appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.

Glossary and Acronyms

A

ACCG (Association County Commissioners of Georgia): A nonprofit of instrumentality of Georgia's county governments.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accounting Period: A period of time *(e.g., one month, one year)* in which the County determines its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned *(whether or not cash is received at that time)* and expenditures are recorded when goods and services are received *(whether cash disbursements are made at that time or not)*.

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned *(whether or not actual cash is received at that time)* and expenditures are budgeted according to when goods and services are to be received *(whether or not cash disbursements are recorded for those goods and services at that time)*.

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.

Adopted Budget: The approved funds appropriated by the Board of Commissioners at the beginning of the year.

ADR (Alternative Dispute Resolution): Any method used by the Superior, State, Magistrate, and Probate courts other than litigation for resolution of disputes which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

AIX (Advanced Interactive eXecutive): A proprietary operating system developed by IBM based on UNIX system.

American Reinvestment and Recovery Act of 2009 (ARRA): Also known as the "Stimulus" Act, the ARRA was enacted in February 2009 to sustain employment, spur economic activity, and invest in long-term growth. The Act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appraisal: Process by which the market value of property is appraised for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government which permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority to obligate and expend resources.

Appropriation Unit: Within the local government financial system, an appropriation unit refers to the lowest level at which budget control is established for a set of expense budget lines.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when planned funds or total revenues equal planned expenditures—total outlays or disbursements—for a fiscal year.

Base Budget Appropriation: A funding amount that allows the fund center to function at the existing level.

Basis Point: Equal to 1/100 of one 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: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

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. The majority of bonds issued for County construction projects are known as General Obligation Bonds.

Bond Anticipation Notes: Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Covenant: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating: Gwinnett County uses the services of the nation's three primary bond rating services—Moody's Investors Service, Standard & Poor's, and Fitch—to perform credit analyses to determine the creditworthiness of an issuer of debt. Gwinnett County has maintained a Triple AAA bond rating status, the highest achievable, from Moody's, Standard and Poor's, and Fitch since 1997.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Document: The official publication prepared that outlines the financial plan as adopted by the legislative body.

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.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years.

Budget Resolution: The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfer or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CID (Community Improvement District): A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

CIP (Capital Improvement Program): A plan for capital expenditures to be incurred each year over a six-year period. This plan will meet the capital needs as defined in the long-term work program of departments and other agencies of county government. It sets forth each project in which Gwinnett County is to have a part, and it specifies the resources estimated to be available to finance the projected expenditures.

Capital Asset: Property or equipment valuing more than $5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

Capital Improvement Budget: The first year of the CIP as approved by the Board of Commissioners. The capital budget is based on a set of long-term capital improvement programs.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of $250,000 or more on a six-year forecast basis or $100,000 on an annual basis during the immediate future budget year. The annual budget will incorporate smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for acquisition of capital assets.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Charges are voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities such as swimming.

CJIS (Criminal Justice Information Services): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

Commitment Item: Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials; Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

CompStat: The process that requires all Police Majors to review crime statistics in their area of responsibility and make a periodic presentation to Command Staff.

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 to new development some of the cost of building these facilities.

CPI (Consumer Price Index): CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

Contingency: Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

CRM (Customer Relationship Management): Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationships in an organized way.

Current Service Level: That funding amount which allows an organization to continue at the existing level of service.

D

DB (Defined Benefit): An employer-sponsored (funded) retirement plan, which guarantees an employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

DBE (Disadvantaged Business Enterprise): A program through the Georgia Regional Transportation Authority. The authority receives federal financial assistance from the Federal Transit Administration (FTA) and as a condition for receiving the assistance signs an assurance that it will comply with 49 CFR Part 26 to allow equal opportunities for enterprises to receive and participate in federally assisted contracts.

DC (Defined Contribution): An employee and/or employer-sponsored (funded) retirement plan, which does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

Debt: An obligation resulting from the borrowing of money or from the purchase over a period of time for goods or services. 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.

Debt Service: Interest and principal payments associated with the issuance of bonds.

Deficit: Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

Digest: The tax digest is 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 Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

DOT (Department of Transportation): A department within the county government system which provides safe and efficient design, construction, and operation of the county's surface transportation and aviation systems for the public.

DWR (Department of Water Resources): Formerly known as the Department of Public Utilities, this department provides clean potable water for every Gwinnett County citizen. This department collects and reclaims Gwinnett's wastewater to protect the environment, provide adequate drainage, and enhance water quality so that streams in Gwinnett County meet designated uses.

E

E-Government: Delivers integrated public services electronically allowing the government to interact electronically with citizens, companies, and other governments, possibly in the form of filings, payments, or in obtaining information; the ability to pay taxes, renew licenses, etc., over the Web. E-government refers to government use of information technologies such as Wide Area Networks, the Internet, and mobile computing.

Economic Assumption: An assumption about economic factors *(e.g., return on investments, salary increases)*.

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measure: A type of performance measurement that determines the cost of labor or materials per unit of output or service *(e.g., cost per application processed, cost per police service call)*.

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Encumbrance: Purchase orders or contracts which reserve funding for specific appropriations. When the purchase order or contract is paid, the encumbrance is released and the amount becomes an expenditure.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private enterprise, where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Enterprise Resource Planning System (ERP): A multi-module application that uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditure: Cost of goods received or services rendered.

F

Fee: A fee is 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.

Fair Market Value (FMV): Price a given property or asset would sell for in the marketplace.

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 which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

Future General Obligation Bonds: Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

G

GAAP: Generally Accepted Accounting Principles

GASB: This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

GASB 34: In June 1999, *GASB Statement No. 34 (or GASB 34)* set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Gwinnett County has implemented the *Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments* financial reporting model. This standard changed the entire reporting process for local governments, requiring new entitywide financial statements, in addition to the current fund statements and other additional reports such as *Management Discussion and Analysis*.

GASB 45: Beginning in FY 2007, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) *Statement No. 45* for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's contribution was funded on a pay-as-you-go basis. GASB 45 re-

quires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

General Fund: The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are 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.

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 Services (CJIS).

General Obligation Bond: Method of raising revenues for long-term capital financing; requires approval by referendum. In Georgia, the debt ceiling is 10 percent of taxable property. General Obligation Bonds distribute the cost of financing over the life of the improvement so that future users help to repay the cost.

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. GIS 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.

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 five percent."*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title Information System): The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners' names on their drivers licenses.

Group Self-Insurance: This internal service fund is used to centrally manage employees' health, disability and life insurance benefit packages.

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.

I

Infrastructure: Public domain fixed-assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Input Measure: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time *(e.g., number of authorized employees, amount of materials used).*

Intangible Property: A category of personal property that includes stocks, taxable bonds, and cash.

