475	25,312	63,787
2030 – 2034	31,225	17,780	49,005
2035 – 2039	26,570	12,391	38,961
2040 – 2044	23,245	7,621	30,866
2045 – 2048	22,310	2,379	24,689
Total	**$ 166,500**	**$ 96,855**	**$ 263,355**

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, 2019, were as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
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	3,341	612	3,953
2025 – 2029	16,659	1,494	18,153
2030 – 2032	1,909	46	1,955
Total	**$ 34,315**	**$ 5,556**	**$ 39,871**

The total annual requirements on all outstanding debt as of December 31, 2019, including interest, were as follows (unaudited):

(Dollars in thousands)

Year	Water & Sewer	GEFA	Development Authority	Urban Redevelopment Authority	Total
2020	70,274	3,952	10,732	2,547	87,505
2021	71,547	3,953	10,730	2,549	88,779
2022	71,539	3,953	10,736	2,549	88,777
2023	72,956	3,952	10,733	2,548	90,189
2024	72,953	3,953	13,116	2,548	92,570
2025 – 2029	187,648	18,153	63,787	12,744	282,332
2030 – 2034	–	1,955	49,573	12,735	64,263
2035 – 2039	–	–	38,961	10,195	49,156
2040 – 2044	–	–	30,866	–	30,866
2045 – 2048	–	–	24,689	–	24,689
Total	**$ 546,917**	**$ 39,871**	**$ 263,923**	**$ 48,415**	**$ 899,126**

The total annual debt requirement for 2020 is $87.5 million, which is 6.1 percent of the total operating budget of $1.44 billion, resulting in total operating appropriations less annual debt of $1.36 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 several years, the county added thousands of new residents, resulting in greater demand for services with fewer available resources. From 2010 to 2015, the county's population increased by 10 percent while County staff only increased by 2.3 percent, causing the ratio of authorized positions per 1,000 population to decline. This downward trend reversed in 2016, and the ratio of authorized positions per 1,000 population has continually grown since then. Slight staff reductions occurred in 2011 and 2012, but by 2013 the County began adding new positions. The County has continued adding new positions each year, gradually increasing the ratio of authorized positions per 1,000 population over the last five years.

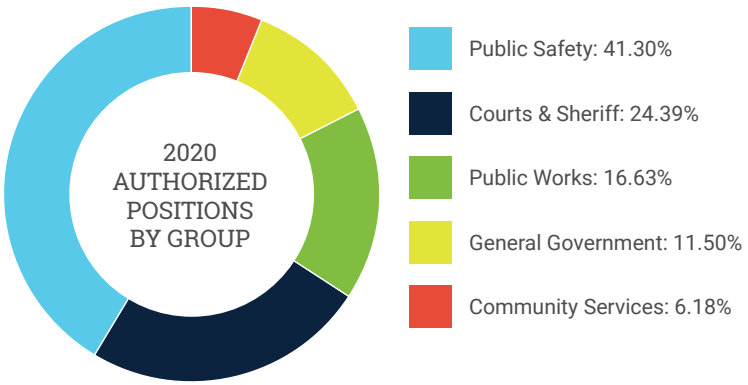




GWINNETT COUNTY AUTHORIZED POSITION HISTORY

Agency	Group	2017	2018	2019	2020 Adopted
Clerk of Court	Courts and Sheriff	106	106	109	111
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17
Community Services	Community Services	318	338	350	350
Corrections	Public Safety	136	136	136	136
County Administration	General Government	46	53	56	57
District Attorney	Courts and Sheriff	118	120	122	133
Financial Services	General Government	128	132	130	131
Fire Services	Public Safety	916	952	961	1,008
Human Resources	General Government	42	45	46	46
Information Technology	General Government	122	129	130	132
Judiciary/Court Administration	Courts and Sheriff	111	111	129	134
Juvenile Court	Courts and Sheriff	66	66	67	67
Law	General Government	16	16	18	18
Planning and Development	Public Works	83	90	115	126
Police Services	Public Safety	1,063	1,129	1,152	1,193
Probate Court	Courts and Sheriff	26	26	26	26
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	722	722	777	820
Solicitor	Courts and Sheriff	62	62	62	63
Support Services	General Government	132	141	141	148
Tax Commissioner	General Government	119	119	119	119
Transportation	Public Works	153	156	164	167
Water Resources	Public Works	620	631	644	648
Total		**5,131**	**5,306**	**5,480**	**5,659**
Unallocated	General Government	6	2	20	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 Pension and Other Post-Employment Benefits 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, 2018, the funded ratios for the DB pension and OPEB plans were 72.3 percent and 59.4 percent, respectively.

Workforce Health

During 2019, significant progress was made in health and wellness. In an effort to enhance the employee experience and focus on cost saving measures, Gwinnett County entered into a partnership with a new Wellness Center provider, CareHere. Nearly 7,000 employees, retirees, and dependents visited the Wellness Center. Visits consisted of personal health appointments, preventive screenings, acute care, and occupational health services. Gwinnett County continues to promote the Wellness Center as a cost-effective and convenient site of care resource for health plan members.

Gwinnett County employs a holistic approach to wellness, which includes financial and mental health. The County offers on-site counseling resources as an extension of its Employee Assistance Program. These services are offered to employees and retirees as well as their family members. Gwinnett County's Retirement Plan Specialist met with approximately 1,300 employees to discuss their retirement preparedness. Both the EAP On-Site Counselor and the Retirement Plan Specialist supported employee engagement by extending their services to accommodate off-site work locations, ensuring all employees have access to all areas of focus in the Wellness Program.

The Wellness Program continues to influence Gwinnett County's workforce in a positive manner. More than 86 percent of eligible employees and 76 percent of eligible spouses participated in the program during 2019 by completing a Wellness Assessment and Biometric Screening. In addition, employees and spouses participated in County-sponsored wellness programs focused on disease management and health improvement. Some examples of these programs include diabetes prevention, disease management coaching, and weight management. As a result of these programs, Gwinnett County members collectively lost over 3,000 pounds. In 2019, the Wellness Program introduced team challenges, which encouraged participants to set nutritional and physical activity goals, track their progress, and earn wellness points for successful goal completion. The structure of these challenges increased accountability, introduced camaraderie, and motivated employees to get up and get moving.

New for 2019, Gwinnett County participated in the Health Enhancement Research Organization Scorecard. This is a national non-profit benchmarking study that focuses on workforce health and health care costs. Gwinnett County surpassed the national average in all areas of the Wellness Program, illustrating the understanding that a healthy workforce is crucial to the success of the organization.

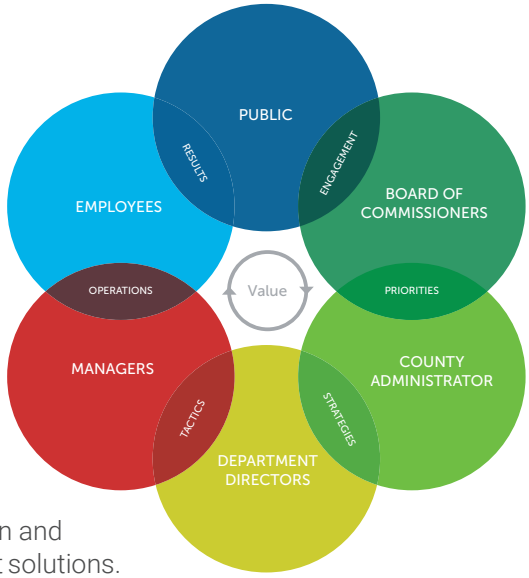
Health Benefit Costs

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 2019, Gwinnett County extended a high-tech radiology service for High Deductible Health Plan participants in an effort to drive high deductible plan members to lower cost, high quality facilities for high-tech imaging such as MRI, CT, and PET scans. Additionally, reporting showed increased employee engagement at the Wellness Center.

Beginning in 2020, Gwinnett County will continue to develop initiatives to improve the services and tools provided to employees and retirees. The High Deductible Health Plan will introduce a concierge service tailored to providing resources to members in order to aid in making informed health care decisions. With the implementation of the new Wellness Center provider, improvements will be made to include an expanded formulary. This allows providers to enhance the care of disease management patients.

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 2020 budget planning process, County Administrator departments and the Sheriff's Office aligned their budget requests to county-wide 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 measurable improvement solutions.

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

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

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

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

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

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

Continuous Improvement Program

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



Emergency Operations Plan

The Emergency Operations Plan establishes a framework for emergency planning and response in Gwinnett County. As the core operational plan for incident management, the EOP establishes county-level coordinating structures, processes, and protocols that, along with hazard-specific plans, are designed to implement specific statutory authorities and responsibilities of various departments and agencies. The purpose of the EOP is to establish a comprehensive, countywide, all-hazards approach to incident management across a spectrum of activities including prevention, preparedness, response, and recovery. It describes capabilities and resources and establishes responsibilities, operational processes, and protocols to help protect from natural and manmade hazards. Specific goals include the following:

- Identify the various jurisdictional and functional authorities of local stakeholders
- Improve coordination and integration of local governments, NGOs, and the private sector
- Detail specific roles and responsibilities of participating agencies and departments
- Maximize efficient utilization of resources
- Enhance incident management communications
- Increase situational awareness across jurisdictions and between public and private sectors
- Provide proactive and integrated response to catastrophic events

The EOP serves as the foundation for the development of detailed supplemental plans and procedures to effectively and efficiently implement incident management activities and assistance in the context of specific types of incidents.

Continuity of Operations/Continuity of Government

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

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. U.S. Treasury Obligations
2. U.S. 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:68 – II:69 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:21 for the "2020 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 February 26, 2019, the Purchasing Associate II Manual, updated January 1, 2013, and the Purchasing Associate I Manual, updated January 1, 2018.

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

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

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

RESERVE POLICIES

Purpose:

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

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

Policy:

Gwinnett County currently operates under the following reserve policies:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

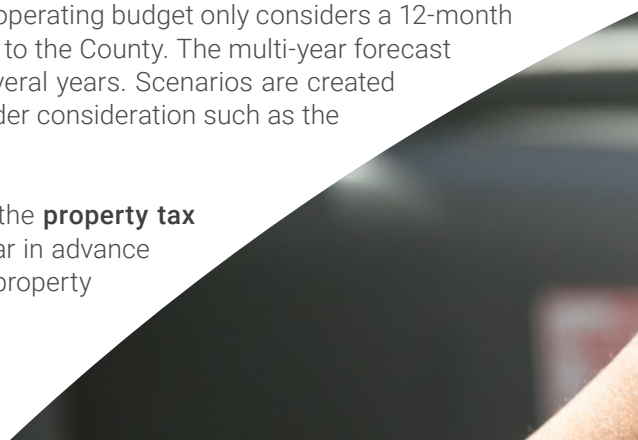
Gwinnett County is committed to **leadership and succession planning**. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which 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 page II:64.

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 must budget property



taxes accurately to encompass both estimated fluctuations in the digest as well as collection rate assumptions. The digest forecast considers trends in the economy, housing market, 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** that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the "Capital Asset Investment and Management Policy" on pages II:51 – II:53. Gwinnett County's major capital achievements in fiscal year 2019 and the programs that make up the 2020 – 2025 CIP are described in Section VI.

Gwinnett County is currently working under the **2040 Unified Plan**. 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.

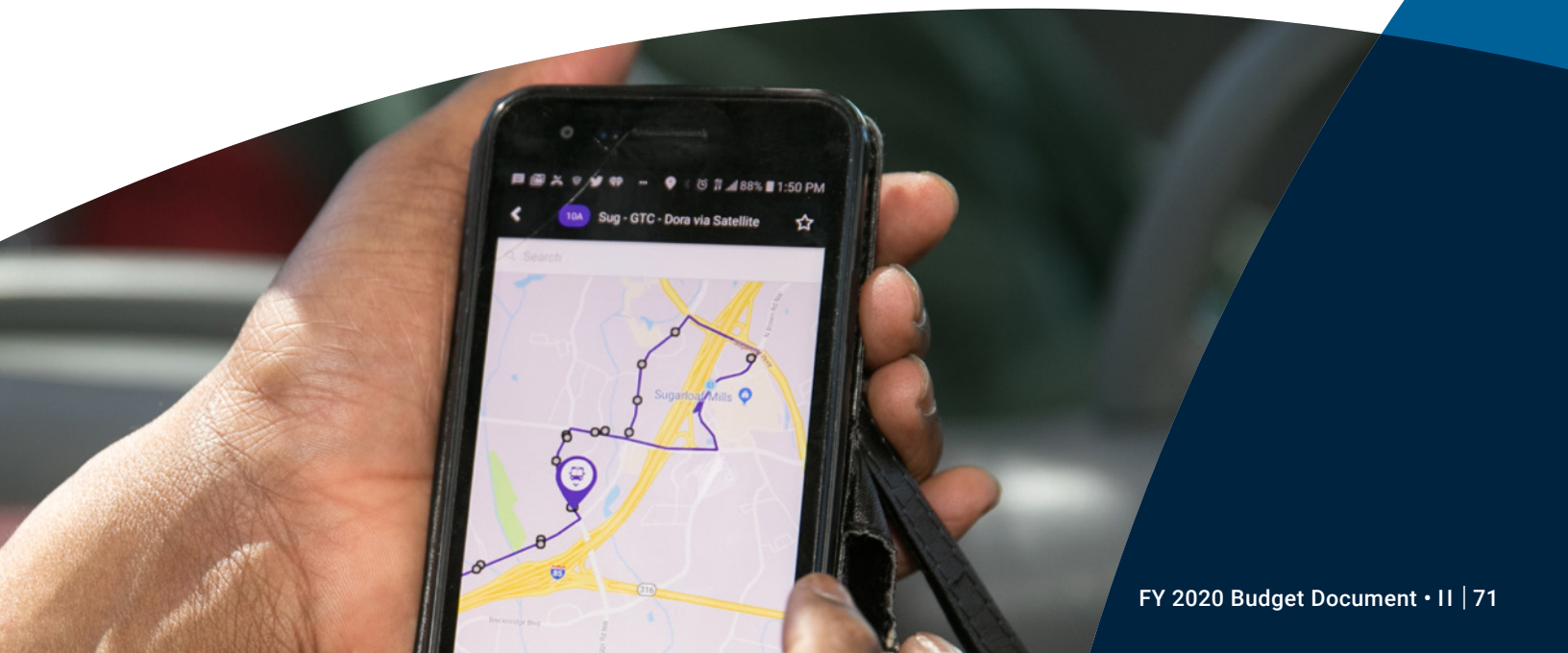
The 2040 Unified Plan contains analysis, policies, maps, and proposals to help guide progress and development countywide on multiple fronts through 2040. The Unified Plan provides a blueprint of how the County's residents and other stakeholders would like to see Gwinnett grow and develop over the next 20 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 2040 Unified Plan also ties several other plans into a single, coordinated vision so that everyone is on the same page and moving in the same direction. 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.

In 2019, the 2040 Unified Plan was honored to receive the award for the Best Planning Document in the state at the Georgia Planning Association Fall conference. The Plan also includes four videos created by Gwinnett County's Communications Department which highlight the "History," "Trends," "Where We Are," and "Where We Are Going" themes.

The 2040 Unified Plan has also been nominated for a National Award from the American Planning Association.

The **Comprehensive Transportation Plan** informs Gwinnett County officials and its residents on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The 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 provide the basis for today's needs. Tomorrow's needs are being re-evaluated in the 2020 Comprehensive Master Plan that will be completed in 2020. Resident input will be gathered through surveys, interviews and public meetings. The plan will incorporate numerous factors including population growth, cultural diversity, leisure trends, service delivery, etc. Gaps in service levels, including facilities, services, partnerships and finances, will be identified, solutions suggested, and a plan for the future will emerge. This will provide a completely new look at our facilities, programs, services, structure and finances that will set the stage for future growth.

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 and the Gwinnett County Department of Community Services as well as the cities and Community Improvement Districts 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 and 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.

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

Parks and Recreation addressed food insecurity in 2019, providing 16,686 meals (lunch and snacks) through its summer meals program and 8,418 snacks to students during its afterschool program at Walnut Grove Elementary.



Section 3

OPERATING FUNDS

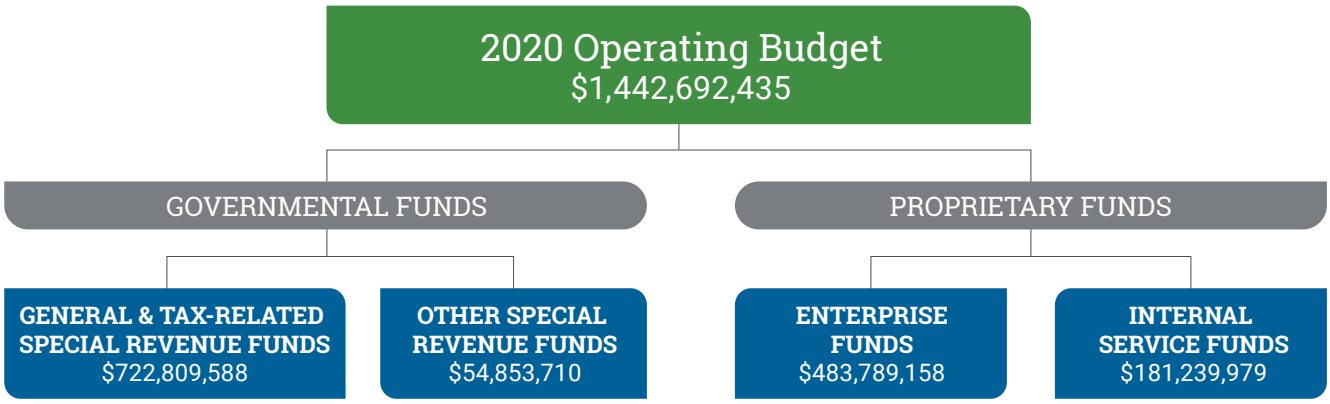
This section provides information for all County operating funds including definitions and assumptions concerning each fund's major revenue sources, financial summaries for each operating fund, and the 2020 budget.

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 from 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 a 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.



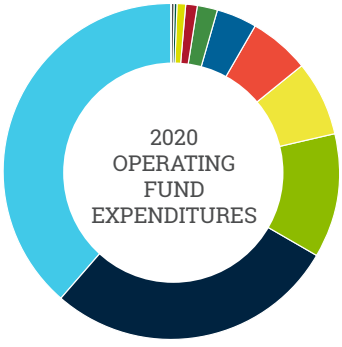
OPERATING FUNDS

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Taxes	502,681,191	527,467,314	570,081,653	550,383,610	-3.5%
Licenses and Permits	9,361,883	10,095,990	10,404,703	9,893,375	-4.9%
Intergovernmental	5,467,479	5,742,768	5,922,241	5,417,561	-8.5%
Charges for Services	585,602,570	602,426,514	645,462,517	674,138,527	4.4%
Fines and Forfeitures	14,187,006	13,550,445	11,538,786	12,056,150	4.5%
Investment Income	6,709,532	10,847,787	12,624,189	7,445,696	-41.0%
Contributions and Donations	21,138,247	23,097,607	24,020,111	17,969,646	-25.2%
Miscellaneous	8,325,725	9,828,836	13,147,527	10,477,759	-20.3%
Other Financing Sources	24,404,579	22,824,405	32,435,990	11,976,930	-63.1%
Total	**1,177,878,212**	**1,225,881,666**	**1,325,637,717**	**1,299,759,254**	**-2.0%**
Use of Net Position	—	—	—	28,537,000	—
Use of Fund Balance	—	—	—	114,396,181	—
Total Revenues	**1,177,878,212**	**1,225,881,666**	**1,325,637,717**	**1,442,692,435**	**8.8%**
Expenditures					
Personal Services	414,657,567	451,918,678	477,217,697	554,108,492	16.1%
Operations	290,224,474	306,597,088	328,546,674	402,951,982	22.6%
Debt Service	97,539,132	91,216,516	84,537,593	80,457,466	-4.8%
Intergovernmental	3,592,736	3,893,809	4,190,982	4,568,478	9.0%
Transfers to Renewal and Extension	157,203,890	179,381,209	217,706,765	175,273,823	-19.5%
Contributions to Other Funds	86,650,483	88,151,376	110,219,676	104,257,795	-5.4%
Contribution to Development Authority	9,032,227	6,586,864	10,994,249	10,731,776	-2.4%
Contributions to Subsidized Agencies	24,507,648	25,639,495	26,864,377	28,082,738	4.5%
Contributions to Other Agencies	1,597,000	1,605,000	1,601,985	1,623,500	1.3%
Contributions to Capital and Capital Outlay	60,869,928	70,595,704	54,845,767	60,537,573	10.4%
Reserves and Contingencies	—	—	—	16,642,860	—
Total Expenditures	**1,145,875,085**	**1,225,585,739**	**1,316,725,765**	**1,439,236,483**	**9.3%**
Working Capital Reserve	—	—	—	2,410,456	—
Contribution to Fund Balance	—	—	—	1,045,496	—
Gross Budget	**1,145,875,085**	**1,225,585,739**	**1,316,725,765**	**1,442,692,435**	**9.6%**
Less: Indirect Costs	52,894,820	57,070,645	66,801,449	75,804,845	13.5%
Total Net Budget	**1,092,980,265**	**1,168,515,094**	**1,249,924,316**	**1,366,887,590**	**9.4%**



Charges for Services: 46.70%
Taxes: 38.15%
Use of Fund Balance: 7.93%
Use of Net Position: 1.98%
Contributions & Donations: 1.25%
Fines & Forfeitures: 0.84%
Other Financing Sources: 0.83%
Miscellaneous: 0.73%
Licenses & Permits: 0.69%
Investment Income: 0.52%
Intergovernmental Revenues: 0.38%



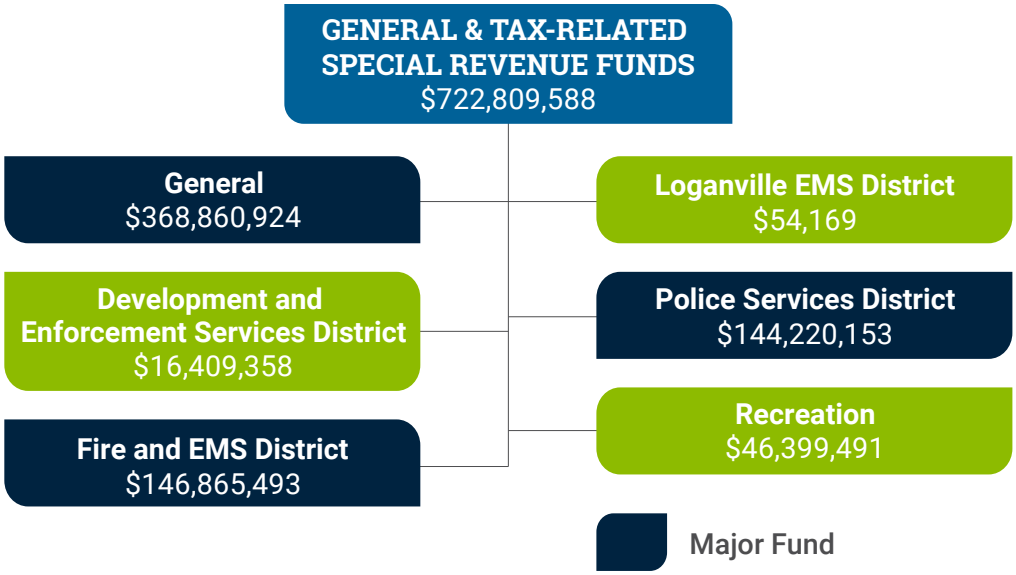
Personal Services: 38.40%
Operations: 27.93%
Transfers to Renewal & Extension: 12.15%
Contributions to Other Funds: 7.23%
Debt Service: 5.58%
Contributions to Capital & Capital Outlay: 4.20%
Contributions to Subsidized Agencies: 1.95%
Reserves & Contingencies: 1.15%
Contribution to Development Authority: 0.74%
Intergovernmental: 0.32%
Working Capital Reserve: 0.17%*
Contributions to Other Agencies: 0.11%*
Contribution to Fund Balance: 0.07%*

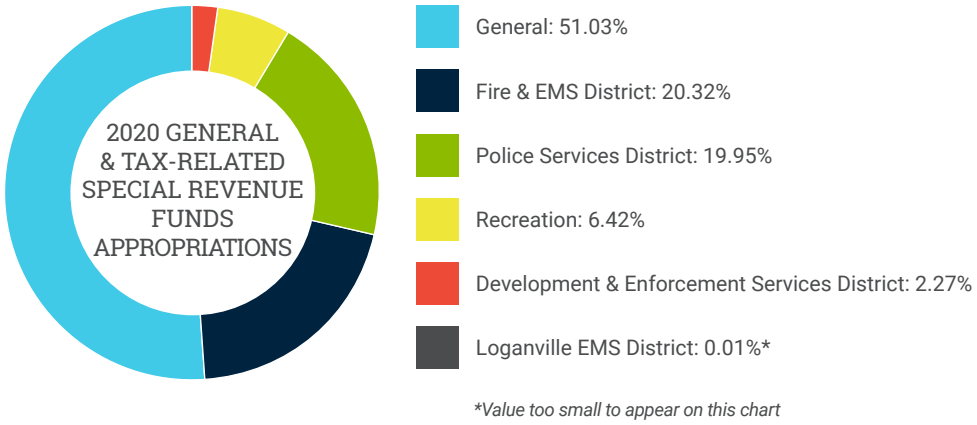
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GENERAL & TAX-RELATED SPECIAL REVENUE FUNDS

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, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District funds – Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, The Exchange at Gwinnett, and Park Place TAD Funds. At the time the 2020 budget was adopted, no amounts were appropriated in the TAD funds; therefore, they are not presented in the diagram below.





GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

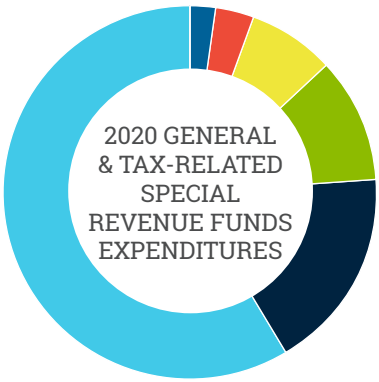
Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Taxes	490,447,604	514,237,497	556,083,648	536,921,795	-3.4%
Licenses and Permits	9,294,371	10,068,590	10,403,799	9,878,375	-5.1%
Intergovernmental	5,067,479	5,342,768	5,521,680	5,017,561	-9.1%
Charges for Services	49,189,271	51,406,480	53,171,651	48,825,511	-8.2%
Fines and Forfeitures	12,335,323	11,439,458	10,272,906	11,322,171	10.2%
Investment Income	2,683,894	4,452,566	5,433,439	3,528,706	-35.1%
Contributions and Donations	80,015	26,176	93,284	167,414	79.5%
Miscellaneous	4,755,807	5,710,097	6,068,354	4,665,787	-23.1%
Other Financing Sources	9,646,250	11,541,497	13,933,788	186,930	-98.7%
Total	**583,500,014**	**614,225,129**	**660,982,549**	**620,514,250**	**-6.1%**
Use of Fund Balance	—	—	—	102,295,338	—
Total Revenues	**583,500,014**	**614,225,129**	**660,982,549**	**722,809,588**	**9.4%**
Expenditures					
Personal Services	316,110,345	345,108,409	362,172,331	421,942,142	16.5%
Operations	85,952,522	94,782,971	97,541,459	128,052,556	31.3%
Debt Service	4,261,187	4,247,451	4,253,750	—	-100.0%
Intergovernmental	102,645	106,425	108,718	115,000	5.8%
Contributions to Other Funds	66,942,182	68,644,408	87,088,493	77,745,055	-10.7%
Contributions to Subsidized Agencies	21,379,722	22,148,312	23,135,765	24,235,227	4.8%
Contributions to Other Agencies	1,597,000	1,597,000	1,601,985	1,623,500	1.3%
Contributions to Capital and Capital Outlay	59,850,376	62,549,516	51,079,834	54,452,732	6.6%
Reserves and Contingencies	—	—	—	14,643,376	—
Total Expenditures	**556,195,979**	**599,184,492**	**626,982,335**	**722,809,588**	**15.3%**



Taxes: 74.28%
Use of Fund Balance: 14.15%
Charges for Services: 6.75%
Fines & Forfeitures: 1.57%
Licenses & Permits: 1.37%
Intergovernmental Revenues: 0.69%
Miscellaneous: 0.65%
Investment Income: 0.49%
Other Financing Sources: 0.03%*
Contributions & Donations: 0.02%*

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Personal Services: 58.37%
Operations: 17.72%
Contributions to Other Funds: 10.76%
Contributions to Capital & Capital Outlay: 7.53%
Contributions to Subsidized Agencies: 3.35%
Reserves & Contingencies: 2.03%
Contributions to Other Agencies: 0.22%*
Intergovernmental: 0.02%*

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Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 87 percent of the total fiscal year 2020 budgeted revenues, excluding 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. As a result, motor vehicle *ad valorem* tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from title *ad valorem* taxes 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 The Exchange at Gwinnett 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 2020 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 2020.	

Charges For Services

Charges for Services represent approximately 8 percent of the total fiscal year 2020 budgeted revenues, excluding 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. 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 2020, expenditures of the General Fund are expected to total $368.9 million—an increase of $42.7 million, or 13.1 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase in personal services of $24.3 million, which includes 66 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases for 2020 include an increase in operations of $12.4 million, a $7.4 million appropriation for reserves and contingencies, and an increase in payments to subsidized agencies of $1.0 million. These increases are offset by a decrease of $1.9 million in contributions to other funds and a $0.3 million decrease in contributions to capital.

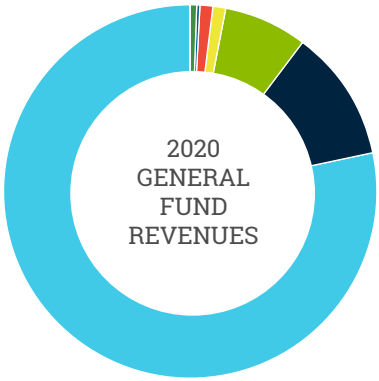
Budgeted Use of Fund Balance in the General Fund totals $42.0 million, which represents a 23.9 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this 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 2020 this full amount will not actually be utilized.



GENERAL FUND

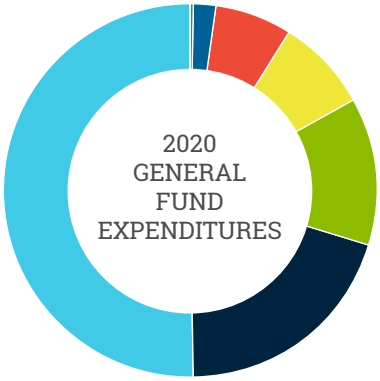
Revenue and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**150,006,962**	**155,279,492**	**159,742,211**	**175,921,207**	
Revenues					
Taxes	253,673,640	265,356,547	290,917,910	288,883,228	-0.7%
Licenses and Permits	204,992	403,351	286,450	400,000	39.6%
Intergovernmental	3,701,152	3,972,947	4,061,651	3,807,049	-6.3%
Charges for Services	27,249,421	29,043,841	29,467,627	26,605,078	-9.7%
Fines and Forfeitures	4,196,589	3,727,335	3,330,716	3,633,616	9.1%
Investment Income	1,354,124	1,966,361	2,371,145	1,535,206	-35.3%
Contributions and Donations	61,048	25,901	79,756	154,514	93.7%
Miscellaneous	1,767,577	2,503,070	2,789,939	1,708,748	-38.8%
Other Financing Sources	223,260	1,544,115	8,985,093	165,000	-98.2%
Total	**292,431,803**	**308,543,468**	**342,290,287**	**326,892,439**	**-4.5%**
Use of Fund Balance	—	—	—	41,968,485	—
Total Revenues	**292,431,803**	**308,543,468**	**342,290,287**	**368,860,924**	**7.8%**
Expenditures					
Personal Services	140,285,279	152,830,716	160,199,842	184,485,416	15.2%
Operations	54,930,871	60,601,209	61,852,777	74,224,352	20.0%
Intergovernmental	102,645	106,425	108,718	115,000	5.8%
Contributions to Other Funds	47,397,044	47,238,893	49,093,040	47,242,256	-3.8%
Contributions to Subsidized Agencies	21,379,722	22,148,312	23,135,765	24,115,227	4.2%
Contributions to Other Agencies	1,591,000	1,591,000	1,595,985	1,417,500	-11.2%
Contributions to Capital and Capital Outlay	21,472,712	19,564,194	30,125,164	29,858,173	-0.9%
Reserves and Contingencies	—	—	—	7,403,000	—
Total Expenditures	**287,159,273**	**304,080,749**	**326,111,291**	**368,860,924**	**13.1%**
Fund Balance December 31	**155,279,492**	**159,742,211**	**175,921,207**	**133,952,722**	**-23.9%**



Taxes: 78.32%
Use of Fund Balance: 11.38%
Charges for Services: 7.21%
Intergovernmental Revenues: 1.03%
Fines & Forfeitures: 0.99%
Miscellaneous: 0.46%
Investment Income: 0.42%
Licenses & Permits: 0.11%*
Other Financing Sources: 0.04%*
Contributions & Donations: 0.04%*

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Personal Services: 50.02%
Operations: 20.12%
Contributions to Other Funds: 12.81%
Contributions to Capital & Capital Outlay: 8.09%
Contributions to Subsidized Agencies: 6.54%
Reserves & Contingencies: 2.01%
Contributions to Other Agencies: 0.38%
Intergovernmental: 0.03%*

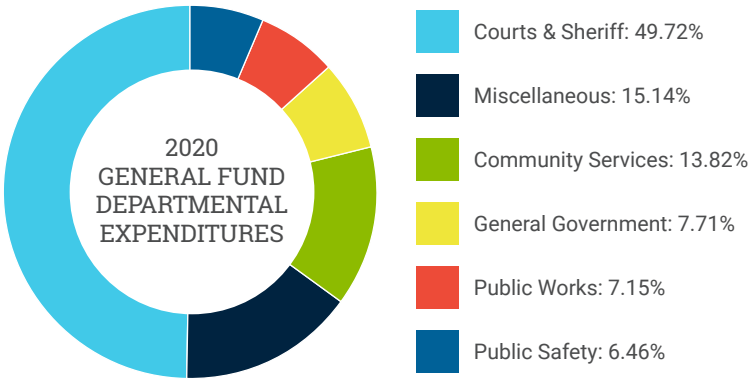
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GENERAL FUND

Departmental Expenditures FY 2017 – 2020

Agency	Group	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Board of Commissioners	General Government	1,046,426	1,148,381	1,242,132	1,530,301
Clerk of Court	Courts and Sheriff	9,805,563	9,964,769	10,421,813	12,123,106
Community Services	Community Services	10,500,535	11,090,390	12,654,072	14,705,354
Community Services – Elections	Community Services	2,475,944	6,448,464	3,780,589	11,013,658
Corrections	Public Safety	16,243,426	17,396,998	17,263,038	19,535,463
County Administration	General Government	1,451,959	1,078,853	228,640	1,559,463
District Attorney	Courts and Sheriff	12,993,896	14,434,417	15,623,066	18,647,243
Financial Services	General Government	9,107,584	9,738,460	8,703,656	10,007,377
Judiciary	Courts and Sheriff	25,263,140	26,923,956	28,276,355	27,447,287
Juvenile Court	Courts and Sheriff	8,051,394	8,685,546	8,987,680	8,702,916
Medical Examiner	Public Safety	1,324,381	1,310,726	1,318,948	1,321,997
Non-Departmental	Miscellaneous	43,906,097	40,210,799	49,455,885	55,817,536
Planning and Development	Public Works	572,257	543,396	681,110	759,534
Police Services	Public Safety	1,874,462	2,069,417	2,326,295	2,965,733
Probate Court	Courts and Sheriff	2,524,028	2,872,993	2,884,347	3,177,490
Sheriff	Courts and Sheriff	84,468,313	89,245,817	96,166,762	106,922,315
Solicitor	Courts and Sheriff	4,294,036	4,744,051	5,227,575	6,428,565
Subsidized Agencies	Community Services	22,128,026	23,059,050	24,082,461	25,251,234
Support Services	General Government	—	23,104	142,735	165,842
Tax Commissioner	General Government	10,753,050	12,762,460	13,703,051	15,162,195
Transportation	Public Works	18,374,756	20,328,702	22,941,081	25,616,315
Total		**287,159,273**	**304,080,749**	**326,111,291**	**368,860,924**

See "Key Decision Packages and Operating Initiatives" on pages II:12 - II:15 for more information on increases.



GENERAL OBLIGATION BOND DEBT SERVICE FUND

The **General Obligation Bond Debt Service Fund** accounted 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. This fund was closed in 2019 as the final payment was made on the 2003 G.O. Bond in January 2019.

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**19,224,694**	**15,988,289**	**12,527,411**	**—**	
Revenues					
Taxes	838,912	575,356	199,442	—	-100.0%
Intergovernmental	53,255	—	—	—	—
Investment Income	138,148	212,317	64,340	—	-100.0%
Total Revenues	**1,030,315**	**787,673**	**263,782**	**—**	**-100.0%**
Expenditures					
Operations	5,533	1,100	550	—	-100.0%
Contributions to Other Funds	—	—	8,536,893	—	-100.0%
Debt Service	4,261,187	4,247,451	4,253,750	—	-100.0%
Total Expenditures	**4,266,720**	**4,248,551**	**12,791,193**	**—**	**-100.0%**
Fund Balance December 31	**15,988,289**	**12,527,411**	**—**	**—**	

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 2020, expenditures are expected to total $16.4 million—an increase of $3.6 million, or 28.0 percent, from 2019 actual expenditures. The increase is primarily due to an increase in personal services of $2.1 million, which includes funding for 10 positions to support community engagement and to improve efficiency and productivity levels, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include an increase in operations of $0.5 million, an appropriation for reserves and contingencies of $0.3 million, an increase in contributions to other funds of $0.5 million, and an increase in contributions to capital of $0.2 million.

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**9,215,729**	**10,142,067**	**10,797,280**	**12,270,567**	
Revenues					
Taxes	7,192,501	7,507,296	8,062,708	7,761,647	-3.7%
Licenses and Permits	3,957,587	4,509,642	4,765,651	4,273,325	-10.3%
Intergovernmental	50,188	53,146	59,129	40,000	-32.4%
Charges for Services	634,608	662,677	833,523	573,700	-31.2%
Investment Income	91,830	172,309	223,223	165,000	-26.1%
Miscellaneous	6,986	12,469	9,532	—	-100.0%
Other Financing Sources	655,888	681,448	343,728	—	-100.0%
Total	**12,589,588**	**13,598,987**	**14,297,494**	**12,813,672**	**-10.4%**
Use of Fund Balance	—	—	—	3,595,686	—
Total Revenues	**12,589,588**	**13,598,987**	**14,297,494**	**16,409,358**	**14.8%**
Expenditures					
Personal Services	6,929,783	7,451,603	8,039,278	10,147,586	26.2%
Operations	578,841	594,599	736,772	1,271,919	72.6%
Contributions to Other Funds	1,490,644	1,210,428	1,247,593	1,724,486	38.2%
Contributions to Capital and Capital Outlay	2,663,982	3,687,144	2,800,564	3,013,371	7.6%
Reserves and Contingencies	—	—	—	251,996	—
Total Expenditures	**11,663,250**	**12,943,774**	**12,824,207**	**16,409,358**	**28.0%**
Fund Balance December 31	**10,142,067**	**10,797,280**	**12,270,567**	**8,674,881**	

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

The **Fire and Emergency Medical Services 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 2020, expenditures are expected to total $146.9 million—an increase of $27.6 million, or 23.2 percent, from 2019 actual expenditures. This increase is due to an increase of $14.8 million in personal services, which includes 48 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $7.4 million increase in operations, a $3.1 million appropriation for reserves and contingencies, a $1.0 million increase in contributions to other funds, and an increase in contributions to capital of $1.3 million.

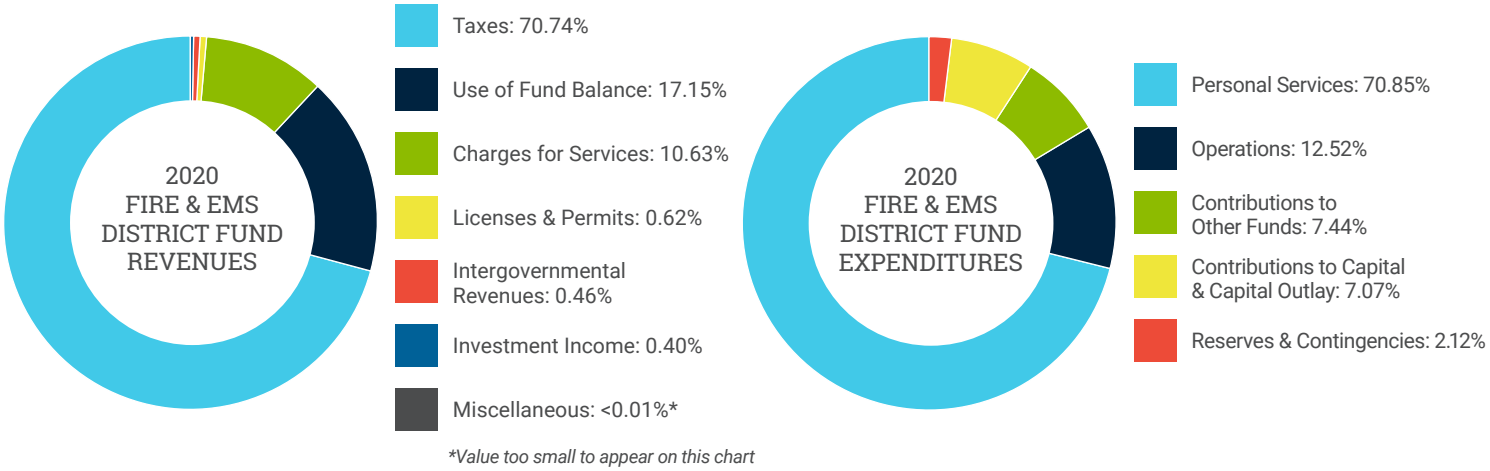
Budgeted Use of Fund Balance in the Fire and Emergency Medical Services District Fund totals $25.2 million, which represents a 36.9 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months 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 2020 this full amount will not actually be utilized.



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**47,543,463**	**52,793,519**	**57,822,151**	**68,321,651**	
Revenues					
Taxes	94,290,680	98,792,183	106,351,388	103,868,630	-2.3%
Licenses and Permits	863,985	865,241	945,764	915,350	-3.2%
Intergovernmental	771,382	789,544	838,779	680,000	-18.9%
Charges for Services	15,921,513	16,328,641	17,439,125	15,618,060	-10.4%
Investment Income	340,593	693,508	923,292	590,000	-36.1%
Contributions and Donations	1,207	130	13,180	—	-100.0%
Miscellaneous	118,420	226,760	176,615	3,000	-98.3%
Other Financing Sources	5,830,115	6,190,791	3,055,358	—	-100.0%
Total	**118,137,895**	**123,886,798**	**129,743,501**	**121,675,040**	**-6.2%**
Use of Fund Balance	—	—	—	25,190,453	—
Total Revenues	**118,137,895**	**123,886,798**	**129,743,501**	**146,865,493**	**13.2%**
Expenditures					
Personal Services	81,452,794	87,173,227	89,248,819	104,054,078	16.6%
Operations	9,220,075	9,764,072	11,025,624	18,386,760	66.8%
Contributions to Other Funds	7,873,491	7,673,585	9,882,344	10,919,750	10.5%
Contributions to Capital and Capital Outlay	14,341,479	14,247,282	9,087,214	10,385,704	14.3%
Reserves and Contingencies	—	—	—	3,119,201	—
Total Expenditures	**112,887,839**	**118,858,166**	**119,244,001**	**146,865,493**	**23.2%**
Fund Balance December 31	**52,793,519**	**57,822,151**	**68,321,651**	**43,131,198**	**-36.9%**



LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

The **Loganville Emergency Medical Services 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**764,316**	**740,247**	**716,883**	**689,316**	
Revenues					
Investment Income	5,970	8,662	11,998	11,500	-4.2%
Total	**5,970**	**8,662**	**11,998**	**11,500**	**-4.2%**
Use of Fund Balance	—	—	—	42,669	—
Total Revenues	**5,970**	**8,662**	**11,998**	**54,169**	**351.5%**
Expenditures					
Operations	25,168	30,579	40,780	52,163	27.9%
Contributions to Other Funds*	4,871	1,447	(1,215)	2,006	-265.1%
Total Expenditures	**30,039**	**32,026**	**39,565**	**54,169**	**36.9%**
Fund Balance December 31	**740,247**	**716,883**	**689,316**	**646,647**	

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

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 2020, expenditures are expected to total $144.2 million—an increase of $28.8 million, or 25.0 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of $14.8 million in personal services, which includes 36 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a $7.4 million increase in operations, a $3.5 million appropriation for reserves and contingencies, and a $3.2 million increase in contributions to capital funds. These increases are offset by a decrease of $0.4 million in contributions to other funds.

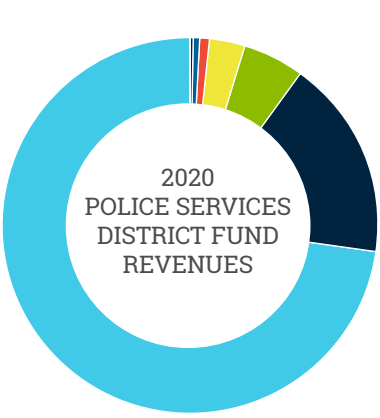
Budgeted Use of Fund Balance in the Police Services District Fund totals $24.8 million, which represents a 29.4 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months of normal operating 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 2020 this full amount will not actually be utilized.



POLICE SERVICES DISTRICT FUND

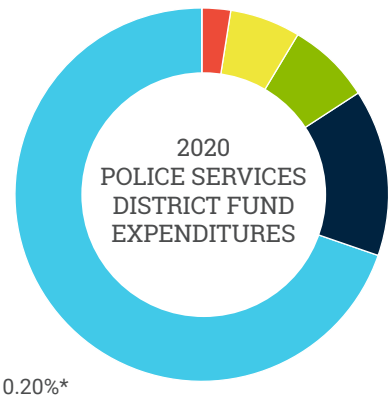
Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**51,379,568**	**66,110,253**	**69,667,826**	**84,317,064**	
Revenues					
Taxes	102,229,094	106,874,315	113,753,376	104,822,295	-7.9%
Licenses and Permits	4,267,807	4,290,356	4,405,934	4,289,700	-2.6%
Intergovernmental	280,696	295,289	324,602	287,875	-11.3%
Charges for Services	1,321,148	1,268,311	1,120,023	1,023,500	-8.6%
Fines and Forfeitures	8,138,734	7,712,123	6,942,190	7,688,555	10.8%
Investment Income	604,518	1,115,092	1,442,484	1,000,000	-30.7%
Contributions and Donations	17,500	—	—	—	—
Miscellaneous	468,408	562,750	548,140	305,000	-44.4%
Other Financing Sources	2,915,057	3,054,676	1,527,679	—	-100.0%
Total	**120,242,962**	**125,172,912**	**130,064,428**	**119,416,925**	**-8.2%**
Use of Fund Balance	—	—	—	24,803,228	—
Total Revenues	**120,242,962**	**125,172,912**	**130,064,428**	**144,220,153**	**10.9%**
Expenditures					
Personal Services	71,003,209	79,332,736	85,760,414	100,546,143	17.2%
Operations	11,169,564	13,489,287	13,049,834	20,446,485	56.7%
Contributions to Other Funds	5,359,907	6,444,580	11,101,549	10,698,007	-3.6%
Contributions to Subsidized Agencies	—	—	—	120,000	—
Contributions to Other Agencies	—	—	—	200,000	—
Contributions to Capital and Capital Outlay	17,979,597	22,348,736	5,503,393	8,682,134	57.8%
Reserves and Contingencies	—	—	—	3,527,384	—
Total Expenditures	**105,512,277**	**121,615,339**	**115,415,190**	**144,220,153**	**25.0%**
Fund Balance December 31	**66,110,253**	**69,667,826**	**84,317,064**	**59,513,836**	**-29.4%**



Taxes: 72.69%
Use of Fund Balance: 17.20%
Fines & Forfeitures: 5.33%
Licenses & Permits: 2.97%
Charges for Services: 0.71%
Investment Income: 0.69%
Miscellaneous: 0.21%*
Intergovernmental Revenues: 0.20%*

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Personal Services: 69.71%
Operations: 14.18%
Contributions to Other Funds: 7.42%
Contributions to Capital & Capital Outlay: 6.02%
Reserves & Contingencies: 2.45%
Contributions to Other Agencies: 0.14%*
Contributions to Subsidized Agencies: 0.08%*

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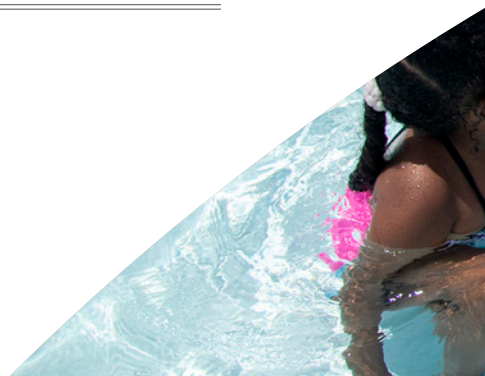
RECREATION FUND

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

In 2020, expenditures of the Recreation Fund are expected to total $46.4 million—an increase of $5.8 million, or 14.4 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of $3.8 million in personal services which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a $2.8 million increase in operations, a $0.3 million appropriation for reserve and contingencies. These increases are offset by a decrease of $0.1 million in contributions to other funds, and a $1.1 million decrease in contributions to capital funds.

