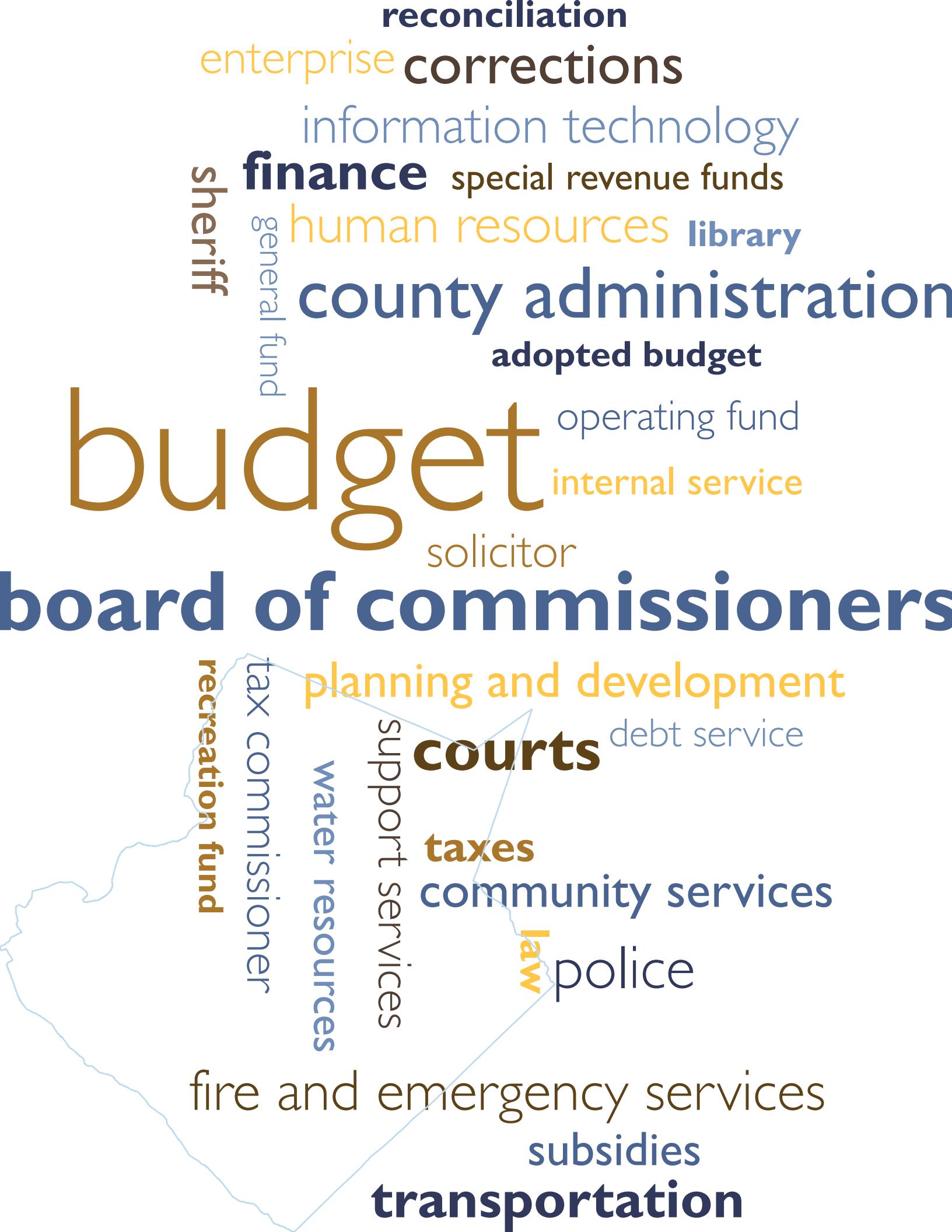


•Budget Document

2014
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2014 Budget Document

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County Commission
Charlotte J. **Nash**, Chairman

Jace **Brooks**, District 1
Lynette **Howard**, District 2
Tommy **Hunter**, District 3
John **Heard**, District 4

75 Langley Drive
Lawrenceville, GA 30046

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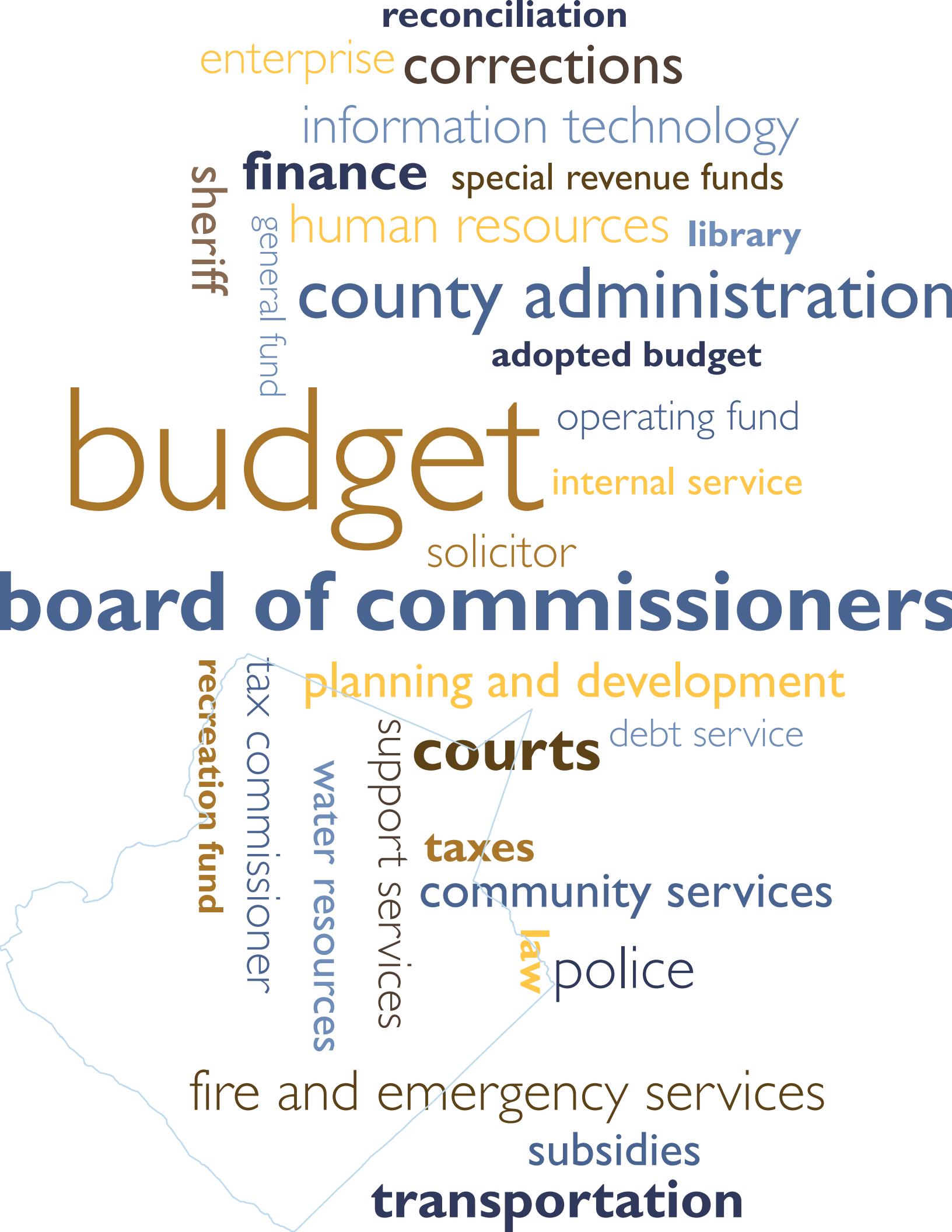
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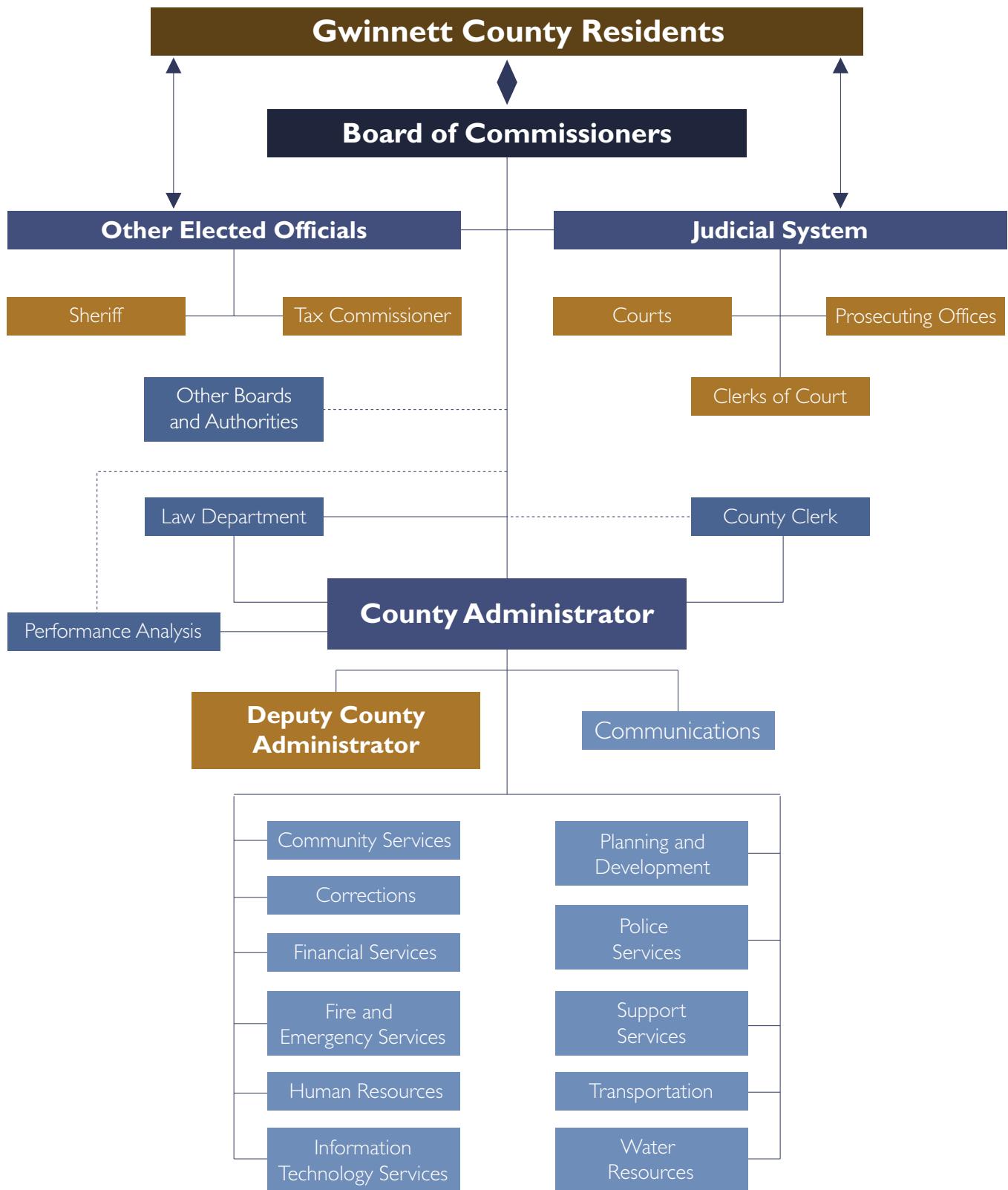




• introduction section

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

Gwinnett County Organizational Chart



County Administration/Department Directors

County Administrator	Information Technology Services
Glenn P. Stephens	Vacant
County Attorney	Planning and Development
M. Van Stephens , Acting County Attorney	Bryan Lackey , Director
Community Services	Police Services
Phil Hoskins , Director	Chief Charles M. Walters
Corrections	Support Services
Darrell Johnson , Warden	Angelia Parham , Director
Financial Services	Transportation
Maria Woods , Director	Kim Conroy , Director
Fire and Emergency Services	Water Resources
Chief Casey Snyder	Ron Seibenhener , Director
Human Resources	
Scott Fuller , Acting Director	

Elected Officials

Clerk of Court	State Court Judges
Richard T. Alexander Jr.	Pamela D. South , Chief Judge
District Attorney	Joseph C. Iannazzone
Daniel J. Porter	Carla E. Brown
Chief Magistrate Court Judge	Randolph G. Rich
Kristina H. Blum	John F. Doran Jr.
Probate Court Judge	Emily J. Brantley
Christopher A. Ballar	Howard E. Cook , Senior Judge
Sheriff	Robert W. Mock Sr. , Senior Judge
R.L. "Butch" Conway	Superior Court Judges
Solicitor	Melodie Snell-Conner , Chief Judge
Rosanna Szabo	Michael C. Clark
Tax Commissioner	Debra K. Turner
Richard Steele	R. Timothy Hamil

Judicially Appointed Officials

Juvenile Court Judges	Clerk of Recorder's Court
Robert V. Rodatus , Presiding Judge	Jeff C. West
Stephen E. Franzén	Court Administrator
Robert Waller	Philip M. Boudewyns
Recorder's Court Judges	
Michael Greene , Chief Judge	
Rodney S. Harris	
Patricia Muise	

Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2013. This award is the highest form of recognition in governmental budgeting. Gwinnett County has received this prestigious award for 25 years.

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.



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



History

The Georgia Legislature created Gwinnett County on December 15, 1818, out of 437 square miles of frontier land that was originally ceded to the state by the Creek and Cherokee Indians. Gwinnett County was named after Button Gwinnett, one of Georgia's three signers of the Declaration of Independence.

In 1819, the home of Elisha Winn, one of Gwinnett's early leaders instrumental in the creation of the County and in whose parlor the early planning took place, became the first county courthouse. The first elections were held in the parlor, and superior court proceedings were conducted in his barn, while the first jail stood nearby. Winn selected Lawrenceville as the site for the county seat and donated the land for the first permanent courthouse, which was completed in 1824 for \$4,000. It was destroyed by fire in 1871, and a second courthouse was constructed in 1872, but was torn down in 1884 when it was deemed inadequate. It was finally replaced in 1885 with the building now known as the Historic Courthouse and was used as the County's courthouse until 1988, when the construction on the Gwinnett Justice and Administration Center was completed. The Historic Courthouse, which is listed in the National Register of Historic Places, now serves as a public museum and meeting facility for residents and civic organizations and is open for tours Monday through Friday. The annual Lighting of the Tree at Thanksgiving, the Moonlight and Music Summer Concert Series, and many other festivals are held here during the year.

In 1914, a portion of Gwinnett was joined with parts of Walton and Jackson Counties to form Barrow County. More of Gwinnett's land area was lost in the mid-1950s with the construction of Buford Dam. As the Chattahoochee River was backed up behind the new dam, the water of Lake Lanier covered hundreds of acres.

In recent years, despite a challenging economic environment, the local economy in Gwinnett County has prevailed. Many international and domestic firms have relocated or expanded their operations in Gwinnett, creating additional employment opportunities in the area. Businesses are attracted to Gwinnett due to its talented labor force, affordable real estate, excellent infrastructure, premier schools, and rich diversity of cultures. Located in close proximity to the Hartsfield-Jackson Atlanta International Airport, the busiest airport in the world, the County also has geographical allure. Located within a two-hour flight from 80 percent of the United States' population, the County is easily accessible to the majority of Americans.

Population

For the past 20 years, Gwinnett County has been among the fastest-growing counties in America. According to Moody's Analytics, Gwinnett's population was estimated at 855,459 in 2013, and its population is expected to reach more than one million by the year 2020.

Public Safety

Gwinnett County's Department of Police Services is a nationally-accredited agency with an authorized strength of 758 sworn officers, supported by 308 non-sworn employees providing law enforcement services to the county. The department has attained accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) since 1993. Approximately 5 percent of over 18,000 law enforcement agencies nationwide enjoy this prestigious recognition. Additionally, in 2013, the Gwinnett County Police Department became one of the few police agencies nationwide to receive the "Accreditation with Excellence Award," the highest level of accreditation. The department's goals in 2014 are to continue to meet the needs of the increasing population and its changing demographics, and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment.

Gwinnett County's Department of Fire and Emergency Services covers one of the largest geographic areas in the state of Georgia, and serves the area with fire protection and emergency medical services. The department meets its challenge with approved personnel of 847 well-trained men and women. Fire and Emergency Services operates 30 strategically-placed fire stations that include 30 engine companies, 10 ladder trucks, and 23 advanced life-support medical units. The department responded to more than 68,000 calls for help in 2013.

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

Transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, with more than 695 signalized intersections. The 2014 Capital Budget and 2015 – 2019 plan for the Transportation Capital Improvement Program (CIP) totals approximately \$448.4 million.

In 2013, the County was awarded and began construction of the widening of SR 20 from Peachtree Industrial Boulevard to Burnette Trail, the last remaining two-lane section of SR 20 in Gwinnett County. The County purchased right of way and easements using state and federal dollars and will also oversee the state-funded construction. The project includes widening from two lanes to four lanes with a depressed median. Construction is expected to take approximately three years.

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





Gwinnett County Transit operates seven express bus routes during morning and afternoon peak travel times and five local bus routes all day Monday through Friday. One local bus route operates all day on Saturday. The express routes allow transit customers to park their cars at County park-and-ride lots and take transit to destinations in downtown and midtown Atlanta. The local routes are complemented by door-to-door *Americans with Disabilities Act* (ADA) paratransit service for ADA-eligible customers unable to use the local bus. The transit system is operated using 60 express coaches, 28 local buses, and 10 paratransit vehicles. In 2013, the transit system transported more than 1.8 million riders on express and local buses.

Education

Gwinnett County Public Schools (GCPS) is the largest school system in Georgia, and it continues to grow. In the 2013 – 2014 school year, the district is serving more than 168,600 students, an increase of approximately 3,700 students over the previous school year. With more than 22,000 employees, GCPS is the largest employer in Gwinnett County and one of the largest in the state of Georgia.

GCPS is made up of 132 schools, including 77 elementary schools, 26 middle schools, 19 high schools, and 10 other educational facilities. The average cost to educate a student is \$7,548 per year. For 2013 – 2014, Gwinnett County operates more than 1,900 school buses that transport more than 126,000 students twice daily and travel more than 23.5 million miles annually.

The vision of GCPS is to become a “system of world-class schools”. The school system has taken steps toward obtaining its vision through the following initiatives: the Gwinnett Teacher Effectiveness System, the Academic Knowledge and Skills Curriculum, the eCLASS online portal, and the Quality-Plus Leader Academy leadership development program.

The academic achievements of GCPS are numerous. In 2011 – 2012, the average SAT score of GCPS students was 1518, which is 15 points higher than the national average and 61 points higher than the state average. GCPS also topped both state and national ACT averages with an average score of 22.

As the recipient of the 2010 Broad Prize, the largest education award in the country, GCPS received \$1 million in college scholarships for graduating high school seniors. The annual Broad Prize honors large urban school districts that demonstrate the strongest student achievement and improvement while narrowing achievement gaps between income and ethnic groups.

In fiscal year 2014, the total budget adopted by the Board of Education is \$1.7 billion. GCPS is one of only two large school systems in the nation with a triple-A bond rating. For more information on Gwinnett County Public Schools, go to www.gwinnett.k12.ga.us.

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

In May 2008, the University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85, and changed its curriculum to graduate programs and continuing education only. The University of Georgia's Gwinnett Campus offers graduate credit programs, professional development opportunities, and a small business development center.

Georgia Gwinnett College opened its doors as a four-year college in fall 2006. In fall 2012, approximately 9,400 students attended the college. Georgia Gwinnett College ranked fifth in *U.S. News & World Report* magazine's Southern Public Regional Colleges in 2014.

Gwinnett Technical College opened in 1984 as Gwinnett Area Technical School. The school has significantly expanded its course offerings and made two name changes since then. Today, Gwinnett Technical College serves approximately 20,000 students, making it one of Georgia's largest technical colleges.

The Gwinnett County Public Library System, established in 1935, has grown to 15 full-service branches and has the largest circulation in the state with more than 6.7 million items borrowed and more than 6.3 million visits to the website and mobile site in fiscal year 2013. The value of items borrowed and services provided in fiscal year 2013 was \$29,950,642.

The Gwinnett County Public Library system has identified the following goals in its Fiscal Year 2013 – 2015 Strategic Plan: 1) maximize funding efforts that most efficiently leverage library and community resources, 2) be a leader in creating an engaging customer experience through exceptional staff and innovative expanded access to facilities, programs and services, and 3) have the library perceived as the central building block in establishing lifelong learning as an enriching feature of community life in Gwinnett County.

Business Environment

During the past decade, Gwinnett County has been a top job creator in metro Atlanta and is home to Fortune 500 and 1,000 companies. In August 2013, CNN Money Magazine recognized Gwinnett County on its *Where the Jobs Are* list, ranking the County ninth on a national list of the top 25 counties where prospects for employment are promising. The report recognized the County for its role as a global leader, home to companies from Japan, China, and Germany, to name a few. The listing points to the recent expansions of Mitsubishi Electric US Cooling & Heating and Primerica, Inc. as two firms that are growing in the community. Mitsubishi Electric celebrated the opening of its division headquarters in April 2013, while Primerica opened the doors of its global headquarters in May 2013.

Gwinnett County caters to domestic and international businesses of all sizes and works to promote the industries of advanced communications, information technology, manufacturing/supply chain management, healthcare and life sciences, and corporate headquarters/professional services. Gwinnett's assets in these related sectors are strong, and efforts are made to ensure companies continue to be satisfied with their Gwinnett location, expand their presence in the County, and grow additional local economic opportunities. From small businesses to industry giants and global companies to home-grown start-ups, it is clear that Success Lives Here.





The Gwinnett Chamber of Commerce's economic development arm globally markets Gwinnett County as the premier location in metro Atlanta and the state of Georgia for growing and doing business. By encouraging investment and trade into the County through relocation and expansion assistance, the organization works with local and regional partners to bring technology, communications, life science, advanced manufacturing, supply chain operations, and corporate headquarters to the community.

Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies. In 2013, Gwinnett County issued 16,935 occupation tax certificates (business licenses).

In addition to Gwinnett County's success in attracting businesses to the area, the County has also thrived as a major retail center for nearly 30 years. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia in 1999, Discover Mills (now Sugarloaf Mills) in 2001, The Forum on Peachtree Parkway in 2002, and The Avenue Webb Gin (now The Shoppes at Webb Gin) in 2006. Gwinnett's charming towns also offer a vast array of antique stores, boutiques, gift shops, art galleries, consignment stores, and specialty retail establishments.

Recreation and Arts

Gwinnett County Parks and Recreation offers award-winning parks and leisure activities year-round to the young and young-at-heart residents of Gwinnett County. Residents can choose to stroll on a trail, play a sport, learn to swim, take a fitness or pottery class, go on a horseback or bike ride, or explore the County's rich history. There is something for everyone. Gwinnett County Parks and Recreation offers facility rentals and partners with 28 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse. In 2013, the division offered more than 6,600 classes, summer camps, and special events.

Gwinnett County Parks and Recreation operates 46 parks and facilities that include 170 sports fields, 51 tennis courts, 40 outdoor basketball courts, five year-round and seven seasonal aquatic facilities, seven dog park areas, six cultural/historic sites, more than 123 miles of trails, seven skate complexes, 67 playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2013, Harbins Park and Rabbit Hill Park opened expanded youth sports facilities with the assistance of volunteer-based youth athletic associations. Parks and Recreation also developed partnerships with healthcare providers to promote community health and wellness programs, including the Park Rx program.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2013, Gwinnett parkland totaled 9,282 for both passive and active parks.

The Gwinnett Environmental and Heritage Center is a unique partnership among the Gwinnett County Board of Commissioners, the Gwinnett Environmental and Heritage Center Foundation, the University of Georgia, and the Gwinnett County Public School system. The 66,000 square-foot educational center is a multi-use history, culture, heritage, and environment facility. The center was Gwinnett County's first LEED-certified green building and has one of the nation's largest sloped vegetated roofs. The center staff also coordinates heritage programming at other County historic sites.

ArtWorks! Gwinnett is a nonprofit organization designed to cultivate arts opportunities in Gwinnett that enhance cultural and economic capital and enrich the County's residents and the business community. The organization is an independent branch of the Partnership Gwinnett community and economic development initiative and supports the County's 2030 Unified Plan. ArtWorks! Gwinnett held its second annual Fusion awards program in February 2013 at the city of Buford Community Center.

The Gwinnett Center complex consists of a convention center, a performing arts center, an arena, and an arts center. Beautiful landscaping and complimentary onsite parking make a visit to any of these facilities an enjoyable one. The complex is operated by the Gwinnett Convention and Visitors Bureau under an operating agreement with Gwinnett County; the Convention and Visitors Bureau is the official tourism, hospitality sales, and marketing arm for the County.

The Convention Center is anchored by a 50,000 square foot Exhibit Hall, which is an ideal venue for trade shows, conventions, consumer shows, and corporate meetings. With 28-foot ceilings and column-free exhibit space, up to 300 exhibitors can use the Exhibit Hall at one time. The Convention Center also has 24 fully adaptable meeting rooms accommodating any size group from two to 2,000. The Grand Ballroom consists of 21,600 square feet of space, with banquet seating for up to 1,500.

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

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

The Arena at Gwinnett Center seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows. Since 2003, the Arena has been the home of the Gwinnett Gladiators of the East Coast Hockey League. With 36 corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. In 2009, a parking deck was added, providing an additional 950 covered spaces for patrons.

Gwinnett Center has been nationally and internationally ranked as a top venue based on gross ticket sales and attendance. The facility is consistently listed as a Best of Gwinnett recipient, which is voted on by consumers and honors Gwinnett County companies. In addition, Gwinnett Center received an award as one of *ConventionSouth*'s 2013 Readers' Choice winners, which is voted on by more than 6,500 meeting professionals and venue fans.

In 2009, the Atlanta Braves' Triple-A affiliate, the Gwinnett Braves, moved to Lawrenceville and began playing at Coolray Field. This state-of-the-art stadium seats more than 10,000 fans and plays host to 72 regular season home games and other events such as concerts, charity events, baseball clinics, and public safety exhibitions. The 2013 season marked the fifth season of play since the stadium opened. Coolray Field has provided the community with hundreds of new jobs, and the Braves have been active with donations and fundraising for local nonprofit organizations.





Healthcare

Gwinnett Medical Center (GMC) is a 553-bed, not-for-profit healthcare network comprised of two hospitals, a long-term care facility, and a full spectrum of outpatient services. In 2012, GMC served approximately 400,000 patients (ER discharges, inpatient and outpatient surgical patients, and outpatient visits).

With more than 4,800 associates and approximately 800 affiliated physicians, GMC is comprised of the following licensed facilities: Gwinnett Medical Center-Lawrenceville with 353 acute care beds, Gwinnett Medical Center-Duluth with 81 acute medical/surgical beds and 30 acute physical rehabilitation beds, and the Gwinnett Extended Care Center on the Lawrenceville campus with 89 nursing home beds.

GMC-Lawrenceville, the system's flagship hospital, provides inpatient and outpatient services as well as 24-hour emergency care including the Children's Emergency Center and Level II trauma care. The North Tower features the most advanced technology in healthcare, and the Strickland Heart Center provides advanced cardiac services, including open-heart surgery.

GMC-Lawrenceville's comprehensive array of medical specialty services includes the Center for Orthopedics, Center for Neuroscience, Brain & Spine Institute, and Center for Sleep Disorders. The hospital is also the site of Gwinnett Day Surgery, Gwinnett Extended Care Center, Gwinnett Sports Rehab, and the Gwinnett Women's Pavilion. The Women's Pavilion offers a Level III neonatal intensive care unit and a high-risk pregnancy unit.

GMC-Duluth offers 24-hour emergency care and is best known for its Sports Medicine Program, Concussion Institute, Center for Weight Management, robotic surgery, and Glancy Rehabilitation Center, which offers inpatient and outpatient rehabilitation services for individuals with orthopedic or neurologic conditions.

To meet the growing need for primary care in Gwinnett County, GMC established a graduate medical education program that will offer family medicine and internal medicine residency programs. The hospital system will welcome its first residents in July 2014.

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 310-bed full-service hospital offering a pediatric urgent care unit, day surgery, obstetrics, breast health center, and an in-patient physical rehabilitation center. Eastside Medical has 450 physicians and employs nearly 1,200 clinical and support staff. Through a partnership with the Piedmont Heart Institute, the hospital expanded its cardiac care services in 2012. The medical center opened a new patient tower in January 2013 that features advanced technology including a hybrid operating suite and 48 surgical beds. The Eastside Heritage Center, located at the original hospital campus on Fountain Drive, specializes in the care and treatment of many adult conditions with programs for senior mental health, wound care, sleep disorders, and pain management. Eastside Digital Imaging at Loganville provides an array of imaging services, and in 2011, Eastside Medical Center opened The Spine Center in its office building at 1600 Medical Way in Snellville. The Spine Center offers a variety of treatment options for patients suffering from neck, back and spine problems.

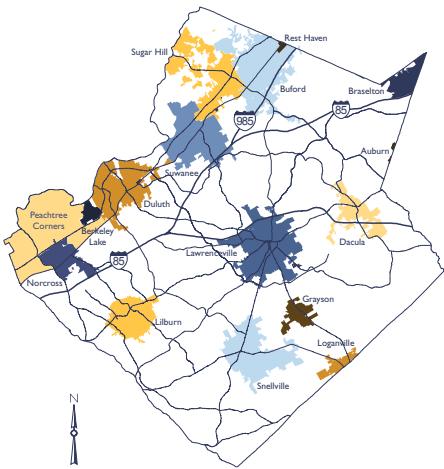
Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop service centers, and manages County funding for nonprofit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.

Government

Governed by a five-member Board of Commissioners, Gwinnett's local government is comprised of a chairman elected at-large and four commissioners elected by district for four-year terms. The Board of Commissioners appoints the County Administrator. To implement the Board's policy directives, the County Administrator uses a management team consisting of members of his immediate staff and 12 department directors. The 12 departments that make up the executive side of the county government are Police Services, Fire and Emergency Services, Corrections, Support Services, Financial Services, Community Services, Human Resources, Information Technology Services, Law, Planning and Development, Water Resources, and Transportation. Each department is run by a director who is charged with managing departmental operations in a manner which stresses efficiency, cost-effectiveness, and customer service.

While most county government operations are located in the Gwinnett Justice and Administration Center, some departments are located in the Annex Building, One Justice Square, and the Recorder's/Juvenile Court facility. As relocations and additions occur, the existing facilities undergo reconfigurations to better meet residents' needs.





Spanning 437 square miles, Gwinnett County has 16 municipalities within its boundaries. In 2013, an estimated 855,459 people called Gwinnett home.

POPULATION	
July 1, 2012 Estimate	
(Source – U.S. Census Bureau)	
Auburn	217*
Berkeley Lake	1,706
Braselton	3,170*
Buford	11,759*
Dacula	4,638
Duluth	27,926
Grayson	2,757
Lawrenceville	29,481
Lilburn	12,266
Loganville	2,583**
Norcross	15,632
Peachtree Corners	N/A**
Rest Haven	33*
Snellville	19,026
Sugar Hill	19,681
Suwancee	16,253
Unincorporated	674,918

* Population within Gwinnett County

** City was incorporated after Census data was compiled.

Municipalities

Auburn – Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres.

Berkeley Lake – Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills.

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.

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.

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

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.

Grayson – Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely.

Lawrenceville – Lawrenceville is the largest city in Gwinnett. Incorporated in 1821, it is the second oldest city in metro Atlanta and is the county seat.

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.

Loganville – This town also started as a branch of the railroad in 1898 and is another city that Gwinnett shares with an adjoining county.

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.

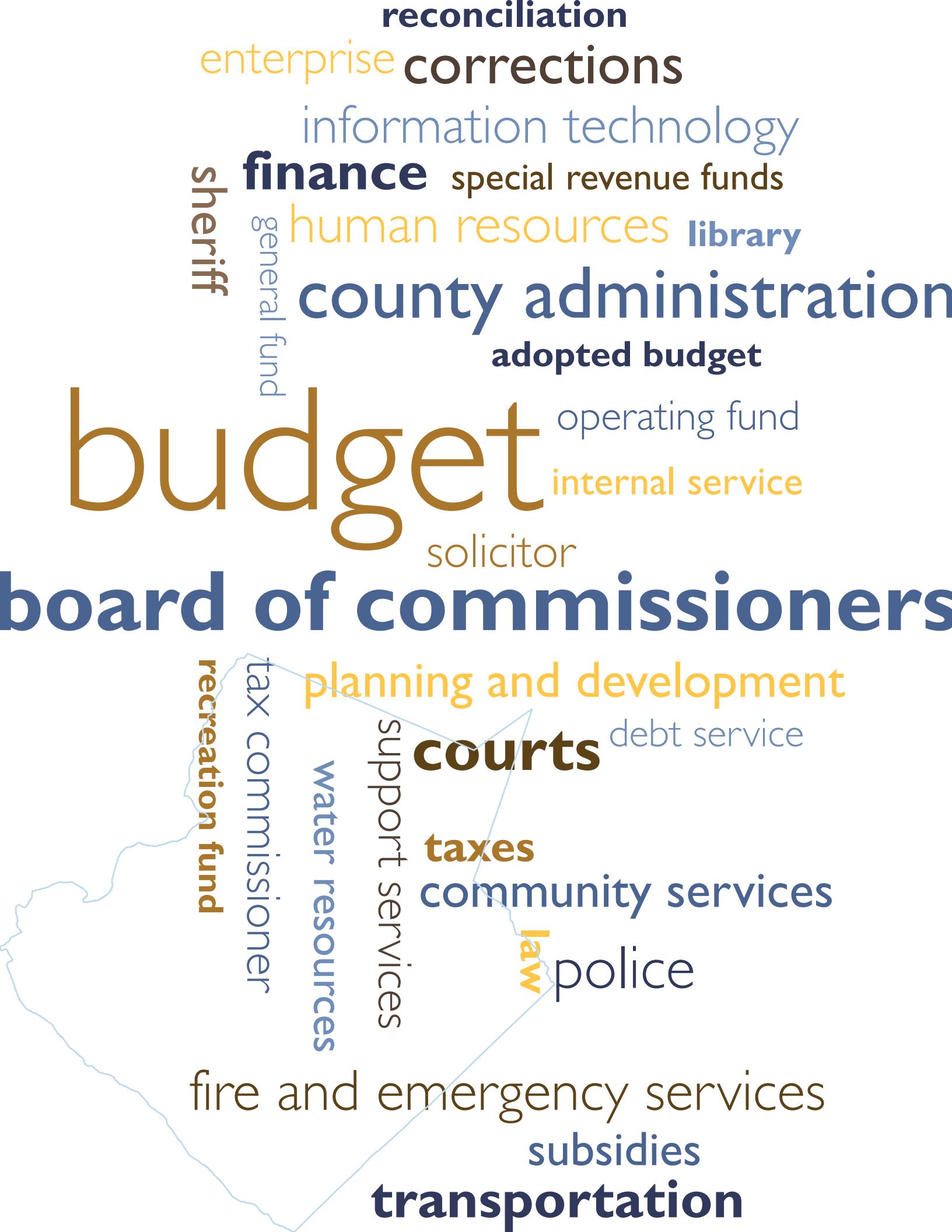
Peachtree Corners – Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011.

Rest Haven – Incorporated in 1940, Rest Haven is one mile and a half wide.

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.

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.

Suwancee – Beginning as an Indian village and later developed as a railroad stop, Suwancee was officially founded in 1837 with the establishment of the post office.





• executive summary

This section provides an overview of the budget and County government financing. Included is the transmittal letter; a statement of the County's mission, vision, and values; the history of millage rates and property tax digest; financial highlights; key priorities and challenges; policies and procedures; an explanation of the budget process; the budget resolution summary; the consolidated budget for all funds; the County's fund structure and financial status; and debt management information.

Budget Document 2014



January 7, 2014

Dear Stakeholders of Gwinnett County:

It is our privilege to present the Budget Document for fiscal year 2014. This document is a summary of our overall plan for allocating available resources to provide services and sustain Gwinnett County's vision. The budget is the result of many hours of hard work and tough decision making, and we believe it demonstrates the County's long-standing commitment to prudent financial planning.

The Chairman's Budget Review Team, made up of four county residents as well as participating departmental and agency representatives, made recommendations for the budget focusing on priorities set by Commissioners during a strategic planning session held last May. The resident members of the review team are Mark Brock, Norwood Davis, Marian Lucia, and Herman Pennamon. All are budget review team veterans who each bring a different perspective to the process: Brock, an engineer who for many years operated his own firm, is Building Maintenance Director for Gwinnett Public Schools; Davis is the Chief Financial Officer for I2Stone Church; Lucia is retired from her position as Executive Vice President and Chief Information Officer at the Federal Home Loan Bank of Atlanta; and Pennamon runs a consulting practice following his retirement from Georgia Power Company as External Relations Manager.

The 2014 budget is based on the same property tax rates as 2013, and expands the delivery of emergency medical services, addresses the issue of employee retention and recruitment, and funds the impact of legislation and other external factors. The budget also preserves core services and absorbs a nearly 10 percent increase in health care costs. Voter approval of the Special Purpose Local Option Sales Tax (SPLOST) renewal last November allowed the review team to budget the use of sales tax rather than property tax for some essential purchases and improvements like ambulances, fire trucks, and road resurfacing.

A history of fiscal responsibility and the ability to anticipate change has enabled us to maintain high levels of service despite economic uncertainty. Gwinnett County also maintains the highest standards of excellence in its financial practices, which has resulted in AAA credit ratings from all three of the credit rating agencies since 1997.

Gwinnett County is excited to turn the page to a new chapter in 2014. The improving housing market, lower unemployment rates, and stock market upswings in 2013 provide signs of potential economic recovery. Gwinnett County was recognized as one of the top 10 counties nationwide in CNN Money Magazine's top 25 *Where the Jobs Are* list in August 2013. Our reputation as a leading community in global business helps us to attract and support growing companies. In fact, Gwinnett County is home to more than 500 internationally based businesses.

We are committed to continuing core services and the quality of life our residents and businesses have come to enjoy through the delivery of efficient, effective services and conservative budgeting practices. We remain vigilant, and we invite Gwinnett County's stakeholders to participate in writing the next chapter.

Respectfully submitted,

Maria B. Woods,
Director of Financial Services



Mission

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

Vision

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

Values

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

2014 Budget Dynamics

- Continue 90-day vacancy policy
- Preserve mandated/priority core services
- Continue modified zero-based budget for specific line items
- Continue decision packages for service reductions and service enhancements
- Address employee environment



Budget at a Glance

On January 7, 2014, the Gwinnett County Board of Commissioners adopted a \$1.5 billion fiscal year 2014 budget that preserves core services and focuses on priorities set by commissioners during a strategic planning session held in May 2013.

The operating budget for fiscal year 2014 totals \$1.027 billion. It includes a 3 percent raise for employees, the first increase in five years, and allocates funds for community outreach, juvenile justice reform, drug court expansion and a library reserve. The budget also absorbs a nearly 10 percent increase in health care costs.

Emergency medical services will be expanded with staffing to support two new med units. A total of 18 positions will be funded: three new positions and 15 that were held vacant during budget cuts in previous years. In addition, the budget funds five positions in response to statewide juvenile justice reform, two in the District Attorney's Office and three in Juvenile Court that were previously frozen.

After five straight years of decline, County officials believe the 2013 tax digest represents the bottom of the drop in overall property tax values in Gwinnett. In addition, slight growth in the tax digest is anticipated for 2014 as values of existing properties stabilize and new construction is added to the digest.

Cost-saving measures remain a priority for Gwinnett County. Among other cost saving measures that remain in place, the County will continue a policy of holding vacant positions unfilled for at least 90 days, a policy that saved the County more than \$7 million in 2013.

While no pay for performance raises are included in the 2014 budget, concerns over employee retention, pay competitiveness, and skill shortages resulted in a 3 percent across the board market adjustment to employee compensation.

Decision packages for service reductions and service enhancements were considered during the development of the 2014 budget. The budget review team looked critically at all requests for funding and made hard decisions to prioritize the requests. Despite millions of dollars in justified requests, the budget includes funding for only a small number of new resources. Fiscal year 2014 decision packages are provided in the *Summary of Legislative/External Impacts* and *Summary of Other Initiatives* tables on pages 6 and 7 in this section of the document.

The fiscal year 2014 capital budget totals \$486 million. The capital budget includes funding for facilities, technology, roads, maintenance, and equipment. Major public safety projects include equipment and vehicles for fire and emergency management, police, and sheriff; a new medical examiner's facility; and an upgrade to the school public safety notification system. Additionally, two proposed library relocations are scheduled for the Duluth and Norcross branches.

Approximately 58 percent of the fiscal year 2014 capital budget resides in SPLOST funds. With voters' approval of the 2014 SPLOST renewal, the County will dedicate 70 percent, or about \$275 million, to transportation projects, including joint city/county projects. The other 30 percent, or approximately \$118 million, will go toward public safety, parks, libraries, and senior facilities.

Financial Highlights

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

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 475,638,931	\$ 45,396,261	\$ 521,035,192	34%
Special Revenue Funds	\$ 41,721,736	\$ 283,101,522	\$ 324,823,258	22%
Enterprise Funds	\$ 388,025,025	\$ 157,091,818	\$ 545,116,843	36%
Internal Service Funds	\$ 121,750,077	\$ -	\$ 121,750,077	8%
Total Budget	\$ 1,027,135,769	\$ 485,589,601	\$1,512,725,370	

Tax-Related Funds include the General, General Obligation (G.O.) Debt Service, Fire and EMS District, Police Services District, Development and Enforcement District, Loganville EMS, Recreation, Capital Project, and Vehicle Replacement Funds. The adopted General Fund operating budget totals \$241.3 million. The Tax-Related Funds have an operating budget of \$475.6 million and a capital budget of \$45.4 million.

Special Revenue Funds account for restricted and committed revenues and have an operating budget of \$41.7 million and a capital budget of \$283.1 million. These funds include capital projects related to SPLOST proceeds.

Enterprise Funds account for \$388.0 million of the total operating budget and \$157.1 million of the total capital budget. These funds consist of operations funded primarily from user fees and charges. The County operates five Enterprise Funds related to water and sewer service, stormwater management, solid waste management, transit, and Briscoe Field airport operations. Enterprise operations are managed and operated much like private sector businesses. They require significant investment in plant, 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 \$121.8 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.
2014	\$ 1,027,135,769	-7.1%	\$ 485,589,601	18.8%	\$ 1,512,725,370	-0.1%
2013	\$ 1,105,379,813	16.2%	\$ 408,642,284	-5.6%	\$ 1,514,022,097	9.4%
2012	\$ 951,364,866	-2.7%	\$ 432,900,429	28.3%	\$ 1,384,265,295	5.3%
2011	\$ 977,570,780	-2.4%	\$ 337,358,940	-39.1%	\$ 1,314,929,720	-15.4%

The operating budget for fiscal year 2014 for all funds totals \$1.027 million. The preceding table indicates a \$78 million decrease from the fiscal year 2013 adopted budget. However, the 2013 budget included significant one-time transfers to the new service districts as well as a defeasance of debt. If these items are removed from the comparison, there is an increase of approximately \$44 million, or 4.3 percent.

The Business Planning Process

The Business Planning Process connects strategy and core services to the budget and the decision making process.

The budget is the annual financial plan resulting from the business planning process. During the business planning process each department examines their services to determine if the services are:

- Aligning with the strategic direction of the County, as defined in Gwinnett's 2030 Unified Plan
- Providing services "core" to the mission of the government
- Achieving outcomes relative to the resources allocated

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for the allocation of limited resources.



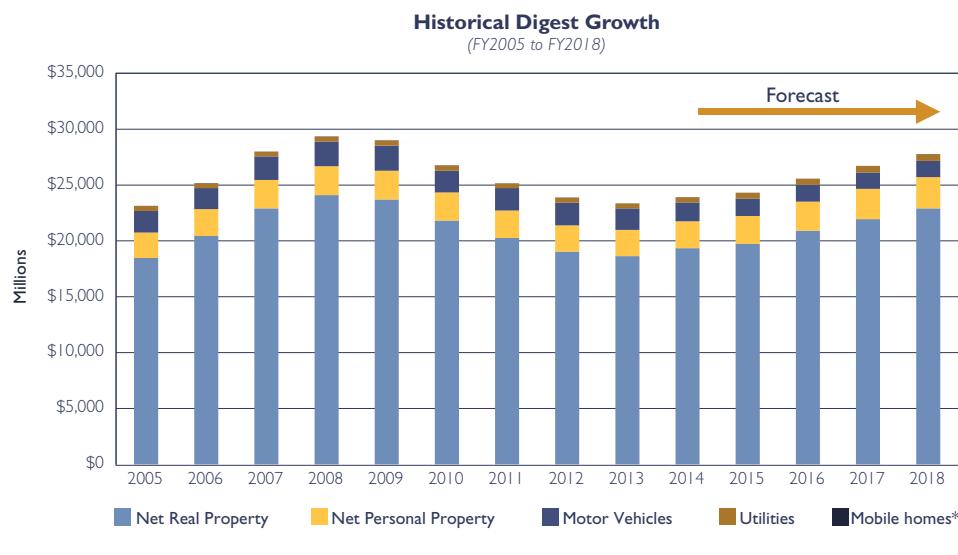
The capital budget for fiscal year 2014 for all funds totals \$486 million. Capital project budgets are adopted as multi-year project budgets. While the adopted budget includes a portion of unspent capital funds from prior years, the remaining funds will be carried forward to 2014 after the fiscal year 2013 audit is complete.

Key Priorities and Challenges

Property Taxes

Prior to 2008, Gwinnett County experienced the benefits of a growing property tax digest for many years. Over the last five years, however, the County has been challenged by the need to balance core services with declining tax revenue. From 2008 to 2013, there was a 21.2 percent drop in the tax digest.

County officials believe the 2013 tax digest represents the bottom of the drop in overall property tax values in Gwinnett. With property values stabilizing and construction activity increasing, the County is anticipating slight growth in the tax digest in 2014.



The County has budgeted property taxes conservatively to incorporate fluctuations in both the estimated digest and collection rate assumptions. In 2014, the County expects a 2.4 percent increase in the digest in the countywide General Fund, the Recreation Fund, and the Fire and Emergency Medical Services (EMS) District Fund. Additionally, the County estimates a digest increase of almost 2.3 percent in the Police Services District Fund, and 2.2 percent in the Development and Enforcement Services District Fund. About one-third of the total revenue for all operating funds is derived from property taxes.

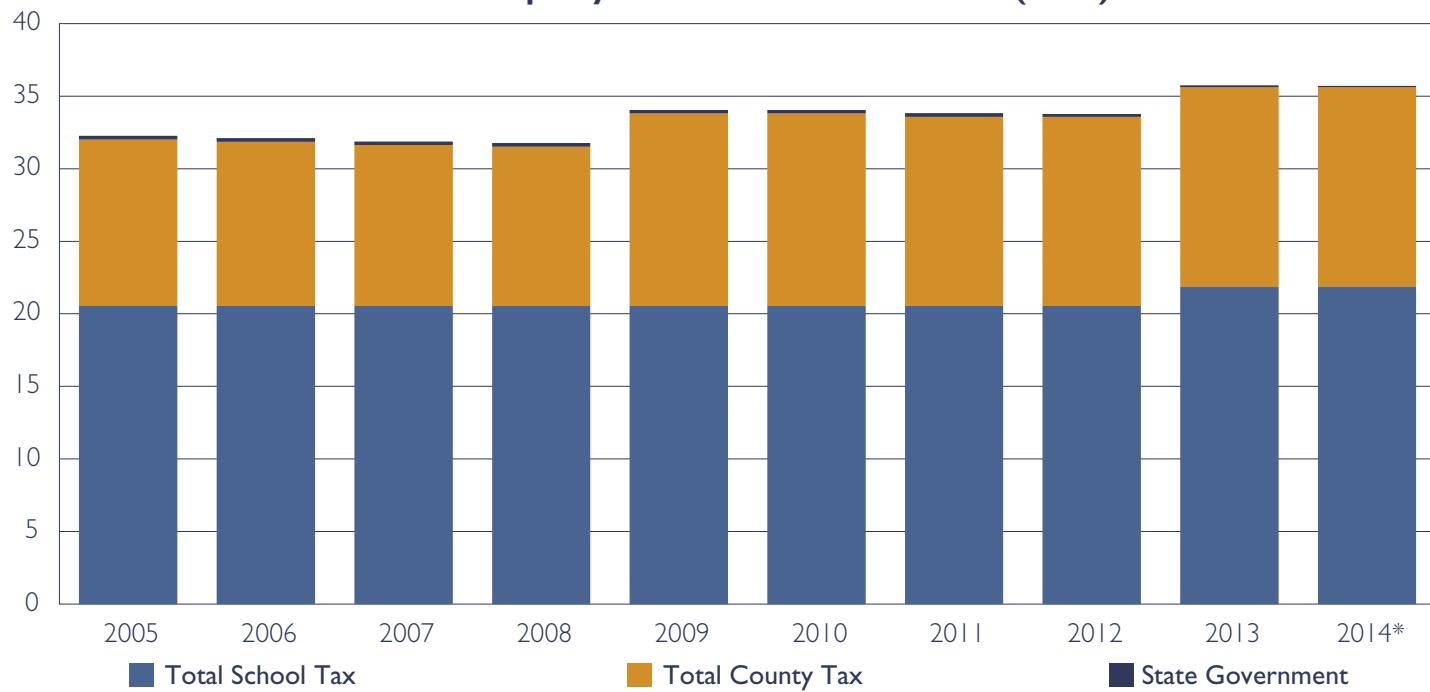
Commissioners will set the millage rate for 2014 property taxes in the summer. Properties will be taxed based on where they are located and what services they receive.

Tax-Related Funds: Real and Personal Property Tax Rates FY 2005 – 2014 (mills)

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014*
General Fund	10.14	10.00	9.81	9.72	11.78	11.78	11.78	11.78	7.40	7.40
Fire and EMS District	—	—	—	—	—	—	—	—	3.20	3.20
Police Services District	—	—	—	—	—	—	—	—	1.60	1.60
Development and Enforcement District	—	—	—	—	—	—	—	—	0.36	0.36
Recreation Fund	0.84	0.82	0.80	0.79	1.00	1.00	1.00	1.00	0.95	0.95
G.O. Bond Fund	0.24	0.23	0.23	0.22	0.23	0.23	—	—	—	—
G.O. Bond Fund II	0.25	0.25	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Total County Tax	11.47	11.3	11.08	10.97	13.25	13.25	13.02	13.02	13.75	13.75
School M & O	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.80	19.80
School Bonds	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05
Total School Tax	20.55	21.85	21.85							
State Government	0.25	0.20	0.15	0.10						
Total Property Tax	32.27	32.10	31.88	31.77	34.05	34.05	33.82	33.77	35.75	35.70

*The 2014 millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2014.

Total Property Tax Rates FY 2005 – 2014 (mills)



*The 2014 millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2014.



Legislative, External, and Other Impacts

State and federal mandated appropriations present budget challenges for Gwinnett County each year. The following table outlines the impact of legislative and external impacts on the 2014 budget:

2014 Summary of Legislative/External Impacts

Description/Department/Agency	Appropriation Amount
Juvenile Justice Reform	
Juvenile Court	\$ 724,458
District Attorney	261,574
Advanced Authentication Compliance	
Information Technology	157,695
Increased Federal and State Mandates	
Police	60,751
Title Ad Valorem	
Tax Commissioner	45,000
Campaign Contribution Disclosure	
Elections	19,657
Total Related to Legislative/External Impacts	\$ 1,269,135

Juvenile Justice Reform – House Bill 242 seeks to reduce the number of children in secure detention and in out-of-home placements. The state is encouraging the development of local programs to provide services for children who would otherwise be held in secure confinement. Oversight of families and supervision of children in these programs is largely left to local counties and courts. Children who would normally have been removed from the community and treated in secure programs at the state level will now remain with their families in Gwinnett County, and their treatment and supervision will be the responsibility of Gwinnett County and its courts. In response to the legislation, the budget funds two new positions in the District Attorney's Office and three positions in Juvenile Court that were previously frozen.

Advanced Authentication Compliance – Advanced Authentication is a mandate of the Federal Bureau of Investigation (Section 5.6.2.2 of the Criminal Justice Information System Security Policy), which sets forth minimum requirements for all agencies that access any criminal justice information, including systems used by the Courts, Sheriff, Police, District Attorney, and Solicitor. To implement the advanced security controls, the operating budget provides funding for two new Information Technology positions, and the capital budget provides funding for system requirements.

Increased Federal and State Mandates – Federal and state mandates for the Police Department have increased significantly in the past few years. While efforts to use volunteers, interns, and consultants have been beneficial, they have not been adequate. To compensate for the increased state and federal mandates, the budget allows for the addition of one new Emergency Management position.

Title Ad Valorem – House Bill 266 extended the time period for customers to opt-in to the new vehicle tax program from December 31, 2013, to February 28, 2014. The opt-in eligibility requirements are complex and require front-line staff to spend additional time with each customer to educate them on their options and the financial impact if the customer chooses to remain on the current *ad valorem* tax system or if they choose to opt-in to the new *ad valorem* tax program. Increased funding is needed to retain contract employees who are handling the additional workload in January and February.

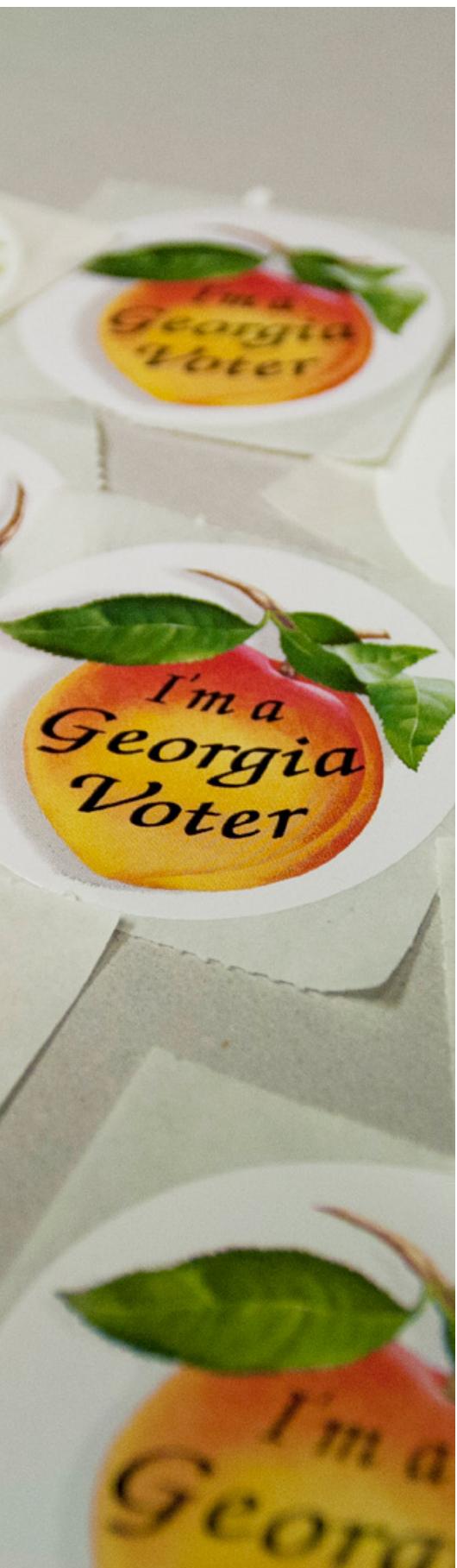
Campaign Contribution Disclosure – Effective in 2014, under House Bill 143 and Senate Bill 17, counties are responsible for County Candidate/Elected Campaign Contribution Disclosure Report/Financial Disclosure Statements and late filings of the forms. The budget includes funding for a part-time administrative position to meet the demands associated with the new elections guidelines.

In addition to the legislative and external factors discussed above, the budget is also impacted by decision packages for service reductions and service enhancements. The 2014 budget includes funding for the following decision packages/other initiatives:

2014 Summary of Other Initiatives

Description/Department/Agency	Appropriation Amount
Expansion of the Drug Court Program	
Judiciary	\$ 200,000
District Attorney	42,500
District Attorney	
Investigative Legal Coordinator	88,585
Increase outreach efforts to Gwinnett community, including establishment of Gwinnett Citizens Academy	250,000
Information Technology	
Clerk of Court Support	135,000
Elections	
Elections Coordinator Position	62,276
Increase in Poll Worker Training	64,600
Library	
Reserve funding for Library	250,000
Fire and EMS	
Increase Staffing for Med Units	988,825
Three replacement vehicles	129,900
Human Resources	
Employee Health Clinic	1,695,635
Other Requests	40,286
Total Related to Other Initiatives	\$ 3,947,607





Expansion of the Drug Court Program – The expansion of the drug court program is intended to increase the number of offenders that can be handled within the drug court. The expansion is expected to reduce the repeat offender rate and reduce pressure on jail space. The budget provides funding for two new positions, one in the District Attorney's Office and one in Judiciary, related to the expansion of the drug court program.

District Attorney – The budget includes funding for one new position in the District Attorney's Office to help ease the workload resulting from a significant increase in investigative support requests by law enforcement agencies. The support is for ongoing criminal investigations wherein the police need data held by communication service providers such as phone companies and internet providers.

Increase outreach efforts to Gwinnett community, including establishment of Gwinnett Citizens Academy – The budget includes funds that will be used to encourage and facilitate greater community engagement with County government. In addition to establishing the Gwinnett Citizens Academy, funds will be used to support a new community outreach position.

Information Technology – Funding for Information Technology support for the Clerk of Court is needed due to an increase in the judicial court case workload. Some of the key initiatives that require ongoing support and maintenance include an upgrade to the e-Court Case Management System, ACH Payment Integration, Electronic Payment Services Integration (e-filing), and SAGE MAS 500 integration with e-Court.

Elections – The budget includes funding for an Elections Coordinator position to prepare, develop, and implement staffing plans for cyclical work peaks to maximize workflow and productivity. The budget also includes funding for poll worker training, which will improve accountability and increase awareness of the consequences of not adhering to laws, rules, and regulations.

Library – Additional library funding is included in the budget to restore a portion of previously cut funding.

Fire and EMS – The budget includes the expansion of emergency medical services with staffing to support two new med units. The budget also includes three vehicles to replace older vehicles.

Human Resources – The budget provides funding for an onsite employee health clinic, an enhancement to the County's existing Wellness Program. Onsite health centers offer many advantages, including enhancing the quality and cost effectiveness of medical and prescription drug services received by employees and their dependents; improving access to primary, preventative, and urgent care; and increasing employee morale and worker productivity.

Other Requests – Other budget requests include the following:

- Increase Information Technology support
- Implement a Treasury Payment Manager to reduce checks and make electronic payments the standard
- Reduce the budget in the County Administrator's Office
- Upgrade three Senior Services Homemaker positions to full-time status to provide more homemaking hours to seniors in need (the increased cost will be covered with grant funds)

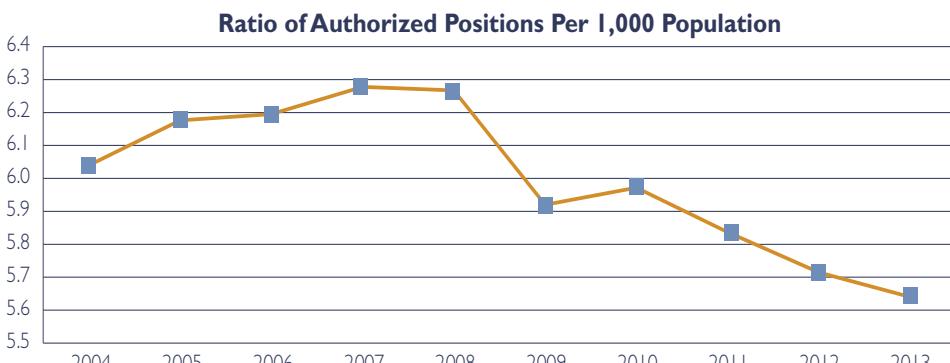
- Maintain 24-hours-a-day Magistrate coverage
- Increase Police K-9s due to demand
- Replace nearly obsolete equipment, decrease inmate processing time, and improve the accuracy of criminal history information in the Sheriff's Office with live scan palm print identification systems
- Purchase fingerprint scanners for the Sheriff's Office to enhance public safety

Employee Environment

Faced with the loss of employees to an improving marketplace and an overall vacancy rate of 7 percent, addressing concerns over the employee environment was of significant importance during the development of the 2014 budget. After conducting a compensation survey which confirmed that adjustments to compensation in Gwinnett County lagged those of neighboring jurisdictions over the past five years, the County responded with a 3 percent across-the-board market adjustment to full-time employee compensation. This market adjustment, which will cost an estimated \$8 million in fiscal year 2014, is intended to help the County address concerns over employee recruitment and retention, pay competitiveness, and skill shortages.

Staffing Levels and Population Growth

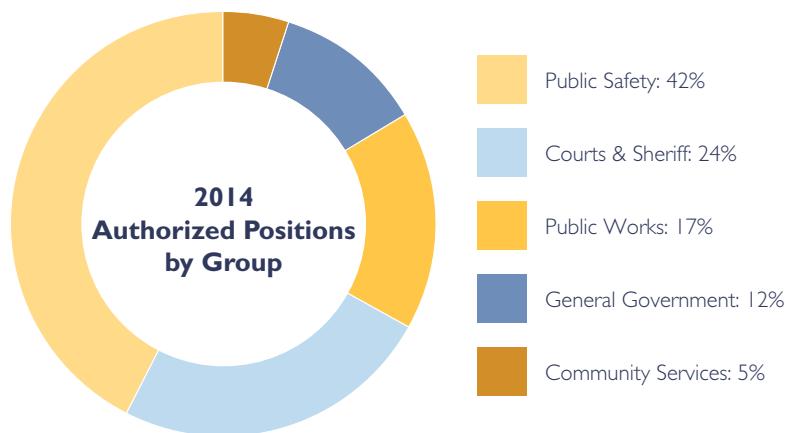
Gwinnett County faces an ever present challenge of maintaining service levels with fewer employees and less funding for operational costs. Even as the economy slowed, the County's population continued to grow. Each year the County has added thousands of new residents, resulting in greater demand for services with fewer available resources.



Gwinnett County Authorized Position History

Agency	Group	2011	2012	2013	2014 Adopted
Clerk of Court	Courts & Sheriff	105	105	105	105
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17
Community Services	Community Services	242	241	240	244
Corrections	Public Safety	134	134	134	134
County Administration	General Government	35	35	35	36
District Attorney	Courts & Sheriff	103	103	105	107
Financial Services	General Government	124	125	116	116
Fire Services	Public Safety	844	844	844	847
Human Resources	General Government	36	37	36	36
Information Technology	General Government	116	116	116	118
Judiciary/Court Administration	Courts & Sheriff	98	98	98	99
Juvenile Court	Courts & Sheriff	61	62	61	61
Law	General Government	16	16	16	16
Planning & Development	Public Works	76	60	76	76
Police Services	Public Safety	1,065	1,065	1,065	1,066
Probate Court	Courts & Sheriff	21	21	21	21
Water Resources	Public Works	576	593	579	579
Recorder's Court Judges	Courts & Sheriff	9	9	9	9
Sheriff	Courts & Sheriff	706	706	706	706
Solicitor	Courts & Sheriff	54	54	55	55
Support Services	General Government	106	104	116	116
Tax Commissioner	General Government	118	118	118	119
Transportation	Public Works	143	145	143	143
Total		4,805	4,808	4,811	4,826
Unallocated	General Government	10	4	14	27

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



Accrued Liabilities

A challenging area for the County, like other governments, has been funding its Defined Benefit (DB) Pension and Other Post-Employment Benefits (OPEB) plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years, the projected service time of remaining participants. With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio of these plans, budget savings in recent years have been contributed to pay down accrued liabilities. Investment returns averaging more than 13 percent over the past five years have also helped improve the funding ratio.

Workforce Health

Medical studies continue to confirm that employee wellness programs achieve significant returns on investments for employers. Promotion of the Gwinnett County wellness program will continue in 2014 through countywide communications, wellness-related educational meetings, financial incentives to reward participation, a wellness fair, and Lunch and Learns scheduled throughout the year.

From May 1, 2009, to July 1, 2013, wellness and disease management services were provided by Alere, a national health management company. Following completion of the Request for Proposal (RFP) process, Asset Health was chosen to provide wellness program services, effective July 1, 2013.

Asset Health offers an interactive, user-friendly website with state-of-the-art tools to educate and motivate employees to improve their overall health. Maintaining good health is less costly than paying for medical treatment; therefore the purpose of the wellness program is to encourage employees to proactively address their medical risk factors before those risks develop into medical issues. The County expects the wellness program to contribute to lower health claim costs in the future and improved job presence and performance.

Beginning January 1, 2013, disease management (DM) services were administered by the County health plans – Blue Cross Blue Shield and Kaiser Permanente. DM services are available to plan members being treated for certain major illnesses. The DM services provided by the County's health insurance carriers include educational resources, medical support, and assistance with identifying the most reasonable and effective treatment available to the patient, based on the terms of his/her health insurance plan. Participation in the program has a positive impact on the cost and quality of the patient's care.

Health Benefit Costs

The County has been effective in managing the cost of health care benefits. Major provisions of the *Affordable Care Act* became effective January 1, 2014, impacting the cost of medical insurance benefits.