Intergovernmental Revenue: Funds received by reimbursement or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for all financial operations which ensures responsible accounting for all functions.

Internal Service Fund: Fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

Investment Instrument: The specific type of security that a government holds.

Issues: Also known as Departmental Issues. Issues may be legislation, events, demographic trends, or community conditions that are impacting or are anticipated to impact services. The Departmental Information section includes a description of anticipated budget year and future year issues.

ITS (Information Technology Services): An internal services department within the county government that contributes to an efficient and productive county government while using modern information technologies to improve citizen access to government information and services.

L

Lease Purchase: Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Liability: Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be 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

Mandated: Ordered by the state to fulfill their instructions; an example would be how the state determines salaries of judges; the County is obligated to fulfill the state's mandate.

Measurement: A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which the 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: Under this basis of accounting, revenues are recognized when they become both measurable and available. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

N

Net Assets: Excess of the total assets of a business minus its total liabilities.

O

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as is the case with pension obligations.

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 Reserve: Resources set aside in each fund amounting to an established percentage of the budgeted expenditures *(minimum 1112 of expenditures)*.

Operating Tax-Related Funds: Funds defined to account for the proceeds of general tax revenue sources such as property taxes, and special assessments on general tax revenue sources. Proceeds from these sources are available for expenditure on general government purposes, or for a special purpose associated with the special assessment. These funds include the General Fund, the Recreation Fund, Debt Service Funds, the Street Light Fund, and the Speed Hump Fund.

Operation: A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Outcome Measure: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied *(e.g., percent reduction in crime rate, percent customers satisfied with service delivery).*

Output Measure: A type of performance measurement that determines the amount of work accomplished or service provided over a given period of time *(e.g. number of applications processed, number of inspections conducted).*

P

P & D (Department of Planning and Development): This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the residents of Gwinnett County.

Pay-As-You-Go: 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.

Phase: Signifies work being performed and/or goods being received in a project *(e.g., engineering, construction, furniture).*

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 Modification: A written request from a department for new programs, equipment, personnel, etc. Program Modifications increase a department's operating level.

Project: A specifically defined undertaking or action with definite 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.

Q

Quality of Life Unit (QOL): This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

R

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Renewal and Extension (R & E): Term which 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, Solid Waste, and Airport Programs.

Reserve: An amount set aside as a portion of fund equity that is legally restricted for a specific purpose and not available for appropriation or spending.

Reserve for Contingency: *(see Contingency)*

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 Estimate (Projection): Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

S

SAP: A fully integrated modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. 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. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

Service Value Responsibility (SVR): A comprehensive services review and cost management initiative which began in 2008 with an objective to improve the County's financial security and focus on its core responsibilities.

Source of Revenue: Classifications according to source or point of origin.

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: Fund defined to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. 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): Tax levied at the rate of 1 percent that applies to the same items as the state sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. In order to impose this tax, the qualifying entity must submit a copy of a resolution calling for a referendum on the question of the 1-percent sales tax levy to the election superintendent. If more than one-half of the votes cast is in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years *(the 1997, 2001, and 2005 SPLOST programs were approved for four years).*

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make more effective the processes between an enterprise and its suppliers.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project *(e.g., Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project).*

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charity organization or similar.

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 the redevelopment costs within that area.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Anticipation Notes (TAN): Notes issued in anticipation of tax receipts, then retired from collected taxes.

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 Rate: Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as $.45 per $100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

Tax Rate Limit: Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

Triennial Review: A review of the Gwinnett County Board of Commissioners d.b.a. Gwinnett County Transit (GCT) is conducted by the Federal Transit Administration (FTA) as required by 49 USC 5307 (i). The review is not an audit. It is an assessment of grantee management practices and program implementation to evaluate compliance with Federal requirements. These reviews are important in establishing eligibility for federal funds.

U

Unit Cost: The cost required to produce a specific product or unit of service; example would be cost to purify one thousand gallons of water.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization 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 "Fees."*

V

Vital Events Information System (VEIS): An electronic registration system of vital records used by the Probate Court that allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

W

Wireless Communities Georgia (WCG): The Wireless Communities Georgia program will disburse funds to Gwinnett County to design, develop, and deploy network connectivity throughout the county. The program seeks wireless networks as a means to benefit cities, counties, and communities in the areas of economic development, education, and government efficiency.

WIA (Workforce Investment Act): The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

Work Alternative Program (WAP): A program within Gwinnett County's Department of Corrections and at the direction of the courts that allows an offender to perform work in lieu of serving time.