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**17,258,095**	**19,816,988**	**21,326,271**	**21,332,408**	
Revenues					
Taxes	30,396,770	31,820,341	33,143,392	31,585,995	-4.7%
Intergovernmental	210,806	231,842	237,519	202,637	-14.7%
Charges for Services	4,062,581	4,103,010	4,311,353	5,005,173	16.1%
Investment Income	148,711	284,317	304,355	227,000	-25.4%
Contributions and Donations	260	145	348	12,900	3,606.9%
Miscellaneous	2,394,416	2,405,048	2,544,128	2,649,039	4.1%
Other Financing Sources	21,930	70,467	21,930	21,930	0.0%
Total	**37,235,474**	**38,915,170**	**40,563,025**	**39,704,674**	**-2.1%**
Use of Fund Balance	—	—	—	6,694,817	—
Total Revenues	**37,235,474**	**38,915,170**	**40,563,025**	**46,399,491**	**14.4%**
Expenditures					
Personal Services	16,439,280	18,320,127	18,923,978	22,708,919	20.0%
Operations	10,022,470	10,302,125	10,835,122	13,670,877	26.2%
Contributions to Other Funds	4,816,225	6,075,475	7,228,289	7,158,550	-1.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	3,392,606	2,702,160	3,563,499	2,513,350	-29.5%
Reserves and Contingencies	—	—	—	341,795	—
Total Expenditures	**34,676,581**	**37,405,887**	**40,556,888**	**46,399,491**	**14.4%**
Fund Balance December 31	**19,816,988**	**21,326,271**	**21,332,408**	**14,637,591**	



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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**—**	**—**	**887,943**	**1,734,832**	
Revenues					
Taxes	—	887,943	846,889	—	-100.0%
Total Revenues	**—**	**887,943**	**846,889**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**—**	**887,943**	**1,734,832**	**1,734,832**	



INDIAN TRAIL TAD FUND

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**421,805**	**949,959**	**1,436,847**	**2,032,503**	
Revenues					
Taxes	528,154	486,888	595,656	—	-100.0%
Total Revenues	**528,154**	**486,888**	**595,656**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**949,959**	**1,436,847**	**2,032,503**	**2,032,503**	

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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**1,720,289**	**2,958,211**	**4,424,842**	**6,141,834**	
Revenues					
Taxes	1,237,922	1,466,631	1,624,390	—	-100.0%
Investment Income	—	—	92,602	—	-100.0%
Total Revenues	**1,237,922**	**1,466,631**	**1,716,992**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**2,958,211**	**4,424,842**	**6,141,834**	**6,141,834**	

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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**—**	**—**	**119,435**	**244,534**	
Revenues					
Taxes	—	119,435	125,099	—	-100.0%
Total Revenues	**—**	**119,435**	**125,099**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**—**	**119,435**	**244,534**	**244,534**	

PARK PLACE TAD FUND

The **Park Place TAD Fund** accounts for the positive tax increment revenues attributable to the Park Place Tax Allocation District. 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 2017 – 2020

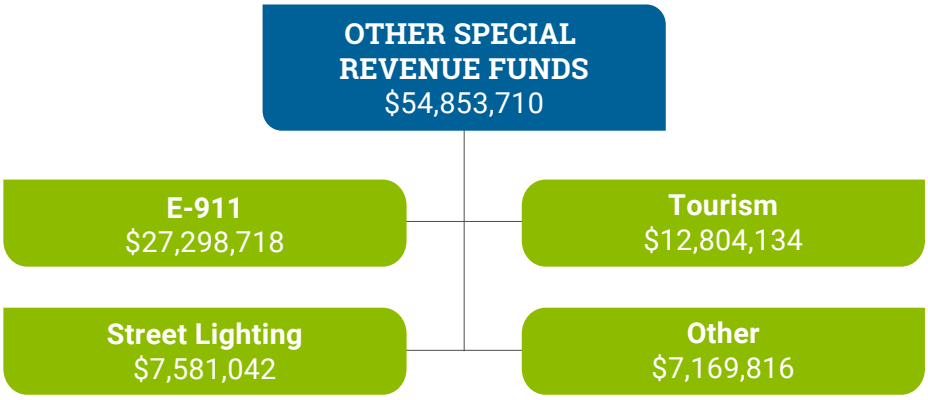
	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**66,888**	**126,819**	**477,381**	**940,779**	
Revenues					
Taxes	59,931	350,562	463,398	—	-100.0%
Total Revenues	**59,931**	**350,562**	**463,398**	**—**	**-100.0%**
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Fund Balance December 31	**126,819**	**477,381**	**940,779**	**940,779**	

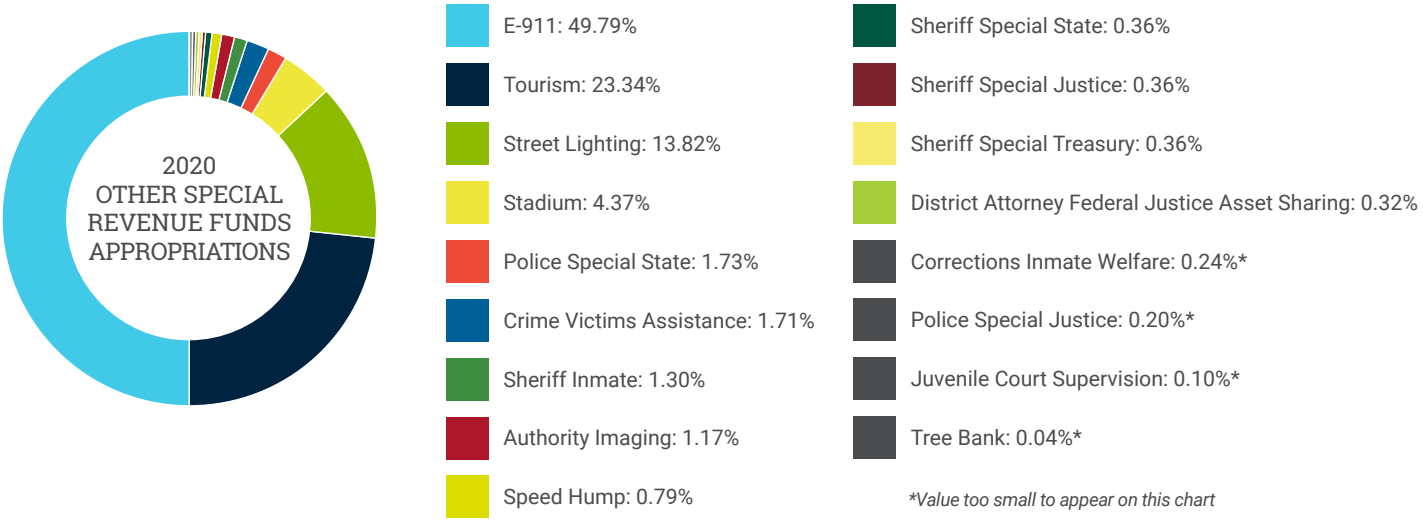
OTHER SPECIAL REVENUE FUNDS

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 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 2020, the net budgeted Use of Fund Balance in the Special Revenue Funds in aggregate is $11.1 million, or 20.0 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2019 expenditure needs and finance 2020 contributions to capital projects funds. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2020 this amount will not actually be utilized.





OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**51,586,070**	**52,920,162**	**52,407,347**	**55,185,331**	
Revenues					
Taxes	11,420,527	12,319,266	12,989,921	12,686,815	-2.3%
Licenses and Permits	67,512	27,400	904	15,000	1,559.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	27,732,767	28,722,681	34,865,348	28,452,883	-18.4%
Fines and Forfeitures	1,851,683	2,110,987	1,265,880	733,979	-42.0%
Investment Income	380,484	672,837	814,759	452,490	-44.5%
Miscellaneous	74,453	418,232	29,944	11,700	-60.9%
Other Financing Sources	1,990,613	74,094	80,532	—	-100.0%
Total	**43,918,039**	**44,745,497**	**50,447,288**	**42,752,867**	**-15.3%**
Use of Fund Balance	—	—	—	12,100,843	—
Total Revenues	**43,918,039**	**44,745,497**	**50,447,288**	**54,853,710**	**8.7%**
Expenditures					
Personal Services	9,261,489	10,112,076	10,219,296	12,284,909	20.2%
Operations	10,603,883	9,762,880	11,419,940	14,077,203	23.3%
Intergovernmental	3,490,091	3,787,384	4,082,264	4,453,478	9.1%
Contributions to Other Funds	6,356,184	4,259,258	5,601,201	6,424,294	14.7%
Contribution to Development Authority	9,032,227	6,586,864	10,994,249	10,731,776	-2.4%
Contributions to Subsidized Agencies	3,127,926	3,491,183	3,728,612	3,847,511	3.2%
Contributions to Other Agencies	—	8,000	—	—	—
Contributions to Capital and Capital Outlay	712,147	7,250,667	1,623,742	1,840,297	13.3%
Reserves and Contingencies	—	—	—	148,746	—
Total	**42,583,947**	**45,258,312**	**47,669,304**	**53,808,214**	**12.9%**
Contribution to Fund Balance	—	—	—	1,045,496	—
Total Expenditures	**42,583,947**	**45,258,312**	**47,669,304**	**54,853,710**	**15.1%**
Fund Balance December 31	**52,920,162**	**52,407,347**	**55,185,331**	**44,129,984**	**-20.0%**



Charges for Services: 51.87%
Taxes: 23.13%
Use of Fund Balance: 22.06%
Fines & Forfeitures: 1.34%
Investment Income: 0.82%
Intergovernmental Revenues: 0.73%
Licenses & Permits: 0.03%*
Miscellaneous: 0.02%*

*Value too small to appear on this chart



Operations: 25.67%
Personal Services: 22.40%
Contribution to Development Authority: 19.56%
Contributions to Other Funds: 11.71%
Intergovernmental: 8.12%
Contributions to Subsidized Agencies: 7.01%
Contribution to Fund Balance: 3.35%
Contributions to Capital & Capital Outlay: 1.91%
Reserves & Contingencies: 0.27%*

*Value too small to appear on this chart

OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 30 percent of the total fiscal year 2020 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 67 percent of the total fiscal year 2020 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 non-prepaid and 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 $261,883 annually plus a ticket surcharge of $1.00 each (minimum guaranteed amount from the ticket surcharge is $400,000), 50 percent of the net revenues for parking, and naming rights on anything over $350,000 (first $350,000 goes to the Braves organization).	
Street Lighting Fund	Special assessment levied annually against properties benefiting from street light services. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.	

AUTHORITY IMAGING FUND

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

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**2,114,977**	**2,752,702**	**2,191,949**	**1,984,951**	
Revenues					
Charges for Services	635,316	628,094	673,565	637,382	-5.4%
Investment Income	2,409	2,615	2,088	2,490	19.3%
Total Revenues	**637,725**	**630,709**	**675,653**	**639,872**	**-5.3%**
Expenditures					
Operations	—	41	—	—	—
Contributions to Capital and Capital Outlay	—	1,191,421	882,651	—	-100.0%
Total	**—**	**1,191,462**	**882,651**	**—**	**-100.0%**
Contribution to Fund Balance	—	—	—	639,872	—
Total Expenditures	**—**	**1,191,462**	**882,651**	**639,872**	**-27.5%**
Fund Balance December 31	**2,752,702**	**2,191,949**	**1,984,951**	**2,624,823**	**32.2%**

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**215,050**	**309,667**	**416,272**	**544,886**	
Revenues					
Charges for Services	97,138	106,961	122,828	118,500	-3.5%
Miscellaneous	10,364	11,413	14,845	11,700	-21.2%
Total Revenues	**107,502**	**118,374**	**137,673**	**130,200**	**-5.4%**
Expenditures					
Operations	12,885	11,769	9,059	23,755	162.2%
Contributions to Capital and Capital Outlay	—	—	—	50,000	—
Total	**12,885**	**11,769**	**9,059**	**73,755**	**714.2%**
Contribution to Fund Balance	—	—	—	56,445	—
Total Expenditures	**12,885**	**11,769**	**9,059**	**130,200**	**1,337.2%**
Fund Balance December 31	**309,667**	**416,272**	**544,886**	**601,331**	

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 fines – total less subsidies, if any, with the remainder 35 percent Solicitor and 65 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts' fines – 35 percent Solicitor and 65 percent District Attorney; and interest earned dividends – 35 percent Solicitor and 65 percent District Attorney.

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**1,152,730**	**852,581**	**851,592**	**773,158**	
Revenues					
Fines and Forfeitures	750,687	789,739	687,188	733,979	6.8%
Investment Income	9,400	18,241	7,124	2,500	-64.9%
Miscellaneous	1,930	2,252	1,367	—	-100.0%
Total	**762,017**	**810,232**	**695,679**	**736,479**	**5.9%**
Use of Fund Balance	—	—	—	201,408	—
Total Revenues	**762,017**	**810,232**	**695,679**	**937,887**	**34.8%**
Expenditures					
Personal Services	1,009,842	746,905	715,450	795,816	11.2%
Operations	46,285	55,557	49,419	124,000	150.9%
Contributions to Other Funds	6,039	8,759	9,244	8,535	-7.7%
Reserves and Contingencies	—	—	—	9,536	—
Total Expenditures	**1,062,166**	**811,221**	**774,113**	**937,887**	**21.2%**
Fund Balance December 31	**852,581**	**851,592**	**773,158**	**571,750**	

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 2017 – 2020

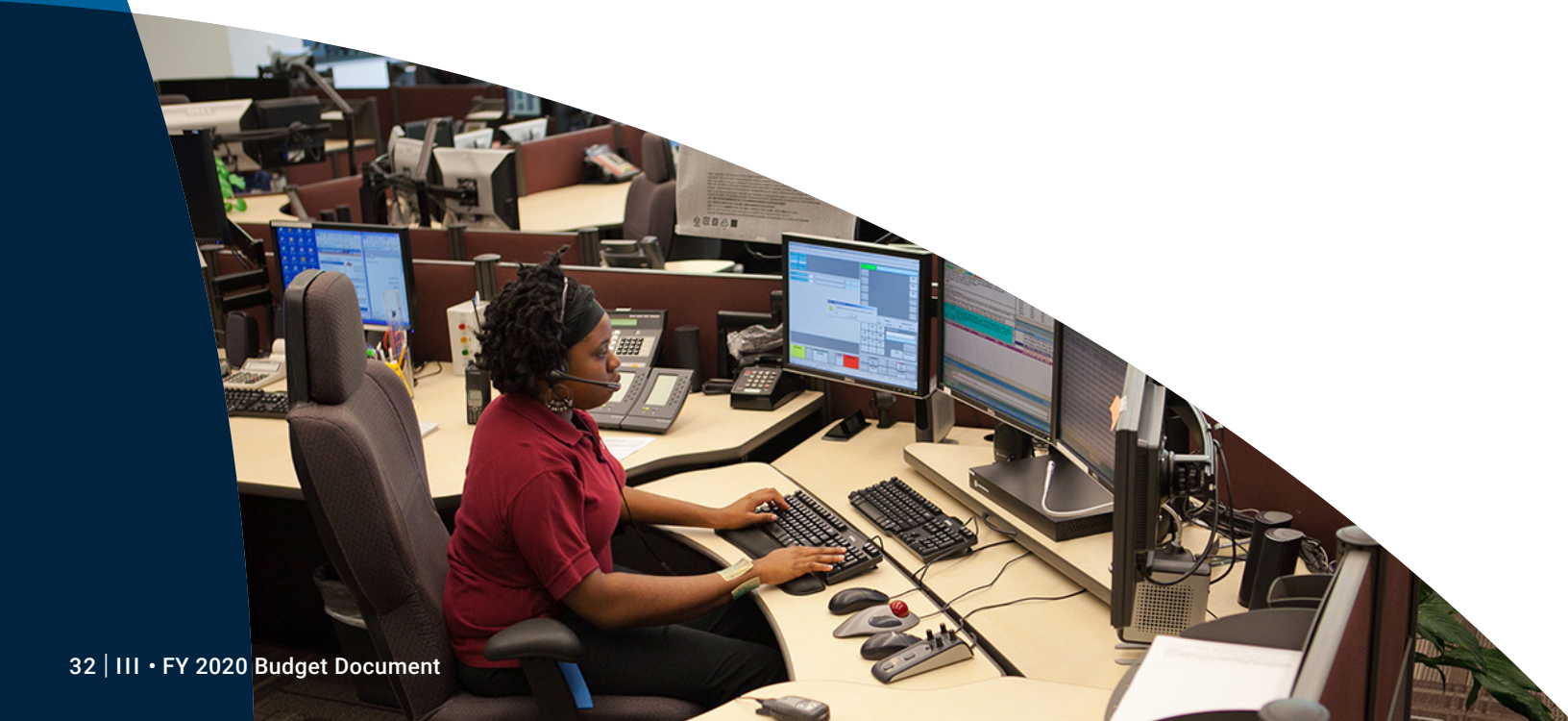
	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**270,413**	**142,793**	**415,426**	**355,058**	
Revenues					
Fines and Forfeitures	105,344	396,748	30,724	—	-100.0%
Investment Income	65	—	—	—	—
Total	**105,409**	**396,748**	**30,724**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	175,000	—
Total Revenues	**105,409**	**396,748**	**30,724**	**175,000**	**469.6%**
Expenditures					
Operations	88,126	124,115	91,092	175,000	92.1%
Contributions to Capital and Capital Outlay	144,903	—	—	—	—
Total Expenditures	**233,029**	**124,115**	**91,092**	**175,000**	**92.1%**
Fund Balance December 31	**142,793**	**415,426**	**355,058**	**180,058**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	–	**36,666**	**46,451**	**46,451**	
Revenues					
Fines and Forfeitures	36,666	9,785	–	–	–
Total Revenues	**36,666**	**9,785**	**–**	**–**	**–**
Expenditures					
Operations	–	–	–	–	–
Total Expenditures	**–**	**–**	**–**	**–**	**–**
Fund Balance December 31	**36,666**	**46,451**	**46,451**	**46,451**	



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 2020, expenditures of the E-911 Fund are expected to total $27.3 million—an increase of $7.2 million, or 35.7 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of $2.0 million in personal services which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a $2.4 million increase in operations, a $0.8 million increase in contributions to other funds, a $1.5 million increase in contributions to capital, and a $0.1 million appropriation for reserves and contingencies.

The $4.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred increased $0.4 million over 2019. This payment is in accordance with an intergovernmental agreement. The cities are paid an estimated amount on or before May 1st and submit documentation of actual costs incurred on a monthly basis, with an annual reconciliation.

Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**25,666,146**	**25,833,059**	**25,922,689**	**31,060,359**	
Revenues					
Taxes	1,144	6,314	5,654	—	-100.0%
Charges for Services	17,756,800	18,621,210	24,696,321	18,114,000	-26.7%
Investment Income	295,221	421,679	538,026	415,000	-22.9%
Miscellaneous	9,063	14,726	11,478	—	-100.0%
Other Financing Sources	—	7,726	—	—	—
Total	**18,062,228**	**19,071,655**	**25,251,479**	**18,529,000**	**-26.6%**
Use of Fund Balance	—	—	—	8,769,718	—
Total Revenues	**18,062,228**	**19,071,655**	**25,251,479**	**27,298,718**	**8.1%**
Expenditures					
Personal Services	8,212,725	9,307,431	9,459,014	11,439,432	20.9%
Operations	1,995,463	1,331,574	1,464,213	3,861,177	163.7%
Intergovernmental	3,490,091	3,787,384	4,082,264	4,453,478	9.1%
Contributions to Other Funds	4,093,664	3,856,524	5,108,318	5,885,356	15.2%
Contributions to Capital and Capital Outlay	103,372	699,112	—	1,520,500	—
Reserves and Contingencies	—	—	—	138,775	—
Total Expenditures	**17,895,315**	**18,982,025**	**20,113,809**	**27,298,718**	**35.7%**
Fund Balance December 31	**25,833,059**	**25,922,689**	**31,060,359**	**22,290,641**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**114,606**	**126,063**	**163,142**	**195,322**	
Revenues					
Charges for Services	64,199	73,141	71,076	55,883	-21.4%
Total Revenues	**64,199**	**73,141**	**71,076**	**55,883**	**-21.4%**
Expenditures					
Operations	52,742	36,062	38,896	39,450	1.4%
Total	**52,742**	**36,062**	**38,896**	**39,450**	**1.4%**
Contribution to Fund Balance	—	—	—	16,433	—
Total Expenditures	**52,742**	**36,062**	**38,896**	**55,883**	**43.7%**
Fund Balance December 31	**126,063**	**163,142**	**195,322**	**211,755**	



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**1,218,602**	**765,593**	**648,187**	**882,279**	
Revenues					
Fines and Forfeitures	36,262	245,002	216,129	—	-100.0%
Other Financing Sources	—	—	69,774	—	-100.0%
Miscellaneous	750	964	—	—	—
Total	**37,012**	**245,966**	**285,903**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	111,000	—
Total Revenues	**37,012**	**245,966**	**285,903**	**111,000**	**-61.2%**
Expenditures					
Operations	277,311	129,787	51,811	111,000	114.2%
Contributions to Other Agencies	—	8,000	—	—	—
Contributions to Capital and Capital Outlay	212,710	225,585	—	—	—
Total Expenditures	**490,021**	**363,372**	**51,811**	**111,000**	**114.2%**
Fund Balance December 31	**765,593**	**648,187**	**882,279**	**771,279**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**2,513,536**	**2,696,335**	**2,677,050**	**1,344,528**	
Revenues					
Fines and Forfeitures	542,885	288,954	154,760	—	-100.0%
Miscellaneous	1,770	—	22	—	-100.0%
Total	**544,655**	**288,954**	**154,782**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	951,334	—
Total Revenues	**544,655**	**288,954**	**154,782**	**951,334**	**514.6%**
Expenditures					
Operations	296,090	284,272	811,725	687,473	-15.3%
Contributions to Other Funds	—	—	29,543	—	-100.0%
Contributions to Capital and Capital Outlay	65,766	23,967	646,036	263,861	-59.2%
Total Expenditures	**361,856**	**308,239**	**1,487,304**	**951,334**	**-36.0%**
Fund Balance December 31	**2,696,335**	**2,677,050**	**1,344,528**	**393,194**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**2,820,727**	**3,111,109**	**3,556,655**	**3,809,255**	
Revenues					
Charges for Services	775,576	805,692	747,536	715,330	-4.3%
Investment Income	4,356	49,379	67,540	—	-100.0%
Total Revenues	**779,932**	**855,071**	**815,076**	**715,330**	**-12.2%**
Expenditures					
Operations	489,550	376,712	549,396	652,500	18.8%
Contributions to Capital and Capital Outlay	—	32,813	13,080	—	-100.0%
Total	**489,550**	**409,525**	**562,476**	**652,500**	**16.0%**
Contribution to Fund Balance	—	—	—	62,830	—
Total Expenditures	**489,550**	**409,525**	**562,476**	**715,330**	**27.2%**
Fund Balance December 31	**3,111,109**	**3,556,655**	**3,809,255**	**3,872,085**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**275,499**	**324,044**	**427,746**	**458,867**	
Revenues					
Fines and Forfeitures	73,532	80,816	130,124	—	-100.0%
Investment Income	13	—	—	—	—
Other Financing Sources	—	66,368	3,660	—	-100.0%
Total	**73,545**	**147,184**	**133,784**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	200,000	—
Total Revenues	**73,545**	**147,184**	**133,784**	**200,000**	**49.5%**
Expenditures					
Operations	25,000	43,482	95,565	200,000	109.3%
Contributions to Other Funds	—	—	7,098	—	-100.0%
Total Expenditures	**25,000**	**43,482**	**102,663**	**200,000**	**94.8%**
Fund Balance December 31	**324,044**	**427,746**	**458,867**	**258,867**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**228,357**	**302,576**	**405,218**	**346,806**	
Revenues					
Fines and Forfeitures	82,765	108,847	35,406	—	-100.0%
Investment Income	264	359	395	—	-100.0%
Miscellaneous	9,138	—	—	—	—
Total	**92,167**	**109,206**	**35,801**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	200,000	—
Total Revenues	**92,167**	**109,206**	**35,801**	**200,000**	**458.6%**
Expenditures					
Operations	17,948	6,564	32,374	200,000	517.8%
Contributions to Capital and Capital Outlay	—	—	61,839	—	-100.0%
Total Expenditures	**17,948**	**6,564**	**94,213**	**200,000**	**112.3%**
Fund Balance December 31	**302,576**	**405,218**	**346,806**	**146,806**	



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**395,292**	**419,754**	**469,388**	**341,787**	
Revenues					
Fines and Forfeitures	223,542	191,096	11,549	—	-100.0%
Investment Income	19	—	—	—	—
Other Financing Sources	—	—	7,098	—	-100.0%
Total	**223,561**	**191,096**	**18,647**	**—**	**-100.0%**
Use of Fund Balance	—	—	—	200,000	—
Total Revenues	**223,561**	**191,096**	**18,647**	**200,000**	**972.6%**
Expenditures					
Operations	27,193	72,308	146,248	200,000	36.8%
Contributions to Capital and Capital Outlay	171,906	69,154	—	—	—
Total Expenditures	**199,099**	**141,462**	**146,248**	**200,000**	**36.8%**
Fund Balance December 31	**419,754**	**469,388**	**341,787**	**141,787**	

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**1,282,559**	**1,253,698**	**1,232,755**	**1,032,375**	
Revenues					
Charges for Services	120,982	122,417	125,296	126,408	0.9%
Investment Income	8,998	14,740	29,576	19,500	-34.1%
Total	**129,980**	**137,157**	**154,872**	**145,908**	**-5.8%**
Use of Fund Balance	—	—	—	289,789	—
Total Revenues	**129,980**	**137,157**	**154,872**	**435,697**	**181.3%**
Expenditures					
Operations	149,270	150,794	351,657	427,250	21.5%
Contributions to Other Funds	9,571	7,306	3,595	8,447	135.0%
Total Expenditures	**158,841**	**158,100**	**355,252**	**435,697**	**22.6%**
Fund Balance December 31	**1,253,698**	**1,232,755**	**1,032,375**	**742,586**	

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 2017– 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**1,098,110**	**1,369,975**	**2,164,024**	**2,508,406**	
Revenues					
Taxes	998,312	1,025,584	936,302	880,425	-6.0%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,025,007	1,069,438	1,067,429	1,117,188	4.7%
Investment Income	—	12,258	20,167	—	-100.0%
Other Financing Sources	1,990,613	—	—	—	—
Miscellaneous	1	1	—	—	—
Total Revenues	**4,413,933**	**2,507,281**	**2,423,898**	**2,397,613**	**-1.1%**
Expenditures					
Operations	1,251	750	750	825	10.0%
Contributions to Other Funds	32,195	45,473	51,732	102,631	98.4%
Contribution to Development Authority	4,108,622	1,667,009	2,027,034	2,024,334	-0.1%
Total	**4,142,068**	**1,713,232**	**2,079,516**	**2,127,790**	**2.3%**
Contribution to Fund Balance	—	—	—	269,823	—
Total Expenditures	**4,142,068**	**1,713,232**	**2,079,516**	**2,397,613**	**15.3%**
Fund Balance December 31	**1,369,975**	**2,164,024**	**2,508,406**	**2,778,229**	



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**2,136,285**	**2,252,576**	**2,256,645**	**1,723,280**	
Revenues					
Charges for Services	7,256,820	7,294,970	7,357,060	7,568,042	2.9%
Investment Income	13,061	38,541	37,697	13,000	-65.5%
Miscellaneous	41,437	—	2,232	—	-100.0%
Total Revenues	**7,311,318**	**7,333,511**	**7,396,989**	**7,581,042**	**2.5%**
Expenditures					
Personal Services	38,922	57,740	44,832	49,661	10.8%
Operations	7,087,933	7,105,944	7,696,475	7,321,807	-4.9%
Contributions to Other Funds	68,172	157,143	168,911	203,110	20.2%
Contributions to Capital and Capital Outlay	—	8,615	20,136	5,936	-70.5%
Reserves and Contingencies	—	—	—	435	—
Total	**7,195,027**	**7,329,442**	**7,930,354**	**7,580,949**	**-4.4%**
Contribution to Fund Balance	—	—	—	93	—
Total Expenditures	**7,195,027**	**7,329,442**	**7,930,354**	**7,581,042**	**-4.4%**
Fund Balance December 31	**2,252,576**	**2,256,645**	**1,723,280**	**1,723,373**	

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, Infinite Energy Center parking facility, and Gwinnett Center expansion. 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 with the Development Authority for the Infinite Energy Center, parking facility at the Infinite Energy Center, and Gwinnett Center expansion. These projects were financed with bonds and are 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**9,836,098**	**10,069,866**	**8,233,653**	**7,448,154**	
Revenues					
Taxes	10,421,071	11,287,368	12,047,965	11,806,390	-2.0%
Charges for Services	929	758	4,237	150	-96.5%
Miscellaneous	—	388,876	—	—	—
Investment Income	46,678	115,025	112,146	—	-100.0%
Total	**10,468,678**	**11,792,027**	**12,164,348**	**11,806,540**	**-2.9%**
Use of Fund Balance	—	—	—	997,594	—
Total Revenues	**10,468,678**	**11,792,027**	**12,164,348**	**12,804,134**	**5.3%**
Expenditures					
Operations	36,836	33,149	31,260	32,966	5.5%
Contributions to Other Funds	2,146,543	184,053	222,760	216,215	-2.9%
Contribution to Development Authority	4,923,605	4,919,855	8,967,215	8,707,442	-2.9%
Contributions to Subsidized Agencies	3,127,926	3,491,183	3,728,612	3,847,511	3.2%
Contributions to Capital and Capital Outlay	—	5,000,000	—	—	—
Total Expenditures	**10,234,910**	**13,628,240**	**12,949,847**	**12,804,134**	**-1.1%**
Fund Balance December 31	**10,069,866**	**8,233,653**	**7,448,154**	**6,450,560**	



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 2017 – 2020

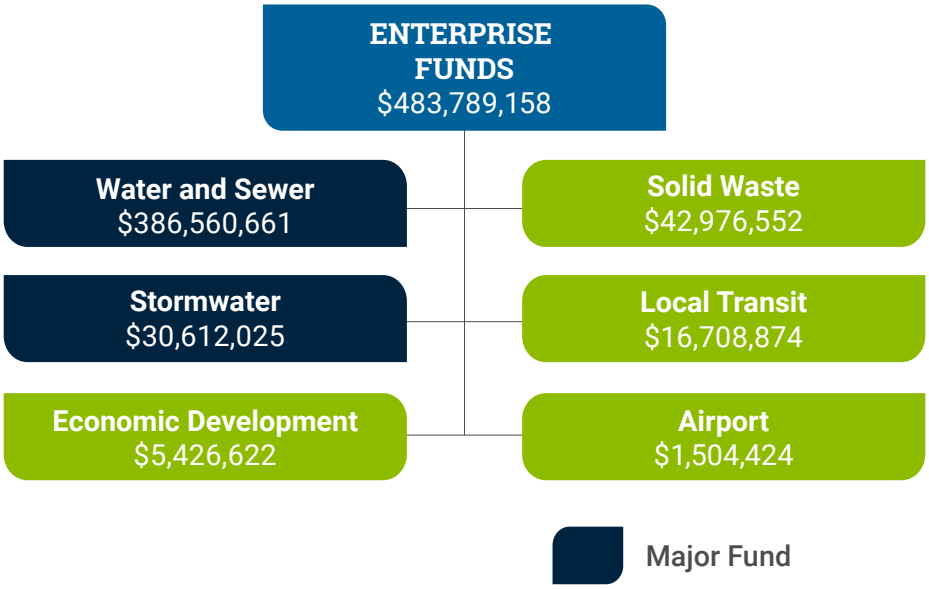
	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Fund Balance January 1	**247,083**	**301,105**	**328,505**	**329,409**	
Revenues					
Licenses and Permits	67,512	27,400	904	15,000	1,559.3%
Total	**67,512**	**27,400**	**904**	**15,000**	**1,559.3%**
Use of Fund Balance	–	–	–	5,000	–
Total Revenues	**67,512**	**27,400**	**904**	**20,000**	**2,112.4%**
Expenditures					
Operations	–	–	–	20,000	–
Contributions to Capital and Capital Outlay	13,490	–	–	–	–
Total Expenditures	**13,490**	**–**	**–**	**20,000**	**–**
Fund Balance December 31	**301,105**	**328,505**	**329,409**	**324,409**	

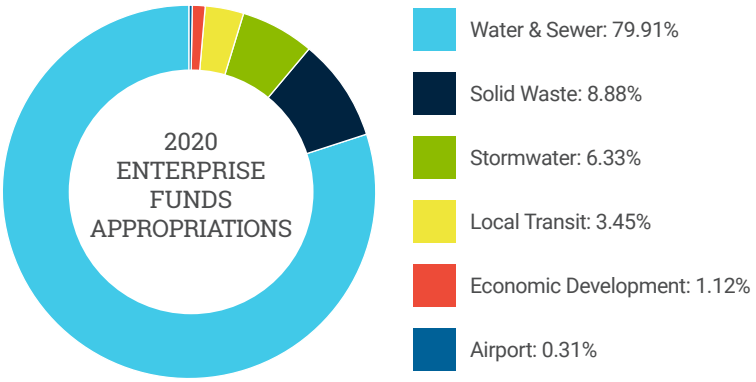


ENTERPRISE FUNDS

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.

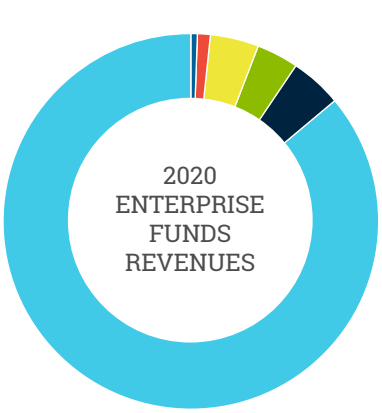




ENTERPRISE FUNDS

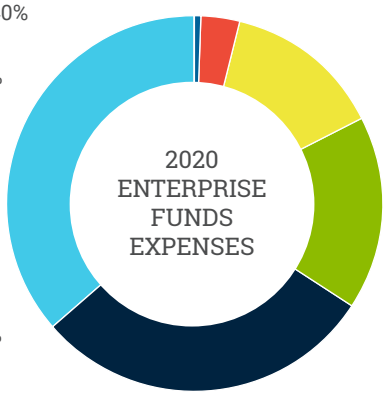
Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Taxes	813,060	910,551	1,008,084	775,000	-23.1%
Charges for Services	388,321,007	391,032,118	408,634,123	422,831,062	3.5%
Investment Income	2,780,763	4,412,593	4,844,713	2,370,000	-51.1%
Contributions and Donations	21,058,232	23,069,431	23,926,827	17,802,232	-25.6%
Miscellaneous	1,214,361	2,080,905	4,001,566	5,188,969	29.7%
Other Financing Sources	12,755,401	11,166,874	18,383,295	11,790,000	-35.9%
Total	**426,942,824**	**432,672,472**	**460,798,608**	**460,757,263**	**–**
Use of Net Position	–	–	–	23,031,895	–
Total Revenues	**426,942,824**	**432,672,472**	**460,798,608**	**483,789,158**	**5.0%**
Expenses					
Personal Services	50,306,246	54,294,353	58,885,629	66,426,530	12.8%
Operations	108,209,399	111,251,923	119,662,402	142,743,979	19.3%
Debt Service	93,277,945	86,969,065	80,283,843	80,457,466	0.2%
Transfers to Renewal and Extension	157,203,890	179,381,209	217,706,765	175,273,823	-19.5%
Contributions to Other Funds	10,362,980	11,783,845	13,854,893	15,739,614	13.6%
Contributions to Capital and Capital Outlay	–	–	–	5,000	–
Reserves and Contingencies	–	–	–	981,741	–
Total	**419,360,460**	**443,680,395**	**490,393,532**	**481,628,153**	**-1.8%**
Working Capital Reserve	–	–	–	2,161,005	–
Total Expenses	**419,360,460**	**443,680,395**	**490,393,532**	**483,789,158**	**-1.3%**



Charges for Services: 87.40%
Use of Net Position: 4.76%
Contributions & Donations: 3.68%
Other Financing Sources: 2.44%
Miscellaneous: 1.07%
Investment Income: 0.49%
Taxes: 0.16%*

*Value too small to appear on this chart



Transfers to Renewal & Extension: 36.23%
Operations: 29.51%
Debt Service: 16.63%
Personal Services: 13.73%
Contributions to Other Funds: 3.25%
Working Capital Reserve: 0.45%
Reserves & Contingencies: 0.20%*

*Value too small to appear on this chart

Major Revenue Sources Definitions and Assumptions

Charges For Services

Charges for Services represent approximately 92 percent of the total fiscal year 2020 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 $18.23 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 through 2025.

Contributions And Donations

Contributions and Donations represent approximately 4 percent of the total fiscal year 2020 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 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	195,723	182,398	206,095	160,000	-22.4%
Miscellaneous – Rent	805,267	807,549	814,979	1,140,000	39.9%
Investment Income	—	—	5,577	—	-100.0%
Other Financing Sources	18,361	105,478	1,846,295	40,000	-97.8%
Total	**1,019,351**	**1,095,425**	**2,872,946**	**1,340,000**	**-53.4%**
Use of Net Position	—	—	—	164,424	—
Total Revenues	**1,019,351**	**1,095,425**	**2,872,946**	**1,504,424**	**-47.6%**
Expenses					
Personal Services	385,265	405,131	485,251	567,208	16.9%
Operations	314,212	312,992	476,842	599,147	25.6%
Transfers to Renewal and Extension	283,255	85,397	1,741,992	—	-100.0%
Contributions to Other Funds	243,168	228,834	218,258	330,413	51.4%
Reserves and Contingencies	—	—	—	7,656	—
Total Expenses	**1,225,900**	**1,032,354**	**2,922,343**	**1,504,424**	**-48.5%**

ECONOMIC DEVELOPMENT OPERATING FUND

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

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Investment Income	—	—	13,309	—	-100.0%
Miscellaneous	—	105,823	2,860,501	3,958,869	38.4%
Other Financing Sources	—	535,684	3,450,000	—	-100.0%
Total	**—**	**641,507**	**6,323,810**	**3,958,869**	**-37.4%**
Use of Net Position	—	—	—	1,467,753	—
Total Revenues	**—**	**641,507**	**6,323,810**	**5,426,622**	**-14.2%**
Expenses					
Operations	—	45,589	1,911,679	2,830,785	48.1%
Debt Service	—	359,241	2,967,356	2,548,376	-14.1%
Contributions to Other Funds	—	—	4,427	47,461	972.1%
Total Expenses	**—**	**404,830**	**4,883,462**	**5,426,622**	**11.1%**



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	2,948,167	3,243,179	3,624,918	3,957,534	9.2%
Investment Income	61,051	137,798	163,173	190,000	16.4%
Miscellaneous	17,691	27,075	35,525	20,000	-43.7%
Other Financing Sources	12,737,040	10,402,771	13,087,000	11,750,000	-10.2%
Total	**15,763,949**	**13,810,823**	**16,910,616**	**15,917,534**	**-5.9%**
Use of Net Position	—	—	—	791,340	—
Total Revenues	**15,763,949**	**13,810,823**	**16,910,616**	**16,708,874**	**-1.2%**
Expenses					
Personal Services	457,264	546,045	640,299	744,400	16.3%
Operations	7,120,356	9,348,631	11,451,272	13,825,315	20.7%
Transfers to Renewal and Extension	6,243,194	2,959,789	4,425,810	1,501,661	-66.1%
Contributions to Other Funds	387,388	498,848	499,685	628,663	25.8%
Reserves and Contingencies	—	—	—	8,835	—
Total Expenses	**14,208,202**	**13,353,313**	**17,017,066**	**16,708,874**	**-1.8%**



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Taxes	813,060	910,551	1,008,084	775,000	-23.1%
Charges for Services	42,911,394	43,525,387	39,435,806	41,351,452	4.9%
Investment Income	568,655	968,205	1,303,420	850,000	-34.8%
Miscellaneous	1,024	2,536	1,415	100	-92.9%
Total Revenues	**44,294,133**	**45,406,679**	**41,748,725**	**42,976,552**	**2.9%**
Expenses					
Personal Services	540,680	563,631	615,702	709,640	15.3%
Operations	40,681,620	39,354,268	37,256,336	39,583,590	6.2%
Transfers to Renewal and Extension	130,107	—	—	—	—
Contributions to Other Funds	334,279	377,925	419,858	504,064	20.1%
Reserves and Contingencies	—	—	—	18,253	—
Total	**41,686,686**	**40,295,824**	**38,291,896**	**40,815,547**	**6.6%**
Working Capital Reserve	—	—	—	2,161,005	—
Total Expenses	**41,686,686**	**40,295,824**	**38,291,896**	**42,976,552**	**12.2%**

STORMWATER OPERATING FUND

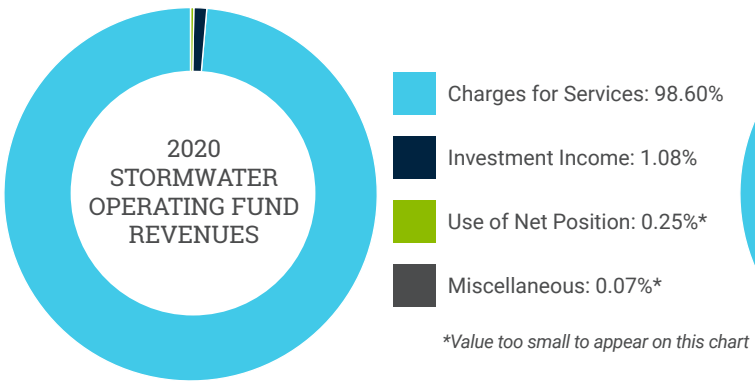
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

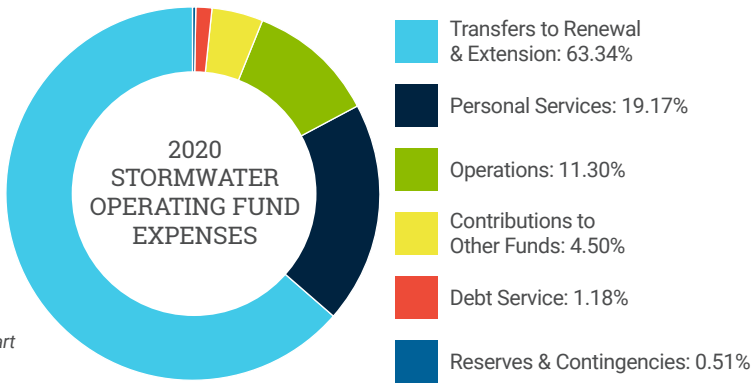
In 2020, Stormwater Operating Fund expenses are expected to total $30.6 million—a decrease of $10.8 million, or 26.2 percent, from the 2019 actual level of $41.5 million, primarily due to a decrease in transfers to the Renewal and Extension Fund for capital expenses of $13.4 million. This decrease is offset by an increase in personal services of $0.8 million and an increase in operations of $1.5 million.

A total of $19.4 million, or 63.3 percent, of the fund's 2020 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	31,655,357	29,166,387	29,337,454	30,186,728	2.9%
Investment Income	269,030	461,172	319,553	330,000	3.3%
Miscellaneous	6,682	9,015	8,190	20,000	144.2%
Total	**31,931,069**	**29,636,574**	**29,665,197**	**30,536,728**	**2.9%**
Use of Net Position	—	—	—	75,297	—
Total Revenues	**31,931,069**	**29,636,574**	**29,665,197**	**30,612,025**	**3.2%**
Expenses					
Personal Services	5,242,701	5,242,224	5,028,011	5,867,727	16.7%
Operations	1,569,257	1,803,510	1,929,168	3,458,909	79.3%
Debt Service	361,506	361,506	361,506	361,507	0.0%
Transfers to Renewal and Extension	22,618,847	28,906,975	32,797,048	19,391,330	-40.9%
Contributions to Other Funds	912,443	1,052,316	1,339,800	1,377,858	2.8%
Reserves and Contingencies	—	—	—	154,694	—
Total Expenses	**30,704,754**	**37,366,531**	**41,455,533**	**30,612,025**	**-26.2%**





WATER AND SEWER OPERATING FUND

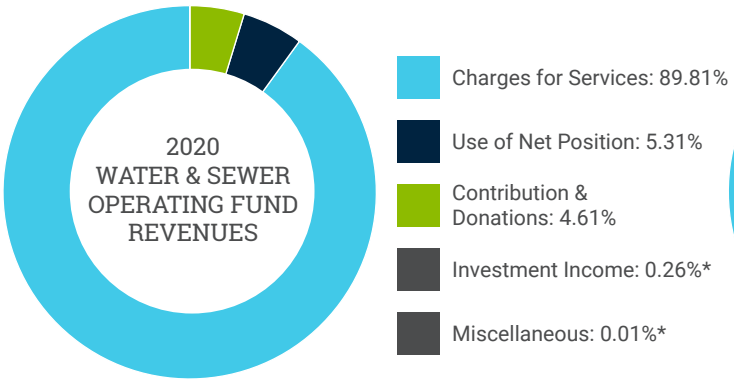
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources,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

In 2020, Water and Sewer Operating Fund expenses are expected to total $386.6 million—an increase of $0.7 million, or 0.2 percent, from the 2019 actual level of $385.8 million. The majority of the increase is related to an increase in operations of $15.8 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of $6.4 million, which includes four new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees; an increase in debt service of $0.6 million; an increase in contributions to internal service funds of $1.5 million; and an appropriation for reserves and contingencies of $0.8 million. These increases are offset by a $24.4 million decrease in contributions to the Renewal and Extension Fund for capital expenses.

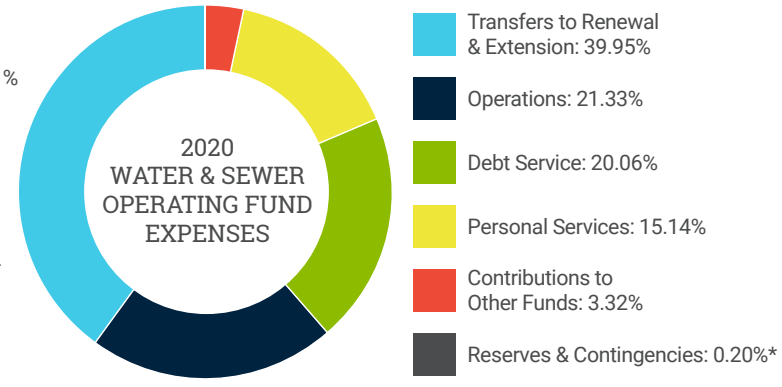
In 2020, Water and Sewer Operating Fund revenues are expected to total $366.0 million—an increase of $2.8 million, or 0.8 percent, from 2019 actual revenues of $363.3 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2014 were replaced on December 18, 2018. This new rate resolution approved water and sewer rates from 2019 through 2025 with increases in 2019, 2021, 2023, and 2025.

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	310,610,366	314,914,767	336,029,850	347,175,348	3.3%
Investment Income	1,882,027	2,845,418	3,039,681	1,000,000	-67.1%
Contributions and Donations	21,058,232	23,069,431	23,926,827	17,802,232	-25.6%
Miscellaneous	383,697	1,128,907	280,956	50,000	-82.2%
Other Financing Sources	—	122,941	—	—	—
Total	**333,934,322**	**342,081,464**	**363,277,314**	**366,027,580**	**0.8%**
Use of Net Position	—	—	—	20,533,081	—
Total Revenues	**333,934,322**	**342,081,464**	**363,277,314**	**386,560,661**	**6.4%**
Expenses					
Personal Services	43,680,336	47,537,322	52,116,366	58,537,555	12.3%
Operations	58,523,954	60,386,933	66,637,105	82,446,233	23.7%
Debt Service	92,916,439	86,248,318	76,954,981	77,547,583	0.8%
Transfers to Renewal and Extension	127,928,487	147,429,048	178,741,915	154,380,832	-13.6%
Contributions to Other Funds	8,485,702	9,625,922	11,372,865	12,851,155	13.0%
Contributions to Capital and Capital Outlay	—	—	—	5,000	—
Reserves and Contingencies	—	—	—	792,303	—
Total Expenses	**331,534,918**	**351,227,543**	**385,823,232**	**386,560,661**	**0.2%**



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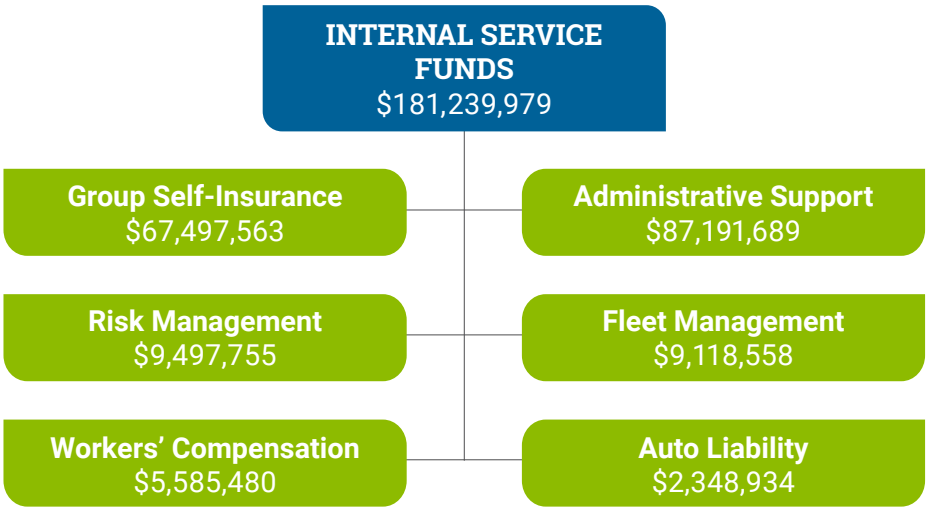


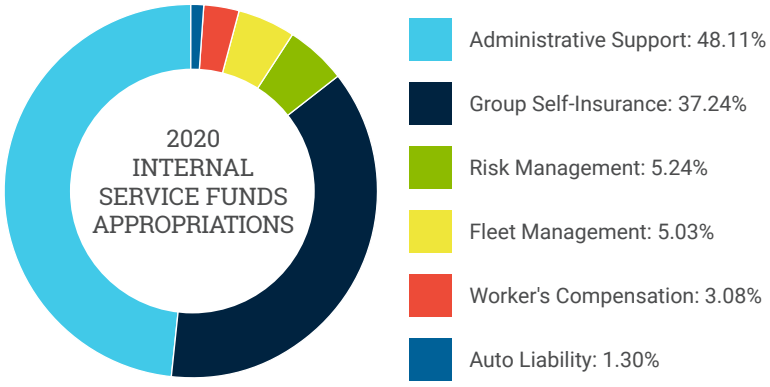
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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include the Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support, Fleet Management, and Auto Liability Funds.