In 2013, the County continued to seek new and innovative ways to slow the rise in health benefit costs. The County worked with broker Aon Hewitt to prepare for the impact of 2014 *Affordable Care Act* provisions. Recognizing which factors are within its control and educating employees and retirees about those factors will continue to be the County's primary focus.





Leadership and Succession Planning

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

Lean Program

The concept of Lean refers to the identification and implementation of improvements and efficiencies that add value to an organization and reduce waste. Administrative functions within any organization represent an opportunity for process improvement. We are applying Lean techniques to our business activities to gain efficiencies and reduce costs to sustain our operations and deliver greater value to our residents for their investment within the limitations of our current resources.

Economy

The improving housing market, stock market upswings, and declining unemployment rates in 2013 have indicated some potential signs of economic recovery. However, economic uncertainty, political instability, and national debt concerns will continue to present threats to the economy in 2014. With these conflicting economic realities, economists' forecasts for 2014 and beyond are understandably mixed.

In September 2013, the Federal Reserve announced that it expects the jobless rate to improve in 2014, projecting an unemployment rate between 6.4 and 6.8 percent for the year. The Congressional Budget Office (CBO), on the other hand, is less optimistic. In its *Budget and Economic Outlook: Fiscal Years 2013 to 2023* report published in February 2013, the CBO projected a 7.8 percent unemployment rate in 2014.

The local job market in Gwinnett County continues to fare better than most other counties across the state and the nation. For many years, the County has consistently boasted annual unemployment rates below national and state levels. Gwinnett County achieved an 11.3 percent job growth rate from 2010 to 2012.

Continuity of Operations/Continuity of Government

Continuity of Operations (COOP) is a strategic plan that establishes policies and guidance to ensure the execution of the mission-essential functions for Gwinnett County in the event that an emergency threatens or incapacitates operations. The County's COOP plan includes a relocation strategy for selected personnel and functions of any essential facilities of Gwinnett County.

Specifically, COOP is designed to:

- Ensure that Gwinnett County is prepared to respond to emergencies, recover from them, and mitigate against their impacts
- Ensure that Gwinnett County is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated
- Provide timely direction, control, and coordination to County leadership and other critical customers before, during, and after an event or upon notification of a credible threat
- Establish and enact time-phased implementation procedures to activate various components of the "Plan"

- Facilitate the return to normal operating conditions as soon as practical based on circumstances and the threat environment
- Ensure that the COOP plan is viable and 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

Triple-AAA

Gwinnett continues to garner AAA debt ratings from all three rating agencies. The triple-AAA rating has been maintained since 1997. This has enabled Gwinnett to incorporate a strong capital improvement program, which encompasses both pay-as-you-go financing and debt borrowings. The County acknowledges both the controllable and uncontrollable factors that influence the bond rating. Wherever possible, plans have been implemented to facilitate the maintenance of the triple-AAA rating.

Planning Tools

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

- 2030 Unified Plan
- Solid Waste Master Plan
- Comprehensive Transportation Plan
- Transit Development Plan
- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenway Master Plan
- Water and Wastewater Master Plan
- Capital Improvement Plan
- Six-Year Forecast of Revenues and Expenditures
- Population Forecasts

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

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

since
gwinnett county government 1997

since
1997 triple AAA

Achievement • Accountability • Alignment

achievement
accountability
alignment

Fitch Ratings

Moody's Investors Services

Standard and Poor's



The next phase of the plan update, beginning in early 2014, will rely heavily on stakeholder input to review community goals, needs, and opportunities to assist staff in identifying new policies and implementation steps to be incorporated into the 2030 Unified Plan, all of which will be organized around the same central themes from the original plan.

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

The **Comprehensive Transportation Plan** (CTP) informs Gwinnett County officials and its residents on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and potential funding sources for those projects. The CTP is paired with the Unified Plan's Comprehensive Land Use Planning element. Together, these two documents define the long-term comprehensive vision for growth of the County, and a plan for investment in the County's transportation system and other supporting infrastructure. The current CTP was developed in 2007 – 2008. The County intends to initiate an update to the CTP in 2014.

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

While Gwinnett County Transit is not in a growth mode primarily due to budget considerations, information in the TDP has been used to make modifications to some transit routes to maximize the efficiency of those routes. These modifications follow the County's continued commitment to pursue increased ridership while maintaining the current level of both service delivery and operating costs.

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 850,000 today. Improvements in the parks and recreation system have been hard pressed to keep pace with this growth. Gwinnett County is consistently re-evaluating the long-term recreation plan in a fiscally responsible manner, relying heavily on community involvement in the process. Gwinnett County's **Comprehensive Parks and Recreation Master Plan** provides a roadmap for addressing these issues. Gaps in service levels are identified, solutions are suggested, and costs for construction and operations are estimated. The plan incorporates numerous factors including population growth, cultural diversity, leisure trends, service delivery, budgetary constraints, and resident input.

Keeping Gwinnett a preferred place to live includes making it easier for people to walk, run, and bike through their neighborhoods and to and from attractions such as local parks, schools, churches, and neighborhood shopping. Walking consistently ranks as the most popular recreational activity for Gwinnett's residents and is one of the healthiest activities. The **Open Space and Greenway Master Plan** comprehensively explores open space acquisition, the development of a County greenway system, as well as administrative, management, and funding analysis. It is used as a guide to increase recreational opportunities, protect greenspace, and link neighborhoods.

The Gwinnett County **Water and Wastewater Master Plan**, adopted in 2012, was the first major County plan to be completed that is fully aligned with the 2030 Unified Plan. This plan was jointly developed by the Department of Planning and Development and the Department of Water Resources, along with a large team of consultants, County staff, and residents. The plan outlines the water and wastewater infrastructure needs in the County through 2030, establishing "triggers" that will be measured and monitored by staff on an annual basis in order to establish a realistic project design and construction timeline to ensure that these infrastructure needs continue to be met for the residents of Gwinnett in a "just in time" fashion. This plan was selected in 2013 for the Georgia Association of Water Professionals Master Plan Spotlight Award.

Each year County staff develops a six-year, long-range **Capital Improvement Plan** (CIP) that describes and prioritizes the capital projects the County intends to undertake. The CIP is described in more detail in the Capital Asset Investment and Management Policy on pages 20 – 21 in this section of the document. Refer to section VI for a description of Gwinnett County's major capital achievements in fiscal year 2013 and the programs that make up the 2014 – 2019 CIP.

These long-range 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. These plans 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.



Policies and Practices

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

- Accounting Practices
- Long-Term Financial Planning Policy
- Operating and Capital Budget Policy
- Grant Administration Practices
- Investment Policy
- Capital Asset Investment and Management Policy
- Debt Management Practices
- Risk Management Practices
- Purchasing Practices

In addition to the policies and practices for the financial areas listed above, the County has established reserve policies for the General Fund, Special Revenue Funds, and Enterprise Funds. Summaries of the significant policies, practices and reserve policies follow.

Accounting Practices

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

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

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

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

Long-Term Financial Planning Policy

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

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

1. Ensure the County can attain and maintain financial sustainability
2. Ensure the County has sufficient long-term information to guide financial decisions
3. Ensure the County has sufficient resources to provide programs and services for the stakeholders

4. Ensure potential risks to ongoing operations are identified in the long-term financial planning process and communicated on a regular basis
5. Establish mechanisms to identify early warning indicators
6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners

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

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

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

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

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

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

Operating and Capital Budget Policy

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

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

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





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

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

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

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

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

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

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

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

Budget amendments are considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the Department Director, the Director of Financial Services, and the County Administrator as prescribed within the adopted budget resolution. See page 28 in this section of the document for the 2014 Budget Resolution Summary.

Grant Administration Practices

Whenever grants are available from state or federal governments, efforts are made to secure these funds if they fit within the overall plans of the County. Once granted, funds are used prudently in the hopes of renewal unless fulfillment of the requirements are too costly.

Investment Policy

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

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

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

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

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



A large stack of papers, including various documents and envelopes, is visible on the left side of the page, partially obscuring the background.

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

1. **Liquidity Portfolio:** Short-term assets invested in permitted investments with an average maturity of 12 months or less. The Director of Financial Services will at times endeavor to maintain a liquidity reserve set at a minimum of 1/12 of the total expenditures of the preceding fiscal year. The reserve should be held intact, to be used exclusively for emergencies or unforeseen circumstances. This policy applies to the County's operating funds and not to capital projects funds.
2. **Investment Portfolio:** The Investment Portfolio is composed of investments with a stated maturity of no more than five years from the date of purchase. To control the volatility of the core portfolio, the Investment Committee determines a duration target not to exceed three years.
3. **Bond Proceeds:** Bond proceeds are invested in compliance with the specific requirements of the bond covenants without further restriction as to the maximum term to maturity of securities purchased. However, the duration of the bond proceeds portfolio should not exceed two years without the approval of the Investment Committee.

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

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

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

Capital Asset Investment and Management Policy

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

Each year, County staff develops a six-year, long-range Capital Improvement Plan (CIP) that describes and prioritizes the capital projects the County intends to undertake. A CIP describes the capital projects and associated funding sources the County intends to

undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets and the maintenance thereof. In Gwinnett County, a capital project is defined as a project with a useful life of 10 years or more and a cost of at least \$250,000 within six consecutive years or more than \$100,000 in one year.

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

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

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

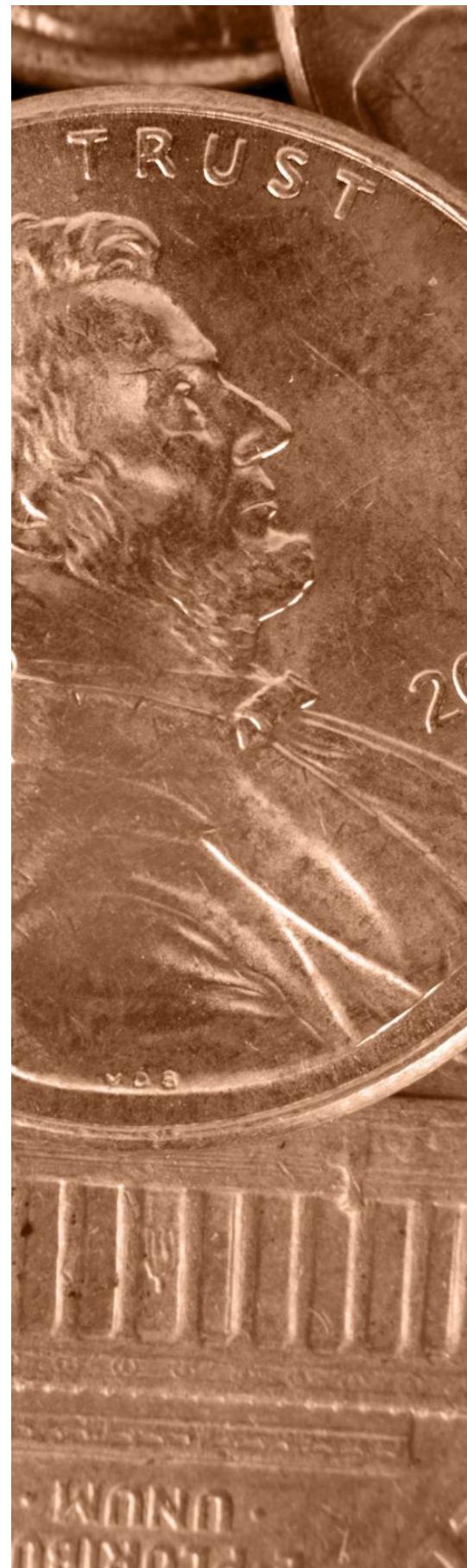
- 1. Long-Term Forecasts:** Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
- 2. Impact on Other Projects:** Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.
- 3. Allow for Funding of Preliminary Activities:** For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed, and prioritized appropriately.
- 4. Full Lifecycle Costing:** Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
- 5. Predictable Project Timing and Scope:** Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

Debt Management Practices

In 2008, the Department of Financial Services established a set of guidelines for debt issuance processes. The purpose of Debt Management Practices is to establish parameters and guidelines governing the issuance, management, and evaluation of all debt obligations issued by Gwinnett County, and to provide for the preparation and implementation of procedures necessary to assure compliance and conformity with the practices.

It is the practice of Gwinnett County that capital requirements be funded by a combination of reserves, current revenues, and municipal debt. The County subscribes to the following long-range targets:

- Dedicated Special Purpose Local Option Sales Taxes (SPLOST) revenues are employed to the maximum extent possible.
- Revenue bonds are used as needed, especially for enterprise activities and parks/recreation funding.
- General Obligation Bonds are employed only where there are no other viable revenue sources.





- The maximum targeted use of debt in the Capital Improvement Program will not exceed 35 percent of the total CIP for any six-year plan period.

The County may periodically issue debt obligations to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligation to its residents. It is the County's desire and direction to ensure that such debt obligations are issued and administered in such a manner so as to obtain the best long-term financial advantage to the County, while making every effort to maintain the County's bond ratings and reputation in the investment community.

The County plans long- and short-term debt issuances to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments, and market conditions. The Director of Financial Services and Deputy County Administrator, working with staff, oversees and coordinates the timing, issuance process, and marketing of the County's borrowing and capital funding activities required in support of the Capital Improvement Plan. The financing of capital needs is determined by the timing of infrastructure needs, as well as anticipated revenue streams. Debt is one method the County considers when funding the Capital Improvement Plan.

When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal processes to ensure the preservation of a sound financial position and favorable credit rating. See the Debt Summary discussion on page 45 in this section of the document for additional detail on County practices regarding debt usage.

Risk Management Practices

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

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

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

It is the objective of the Board of Commissioners that Gwinnett County should maintain efficient, productive, and well-managed risk management, insurance, and safety programs. The Board of Commissioners believes that the involvement, participation, and support of this policy statement and all other efforts of the Department of Finance and the Department of Human Resources related to these programs greatly benefits all Gwinnett County employees and elected officials, as well as the residents of the County.

All County officials and employees are strongly encouraged to follow the lead of the Board of Commissioners in endorsing, cooperating with, participating in, and supporting the activities of these programs.

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

Purchasing Practices

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in April 1995, and amended it with the sixth revision on December 14, 2010. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property, and explains contracting procedures including bonding, insurance, and vendor performance.

Additional purchasing process procedures and guidelines are documented in support of the purchasing ordinance. These include the Purchasing Procedures Manual, revised December 14, 2010, the Purchasing Associate II Manual, updated July 1, 2011, and the Purchasing ASA Manual, updated December 21, 2010.

All purchases shall be based on an approved budget for which funds have been allocated. 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 approval at its next meeting (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 five quotations.
Above \$100,000	Requires solicitation of formal, sealed bids/proposals by the Purchasing Division staff. Award approval of the bids/proposals are made at a formal meeting by the Board of Commissioners.



Reserve Policies

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

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

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

Gwinnett County currently operates under the following reserve policies:

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

Special Revenue Funds Reserve Policy – The County maintains a minimum level of restricted or committed fund balance equivalent to three months of regular, ongoing operating expenditures (including transfers out). Amounts used in this calculation should not include any amounts allocated for another purpose by the Board of Commissioners.

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

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

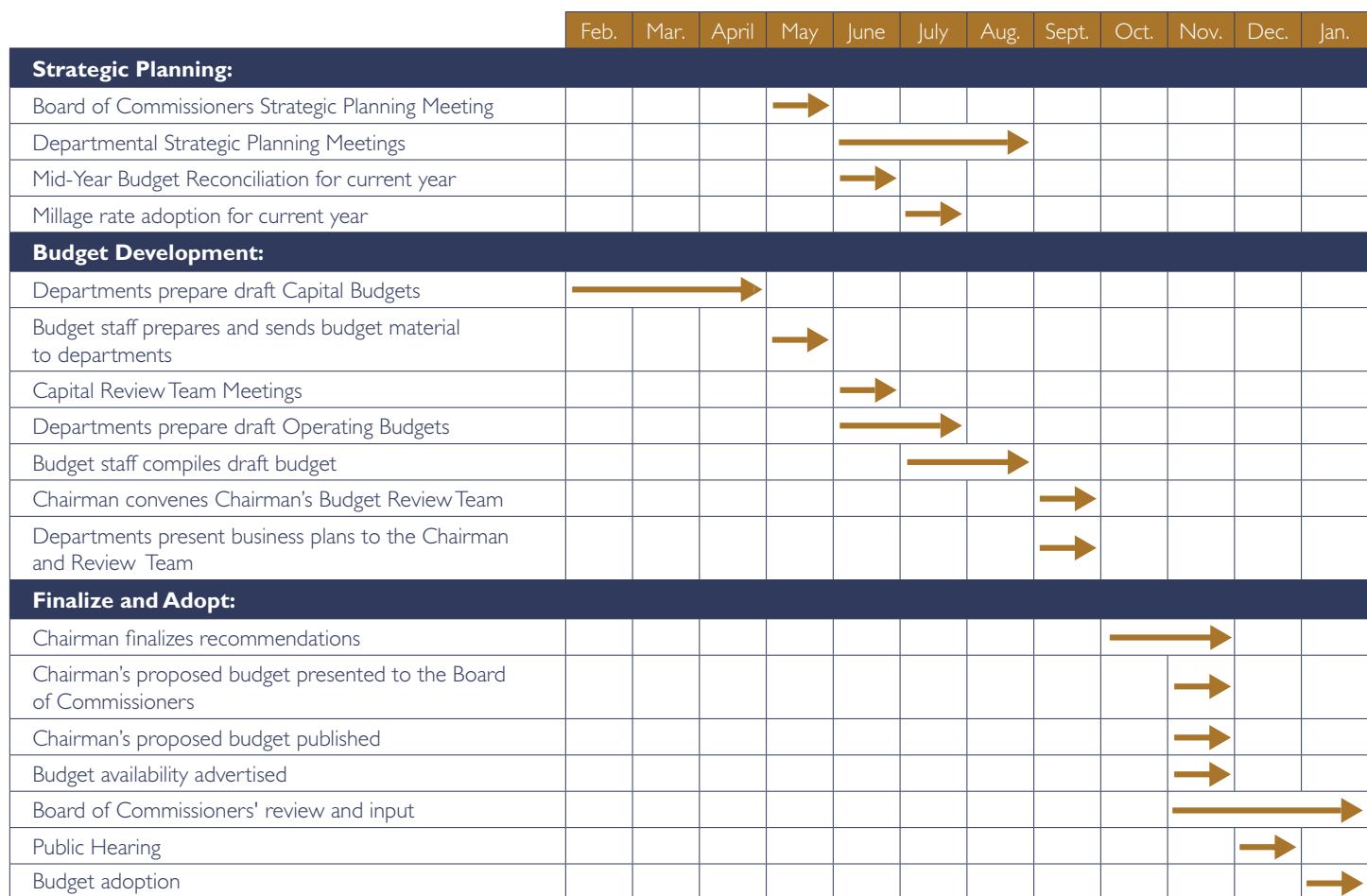
In the event that reserves exceed the minimum balance requirements at the end of each fiscal year, any excess reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority is given to those items that relieve budget or financial operating pressure in future periods.
2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP.
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis is placed on one-time uses that reduce future operating costs.
4. Start-up expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Financial Services.

The Budget Process

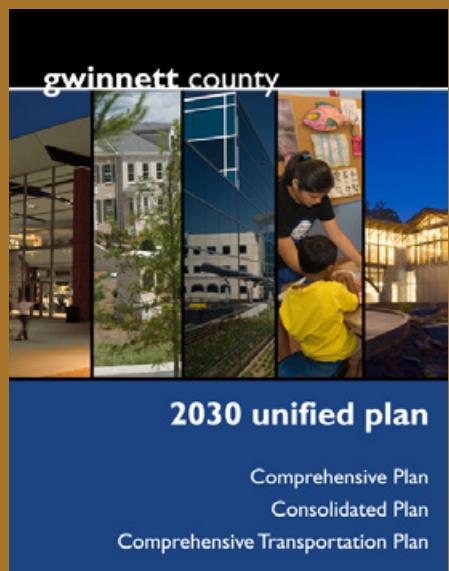
Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2014 Budget.



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 lot of time by dedicated County elected officials and staff members.

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



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

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

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

In developing the 2014 budget, County Administration continued the Business Planning Process that was set up in 2009 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. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for the allocation of limited resources.

The 2014 budget was developed with input from four county residents and business people who were selected by the Gwinnett County Board of Commissioners and Chairman Charlotte Nash to serve on the budget review committee. They worked with elected officials and County staff to review departmental business plans and projected revenues to set priorities.

Development of the 2014 budget began in May 2013 when the Board of Commissioners held a strategic planning meeting. In summer 2013, departments submitted budget proposals, including modified zero-based justifications for specific line items, to the Department of Financial Services. The Department of Financial Services then compiled recommendations into a draft budget for review by Chairman Nash and the Budget Review Committee.

All departments and elected officials submitted their fiscal year 2014 annual operating and capital budgets on or before July 22, 2013. In early September, departments presented their business plans to the Chairman and the Review Team for consideration. Departmental budget presentations made to the budget review team may be viewed in the on-demand video section of www.tvgwinnett.com under Budget Review Meetings.

With input from the Review Team, the Chairman presented a proposed budget to the Board of Commissioners on November 19, 2013. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held December 9, 2013, at least one week before the formal adoption of the budget.

County ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved January 7, 2014, and is presented in its entirety within this document.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The budget resolution on the following pages identifies conditions under which budget adjustments can be made and by whose authority.

At mid-year, the board adopts a budget reconciliation that replaces the original adopted budget. The purpose of the mid-year reconciliation is to review actual experience to date in regard to both revenues and expenditures. The adoption of the budget reconciliation is done in conjunction with, more or less, the adoption of the County's property tax millage rate. At this point in the fiscal year, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual expense experience.

Budget Resolution Summary

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

FY 2014 Resolution Amounts

Operating Budget	FY 2014	Capital Budget	FY 2014	FY 2015 – 2019
Tax-Related Funds		Tax-Related Funds		
General	\$ 241,304,226	Capital Project	\$ 28,389,194	\$ 240,000,142
G.O. Bond Detention Center	5,877,659	Vehicle Replacement	17,007,067	22,922,561
Development & Enforcement Services District	9,073,155			
Fire and EMS	93,724,919			
Loganville EMS	23,750			
Police Services District	96,759,110			
Recreation	28,876,112			
Total Tax-Related	\$ 475,638,931	Total Tax-Related	\$ 45,396,261	\$ 262,922,703
Special Revenue Funds		Special Revenue Funds		
Speed Humps	\$ 120,633	SPLOST (2005)	\$ 14,031,175	\$ —
Street Lighting	7,447,664	SPLOST (2009)	168,230,528	164,330,736
Authority Imaging	1,904,434	SPLOST (2014)	100,839,819	316,418,480
Corrections Inmate	81,509			
Crime Victims Assistance	1,240,470			
District Attorney Federal Asset Sharing	215,000			
E-911	17,960,734			
Juvenile Court Supervision	63,751			
Police Special Justice	1,119,152			
Police Special State	876,747			
Sheriff Inmate	574,000			
Sheriff Special Justice	50,232			
Sheriff Special Treasury	150,881			
Sheriff Special State	108,800			
Stadium Operating	2,689,056			
Tree Bank	15,000			
Tourism	7,103,673			
Total Special Revenue	\$ 41,721,736	Total Special Revenue	\$ 283,101,522	\$ 480,749,216
Enterprise Funds		Enterprise Funds		
Airport Operating	\$ 860,781	Airport R & E	\$ —	\$ 664,263
Local Transit Operating	7,925,943	Solid Waste R & E	75,000	50,000
Solid Waste Operating	41,423,712	Stormwater R & E	22,375,292	106,994,298
Stormwater Operating	30,764,800	Transit R & E	(1,791,780)	1,933,032
Water and Sewer Operating	307,049,789	Water and Sewer R & E/Bond	136,433,306	568,218,000
Total Enterprise	\$ 388,025,025	Total Enterprise	\$ 157,091,818	\$ 677,859,593
Internal Service Funds				
Administrative Support	\$ 52,812,998			
Auto Liability	1,051,741			
Fleet Management	6,609,642			
Group Self-Insurance	48,115,762			
Risk Management	6,857,197			
Workers' Compensation	6,302,737			
Total Internal Service	\$ 121,750,077			
Total Operating Funds	\$ 1,027,135,769	Total Capital Funds	\$ 485,589,601	\$ 1,421,531,512

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax

Budget Document 2014



**GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA**

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2014 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 2014 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, 2014**

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



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

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

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

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

WHEREAS, an advertised public hearing has been held on the 2014 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2014 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 \$27,143,782 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 \$96,724,269 and remaining funding of \$69,580,487 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 2014 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.
2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Department or Agency from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;
 - (b) allocate funds from the established Judicial Reserve to appropriate Department or Agency for required expenses;

- (c) allocate funds from the established Prisoner Medical Reserve to various Funds, Department or Agency when required to cover expenses;
- (d) allocate funds from the established Indigent Defense Reserve to appropriate Department or Agency for required expenses;
- (e) allocate funds from the established Court Reporters Reserve to appropriate Department or Agency for required expenses;
- (f) allocate funds from the established Court Interpreters Reserve to appropriate Department or Agency for required expenses;
- (g) allocate funds from the established Inmate Housing Reserve to appropriate Department or Agency for required expenses;
- (h) allocate funds from the established Fuel/Parts Reserve as required;
- (i) allocate funds from Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;
- (j) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
- (k) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
- (l) approve transfers of appropriations within Department or Agency for capital categories/projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/ expenses in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
- (m) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted; and
- (n) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets and all revenue for the Authority Imaging Fund for Special Use Funds and for capital fund contingency project and project specific levels; and

3. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$25,000;
- (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; and
- (d) reallocate funding among projects approved by the Board of Commissioners.

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

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

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

BE IT FURTHER RESOLVED that 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-2014
GCID Number: 2014-0039

Charlotte J. Nash
Charlotte J. Nash, Chairman

11/21/14
Date
Attest:



Approved as to form:

Theronda Nash Williams
Gwinnett County Staff Attorney

Consolidated Budget – All Funds

FY 2014 Revenues and Appropriations

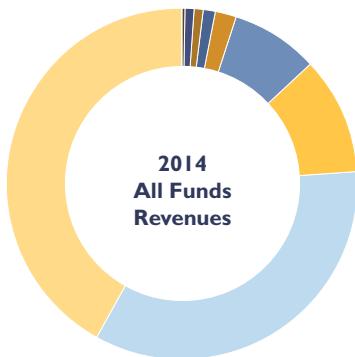
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$107,870,553 and Internal Service Fund activity in the amount of \$121,750,077.

FY 2014 Revenues

Taxes	\$ 537,309,491
Licenses and Permits	7,604,629
Intergovernmental	23,824,744
Charges for Services	437,024,991
Fines and Forfeitures	15,026,107
Investment Income	1,991,659
Contributions and Donations	111,106,694
Miscellaneous	4,820,264
Total 2014 Revenues	1,038,708,579
Funds Carried Forward Adjustment	140,000,000
Use of Fund Balance/Net Position	104,396,181
Total Budgeted Revenues	\$ 1,283,104,760

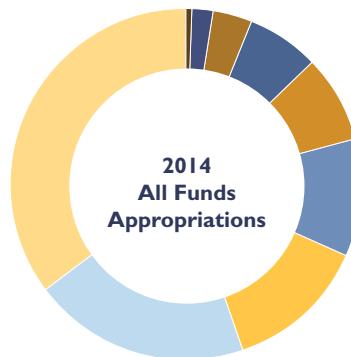
FY 2014 Appropriations

General Government	\$ 167,442,099
Judicial	139,608,495
Public Safety	254,179,819
Public Works	451,891,233
Health and Welfare	7,126,967
Culture and Recreation	86,339,320
Housing and Development	28,000,690
Debt Service	104,669,620
Other Financing Uses	200,000
Total 2014 Appropriations	1,239,458,243
Contribution to Fund Balance/Working Capital Reserve	43,646,518
Total Budgeted Appropriations	\$ 1,283,104,761



Taxes: 41.86%
 Charges for Services: 34.06%
 Funds Carried Forward: 10.91%
 Use of Net Position/ Fund Balance: 8.14%
 Intergovernmental: 1.86%
 Fines and Forfeitures: 1.17%
 Contributions and Donations: 0.87%
 Licenses and Permits: 0.59%
 Miscellaneous: 0.38%
 Investment Income: 0.16%*

*Value is too small to appear on this chart



Public Works: 35.21%
 Public Safety: 19.81%
 General Government: 13.05%
 Judicial: 10.88%
 Debt Service: 8.16%
 Culture and Recreation: 6.73%
 Working Capital Reserve: 3.40%
 Housing and Development: 2.18%
 Health and Welfare: 0.56%
 Other Financing Uses: 0.02%*

*Value is too small to appear on this chart

2014 – 2019 Operating Impact of Capital Projects (in thousands)

Below are estimated operating costs associated with capital projects. Personal services, equipment rentals, license support agreements, outsourced technology services, professional services, and repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Definition	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Total
Police Helicopter Addition	\$ –	\$ –	\$ –	\$ –	\$ 25	\$ 10	\$ 35
Police Helicopter Upgrade	–	24	–	–	–	–	24
Major Repairs and Renovations	–	2	2	2	2	–	8
Employee Wellness Center	155	481	34	111	37	38	855
Fire Education Safety Village	–	49	–	–	–	–	49
Fire Station 15 Relocation	–	28	–	–	–	–	28
Fire Station 14 Relocation	–	28	–	–	–	–	28
Fire Station 13 Relocation	–	–	29	–	–	–	29
Fire Station 2 Relocation	–	–	–	–	32	–	32
Fire Station 3 Relocation	–	–	–	–	32	–	32
Ambulance Service Expansion	1,128	1,353	1,353	789	112	–	4,735
Fire Station 31	2,670	1,188	–	–	–	–	3,858
Fire Station 32	–	–	2,939	1,323	–	–	4,262
Fire Station 10 Relocation	–	–	28	–	–	–	28
Reclaimed Water Reuse	(10)	(10)	(10)	(10)	(10)	(10)	(60)
Petition Sewer	10	10	10	10	10	10	60
Disinfection Improvements	–	100	100	100	100	100	500
Pressure Management Initiatives	10	10	10	10	10	10	60
South Gwinnett Wastewater	200	–	–	–	–	–	200
DWR Central Facility Upgrades	10	10	10	10	10	10	60
Water Meter – New Installations	(15)	(15)	(15)	(15)	(15)	(15)	(90)
Biosolids Program	100	100	100	100	100	100	600
DWR Facility Demolition Program	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Utility Relocation Program	–	–	–	10	10	10	30
Crooked Creek WRF Improvements	100	100	100	100	100	100	600
Sewer Assessment Program	(100)	(100)	(100)	(100)	(100)	(100)	(600)
Distribution System Rehabilitation	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Facility Rehab Water Production	50	50	100	100	100	100	500
Pump Station Rehabilitation	(75)	(150)	(150)	(100)	(75)	(100)	(650)
Sanitary Sewer Collection Sys Renovation	(100)	(100)	(100)	(100)	(100)	(100)	(600)
WRF Rehab/Improvements Program	50	50	50	50	50	50	300
Pump Station Phase Out Program	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Water Accountability Program	(10)	(10)	(10)	(10)	(10)	(10)	(60)
Wastewater Flow Metering	10	10	10	10	10	10	60
Pressurized Pipes Assessment Program	50	50	50	50	50	50	300
DWR Data Management	19	19	19	19	19	19	114
Natural Resources Watershed	50	50	50	50	50	50	300
2014 Stormwater Drainage Improvements	(100)	(100)	(100)	(100)	(100)	(100)	(600)
Medical Examiners Office	–	–	57	–	–	–	57
Voice Technology Replacement/Upgrade	75	125	–	–	–	–	200
Business System Application Upgrades	58	6	2	2	2	2	72
Sustain eCourt	77	–	–	–	–	–	77
Disaster Recovery	3,518	–	–	–	1,500	–	5,018
SAP Upgrades	57	3	3	3	3	3	73
Internet Portal Expansion	25	–	–	–	–	–	25
Field Communication Equipment	287	–	–	18	–	–	305
Enterprise Asset Management System	165	8	9	9	10	10	211
Jail Management System Replacement	75	–	–	–	–	–	75
ECM Upgrade/Replacement	–	–	180	9	9	10	208
ERP Technical Improvements	36	2	2	2	2	2	46
Countywide Security Camera Systems	130	3	3	3	28	3	171
Warrant Tracking Module Replacement	11	–	–	–	–	–	11
Enterprise Billing System	869	7	8	8	8	9	910
Technology Hardware/Software 2014	30	111	110	113	1	1	365
Networking & Communications 2014	50	150	10	11	11	12	243
System Status Management	100	10	–	–	–	–	110
ePCR Hardware Replacement	–	–	–	5	–	–	5
Moodle	–	5	–	–	–	–	5
Single Sign-On	–	–	–	–	–	–	–
Evidence Barcode System	288	13	1	1	2	2	307
Advanced Authentication Compliance	185	31	2	2	2	3	225
800 MHz Radio System – Digital	50	2	2	2	2	2	58
Total Annual Impact	\$ 10,139	\$ 3,552	\$ 4,746	\$ 2,445	\$ 1,880	\$ 140	\$ 22,903



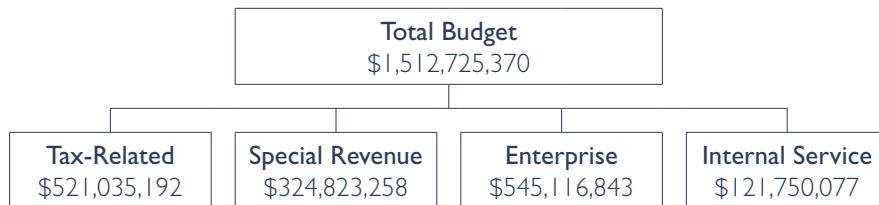
Fund Structure and Financial Status

Gwinnett County Government is financially and operationally sound. Emphasizing long-range planning in the budgeting process, a five-year forecast is used to analyze the implications of annual service investments, assuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. Further, the County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

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

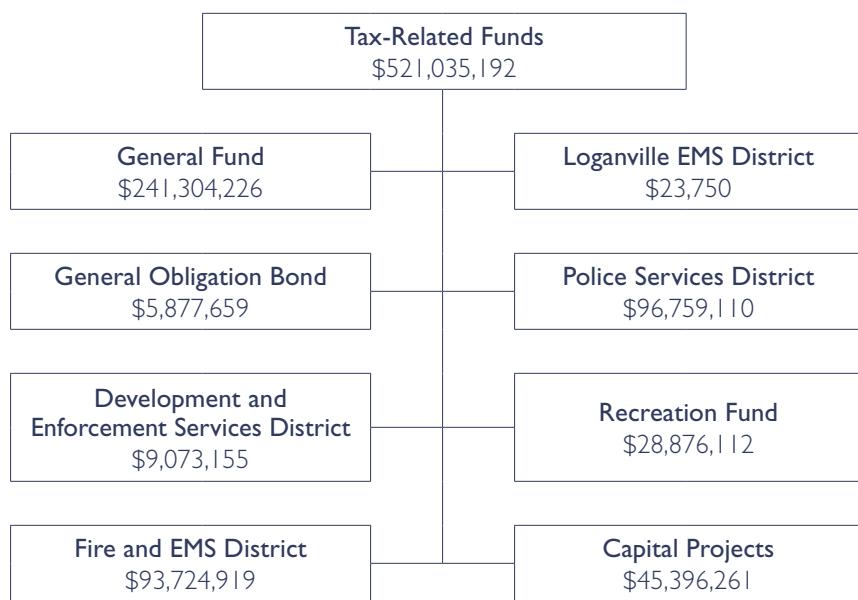
Fund Groups

The 2014 Adopted Budget contains 48 separate funds that are categorized into four fund groups: Tax-Related Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. These groups and the major funds within them are highlighted in the following sections.



Tax-Related Funds

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



General Fund

The General Fund is the second largest operating fund in the 2014 Operating Budget, encompassing operational funding for County services including courts and sheriff, public works, and community services.

In 2014, expenditures of the General Fund are expected to total \$241 million, a decrease of \$45 million from 2013. This decrease is primarily attributable to the one-time transfers made in 2013 to the new service district funds to establish three-month fund balance reserves, in compliance with the negotiated Service Delivery Strategy (SDS) settlement.

Fund balance reserves remain above the three-month policy level.

Debt Service Fund

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

In 2014, expenditures in the Debt Service Fund are expected to total \$5.9 million, a decrease of \$19 million from the 2013 level of \$24.9 million. Debt Service appropriations were unusually high in 2013 because the budget included a \$20 million cash redemption of the remaining portion of the 2003 General Obligation Bonds. For more information, see the Debt Summary beginning on page 45 in this section of the document.

Budgeted revenues totaling \$5.9 million cover debt service requirements in 2014.

Development and Enforcement Services District Fund

This fund accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. The Development and Enforcement Services District includes all properties in unincorporated Gwinnett County. A property tax is levied to support this service district. In 2014, expenditures are expected to total \$8.9 million, an increase of \$1.4 million, or 19.4 percent from 2013. In 2013, the budget included a one-time \$2.9 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement.

Fire and Emergency Medical Services District Fund

This fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. The Fire and Emergency Medical Services District includes all properties in unincorporated Gwinnett County and all cities except Loganville. A property tax is levied to support this service district. The 2014 expenditures are expected to total \$93.5 million, an increase of \$12.1 million, or 14.8 percent from 2013. In 2013, the budget included a one-time \$20.8 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement. The 2014 budget includes additional appropriations to expand emergency medical services.

Loganville Emergency Medical Services District Fund

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





Police Services District Fund

This fund accounts for the revenues and expenditures attributable to the Police Services District. The Police Services District includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. A property tax is levied to support this service district. The 2014 expenditures are expected to total \$96.7 million, an increase of \$6.7 million, or 7.5 percent from 2013. The 2013 budget included a one-time \$27.5 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement.

Recreation Fund

This 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.

In 2014, expenditures in the Recreation Fund are expected to total \$28.9 million, a decrease of \$0.4 million, or 1.3 percent from 2013.

In 2014, revenues in the Recreation Fund are expected to total \$28.9 million, a decrease of \$0.7 million, or 2.4 percent from 2013, primarily due to conservative budgeting for tax revenues.

The fund balance reserve remains above the three-month policy level.

Capital Projects Fund

The Capital Projects Fund, which is primarily supported by contributions from the operating tax funds, is budgeted at \$28.4 million in 2014. Contributions to this fund are budgeted as follows:

General Fund	\$ 2,000,000
Fire and Emergency Medical Services District Fund	\$ 4,768,000
Police Services District Fund	\$ 3,758,000
Recreation Fund	\$ 293,190
E-911 Fund	\$ 33,760
Police Justice Fund	\$ 239,037

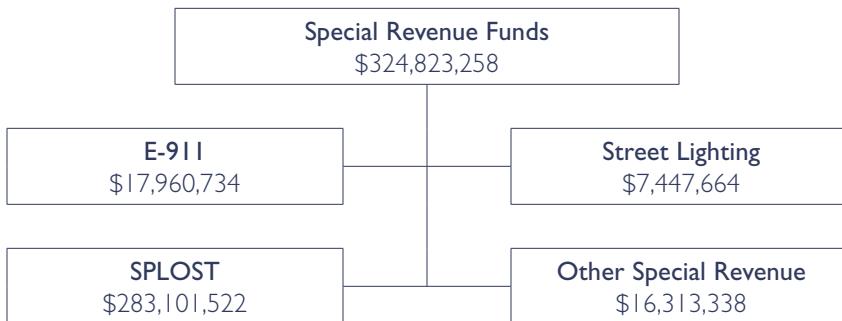
Projects supported in this fund include park improvements, social services facilities, and other County projects. For more information on capital projects, please refer to Sections V and VI of this document.

Vehicle Replacement Fund

This capital project fund, which is primarily supported by contributions from the operating funds, is budgeted at \$17.0 million in 2014. Departments contribute to fund the replacement of vehicles that have surpassed their useful life.

Special Revenue Funds

Special Revenue Funds account for funds that are restricted to a specific purpose by state law or local ordinance. Some of these funds have continuing obligations, such as personnel, while others account for one-time purchases.



E-911 Fund

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

In 2014, expenditures of the E-911 Fund are expected to total nearly \$18.0 million, an increase of \$3.3 million from the 2013 actual level of \$14.6 million. Included in the 2014 budget is a \$3.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the SDS negotiated settlement in early 2012. The cities are paid an estimated amount on or before May and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

In 2014, revenues of the E-911 Fund are expected to total \$13.3 million, an increase of \$0.5 million, or 4.2 percent from the 2013 actual level.

The 2014, rates are as follows: Wire line \$1.40, Wireless \$1.25, Voice over Internet Protocol \$1.40, and Prepaid \$0.75.

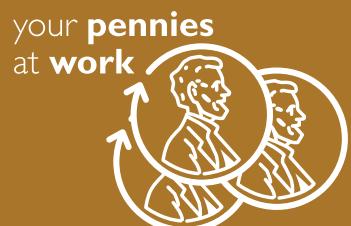
Fund balance reserves remain above the three-month policy level.

Special Purpose Local Option Sales Tax (SPLOST) Programs

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

2005 SPLOST Fund

On November 2, 2004, Gwinnett County voters approved a four-year extension of the SPLOST to be designated for capital improvements in the county and its municipalities. Sales tax collections for the 2005 Program were \$581.5 million. The Cities' Share Allocation was \$93.7 million. This was the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, SPLOST had been exclusively a county tax. In addition to funding for



SPLOST



the cities, funds from the 2005 SPLOST were used for library, parks and recreation, public safety, and transportation projects. The 2014 budget includes \$14.0 million in appropriations to finalize this program.

2009 SPLOST Fund

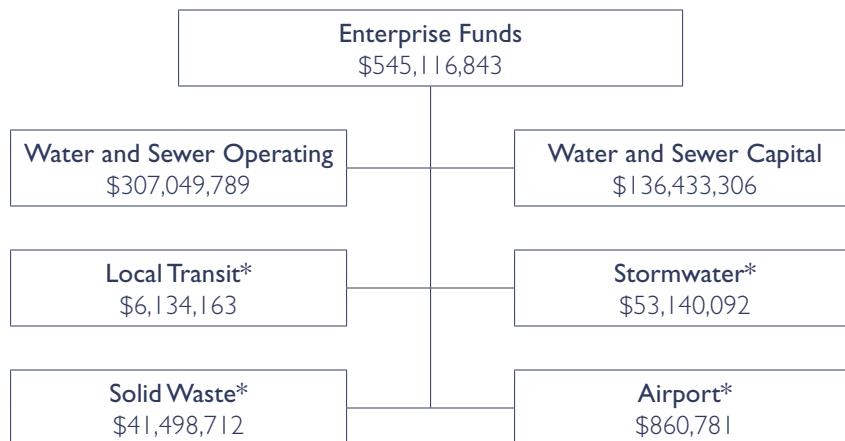
In November 2008, Gwinnett County residents approved a referendum authorizing the County to extend the one-cent SPLOST for five years beginning in April 2009. Budgeted sales tax collections for the 2009 program totaled \$646.7 million. Collections from the sales tax designated for the County are used solely for capital projects in the areas of parks and recreation, transportation, public safety, court facilities, and libraries. The remaining sales tax collections, approximately 17 percent of the 2009 SPLOST Program, are allocated to Gwinnett's cities. The 2014 budget includes \$168.2 million in appropriations for projects.

2014 SPLOST Fund

In November 2013, the residents of Gwinnett County approved a referendum authorizing the County to extend the one-cent SPLOST for three years beginning in April 2014. Budgeted sales tax collections for the 2014 three-year program are \$417,258,299. According to the intergovernmental agreement between Gwinnett County and its cities, the County will receive 78.9 percent of the proceeds and the cities will receive 21.1 percent. The County's share will be distributed to project categories as shown in the pie chart to the left.

Enterprise Funds

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



*Capital included

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

Water and Sewer Operating Fund

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. The Water and Sewer Operating Fund is the County's largest operating fund in the 2014 operating budget.

In 2014, Water and Sewer Operating Fund expenditures are expected to total \$277.3 million, an increase of \$2.5 million, or 0.8 percent from the 2013 actual level of \$274.9 million. The majority of the increase is related to an increase in personal services of \$3.6 million and an increase in operations of \$11.8 million, offset by a \$13 million decrease in transfers to the Renewal and Extension Fund. General operating and personal services expenses are budgeted at \$15 million more than 2013 actual expenses, primarily due to increases in personal services for a 3-percent compensation increase, as well as chemical costs, repair and maintenance expenses, and utilities.

In 2014, Water and Sewer Operating Fund revenues are expected to total \$307 million, an increase of \$14.2 million, or 4.8 percent from 2013 actual revenues. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2015. County financial staff uses these rates to create models to help determine annual revenue projections to fund operations, capital needs, and existing and projected debt service requirements. These models then help drive the decision-making process in setting the water and sewer system's operating budget.

Water and Sewer Capital Funds

The 2014 budget for the Water and Sewer Renewal and Extension Capital Fund is \$136.4 million. The County's Water and Sewer Capital Improvement Program (CIP) is a dynamic, forward-looking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both.

The County also has several important, ongoing water and sewer maintenance projects. The County has issued more than \$1.3 billion in water and sewer bonds since 1998. Bond proceeds were used to help fund the F. Wayne Hill Water Resources Center, the Shoal Creek Filter Plant, the expansion of the Hill Center, the Yellow River Water Reclamation Facility, the Crooked Creek Water Reclamation Facility, and upgrades to the Patterson-Marathon Pump Station and Force Main. The Water and Sewer Renewal and Extension (R&E) Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, which are budgeted at nearly \$68 million in 2014, continue to support the R&E fund. More information on the Water and Sewer capital projects can be found in Section VI.



save gwinnett's streams



gwinnettcounty
Department of Water Resources
Stormwater Management

Stormwater Operating Fund

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

In 2014, Stormwater Operating Fund expenses are expected to total \$21 million, a decrease of \$8.8 million, or 3 percent from the 2013 actual level of \$29.8 million, primarily due to a decrease in transfers to the Stormwater Renewal and Extension Fund.

A total of \$10.1 million, or 48.3 percent of the 2014 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater facility improvements.

In 2014, Stormwater Fund revenues are expected to total \$30.8 million, a decrease of \$0.3 million from the 2013 actual level. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. The rate has remained at \$2.46 since fiscal year 2009.

Local Transit Operating Fund

This fund accounts for the operation and maintenance of the transit system. Revenues are received from fares and a contribution from the General Fund. The transit system began express bus service operations to employment centers in downtown Atlanta in November 2001 and added local bus route service a year later. The transit service has proven to be popular and successful with ridership at 1,845,540 boardings in 2013. The local ridership is about 64 percent of total ridership. In response to the economic recession and the need to balance the County's operating budget with reduced revenue projections, the County reduced transit service levels and raised fares in mid 2008. Additional service reductions were made effective January 2010, and a new rate resolution became effective on January 1, 2012. The new rates are consistent with the objective that one-third of the expenses for transit be funded by users of the system.

In 2014, expenses of the Local Transit Operating Fund are expected to total \$7.8 million, an increase of \$0.7 million, or 9.1 percent from the 2013 actual level of \$7.2 million.

In 2014, revenues of the Local Transit Operating Fund are expected to total \$8 million. The General Fund operating subsidy is expected to total almost \$4 million.

Solid Waste Operating Fund

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

In 2014, expenses of the Solid Waste Operating Fund are expected to total \$40.1 million, a decrease of \$1.2 million, or 2.9 percent from the 2013 actual level of \$41.3 million.

In 2014, revenues of the Solid Waste Operating Fund are expected to total \$41.4 million, a decrease of \$2.5 million, or 5.7 percent from the 2013 actual level of \$43.9 million.

Airport Operating Fund

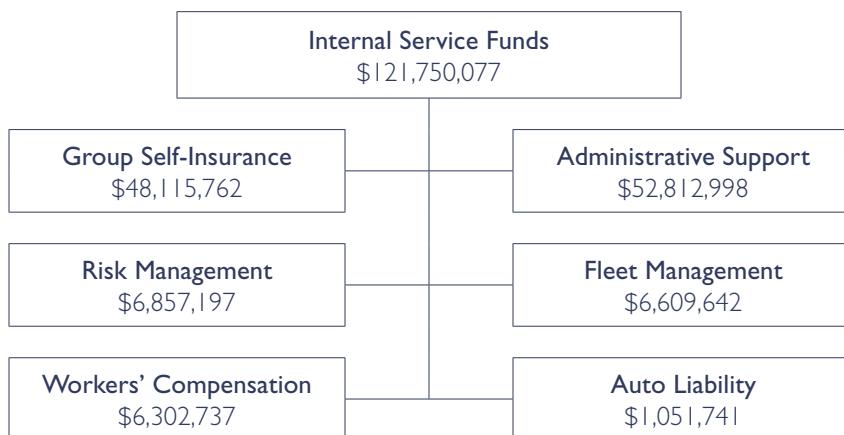
This fund accounts for the operation and maintenance of the County's airport, Briscoe Field.

In 2014, expenses of the Airport Operating Fund are expected to total \$0.9 million, an increase of \$96,966, or 12.7 percent from the 2013 actual level of \$0.8 million.

In 2014, revenues of the Airport Operating Fund are expected to total \$0.9 million, basically the same as 2013.

Internal Service Funds

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



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

In 2014, expenses of the Administrative Support Fund are expected to total \$52.8 million, an increase of \$8.7 million or 19.9 percent from the 2013 actual level of \$44 million. The majority of this increase is due to the 3-percent across-the-board market adjustment to employee compensation.

In 2014, revenues of the Administrative Support Fund are expected to total \$52.3 million, an increase of \$91,390 or 1.2 percent from 2013 actual revenues. There is a planned use of net position of \$0.6 million in 2014.

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

In light of increasing health care costs, the financial status of the Group Self-Insurance Fund remains positive.





The County implemented changes in the health plan in 2014 in order to balance costs between the County and participants. Future year changes in this area include continued adjustments to costs to lessen the total financial impact to the County and the enrolled employees.

In 2014, expenses of the Group Self-Insurance Fund are expected to total \$48.1 million, an increase of \$8.2 million or 20 percent from the 2013 actual expense level of \$39.9 million. The majority of this increase is a result of expected increases in health insurance costs.

In 2014, revenues of the Group Self-Insurance Fund are expected to total \$40.9 million, a decrease of \$3.9 million or 8.9 percent from 2013 actual revenues. There is a planned use of net position of \$7.2 million in 2014.

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

In 2014, expenses of the Risk Management Fund are expected to total \$6.9 million, an increase of \$1.7 million or 32.3 percent from 2013 actual expenses. This increase is primarily due to anticipated increases in insurance and claims expenses.

In 2014, revenues of the Risk Management Fund are expected to total \$3.6 million, a decrease of \$0.8 million or 18.1 percent from 2013 actual revenues, primarily due to a decrease in the charges to other funds. There is a planned use of net position of \$3.2 million in 2014.

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

In 2014, expenses of the Workers' Compensation Fund are expected to total \$6.3 million, an increase of \$3.3 million from 2013 actual expenses. This increase is mainly due to anticipated increases in insurance and claims expenses.

Revenues in the Workers' Compensation Fund consist primarily of charges to other funds. In 2014, revenues of the Workers' Compensation Fund are expected to total \$4.1 million, an increase of \$0.7 million from 2013 actual revenues. There is a planned use of net position of \$2.2 million in 2014.

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

In 2014, expenses of the Fleet Management Fund are expected to total \$6.6 million, an increase of \$1 million from 2013 actual expenses.

In 2014, revenues of the Fleet Management Fund are expected to total \$6.6 million, an increase of \$0.2 million from 2013 actual revenues.

Debt Summary

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

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

The County achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of approximately 40 counties in the United States with this prestigious rating. For approximately 17 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you-go funding and low levels of tax-supported debt.

Major capital projects are traditionally funded through the issuance of long-term debt and pay-as-you-go methods. Capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered, such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. None of the \$1.9 billion *2014 – 2019 Capital Improvement Program* is funded by debt.

The voter-approved SPLOST is a pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the County. Since 1985, the County has used SPLOST revenues to fund capital needs, including a new justice and administration center, libraries, public safety facilities, and major expansions of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. More than \$2.6 billion has been collected since 1985 for capital improvements across the county.

Types of Debt

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





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

Additionally, in January 2013, the County redeemed the remaining 2003 G.O. Bonds maturing in 2020 through 2023. The result of that redemption was a present value savings of \$4.4 million.

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

The 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, 2013, for Gwinnett County was \$2,362,077,000, providing a debt margin of \$2,349,880,000 (unaudited). The County currently uses less than 1 percent of the debt limit. At December 31, 2013, there was a total par amount outstanding of \$22,555,000 in G.O. Bonds.

The following table reflects the County's total outstanding amounts of G.O. debt as of December 31, 2013 (in thousands):

Year	Principal	Interest	Total
2014	\$ 3,410	\$ 762	\$ 4,172
2015	3,480	658	4,138
2016	3,690	498	4,188
2017	3,865	395	4,260
2018	3,960	287	4,247
2019	4,150	104	4,254
Total	\$ 22,555	\$ 2,704	\$ 25,259

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

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2013 (unaudited):

**Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds**

\$182,090,000	Series 2005	Issued 3/17/05
\$116,425,000	Series 2006	Issued 3/9/06
\$181,785,000	Series 2008	Issued 8/21/08
\$221,315,000	Series 2009	Issued 10/22/09
\$163,615,000	Series 2011	Issued 7/1/11

(Dollars in thousands)

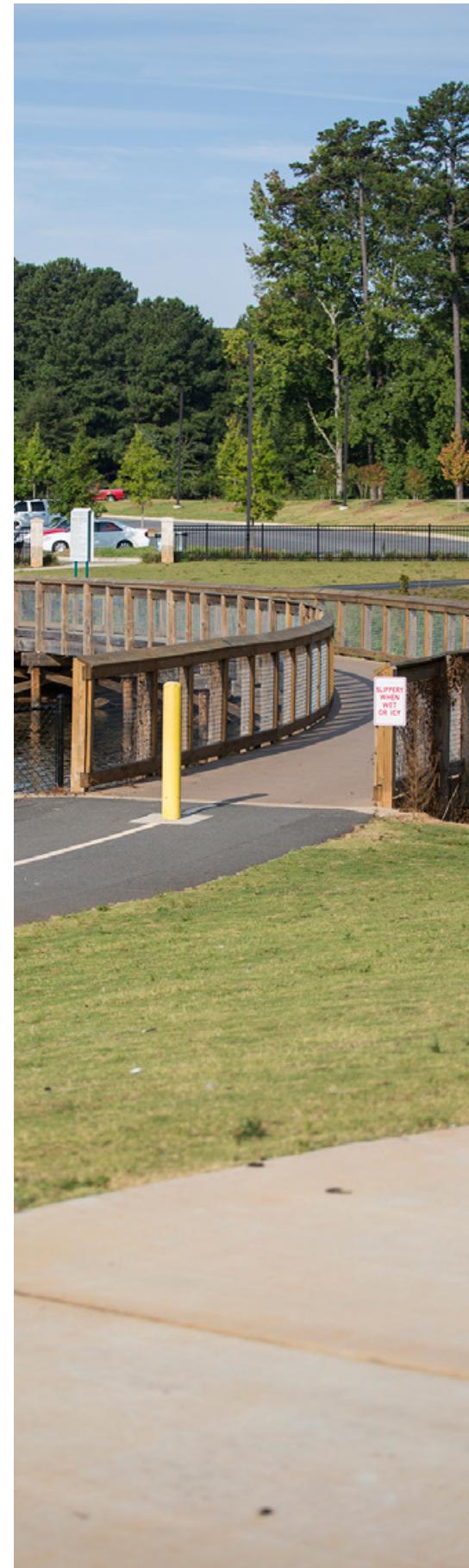
Year	Principal	Interest	Total
2014	\$ 58,955	\$ 38,065	\$ 97,020
2015	61,050	35,641	96,691
2016	63,725	33,082	96,807
2017	66,270	30,431	96,701
2018	68,925	27,667	96,592
2019 – 2023	292,475	98,144	390,619
2024 – 2028	233,875	32,322	266,197
2029	19,955	1,087	21,042
Total	\$ 865,230	\$ 296,439	\$ 1,161,669

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

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt requirements for water and wastewater capital needs. A Water and Sewer Rate Resolution approved in March 2009 increased water and sewer rates over a period of six years beginning in January 2010. Over the six-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month for a typical residential household) will increase slightly more than 26 percent from \$69.44 in 2010 to \$94.22 in 2015.

These rate increases will help to offset the debt service cost of existing Water and Sewerage Authority revenue bonds. If favorable market conditions exist, the Water and Sewerage Authority may refund outstanding bonds for debt service savings.

In addition, the County has received a \$54 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment began in 2011.





Other outstanding debt amounts as of December 31, 2013, are as follows (unaudited):

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

(Dollars in thousands)

Year	Principal	Interest	Total
2014	\$ 2,476	\$ 1,477	\$ 3,953
2015	2,551	1,401	3,952
2016	2,629	1,324	3,953
2017	2,709	1,243	3,952
2018	2,791	1,161	3,952
2019 – 2023	15,282	4,480	19,762
2024 – 2028	17,626	2,010	19,636
2029 – 2032	4,283	142	4,425
Total	\$ 50,347	\$ 13,238	\$ 63,585

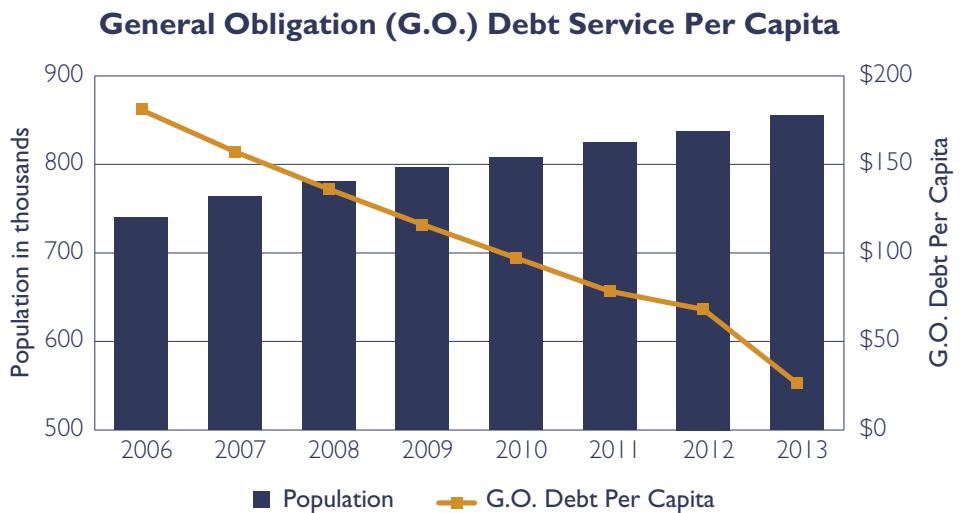
The total annual requirements on all outstanding debt as of December 31, 2013, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	G.O.	W&S	GEFA	Total
2014	\$ 4,172	\$ 97,020	\$ 3,953	\$ 105,145
2015	4,138	96,691	3,952	104,781
2016	4,188	96,807	3,953	104,948
2017	4,260	96,701	3,952	104,913
2018	4,247	96,592	3,952	104,791
2019 – 2023	4,254	390,619	19,762	414,635
2024 – 2028	–	266,197	19,636	285,833
2029 – 2032	–	21,042	4,425	25,467
Total	\$ 25,259	\$ 1,161,669	\$ 63,585	\$ 1,250,513

The total annual debt requirement for 2014 is 10.2 percent of the total operating budget of \$1.027 billion, resulting in total operating appropriations less annual debt of \$922 million.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2014 (all debt categories) is approximately \$105 million. Currently, estimated debt service per capita averages nearly \$70 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010, 2011, or 2012 and has focused on paying off its debt. Specifically, in 2010, the County paid off its Recreation Authority Refunding Bonds and its 1994 Water and Sewer Refunding Bonds. In 2010, the County also restructured its 2001 Development Authority Bonds for debt service savings. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full. In 2012, the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds. In 2013, the County redeemed all outstanding 2003 G.O. Bonds.



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





• operating funds

This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue, a history of the revenues and expenses/expenditures of each fund, and the 2014 budget.