Work Release Program (WRP): A program within Gwinnett County's Department of Corrections and 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 Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2011.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale					
	DBM	2009 min	1st Qtr	Midpoint	2009 Max	Spread	GRADE	2009 Min	1st Qtr	Midpoint	2009 Max	SPREAD
Grade A11	A11(1)	$22,092	$25,129	$28,167	$34,242	55%						
	A11(2)	$23,417	$26,636	$29,856	$36,296	55%						
	A11(3)	$24,822	$28,235	$31,648	$38,474	55%						
Grade A12	A12(1)	$24,026	$27,329	$30,633	$37,240	55%	100J	$23,660	$27,209	$30,758	$37,856	60%
	A12(2)	$25,467	$28,968	$32,470	$39,473	55%	100I	$24,960	$28,704	$32,448	$39,936	60%
	A12(3)	$26,995	$30,707	$34,419	$41,842	55%						
Grade A13	A13(1)	$26,127	$29,719	$33,312	$40,497	55%	100H	$26,428	$30,392	$34,356	$42,284	60%
	A13(2)	$27,694	$31,502	$35,310	$42,926	55%	100G	$28,121	$32,340	$36,558	$44,994	60%
	A13(3)	$29,357	$33,393	$37,430	$45,503	55%						
Grade B21	B21(1)	$28,414	$32,676	$36,938	$45,462	60%	100F	$29,949	$34,442	$38,934	$47,919	60%
	B21(2)	$30,139	$34,660	$39,181	$48,222	60%						
	B21(3)	$31,863	$36,642	$41,422	$50,980	60%						
Grade B22	B22(1)	$30,900	$35,535	$40,170	$49,440	60%	100E	$31,863	$36,643	$41,422	$50,981	60%
	B22(2)	$32,753	$37,666	$42,579	$52,405	60%						
	B22(3)	$34,719	$39,927	$45,135	$55,551	60%						
Grade B23	B23(1)	$33,603	$38,644	$43,684	$53,765	60%	100D	$34,091	$39,204	$44,318	$54,545	60%
	B23(2)	$35,620	$40,963	$46,306	$56,992	60%						
	B23(3)	$37,757	$43,421	$49,084	$60,411	60%						
Grade B24/B31	B24(1)/B31(1)	$36,544	$42,025	$47,507	$58,470	60%	100C	$36,469	$42,395	$48,322	$60,174	65%
	B24(2)/B31(2)	$38,737	$44,547	$50,358	$61,979	60%						
	B24(3)/B31(3)	$41,061	$47,220	$53,379	$65,697	60%						
Grade B25/B32	B25(1)/B32(1)	$39,741	$45,703	$51,664	$63,586	60%	100B	$38,975	$45,309	$51,642	$64,309	65%
	B25(2)/B32(2)	$42,125	$48,444	$54,763	$67,401	60%	100A	$41,691	$48,466	$55,241	$68,791	65%
	B25(3)/B32(3)	$44,651	$51,349	$58,047	$71,442	60%						
Grade C41	C41(1)	$43,219	$50,242	$57,265	$71,312	65%	100	$45,840	$53,289	$60,738	$75,636	65%
	C41(2)	$45,812	$53,257	$60,701	$75,590	65%						
	C41(3)	$48,561	$56,452	$64,343	$80,125	65%						
Grade C42	C42(1)	$47,000	$54,637	$62,275	$77,550	65%	101	$49,021	$56,987	$64,953	$80,884	65%
	C42(2)	$49,820	$57,915	$66,011	$82,202	65%						
	C42(3)	$52,809	$61,391	$69,972	$87,135	65%						
Grade C43	C43(1)	$51,113	$59,419	$67,725	$84,337	65%	102	$52,418	$60,936	$69,454	$86,490	65%
	C43(2)	$54,180	$62,984	$71,789	$89,397	65%						
	C43(3)	$57,431	$66,764	$76,096	$94,761	65%						
Grade C44/C51	C44(1)/C51(1)	$55,586	$64,618	$73,651	$91,716	65%	103	$56,056	$65,165	$74,274	$92,492	65%
	C44(2)/C51(2)	$58,920	$68,495	$78,070	$97,219	65%						
	C44(3)/C51(3)	$62,456	$72,606	$82,755	$103,053	65%						
Grade C45/C52	C45(1)/C52(1)	$60,449	$70,272	$80,095	$99,740	65%	104/200	$59,985	$70,483	$80,980	$101,975	70%
	C45(2)/C52(2)	$64,075	$74,487	$84,900	$105,724	65%						
	C45(3)/C52(3)	$67,921	$78,958	$89,995	$112,069	65%						
Grade D61	D61(1)	$65,739	$76,421	$87,104	$108,469	65%	105/201	$64,130	$75,353	$86,575	$109,021	70%
	D61(2)	$69,683	$81,007	$92,330	$114,977	65%	106/202/300	$68,581	$80,583	$92,584	$116,588	70%
	D61(3)	$73,864	$85,867	$97,870	$121,876	65%						
Grade D62	D62(1)	$71,491	$83,108	$94,725	$117,960	65%	107/203/301	$73,375	$86,215	$99,056	$124,737	70%
							108/204/302	$75,150	$88,301	$101,453	$127,755	70%
							205/303	$80,298	$94,350	$108,403	$136,507	70%
							206/304	$85,799	$100,814	$115,829	$145,859	70%
							305/400	$91,676	$107,719	$123,762	$155,849	70%
							306/401	$97,956	$115,098	$132,240	$166,525	70%
							402	$104,656	$122,970	$141,285	$177,914	70%
							403	$111,825	$131,394	$150,963	$190,102	70%
							404	$119,474	$140,382	$161,290	$203,106	70%
							405	$127,658	$149,998	$172,338	$217,018	70%
							500	$136,390	$160,258	$184,126	$231,863	70%
							501	$145,741	$171,246	$196,750	$247,760	70%
							600					

Hourly rates are based on a 2080 schedule.
Revised 06/27/09

Job	Grade	Step 0	Step 12
Corr Ofcr-4125	CR213	$30,750	$49,232
Corr Ofcr Sr	CR223	$33,210	$53,170
Corr Ofcr Crpl	CR243	$39,188	$62,741
Classification Ofcr	CR253	$42,409	$67,898
Corr Ofcr Sgt	CR323	$42,409	$67,898
Corr Ofcr Lt	CR423	$50,157	$80,303
Deputy Sheriff	SH213	$33,037	$52,894
Deputy Sheriff Sr	SH223	$37,648	$60,275
Deputy Sheriff Crpl	SH243	$42,404	$67,890
Deputy Sheriff Sgt	SH323	$45,620	$73,040
Deputy Sheriff Lt-4904	SH423	$51,426	$82,335
Deputy Sheriff Lt (Apptd)	SH101	$51,426	$82,335
Firefighter I	FF213	$33,248	$53,232
Firefighter II	FF223	$35,765	$57,260
Firefighter III	FF233	$38,479	$61,606
Firemedic	FF233	$38,479	$61,606
FF Driver/Engineer	FF243	$41,407	$66,293
Community Risk Reduction Lt	FF322	$42,604	$68,210
Firefighter Lt	FF323	$44,563	$71,347
Firefighter Capt	FF423	$50,866	$81,438
Fire Inspector	FI242	$37,311	$59,736
Fire Inspector Sr	FI252	$40,575	$64,962
Fire Inspections Captain	FI423	$50,866	$81,438
Fire Investigator	FI243	$39,550	$63,321
Fire Investigator Sr	FI253	$43,008	$68,857
Fire Investigation Captain	FI423	$50,866	$81,438
Fire Planner I	FP411	$41,629	$66,650
Fire Planner II	FP421	$45,270	$72,479
Fire Planning Mgr	FP521	$58,224	$93,219
Police Ofcr	PL213	$35,023	$56,073
Police Ofcr Sr	PL223	$37,648	$60,275
Police Ofcr Crpl	PL243	$42,404	$67,890
Police Pilot	PL253	$43,008	$68,857
Police Ofcr Sgt	PL323	$45,620	$73,040
Police Ofcr Lt	PL423	$51,426	$82,335
Police Aviation Mgr	PL433	$55,318	$88,566