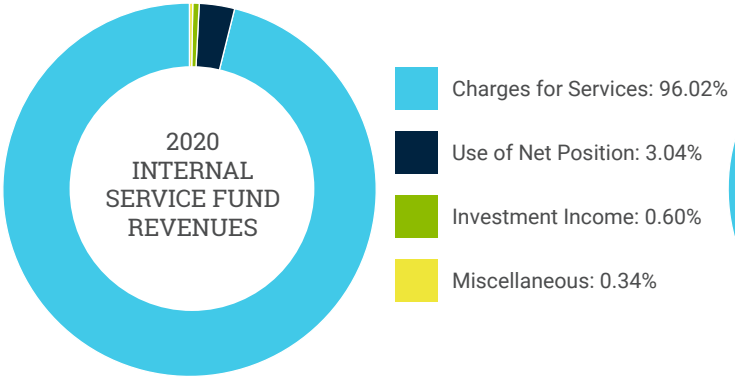


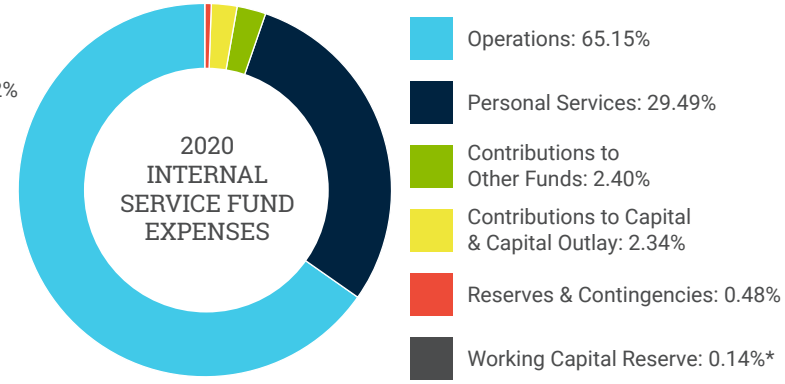


INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Intergovernmental Revenues	—	—	561	—	-100.0%
Charges for Services	120,359,525	131,265,235	148,791,395	174,029,071	17.0%
Investment Income	864,391	1,309,791	1,531,278	1,094,500	-28.5%
Contributions and Donations	—	2,000	—	—	—
Miscellaneous	2,281,104	1,619,602	3,047,663	611,303	-79.9%
Other Financing Sources	12,315	41,940	38,375	—	-100.0%
Total	**123,517,335**	**134,238,568**	**153,409,272**	**175,734,874**	**14.6%**
Use of Net Position	—	—	—	5,505,105	—
Total Revenues	**123,517,335**	**134,238,568**	**153,409,272**	**181,239,979**	**18.1%**
Expenses					
Personal Services	38,979,487	42,403,840	45,940,441	53,454,911	16.4%
Operations	85,458,670	90,799,314	99,922,873	118,078,244	18.2%
Contributions to Other Funds	2,989,137	3,463,865	3,675,089	4,348,832	18.3%
Contributions to Capital and Capital Outlay	307,405	795,521	2,142,191	4,239,544	97.9%
Reserves and Contingencies	—	—	—	868,997	—
Total	**127,734,699**	**137,462,540**	**151,680,594**	**180,990,528**	**19.3%**
Working Capital Reserve	—	—	—	249,451	—
Total Expenses	**127,734,699**	**137,462,540**	**151,680,594**	**181,239,979**	**19.5%**





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Major Revenue Sources Definitions and Assumptions

Charges For Services

Charges for Services represent approximately 99 percent of the total fiscal year 2020 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	54,870,458	58,513,465	67,279,116	86,330,120	28.3%
Investment Income	153,823	306,788	300,472	160,000	-46.8%
Miscellaneous	1,294,521	350,146	376,183	243,438	-35.3%
Contributions and Donations	–	2,000	–	–	–
Total	**56,318,802**	**59,172,399**	**67,955,771**	**86,733,558**	**27.6%**
Use of Net Position	–	–	–	458,131	–
Total Revenues	**56,318,802**	**59,172,399**	**67,955,771**	**87,191,689**	**28.3%**
Expenses					
Personal Services	35,040,191	37,925,001	41,163,920	48,100,306	16.9%
Operations	17,785,162	20,294,288	25,531,963	34,124,745	33.7%
Contributions to Other Funds	731,385	744,431	843,251	813,132	-3.6%
Contributions to Capital and Capital Outlay	151,182	232,025	1,657,706	3,390,428	104.5%
Reserves and Contingencies	–	–	–	763,078	–
Total Expenses	**53,707,920**	**59,195,745**	**69,196,840**	**87,191,689**	**26.0%**

AUTO LIABILITY FUND

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

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	800,000	800,000	1,750,000	2,250,000	28.6%
Investment Income	23,883	49,792	69,911	44,000	-37.1%
Miscellaneous	185	—	—	—	—
Total	**824,068**	**849,792**	**1,819,911**	**2,294,000**	**26.1%**
Use of Net Position	—	—	—	54,934	—
Total Revenues	**824,068**	**849,792**	**1,819,911**	**2,348,934**	**29.1%**
Expenses					
Operations	1,667,506	916,800	3,211,843	2,312,000	-28.0%
Contributions to Other Funds	9,229	26,579	38,545	36,934	-4.2%
Total Expenses	**1,676,735**	**943,379**	**3,250,388**	**2,348,934**	**-27.7%**

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Intergovernmental Revenues	–	–	561	–	-100.0%
Charges for Services	5,443,260	6,758,578	7,820,745	8,750,693	11.9%
Miscellaneous	283,106	284,829	296,814	367,865	23.9%
Other Financing Sources	–	41,940	38,375	–	-100.0%
Total Revenues	**5,726,366**	**7,085,347**	**8,156,495**	**9,118,558**	**11.8%**
Expenses					
Personal Services	2,933,448	3,260,600	3,329,873	3,729,354	12.0%
Operations	1,834,099	1,612,799	1,580,424	2,248,068	42.2%
Contributions to Other Funds	1,478,293	1,557,274	1,503,672	1,986,979	32.1%
Contributions to Capital and Capital Outlay	156,223	563,496	484,485	849,116	75.3%
Reserves and Contingencies	–	–	–	55,590	–
Total	**6,402,063**	**6,994,169**	**6,898,454**	**8,869,107**	**28.6%**
Working Capital Reserve	–	–	–	249,451	–
Total Expenses	**6,402,063**	**6,994,169**	**6,898,454**	**9,118,558**	**32.2%**



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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	52,245,807	57,693,192	62,566,534	66,348,258	6.0%
Investment Income	391,022	559,608	723,658	540,000	-25.4%
Miscellaneous	129,782	554,096	930,218	—	-100.0%
Other Financing Sources	12,315	—	—	—	—
Total	**52,778,926**	**58,806,896**	**64,220,410**	**66,888,258**	**4.2%**
Use of Net Position	—	—	—	609,305	—
Total Revenues	**52,778,926**	**58,806,896**	**64,220,410**	**67,497,563**	**5.1%**
Expenses					
Personal Services	566,030	757,656	982,608	1,119,095	13.9%
Operations	55,035,265	58,316,531	59,438,493	66,014,520	11.1%
Contributions to Other Funds*	(21,368)	252,137	496,890	339,989	-31.6%
Reserves and Contingencies	—	—	—	23,959	—
Total Expenses	**55,579,927**	**59,326,324**	**60,917,991**	**67,497,563**	**10.8%**

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



RISK MANAGEMENT FUND

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

Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	4,500,000	5,000,000	6,250,000	6,850,000	9.6%
Investment Income	132,606	149,675	171,362	148,000	-13.6%
Miscellaneous	455,520	18,303	45,043	—	-100.0%
Total	**5,088,126**	**5,167,978**	**6,466,405**	**6,998,000**	**8.2%**
Use of Net Position	—	—	—	2,499,755	—
Total Revenues	**5,088,126**	**5,167,978**	**6,466,405**	**9,497,755**	**46.9%**
Expenses					
Personal Services	350,777	395,518	409,970	448,421	9.4%
Operations	4,672,031	5,941,642	5,969,457	7,922,041	32.7%
Contributions to Other Funds	763,374	838,428	746,411	1,111,650	48.9%
Reserves and Contingencies	—	—	—	15,643	—
Total Expenses	**5,786,182**	**7,175,588**	**7,125,838**	**9,497,755**	**33.3%**

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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
Revenues					
Charges for Services	2,500,000	2,500,000	3,125,000	3,500,000	12.0%
Investment Income	163,057	243,928	265,875	202,500	-23.8%
Miscellaneous	117,990	412,228	1,399,405	—	-100.0%
Total	**2,781,047**	**3,156,156**	**4,790,280**	**3,702,500**	**-22.7%**
Use of Net Position	—	—	—	1,882,980	—
Total Revenues	**2,781,047**	**3,156,156**	**4,790,280**	**5,585,480**	**16.6%**
Expenses					
Personal Services	89,041	65,065	54,070	57,735	6.8%
Operations	4,464,607	3,717,254	4,190,693	5,456,870	30.2%
Contributions to Other Funds	28,224	45,016	46,320	60,148	29.9%
Reserves and Contingencies	—	—	—	10,727	—
Total Expenses	**4,581,872**	**3,827,335**	**4,291,083**	**5,585,480**	**30.2%**





Section 4

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:39 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

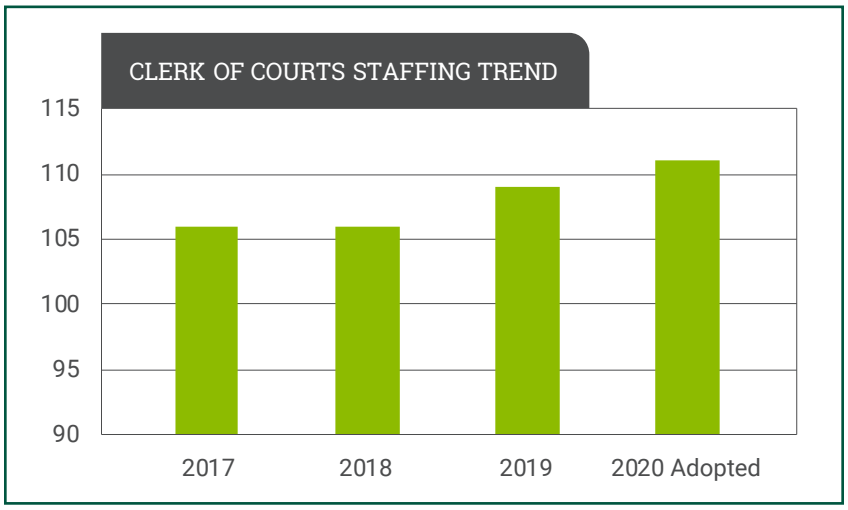
Garnishments and Adoptions
- Assist the public in filing garnishment cases
- Process garnishment receipts and disbursements
- Process and maintain adoption files and docket

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

	2017	2018	2019	2020 Adopted
Authorized Positions	106	106	109	111



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.

In 2020, with the passage of House Bill 21 during the 2019 legislative session that increased the Gwinnett Superior Court bench from 10 divisions to 11 divisions, two new positions were added to support and manage court filings for Division 11.

Departmental Goals and Performance Measurements

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Judicial cases filed	133,564	141,379	138,267	139,762
Property records recorded	192,269	205,834	195,017	202,776
Notary commissions/trade names used	5,327	4,997	5,166	5,372

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Deputy clerks – judicial cases	86	86	89	89
Filings per clerk – judicial cases	1,615	1,702	1,612	1,631
Deputy clerks – real estate	15	15	15	15
Filings per clerk – real estate	12,818	13,722	13,001	13,518

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Civil costs and recording fees	$ 10,160,617	$ 11,261,718	$ 10,551,953	$ 11,079,551
Criminal fines	$ 4,768,018	$ 3,972,554	$ 3,517,877	$ 3,341,983
Transfer taxes collected	$ 7,853,083	$ 8,299,045	$ 8,173,658	$ 8,337,131
Intangible taxes collected	$ 19,218,701	$ 18,719,403	$ 21,729,968	$ 23,359,716

CLERK OF COURTS

4 To reconcile and disburse court trust funds.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Criminal cash bonds	$ 3,744,974	$ 4,006,124	$ 2,395,644	$ 2,515,426
Garnishments	$ 21,301,494	$ 32,163,437	$ 36,047,166	$ 38,750,704
Special registry	$ 8,796,600	$ 8,851,749	$ 13,195,321	$ 13,855,087

Accomplishments: FY 2019

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 2020

1 Electronic filing (e-Filing) Magistrate Court Civil.

2 Land records software implementation and integration with case management accounting.

3 Digital database document retrieval by court users.

4 Judicial case management integration with accounting.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Historical scanning project (year 3).

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	6,284,741	6,496,322	6,713,686	7,406,265
Operations	1,853,301	1,780,628	1,922,936	2,580,924
Contributions to Other Funds	1,667,521	1,687,860	1,785,191	2,135,917
Contributions to Capital and Capital Outlay	–	1,191,421	882,651	–
Contributions to Fund Balance	–	–	–	639,872
Total	**9,805,563**	**11,156,231**	**11,304,464**	**12,762,978**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	9,805,563	9,964,769	10,421,813	12,123,106
Authority Imaging Fund	–	1,191,462	882,651	639,872
Total	**9,805,563**	**11,156,231**	**11,304,464**	**12,762,978**

CLERK OF RECORDER'S COURT

Mission and Organizational Chart

Purpose

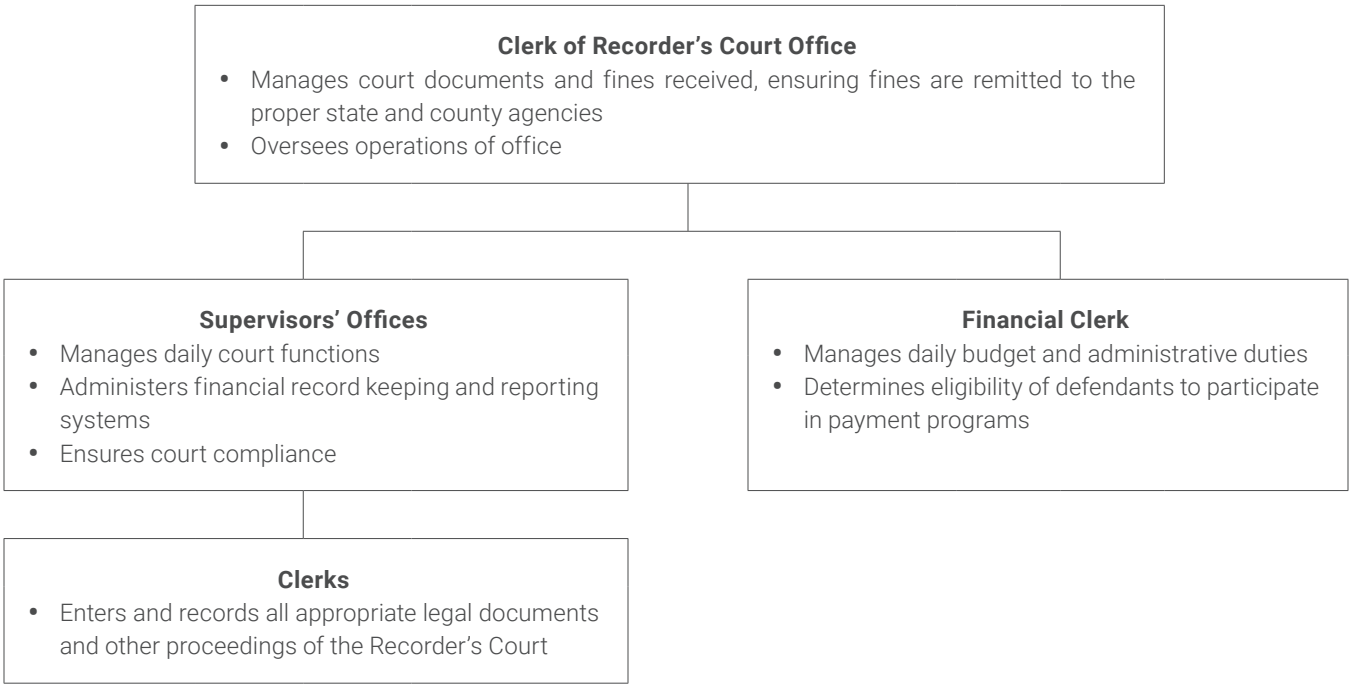
To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

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

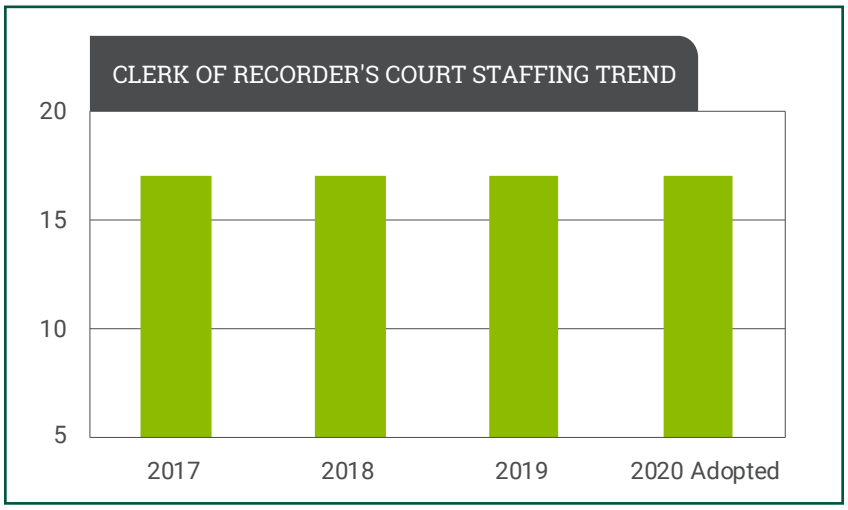
- Integrity
- Service Excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect



CLERK OF RECORDER'S COURT

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	17	17	17	17



Departmental Goals and Performance Measurements

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Cases handled without court appearance	38,459	38,457	40,839	41,655
Money received without court appearance	$ 5,083,060	$ 5,056,581	$ 5,201,970	$ 5,306,009
Total number of citations disposed	69,673	69,311	72,284	73,729
Online payments – money received	$ 4,107,950	$ 4,058,825	$ 3,608,040	$ 3,680,200

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Court appearance – money received	$ 2,834,379	$ 2,849,077	$ 2,849,077	$ 2,906,058
Probation – money received	$ 1,327,500	$ 1,023,832	$ 941,597	$ 960,427
Credit card program – Point of Sale	$ 1,741,300	$ 1,776,278	$ 1,937,500	$ 1,976,250

Accomplishments: FY 2019

1 Transitioned probation services to a new vendor.

2 Transitioned online payment services to a new vendor.

3 Established a new judicial office and staff following the retirement of Judge Muise.

CLERK OF RECORDER'S COURT

Short-Term Departmental Issues and Initiatives for FY 2020

1 Improve access to justice by creating a night court and offering more options for a court hearing.

2 Create an SOP for Recorder's Court.

3 Begin purging some of the 33,000 bench warrants that are currently active.

4 Streamline the different payment options for disposed cases and offer a payment plan.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Move our case management system from a County-hosted system to a vendor-hosted, cloud-based system.

2 Create a data exchange with the Georgia Bureau of Investigations to transmit dispositions.

3 Purchase digital signage to help visitors navigate through the courthouse.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	1,166,042	1,142,299	1,152,427	1,361,287
Operations	131,204	87,415	101,343	268,129
Contributions to Other Funds	61,830	286,607	122,697	242,781
Total	**1,359,076**	**1,516,321**	**1,376,467**	**1,872,197**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Police Services District Fund	1,359,076	1,516,321	1,376,467	1,872,197
Total	**1,359,076**	**1,516,321**	**1,376,467**	**1,872,197**

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

Parks and Recreation Project Administration
- Manages planning services and development of facilities
- Provides quality assurance for SPLOST projects

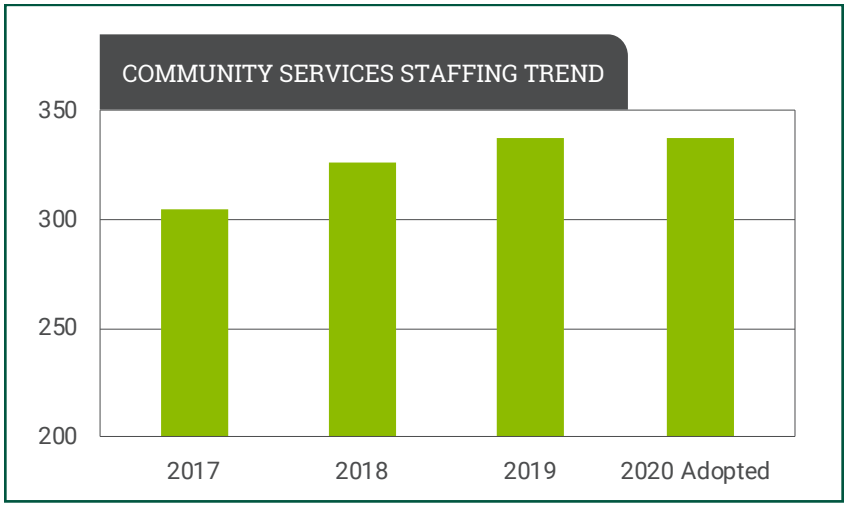
Parks and Recreation Operations
- Manages, operates, and maintains the County's park system, facilities, recreational, educational and historical programs, as well as natural and cultural resources

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

	2017	2018	2019	2020 Adopted
Authorized Positions	305	326	338	338



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. During the year, one position was added from the unallocated pool.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead Through Innovation
▶ Tactic:	Improve access and utilization of data
▶ Expected Outcome:	Increased efficiency in accessing data

Projects	Est. Start Date	Est. End Date
Digital archival of the Project Administration Division's data sets	9/1/19	12/31/21
Establishment of digital server system to hold all project data sets and be used as supplemental archival for other GCPR functions	10/1/19	12/31/21
Establishment of new operational standards for project data storage	1/1/19	12/31/21

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Ensure Access to Basic Human Needs
▶ Tactic:	Reduce food insecurity in Gwinnett County
▶ Expected Outcome:	Encourage small business growth

Projects	Est. Start Date	Est. End Date
Provide a local small farming/agriculture based business incubator	1/1/19	5/31/20
Develop small farming program for public education	1/1/18	12/31/20

COMMUNITY SERVICES

PRIORITY:	LIVABILITY AND COMFORT	
▶ Strategy:	Promote Community Appeal via Partnerships, Support, and Enforcement	
▶ Tactic:	Meet the needs of a multigenerational and multicultural population	
▶ Expected Outcome:	Serve and meet community needs of a changing demographic	
Projects	**Est. Start Date**	**Est. End Date**
Aging Population Study	9/1/19	9/30/21

PRIORITY:	COMMUNICATION AND ENGAGEMENT	
▶ Strategy:	Involve Our Community in Our Story	
▶ Tactic:	Increase engagement with residents through volunteer opportunities and community outreach	
▶ Expected Outcome:	Ability to provide additional services and education	
Projects	**Est. Start Date**	**Est. End Date**
Gwinnett Outreach to Victims of Sex Crimes	1/1/19	12/31/20

PRIORITY:	COMMUNICATION AND ENGAGEMENT	
▶ Strategy:	Demand a Customer Focused Culture	
▶ Tactic:	Enhance the customer experience	
▶ Expected Outcome:	Improved employee retention	
Projects	**Est. Start Date**	**Est. End Date**
Poll Official pay increase	1/1/20	12/31/20

PRIORITY:	MOBILITY AND ACCESS	
▶ Strategy:	Manage Land Use to Facilitate Mobility	
▶ Tactic:	Implement the Countywide Trails Master Plan	
▶ Expected Outcome:	Improved mobility access and the health of the community	
Projects	**Est. Start Date**	**Est. End Date**
Development of Countywide Trails Master Plan	1/1/18	4/1/25

COMMUNITY SERVICES

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Master plans conducted for parks, greenways, and other facilities	2	2	1	1
2	Feasibility studies conducted	2	2	1	2
3	Classes, programs, camps, and events offered	7,967	7,794	7,803	8,583
4	Number of facility and pavilion rentals	11,126	11,201	12,227	13,497
5	Number of aquatic admissions and passes	439,063	445,045	479,542	483,542
6	Donations (Parks and Recreation, Environmental and Heritage Center)	$ 260	$ 26,000	$ 16,699	$ 19,500
7	Grants (Parks and Recreation, Environmental and Heritage Center)	$ 30,000	$ 100,000	$ 2,197,949	$ 201,542
8	Donations (Health and Human Services)	$ 136,002	$ 193,517	$ 31,405	$ 36,502
9	Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	$ 1,996,057	$ 2,139,458	$ 2,197,949	$ 2,303,362
10	Health and Human Services and Senior Services statistics:				
	Residents assisted through individual contact through calls, emails, walk-ins, and web visits for UGA Extension	115,360	114,535	112,854	116,587
	Number of volunteer hours served within Gwinnett County Government operations	1,170,408	1,630,597	1,688,813	1,695,990
	Classes, programs, and events offered through Live Healthy Gwinnett	194	160	158	165
	Average number of informational inquiries per month	21,014	14,625	14,715	16,278
	Number of residents served by Health and Human Services	557,241	394,143	368,749	404,800
11	Animal welfare statistics:				
	Donations	$ 13,457	$ 13,283	$ 17,048	$ 18,900
	Animals returned to owners	1,468	1,614	1,642	1,700
	Animals rescued by partners	1,682	1,210	1,323	1,500
	Adoptions	2,441	3,402	4,211	4,500
	Total incoming	6,278	6,118	7,384	7,678
	Total outgoing (rehomed, rescued, or adopted)	6,047	6,189	7,487	8,200
	Percentage saved	92.46%	95.52%	96.94%	97.00%

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.

5 Staff from each division completed more than 7,100 hours of training courses in a wide array of training offerings and recertifications.

6 Aquatic personnel compiled 6,250 hours of in-service trainings in order to keep our aquatic centers and pools open to our citizens for over 21,000 hours.

7 Academic programming at the Cultural and Natural Resources locations aligns with current Georgia Standards of Excellence, the Gwinnett County Academic Knowledge and Skills Curriculum. Additionally, 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.

8 The Department currently has more than 25 personnel members with certifications in such areas as Certified Park and Recreation Professional, Geographic Information Systems, Aquatic Facility Operator Instructor, Certified Playground Inspectors, and much more.

Accomplishments: FY 2019

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 Volunteer Gwinnett used more than 1,077,105 volunteer hours as part of daily operations in 2019.

2 Community Services Outreach's Live Healthy Gwinnett launched Harvest Gwinnett, a community garden program designed to assist with food insecurity, help facilitate garden construction, provide a volunteer leadership model, and offer education classes provided onsite by partners.

3 Health and Human Services launched the first Health Hero Day event in collaboration with the Gwinnett Health Department to provide low-cost immunizations, student health screenings, and a WIC farmers market.

4 Hosted an Engage in Aging event to explore issues in aging, which provided information on active movement, nutrition, senior wellness, and aging services.

5 Celebrated the 20th Senior Prom with more than 400 seniors in attendance.

6 Accommodated 140 additional seniors for congregate meals and programing by opening two new Satellite Senior Centers in collaboration with the cities of Grayson and Snellville and by opening the newly renovated and expanded Norcross Senior Center.

7 Received a $4,000 grant from the Thanks Mom and Dad Fund to provide a Virtual Senior Center experience for clients we currently serve who are unable to attend their congregate center due to illness, rehabilitation, or other circumstances which might prevent their participation. The pilot initiative is taking place at the Centerville and Norcross Senior Centers.

8 Parks and Recreation Operations launched summer food service program at Best Friend Park, Rhodes Jordan Park, and Lilburn Activity Building.

9 Parks and Recreation Operations launched an afterschool program in the Collins Hill Cluster, serving students at Rock Springs Elementary, Taylor Elementary, and Walnut Grove Elementary.

10 Parks and Recreation Operations was awarded a $2,198 DNR Watchable Wildlife Grant for our Pollinators in Parks project and a $2,000 grant from the National Environmental Education Foundation for the Public Lands Day project at Jones Bridge Park.

11 Parks and Recreation Operations skilled trades and grounds and maintenance sections renovated Harmony Grove Soccer Complex with LED lighting replacement system, laser grading, turf renovation, and building renovation.

12 Parks and Recreation Operations renovated the water feature at the Environmental & Heritage Center into a thriving wetland habitat and renamed it the Sterner Stream, in honor of an esteemed colleague of Gwinnett County.

13 Parks and Recreation Operations restored four acres of pollinator meadow within Gwinnett County parks.

14 Parks and Recreation Operations grounds and maintenance section renovated 525,072 square feet of sod.

15 The Gwinnett Environmental and Heritage Center was awarded a National Endowment for the Humanities exhibit in 2019 (Coney Island: Visions of an American Dreamland). In addition, the EHC hosted four other special exhibits including Roots of Wisdom, Tiny Titans, Shutter Sense and Nonsense, and a Garifuna Cultural Exhibit.

16 Parks and Recreation Operations partnered with the Atlanta Hawks and State Farm Good Neighborhood Club for the renovation of the outdoor basketball courts and an indoor teen club room at Lucky Shoals Park.

COMMUNITY SERVICES

17 Parks and Recreation Project Administration completed and opened the Phase 2 expansions of Club Drive Park and Alexander Park. The Graves Park amenities' addition of interactive fountain, soil surface soccer pitch, and natural surface trails is nearing completion as well.

18 Parks and Recreation Project Administration completed outdoor aquatic play structure replacements at Mountain Park Aquatic Centers and Rhodes Jordan Park pool in addition to a new Pool Pak HVAC unit replacement at the Bethesda Park Aquatic Center.

19 Parks and Recreation Project Administration has completed design and bid documents for the following: Lloyd Harris Trail connection to Harbins Park; trailhead, restroom, and playground at George Pierce Park; Hudson Nash House stabilization and restoration; Elisha Winn House site improvements including restroom building, limited parking and ADA path access; Dacula Park multipurpose field conversion and renovation; Shorty Howell Park multipurpose field conversion; Collins Hill Park Aquatic Center water heater replacement and building automation system interface; Bogan Park Aquatic Center slide and tower structure replacement; Peachtree Ridge Park baseball field #4 conversion to synthetic turf and playground replacement; and Tribble Mill Park entrance and improvements off of Chandler Road.

20 UGA Extension Gwinnett participated in UGA Extension's inaugural Georgia Pollinator Census and held two advanced training sessions for Gwinnett Master Gardener Extension volunteers to prepare. This was a Citizen Science at Work initiative on August 23 and 24. More than 4,000 Georgians in 133 counties in the nation's first statewide pollinator census logged in 133,963 insect interactions.

21 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.

22 Voter Registrations and Elections has 552,042 active voters.

23 Health and Human Services/Senior Services served a total of 368,749 residents.

24 Health and Human Services/Senior Services served a total of 7,199 units in the Homemaking Section.

25 Health and Human Services/Senior Services served a total of 9,648 units in the Respite Care Section.

26 Health and Human Services/Senior Services served a total of 11,841 units for Care Management Unit residents.

27 Health and Human Services/Senior Services served a total of 38,215 Congregate Meal units in the Senior Centers Section.

28 Health and Human Services/Senior Services served a total of 122,836 Home Delivered Meals units in the HDM Section.

29 Health and Human Services/Senior Services served a total of 59,601 Trips units in the Transportation Section.

30 Animal Welfare received a $50,000.00 grant from Best Friends Animal Society for Intake Prevention efforts.

31 Animal Welfare added veterinary services medical contract and a full time behavior coordinator.

32 Animal Welfare increased public outreach/program with Summer Camp, Pet Fest, Clear the Shelter, and Shelter Pets Rock events.

33 Animal Welfare Established a "Pet of the Week" community partnership with 11 Alive with nearly 100 percent adoption rate of selected pets.

34 Animal Welfare recorded 21,009 calls for service.

35 Animal Welfare recorded 39,114 shelter visitors.

36 Animal Welfare received 7,394 impounded animals.

37 Animal Welfare recorded that 7,258 animals had positive live outcomes.

38 Animal Welfare recorded 50,522 volunteer hours.

39 UGA Extension 4-H section began a Healthy Living Program at Radloff Middle School for the 6th, 7th and 8th grade Special Needs classes. Class topics included healthy living, stress reduction, and 4-H yoga. This is the first time Gwinnett 4-H has been in a middle school for programming in more than 15 years.

40 UGA Extension conducted 1,701 programs reaching 56,373 residents.

COMMUNITY SERVICES

41 Parks and Recreation Natural and Cultural Resource Management (GEHC, LFS, MFP) served 35,046 students in K-12 programs.

42 Parks and Recreation NCRM (GEHC, LFS, MFP) offered 60 summer camp programs and served 952 children (ages 4 to 13).

43 Parks and Recreation NCRM (GEHC, LFS, MFP) offered more than 900 educational and community programs across Gwinnett County.

44 Parks and Recreation hosted 16,475 individual volunteers, 98,991.3 volunteer hours served in 2019 in the parks, removed 4,640 pounds of trash through volunteer service workdays.

45 Parks and Recreation conducted 68 outreach programs in local schools, community centers, etc. including 10 outreach events in the parks with a combined audience of 5,100 participants.

46 Parks and Recreation Kid's Fishing Day had 423 attendees at Jones Bridge Park.

47 Animal Welfare & Enforcement boosted the percentage of animals saved in 2019 to 96.94 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.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	22,987,369	27,452,880	28,286,823	36,380,029
Operations	12,997,857	15,695,502	14,269,557	21,895,741
Contributions to Other Funds	8,395,089	9,319,815	11,100,200	11,480,568
Contributions to Other Agencies	191,000	191,000	191,000	16,000
Contributions to Subsidized Agencies	21,379,722	22,148,312	23,135,765	24,115,227
Contributions to Capital and Capital Outlay	1,120,263	1,489,285	1,922,059	1,481,896
Total	**67,071,300**	**76,296,794**	**78,905,404**	**95,369,461**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Recreation Fund	31,966,795	35,698,890	38,388,282	44,399,215
General Fund	10,500,535	11,090,390	12,654,072	14,705,354
General Fund – Elections	2,475,944	6,448,464	3,780,589	11,013,658
General Fund – Subsidized Agencies	22,128,026	23,059,050	24,082,461	25,251,234
Total	**67,071,300**	**76,296,794**	**78,905,404**	**95,369,461**

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.

Warden's Office

- Oversees the operations of Gwinnett County's correctional programs

Inmate Incarceration

- Provides a secure, safe, and humane environment for state and county inmates
- Provides a labor force to the county that performs janitorial, landscaping, maintenance services, and various manpower assignments
- Provides sanitary living conditions, nutritious meals, and adequate medical care to inmates
- Offers chaplaincy services, counseling services, self-help programs, educational programs, and vocational training to inmates

Work Release Program

- Provides a sentencing alternative that allows convicted offenders to maintain regular employment while serving their non-working hours in custody
- Collects fees, court ordered fines, and child support payments from residents in the Work Release Program
- Collects administrative and daily fees from offenders to offset the operating costs of the program

Work Alternative Program

- Provides a sentencing alternative that allows convicted offenders to perform community service work as an alternative to incarceration
- Collects sufficient fees from offenders to cover the costs of the program
- Provides a labor force to governmental and other nonprofit agencies throughout the county

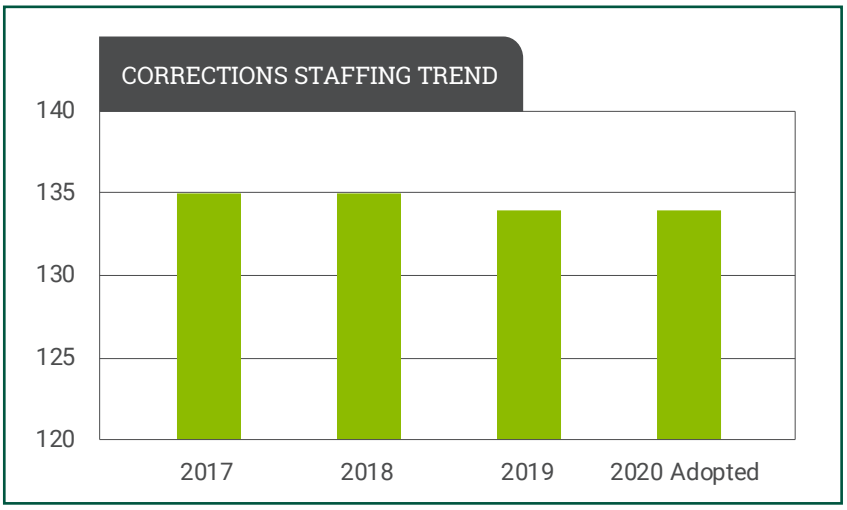
Inmate Welfare Program

- Uses commissions from vending and commissary sales to provide programs, recreational equipment, and educational materials to inmates

CORRECTIONS

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	135	135	134	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:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and Maintain the Gwinnett County Standard	
▶ Tactic:	Deliver responsive, cost-effective, and quality services	
▶ Expected Outcome:	High quality responsive and cost-effective services	
Projects	**Est. Start Date**	**Est. End Date**
Perform review of utilization of inmate work crews	1/1/20	12/31/20

CORRECTIONS

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Average inmate population – County sentenced	87	73	90	290
2	Average inmate population – State sentenced	186	215	221	222
3	Average number of inmates working external details	145	131	121	150
4	External detail hours actually worked – GC customers	90,573	76,199	72,426	95,000
5	Value of work performed by inmates – GC customers	$ 1,077,813	$ 906,768	$ 861,869	$ 1,130,500
6	External detail hours actually worked – Municipal/CID details	55,230	41,594	39,900	37,000
7	Revenue collected – Municipal/CID details	$ 362,929	$ 299,190	$ 291,040	$ 270,000
8	Average work release population	176	181	181	200
9	Work Alternative Program community service hours performed	19,494	22,146	20,178	23,000
10	Value of community service labor	$ 141,332	$ 160,559	$ 146,291	$ 166,750
11	Vocational training hours provided to inmates	48,485	13,906	27,060	28,000
12	Inmates earning their GED	18	19	12	10

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. Completed the first three-year audit cycle of the *Prison Rape Elimination Act*. The department met 36 standards and exceeded nine standards.
2. The Correctional Complex has been nationally accredited by the American Correctional Association for the last 10 years.

Accomplishments: FY 2019

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. Completed the second graduating class for the welding vocational program.
2. Received $132,000 from the Georgia Department of Corrections' Education Incentive Program for outstanding performance in vocational and educational programming. Over a three-year period, the funds have been used to purchase personal computers for the inmate computer lab, GED preparation materials, and welding protective gear.

CORRECTIONS

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	10,411,005	11,043,566	11,050,141	12,060,322
Operations	3,089,698	3,550,345	3,790,617	4,178,240
Contributions to Other Funds	2,319,936	2,289,575	1,934,799	2,769,992
Contributions to Capital and Capital Outlay	435,672	525,281	496,540	600,664
Contributions to Fund Balance	–	–	–	56,445
Total	**16,256,311**	**17,408,767**	**17,272,097**	**19,665,663**

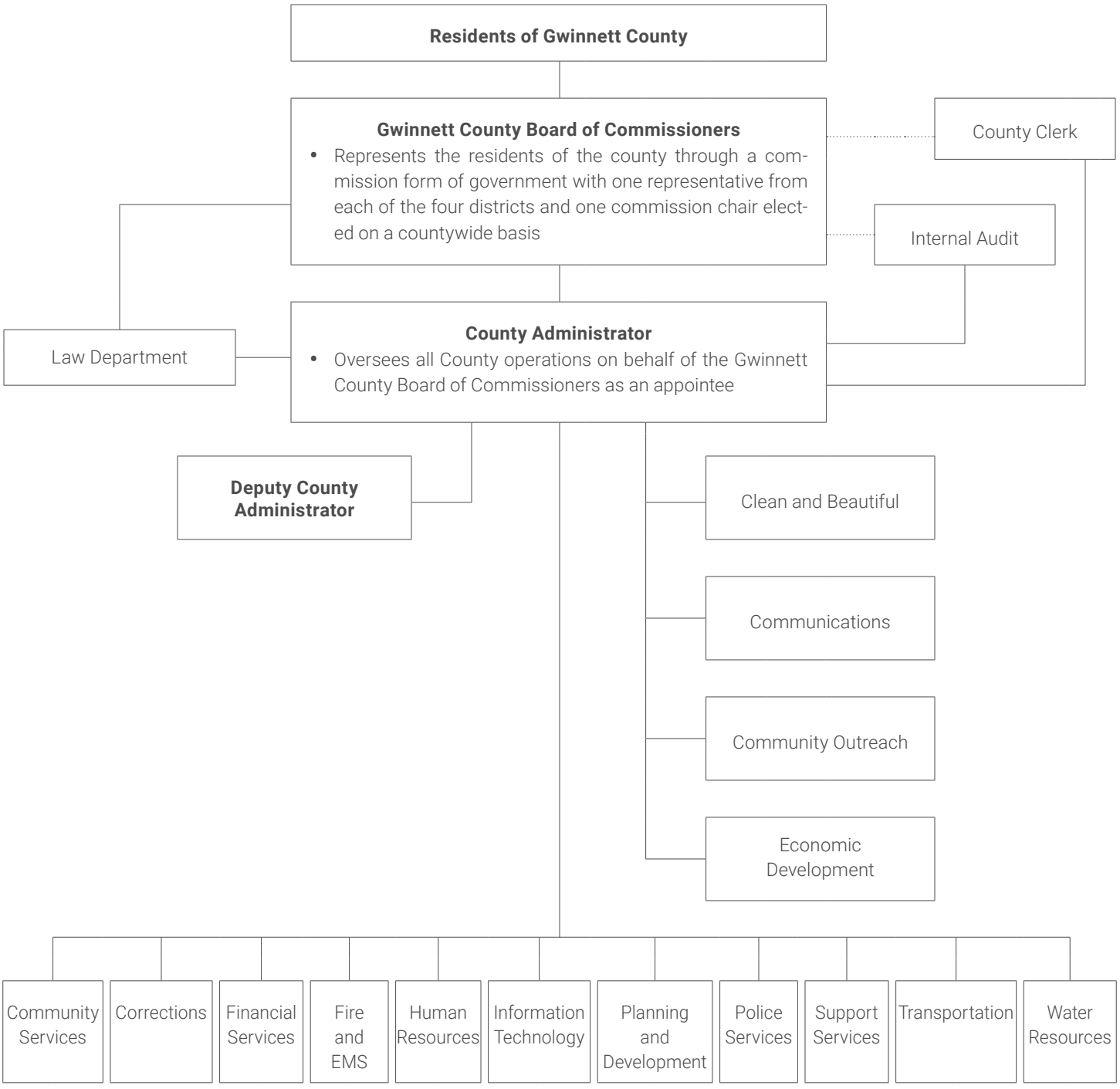
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	16,243,426	17,396,998	17,263,038	19,535,463
Corrections Inmate Welfare Fund	12,885	11,769	9,059	130,200
Total	**16,256,311**	**17,408,767**	**17,272,097**	**19,665,663**

COUNTY ADMINISTRATION

Mission and Organizational Chart

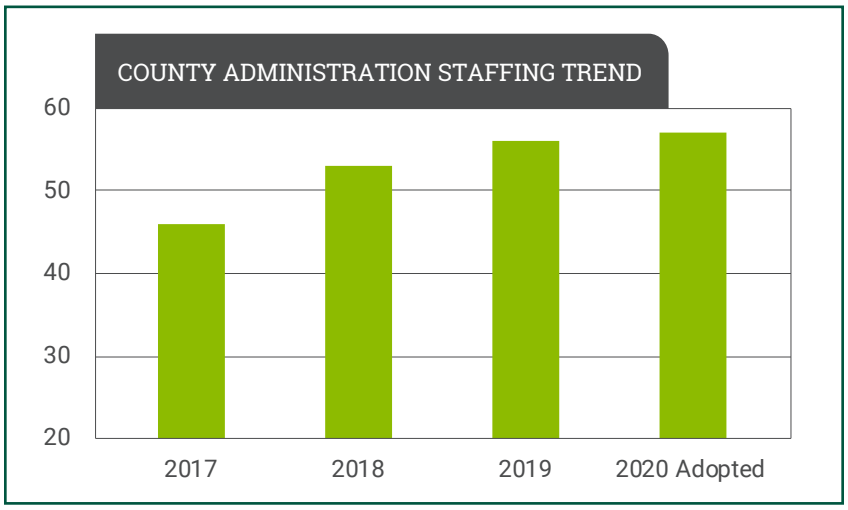
The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are 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

	2017	2018	2019	2020 Adopted
Authorized Positions	46	53	56	57



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.

During 2019, two positions were transferred into County Administration from the Department of Financial Services. Additionally, County Administration received one position from the unallocated pool.

In 2020, a Program Coordinator was added to support community outreach efforts.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Be the Public Sector Employer of First Choice	
▶ Tactic:	Evaluate and improve HR best practices	
▶ Expected Outcome:	Establish the first Academy class to prepare current and future Gwinnett County leaders	
Projects	**Est. Start Date**	**Est. End Date**
Internal Management Academy	7/1/19	9/30/20

PRIORITY:	COMMUNICATION AND ENGAGEMENT	
▶ Strategy:	Involve Our Community in Our Story	
▶ Tactic:	Develop and expand community outreach	
▶ Expected Outcome:	Growth of community outreach programming	
Projects	**Est. Start Date**	**Est. End Date**
Increase Community Outreach Staffing	1/1/20	4/30/20

COUNTY ADMINISTRATION

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Percent of General Fund budget expended	82%	74%	81.5%	95%
2	Percent of Administrative Support Fund budget expended	92%	91%	90%	95%
3	Percent of total operating budget expended	88%	84%	86.5%	95%
4	Agenda items processed	854	942	910	1,000
5	Board of Commissioners regularly scheduled meetings	35	35	34	36
6	Number of external open records requests processed	49	52	46	50
7	Number of advisory and assurance (audit) engagements performed	12	13	9	13
8	Number of hours of new programming aired on TVgwinnett	103	154	182	185
9	Number of news releases	149	133	92	100
10	Number of news media stories generated by news releases	516	515	272	275
11	Number of monthly newsletters distributed	99	83	85	92
12	Number of homepage web hits	8,059,641	4,990,582	4,503,689	4,600,000
13	Number of residents graduating from Citizens Academy	52	59	67	60
14	Number of community outreach events/programs held	664	1,427	679	675
15	Gwinnett Clean & Beautiful volunteer hours:				
	Adopt-a-Road	18,117	14,291	13,880	17,500
	Adopt-a-Stream	319	292	356	350
	Great Days of Service	520	448	300	400
	America Recycles Day	382	700	941	950
16	Economic Development Coffee and Conversation events coordinated*	n/a	n/a	4	4
17	Economic Development Coffee and Conversation registered attendees*	n/a	n/a	350	375
18	Economic Development business outreach visits*	n/a	n/a	50	75
19	Number of @GwinnettGov Facebook followers*	n/a	n/a	1,994	3,500
20	Number of @GwinnettFire Facebook followers*	n/a	n/a	2,525	4,000
21	Number of @GwinnettPD Facebook followers*	n/a	n/a	8,772	10,000
22	Number of @GwinnettAnimalShelter Facebook followers*	n/a	n/a	13,741	15,500
23	Number of @GwinnettGov Twitter followers*	n/a	n/a	1,300	2,000
24	Number of @GwinnettFire Twitter followers*	n/a	n/a	645	2,000
25	Number of @GwinnettPD Twitter followers*	n/a	n/a	12,350	14,000
26	Number of gwinnettgov Instagram followers*	n/a	n/a	98	1,500

**2017 – 2018 actuals are not available because this statistic was implemented in 2019.*

COUNTY ADMINISTRATION

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 Two members of Internal Audit are Certified Public Accountants. Another auditor is enrolling in an accounting certificate program through an accredited institution.

2 The Community Outreach Program Director serves as a presenter/trainer on the topics of community outreach, engaging diverse audiences, and citizen engagement at several local, state, and national conferences and training sessions.

3 The Community Outreach Program was the recipient of the National Association of County Information Officers Excellence Awards – Excellence Category.

4 The Community Outreach Program was the recipient of the International City/County Management Association 2019 Community Diversity and Inclusion Award in the large government category. The award "recognizes communities for organizational achievements building or celebrating diversity and inclusiveness."

5 The Gwinnett County Board of Commissioners and staff held the annual Strategic Planning Session in March 2019 and reestablished six major strategic priorities with defined objectives for each priority. 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.

6 Economic Development staff participated in several professional development conferences, including the International Economic Development Council, International Business Innovation Association, and International Council of Shopping Centers.

7 Internal Audit enhances internal audit competencies through targeted professional development.

8 Internal Audit performs external quality assurance peer review.

9 The Communications Division continues significant progress on highly-visible branding assets. More recently, they developed branding collateral sets and created design standards for police vehicles, park entrance signs, and building/monument signs. They also updated the Brand and Usage Guide and instituted the Communications Academy to train and educate employees.

10 The County Clerk's Office provides Board of Commissioner agenda items and minutes that accurately reflect the Board of Commissioners objectives and actions.

11 Gwinnett Clean & Beautiful completed the first phase of the Food Waste Warriors Project at 14 GCPS schools throughout the county to reduce food waste, thanks to a $20K grant from Keep America Beautiful/Lowe's Community Partners.

12 Gwinnett Clean & Beautiful was awarded the 2019 Keep Georgia Beautiful Foundation Governor's Circle Award and the 2018 Keep America Beautiful President's Circle Award.

Accomplishments: FY 2019

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 Economic Development engaged over 350 Gwinnett businesses with four Coffee and Conversation events, connecting them across multiple County departments.

2 Economic Development completed the Concept Phase of the Gwinnett Entrepreneur Center, including development of its operational model, facility design and renovation, and engaging regional partners to provide support.

3 Economic Development conducted an analysis on 16 economic development projects with a potential fiscal impact of $566 million and more than 2,700 jobs.

4 Community Outreach graduated 67 participants from the Gwinnett 101 Citizens Academy and 28 participants from the Gwinnett Youth Commission in 2019. The 101 Alumni Association has grown to 300 members.

5 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, Juneteenth Celebration, and numerous other festivals, conferences, expos, and events.

6 Community Outreach participated in more than 670 meetings, events, festivals, and programs in 2019.

7 Gwinnett Clean & Beautiful received grant funds for the following: $10,000 Bank of America Charitable Foundation Grant to create multilingual educational residential recycling bags and a $10,000 Primerica Foundation Grant for the creation of a new educational webpage with multilingual capabilities on GwinnettCB.org.

8 Gwinnett Clean & Beautiful hosted Governor Brian Kemp for the 13th Annual Environmental Address (Governor Kemp's first environmental address) with 700 community leaders in attendance.

9 Partnering with the Department of Water Resources, Gwinnett Clean & Beautiful co-hosted the second annual Hazardous Household Waste event, resulting in the collection of more than 58 tons of hazardous household waste.

10 Partnering with Support Services' Solid Waste Management Division, Gwinnett Clean & Beautiful co-hosted Earth Day and America Recycles Day annual collection events that resulted in the diversion of 83.4 tons of materials, 438 pairs of sneakers, 10,841 gallons of paint, 638 ink/toner cartridges, and 808 pounds of textile from the landfill.

11 Internal Audit completed two major advisory service engagements pertaining to business process improvements for Police Department and Sheriff's Office.

12 Internal Audit provided support for the Audit Committee and prepared a risk-based audit plan.

13 The Communications Division launched the Gwinnett County Government Facebook, Twitter, and Instagram pages.

14 The Communications Division expanded public safety social media presence with the Police Facebook page and Fire and Emergency Services Facebook and Twitter pages.

15 The Communications Division made significant progress on highly-visible branding assets, including the development of branding collateral sets and design standards for police vehicles, park entrance signs, and building/monument signs. They also updated the Brand and Usage Guide and instituted the Communications Academy to train and educate employees.

16 The Gwinnett Complete Count Committee was created which brought together a cross section of community members, including representatives from educational, business, faith-based, and multicultural organizations, who are using their local expertise to raise awareness and encourage census participation in all areas of our community.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	4,653,321	5,236,512	5,872,617	7,478,586
Operations	1,439,562	1,137,118	1,410,191	2,143,134
Contributions to Other Funds	177,580	(405,724)	(1,300,897)	(799,711)
Contributions to Other Agencies	6,000	6,000	7,500	7,500
Contributions to Capital and Capital Outlay	5,450	12,559	11,873	6,663
Total	**6,281,913**	**5,986,465**	**6,001,284**	**8,836,172**

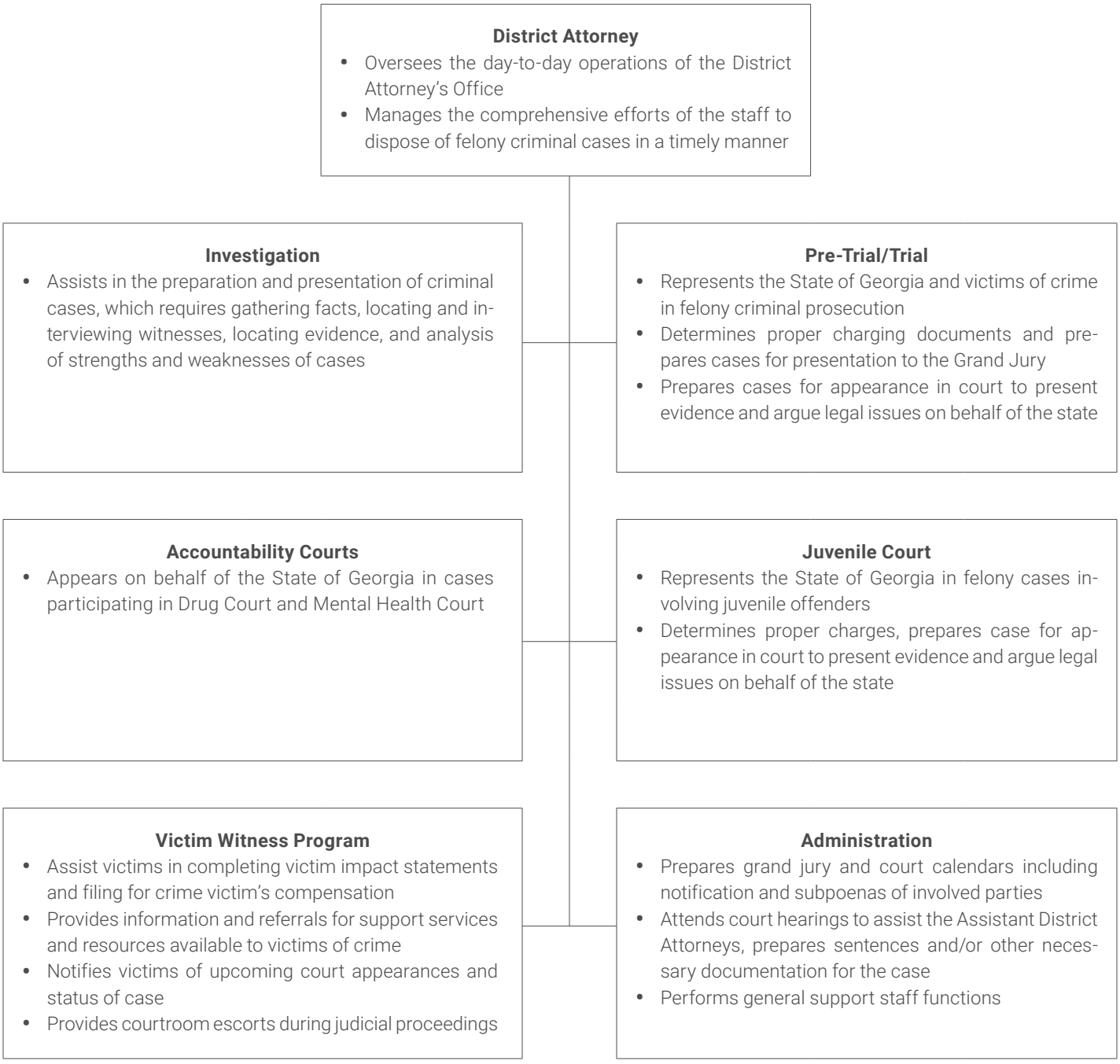
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	2,498,385	2,227,234	1,470,772	3,089,764
Administrative Support Fund	3,783,528	3,759,231	4,530,512	5,746,408
Total	**6,281,913**	**5,986,465**	**6,001,284**	**8,836,172**

DISTRICT ATTORNEY

Mission and Organizational Chart

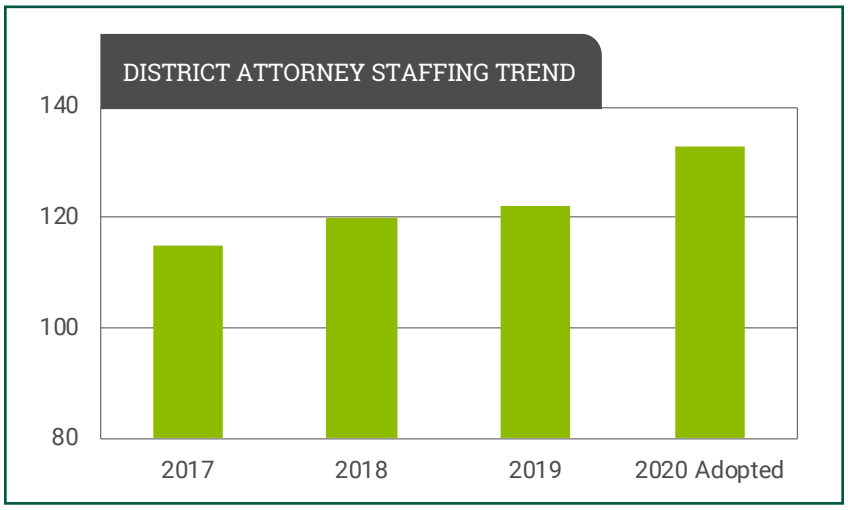
To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



DISTRICT ATTORNEY

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	115	120	122	133



**Grant funded positions 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 a grant fund to an operating fund.*

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.