Operating Funds

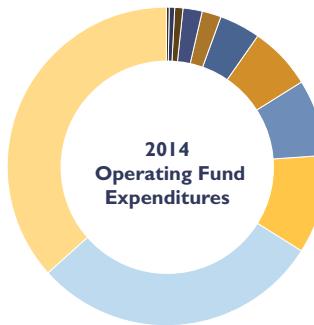
Revenues and Expenditures by Category FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	402,639,489	396,904,932	414,774,079	402,293,493	-3.0%
Licenses and Permits	7,488,303	8,011,092	7,945,099	7,604,629	-4.3%
Intergovernmental	3,726,763	3,594,292	3,660,374	3,953,358	8.0%
Charges for Services	460,133,233	529,650,569	527,019,955	543,286,144	3.1%
Fines and Forfeitures	15,449,333	15,923,311	15,768,238	15,026,107	-4.7%
Investment Income	1,754,863	1,847,242	1,561,819	2,374,224	52.0%
Contributions and Donations	5,833,028	10,228,853	15,729,855	12,086,261	-23.2%
Miscellaneous	5,166,865	8,830,420	8,968,165	6,658,499	-25.8%
Other Financing Sources	20,343,183	29,687,147	18,950,172	9,718,520	-48.7%
Transfer In – 3 Month Reserve	-	-	51,129,401	-	-100.0%
Total Revenues	922,535,060	1,004,677,858	1,065,507,157	1,003,001,235	-5.9%
Use of Net Position	-	-	-	13,279,555	-
Use of Fund Balance	-	-	-	10,854,979	-
Total	922,535,060	1,004,677,858	1,065,507,157	1,027,135,769	-3.6%
Expenditures					
Personal Services	363,395,497	362,577,888	363,294,194	374,263,486	3.0%
Operations	265,840,276	260,196,830	252,096,958	302,044,594	19.8%
Debt Service	105,011,720	101,623,140	125,292,504	105,034,126	-16.2%
Intergovernmental	-	2,955,328	3,133,742	-	-100.0%
Other Financing Uses	-	24,817,713	-	-	-
Transfers to Renewal and Extension	81,811,337	91,993,000	100,745,995	78,234,497	-22.3%
Contributions to Other Funds	40,668,110	70,012,420	73,463,491	67,184,394	-8.5%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contribution to Development Authority	6,003,520	7,065,345	7,056,545	7,592,295	7.6%
Contributions to Subsidized Agencies	21,770,731	21,804,408	20,779,780	21,168,536	1.9%
Contributions to Other Agencies	6,382,136	11,345,640	1,132,250	1,015,000	-10.4%
Contributions to Capital and Capital Outlay	30,141,665	19,071,540	27,502,508	20,175,049	-26.6%
Reserves and Contingencies	-	-	-	6,777,274	-
Total Expenditures	921,024,992	974,283,252	1,025,627,368	983,489,251	-4.1%
Working Capital Reserve	-	-	-	41,447,333	-
Contribution to Fund Balance	-	-	-	2,199,185	-
Total Gross Budget	921,024,992	974,283,252	1,025,627,368	1,027,135,769	0.1%
Less Indirect Cost	14,043,722	48,311,751	46,613,031	47,545,291	2.0%
Total Net Budget	906,981,270	925,971,501	979,014,337	979,590,478	0.1%



- Charges for Services: 52.89%
- Taxes: 39.17%
- Fines and Forfeitures: 1.46%
- Use of Net Assets: 1.29%
- Contributions and Donations: 1.18%
- Use of Fund Balance: 1.06%
- Other Financing Sources: 0.95%
- Licenses and Permits: 0.74%
- Miscellaneous: 0.65%
- Intergovernmental: 0.38%
- Investment Income: 0.23%*

*Value is too small to appear on this chart



- Personal Services: 36.43%
- Operations: 29.41%
- Debt Service: 10.23%
- Transfers to Renewal and Extension: 7.62%
- Contributions to Other Funds: 6.54%
- Working Capital Reserve: 4.04%
- Contributions to Subsidized Agencies: 2.06%
- Contributions to Capital and Capital Outlay: 1.96%
- Contribution to Development Authority: 0.74%
- Reserves and Contingencies: 0.66%
- Contribution to Fund Balance: 0.21%
- Contributions to Other Agencies: 0.10%*

*Value is too small to appear on this chart

Operating Funds

Revenues and Expenditures by Fund FY 2011 – 2014

	2011 Actual Revenues	2011 Actual Expenditures	2012 Actual Revenues	2012 Actual Expenditures
Tax-Related Funds				
General	444,460,074	420,857,232	428,974,323	426,287,200
G.O. Refunding Bond Debt Service	319,877	16,697,683	-	-
G.O. Bond Debt Service (Detention Center)	15,086,971	5,196,329	31,695,203	30,295,254
Development and Enforcement Services District	-	-	-	-
Fire and EMS District	-	-	-	-
Loganville EMS District	-	-	820,000	-
Police Services District	-	-	-	-
Recreation	31,363,680	29,432,697	30,950,961	26,702,775
Total Tax-Related	491,230,602	472,183,941	492,440,487	483,285,229
Special Revenue Funds				
Authority Imaging	-	-	1,309,410	-
Corrections Inmate	58,147	74,338	47,684	62,762
Crime Victims Assistance	814,579	1,039,823	970,369	857,638
District Attorney Federal Asset Sharing	151,273	96,641	20,156	99,258
E-911	11,377,098	11,219,277	11,519,873	16,812,810
Juvenile Court Supervision	132,291	20,568	67,033	70,840
Police Special Justice	395,534	4,136,163	124,234	610,547
Police Special Treasury	265,285	345	-	193,263
Police Special State	3,402,928	434,480	462,255	364,642
Sheriff Inmate	363,243	210,300	435,029	234,168
Sheriff Special Justice	221,414	1,408,086	91,771	75,058
Sheriff Special Treasury	1,045,875	219,013	289,981	270,196
Sheriff Special State	169,491	5,546	164	-
Speed Hump	113,072	54,374	119,122	53,014
Stadium	2,268,503	2,169,538	2,337,461	2,146,118
Street Lighting	6,158,211	6,849,479	6,267,815	6,706,652
Tree Bank	22,205	-	2,000	-
Tourism	11,415,521	6,165,606	6,716,780	7,020,234
Tourism Sustainability	1,495	4,844,206	-	-
Total Special Revenue	38,376,165	38,947,783	30,781,137	35,577,200
Enterprise Funds				
Airport Operating	866,408	746,961	876,119	715,701
Local Transit Operating	4,195,238	7,087,964	7,159,437	7,430,870
Solid Waste Operating	41,405,034	39,242,795	42,138,348	40,187,888
Stormwater Operating	30,297,944	27,817,372	31,265,879	28,784,958
Water and Sewer Operating	265,987,270	255,717,186	281,657,007	273,701,027
Total Enterprise	342,751,894	330,612,278	363,096,790	350,820,444
Internal Service Funds				
Administrative Support	-	-	53,185,453	48,510,318
Auto Liability	1,000,934	993,862	801,465	849,341
Fleet Management	4,562,449	6,128,719	5,811,585	5,530,926
Group Self-Insurance	39,554,656	40,096,761	43,230,578	40,239,123
Risk Management	3,176,184	5,368,031	13,422,357	6,936,021
Vehicle Purchasing	-	23,406,572	-	-
Workers' Compensation	1,882,176	3,287,045	1,908,006	2,534,650
Total Internal Service	50,176,399	79,280,990	118,359,444	104,600,379
Total – All Funds	922,535,060	921,024,992	1,004,677,858	974,283,252

Operating Funds

Revenues and Expenditures by Fund FY 2011 – 2014

	2013 Unaudited		2014 Budget*	
	Revenues	Expenditures	Revenues	Appropriations
Tax-Related Funds				
General	257,110,200	296,129,790	240,561,726	241,304,226
G.O. Refunding Bond Debt Service	-	-	-	-
G.O. Bond Debt Service (Detention Center)	6,357,328	24,870,813	5,877,659	4,173,525
Development and Enforcement Services District	12,695,692	7,440,085	9,073,155	8,885,288
Fire and EMS District	112,345,848	81,431,844	93,724,919	93,512,505
Loganville EMS District	2,865	10,338	5,603	23,750
Police Services District	127,307,508	89,990,560	96,759,110	96,724,269
Recreation	29,580,005	29,250,449	28,876,112	28,874,325
Total Tax-Related	545,399,446	529,123,879	474,878,284	473,497,888
Special Revenue Funds				
Authority Imaging	676,194	-	800,114	1,904,434
Corrections Inmate	84,747	61,901	77,300	81,509
Crime Victims Assistance	820,765	962,187	873,537	1,240,470
District Attorney Federal Asset Sharing	120,146	114,450	533	215,000
E-911	12,761,558	14,642,101	13,294,849	17,960,734
Juvenile Court Supervision	55,383	59,956	63,751	63,735
Police Special Justice	208,645	558,600	-	1,119,152
Police Special Treasury	-	71,677	-	-
Police Special State	729,406	792,921	-	876,747
Sheriff Inmate	493,089	246,496	457,814	574,000
Sheriff Special Justice	69,199	122,934	232	50,232
Sheriff Special Treasury	217,037	409,944	881	150,881
Sheriff Special State	164	4,807	164	108,800
Speed Hump	119,364	61,087	120,633	62,507
Stadium	2,378,798	2,155,860	2,200,000	2,689,056
Street Lighting	6,793,200	6,614,334	6,809,849	7,447,664
Tree Bank	51,416	-	15,000	15,000
Tourism	7,473,437	7,010,845	6,912,747	7,103,673
Total Special Revenue	33,052,548	33,890,100	31,627,404	41,663,594
Enterprise Funds				
Airport Operating	858,472	763,815	849,350	860,781
Local Transit Operating	6,758,663	7,228,664	7,925,943	7,883,022
Solid Waste Operating	43,934,822	41,267,476	41,423,712	40,083,408
Stormwater Operating	31,044,939	29,768,456	30,764,800	20,974,034
Water and Sewer Operating	292,843,832	284,834,465	307,049,789	277,326,110
Total Enterprise	375,440,728	363,862,876	388,013,594	347,127,355
Internal Service Funds				
Administrative Support	52,162,926	44,045,078	52,254,316	52,812,998
Auto Liability	1,006,801	930,116	1,009,854	1,051,741
Fleet Management	6,405,483	5,626,339	6,609,642	6,059,979
Group Self-Insurance	44,181,226	39,920,136	40,898,129	48,115,762
Risk Management	4,447,945	5,181,321	3,644,396	6,857,197
Vehicle Purchasing	-	-	-	-
Workers' Compensation	3,410,054	3,047,523	4,065,616	6,302,737
Total Internal Service	111,614,435	98,750,513	108,481,953	121,200,414
Total – All Funds	1,065,507,157	1,025,627,368	1,003,001,235	983,489,251

* Revenues in the 2014 budget column do not include any budgeted use of fund balance/net position and appropriations do not include any contribution to fund balance/working capital reserve.

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
General Fund				
Balance January 1	148,246,722	171,849,564	174,536,687	135,517,097
Sources	444,460,074	428,974,323	257,110,200	240,561,726
Uses	(420,857,232)	(426,287,200)	(296,129,790)	(241,304,226)
Ending Fund Balance	171,849,564	174,536,687	135,517,097	134,774,597
Required Reserve*		106,571,800	61,250,095	60,326,057
G. O. Refunding Bond Debt Service Fund				
Balance January 1	16,377,806	-	-	-
Sources	319,877	-	-	-
Uses	(16,697,683)	-	-	-
Ending Fund Balance	-	-	-	-
G. O. Bond Debt Service Fund (Detention Center)				
Balance January 1	17,602,305	27,492,947	28,892,896	10,379,411
Sources	15,086,971	31,695,203	6,357,328	5,877,659
Uses	(5,196,329)	(30,295,254)	(24,870,813)	(4,173,525)
Ending Fund Balance	27,492,947	28,892,896	10,379,411	12,083,545
Development and Enforcement Services District Fund				
Balance January 1	-	-	-	5,255,607
Sources	-	-	12,695,692	9,073,155
Uses	-	-	(7,440,085)	(8,885,288)
Ending Fund Balance	-	-	5,255,607	5,443,474
Required Reserve*			1,860,021	2,221,322
Fire and EMS District Fund				
Balance January 1	-	-	-	30,914,004
Sources	-	-	112,345,848	93,724,919
Uses	-	-	(81,431,844)	(93,512,505)
Ending Fund Balance	-	-	30,914,004	31,126,418
Required Reserve*			20,357,961	23,378,126
Loganville EMS District Fund				
Balance January 1	-	-	820,000	812,527
Sources	-	820,000	2,865	5,603
Uses	-	-	(10,338)	(23,750)
Ending Fund Balance	-	820,000	812,527	794,380
Police Services District Fund				
Balance January 1	-	-	-	37,316,948
Sources	-	-	127,307,508	96,759,110
Uses	-	-	(89,990,560)	(96,724,269)
Ending Fund Balance	-	-	37,316,948	37,351,789
Required Reserve*			22,497,640	24,181,067
Recreation Fund				
Balance January 1	8,219,899	10,150,882	14,399,068	14,728,624
Sources	31,363,680	30,950,961	29,580,005	28,876,112
Uses	(29,432,697)	(26,702,775)	(29,250,449)	(28,874,325)
Ending Fund Balance	10,150,882	14,399,068	14,728,624	14,730,411
Required Reserve*		6,675,694	7,312,612	7,218,581
Authority Imaging Fund				
Balance January 1	-	-	1,309,410	1,985,604
Sources	-	1,309,410	676,194	800,114
Uses	-	-	-	(1,904,434)
Ending Fund Balance	-	1,309,410	1,985,604	881,284

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
Corrections Inmate Fund				
Balance January 1	78,551	62,360	47,282	70,128
Sources	58,147	47,684	84,747	77,300
Uses	(74,338)	(62,762)	(61,901)	(81,509)
Ending Fund Balance	62,360	47,282	70,128	65,919
Crime Victims Assistance Fund				
Balance January 1	1,535,317	1,310,073	1,422,804	1,281,382
Sources	814,579	970,369	820,765	873,537
Uses	(1,039,823)	(857,638)	(962,187)	(1,240,470)
Ending Fund Balance	1,310,073	1,422,804	1,281,382	914,449
District Attorney Federal Asset Sharing Fund				
Balance January 1	473,877	528,509	449,407	455,103
Sources	151,273	20,156	120,146	533
Uses	(96,641)	(99,258)	(114,450)	(215,000)
Ending Fund Balance	528,509	449,407	455,103	240,636
E-911 Fund				
Balance January 1	34,551,916	34,709,737	29,416,800	27,536,257
Sources	11,377,098	11,519,873	12,761,558	13,294,849
Uses	(11,219,277)	(16,812,810)	(14,642,101)	(17,960,734)
Ending Fund Balance	34,709,737	29,416,800	27,536,257	22,870,372
Required Reserve*		4,203,203	3,660,525	4,490,184
Juvenile Court Supervision Fund				
Balance January 1	-	111,723	107,916	103,343
Sources	132,291	67,033	55,383	63,751
Uses	(20,568)	(70,840)	(59,956)	(63,735)
Ending Fund Balance	111,723	107,916	103,343	103,359
Police Special Justice Fund				
Balance January 1	7,630,133	3,889,504	3,403,191	3,053,236
Sources	395,534	124,234	208,645	-
Uses	(4,136,163)	(610,547)	(558,600)	(1,119,152)
Ending Fund Balance	3,889,504	3,403,191	3,053,236	1,934,084
Police Special Treasury Fund				
Balance January 1	-	264,940	71,677	-
Sources	265,285	-	-	-
Uses	(345)	(193,263)	(71,677)	-
Ending Fund Balance	264,940	71,677	-	-
Police Special State Fund				
Balance January 1	-	2,968,448	3,066,061	3,002,546
Sources	3,402,928	462,255	729,406	-
Uses	(434,480)	(364,642)	(792,921)	(876,747)
Ending Fund Balance	2,968,448	3,066,061	3,002,546	2,125,799
Sheriff Inmate Fund				
Balance January 1	1,466,095	1,619,038	1,819,899	2,066,492
Sources	363,243	435,029	493,089	457,814
Uses	(210,300)	(234,168)	(246,496)	(574,000)
Ending Fund Balance	1,619,038	1,819,899	2,066,492	1,950,306

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
Sheriff Special Justice Fund				
Balance January 1	1,388,403	201,731	218,443	164,708
Sources	221,414	91,771	69,199	232
Uses	(1,408,086)	(75,058)	(122,934)	(50,232)
Ending Fund Balance	201,731	218,443	164,708	114,708
Sheriff Special Treasury Fund				
Balance January 1	-	826,862	846,647	653,740
Sources	1,045,875	289,981	217,037	881
Uses	(219,013)	(270,196)	(409,944)	(150,881)
Ending Fund Balance	826,862	846,647	653,740	503,740
Sheriff Special State Fund				
Balance January 1	-	163,945	164,109	159,466
Sources	169,491	164	164	164
Uses	(5,546)	-	(4,807)	(108,800)
Ending Fund Balance	163,945	164,109	159,466	50,830
Speed Hump Fund				
Balance January 1	1,023,046	1,081,744	1,147,852	1,206,129
Sources	113,072	119,122	119,364	120,633
Uses	(54,374)	(53,014)	(61,087)	(62,507)
Ending Fund Balance	1,081,744	1,147,852	1,206,129	1,264,255
Required Reserve*		13,254	15,272	15,627
Stadium Fund				
Balance January 1	750,550	849,515	1,040,858	1,263,796
Sources	2,268,503	2,337,461	2,378,798	2,200,000
Uses	(2,169,538)	(2,146,118)	(2,155,860)	(2,689,056)
Ending Fund Balance	849,515	1,040,858	1,263,796	774,740
Street Lighting Fund				
Balance January 1	4,110,810	3,419,542	2,980,705	3,159,571
Sources	6,158,211	6,267,815	6,793,200	6,809,849
Uses	(6,849,479)	(6,706,652)	(6,614,334)	(7,447,664)
Ending Fund Balance	3,419,542	2,980,705	3,159,571	2,521,756
Required Reserve*		1,676,663	1,653,584	1,861,916
Tree Bank Fund				
Balance January 1	38,102	60,307	62,307	113,723
Sources	22,205	2,000	51,416	15,000
Uses	-	-	-	(15,000)
Ending Fund Balance	60,307	62,307	113,723	113,723
Tourism Fund				
Balance January 1	1,451,718	6,701,633	6,398,179	6,860,771
Sources	11,415,521	6,716,780	7,473,437	6,912,747
Uses	(6,165,606)	(7,020,234)	(7,010,845)	(7,103,673)
Ending Fund Balance	6,701,633	6,398,179	6,860,771	6,669,845
Tourism Sustainability Fund				
Balance January 1	4,842,711	-	-	-
Sources	1,495	-	-	-
Uses	(4,844,206)	-	-	-
Ending Fund Balance	-	-	-	-

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.

Operating Tax-Related Funds

Operating Tax-Related Funds

Definitions

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

Budget Basis

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

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

Operating Tax-Related Funds

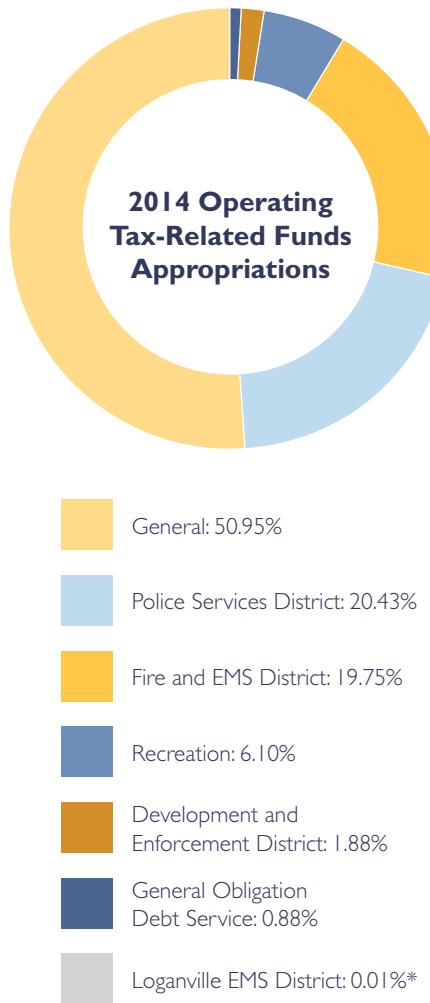
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and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

The **General Obligation Refunding Bond Debt Service Fund** accounted for the principal and interest payments on the 1986 General Obligation Bond issue (and subsequent refunding bond issues in 1992 and 2002) for roads and libraries. These bonds were paid in full in 2011, and all remaining funds moved to the General Obligation Debt Service – Detention Center Fund.

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

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

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



Operating Tax-Related Funds

Definitions

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

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

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

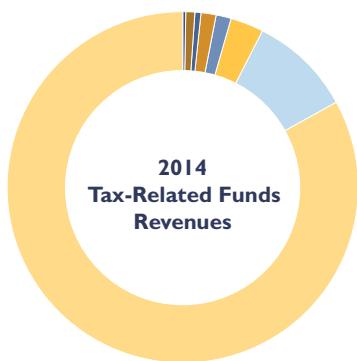
The **Speed Hump Fund** and **Street Lighting Fund** were both moved to the Special Revenue Funds category in 2011 to more accurately reflect the nature of the funds.



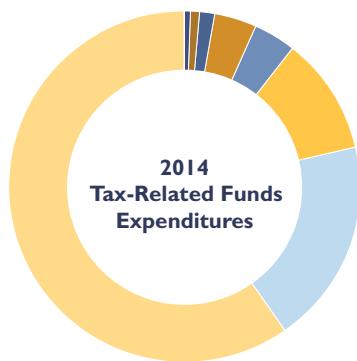
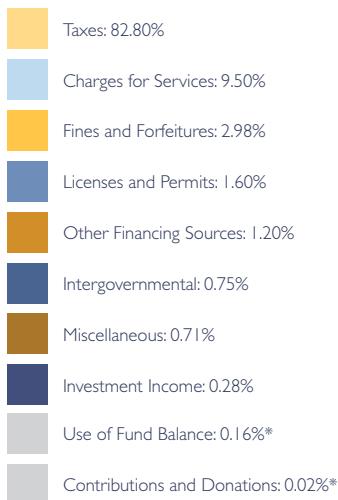
Operating Tax-Related Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	395,090,609	389,132,100	405,571,702	393,843,846	-2.9%
Licenses and Permits	7,466,120	8,009,092	7,893,683	7,589,629	-3.9%
Intergovernmental	3,326,763	3,194,292	3,260,374	3,553,358	9.0%
Charges for Services	56,517,622	46,566,733	44,583,619	45,199,370	1.4%
Fines and Forfeitures	13,399,757	14,090,288	13,843,392	14,154,114	2.2%
Investment Income	812,542	1,091,101	905,461	1,322,121	46.0%
Contributions and Donations	78,284	67,643	50,641	86,261	70.3%
Miscellaneous	6,131,923	4,080,168	4,943,321	3,406,364	-31.1%
Other Financing Sources	8,406,982	26,209,070	13,217,852	5,723,221	-56.7%
Transfer In – 3 Month Reserve	-	-	51,129,401	-	-100.0%
Total	491,230,602	492,440,487	545,399,446	474,878,284	-12.9%
Use of Fund Balance	-	-	-	760,647	-
Total Revenues	491,230,602	492,440,487	545,399,446	475,638,931	-12.8%
Expenditures					
Personal Services	310,972,717	273,019,716	274,835,484	283,802,966	3.3%
Operations	97,742,795	78,305,736	75,369,465	89,927,673	19.3%
Debt Service	13,972,198	5,477,541	24,869,493	4,173,525	-83.2%
Other Financing Uses	-	24,817,713	-	-	-
Contributions to Other Funds	17,911,543	51,452,197	56,510,555	50,390,251	-10.8%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contributions to Subsidized Agencies	19,802,847	19,853,752	18,862,752	19,126,901	1.4%
Contributions to Other Agencies	6,382,136	11,345,640	1,132,250	1,015,000	-10.4%
Contributions to Capital and Capital Outlay	5,399,705	18,192,934	26,414,479	18,564,298	-29.7%
Reserves and Contingencies	-	-	-	6,497,274	-
Total	472,183,941	483,285,229	529,123,879	473,497,888	-10.5%
Contribution to Fund Balance	-	-	-	2,141,043	-
Total Expenditures	472,183,941	483,285,229	529,123,879	475,638,931	-10.1%



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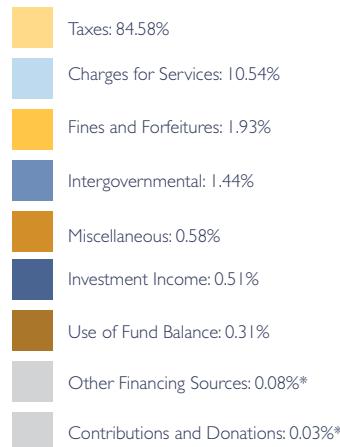


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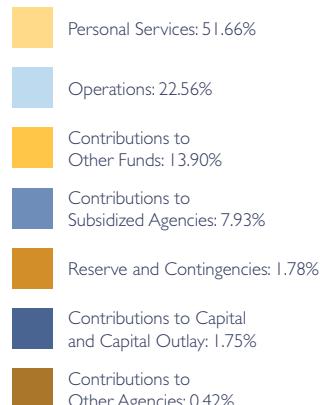
General Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	148,246,722	171,849,564	174,536,687	135,517,097	
Revenues					
Taxes	361,446,589	357,048,871	221,915,817	204,077,641	-8.0%
Licenses and Permits	7,466,120	8,009,092	-	-	-
Intergovernmental	3,216,714	3,088,657	3,129,744	3,481,731	11.2%
Charges for Services	53,024,928	43,015,405	23,863,703	25,435,019	6.6%
Fines and Forfeitures	13,399,757	14,090,288	4,596,364	4,658,535	1.4%
Investment Income	777,027	1,045,288	844,237	1,223,461	44.9%
Contributions and Donations	78,284	67,343	42,388	83,661	97.4%
Miscellaneous	4,565,483	2,348,897	2,463,605	1,401,814	-43.1%
Other Financing Sources	485,172	260,482	254,342	199,864	-21.4%
Total	444,460,074	428,974,323	257,110,200	240,561,726	-6.4%
Use of Fund Balance	-	-	-	742,500	-
Total Revenues	444,460,074	428,974,323	257,110,200	241,304,226	-6.1%
Expenditures					
Personal Services	297,781,053	259,184,526	126,872,490	124,676,827	-1.7%
Operations	86,973,771	69,813,685	47,260,046	54,446,401	15.2%
Contributions to Other Funds	7,100,050	48,272,772	39,846,875	33,535,674	-15.8%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contributions to Subsidized Agencies	19,802,847	19,853,752	18,862,752	19,126,901	1.4%
Contributions to Other Agencies	6,382,136	11,345,640	1,127,250	1,010,000	-10.4%
Contributions to Capital and Capital Outlay	2,817,375	16,996,825	11,030,976	4,222,049	-61.7%
Reserves and Contingencies	-	-	-	4,286,374	-
Total Expenditures	420,857,232	426,287,200	296,129,790	241,304,226	-18.5%
Balance December 31	171,849,564	174,536,687	135,517,097	134,774,597	-0.5%



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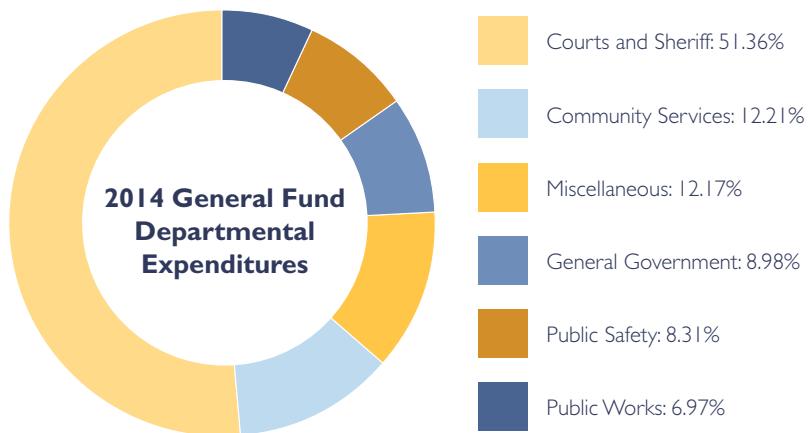
General Fund

Departmental Expenditures FY 2011 – 2014

Agency	Group	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget*
Clerk of Courts	Courts and Sheriff	8,438,280	8,781,673	8,795,007	9,444,653
Clerk of Recorder's Court	Courts and Sheriff	1,101,460	1,217,353	-	-
Community Services	Community Services	3,538,884	3,716,260	3,683,987	4,179,298
Community Services – Elections	Community Services	2,221,433	5,345,750	2,464,149	5,374,669
Contributions to Capital**	Contribution to Capital	921,886	10,000,000	-	-
Contributions to Service District Funds**	Contribution to Service District Funds	-	-	51,129,401	-
Corrections	Public Safety	11,461,245	13,065,161	12,476,712	13,787,765
County Administration	General Government	4,058,111	1,041,304	1,075,009	1,491,479
District Attorney	Courts and Sheriff	7,716,123	9,686,652	10,234,965	11,164,820
Financial Services	General Government	12,199,619	8,335,753	8,475,364	8,758,686
Fire and Emergency Services	Public Safety	70,683,188	81,705,326	-	-
Human Resources	General Government	2,517,986	-	-	-
Information Technology	General Government	21,566,424	-	-	-
Judiciary	Courts and Sheriff	17,604,753	21,258,669	20,985,470	16,535,495
Juvenile Court	Courts and Sheriff	5,700,501	6,220,352	6,328,061	6,326,012
Law	General Government	1,785,366	-	-	-
Medical Examiner	Public Safety	1,033,446	1,119,544	1,192,531	1,238,413
Miscellaneous	Miscellaneous	42,475,279	32,256,253	43,604,601	29,369,526
Planning and Development	Public Works	6,019,804	6,778,088	424,599	654,445
Police Services	Public Safety	76,817,758	91,380,120	4,080,496	5,038,119
Probate Court	Courts and Sheriff	1,587,713	1,916,097	1,900,112	2,036,321
Probation	Courts and Sheriff	7,789	9,218	-	-
Recorder's Court Judges	Courts and Sheriff	1,294,014	1,645,992	-	-
Sheriff	Courts and Sheriff	66,975,014	71,106,026	71,177,946	74,779,332
Solicitor	Courts and Sheriff	3,161,176	3,854,712	3,283,535	3,654,887
Subsidized Agencies	Community Services	20,574,113	20,521,108	19,581,291	19,898,788
Support Services	General Government	7,970,291	-	-	-
Tax Commissioner	General Government	8,465,333	10,652,095	10,796,221	11,408,689
Transportation	Public Works	12,960,243	14,673,694	14,440,333	16,162,829
Total		420,857,232	426,287,200	296,129,790	241,304,226

* Figures are appropriations, not expenditures.

** Included as a stand alone category.



General Fund

Revenue Definitions and Assumptions

Taxes

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

Prior to 2013, this category also included occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes. In fiscal year 2013, these revenues were budgeted in the new service district funds. Similarly, the expenses previously associated with the General Fund are now budgeted in the new service district funds.

Assumptions: Taxes represent almost 85 percent of the total fiscal year 2014 General Fund revenues. In fact, property taxes alone make up 69 percent of General Fund revenues. For many years, Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	361,446,589	-14.0%
2012 Actual	357,048,871	-1.2%
2013 Unaudited	221,915,817	-37.8%
2014 Budget	204,077,641	-8.0%

Licenses and Permits

Definition: Beginning in fiscal year 2013, licenses and permits revenues were budgeted in the new service district funds. Previously, this category included revenues realized from business licenses, alcoholic privilege licenses, permits, and trade licenses in the General Fund.

Assumptions: No revenues were budgeted for licenses and permits in the General Fund in 2014. These are now budgeted in the new service district funds.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,466,120	-9.7%
2012 Actual	8,009,092	7.3%
2013 Unaudited	—	-100.0%
2014 Budget	—	—





General Fund

Revenue Definitions and Assumptions

Intergovernmental

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

Assumptions: This category represents approximately 1.44 percent of the total fiscal year 2014 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,216,714	8.8%
2012 Actual	3,088,657	-4.0%
2013 Unaudited	3,129,744	1.3%
2014 Budget	3,481,731	11.2%

Charges for Services

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

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

Assumptions: This category represents almost 11 percent of the total fiscal year 2014 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators. In fiscal year 2011, revenues came in stronger than the previous year because the County implemented process improvements for the collection of ambulance revenues. The fluctuation between fiscal year 2011 and fiscal year 2012 primarily relates to indirect cost charges that were received in the General Fund in fiscal year 2011 and moved to the Administrative Support Fund in fiscal year 2012.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	53,024,928	35.8%
2012 Actual	43,015,405	-18.9%
2013 Unaudited	23,863,703	-44.5%
2014 Budget	25,435,019	6.6%

Fines and Forfeitures

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

General Fund

Revenue Definitions and Assumptions

Assumptions: This category represents less than 2 percent of the total fiscal year 2014 General Fund revenues. The fluctuation between fiscal year 2012 and fiscal year 2013 primarily related to Clerk of Recorder's Court fines and forfeitures that were received in the General Fund in fiscal year 2012 and moved to the new service district funds in fiscal year 2013.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	13,399,757	-2.3%
2012 Actual	14,090,288	5.2%
2013 Unaudited	4,596,364	-67.4%
2014 Budget	4,658,535	1.4%



Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	777,027	86.3%
2012 Actual	1,045,288	34.5%
2013 Unaudited	844,237	-19.2%
2014 Budget	1,223,461	44.9%

Contributions and Donations

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

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

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	78,284	36.3%
2012 Actual	67,343	-14.0%
2013 Unaudited	42,388	-37.1%
2014 Budget	83,661	97.4%



General Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

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

Assumptions: This category represents less than 1 percent of total fiscal year 2014 General Fund revenues. In 2012, approximately \$1.7 million in miscellaneous revenue that was previously recorded in the General Fund was recorded to the Administrative Support Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,565,483	23.4%
2012 Actual	2,348,897	-48.6%
2013 Unaudited	2,463,605	4.9%
2014 Budget	1,401,814	-43.1%

Other Financing Sources

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

Assumptions: This category represents less than 1 percent of total fiscal year 2014 General Fund revenues. The revenue associated with this category has varied greatly over the years.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	485,172	-64.8%
2012 Actual	260,482	-46.3%
2013 Unaudited	254,342	-2.4%
2014 Budget	199,864	-21.4%

General Obligation Refunding Bond Debt Service Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual*	2013 Unaudited*	2014 Budget*	% Chg. 13-14
Balance January 1	16,377,803	-	-	-	-
Revenues					
Taxes	313,357	-	-	-	-
Intergovernmental	2,915	-	-	-	-
Investment Income	3,605	-	-	-	-
Total Revenues	319,877	-	-	-	-
Expenditures					
Debt Service	8,775,873	-	-	-	-
Contributions to Other Funds	7,921,810	-	-	-	-
Total Expenditures	16,697,683	-	-	-	-
Balance December 31	-	-	-	-	-

* Fund was closed at the end of fiscal year 2011.



General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

This fund was closed in 2011 as the final payment was made on the 2002 G.O. Bond in January 2011.

Taxes

Definition: This category included revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes. This category also included revenues realized from intangible recording taxes and taxes on cut timber.

Assumptions: No revenues were budgeted for this category in 2012, 2013, and 2014.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	313,357	-95.5%
2012 Actual*	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

Intergovernmental

Definition: Previously, revenues in this category consisted primarily of state transfer of real estate tax.

Assumptions: The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. No revenues were budgeted for this category in 2014.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,915	-79.4%
2012 Actual*	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

Investment Income

Definition: Previously, this revenue category consisted primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. No revenues were budgeted for this category in 2014.

* Fund was closed at the end of fiscal year 2011.

General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,605	94.4%
2012 Actual*	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

* Fund was closed at the end of fiscal year 2011.



General Obligation Debt Service Fund (Detention Center)

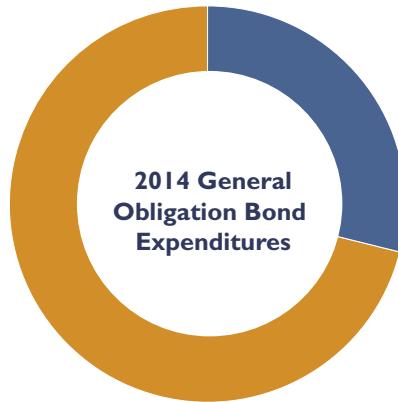
Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	17,602,305	27,492,947	28,892,896	9,097,604	
Revenues					
Taxes	7,108,940	6,522,899	6,332,025	5,858,742	-7.5%
Intergovernmental	32,266	20,449	25,284	18,817	-25.6%
Investment Income	23,955	34,546	19	100	426.3%
Other Financing Sources	7,921,810	25,117,309	-	-	-
Total Revenues	15,086,971	31,695,203	6,357,328	5,877,659	-7.5%
Expenditures					
Operations	4	-	1,320	-	-100.0%
Debt Service	5,196,325	5,477,541	24,869,493	4,173,525	-83.2%
Other Financing Uses	-	24,817,713	-	-	-
Total	5,196,329	30,295,254	24,870,813	4,173,525	-83.2%
Contribution to Fund Balance	-	-	-	1,704,134	-
Total Expenditures	5,196,329	30,295,254	24,870,813	5,877,659	-76.4%
Balance December 31	27,492,947	28,892,896	9,097,604	10,801,738	



- █ Taxes: 99.68%
- █ Intergovernmental: 0.32%
- █ Investment Income: <0.01%*

*Value is too small to appear on this chart



- █ Debt Service: 71.01%
- █ Contribution to Fund Balance: 28.99%

General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Taxes

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

Assumptions: For many years, Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,108,940	2.3%
2012 Actual	6,522,899	-8.2%
2013 Unaudited	6,332,025	-2.9%
2014 Budget	5,858,742	-7.5%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates.

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

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	32,266	118.5%
2012 Actual	20,449	-36.6%
2013 Unaudited	25,284	23.6%
2014 Budget	18,817	-25.6%

Investment Income

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

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



General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	23,955	2.1%
2012 Actual	34,546	44.2%
2013 Unaudited	19	-99.9%
2014 Budget	100	426.3%

Other Financing Sources

Definition: Revenues from this category include revenues transferred from other funds, the issuance of long-term debt, and asset disposals of the government.

Assumptions: In 2012, the County refunded its 2003 General Obligation Bonds. As a result of the refunding, the bonds' maturity dates have been shortened by four years, and the County will save approximately \$2.2 million in debt service over the remaining life of the bonds. The remaining fund balance from the 2002 G.O. Bond was transferred to this fund in 2011.

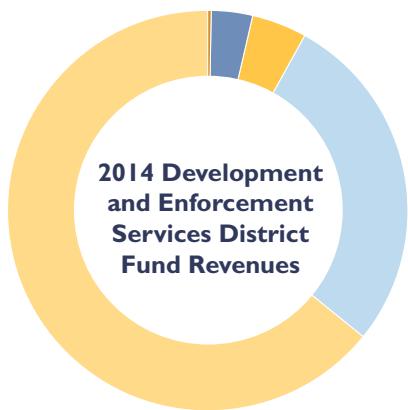
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,921,810	—
2012 Actual	25,117,309	217.1%
2013 Unaudited	—	-100.0%
2014 Budget	—	—

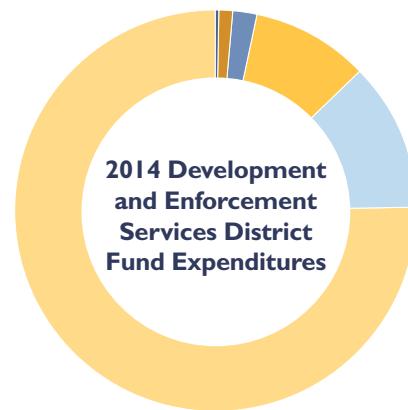
Development and Enforcement Services District Fund

Revenues and Expenditures FY 2011 – 2014

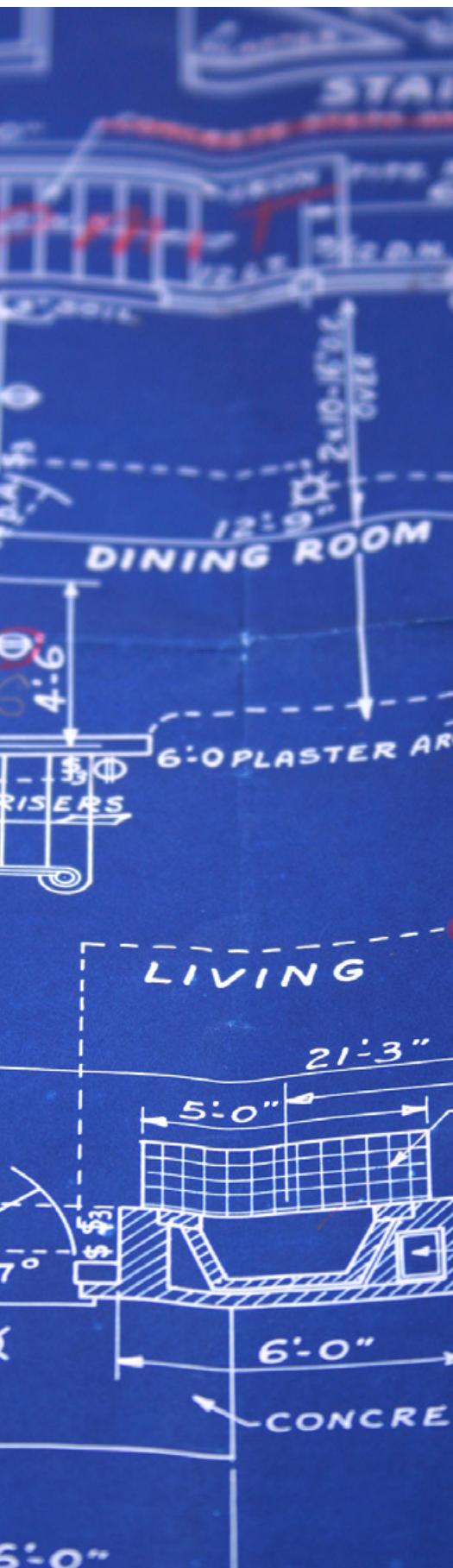
	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	5,255,607	
Revenues					
Taxes	-	-	5,047,041	5,801,801	15.0%
Licenses and Permits	-	-	3,451,591	2,533,782	-26.6%
Charges for Services	-	-	427,241	323,560	-24.3%
Investment Income	-	-	2,179	28,224	1195.3%
Miscellaneous	-	-	4,120	-	-100.0%
Other Financing Sources	-	-	904,008	385,788	-57.3%
Transfer In – 3 Month Reserve	-	-	2,859,512	-	-100.0%
Total Revenues	-	-	12,695,692	9,073,155	-28.5%
Expenditures					
Personal Services	-	-	5,908,926	6,807,647	15.2%
Operations	-	-	382,152	845,494	121.2%
Contributions to Other Funds	-	-	1,088,700	1,104,970	1.5%
Contributions to Capital and Capital Outlay	-	-	60,307	41,677	-30.9%
Reserves and Contingencies	-	-	-	85,500	-
Total	-	-	7,440,085	8,885,288	19.4%
Contribution to Fund Balance	-	-	-	187,867	-
Total Expenditures	-	-	7,440,085	9,073,155	21.9%
Balance December 31	-	-	5,255,607	5,443,474	



Taxes: 63.94%
 Licenses and Permits: 27.93%
 Other Financing Sources: 4.25%
 Charges for Services: 3.57%
 Investment Income: 0.31%



Personal Services: 75.03%
 Contributions to Other Funds: 12.18%
 Operations: 9.32%
 Contribution to Fund Balance: 2.07%
 Reserves and Contingencies: 0.94%
 Contributions to Capital and Capital Outlay: 0.46%



Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents almost 64 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within the district. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	5,047,041	—
2014 Budget	5,801,801	15%

Licenses and Permits

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

Assumptions: This category represents approximately 28 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	3,451,591	—
2014 Budget	2,533,782	-27%

Charges for Services

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

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	427,241	—
2014 Budget	323,560	-24%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	2,179	—
2014 Budget	28,224	1,195%

Miscellaneous Revenues

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

Assumptions: This category represents a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	4,120	—
2014 Budget	—	-100%

Other Financing Sources

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

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.





Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	904,008	—
2014 Budget	385,788	-57%

Transfer in – 3 Month Reserve

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

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

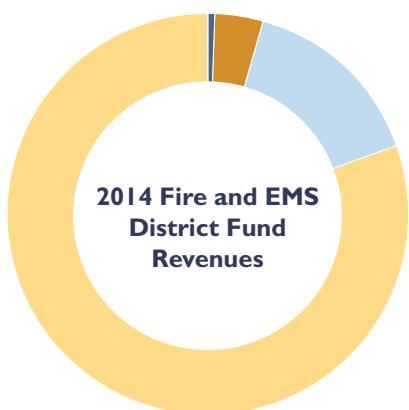
Transfer in – 3 Month Reserve

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	2,859,512	—
2014 Budget	—	-100%

Fire and Emergency Medical Services District Fund

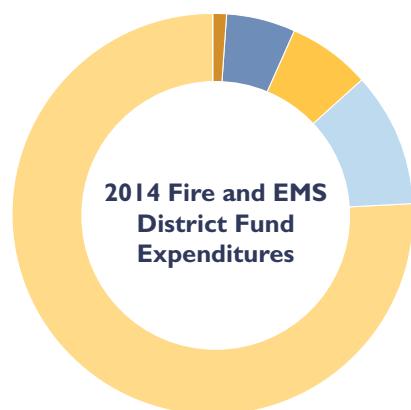
Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	30,914,004	
Revenues					
Taxes	-	-	67,121,949	75,324,546	12.2%
Licenses and Permits	-	-	690,775	736,326	6.6%
Charges for Services	-	-	15,621,798	14,211,977	-9.0%
Investment Income	-	-	17,975	-	-100.0%
Contributions and Donations	-	-	2,382	-	-100.0%
Miscellaneous	-	-	85,455	27,024	-68.4%
Other Financing Sources	-	-	8,035,625	3,425,046	-57.4%
Transfer In – 3 Month Reserve	-	-	20,769,889	-	-100.0%
Total Revenues	-	-	112,345,848	93,724,919	-16.6%
Expenditures					
Personal Services	-	-	65,347,312	70,826,713	8.4%
Operations	-	-	7,723,262	10,142,602	31.3%
Contributions to Other Funds	-	-	6,393,419	6,439,881	0.7%
Contributions to Capital and Capital Outlay	-	-	1,967,851	5,183,109	163.4%
Reserves and Contingencies	-	-	-	920,200	-
Total	-	-	81,431,844	93,512,505	14.8%
Contribution to Fund Balance	-	-	-	212,414	-
Total Expenditures	-	-	81,431,844	93,724,919	15.1%
Balance December 31	-	-	30,914,004	31,126,418	0.7%



 Taxes: 80.37%
 Charges for Services: 15.16%
 Other Financing Sources: 3.65%
 Licenses and Permits: 0.79%
 Miscellaneous: 0.03%*

*Value is too small to appear on this chart



 Personal Services: 75.57%
 Operations: 10.82%
 Contributions to Other Funds: 6.87%
 Contributions to Capital and Capital Outlay: 5.53%
 Reserves and Contingencies: 0.98%
 Contribution to Fund Balance: 0.23%*

*Value is too small to appear on this chart



Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents 80 percent of the total fiscal year 2014 Fire and Emergency Medical Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Fire and Emergency Medical Services District includes all properties within the unincorporated Gwinnett County. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	67,121,949	—
2014 Budget	75,324,546	12%

Licenses and Permits

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

Assumptions: This category represents less than 1 percent of the total fiscal year 2014 revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	690,775	—
2014 Budget	736,326	7%

Charges for Services

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

Assumptions: This category represents approximately 15 percent of the total fiscal year 2014 Fire and Emergency Medical Services District Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	15,621,798	—
2014 Budget	14,211,977	-9%

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	17,975	—
2014 Budget	—	-100%

Contributions and Donations

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	2,382	—
2014 Budget	—	-100%

Miscellaneous Revenues

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

Assumptions: This category represents 0.03 percent of the total fiscal year 2014 Fire and EMS District Fund revenues.

Miscellaneous Revenues

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	85,455	—
2014 Budget	27,024	-68%





Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Fire and EMS District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	8,035,625	—
2014 Budget	3,425,046	-57%

Transfer in – 3 Month Reserve

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

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

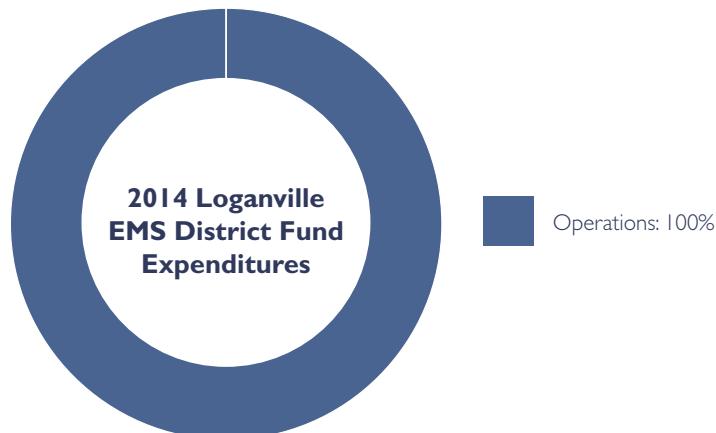
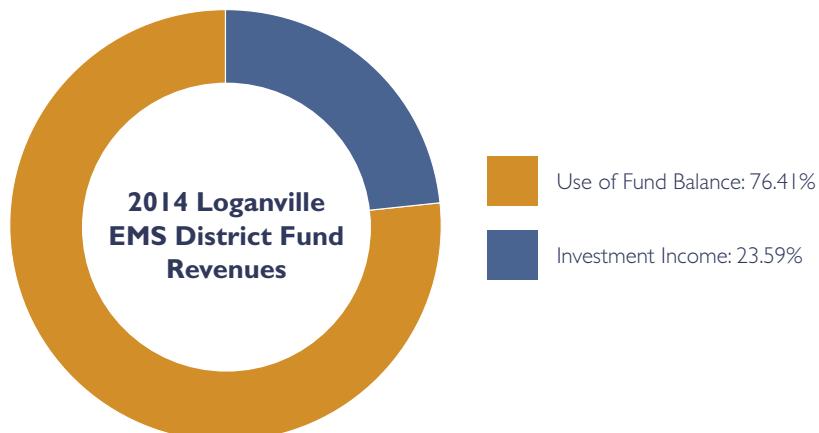
Transfer in – 3 Month Reserve

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	20,769,889	—
2014 Budget	—	-100%

Loganville Emergency Medical Services District Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	820,000	812,527	
Revenues					
Investment Income	-	-	2,865	5,603	95.6%
Other Financing Sources	-	820,000	-	-	-
Total	-	820,000	2,865	5,603	95.6%
Use of Fund Balance	-	-	-	18,147	-
Total Revenues	-	820,000	2,865	23,750	729.0%
Expenditures					
Operations	-	-	10,338	23,750	129.7%
Total Expenditures	-	-	10,338	23,750	129.7%
Balance December 31	-	820,000	812,527	794,380	





Loganville Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	2,865	—
2014 Budget	5,603	96%

Other Financing Sources

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

Assumptions: Revenues in this category for fiscal year 2012 represent a transfer in from the General Fund in accordance with the Service Delivery Strategy agreement. No revenues were budgeted for this category in fiscal year 2014.

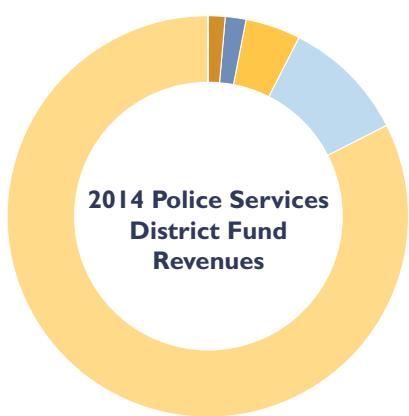
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	820,000	—
2013 Unaudited	—	-100.0%
2014 Budget	—	—

Police Services District Fund

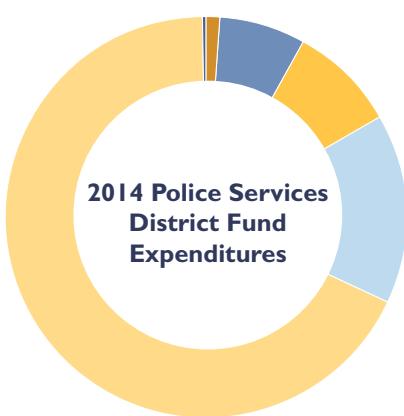
Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	37,316,948	
Revenues					
Taxes	-	-	81,108,839	79,742,002	-1.7%
Licenses and Permits	-	-	3,751,317	4,319,521	15.1%
Charges for Services	-	-	1,307,576	1,271,328	-2.8%
Fines and Forfeitures	-	-	9,247,028	9,495,579	2.7%
Investment Income	-	-	27,653	35,612	28.8%
Contributions	-	-	4,471	-	-100.0%
Miscellaneous	-	-	342,810	182,545	-46.8%
Other Financing Sources	-	-	4,017,814	1,712,523	-57.4%
Transfer In – 3 Month Reserve	-	-	27,500,000	-	-100.0%
Total Revenues	-	-	127,307,508	96,759,110	-24.0%
Expenditures					
Personal Services	-	-	62,245,140	65,625,895	5.4%
Operations	-	-	11,545,185	14,817,237	28.3%
Contributions to Other Funds	-	-	6,443,174	6,603,954	2.5%
Contributions to Capital and Capital Outlay	-	-	9,757,061	8,486,983	-13.0%
Reserves and Contingencies	-	-	-	1,190,200	-
Total	-	-	89,990,560	96,724,269	7.5%
Contribution to Fund Balance	-	-	-	34,841	-
Total Expenditures	-	-	89,990,560	96,759,110	7.5%
Balance December 31	-	-	37,316,948	37,351,789	0.1%



Taxes: 82.42%
 Fines and Forfeitures: 9.81%
 Licenses and Permits: 4.46%
 Other Financing Sources: 1.77%
 Charges for Services: 1.31%
 Miscellaneous: 0.19%*
 Investment Income: 0.04%*

*Value is too small to appear on this chart



Personal Services: 67.82%
 Operations: 15.31%
 Contributions to Capital and Capital Outlay: 8.77%
 Contributions to Other Funds: 6.83%
 Reserves and Contingencies: 1.23%
 Contribution to Fund Balance: 0.04%



Police Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes that were budgeted in the General Fund prior to fiscal year 2013 and have been moved to the service district funds.

Assumptions: This category represents approximately 82 percent of the total fiscal year 2014 Police Services District Fund revenues. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	81,108,839	—
2014 Budget	79,742,002	-2%

Licenses and Permits

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

Assumptions: This category represents 4 percent of the total fiscal year 2014 Police Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	3,751,317	—
2014 Budget	4,319,521	15.15%

Charges for Services

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

Assumptions: This category represents 1 percent of the total fiscal year 2014 Police Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	1,307,576	—
2014 Budget	1,271,328	-2.77%

Police Services District Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

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

Assumptions: This category represents approximately 10 percent of the total fiscal year 2014 Police Services District Fund revenues.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	9,247,028	—
2014 Budget	9,495,579	2.69%



Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	27,653	—
2014 Budget	35,612	28.78%

Contributions and Donations

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	4,471	—
2014 Budget	—	-100.00%



Police Services District Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

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

Assumptions: This category represents less than 1 percent of the total fiscal year 2014 budgeted revenues. These revenues are based on anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	342,810	–
2014 Budget	182,545	-46.75%

Other Financing Sources

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

Assumptions: This category represents approximately 2 percent of the total fiscal year 2014 Police Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	4,017,814	–
2014 Budget	1,712,523	-57.38%

Transfer in – 3 Month Reserve

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

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

Transfer in – 3 Month Reserve

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	27,500,000	–
2014 Budget	–	-100.00%

Recreation Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	8,219,899	10,150,882	14,399,068	14,728,624	
Revenues					
Taxes	26,221,723	25,560,330	24,046,031	23,039,114	-4.2%
Intergovernmental	74,868	85,186	105,346	52,810	-49.9%
Charges for Services	3,492,694	3,551,328	3,363,301	3,957,486	17.7%
Investment Income	7,955	11,267	10,533	29,121	176.5%
Contributions and Donations	-	300	1,400	2,600	85.7%
Miscellaneous	1,566,440	1,731,271	2,047,331	1,794,981	-12.3%
Other Financing Sources	-	11,279	6,063	-	-100.0%
Total Revenues	31,363,680	30,950,961	29,580,005	28,876,112	-2.4%
Expenditures					
Personal Services	13,191,664	13,835,190	14,461,616	15,865,884	9.7%
Operations	10,769,020	8,492,051	8,447,162	9,652,189	14.3%
Contributions to Other Funds	2,889,683	3,179,425	2,738,387	2,705,772	-1.2%
Contributions to Other Agencies	-	-	5,000	5,000	0.0%
Contributions to Capital and Capital Outlay	2,582,330	1,196,109	3,598,284	630,480	-82.5%
Reserves and Contingencies	-	-	-	15,000	-
Total	29,432,697	26,702,775	29,250,449	28,874,325	-1.3%
Contribution to Fund Balance	-	-	-	1,787	-
Total Expenditures	29,432,697	26,702,775	29,250,449	28,876,112	-1.3%
Balance December 31	10,150,882	14,399,068	14,728,624	14,730,411	



 Taxes: 79.79%
 Charges for Services: 13.70%
 Miscellaneous: 6.22%
 Intergovernmental: 0.18%
 Investment Income: 0.10%*
 Contributions and Donations: 0.01%*

*Value is too small to appear on this chart



 Personal Services: 54.94%
 Operations: 33.43%
 Contributions to Other Funds: 9.37%
 Contributions to Capital and Capital Outlay: 2.18%
 Reserves and Contingencies: 0.05%*
 Contributions to Other Agencies: 0.02%*
 Contribution to Fund Balance: 0.01%*

*Value is too small to appear on this chart



Recreation Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents almost 80 percent of the total fiscal year 2014 Recreation Fund revenues. For many years Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	26,221,723	-19.5%
2012 Actual	25,560,330	-2.5%
2013 Unaudited	24,046,031	-5.9%
2014 Budget	23,039,114	-4.2%

Intergovernmental

Definition: Revenues in this category consist primarily of state transfer of real estate tax.

Assumptions: This category represents less than 1 percent of the total fiscal year 2014 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	74,868	21.7%
2012 Actual	85,186	13.8%
2013 Unaudited	105,346	23.7%
2014 Budget	52,810	-49.9%

Charges for Services

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

Recreation Fund

Revenue Definitions and Assumptions

Assumptions: This category represents almost 14 percent of the total fiscal year 2014 Recreation Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators and resident demand.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,492,694	-5.6%
2012 Actual	3,551,328	1.7%
2013 Unaudited	3,363,301	-5.3%
2014 Budget	3,957,486	17.7%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,955	-93.3%
2012 Actual	11,267	41.6%
2013 Unaudited	10,533	-6.5%
2014 Budget	29,121	176.5%

Contributions and Donations

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

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

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	300	—
2013 Unaudited	1,400	366.7%
2014 Budget	2,600	85.7%





Recreation Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

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

Assumptions: This category represents nearly 6 percent of the total fiscal year 2014 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,566,440	25.9%
2012 Actual	1,731,271	10.5%
2013 Unaudited	2,047,331	18.3%
2014 Budget	1,794,981	-12.3%

Other Financing Sources

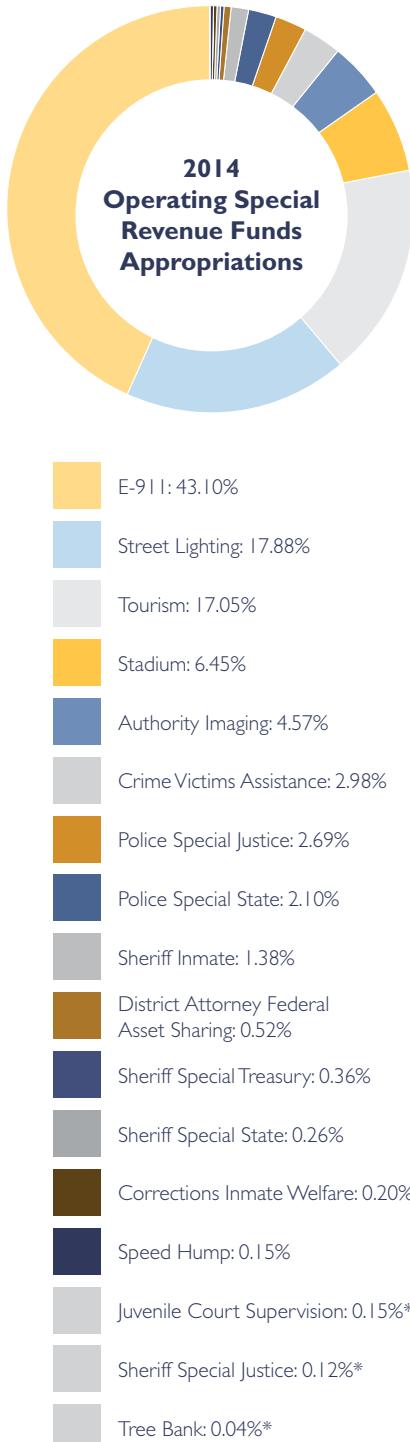
Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: The revenue associated with this category has varied greatly over the years. In 2014, no revenues were budgeted for this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	11,279	–
2013 Unaudited	6,063	-46.2%
2014 Budget	–	-100.0%

Operating Special Revenue Funds



Operating Special Revenue Funds

Definitions

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

Budget Basis

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

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

Operating Special Revenue Funds

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

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

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

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

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

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

Operating Special Revenue Funds

Definitions

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

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

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

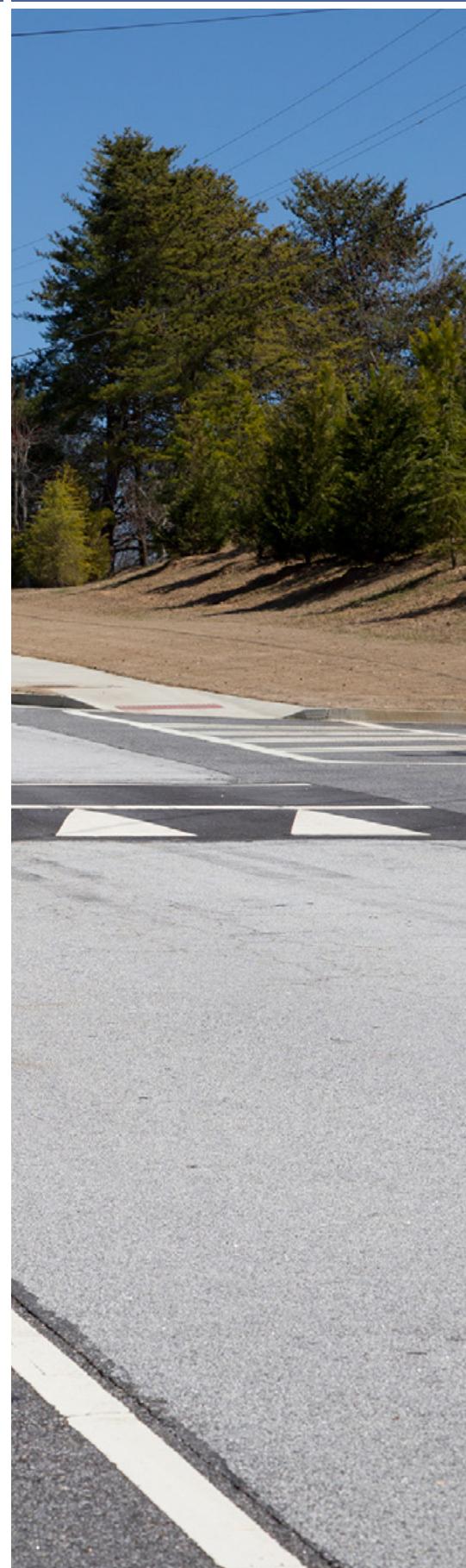
The **Sheriff Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

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

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

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

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





Operating Special Revenue Funds

Definitions

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

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

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

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

The **Tourism Sustainability Fund** accounted for hotel/motel taxes that were set aside for the promotion of tourism. Once the County's contractual obligations to the Gwinnett Convention and Visitors Bureau were met and in accordance with O.C.G.A. 48-13-51, the excess funds were transferred to this fund to be used for future tourism purposes resulting from economic development. In July 2011, this fund was closed per a new Governmental Accounting Standards Board (GASB) statement, and all remaining assets were transferred to the Tourism Fund.

Operating Special Revenue Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	7,422,377	7,640,867	8,442,354	7,729,647	-8.4%
Licenses and Permits	22,183	2,000	51,416	15,000	-70.8%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	18,971,606	20,554,913	21,833,895	22,457,061	2.9%
Fines and Forfeitures	2,049,576	1,833,023	1,924,846	871,993	-54.7%
Investment Income	234,781	214,726	138,052	145,903	5.7%
Miscellaneous	138,727	17,587	31,009	7,800	-74.8%
Other Financing Sources	9,136,915	118,021	230,976	-	-100.0%
Total	38,376,165	30,781,137	33,052,548	31,627,404	-4.3%
Use of Fund Balance	-	-	-	10,094,332	-
Total Revenues	38,376,165	30,781,137	33,052,548	41,721,736	26.2%
Expenditures					
Personal Services	8,499,731	8,224,510	7,976,157	10,257,673	28.6%
Operations	11,297,649	9,587,879	10,490,550	15,008,866	43.1%
Debt Service	800	2,800	800	3,000	275.0%
Intergovernmental	-	2,955,328	3,133,742	3,500,000	11.7%
Contributions to Other Funds	10,482,215	5,076,458	2,812,623	2,805,072	-0.3%
Contribution to Development Authority	6,003,520	7,065,345	7,056,545	7,592,295	7.6%
Contributions to Subsidized Agencies	1,967,884	1,950,656	1,917,028	2,041,635	6.5%
Contributions to Capital and Capital Outlay	695,984	714,224	502,655	455,053	-9.5%
Total	38,947,783	35,577,200	33,890,100	41,663,594	22.9%
Contribution to Fund Balance	-	-	-	58,142	-
Total Expenditures	38,947,783	35,577,200	33,890,100	41,721,736	23.1%



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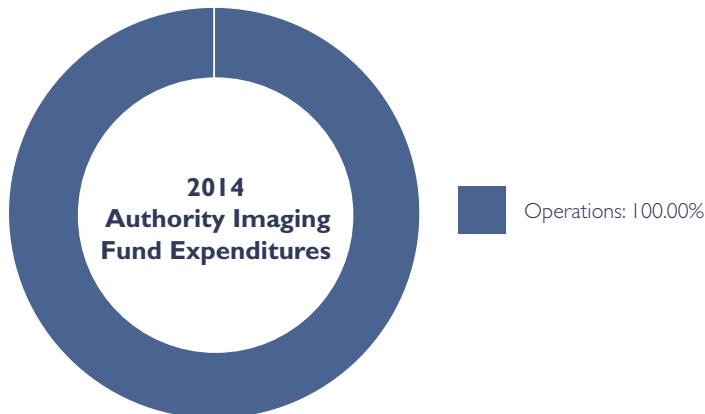
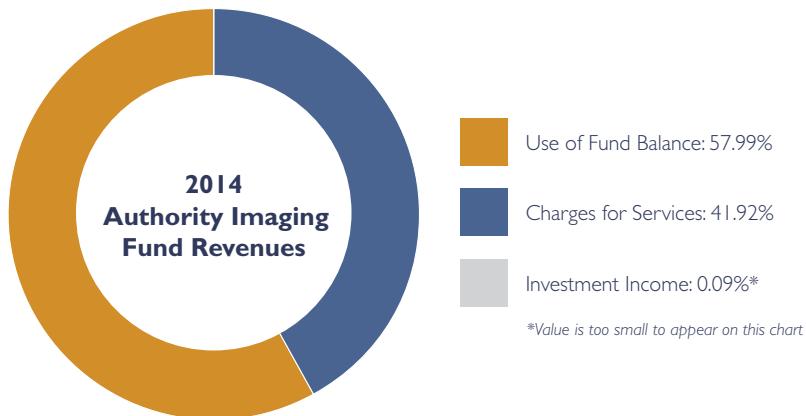


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Authority Imaging Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	1,309,410	1,985,604	
Revenues					
Charges for Services	-	1,308,253	674,651	798,393	18.3%
Investment Income	-	1,157	1,543	1,721	11.5%
Total	-	1,309,410	676,194	800,114	18.3%
Use of Fund Balance	-	-	-	1,104,320	-
Total Revenues	-	1,309,410	676,194	1,904,434	181.6%
Expenditures					
Operations	-	-	-	1,904,434	-
Total Expenditures	-	-	-	1,904,434	-
Balance December 31	-	1,309,410	1,985,604	881,284	



Authority Imaging Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	1,308,253	—
2013 Unaudited	674,651	-48.4%
2014 Budget	798,393	18.3%



Investment Income

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

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

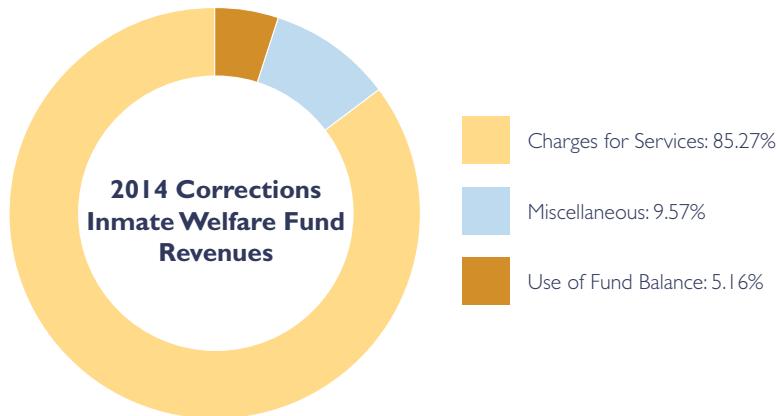
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	1,157	—
2013 Unaudited	1,543	33.4%
2014 Budget	1,721	11.5%

Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	78,551	62,360	47,282	70,128	
Revenues					
Charges for Services	53,749	43,192	67,488	69,500	3.0%
Investment Income	34	-	-	-	-
Miscellaneous	4,364	4,492	17,259	7,800	-54.8%
Total	58,147	47,684	84,747	77,300	-8.8%
Use of Fund Balance	-	-	-	4,209	-
Total Revenues	58,147	47,684	84,747	81,509	-3.8%
Expenditures					
Personal Services	50,616	43,547	47,629	52,957	11.2%
Operations	22,196	18,809	11,431	25,555	123.6%
Contributions to Other Funds	1,526	406	2,841	2,997	5.5%
Total Expenditures	74,338	62,762	61,901	81,509	31.7%
Balance December 31	62,360	47,282	70,128	65,919	



Corrections Inmate Welfare Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source of the total fiscal year 2014 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	53,749	-17.2%
2012 Actual	43,192	-19.6%
2013 Unaudited	67,488	56.3%
2014 Budget	69,500	3.0%

Investment Income

Definition: Revenue in this category consists primarily of interest dividends as well as various miscellaneous revenues not otherwise classified.