** Community Risk Reduction Lt added June 12, 2010*

Authorities, Boards, and Committees

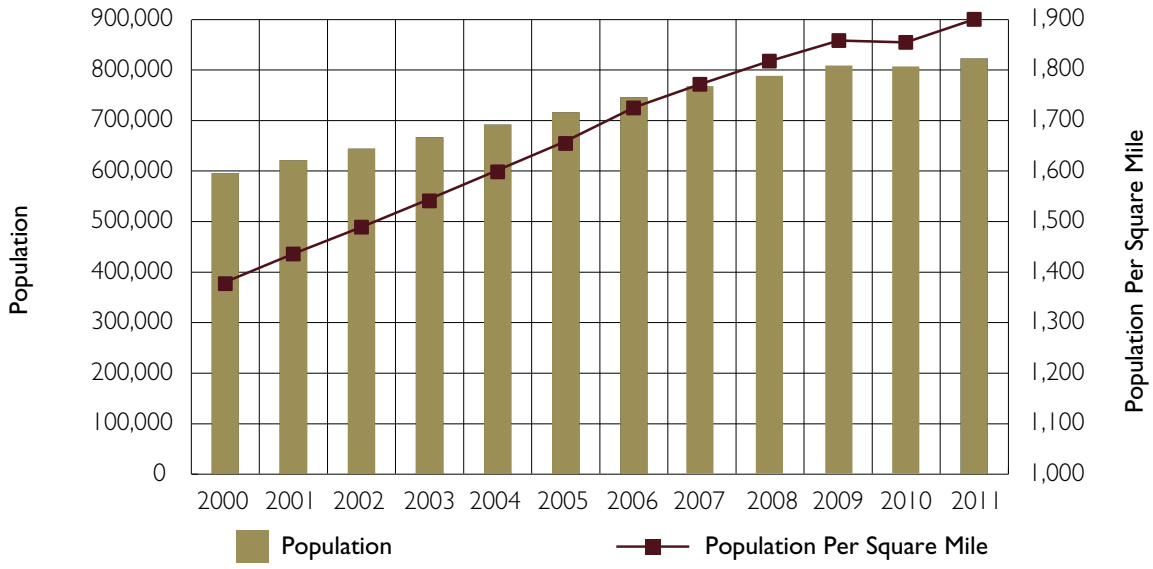
There are numerous Authorities, Boards and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations and securities, etc., to fund capital facilities construction, acquisition or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

Airport Authority
Animal Advisory Council
Arts Facility Authority
Board of Construction Adjustments & Appeals
Board of Equalization
Board of Health
Board of Registration & Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority
Family and Children's Services Board
Georgia Biosciences Joint Development Authority
GRN Community Service Board
Gwinnett Clean & Beautiful Board
Gwinnett Convention & Visitors Bureau
Gwinnett County Land Acquisition Appraisers
Gwinnett County Public Library Board of Trustees
Gwinnett County Transit System Advisory Board
Gwinnett Historical Restoration & Preservation Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Hospital Authority
Housing Authority
Human Relations Commission
Licensing and Revenue Board of Appeals
MARTA Board
Merit Board
Municipal-Gwinnett Planning Commission
Public Facilities Authority
Recreation Authority
Redevelopment Agency
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation & Development Council, Inc.
Water and Sewerage Authority
Zoning Board of Appeals

Statistical Information

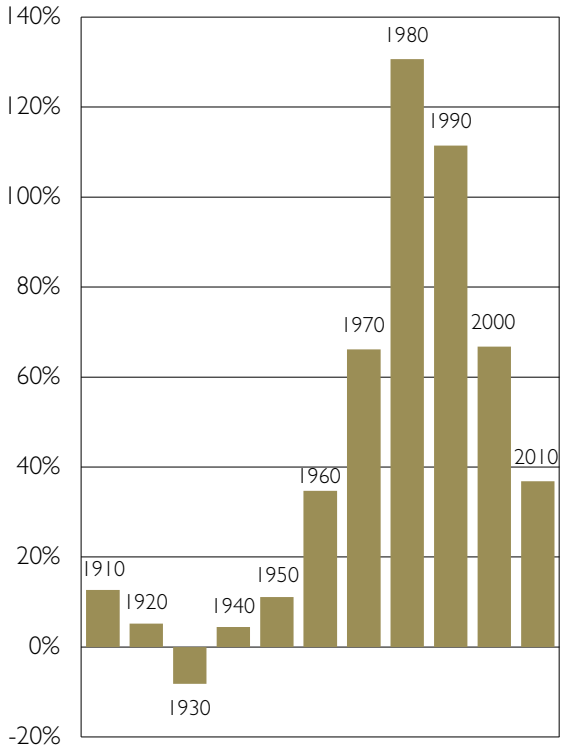
Population Density Continues to Rise in Gwinnett