In 2020, due to the passage of House Bill 21 in the 2019 legislative session which authorized the addition of an 11th Superior Court Judge to the Gwinnett Judicial Circuit, 10 positions were added to prosecute cases and conduct criminal hearings and trials before the 11th Superior Court Judge. Additionally, an investigator to conduct pre-sentence investigations in juvenile felony cases was added to assist in determining if the juvenile should be charged as an adult and/or receive consideration for the state to deviate in charges or sentences based on previous record or circumstances.

Departmental Goals and Performance Measurements

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Felony cases received	5,800	5,674	6,079	6,900
Cases disposed	5,596	6,190	6,851	7,150

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Contacts per advocate	6,208	5,730	5,544	5,800
Victim contacts	74,496	74,496	72,074	76,000

3 To prosecute delinquent cases in Juvenile Court.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Juvenile Court hearings attended by District Attorney's staff	1,249	1,162	1,282	1,315
Juvenile cases opened by District Attorney's Office	1,330	1,419	1,560	1,650

DISTRICT ATTORNEY

Accomplishments: FY 2019

1 Trained local law enforcement agencies on Evidence.com for bodycams.

2 2019 candlelight vigil was held offsite due to number of attendees — in excess of 600 attendees.

3 Eleventh Superior Court Judge funded for the Gwinnett Judicial Circuit to alleviate caseload burden.

4 Continued training efforts with the Gwinnett County Police Department for officers.

5 Staff attorneys and investigators completed all required CLE and POST certification training to maintain licenses/certifications.

6 Increased community event attendance to educate the community on services available and increase safety awareness.

Short-Term Departmental Issues and Initiatives for FY 2020

1 Lack of office space continues to be a critical factor in accomplishing our mission.

2 Increased workload with body worn cameras and additional time to view/download/copy for use in trial.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Continue to enhance the focus on 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 ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	11,069,845	12,028,803	12,835,306	15,267,783
Operations	797,419	937,091	980,913	1,400,229
Contributions to Other Funds	1,301,997	1,675,985	1,950,248	2,142,291
Contributions to Capital and Capital Outlay	494,389	219,189	274,802	380,090
Total	**13,663,650**	**14,861,068**	**16,041,269**	**19,190,393**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	12,993,896	14,434,417	15,623,066	18,647,243
Crime Victims Assistance Fund	436,725	302,536	327,111	368,150
District Attorney Federal Justice Asset Sharing Fund	233,029	124,115	91,092	175,000
Total	**13,663,650**	**14,861,068**	**16,041,269**	**19,190,393**

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

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

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

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

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

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

Standards and Controls Division

- Maintains controls in financial systems including managing user permissions for financial transactions and identifying system enhancements for control weaknesses
- Coordinates updates to Financial Policies
- Coordinates Countywide training on financial standards
- Coordinates responses to internal audit recommendations
- Maintains approval workflows for financial transactions

FINANCIAL SERVICES

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	127	131	129	130



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 a Project Coordinator.

During 2019, two positions were transferred from the Department of Financial Services into County Administration.

In 2020, a Project Coordinator was added in the Tax Assessor's Office. The position is expected to improve the accuracy and timeliness of forecasting and analysis within the Tax Assessor's Office while re-balancing the workload of the office's senior staff to allow for more dedicated attention to daily operations and continuous improvement.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish a Tenured and Highly Qualified Staff	
▶ Tactic:	Operational	
▶ Expected Outcome:	Improved bench strength to ensure ongoing accuracy of digest forecasts and improved workload balancing	
Projects	**Est. Start Date**	**Est. End Date**
Add Project Coordinator to Support the Tax Assessor's Office	1/1/20	3/27/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY	
▶ Strategy:	Limit the Community's Exposure to Risk	
▶ 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:	Operational
▶ Expected Outcome:	Ensure continued accuracy for financial reporting requirements

Projects	Est. Start Date	Est. End Date
Property Lease Management Software	1/2/20	12/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead Through Innovation
▶ Tactic:	Operational
▶ Expected Outcome:	Enhanced accuracy of property data and elimination of redundant work

Projects	Est. Start Date	Est. End Date
Tax Assessor Data Collection Solution	2/3/20	12/31/20

Statistics

	2017 Actual	2018 Actual	2019 Actual	2020 Target
1 Budget and Grants Management Division:				
Percent variance of all operating fund actual revenues versus adopted budget	7.3%	5.3%	5.6%*	5.6%
Total dollars of grants maintained	$ 72,380,444	$ 84,166,966	$ 87,596,623	$ 78,600,000
2 Accounting Division:				
Capital assets maintained	51,723	52,392	52,794	53,199
Number of departments receiving needs-based accounting training**	n/a	n/a	8	10
3 Purchasing Division:				
Bids with no sustainable protest	100%	100%	100%	100%
4 Tax Assessor Division:				
Parcels updated	169,241	173,190	169,827	160,000
Digest ratio (Percentage of sales prices)	98.7%	97.43%	n/a	98%
5 Treasury Division:				
Investments maintained by the County (billions)	$ 1.45	$ 1.57	$ 1.63	$ 1.60
Basis points over (under) benchmark for investments	3	-11	-9	5
Automobile, property, and general liability claims handled	1,478	1,578	1,442	1,500

**Based on unaudited numbers.*
***2017 – 2018 actuals are not available because training by department began in 2019.*

6 Office of Strategy and Performance Management:				
Assist departments in identifying, implementing and analyzing Management Framework operational metrics*	n/a	10	30	45

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 Triple-AAA Bond Rating

2 Government Finance Officers Association Distinguished Budget Presentation Award

3 Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

4 Excellence in Procurement Award

Accomplishments: FY 2019

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 Implemented electronic P-Card approval workflows Countywide.

2 The Process Improvement team reviewed more than 900 processes and more than 6,000 tasks from Police, Fire, Financial Services, DOT, DWR, Community Services, and HR. In addition, they trained over 350 people on Business Process Management.

3 Developed and successfully implemented the Gwinnett County Information Technology Governance Policy.

4 Completed more than 35 operational improvements to enhance digest accuracy, transparency of information, and alignment with County initiatives.

5 Applied for and was awarded 44 new grants totaling $55 million.

6 Continued oversight of the County's strategy to address homelessness and affordable housing concerns.

**2017 actuals are not available because this statistic was implemented in 2018.*

FINANCIAL SERVICES

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	11,261,235	12,178,098	12,883,318	14,492,829
Operations	11,142,298	12,160,367	14,003,538	15,677,215
Debt Service	4,261,187	4,247,450	4,253,750	–
Contributions to Other Funds	4,871,741	2,729,285	10,707,313	3,516,266
Contributions to Development Authority	9,032,227	6,586,864	10,994,249	10,731,776
Contributions to Subsidized Agencies	3,127,926	3,491,183	3,728,612	3,847,511
Contributions to Capital and Capital Outlay	55,250	5,058,641	55,070	36,007
Contributions to Fund Balance	–	–	–	269,823
Total	**43,751,864**	**46,451,888**	**56,625,850**	**48,571,427**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	9,107,584	9,738,460	8,703,656	10,007,377
General Obligation Debt Service Fund	4,266,720	4,248,551	12,791,193	–
Tourism Fund	10,234,910	13,628,240	12,949,849	12,804,134
Risk Management Fund	5,786,182	7,175,588	7,125,838	9,482,112
Auto Liability Fund	1,676,735	943,379	3,250,388	2,348,934
Stadium Operating Fund	4,142,068	1,713,232	2,079,516	2,397,613
Local Transit Operating Fund	58,678	–	–	–
Administrative Support Fund	8,478,987	9,004,438	9,725,410	11,531,257
Total	**43,751,864**	**46,451,888**	**56,625,850**	**48,571,427**

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
- Responsible for the oversight and review of the department's Capital Improvement Plan

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

- Supports human resource functions including employment, risk management, and HR training
- Handles all department multimedia projects and special events
- Oversees the training and development of newly-hired and career employees
- Oversees Health and Safety initiatives for the department

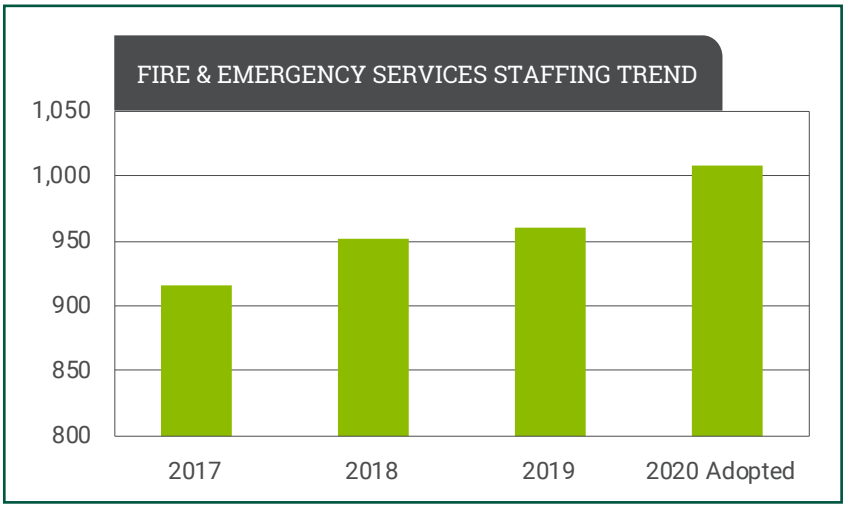
Operations Division

- 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, Technical Rescue Team, Mass Casualty Incident, Honor Guard, Critical Incident Stress Management, and Bike Medic

FIRE AND EMERGENCY SERVICES

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	916	952	961	1,008



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, three Fire Academy instructors, a Trades Technician, and three firefighter/lieutenant Quality Improvement/Quality Assurance (QI/QA) positions.

In 2020, the following positions were added: 18 firefighters to staff two new medic units; 27 firefighters to staff three new alternative response vehicles; a fire inspector senior position to meet increased demand for fire safety inspections as new construction increases; and a driver/engineer to support the Self Contained Breathing Apparatus Manager during hazardous operations on fire scenes, hazardous materials incidents, and training exercises such as live fire evolutions.

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:	To reduce risk		
Projects		**Est. Start Date**	**Est. End Date**
Prevention 365		1/7/20	12/31/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY		
▶ Strategy:	Limit the Community's Exposure to Risk		
▶ Tactic:	Enhance programs and resources to reduce risk		
▶ Expected Outcome:	Meet future growth demand		
Projects		**Est. Start Date**	**Est. End Date**
One Fire Inspector Senior Position		1/1/20	2/29/20

FIRE AND EMERGENCY SERVICES

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Effectively Respond to Threats
▶ Tactic:	Deploy crews and resources for effective response
▶ Expected Outcome:	Meet future growth demand

Projects	Est. Start Date	Est. End Date
Staffing for three Alternative Response Vehicles	1/1/20	12/31/21
Driver/Engineer for SCBA program	1/1/20	12/31/21
Staffing for two Med Units	1/1/20	12/31/21

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Involve Our Community in Our Story
▶ Tactic:	Develop and expand community outreach
▶ Expected Outcome:	Tell our story

Projects	Est. Start Date	Est. End Date
Spanish Speaking Citizen Fire Academy	1/6/20	7/31/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	All fire turnout times (90th percentile) (mm:ss)	1:04	1:03	1:14	1:13
	All fire en route to on scene: (90th percentile) (mm:ss)	9:01	8:39	9:09	8:52
	All EMS turnout times (90th percentile) (mm:ss)	1:06	1:10	1:22	1:21
	All EMS en route to on scene: (90th percentile) (mm:ss)	8:36	8:29	8:42	8:26
2	Advanced Life Support from en route to on scene: 8 minutes	86%	87%	86%	90%
3	Moderate fire risk effective response force (15 firefighters) en route to on scene (90th percentile) (mm:ss)	14:53	13:17	12:44	12:21
4	Fire responses	16,297	15,994	16,791	15,902
5	Fire incidents	4,586	4,121	4,633	4,495
6	Other responses (hazardous materials, false alarms, etc.)	20,110	21,686	22,391	22,832
7	Other incidents (hazardous materials, false alarms, etc.)	15,297	16,306	16,703	16,989
8	Total incidents (fire, medical, and others)	79,651	83,170	84,587	87,406
9	Emergency Medical Services responses	114,627	120,139	121,600	126,772
10	Emergency Medical Services incidents	59,768	62,743	63,251	65,922
11	Patients transported	37,791	39,566	40,363	40,842
12	Med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	71%	65%	68%	100%

13	Chest pain response (time of notification to arrival at hospital)	35 minutes	34 minutes	34 minutes	30 minutes
14	Field inspections conducted	17,257	17,966	19,367	20,000
15	Fire inspections per unit employee	1,150	1,197	1,019	1,200
16	Community training opportunities offered	1,001	1,097	4,133	2,500
17	Community volunteer staff hours	4,147	6,304	6,546	6,750
18	EMS revenue (net collection percentage at 12 months)	60%	59%	57%	57%

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
7. Fire Investigations Section maintained Law Enforcement Certification from the Georgia Association of Chiefs of Police

Accomplishments: FY 2019

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 2019 Mission: Lifeline EMS Gold Level Recognition Award
2. Received 418 Cardiac Arrest Registry to Enhance Survival Awards
3. Gwinnett Chamber Medal of Valor, Bronze: Trent Garrison
4. Lawrenceville Veterans of Foreign Wars Firefighter Public Safety Award: Dan Staton
5. Lawrenceville Veterans of Foreign Wars EMT Public Safety Award: Scott Sanders
6. Snellville Veterans of Foreign Wars Firefighter Public Safety Award: T.J. Crowe
7. Snellville Veterans of Foreign Wars EMT Public Safety Award: Trent Garrison
8. Gwinnett County 2018 MVP: Ronnie Ezell
9. Presented the Outstanding Community Service award by the Ismaili Council for the Southeastern United States

FIRE AND EMERGENCY SERVICES

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	81,022,524	86,694,321	88,771,686	103,359,050
Operations	9,215,882	9,756,957	11,014,084	18,359,090
Contributions to Other Funds	7,585,298	7,467,607	9,705,891	10,635,701
Contributions to Capital and Capital Outlay	524,049	747,282	993,494	1,585,105
Total	**98,347,753**	**104,666,167**	**110,485,155**	**133,938,946**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Fire and Emergency Medical Services District Fund	98,347,753	104,666,167	110,485,155	133,938,946
Total	**98,347,753**	**104,666,167**	**110,485,155**	**133,938,946**

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.

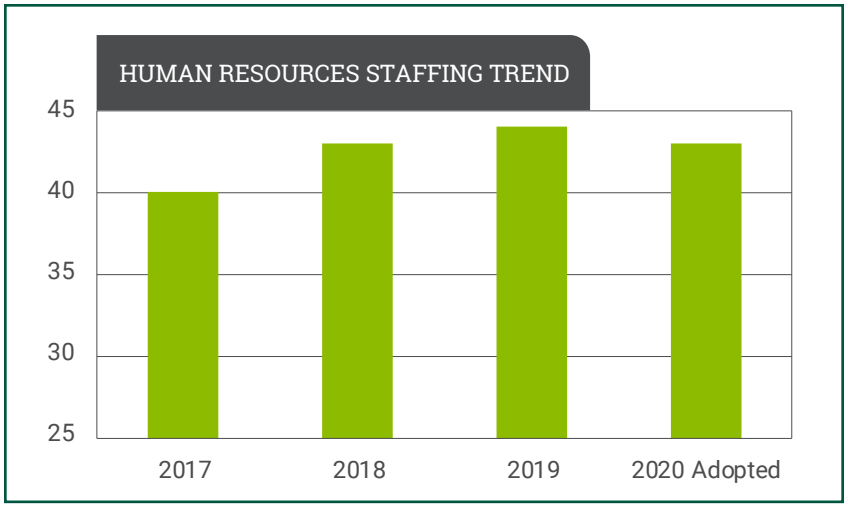
Values: Integrity – We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect, and be personally responsible and accountable for the services we deliver to our customers to develop their trust in us as highly professional providers. **Teamwork –** 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

	2017	2018	2019	2020 Adopted
Authorized Positions	40	43	44	43



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.

During 2019, the department received a new position from the unallocated pool.

In 2020, one position's funding source was moved from an operating fund to being primarily funded by Pension and OPEB Funds,* bringing authorized positions funded by operating funds down by one position.

**Positions funded from the Pension and OPEB Funds are excluded from the authorized position numbers shown here in the operating section of the document. As a result, authorized positions decreased when the primary funding source changed from an operating fund to the Pension and OPEB Funds.*

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
Bay Creek Precinct Staffing	1/1/18	1/31/20
Sheriff Recruitment for Courtroom Expansion	7/1/18	7/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Be the Public Sector Employer of First Choice
▶ Tactic:	Evaluate and improve HR best practices
▶ Expected Outcome:	Human resources improvements to processes, procedures, functions and tasks

Projects	Est. Start Date	Est. End Date
Succession Planning	9/1/19	12/31/20
Evaluate and Update Current HR Training Programs	1/1/19	12/31/20
Enhance Online Recruiting Presence	11/8/19	9/30/20
New Employee Onboarding Experience	9/1/19	12/31/21

HUMAN RESOURCES

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Percentage of eligible employees fully engaged in the Wellness Program (Wellness Year November – October)	68.50%	68.30%	67%	75.00%
2	Maintain voluntary turnover rate for all departments at or below 8 percent	7.43%	8.25%	9.01%	8.00%
3	Percentage of Department Directors/Elected Officials who complied with Human Resources recommendations that were upheld by Executive Secretary agreement with course of action	100%	100%	100%	100%
4	Supervisor/manager total attendance at Human Resources leadership training sessions*	n/a	n/a	1,036	1,200

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 Wellness Center Accreditation.

2 Health Enhancement Research Organization Scorecard Rating 159/200.

Accomplishments: FY 2019

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 Continued to implement and expand HR Liaison Academy workshop sessions for all department liaisons.

2 Developed and implemented health plans and related benefits for retirees and employees for 2020.

3 Developed and implemented wellness program for employees and spouses for 2020.

4 Continued disease management programs for employees with diabetes and hypertension conditions through the Wellness Program.

5 Implemented new techniques for recruiting public safety applicants.

6 Completed RFP and implementation for Temporary Services, HDHP Health Plan, Wellness Center, and EAP contracts.

**Includes supervisors/managers who attended more than one training session. 2017 – 2018 actuals are not available because this statistic was implemented in 2019.*

HUMAN RESOURCES

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	3,731,192	3,939,796	4,133,946	4,712,841
Operations	59,922,586	62,671,971	64,330,726	72,487,872
Contributions to Other Funds	22,798	312,941	560,787	418,720
Total	**63,676,576**	**66,924,708**	**69,025,459**	**77,619,433**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Group Self-Insurance Fund	55,579,927	59,326,324	60,917,991	67,473,604
Workers' Compensation Fund	4,581,872	3,827,335	4,291,083	5,574,753
Administrative Support Fund	3,514,777	3,771,049	3,816,385	4,571,076
Total	**63,676,576**	**66,924,708**	**69,025,459**	**77,619,433**

INFORMATION TECHNOLOGY

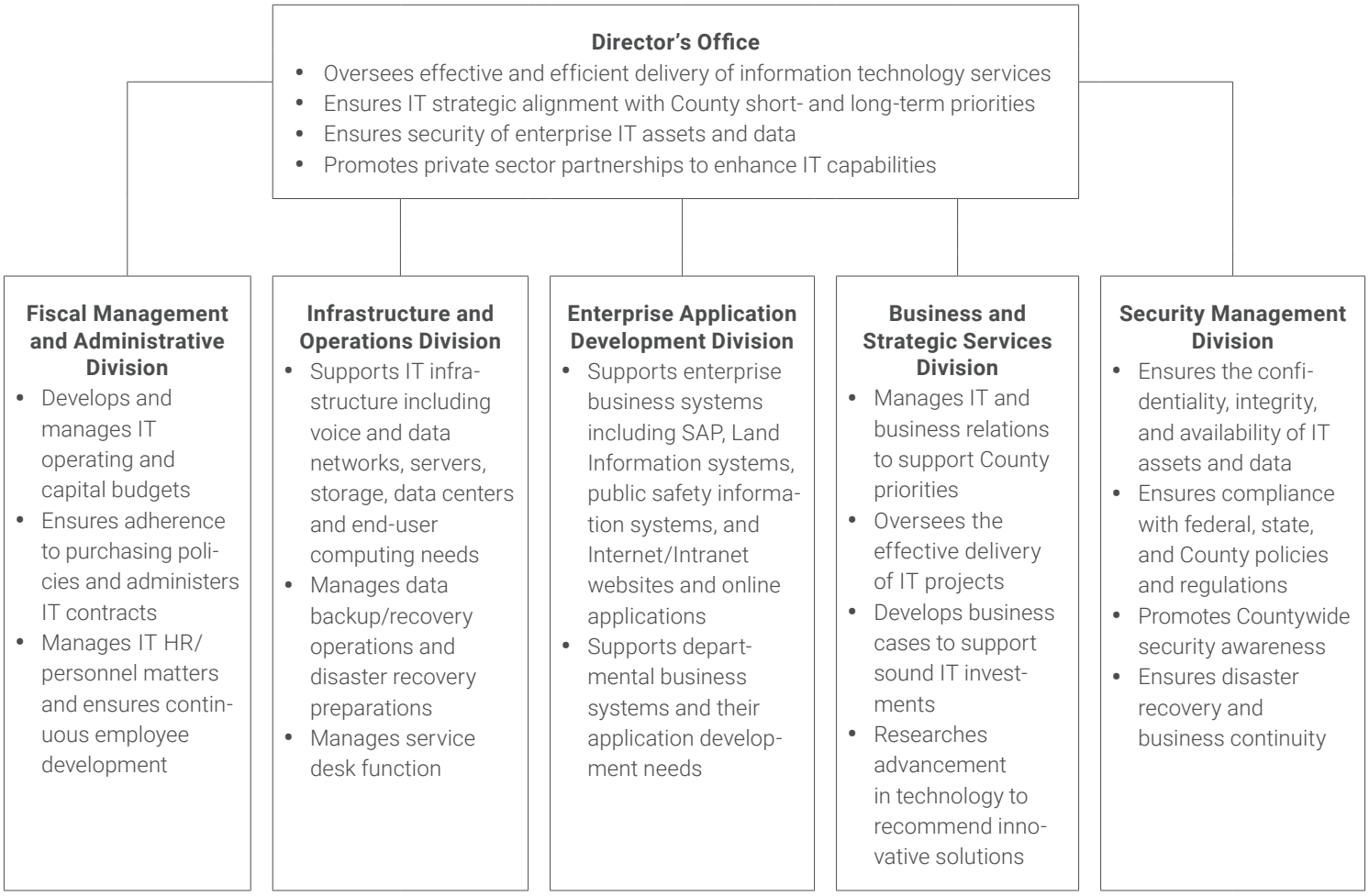
Mission and Organizational Chart

Vision Statement: To be recognized as an effective technology leader and a catalyst for business innovation.

Mission Statement: The Department of Information Technology Services is committed to empowering business stakeholders with technology and services that facilitate effective processes, collaboration, and communication. This is accomplished by developing skilled IT staff with a professional, customer-oriented mindset; fostering and maintaining valuable partnerships with business units; and providing a stable, secure, and highly integrated computing environment.

Value Statement

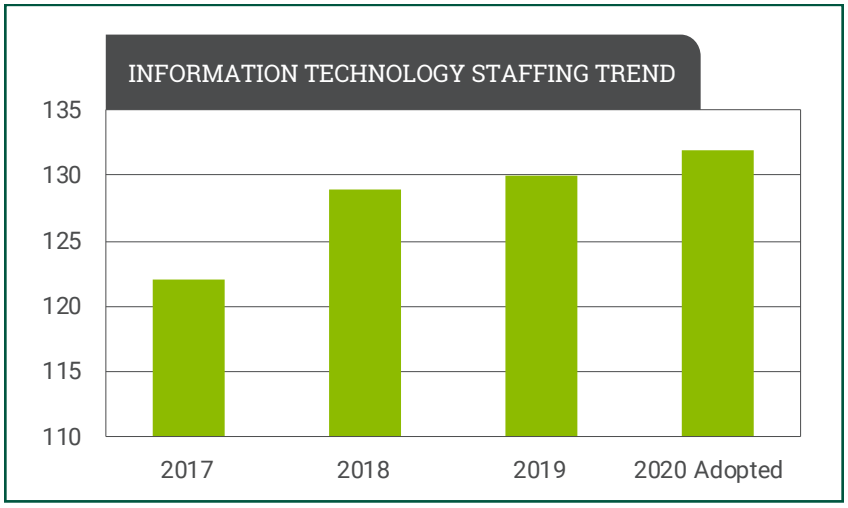
- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all residents should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.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



INFORMATION TECHNOLOGY

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	122	129	130	132



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.

In 2020, two Senior IT Systems Administrators were added to enhance cybersecurity and improve data quality management.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and Maintain the Gwinnett County Standard	
▶ Tactic:	Enhance cybersecurity	
▶ Expected Outcome:	Improved security and reduced risk	
Projects	**Est. Start Date**	**Est. End Date**
Patch Management	1/1/20	12/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and Maintain the Gwinnett County Standard	
▶ Tactic:	Improve data quality management	
▶ Expected Outcome:	Improve citizen experience	
Projects	**Est. Start Date**	**Est. End Date**
On-Demand Services for Web	1/1/20	12/31/20

INFORMATION TECHNOLOGY

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and Maintain the Gwinnett County Standard
▶ Tactic:	Improve project delivery
▶ Expected Outcome:	Reduced project risks

Projects	Est. Start Date	Est. End Date
Project Management Services	1/1/20	12/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead Through Innovation
▶ Tactic:	Advance digital technology and data management for improved performance and security
▶ Expected Outcome:	Increase security, improve performance, and reduce risk

Projects	Est. Start Date	Est. End Date
End User Computing Simplification (VDI)	3/15/19	12/31/20
Network Refresh Program – SM1 Firewall Replacement	12/26/19	5/1/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Percent service requests completed on schedule	95%	95%	98%	98%
2	Percent help desk calls resolved of those logged	98%	98%	98%	98%
3	Percent network and servers available	99%	99%	99%	99%
4	Percent of high availability systems	99%	99%	99%	99%
5	Number of leadership and management training hours	492.5	577	106	600
6	Number of technical training hours	1,317	1,369	1,953	1,800

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 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 2019

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 2019 Award: Center for Digital Government National Counties Survey

2 2019 Achievement Awards from the National Association of Counties:

- Voting Wait Time Notification won in the Civic Education Public Information category
- Adopt-A-Road Administration System won County Resiliency: Infrastructure, Energy, and Sustainability

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	13,517,610	14,981,059	15,624,941	18,437,406
Operations	9,990,017	12,354,912	17,111,154	22,496,249
Contributions to Other Funds	298,372	280,858	376,209	313,217
Contributions to Capital and Capital Outlay	15,877	23,558	1,459,795	3,069,941
Total	**23,821,876**	**27,640,387**	**34,572,099**	**44,316,813**

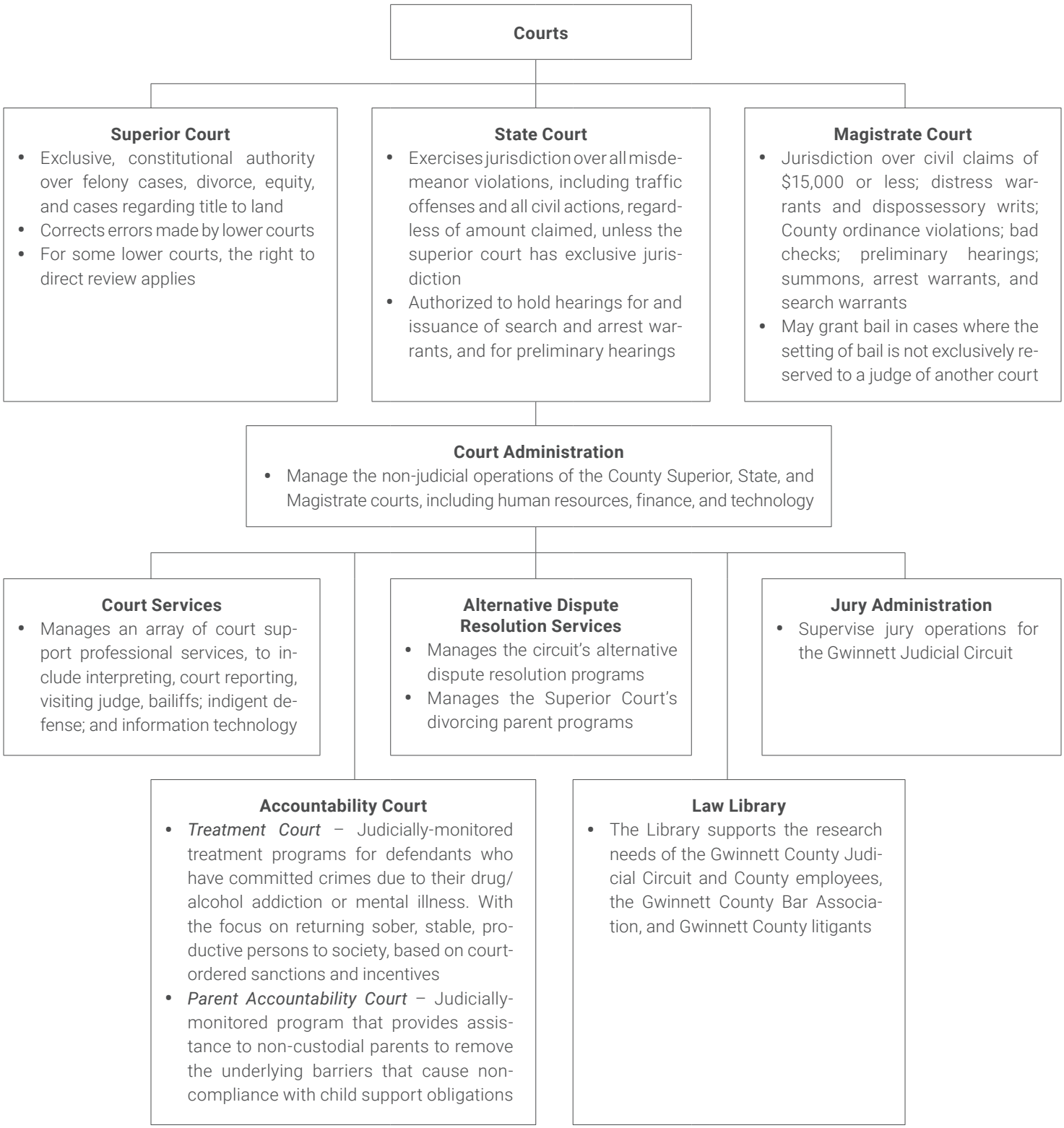
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Administrative Support Fund	23,821,876	27,640,387	34,572,099	44,316,813
Total	**23,821,876**	**27,640,387**	**34,572,099**	**44,316,813**

JUDICIARY

Mission and Organizational Chart

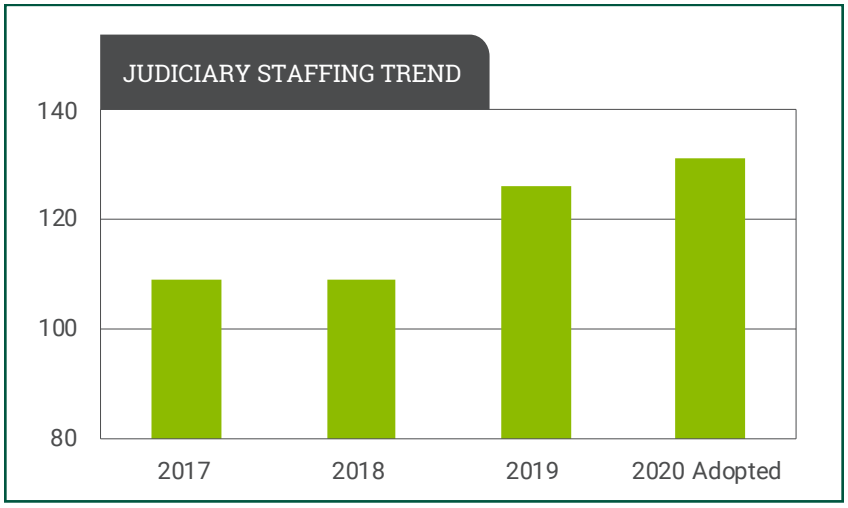
To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities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



JUDICIARY

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	109	109	126	131



In 2019, seventeen full-time court reporters were added to replace contracted court reporter positions. A Treatment Court Intake Coordinator was also added to maintain the growth of the treatment courts. During the year, a position that was previously funded out of the General Fund became primarily grant-funded.*

In 2020, five positions were added to support the 11th Superior Court Judge and assist in the efficient and effective disposition of cases.

**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 Efficient resolution of felony cases.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Felony cases filed	5,918	6,898	7,201	7,279

2 Efficient resolution of misdemeanor cases.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Misdemeanor cases filed	7,882	6,898	6,455	6,525

3 Efficient resolution of civil cases in the trial courts.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Civil cases filed	17,740	19,716	19,302	19,510

4 Efficient resolution of domestic cases.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Domestic cases filed	10,314	8,912	10,111	10,220

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Civil cases filed	63,818	72,938	71,593	72,366

JUDICIARY

Accomplishments: FY 2019

1. Certification of a Veteran's Treatment Court in State Court.
2. Accountability Courts had 103 graduates, enrolled 118 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.
3. Implemented annual diversity training to all judiciary employees through the Carl Vinson Institute of Government.
4. Established and implemented a Court Reporter Management plan for the 17 new full-time positions received in the 2019 budget, increasing the judiciary's ability to attract and maintain certified court reporters.
5. Improved access to justice by modernizing additional courtrooms with video conferencing technology.
6. Established and implemented a Language Access Protocol for the judiciary.
7. Continued encouragement and education of the youth of Gwinnett County through both the SMILE program and mock trials.

Short-Term Departmental Issues and Initiatives for FY 2020

1. Implementation of Division 11 in Superior Court.
2. Continued training on the Odyssey case management system implemented by the Clerk of Court.
3. Ongoing collaboration with Gwinnett STAR (Success Through Accountability and Recovery), a non-profit organization that provides funds and support to the Accountability Court participants.
4. Creation and implementation of an additional module to the JCATS electronic invoicing system for court reporter billing.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1. Transition of multiple judicial offices and the jury division into the courthouse addition.
2. Continue to upgrade technology within the existing courtrooms to ensure it is equal to the level of technology provided in the courtrooms within the courthouse addition.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	13,152,124	13,860,092	15,032,905	16,905,695
Operations	8,467,691	9,045,997	9,007,175	4,932,654
Contributions to Other Funds	3,643,325	3,967,867	4,210,312	5,608,938
Contributions to Other Agencies	–	–	50	–
Contributions to Capital and Capital Outlay	–	50,000	25,913	–
Total	**25,263,140**	**26,923,956**	**28,276,355**	**27,447,287**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	25,263,140	26,923,956	28,276,355	27,447,287
Total	**25,263,140**	**26,923,956**	**28,276,355**	**27,447,287**

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.

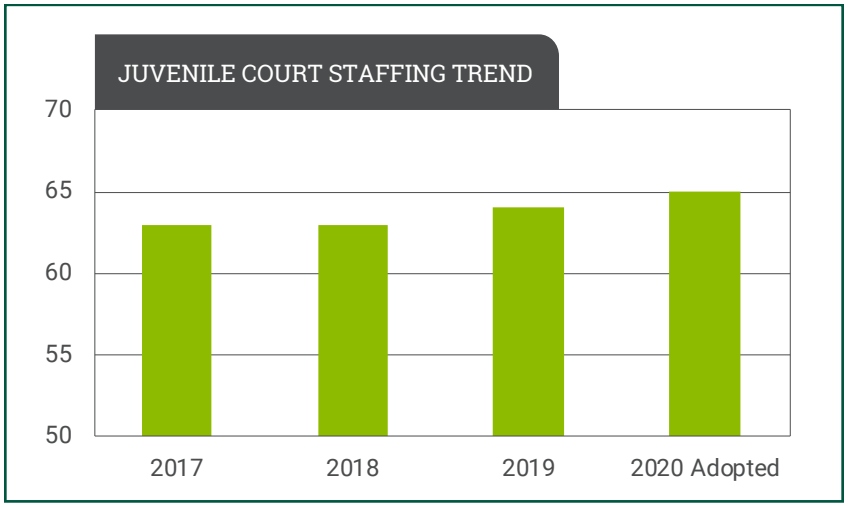
Mission: To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice. 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

	2017	2018	2019	2020 Adopted
Authorized Positions	63	63	64	65



In 2019, an Attorney II position was added to increase the level of research and speed of rulings and orders.

In 2020, a position that was previously grant-funded became primarily funded from an operating fund.*

**Grant funded positions 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 a grant fund to an operating fund.*

Departmental Goals and Performance Measurements

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Delinquent filings	4,465	4,283	4,240	4,219
Delinquent filings disposed	5,844	5,437	5,425	5,445
* Percent of delinquent filings disposed	130%	127%	128%	129%

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Dependency filings	1,779	1,627	1,202	990
Dependency filings disposed	1,036	1,012	1,007	977
* Percent of dependency filings disposed	58%	62%	84%	99%

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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Special proceeding filings	474	629	528	478
Special proceeding filings disposed	579	528	727	628
* Percent of special proceedings disposed	122%	84%	138%	131%

**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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Traffic violation filings	1,012	1,054	1,111	1,161
Traffic violation filings disposed	1,134	1,214	1,182	1,206
* Percent of violation filings disposed	112%	115%	106%	104%

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Total charges/filings handled by the court	7,730	7,593	7,081	6,848
Total charges/filings disposed by the court	8,593	8,191	8,341	8,256
* Percent of total charges/filings disposed	111%	108%	118%	121%

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

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Program referrals	3,130	2,112	3,230	2,754
Programs completed	2,986	1,991	3,126	2,701
Percent of programs completed	95%	94%	97%	98%

Accomplishments: FY 2019

1 Implemented debit/credit card payment option for fines/fees/restitution.

2 Probation department training and SOP manual updated to meet current best practices.

3 Court programs curriculum updated.

4 Juvenile Court clerks trained on electronic appeals submission to Georgia Court of Appeals/Supreme Court.

5 Initiative in place to increase attendance in court programs by opening to non-court involved youth.

6 Certified 19 new Citizen Review Panel members.

7 Certified two classes of Court Appointed Special Advocate volunteers.

8 Implemented positive pay fraud detection tool for financial transactions.

Short-Term Departmental Issues and Initiatives for FY 2020

1 Full implementation of leveling tool for probationers to determine risk and needs assessment; standards of contact; and service plan goals.

2 Explore pilot project for electronic translation system.

3 Continue to explore grant opportunities for court initiatives.

4 Create Family Treatment Court and secure grant funding for personnel.

5 Completion of fourth floor courtroom and judge's chambers.

6 Implement radio frequency identification system for tracking court files.

7 Begin reclassification of clerk of court positions; Guardiam Ad Litem's case coordinators.

8 Increase Child Welfare Law Specialists certification in Guardiam Ad Litem's department.

**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

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Physical expansion of clerk's office to accommodate additional personnel.

2 Board of Commissioners approval of a fourth Juvenile Court judge.

3 Full-time Educational Advocate to assist in dependency cases.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	5,906,187	6,114,575	6,384,769	6,844,423
Operations	1,372,995	1,330,299	1,412,203	333,512
Contributions to Other Funds	806,454	1,225,520	1,179,550	1,523,641
Contributions to Capital and Capital Outlay	18,500	51,214	50,054	40,790
Contributions to Fund Balance	–	–	–	16,433
Total	**8,104,136**	**8,721,608**	**9,026,576**	**8,758,799**

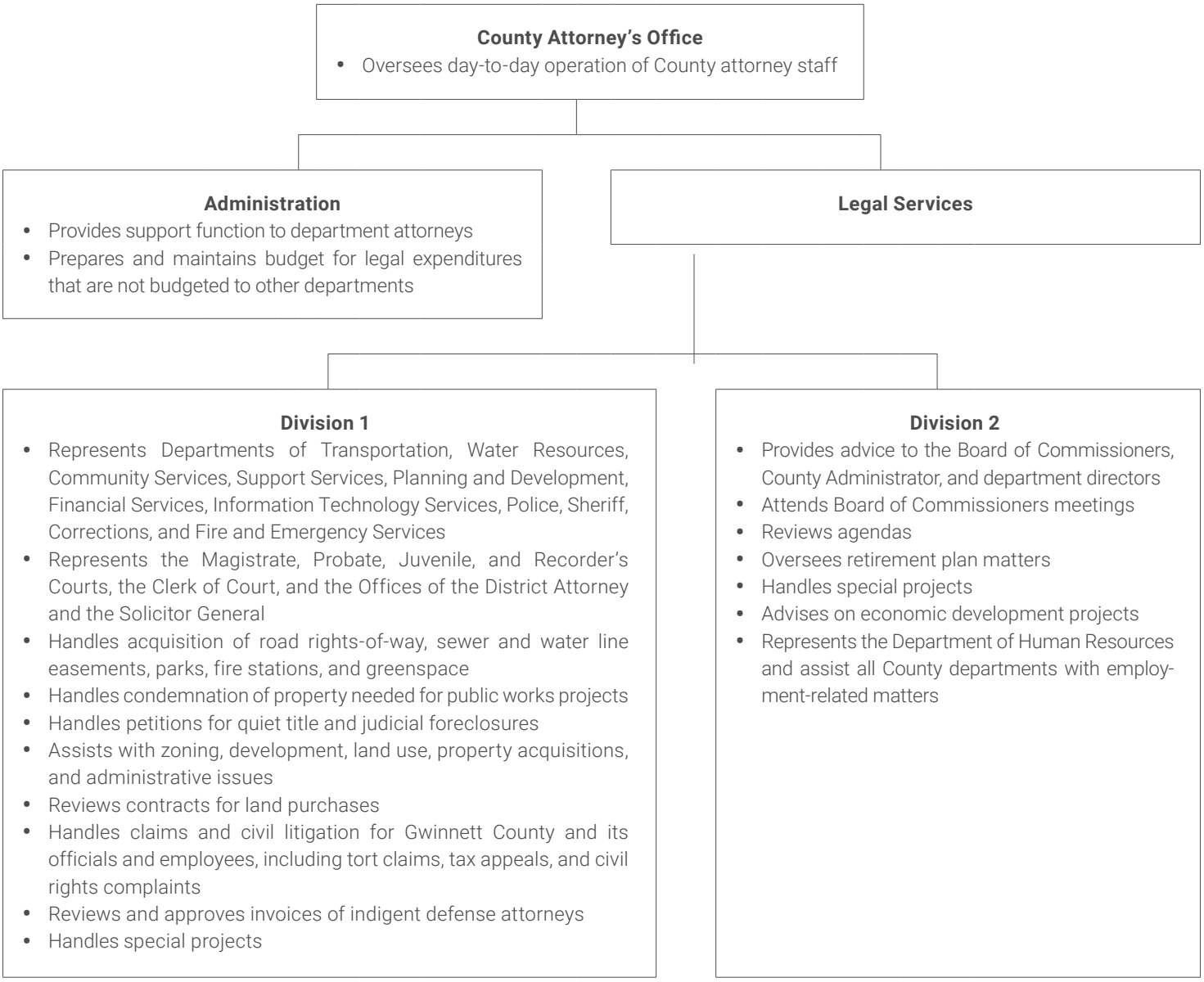
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	8,051,394	8,685,546	8,987,680	8,702,916
Juvenile Court Supervision Fund	52,742	36,062	38,896	55,883
Total	**8,104,136**	**8,721,608**	**9,026,576**	**8,758,799**

LAW DEPARTMENT

Mission and Organizational Chart

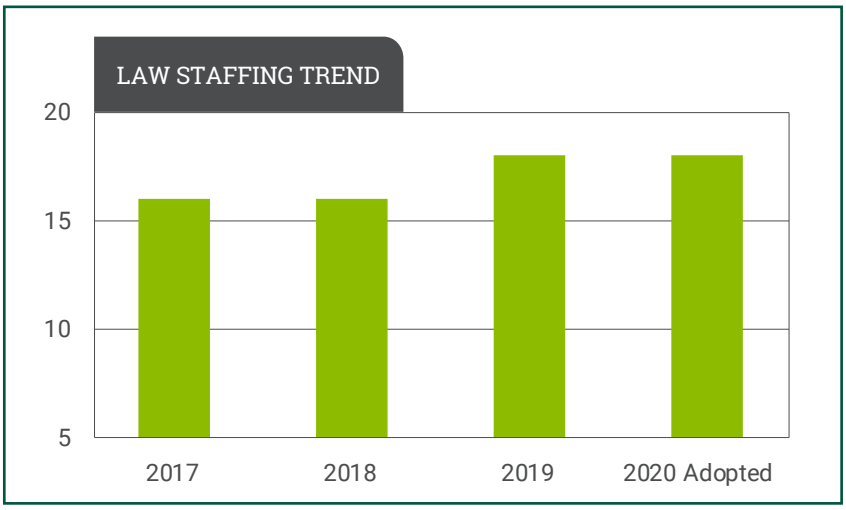
The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County, its elected officials, staff, authorities, and related organizations. The Law Department will observe the highest standards of ethics, professionalism, and accountability. It will operate in a cost-effective manner by maintaining a seasoned team of attorneys and staff with continuously improving technology. The Law Department will provide superior preventative advice and efficient, effective defense of litigation, consistent with the Gwinnett Standard of excellence.



LAW DEPARTMENT

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	16	16	18	18



During 2019, the department received two positions from the unallocated pool.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and Maintain the Gwinnett County Standard
▶ Tactic:	Ensure legal compliance with federal, state, and local regulations
▶ Expected Outcome:	To improve training module

Projects	Est. Start Date	Est. End Date
Non-discrimination policy review	1/1/20	12/31/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and Maintain the Gwinnett County Standard
▶ Tactic:	Operational
▶ Expected Outcome:	Mitigation of claims and/or lawsuits

Projects	Est. Start Date	Est. End Date
Provide legal guidance with regard to the 2020 Primary, Run-off, and General Elections	1/1/20	12/31/20

LAW DEPARTMENT

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Establish and Maintain the Gwinnett County Standard	
▶ Tactic:	Operational	
▶ Expected Outcome:	Handle workload more efficiently	
Projects	**Est. Start Date**	**Est. End Date**
Fill remaining attorney vacancies	1/1/20	12/31/20

PRIORITY:	STRONG AND VIBRANT LOCAL ECONOMY	
▶ Strategy:	Promote Positive Development and Redevelopment	
▶ Tactic:	Septic to sewer initiatives	
▶ Expected Outcome:	Handle procedure more effectively and efficiently	
Projects	**Est. Start Date**	**Est. End Date**
Develop Sewer Condemnation Procedure	1/1/20	12/31/20

PRIORITY:	STRONG AND VIBRANT LOCAL ECONOMY	
▶ Strategy:	Promote Positive Development and Redevelopment	
▶ Tactic:	Operational	
▶ Expected Outcome:	Acquire land for special projects	
Projects	**Est. Start Date**	**Est. End Date**
Assist with major land transactions	1/1/20	12/31/20

PRIORITY:	STRONG AND VIBRANT LOCAL ECONOMY	
▶ Strategy:	Promote Positive Development and Redevelopment	
▶ Tactic:	Operational	
▶ Expected Outcome:	More robust local economy	
Projects	**Est. Start Date**	**Est. End Date**
Assist with major economic development efforts	1/1/20	12/31/20

Statistics

	2017 Actual	2018 Actual	2019 Actual	2020 Target
1 Assignments received	1,014	850	1,251	1,300
2 Claims received	111	108	74	75
3 Legal opinions requested	17	55	103	100
4 Litigation matters received	210	261	179	180

LAW DEPARTMENT

5	Contracts submitted for review	905	961	921	925
6	Critical path matters received	619	429	538	550
7	Assignments completed	971	817	1,321	1,300
8	Claims completed	108	90	112	100
9	Legal opinions completed	18	54	101	75
10	Litigation matters completed	244	221	177	175
11	Contracts processed	916	931	934	930
12	Contracts completed within 10 days	94%	93%	88%	93%
13	Critical path matters completed	561	418	500	500
14	Volunteer internship hours	169	200	800	1,000

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 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 2019

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 major land transactions.

2 Filled all support staff vacancies in 2019.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	2,164,950	2,250,368	2,484,297	2,606,674
Operations	144,633	104,748	130,985	148,245
Contributions to Other Funds	7,445	9,476	11,543	11,373
Total	**2,317,028**	**2,364,592**	**2,626,825**	**2,766,292**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Administrative Support Fund	2,317,028	2,364,592	2,626,825	2,766,292
Total	**2,317,028**	**2,364,592**	**2,626,825**	**2,766,292**

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

Appropriations FY 2017 – 2020

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

	2017	2018	2019	2020 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Operations	25,168	30,579	40,780	52,163
Contributions to Other Funds	4,871	1,447	(1,215)	2,006
Total	**30,039**	**32,026**	**39,565**	**54,169**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Loganville EMS District Fund	30,039	32,026	39,565	54,169
Total	**30,039**	**32,026**	**39,565**	**54,169**

NON-DEPARTMENTAL

Appropriations FY 2017 – 2020

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 projects, contributions to local transit, various reserves, professional services, license support agreements, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the SDS agreement. Miscellaneous appropriations in the Development and Enforcement Services and Fire and EMS Funds consist primarily of contributions to capital and capital outlay and contingencies. Miscellaneous appropriations in the Police Services District Fund consist primarily of a contingency. Miscellaneous appropriations in the Recreation Fund consist of contingencies. 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 2020.