Assumptions: No investment income was budgeted for fiscal year 2014 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on available cash in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	34	-48.5%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

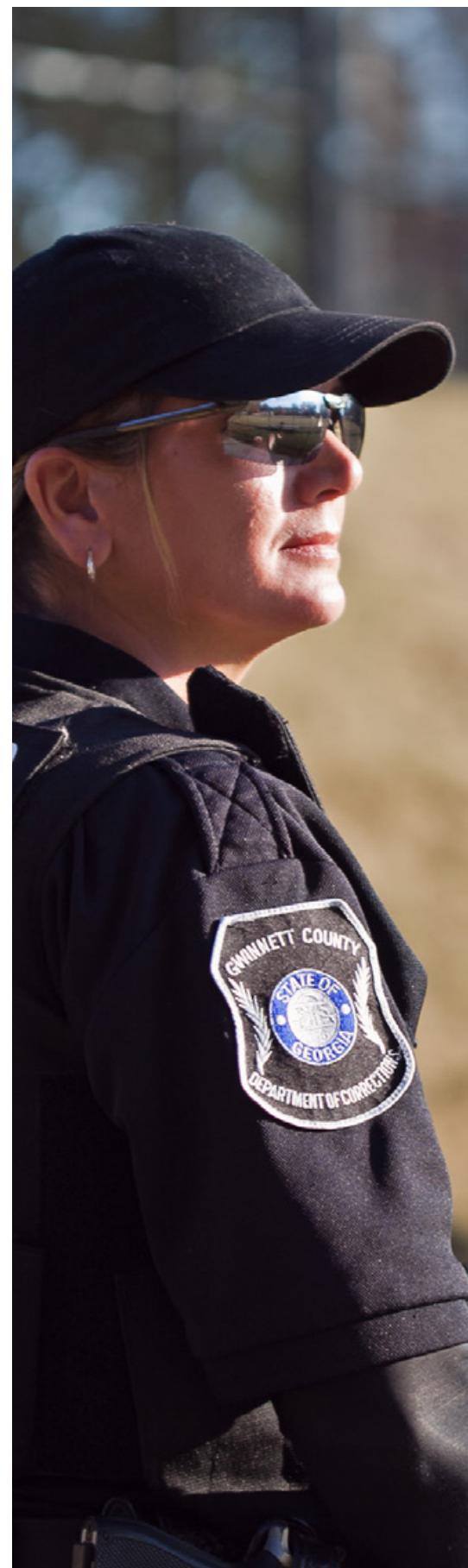
Miscellaneous Revenues

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

Assumptions: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified. This category represents almost 10 percent of the total fiscal year 2014 revenues for Corrections Inmate Welfare Fund. In 2014, these revenues were budgeted based on historical trends.

Miscellaneous Revenues History and Projections

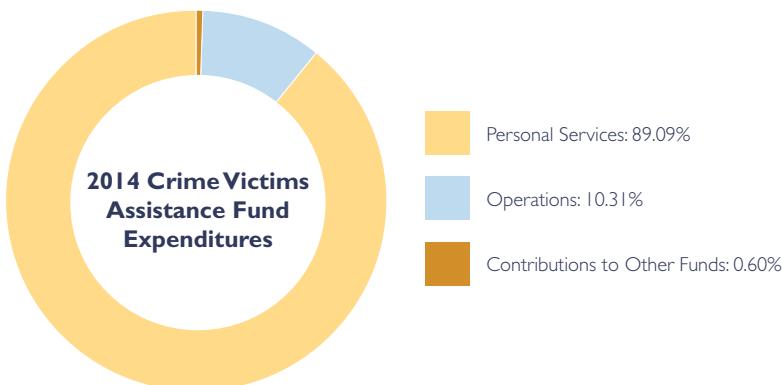
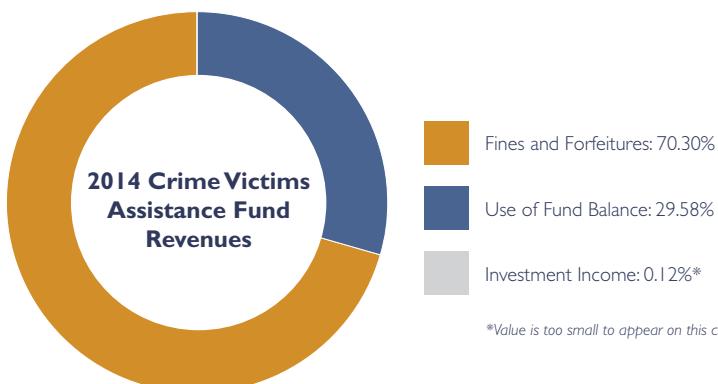
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,364	46.9%
2012 Actual	4,492	2.9%
2013 Unaudited	17,259	284.2%
2014 Budget	7,800	-54.8%



Crime Victims Assistance Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,535,317	1,310,073	1,422,804	1,281,382	
Revenues					
Fines and Forfeitures	810,004	856,768	817,379	871,993	6.7%
Investment Income	1,556	1,544	1,322	1,544	16.8%
Miscellaneous	3,019	1,863	2,064	-	-100.0%
Other Financing Sources	-	110,194	-	-	-
Total	814,579	970,369	820,765	873,537	6.4%
Use of Fund Balance	-	-	-	366,933	-
Total Revenues	814,579	970,369	820,765	1,240,470	51.1%
Expenditures					
Personal Services	786,261	745,897	899,134	1,105,093	22.9%
Operations	180,016	105,828	55,403	127,859	130.8%
Contributions to Subsidized Agencies	63,421	-	-	-	-
Contributions to Other Funds	4,391	5,913	7,650	7,518	-1.7%
Contributions to Capital and Capital Outlay	5,734	-	-	-	-
Total Expenditures	1,039,823	857,638	962,187	1,240,470	28.9%
Balance December 31	1,310,073	1,422,804	1,281,382	914,449	



Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

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

Assumptions: The revenue in this category represents 70 percent of the fiscal year 2014 projections in this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	810,004	-9.6%
2012 Actual	856,768	5.8%
2013 Unaudited	817,379	-4.6%
2014 Budget	871,993	6.7%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,556	-45.5%
2012 Actual	1,544	-0.8%
2013 Unaudited	1,322	-14.4%
2014 Budget	1,544	16.8%

Miscellaneous Revenues

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

Assumptions: Historically, these revenues have represented a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,019	583.4%
2012 Actual	1,863	-38.3%
2013 Unaudited	2,064	10.8%
2014 Budget	—	—





Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted in this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	110,194	—
2013 Unaudited	—	-100.0%
2014 Budget	—	—

District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	473,877	528,509	449,407	455,103	
Revenues					
Fines and Forfeitures	150,723	19,623	116,747	-	-100.0%
Investment Income	550	533	493	533	8.0%
Miscellaneous	-	-	2,906	-	-100.0%
Total	151,273	20,156	120,146	533	-99.6%
Use of Fund Balance	-	-	-	214,467	-
Total Revenues	151,273	20,156	120,146	215,000	78.9%
Expenditures					
Operations	79,121	99,258	114,450	215,000	87.9%
Contributions to Capital and Capital Outlay	17,520	-	-	-	-
Total Expenditures	96,641	99,258	114,450	215,000	87.9%
Balance December 31	528,509	449,407	455,103	240,636	



Use of Fund Balance: 99.75%

Investment Income: 0.25%*

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Operations: 100.00%



District Attorney Federal Asset Sharing Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

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

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	150,723	-53.4%
2012 Actual	19,623	-87.0%
2013 Unaudited	116,747	495.0%
2014 Budget	—	—

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	550	95.0%
2012 Actual	533	-3.0%
2013 Unaudited	493	-7.5%
2014 Budget	533	8.0%

Miscellaneous Revenues

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

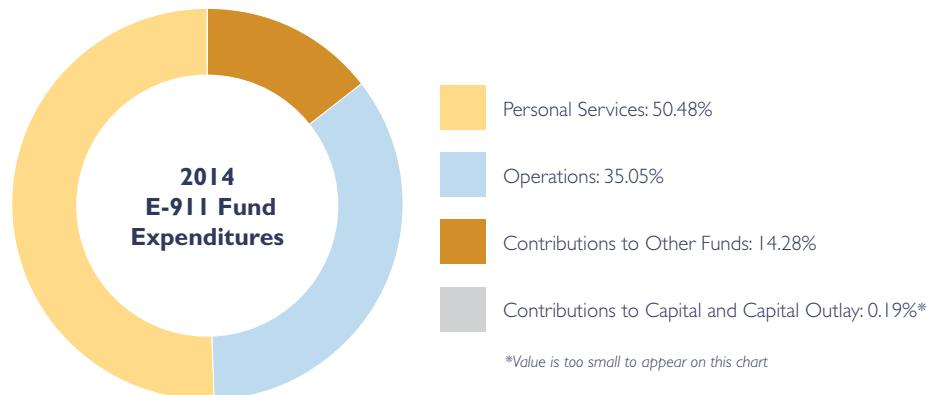
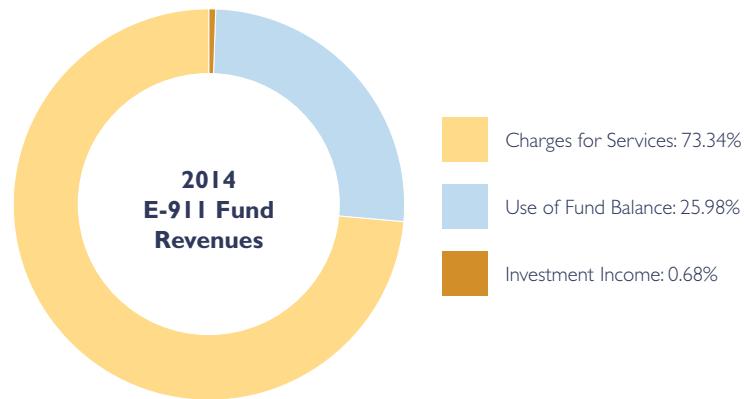
Miscellaneous Revenues History and Projections

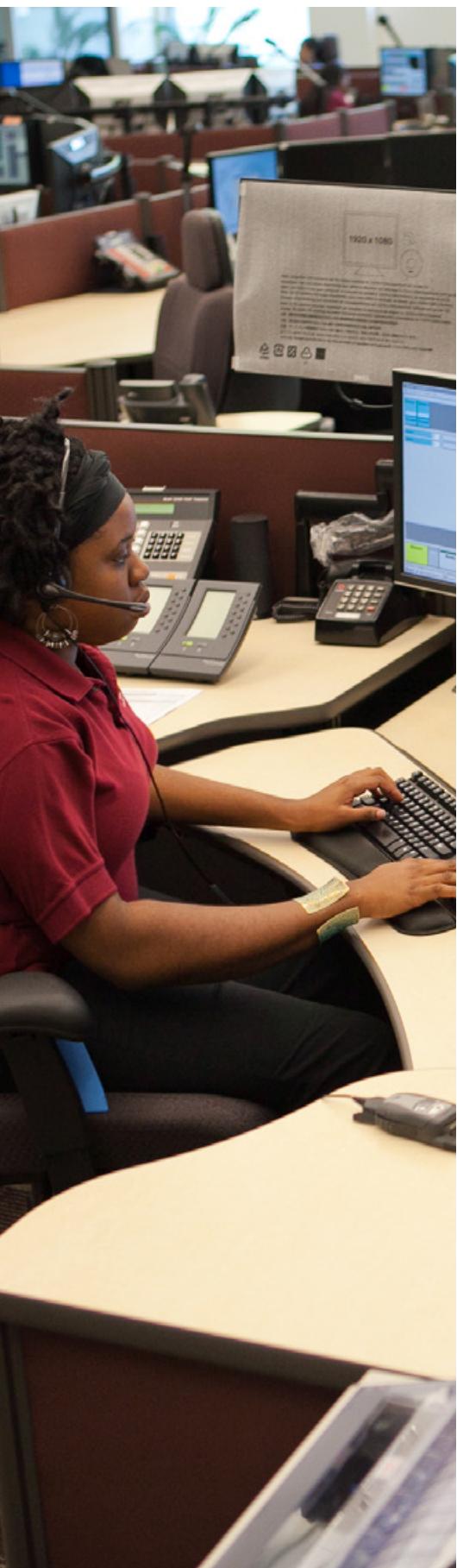
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	2,906	—
2014 Budget	—	-100.0%

E-911 Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	34,551,916	34,709,737	29,416,800	27,536,257	
Revenues					
Charges for Services	11,141,880	11,320,104	12,628,655	13,171,800	4.3%
Investment Income	214,973	191,206	125,849	123,049	-2.2%
Miscellaneous	20,245	8,563	7,054	-	-100.0%
Total	11,377,098	11,519,873	12,761,558	13,294,849	4.2%
Use of Fund Balance	-	-	-	4,665,885	-
Total Revenues	11,377,098	11,519,873	12,761,558	17,960,734	40.7%
Expenditures					
Personal Services	7,632,499	7,404,428	6,996,033	9,066,360	29.6%
Operations	2,459,968	1,554,331	1,967,913	2,795,914	42.1%
Intergovernmental	-	2,955,328	3,133,742	3,500,000	11.7%
Contributions to Other Funds	1,100,070	4,786,366	2,531,213	2,564,700	1.3%
Contributions to Capital and Capital Outlay	26,740	112,357	13,200	33,760	155.8%
Total Expenditures	11,219,277	16,812,810	14,642,101	17,960,734	22.7%
Balance December 31	34,709,737	29,416,800	27,536,257	22,870,372	





E-911 Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: The revenue in this category represents 73 percent of the fiscal year 2014 projections in this fund. The 2014 projections are based on the number of monthly subscribers at \$1.40 for landlines, \$1.25 per wireless phone, and \$0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,141,880	-11.8%
2012 Actual	11,320,104	1.6%
2013 Unaudited	12,628,655	11.6%
2014 Budget	13,171,800	4.3%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	214,973	16.1%
2012 Actual	191,206	-11.1%
2013 Unaudited	125,849	-34.2%
2014 Budget	123,049	-2.2%

Miscellaneous Revenues

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

Assumptions: Historically, this revenue category represents a minimal portion of the fund's revenue. In 2011, the E-911 Fund received revenue from pension-forfeited funds.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	20,245	3,718.7%
2012 Actual	8,563	-57.7%
2013 Unaudited	7,054	-17.6%
2014 Budget	–	–

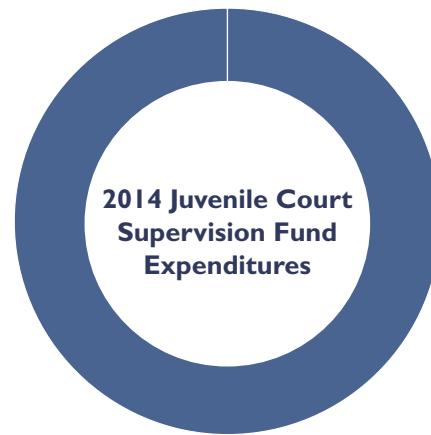
Juvenile Court Supervision Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	111,723	107,916	103,343	
Revenues					
Charges for Services	132,291	67,024	55,383	63,751	15.1%
Investment Income	-	9	-	-	-
Total Revenues	132,291	67,033	55,383	63,751	15.1%
Expenditures					
Operations	20,568	70,840	59,956	63,735	6.3%
Total	20,568	70,840	59,956	63,735	6.3%
Contribution to Fund Balance	-	-	-	16	-
Total Expenditures	20,568	70,840	59,956	63,735	6.3%
Balance December 31	111,723	107,916	103,343	103,359	



Charges for Services: 100.00%



Operations: 99.97%

Contribution to Fund Balance: 0.03%*

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Juvenile Court Supervision Fund

Revenue Definitions and Assumptions

The Juvenile Court Supervision activity was previously reported as an agency fund, but in accordance with Generally Accepted Accounting Principles (GAAP), was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

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

Assumptions: Fiscal year 2014 revenues were budgeted based on historical trends.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	132,291	—
2012 Actual	67,024	-49.3%
2013 Unaudited	55,383	-17.4%
2014 Budget	63,751	15.1%

Investment Income

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

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

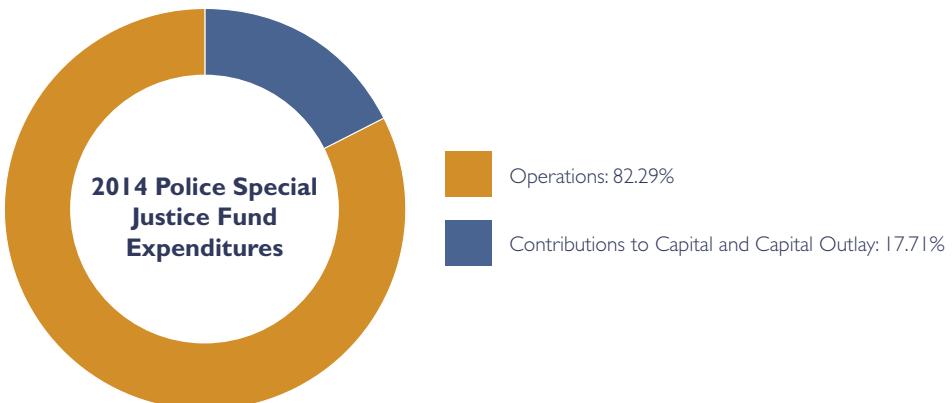
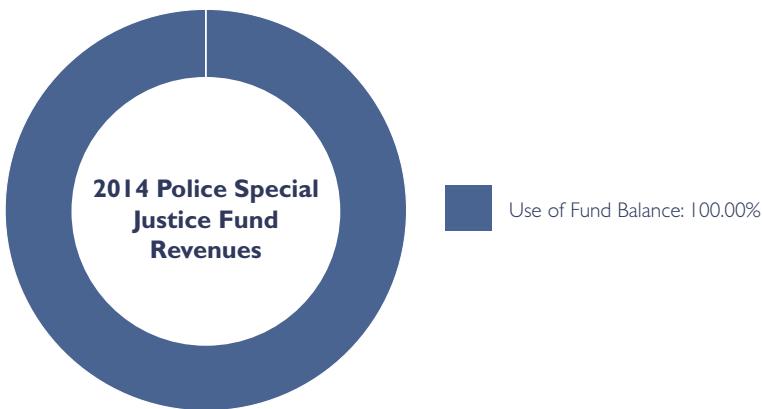
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	9	—
2013 Unaudited	—	-100.0%
2014 Budget	—	—

Police Special Justice Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	7,630,133	3,889,504	3,403,191	3,053,236	
Revenues					
Fines and Forfeitures	372,920	124,234	208,645	-	-100.0%
Investment Income	4,713	-	-	-	-
Miscellaneous	85	-	-	-	-
Other Financing Sources	17,816	-	-	-	-
Total	395,534	124,234	208,645	-	-100.0%
Use of Fund Balance	-	-	-	1,119,152	-
Total Revenues	395,534	124,234	208,645	1,119,152	436.4%
Expenditures					
Operations	643,865	209,963	447,292	921,000	105.9%
Contributions to Other Funds	3,161,222	-	-	-	-
Contributions to Capital and Capital Outlay	331,076	400,584	111,308	198,152	78.0%
Total Expenditures	4,136,163	610,547	558,600	1,119,152	100.3%
Balance December 31	3,889,504	3,403,191	3,053,236	1,934,084	





Police Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	372,920	-92.2%
2012 Actual	124,234	-66.7%
2013 Unaudited	208,645	67.9%
2014 Budget	—	-100.0%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,713	-20.3%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Miscellaneous Revenues

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

Assumptions: Generally, miscellaneous revenues represented a very small portion of the budget. In 2014, no revenues were budgeted in this category.

Police Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	85	-81.2%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Police Special Justice Fund. These revenues vary historically.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	17,816	-44.9%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—



Police Special Treasury Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget*	% Chg. 13-14
Balance January 1	-	264,940	71,677	-	-
Revenues					
Investment Income	81	-	-	-	-
Other Financing Sources	265,204	-	-	-	-
Total Revenues	265,285	-	-	-	-
Expenditures					
Operations	345	140,635	24,784	-	-100.0%
Contributions to Capital and Capital Outlay	-	52,628	46,893	-	-100.0%
Total Expenditures	345	193,263	71,677	-	-100.0%
Balance December 31	264,940	71,677	-	-	-

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

Police Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received. In 2014, no revenues were budgeted for fines and forfeitures because the fund was closed at the end of fiscal year 2013.

Investment Income

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

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. In 2014, no revenues were budgeted for investment income because the fund was closed at the end of fiscal year 2013.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	81	—
2012 Actual	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources because the fund was closed at the end of fiscal year 2013.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	265,204	—
2012 Actual	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

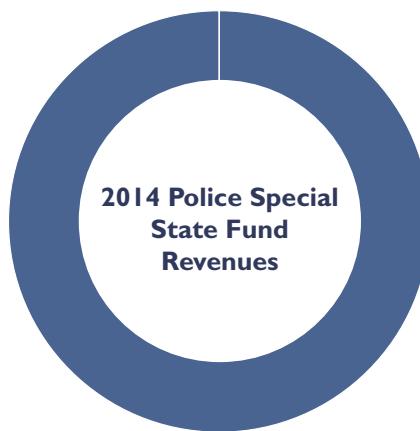
* Fund was closed at the end of fiscal year 2013.



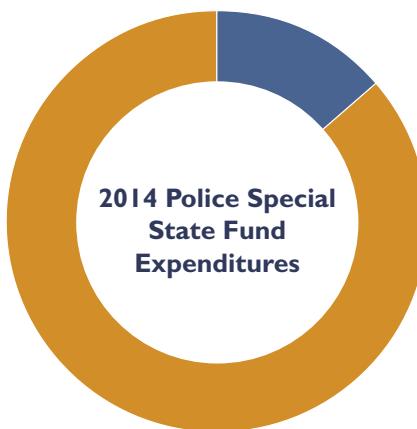
Police Special State Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	2,968,448	3,066,061	3,002,546	
Revenues					
Fines and Forfeitures	512,107	459,766	496,821	-	-100.0%
Investment Income	1,605	-	-	-	-
Miscellaneous	11,014	2,489	1,609	-	-100.0%
Other Financing Sources	2,878,202	-	230,976	-	-100.0%
Total	3,402,928	462,255	729,406	-	-100.0%
Use of Fund Balance	-	-	-	876,747	-
Total Revenues	3,402,928	462,255	729,406	876,747	20.2%
Expenditures					
Operations	374,410	330,102	568,336	756,042	33.0%
Contributions to Capital and Capital Outlay	60,070	34,540	224,585	120,705	-46.3%
Total Expenditures	434,480	364,642	792,921	876,747	10.6%
Balance December 31	2,968,448	3,066,061	3,002,546	2,125,799	



Use of Fund Balance: 100.00%



Operations: 86.23%

Contributions to Capital and Capital Outlay: 13.77%

Police Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	512,107	—
2012 Actual	459,766	-10.2%
2013 Unaudited	496,821	8.1%
2014 Budget	—	-100.0%

Investment Income

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

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. In 2014, no revenues were budgeted for investment income.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,605	—
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Miscellaneous Revenues

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

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,014	—
2012 Actual	2,489	-77.4%
2013 Unaudited	1,609	-35.4%
2014 Budget	—	-100.0%





Police Special State Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Police Special State Fund.

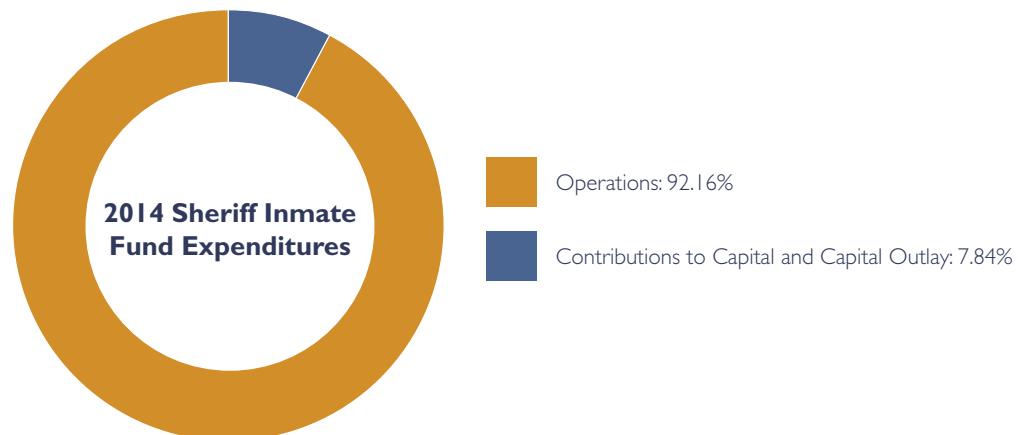
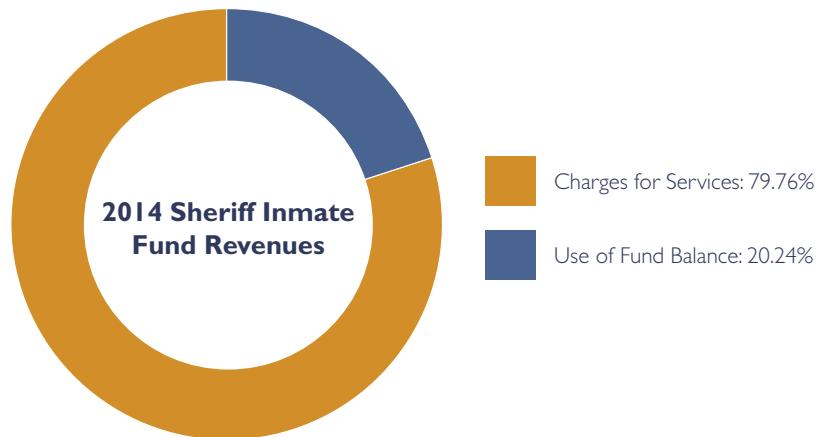
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,878,202	—
2012 Actual	—	-100.0%
2013 Unaudited	230,976	—
2014 Budget	—	-100.0%

Sheriff Inmate Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,466,095	1,619,038	1,819,899	2,066,492	
Revenues					
Charges for Services	362,564	435,029	493,089	457,814	-7.2%
Investment Income	679	-	-	-	-
Total	363,243	435,029	493,089	457,814	-7.2%
Use of Fund Balance	-	-	-	116,186	-
Total Revenues	363,243	435,029	493,089	574,000	16.4%
Expenditures					
Operations	210,300	234,168	238,501	529,000	121.8%
Contributions to Capital and Capital Outlay	-	-	7,995	45,000	462.9%
Total Expenditures	210,300	234,168	246,496	574,000	132.9%
Balance December 31	1,619,038	1,819,899	2,066,492	1,950,306	





Sheriff Inmate Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: This category represents the main source of the total fiscal year 2014 Sheriff Inmate Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	362,564	-7.5%
2012 Actual	435,029	20.0%
2013 Unaudited	493,089	13.3%
2014 Budget	457,814	-7.2%

Investment Income

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. The adopted 2014 budget does not include an estimate for investment income.

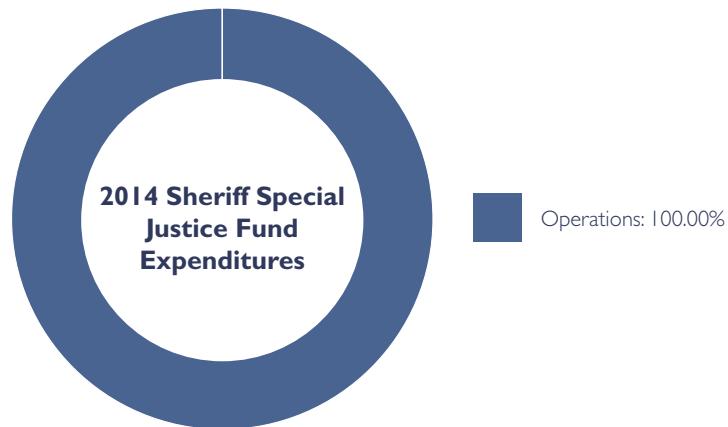
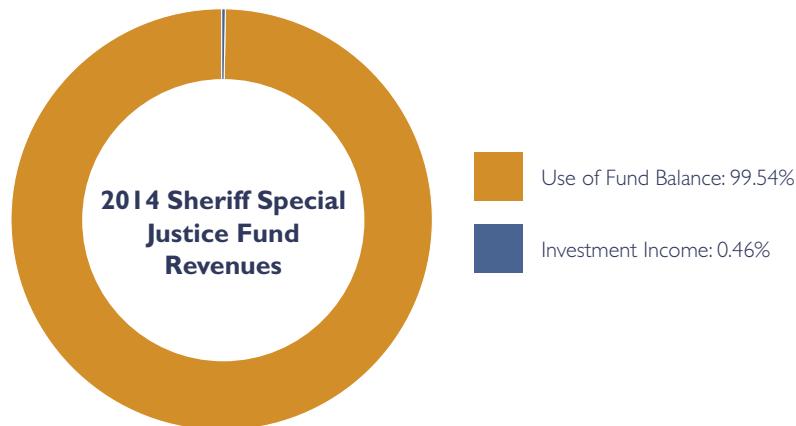
Investment Income History and Projections

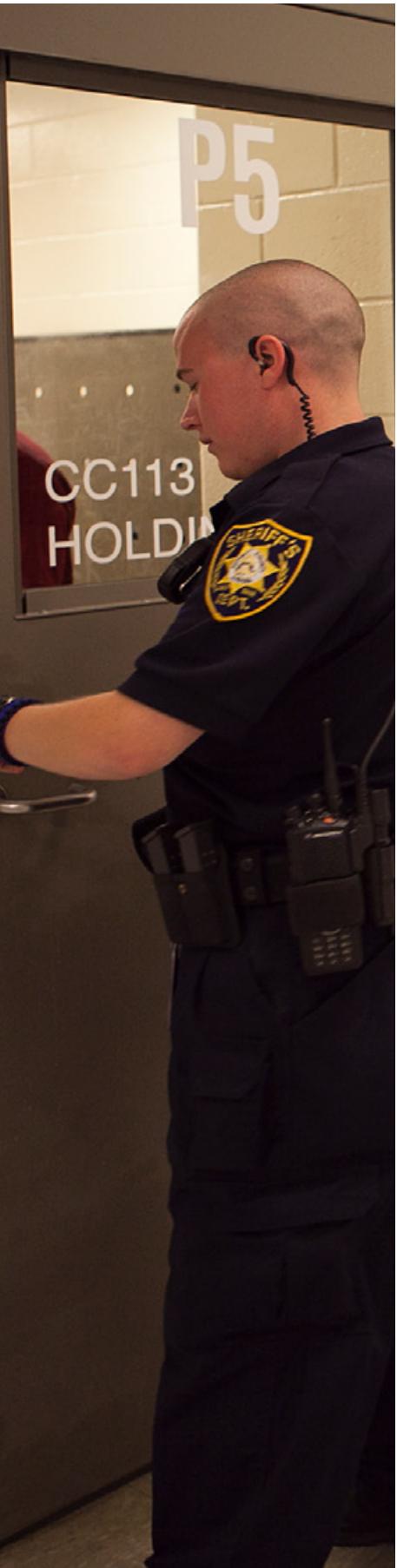
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	679	-5.2%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Sheriff Special Justice Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,388,402	201,730	218,443	164,708	
Revenues					
Fines and Forfeitures	120,415	84,261	68,979	-	-100.0%
Investment Income	999	232	220	232	5.5%
Miscellaneous	100,000	180	-	-	-
Other Financing Sources	-	7,098	-	-	-
Total	221,414	91,771	69,199	232	-99.7%
Use of Fund Balance	-	-	-	50,000	-
Total Revenues	221,414	91,771	69,199	50,232	-27.4%
Expenditures					
Operations	256,188	15,608	24,614	50,232	104.1%
Contributions to Other Funds	1,131,488	59,450	2,520	-	-100.0%
Contributions to Capital and Capital Outlay	20,410	-	95,800	-	-100.0%
Total Expenditures	1,408,086	75,058	122,934	50,232	-59.1%
Balance December 31	201,730	218,443	164,708	114,708	





Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	120,415	-88.6%
2012 Actual	84,261	-30.0%
2013 Unaudited	68,979	-18.1%
2014 Budget	—	-100.0%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	999	-8.4%
2012 Actual	232	-76.8%
2013 Unaudited	220	-5.2%
2014 Budget	232	5.5%

Miscellaneous Revenues

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

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2014, no miscellaneous revenues were budgeted.

Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	100,000	—
2012 Actual	180	-99.8%
2013 Unaudited	—	-100.0%
2014 Budget	—	—

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special Justice Fund.

Other Financing Sources History and Projections

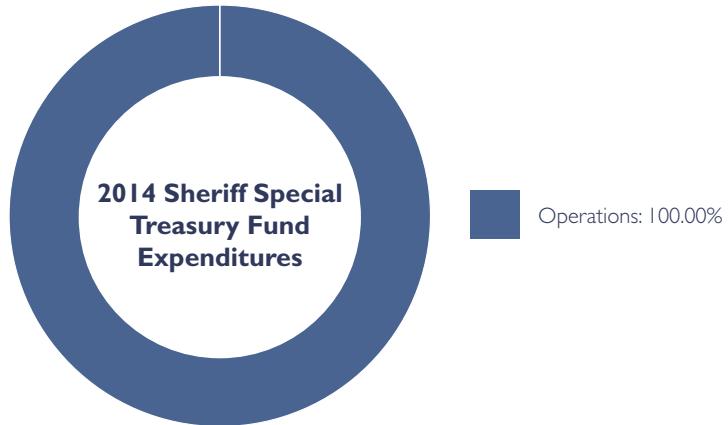
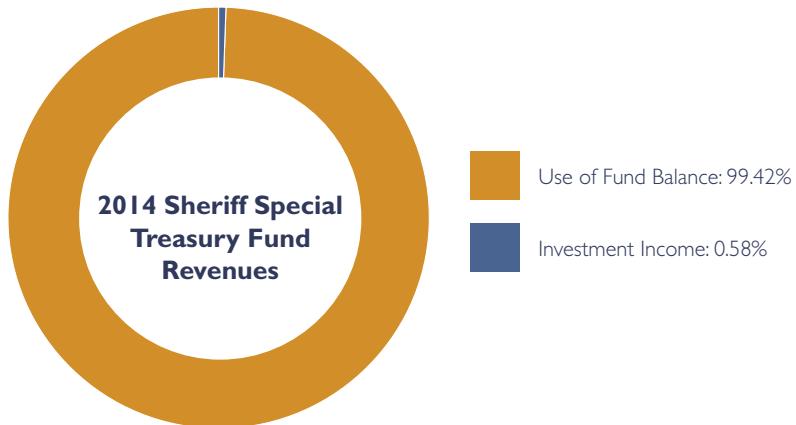
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	7,098	—
2013 Unaudited	—	-100.0%
2014 Budget	—	—



Sheriff Special Treasury Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	826,862	846,647	653,740	
Revenues					
Fines and Forfeitures	83,407	288,371	216,275	-	-100.0%
Investment Income	347	881	762	881	15.6%
Other Financing Sources	962,121	729	-	-	-
Total	1,045,875	289,981	217,037	881	-99.6%
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	1,045,875	289,981	217,037	150,881	-30.5%
Expenditures					
Operations	219,013	156,081	407,070	150,881	-62.9%
Contributions to Capital and Capital Outlay	-	114,115	2,874	-	-100.0%
Total Expenditures	219,013	270,196	409,944	150,881	-63.2%
Balance December 31	826,862	846,647	653,740	503,740	



Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of 2011 Reconciliation Budget process to appropriately account for and report these activities.

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

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	83,407	—
2012 Actual	288,371	245.7%
2013 Unaudited	216,275	-25.0%
2014 Budget	—	-100.0%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	347	—
2012 Actual	881	153.9%
2013 Unaudited	762	-13.5%
2014 Budget	881	15.6%

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special Treasury Fund.





Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

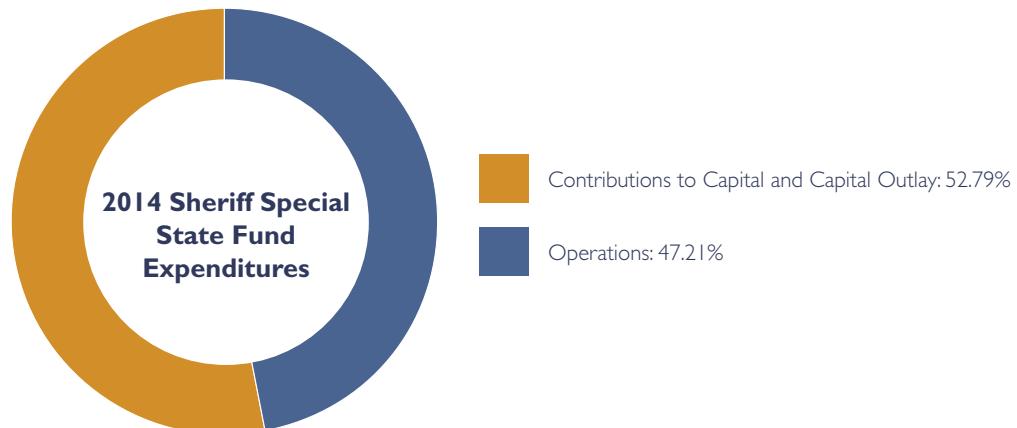
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	962,121	—
2012 Actual	729	-99.9%
2013 Unaudited	—	-100.0%
2014 Budget	—	—

Sheriff Special State Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	163,945	164,109	159,466	
Revenues					
Investment Income	125	164	164	164	0.0%
Other Financing Sources	169,366	-	-	-	-
Total	169,491	164	164	164	0.0%
Use of Fund Balance	-	-	-	108,636	-
Total Revenues	169,491	164	164	108,800	66241.5%
Expenditures					
Operations	5,546	-	4,807	51,364	968.5%
Contributions to Capital and Capital Outlay	-	-	-	57,436	-
Total Expenditures	5,546	-	4,807	108,800	2163.4%
Balance December 31	163,945	164,109	159,466	50,830	





Sheriff Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the state of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

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

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	125	—
2012 Actual	164	31.2%
2013 Unaudited	164	0.0%
2014 Budget	164	0.0%

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special State Fund.

Other Financing Sources History and Projections

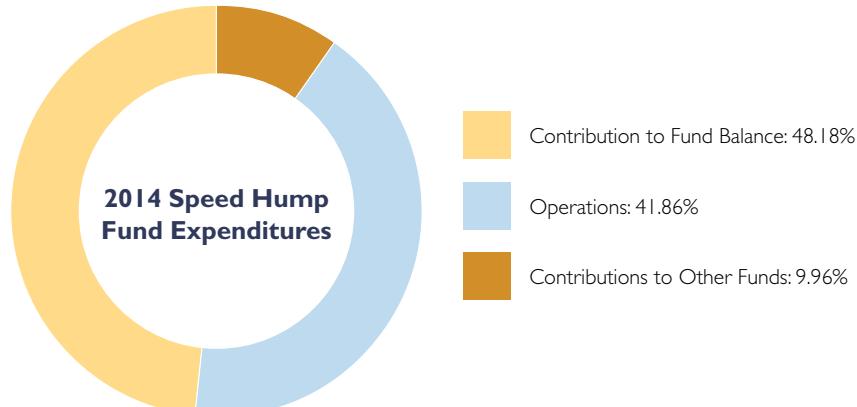
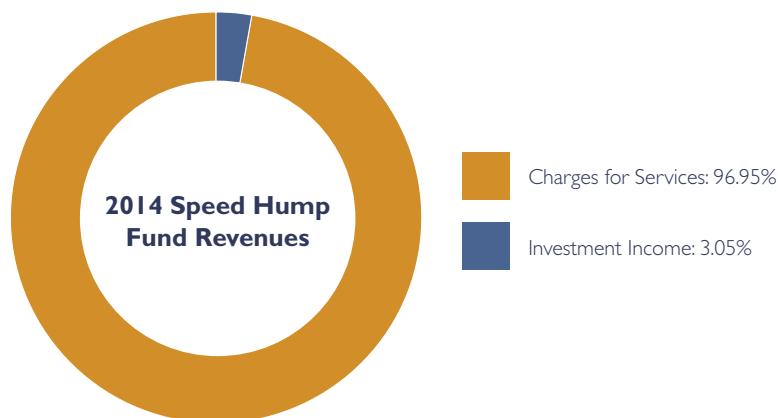
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	169,366	—
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Speed Hump Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual*	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,023,046	1,081,744	1,147,852	1,206,129	
Revenues					
Charges for Services	112,623	119,122	118,272	116,952	-1.1%
Investment Income	449	-	1,092	3,681	237.1%
Total Revenues	113,072	119,122	119,364	120,633	1.1%
Expenditures					
Operations	44,027	40,159	49,315	50,500	2.4%
Contributions to Other Funds	10,347	12,855	11,772	12,007	2.0%
Total	54,374	53,014	61,087	62,507	2.3%
Contribution to Fund Balance	-	-	-	58,126	-
Total Expenditures	54,374	53,014	61,087	120,633	97.5%
Balance December 31	1,081,744	1,147,852	1,206,129	1,264,255	

* In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.





Speed Hump Fund

Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

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

Assumptions: This category represents 97 percent of the total fiscal year 2014 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	112,623	—
2012 Actual	119,122	5.8%
2013 Unaudited	118,272	-0.7%
2014 Budget	116,952	-1.1%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	449	—
2012 Actual	—	-100.0%
2013 Unaudited	1,092	—
2014 Budget	3,681	237.1%

* In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.

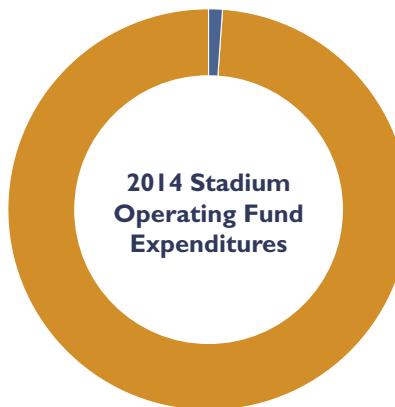
Stadium Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	750,550	849,515	1,040,858	1,263,796	
Revenues					
Taxes	855,739	941,437	974,569	825,000	-15.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,012,678	996,024	1,004,112	975,000	-2.9%
Investment Income	86	-	-	-	-
Miscellaneous	-	-	117	-	-100.0%
Total	2,268,503	2,337,461	2,378,798	2,200,000	-7.5%
Use of Fund Balance	-	-	-	489,056	-
Total Revenues	2,268,503	2,337,461	2,378,798	2,689,056	13.0%
Expenditures					
Debt Service	800	800	800	1,000	25.0%
Contributions to Other Funds	52,648	29,228	38,970	30,166	-22.6%
Contribution to Development Authority	2,116,090	2,116,090	2,116,090	2,657,890	25.6%
Total Expenditures	2,169,538	2,146,118	2,155,860	2,689,056	24.7%
Balance December 31	849,515	1,040,858	1,263,796	774,740	



 Charges for Services: 36.26%
 Taxes: 30.68%
 Use of Fund Balance: 18.19%
 Intergovernmental: 14.87%



 Contribution to Development Authority: 98.84%
 Contributions to Other Funds: 1.12%
 Debt Service: 0.04%*
*Value is too small to appear on this chart



Stadium Fund

Revenue Definitions and Assumptions

Taxes

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

Assumptions: Revenues in this category represent 31 percent of the total fiscal year 2014 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for Coolray Field. These revenues are based on historical trends and anticipated activity in the coming year.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	855,739	5.8%
2012 Actual	941,437	10.0%
2013 Unaudited	974,569	3.5%
2014 Budget	825,000	-15.3%

Intergovernmental

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

Assumptions: This revenue category represents approximately 15 percent of the total fiscal year 2014 projections for this fund. The Operations and Maintenance Agreement is based on an annual contribution from the Gwinnett Convention and Visitors Bureau in the amount of \$400,000.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	400,000	0.0%
2012 Actual	400,000	0.0%
2013 Unaudited	400,000	0.0%
2014 Budget	400,000	0.0%

Charges for Services

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

Assumptions: Revenues in this category represent 36 percent of the total fiscal year 2014 projections for this fund. These revenues are based on historical trends and anticipated activity in the coming year. Fees/rates include: ticket surcharge at \$1.00 each, stadium rental fees at \$250,000 annually, 50 percent of the net revenues for parking, naming rights at anything over \$350,000 (first \$350,000 goes to the Braves organization). In 2011, the County received the first full year of naming rights revenue.

Stadium Fund

Revenue Definitions and Assumptions

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,012,678	26.7%
2012 Actual	996,024	-1.6%
2013 Unaudited	1,004,112	0.8%
2014 Budget	975,000	-2.9%

Investment Income

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

Assumptions: No revenues were budgeted for investment income in 2014. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	86	-48.8%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

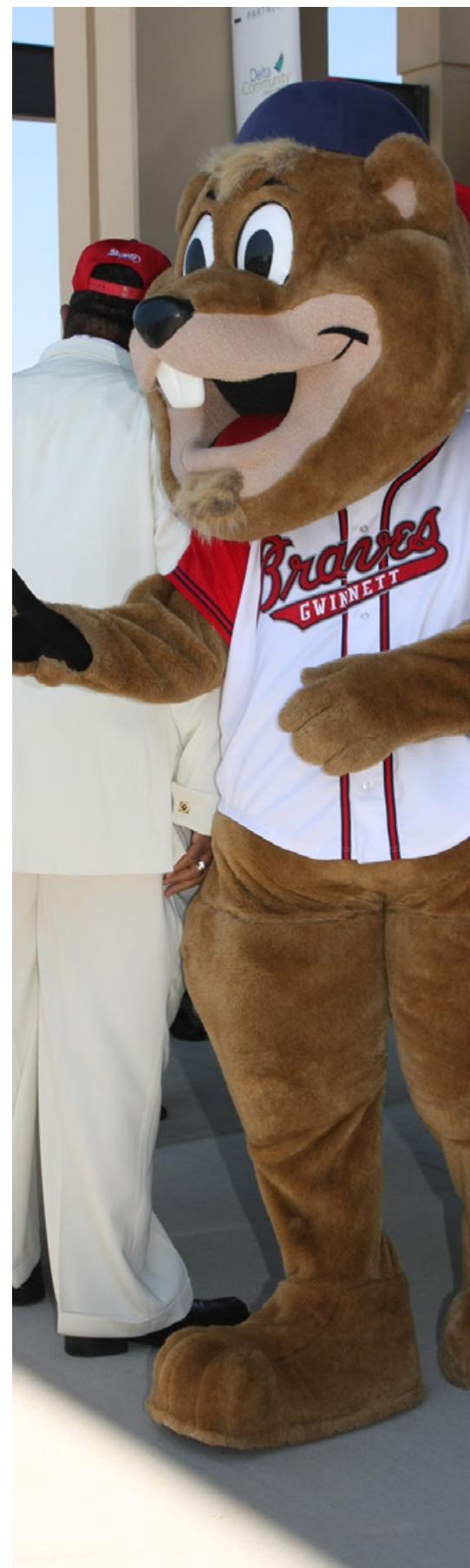
Miscellaneous Revenues

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	-20.0%
2012 Actual	—	—
2013 Unaudited	117	—
2014 Budget	—	-100.0%

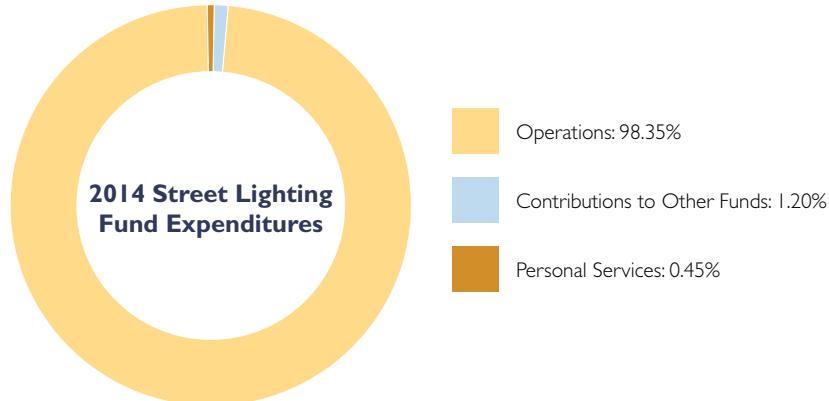
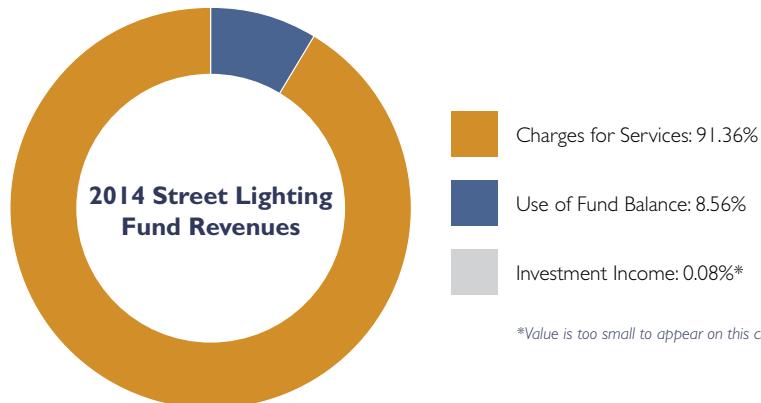


Street Lighting Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual*	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	4,110,810	3,419,542	2,980,705	3,159,571	
Revenues					
Charges for Services	6,155,821	6,266,165	6,792,245	6,803,751	0.2%
Investment Income	2,390	1,650	955	6,098	538.5%
Total	6,158,211	6,267,815	6,793,200	6,809,849	0.2%
Use of Fund Balance	-	-	-	637,815	-
Total Revenues	6,158,211	6,267,815	6,793,200	7,447,664	9.6%
Expenditures					
Personal Services	30,355	30,638	33,361	33,263	-0.3%
Operations	6,757,520	6,589,080	6,493,433	7,325,150	12.8%
Contributions to Other Funds	61,604	86,934	87,540	89,251	2.0%
Total Expenditures	6,849,479	6,706,652	6,614,334	7,447,664	12.6%
Balance December 31	3,419,542	2,980,705	3,159,571	2,521,756	

* In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.



Street Lighting Fund

Revenue Definitions and Assumptions

The Street Lighting Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

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

Assumptions: This category represents 91 percent of the total fiscal year 2014 Street Lighting Fund revenues. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories using road front footage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	6,155,821	—
2012 Actual	6,266,165	1.8%
2013 Unaudited	6,792,245	8.4%
2014 Budget	6,803,751	0.2%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	2,390	—
2012 Actual	1,650	-31.0%
2013 Unaudited	955	-42.1%
2014 Budget	6,098	538.5%

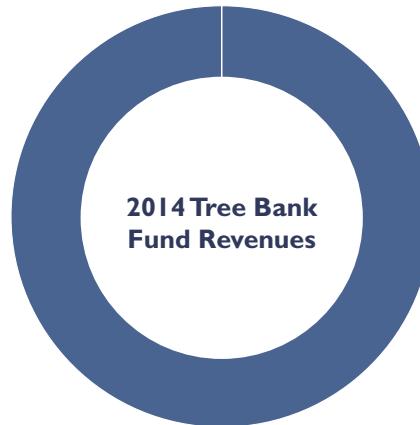
* In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.



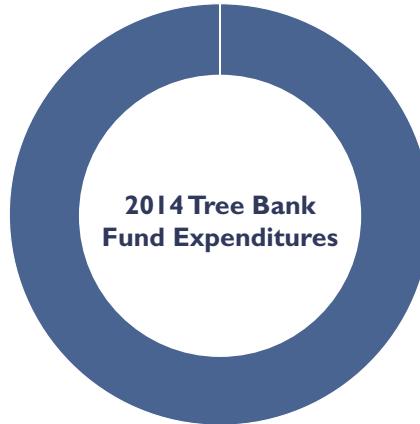
Tree Bank Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	38,102	60,307	62,307	113,723	
Revenues					
Licenses and Permits	22,183	2,000	51,416	15,000	-70.8%
Investment Income	22	-	-	-	-
Total Revenues	22,205	2,000	51,416	15,000	-70.8%
Expenditures					
Operations	-	-	-	15,000	-
Total Expenditures	-	-	-	15,000	-
Balance December 31	60,307	62,307	113,723	113,723	



Licenses and Permits: 100%



Operations: 100%

Tree Bank Fund

Revenue Definitions and Assumptions

Licenses and Permits

Definition: Revenues in this category are received through a contribution from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes, in accordance with the Gwinnett County Buffer, Landscape, and Tree Ordinance. As part of the Reconciliation Budget process, the revenues received will be reviewed and budgets adjusted, as necessary.

Assumptions: In 2014, revenues in this category were budgeted conservatively.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	22,183	28.4%
2012 Actual	2,000	-91.0%
2013 Unaudited	51,416	2,470.8%
2014 Budget	15,000	-70.8%

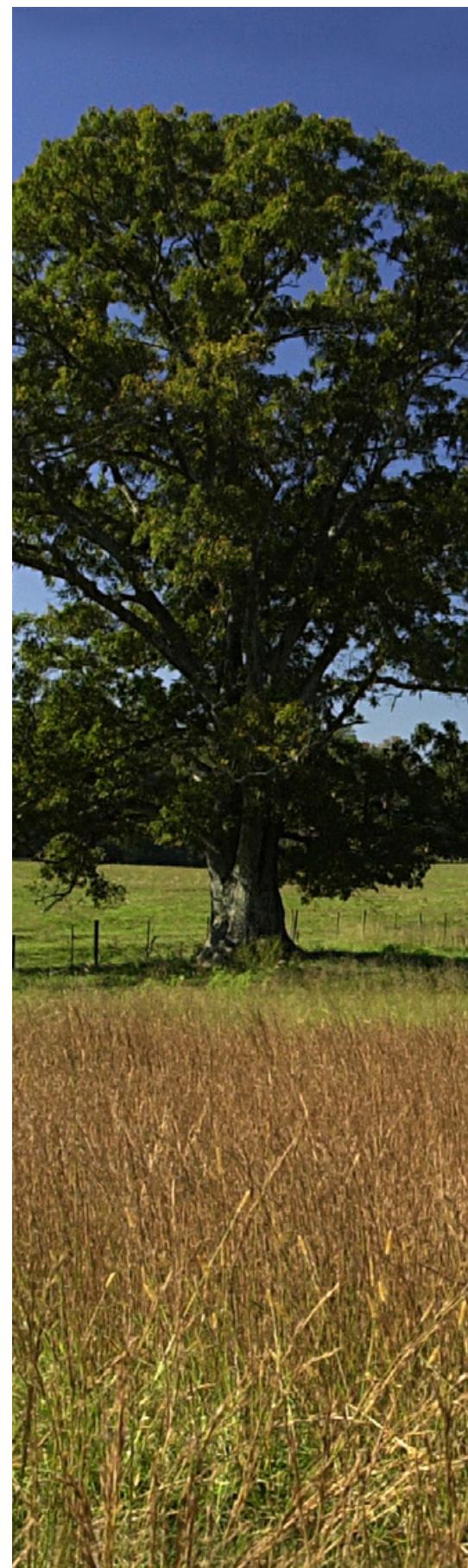
Investment Income

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

Assumptions: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Investment Income History and Projections

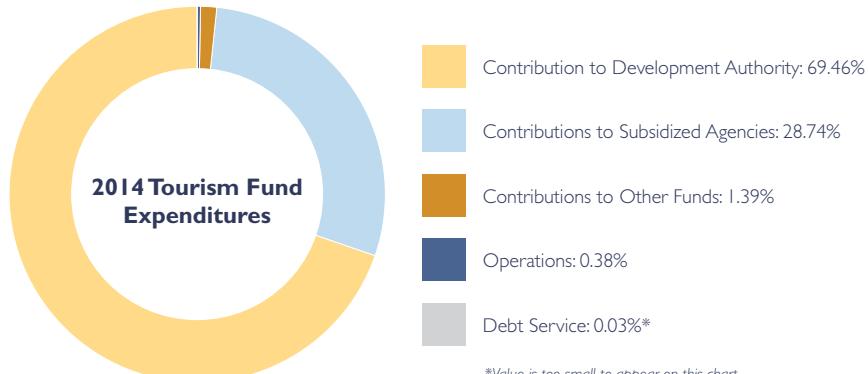
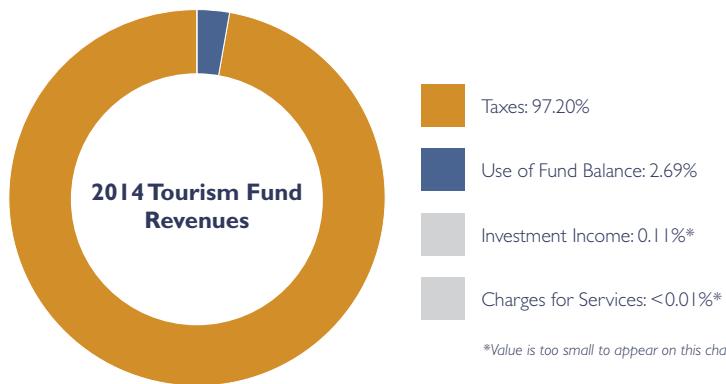
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	22	28.8%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—



Tourism Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,451,718	6,701,633	6,398,179	6,860,771	
Revenues					
Taxes	6,566,638	6,699,430	7,467,785	6,904,647	-7.5%
Charges for Services	-	-	-	100	-
Investment Income	4,677	17,350	5,652	8,000	41.5%
Other Financing Sources	4,844,206	-	-	-	-
Total	11,415,521	6,716,780	7,473,437	6,912,747	-7.5%
Use of Fund Balance	-	-	-	190,926	-
Total Revenues	11,415,521	6,716,780	7,473,437	7,103,673	-4.9%
Expenditures					
Operations	24,566	23,017	23,245	27,200	17.0%
Debt Service	-	2,000	-	2,000	-
Contributions to Other Funds	114,713	95,306	130,117	98,433	-24.4%
Contribution to Development Authority	3,887,430	4,949,255	4,940,455	4,934,405	-0.1%
Contributions to Subsidized Agencies	1,904,463	1,950,656	1,917,028	2,041,635	6.5%
Contributions to Capital and Capital Outlay	234,434	-	-	-	-
Total Expenditures	6,165,606	7,020,234	7,010,845	7,103,673	1.3%
Balance December 31	6,701,633	6,398,179	6,860,771	6,669,845	



Tourism Fund

Revenue Definitions and Assumptions

Taxes

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

Assumptions: Historically, hotel/motel tax has represented an overwhelming majority of the revenue for this fund. In 2012, revenue was received as a result of online hotel/motel tax litigation. Since 2011, this revenue has demonstrated stability. The 2014 hotel/motel revenues were budgeted conservatively.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	6,566,638	8.4%
2012 Actual	6,699,430	2.0%
2013 Unaudited	7,467,785	11.5%
2014 Budget	6,904,647	-7.5%

Charges for Services

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

Assumptions: The 2014, revenues were budgeted based on historical trends.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	-100.0%
2012 Actual	—	—
2013 Unaudited	—	—
2014 Budget	100	—

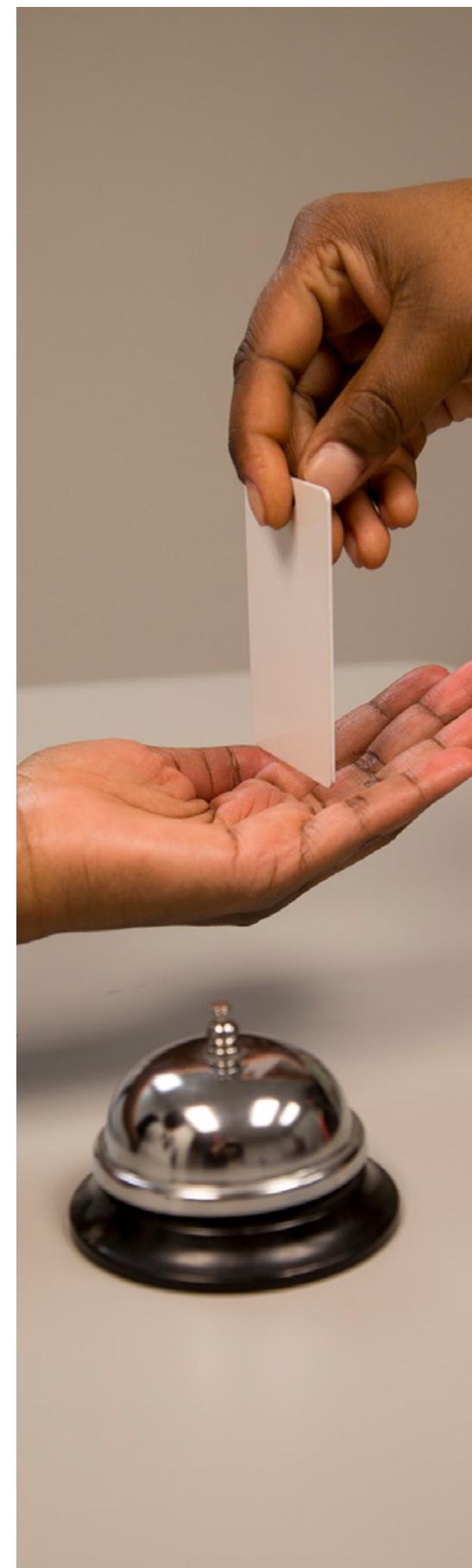
Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,677	617.8%
2012 Actual	17,350	271.0%
2013 Unaudited	5,652	-67.4%
2014 Budget	8,000	41.5%





Tourism Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of government. In 2011, this fund was closed, and all remaining assets were transferred to the Tourism Fund.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,844,206	307.3%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Tourism Sustainability Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual*	2013 Unaudited*	2014 Budget*	% Chg. 13-14
Balance January 1	4,842,711	-	-	-	-
Revenues					
Investment Income	1,495	-	-	-	-
Total Revenues	1,495	-	-	-	-
Expenditures					
Contributions to Other Funds	4,844,206	-	-	-	-
Total Expenditures	4,844,206	-	-	-	-
Balance December 31	-	-	-	-	-

* Fund was closed at the end of fiscal year 2011.



Tourism Sustainability Fund

Revenue Definitions and Assumptions

This fund was closed in 2011, and the remaining balance was transferred to the Tourism Fund.

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,495	-83.6%
2012 Actual*	—	-100.0%
2013 Unaudited*	—	—
2014 Budget*	—	—

** Fund was closed at the end of fiscal year 2011.*

Operating Enterprise Funds

Operating Enterprise Funds

Definitions

The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operations.