Source: U.S. Census



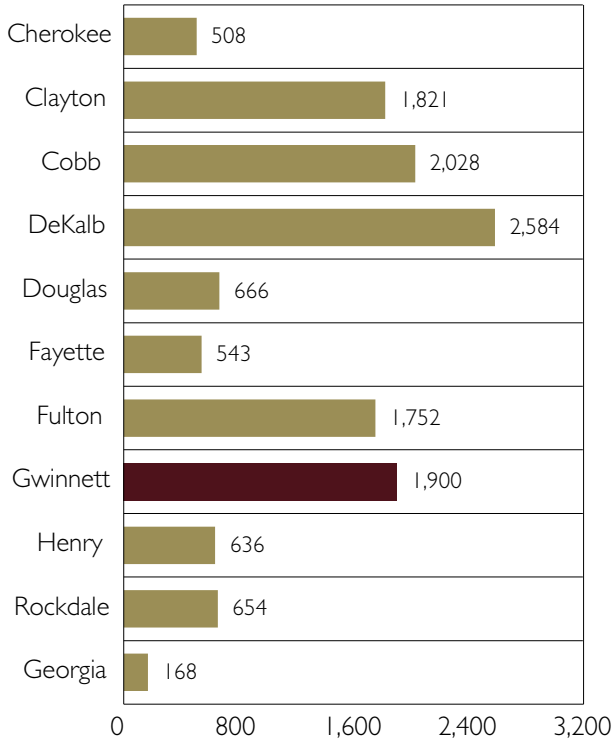
Percent Change in Gwinnett's Population

Each Decade
Source: U.S. Census

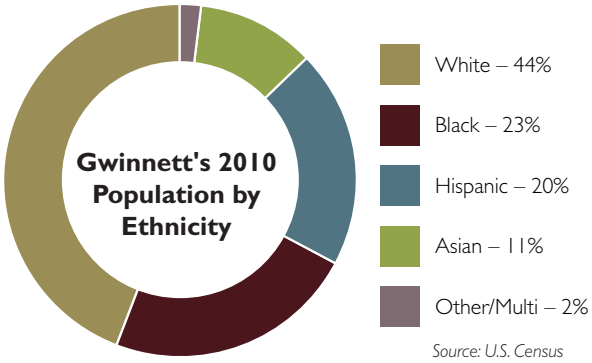


Population Density Per Square Mile

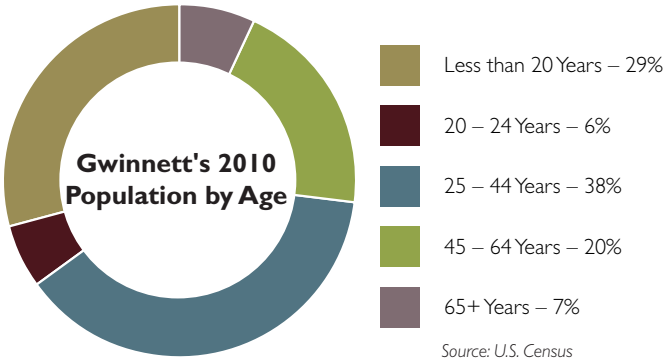
2011 Estimates
Source: U.S. Census



Statistical Information



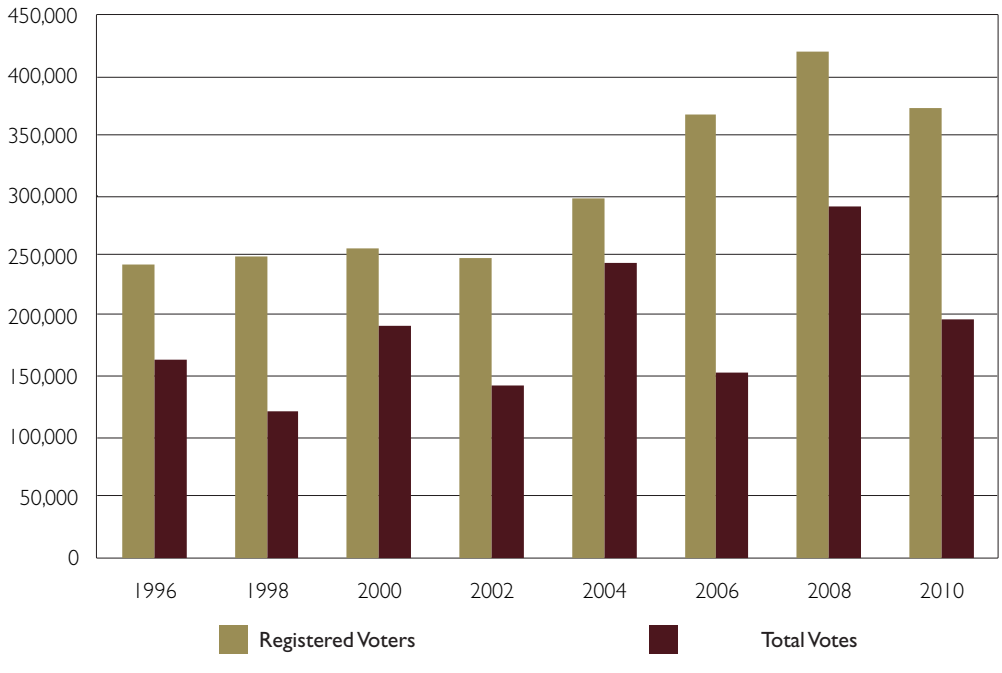
Source: U.S. Census



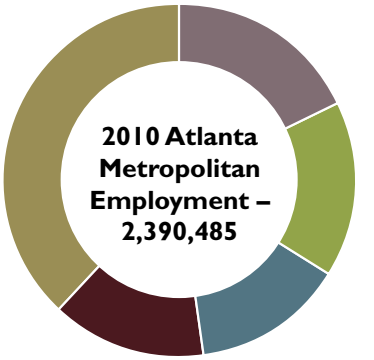
Source: U.S. Census

Gwinnett County General Elections Registration and Turnout

Source: Gwinnett County Elections

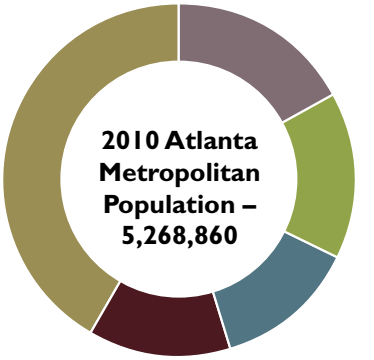


Statistical Information



All Others – 38%
Cobb – 14%
DeKalb – 14%
Gwinnett – 16%
Fulton – 18%

Source: Georgia Department of Labor

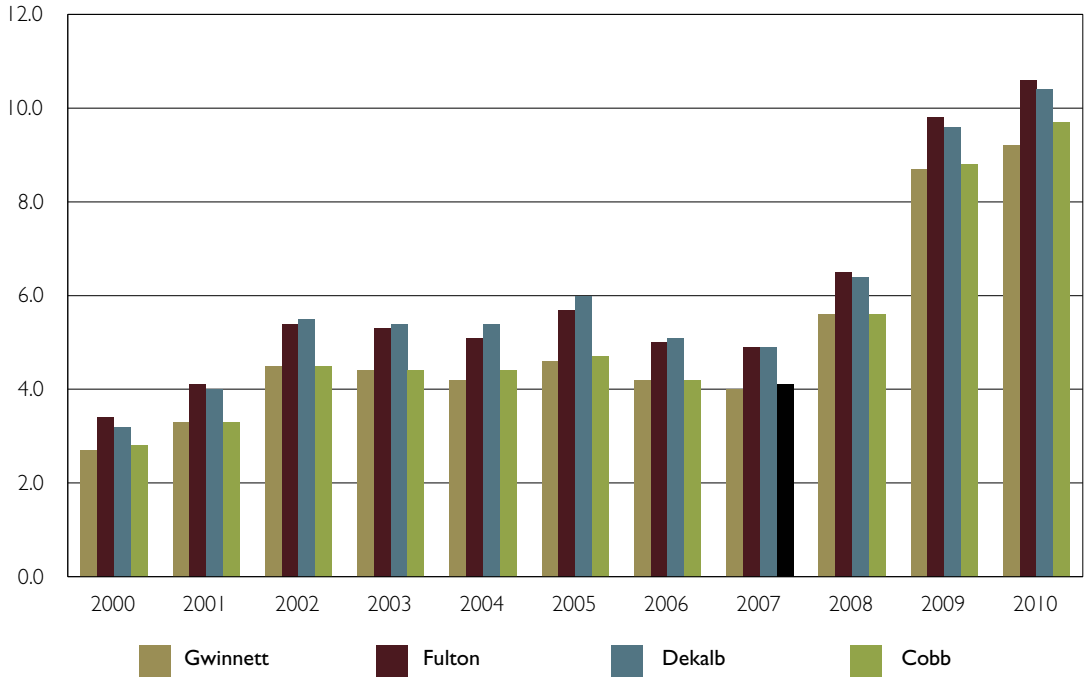


All Others – 41%
Cobb – 13%
DeKalb – 13%
Gwinnett – 15%
Fulton – 17%