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	–	–	–	–

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	208,396	208,396	208,396	240,000
Operations	7,037,747	7,203,160	8,086,608	18,546,829
Debt Service	–	359,241	2,967,356	2,548,376
Intergovernmental	3,592,736	3,893,809	4,190,982	4,568,478
Contributions to Other Funds	22,156,461	20,275,431	19,864,487	11,837,461
Contributions to Subsidized Agencies	–	–	–	120,000
Contributions to Other Agencies	1,400,000	1,400,000	1,403,435	1,600,000
Contributions to Capital and Capital Outlay	51,663,062	50,512,965	42,793,950	37,566,322
Reserves and Contingencies	–	–	–	16,642,860
Total	**86,058,402**	**83,853,002**	**79,515,214**	**93,670,326**

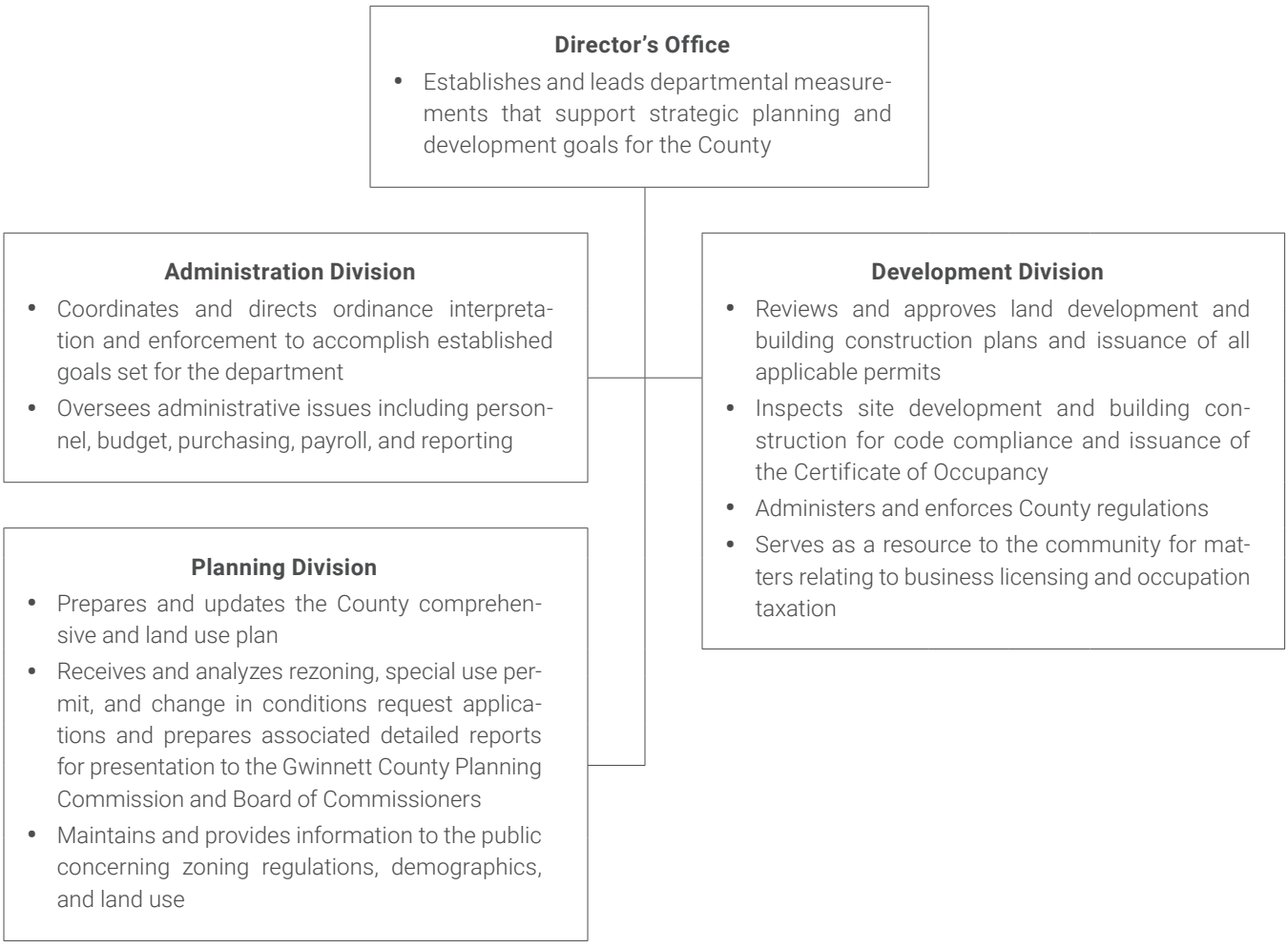
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	43,906,097	40,210,799	49,455,885	55,817,536
Medical Examiners Contract (General Fund)	1,324,381	1,310,726	1,318,948	1,321,997
E-911 Fund	3,490,091	3,787,384	4,082,264	4,592,253
Development and Enforcement Services District Fund	2,557,716	3,500,000	2,568,118	2,881,829
Fire and Emergency Medical Services District Fund	13,817,430	13,500,000	8,093,720	11,919,800
Police Services District Fund	17,578,238	18,420,636	6,000,000	6,598,020
Recreation Fund	2,537,010	1,537,772	1,999,873	1,717,360
Street Lighting Fund	–	–	–	435
Crime Victims Assistance Fund	–	–	–	9,536
Fleet Management Fund	–	190,600	200,000	720,590
Economic Development Operating Fund	–	404,829	4,883,461	5,426,622
Solid Waste Operating Fund	–	–	–	18,253
Stormwater Operating Fund	–	–	–	154,694
Water and Sewer Operating Fund	–	–	–	792,303
Local Transit Operating Fund	–	–	–	8,835
Airport Operating Fund	–	–	–	7,656
Workers Compensation Fund	–	–	–	10,727
Group Self-Insurance Fund	–	–	–	23,959
Risk Management Fund	–	–	–	15,643
Administrative Support Fund	847,439	990,256	912,945	1,632,278
Total	**86,058,402**	**83,853,002**	**79,515,214**	**93,670,326**

PLANNING AND DEVELOPMENT

Mission and Organizational Chart

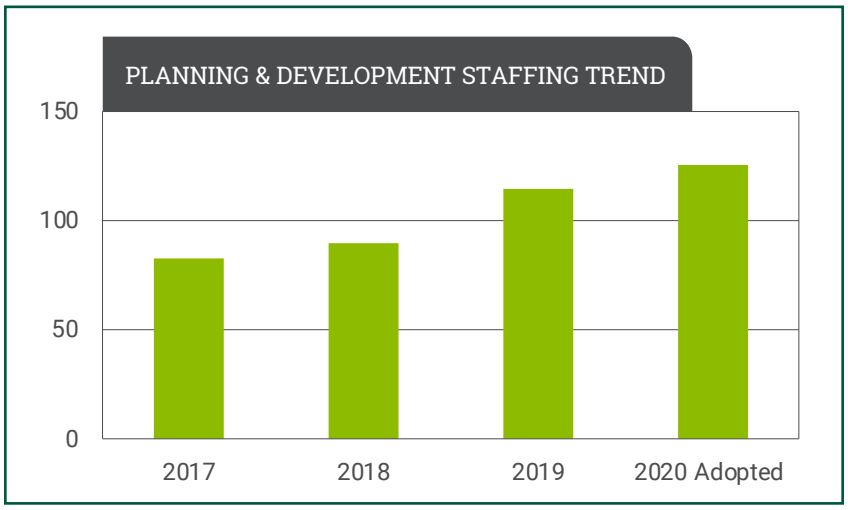
To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalized residential and non-residential neighborhoods to protect the natural environment and facilitate the creation of a 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

	2017	2018	2019	2020 Adopted
Authorized Positions	83	90	115	126



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. During the year, Code Enforcement was moved from Police to Planning & Development, resulting in 19 Code Enforcement positions being transferred into the department. The department also received one position from the unallocated pool during the year.

In 2020, five positions were added to assist in the areas of fire plan review, electronic document processing, and supporting applicants through the zoning and development process. Five code enforcement officers and a code enforcement supervisor were also added to form a new Commercial Code Enforcement Group to increase enforcement activity in commercial zoning districts and improve efficiencies.

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:	Improve employee retention; reduce turnover; increase knowledge base; increase intern to employee conversions; increase in internal promotions

Projects	Est. Start Date	Est. End Date
Maintain a Multi-Discipline Workforce	8/1/19	3/1/21
Create a Succession Plan	1/2/18	7/1/20
Promote Employee Retention	1/1/20	3/1/21

PLANNING AND DEVELOPMENT

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and Maintain the Gwinnett County Standard
▶ Tactic:	Establish quality and performance systems
▶ Expected Outcome:	Increase in standard work and cross-training capabilities; increase in visibility into system performance; increase in productivity; reduction of siloed operations

Projects	Est. Start Date	Est. End Date
Develop Quality Management System	7/29/19	3/1/20
Document Business Processes	3/1/20	7/31/20
Develop Executive Operational Dashboards	9/16/19	7/1/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the Community's Exposure to Risk
▶ Tactic:	Advance community risk reduction
▶ Expected Outcome:	Reduce risk to Gwinnett County residents

Projects	Est. Start Date	Est. End Date
Multifamily and Extended Stay Property Risk Reduction Plan	9/1/19	9/1/20

PRIORITY:	LIVABILITY AND COMFORT
▶ Strategy:	Promote Community Appeal via Partnerships, Support, and Enforcement
▶ 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
Public Education for Code Changes	1/1/19	4/30/20
Complete a Comprehensive Housing Study	8/1/19	12/31/20
Develop Community Outreach Plan	4/1/20	8/1/20
Create Training Videos for the Public	8/1/19	8/1/20
Convert Critical Documents into Other Prevalent Foreign Languages	7/1/19	12/31/20

PLANNING AND DEVELOPMENT

PRIORITY:	STRONG AND VIBRANT LOCAL ECONOMY
▶ Strategy:	Promote Positive Development and Redevelopment
▶ Tactic:	Promote sustainable development
▶ Expected Outcome:	Increase in net value of properties; greater diversified tax base; improved quality of life; enhanced inspection services

Projects	Est. Start Date	Est. End Date
Implement Remote Inspections	3/1/19	3/1/20
Unified Development Ordinance Amendments Advancing the 2040 Plan	3/1/19	12/31/20
Unified Redevelopment Ordinance	10/1/18	3/1/20
Redevelopment of Older Multi-Family Properties	10/1/18	10/1/21

PRIORITY:	COMMUNICATION AND ENGAGEMENT
▶ Strategy:	Demand a Customer Focused Culture
▶ Tactic:	Enhance the customer experience
▶ Expected Outcome:	Increase in customer satisfaction; reduction in unnecessary interaction time/touchpoints; increase in meaningful interactions

Projects	Est. Start Date	Est. End Date
Line Queue Management Software Implementation	8/1/19	1/1/21
Enable Customer Access to Daily Inspector Schedules	7/1/19	7/1/20
Central Building Reception	12/1/19	5/1/21
Website Content Refresh	10/1/19	10/1/20
Update Customer Feedback System	11/1/19	6/1/20
Convert Online Forms to Fillable PDFs	1/2/19	7/31/20
Accela Workflow & Citizens' Access Portal Redesign	8/1/19	8/1/20
Phone Tree Implementation	2/1/19	9/1/20
Convert Building Permits Files to Electronic Format	4/1/19	4/18/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Rezoning applications processed	90	97	49	50
2	Special use applications processed	59	64	64	80
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	214	220	171	175
5	Development permits issued	147	278	182	185

6	Percent of development plans reviewed within 14 days of request (plans reviewed within eight days of submittal)	100%	95%	75%	100%
7	Building permits issued – residential	3,655	7,576	7,228	7,300
8	Building permits issued – non-residential	5,198	2,112	2,621	2,500
9	Percent processed within one day of request	100%	100%	100%	100%
10	Building inspections conducted	77,227	77,441	71,543	70,000
11	Building inspections conducted within two business days of request	95%	95%	100%	100%
12	Departmental positive customer feedback	91%	88%	95%	95%
13	Fire Plan Review accuracy rate	99%	96%	97%	98%
14	Building Plan Review accuracy rate	85%	97%	97.3%	98%
15	Development Plan Review accuracy rate	96%	95%	96%	100%
16	Stormwater/Water and Sewer accuracy rate	94%	95%	93%	97%
17	Inspections accuracy rate	95%	93%	92%	95%

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. 80 percent plan review documents received electronically

Accomplishments: FY 2019

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 final draft of the 2040 Unified Plan was approved by the Board of Commissioners on February 5, 2019, following favorable reviews by the state Department of Community Affairs and the Atlanta Regional Commission.
2. Partnered with Communications to produce four videos on the 2040 Unified Plan which are available to the public on the department's website.
3. Established the Emerging Leaders program to develop talent in the department by helping them understand their strengths, the department's role in economic and community development, and how they contribute to development and redevelopment in the County.
4. Department management presented two sessions of the six-week program "Intro to P&D (P&D 101)" to 48 department staff.
5. Improved public service areas by remodeling two lobbies, enhancing staff collaboration and providing multi-disciplined assistance to residents and business owners. The remodel decreased customer wait times and the need for multiple offices visits.
6. Expanded resident outreach at career fairs, planning committees, training, and other engagement events. Conducted four separate training events to assist with preparing County staff and interested members of the building community for the changes to the construction codes adopted by the state effective January 1, 2020.
7. Drafted amendments related to accessory structures, the Sign Ordinance, and the Occupation Tax Ordinance that were approved by the Board of Commissioners to clarify and streamline existing regulations.

PLANNING AND DEVELOPMENT

8 Drafted amendments related to alcoholic beverages and food trucks that were approved by the Board of Commissioners to expand entertainment and dining options at large-scale commercial and mixed-use developments by allowing food trucks, food halls, and open consumption of alcohol in defined areas onsite.

9 Simplified site navigation, enhanced the customer experience, and minimized system errors on the Licensing and Revenue website by creating an online tax calculator for estimating occupation tax certificate fees for new businesses, a single login for user access to multiple accounts, and an option to print a copy of the occupation tax certificate.

10 Implemented remote inspection services using video chat to save customer and staff time and to reduce fuel and vehicle costs for the County.

11 Revised Building Inspector position requirements to allow recruitment and hiring of entry-level, apprentice inspectors.

12 Successfully transferred the Code Enforcement Section from Police Services to Planning and Development effective March 25, 2019.

13 Code Enforcement Officers worked with property owners to ensure removal of four unsafe, dilapidated structures.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	6,655,439	7,429,067	10,212,695	12,749,707
Operations	816,637	919,403	1,170,540	1,852,302
Transfers to Renewal and Extension	–	–	–	12,058
Contributions to Other Funds	1,845,735	2,038,299	3,335,441	3,862,471
Contributions to Capital and Capital Outlay	108,656	146,812	232,446	390,594
Total	**9,426,467**	**10,533,581**	**14,951,122**	**18,867,132**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	572,257	543,396	681,110	759,534
Development and Enforcement Services District Fund	6,193,399	6,432,665	10,256,089	13,527,529
Fire and Emergency Medical Services District Fund	722,656	691,998	665,127	1,006,747
Police Services District Fund	840,016	1,206,666	1,533,216	1,552,958
Tree Bank Fund	13,490	–	–	20,000
Stormwater Operating Fund	548,839	659,500	855,253	979,087
Water and Sewer Operating Fund	535,810	999,356	960,327	1,021,277
Total	**9,426,467**	**10,533,581**	**14,951,122**	**18,867,132**

POLICE SERVICES

Mission and Organizational Chart

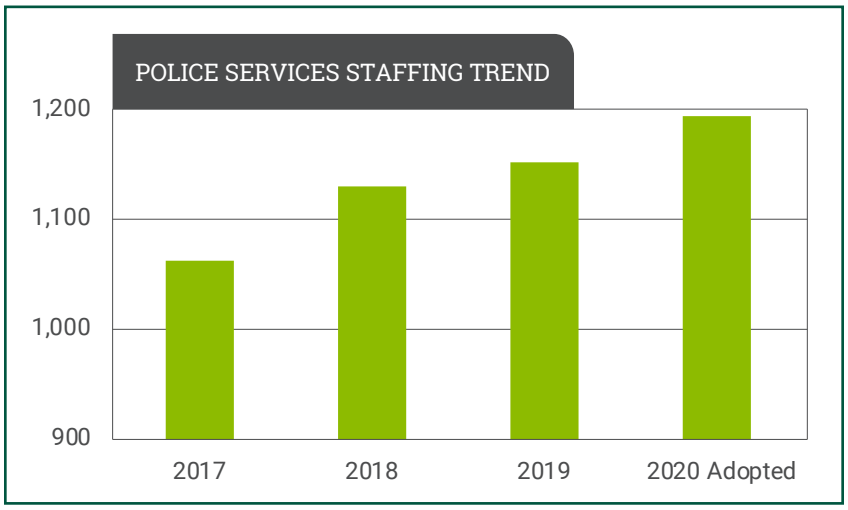
The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of 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

	2017	2018	2019	2020 Adopted
Authorized Positions	1,063	1,129	1,152	1,193



In 2018, Police Services added 66 new positions. Thirty-five sworn police positions and one civilian administrative position were added to staff the new Bay Creek precinct. An additional thirty police officer positions were added to serve a growing service population and to continue community-focused policing programs.

In 2019, the budget added 30 police officer positions with two support positions to serve a growing population, and 10 records personnel to address increasing workloads. During the year, Code Enforcement was moved from Police to Planning & Development, resulting in 19 Code Enforcement positions being transferred to Planning & Development.

In 2020, 30 master police officer positions and two support positions were added to meet increased demand for services. Two crime and intelligence analyst positions were added to receive training prior to the opening of the Police Situational Awareness and Crime Response Center. A program analyst was added in the Police Department's Technology Research Unit to meet increased workloads and stay up-to-date on technological advancements. Six police communications officers were added to increase personnel for the new alternate E-911 center and ensure coverage is available 24 hours a day, 7 days a week.

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:	Increase police officer to citizen ratio		
Projects		**Est. Start Date**	**Est. End Date**
Thirty sworn positions with two support positions		1/2/18	1/4/20

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT		
▶ Strategy:	Establish and Maintain the Gwinnett County Standard		
▶ Tactic:	Establish a tenured and highly qualified staff		
▶ Expected Outcome:	Increase law enforcement for District		
Projects		**Est. Start Date**	**Est. End Date**
Bay Creek Precinct Staffing		1/1/18	1/31/20

POLICE SERVICES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead Through Innovation
▶ Tactic:	Improve service delivery
▶ Expected Outcome:	Improve service delivery due to increased population

Projects	Est. Start Date	Est. End Date
Ten Records personnel	1/2/18	1/31/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Officers per 1,000 service population	0.88	0.89	0.93	0.97
2	Criminal Investigation cases assigned	3,972	3,783	3,922	4,100
3	E-911 calls received	471,423	459,532	414,414	450,000
4	Traffic calls answered	129,674	133,216	144,496	150,000
5	General calls answered	382,755	377,414	364,785	400,000
6	Department staff trained with the latest technology and equipment	9,176	8,676	8,175	9,000
7	Reduce Uniform Crime Rate Part 1 Violent Crime Rate per 100,000 population	216	212	209	206
8	Reduce UCR Part 1 Property Crime Rate per 100,000 population	2,204	2,137	2,082	2,070
9	Community safety perception statistics:				
	Citizens reporting feeling safe in their neighborhood	96%	95%	96%	96%
	Citizens reporting feeling safe in Gwinnett County	83%	85%	90%	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 through July 2021

2 Ethics and Integrity – all department personnel completed ethics training

3 Office of Emergency Management maintains compliance with incentive standards outlined in the GEMA Federal-State-Local Disaster Match Policy

4 Commission on Accreditation for Law Enforcement Agencies accreditation awarded through November 2020

POLICE SERVICES

Accomplishments: FY 2019

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 134 police officers
2. Started three police academy classes with a total of 133 recruits
3. Office of Emergency Management employee Giles Roberts obtained his Certified Emergency Manager credential through the International Association of Emergency Managers
4. Police K9 Unit obtained national certification through the National Narcotics Detector Dog Association
5. National Association of Counties Achievement award for Police Recruiting won in the Criminal Justice and Public Safety category
6. National Association of Counties award for Gwinnett Volunteer Citizens on Patrol, a partnership between Police and Community Services, won in the Volunteers category

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	78,896,078	88,502,616	92,894,137	109,517,877
Operations	12,102,169	13,695,604	15,312,668	23,324,671
Contributions to Other Funds	9,452,535	10,104,696	15,062,242	15,330,161
Contributions to Other Agencies	–	8,000	–	–
Contributions to Capital and Capital Outlay	2,585,033	6,660,293	6,349,677	9,869,137
Total	**103,035,815**	**118,971,209**	**129,618,724**	**158,041,846**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	1,874,462	2,069,417	2,326,295	2,965,733
Development and Enforcement Services District Fund	2,912,135	3,011,111	–	–
Police Services District Fund	82,992,117	98,024,428	109,721,767	131,307,314
E-911 Fund	14,405,224	15,194,642	16,031,547	22,706,465
Police Special Justice Fund	490,021	363,372	51,811	111,000
Police Special State Fund	361,856	308,239	1,487,304	951,334
Total	**103,035,815**	**118,971,209**	**129,618,724**	**158,041,846**

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

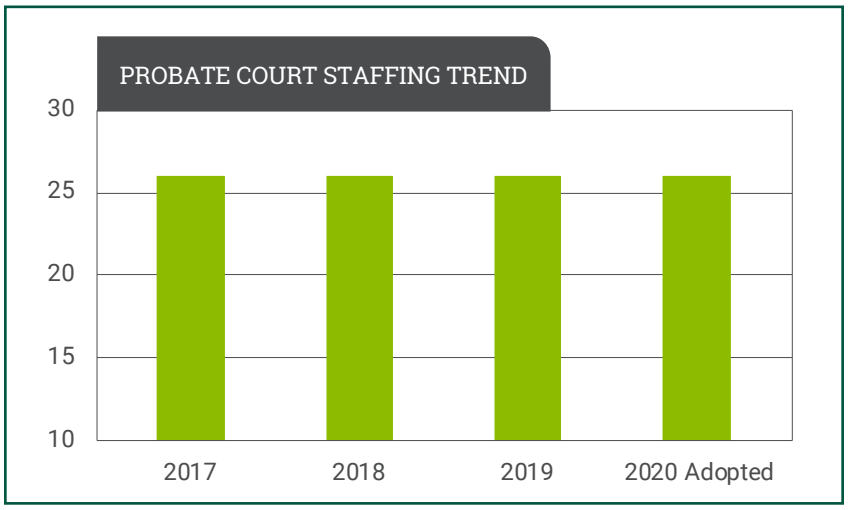
Vital Records, Marriage Records, and Weapons Carry Licenses

- 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

	2017	2018	2019	2020 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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Total guardianships combined (new cases)	788	731	662	603
Total estates, general, and mental health filed (new cases)	1,941	1,991	2,100	2,184

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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Birth Certificates	27,408	26,426	27,002	26,732
Death Certificates	44,472	43,854	34,611	30,121
Marriage licenses issued	6,404	5,913	5,487	5,049
Marriage certificates issued	16,467	14,753	13,776	12,468
Firearm permits applied for	12,557	13,407	13,017	13,277

PROBATE COURT

Accomplishments: FY 2019

1 The court successfully implemented the Odyssey case management system with the added benefit of allowing the judges to electronically sign orders and the clerks to electronically sign court-generated documents.

2 Four clerks from the estates processing team started an online paralegal certification course through UGA. Completion of the program is set for February 2020. The skill set these clerks will acquire through this course will directly impact the citizens who have business in the Probate Court.

3 Due to the success of the pro bono clinic, it was expanded from one to two clinics per month. Online registration is now available for this event.

4 Educational videos about Probate Court procedures were created and uploaded to the court's website. These videos assist with the filing of Inventory Forms and Annual Returns. More videos are being created to help assist people who do business with the court.

Short-Term Departmental Issues and Initiatives for FY 2020

1 With Probate Court being fully staffed, the goal remains to have clerks who are cross-trained to handle both Vital Records and Estates procedures.

2 The court is working towards using electronic filing for all documents by the end of the year.

3 The court is using the Language Line service to help aid with citizens who may need an interpreter.

4 Reconfiguration of the Vital Records and Licensing office is set to begin mid 2020. This plan will create a space that allows the citizens doing business in that department to be processed more efficiently and with less wait time.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Office workspace consolidation – We continue to look for creative solutions that will further our most important long-term goal of 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 seven 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.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	1,828,659	1,884,693	1,980,778	2,277,540
Operations	333,817	405,970	427,393	334,255
Contributions to Other Funds	361,552	582,330	476,176	565,695
Total	**2,524,028**	**2,872,993**	**2,884,347**	**3,177,490**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	2,524,028	2,872,993	2,884,347	3,177,490
Total	**2,524,028**	**2,872,993**	**2,884,347**	**3,177,490**

RECORDER'S COURT JUDGES

Mission and Organizational Chart

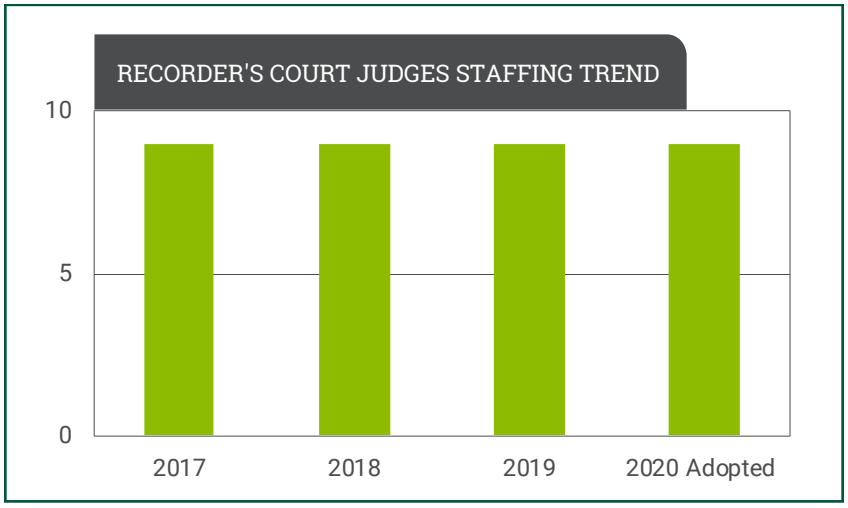
To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



RECORDER'S COURT JUDGES

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	9	9	9	9



Departmental Goals and Performance Measurements

1 To adjudicate traffic and code ordinance cases.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Total citations	88,602	86,135	88,641	90,659
Number of traffic/environmental citations issued	67,336	69,101	74,246	76,354
* School bus stop arm camera citations	18,929	13,736	14,395	15,009

2 To provide justice in a prompt and courteous manner.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Cases with guilty judgments	10,209	10,121	9,139	10,113
** Number of bench warrants issued	6,799	5,279	3,109	2,910
Number of cases handled through the court	31,214	30,854	31,401	32,205
Number of cases paid by bond forfeiture	34,041	34,657	36,278	38,104
School bus stop arm camera citations handled through the court	3,094	3,380	1,512	2,049
Number of stop arm cases paid by bond forfeiture	11,865	9,491	10,542	11,401

** 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 2019

1 Accomplished the smooth transition of two new judges to the bench with minimal interruption to the current court process and operations.

2 Successfully covered the absence of a judge on medical leave within budgetary constraints and by using current staff.

Short-Term Departmental Issues and Initiatives for FY 2020

1 Successfully enact and maintain a monthly night court session within the current budget and by using current staff. A night court will increase court access and availability to the general public.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Increase the public's positive perception of the court by increasing court accessibility, offering alternatives to monetary dispositions, and continuing to explore ways to make the court more consumer friendly.

2 Continue to explore and eventually enact the use of video/remote court options to cut down and/or end the need for daily jail transports of inmates.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	1,338,364	1,387,500	1,593,107	1,514,745
Operations	149,712	124,185	150,077	75,805
Contributions to Other Funds	618,710	248,887	491,717	549,346
Total	**2,106,786**	**1,760,572**	**2,234,901**	**2,139,896**

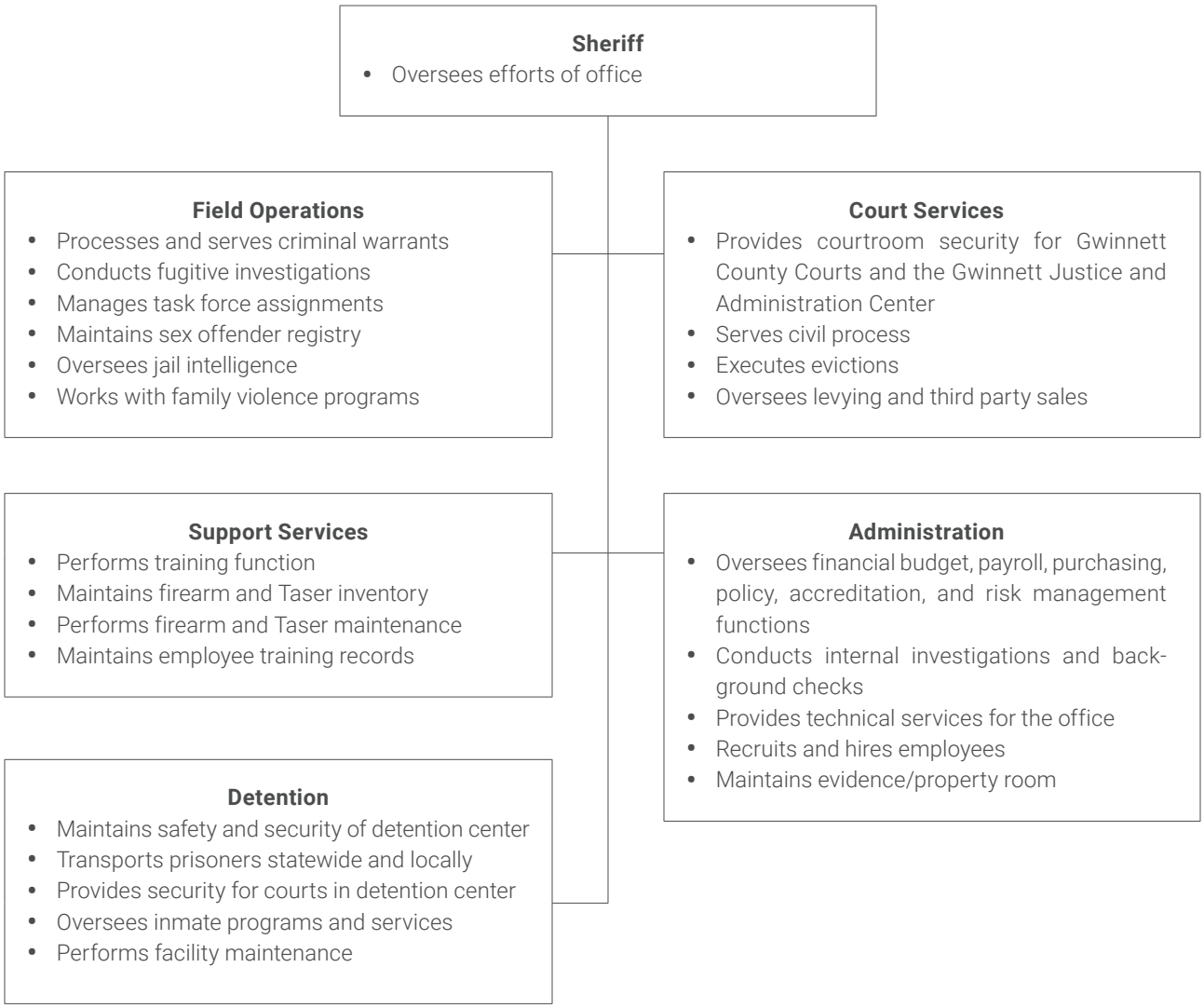
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Police Services District Fund	2,106,786	1,760,572	2,234,901	2,139,896
Total	**2,106,786**	**1,760,572**	**2,234,901**	**2,139,896**

SHERIFF

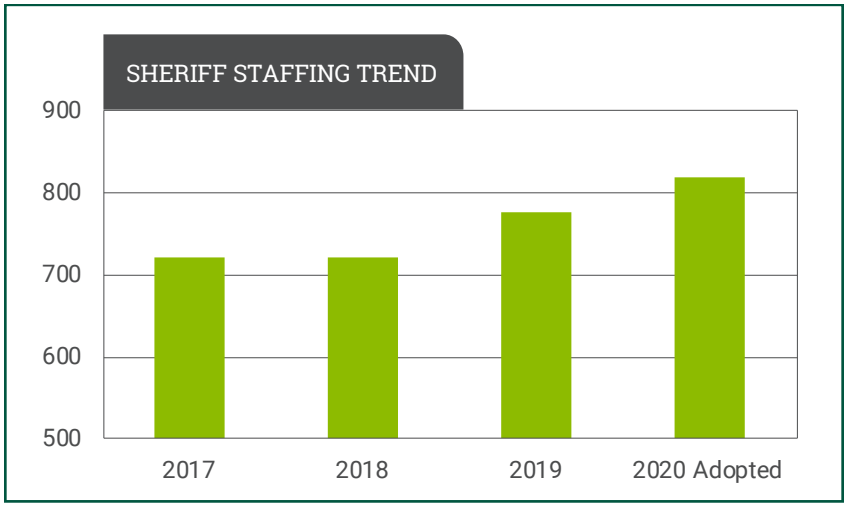
Mission and Organizational Chart

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.



Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	722	722	777	820



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.

In 2020, 36 positions were added for building and court security at GJAC, Annex, and to support the GJAC expansion. To assist with heavy workloads, the following field operations deputies were also added: two Deputy Sheriff Master and one Sergeant position for the Uniform Warrant unit; two Master Deputy Sheriff positions for the Fugitive unit; and one Corporal position for the Sex Offender unit. One Academy Deputy was also added in the Training/Support Services Division to train deputies to be Georgia POST peace officer certified.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the Community's Exposure to Risk
▶ Tactic:	Establish a tenured and highly qualified staff
▶ Expected Outcome:	Proper coverage for courts, warrant service, and academy

Projects	Est. Start Date	Est. End Date
Field Operations Deputies	6/1/20	12/31/20
Court Services Deputies	3/1/20	12/31/20
Academy Deputy	3/1/20	12/31/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Detention center admissions	29,446	29,060	28,169	29,014
2	Average daily inmate population in detention center	2,295	2,260	2,081	2,144
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	9,168	9,049	9,450	9,500
6	Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes
7	Warrants received for service	21,155	17,859	14,923	16,722
8	Civil papers received for service	42,452	48,299	58,500	60,000
9	Family violence orders received for service	1,603	1,572	1,585	1,735
10	Warrants served	14,057	11,016	12,258	12,881
11	Civil papers served	44,889	48,669	58,200	60,000
12	Family violence orders served	1,413	1,431	1,485	1,610
13	People through security at GJAC	942,640	926,631	916,691	920,000
14	People through Juvenile/Recorder's Court	184,605	179,608	185,980	190,000
15	Inmate transports	16,950	20,567	18,930	19,498
16	Meals prepared in detention center	2,902,767	2,803,079	2,630,473	2,709,387

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. The certification process is repeated every three years.

2 Sheriff's Office obtained the National Commission on Correctional Healthcare accreditation in 2018. 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.

3 Sheriff K9 Unit obtained national certification through American Working Dog and the National Narcotics Detector Dog Association.

SHERIFF

Accomplishments: FY 2019

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 increased recruiting efforts in 2019 by hosting/attending 48 hiring events throughout Georgia, Alabama, and North Carolina, which has resulted in hiring approximately 140 personnel. Employee retention was up 50.5 percent in 2019.

2 Sheriff's Office received the Medal of Merit Award in 2019 from the Gwinnett Chamber of Commerce for our work with the Gwinnett Re-entry Intervention Program.

3 Sheriff's Office had 29 deputies graduate from the police academy and 102 deputies graduate from the basic jailer course in 2019.

4 Sheriff's Office signed a memorandum agreement in 2019 to participate in the United States Army's Partnership for Youth Success program. This program gives the Sheriff's Office recruiting access to all Army personnel Active duty and Reserve status.

5 Sheriff's Office opened a veterans housing unit in 2019. The veterans unit is designed to address specific needs of incarcerated veterans.

6 Sheriff's Office received National Certification of Recognition for Sex Offender Registry Management in 2019 from the Major County Sheriffs of America.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	59,047,585	63,683,766	66,833,472	75,580,218
Operations	18,434,334	19,140,033	20,064,142	22,196,911
Contributions to Other Funds	5,854,943	6,017,320	7,518,351	8,090,854
Contributions to Capital and Capital Outlay	1,863,048	1,005,731	2,656,397	2,306,832
Contributions to Fund Balance	–	–	–	62,830
Total	**85,199,910**	**89,846,850**	**97,072,362**	**108,237,645**

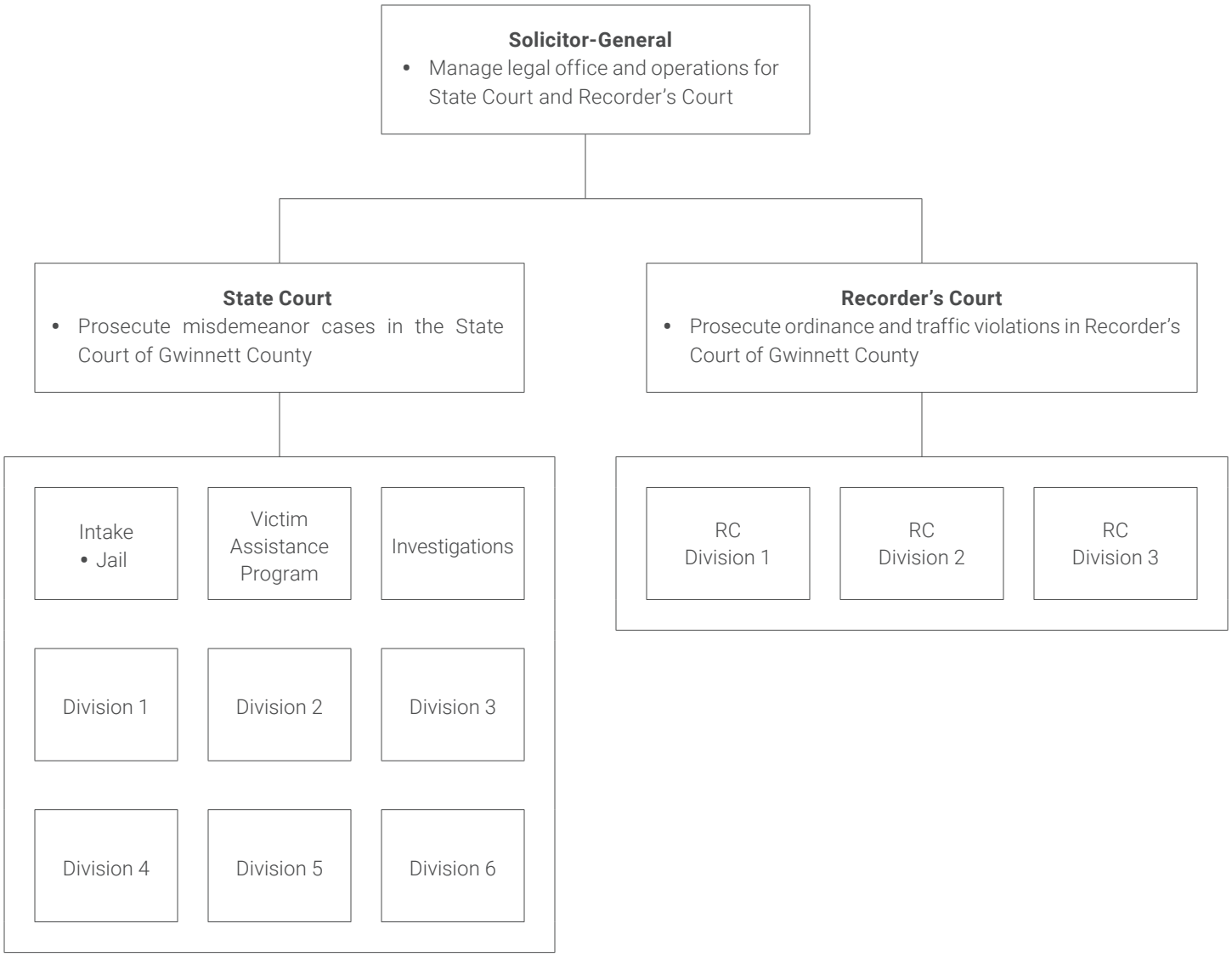
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	84,468,313	89,245,817	96,166,762	106,922,315
Sheriff Inmate Fund	489,550	409,525	562,476	715,330
Sheriff Special Justice Fund	25,000	43,482	102,663	200,000
Sheriff Special Treasury Fund	199,099	141,462	146,248	200,000
Sheriff Special State Fund	17,948	6,564	94,213	200,000
Total	**85,199,910**	**89,846,850**	**97,072,362**	**108,237,645**

SOLICITOR

Mission and Organizational Chart

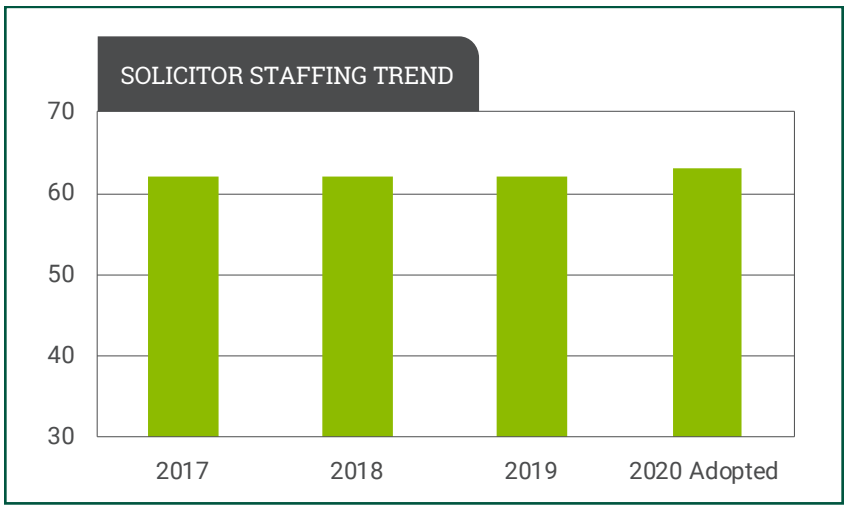
Our purpose as the Gwinnett County Solicitor's Office is to serve all citizens of Gwinnett County with diligence and professionalism. In the prosecution of misdemeanor cases, our goal is to handle the cases in an honest, fair, and expedient manner. Our continuing mission is to pursue justice and safety for the community.



SOLICITOR

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	62	62	62	63



In 2020, an attorney was added in the Solicitor's Office to provide efficient and effective prosecution of cases as the number of cases continues to grow.

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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Misdemeanor cases received in State Court	8,741	8,154	7,869	8,100
Cases disposed in State Court	8,689	7,622	7,471	7,200

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.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Citations received in Recorder's Court	88,602	72,399	74,246	72,500
Citations disposed in Recorder's Court	90,423	69,311	72,284	75,257
School bus stop arm camera violation citations	18,929	13,736	14,395	16,007
Traffic Violators Impact Panel attendance	1,892	698	625	675
DUI Court graduates	48	45	28	25

Accomplishments: FY 2019

1. Moved Investigations Unit to GJAC to improve workflow and communication with trial divisions.
2. Conducted and facilitated training with staff to improve and maintain performance goals.
3. Began review and revision of office policies and procedures.
4. Collected case management statistics in anticipation of budget proposals, outside requests.
5. Worked with staff to improve familiarity of and proficiency with statewide case management system (Tracker).
6. Met with Facilities Management Division to address space issues.
7. Adopted policies to address crime reduction in the community (e.g., reduction of criminal activity around: (a) extended stay hotels and (b) Wal-Marts within county).
8. Coordinated inaugural record restriction event in conjunction with community partners.
9. Trial attorneys increased body worn camera viewing to assist in case resolution.

Short-Term Departmental Issues and Initiatives for FY 2020

1. Continue to conduct and facilitate staff training to improve and maintain performance.
2. Continue to work on collection and analysis of case management statistics for budget presentations and outside requests, and to maintain and improve workflow efficiency.
3. Work to revise office policies and procedures in order to implement and train office-wide.
4. Continue community outreach efforts and develop intra-governmental and community partnerships to promote a safe and healthy Gwinnett.
5. Continue record restriction events.
6. Maintain communications with Facilities Management Division in order to address continuing space issues and potential resolutions.
7. Investigators Unit: (a) will work to have two investigators certified as training instructors; and (b) will work to have two investigators certified as Internal Affairs investigators.
8. Victim Witness Coordinators: (a) will take or renew their oath of office to serve in their position; and (b) will continuously seek training in local court protocols and procedures and increase knowledge on the dynamics and effects of domestic violence on individuals, relationships, families, and in the community at large.
9. Participate and facilitate Night Court for certain Recorder's Court cases.

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1. Continue to conduct and facilitate staff training to improve and maintain performance.
2. Continue to work on collection and analysis of case management statistics for budget presentations and outside requests, and to maintain and improve workflow efficiency.
3. Work to revise office policies and procedures in order to implement and train office-wide.
4. Continue community outreach efforts and develop intra-governmental and community partnerships to promote a safe and healthy Gwinnett.
5. Continue record restriction events.
6. Maintain communications with Facilities Management Division in order to address continuing space issues and potential resolutions.

7 Investigators Unit: (a) will work to have two investigators certified as training instructors; and (b) will work to have two investigators certified as Internal Affairs investigators.

8 Victim Witness Coordinators: (a) will take or renew their oath of office to serve in their position; and (b) will continuously seek training in local court protocols and procedures and increase knowledge on the dynamics and effects of domestic violence on individuals, relationships, families, and in the community at large.

9 Participate and facilitate Night Court for certain Recorder's Court Cases.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	4,466,446	4,769,356	4,998,324	6,005,246
Operations	209,186	246,492	219,884	428,910
Contributions to Other Funds	839,889	858,309	937,003	1,148,414
Contributions to Capital and Capital Outlay	40,000	65,297	68,207	155,964
Total	**5,555,521**	**5,939,454**	**6,223,418**	**7,738,534**

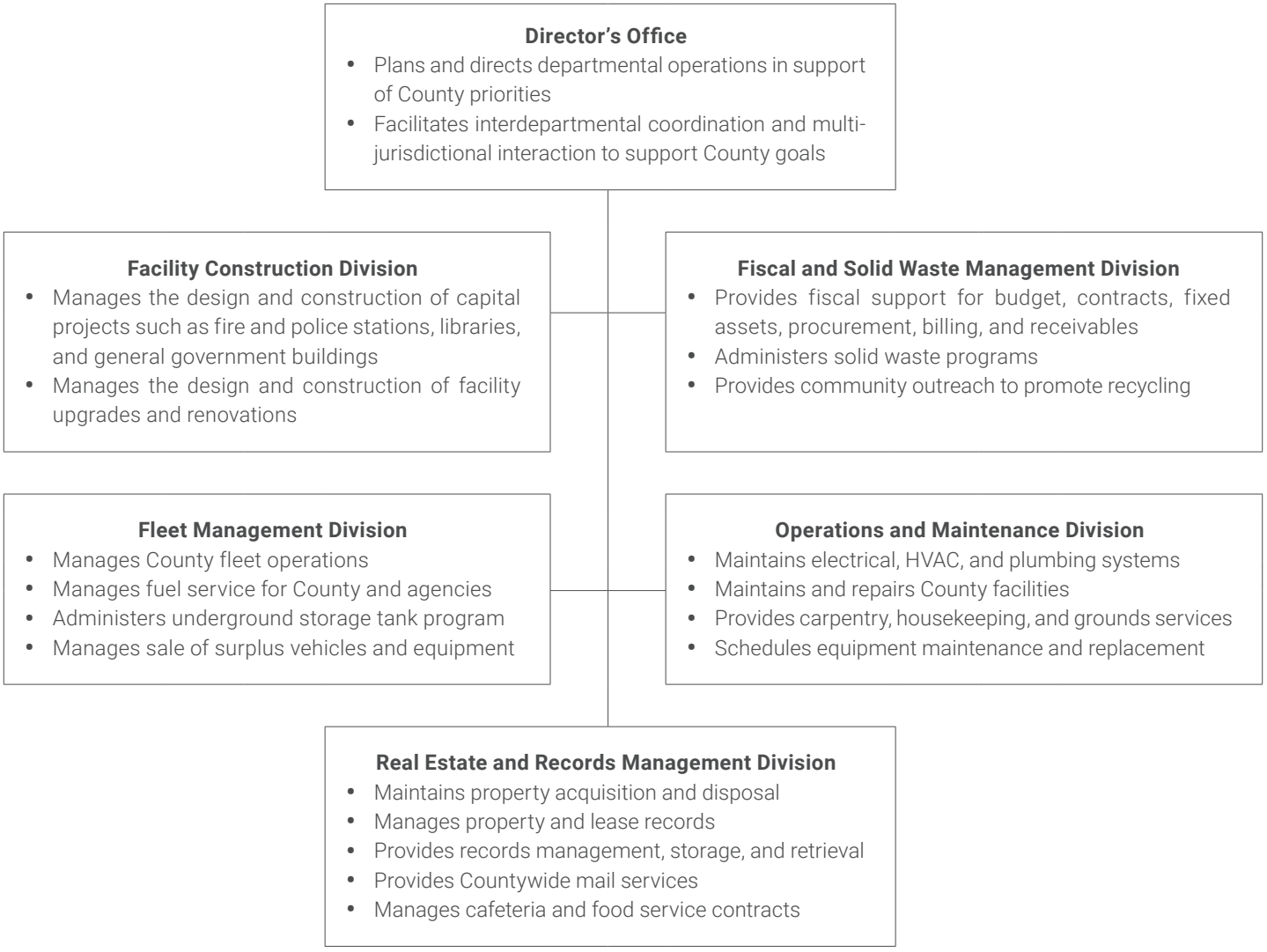
Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	4,294,036	4,744,051	5,227,575	6,428,565
Police Services District Fund	636,044	686,718	548,840	749,768
Crime Victims Assistance Fund	625,441	508,685	447,003	560,201
Total	**5,555,521**	**5,939,454**	**6,223,418**	**7,738,534**

SUPPORT SERVICES

Mission and Organizational Chart

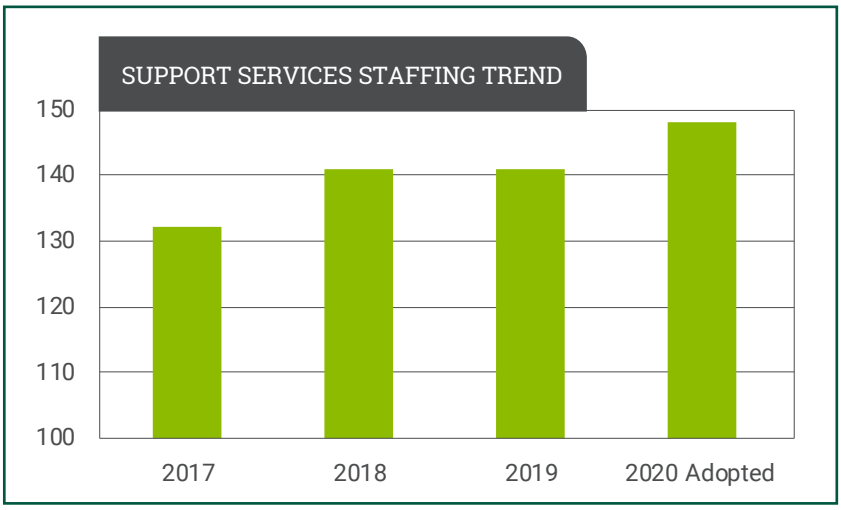
By planting seeds today in preparation for the growth of tomorrow, the Department of Support Services supports the delivery of County priorities and serves the community, County leadership, and County departments. In 2020, the Support Services team will manage the design, construction, and maintenance 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

	2017	2018	2019	2020 Adopted
Authorized Positions	132	141	141	148



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.

In 2020, seven operations and maintenance positions were added. Three custodial positions were added to increase productivity and to use staff supervising inmate details to clean the public areas of GJAC. To support the GJAC expansion, two additional custodial positions, an HVAC technician, and a trades technician were also added.

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:	An annual update of the Vehicle Equipment Replacement Plan ensures that the County has planned for vehicle and equipment needs.

Projects	Est. Start Date	Est. End Date
Maintain Long-Term Vehicle and Equipment Replacement Plan	4/3/18	6/30/23

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Lead Through Innovation
▶ Tactic:	Evaluate opportunities to improve environmental responsibility
▶ Expected Outcome:	Identify practical, sustainable practices to reduce waste

Projects	Est. Start Date	Est. End Date
Research Opportunities to Improve Environmental Responsibility	1/1/19	12/31/20

SUPPORT SERVICES

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Limit the Community's Exposure to Risk
▶ Tactic:	Advance community risk reduction
▶ Expected Outcome:	Complete Fire facilities condition assessments

Projects	Est. Start Date	Est. End Date
Evaluate Public Safety Facilities	1/1/19	12/31/20

Statistics

	2017 Actual	2018 Actual	2019 Actual	2020 Target
1 Vehicle and equipment maintenance:				
Average cost per preventive maintenance job (labor only)	$ 103	$ 112	$ 112	$ 112
Average cost per repair job	$ 462	$ 582	$ 624	$ 650
2 Building and grounds maintenance services for County facilities:				
Buildings maintained full/partial	57/219	57/219	56/219	60/223
Cost per square foot/buildings maintained	$ 1.34	$ 1.38	$ 1.40	$ 1.40
3 Construction projects completed (new construction)	2	3	9	6
4 Major capital maintenance projects completed (≥$50,000)	13	15	19	46
5 Solid waste statistics:				
Percentage of total residential waste stream recycled	12%	12%	14.75%	15.48%
6 Fleet technician productivity	77%	79%	81%	80%
7 Number of community service/inmate labor hours	38,170	33,677	35,079	36,485
8 Cost savings from community service/inmate labor*	n/a	$ 532,089	$ 554,248	$ 576,463

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 Green Communities Certification, Platinum

2 Automotive Service Excellence Blue Seal Certification

**2017 data is not available because this statistic was implemented in 2018.*

SUPPORT SERVICES

Accomplishments: FY 2019

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 7,688 work orders for facility maintenance.

2 Operations & Maintenance: Fully maintained 56 buildings and partially maintained 219 buildings.

3 Fiscal: Generated $16.7 million in revenue from leases of County-owned property, cell towers, energy excise tax, and fuel sales.

4 Fleet: Managed 11 fuel sites, dispensing 6.2 million gallons of fuel to internal and external customers.

5 Fleet: Maintained 3,108 vehicles and pieces of equipment and purchased 245 vehicles and pieces of equipment.

6 Fleet: Completed 11,345 vehicle and equipment repair work orders.

7 Fleet: Managed the sale of surplus County vehicles, equipment, and miscellaneous items with revenue of $1,040,960.

8 Mail: Processed 794,075 million pieces of outgoing mail.

9 Real Estate: Completed seven land purchases and acquired 200 stormwater easements, 164 rights of entry, 94 utility easements, and 127 easements for new developments.