Budget Basis

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

- a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
- b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- c) Depreciation expense is not recognized in the annual operating budget; and
- d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Operating Enterprise Funds

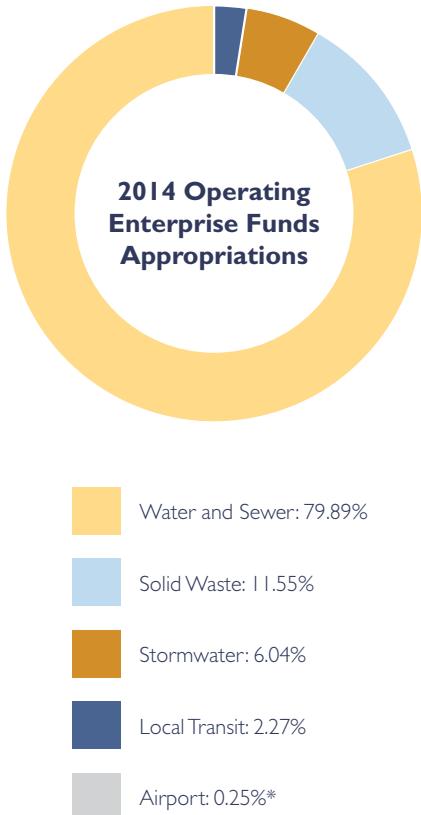
The **Airport Operating Fund** accounts for the operation and maintenance of the County's airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

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

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

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

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



Operating Enterprise Funds

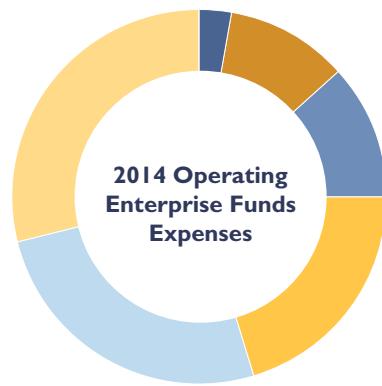
Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	126,503	131,965	760,023	720,000	-5.3%
Charges for Services	335,128,690	346,853,803	352,431,191	369,368,560	4.8%
Investment Income	337,924	292,631	252,664	523,635	107.2%
Contributions and Donations	5,754,744	10,161,210	15,679,214	12,000,000	-23.5%
Miscellaneous	(1,395,253)	2,297,125	1,692,869	1,406,100	-16.9%
Other Financing Sources	2,799,286	3,360,056	4,624,767	3,995,299	-13.6%
Total	342,751,894	363,096,790	375,440,728	388,013,594	3.3%
Use of Net Position	-	-	-	11,431	-
Total Revenues	342,751,894	363,096,790	375,440,728	388,025,025	3.4%
Expenses					
Personal Services	40,831,421	50,049,628	51,099,413	45,480,678	-11.0%
Operations	106,975,212	101,937,226	100,418,671	111,460,193	11.0%
Debt Service	91,038,722	96,142,799	100,422,211	100,857,601	0.4%
Contributions to Other Funds	9,955,586	10,697,791	11,176,586	11,014,386	-1.5%
Transfers to Renewal and Extension	81,811,337	91,993,000	100,745,995	78,234,497	-22.3%
Reserves and Contingencies	-	-	-	80,000	-
Total	330,612,278	350,820,444	363,862,876	347,127,355	-4.6%
Working Capital Reserve	-	-	-	40,897,670	-
Total Expenses	330,612,278	350,820,444	363,862,876	388,025,025	6.6%



 Charges for Services: 95.20%
 Contributions and Donations: 3.09%
 Other Financing Sources: 1.03%
 Miscellaneous: 0.36%
 Taxes: 0.19%
 Investment Income: 0.13%*
 Use of Net Position: <0.01%*

*Value is too small to appear on this chart



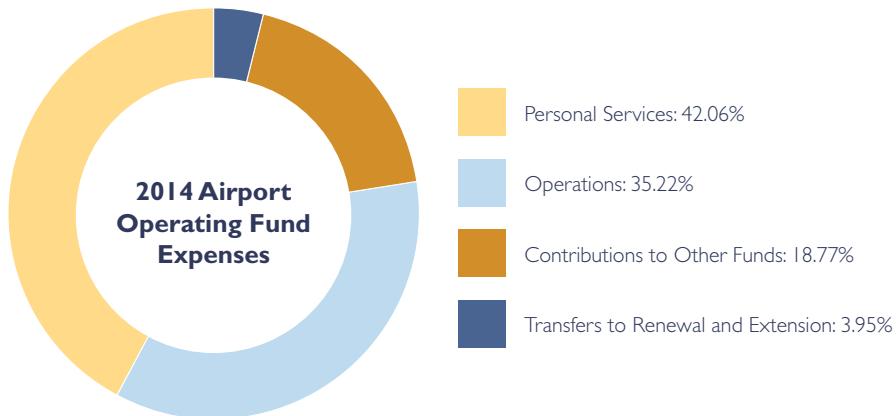
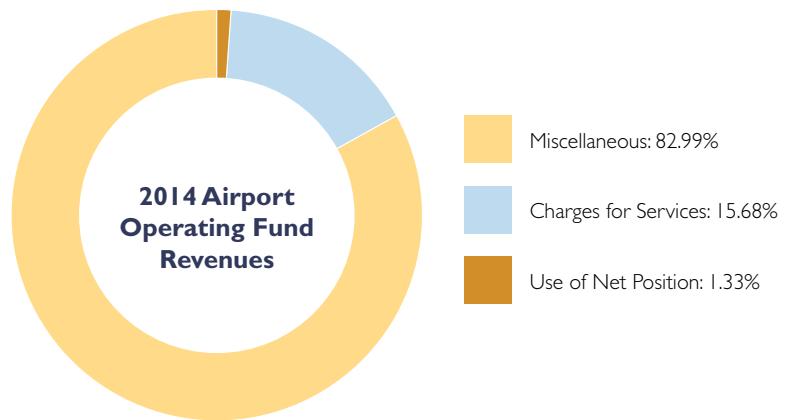
 Operations: 28.73%
 Debt Service: 25.99%
 Transfers to Renewal and Extension: 20.16%
 Personal Services: 11.72%
 Working Capital Reserve: 10.54%
 Contributions to Other Funds: 2.84%
 Reserves and Contingencies: 0.02%*

*Value is too small to appear on this chart

Airport Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	134,823	141,706	153,253	135,000	-11.9%
Investment Income	167	-	-	-	-
Miscellaneous – Rent	731,418	734,413	705,219	714,350	1.3%
Total	866,408	876,119	858,472	849,350	-1.1%
Use of Net Position	-	-	-	11,431	-
Total Revenues	866,408	876,119	858,472	860,781	0.3%
Expenses					
Personal Services	313,203	326,431	347,755	362,063	4.1%
Operations	241,030	232,092	216,392	303,113	40.1%
Transfers to Renewal and Extension	43,788	-	35,000	34,000	-2.9%
Contributions to Other Funds	148,940	157,178	164,668	161,605	-1.9%
Total Expenses	746,961	715,701	763,815	860,781	12.7%



Airport Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues collected from a percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. The revenues in this category represent nearly 16 percent of the total fiscal year 2014 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	134,823	-7.2%
2012 Actual	141,706	5.1%
2013 Unaudited	153,253	8.1%
2014 Budget	135,000	-11.9%



Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	167	4.1%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Miscellaneous Revenue – Rent

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

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. This category represents approximately 83 percent of the total fiscal year 2014 projected revenues in this fund.

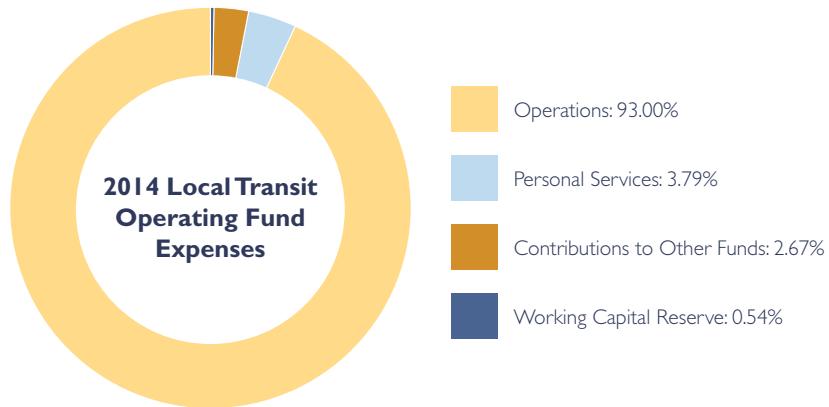
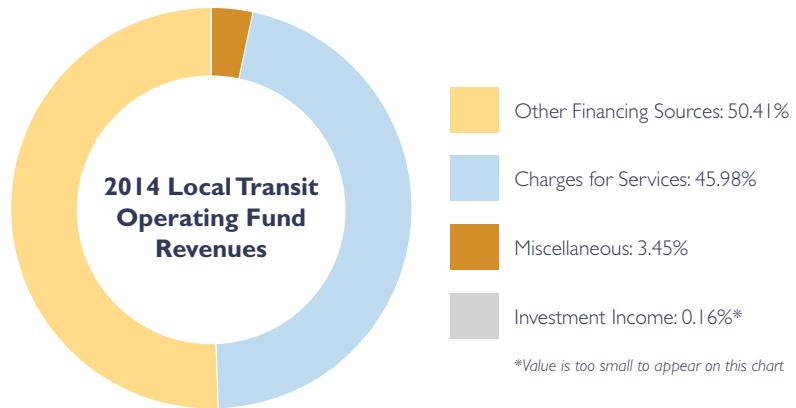
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	731,418	2.4%
2012 Actual	734,413	0.4%
2013 Unaudited	705,219	-4.0%
2014 Budget	714,350	1.3%

Local Transit Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	3,597,801	3,808,202	3,604,398	3,644,623	1.1%
Investment Income	3,840	2,823	2,438	12,321	405.4%
Miscellaneous	(2,133,433)	148,412	386,253	273,700	-29.1%
Other Financing Sources	2,727,030	3,200,000	2,765,574	3,995,299	44.5%
Total Revenues	4,195,238	7,159,437	6,758,663	7,925,943	17.3%
Expenses					
Personal Services	271,553	277,475	282,976	300,126	6.1%
Operations	6,616,944	6,950,249	6,738,547	7,371,470	9.4%
Contributions to Other Funds	199,467	203,146	207,141	211,426	2.1%
Total	7,087,964	7,430,870	7,228,664	7,883,022	9.1%
Working Capital Reserve	-	-	-	42,921	-
Total Expenses	7,087,964	7,430,870	7,228,664	7,925,943	9.6%



Local Transit Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist primarily of fares for bus transportation within the local transit system.

Assumptions: The revenues in this category are approximately 46 percent of the total fiscal year 2014 projections for this fund. Fare increases approved in 2011 went into effect in January 2012. The local service rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,597,801	-15.8%
2012 Actual	3,808,202	5.8%
2013 Unaudited	3,604,398	-5.4%
2014 Budget	3,644,623	1.1%

Investment Income

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

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

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,840	169.8%
2012 Actual	2,823	-26.5%
2013 Unaudited	2,438	-13.6%
2014 Budget	12,321	405.4%

Miscellaneous Revenues

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

Assumptions: This revenue represents 3 percent of fiscal year 2014 budgeted revenues in the Local Transit Operating Fund. For Transportation, this revenue primarily consists of rebates.





Local Transit Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	(2,133,433)	-1,800.6%
2012 Actual	148,412	107.0%
2013 Unaudited	386,253	160.3%
2014 Budget	273,700	-29.1%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government. This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not self-supporting and is therefore subsidized by this contribution.

Assumptions: This category represents approximately 50 percent of the total fiscal year 2014 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

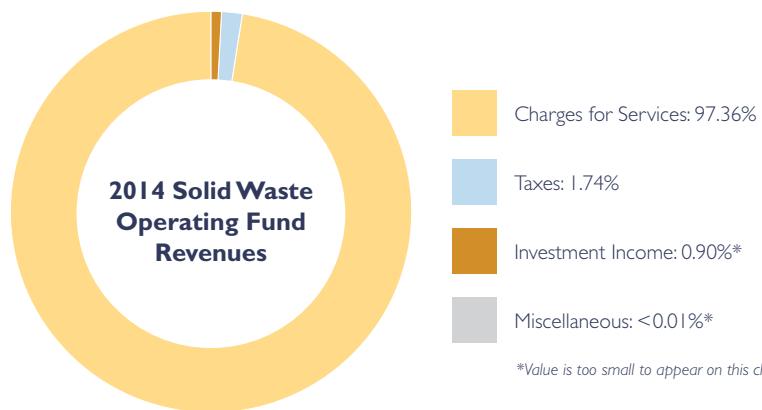
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,727,030	13.0%
2012 Actual	3,200,000	17.3%
2013 Unaudited	2,765,574	-13.6%
2014 Budget	3,995,299	44.5%

Solid Waste Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	126,503	131,965	760,023	720,000	-5.3%
Charges for Services	41,002,440	41,796,449	42,987,591	40,329,660	-6.2%
Investment Income	274,658	209,188	186,544	374,002	100.5%
Miscellaneous	1,433	746	664	50	-92.5%
Total Revenues	41,405,034	42,138,348	43,934,822	41,423,712	-5.7%
Expenses					
Personal Services	379,423	688,648	663,059	749,887	13.1%
Operations	38,238,646	38,781,785	39,826,230	38,725,443	-2.8%
Transfers to Renewal and Extension	-	176,000	260,000	75,000	-71.2%
Contributions to Other Funds	624,726	541,455	518,187	533,078	2.9%
Total	39,242,795	40,187,888	41,267,476	40,083,408	-2.9%
Working Capital Reserve	-	-	-	1,340,304	-
Total Expenses	39,242,795	40,187,888	41,267,476	41,423,712	0.4%



Solid Waste Operating Fund

Revenue Definitions and Assumptions

Taxes

Definition: Revenues in this category include franchise fees and delinquent interest received from commercial and residential solid waste haulers.

Assumptions: In July 2010, the residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The rates for residential services are \$18.88 per month. Commercial service franchise fees are 3 percent of gross receipts.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	126,503	-85.5%
2012 Actual	131,965	4.3%
2013 Unaudited	760,023	475.9%
2014 Budget	720,000	-5.3%

Charges for Services

Definition: Revenues in this category are from residential solid waste fees.

Assumptions: This category represents 98 percent of the total fiscal year 2014 revenue projections. These numbers represent the implementation of the residential Solid Waste Plan.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	41,002,440	102.3%
2012 Actual	41,796,449	1.9%
2013 Unaudited	42,987,591	2.8%
2014 Budget	40,329,660	-6.2%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	274,658	442.1%
2012 Actual	209,188	-23.8%
2013 Unaudited	186,544	-10.8%
2014 Budget	374,002	100.5%

Solid Waste Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues associated with providing services that are not clearly defined by other areas.

Assumptions: There is wide variety in the amount of miscellaneous revenues.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,433	7,861.1%
2012 Actual	746	-47.9%
2013 Unaudited	664	-11.0%
2014 Budget	50	-92.5%



Stormwater Management Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	30,520,558	31,109,360	31,004,093	30,713,277	-0.9%
Investment Income	11,894	13,809	11,396	37,523	229.3%
Miscellaneous	(239,730)	122,497	29,450	14,000	-52.5%
Other Financing Sources	5,222	20,213	-	-	-
Total Revenues	30,297,944	31,265,879	31,044,939	30,764,800	-0.9%
Expenses					
Personal Services	4,309,063	4,563,808	5,143,557	5,730,783	11.4%
Operations	4,291,452	3,252,174	4,068,969	3,689,467	-9.3%
Debt Service	241,004	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	18,291,549	19,517,000	19,208,176	10,131,677	-47.3%
Contributions to Other Funds	684,304	1,090,470	986,248	1,030,601	4.5%
Reserves and Contingencies	-	-	-	30,000	-
Total	27,817,372	28,784,958	29,768,456	20,974,034	-29.5%
Working Capital Reserve	-	-	-	9,790,766	-
Total Expenses	27,817,372	28,784,958	29,768,456	30,764,800	3.3%



Charges for Services: 99.83%

Investment Income: 0.12%*

Miscellaneous: 0.05%*

*Value is too small to appear on this chart



Transfers to Renewal and Extension: 32.93%

Working Capital Reserve: 31.82%

Personal Services: 18.63%

Operations: 11.99%

Contributions to Other Funds: 3.35%

Debt Service: 1.18%

Reserves and Contingencies: 0.10%*

*Value is too small to appear on this chart

Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County for Stormwater Utility fees.

Assumptions: This category represents more than 99 percent of the total fiscal year 2014 projected revenue for this fund. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the County. This rate increased to \$1.41 per 100 square feet in fiscal year 2007, to \$2.01 in fiscal year 2008, and again to \$2.46 in fiscal year 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	30,520,558	0.5%
2012 Actual	31,109,360	1.9%
2013 Unaudited	31,004,093	-0.3%
2014 Budget	30,713,277	-0.9%

Investment Income

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

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2014 in this fund. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,894	-12.0%
2012 Actual	13,809	16.1%
2013 Unaudited	11,396	-17.5%
2014 Budget	37,523	229.3%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2014 in this fund. Historically, this category has generated minimal revenue.





Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	(239,730)	-131.0%
2012 Actual	122,497	151.1%
2013 Unaudited	29,450	-76.0%
2014 Budget	14,000	-52.5%

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for this category.

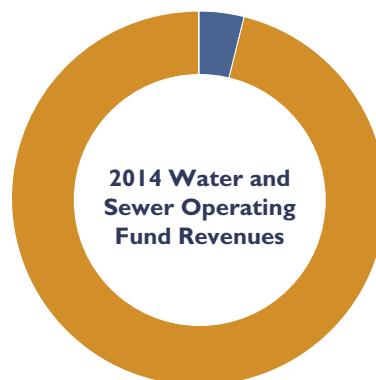
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	5,222	-98.4%
2012 Actual	20,213	287.1%
2013 Unaudited	—	-100.0%
2014 Budget	—	—

Water and Sewer Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	259,873,068	269,998,086	274,681,856	294,546,000	7.2%
Investment Income	47,365	66,811	52,286	99,789	90.9%
Contributions and Donations	5,754,744	10,161,210	15,679,214	12,000,000	-23.5%
Miscellaneous	245,059	1,291,057	571,283	404,000	-29.3%
Other Financing Sources	67,034	139,843	1,859,193	-	-100.0%
Total Revenues	265,987,270	281,657,007	292,843,832	307,049,789	4.9%
Expenses					
Personal Services	35,558,179	44,193,266	44,662,066	38,337,819	-14.2%
Operations	57,587,140	52,720,926	49,568,533	61,370,700	23.8%
Debt Service	90,797,718	95,781,293	100,060,705	100,496,095	0.4%
Transfers to Renewal and Extension	63,476,000	72,300,000	81,242,819	67,993,820	-16.3%
Contributions to Other Funds	8,298,149	8,705,542	9,300,342	9,077,676	-2.4%
Reserves and Contingencies	-	-	-	50,000	-
Total	255,717,186	273,701,027	284,834,465	277,326,110	-2.6%
Working Capital Reserve	-	-	-	29,723,679	-
Total Expenses	255,717,186	273,701,027	284,834,465	307,049,789	7.8%



2014 Water and Sewer Operating Fund Revenues

- Charges for Services: 95.93%
- Contributions and Donations: 3.91%
- Miscellaneous: 0.13%*
- Investment Income: 0.03%*

*Value is too small to appear on this chart



2014 Water and Sewer Operating Fund Expenses

- Debt Service: 32.73%
- Transfers to Renewal and Extension: 22.14%
- Operations: 19.99%
- Personal Services: 12.48%
- Working Capital Reserve: 9.68%
- Contributions to Other Funds: 2.96%
- Reserves and Contingencies: 0.02%*

*Value is too small to appear on this chart



Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits. This category also includes fire hydrant rental fees and fire service pipe. The fire service pipe is a fire protection line equipped with an approved detector check meter, which is purchased and installed at the customer's expense. Water service connection charges based on water meter size are also included in this category.

Assumptions: This category represents 96 percent of the total fiscal year 2014 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer usage levels. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. The most recent rate resolution was in 2009 and includes rate increases through 2015.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	259,873,068	6.0%
2012 Actual	269,998,086	3.9%
2013 Unaudited	274,681,856	1.7%
2014 Budget	294,546,000	7.2%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	47,365	-4.1%
2012 Actual	66,811	41.1%
2013 Unaudited	52,286	-21.7%
2014 Budget	99,789	90.9%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors. Contributions from developers for System Development Charges (SDCs) are receipted in this category.

Assumptions: The revenues in this category represent approximately 4 percent of the budgeted Water and Sewer Operating Fund Revenues in 2014. These revenues are estimated based on economic conditions.

Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	5,754,744	-11.2%
2012 Actual	10,161,210	76.6%
2013 Unaudited	15,679,214	54.3%
2014 Budget	12,000,000	-23.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property and rebates.

Assumptions: The revenues in this category represent less than 1 percent of the total fiscal year 2014 projections. In 2014, the amount budgeted reflects anticipated rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	245,059	-86.9%
2012 Actual	1,291,057	426.8%
2013 Unaudited	571,283	-55.8%
2014 Budget	404,000	-29.3%

Other Financing Sources

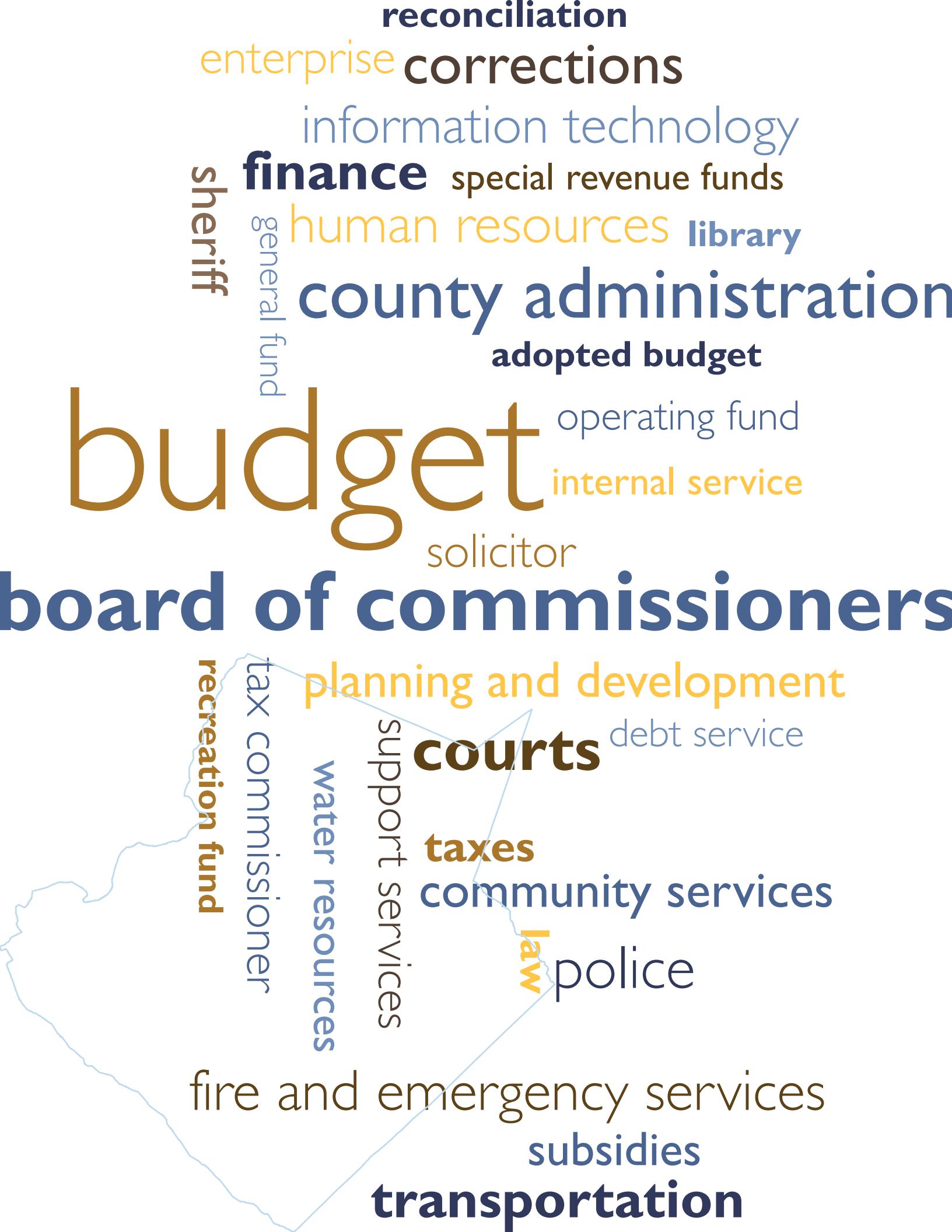
Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted.

Other Financing Sources Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	67,034	-72.0%
2012 Actual	139,843	108.6%
2013 Unaudited	1,859,193	1,229.5%
2014 Budget	—	-100.0%





Operating Internal Service Funds

Operating Internal Service Funds

Definitions

The **Internal Service Fund Group** consists of funds that account for the financing of goods or services provided by one department or agency of County government to another department or agency on a cost reimbursement basis.

Budget Basis

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

- Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
- Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- Depreciation expense is not recognized in the annual operating budget; and
- Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Operating Internal Service Funds

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

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

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

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

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

The **Vehicle Purchasing Fund** accumulated resources for the purchase of vehicles, and in accordance with Generally Accepted Accounting Principles (GAAP), the balance in this fund was transferred to the Capital Vehicle Fund in 2011.

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.

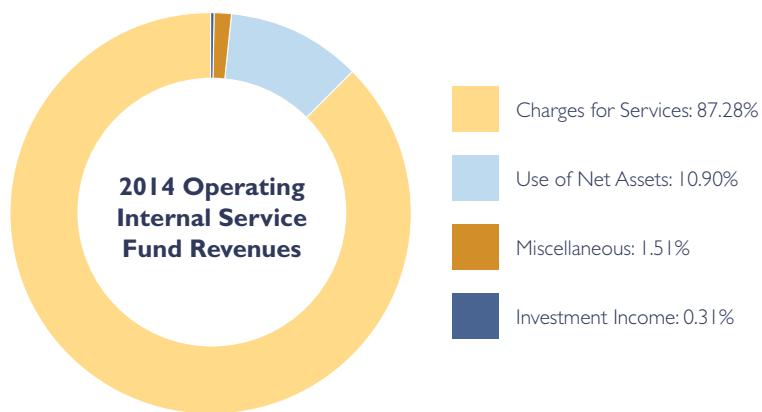


	Administrative Support: 43.57%
	Group Self-Insurance: 39.70%
	Risk Management: 5.66%
	Workers' Compensation: 5.20%
	Fleet Management: 5.00%
	Auto Liability: 0.87%

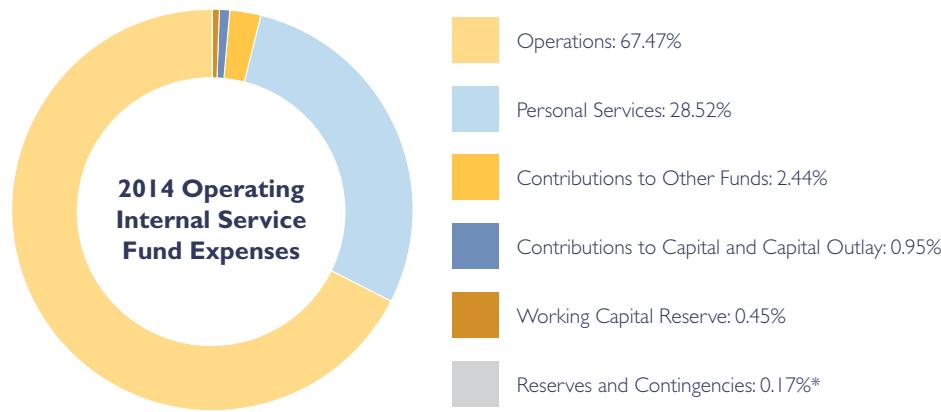
Operating Internal Service Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	49,515,315	115,675,120	108,171,250	106,261,153	-1.8%
Investment Income	369,616	248,784	265,642	382,565	44.0%
Miscellaneous	291,468	2,435,540	2,300,966	1,838,235	-20.1%
Other Financing Source	-	-	876,577	-	-100.0%
Total	50,176,399	118,359,444	111,614,435	108,481,953	-2.8%
Use of Net Position	-	-	-	13,268,124	-
Total Revenues	50,176,399	118,359,444	111,614,435	121,750,077	9.1%
Expenses					
Personal Services	3,091,628	31,284,034	29,383,140	34,722,169	18.2%
Operations	49,824,620	70,365,989	65,818,272	82,147,862	24.8%
Contributions to Other Funds	2,318,766	2,785,974	2,963,727	2,974,685	0.4%
Contributions to Capital and Capital Outlay	24,045,976	164,382	585,374	1,155,698	97.4%
Reserves and Contingencies	-	-	-	200,000	-
Total:	79,280,990	104,600,379	98,750,513	121,200,414	22.7%
Working Capital Reserve	-	-	-	549,663	-
Total Expenses	79,280,990	104,600,379	98,750,513	121,750,077	23.3%



- █ Charges for Services: 87.28%
- █ Use of Net Assets: 10.90%
- █ Miscellaneous: 1.51%
- █ Investment Income: 0.31%

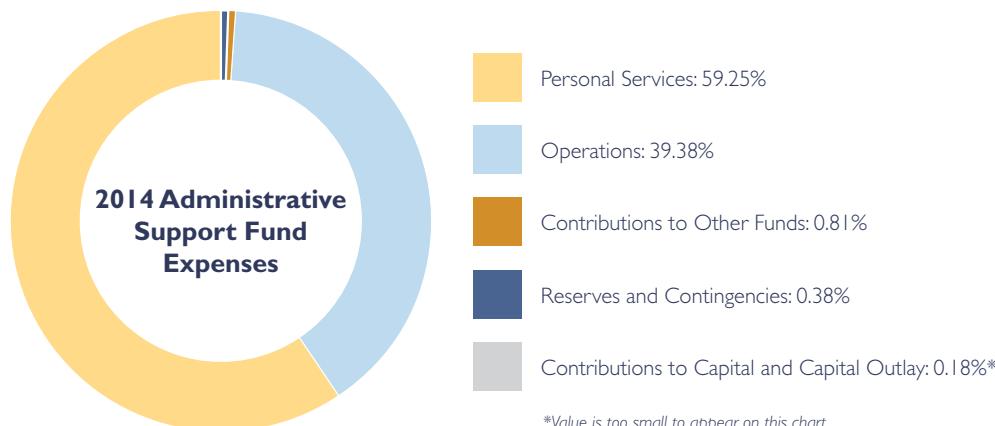
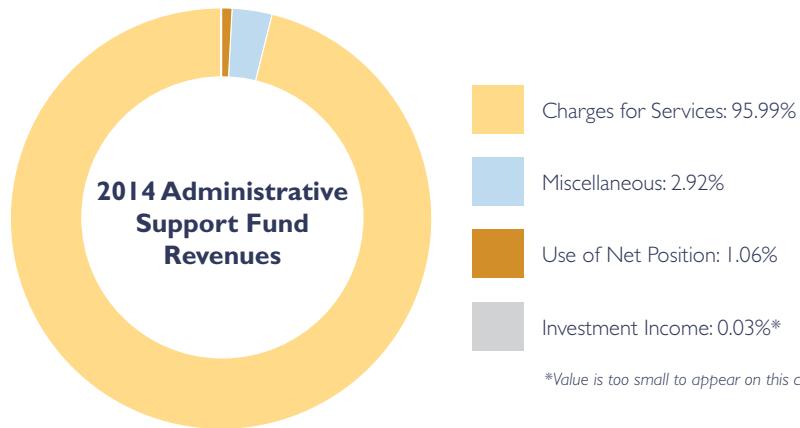


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Administrative Support Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	-	51,383,100	49,720,067	50,697,310	2.0%
Investment Income	-	-	-	15,382	-
Miscellaneous	-	1,802,353	1,592,859	1,541,624	-3.2%
Other Financing Source	-	-	850,000	-	-100.0%
Total	-	53,185,453	52,162,926	52,254,316	0.2%
Use of Net Position	-	-	-	558,682	-
Total Revenues	-	53,185,453	52,162,926	52,812,998	1.2%
Expenditures					
Personal Services	-	28,005,445	26,096,221	31,291,899	19.9%
Operations	-	20,043,686	16,947,030	20,800,046	22.7%
Contributions to Other Funds	-	345,075	456,314	426,759	-6.5%
Contributions to Capital and Capital Outlay	-	116,112	545,513	94,294	-82.7%
Reserves and Contingencies	-	-	-	200,000	-
Total Expenditures	-	48,510,318	44,045,078	52,812,998	19.9%



Administrative Support Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan. These revenues are based on historical trends and anticipated activity in the coming year. This category represents 96 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	51,383,100	—
2013 Unaudited	49,720,067	-3.2%
2014 Budget	50,697,310	2.0%

Investment Income

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

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

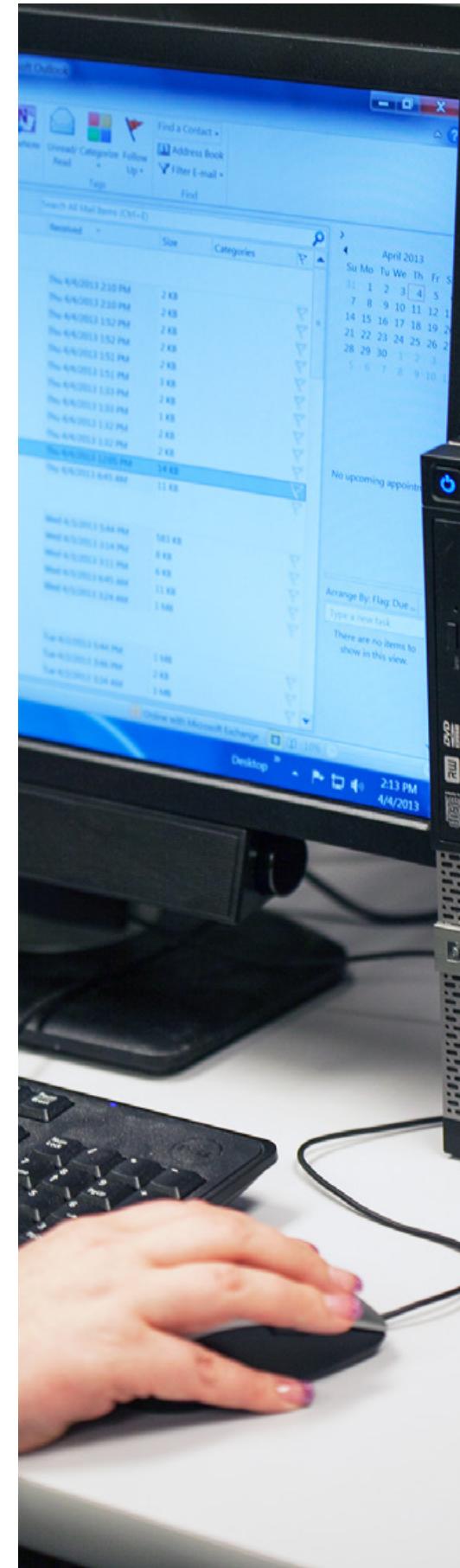
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	—	—
2014 Budget	15,382	—

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents 3 percent of the total fiscal year 2014 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. Previously, these revenues were budgeted in the General Fund. The 2014 budget was based on historical trends.





Administrative Support Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	1,802,353	—
2013 Unaudited	1,592,859	-11.6%
2014 Budget	1,541,624	-3.2%

Other Financing Sources

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

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Administrative Support Fund. These revenues vary historically.

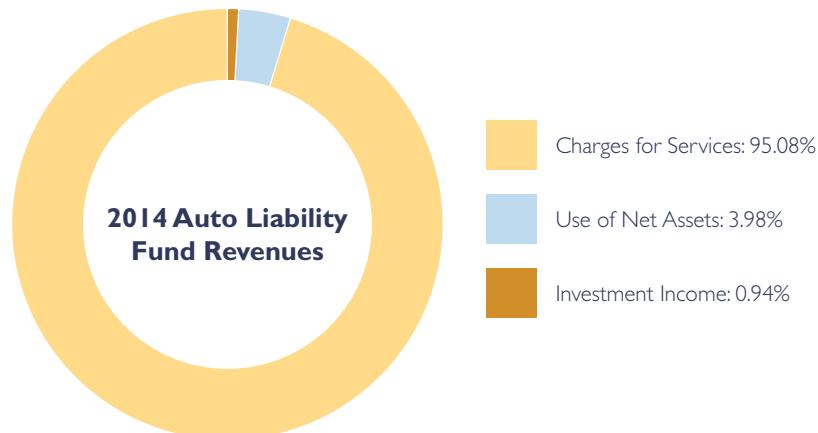
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	850,000	—
2014 Budget	—	-100.0%

Auto Liability Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	1,000,001	799,999	1,000,022	1,000,015	0.0%
Investment Income	933	1,466	6,779	9,839	45.1%
Total Revenues	1,000,934	801,465	1,006,801	1,009,854	0.3%
Use of Net Position	-	-	-	41,887	-
Total	1,000,934	801,465	1,006,801	1,051,741	4.5%
Expenses					
Operations	936,918	799,610	879,390	1,000,000	13.7%
Contributions to Other Funds	56,944	49,731	50,726	51,741	2.0%
Total Expenses	993,862	849,341	930,116	1,051,741	13.1%





Auto Liability Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category are received through contributions from all Gwinnett County funds.

Assumptions: These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only. This category represents 95 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,000,001	—
2012 Actual	799,999	-20.0%
2013 Unaudited	1,000,022	25.0%
2014 Budget	1,000,015	0.00%

Investment Income

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

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

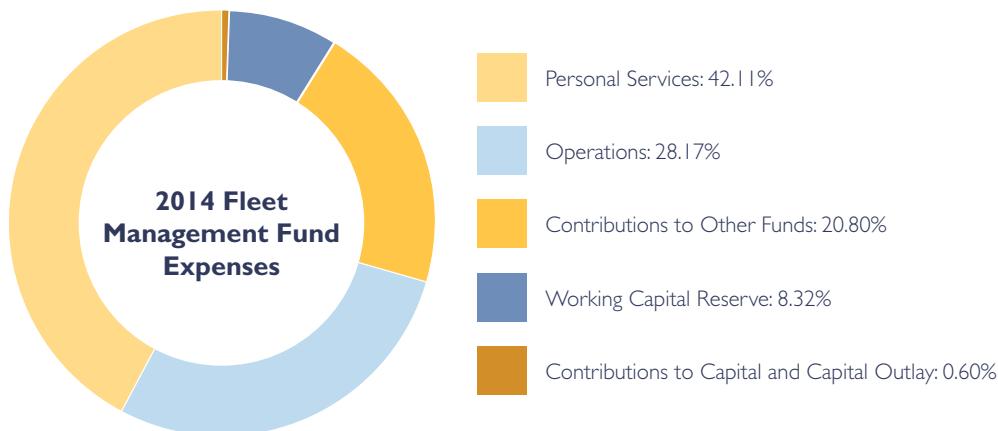
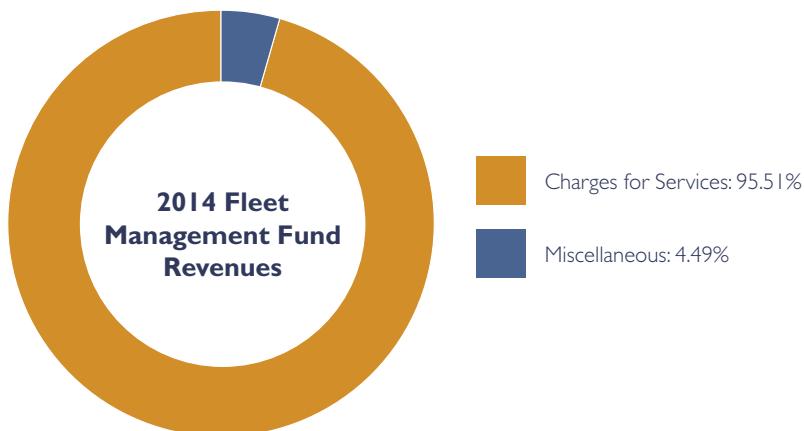
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	933	-1.4%
2012 Actual	1,466	57.1%
2013 Unaudited	6,779	362.4%
2014 Budget	9,839	45.14%

Fleet Management Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	4,316,825	5,467,302	5,985,290	6,313,031	5.5%
Investment Income	792	-	-	-	-
Miscellaneous	244,832	344,283	420,193	296,611	-29.4%
Total Revenues	4,562,449	5,811,585	6,405,483	6,609,642	3.2%
Expenses					
Personal Services	2,485,917	2,592,822	2,658,856	2,783,393	4.7%
Operations	1,826,737	1,576,035	1,569,523	1,862,216	18.6%
Contributions to Other Funds	1,176,661	1,313,799	1,358,099	1,374,601	1.2%
Contributions to Capital and Capital Outlay	639,404	48,270	39,861	39,769	-0.2%
Total	6,128,719	5,530,926	5,626,339	6,059,979	7.7%
Working Capital Reserve	-	-	-	549,663	-
Total Expenses	6,128,719	5,530,926	5,626,339	6,609,642	17.5%





Fleet Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist of contributions from internal and external customers (i.e., municipalities, Board of Education, etc.) to cover the operations of Fleet Management. These revenues consist of a fuel surcharge (5 percent) and parts/labor (\$80/hour labor) for repair and maintenance of vehicles.

Assumptions: Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized. This category represents 96 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,316,825	-10.4%
2012 Actual	5,467,302	26.7%
2013 Unaudited	5,985,290	9.5%
2014 Budget	6,313,031	5.5%

Investment Income

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

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. The adopted 2014 budget does not include an estimate for investment income.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	792	-40.2%
2012 Actual	—	-100.0%
2013 Unaudited	—	—
2014 Budget	—	—

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues not otherwise classified.

Assumptions: This category represents 5 percent of the total fiscal year 2014 revenue projections for this fund.

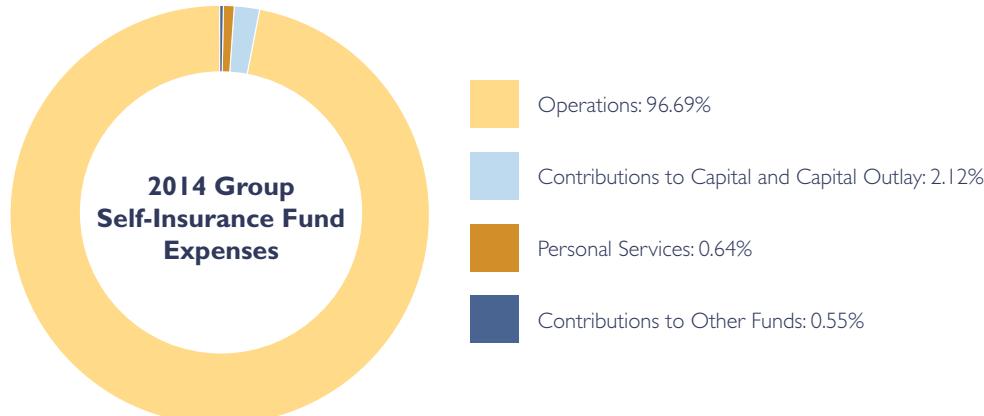
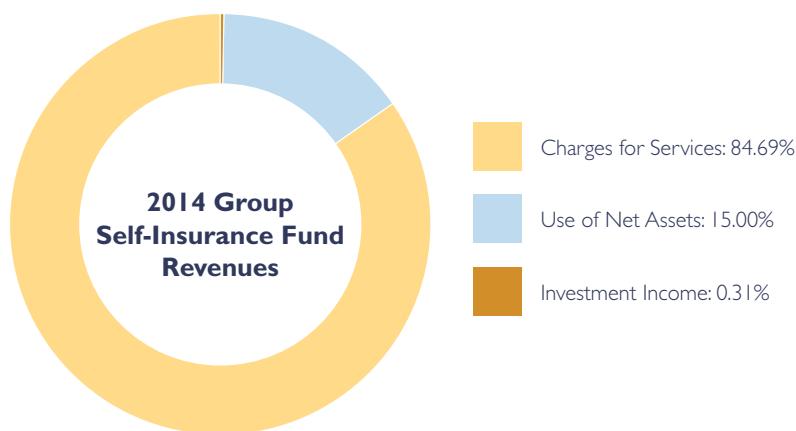
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	244,832	-25.7%
2012 Actual	344,283	40.6%
2013 Unaudited	420,193	22.0%
2014 Budget	296,611	-29.4%

Group Self-Insurance Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	39,244,847	42,809,719	43,779,946	40,750,930	-6.9%
Investment Income	275,905	141,908	110,219	147,199	33.6%
Miscellaneous	33,904	278,951	266,339	-	-100.0%
Other Financing Sources	-	-	24,722	-	-100.0%
Total	39,554,656	43,230,578	44,181,226	40,898,129	-7.4%
Use of Net Position	-	-	-	7,217,633	-
Total Revenues	39,554,656	43,230,578	44,181,226	48,115,762	8.9%
Expenses					
Personal Services	241,062	302,692	303,087	306,493	1.1%
Operations	39,610,678	39,681,406	39,356,840	46,521,148	18.2%
Contributions to Other Funds	245,021	255,025	260,209	266,486	2.4%
Contributions to Capital and Capital Outlay	-	-	-	1,021,635	-
Total Expenses	40,096,761	40,239,123	39,920,136	48,115,762	20.5%





Group Self-Insurance Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues from contributions from all Gwinnett County funds as well as employees of the Gwinnett County Board of Commissioners.

Assumptions: These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. This category represents 85 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	39,244,847	-17.4%
2012 Actual	42,809,719	9.1%
2013 Unaudited	43,779,946	2.3%
2014 Budget	40,750,930	-6.9%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	275,905	73.4%
2012 Actual	141,908	-48.6%
2013 Unaudited	110,219	-22.3%
2014 Budget	147,199	33.6%

Miscellaneous Revenues

Definition: This revenue category consists of revenues that are not classified elsewhere.

Assumptions: The amount of revenue for this category varies over time. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	33,904	-62.9%
2012 Actual	278,951	722.8%
2013 Unaudited	266,339	-4.5%
2014 Budget	—	-100.0%

Group Self-Insurance Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: These revenues vary historically. In 2014, no revenues were budgeted in this category.

Other Financing Sources History and Projections

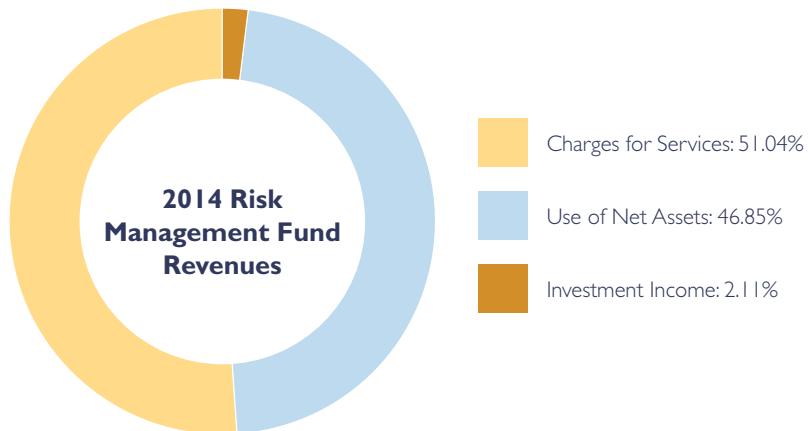
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	—
2012 Actual	—	—
2013 Unaudited	24,722	—
2014 Budget	—	-100.0%



Risk Management Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	3,101,936	13,365,000	4,328,194	3,500,007	-19.1%
Investment Income	61,516	47,404	97,621	144,389	47.9%
Miscellaneous	12,732	9,953	20,275	-	-100.0%
Other Financing Sources	-	-	1,855	-	-100.0%
Total	3,176,184	13,422,357	4,447,945	3,644,396	-18.1%
Use of Net Position	-	-	-	3,212,801	-
Total Revenues	3,176,184	13,422,357	4,447,945	6,857,197	54.2%
Expenses					
Personal Services	318,726	322,319	258,021	272,527	5.6%
Operations	4,219,649	5,806,480	4,100,400	5,745,330	40.1%
Contributions to Other Funds	829,656	807,222	822,900	839,340	2.0%
Total Expenses	5,368,031	6,936,021	5,181,321	6,857,197	32.3%



- █ Charges for Services: 51.04%
- █ Use of Net Assets: 46.85%
- █ Investment Income: 2.11%



- █ Operations: 83.79%
- █ Contributions to Other Funds: 12.24%
- █ Personal Services: 3.97%

Risk Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments.

Assumptions: Revenue projections are based on the number of employees, actual claims, and property liability coverage. This category represents 51 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,101,936	—
2012 Actual	13,365,000	330.9%
2013 Unaudited	4,328,194	-67.6%
2014 Budget	3,500,007	-19.1%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	61,516	1.5%
2012 Actual	47,404	-22.9%
2013 Unaudited	97,621	105.9%
2014 Budget	144,389	47.9%

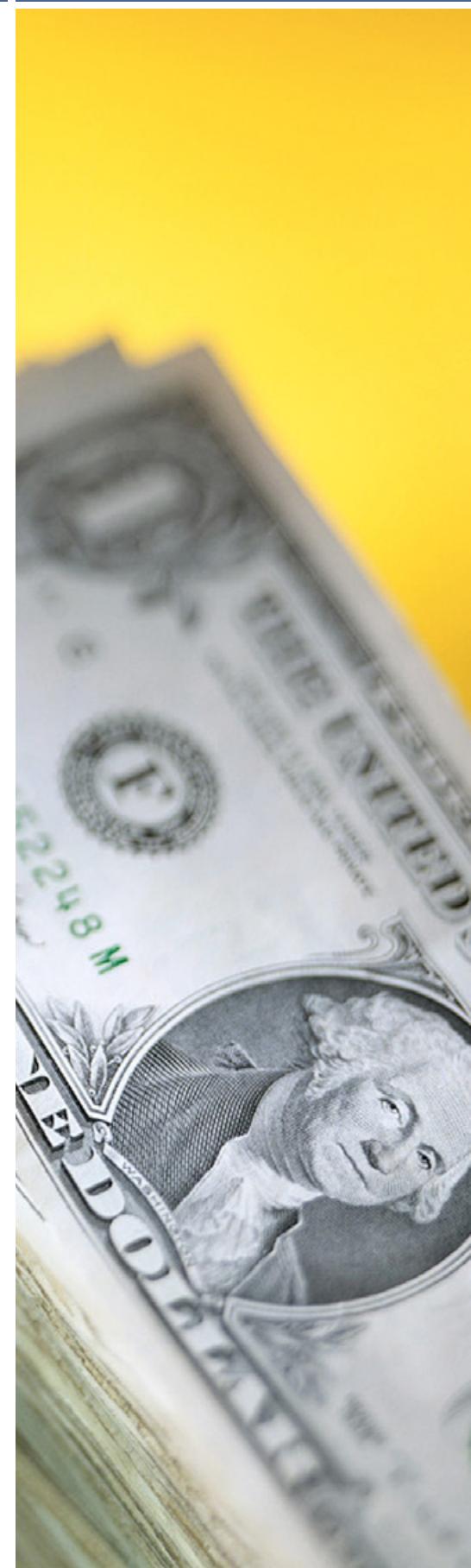
Miscellaneous Revenues

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

Assumptions: In 2014, no revenues were budgeted in the miscellaneous category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	12,732	183.9%
2012 Actual	9,953	-21.8%
2013 Unaudited	20,275	103.7%
2014 Budget	—	-100.0%





Risk Management Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: These revenues vary historically. In 2014, no revenues were budgeted in this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	-100.0%
2012 Actual	—	—
2013 Unaudited	1,855	—
2014 Budget	—	-100.0%

Vehicle Purchasing Fund

Revenues and Expenditures FY 2011 – 2014

This fund had \$23,406,572 in Contributions to Capital and Capital Outlay in 2011 and was closed at the end of fiscal year 2011.

Workers' Compensation Fund

Revenues and Expenditures FY 2011 – 2014

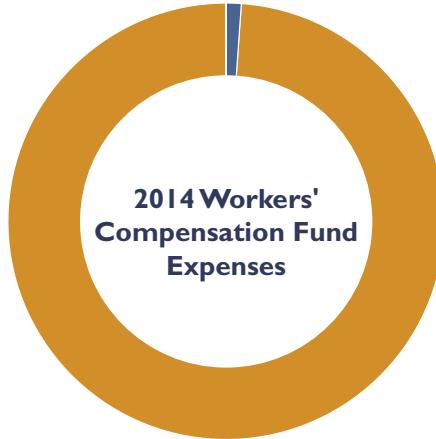
	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	1,851,706	1,850,000	3,357,731	3,999,860	19.1%
Investment Income	30,470	58,006	51,023	65,756	28.9%
Miscellaneous	-	-	1,300	-	-100.0%
Total Revenues	1,882,176	1,908,006	3,410,054	4,065,616	19.2%
Use of Net Position	-	-	-	2,237,121	-
Total	1,882,176	1,908,006	3,410,054	6,302,737	84.8%
Expenses					
Personal Services	45,923	60,756	66,955	67,857	1.3%
Operations	3,230,638	2,458,772	2,965,089	6,219,122	109.7%
Contributions to Other Funds	10,484	15,122	15,479	15,758	1.8%
Total Expenses	3,287,045	2,534,650	3,047,523	6,302,737	106.8%



Charges for Services: 63.46%

Use of Net Position: 35.49%

Investment Income: 1.05%



Operations: 98.67%

Personal Services: 1.08%

Contributions to Other Funds: 0.25%*

*Value is too small to appear on this chart

Workers' Compensation Fund

Revenue Definitions and Assumptions

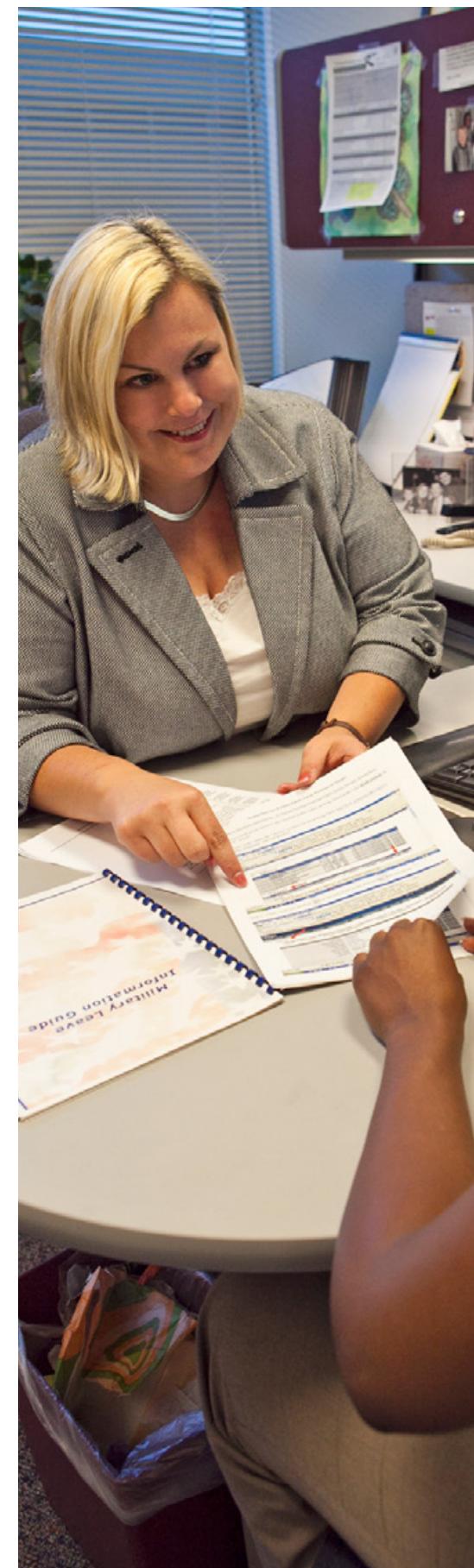
Charges for Services

Definition: This fund accounts for the transactions related to workers' compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims.

Assumptions: These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds. This category represents 63 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,851,706	—
2012 Actual	1,850,000	-0.1%
2013 Unaudited	3,357,731	81.5%
2014 Budget	3,999,860	19.1%



Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	30,470	-10.5%
2012 Actual	58,006	90.4%
2013 Unaudited	51,023	-12.0%
2014 Budget	65,756	28.9%

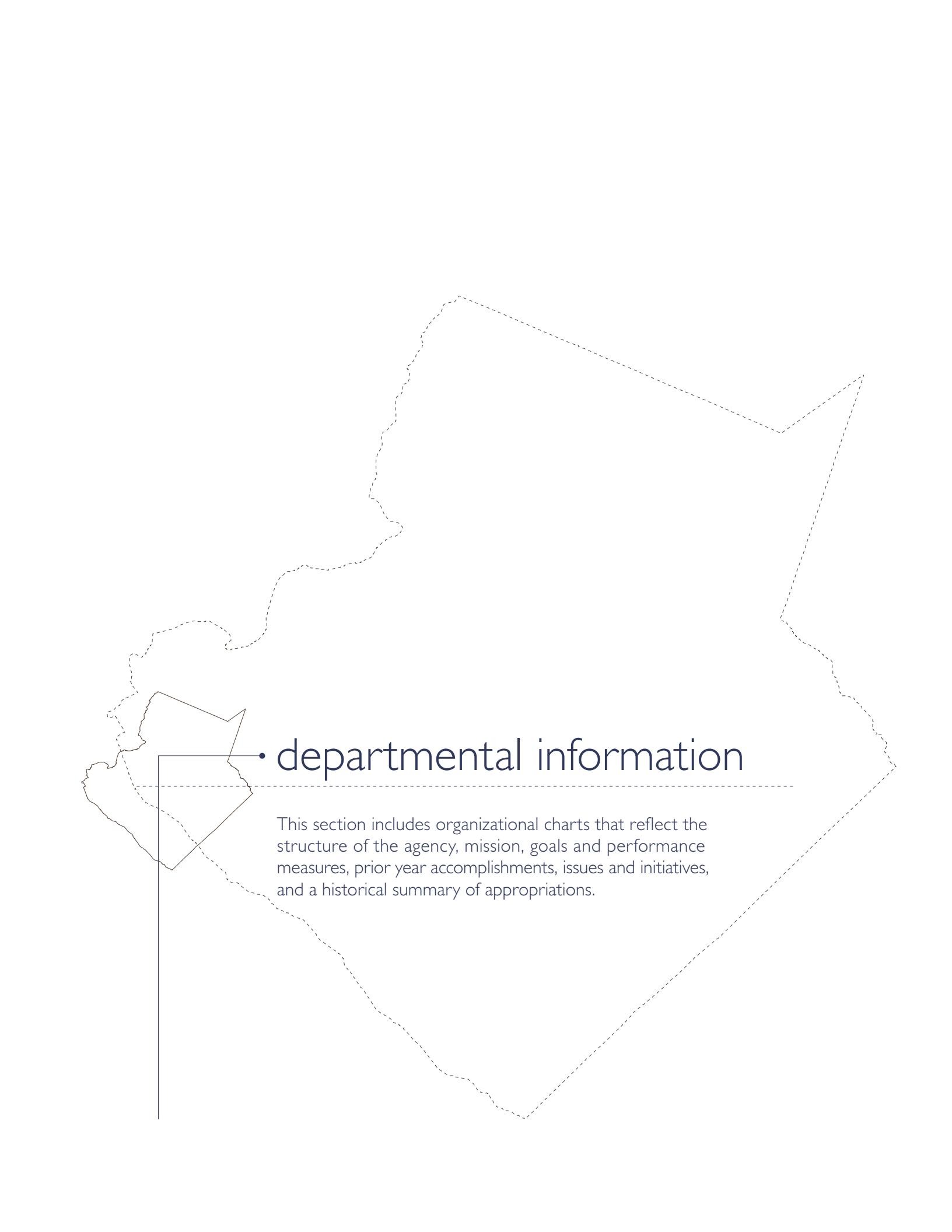
Miscellaneous Revenues

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

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	—	-100.0%
2012 Actual	—	—
2013 Unaudited	1,300	—
2014 Budget	—	-100.0%



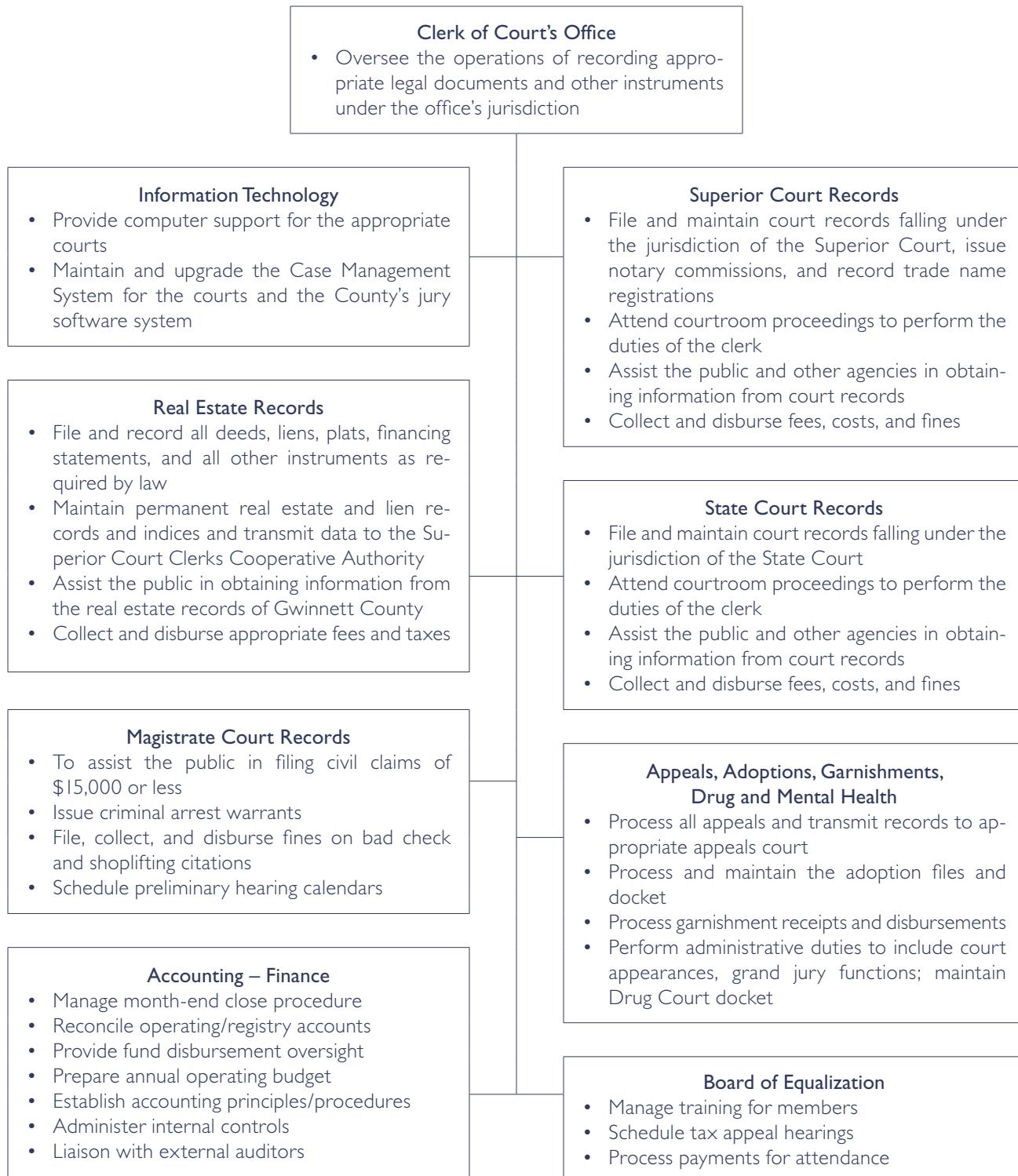
• departmental information

This section includes organizational charts that reflect the structure of the agency, mission, goals and performance measures, prior year accomplishments, issues and initiatives, and a historical summary of appropriations.

Clerk of Court:

Mission and Organizational Chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



Clerk of Court:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Judicial cases filed	140,806	150,495	138,632	146,358
Property records recorded	230,649	262,005	221,036	262,175
Notary commissions/trade names used	4,940	5,515	4,986	5,851

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Deputy Clerks – Judicial Cases	86	86	84	86
Filings per clerk – Judicial Cases	1,695	1,814	1,710	1,770
Deputy Clerks – Real Estate	15	15	15	15
Filings per clerk – Real Estate	15,377	17,467	14,736	17,478

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Civil costs and recording fees	\$ 13,247,931	\$ 12,729,517	\$ 12,758,555	\$ 12,856,812
Criminal fines	\$ 6,116,781	\$ 6,424,741	\$ 5,799,348	\$ 5,975,009
Transfer taxes collected	\$ 2,946,516	\$ 2,923,700	\$ 4,182,824	\$ 3,262,700
Intangible taxes collected	\$ 14,857,569	\$ 11,970,552	\$ 15,725,856	\$ 16,313,500

- To reconcile and disburse court trust funds.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Criminal cash bonds	\$ 4,372,605	\$ 4,642,629	\$ 3,790,354	\$ 3,853,382
Garnishments	\$ 37,419,859	\$ 40,080,432	\$ 31,712,527	\$ 34,068,367
Special registry	\$ 12,429,048	\$ 16,478,644	\$ 19,036,614	\$ 14,688,833

Accomplishments in FY 2013

- Improvement of unclaimed cash bond fund ledger balance variance
- New computer equipment (servers and scanners) with adequate storage for document scanning
- Introduced e-filing for Uniform Commercial Codes in September 2013
- Recorder's Court new Case Management Program implementation completed

Departmental Issues and Initiatives for FY 2014

- Provide quality and timely service while maintaining budget expense at lowest levels possible
- Manage personnel/facility resources as judicial caseload has increased from 110,000 to 148,000 (2005 – 2013)
- Implementation of e-Court (Sustain case management system upgrade)
- Quicken 2012 conversion to Sage
- Fund ledger balance reconciliations

Departmental Issues and Initiatives for FY 2015 and Beyond

- Historical Scanning Project
- Disaster Recovery and Business Continuity
- OnBase Document Management (e-filing)
- Electronic Payment Services
- ACH Receipt/Payment Services

Clerk of Court:

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

Clerk of Court (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	5,589,657	5,540,395	5,961,984
Operations	1,513,916	1,501,516	1,730,673
Contributions to Other Funds	1,678,100	1,722,896	1,751,996
Contributions to Capital and Capital Outlay	—	30,200	—
Total	8,781,673	8,795,007	9,444,653

Authorized Positions – Clerk of Court	105	105	105
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Clerk of Court (Authority Imaging Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	—	—	1,904,434
Total	—	—	1,904,434

Authorized Positions – Clerk of Court	—	—	—
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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	• Community
• Service Excellence	• Commitment
• Professionalism	• Efficiency
• Accountability	• Leadership
• Teamwork	• Respect
• Diversity	

Clerk of Recorder's Court Office

- Manages court documents and fines received, ensuring fines are remitted to the proper state and county agencies
- Oversees operations of office

Supervisors' Offices

- Manages daily court functions
- Administers financial record keeping and reporting systems
- Ensures court compliance

Financial Clerk

- Manages daily budget and administrative duties
- Determines eligibility of defendants to participate in payment programs

Clerks

- Enters and records all appropriate legal documents and other proceedings of the Recorder's Court

Clerk of Recorder's Court:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Cases handled without court appearance	47,886	60,000	52,101	55,000
Money received without court appearance	\$ 5,378,609	\$ 6,300,000	\$ 6,034,795	\$ 6,200,000
Total number of citations disposed	97,876	105,000	96,260	102,000
Online payments – money received	\$ 2,921,350	\$ 2,800,000	\$ 3,830,689	\$ 3,500,000

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Court appearance – money received	\$ 8,227,845	\$ 5,500,000	\$ 4,184,745	\$ 4,200,000
Probation – money received	\$ 3,174,596	\$ 3,200,000	\$ 3,375,579	\$ 3,400,000
Credit card program – Point of Sale	\$ 2,125,566	\$ 1,800,000	\$ 2,296,564	\$ 2,300,000

Accomplishments in FY 2013

1. Went live with a new case management system, Sustain eCourt
2. Created an exchange with Probation to allow us to accept probation payment information into our Case Management System (CMS)
3. Created an exchange with the Department of Driver Services to allow us to send dispositions to them electronically
4. Georgia State Patrol interface

Departmental Issues and Initiatives for FY 2014

1. Create an exchange to receive all citation data electronically from Gwinnett County's Police Department
2. Create an attorney web portal to allow attorneys to view their caseloads online
3. Create a two-way exchange with nCourt that allows nCourt to accept online and telephone payments and to send the payment information back to our system

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Create an exchange with Georgia Bureau of Investigations to send criminal history information electronically
2. In cooperation with our CMS vendor, Sustain, create a paper on demand courtroom

Clerk of Recorder's Court (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget*
Personal Services	1,039,558	—	—
Operations	68,217	—	—
Contributions to Other Funds	109,578	—	—
Total	1,217,353	—	—

Authorized Positions – Clerk of Recorder's Court

17 — —

* Clerk of Recorder's Court was moved from the General Fund into the Police Services District Fund.