Source: U.S. Census

Metro Unemployment Rates

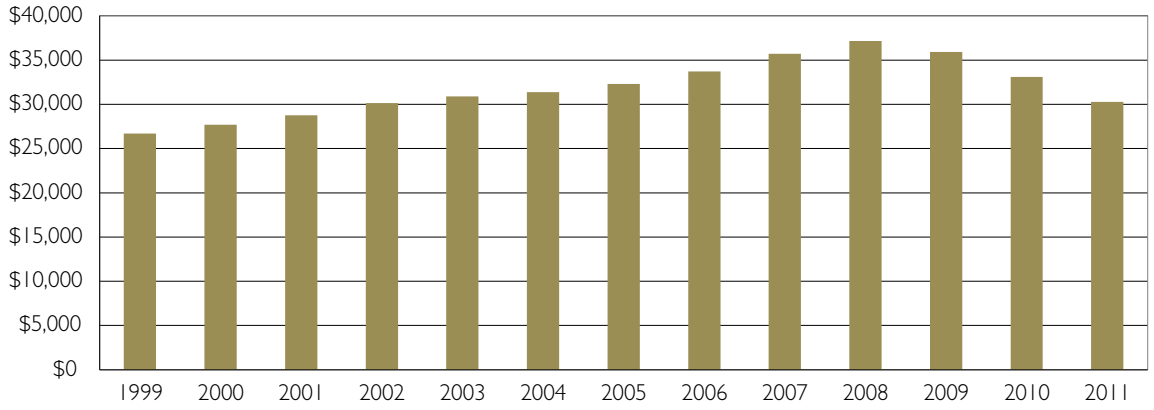
Source: Ga Dept of Labor



Statistical Information

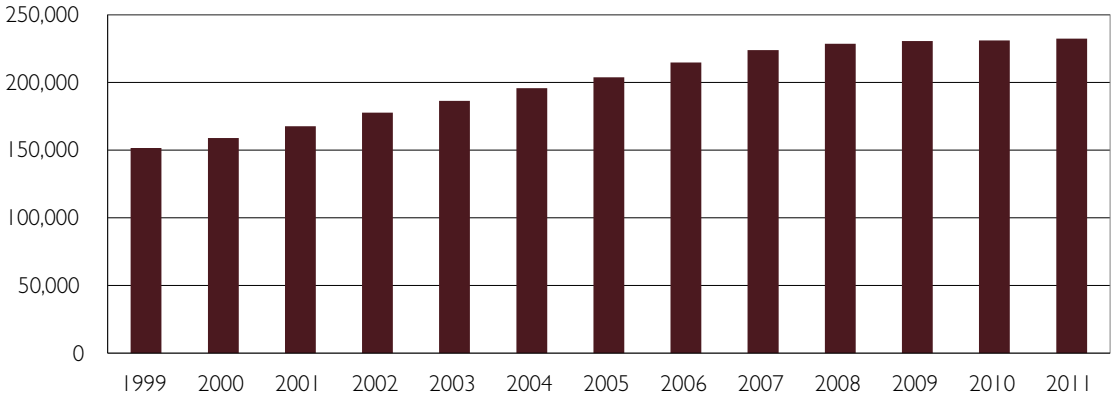
Net General Fund Digest Value Per Person in Dollars (40 percent)

Source: Gwinnett County Financial Services



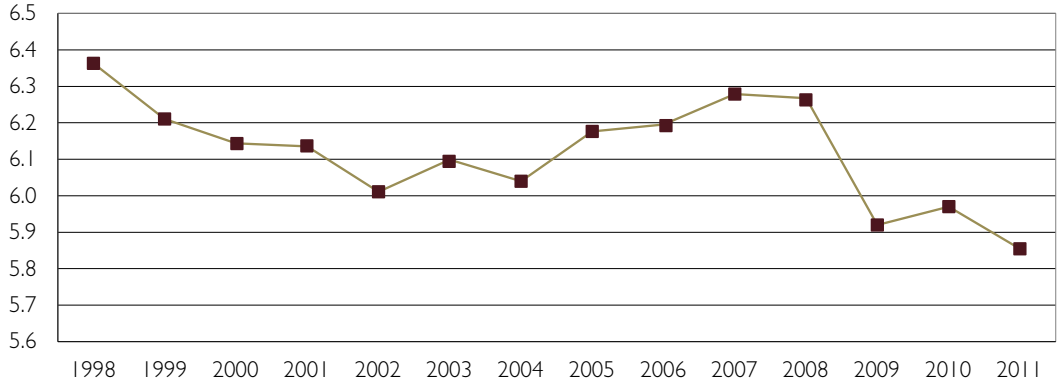
Number of R1 Property Classifications in Gwinnett

Source: Tax Assessor's Office
(Note: R1's are an approximation of the total number of houses.)



Ratio of Authorized Positions Per 1,000 Population

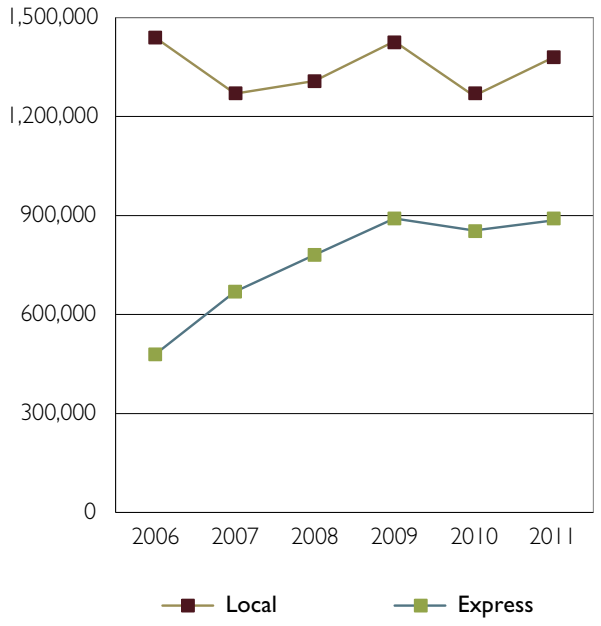
Source: Gwinnett County Financial Services/Census and
Gwinnett County Division of Economic Analysis Estimates



Statistical Information

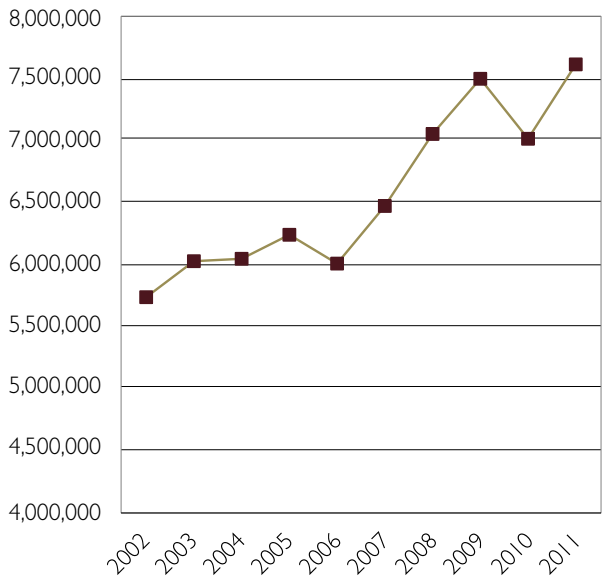
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Department of Transportation