10 Records: Managed the archival of 73,235 boxes of County records.

11 Partnered with Gwinnett Clean and Beautiful to host two recycling events, collecting 18 tons of electronics, 39 tons of paper, 13 tons of tires, 9,823 gallons of latex paint, 1,018 gallons of oil based and flammable paint, 808 pounds of textiles, 638 printer cartridges, and 438 pairs of sneakers.

12 The GJAC switchboard managed 31,031 calls and the Solid Waste call center managed 41,932 calls.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	9,348,053	10,297,072	11,445,708	13,523,382
Operations	47,277,781	45,788,206	44,090,130	49,153,267
Transfers to Renewal and Extension	130,107	–	–	–
Contributions to Other Funds	2,163,791	2,298,886	2,304,209	2,846,291
Contributions to Capital and Capital Outlay	286,078	573,352	474,437	499,194
Working Capital Reserve	–	–	–	2,410,456
Total	**59,205,810**	**58,957,516**	**58,314,484**	**68,432,590**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	–	23,104	142,735	165,842
Recreation Fund	172,776	169,224	168,733	282,916
Solid Waste Operating Fund	41,686,686	40,295,824	38,291,895	42,958,299
Fleet Management Fund	6,402,063	6,803,570	6,698,455	8,397,968
Administrative Support Fund	10,944,285	11,665,794	13,012,666	16,627,565
Total	**59,205,810**	**58,957,516**	**58,314,484**	**68,432,590**

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

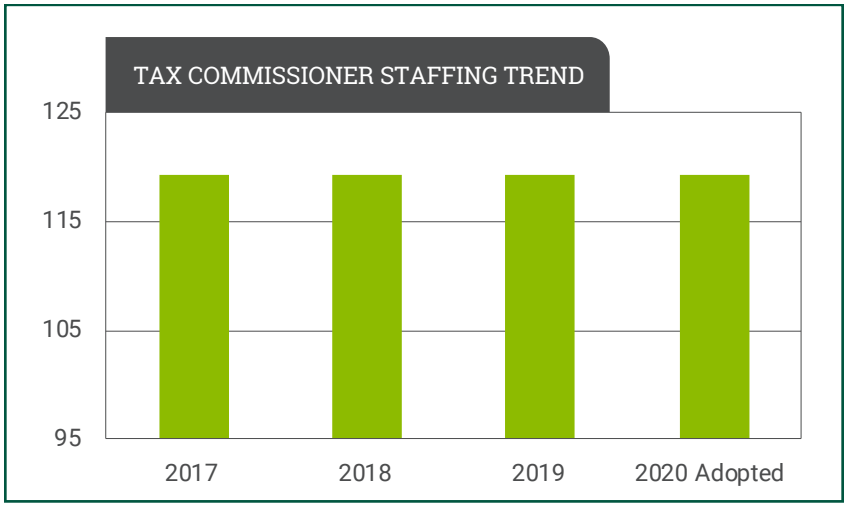
Finance and Accounting

- 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

	2017	2018	2019	2020 Adopted
Authorized Positions	119	119	119	119



Departmental Performance Statistics

	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Department of Motor Vehicles:				
1 Customer services delivered	657,886	653,237	635,982	629,500
2 Transactions processed	1,146,741	1,128,494	1,075,453	1,038,500
3 Vehicles registered	745,862	746,687	825,383	835,000
Department of Property Tax:				
4 Customer services delivered	21,389	22,940	27,048	25,000
5 Transactions processed	334,146	340,580	348,584	345,000
6 Property tax collection rate as of 12/31	97.65%	97.62%	97.58%	n/a
7 Total delinquent revenue collected	$ 25,993,001	$ 27,103,995	$ 30,312,611	n/a
8 Savings achieved through homestead audits	$ 1,345,628	$ 1,480,630	$ 2,075,821	n/a
9 Property Tax Department mailings	414,104	414,359	421,739	425,000
10 Accounts at billing	316,168	321,790	324,275	n/a
Communications:				
11 Telephone calls received	240,678	230,448	225,979	220,000
12 Emails received	15,128	16,448	14,702	16,000
13 Website visits	764,393	787,623	926,305	950,000

TAX COMMISSIONER

Accomplishments: FY 2019

1 Achieved 97.58 percent collection rate for 2019 real and personal property taxes as of December 31, 2019.

2 Added four DMV kiosks at key Gwinnett Kroger grocery store locations in first quarter 2019.

3 Increased online property tax transactions by 12.29 percent and online motor vehicle transactions by 10.37 percent.

4 Proactively engaged in the Department of Revenue's Driver Record & Integrated Vehicle Enterprise System conversion to develop in-house expertise and ensure a smooth transition.

5 Hosted 392 statewide tax personnel and provided 1,332 DRIVES training hours.

6 Furnished two associates as train-the-trainers who deployed statewide to deepen DRIVES training experience.

7 Updated PCs and in-house financial reporting system to be compatible to DRIVES.

8 Achieved a seamless-to-customers implementation of DRIVES May 24.

9 Validated through a Request for Information the market relevancy of Aumentum, our property tax software.

10 Updated website content and design based on user and taxpayer feedback.

11 Produced multiple videos to educate taxpayers and promote online services.

12 Expanded social media footprint to include Instagram and Twitter.

13 Transitioned successfully to electronic filing of tax liens with 10,727 filed in 2019.

14 Recognized the exceptional performance of five associates in the inaugural year of the OTC's employee recognition program.

15 Produced weekly e-newsletter "The Leader" to recognize associates and reinforce OTC values-in-action.

16 Awarded a Golden Flame from the International Association of Business Communicators for excellence in government communications for the DRIVES campaign.

17 Provided 4,280 hours of employee training.

Short-Term Departmental Issues and Initiatives for FY 2020

1 Provide next-level customer service through:

- Promoting citizen utilization of e-services;
- Increasing digital communications channels;
- Improving customer feedback channels.

2 Implement legislative mandates.

3 Continue to utilize part-time employees to accommodate increased workload and unfunded mandates.

4 Participate in BETA testing the next version of Aumentum, our property tax billing and collection software, and coordinate testing with County Tax Assessor.

5 Focus on improving through-put efficiencies with the State Department of Revenue.

6 Plan and prepare to comply with unfunded mandate to retain motor vehicle records.

7 Increase existing motor vehicle kiosk locations by two.

8 Implement chat as a new customer service channel via the OTC website.

TAX COMMISSIONER

Long-Term Departmental Issues and Initiatives for FY 2021 and Beyond

1 Implement the next iteration of a continuous improvement Strategic Management Plan.

2 Participate in County Space Study.

3 Sustain growth of productivity enhancement through technology.

4 Assess impact of the sale of Thomson-Reuters to Harris.

Additional Comments

1 Continue supporting and promoting employee wellness programs.

2 Continue supporting community service by participating in Relay for Life, Gwinnett Senior Leadership Program, and an annual food drive for the Lawrenceville pantry.

3 Maximize recruiting efforts through internships, part-time personnel, networking, and County programs.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	7,680,727	8,217,298	8,563,965	9,314,508
Operations	2,826,128	2,823,683	3,045,638	3,471,563
Contributions to Other Funds	240,095	1,711,759	2,077,708	2,370,855
Contributions to Capital and Capital Outlay	6,100	9,720	15,740	5,269
Total	**10,753,050**	**12,762,460**	**13,703,051**	**15,162,195**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	10,753,050	12,762,460	13,703,051	15,162,195
Total	**10,753,050**	**12,762,460**	**13,703,051**	**15,162,195**

TRANSPORTATION

Mission and Organizational Chart

The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating, and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.

Director's Office

- Plans, directs, and coordinates departmental operations
- Provides assistance with legislative functions
- Manages special projects and coordination of various programs
- Plans infrastructure improvement
- Manages the service request center
- Provides a diverse public awareness of transportation project information
- Develops and coordinates long and short-range transportation plans

Finance and Performance Management

- Prepares and administers departmental operating and capital budgets
- Manages the financial operations of the department
- Provides performance measures for improved accuracy and accountability of the department

Deputy Director, Traffic Engineering, Operations and Maintenance

Traffic Engineering

- Investigates traffic accidents and traffic flow conditions
- Conducts traffic studies
- Manages residential speed control program
- Installs and maintains traffic signals, speed humps and street lighting
- Manages the County's Traffic Control Center

Operations and Maintenance

- Maintains and builds County roads and bridges
- Installs and maintains traffic control signs, sidewalks, roadway striping, roadside shoulders and pavement
- Reviews traffic impact and proposed traffic plans to improve safety
- Coordinates and manages contracted work

Deputy Director, Intermodal

Transit

- Implements Gwinnett County's public transit system
- Monitors contractor operation and maintenance of the transit system
- Plans construction of new or improved transit facilities through capital programs
- Manages procurement of all transit-related contracts
- Develops and implements programs in compliance with federal and state requirements

Airport

- Manages the Gwinnett County Airport, Briscoe Field
- Develops aviation standards, fees, rates, and charges for tenants
- Reviews and develops federal and state programs affecting aviation and airports

Deputy Director, Program Delivery

Preconstruction

- Plans construction of new or improved transportation facilities through capital programs
- Manages land acquisition activities required for County transportation projects
- Coordinates review of developments and rezoning for transportation impact

Construction

- Manages procurement of construction contracts
- Oversees construction management of SPLOST related projects

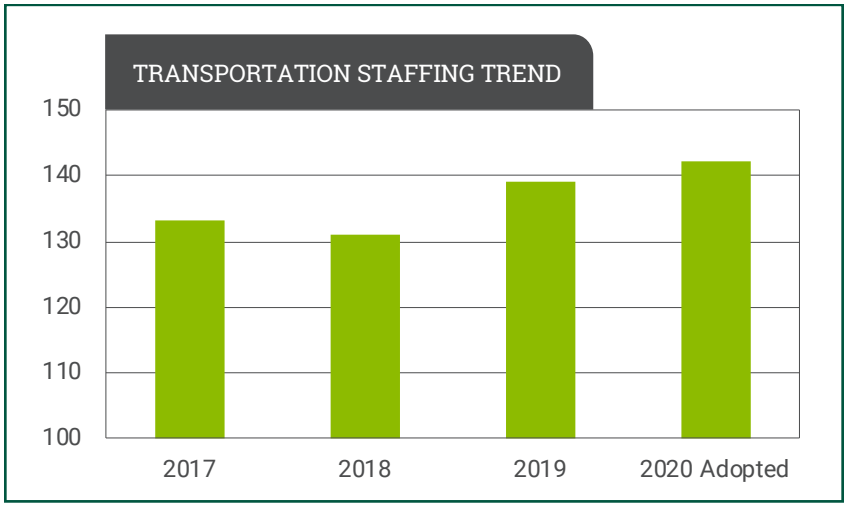
Utility Permitting

- Reviews and approves permit applications allowing for orderly and efficient utility installations within the County's rights-of-way
- Inspects utility installations for compliance

TRANSPORTATION

Staffing Summary

	2017	2018	2019	2020 Adopted
Authorized Positions	133	131	139	142



In 2018, there was a net decrease of two positions funded by operating funds. 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. During the year, one position was added from the unallocated pool. Five positions that were previously funded from operating funds were transferred to a capital fund.*

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.

In 2020, three positions were added to enhance the County's traffic signal and communications system and to reduce traffic congestion.

**Capital 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 capital fund.*

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	MOBILITY AND ACCESS	
▶ Strategy:	Improve and Maintain Infrastructure	
▶ Tactic:	Increase transportation network capacity	
▶ Expected Outcome:	Reduce congestion on Gwinnett County roads	
Projects	**Est. Start Date**	**Est. End Date**
Signal and Communications System Enhancement	1/1/20	12/31/20

TRANSPORTATION

PRIORITY:	MOBILITY AND ACCESS
▶ Strategy:	Improve and Maintain Infrastructure
▶ Tactic:	Ensure access to transportation funding
▶ Expected Outcome:	The County will have the resources to continue to maintain and improve the transportation infrastructure.

Projects	Est. Start Date	Est. End Date
Support sustainable funding for transportation infrastructure	7/3/19	12/31/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 Target
1	Traffic studies completed	191	163	239	250
2	Miles of roads maintained	2,572	2,606	2,650	2,665
3	Traffic signals maintained	720	725	732	740
4	Closed circuit television cameras maintained	268	269	292	310
5	Miles of fiber-optic communication cable	230	230	243	250
6	Transit riders carried – express, local, and paratransit bus services	1,419,121	1,514,914	1,549,856	1,557,016
7	Transit vehicles in service – express, local, and paratransit buses	82	90	85	87
8	Gwinnett County Airport take-offs and landings	94,959	98,498	127,285	120,000
9	Aircraft based at Gwinnett County Airport	284	313	310	310
10	Street lights added to system	610	1,067	956	750
11	Speed hump requests processed	165	177	204	210
12	Speed humps installed	36	42	27	35

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, Tom Sever, Alex Hofelich, Andrew Thompson, 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 and Jason Pinnix maintained accreditation as Certified Members 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 116 Commercially Licensed Drivers, 117 Certified Flaggers, 37 Work Zone Safety certifications, and 38 CPR/First Aid participants.

12 The department had 15 Level 1, 12 Level 2, and 11 Inspection Level International Municipal Signal Association certified staff.

Accomplishments: FY 2019

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 design of Harbins Park & Ride lot.

2 Purchased improved bus shelters.

3 Completed the design and engineering phase of the Indian Trail Park & Ride lot rehabilitation project.

4 Completed the acquisition of Gwinnett Place Transit Center property.

5 Began construction of Taxiway "Y" project.

6 Began construction of the Central Basing Area Project.

7 Began construction of SR 324/Gravel Springs Road at I-85 interchange project.

8 Began construction of Dacula Road at US 29/SR 8/Winder Highway project.

9 Completed construction on traffic management system expansion on SR 316 and Old Peachtree Road.

10 Completed the Connected Vehicle Technology Master Plan in preparation for deployment of CV technology along the county road network.

11 Began construction of SR 316 at Harbins Road interchange project.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	9,673,911	10,281,109	11,053,524	12,704,910
Operations	20,379,910	23,436,060	27,906,526	30,762,944
Transfers to Renewal and Extension	6,526,449	3,045,186	6,167,802	1,501,661
Contributions to Other Funds	2,875,277	3,186,452	3,955,582	4,321,713
Contributions to Capital and Capital Outlay	1,648,501	2,253,104	2,082,662	2,538,105
Contributions to Fund Balance	–	–	–	93
Total	**41,104,048**	**42,201,911**	**51,166,096**	**51,829,426**

TRANSPORTATION

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
General Fund	18,374,756	20,328,702	22,941,081	25,616,315
Speed Hump Fund	158,841	158,100	355,252	435,697
Street Lighting Fund	7,195,027	7,329,442	7,930,354	7,580,607
Airport Operating Fund	1,225,900	1,032,354	2,922,343	1,496,768
Local Transit Operating Fund	14,149,524	13,353,313	17,017,066	16,700,039
Total	**41,104,048**	**42,201,911**	**51,166,096**	**51,829,426**

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 support, and Geographic Information Systems 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

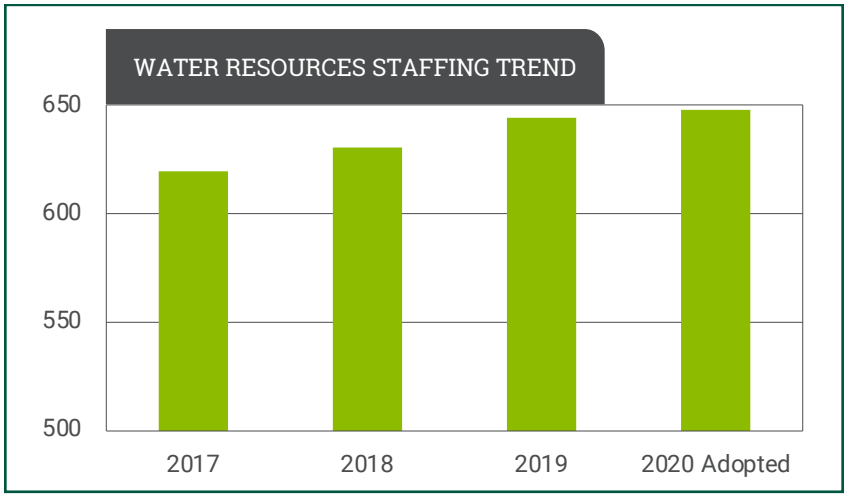
Training and Safety

- 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

	2017	2018	2019	2020 Adopted
Authorized Positions	620	631	644	648



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.

In 2020, four construction managers were added to provide quality construction management and oversight. The addition of these positions will reduce the use of contract construction inspectors and result in cost savings.

Priorities, Strategies, Tactics, and Expected Outcomes

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT	
▶ Strategy:	Make it Easier to Do Business with the County	
▶ Tactic:	Maintain and enhance Gwinnett County as a preferred place to live and do business	
▶ Expected Outcome:	Expand business and living opportunities for customers	
Projects	**Est. Start Date**	**Est. End Date**
Enrich the customer experience	1/1/19	12/31/20

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:	Improved staff knowledge	
Projects	**Est. Start Date**	**Est. End Date**
Implement Employee Skills Development Program	9/1/18	9/30/21

WATER RESOURCES

PRIORITY:	SMART AND SUSTAINABLE GOVERNMENT
▶ Strategy:	Establish and Maintain the Gwinnett County Standard
▶ Tactic:	Improve internal communication
▶ Expected Outcome:	Better educated and trained personnel

Projects	Est. Start Date	Est. End Date
Develop online information about each division and link to newsletter updates	5/1/19	7/10/21
Determine the best ways to communicate with our employees	2/14/19	2/22/20

PRIORITY:	SAFE AND HEALTHY COMMUNITY
▶ Strategy:	Ensure Access to Basic Human Needs
▶ Tactic:	Develop an industry-leading asset management program
▶ Expected Outcome:	Increase in reliability of assets

Projects	Est. Start Date	Est. End Date
Research, pilot, and implement condition assessment technologies	3/5/19	4/29/21
Develop overarching strategic asset management plan	7/3/18	6/30/20
Improve long-term rehabilitation and replacement planning	6/1/19	6/25/20
Construction Inspectors	1/1/20	11/20/20
Easement Hydro Jetter	1/1/20	11/13/20

Statistics

		2017 Actual	2018 Actual	2019 Actual	2020 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	1.39	1.34	1.40
4	Unplanned outages per 1,000 customers	4.01	3.2	3.0	4.0
5	Average of water & sewer reactive work requests received per 1,000 accounts	2.50	3.50	3.50	3.00
6	Customer service abandoned call rate (R12MA)	5.36	7.41	8.05	5.00
7	Unplanned water outages per 1,000 accounts	4.01	3.27	3.22	3.50
8	Average time (hours) water service is interrupted due to main valves down (R12MA)	3.09	3.34	3.33	3.00
9	Percent of stormwater drainage calls responded to within 24 hours	91.08%	91.00%	91.15%	92.00%
10	Average call hold time (minutes)	5.36	4.1	5.9	4.5
11	Number of escalated calls from customer representative to supervisor level	298/mo.	361/mo.	315/mo.	<300/mo.
12	Percent total collected water and sewer receivables	97.47%	98.60%	98.61%	97.00%

13	Percent stormwater fee collection rate	99.25%	99.14%	99.54%	99.00%
14	Percent non-revenue water	11.0%	10.4%	10.6%	11.0%
15	Average training hours/water employee	47.00	49.00	53.00	45.00
16	Average training hours/wastewater employee	47.00	49.00	53.00	45.00
17	Average training hours/stormwater employee	47.00	49.00	53.00	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 Platinum Award 17 – Crooked Creek – In recognition of 17 years of complete and consistent National Pollutant Discharge Elimination System permit compliance to Crooked Creek Water Reclamation Facility.

2 NACWA Platinum Award 17 – F. Wayne Hill – In recognition of 17 years of complete and consistent National Pollutant Discharge Elimination System permit compliance to F. Wayne Hill Water Resources Center.

3 NACWA Platinum Award 7 – Yellow River – In recognition of 7 years of complete and consistent National Pollutant Discharge Elimination System permit compliance to Yellow River WRF.

4 Water Environment and Reuse Foundation – Utility of the Future Today recognition for an additional activity area, community partnering, and engagement.

5 Water Environment Foundation – George W. Burke, Jr. Facility Safety Award: Yellow River WRF.

Accomplishments: FY 2019

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 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. This program has been updated for 2020 – 2050 and will be presented to the Board of Commissioners.

2 Employee Skill Development Program initiative: The Employee Skill Development Program 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. This program continues to be launched in early 2020.

3 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.

4 Major Interactive Voice Response 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).

5 The external DWR website was redesigned in 2019 to improve communication and the customer experience.

6 The Water Tower: Global Innovation Hub @ Gwinnett is under design and construction will start in 2020. This exciting new project will bring applied research, technology demonstration, workforce training, and community engagement to Gwinnett County.

7 Produced 27.1 billion gallons of drinking water and 21.0 billion gallons of reclaimed water.

8 Served 382,770 customers in person, through e-mail, or by phone and processed 2 million electronic customer transactions and 335,584 cash management transactions.

9 Rehabbed or replaced 9.44 miles of sanitary sewer pipe, 3.72 miles of large water transmission main, 9.12 miles of water distribution pipe, and 6.7 miles of stormwater pipe.

10 Partnered with Gwinnett Clean and Beautiful and Solid Waste Management on 23 stream cleanups with 453 volunteers working to clean up 28,295 pounds of debris from waterways and also hosted the second household hazardous waste collection event where 938 residents dropped of 58 tons of waste.

11 Other water quality and conservation educational programs, including Water on Wheels and various community workshops, reached more than 15,500 students and residents.

Appropriations Summary by Category

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Personal Services	48,185,764	51,839,117	56,206,738	63,367,169
Operations	60,066,742	62,170,367	68,546,866	85,851,128
Debt Service	93,277,945	86,609,824	77,316,487	77,909,090
Transfers to Renewal and Extension	150,547,334	176,336,023	211,538,963	173,760,104
Contributions to Other Funds	9,077,238	9,979,888	11,854,132	13,332,834
Contributions to Capital and Capital Outlay	–	–	–	5,000
Total	**361,155,023**	**386,935,219**	**425,463,186**	**414,225,325**

Appropriations Summary by Fund

Appropriations ($)	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Water and Sewer Operating Fund	330,999,108	350,228,188	384,862,905	384,747,081
Stormwater Operating Fund	30,155,915	36,707,031	40,600,281	29,478,244
Total	**361,155,023**	**386,935,219**	**425,463,186**	**414,225,325**

DID YOU KNOW

In 2019, the County's E-911 center dispatched 729,502 police calls and 96,521 fire calls.



Section 5

CAPITAL FUNDS

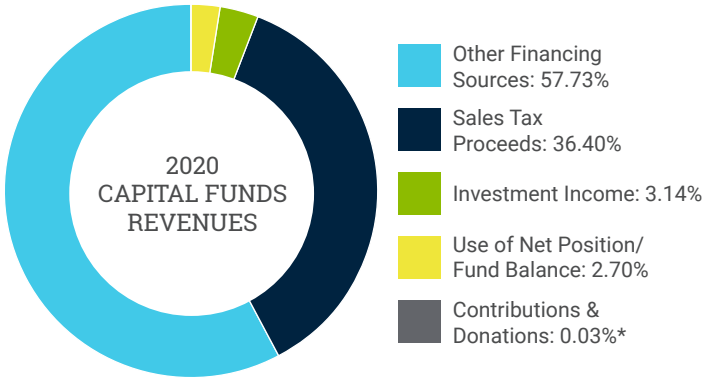
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2017 – 2019, the 2020 budget, and the 2021 – 2025 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

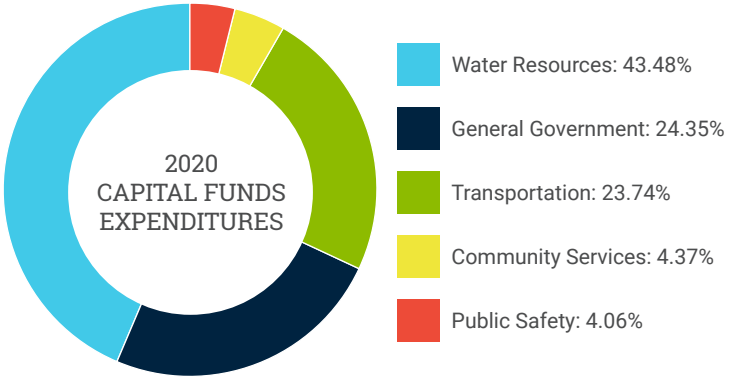
CAPITAL FUNDS

Revenues and Expenditures by Category FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Revenues				
Sales Tax Proceeds	151,800,132	162,436,087	172,255,401	146,120,771
Intergovernmental	19,685,695	23,687,542	21,481,631	—
Charges for Services	587,333	201,229	1,687,009	—
Fines and Forfeitures	113,135	42,438	—	—
Investment Income	8,277,108	15,348,841	20,425,205	12,625,000
Contributions and Donations	240,628	223,177	273,470	128,890
Miscellaneous	2,691,047	443,442	3,288,632	—
Other Financing Sources	220,035,380	252,268,043	277,180,523	231,714,498
Total	**403,430,458**	**454,650,799**	**496,591,871**	**390,589,159**
Use of Net Position	—	—	—	174,781
Use of Fund Balance	—	—	—	10,670,106
Total Revenues	**403,430,458**	**454,650,799**	**496,591,871**	**401,434,046**
Expenditures				
Community Services	22,272,109	20,799,077	20,423,612	17,550,045
General Government	63,961,806	74,082,702	95,637,525	97,751,356
Public Safety	13,055,859	17,814,843	28,481,274	16,306,922
Transportation	87,464,540	88,848,034	122,306,015	95,292,769
Water Resources	116,217,724	184,670,844	211,994,084	174,532,954
Gross Expenditures	**302,972,038**	**386,215,500**	**478,842,510**	**401,434,046**
Less: Indirect Costs*	1,848,125	1,127,781	195,397	1,492,191
Total Expenditures	**301,123,913**	**385,087,719**	**478,647,113**	**399,941,855**

**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 2017 – 2020

	2017 Actual		2018 Actual		2019 Unaudited		2020 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	56,666,539	32,183,063	61,568,870	29,521,548	50,284,153	52,048,965	46,116,548	59,371,046
Total Tax-Related	**56,666,539**	**32,183,063**	**61,568,870**	**29,521,548**	**50,284,153**	**52,048,965**	**46,116,548**	**59,371,046**
Vehicle Replacement Fund								
Vehicles	10,875,884	4,809,639	15,508,242	6,543,632	15,191,295	6,224,759	15,026,017	11,093,000
Total Vehicle Replacement	**10,875,884**	**4,809,639**	**15,508,242**	**6,543,632**	**15,191,295**	**6,224,759**	**15,026,017**	**11,093,000**
Enterprise Funds								
Airport R and E	929,343	561,007	259,210	239,917	5,929,080	5,756,846	—	226,000
Solid Waste R and E	130,945	—	1,216	33,304	3,822	37,400	—	—
Stormwater R and E	23,016,626	19,255,548	29,555,870	22,713,320	34,627,241	24,150,450	19,651,330	19,644,887
Transit R and E	10,744,007	9,243,504	5,488,541	4,804,815	5,476,822	1,598,530	1,501,661	1,462,500
Water and Sewer R and E	130,677,438	97,107,132	151,861,952	162,057,316	184,356,698	188,325,875	155,380,832	155,375,217
Total Enterprise	**165,498,359**	**126,167,191**	**187,166,789**	**189,848,672**	**230,393,663**	**219,869,101**	**176,533,823**	**176,708,604**
Special Revenue Funds								
SPLOST (2005)	36	954,330	—	—	—	—	—	—
SPLOST (2009)	6,472,979	39,802,800	8,172,744	37,345,865	7,552,531	41,876,066	792,000	792,000
SPLOST (2014)	39,466,960	58,380,286	10,614,010	48,890,514	6,877,394	50,074,418	2,000,000	9,941,000
SPLOST (2017)	124,449,701	40,674,729	171,620,144	74,065,269	186,292,835	108,749,201	150,120,771	143,528,396
Total Special Revenue	**170,389,676**	**139,812,145**	**190,406,898**	**160,301,648**	**200,722,760**	**200,699,685**	**152,912,771**	**154,261,396**
Total All Funds	**403,430,458**	**302,972,038**	**454,650,799**	**386,215,500**	**496,591,871**	**478,842,510**	**390,589,159**	**401,434,046**

**Revenues in the 2020 budget column do not include 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 2017– 2020

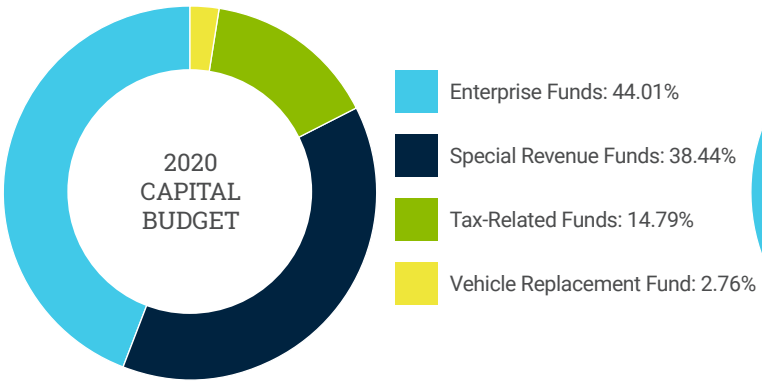
	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Capital Project Fund				
Balance January 1	198,921,585	223,405,061	255,452,383	253,687,571
Sources	56,666,539	61,568,870	50,284,153	46,116,548
Uses	(32,183,063)	(29,521,548)	(52,048,965)	(59,371,046)
Balance December 31	**223,405,061**	**255,452,383**	**253,687,571**	**240,433,073**
Vehicle Replacement Fund				
Balance January 1	42,142,849	48,209,094	57,173,704	66,140,240
Sources	10,875,884	15,508,242	15,191,295	15,026,017
Uses	(4,809,639)	(6,543,632)	(6,224,759)	(11,093,000)
Balance December 31	**48,209,094**	**57,173,704**	**66,140,240**	**70,073,257**
2005 Sales Tax Fund				
Balance January 1	954,294	—	—	—
Sources	36	—	—	—
Uses	(954,330)	—	—	—
Balance December 31	—	—	—	—
2009 Sales Tax Fund				
Balance January 1	174,635,558	141,305,737	112,132,616	77,809,081
Sources	6,472,979	8,172,744	7,552,531	792,000
Uses	(39,802,800)	(37,345,865)	(41,876,066)	(792,000)
Balance December 31	**141,305,737**	**112,132,616**	**77,809,081**	**77,809,081**
2014 Sales Tax Fund				
Balance January 1	211,640,287	192,726,961	154,450,457	111,253,433
Sources	39,466,960	10,614,010	6,877,394	2,000,000
Uses	(58,380,286)	(48,890,514)	(50,074,418)	(9,941,000)
Balance December 31	**192,726,961**	**154,450,457**	**111,253,433**	**103,312,433**
2017 Sales Tax Fund				
Balance January 1	—	83,774,972	181,329,847	258,873,481
Sources	124,449,701	171,620,144	186,292,835	150,120,771
Uses	(40,674,729)	(74,065,269)	(108,749,201)	(143,528,396)
Balance December 31	**83,774,972**	**181,329,847**	**258,873,481**	**265,465,856**

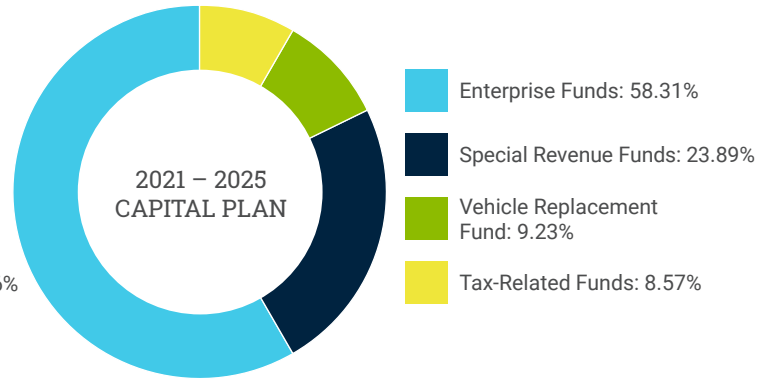
Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

CAPITAL FUNDS

Revenues and Appropriations by Fund FY 2020 – 2025

	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Tax-Related Funds							
Capital Project	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915
Subtotal	**59,371,046**	**41,467,529**	**32,705,026**	**21,341,127**	**17,664,815**	**13,012,372**	**185,561,915**
Vehicle Replacement Fund							
Vehicles	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822
Subtotal	**11,093,000**	**19,527,966**	**14,091,934**	**20,229,829**	**15,887,474**	**66,313,619**	**147,143,822**
Enterprise Funds							
Airport R and E	226,000	159,650	40,057	400,000	—	376,150	1,201,857
Stormwater R and E	19,644,887	20,668,657	20,986,333	20,687,421	20,779,327	20,917,998	123,684,623
Transit R and E	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645
Water and Sewer R and E	155,375,217	137,044,774	150,229,611	150,736,703	155,124,368	153,283,454	901,794,127
Subtotal	**176,708,604**	**158,843,415**	**171,756,001**	**171,977,184**	**176,957,477**	**179,491,571**	**1,035,734,252**
Special Revenue Funds							
2009 SPLOST	792,000	—	—	—	—	—	792,000
2014 SPLOST	9,941,000	9,259,835	—	—	—	—	19,200,835
2017 SPLOST	143,528,396	149,000,657	133,849,644	59,790,230	—	—	486,168,927
Subtotal	**154,261,396**	**158,260,492**	**133,849,644**	**59,790,230**	**—**	**—**	**506,161,762**
Total Capital Improvement Plan	**401,434,046**	**378,099,402**	**352,402,605**	**273,338,370**	**210,509,766**	**258,817,562**	**1,874,601,751**





2020 – 2025 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	2020	2021	2022	2023	2024	2025	Total
Net New IT Vehicles	$ 17,000	$ –	$ –	$ –	$ –	$ –	$ 17,000
Net New Support Services Vehicle	2,000	–	–	–	–	–	2,000
Net New Vehicles – Solicitor	82,974	–	–	–	–	–	82,974
Bay Creek Precinct/Alternate E-911 Center	–	17,000	1,700	1,870	2,057	2,263	24,890
Courthouse Addition and Parking Deck	–	315,000	–	–	–	–	315,000
Fire Station 02 – Relocation	–	–	20,257	21,270	22,333	23,450	87,310
Police Fleet – Facility Maintenance Building	–	75,000	–	–	–	–	75,000
Police Training Center 50 Yard Firing Range	52,000	120,000	–	–	–	–	172,000
Records Management Center	–	235,000	14,100	14,945	15,842	–	279,887
Police Training Expansion	–	116,972	–	–	–	–	116,972
General Building Roof Replacement Plan	–	(5,000)	(5,000)	(5,000)	(10,000)	(10,000)	(35,000)
Library Roof Replacements	(5,000)	–	–	–	–	–	(5,000)
Fleet HVAC Replacement	–	(21,000)	–	–	–	–	(21,000)
Elevator and Escalator Refurbishment	(50,000)	–	–	–	–	–	(50,000)
Fleet Management Facility Roof Replacement	–	(5,000)	–	–	–	–	(5,000)
Accela Automation Upgrade	–	197,177	203,092	209,184	215,459	221,922	1,046,834
GIS Enhancements	–	25,000	26,522	27,318	28,137	28,981	135,958
Countywide Security Camera Systems	115,000	6,000	7,000	8,000	9,000	–	145,000
SCADA Instrumentation Programming	1,285,000	–	–	–	–	–	1,285,000
DOT Field Switch Upgrades to Cisco	40,000	2,000	2,000	2,000	2,000	–	48,000
SAP Archiving	–	20,000	–	–	–	–	20,000
Disaster Recovery ODA	42,000	–	–	–	–	–	42,000
Interview Room Cameras – Police	34,242	2,474	2,722	2,994	3,293	–	45,725
Court Expansion Technology – Judiciary	–	25,000	1,250	65	–	–	26,315
Privileged Access Management	–	25,000	1,000	1,000	1,000	1,000	29,000
Tax Assessor Data Collection Solution	–	33,070	–	–	–	–	33,070
eBuilder PMIS Integration	–	67,180	3,360	170	–	–	70,710
Lucity Mobility Implementation	–	8,000	400	–	–	–	8,400
Total Annual Impact	**$ 1,615,216**	**$ 1,258,873**	**$ 278,403**	**$ 283,816**	**$ 289,121**	**$ 267,616**	**$ 3,993,045**

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 the revenue is 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

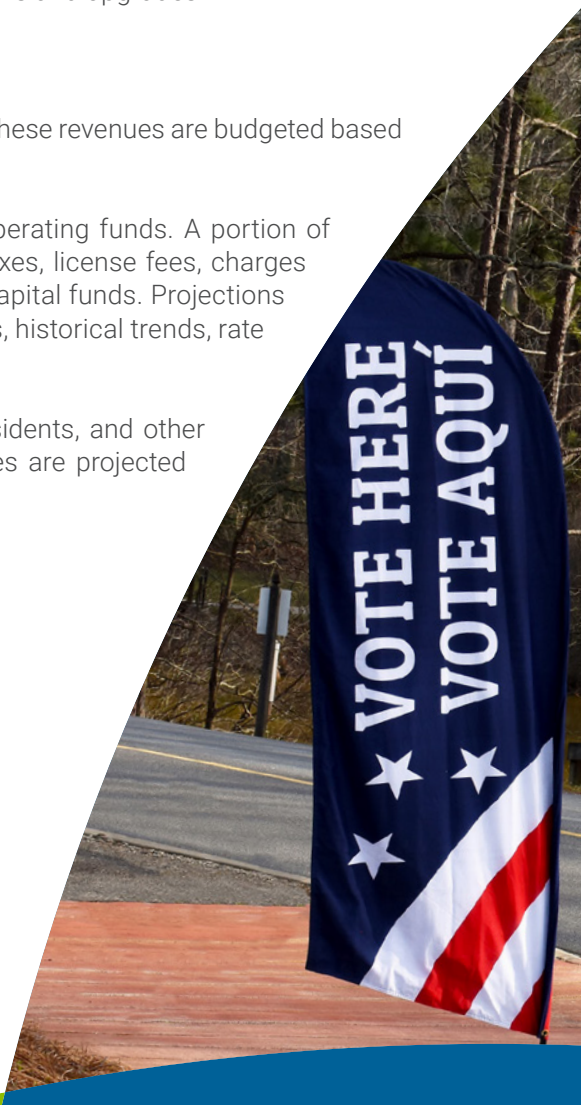
The **Capital Project Fund** accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, 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 budgeted 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.

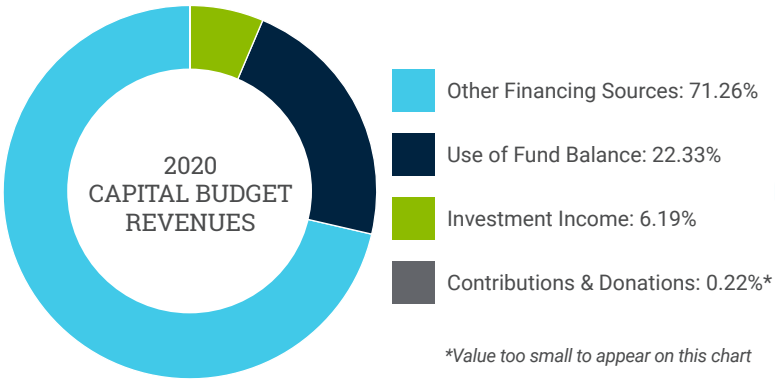
Contributions and Donations include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.



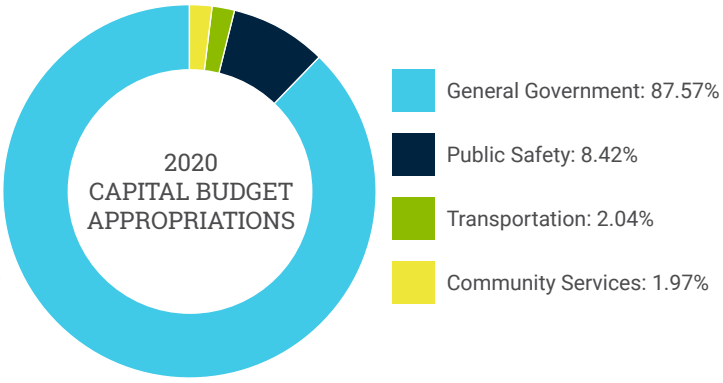
CAPITAL PROJECT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	3,673,000	—	—	—	—	—	3,673,000
Other Financing Sources	42,314,658	30,164,796	28,742,726	20,153,527	16,149,245	8,242,372	145,767,324
Contributions and Donations	128,890	84,385	70,000	70,000	70,000	70,000	493,275
Total	**46,116,548**	**30,249,181**	**28,812,726**	**20,223,527**	**16,219,245**	**8,312,372**	**149,933,599**
Use of Fund Balance	13,254,498	11,218,348	3,892,300	1,117,600	1,445,570	4,700,000	35,628,316
Total Revenues	**59,371,046**	**41,467,529**	**32,705,026**	**21,341,127**	**17,664,815**	**13,012,372**	**185,561,915**
Appropriations							
Community Services	1,171,400	1,148,000	1,308,000	1,398,000	1,398,000	1,398,000	7,821,400
General Government	51,990,085	37,789,529	20,603,846	9,418,469	6,301,815	10,119,872	136,223,616
Public Safety	4,997,061	1,030,000	5,193,180	3,474,658	5,465,000	994,500	21,154,399
Transportation	1,212,500	1,500,000	5,600,000	7,050,000	4,500,000	500,000	20,362,500
Total Appropriations	**59,371,046**	**41,467,529**	**32,705,026**	**21,341,127**	**17,664,815**	**13,012,372**	**185,561,915**



*Value too small to appear on this chart



CAPITAL PROJECT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	1,568,000	—	—	—	—	—	1,568,000
Dividend	2,105,000	—	—	—	—	—	2,105,000
Contributions and Donations							
Contributions – Private Source	128,890	84,385	70,000	70,000	70,000	70,000	493,275
Other Financing Sources							
Transfer In – General Fund	23,672,835	19,923,837	20,120,533	13,914,509	7,479,760	4,453,983	89,565,457
Transfer In – Fire and EMS District	9,740,025	6,081,843	5,105,524	3,393,062	6,090,898	1,296,407	31,707,759
Transfer In – Development and Enforcement	2,839,833	694,759	11,333	147,053	4,327	4,355	3,701,660
Transfer In – Recreation	1,460,965	1,534,557	1,815,336	1,498,903	1,454,260	1,454,627	9,218,648
Transfer In – Fleet	665,000	699,800	595,000	200,000	100,000	13,000	2,272,800
Transfer In – Administrative Support	210,500	—	—	—	—	—	210,500
Transfer In – Corrections	50,000	—	75,000	—	—	—	125,000
Transfer In – E-911	1,520,500	230,000	20,000	—	20,000	20,000	1,810,500
Transfer In – Police Services District	2,155,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,155,000
Total	**46,116,548**	**30,249,181**	**28,812,726**	**20,223,527**	**16,219,245**	**8,312,372**	**149,933,599**
Use of Fund Balance	13,254,498	11,218,348	3,892,300	1,117,600	1,445,570	4,700,000	35,628,316
Total Revenues	**59,371,046**	**41,467,529**	**32,705,026**	**21,341,127**	**17,664,815**	**13,012,372**	**185,561,915**

Appropriations							
Community Services	1,171,400	1,148,000	1,308,000	1,398,000	1,398,000	1,398,000	7,821,400
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
District Attorney	90,000	—	—	—	—	—	90,000
Fire and EMS	2,839,426	1,030,000	4,104,520	2,879,658	5,465,000	765,000	17,083,604
Financial Services	3,673,000	—	—	—	—	—	3,673,000
Information Technology	17,359,624	6,877,963	1,786,926	3,115,669	3,393,215	383,323	32,916,720
Non-Departmental	1,272,005	14,385	—	—	—	—	1,286,390
Planning and Development	710,000	—	—	—	—	—	710,000
Police Services	1,625,500	—	518,679	—	—	—	2,144,179
Sheriff	532,135	—	569,981	595,000	—	229,500	1,926,616
Solicitor General	135,000	—	—	—	—	—	135,000
Support Services	28,680,456	30,827,181	18,696,920	3,682,800	2,838,600	9,666,549	94,392,506
Tax Commissioner	—	—	50,000	2,550,000	—	—	2,600,000
Transportation	1,212,500	1,500,000	5,600,000	7,050,000	4,500,000	500,000	20,362,500
Total Appropriations	**59,371,046**	**41,467,529**	**32,705,026**	**21,341,127**	**17,664,815**	**13,012,372**	**185,561,915**

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 the revenue is 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 budgeted based on the projected rates of return.

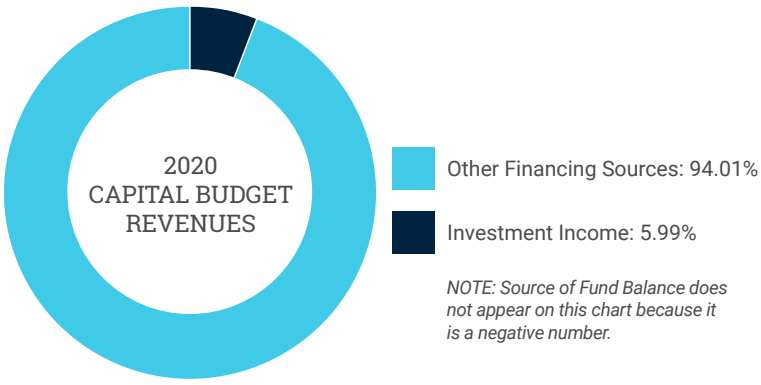
Other Financing Sources consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.



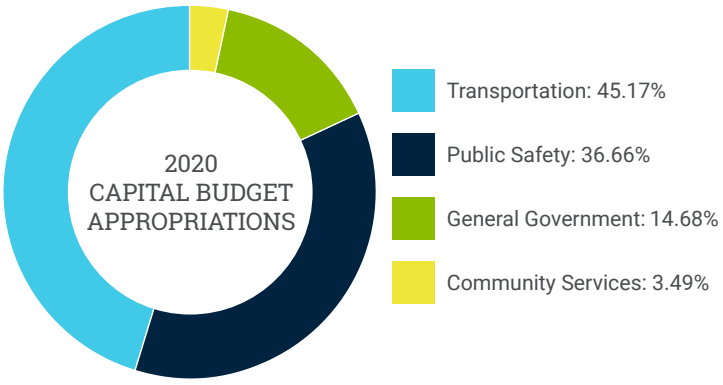
VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	900,000	—	—	—	—	—	900,000
Other Financing Sources	14,126,017	14,759,499	15,409,609	16,043,453	16,017,160	16,524,619	92,880,357
Total	**15,026,017**	**14,759,499**	**15,409,609**	**16,043,453**	**16,017,160**	**16,524,619**	**93,780,357**
Use (Source) of Fund Balance	(3,933,017)	4,768,467	(1,317,675)	4,186,376	(129,686)	49,789,000	53,363,465
Total Revenues	**11,093,000**	**19,527,966**	**14,091,934**	**20,229,829**	**15,887,474**	**66,313,619**	**147,143,822**
Appropriations							
Community Services	387,000	1,373,940	1,313,505	945,006	1,954,061	4,735,310	10,708,822
General Government	1,627,000	1,306,796	1,122,308	1,187,202	1,381,313	3,843,014	10,467,633
Public Safety	4,067,000	16,600,900	10,741,609	17,322,939	10,295,229	46,248,943	105,276,620
Transportation	5,012,000	246,330	914,512	774,682	2,256,871	11,486,352	20,690,747
Total Appropriations	**11,093,000**	**19,527,966**	**14,091,934**	**20,229,829**	**15,887,474**	**66,313,619**	**147,143,822**



NOTE: Source of Fund Balance does not appear on this chart because it is a negative number.



VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	380,000	—	—	—	—	—	380,000
Dividend	520,000	—	—	—	—	—	520,000
Other Financing Sources							
Transfer In – General Fund	5,795,289	5,913,537	5,548,835	6,050,422	5,763,845	6,159,927	35,231,855
Transfer In – Fire and EMS	315,003	272,929	272,929	272,929	272,929	272,929	1,679,648
Transfer In – Police Services	6,424,822	6,985,587	7,994,148	8,126,825	8,374,580	8,479,067	46,385,029
Transfer In – Development and Enforcement	173,538	173,538	173,538	173,538	173,538	173,539	1,041,229
Transfer In – Recreation	1,052,385	1,053,028	1,053,036	1,054,540	1,054,540	1,056,792	6,324,321
Transfer In – Street Lighting	5,936	5,936	5,936	5,936	5,936	6,499	36,179
Transfer In – Fleet	169,116	169,116	169,116	169,116	169,116	169,116	1,014,696
Transfer In – Administrative Support	189,928	185,828	192,071	190,147	202,676	206,750	1,167,400
Total	**15,026,017**	**14,759,499**	**15,409,609**	**16,043,453**	**16,017,160**	**16,524,619**	**93,780,357**
Use (Source) of Fund Balance	(3,933,017)	4,768,467	(1,317,675)	4,186,376	(129,686)	49,789,000	53,363,465
Total Revenues	**11,093,000**	**19,527,966**	**14,091,934**	**20,229,829**	**15,887,474**	**66,313,619**	**147,143,822**
Appropriations							
Community Services	387,000	1,373,940	1,313,505	945,006	1,954,061	4,735,310	10,708,822
Corrections	222,500	284,070	136,292	952,434	1,178,228	1,631,465	4,404,989
Board of Commissioners/ County Administration	—	25,500	34,853	—	—	78,582	138,935
District Attorney	260,000	265,886	226,004	230,524	401,711	1,019,627	2,403,752
Fire and EMS	—	607,002	929,597	367,709	498,460	2,609,861	5,012,629
Financial Services	25,500	52,020	79,591	81,182	110,408	296,333	645,034
Information Technology	—	74,970	—	—	41,674	64,108	180,752
Juvenile Court	50,000	51,000	66,065	26,530	84,430	197,355	475,380
Non-Departmental	900,000	—	—	—	—	—	900,000
Planning and Development	35,000	285,600	390,150	185,711	335,554	1,037,150	2,269,165
Police Services	2,092,500	12,636,568	8,323,200	13,850,136	5,273,284	36,140,252	78,315,940
Sheriff	1,752,000	3,073,260	1,352,520	2,152,660	3,345,257	5,867,365	17,543,062
Solicitor	—	30,600	26,010	132,651	27,061	149,327	365,649
Support Services	356,500	495,720	268,423	530,604	380,475	953,036	2,984,758
Tax Commissioner	—	25,500	31,212	—	—	47,496	104,208
Transportation	5,012,000	246,330	914,512	774,682	2,256,871	11,486,352	20,690,747
Total Appropriations	**11,093,000**	**19,527,966**	**14,091,934**	**20,229,829**	**15,887,474**	**66,313,619**	**147,143,822**

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 capital 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 acquisition of new and replacement vehicles and equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues of 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, future development of the stormwater drainage system, watershed protection and improvements, and 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 acquisition of new and replacement equipment.

Revenue Source Definitions and Assumptions

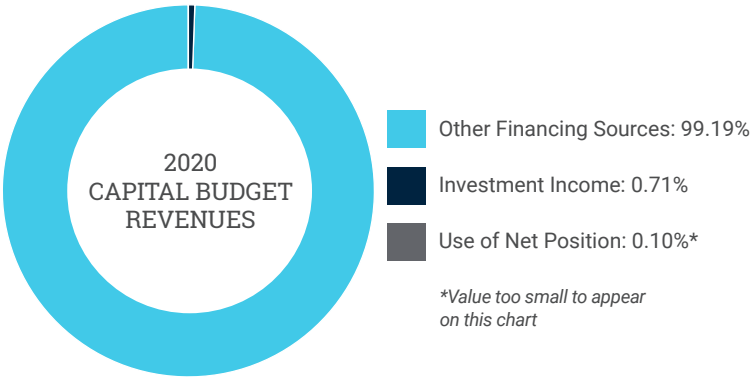
Investment Income is revenue earned from the investment of available resources. These revenues are budgeted based on the projected rates of return.

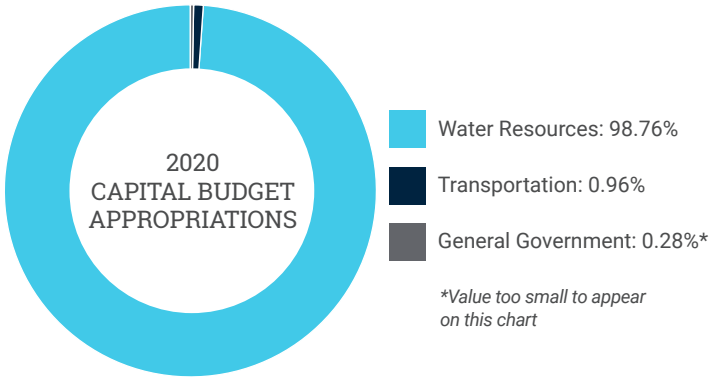
Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, and Transit operating funds. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board 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 and transit contribution amounts are based on estimated operating costs and anticipated capital needs.