Clerk of Recorder's Court (Police Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	1,040,409	1,126,433
Operations	—	97,465	122,934
Contributions to Other Funds	—	113,000	114,579
Total	—	1,250,874	1,363,946

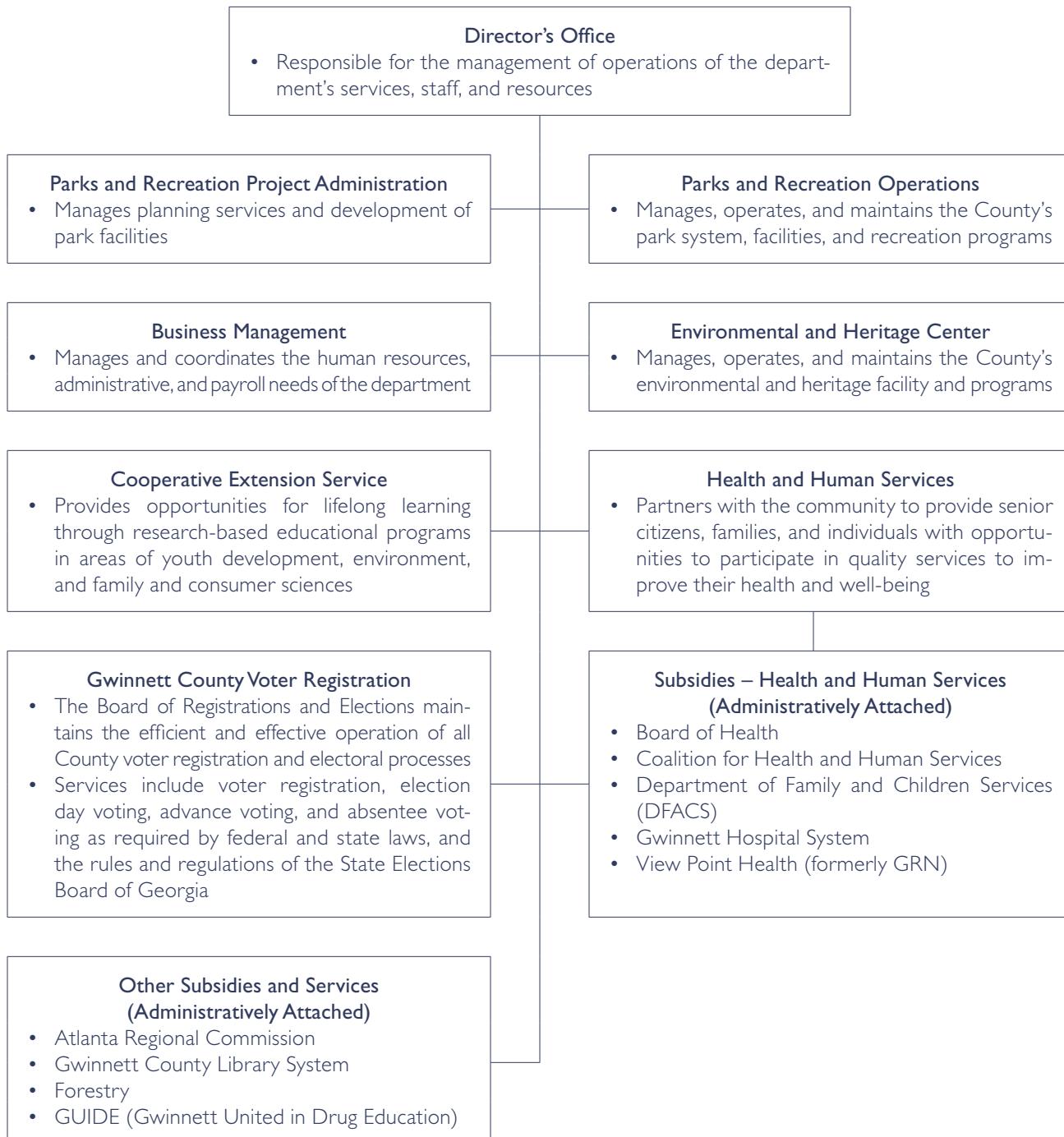
Authorized Positions – Clerk of Recorder's Court

— 17 17

Community Services:

Mission and Organizational Chart

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



Community Services:

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

Departmental Goals

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Master plans or feasibility studies	1	2	2	2
Feasibility studies	4	2	2	4

- To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year-round basis.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Classes, programs, camps, and events offered	6,313	6,651	6,651	6,982

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 139,429	\$ 197,000	\$ 336,918	\$ 150,000
Grants (Parks and Recreation, Environmental and Heritage Center)	\$ -	\$ 250,000	\$ -	\$ 150,000
Donations (Health and Human Services)	\$ 102,502	\$ 165,000	\$ 140,778	\$ 167,377
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 1,458,384	\$ 1,683,112	\$ 1,504,147	\$ 1,462,747

- To provide Gwinnett citizens with current information about Health and Human Services and Senior Services.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Average number of informational inquiries per month	16,689/mo	16,000/mo	14,062/mo	16,000/mo

- To provide educational assistance to youth and adult citizens and businesses through telephone calls, emails, and walk-ins for Extension Services.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Citizens assisted through individual contact	92,462	90,000	105,455	108,000

Accomplishments in FY 2013

- Department of Community Services volunteers donated 965,930 hours of their time for programs and events.
- The Department of Community Services currently partners with 973 public/private organizations and businesses that allow divisions the opportunity to enhance or provide funding for certain programs/services.
- Voter Registration and Elections implemented a new voter registration system (478,464 registered voters) and is in the process of conducting a countywide special election.
- The major expansion of Rabbit Hill Park and the opening of the baseball/softball complex at Harbins Park were both completed using SPLOST funding.
- In 2013, 69,980 participants enrolled in Parks and Recreation classes, general attendance at county pools totaled more than 500,000, and rentals' participants was 550,000. 46,200 children participated in youth sports programs, and participation in adult sports rose to 7,995 adults. In addition, 170 sports fields were maintained and 3,200 work orders (plumbing/electrical/carpentry) were completed.
- Health and Human Services (including the Senior Services congregate meal program) provided services, classes, and programs to 434,552 citizens via the Centerville Community Center and the Buford and Norcross Human Services Centers. These three centers provided 88 new programs and 202 multicultural programs.
- The Environmental and Heritage Center hosted seven special exhibitions, including Young Architects, Peanuts...Naturally, Shutter Sense and Nonsense, Playing Together: Games, Skate and Create, Turtle Travels, and Reflections.
- Cooperative Extension Service presented 1,083 educational programs that addressed youth, family, and environmental issues.

Community Services:

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

Departmental Issues and Initiatives for FY 2014

1. Parks and Recreation Project Administration – Implement the recommended 2014 capital program. As a number of projects involve renovation and improvements to existing parks and park facilities, the coordination of the work is necessary to lessen the disruption of current programming.
2. Parks and Recreation Operations – Initiate the next phases of two important initiatives: parks and recreation asset management program and new program registration system (current registration system is no longer supported).
3. Health and Human Services – Complete adjustments necessary for changes in grant funding. Federal and state grant funding for Senior Services are reducing, and it is necessary to evaluate and prioritize funding for services.
4. Health and Human Services – Initiate facility planning improvements. Funding for improvements to the Lawrenceville Senior Center is included in federal CDBG program for 2014. In addition, the 2014 SPLOST program will also provide additional funding for Senior Services' facilities.
5. Cooperative Extension Service – Implement planned programming. The Extension Service focuses on three (3) primary program areas: youth, family, and the environment.
6. Gwinnett Environmental and Heritage Center – Initiate next phases for two historic sites: Freeman's Mill and Isaac Adair Historic House.
7. Voter Registration and Elections – Conduct 2014 elections.

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Community Partnerships and Volunteers – Continue to recruit new and retain community partnerships and volunteers to meet the ever-changing needs for Gwinnett County citizens.
2. Health and Human Services – Continue the implementation of the key initiatives associated with the Gwinnett Coalition for Health and Human Services Strategic Plan.
3. Cooperative Extension Service – Continue to implement targeted programming to meet the needs of Gwinnett County families with limited resources.
4. Parks and Recreation Operations – Continue initiatives to promote efficiencies in operations, including the use of temporary and part-time staffing, efficient use of contractual services, energy conservation initiatives, and targeted capital expenditures (to reduce maintenance and operational costs).
5. Parks and Recreation Project Administration – Develop key strategies to implement the five-year Capital Improvements Plan (CIP) and implement these strategies.
6. Voter Registration and Elections – Continue to strengthen the operational efficiency of the organization through staff training, succession planning, and implementation of strategic initiatives as the complexity and work responsibilities of this division increase.
7. Gwinnett Environmental and Heritage Center – Continue public/private partnerships and joint funding initiatives to support the programs and initiatives of the center.

Community Services (Recreation Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	13,835,190	14,461,616	15,865,884
Operations	8,364,481	8,318,739	9,652,189
Contributions to Other Funds	3,179,425	2,738,387	2,705,772
Contributions to Other Agencies	–	5,000	5,000
Contributions to Capital and Capital Outlay	1,196,109	3,598,284	630,480
Contribution to Fund Balance	–	–	1,787
Reserves and Contingencies	–	–	15,000
Total	26,575,205	29,122,026	28,876,112
Authorized Positions – Community Services	170	169	169

Community Services:

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

Community Services (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	2,379,218	2,345,766	2,756,400
Operations	594,361	594,041	689,684
Contributions to Other Funds	663,782	680,518	714,610
Contributions to Other Agencies	10,000	10,000	10,000
Contributions to Capital and Capital Outlay	68,899	53,662	8,604
Total	3,716,260	3,683,987	4,179,298

Authorized Positions – Community Services	47	44	47
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FY 2014 Decision Packages (\$)	2014 Budget
I. Upgrade 3 existing homemaker positions to full-time status*	–

*This decision package is covered by grants in the amount of \$81,989.

Community Services (General Fund – Elections)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	1,891,657	939,421	2,020,667
Operations	2,804,960	859,783	2,671,470
Contributions to Other Funds	649,133	664,945	682,532
Total	5,345,750	2,464,149	5,374,669

Authorized Positions – Community Services (Elections Only)	10	12	13
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FY 2014 Decision Packages (\$)	2014 Budget
I. Elections Coordinator	62,276
2. Campaign Contribution Disclosure	19,657
3. Increase in Poll Worker Training	64,600

Community Services (Subsidized Agencies – General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	111,557	112,326	119,270
Operations	554,892	605,170	649,793
Contributions to Other Funds	907	1,044	2,824
Contributions to Subsidized Agencies	19,853,752	18,862,752	19,126,901
Total	20,521,108	19,581,291	19,898,788

Authorized Positions – Support Services*	2	–	–
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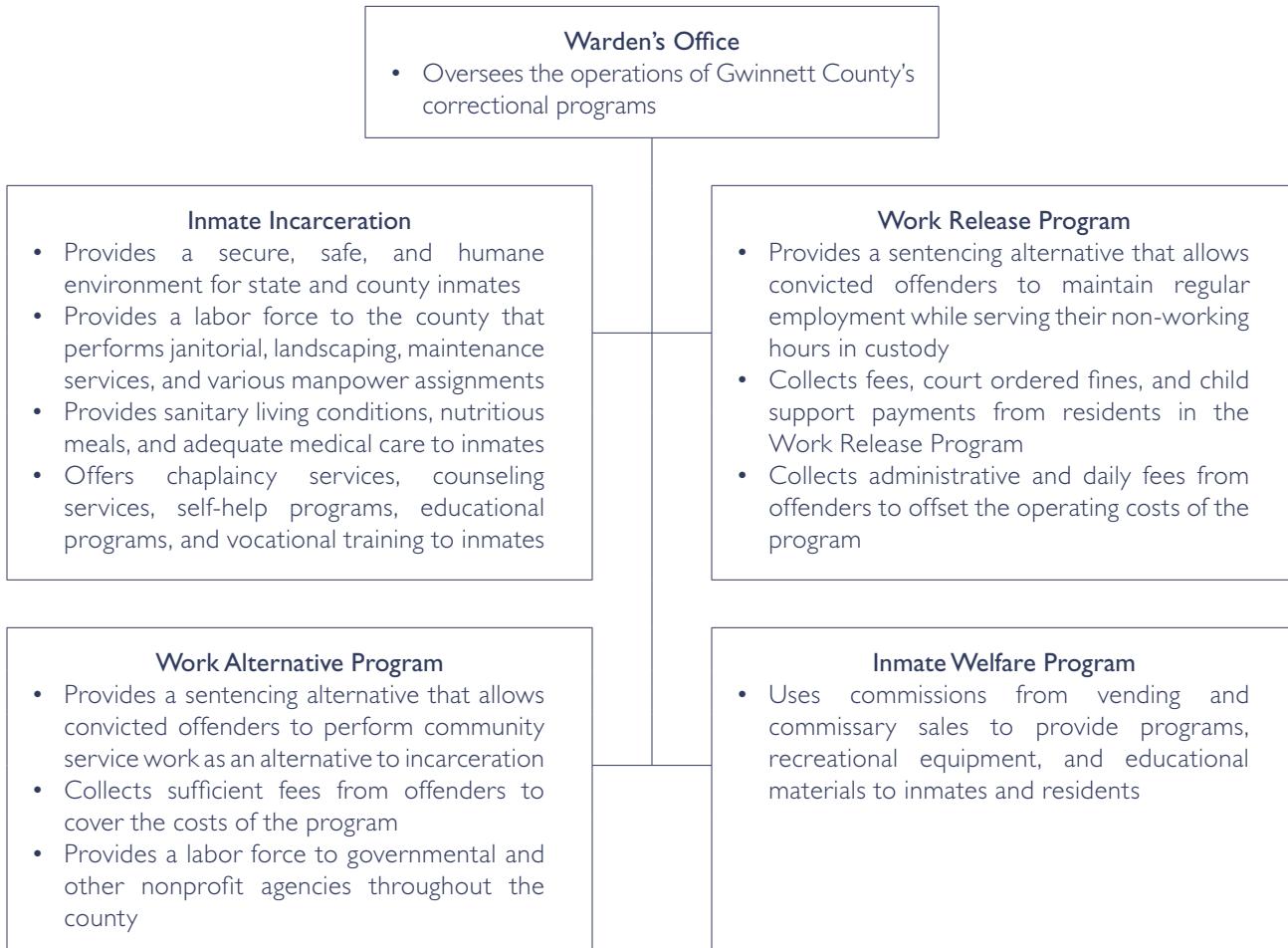
FY 2014 Decision Packages (\$)	2014 Budget
I. Reserve funding for library	250,000

* Positions in this area do not report to Community Services, but assist the subsidized County libraries.

Correctional Services:

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.



Correctional Services:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Average inmate population – County sentenced	172	320	155	320
Average inmate population – State sentenced	122	128	120	128

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Working inmates on external details	149	270	146	175
External detail hours actually worked	124,916	240,000	152,741	150,000
Value of work performed by inmates	\$ 1,454,022	\$ 2,793,600	\$ 1,777,899	\$ 1,746,000

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Average work release population	98	120	96	120
Work Alternative Program community service hours performed	55,326	54,000	44,046	45,000
Value of community service labor	\$ 401,114	\$ 391,500	\$ 319,334	\$ 326,250

- To train inmates under the Workforce Investment Act (WIA) to provide vocational and educational training to the offender population.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Inmates graduating from WIA training	51	40	21	35
Inmates earning their GED	35	45	43	30

Accomplishments in FY 2013

- Improved efficiency through technology enhancement by installing customized software to better manage inmate accounts
- Automated inmate commissary services
- Began offering convenient and easy deposit services to add money to an inmate account

Departmental Issues and Initiatives for FY 2014

- Employee retention and hiring
- Succession Planning
- State inmate per-diem (\$20) unchanged since 1999

Departmental Issues and Initiatives for FY 2015 and Beyond

- Implement project team recommendation for technology enhancements
- Implement project team recommendation to return to original organizational structure

Additional Comments

- Commissary commission in the Inmate Welfare Fund has increased 72.52% over FY 2012.

Correctional Services:

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

Correctional Services (General Fund)

Appropriations (\$)	2012 Actual	2013 Actual	2014 Budget
Personal Services	8,489,832	8,098,259	9,062,578
Operations	2,695,199	2,780,383	3,175,092
Contributions to Other Funds	1,788,101	1,399,483	1,423,927
Contributions to Capital and Capital Outlay	92,029	198,587	126,168
Total	13,065,161	12,476,712	13,787,765

Authorized Positions – Correctional Services	133	132	132
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Correctional Services (Corrections Inmate Welfare Fund)

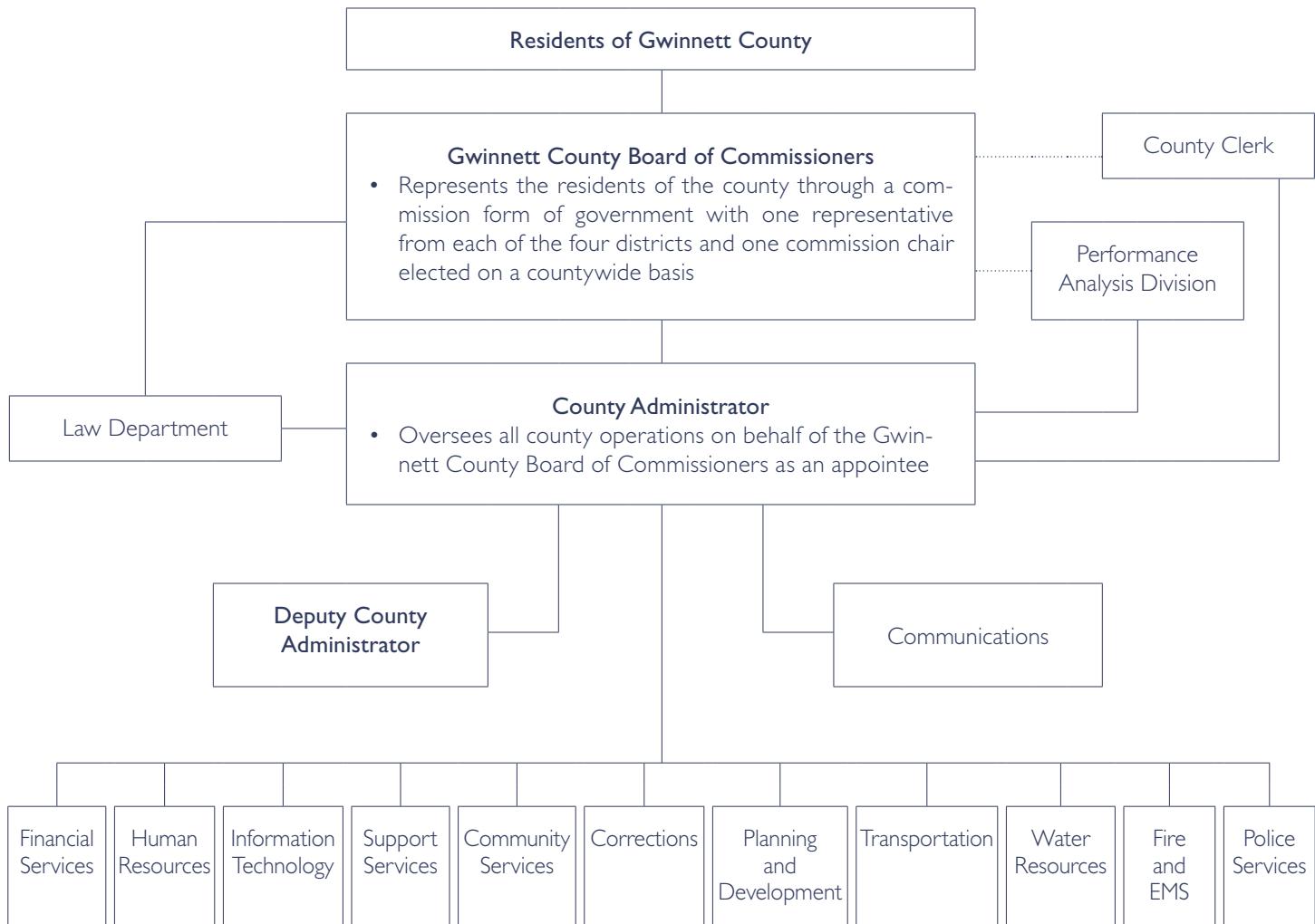
Appropriations (\$)	2012 Actual	2013 Actual	2014 Budget
Personal Services	43,547	47,629	52,957
Operations	18,809	11,431	25,555
Contributions to Other Funds	406	2,841	2,997
Total	62,762	61,901	81,509

Authorized Positions – Correctional Services	—	—	—
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County Administrator:

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 Administrator:

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

Departmental Goals

- To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

Percent of General Fund budget expended
 Percent of support admin budget expended
 Percent of total operating budget expended

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent of General Fund budget expended	95%	95%	89%	95%
Percent of support admin budget expended	91%	95%	77%	95%
Percent of total operating budget expended	92%	95%	83%	95%

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

Agenda items processed
 Board of Commissioners Regularly Scheduled Meetings
 Number of external open records requests processed

	2012 Actual	2013 Target	2013 Actual	2014 Target
Agenda items processed	849	800	774	800
Board of Commissioners Regularly Scheduled Meetings	32	32	36	36
Number of external open records requests processed	155	150	147	150

- Strive to promote and strengthen the performance management and continuous improvement (CI) environment by creating and maintaining balanced scorecards and dashboards as well as provide CI knowledge and methods across all County Administration Departments. Strive to provide superior audit services by auditing business processes for proper checks and balances, internal controls, and fiduciary compliance.

Continuous Improvement Initiatives Completed
 Continuous Improvement Participants Certified
 Number of Balanced Scorecards created
 Number of audits performed

	2012 Actual	2013 Target	2013 Actual	2014 Target
Continuous Improvement Initiatives Completed	12	12	16	18
Continuous Improvement Participants Certified	7	25	10	8
Number of Balanced Scorecards created	11	50	36	25
Number of audits performed	39	10	25	32

- To enhance communications to the citizens of Gwinnett County by increased usage of messaging via the county's website, TVGwinnett, and other media publications.

Number of hours of new programming aired on TVGwinnett
 Number of news releases
 Number of news media stories generated by news releases
 Number of monthly newsletters distributed
 * Number of homepage web hits

	2012 Actual	2013 Target	2013 Actual	2014 Target
Number of hours of new programming aired on TVGwinnett	173	180	156	180
Number of news releases	118	110	97	110
Number of news media stories generated by news releases	230	250	188	250
Number of monthly newsletters distributed	76	72	71	72
* Number of homepage web hits		3,400,000	3,317,728	3,400,000

Accomplishments in FY 2013

- Effective SPLOST education
- Upgrade/redesign employee intranet
- NACIO Awards of Excellence, Special Projects: Public Participation Projects Category Superior Award
- NACo Achievement Award, County Administration and Management Category
- NACIO Awards of Excellence, Computer Media: Internet/Intranet Websites and Interactive Media Category Excellence Award
- Completed enhancements to the Boards, Authorities and Committees database

Departmental Issues and Initiatives for FY 2014

- Continue focus on the 2013 Unified Plan objectives and support the actions needed to deliver results
- Maintain our relationship with the Chamber of Commerce for sponsorship in the Partnership Gwinnett economic development initiatives
- Strengthen the senior management team
- Focus on transportation infrastructure
- Complete the recodification of the Gwinnett County Code of Ordinances

* 2012 data is not available because this performance measure was implemented in 2013.

County Administrator:

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

6. Begin conversion of historical media from VHS to digital format
7. Continue clean up of current content management system in preparation for implementation of new system
8. Implement social media
9. Continue citizen access enhancements on website
10. Complete a citizen survey to learn how residents currently receive and prefer to receive Gwinnett County Government news
11. Implement a Speakers Bureau
12. Conduct Town Hall meetings
13. Continue Implementation of the Affordable Care Act

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Explore all opportunities that allow the county to promote revitalization
2. Workforce retention and development
3. Continue strategic initiatives to enhance operational efficiencies
4. Continue to adapt to changing communication patterns of our constituents

County Administrator/Board of Commissioners (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	319,608	329,876	540,782
Operations	36,939	41,486	228,380
Contributions to Other Funds	684,757	703,647	717,739
Contributions to Capital and Capital Outlay	—	—	4,578
Total	1,041,304	1,075,009	1,491,479

Authorized Positions – County Administration 7 7 7

FY 2014 Decision Packages (\$)

- I. Increase outreach efforts, including establishment of Gwinnett Citizens Academy

2014 Budget

250,000

County Administrator (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	2,821,837	2,494,985	3,040,583
Operations	987,288	846,238	1,105,541
Contributions to Other Funds	22,138	14,539	13,461
Contributions to Capital and Capital Outlay	—	—	6,300
Total	3,831,263	3,355,762	4,165,885

Authorized Positions – County Administration 28 28 29

FY 2014 Decision Packages (\$)

- I. Budget reduction

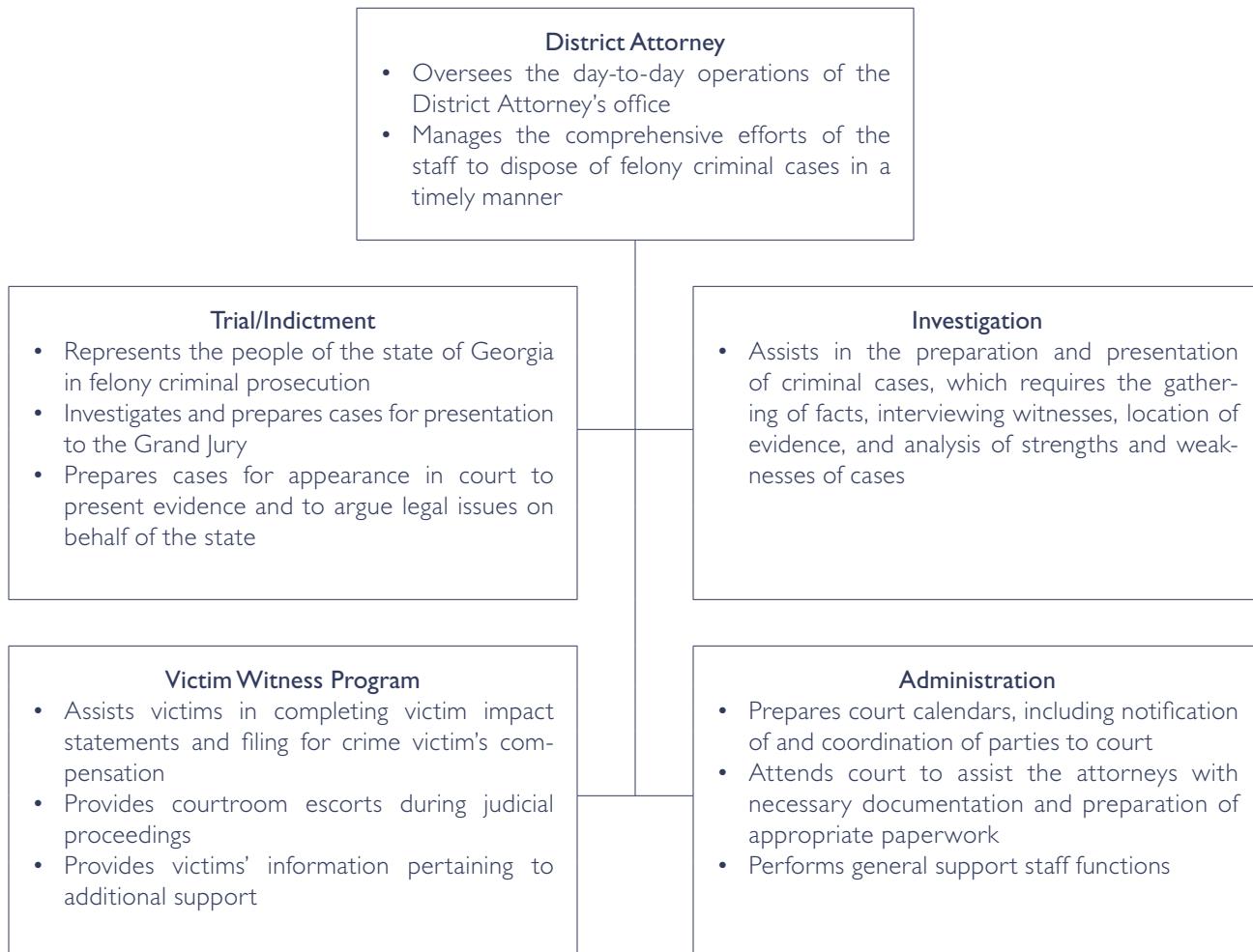
2014 Budget

(80,903)

District Attorney:

Mission and Organizational Chart

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



District Attorney:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Felony cases received	6,448	7,000	5,561	6,150
Cases disposed	7,149	7,300	5,830	5,900

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Contacts per advocate	7,769	7,800	9,830	8,200
Victim contacts	69,917	72,000	68,806	73,800

- To prosecute delinquent cases in Juvenile Court.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Juvenile Court hearings attended	4,282	4,750	4,183	4,300

Accomplishments in FY 2013

- Accountability Court expanded to include Mental Health Court
- Disposition rate exceeded number of new cases
- 130 felony trials in Superior Court

Departmental Issues and Initiatives for FY 2014

- Issue: Lack of space for staff to keep up with legislative mandated services (Accountability Court Staff)
- Issue: Increased costs of prosecution (travel, expert and non-expert witness fees, interpretation expenses)
- Issue: Increased complexity of cases
- Initiative: Increase participation in Accountability Courts (DUI Court, Drug Court, Mental Health Court, etc.)
- Initiative: Build out remaining space in DA West Office to accommodate staff needs

Departmental Issues and Initiatives for FY 2015 and Beyond

- Lack of space for staff and equipment
- Increased cost of training (mandatory for attorneys and investigators to maintain licensing/certification)

District Attorney (General Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	7,705,011	8,083,679	8,940,095
Operations	387,377	470,614	523,742
Contributions to Other Funds	1,511,503	1,544,881	1,573,940
Contributions to Capital and Capital Outlay	82,761	135,791	127,043
Total	9,686,652	10,234,965	11,164,820

Authorized Positions – District Attorney	96	98	100
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FY 2014 Decision Packages (\$)

	2014 Budget
1. Expansion of the Drug Court Program	42,500
2. Investigative Legal Coordinator	88,585

District Attorney:

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

District Attorney (Crime Victims Assistance Fund)*

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	303,202	411,946	456,882
Operations	18,586	26,720	32,000
Contributions to Other Funds	2,339	3,396	3,182
Total	324,127	442,062	492,064

Authorized Positions – District Attorney

6 6 6

*The Solicitor also uses this fund.

District Attorney (Federal Asset Sharing Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	99,258	114,450	215,000
Total	99,258	114,450	215,000

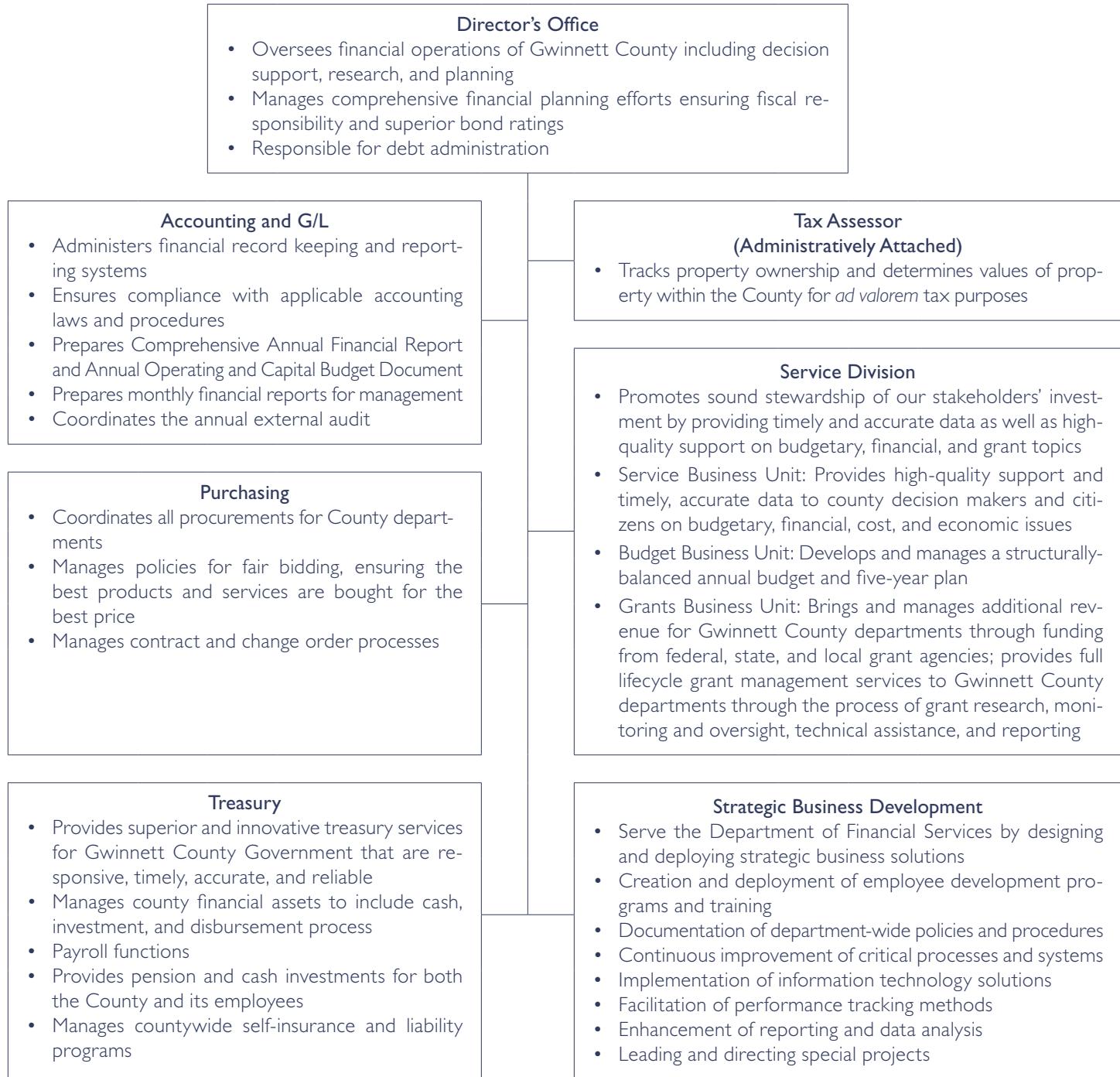
Authorized Positions – District Attorney

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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.



Financial Services:

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

Departmental Goals

- To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting long-term integrity.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Agenda items processed	689	625	627	650
County Administrator forms processed	81	80	48	50
Variance of estimated revenue and actual	95%	95%	94%	95%
Receive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

- To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Fixed assets maintained	39,565	38,926	39,211	38,560
Contract compliance reviews	418	475	445	475
Total dollars of grants maintained	\$ 112,078,285	\$ 94,703,798	\$ 121,365,395	\$ 94,284,587
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

- To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Bids with no sustainable protest	100%	100%	100%	100%
Number of prebid/preproposal conferences held	95	125	120	125

- To effectively manage workers' compensation and property claims administration.

	2012 Actual	2013 Target	2013 Actual	2014 Target
General liability claims handled	1,083	890	1,187	1,225

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Parcels updated	88,892	90,000	77,609	150,000
Digest ratio (Percentage of sales prices)	98.4%	100%	97.5%	100%

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Investments maintained by the County (billions)	\$ 1.02	\$ 1.00	\$ 1.20	\$ 1.20
Exceed benchmarks for investments (variance in basis points)	11 bps	10 bps	8 bps	7 bps
Exceed established benchmark for investments (frequency)	100%	100%	100%	100%

- To strengthen business efficiency by developing enhancements to the county's ERP system, new system solutions, and enhanced reporting.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Existing system enhancements	11	2	5	4
New system solutions implemented	3	1	3	2
New reports developed	16	40	2	38

- To strengthen business efficiency by using LEAN concepts.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Employees trained in LEAN	20	10	20	20
Employees LEAN certified	6	5	2	10

Financial Services:

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

Accomplishments in FY 2013

1. Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
2. Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting
3. First county of significant size (second overall) to receive Georgia Department of Revenue (DOR) tax digest approval
4. Systems solutions, such as Remote Deposit Capture, CS STARS, and SAP Business Objects
5. Achievement of Excellence in Procurement (AEP) Award
6. Launched large-scale Procure-to-Pay initiative

Departmental Issues and Initiatives for FY 2014

1. Maintain triple-AAA credit rating
2. Negotiate procurement cost savings of \$2 million
3. Sponsor Small-Business Symposium
4. Continue Procure-to-Pay initiative
5. Provide training to support accreditation of employees in the LEAN program
6. Advance Business Intelligence Reporting and Dashboards initiative
7. Explore Online Grants Program solution
8. Document additional policies and procedures
9. Refresh Finance Systems Strategic Business Plan

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Continue succession planning
2. Implement changes determined by the Governmental Accounting Standards Board (GASB) pronouncements
3. Contract workflow improvements using Enterprise Content Management Solution
4. Implement a Budget Management System

Financial Services (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	2,643,901	2,656,391	2,903,151
Operations	3,017,549	3,092,768	3,098,981
Contributions to Other Funds	2,627,698	2,706,907	2,756,554
Contributions to Capital and Capital Outlay	46,605	19,298	—
Total	8,335,753	8,475,364	8,758,686

Authorized Positions – Financial Services	37	37	37
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Financial Services (General Obligation Debt Service Fund – Detention Center)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	—	1,320	—
Debt Service	5,477,541	24,869,493	4,173,525
Other Financing Uses	24,817,713	—	—
Contribution to Fund Balance	—	—	1,704,134
Total	30,295,254	24,870,813	5,877,659

Authorized Positions – Financial Services	—	—	—
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Financial Services:

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

Financial Services (Tourism Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Tourism Operations	23,017	23,245	27,200
Debt Service	2,000	—	2,000
Contributions to Other Funds	95,306	130,117	98,433
Contributions to Development Authority	4,949,255	4,940,455	4,934,405
Contributions to Subsidized Agencies	1,950,656	1,917,028	2,041,635
Total	7,020,234	7,010,845	7,103,673

Authorized Positions – Financial Services — — —

Financial Services (Risk Management Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	322,319	258,021	272,527
Operations	5,806,480	4,100,400	5,745,330
Contributions to Other Funds	807,222	822,900	839,340
Total	6,936,021	5,181,321	6,857,197

Authorized Positions – Financial Services 3 3 3

Financial Services (Solid Waste Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget*
Personal Services	688,648	—	—
Operations	38,781,785	—	—
Transfers to Renewal and Extension	176,000	—	—
Contributions to Other Funds	541,455	—	—
Total	40,187,888	—	—

Authorized Positions – Financial Services 10 — —

* Solid Waste was transferred to Support Services

Financial Services (Auto Liability)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	799,610	879,390	1,000,000
Contributions to Other Funds	49,731	50,726	51,741
Total	849,341	930,116	1,051,741

Authorized Positions – Financial Services — — —

Financial Services (Stadium Operating Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Debt Service	800	800	1,000
Contributions to Other Funds	29,228	38,970	30,166
Contributions to Development Authority	2,116,090	2,116,090	2,657,890
Total	2,146,118	2,155,860	2,689,056

Authorized Positions – Financial Services — — —

Financial Services:

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

Financial Services (Local Transit Operating Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	64,503	66,034	77,198
Contributions to Other Funds	406	—	455
Total	64,909	66,034	77,653

Authorized Positions – Financial Services

— — —

Financial Services (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	6,568,229	6,094,280	6,702,336
Operations	592,541	422,160	781,078
Contributions to Other Funds	58,165	48,386	43,197
Contributions to Capital and Capital Outlay	—	718	—
Total	7,218,935	6,565,544	7,526,611

Authorized Positions – Financial Services

74 75 75

FY 2014 Decision Packages (\$)

- I. Implement electronic payables solution

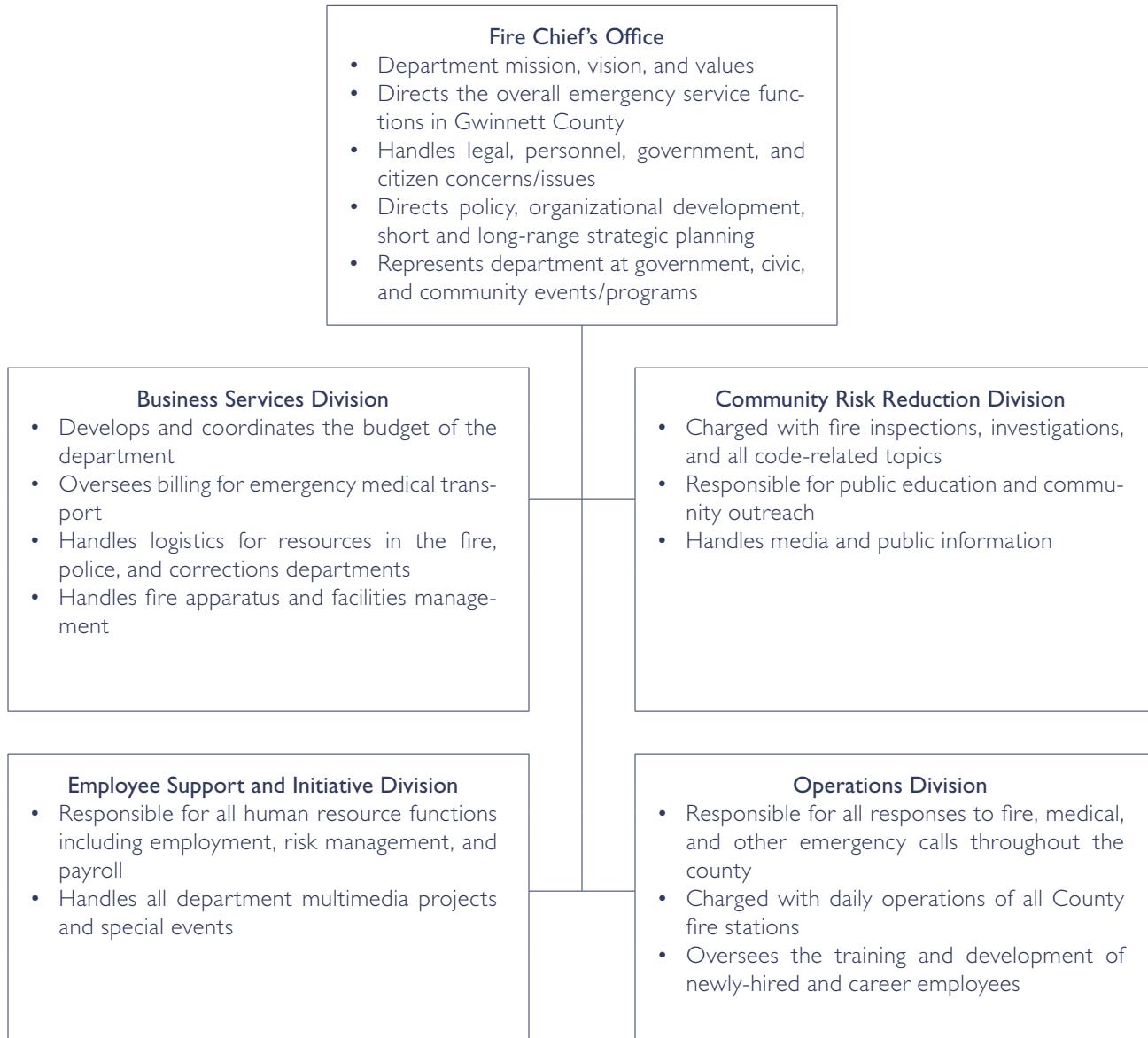
2014 Budget

12,352

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 and Emergency Services:

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

Departmental Goals

- Optimize the service delivery capabilities of the department to better serve the citizens of Gwinnett County.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Fire/EMS response from en route to on scene, six minutes 30 seconds	71%	90%	72%	72%
Advanced Life Support from en route to on scene, eight minutes	68%	90%	79%	75%
Effective response force to residential structure fires, 15 firefighters, en route to on scene, 13 minutes	86%	90%	73%	70%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Emergency Medical Services responses	98,732	98,009	99,346	100,033
Emergency Medical Services incidents	50,028	50,350	50,184	51,692
Patients transported	34,107	35,180	33,583	36,588
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	76%	100%	72%	66%

- Ensure the safety of the public through the aggressive enforcement of codes and standards.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Fire inspections per unit employee	1,188	1,150	1,222	1,123
Field inspections conducted	11,833	13,000	13,448	13,500

- Anticipate, plan for, and mitigate the effects of natural and manmade disasters.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Fire responses	18,708	19,476	17,539	18,442
Fire incidents	4,845	4,773	4,255	4,397
Other responses (hazardous materials, false alarms, etc.)	15,583	12,624	16,206	16,204
Other incidents (hazardous materials, false alarms, etc.)	11,884	15,747	12,392	12,857
Total Incidents (fire, medical, and others)	66,757	70,870	66,831	68,872

- Heighten the public awareness of fire safety through the use of community education opportunities.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Community training opportunities offered	1,809	2,200	2,111	2,400

- Enhance the service delivery proficiencies and fiscal responsibilities of the department to better serve the citizens and visitors of Gwinnett County.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Number of certified paramedics	189	279	193	222
EMS revenue per transport	\$ 390	\$ 425	\$ 430	\$ 425
Citizens Fire Academy Alumni volunteer staff hours	4,804 hours per year	5,044 hours per year	4,523 hours per year	5,250 hours per year
Chest Pain Response (time of notification to arrival at hospital)	35 minutes	30 minutes	35 minutes	33 minutes
* Percentage of critical breakdowns (apparatus, equipment)		0%	3%	2%

Accomplishments in FY 2013

- Awarded \$78,000 FEMA Assistance to Firefighters Grant
- Awarded \$40,596 Georgia Trauma Care Network Commission Grant
- Awarded \$3,000 Charles Brant Chesney Fire Safety Grant
- Awarded three \$1,000 Walmart Foundation Grants
- Governor's Public Safety Awards - Act of Heroism
- NACo Award for SeniorBSafe Program
- SafeKids Georgia Outstanding Agency of the Year Award
- Volunteers donated 4,523 hours of service equivalent to \$65,493

* 2012 data is not available because this performance measure was implemented in 2013.

Fire and Emergency Services:

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

Departmental Issues and Initiatives for FY 2014

1. Maintaining Current Level of Service
2. Growing Demand for Services
3. Increase in Emergency Response Times
4. Increase in Emergency Transports
5. Improve Transport Response Times
6. Special Circumstances (GA Gwinnett College, Density, Demographics, Disasters)
7. Battalion-Based Community Risk Reduction Initiatives
8. Achieve Center for Public Safety Excellence Accreditation
9. Recruit Paramedic Program

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Maintaining Current Level of Service
2. Growing Demand for Services
3. Increase in Emergency Response Times
4. Increase in Emergency Transports
5. Improve Transport Response Times
6. Special Circumstances (GA Gwinnett College, Density, Demographics, Disasters)
7. Achieve Center for Public Safety Excellence Accreditation

Fire and Emergency Services (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget*
Personal Services	64,651,109	—	—
Operations	7,648,531	—	—
Contributions to Other Funds	9,134,164	—	—
Contributions to Capital and Capital Outlay	271,538	—	—
Total	81,705,342	—	—
Authorized Positions – Fire and Emergency Services	844	—	—

* Fire and Emergency Services was moved out of the General Fund into the Fire and EMS District Fund.

Fire and Emergency Services (Fire and EMS District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	63,160,198	70,444,489
Operations	—	7,715,607	10,123,920
Contributions to Other Funds	—	6,186,420	6,228,903
Contributions to Capital and Capital Outlay	—	467,851	5,183,109
Total	—	77,530,076	91,980,421
Authorized Positions – Fire and Emergency Services	—	844	847

FY 2014 Decision Packages (\$)

1. Increase staffing for medical units
2. Three additional replacement vehicles

2014 Budget

988,825
129,900

Human Resources:

Mission and Organizational Chart

Mission: To provide quality Human Resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment. **Vision:** Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government.

Values: Integrity – We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together. We will accomplish this by encouraging and supporting individual talents and contributions of all team members. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization's needs to include ongoing development, implementation, and evaluation of all of our services to address changing needs. **Innovation** – We challenge ourselves to be open-minded and creative, and to realize that the ability to disagree helps identify options and resolve differences constructively. We support reasonable risk taking. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate fair treatment in our behaviors, our policies, and our practices. **Excellence** – We strive for the highest levels of individual and organizational achievement by providing opportunities for all employees to contribute ideas, develop their potential, and make the best use of their talents and abilities. We strive to keep abreast of and implement best practices for our delivery processes.

Director's Office/Administration

- Oversee management of County's human resources by developing vision, mission, and strategic plans to implement Board of Commissioners' goals and objectives
- Administering policies and procedures including the Merit System Rules and Regulations, Human Resources management policies, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Administrator and Board of Commissioners
- Assisting in the reorganization, when required, of County departments
- Conducting performance analysis reports and other management information regarding current and future program changes, organizational consulting, and climate surveys
- Assisting the County Administrator's Office with special projects
- Managing day-to-day activities of the Human Resources Department including the preparation and administration of the annual departmental budget
- Managing the County's various employee programs including education/tuition reimbursement, service awards, Most Valuable Person Award (MVP), charitable contributions, United Way campaign, American Red Cross blood drives, and the Employee Assistance Program (EAP)
- Providing administrative support to the director
- Providing administrative support to the Executive Secretary and the Merit Board
- Perform year-end audits and maintain all records of elected/principal officials and monthly paid employees
- Conduct annual countywide and County Administrator's compensation surveys

Human Resources Operations

- Manage all phases of the employment process which include position postings, recruitment, application screening, background checks, and job offers
- Facilitating testing and promotional processes
- Providing information concerning fair employment practices, Merit System Rules and Regulations, County Administrator Policies, and the Employee Handbook
- Reviewing and analyzing the County's Non-Discrimination Plan
- Assisting employees in the day-to-day performance of their job duties and responsibilities
- Counseling employees at all levels in the organization
- Investigating employee problems, complaints, and/or appeals
- Providing special purpose employee training and new employee orientation
- Maintaining the compensation and classification systems within the County
- Maintaining the salary administration program, which is the formal system for classifying positions and compensating employees
- Assessing career progression promotions, demotions, reallocation of vacant positions to ensure proposed classification, and salary recommendations coincide with applicable policies
- Maintaining information on laws governing compensation of elected/principal officials and monthly paid employees
- Responding to inquiries concerning salary and compensation policies and procedures

HRIS/Records

- Administer the County's leave plans
- Maintenance of the position control system
- Preparation of various HRIS management reports
- Proper maintenance of all personnel records
- Administration of the County's HRIS system and other software systems

Employee Benefits

- Oversee management of all employee benefit programs to include: Health Benefits, Life Insurance Benefits, Disability Insurance, Wellness Program, Retirement and Savings Plans, Workers' Compensation Program and Additional Benefits

Human Resources:

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

Departmental Goals

1. Increase participation in the Wellness Program.

Percentage of participation in the wellness program

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percentage of participation in the wellness program	60.80%	70.00%	45.00%	70.00%

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

Percent of voluntary turnover

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent of voluntary turnover	8.20%	5.00%	8.81%	5.00%

3. Ensure consistency of policy administration (customers).

Number of managers and supervisors trained through Human Resources leadership training programs

	2012 Actual	2013 Target	2013 Actual	2014 Target
Number of managers and supervisors trained through Human Resources leadership training programs	866	500	286	500

4. Enhance volunteer program and increase volunteer hours.

Number of volunteer hours

	2012 Actual	2013 Target	2013 Actual	2014 Target
Number of volunteer hours	991,122	725,000	1,022,989	850,000

Number of individual volunteers

	2012 Actual	2013 Target	2013 Actual	2014 Target
Number of individual volunteers	41,176	26,000	55,313	30,000

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

Percentage of favorable decisions by Merit Board

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percentage of favorable decisions by Merit Board	100%	100%	100%	100%

Accomplishments in FY 2013

1. 100% favorable determinations from Executive Secretary or Merit System Board for County Administrator (CA) reporting departments
2. Maintained current benefit plan design without employee premium increase
3. Coordinated countywide participation of the revised Code of Ethics ordinance
4. As of October 2013 – 80% completed in the collection of Systematic Alien Verification for Entitlement (SAVE) Affidavit forms for benefit eligible employees and their eligible dependents
5. Completed 95% of the Deferred Vested Records Audit for the Defined Benefit (DB) Retirement Plan (this was an Audit Finding issue)
6. Completed an RFP for Dental Insurance and selected the highest scoring vendor – Cigna
7. Completed configuration of the EIC (Employee Interaction Center) and trained HR Staff. Full implementation will begin January 1, 2014
8. Reduced Workers' Compensation liability by settling several long-term claims
9. Completed PCI DSS (Payment Card Industry Data Security Standard) online training
10. Coordinated individual department meetings to educate employees about 2014 benefits
11. Developed employee Career Development Profiles in SAP

Departmental Issues and Initiatives for FY 2014

1. Educate employees about health plan cost
2. Implement Affordable Care Act
3. Compensation and benefits planning
4. Employee retention and succession planning
5. Continue growth of Volunteer Gwinnett
6. Continue implementation of Employee Interaction Center
7. Implementation of Request to Fill process
8. Implement Automated Workflow
9. Wellness Clinic RFP
10. On-site health advocate

Human Resources:

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

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Attracting and retaining a highly qualified diverse workforce that reflects the County population
2. Continue to evaluate total compensation plan components for affordability and employee recruitment
3. Continue to provide effective training programs to ensure continuous employee learning and development
4. Enhance automation processes and distribution of information
5. Control benefits costs and comply with Health Care Reform requirements

Human Resources (Workers' Compensation Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	60,756	66,955	67,857
Operations	2,458,772	2,965,089	6,219,122
Contributions to Other Funds	15,122	15,479	15,758
Total	2,534,650	3,047,523	6,302,737

Authorized Positions – Human Resources

| | |

Human Resources (Group Self-Insurance Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	302,692	303,087	306,493
Operations	39,681,406	39,356,840	46,521,148
Contributions to Other Funds	255,025	260,209	266,486
Contributions to Capital and Capital Outlay	–	–	1,021,635
Total	40,239,123	39,920,136	48,115,762

Authorized Positions – Human Resources

4 3 3

FY 2014 Decision Packages (\$)

I.	Employee Health Clinic	2014 Budget
		1,695,635

Human Resources (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	2,330,900	2,184,649	2,663,721
Operations	386,051	418,909	495,190
Contributions to Other Funds	13,391	19,128	15,806
Total	2,730,342	2,622,686	3,174,717

Authorized Positions – Human Resources

28 28 28

Information Technology:

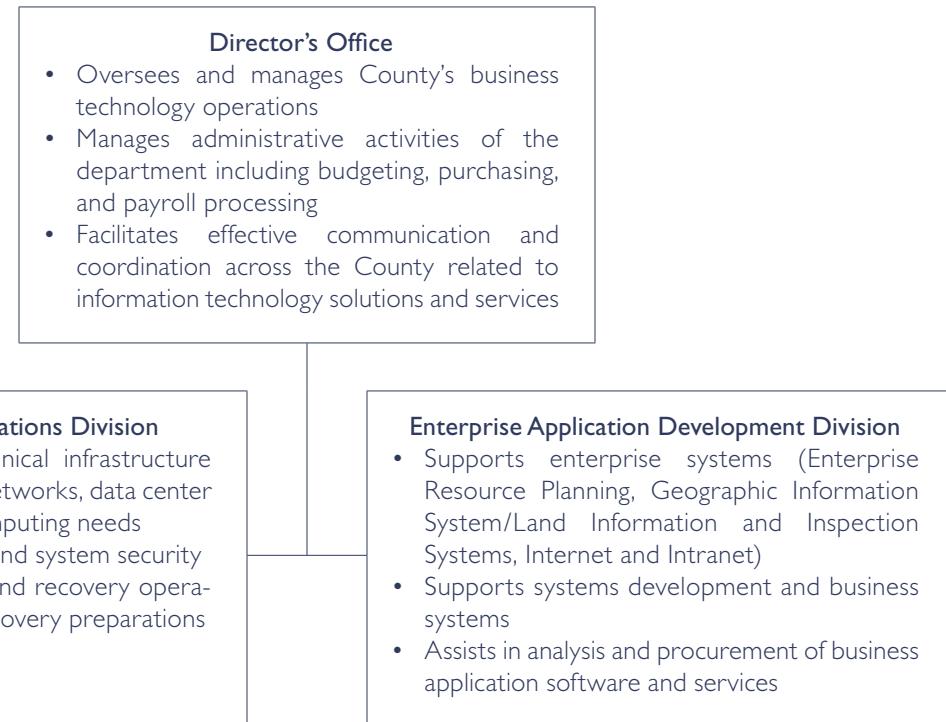
Mission and Organizational Chart

Vision Statement: Gwinnett County will be a leader as a model of excellence and innovation in the use of technology, which enables business practices that foster better government.

Mission Statement: In partnership with County departments and constitutional offices, Department of Information Technology Services (DoITS) provides appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services to citizens, businesses, and government.

Value Statement

- Solution Delivery: Enhance constituent interaction by providing solutions that will improve the quality and efficiency of services using technology, where appropriate
- Enterprise Architecture: Provide and support a current, stable, secure, flexible, and supportable standards-based technology infrastructure
- Centralized Technology Funding: Maintain a centralized IT funding model, enabling timely strategic investments
- Governance: Provide enabling IT policies and procedures that encourage collaboration and guide County organizations in planning, deployment, and maintenance of IT solutions
- Privacy and Security: Provide centralized technology security oversight and direction
- Information Technology Workforce Management: Implement strategies to recruit, retain, and invest in a highly skilled technology workforce that is available, trained, and effectively employed to efficiently achieve countywide objectives



Information Technology:

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

Departmental Goals

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent service requests completed on schedule	94%	96%	31%	96%
Percent help desk calls resolved to logged	98%	98%	97%	98%
Percent network and servers available	99%	99%	99%	99%

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent of high availability systems	99.98%	99%	99.66%	99%
Percent of internal service level agreements	96.92%	100%	83.26%	100%

- Continue staff development through cross training, mentoring, and certifications.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Number of leadership and management training hours	153.36	235	256	235
Number of technical training hours	295.60	400	870	400

Accomplishments in 2013

- Deployed the ability to issue electronic citations to initial group of users in Public Safety.
- Completed the installation of approximately 1,200 rocket modems and associated hardware (MDTs and Docking stations) in the Police, Fire, Sheriff, and Department of Water Resources' vehicle Fleet.
- Completed the transition from the RadiolP connectivity platform to the NetMotion connectivity platform for the Police, Fire, Sheriff, and Department of Water Resources' mobile units.
- Completed upgrades to numerous business systems such as the Customer Relationship Management System (to Version 7.0), Police Records Management System, Business Warehouse, Fleet Management System, and the Tax System.
- Upgraded the lighting system at the Tuggle Road 800 MHz radio tower site.
- Installed Voice over Internet Protocol (VoIP) telephone systems at the Department of Transportation Central Facility, Department of Water Resources Lanier and Lucky Shoals Filter Plants, Planning and Development, and Shorty Howell Park.
- Installed video surveillance equipment at Fleet Management fuel islands and Shorty Howell Park.
- Replaced/upgraded the entire network infrastructure at the Sheriff's Detention Center.
- Initiated online bill pay for Energy Excise Tax billing and Solid Waste invoice submissions.
- Completed several migrations and/or enhancements such as the Board and Authorities web application, Jboss migration, GC Workplace Redesign, Charitable Donations, Employee Interaction Center, County Administrator workflow enhancements, and Stars migration to a web solution.

Departmental Issues and Initiatives for FY 2014

- Ensure compliance with mandated requirements issued by the Federal Bureau of Investigation for advanced authentication of individuals accessing sensitive federal and state criminal justice databases in the execution of their law enforcement duties for the purpose of protecting the sources, transmissions, storage, and generation of criminal justice information.
- Continued implementation of the Voice Over Internet Protocol (VoIP) telephone systems at the Sheriff's Detention Center, Corrections, F. Wayne Hill Reclamation Facility, and the Court Annex.
- Continued deployment and availability of Gwinnett County services via mobile device accessibility to citizens, business partners, and employees.
- Replacement or upgrade of the County's current FileNet Enterprise Content Management System with a system that will provide more functionality, efficiencies, and integration with other mission critical systems such as SAP, SharePoint, Accela, Recreation, Fleet and Geographical Information Systems (GIS).
- Implementation of Symantec Endpoint Management Suite to enhance and streamline the support, security, and management functions of client endpoint devices located strategically throughout County offices.
- Upgrade of Strategic Relationship Management System (SRM) to Version 7.0 to provide more functionality and enhancements to internal and external customers doing business with the County and to ensure continued support from the provider of the system.
- Replacement of the Jail Management System to be utilized by the Sheriff's Detention Center, Correctional Institute, and the Diversion Center.

Information Technology:

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

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Implementation of an Enterprise Billing System to consolidate all or some of the County's different billing processes so citizens will receive one consolidated bill for County services presented in a uniform format with common methods of payments, rules-based billing cycles, and collection methods. An Enterprise Billing System would also improve the visibility of outstanding receivables, financial reporting, and revenue forecasting.
2. Expansion of the Enterprise Asset Management System to include County assets maintained by the Department of Support Services inclusive of real property, easements, rights of way, leases, and the facilities that are located on such properties, all of which will be integrated with the County's Geographical Information System (GIS) and combined with a computerized maintenance management system.
3. Update the Disaster Recovery Plan, including the acquisition of equipment and services needed to interconnect the GJAC Data Center and the E-911 Data Center to diminish downtime of critical business systems and to ensure business continuity.
4. Acquisition of a barcoding system for the Police Department that will streamline the process of evidence submission and tracking, automate every aspect of evidence management, and provide a history of the chain of custody.
5. Implement a platform and/or system that will provide single sign-on functionality for internal and external users accessing applications running within the County technology environment.
6. Conduct a structural analysis of the eleven (11) 800 MHz radio towers located strategically throughout the county (one in Forsyth County) which will provide proper inspections, preventative maintenance, and corrective maintenance needed at the sites to ensure the towers are fully operational and in good working order for critical public safety communications and other day-to-day County business.
7. Possible E-911/Records Management Software replacement.
8. Retaining existing staff and attracting new staff.
9. Training and skill development for current staff.