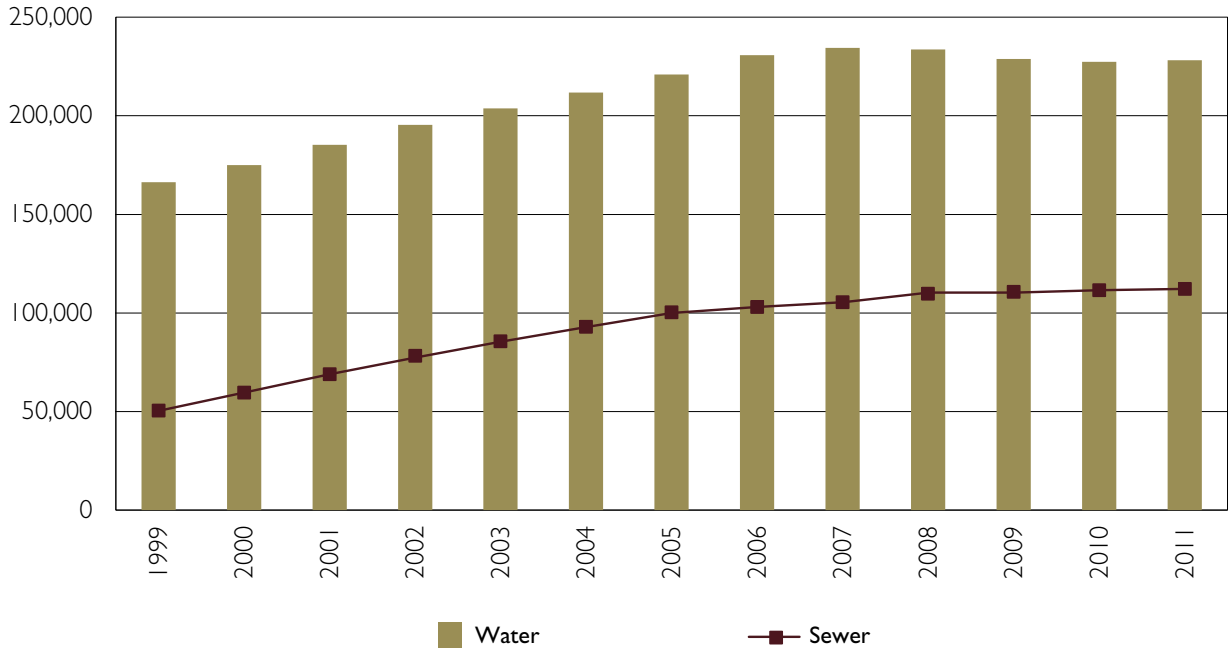
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Libraries



County Water and Sanitary Sewer Customers

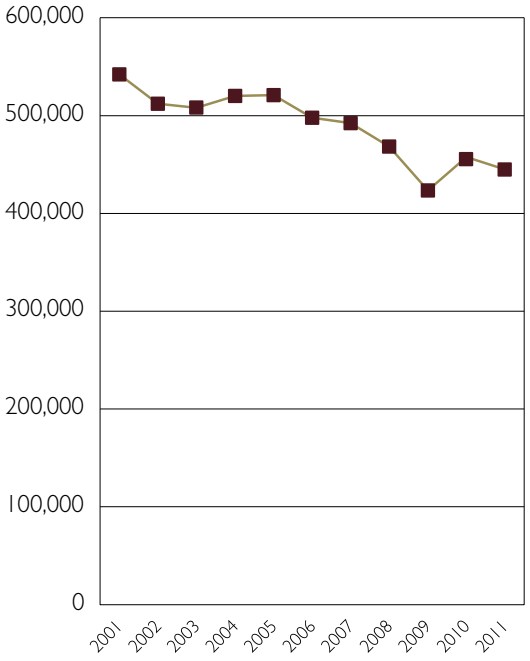
Source: Gwinnett County Department of Water Resources

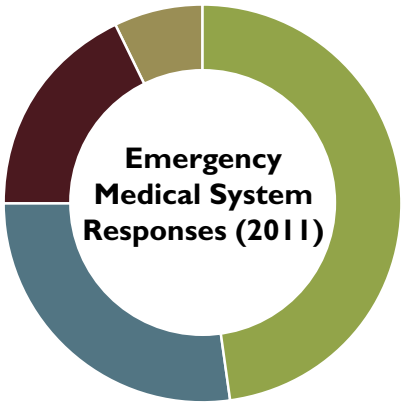


Statistical Information

E-911 Calls Received

Source: Gwinnett County E-911



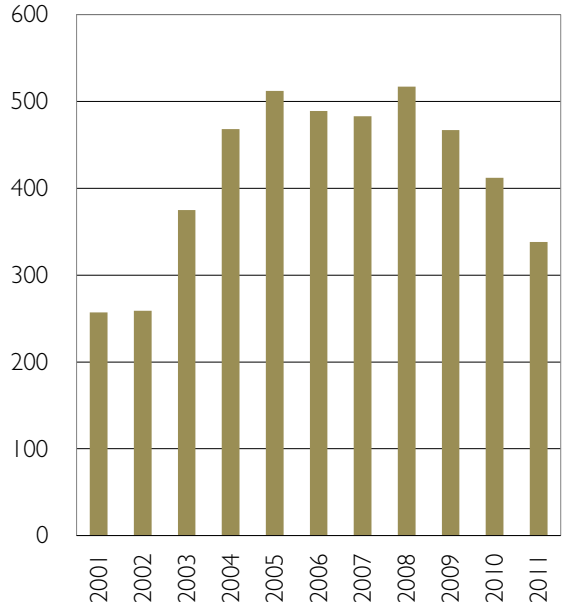


- Over 11 Minutes – 7%
- Within 11 Minutes – 18%
- Within 8 Minutes – 27%
- Within 6 Minutes – 48%

Source: Gwinnett County Fire and Emergency Services

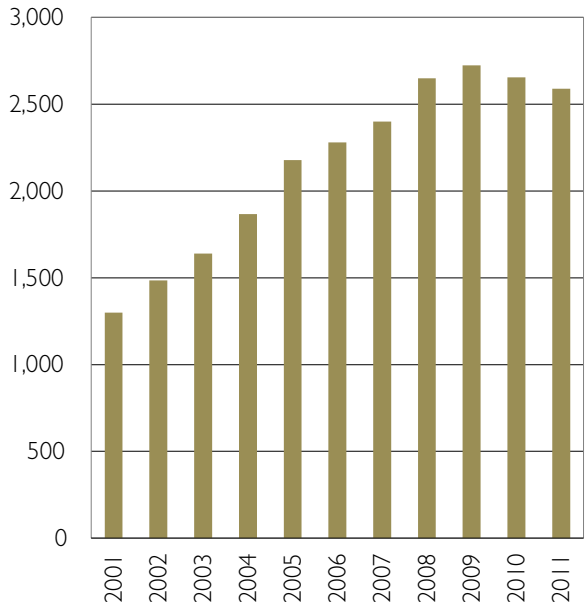
Average Inmate Population Gwinnett County Correctional Facility