CAPITAL ENTERPRISE FUNDS

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	1,260,000	—	—	—	—	—	1,260,000
Other Financing Sources	175,273,823	159,522,831	172,561,878	172,541,757	176,709,923	175,180,604	1,031,790,816
Total	**176,533,823**	**159,522,831**	**172,561,878**	**172,541,757**	**176,709,923**	**175,180,604**	**1,033,050,816**
Use (Source) of Net Position	174,781	(679,416)	(805,877)	(564,573)	247,554	4,310,967	2,683,436
Total Revenues	**176,708,604**	**158,843,415**	**171,756,001**	**171,977,184**	**176,957,477**	**179,491,571**	**1,035,734,252**
Appropriations							
General Government	487,150	288,560	176,059	451,602	78,992	97,699	1,580,062
Transportation	1,688,500	1,079,984	500,000	153,060	1,053,782	5,290,119	9,765,445
Water Resources	174,532,954	157,474,871	171,079,942	171,372,522	175,824,703	174,103,753	1,024,388,745
Total Appropriations	**176,708,604**	**158,843,415**	**171,756,001**	**171,977,184**	**176,957,477**	**179,491,571**	**1,035,734,252**





AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Other Financing Sources							
Transfer In – Airport	—	173,283	72,317	244,016	59,672	250,807	800,095
Total	**—**	**173,283**	**72,317**	**244,016**	**59,672**	**250,807**	**800,095**
Use (Source) of Net Position	226,000	(13,633)	(32,260)	155,984	(59,672)	125,343	401,762
Total Revenues	**226,000**	**159,650**	**40,057**	**400,000**	**—**	**376,150**	**1,201,857**
Appropriations							
Support Services	—	50,000	40,057	400,000	—	—	490,057
Transportation	226,000	109,650	—	—	—	376,150	711,800
Total Appropriations	**226,000**	**159,650**	**40,057**	**400,000**	**—**	**376,150**	**1,201,857**

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	100,000	—	—	—	—	—	100,000
Dividend	160,000	—	—	—	—	—	160,000
Other Financing Sources							
Transfer In – Stormwater	19,391,330	20,675,097	20,992,773	20,693,861	20,785,767	20,885,795	123,424,623
Total	**19,651,330**	**20,675,097**	**20,992,773**	**20,693,861**	**20,785,767**	**20,885,795**	**123,684,623**
Use (Source) of Net Position	(6,443)	(6,440)	(6,440)	(6,440)	(6,440)	32,203	—
Total Revenues	**19,644,887**	**20,668,657**	**20,986,333**	**20,687,421**	**20,779,327**	**20,917,998**	**123,684,623**
Appropriations							
Information Technology	40,595	19,879	11,333	4,300	4,327	4,355	84,789
Planning and Development	—	—	—	—	—	38,643	38,643
Water Resources	19,604,292	20,648,778	20,975,000	20,683,121	20,775,000	20,875,000	123,561,191
Total Appropriations	**19,644,887**	**20,668,657**	**20,986,333**	**20,687,421**	**20,779,327**	**20,917,998**	**123,684,623**

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Other Financing Sources							
Transfer In – Transit	1,501,661	1,624,062	1,261,562	861,562	761,562	761,562	6,771,971
Total	**1,501,661**	**1,624,062**	**1,261,562**	**861,562**	**761,562**	**761,562**	**6,771,971**
Use (Source) of Net Position	(39,161)	(653,728)	(761,562)	(708,502)	292,220	4,152,407	2,281,674
Total Revenues	**1,462,500**	**970,334**	**500,000**	**153,060**	**1,053,782**	**4,913,969**	**9,053,645**
Appropriations							
Transportation	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645
Total Appropriations	**1,462,500**	**970,334**	**500,000**	**153,060**	**1,053,782**	**4,913,969**	**9,053,645**

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	500,000	—	—	—	—	—	500,000
Dividend	500,000	—	—	—	—	—	500,000
Other Financing Sources							
Transfer In – DWR Operating	154,380,832	137,050,389	150,235,226	150,742,318	155,102,922	153,282,440	900,794,127
Total	**155,380,832**	**137,050,389**	**150,235,226**	**150,742,318**	**155,102,922**	**153,282,440**	**901,794,127**
Use (Source) of Fund Balance	(5,615)	(5,615)	(5,615)	(5,615)	21,446	1,014	—
Total Revenues	**155,375,217**	**137,044,774**	**150,229,611**	**150,736,703**	**155,124,368**	**153,283,454**	**901,794,127**
Appropriations							
Information Technology	446,555	218,681	124,669	47,302	47,604	47,915	932,726
Planning and Development	—	—	—	—	27,061	6,786	33,847
Water Resources	154,928,662	136,826,093	150,104,942	150,689,401	155,049,703	153,228,753	900,827,554
Total Appropriations	**155,375,217**	**137,044,774**	**150,229,611**	**150,736,703**	**155,124,368**	**153,283,454**	**901,794,127**

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 the revenue is 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. Sales tax collections for the 2009 SPLOST program totaled $671.5 million. Approximately 17 percent, or $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 to support capital expenditures for roads 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 of its share for transportation (roads, bridges, intersections, and sidewalks) and 30 percent 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; 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 of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Infinite Energy 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.

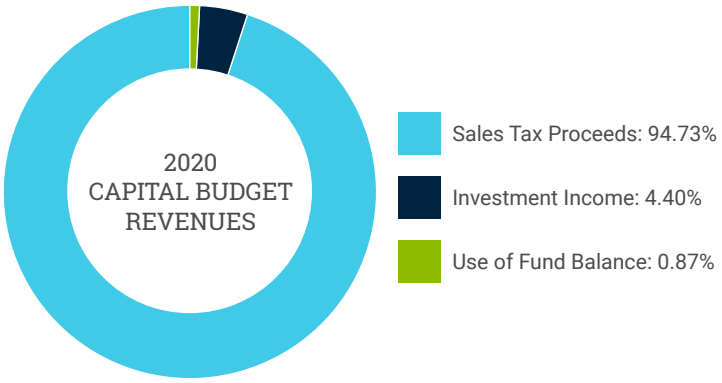
Intergovernmental revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

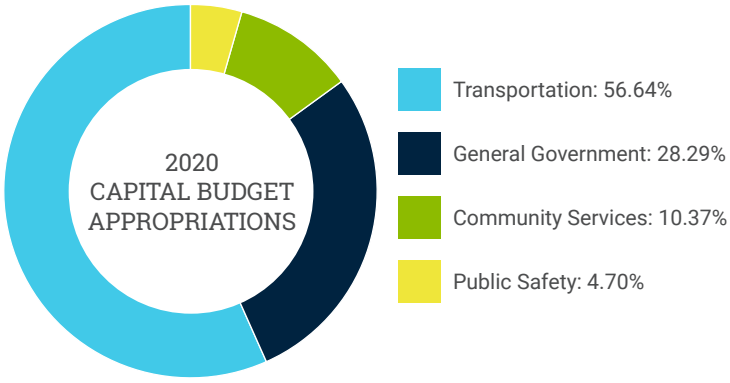
Investment Income consists of revenues earned from the investment of available resources. These revenues are budgeted based on the projected rates of return of invested fund equity.

CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Sales Tax Proceeds	146,120,771	148,312,582	150,537,271	34,290,568	—	—	479,261,192
Intergovernmental	—	—	125,710	—	—	—	125,710
Investment Income	6,792,000	—	—	—	—	—	6,792,000
Total	**152,912,771**	**148,312,582**	**150,662,981**	**34,290,568**	**—**	**—**	**486,178,902**
Use (Source) of Fund Balance	1,348,625	9,947,910	(16,813,337)	25,499,662	—	—	19,982,860
Total Revenues	**154,261,396**	**158,260,492**	**133,849,644**	**59,790,230**	**—**	**—**	**506,161,762**
Appropriations							
Community Services	15,991,645	14,800,000	14,811,415	8,936,155	—	—	54,539,215
General Government	43,647,121	40,691,863	35,525,094	8,547,413	—	—	128,411,491
Public Safety	7,242,861	6,628,824	6,728,255	1,656,958	—	—	22,256,898
Transportation	87,379,769	96,139,805	76,784,880	40,649,704	—	—	300,954,158
Total Appropriations	**154,261,396**	**158,260,492**	**133,849,644**	**59,790,230**	**—**	**—**	**506,161,762**





2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	297,000	—	—	—	—	—	297,000
Dividend	495,000	—	—	—	—	—	495,000
Total Revenues	**792,000**	**—**	**—**	**—**	**—**	**—**	**792,000**
Appropriations							
Fire and EMS	54,000	—	—	—	—	—	54,000
Police Services	19,000	—	—	—	—	—	19,000
Support Services	105,000	—	—	—	—	—	105,000
Community Services	175,000	—	—	—	—	—	175,000
Library Program	14,000	—	—	—	—	—	14,000
Transportation	425,000	—	—	—	—	—	425,000
Total Appropriations	**792,000**	**—**	**—**	**—**	**—**	**—**	**792,000**

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	1,000,000	–	–	–	–	–	1,000,000
Dividend	1,000,000	–	–	–	–	–	1,000,000
Total	**2,000,000**	**–**	**–**	**–**	**–**	**–**	**2,000,000**
Use of Fund Balance	7,941,000	9,259,835	–	–	–	–	17,200,835
Total Revenues	**9,941,000**	**9,259,835**	**–**	**–**	**–**	**–**	**19,200,835**
Appropriations							
Fire and EMS	148,900	–	–	–	–	–	148,900
Police Services	182,100	–	–	–	–	–	182,100
Sheriff	28,000	–	–	–	–	–	28,000
Support Services	30,000	–	–	–	–	–	30,000
Community Services	151,000	–	–	–	–	–	151,000
Transportation Program	9,341,000	9,259,835	–	–	–	–	18,600,835
Library Program	60,000	–	–	–	–	–	60,000
Total Appropriations	**9,941,000**	**9,259,835**	**–**	**–**	**–**	**–**	**19,200,835**

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Sales Tax Proceeds							
SPLOST	146,120,771	148,312,582	150,537,271	34,290,568	–	–	479,261,192
Intergovernmental							
Public Source	–	–	125,710	–	–	–	125,710
Investment Income							
Accumulated Interest on Investments	3,000,000	–	–	–	–	–	3,000,000
Dividend	1,000,000	–	–	–	–	–	1,000,000
Total	**150,120,771**	**148,312,582**	**150,662,981**	**34,290,568**	**–**	**–**	**483,386,902**
Use (Source) of Fund Balance	(6,592,375)	688,075	(16,813,337)	25,499,662	–	–	2,782,025
Total Revenues	**143,528,396**	**149,000,657**	**133,849,644**	**59,790,230**	**–**	**–**	**486,168,927**
Appropriations							
Financial Services	33,689,431	34,194,773	34,707,694	8,547,413	–	–	111,139,311
Fire and EMS	6,810,861	6,628,824	6,728,255	1,656,958	–	–	21,824,898
Support Services	60,000	3,450,700	–	–	–	–	3,510,700
Community Services	15,665,645	14,800,000	14,811,415	8,936,155	–	–	54,213,215
Transportation Program	77,613,769	86,879,970	76,784,880	40,649,704	–	–	281,928,323
Non-Departmental	360,000	–	–	–	–	–	360,000
Library Program	9,328,690	3,046,390	817,400	–	–	–	13,192,480
Total Appropriations	**143,528,396**	**149,000,657**	**133,849,644**	**59,790,230**	**–**	**–**	**486,168,927**

DID YOU KNOW

The County opened Bay Creek Police Precinct, the sixth precinct in Gwinnett, with full operation December 14, 2019.



Section 6

CAPITAL IMPROVEMENT PLAN

This section includes a description of the major capital achievements of fiscal year 2019 and the programs that make up the 2020 – 2025 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.

2019 Capital Achievements

In 2019, the Department of Community Services completed several park projects:

- Bethesda Aquatic Center PoolPak dehumidifier replacement
- Club Drive Park Phase II
- Alexander Park Phase II
- Hudson Nash Farm House relocation
- Rhodes Jordan aquatic play structure replacement
- Yellow River Park Trail re-route and bank stabilization; 1,128 square yards and 110 tons of rock
- Freeman's Mill Park mill access and site improvements
- Harmony Grove Park soccer field drainage and lighting project
- Lucky Shoals Park Atlanta Hawks and State Farm outdoor court renovation and indoor teen learning center and gaming room
- Rhodes Jordan Park football field renovation and conversion to synthetic turf
- Road and trail paving projects in seven parks
  - Collins Hill Aquatic Center trail repairs and resurfacing; 6,435 square yards
  - Harmony Grove Soccer Complex parking seal coating and line striping; crack-fill 4,620 linear feet and seal coat 10,829 square yards
  - Lenora Park trail repairs and resurfacing; 5,478 square yards
  - Mountain Park Park repairs and resurfacing; 21,282 square yards
  - Rhodes Jordan Park entrance/exit repairs and resurfacing; 2,315 square yards
  - Rhodes Jordan Park trail repairs and resurfacing; 2,392 square yards
  - Sweet Water Park trail repairs and resurfacing; 403 square yards

At the end of 2019, the following park and greenway projects were underway:

- Tribble Mill Park greenway connection (Harris Trail)
- Alexander Park Master Plan update
- Alexander Park security cameras
- Best Friend Park Hudlow Tennis Center building renovation
- Bethesda Park playground at soccer field
- Bogan Park Aquatic Center water slide structure
- Collins Hill Aquatic Center roof replacement design
- Collins Hill Aquatic Center boiler water heaters and rooftop HVAC replacement
- Dacula Park multipurpose field renovation and conversion to synthetic turf
- Dacula Park senior wing, gymnasium additions, and site improvements
- Freeman's Mill Park interpretive exhibits
- George Pierce Park Community Center patio settlement solution
- George Pierce Park - Ivy Creek trail and playground trailhead
- Isaac Adair House sign and survey
- Peachtree Ridge Park baseball field 1 reconfiguration and playground replacement
- Peachtree Ridge Park Lake Louella Dam renovations
- Ronald Reagan Park playground replacement
- Shorty Howell Park multipurpose field conversion and playground replacement
- Singleton Park revitalization to a neighborhood park with gathering area, comfort station, playground, and trailhead for the greenway Tribble Mill Park Chandler Road entry and parking
- Yellow River Post Office Hudson-Nash House relocation and historic restoration
- Discovery Park Site Master Plan and Construction Document development
- Elisha Winn House improvements including new restroom building, ADA trail, and improvements to sight lines and electrical needs
- 2020 Comprehensive Parks and Recreation Master Plan

2020 – 2025 Capital Improvement Plan

The 2020 capital budget and 2021 – 2025 Capital Improvement Plan for Community Services totals approximately $73.1 million. Projects include:

- Greenways: Construction of Harris Trail at Harbins Park; Ivy Creek Greenway - F. Wayne Hill WRC and Section 2 design and construction; Singleton Greenway design and construction; Shorty Howell to McDaniel Farm Park Greenway design work; and Rabbit Hill Park to Dacula Park Greenway design work
- 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 expansions: Dacula Park gymnasium and senior wing addition to activity building and Lenora Park Community Center
- New park construction: Beaver Ruin Park and Discovery area park site
- Tribble Mill Park Chandler Road entrance construction with parking, restroom, and trail connections
- New Comprehensive Parks and Recreation Master Plan

COMMUNITY SERVICES CAPITAL IMPROVEMENT PLAN

Project Category	2020	2021	2022	2023	2024	2025	Total 2020 – 2025
Community Services Administration	906,000	—	—	—	—	—	906,000
Community Services Miscellaneous/ Contingencies	85,400	375,870	26,010	79,591	578,560	1,392,178	2,537,609
Environmental and Heritage Center	—	—	6,963,845	4,136,155	—	—	11,100,000
Fleet Equipment	387,000	998,070	1,287,495	865,415	1,375,501	3,343,132	8,256,613
Greenway/Countywide Trails Master Plan	2,750,000	800,000	2,117,570	—	—	—	5,667,570
Parks and Recreation	13,421,645	15,148,000	7,038,000	6,198,000	1,398,000	1,398,000	44,601,645
Total Community Services	**17,550,045**	**17,321,940**	**17,432,920**	**11,279,161**	**3,352,061**	**6,133,310**	**73,069,437**



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 CIP are public safety and community services capital projects that are managed by the Department of Support Services.

Information Technology projects involve upgrading and enhancing the business systems and technology infrastructure to support the County's information and computing needs. Projects in this category include acquisition of new and replacement of end user computers, peripheral equipment, and business software applications, as well as upgrades to the systems, storage, servers, networking, and telecommunications infrastructure.

2019 Capital Achievements – Support Services

Major Construction Projects

The following are highlights of major capital projects managed by the Department of Support Services in 2019.

- 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 with the Lawrenceville Lawn. Construction was completed in 2019, and 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, courtrooms, holding areas, and shell space for future growth. The first phase of the parking deck opened in March 2019, and the second phase opened in December 2019. This project is funded by the 2009 SPLOST program and the General Government Capital Fund.
  - Gwinnett Entrepreneur Center: This project is to create an Entrepreneur Center to aid small business startups by providing resources and services including physical space, coaching, common services, and networking connections. The project includes renovation of a 6,285-square-foot space in a County building previously occupied by the Sheltering Arms Day Care Center in downtown Lawrenceville. Planning and conceptual design were completed in 2019, and preparation of construction documents began in late 2019. This project is funded by the General Government Capital Fund.



  - One Justice Square Third and Fourth Floor Renovations: This project includes the renovation and buildout of approximately 53,000 square feet of office space on the third and fourth floors of One Justice Square for the Departments of Transportation and Planning and Development. Design was completed in 2019, and construction will start in early 2020. This project is funded by the General Government Capital Fund and the Development and Code Enforcement Capital Fund.
  - Voter Registrations and Elections Space Renovation: This project includes interior renovation and reconfiguration for improved early voting activities, a new entryway, improved exterior finishes, and improved parking. Design was completed in 2019, and construction was substantially complete in December 2019. This project is funded by the General Government Capital Fund.
  - New Juvenile Courtroom Buildout: This project includes the buildout of a new courtroom for Juvenile Court services, a judge's chamber, and accompanying holding cells. The 14,000-square-foot space is on the fourth floor of the Courts Annex facility. Design was completed in 2019, and construction began in late 2019. This project is funded by the General Government Capital Fund.

- Library Branches of the Gwinnett County Public Library System:
  - Norcross Branch Library Relocation: This project includes the construction of a 22,000-square-foot facility and parking structure in partnership with the city of Norcross. This project is designed to achieve a LEED Certified rating. Design was completed in 2019, and construction will start in early 2020. This project is funded by the 2005, 2009, and 2014 SPLOST programs and funding from the city of Norcross.
  - Duluth Branch Library Relocation: This project includes the construction of a new Duluth Branch Library in partnership with the city of Duluth. The new facility is 22,000 square feet and is designed to achieve a LEED Certified rating. Design was completed in 2019, and construction began in late 2019. This project is funded by the 2009 and 2014 SPLOST programs.
  - Snellville Branch Library Relocation: This project includes the construction of a new Snellville Branch Library and parking deck in partnership with the city of Snellville. The County worked with the city regarding design concepts for the library facility and parking deck in 2019. This project is funded by the 2017 SPLOST program.
- Public Safety:
  - Bay Creek Police Precinct and Alternate E-911 Center: This project included the design and construction of a new 12,117-square-foot police precinct and a 6,236-square-foot alternate E-911 center. The facility is located on Ozora Road at the entrance to Bay Creek Park. The new precinct will serve nine cities and enable the Police Department to increase police presence and reduce response times in this area of the county. The E-911 center will provide reliable communication during critical incidents and serve as backup to the E-911 center in Lawrenceville. Construction was completed in December 2019. This project was funded by the 2009 and 2014 SPLOST programs.
  - Fire Station 13: This project is to construct Fire Station 13 at a permanent location at the intersection of Westbrook Road and Buford Highway. Design will be completed in January 2020 with construction to follow. The 10,788-square-foot facility will include three drive-through apparatus bays, offices, and living and training accommodations. The project is funded by the 2017 SPLOST program.

- 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 Georgia State Patrol staff as well as touch down space and vehicle space for Highway Emergency Response Operators units, known as HEROs. Construction began in 2019 and will be completed in 2020. The project is funded by the Public Safety Capital Fund.
- High Intensity Drug Trafficking Area Facility Renovation: This project is a space renovation to serve as the Atlanta HIDTA office. Construction was completed in December 2019. This project is funded by federal grants administered by the White House Office of National Drug Control Policy.
- Crime Scene Investigation Processing Laboratory: The project includes the renovation of the former morgue space within the Police Headquarters facility to be used as evidence storage and processing space. Design and construction were completed in 2019. This project was funded by the Public Safety Capital Fund.

- Community Services:
  - Norcross Senior Center: This project was an extensive renovation and expansion of the existing facility located in the Norcross Health and Human Services Center. Construction was completed in 2019. This project was funded by the 2014 and 2017 SPLOST programs.
  - Day Reporting Center: A lease securing a permanent facility for the Georgia Department of Community Supervision Day Reporting Center was finalized in 2018, and buildout of the 9,395-square-foot space was completed in 2019. Services will include onsite cognitive programs, education, and job training. This project was funded by the Georgia Department of Community Supervision.

Capital Maintenance Projects

The following Capital Maintenance projects were completed in 2019.

- General Government:
  - GJAC auditorium carpet and seating replacement
  - Replacement of access control systems at multiple County facilities
  - GJAC cafeteria and dining area improvements
  - Renovation of GJAC public restrooms on the east side first floor
  - Construction of a new monument sign incorporating the County's new branding at the Government Annex
- Public Safety:
  - Replacement of control room bulletproof glass and repair and replacement of control panel field devices at the Comprehensive Correctional Complex
  - Roof Replacements at Fire Station No. 6 and Police South Precinct
  - Fire alarm replacements at Fire Station Nos. 4, 19, 20, 21, and 22; Fire Administration; and Fire Logistics
  - HVAC replacements at Fire Stations Nos. 6 and 11 and at Fire Facilities Management
- Community Services:
  - HVAC replacement at Centerville Library and Community Center
  - Permanent generator and automatic transfer switch installation at Voter Registrations and Elections
  - Refurbishment of parking lots at Mountain Park, Collins Hill, Dacula, and Centerville Branch Libraries
  - Replacement of HVAC equipment at Jones Bridge and Peachtree Ridge Park concession stands



2019 Capital Achievements – Information Technology

Achievements in 2019 pertaining to the Department of Information Technology Services include the following:

- Redesigned the Licensing and Revenue online options, including payments and renewals for occupational tax certificates, alcohol license, hotel/motel, motor vehicle and excise tax reporting, which reduced the time and overall cost for processing renewals, as forms are no longer required to be mailed.
- Created an online credit card option that allows residents to make a one-time payment using the existing website for the Fiscal and Solid Waste Management Division, which resulted in fewer walk-ins, reduced call center interaction with residents, and increased convenience for Gwinnett County residents.
- Migrated to the new Driver Record and Integrated Vehicle Enterprise System, DRIVES, which enhances the title and vehicle registration functions of the Department of Revenue. The Georgia DRIVES system uses modern technology to streamline existing processes and enables more online services, including an integrated cashier system to receive payment and automatic invoice clearing.
- Implemented additional upgrades to the microwave network, which connects all radio tower sites for the Motorola 800 MHZ Radio system. The upgrade is a critical part of the communications network for public safety and other County departments that use the system.
- Implemented enhancements to the design of Gwinnett County websites, including improvements that allow residents to use additional web functionalities on desktops, laptops, and mobile devices.
- Installed 495 video surveillance cameras at multiple sites throughout Gwinnett County including the Gwinnett Justice and Administration Center, Comprehensive Correctional Complex, and Sheriff's Office. The cameras and video monitoring will serve to ensure the safety and security of Gwinnett County residents, inmates, and Sheriff's Office.
- Completed the deployment of mobile data terminals to 400 police officers. The new devices are ruggedized tablets with attachable keyboards that are more durable, reliable, and usable for field personnel. The devices also contribute to better continuity of service and support.
- Continued the deployment and upgrade of public safety Motorola subscriber radios for Fire and Emergency Services, Police, Sheriff, Corrections, and the District Attorney's Office, totaling 200 radio units in 2019. These new radios provide enhanced interoperability with other jurisdictions and address the aging systems that were at "end-of-life."



2020 – 2025 Capital Improvement Plan

The 2020 capital budget and 2021 – 2025 Capital Improvement Plan for General Government totals approximately $276.7 million.

Support Services

Major Construction Projects

The following major construction projects are scheduled for design and/or construction in 2020.

- General Government:
  - One Justice Square Third and Fourth Floors Renovations: This project includes the renovation and buildout of approximately 53,000 square feet of office space on the third and fourth floors of One Justice Square for the Departments of Transportation and Planning and Development. Construction will start in early 2020. This project is funded by the General Government Capital Fund and the Development and Code Enforcement Capital Fund.
  - GJAC Courthouse Addition and New Parking Deck: Construction of the courthouse building started in 2019, and the courthouse and security node will be substantially complete in December 2020 with construction complete in early 2021. This project is funded by the 2009 SPLOST program and the General Government Capital Fund.
  - Records Management Center: This project includes the purchase and renovation of a facility or land acquisition, design, and construction for a new facility for a Records Management Center. Planning for the facility will begin in 2020. This project is funded by the General Government Capital Fund.
- Public Safety:
  - Fire Station 13: This project is to construct Fire Station 13 at a permanent location at the intersection of Westbrook Road and Buford Highway. Design will be completed in January 2020 with construction to follow. The 10,788-square-foot facility will include three drive-through apparatus bays, offices, and living and training accommodations. The project is funded by the 2017 SPLOST program.
  - Fire Services Headquarters Renovation: This project is to renovate the Fire Services Headquarters building. The project includes building expansion to accommodate additional personnel and replacement of flooring, lighting, furniture, and bathroom and kitchen fixtures. This project is funded by the Fire and EMS Capital Fund.
  - Police Fleet and Facility Maintenance Building: This project will provide 6,825 square feet of office space for current and future staff, three covered vehicle bays for installation and repair of equipment in vehicles, and storage space. This project is funded by the Police Capital Fund.
  - Police Training Center 50-Yard Firing Range Buildout: This project will complete the buildout of the 50-yard range within the Firing Range building at Police Training. The additional 15 firing lanes will increase the capacity for training officers and recruits. This project is funded by the Police Capital Fund.
  - Police Training Center Expansion: This project will expand the Police Training Facility to accommodate the increase in recruits per class. This project is funded by the Police Capital Fund.
- Community Services:
  - Duluth Branch Library Relocation: This project includes the construction of a new Duluth Branch Library in partnership with the City of Duluth. Construction is scheduled for completion in 2020. This project is funded by the 2009 and 2014 SPLOST programs.
  - Norcross Branch Library Relocation: This project includes the construction of a library building and parking structure in partnership with the City of Norcross. Construction will start in early 2020. This project is funded by the 2005, 2009, and 2014 SPLOST programs and funding from the City of Norcross.
  - Snellville Branch Library Relocation: This project includes the construction of a new Snellville Branch Library in partnership with the City of Snellville. The City and County will manage the design in 2020. This project is funded by the 2017 SPLOST program.



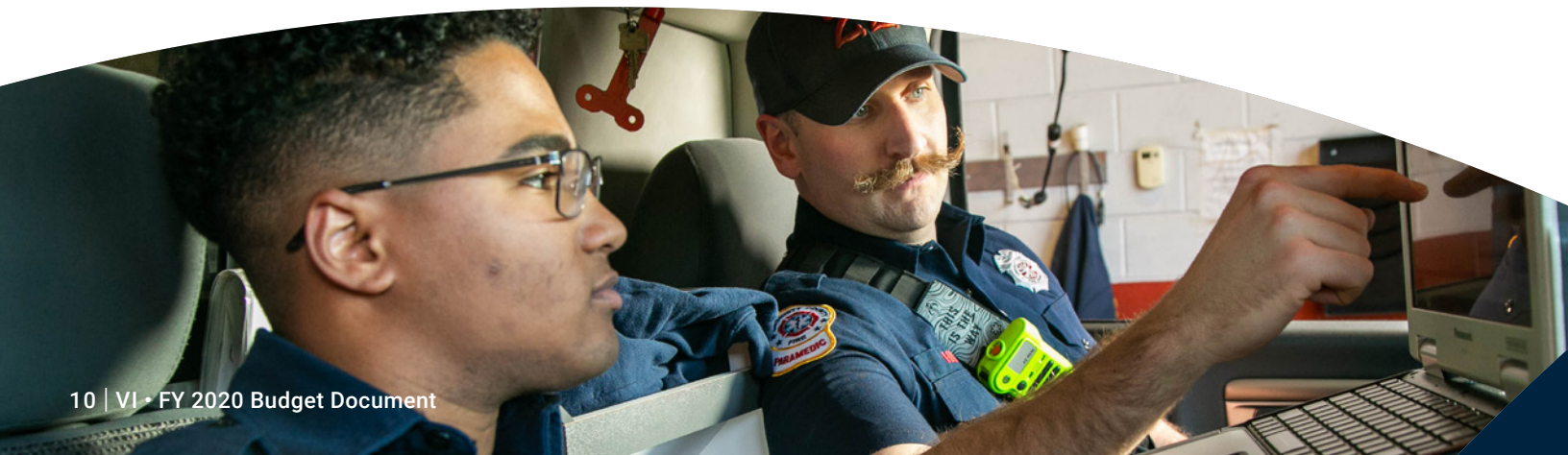
Information Technology

The Department of Information Technology Services' capital improvement plans for 2020 – 2025 include:

- Upgrade of SharePoint to the latest version to provide enhanced features, ongoing vendor support, improved security, and support for mobile-friendly features.
- Continuation of deployment of a modernized public safety ecosystem that includes Computer Aided Design, Law Enforcement Records Management System, Fire Records Management Systems, Automatic Vehicle Locator, and other valuable public safety systems.
- Implementation of a Data Loss Prevention Solution which will enable the County to discover, monitor, and protect confidential information wherever it can be found: email, web, other network-based communications, servers, databases, other document repositories, laptops, desktops, removable storage, mobile devices, and cloud applications.
- Continue upgrades and improvements to enhance public safety operations. These projects include modernization of public safety information systems; in-car cameras for Police; interview room cameras for Police; an E-911 digital phone system upgrade; and the continued deployment of approximately 630 mobile data terminals for Police, Sheriff, and Animal Welfare; and public safety radios for Fire and Emergency Services and the Sheriff's Office.
- Continue to enhance the information security program through multi-factor authentication and other critical cybersecurity solutions. These solutions work together to reduce the risk of unauthorized access to the County's 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 to provide better accessibility and functionality that is more useful 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, virtual private networks, cellular network connectivity, firewalls, and various security platforms.
- Continue procurement of updated network equipment, server hardware, software, and diagnostic tools necessary to better incorporate new technologies and support Gwinnett County's continued growth and expansion.
- Purchase software, monitoring tools, peripheral devices, and other hardware for various departments throughout Gwinnett County. This project will provide for the updating of hardware and software and allow them to operate more effectively and efficiently.
- Pursue opportunities to leverage cloud computing to reduce technology costs while enhancing capabilities and County employees' productivity.
- Continue to roll out additional Virtual Desktop Infrastructure end-points to reduce the footprint of the Microsoft Window Operating System, improve security, and ensure compliance.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Project Category	2020	2021	2022	2023	2024	2025	Total 2020 – 2025
Cities Share of 2017 SPLOST	33,689,431	34,194,773	34,707,694	8,547,413	—	—	111,139,311
Computers and Computer Systems	17,846,774	7,191,493	1,922,928	3,167,271	3,486,820	499,701	34,114,987
Contingencies and Miscellaneous Projects	5,701,890	84,385	70,000	70,000	70,000	70,000	6,066,275
Fleet Equipment	1,772,000	1,231,826	1,087,455	1,151,652	1,366,700	3,760,830	10,370,463
General Government Facilities	26,903,571	29,252,473	13,844,853	5,558,350	2,718,600	4,104,105	82,381,952
General Government Facilities – Civic Center Expansion	360,000	—	—	—	—	—	360,000
Judicial Facilities	330,000	250,000	—	250,000	—	—	830,000
Libraries	9,652,690	3,296,390	817,400	—	—	—	13,766,480
DOT Central Site Improvements	100,000	—	—	555,000	—	—	655,000
Park Renovations and Improvements	426,000	365,000	360,000	45,000	—	—	1,196,000
Police Facilities	509,000	499,708	4,074,977	—	120,000	5,625,949	10,829,634
Airport Assessments Study	—	50,000	—	—	—	—	50,000
Senior Service Facilities	—	1,900,000	—	—	—	—	1,900,000
Animal Welfare Renovations – Overflow Site	65,000	—	—	—	—	—	65,000
Playground Equipment	—	—	92,000	—	—	—	92,000
E-911 Center HVAC Upgrade	50,000	210,000	—	—	—	—	260,000
Corrections Facility	210,000	—	450,000	260,000	—	—	920,000
Support Services Administration	135,000	1,550,700	—	—	—	—	1,685,700
Total General Government	**97,751,356**	**80,076,748**	**57,427,307**	**19,604,686**	**7,762,120**	**14,060,585**	**276,682,802**



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.

2019 Capital Achievements – Police Services

Achievements in 2019 pertaining to the Gwinnett County Police Department include the following:

- Major Repairs and Renovations: During 2019, Police Services began and completed the re-striping and sealing of one precinct parking lot that could not be completed in 2018.
- Purchase of a new Aviation Helicopter and Avionics: During 2019, Police Services took possession of the new helicopter. In 2020, this project should be completed once the avionics have been installed.

2019 Capital Achievements – Fire and Emergency Services

Achievements in 2019 pertaining to the Department of Fire and Emergency Services include the following:

- Received two new medic units to place Medic 27 and Medic 30 in service
- Placed Truck 10 in service for additional ladder coverage in the Mall of Georgia response area
- Received one new aerial truck to replace an older unit
- Received one new pumper to replace an older unit
- Received one new specialty apparatus to replace an air and light unit
- Received three new Fire Investigator vehicles to replace older units
- Received one new utility truck for new approved Trades Technician positions in Fire Facilities
- Received two remounted med units to replace older units and delivered two additional units for remount
- Received three new power stretchers with XPS technology for aid with bariatric patients
- Completed the replacement of an emergency generator at Fire Stations 16 and 19



- Repaired concrete pad and extended concrete for a more durable surface in front of the pod building at Fire Station 20
- Repaired concrete pad in front of Fire Station 14
- Purchased 11 new self-contained breathing apparatus for Medic 27, Medic 30, and Truck 10
- Received 285 plate carriers through an Urban Area Search Initiative Grant for personal protection on high risk incident types such as SWAT callouts, domestic violence calls, etc.
- Upgraded to Workforce Telestaff

2020 – 2025 Capital Improvement Plan

The 2020 capital budget and 2021 – 2025 Capital Improvement Plan for Public Safety totals approximately $148.7 million. Some of the highlights of planned improvements are listed below.

Police Services

Police Services' capital improvement plans for 2020 – 2025 include the following existing capital projects: adding generators at the training center and continuing the police parking expansion project, including installing six security cameras and connecting to the County fiber optic network. Projects added for 2020 include a logging recorder for the Alternate E-911 Center at Bay Creek. Projects added for 2022 include a tactical rescue elevated lift for SWAT and revisions of the running tract at the training center.

Fire and Emergency Services

The 2020 – 2025 Capital Improvement Plan for the Department of Fire and Emergency Services includes the continued replacement of older fire apparatus and medic units (ambulances) along with various support vehicles within the department. Three Alternative Response Vehicles and two medic units were requested as part of the 2020 Business Plan. These units are anticipated to be placed in service in 2021. We are currently in the process of relocating Fire Station 13 near Buford Highway and Westbrook Road. Future plans call for the relocation/renovation of Fire Station 14 in Buford and the continued addition of gear rooms at Fire Stations 3, 4, 16, 17, and 19. Additionally, Fire Station 2 in the Lilburn area is being evaluated for renovation or replacement and relocation. In conjunction with the Department of Support Services, a comprehensive facility condition assessment is being performed to aid in the scheduling of station replacements and/or major renovations for future capital improvements. In 2020, Fire and Emergency Services will see the replacement and upgrade of all fire station alerting systems to notify response personnel of incidents. This will seamlessly integrate with the Public Safety One Solution for a new Computer Aided Dispatch system, fire reporting system, and other public safety features planned for implementation in 2021. Fire and Emergency Services will work with Support Services on fire alarm system replacement, HVAC replacements, and roof replacement programs as part of the facility condition assessment report and established replacement schedules.



PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN

Project Category	2020	2021	2022	2023	2024	2025	Total 2020 – 2025
Ambulances	2,723,730	2,805,440	3,764,445	1,656,958	—	—	10,950,573
Detention Center Renovations	—	—	569,981	—	—	229,500	799,481
Fire Apparatus and Equipment	6,216,557	4,553,384	6,743,330	365,000	390,000	390,000	18,658,271
Fire Facilities	430,000	300,000	325,000	350,000	375,000	375,000	2,155,000
Fire Station Relocation	—	—	—	2,164,658	4,700,000	—	6,864,658
Police Facilities	470,500	—	391,519	—	—	—	862,019
Public Safety Administration	712,000	—	—	—	—	—	712,000
Public Safety Vehicles and Fleet Equipment	5,506,000	16,600,900	10,868,769	17,322,939	10,295,229	46,248,943	106,842,780
Sheriff Facilities	248,135	—	—	595,000	—	—	843,135
Total Public Safety	**16,306,922**	**24,259,724**	**22,663,044**	**22,454,555**	**15,760,229**	**47,243,443**	**148,687,917**



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 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.

2019 Capital Achievements

The Department of Transportation's capital achievements in 2019 include the following:

- Began construction on traffic management system expansion on Five Forks Trickum Road and Ronald Reagan Parkway
- Began engineering and construction of traffic management system expansion in city of Peachtree Corners
- Completed construction on traffic management system expansion on SR 316 and Old Peachtree Road
- Completed the Connected Vehicle Technology Master Plan in preparation for deployment of CV technology along the county road network
- Completed engineering design for pedestrian crossing upgrade projects for multiple school and bus stop locations
- Completed 144 miles of resurfacing
- Began construction of SR 316 at Harbins Road interchange project
- Began construction of SR 324/Gravel Springs Road at I-85 interchange project
- Began engineering of US 29/SR 8/Lawrenceville Highway at Ronald Reagan Parkway intersection improvement
- Began construction of Dacula Road at US 29/SR 8/Winder Highway project
- Began construction of Sugarloaf Parkway at Satellite Boulevard widening and intersection improvement
- Completed construction of Hamilton Mill Road widening from Ivy Mill Drive to Sardis Church Road
- Began engineering of Peachtree Industrial Boulevard southbound widening from Suwanee Dam Road to north of McGinnis Ferry Road

- Completed construction of Holcomb Bridge Road at Thrasher Street project
- Began engineering of Webb Gin House Road at SR 20/Grayson Highway intersection improvement
- Completed construction of Dogwood Road at Holly Brook Road roundabout school safety project
- Completed construction of Whitehead Road bridge project
- Began construction of 17 projects including bridges, major roadways, school safety, and sidewalks
- Completed construction of 30 projects including bridges, major roadways, school safety, and sidewalks
- Began engineering of 37 projects including bridges, major roadways, sidewalks, school safety, and road safety
- Completed 27 in-house quick fix projects
- Completed 165 property acquisitions
- Completed the acquisition of Gwinnett Place Transit Center property
- Began design of Harbins Park & Ride lot
- Completed the design and engineering phase of the Indian Trail Park & Ride lot rehabilitation project
- Made state of good repair improvements including procurement of fare revenue equipment
- Purchased two local transit buses for expansion of service to Georgia Gwinnett College on Route 45
- Purchased improved bus shelters

2020 – 2025 Capital Improvement Plan

The 2020 capital budget and 2021 – 2025 Capital Improvement Plan for Transportation totals approximately $351.8 million. Some of the major projects are as follows:

- Continue management of SPLOST programs
- Continue traffic signal equipment and guardrail replacement programs
- Complete the engineering design for traffic management system expansion projects on Cruse Road, Killian Hill Road, SR 13/ Buford Highway, 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
- Continue 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 Sugarloaf Parkway Extension from SR 316/University Parkway to I-85
- Let to construction the Indian Trail Park & Ride rehabilitation project
- Begin Bus Rapid Transit corridor study
- Begin commuter bus mid-life overhauls
- Resurface I-985 Park & Ride lot and add amenities
- Design and construct new Gwinnett County Transit Center
- Acquire land, design, and construct two new park-and-ride facilities on SR 316
- Purchase enhanced security equipment
- Purchase new and replacement buses and micro-transit vehicles with associated equipment
- Conduct a feasibility study to identify the future location for a Snellville area park-and-ride facility
- Complete construction of Airport Central Basing Area

TRANSPORTATION CAPITAL IMPROVEMENT PLAN

Project Category	2020	2021	2022	2023	2024	2025	Total 2020 – 2025
Airport Capital Improvements and Equipment	226,000	109,650	—	—	—	376,150	711,800
Bridge and Roadway Drainage Improvements	7,356,125	13,906,750	12,934,250	2,528,500	—	—	36,725,625
Cities Allocation-Roads	7,065,367	5,141,348	5,344,178	1,792,325	—	—	19,343,218
Intersection/Traffic Operations Improvements	12,010,882	7,775,625	7,916,875	10,849,812	325,000	325,000	39,203,194
Major Road Improvements	23,060,785	34,836,239	24,972,024	9,362,500	4,000,000	—	96,231,548
Neighborhood Speed Control	97,250	97,250	97,250	340,375	—	—	632,125
Pedestrian Safety/Sidewalks	7,258,499	5,282,867	3,538,164	2,743,961	—	—	18,823,491
Resurfacing/Rehabilitation	17,000,000	19,000,000	19,023,462	2,917,500	—	—	57,940,962
Road Program Management	3,250,000	2,000,000	4,000,000	3,190,462	—	—	12,440,462
Road Safety and Alignments	5,251,236	4,851,264	2,626,052	6,311,981	175,000	175,000	19,390,533
School Safety Program	1,215,625	4,310,837	1,495,000	6,932,913	—	—	13,954,375
Transportation Administration	4,425,000	—	—	—	—	—	4,425,000
Transit Facilities	1,012,500	262,500	—	—	—	—	1,275,000
Transit Program Miscellaneous/ Contingencies	450,000	100,000	—	—	—	—	550,000
Transit Vehicles and Equipment	—	607,834	500,000	53,060	1,053,782	4,913,969	7,128,645
Transportation Planning	5,419,000	489,455	1,157,637	1,604,057	2,256,871	11,486,352	22,413,372
Unpaved Roads	194,500	194,500	194,500	—	—	—	583,500
Total Transportation	**95,292,769**	**98,966,119**	**83,799,392**	**48,627,446**	**7,810,653**	**17,276,471**	**351,772,850**

WATER RESOURCES

CAPITAL IMPROVEMENT PLAN

The mission of the Gwinnett County Department of Water Resources 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 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 of production capacity and three water reclamation facilities with 98 MGD of treatment capacity. DWR also operates and maintains 218 raw sewage pump stations, 10 water booster pump stations, 10 water storage tanks, 277 miles of pressurized sewer pipe, 2,827 miles of gravity sewer pipe, 1,475 miles of stormwater drainage pipe, and 3,812 miles of water main, serving approximately 176,830 sewer customers and 250,434 retail water customers. This infrastructure has a replacement value of $9 billion. Projects in the Capital Improvement Plan are funded by water and sewer revenue, stormwater fees, or SPLOST funds.

2019 Capital Achievements

Water and Sewer Capital Improvement Plan achievements are divided into six subprograms:

- Water Reclamation Facilities
- Collection System
- Distribution System
- Water Production Facilities
- Systems and Technology
- Miscellaneous

The **Water Reclamation Facilities program** includes projects for expansions of and improvements to the County's three water reclamation facilities as well as projects to support watershed protection required by the water reclamation facilities' National Pollutant Discharge Elimination System permits. The following major project was completed in 2019:

- **F. Wayne Hill Membrane Train Replacements:** These membranes enable the F. Wayne Hill Water Reclamation Center to achieve excellent treated water quality and meet low effluent permit limits. This project will replace all 16 membrane cassettes located throughout the plan. The current membrane cassettes have been in service since 2006 and have reached the end of their useful life. DWR is replacing the current membranes with the same treatment technology as previously used so that a smooth, continuous operation is sustained. Installation will occur at a rate of one train of membrane cassettes every four to six weeks until 16 membrane cassettes are replaced. Replacement of these cassettes allows for a renewed expected life of 10 to 15 years.

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. The following major project was completed in 2019:

- **Hopkins Creek Dacula Interceptor:** The project installed approximately 6,710 linear feet of 24-inch diameter ductile iron gravity sewer line and 2,110 linear feet of 8-inch diameter ductile iron gravity sewer line. This project will allow for the decommission and demolition of two existing pump stations, Alcovy Springs and Alcovy Reserve. This project will be able to serve additional residents in this service area and reduce overall septic tank usage. The removal of both pump stations will reduce the amount of operations and maintenance funding spent to maintain these facilities going forward.

The **Distribution System program** consists of projects associated with water meters, pressure management, and water distribution pipe extensions and replacement. The following major project was completed in 2019:

- **48 inch Pre-stressed Concrete Cylinder Pipe replacement (I-85 Interchange at SR 324):** The Gwinnett County water distribution system maintains 178 miles of water transmission mains ranging in size from 20- to 78-inches in diameter. Originally 53 miles of the transmission mains were PCCP installed in the 1970s. Due to high failure rates of PCCP water transmission mains, 39.22 miles have been replaced over the past twenty-five years, leaving 13.51 miles of PCCP remaining. DWR is continuing to systematically replace the PCCP with ductile iron pipe addressing sections with the highest risk and consequence of failure first. This project replaced approximately 0.44 miles of PCCP near the I-85 Interchange at Old Camp Branch Road prior to the GDOT off ramp construction project. At the completion of this project, 14.07 miles of PCCP will be remaining to be replaced.

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 major project was completed in 2019:

- **Repair of Grayson Pre-stressed Concrete Water Storage Tanks:** DWR's proactive tank inspection program identified repairs needed for the two 10-million-gallon pre-stressed concrete water storage tanks located on Grayson-New Hope Road in Grayson. This project included repairs to spalling concrete on the exterior of the tanks and application of protective coatings on the pipes and supports for both tanks. These repairs were critical to maintain the structural integrity of these tanks, piping, and appurtenances to ensure continued service in the County's potable water distribution system. The repairs have been completed and the tanks are now back in service.

The **Systems and Technology program** includes all projects related to technology improvements made to related DWR systems. Some major categories within this program include physical security improvements, SCADA upgrades, GIS upgrades, IT hardware, Enterprise Content Management upgrades, fiber optics expansion, and SAP enhancements. The following major project was completed in 2019:

- **Shoal Creek Physical Security Upgrades:** This project consisted of security upgrades for the Shoal Creek Water Production Facility. Upgrades included new advanced door access controls with card readers and power backup. These upgrades also included camera systems for the plant in order to increase security and oversight of the facility. A central security terminal in which new cameras can be monitored and access control entries are logged and can be reviewed and checked backed up the new systems.

The **Miscellaneous program** has a wide variety of projects that include new and replacement vehicles, administration building improvements, relocations of utilities necessary during road projects, and other projects that support the mission of the department. The Miscellaneous program also includes funds for reserves and contingencies and System Development projects that include water and sewer planning studies and projects that promote economic development. The following major project was completed in 2019:

- **Infinite Energy Center Sewer Improvements:** The Infinite Energy Center is moving forward with an implementation of its master plan for expansion of the facility. This major undertaking is designed to elevate the center as a destination location in metro Atlanta. The master plan includes structured parking, outdoor gathering spaces, landscaping enhancements, and expansion and improvements to the center's facilities. Also, two joint ventures are planned for the campus which includes a headquarters hotel developed by Concord Hospitality and a new mixed-used entertainment district. In order to service this expanded facility, DWR has to increase the size of the sewer available and run it to all the new property locations. This project will allow for the continuation of the expansion project.

The **Stormwater Capital Improvement Plan** contains projects related to stormwater pipe replacement, pipe lining, flood studies, drainage improvements, and dam rehabilitation. In 2019, the following stormwater pipe replacements, drainage improvements, and rehabilitation projects were completed:

- 21,060 linear feet of pipe rehabilitation lining projects
- 9,031 linear feet of pipe replacement projects
- 63 stormwater pipe rehabilitation projects
- 57 stormwater pipe replacement projects
- 120 total stormwater pipe replacements and rehabilitation projects



2020 – 2025 Capital Improvement Plan

The 2020 capital budget and 2021 – 2025 Capital Improvement Plan for Water Resources totals approximately $1.02 billion. Some of the major projects are as follows:

- The Water Tower: Global Innovation Hub @ Gwinnett and Training 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 and other water industry professionals to benefit from 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 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 upgrading or replacing 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 upgrades: DWR intends to convert the existing Foxboro distributed control system to an open architecture system using programmable logic controllers and a Wonderware System Platform at the F. Wayne Hill Water Resources Center. To accomplish this, detailed design documents and technical specifications suitable for bidding purposes need to be produced to allow DWR to engage a general contractor to complete the conversion.

WATER RESOURCES CAPITAL IMPROVEMENT PLAN

Project Category	2020	2021	2022	2023	2024	2025	Total 2020 – 2025
Collection System Rehabilitation and Replacements	18,341,636	21,981,406	23,664,312	25,690,220	23,750,950	26,345,000	139,773,524
Information Technology Systems and Applications	12,364,000	12,199,000	15,339,000	9,069,000	10,999,000	5,899,000	65,869,000
Miscellaneous Projects and Contingencies	40,021,786	27,132,663	16,000,000	27,300,000	30,250,000	30,900,000	171,604,449
Stormwater Management	29,173,978	26,223,778	26,650,000	27,773,121	26,950,000	27,050,000	163,820,877
Utility Relocations	1,750,527	2,039,508	2,000,000	2,000,000	2,000,000	2,000,000	11,790,035
Water and Sewer Plans and Studies	257,066	850,000	500,000	1,150,000	1,150,000	1,650,000	5,557,066
Water Production Facilities	23,822,442	12,756,524	28,998,500	17,430,000	18,380,000	18,000,000	119,387,466
Water Reclamation Facilities	41,460,481	38,301,407	35,812,425	34,800,000	38,500,000	38,000,000	226,874,313
Water Transmission/ Distribution	7,341,038	15,990,585	22,115,705	26,160,181	23,844,753	24,259,753	119,712,015
Total Water Resources	**174,532,954**	**157,474,871**	**171,079,942**	**171,372,522**	**175,824,703**	**174,103,753**	**1,024,388,745**

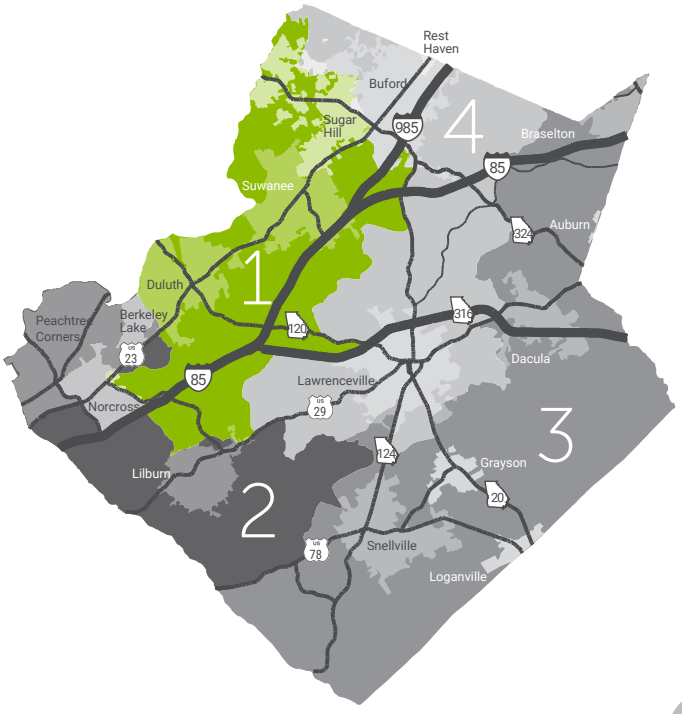


Section 7
APPENDIX

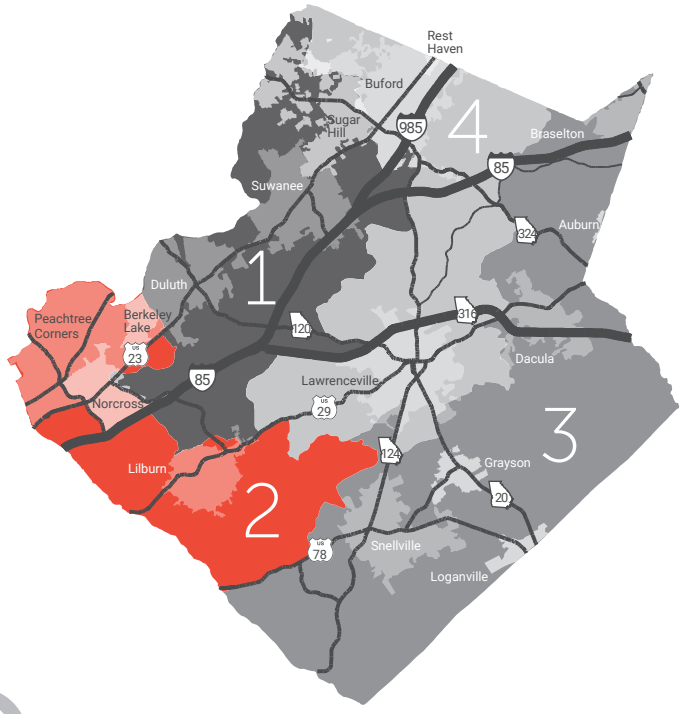
This section contains statistical information, the salary structure for County personnel, and a glossary of terms.