Information Technology (Administrative Support Fund)

Appropriations (\$)

Personal Services	
Operations	
Contributions to Other Funds	
Contributions to Capital and Capital Outlay	
Total	

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	10,801,815	9,904,290	12,404,096
Operations	14,056,638	11,035,062	13,585,611
Contributions to Other Funds	80,609	132,514	114,218
Contributions to Capital and Capital Outlay	16,270	448,947	—
Total	24,955,332	21,520,813	26,103,925

Authorized Positions – Information Technology

116	116	118
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FY 2014 Decision Packages (\$)

1. Advanced Authentication Compliance
2. Clerk of Court Support

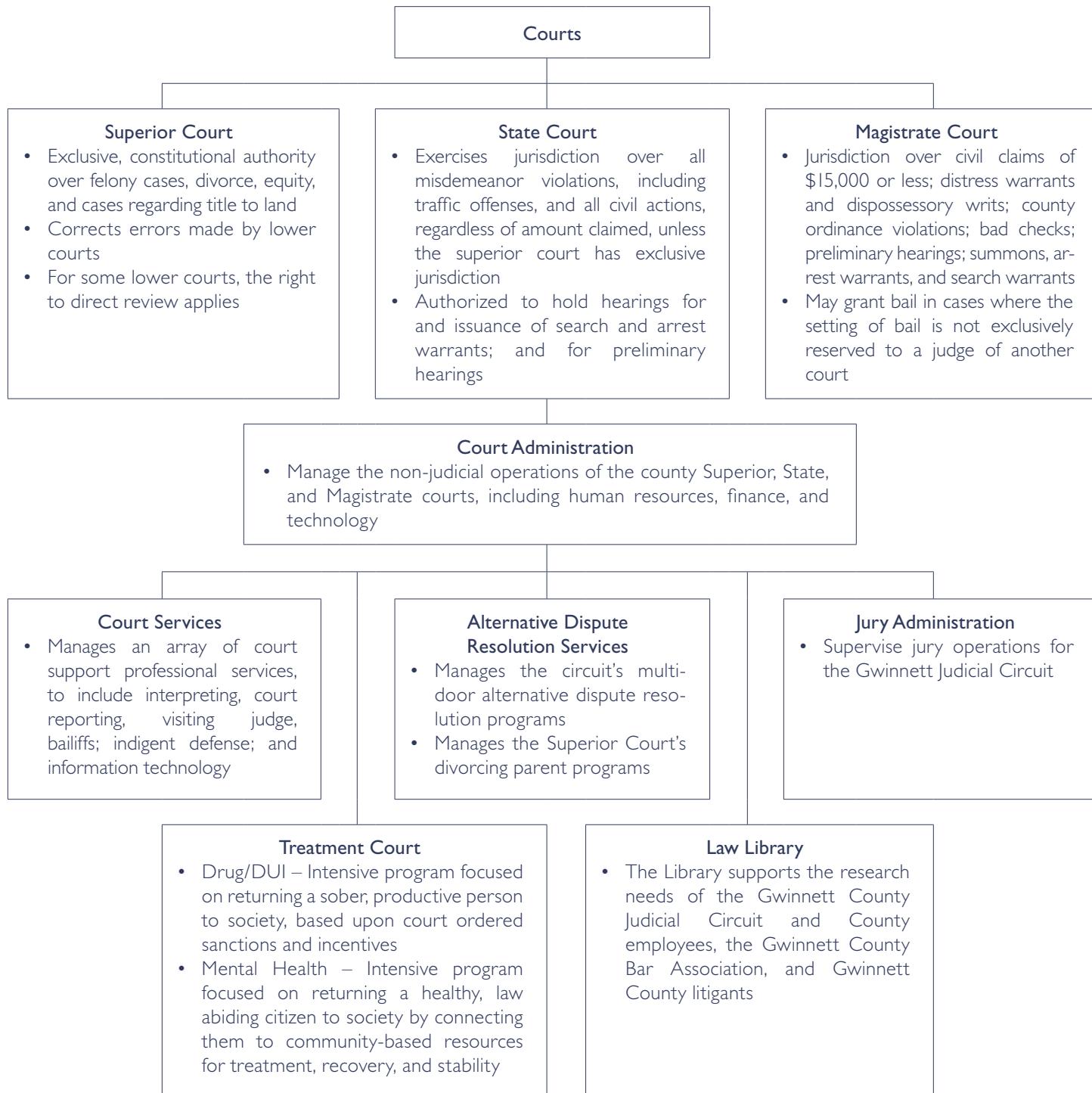
2014 Budget

157,695
135,000

Judiciary:

Mission and Organizational Chart

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



Judiciary:

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

Departmental Goals

- Efficient resolution of felony cases.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Felony cases filed	6,073	6,722	5,571	5,682
Felony cases disposed	7,339	6,722	6,358	6,000
* Percent of felony filings disposed	120.85%	100.00%	114.13%	105.60%

- Efficient resolution of misdemeanor cases.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Misdemeanor cases filed	8,461	9,307	9,174	9,357
Misdemeanor cases disposed	9,612	9,213	9,078	9,170
* Percent of misdemeanor filings disposed	113.60%	98.99%	98.95%	98.00%

- Efficient resolution of civil cases in the trial courts.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Civil cases filed	18,553	19,480	16,416	16,400
Civil cases disposed	22,882	19,285	17,628	16,400
* Percent of civil filings disposed	123.33%	99.00%	107.38%	100.00%

- Efficient resolution of domestic cases.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Domestic cases filed	10,241	10,548	10,083	10,285
Domestic cases disposed	10,031	10,442	9,915	10,079
Percent of domestic filings disposed	97.95%	99.00%	98.33%	98.00%

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Civil cases filed	72,499	74,262	73,165	73,165
Civil cases disposed	67,731	69,063	63,939	67,312
Percent of civil filings disposed	93.42%	93.00%	87.39%	92.00%

Accomplishments in FY 2013

- Implemented a mental health court and a parent accountability court.
- Increased the use of technology and video hearings, decreasing the cost of employee hours and inmate transportation.
- Began one-day, one-trial jury utilization replacing the previous practice of placing jurors on call for an entire week.

Departmental Issues and Initiatives for FY 2014

- Lack of office space and criminal courtrooms.
- Increased complexity of criminal and civil cases.
- Compliance with increased requirements of the Georgia Public Defenders Standards Counsel for opt-out circuits.
- Continue the growth of the accountability courts (drug, DUI, mental health, parent) as a more constructive and cost-effective disposition of cases.
- Increase the use of technology and video hearings to decrease cost of employee hours and inmate transportation.
- Implement an electronic invoicing system for court reporters and interpreters, providing a more efficient and effective way to process payments.

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

Judiciary:

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

Departmental Issues and Initiatives for FY 2015 and Beyond

- As the number and complexity of cases increase, additional judges will be needed to support the superior, state and magistrate courts.
- The diversity of the county population and requirement for interpreters continues to grow, increasing the court time per case and staff time to coordinate.
- Integration of the Criminal Justice Information Systems (CJIS) with the Justice Case Activity Tracking System (JCATS) electronic invoicing system for indigent defense, court reporters, and interpreters.
- Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space and budgetary issues the jail and the courthouse continue to face, the time is right for a pre-trial program.

Judiciary (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	10,722,987	10,589,768	11,358,334
Operations	7,795,799	7,536,385	2,308,322
Contributions to Other Funds	2,739,883	2,803,837	2,868,839
Contributions to Capital and Capital Outlay	–	55,480	–
Total	21,258,669	20,985,470	16,535,495

Authorized Positions – Judiciary	98	98	99
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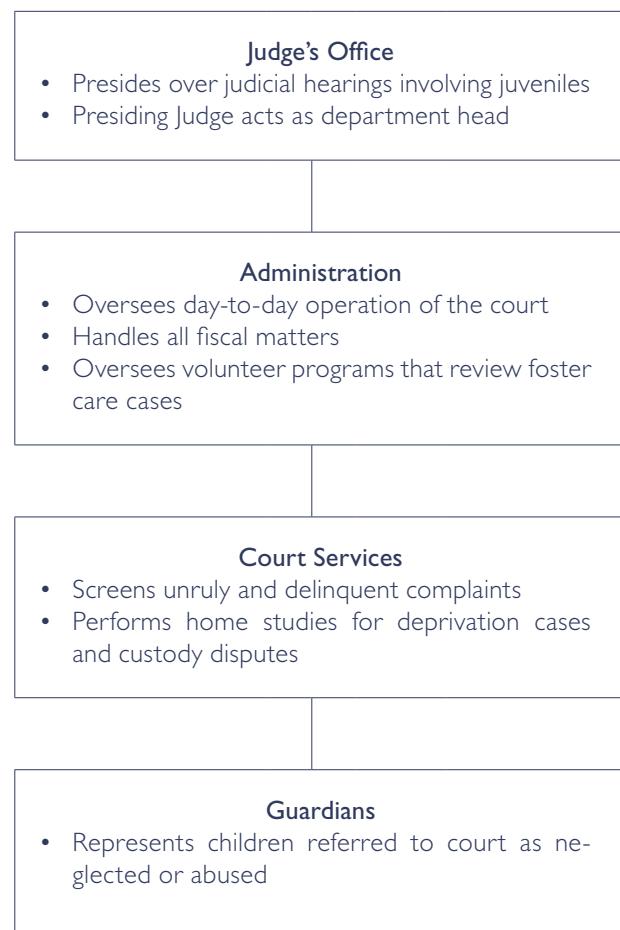
FY 2014 Decision Packages (\$)

	2014 Budget
1. Expansion of Drug Court Program	200,000
2. Maintain 24-hours-a-day Magistrate coverage	21,000

Juvenile Court:

Mission and Organizational Chart

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. That each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the citizens of Gwinnett County and the state of Georgia. To promote the healing and recovery of abused and neglected children and to promote permanency for those who have been removed from their home.



Juvenile Court:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Delinquent filings	5,944	6,000	5,301	5,600
Delinquent filings disposed	6,694	6,500	6,542	6,300
* Percent of delinquent filings disposed	113%	108%	123%	112%

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Deprivation filings	937	750	865	900
Deprivation filings disposed	525	675	642	700
Percent of delinquent filings disposed	78%	90%	75%	78%

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Special proceeding filings	562	550	575	600
Special proceeding filings disposed	576	550	501	550
* Percent of delinquent filings disposed	102%	100%	88%	92%

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Traffic violation filings	672	720	872	925
Traffic violation filings disposed	656	720	845	925
Percent of violation filings disposed	98%	100%	97%	100%

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Total charges/filings handled by the Court	8,115	7,400	7,612	7,800
Total charges/filings disposed by the Court	8,451	7,800	8,530	8,500
* Percent of total charges/filings disposed	104%	105%	112%	108%

- To cooperate and interact with other agencies/citizens as needed in order to facilitate appropriate programs for deprived/delinquent youth.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Program referrals	2,009	1,700	2,925	2,900
Programs completed	1,908	1,650	2,890	2,850
Percent of programs completed	95%	97%	99%	98%

Accomplishments in FY 2013

- Secured the Juvenile Justice Incentive Grant (\$400,000) for treatment of high risk juveniles.
- Secured the Walton Electric Trust, Inc. Grant (\$2,000) to help with Juvenile Drug Court Program participant costs.

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

Juvenile Court:

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

Departmental Issues and Initiatives for FY 2014

1. Increase the staffing of the court to handle the new juvenile code.
2. Conduct training on the new juvenile code.
3. Set-up Children in Needs of Services (CHINS) and Competency Panels to comply with code.
4. Secure an attorney to prosecute CHINS offenses.
5. Assist Chairman and other Agency Heads with lobbying against closing of the Lawrenceville Regional Youth Detention Center (RYDC).

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Increase waiting area space and add space for the District Attorney's staff with space on 4th floor.
2. If RYDC is closed by the State, push for opening a new facility in Gwinnett.

Juvenile Court (General Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	4,753,391	4,833,425	5,447,014
Operations	788,032	812,298	186,324
Contributions to Other Funds	675,063	682,338	692,674
Contributions to Capital and Capital Outlay	3,866	—	—
Total	6,220,352	6,328,061	6,326,012

Authorized Positions – Juvenile Court

61 60 60

FY 2014 Decision Packages (\$)

	2014 Budget
1. Juvenile Justice Reform	150,884

Juvenile Court (Juvenile Court Supervision)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Operations	70,840	59,956	63,735
Contribution to Fund Balance	—	—	16
Total	70,840	59,956	63,751

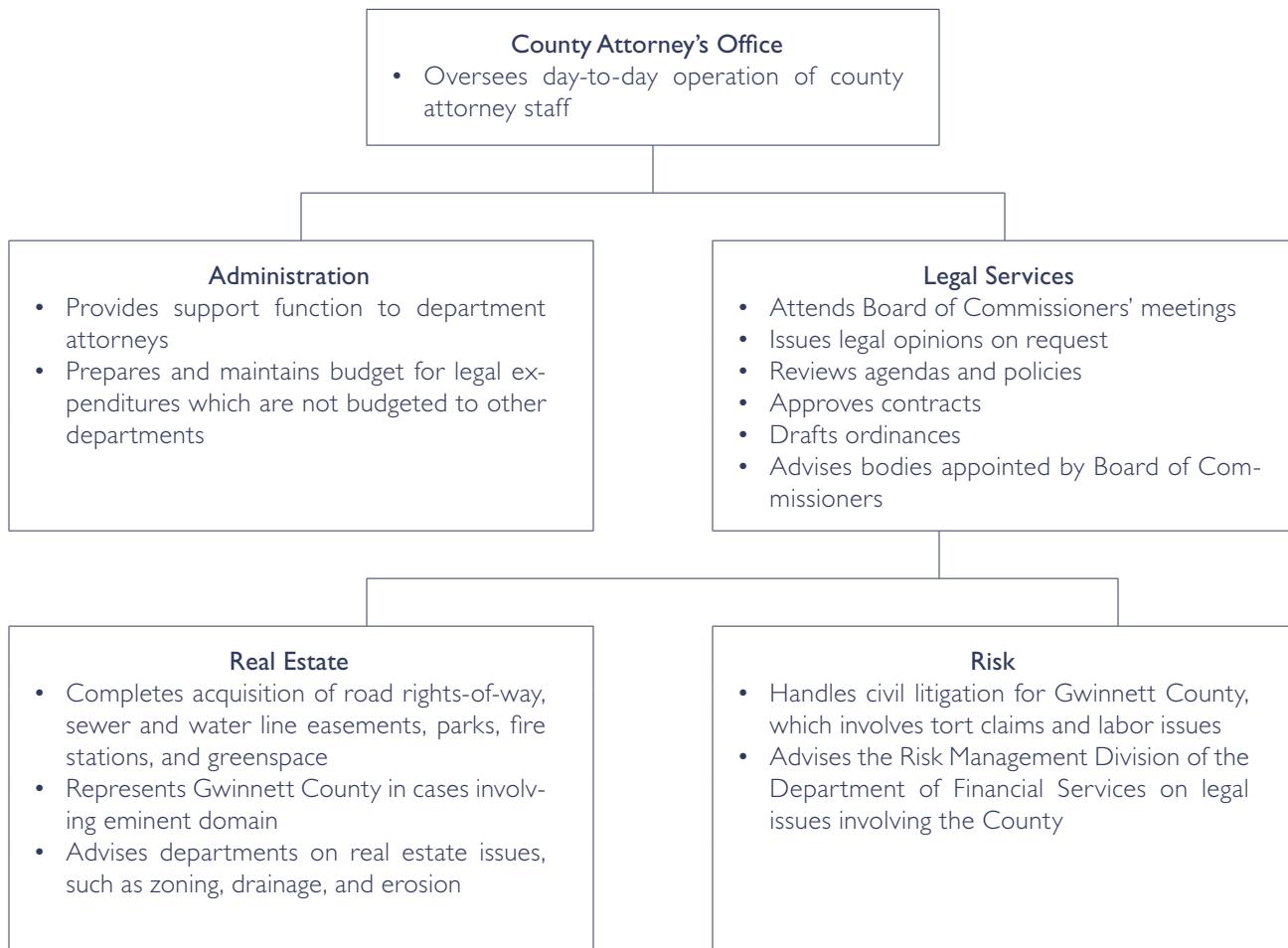
Authorized Positions – Juvenile Court

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Law Department:

Mission and Organizational Chart

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



Law Department:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Assignments received	703	700	763	760
Claims received	85	80	105	100
Legal opinions requested	18	20	21	20
Litigation matters received	277	225	454	450
Contracts submitted for review	792	790	705	725
Critical path matters received	204	225	285	300

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Assignments completed	480	550	684	650
Claims completed	86	80	101	100
Legal opinions completed	7	15	22	20
Litigation matters completed	254	250	492	450
Contracts processed	754	750	695	725
Contracts completed within 10 days	94%	95%	96%	96%
Critical path matters completed	164	175	233	250
Customer service rating (scale 1–5)	4.8	4.9	4.7	4.8

- To encourage volunteer internships.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Volunteer hours	217.5	400	1,263	1,300

Accomplishments in FY 2013

- Completion of transition period for the City of Peachtree Corners.
- Completion of Unified Development Ordinance.
- Amendment to the Speed Zone Ordinance.
- Amendment to the Emergency Management Ordinance.

Departmental Issues and Initiatives for FY 2014

- Legal matters continue to be of increased complexity and urgency.
- Implementation of Special Service Districts will require future legal guidance.
- Completion of transition period on December 31, 2013, for the City of Peachtree Corners may require legal guidance.
- Implementation of the Unified Development Ordinance will necessitate ongoing legal direction.
- Recodification of County Code of Ordinances will require extensive legal review, with revisions to many ordinances likely.
- Legal direction following the 2013 SPLOST referendum will be necessary.

Departmental Issues and Initiatives for FY 2015 and Beyond

- Implementation of Special Service Districts may require ongoing legal guidance.
- SPLOST will continue to result in acquisitions and condemnations for roads, parks, libraries, and public safety facilities.
- Legal matters continue to be of increased complexity and urgency.

Law Department:

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

Law Department (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	1,513,791	1,439,222	1,854,637
Operations	102,334	81,422	89,857
Contributions to Other Funds	5,682	7,758	7,271
Total	1,621,807	1,528,402	1,951,765

Authorized Positions – Law	16	16	16
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Loganville Emergency Medical Services District Fund:

Appropriations FY 2012 – 2014

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

Loganville Emergency Medical Services District Fund

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	–	10,338	23,750
Total	–	10,338	23,750

Authorized Positions – Loganville EMS

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Non-Departmental:

Appropriations FY 2012 – 2014

The following areas of the General Fund budget are not affiliated with any department directly. The “Miscellaneous Appropriations (General Fund)” consists mainly of the fund’s contribution to capital projects, the fund’s contributions to other funds (Stormwater and Local Transit), various reserves, and a countywide contingency. The Medical Examiner’s contract is a privatized service. Miscellaneous appropriations in the Administrative Support Fund consist primarily of professional services and a contingency. Miscellaneous appropriations in the E-911 Fund consist primarily of payments to cities as a result of the Service Delivery Strategy (SDS) settlement. Miscellaneous appropriations in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance and contingencies. Miscellaneous appropriations in the Recreation Fund consist of a contingency.

Miscellaneous Appropriations (General Fund)

Appropriations (\$)	2012 Actual*	2013 Unaudited**	2014 Budget
Personal Services	10,055,897	13,759,826	313,293
Operations	6,693,529	4,289,594	12,131,491
Contributions to Other Funds	3,351,247	16,614,895	9,561,368
Contributions to Service District Funds	820,000	51,129,401	—
Contributions to Other Agencies	11,335,640	1,117,250	1,000,000
Contributions to Capital and Capital Outlay	10,000,000	9,015,564	2,077,000
Reserves and Contingencies	—	—	4,286,374
Total	42,256,313	95,926,530	29,369,526

Authorized Positions

* Miscellaneous Appropriations include funds transferred to the Loganville EMS District Fund.

** Miscellaneous Appropriations include funds transferred to the Development and Enforcement Services, Fire and EMS, and Police Services District Funds.

FY 2014 Decision Packages (\$)

	2014 Budget
1. Juvenile Justice Reform – Juvenile Court	73,574
2. Juvenile Justice Reform – Non-Departmental	500,000
3. Juvenile Justice Reform – District Attorney	261,574

Medical Examiner Contract (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	1,119,545	1,192,531	1,238,413
Total	1,119,545	1,192,531	1,238,413

Authorized Positions

Miscellaneous Appropriations (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	100,000	—
Operations	131,808	142,133	517,000
Reserves and Contingencies	—	—	200,000
Total	131,808	242,133	717,000

Authorized Positions

Non-Departmental:

Appropriations FY 2012 – 2014

Miscellaneous Appropriations (E-911 Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Intergovernmental	2,955,328	3,133,742	3,500,000
Total	2,955,328	3,133,742	3,500,000

Authorized Positions

Miscellaneous Appropriations (Development and Enforcement Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	–	125,000	–
Reserves and Contingencies	–	–	85,500
Contribution to Fund Balance	–	–	187,867
Total	–	125,000	273,367

Authorized Positions

Miscellaneous Appropriations (Fire and EMS District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	–	1,822,238	–
Reserves and Contingencies	–	–	920,200
Contributions to Capital and Capital Outlay	–	1,500,000	–
Contribution to Fund Balance	–	–	212,414
Total	–	3,322,238	1,132,614

Authorized Positions

Miscellaneous Appropriations (Police Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	–	1,878,829	–
Operations	–	1,620,636	1,765,636
Reserves and Contingencies	–	–	1,190,200
Contributions to Capital and Capital Outlay	–	5,731,100	–
Contribution to Fund Balance	–	–	34,841
Total	–	9,230,565	2,990,677

Authorized Positions

Miscellaneous Appropriations (Recreation Fund)

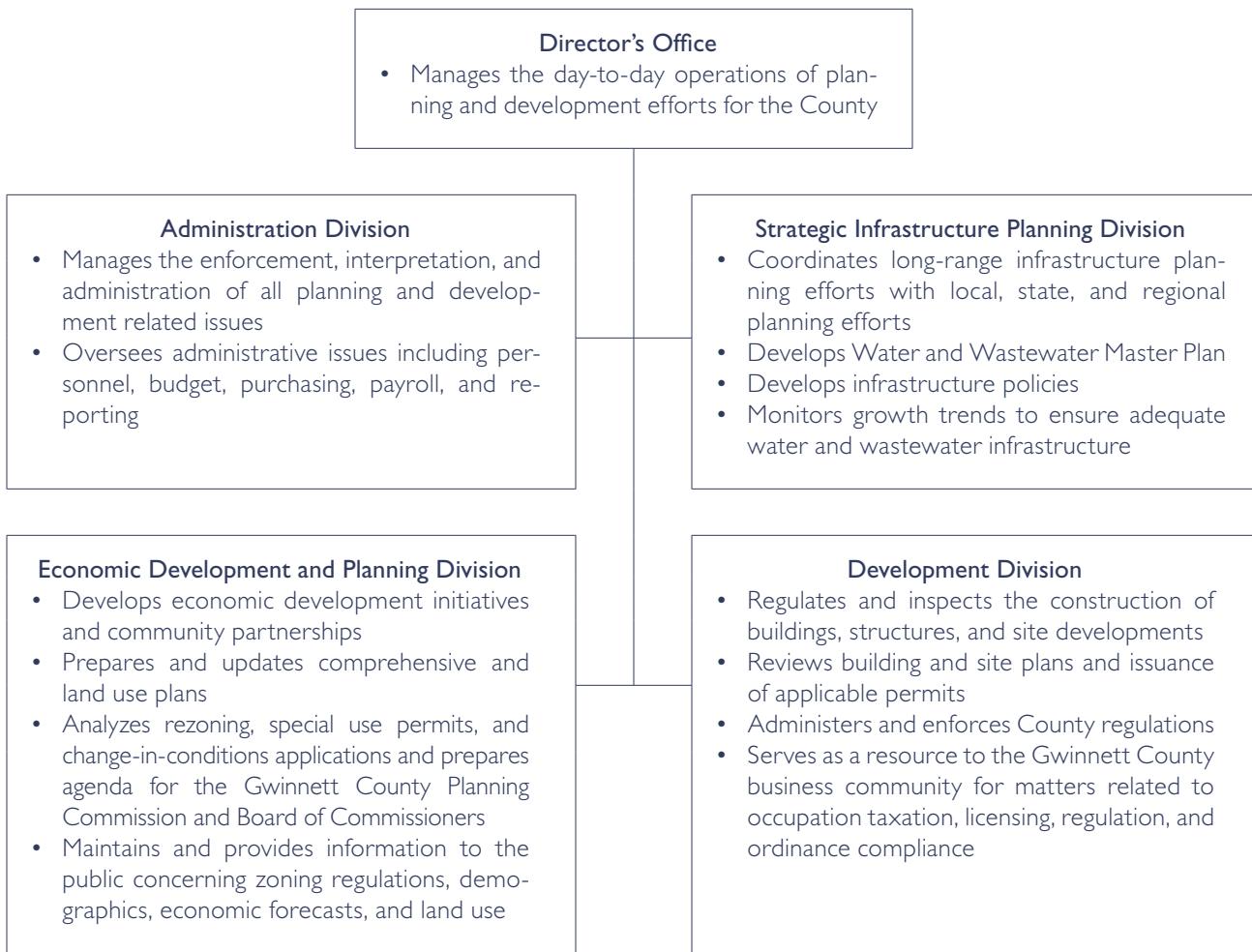
Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Reserves and Contingencies	–	–	15,000
Total	–	–	15,000

Authorized Positions

Planning and Development:

Mission and Organizational Chart

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



Planning and Development:

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

Departmental Goals

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Rezoning applications processed	45	50	56	50
Special use applications processed	67	68	56	60
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

- To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Development plans accepted by committee	143	145	198	175
Development permits issued	161	165	143	165
Percent of development plans reviewed within 14 days of request (Plans reviewed within 8 days of submittal)	100%	100%	100%	100%

- To process building permits within one day of request to ensure a responsive level of customer service.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Building permits issued – residential	2,296	2,645	3,338	3,700
Building permits issued – non-residential	7,755	8,715	6,288	6,800
Percent processed within one day of request	100%	100%	100%	100%

- To conduct building inspections within two business days to ensure safe construction.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Building inspections conducted	61,684	62,000	91,787	113,000
Building inspections conducted within two business days of request	100%	100%	99%	99%

- To provide outstanding customer service by monitoring customer feedback.

* Departmental positive customer feedback

	2012 Actual	2013 Target	2013 Actual	2014 Target
* Departmental positive customer feedback		100%	84%	100%

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

* Fire Plan Review accuracy rate
 * Building Plan Review accuracy rate
 * Development Plan Review accuracy rate
 * Stormwater/Water and Sewer accuracy rate
 * Inspections accuracy rate

	2012 Actual	2013 Target	2013 Actual	2014 Target
* Fire Plan Review accuracy rate		100%	98%	100%
* Building Plan Review accuracy rate		100%	95%	100%
* Development Plan Review accuracy rate		100%	97%	100%
* Stormwater/Water and Sewer accuracy rate		100%	89%	100%
* Inspections accuracy rate		100%	99%	100%

- To enhance economic well-being.

* Economic Development Projects Coordinated with Partnership Gwinnett

	2012 Actual	2013 Target	2013 Actual	2014 Target
* Economic Development Projects Coordinated with Partnership Gwinnett		10	19	20

Accomplishments in FY 2013

- Completion of the Unified Development Project.
- Re-evaluated the five County tax allocation districts.
- Submittal of the five-year Short Term Work Program to the Atlanta Regional Commission (ARC).
- Housing Task Force – Home Safe Program Kick-off.
- Coordinated 19 County projects with Partnership Gwinnett which resulted in incentives for five prospective company expansions/relocations.
- Coordinated rezoning and special use permit cases to electronic format.
- Conducted water and wastewater flow analyses.

* 2012 data is not available because this performance measure was implemented in 2013.

Planning and Development:

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

Departmental Issues and Initiatives for FY 2014

1. Enhance timeliness of plan review service for projects within a ten-day review cycle.
2. Incorporate interactive features in the Unified Development Ordinance.
3. Promote E-Plan customer submittal outreach.

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Unified Development Ordinance (UDO) Implementation.

Planning and Development (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget
Personal Services	5,123,797	208,380	406,131
Operations	393,942	60,624	89,768
Contributions to Other Funds	1,194,875	155,595	158,546
Contributions to Capital and Capital Outlay	65,474	—	—
Total	6,778,088	424,599	654,445

Authorized Positions – Planning and Development

60 4 4

*The majority of Planning and Development was moved out of the General Fund into the Police Services, Development and Enforcement Services, and Fire and EMS District Funds.

Planning and Development (Tree Bank Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	—	—	15,000
Total	—	—	15,000

Authorized Positions

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Planning and Development (Development and Enforcement Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	4,032,738	4,867,132
Operations	—	289,732	725,815
Contributions to Other Funds	—	641,791	660,332
Contributions to Capital and Capital Outlay	—	24,295	—
Total	—	4,964,261	6,253,279

Authorized Positions

— 52 52

Planning and Development (Police Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	260,100	310,770
Operations	—	142,512	223,385
Contributions to Other Funds	—	216,319	220,473
Total	—	618,931	754,628

Authorized Positions

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Planning and Development:

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

Planning and Development (Fire and EMS District Fund)**Appropriations (\$)**

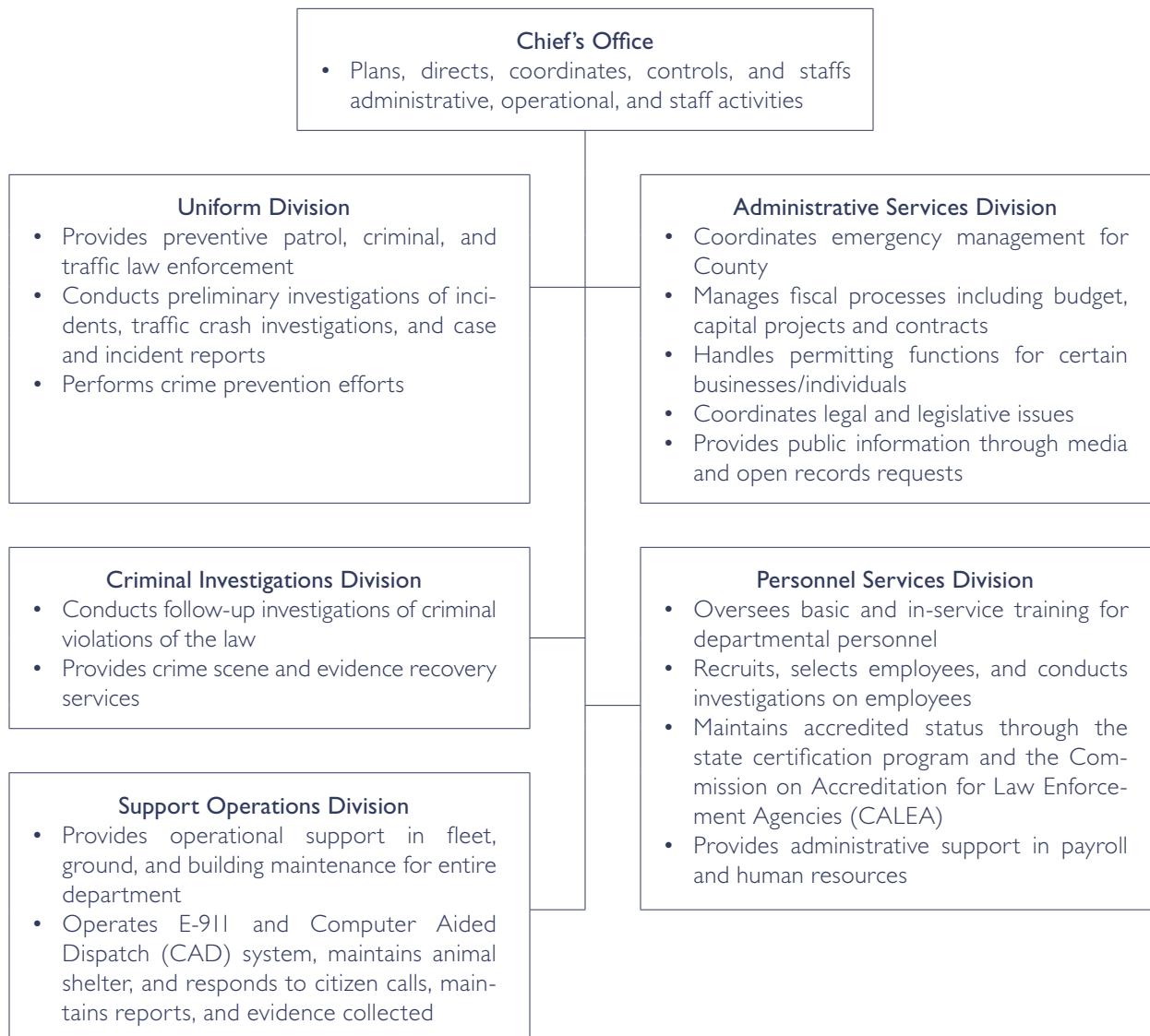
Personal Services	—	364,876	382,224
Operations	—	7,655	18,682
Contributions to Other Funds	—	206,999	210,978
Total	—	579,530	611,884

Authorized Positions	—	4	4
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Police Services:

Mission and Organizational Chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. We are committed to developing future leaders through training and education.



Police Services:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Officers per 1,000 service population	0.97	1.03	0.97	1.06
Criminal Investigation cases assigned	5,428	5,300	5,141	5,280
E-911 calls received	459,806	456,384	442,529	462,796
Traffic calls answered	205,281	220,482	184,644	190,183
General calls answered	441,408	467,468	419,381	429,866

2. Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Department staff trained	10,292	11,000	9,567	8,500

3. Reduce Uniform Crime Reports (UCR) Part I Crime Rates.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
UCR Part I Violent Crime Rate per 100,000 population	200	200	207	200
UCR Part I Property Crime Rate per 100,000 population	2,138	2,500	2,303	2,300

4. Improve perception of community safety.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Citizens reporting feeling safe in their neighborhood	95%	95%	95%	95%
Citizens reporting feeling safe in Gwinnett County	77%	76%	79%	80%

Accomplishments in FY 2013

1. Robust Volunteer Program delivered 18,798 volunteer hours for police support worth \$414,741
2. Crime-Free Multi-Housing Program
3. CALEA "Gold Standard of Excellence" Reaccreditation
4. Took delivery of SWAT-HDU Bearcat vehicle

Departmental Issues and Initiatives for FY 2014

1. Austerity and fatigue
2. Increasing difficulties in finding qualified applicants
3. Retention of personnel, both sworn and non-sworn
4. Critical staffing levels in the E-911 Communications Center
5. Animal Welfare and Enforcement staffing levels and capabilities
6. Employee salary/compensation
7. Re-establish proactive law enforcement capabilities
8. Maintain or reduce UCR Part I crime rates
9. Ability of Emergency Management to meet all GEMA-FEMA mandates
10. Realize stated potential benefits of technology

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Difficulties in finding qualified applicants
2. Retention of personnel, both sworn and non-sworn
3. Adequate staffing levels – 1.3 officers per 1,000 population according to 2030 Unified Plan
4. Employee salary/compensation
5. Maintain or reduce UCR Part I crime rates
6. Maintain state certification

Police Services:

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

Police Services (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget
Personal Services	64,744,942	2,350,546	2,894,497
Operations	10,106,899	824,075	1,153,161
Contributions to Other Funds	11,564,307	766,754	765,615
Contributions to Capital and Capital Outlay	4,963,955	139,121	224,846
Total	91,380,103	4,080,496	5,038,119

Authorized Positions – Police Services	936	42	43
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*The majority of Police Services was moved from the General Fund into the Police Services and Development and Enforcement Services District Funds.

FY 2014 Decision Packages (\$)

1. Increased federal and state mandates	2014 Budget
2. Increase Police K-9s	60,751
	26,500

Police Services (Police Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	–	57,431,744	62,488,264
Operations	–	9,565,071	12,625,646
Contributions to Other Funds	–	5,600,657	5,745,756
Contributions to Capital and Capital Outlay	–	4,025,961	8,486,983
Total	–	76,623,433	89,346,649

Authorized Positions – Police Services	–	868	868
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Police Services (Development and Enforcement Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	–	1,751,189	1,940,515
Operations	–	92,420	119,679
Contributions to Other Funds	–	446,909	444,638
Contributions to Capital and Capital Outlay	–	36,012	41,677
Total	–	2,326,530	2,546,509

Authorized Positions – Police Services	–	26	26
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Police Services (E-911 Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	7,404,428	6,996,033	9,066,360
Operations	1,554,331	1,967,913	2,795,914
Contributions to Other Funds	4,786,366	2,531,213	2,564,700
Contributions to Capital and Capital Outlay	112,357	13,200	33,760
Total	13,857,482	11,508,359	14,460,734

Authorized Positions – Police Services	129	129	129
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Police Services:

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

Police Services (Police Special Justice Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	209,963	447,292	921,000
Contributions to Capital and Capital Outlay	400,584	111,308	198,152
Total	610,547	558,600	1,119,152

Authorized Positions – Police Services

Police Services (Police Special Treasury Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget*
Operations	140,635	24,784	—
Contribution to Capital and Capital Outlay	52,628	46,893	—
Total	193,263	71,677	—

Authorized Positions – Police Services

* The Police Special Treasury Fund was closed at the end of fiscal year 2013.

Police Services (Police Special State Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	330,102	568,336	756,042
Contributions to Capital and Capital Outlay	34,540	224,585	120,705
Total	364,642	792,921	876,747

Authorized Positions – Police Services

Probate Court:

Mission and Organizational Chart

It shall be the mission of the Gwinnett County Probate Court to serve the citizens of Gwinnett County by providing efficient, quality service in a professional manner, at all times maintaining our integrity and accountability, while safeguarding the best interests of the citizens of this county who are unable to protect themselves, in accordance with the ordinances of Gwinnett County, as well as the laws and Constitutions of the State of Georgia and the United States of America.

Probate Court

- Oversees contested and uncontested hearings regarding administration of estates and guardianship of person and/or property of minors and incapacitated adults; mental health matters; oaths; review and audit of annual returns; maintenance of financial and statistical records, maintain all vital records for Gwinnett County, as well as maintain all marital records and Weapons Carry Permits for the County

Estates, Guardianship, and Mental Health

- Take in, review, file, index and process petitions dealing with the probate of testate estates and the administration of intestate estates
- Take in, review, file, scan, and process petitions dealing with guardianships and conservatorships of proposed wards and minor children
- Supervise and review the actions of all fiduciaries appointed by the Court
- Receive affidavits in support of orders to apprehend and Petitions for Involuntary Commitments
- Year's support actions
- Take in petitions to change Gwinnett County boundary lines
- Issue Certificates of Residency
- Issue firework permits
- Administer and record oaths of officials

Vital Records, Marriage Records, and Weapons Carry Permits

- Take in, review, file, index, and process marriage license applications and issue marriage certificates
- Issue and certify birth certificates for all counties in the state of Georgia
- Take in, review, and amend death certificates for all deaths occurring in Gwinnett County to the state Department of Vital Records
- Certify death certificates for funeral homes and the general public
- Take in, review, and process weapons carry permit applications; photograph and enter data for third-party license vendor; run background reports on applicants and review reports for prohibitors; issue orders seeking dispositions of crimes and/or denying applications

Probate Court:

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

Departmental Goals

- To protect the property of minors and incapacitated adults.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Total guardianships combined	982	995	920	950
Total estates, general, and mental health filed	1,763	1,710	1,559	1,600

- To issue documents for residents concerning matters of vital records.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Births	6,262	6,375	6,546	6,807
Deaths	3,730	4,188	4,112	4,420
Marriage licenses issued	5,660	5,887	5,718	5,500
Firearm permits applied for	8,251	5,300	10,518	10,000

Accomplishments in FY 2013

- The Probate Court started a Pro Bono Clinic with attorneys volunteering their time to come in and help citizens with legal questions/issues concerning Probate matters.
- Working in close accord with Human Resources in 2013, the Probate Court re-allocated three Court Associate II positions to Court Associate III positions.
- The Probate Court has placed a new emphasis on Public Relations. Some of our staff attended four town hall meetings hosted by the Board of Commissioners. Our goal was to educate the citizens of Gwinnett County about the functions of the Probate Court and the services we offer.

Departmental Issues and Initiatives for FY 2014

- We will continue cross training our employees to be proficient in our Vital Records division as well as our Estates division to allow us to concentrate on the immediate needs that exist.
- Weapons Carry Permits are issued by the Probate Court. Currently the fingerprinting is done by another department located in another building (Permits). The Probate Court is currently discussing ways to bring that function to our office so the applicants do not have to visit more than one office to apply.
- The Probate Court along with the Clerk of Court is working toward the implementation of a new case management system known as Sustain E-Court.

Departmental Issues and Initiatives for FY 2015 and Beyond

- The Probate Court is currently located in two offices within the Gwinnett Justice and Administration Center. We are hoping to have space for both offices to have one location to ensure that our customers are receiving the most efficient customer service.

Probate Court (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	1,429,416	1,363,116	1,540,274
Operations	220,375	259,966	213,352
Contributions to Other Funds	266,306	277,030	282,695
Total	1,916,097	1,900,112	2,036,321

Authorized Positions

21 21 21

Recorder's Court Judges:

Mission and Organizational Chart

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



Recorder's Court Judges:

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

Departmental Goals

- To adjudicate traffic and code ordinance cases.

Number of traffic/environmental citations issued
Red light citations issued

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Number of traffic/environmental citations issued	107,501	138,500	94,644	138,500
Red light citations issued	6,644	6,000	6,237	6,000

- To provide justice in a prompt and courteous manner.

Cases with guilty judgments
Number of bench warrants issued
Number of cases handled through the court
Red light citations handled through the court

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Cases with guilty judgments	12,174	16,000	12,269	16,000
Number of bench warrants issued	6,383	7,500	7,284	7,500
Number of cases handled through the court	41,131	45,000	40,661	45,000
Red light citations handled through the court	54	50	26	50

Accomplishments in FY 2013

- New Case Management System introduced to courts
- Judges covered all court sessions needing only one visiting judge
- Staff continued to cover bailiff positions on Fridays to cover court
- Successfully handled increase in speeding tickets

Departmental Issues and Initiatives for FY 2014

- Streamline new Case Management System in court sessions
- Continue to use staff and judges when needed to keep bailiff and visiting judge costs down

Departmental Issues and Initiatives for FY 2015 and Beyond

- Continue implementing the changes of new Case Management System

Recorder's Court Judges (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited*	2014 Budget*
Personal Services	1,133,862	—	—
Operations	113,194	—	—
Contributions to Other Funds	398,936	—	—
Total	1,645,992	—	—

Authorized Positions – Recorder's Court

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* Recorder's Court Judges was moved from the General Fund into the Police Services District Fund.

Recorder's Court Judges (Police Services District Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	1,146,698	1,210,038
Operations	—	103,675	37,519
Contributions to Other Funds	—	407,555	415,597
Total	—	1,657,928	1,663,154

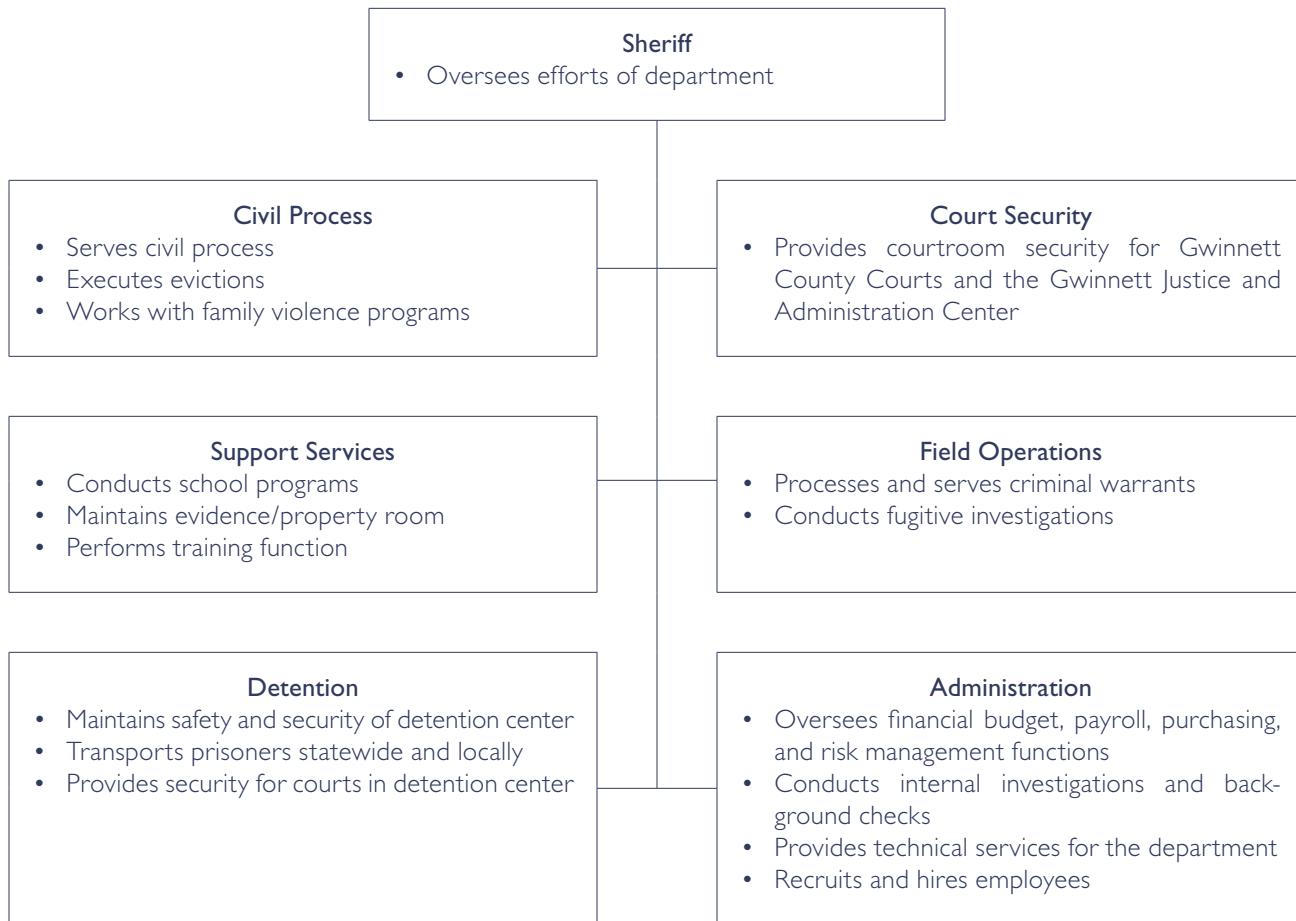
Authorized Positions – Recorder's Court

— 9 9

Sheriff:

Mission and Organizational Chart

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



Sheriff:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Detention center admissions	35,983	36,100	35,733	35,700
Average daily inmate population in detention center	2,467	2,500	2,217	2,250
Meet and exceed all state-mandated training requirements for staff	Yes	Yes	Yes	Yes
Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes

- To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Courts in session	9,688	9,690	9,575	9,862
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes

In order to facilitate the efficient operation of the courts, staff manages approximately 17,000 inmates being transported from the detention center to the various court sessions.

- To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Warrants received for service	22,696	22,700	20,083	20,000
Civil papers received for service	50,302	50,300	41,923	40,000
Family violence orders received for service	1,661	1,670	1,471	1,736
Warrants served	28,091	28,100	14,285	15,000
Civil papers served	50,159	50,160	43,575	40,000
Family violence orders served	1,366	1,370	1,347	1,579

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
People through security at Gwinnett Justice and Administration Center (GJAC)	405,125	405,200	853,154	878,748
People through Juvenile/Recorder's Court	125,296	125,300	194,719	200,560

Accomplishments in FY 2013

- Obtained state recertification
- Initiated restructure of the department Field Training Officer Program
- Established Gwinnett Re-entry Intervention Program (GRIP)
- New three-year Memorandum of Agreement with U. S. Department of Homeland Security for 287g Program

Departmental Issues and Initiatives for FY 2014

- Hiring and retaining personnel
- New federal PREA (Prison Rape Elimination Act) regulations
- New federal Affordable Care Act regulations for inmates
- Use technology to provide more training for personnel
- Continue providing high level of public service

Departmental Issues and Initiatives for FY 2015 and Beyond

- Continue to recruit and retain quality personnel
- Monitor impact of Criminal Justice Reform Act on operations
- Preparation and planning for Gwinnett Justice and Administration Center court expansion

Sheriff:

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

Sheriff (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	47,605,828	47,502,515	50,514,589
Operations	17,079,894	16,821,536	16,815,045
Contributions to Other Funds	4,352,746	4,645,690	5,018,560
Contributions to Capital and Capital Outlay	783,563	904,441	1,043,254
Total	69,822,031	69,874,182	73,391,448

Authorized Positions – Sheriff 706 706 706

Sheriff (Inmate Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	234,168	238,501	529,000
Contributions to Capital and Capital Outlay	–	7,995	45,000
Total	234,168	246,496	574,000

Authorized Positions – Sheriff – – –

Sheriff (Special Justice Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	15,608	24,614	50,232
Contributions to Other Funds	59,450	2,520	–
Contributions to Capital and Capital Outlay	–	95,800	–
Total	75,058	122,934	50,232

Authorized Positions – Sheriff – – –

Sheriff (Immigrations Customs Enforcement)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	1,259,028	1,257,331	1,344,423
Operations	9,751	22,187	19,000
Contributions to Other Funds	15,216	24,247	24,461
Total	1,283,995	1,303,765	1,387,884

Authorized Positions – Sheriff – – –

Sheriff:

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

Sheriff (Special Treasury Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	156,081	407,070	150,881
Contributions to Capital and Capital Outlay	114,115	2,874	—
Total	270,196	409,944	150,881

Authorized Positions – Sheriff

Sheriff (Special State Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	—	4,807	51,364
Contributions to Capital and Capital Outlay	—	—	57,436
Total	—	4,807	108,800

Authorized Positions – Sheriff

FY 2014 Decision Packages (\$)

1. Live scan palm print identification systems
2. Fingerprint scanners

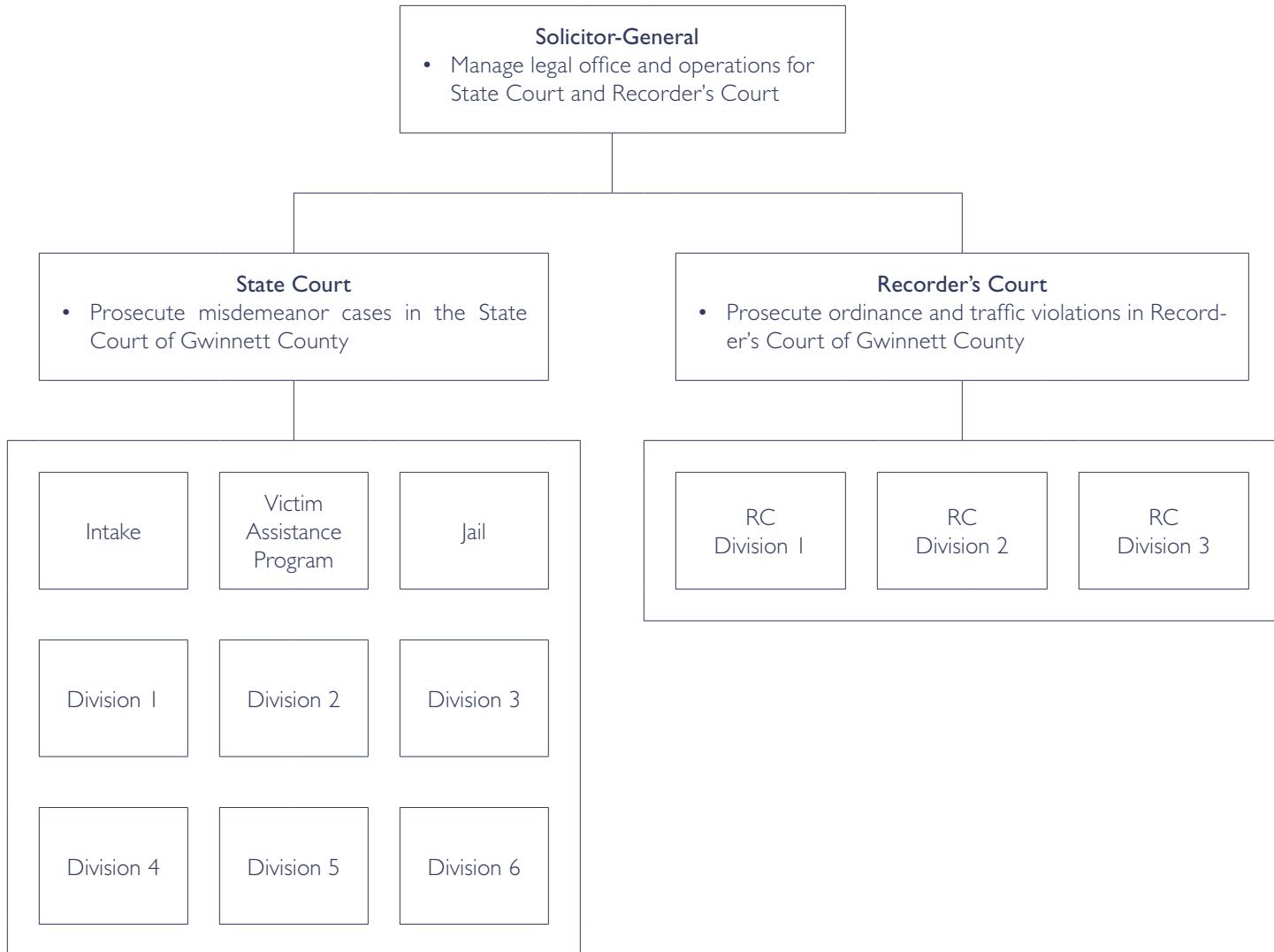
2014 Budget

47,476
11,160

Solicitor:

Mission and Organizational Chart

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



Solicitor:

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

Departmental Goals

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

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Misdemeanor cases received in State Court	9,620	12,500	9,206	9,000
Cases disposed in State Court	9,976	10,100	9,574	9,500

2. The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including: long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers about the risks of dangerous and impaired driving.

	2012 Actual	2013 Projected	2013 Actual	2014 Projected
Traffic/environmental citations received in Recorder's Court	93,433	138,500	94,644	138,500
Number of citations disposed in Recorder's Court	92,748	125,000	96,260	125,000
Red Light Camera citations received in Recorder's Court	6,644	6,000	6,237	6,000
Teen Victim Impact Panel attendance	1,439	1,200	694	900
DUI Court graduates	51	70	54	50

Accomplishments in FY 2013

1. Disposed of 96,260 cases in Recorder's Court.
2. Disposed of 9,574 cases in State Court.
3. Fast Tracked 2,717 cases through our jail court (1,869 Cases Calendared and 1,778 Probation Revocation Hearings).
4. Sponsored 52 of the Hands Are Not For Hitting Puppet Shows in the Gwinnett County School System.

Departmental Issues and Initiatives for FY 2014

1. Implementation of the Criminal Justice Information Systems (CJIS) with the District Attorney's Office, jail, and Magistrate Court.
2. Training staff on technological changes.
3. Training staff to improve performance including legal updates and refreshers, litigation and trial techniques, quality of life crimes, and community prosecution.
4. Implementation and training of comprehensive policies and procedures manual.
5. Improve and develop a series of regular reports within new case management system to measure performance at all stages of
6. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.
7. State certification and accreditation of the Investigative Unit to assure best management practices.
8. Maintain VAP (Victim Assistant Program) program accreditation for Criminal Justice Coordinating Council (CJCC).
9. Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous
10. Decrease the number of DWOP'd (Dismissed for Want of Prosecution) cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.

Solicitor:

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

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Implementation of the Criminal Justice Information Systems (CJIS) with the District Attorney's Office, jail, and Magistrate Court.
2. Training staff on technological changes.
3. Training staff to improve performance including legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution.
4. Implementation and training of comprehensive policies and procedures manual.
5. Improve and develop a series of regular reports within new case management system to measure performance at all stages of
6. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.
7. State certification and accreditation of the Investigative Unit to assure best management practices.
8. Maintain VAP (Victim Assistant Program) program accreditation for CJCC.
9. Increase attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
10. Decrease the number of DWOP'd (Dismissed for Want of Prosecution) cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail.

Solicitor (General Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	3,081,550	2,639,888	2,951,329
Operations	159,810	139,884	198,171
Contributions to Other Funds	605,366	497,260	505,387
Contributions to Capital and Capital Outlay	7,986	6,503	—
Total	3,854,712	3,283,535	3,654,887

Authorized Positions – Solicitor

46 39 39

Solicitor (Crime Victims Assistance Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	442,695	487,188	648,211
Operations	87,242	28,683	95,859
Contributions to Other Funds	3,574	4,254	4,336
Total	533,511	520,125	748,406

Authorized Positions – Solicitor

8 8 8

Solicitor (Police Services District Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	487,360	490,390
Operations	—	15,826	42,117
Contributions to Other Funds	—	105,643	107,549
Total	—	608,829	640,056

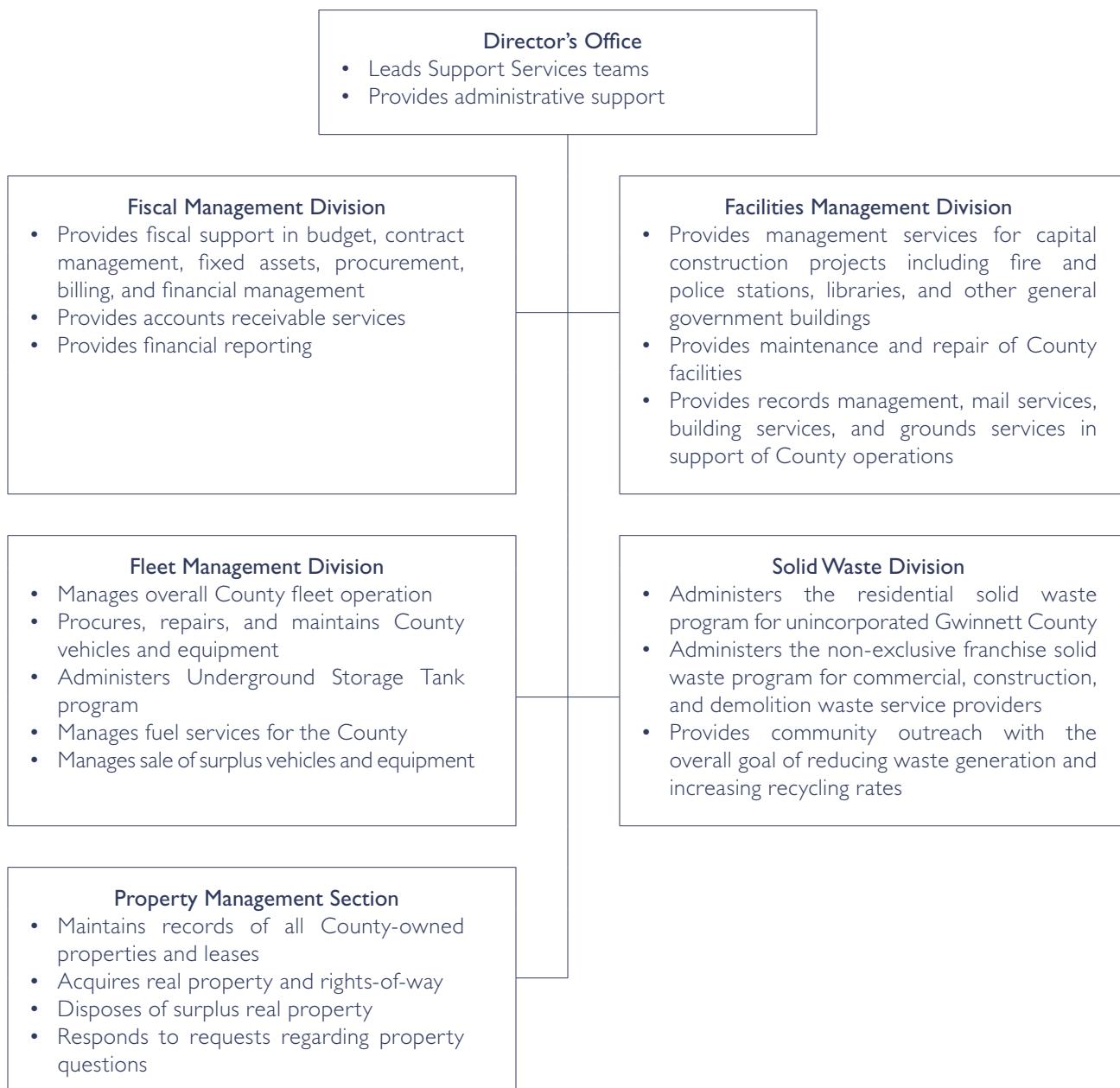
Authorized Positions – Solicitor

— 8 8

Support Services:

Mission and Organizational Chart

Our mission is to provide responsive, high-quality services to both our internal and external customers in accordance with the County's goals. We strive to build and maintain cost-effective, sustainable facilities such as fire and police stations, libraries, and community service centers and to deliver an integrated, environmentally sound solid waste management program. We also endeavor to provide efficient, cost-effective services through the maintenance of County facilities, acquisition and maintenance of County vehicles and equipment, provision of fuel for internal and external customers, and the sale of surplus assets. Additionally, we provide support to other County departments in the areas of land acquisition and disposal, records management, and mail services. We are committed to excellence and believe that innovation and continuous improvement are essential in responding to the County's priorities.



Support Services:

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

Departmental Goals

- To complete vehicular preventive maintenance services and repairs in a cost-efficient and timely manner to minimize down-time and provide high-quality services.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Average cost per preventive maintenance job	\$ 142	\$ 180	\$ 140	\$ 180
Average cost per repair job	\$ 524	\$ 500	\$ 594	\$ 600
Percent work orders that have to be reworked	0.7%	1%	0.7%	1%
* Percent work orders completed within Service Level Agreement		100%	86%	96%

- To provide comprehensive, cost-efficient, and effective maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Buildings maintained full/partial	52/183	52/186	52/186	52/188
Cost per square foot/buildings maintained	\$ 1.29	\$ 1.28	\$ 1.23	\$ 1.30
Percent routine maintenance work orders completed within Service Level Agreement	96%	100%	96%	98%

- To identify surplus properties owned by the County, process these properties for sale, and return them to the County tax digest roll to expand the County tax base.

	2012 Actual	2013 Target	2013 Actual	2014 Target
* Properties evaluated and status determined as either active or as potential surplus property			10	117

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Construction projects completed (new)	2	1	1	3
Major Operating and Maintenance projects completed (\geq \$50,000)	12	13	11	19

- To improve solid waste recycling, hauler response, and payment of vendors.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percentage of total residential waste stream recycled	14%	17%	14%	16%
Percentage of citizen inquiries responded to within 48 hours	100%	100%	100%	100%
Percentage of contractor invoices paid within 8 days	100%	100%	100%	100%

- To improve customer satisfaction through a measured system of customer surveys.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percentage of "good" or "exceptional" survey responses – Solid Waste	93%	100%	85.3%	99%
Percentage of "good" or "exceptional" survey responses – Facilities	99%	100%	99.5%	99%
Percentage of "good" or "exceptional" survey responses – Fleet	99%	100%	98.8%	99%

* 2012 data is not available because this performance measure was implemented in 2013.

Support Services:

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

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

	2012 Actual	2013 Target	2013 Actual	2014 Target
Technician productivity	77%	75%	75%	75%

- To enhance our performance measurement by implementing new key performance indicators listed below.

	2012 Actual	2013 Target	2013 Actual	2014 Target
** Percentage of "good" or "exceptional" survey responses – Surplus				99%
** Percentage of "good" or "exceptional" survey responses – Fiscal				99%
** Percentage of "good" or "exceptional" survey responses – Property				99%
** Reduce operating cost by maximizing the number of community service/inmate labor hours			600,000 hours	

Accomplishments in FY 2013

- The Facilities Management Division invested more than \$6 million in 55 capital maintenance projects in 2013.
- The Facilities Management Division processed 1.2 million pieces of first-class mail and delivered more than 55,000 pieces of express mail in 2013.
- The Fleet Management Division provided procurement, maintenance, and surplus services for the 2,979 rolling Gwinnett County assets.
- The Fleet Management Division delivered preventive maintenance and operations support, resulting in 98% fleet availability.
- The Fleet Management Division has earned the Automotive Service Excellence (ASE) Blue Seal of Excellence for 8 consecutive years.
- The Solid Waste Division partnered with the residential haulers to obtain a residential recycling rate of 13.6%.
- The Solid Waste Division hosted America Recycles Day and Earth Day events in 2013 which resulted in the recycling of 12.5 tons of paper, 22 tons of electronics, 12 tons of tires, 1,150 gallons of paint, 1,000 pounds of household batteries, and 631 pairs of sneakers.
- The Property Management Division managed over 13,036 acres of county-owned property and generated revenue associated with 17 building leases and 9 cell tower leases.
- The Fiscal Management Division managed operating budget preparation and financial reporting for a departmental budget of over \$58 million, including 5 funds and 14 cost centers.
- The Fiscal Management Division collected over \$1.5 million in revenue for the Administrative Support Fund, \$400,000 in revenue for the Fleet Fund, and over \$80,000 in Energy Excise Taxes in 2013.

Departmental Issues and Initiatives for FY 2014

- Evaluate and purchase asset management technology for Facilities.
- Complete the underground storage tank remediation projects at Westside Precinct and Snellville Middle School.
- Provide land services to support the strategic plan.
- Expand the centralized billing unit project to include the energy excise tax.
- Update the Solid Waste Management Master Plan.

Departmental Issues and Initiatives for FY 2015 and Beyond

- Complete configuration and implementation of asset management technology for Facilities.
- Design and construct a new fuel site on Ozora Road.
- Identify excess right-of-way owned by the County as potential surplus property.
- Increase participation in our residential, single-stream, curbside recycling program.
- Expand the centralized billing unit project to include additional taxes and fees for county services that are not billed on the property tax bill.