Source: Gwinnett County Corrections Department



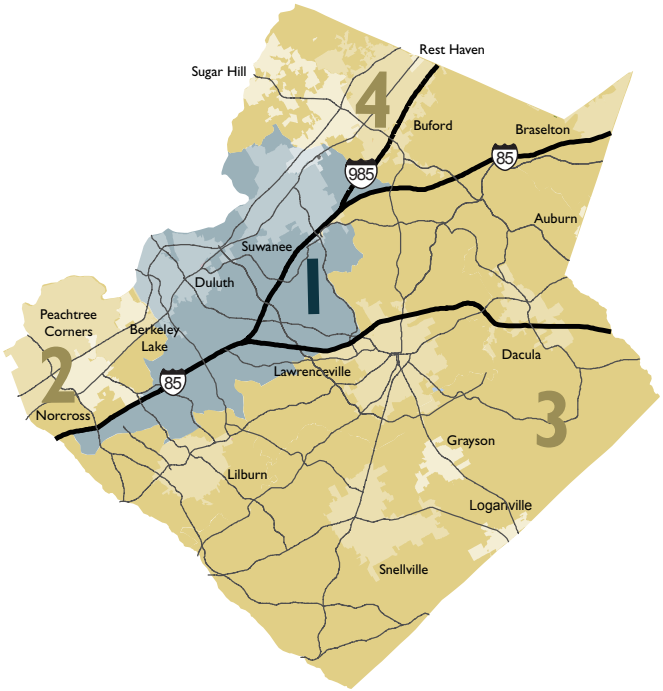
Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Department

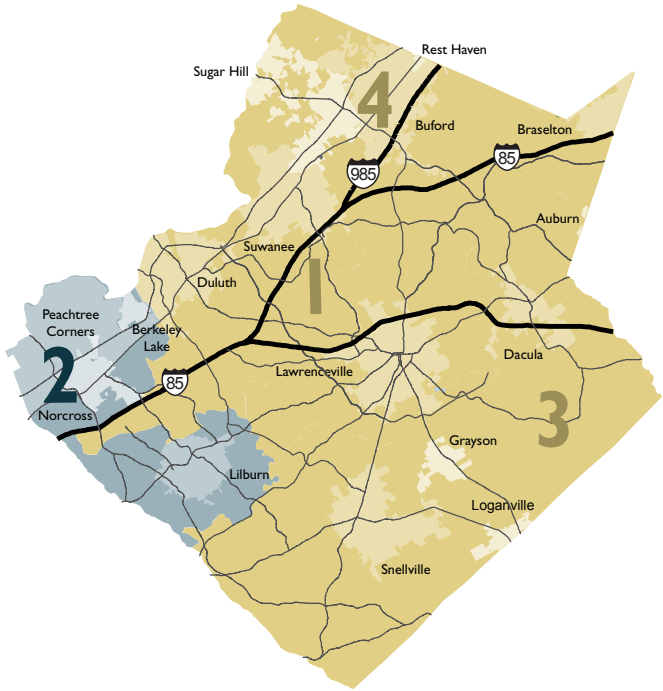


Commission Districts

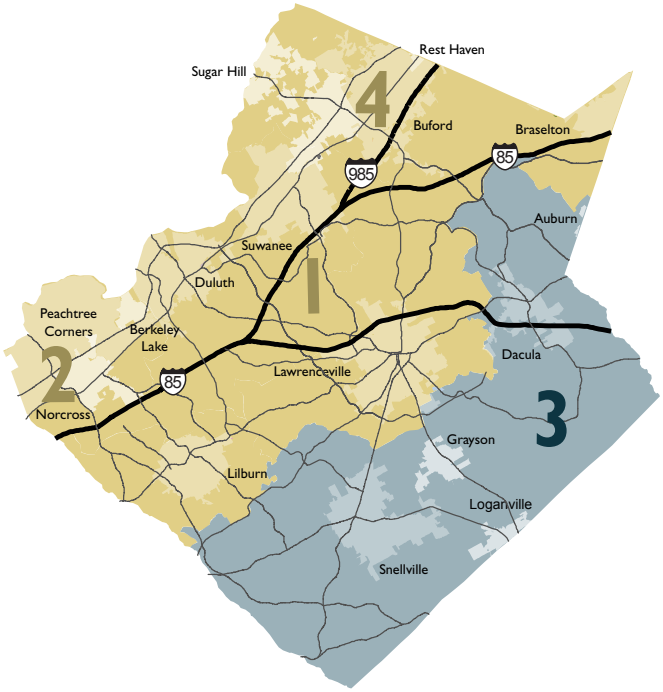
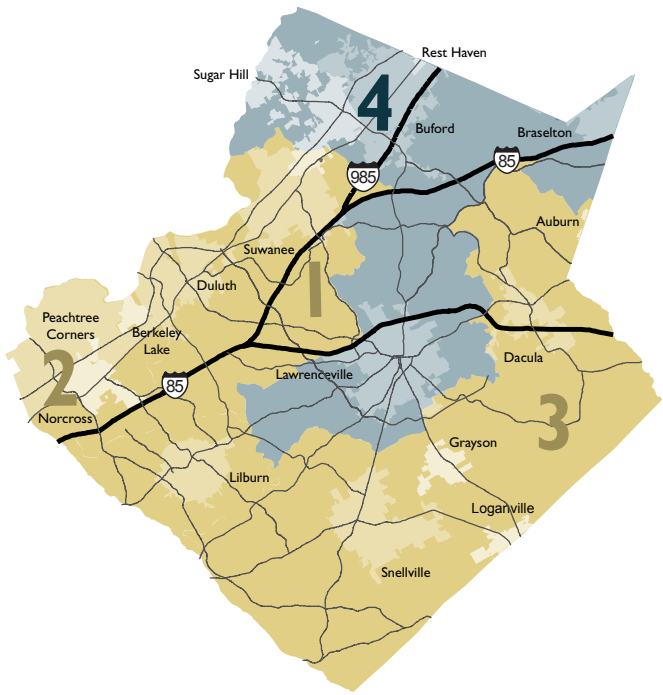
Commission District 1
Shirley Fanning Lasseter



Commission District 2
Lynette Howard



Commission District 3
Mike Beaudreau



Commission District 4
John Heard