COMMISSION DISTRICTS

COMMISSION DISTRICT 1
JACE BROOKS

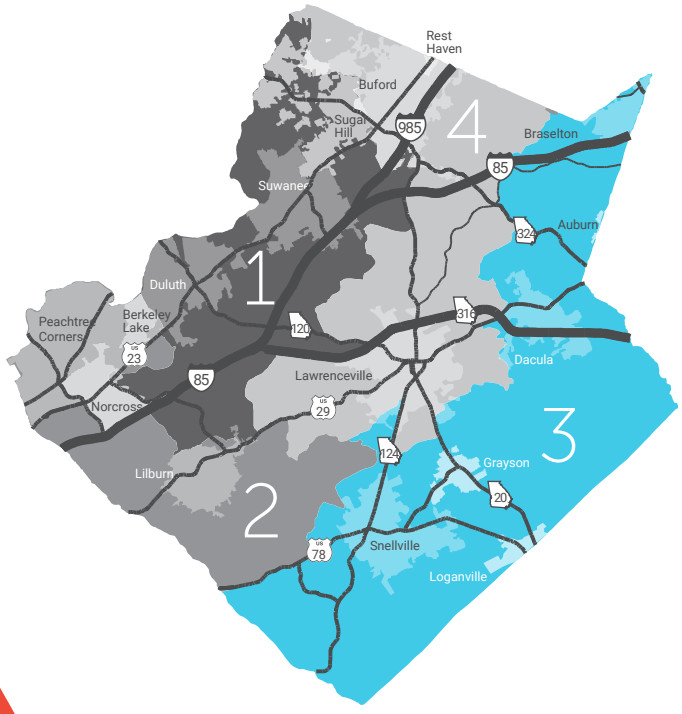


COMMISSION DISTRICT 2
BEN KU

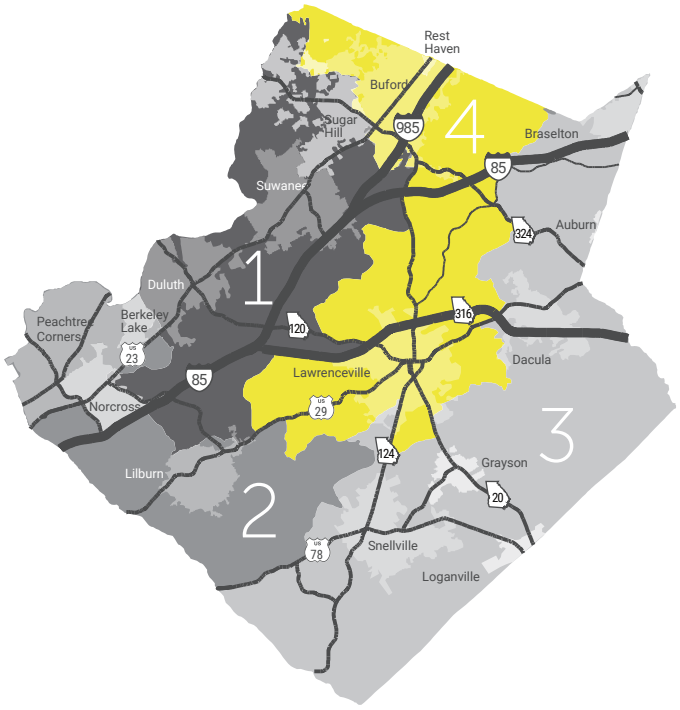


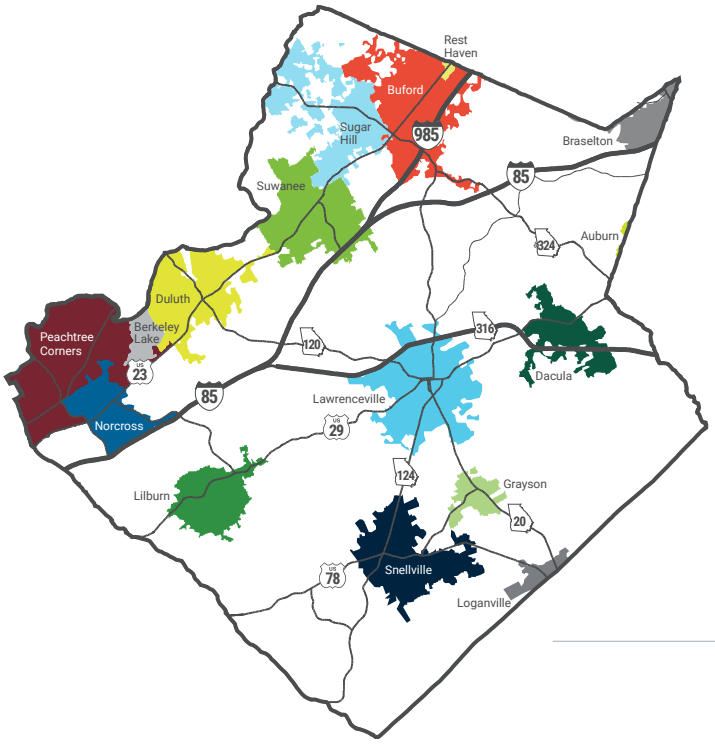
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COMMISSION DISTRICT 3
TOMMY HUNTER



COMMISSION DISTRICT 4
MARLENE FOSQUE





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

IN 2019, AN ESTIMATED **958,574 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 696,465

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 = 227*)*

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. *(Population = 2,129)*

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 = 4,647*)*

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 = 14,013*)*

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 = 6,255)*

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 = 29,527)*

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. *(Population = 4,409)*

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. *(Population = 29,795)*

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 = 12,644)*

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 = 2,979*)*

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 = 16,563)*

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 = 43,509)*

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. *(Population = 32*)*

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 = 19,906)*

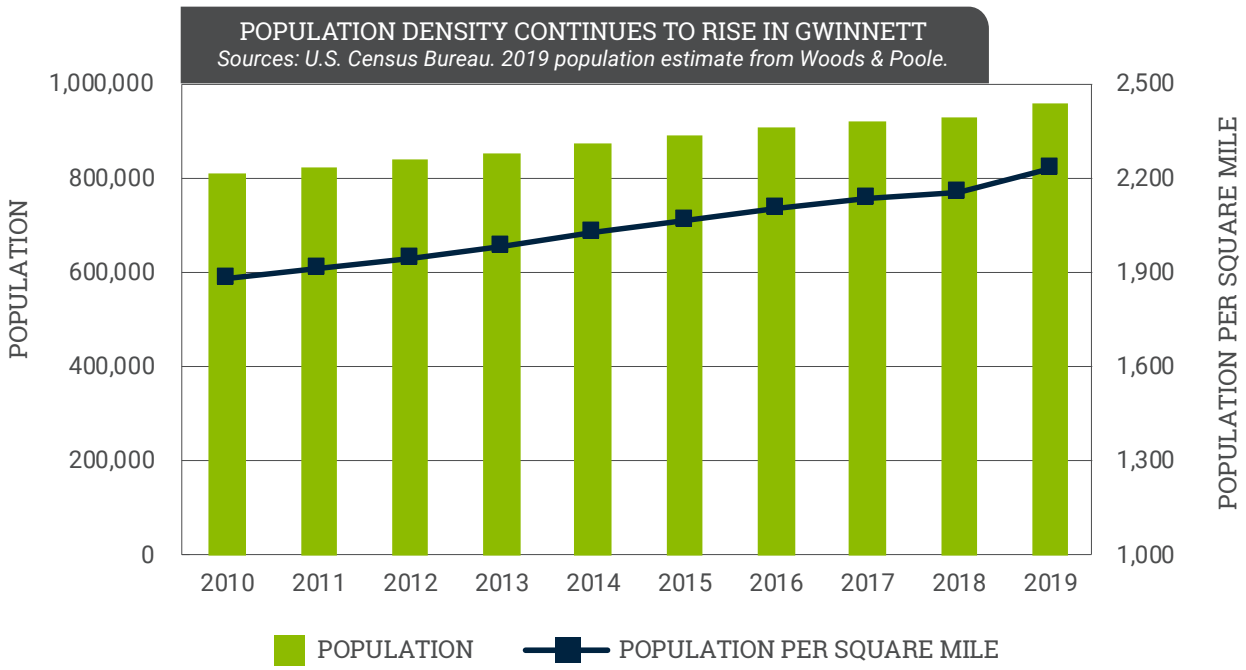
Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. *(Population = 24,112)*

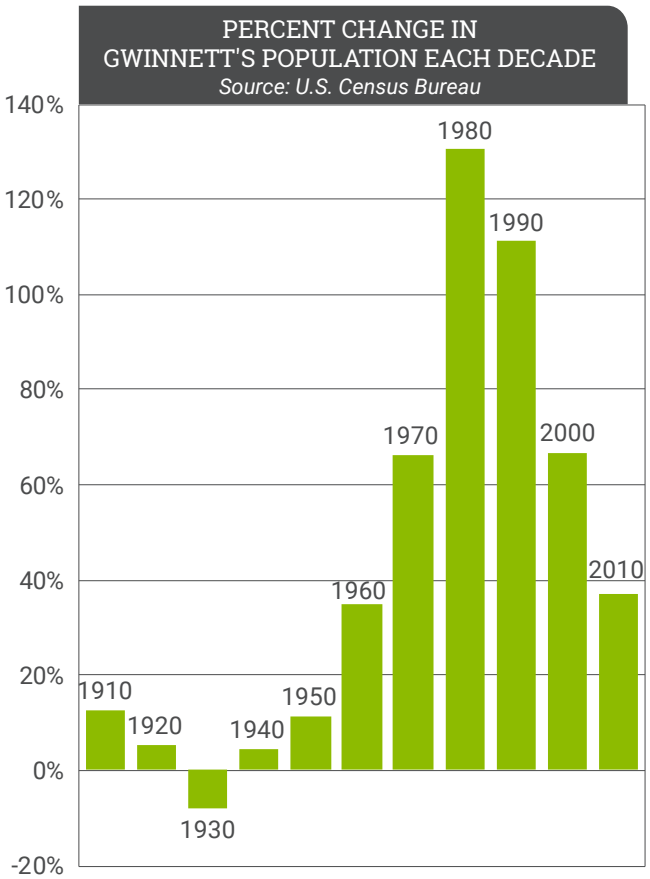
Suwanee: Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. *(Population = 20,569)*

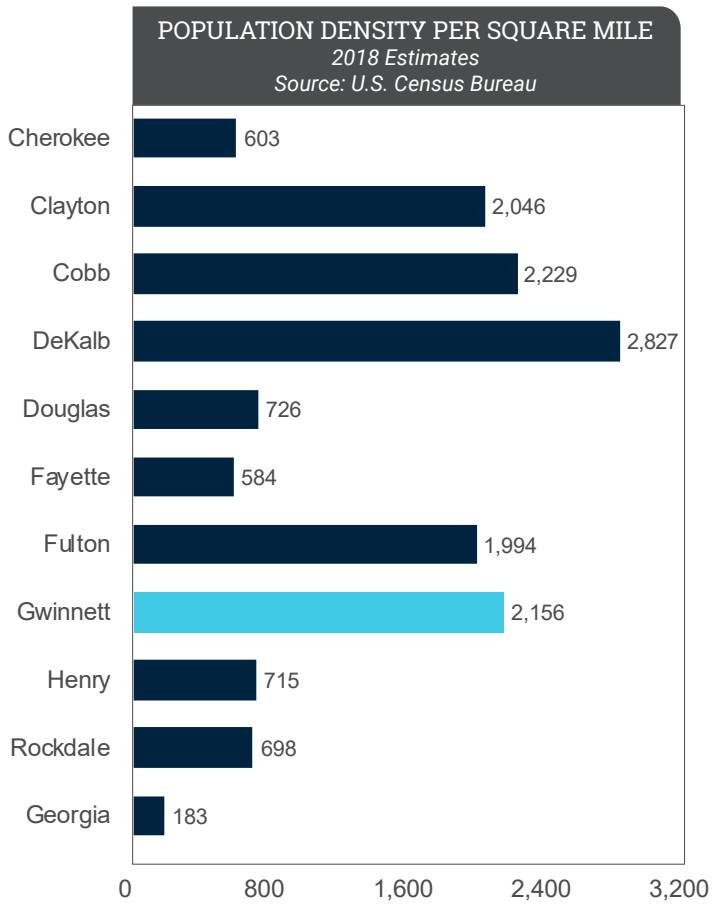
**Population within Gwinnett County*

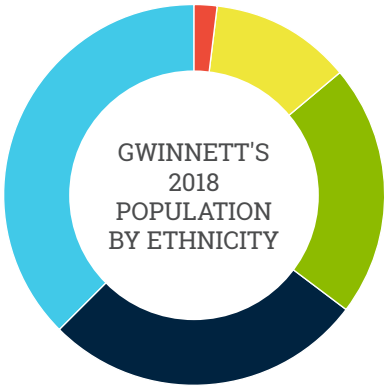
Source: U.S. Census Bureau's July 1, 2019 population estimates

STATISTICAL INFORMATION









White: 36%

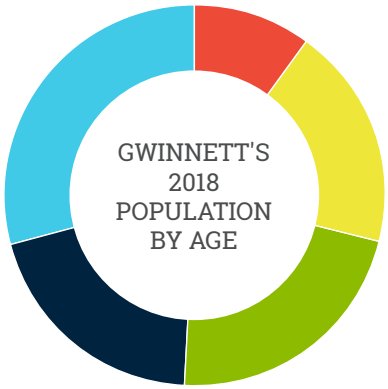
Black: 28%

Hispanic: 22%

Asian: 12%

Other/Multi: 2%

Source: U.S. Census Bureau



Under 20 Years: 30%

20 – 34 Years: 20%

35 – 49 Years: 22%

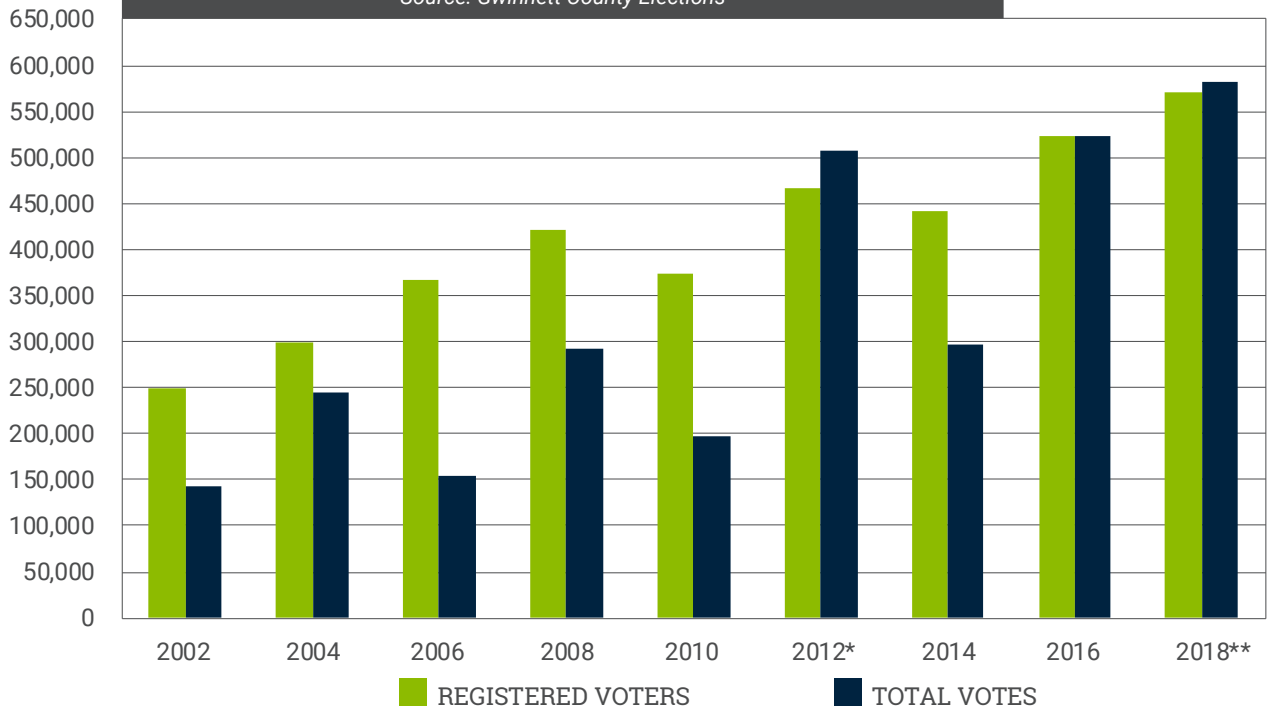
50 – 64 Years: 18%

65+ Years: 10%

Source: U.S. Census Bureau

GWINNETT COUNTY GENERAL ELECTIONS REGISTRATION & TURNOUT

Source: Gwinnett County Elections



**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, 2020)



All Others: 41%

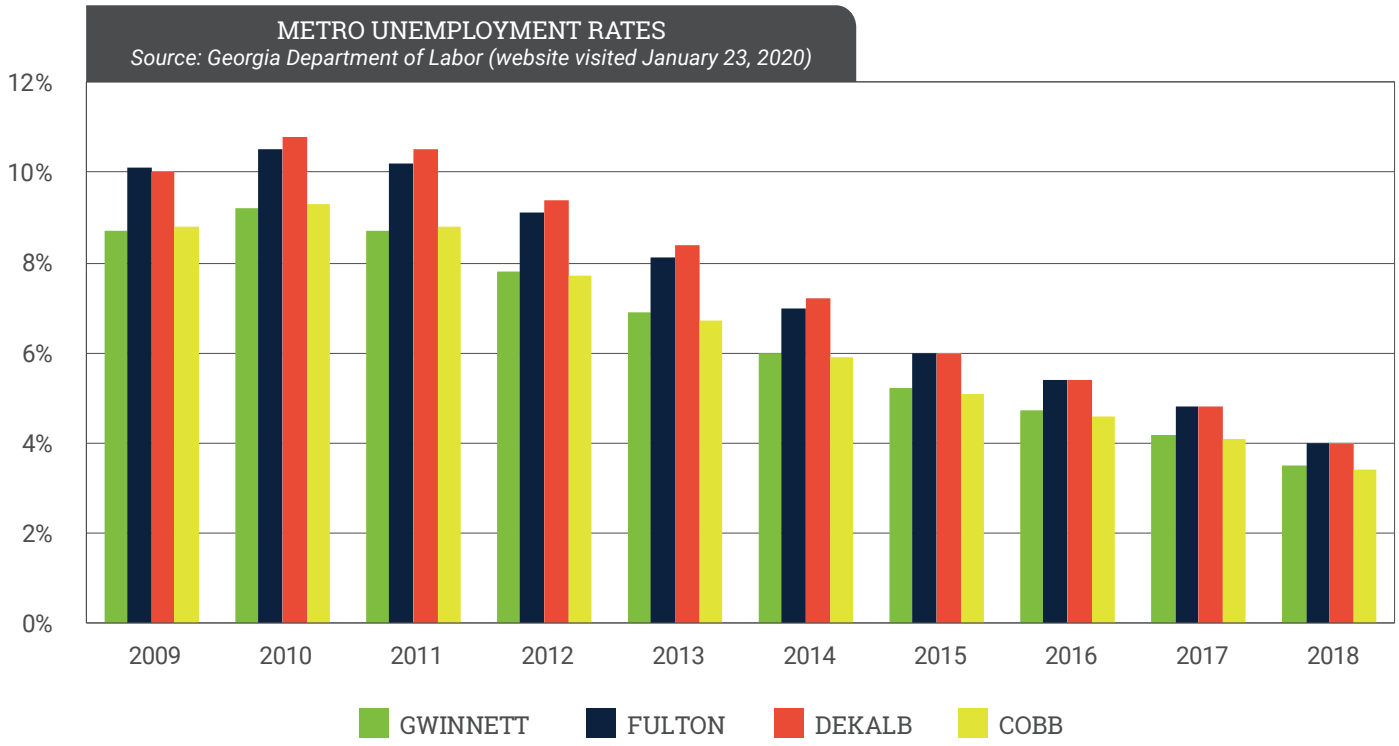
Fulton: 18%

Gwinnett: 15%

Cobb: 13%

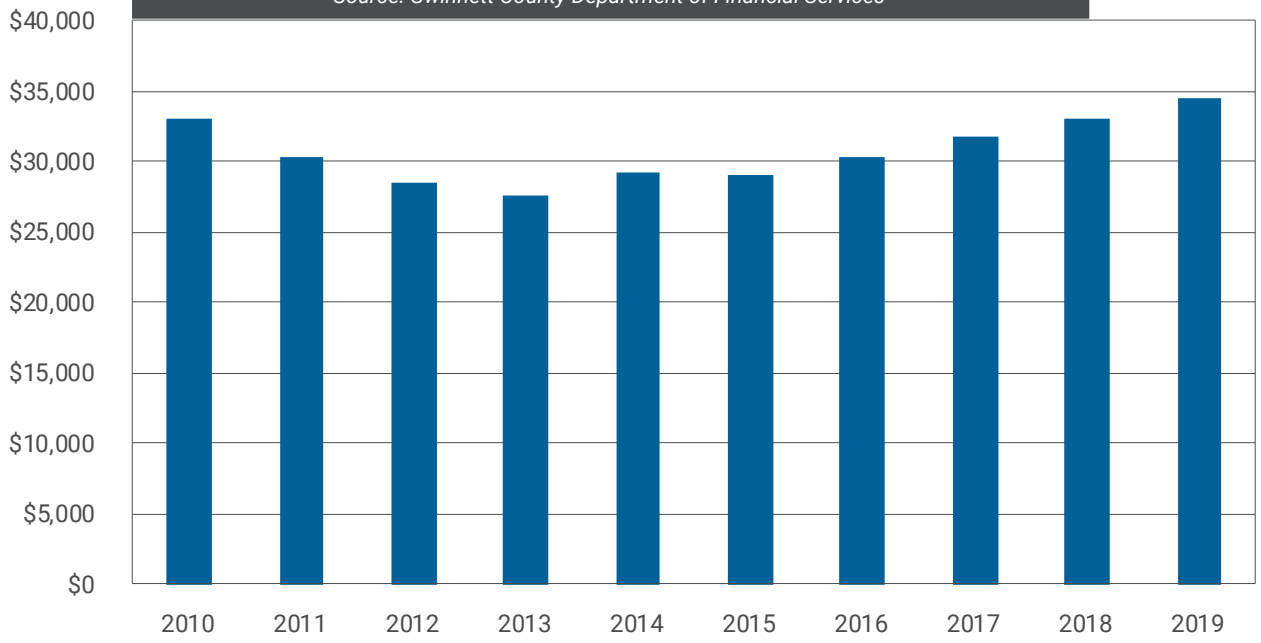
DeKalb: 13%

Source: U.S. Census Bureau (website visited January 23, 2020)



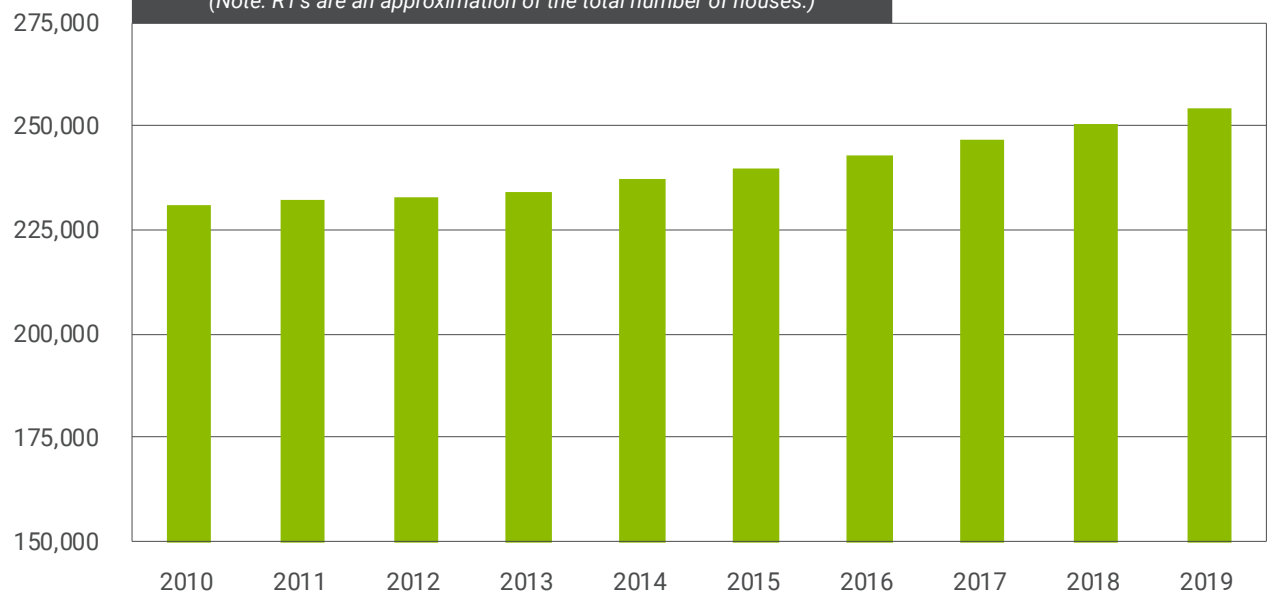
NET GENERAL FUND DIGEST VALUE PER PERSON IN DOLLARS (40 PERCENT)

Source: Gwinnett County Department of Financial Services



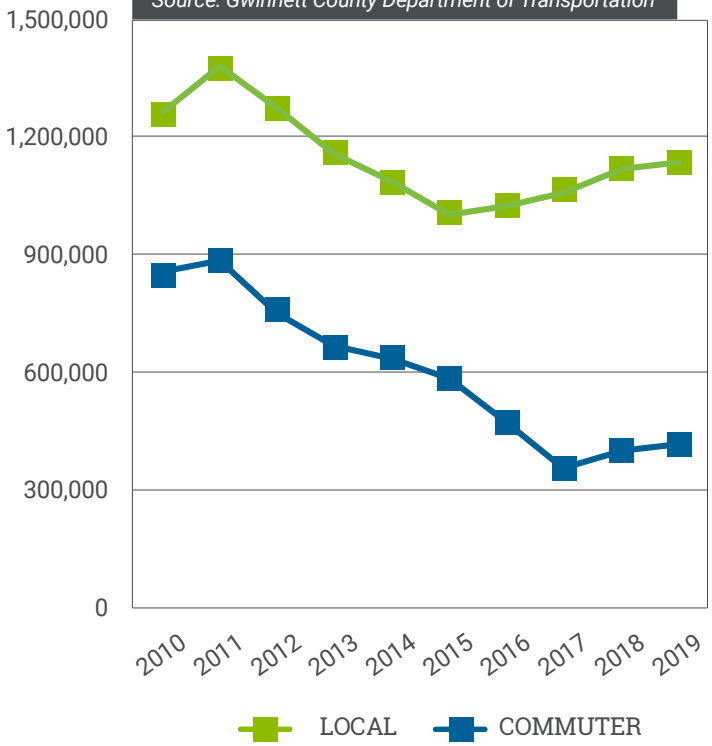
NUMBER OF R1 PROPERTY CLASSIFICATIONS IN GWINNETT

Source: Tax Assessor's Office
(Note: R1's are an approximation of the total number of houses.)



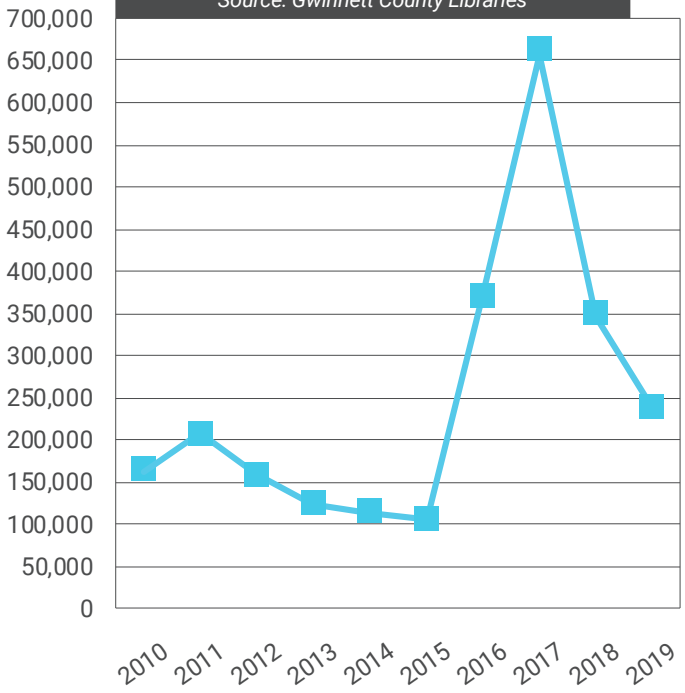
GWINNETT COUNTY LOCAL TRANSIT SYSTEM RIDERSHIP

Source: Gwinnett County Department of Transportation



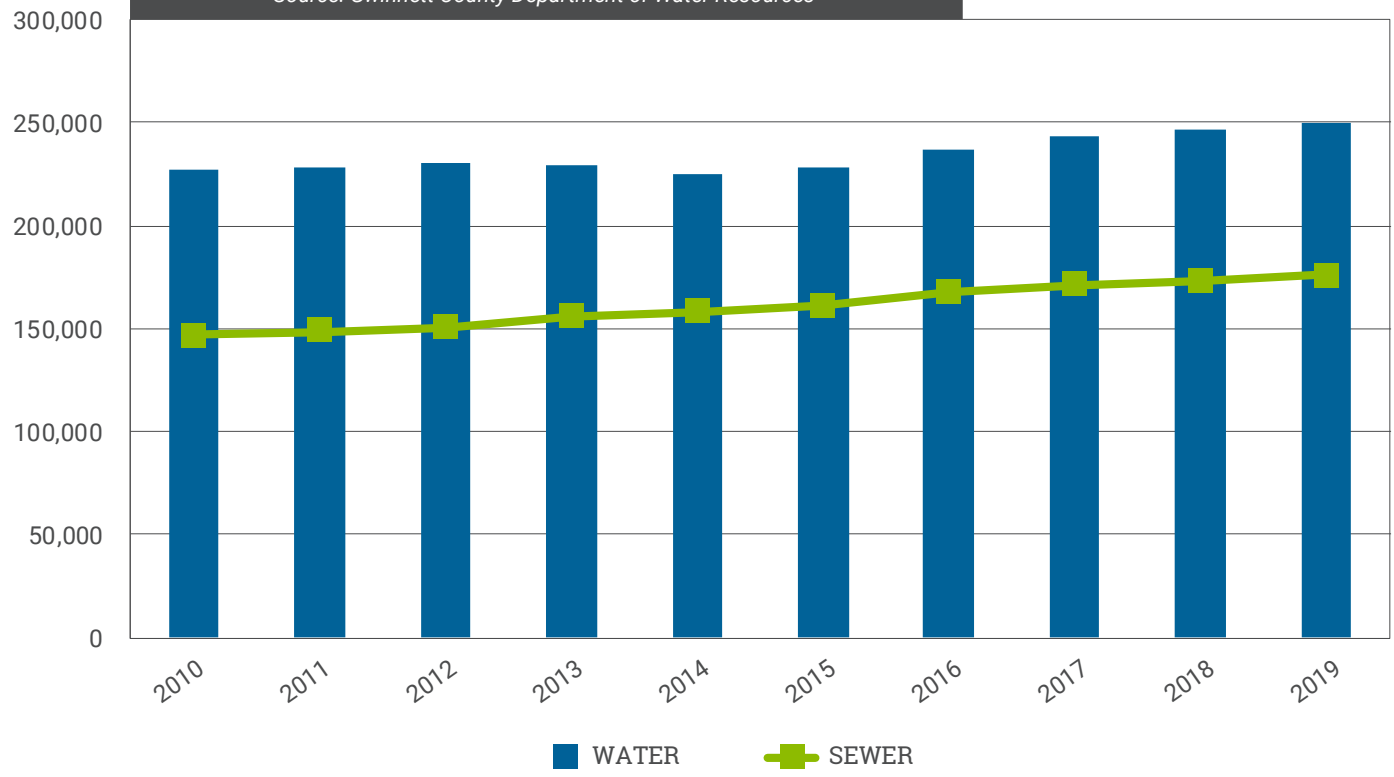
GWINNETT COUNTY LIBRARY SYSTEM TOTAL PROGRAMMING ATTENDANCE

Source: Gwinnett County Libraries



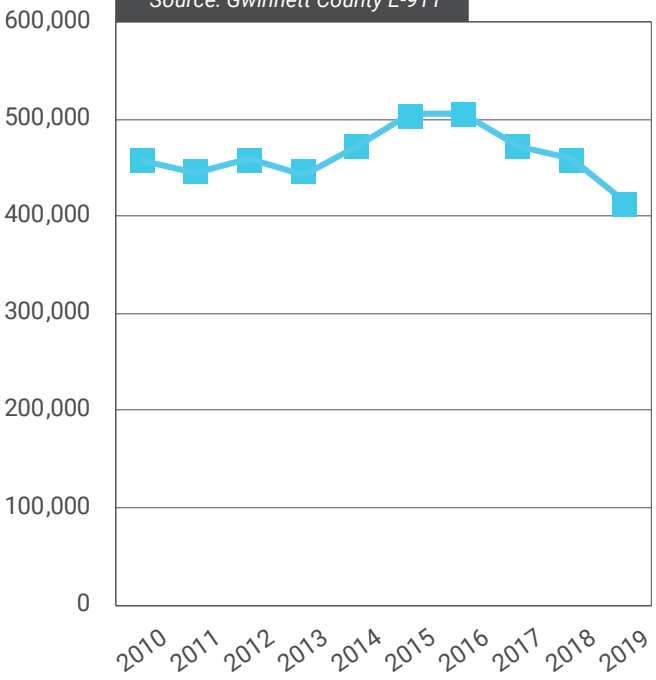
GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS

Source: Gwinnett County Department of Water Resources



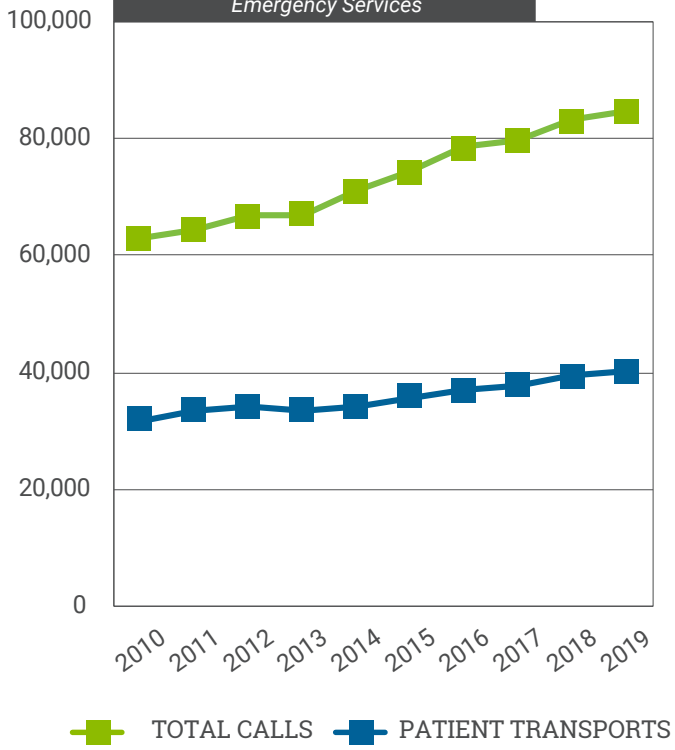
E-911 CALLS RECEIVED

Source: Gwinnett County E-911



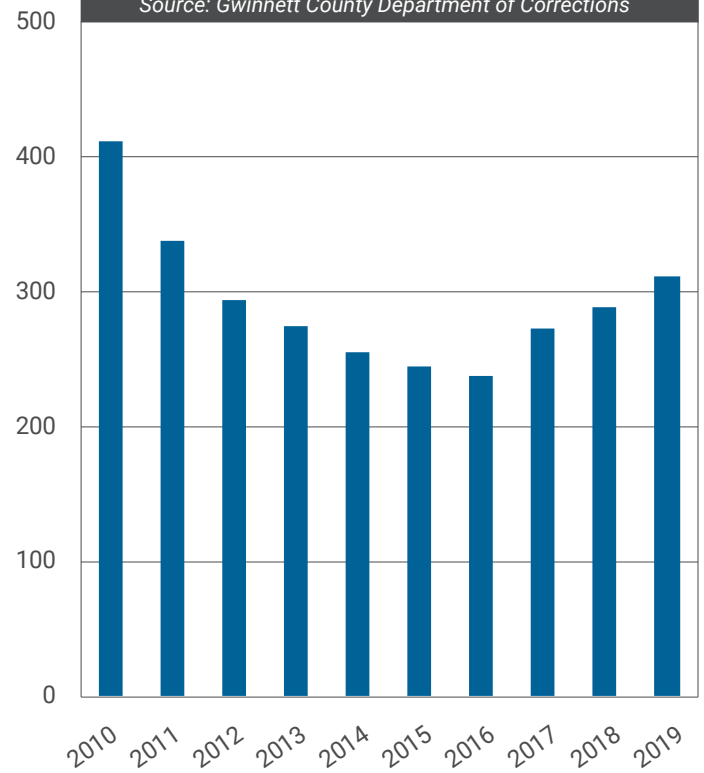
FIRE & EMS TOTAL CALLS & PATIENT TRANSPORTS

Source: Gwinnett County Fire & Emergency Services



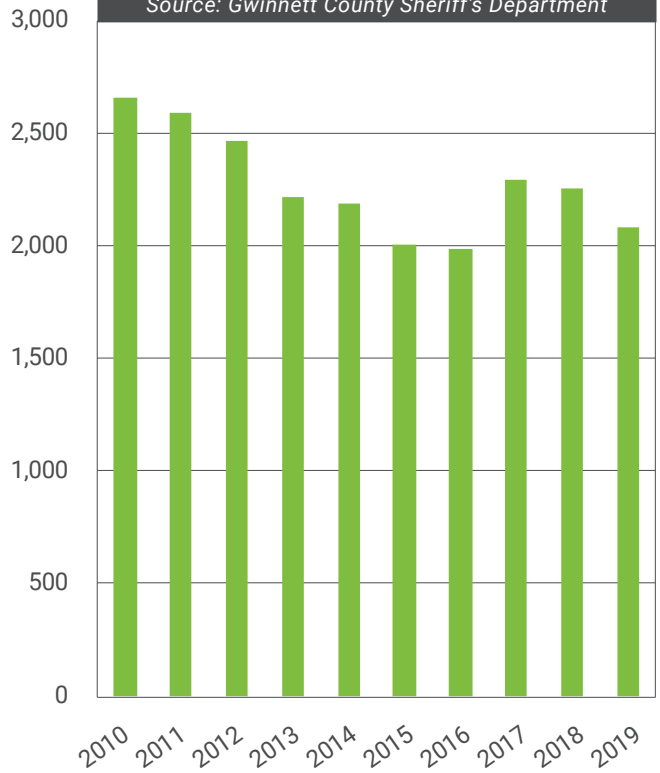
AVERAGE INMATE POPULATION GWINNETT COUNTY CORRECTIONAL COMPLEX

Source: Gwinnett County Department of Corrections



AVERAGE INMATE POPULATION GWINNETT COUNTY DETENTION CENTER

Source: Gwinnett County Sheriff's Department



This chart contains the pay scale for Appointed, Merit/Non-Merit, District Attorney, and Protective Service positions effective July 1, 2019.

APPOINTED PAY SCALE		
Grade	2019 Min	2019 Max
100J	$25,854	$41,366
100I	$27,274	$43,639
100H	$28,878	$46,205
100G	$30,729	$49,167
100F	$32,727	$52,363
100E	$34,818	$55,708
100D	$37,252	$59,603
100C	$39,851	$65,754
100B	$42,589	$70,273
100A	$45,557	$75,170
100	$50,091	$82,650
101	$53,566	$88,385
102	$57,279	$94,510
103	$61,254	$101,069
104/200	$65,547	$111,431
105/201	$70,077	$119,130
106/202/300	$74,940	$127,398
107/203/301	$80,179	$136,304
108/204/302	$82,119	$139,602
205/303	$87,744	$149,165
206/304	$93,755	$159,384
305/400	$100,177	$170,300
306/401	$107,039	$181,966
307/402	$114,360	$194,412
403	$122,194	$207,730
404	$130,553	$221,940
405	$139,495	$237,142
406/500	$149,037	$253,363
501	$159,255	$270,733
600	Based on Contractual Agreement	

MERIT AND NON-MERIT PAY SCALE		
Grade (DBM)	2019 Min	2019 Max
A11(1)	$24,140	$37,417
A11(2)	$25,588	$39,661
A11(3)	$27,124	$42,042
A12(1)	$26,253	$40,693
A12(2)	$27,828	$43,134
A12(3)	$29,498	$45,722
A13(1)	$28,550	$44,252
A13(2)	$30,262	$46,907
A13(3)	$32,079	$49,723
B21(1)	$31,049	$49,678
B21(2)	$32,934	$52,694
B21(3)	$34,817	$55,708
B22(1)	$33,765	$54,024
B22(2)	$35,790	$57,264
B22(3)	$37,939	$60,702
B23(1)	$36,719	$58,751
B23(2)	$38,923	$62,277
B23(3)	$41,258	$66,013
B24(1)/B31(1)	$39,932	$63,892
B24(2)/B31(2)	$42,329	$67,726
B24(3)/B31(3)	$44,868	$71,789
B25(1)/B32(1)	$43,426	$69,482
B25(2)/B32(2)	$46,032	$73,651
B25(3)/B32(3)	$48,792	$78,067
C41(1)	$47,227	$77,924
C41(2)	$50,060	$82,599
C41(3)	$53,063	$87,555
C42(1)	$51,358	$84,741
C42(2)	$54,439	$89,825
C42(3)	$57,706	$95,215
C43(1)	$55,853	$92,157
C43(2)	$59,204	$97,687
C43(3)	$62,757	$103,548
C44(1)/C51(1)	$60,740	$100,221
C44(2)/C51(2)	$64,384	$106,234
C44(3)/C51(3)	$68,248	$112,609
C45(1)/C52(1)	$66,054	$108,989
C45(2)/C52(2)	$70,017	$115,528
C45(3)/C52(3)	$74,219	$122,461
D61(1)	$71,835	$118,527
D61(2)	$76,145	$125,639
D61(3)	$80,713	$133,177
D62(1)	$78,120	$128,898

PROTECTIVE SERVICES PAY SCALE			
Position Title	Grade	Step 0	Step 12
Correction Officer-4125	CR213	$33,601	$53,797
Correction Officer Senior	CR223	$36,289	$58,101
Correction Officer Master	CR233	$38,466	$61,585
Correction Officer Corporal	CR243	$42,822	$68,559
Classification Officer	CR253	$46,341	$74,194
Correction Officer Sergeant	CR323	$46,341	$74,194
Correction Officer Lieutenant	CR423	$54,808	$87,749
Deputy Sheriff	SH213	$36,101	$57,799
Deputy Sheriff Senior	SH223	$41,139	$65,864
Deputy Sheriff Master	SH233	$43,607	$69,816
Deputy Sheriff Corporal	SH243	$46,336	$74,185
Deputy Sheriff Sergeant	SH323	$49,851	$79,812
Deputy Sheriff Lieutenant-4904	SH423	$56,195	$89,969
Deputy Sheriff Lieutenant (Appointed)	SH101	$56,195	$89,969
Firefighter I	FF213	$36,331	$58,168
Firefighter II	FF223	$39,081	$62,570
Firefighter III	FF233	$42,047	$67,319
Firemedic	FF233	$42,047	$67,319
Firefighter Driver/Engineer	FF243	$45,246	$72,441
Community Risk Reduction Lieutenant	FF322	$46,555	$74,535
Fire Apparatus Lieutenant	FF322	$46,555	$74,535
Firefighter Lieutenant	FF323	$48,695	$77,963
Firefighter Captain	FF423	$55,582	$88,989
Fire Inspector	FI242	$40,771	$65,275
Fire Inspector Senior	FI252	$44,338	$70,986
Fire Inspections Captain	FI423	$55,582	$88,989
Fire Investigator	FI243	$43,217	$69,192
Fire Investigator Senior	FI253	$46,996	$75,242
Fire Investigation Captain	FI423	$55,582	$88,989
Fire Planner I	FP411	$45,489	$72,830
Fire Planner II	FP421	$49,468	$79,200
Fire Planning Manager	FP521	$63,623	$101,863
Police Officer	PL213	$38,270	$61,272
Police Officer Senior	PL223	$41,139	$65,864
Police Officer Master	PL233	$43,607	$69,816
Police Officer Corporal	PL243	$46,336	$74,185
Police Pilot	PL253	$46,996	$75,242
Police Pilot Senior	PL323	$49,851	$79,812
Police Pilot Chief	PL423	$56,195	$89,969
Police Officer Sergeant	PL323	$49,851	$79,812
Police Officer Lieutenant	PL423	$56,195	$89,969
Police Aviation Manager	PL433	$60,447	$96,778

DISTRICT ATTORNEY PAY SCALE			
Position Title	Grade	Min	Max
DA - Court Associate	DA10	$31,049	$54,025
DA - Legal Associate	DA11	$36,719	$63,891
DA - Victim Advocate	DA12	$39,851	$65,754
DA - Assistant Victim Witness Program Director	DA13	$50,091	$88,159
DA - Legal Manager	DA14	$53,567	$88,385
DA - Assistant District Attorney	DA15	$57,279	$100,810
DA - Criminal Investigator	DA15	$57,279	$100,810
DA - Confidential Executive Assistant	DA16	$65,547	$111,430
DA - Assistant Chief Investigator	DA17	$66,586	$113,197
DA - Assistant District Attorney Senior	DA18	$63,006	$110,891
DA - Managing Attorney	DA20	$70,077	$119,130
DA - Chief Investigator	DA20	$70,077	$119,130
DA - Victim Witness Program Director	DA20	$70,077	$119,130
Deputy Chief Assistant District Attorney	DA30	$87,744	$149,164
Chief Assistant District Attorney	DA40	$93,755	$159,383

Hourly rates are based on a 2080 schedule

Revised July 1, 2019

GLOSSARY

A

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County's financial system.

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).*

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.

***Americans with Disabilities Act* (ADA):** Federal legislation passed in 1990 that prohibits discrimination against people with disabilities. It prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

Appropriation: An authorization determined by the legislative body of a government that permits assumption of obligations or expenditures of governmental resources. Gwinnett County approves appropriations for fixed dollar amounts annually.

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.

Audit: The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant, the CPA can express an opinion on the fairness of the entity's financial statements.

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.

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 binding term of agreement between the bondholder and the bond issuer. Bond covenants are designed to protect the interests of both parties.

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 Investors Service, Standard & Poor's, and Fitch Ratings.

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. Budget basis may differ from generally accepted accounting principles, which is 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 at the legal level of budget control for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain budget transfers or other budget adjustments.

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.

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 generally 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.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Project Fund: Fund type used to account for financial resources 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.

Charges for Services: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

CID (Community Improvement District): A defined area within which non-residential property owners choose to 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.

CLE (Continuing Legal Education): Professional education for attorneys that takes place after their initial admission to the bar.

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.

Commission on Fire Accreditation International: An organization that provides an assessment tool to determine when a fire department has achieved an appropriate level of professional performance and efficiency. The Commission on Fire Accreditation International defines "Standards of Response Coverage" as being those adopted, written policies and procedures that determine the distribution, concentration and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials and other forces of technical response. The CFAI has nine points of assessment.

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.

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.

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.

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 and advantages, costs, and funding of those projects.

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.

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 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. In Georgia the legal limit is 10 percent of the assessed values of properties.

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.

Depreciation: An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset's value has been depleted or consumed.

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

EAP (Employee Assistance Program): An employee benefit program that assists employees with various needs and provides employees with access to information about life transitions and challenges outside of the normal workday.

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose.

Enterprise Fund: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

EOP (Emergency Operations Plan): A document which outlines how a facility will respond to an emergency. Specific areas of responsibility are assigned for performing functions in response to a disaster. The EOP describes emergency response, continuity of operations, continuity of government, and recovery from emergencies or disasters.

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

Fair Market Value: Price a given property or asset would sell for in the marketplace.

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.

FTE (Full-Time Equivalent): The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

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 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.

GCPS (Gwinnett County Public Schools): The largest school system in Georgia, serving more than 180,000 students in 2019 – 2020. GCPS's vision is to become a system of world-class schools where students acquire the knowledge and skills to be successful in college and careers.

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.

GMC (Gwinnett Medical Center) – Lawrenceville: Now called Northside Hospital Gwinnett. When Northside Hospital and GMC merged in 2019, GMC – Lawrenceville was renamed Northside Hospital Gwinnett. Northside Hospital Gwinnett offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing, and more.

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."*

Governmental Fund: A fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

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.

Gwinnett County Standard: An expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition.

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.

Hotel/Motel Occupancy Tax: A tax on the rental of rooms that the city, county, state or county may require; it is generally owed on the price of accommodations or any additional fees, like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

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

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

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.

Microtransit/Flex Service: A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibus vehicles. Microtransit providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

Mill (Millage Rate): *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

National Animal Care and Control Association: A non-profit organization that is committed to setting the standard of professionalism in animal welfare and public safety through training, networking, and advocacy.

Net Position: The residual of all other financial statement elements presented in a statement of financial position for proprietary fund types (enterprise and internal service). 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.

OTC (Office of the Tax Commissioner): The Office of the Tax Commissioner bills, collects and disburses personal and property taxes and administers homestead exemptions under the direction of Gwinnett County Tax Commissioner Richard Steele. Serving also as an agent for the state of Georgia, the tax commissioner registers and titles motor vehicles and disburses associated revenue.

P

Paratransit Service: An auxiliary transit service without fixed routes or schedules, usually serving the disabled on demand.

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.

PMIS (Project Management Information System): A tool which typically consists of one or more software applications that can help the project team plan, schedule, monitor, and report on a project.

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.

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.

Proprietary Fund: A fund that focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a county utility. There are two types of proprietary funds: enterprise and internal service funds.

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

SACRC (Situational Awareness and Crime Response Center): The Gwinnett County Police Department Situational Awareness and Crime Response Center is expected to open in 2021 at police headquarters. The SACRC will be equipped with camera systems, license plate readers and other technologies meant to enhance situational awareness to help keep officers better informed while en route to incidents and to get a better grasp on active situations.

SAP: A fully integrated, modular enterprise resource planning solution used by the County to facilitate internal and external management of 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.

SCADA (Supervisory Control and Data Acquisition): A computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.

SDS (Service Delivery Strategy): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

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.

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

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unified Development Ordinance: A document intended to formalize the community's vision for future development, as captured in the 2040 Unified Plan. The Unified Development Ordinance 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 2040 Unified Plan.

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.

W

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.

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.

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.



The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at GwinnettCounty.com and click on the *Your Money* button.

Guide to the Budget

Where Your Property Taxes Go

SPLOST

Archive: Financial Reports

Gwinnett
COUNTY GOVERNMENT

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