** 2012 – 2013 data is not available because this performance measure was implemented in 2014.

Support Services:

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

Support Services (Fleet Management Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	2,592,822	2,658,856	2,783,393
Operations	1,576,035	1,569,523	1,862,216
Contributions to Other Funds	1,313,799	1,358,099	1,374,601
Contributions to Capital and Capital Outlay	48270	39,861	39,769
Contribution to Net Position	—	—	549,663
Total	5,530,926	5,626,339	6,609,642

Authorized Positions – Support Services	41	41	41
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Support Services (Recreation Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	127,570	128,423	141,362
Total	127,570	128,423	141,362

Authorized Positions – Support Services	—	—	—
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Support Services (Solid Waste Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	—	663,059	749,887
Operations	—	39,826,230	38,725,443
Transfers to Renewal and Extension	—	260,000	75,000
Contributions to Other Funds	—	518,187	533,078
Contribution to Net Position	—	—	1,340,304
Total	—	41,267,476	41,423,712

Authorized Positions – Support Services	—	9	9
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Support Services (Administrative Support Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	3,968,874	3,878,795	4,626,526
Operations	3,787,025	4,001,107	4,225,769
Contributions to Other Funds	165,090	233,989	232,806
Contributions to Capital and Capital Outlay	99,842	95,848	87,994
Total	8,020,831	8,209,739	9,173,095

Authorized Positions – Support Services	63	66	66
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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 (OTC)
- Determines and directs strategic direction of the OTC
- Oversees OTC legislative input at the county and state level
- Oversees OTC policy and procedures
- Interfaces with all local, county, and state officials necessary to achieve the duties and obligations of the OTC

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

- Serves as an agent for the State Department of Revenue
- 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
- Maintains insolvent list and issues tax executions for delinquent accounts

OTC Communications

- Manages call center operations
- Monitors customer communication and satisfaction
- Coordinates internal communication
- Develops and coordinates public information and website content

Finance and Accounting

- Performs all finance and accounting functions
- Prepares and manages finance and accounting reports
- Ensures compliance with federal, state, and FASB reporting standards
- Provides operational reports to measure efficiency and performance
- Manages OTC budget process

Tax Commissioner:

Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Performance Measures

	2012 Actual	2013 Target	2013 Actual	2014 Target
1. Customers served	970,305	1,127,294	1,010,581	1,026,364
2. Telephone calls received	283,300	284,000	278,377	280,000
3. Emails received	12,787	13,000	13,869	14,000
4. Transactions processed	1,473,516	1,589,870	1,425,121	1,455,052
5. Property tax collection rate	96.68%	96.00%	97.60%	96.00%
6. Total delinquent revenue collected	\$ 47,491,961	n/a	\$ 35,411,967	n/a
7. Savings achieved through homestead audits	\$ 1,577,913	n/a	\$ 1,123,141	n/a
8. Mailings	472,112	475,000	435,016	445,000
9. Parcels (Real/Personal)	315,059	n/a	312,437	n/a
10. Vehicles Registered	655,498	668,608	679,883	700,279

Accomplishments in 2013

- Successfully implemented title *ad valorem* tax (TAVT) processes/procedures
- Relocated and provided expanded operating hours for the Dealer processing office
- Achieved a 97.6% collection rate for 2013 real and personal property taxes on December 31, 2013
- Two-week improvement to mass billing cycle for the second year
- Saved \$352,000 of Service Enhancement Fund while implementing HB 386

Departmental Issues and Initiatives for FY 2014

- Continued implementation of title *ad valorem* tax program including opt-in extension
- Additional staffing to accommodate increased processing times from title *ad valorem* tax transactions
- Audits of dealer electronic title *ad valorem* tax transactions with high error rates
- Design of state vehicle registration and title replacement system
- Installation of off-site self-service kiosks
- Security camera video-over-IP implementation
- Implementation of HB 197 appeal interest provisions

Departmental Issues and Initiatives for FY 2015 and Beyond

- Replacement of state vehicle registration and title system
- Direct real-time access to state registration and title system
- Additional staffing to meet increased transactions from population growth
- Implementation of electronic property tax billing

Tax Commissioner (General Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	6,487,719	6,391,675	6,967,224
Operations	2,015,961	2,195,216	2,184,373
Contributions to Other Funds	2,124,817	2,202,350	2,250,993
Contributions to Capital and Capital Outlay	23,598	6,979	6,099
Total	10,652,095	10,796,220	11,408,689

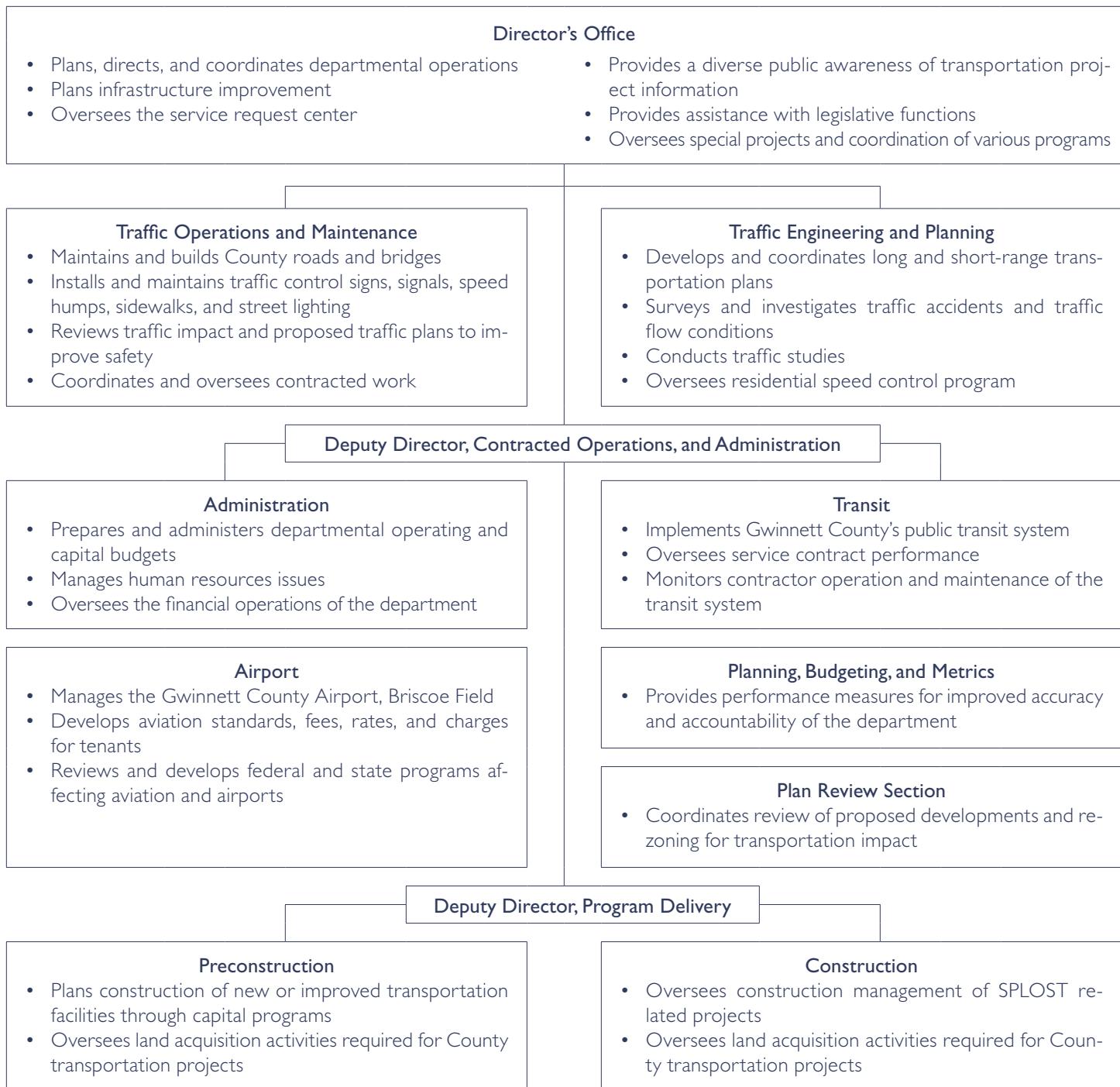
Authorized Positions – Tax Commissioner	118	118	119
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FY 2014 Decision Packages (\$)	2014 Budget
1. Title <i>Ad Valorem</i> Tax Implementation	45,000
2. Increase Information Technology support	2,701

Transportation:

Mission and Organizational Chart

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



Transportation:

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

Departmental Goals

- To maintain and operate the county's surface transportation system in a safe and efficient manner to provide safe usage by the general public.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Traffic studies completed	186	200	212	225
Miles of roads maintained	2,750	2,750	2,750	2,750
Traffic signals maintained	685	700	695	715

- To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe, and economical manner.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Transit riders carried	2,026,533	2,100,000	1,845,540	1,875,000
Transit vehicles in service	98	98	98	98

- To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Airport take-offs and landings	78,798	65,000	71,494	65,000
Aircraft based in Gwinnett	321	300	313	300

- To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Street lights added to system	127	150	147	180

- To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Speed hump requests processed	82	75	85	80
Speed humps installed	12	10	0	10

Accomplishments in FY 2013

- Completed construction and crossover of the new diverging diamond interchange - Pleasant Hill Road at I-85
- Began construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
- Completed 13 In-house Quick Fix Projects
- Completed the Traffic Control Center (TCC) Software & GCSmartCommute Website Upgrade project that installed a local version of GDOT's NaviGATOR system software, provided increased access to our partners in public safety (Police, Fire & Emergency Services, and E-911), and updated the website to provide still images of the CCTV cameras to Gwinnett County motorists
- Implemented Transit System operational improvements to increase base ridership and cost efficiencies
- Completed feasibility study of the proposed Ronald Reagan Parkway extension
- Completed transit-related sidewalk projects on Lawrenceville Highway, Boggs Road, Buford Highway, and Oakland Park Boulevard
- Continued design work for improvements to I-85/North Brown Road (Sugarloaf Mills) park-ride lot
- Installed and activated bus cameras on Transit System fleet

Departmental Issues and Initiatives for FY 2014

- Continue delivery of the 2009 SPLOST Program
- Coordinate Transportation's role in the 2014 SPLOST Program to include forming the Citizens Project Selection Committee and developing the list of transportation projects/category levels
- Continue implementation of the Airport Privatization Citizens Review Committee recommendations to make the Airport into a prime GA facility

Transportation:

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

4. Continue implementation and expansion of the new Advanced Traveler Information System (ATIS)
5. Open to traffic the two new Diverging Diamond Interchanges (DDI) - Jimmy Carter Boulevard at I-85
6. Continue focus of maintaining level of service and limiting future operating cost with SPLOST projects
7. Continue construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
8. Complete and activate the new Transit System Computer Aided Dispatch/Automated Vehicle Location (CAD/AVL) including real-time passenger information
9. Continue maximizing Transit efficiencies with additional service refinements and revenue reviews
10. Increase utilization and expansion of the Traffic Control Center (staff, maintenance contracts, equipment and software upgrades)
11. Continue replacing aged and dilapidated equipment while monitoring current fleet levels
12. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
13. Along the same lines, pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various Traffic & ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
14. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Continue and deliver the 2009 SPLOST Program
2. Begin coordination and delivery of the 2014 SPLOST Program
3. Begin work on a new District 1 Maintenance Barn
4. Continue increase in utilization of the Traffic Control Center with automation and enhancements (staff, maintenance contracts, equipment and software upgrades)
5. Continue replacing aged and dilapidated equipment while monitoring current fleet levels
6. Based on future analysis of the locates performed by in-house staff possibly outsourcing the locate functions to free up staff to maintain infrastructure
7. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
8. Along the same lines, pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various Traffic & ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
9. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind

Transportation (General Fund)

Appropriations (\$)

Personal Services	7,965,000
Operations	3,988,576
Contributions to Other Funds	2,133,567
Contributions to Capital and Capital Outlay	586,551
Total	14,673,694

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	7,965,000	7,869,906	8,634,792
Operations	3,988,576	4,352,520	5,141,166
Contributions to Other Funds	2,133,567	1,752,558	1,782,414
Contributions to Capital and Capital Outlay	586,551	465,350	604,457
Total	14,673,694	14,440,333	16,162,829

Authorized Positions – Transportation

118 122 122

Transportation:

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

Transportation (Local Transit Operating Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	212,972	216,942	222,928
Operations	6,950,249	6,738,547	7,371,470
Contributions to Other Funds	202,740	207,141	210,971
Contribution to Net Position	—	—	42,921
Total	7,365,961	7,162,630	7,848,290

Authorized Positions – Transportation	2	2	2
Authorized Positions – Financial Services			

Transportation (Street Lighting Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	30,638	33,361	33,263
Operations	6,589,080	6,493,433	7,325,150
Contributions to Other Funds	86,934	87,540	89,251
Total	6,706,652	6,614,334	7,447,664

Authorized Positions – Transportation			
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Transportation (Airport Operating Fund)

Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	326,431	347,755	362,063
Operations	232,092	216,392	303,113
Transfers to Renewal and Extension	—	35,000	34,000
Contributions to Other Funds	157,178	164,668	161,605
Total	715,701	763,815	860,781

Authorized Positions – Transportation	5	5	5
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Transportation (Speed Hump Fund)

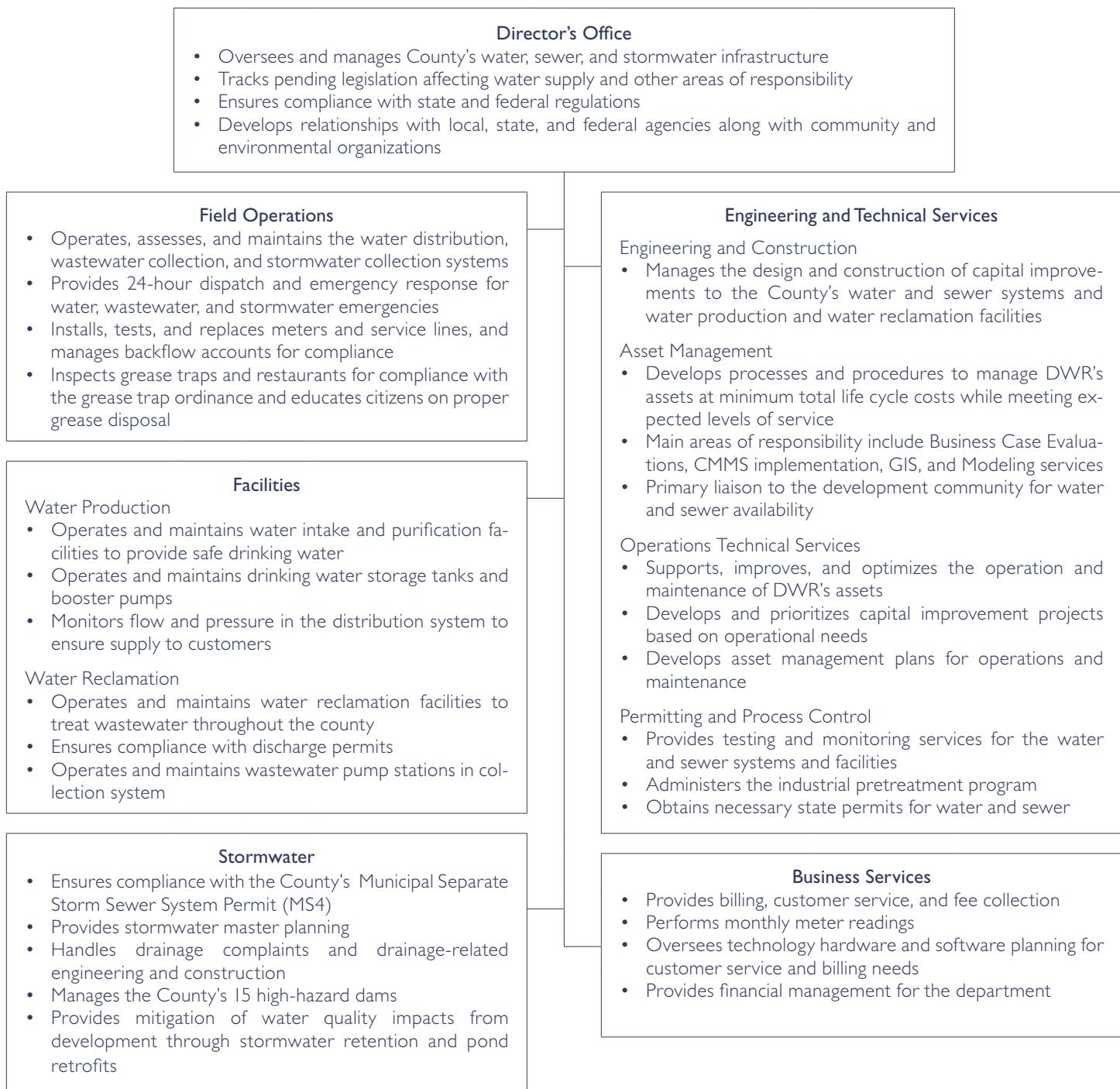
Appropriations (\$)	2012 Actual	2013 Unaudited	2014 Budget
Operations	40,159	49,315	50,500
Contributions to Other Funds	12,855	11,772	12,007
Contribution to Fund Balance	—	—	58,126
Total	53,014	61,087	120,633

Authorized Positions – Transportation	—	—	—
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Water Resources:

Mission and Organizational Chart

The mission of the Gwinnett Department of Water Resources is to enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources. The Gwinnett Department of Water Resources will be widely recognized as a publicly-owned utility of the highest caliber in all aspects of its services and operations, through a commitment to and demonstration of service excellence to our customers. We will provide water, wastewater, and stormwater services that are timely and serve the needs of our customers.



Water Resources:

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

Departmental Goals

1. Ensure excellent product quality and increase service reliability in full compliance with regulatory and reliability requirements and consistent with customer; public health, and ecological needs.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Safe drinking water compliance rate	100%	100%	100%	100%
Wastewater treatment compliance rate	100%	100%	100%	100%
Sanitary Sewer Overflows (SSOs)/100 miles	0.8	1.0	0.5	1.0
Unplanned outages/1,000 customers	2.4	5.5	3.4	5.5

2. Improve customer service by providing reliable, responsive, and affordable services as well as receive timely customer feedback to maintain responsiveness to customer needs and emergencies.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent distribution response time < 2 hours	72%	75%	74%	75%
Percent collection response time < 2 hours	90%	85%	85%	85%
Percent service requests responded < 2 days	96%	90%	98%	90%
Average speed to answer (minutes)	4.53	3	3.58	3
E-transactions	50,991	45,000	55,035	45,000
Percent customer service and billing satisfaction	84%	85%	87%	85%
Percent satisfied stormwater customers	100%	95%	90%	93%
Median age of backlog projects (days)	3	6	4.95	6

3. Ensure financial viability. Understand the full life-cycle cost of the utility and maintain an effective balance between long-term debt, asset values, operations, and maintenance expenditures.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent inaccurate meter replacement	92.00%	n/a	n/a	n/a
* Percent apparent losses		7.00%	3.13%	7.00%
Percent fee collection rate	67.20%	n/a	57.00%	95.00%
Percent CSP > useful life (infrastructure stability)	29.15%	n/a	30.52%	29.60%
Percent total uncollected receivables	0.07%	1.00%	0.69%	1.00%

4. Optimize operations to ensure ongoing, timely, cost-effective, reliable, and sustainable performance improvements in all facets of operations. Minimize resource use and impacts from day-to-day operations.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Production Operating and Maintenance (O&M) cost/million gallons treated	499	500	521	525
Distribution system O&M cost /100 miles	234,021	250,000	230,369	250,000
kWh/million gallons finished	2,025	2,025	2,063	2,025
Stormwater O&M cost/100 miles	142,991	100,000	145,293	127,500
Collection system O&M cost/100 miles	143,248	150,000	142,364	150,000
Reclamation O&M cost/million gallons	1,173	1,250	1,156	1,250
Pump station O&M cost/million gallons reclaimed	616	600	622	600
kWh/million gallons reclaimed	4,396	n/a	4,287	4,300

5. Ensure infrastructure stability. Maintains and enhances the condition of all assets over the long-term at the lowest possible life-cycle costs consistent with customer; community, and regulator-supported service levels.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent critical assets assessed – collection system	100.0%	n/a	n/a	n/a
Percent stormwater structures inspected	20.0%	20.0%	20.0%	20.0%
Main breaks/100 miles per year	7.8	10.0	5.5	10.5
Percent scheduled maintenance hours – reclamation	82.4%	85.0%	69.2%	85.0%
Percent scheduled maintenance hours – collection	65.2%	75.0%	80.6%	75.0%
Percent scheduled maintenance hours – production	79.4%	80.0%	80.7%	80.0%
Percent scheduled maintenance hours – distribution	76.7%	70.0%	78.8%	70.0%

* 2012 data is not available because this performance measure was implemented in 2013.

Water Resources:

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

6. Ensure and sustain adequate water resources consistent with current and future customer needs through long-term resource supply and demand analysis, conservation and public education, all within a regional framework.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Gallons per day/single-family household	176	n/a	160	175
Percent real losses	7.6%	7.0%	6.7%	7.0%

7. Increase knowledge and skills, by recruiting and retaining a workforce that is competent, motivated, adaptive, and safe working. Establishes a participatory, collaborative organization dedicated to continual learning and improvement and ensures employee institutional knowledge is retained. Provides a focus on opportunities for professional development and strives to create an integrated and well-coordinated senior leadership team.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Average training hours/water employee	27	14	24	14
Average training hours/wastewater employee	29	14	20	14
Average training hours/stormwater employee	44	14	24	14

8. Improve community sustainability by considering and implementing a variety of pollution prevention, watershed, and source protection approaches to maintain, restore, and enhance ecological and community sustainability.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Total Suspended Solids (TSS) load reduction	632,590	900,000	720,177	900,000

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	2012 Actual	2013 Target	2013 Actual	2014 Target
Percent category-one dam compliance (Does not include those established by administration.)	100%	100%	100%	100%

Accomplishments in FY 2013

- Increased service reliability in the water distribution system by bringing the main breaks per 100 miles per year well below the target value of 10.5 to an actual value of 5.5 breaks per 100 miles during 2013.
- Construction was completed for a major upgrade to the Norris Lake pump station and force main, as recommended by the South Gwinnett Business Case Evaluation. These major components of the system were built to improve sewage service in the southern portion of the county. These projects also allowed the County to reduce the wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F.Wayne Hill WRC.
- Construction was initiated in the installation of standby power generation at the water filter plants and is scheduled to be completed during the second quarter of 2014. Installation of these generators will ensure water production capability in the event of a regional power failure.

Departmental Issues and Initiatives for FY 2014

- Continue in the effort to secure adequate long-term water supply
- Continue the renewal of Crooked Creek Water Reclamation Facility (WRF)
- Continue to rehabilitate the water distribution system, with a focus on the replacement of the Pre-stressed Concrete Cylinder Pipe (PCCP)
- Optimize operations by starting the construction of a nutrient recovery facility at the F.Wayne Hill Water Resources Center (WRC)
- Continue to engage the cities/municipalities within Gwinnett County in Economic Development initiatives
- Continue implementation of a Condition Assessment result-driven Capital Improvement Process (CIP), with a focus on the existing vertical assets
- Implement a centralized maintenance program, with a focus on Reliability Centered Maintenance (RCM)
- Continue with the Pressure Management Team to optimize distribution system operations
- Implement a comprehensive technical training program, utilizing available technical schools and promoting internships
- Continue to build asset knowledge about existing stormwater pipe
- Continue to proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation

* 2012 data is not available because this performance measure was implemented in 2013.

Water Resources:

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

Departmental Issues and Initiatives for FY 2015 and Beyond

1. Secure adequate long-term water supply
2. Renewal of Crooked Creek Water Reclamation Facility (WRF)
3. Rehabilitate the water distribution system, with a focus on the replacement of the Pre-stressed Concrete Cylinder Pipe (PCCP)
4. Construction of a nutrient recovery facility at the F.Wayne Hill Water Resources Center (WRC)
5. Engage the cities/municipalities within Gwinnett County in Economic Development initiatives
6. Implementation of Condition Assessment result-driven Capital Improvement Process (CIP), with a focus on the existing vertical assets
7. Implement a centralized maintenance program, with a focus on Reliability Centered Maintenance (RCM)
8. Pressure Management Team to optimize distribution system operations
9. Implementation of comprehensive technical training program, utilizing available technical schools and promoting internships
10. Build asset knowledge about existing stormwater pipe
11. Proactively identify stormwater rehabilitation projects, with a focus to increase no-dig rehabilitation

Water Resources (Water and Sewer Operating Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	44,193,266	44,662,066	38,337,819
Operations	52,720,926	49,568,533	61,370,700
Debt Services	95,781,293	100,060,705	100,496,095
Transfers to Renewal and Extension	72,300,000	81,242,819	67,993,820
Contributions to Other Funds	8,705,542	9,300,342	9,077,676
Contribution to Net Position	—	—	29,723,679
Reserves and Contingencies	—	—	50,000
Total	273,701,027	284,834,465	307,049,789
Authorized Positions – Water Resources	516	513	513
Authorized Positions – Planning and Development	8	8	8
Authorized Positions – Community Services	1	1	1

Water Resources (Stormwater Management Fund)

Appropriations (\$)

	2012 Actual	2013 Unaudited	2014 Budget
Personal Services	4,563,808	5,143,557	5,730,783
Operations	3,252,174	4,068,969	3,689,467
Debt Services	361,506	361,506	361,506
Transfers to Renewal and Extension	19,517,000	19,208,176	10,131,677
Contributions to Other Funds	1,090,470	986,248	1,030,601
Contribution to Net Position	—	—	9,790,766
Reserves and Contingencies	—	—	30,000
Total	28,784,958	29,768,456	30,764,800
Authorized Positions – Water Resources	64	66	66
Authorized Positions – Planning and Development	4	4	4



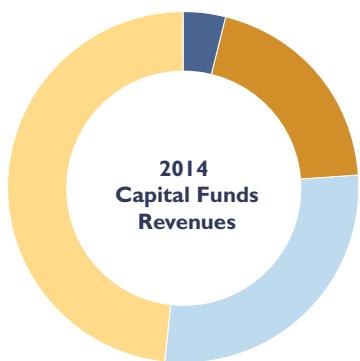
• capital funds

This section provides financial summaries of revenues and appropriations for the 2014 budget and the 2014 – 2019 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules showing historical comparisons of revenues and expenditures of capital funds.

Capital Funds:

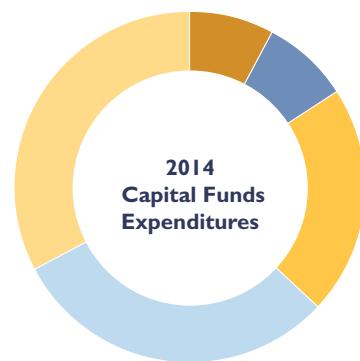
Revenues and Expenditures by Category FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
Revenues				
Taxes (Sales)	134,722,316	142,570,914	124,008,807	135,015,998
Intergovernmental	9,666,219	28,577,002	15,470,556	19,871,386
Charges for Services	(229)	19,302	206,801	-
Fines and Forfeitures	151,551	85,424	31,310	-
Investment Income	4,182,120	4,031,803	3,123,743	-
Contributions and Donations	(154,543)	141,768	115,616	95,000
Miscellaneous	362,737	339,715	2,089,186	-
Other Financing Sources	130,020,302	120,896,224	120,491,621	97,077,446
Total Revenues	278,950,473	296,662,152	265,537,640	252,059,830
Funds Carried Forward Adjustment	-	-	-	140,000,000
Use of Net Position	-	-	-	44,184,835
Use of Fund Balance	-	-	-	49,344,936
Total	278,950,473	296,662,152	265,537,640	485,589,601
Expenditures				
Community Services	24,655,693	33,891,300	18,221,549	39,008,128
General Government	48,565,516	50,851,878	32,304,557	101,868,489
Public Safety	11,751,541	9,079,403	15,013,984	38,584,882
Water Resources	90,668,141	103,517,281	101,285,541	158,808,598
Transportation	76,011,034	76,466,469	64,558,697	147,319,504
Total Gross Budget	251,651,925	273,806,331	231,384,328	485,589,601
Less Indirect Cost	588,579	2,942,817	3,912,194	3,061,706
Total Net Budget	251,063,346	270,863,514	227,472,134	482,527,895



- Use of Fund Balance: 48.10%
- Taxes: 27.80%
- Other Financing Sources: 19.99%
- Intergovernmental: 4.09%
- Contributions and Donations: 0.02%*

*Value is too small to appear on this chart



- Water Resources: 32.70%
- Transportation: 30.34%
- General Government: 20.98%
- Community Services: 8.03%
- Public Safety: 7.95%

Capital Funds:

Revenues and Expenditures by Fund FY 2011 – 2014

	2011 Actual Revenue	2011 Actual Expend.	2012 Actual Revenue	2012 Actual Expend.	2013 Unaudited Revenue	2013 Unaudited Expend.	2014 Budget* Revenue	2014 Budget* Approp.
Tax-Related Funds								
Capital Projects	7,218,572	12,339,686	11,474,671	11,893,758	11,652,447	12,671,821	28,386,987	28,389,194
Total Tax-Related	7,218,572	12,339,686	11,474,671	11,893,758	11,652,447	12,671,821	28,386,987	28,389,194
Vehicle Replacement Fund								
Vehicles	26,354,586	3,320,910	7,990,890	4,226,466	7,712,142	5,907,985	15,750,962	17,007,067
Total Vehicle Replacement	26,354,586	3,320,910	7,990,890	4,226,466	7,712,142	5,907,985	15,750,962	17,007,067
Enterprise Funds								
Airport R and E	935,004	995,423	84,241	132,124	290,732	1,705,129	34,000	-
Solid Waste R and E	277	20,630	176,000	450,239	260,000	443,536	75,000	75,000
Stormwater R and E	19,964,174	14,409,518	19,697,105	17,803,085	19,477,830	21,780,748	11,425,523	22,375,292
Transit R and E	106,853	116,204	50,711	17,229	649,184	853,225	(1,621,360)	(1,791,780)
W and S (Combined)	67,618,008	77,989,134	74,292,499	86,566,290	83,525,410	80,776,908	102,993,820	136,433,306
Total Enterprise	88,624,316	93,530,909	94,300,556	104,968,967	104,203,156	105,559,546	112,906,983	157,091,818
Special Revenue Funds								
SPLOST (1997)	-	7,765	-	-	-	-	-	-
SPLOST (2001)	910,908	17,125,430	86,884	2,827,612	-	-	-	-
SPLOST (2005)	5,982,281	50,409,666	17,686,751	52,630,439	7,241,856	24,664,093	10,000,000	14,031,175
SPLOST (2009)	149,859,810	74,917,559	165,122,400	97,259,089	134,728,039	82,580,883	124,175,079	168,230,528
SPLOST (2014)	-	-	-	-	-	-	100,839,819	100,839,819
Total Special Revenue	156,752,999	142,460,420	182,896,035	152,717,140	141,969,895	107,244,976	235,014,898	283,101,522
Total All Funds	278,950,473	251,651,925	296,662,152	273,806,331	265,537,640	231,384,328	392,059,830	485,589,601

*Revenues in the 2014 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

Governmental Capital Funds:

Fund Balance Summaries FY 2011 – 2014

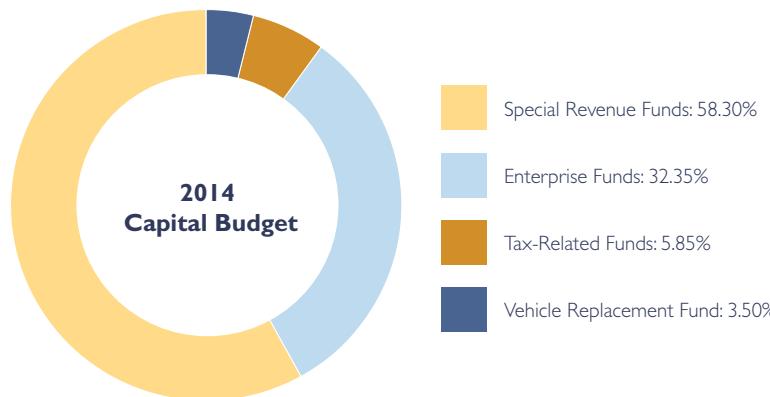
	2011 Actual	2012 Unaudited	2013 Unaudited	2014 Budget
Capital Project Fund				
Balance January 1	57,474,419	52,353,305	51,934,218	50,914,844
Sources	7,218,572	11,474,671	11,652,447	28,386,987
Uses	(12,339,686)	(11,893,758)	(12,671,821)	(28,389,194)
Balance December 31	52,353,305	51,934,218	50,914,844	50,912,637
Vehicle Replacement Fund				
Balance January 1	-	23,033,676	26,798,100	28,602,257
Sources	26,354,586	7,990,890	7,712,142	15,750,962
Uses	(3,320,910)	(4,226,466)	(5,907,985)	(17,007,067)
Balance December 31	23,033,676	26,798,100	28,602,257	27,346,152
2001 Sales Tax Fund				
Balance January 1	18,955,980	2,741,458	-	-
Sources	910,908	86,884	-	-
Uses	(17,125,430)	(2,827,614)	-	-
Balance December 31	2,741,458	-	-	-
2005 Sales Tax Fund				
Balance January 1	117,605,708	73,178,323	38,234,635	20,812,398
Sources	5,982,281	17,686,751	7,241,856	10,000,000
Uses	(50,409,666)	(52,630,439)	(24,664,093)	(14,031,175)
Balance December 31	73,178,323	38,234,635	20,812,398	16,781,223
2009 Sales Tax Fund				
Balance January 1	111,182,615	186,124,866	253,988,177	306,135,333
Sources	149,859,810	165,122,400	134,728,039	124,175,079
Uses	(74,917,559)	(97,259,089)	(82,580,883)	(168,230,528)
Balance December 31	186,124,866	253,988,177	306,135,333	262,079,884
2014 Sales Tax Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	100,839,819
Uses	-	-	-	(100,839,819)
Balance December 31	-	-	-	-

Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

Capital Funds:

Revenues and Appropriations by Fund FY 2014 – 2019

	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Tax-Related Funds							
Capital Project	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336
Subtotal	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336
Vehicle Replacement Fund							
Vehicles	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628
Subtotal	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628
Enterprise Funds							
Airport R and E	-	130,513	144,325	225,775	163,650	-	664,263
Solid Waste R and E	75,000	25,000	25,000	-	-	-	125,000
Stormwater R and E	22,375,292	20,427,060	20,845,000	21,975,000	22,000,000	21,747,238	129,369,590
Transit R and E	(1,791,780)	1,857,280	34,000	41,752	-	-	141,252
Water and Sewer R and E	136,433,306	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	704,651,306
Subtotal	157,091,818	138,833,853	137,052,325	137,542,527	137,463,650	126,967,238	834,951,411
Special Revenue Funds							
2005 SPLOST	14,031,175	-	-	-	-	-	14,031,175
2009 SPLOST	168,230,528	69,727,889	17,526,986	2,635,000	74,440,861	-	332,561,264
2014 SPLOST	100,839,819	137,787,055	142,427,060	36,204,365	-	-	417,258,299
Subtotal	283,101,522	207,514,944	159,954,046	38,839,365	74,440,861	-	763,850,738
Total Capital Improvement Program	485,589,601	426,436,269	356,333,940	213,600,310	261,497,794	163,663,199	1,907,121,113



Capital Tax-Related Funds



Capital Tax-Related Funds

Definitions

Tax-Related Funds derive their revenues primarily from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt where property taxes are used for the servicing of the debt.

Budget Basis

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

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

Fund Definitions

The **Capital Project Fund** accounts for financial resources provided by the contribution of typically a percentage of projected revenues in various governmental operating funds for each fiscal year. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Revenue Source Definitions

Contributions from Various Governmental Operating Funds are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in other governmental operating funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These types of revenue fund specific capital improvements, and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

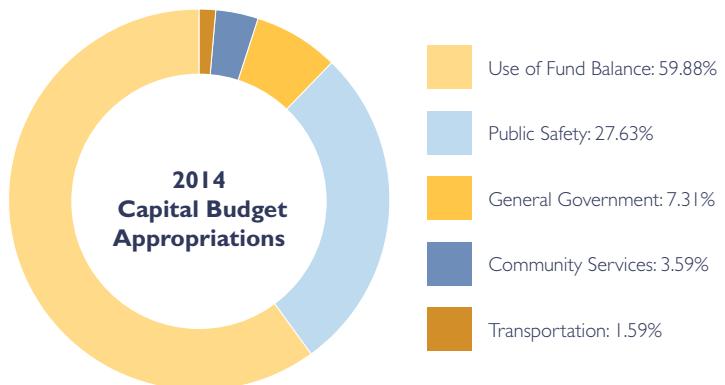
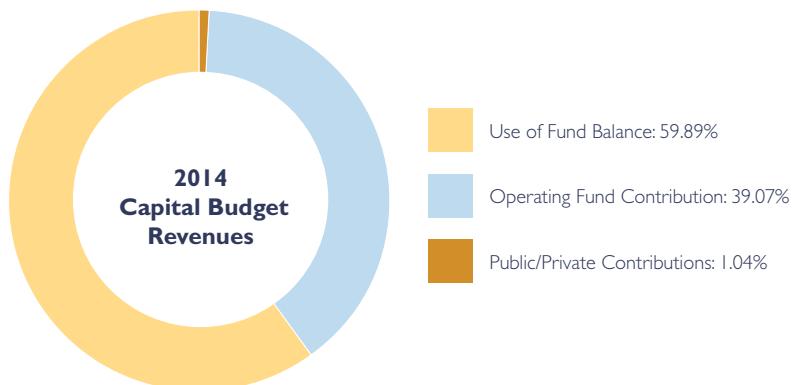
Interest Earnings are revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return.

Other Revenues include funds received from private developers, residents, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

Capital Tax-Related Funds:

Revenues and Appropriations FY 2014 – 2019

	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Revenues							
Operating Fund Contribution	11,091,987	69,421,788	53,670,763	32,326,529	44,293,099	31,500,775	242,304,941
Public/Private Contributions	295,000	73,000	15,000	15,000	279,523	-	677,523
Total Revenues	11,386,987	69,494,788	53,685,763	32,341,529	44,572,622	31,500,775	242,982,464
Use of Fund Balance	2,207	3,526,608	1,626,019	1,626,019	1,626,019	-	8,406,872
Funds Carried Forward Adjustment	17,000,000	-	-	-	-	-	17,000,000
Total	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336
Appropriations							
Community Services	1,018,500	1,041,000	860,000	860,000	860,000	860,000	5,499,500
General Government	2,076,186	38,886,626	27,155,316	11,959,656	9,630,538	7,106,575	96,814,897
Public Safety	7,844,508	28,351,817	14,796,466	6,497,892	19,308,103	7,384,200	84,182,986
Transportation	450,000	4,741,953	12,500,000	14,650,000	16,400,000	16,150,000	64,891,953
Total Appropriations	11,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	251,389,336
Funds Carried Forward Adjustment	17,000,000	-	-	-	-	-	17,000,000
Total	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336



Capital Project Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Intergovernmental							
Public Source	251,000	29,000	15,000	15,000	279,523	-	589,523
Contributions and Donations							
Contributions - Private Source	44,000	44,000	-	-	-	-	88,000
Other Financing Sources							
Transfer In – General Fund	2,000,000	39,032,930	29,798,381	24,848,860	23,571,771	23,058,800	142,310,742
Transfer In – Fire and EMS District	4,768,000	26,357,220	15,990,864	5,220,152	19,213,432	7,550,500	79,100,168
Transfer In – Recreation	293,190	1,048,475	867,475	867,475	867,475	867,475	4,811,565
Transfer In – E-911	33,760	-	-	-	-	-	33,760
Transfer In – Police Department Federal Law Enforcement Agency	239,037	170,000	175,000	180,000	185,000	-	949,037
Transfer In – Police Services District	3,758,000	2,813,163	6,839,043	1,210,042	455,421	24,000	15,099,669
Total Revenues	11,386,987	69,494,788	53,685,763	32,341,529	44,572,622	31,500,775	242,982,464
Use of Fund Balance	2,207	3,526,608	1,626,019	1,626,019	1,626,019	-	8,406,872
Funds Carried Forward Adjustment		17,000,000	-	-	-	-	17,000,000
Total	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336
Appropriations							
Community Services	1,018,500	1,041,000	860,000	860,000	860,000	860,000	5,499,500
County Administrator	44,000	3,704,416	-	-	-	-	3,748,416
Fire Services	4,125,891	25,021,520	11,902,639	5,024,652	18,841,182	7,384,200	72,300,084
Information Technology	6,774,317	17,607,510	20,277,366	7,351,741	7,381,741	6,529,475	65,922,150
Planning and Development	250,000	250,000	35,002	-	-	-	535,002
Police Services	3,471,097	2,470,168	1,431,043	1,366,043	466,921	-	9,205,272
Sheriff	247,520	860,129	1,462,784	107,197	-	-	2,677,630
Support Services	2,347,125	15,856,255	4,824,515	2,545,800	2,248,797	577,100	28,399,592
Transportation	450,000	4,741,953	12,500,000	14,650,000	16,400,000	16,150,000	64,891,953
Contingencies	(7,339,256)	1,468,445	2,018,433	2,062,115	-	-	(1,790,263)
Funds Carried Forward Adjustment		17,000,000	-	-	-	-	17,000,000
Total Appropriations	28,389,194	73,021,396	55,311,782	33,967,548	46,198,641	31,500,775	268,389,336

Vehicle Replacement Fund



Vehicle Replacement Fund

Definitions

The **Vehicle Replacement Fund** accounts for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

Budget Basis

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

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

Revenue Source Definitions

Operating Funds Contributions consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

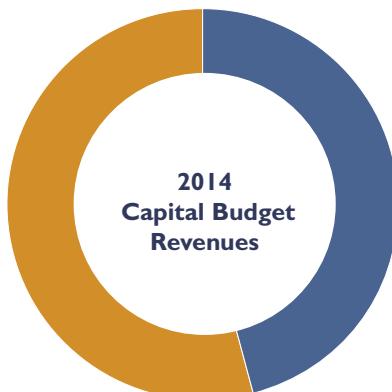
Vehicle Replacement Fund:

Revenues and Appropriations FY 2014 – 2019

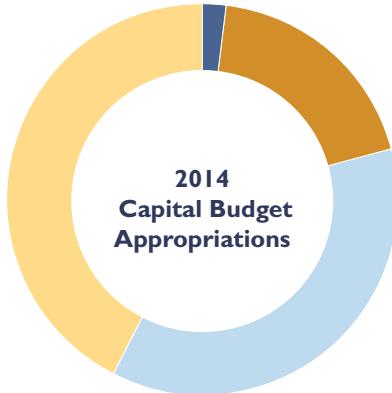
	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Revenues							
Operating Fund Contributions	7,750,962	4,195,613	2,867,589	1,146,579	490,324	1,055,199	17,506,266
Total Revenues	7,750,962	4,195,613	2,867,589	1,146,579	490,324	1,055,199	17,506,266
Use of Fund Balance	1,256,105	2,870,463	1,148,198	2,104,291	2,904,318	4,139,987	14,423,362
Funds Carried Forward Adjustment	8,000,000	-	-	-	-	-	8,000,000
Total	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628

Appropriations

Community Services	414,773	268,139	191,456	200,419	77,500	811,267	1,963,554
General Government	(1,837,780)	792,934	701,629	305,286	66,420	80,980	109,469
Public Safety	6,917,358	5,451,015	2,570,068	2,204,922	2,633,709	2,384,523	22,161,595
Transportation	3,512,716	553,988	552,634	540,243	617,013	1,918,416	7,695,010
Total Appropriations	9,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	31,929,628
Funds Carried Forward Adjustment	8,000,000	-	-	-	-	-	8,000,000
Total	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628



- Use of Fund Balance: 54.43%
- Operating Fund Contributions: 45.57%



- Use of Fund Balance: 42.45%
- Public Safety: 36.71%
- Transportation: 18.64%
- Community Services: 2.20%

*General Government excluded from chart (negative due to a reduction in contingency)

Vehicle Replacement Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Other Financing Sources							
Transfer In – General Fund	2,072,689	1,114,012	1,036,787	640,196	348,854	948,817	6,161,355
Transfer In – Fire and EMS	280,010	227,482	196,327	282,431	54,509	15,527	1,056,286
Transfer In – Police Services	5,128,983	2,676,334	1,486,558	137,745	21,896	21,896	9,473,412
Transfer In – Development and Enforcement	41,677	4,411	-	-	-	-	46,088
Transfer In – Recreation	137,290	100,101	94,907	77,414	63,096	65,021	537,829
Transfer In – Fleet	39,769	20,978	17,932	8,793	1,969	3,938	93,379
Transfer In – Administrative Support	50,544	52,295	35,078	-	-	-	137,917
Total Revenues	7,750,962	4,195,613	2,867,589	1,146,579	490,324	1,055,199	17,506,266
Use of Fund Balance	1,256,105	2,870,463	1,148,198	2,104,291	2,904,318	4,139,987	14,423,362
Funds Carried Forward Adjustment	8,000,000	-	-	-	-	-	8,000,000
Total	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628

Appropriations

Community Services	414,773	268,139	191,456	200,419	77,500	811,267	1,963,554
Corrections	439,288	78,552	201,117	100,567	75,034	166,122	1,060,680
Board of Commissioners/County Administration	28,000	-	-	-	-	42,841	70,841
District Attorney	102,912	64,870	30,030	30,030	64,451	-	292,293
Fire and EMS	-	665,766	241,027	383,047	132,659	15,527	1,438,026
Financial Services	-	96,486	168,489	-	-	-	264,975
Information Technology	-	52,198	49,712	-	-	-	101,910
Juvenile Court	-	-	198,827	-	-	-	198,827
Planning and Development	-	430,401	-	-	-	-	430,401
Police Services	5,170,390	4,329,197	1,735,928	1,454,525	2,387,386	2,162,992	17,240,418
Sheriff	1,307,680	377,500	391,996	266,783	38,630	39,882	2,422,471
Solicitor	-	82,878	-	39,015	-	-	121,893
Support Services	51,765	66,101	222,017	236,241	1,969	38,139	616,232
Tax Commissioner	-	-	32,554	-	-	-	32,554
Transportation	3,512,716	553,988	552,634	540,243	617,013	1,918,416	7,695,010
Contingency	(2,020,457)	-	-	-	-	-	(2,020,457)
Funds Carried Forward Adjustment	8,000,000	-	-	-	-	-	8,000,000
Total Appropriations	17,007,067	7,066,076	4,015,787	3,250,870	3,394,642	5,195,186	39,929,628

Capital Enterprise Funds



Capital Enterprise Funds

Definitions

Enterprise Funds are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis

Budgets for capital enterprise funds are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue.
- b) Depreciation expense is not recognized in the annual budget.
- c) Capital purchases are recognized in the annual budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs, renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

Capital Enterprise Funds

Definitions

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewerage system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewerage system, and the acquisition of new and replacement equipment.

Revenue Source Definitions

Revenue Bonds are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees, and estimated operating costs.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

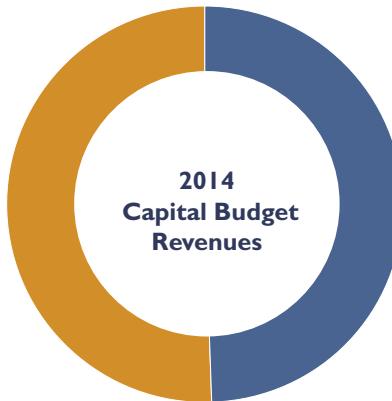
Other Revenues include funds received from private developers, residents, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.



Capital Enterprise Funds:

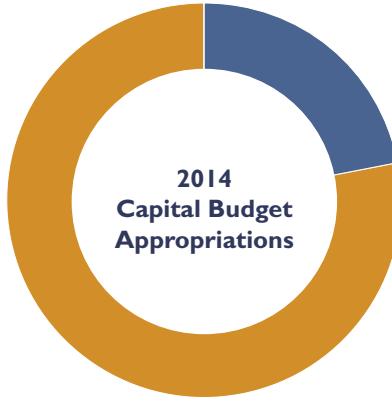
Revenues and Appropriations FY 2014 – 2019

	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Revenues							
Operating Fund Contributions	78,234,497	136,947,125	136,958,000	136,603,752	137,300,000	126,967,238	753,010,612
Federal/State Grant	(327,514)	1,621,360	-	-	-	-	1,293,846
Total Revenues	77,906,983	138,568,485	136,958,000	136,603,752	137,300,000	126,967,238	754,304,458
Use of Net Position	44,184,835	265,368	94,325	938,775	163,650	-	45,646,953
Funds Carried Forward Adjustment	35,000,000	-	-	-	-	-	35,000,000
Total	157,091,818	138,833,853	137,052,325	137,542,527	137,463,650	126,967,238	834,951,411
Appropriations							
Water Resources	123,808,598	136,821,060	136,849,000	137,275,000	137,300,000	126,967,238	799,020,896
Transportation	(1,791,780)	1,987,793	178,325	267,527	163,650	-	805,515
General Government	75,000	25,000	25,000	-	-	-	125,000
Total Appropriations	122,091,818	138,833,853	137,052,325	137,542,527	137,463,650	126,967,238	799,951,411
Funds Carried Forward Adjustment	35,000,000	-	-	-	-	-	35,000,000
Total	157,091,818	138,833,853	137,052,325	137,542,527	137,463,650	126,967,238	834,951,411



- █ Use of Net Position: 50.30%
- █ Operating Fund Contributions: 49.70%

*Federal/State Grant excluded from chart (negative because revenues for bus purchases were moved to 2015)



- █ Water Resources: 77.92%
- █ Use of Net Position: 22.03%
- █ General Government: 0.05%*

*Value is too small to appear on this chart

**Transportation excluded from chart (negative because planned bus purchases were moved to 2015)

Airport Renewal and Extension Fund: Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Other Financing Sources							
Transfer In – Airport	34,000	43,125	50,000	50,000	-	-	177,125
Total Revenues	34,000	43,125	50,000	50,000	-	-	177,125
Use (Source) of Net Position	(34,000)	87,388	94,325	175,775	163,650	-	487,138
Total	-	130,513	144,325	225,775	163,650	-	664,263
Appropriations							
Support Services	-	2,200	-	-	2,400	-	4,600
Transportation	-	128,313	144,325	225,775	161,250	-	659,663
Total Appropriations	-	130,513	144,325	225,775	163,650	-	664,263

Solid Waste Renewal and Extension Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Other Financing Sources							
Transfer In – Stormwater	75,000	25,000	25,000	-	-	-	125,000
Total Revenues	75,000	25,000	25,000	-	-	-	125,000

Appropriations

Information Technology	75,000	25,000	25,000	-	-	-	125,000
Total Appropriations	75,000	25,000	25,000	-	-	-	125,000

Stormwater Renewal and Extension Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Intergovernmental							
Federal Operating – Capital – Direct	1,293,846	-	-	-	-	-	1,293,846
Other Financing Sources							
Transfers In – Stormwater	10,131,677	20,485,000	20,845,000	21,212,000	22,000,000	21,747,238	116,420,915
Total Revenues	11,425,523	20,485,000	20,845,000	21,212,000	22,000,000	21,747,238	117,714,761
Use (Source) of Net Position	10,949,769	(57,940)	-	763,000	-	-	11,654,829
Total	22,375,292	20,427,060	20,845,000	21,975,000	22,000,000	21,747,238	129,369,590
Appropriations							
Information Technology	13,095	97,238	47,238	97,238	47,238	47,238	349,285
Water Resources	22,362,197	20,329,822	20,797,762	21,877,762	21,952,762	21,700,000	129,020,305
Total Appropriations	22,375,292	20,427,060	20,845,000	21,975,000	22,000,000	21,747,238	129,369,590

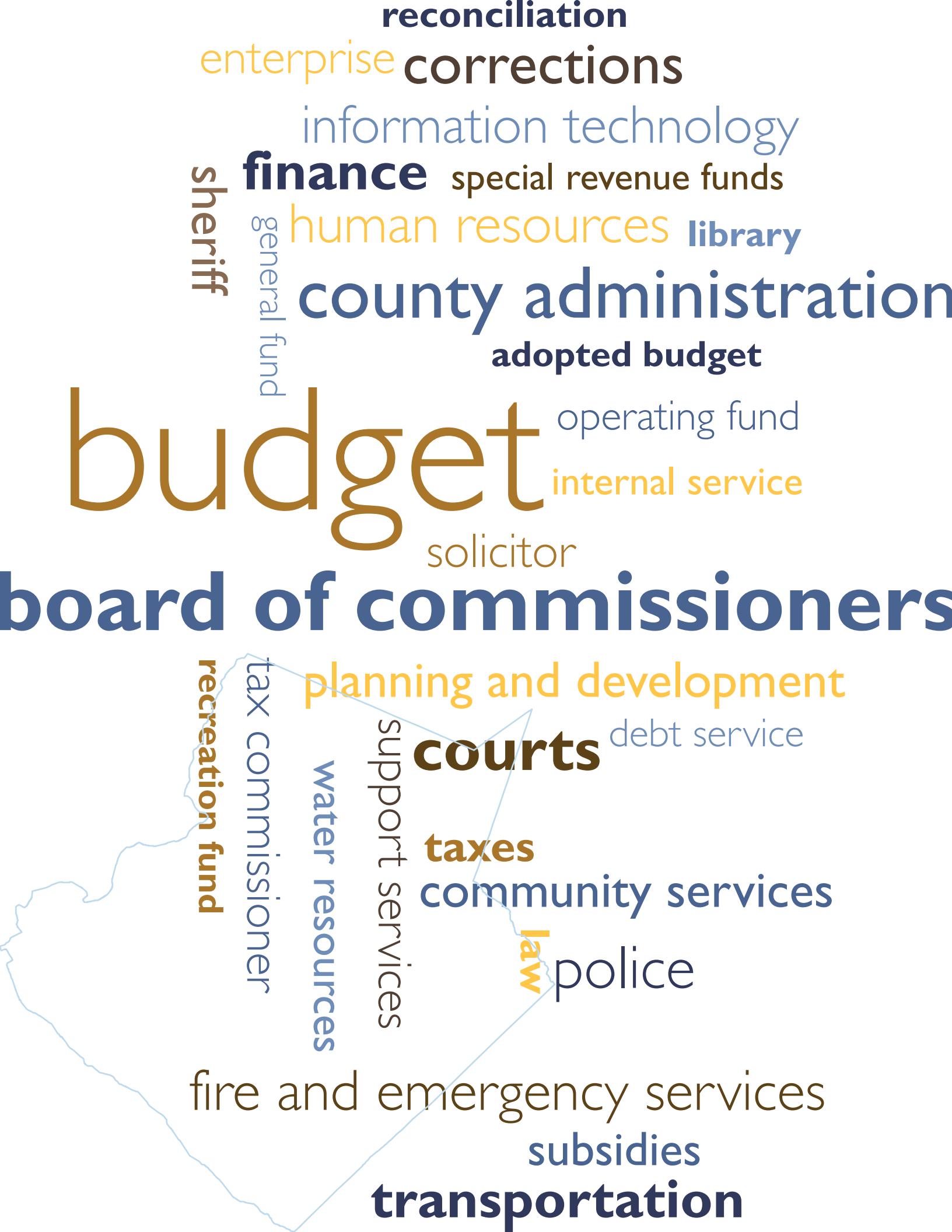
Transit Renewal and Extension Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Intergovernmental							
Federal – Capital – Direct	(1,621,360)	1,621,360	-	-	-	-	-
Other Financing Sources							
Transfer In – General Fund	-	-	34,000	41,752	-	-	75,752
Total Revenues	(1,621,360)	1,621,360	34,000	41,752	-	-	75,752
Use (Source) of Net Position	(170,420)	235,920	-	-	-	-	65,500
Total	(1,791,780)	1,857,280	34,000	41,752	-	-	141,252
Appropriations							
Transportation	(1,791,780)	1,857,280	34,000	41,752	-	-	141,252
Total Appropriations	(1,791,780)	1,857,280	34,000	41,752	-	-	141,252

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Other Financing Sources							
Transfer In – DWR Operating	67,993,820	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	636,211,820
Total Revenues	67,993,820	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	636,211,820
Use of Net Position – W and S, R and E							
Funds Carried Forward Adjustment	33,439,486	-	-	-	-	-	33,439,486
	35,000,000	-	-	-	-	-	35,000,000
Total	136,433,306	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	704,651,306
Appropriations							
Department of Water Resources	101,339,936	116,064,000	115,754,000	114,970,000	115,050,000	104,970,000	668,147,936
Information Technology	93,370	330,000	250,000	330,000	250,000	250,000	1,503,370
Total W and S, R and E	101,433,306	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	669,651,306
Funds Carried Forward Adjustment	35,000,000	-	-	-	-	-	35,000,000
Total W and S Funds Appropriations	136,433,306	116,394,000	116,004,000	115,300,000	115,300,000	105,220,000	704,651,306



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 operating budget.

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

Fund Definitions

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$123 million is anticipated to be 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-cent 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. In addition, \$25 million is anticipated for joint city/county transportation projects.

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

Capital Special Revenue Funds

Definitions

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars.

Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

Other Revenues are funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



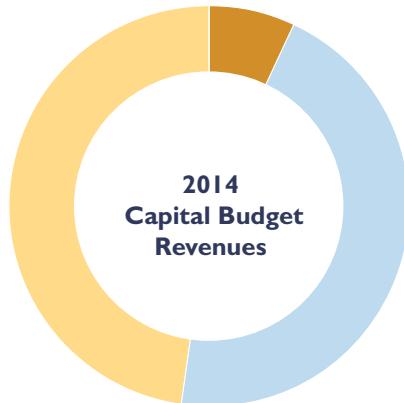
Capital Special Revenue Funds:

Revenues and Appropriations FY 2014 – 2019

	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Revenues							
Sales Tax Proceeds	135,015,998	137,787,055	142,427,060	36,204,365	-	-	451,434,478
Federal/State Grants/Contributions	19,790,000	16,000,000	2,771,191	-	-	-	38,561,191
Public/Private Contributions	208,900	-	-	-	-	-	208,900
Total Revenues	155,014,898	153,787,055	145,198,251	36,204,365	-	-	490,204,569
Use of Fund Balance	48,086,624	53,727,889	14,755,795	2,635,000	74,440,861	-	193,646,169
Funds Carried Forward Adjustment	80,000,000	-	-	-	-	-	80,000,000
Total	283,101,522	207,514,944	159,954,046	38,839,365	74,440,861	-	763,850,738

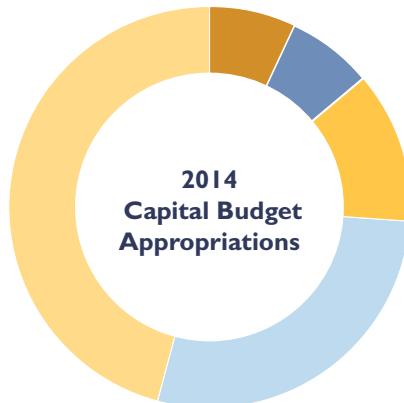
Appropriations

Community Services	34,742,882	33,499,015	20,129,586	3,349,306	4,070,088	-	95,790,877
General Government	19,714,857	23,138,197	30,009,149	8,293,476	70,370,773	-	151,526,452
Public Safety	19,665,057	28,841,877	21,558,132	7,658,960	-	-	77,724,026
Transportation	128,978,726	122,035,855	88,257,179	19,537,623	-	-	358,809,383
Total Appropriations	203,101,522	207,514,944	159,954,046	38,839,365	74,440,861	-	683,850,738
Funds Carried Forward Adjustment	80,000,000	-	-	-	-	-	80,000,000
Total	283,101,522	207,514,944	159,954,046	38,839,365	74,440,861	-	763,850,738



- Sales Tax Proceeds: 47.69%
- Use of Fund Balance: 45.25%
- Federal/State Grants: 6.99%
- Public/Private Contributions: 0.07%*

*Value is too small to appear on this chart



- Transportation: 45.56%
- Use of Fund Balance: 28.26%
- Community Services: 12.27%
- General Government: 6.96%
- Public Safety: 6.95%

2005 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Use of Fund Balance	4,031,175	-	-	-	-	-	4,031,175
Funds Carried Forward Adjustment	10,000,000	-	-	-	-	-	10,000,000
Total Revenues	14,031,175	-	-	-	-	-	14,031,175
Appropriations							
Transportation Program	4,031,175	-	-	-	-	-	4,031,175
Funds Carried Forward Adjustment	10,000,000	-	-	-	-	-	10,000,000
Total Appropriations	14,031,175	-	-	-	-	-	14,031,175

2009 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	2018	2019	Total 2014 – 2019
Taxes							
SPLOST	34,176,179	-	-	-	-	-	34,176,179
Intergovernmental							
Federal – Capital – Direct	40,000	-	-	-	-	-	40,000
Federal – Capital – Indirect	19,750,000	16,000,000	2,771,191	-	-	-	38,521,191
Public Source	157,900	-	-	-	-	-	157,900
Contributions and Donations							
Contribution – Private Source	51,000	-	-	-	-	-	51,000
Total Revenues	54,175,079	16,000,000	2,771,191	-	-	-	72,946,270
Use of Fund Balance	44,055,449	53,727,889	14,755,795	2,635,000	74,440,861	-	189,614,994
Funds Carried Forward Adjustment	70,000,000	-	-	-	-	-	70,000,000
Total	168,230,528	69,727,889	17,526,986	2,635,000	74,440,861	-	332,561,264

Appropriations

Financial Services	(16,344,499)	(8,425,225)	(2,617,178)	-	-	-	(27,386,902)
Fire Services	4,522,484	6,333,014	1,794,000	2,635,000	-	-	15,284,498
Police Services	1,149,365	3,388,610	-	-	-	-	4,537,975
Support Services	3,069,541	-	-	-	70,370,773	-	73,440,314
Library Program	1,295,688	-	-	-	4,070,088	-	5,365,776
Parks and Recreation	24,118,389	20,752,178	6,953,498	-	-	-	51,824,065
Transportation	70,529,519	47,679,312	11,396,666	-	-	-	129,605,497
Cities Share	9,890,041	-	-	-	-	-	9,890,041
Funds Carried Forward Adjustment	70,000,000	-	-	-	-	-	70,000,000
Total Appropriations	168,230,528	69,727,889	17,526,986	2,635,000	74,440,861	-	332,561,264

2014 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2014 – 2019

Revenues	2014 Budget	2015	2016	2017	Total 2014 – 2017
Taxes					
SPLOST	100,839,819	137,787,055	142,427,060	36,204,365	417,258,299
Total Revenues	100,839,819	137,787,055	142,427,060	36,204,365	417,258,299

Appropriations

Transportation Program	48,376,222	66,101,042	68,327,006	17,368,441	200,172,711
Transportation City/County Split	6,041,810	8,255,501	8,533,507	2,169,182	25,000,000
Public Safety	13,993,208	19,120,253	19,764,132	5,023,960	57,901,553
Library Program	2,332,202	3,186,709	3,294,022	837,327	9,650,260
Parks and Recreation	5,830,503	7,966,772	8,235,055	2,093,316	24,125,646
Senior Facilities	1,166,100	1,593,355	1,647,011	418,663	4,825,129
Cities Share	23,099,774	31,563,423	32,626,327	8,293,476	95,583,000
Total Appropriations	100,839,819	137,787,055	142,427,060	36,204,365	417,258,299



• capital program

This section includes a description of the major capital achievements of fiscal year 2013 and the programs that make up the 2014 – 2019 Capital Improvement Program. Included are program descriptions, the impact on County operations, and a listing of the budgeted appropriations by project category.

Community Services: Capital Improvement Programs

Capital improvement programs for the Department of Community Services are comprised of projects that help to provide a comprehensive and coordinated system of community, health, and recreational services to Gwinnett County residents. Projects in these programs include the construction of 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.

2013 Capital Achievements

Capital projects completed in 2013 include: Harbins Park expansion including youth baseball and softball complex; Rabbit Hill Park improvements including youth baseball and softball complex and soccer fields expansion; Phase two development at the Gwinnett Environmental and Heritage Center; Bogan Park Aquatic Center renovation; and many renovation and improvement projects to existing parks and recreational facilities.

The 2009 SPLOST capital program included the development of a youth baseball and softball complex at Harbins Park, which was completed in 2013. This new park development includes a seven-field baseball and softball complex, concession/restroom building, playground and pavilions, parking, and a maintenance compound. Gwinnett County partners with the Archer Athletic Association at Harbins Park for youth sports programming.

The Rabbit Hill Park improvements feature a new seven-field baseball/softball complex and concession/restroom building, providing youth sports programs in conjunction with the Mountain View Athletic Association. In addition, an expansion to the existing soccer complex at Rabbit Hill Park provides two full-size soccer fields and associated park amenities. Other park improvements include multi-purpose trail expansion, playground, a new lake, which also provides for irrigation needs, and traffic improvements that include a signalized intersection leading to a traffic circle for park access.

An additional development phase at the Gwinnett Environmental and Heritage Center (GEHC) was completed. Major components of this development include a new festival field, overflow parking, construction of a service center, parking improvements to allow for improved bus traffic flow, and relocation of the historic Chessier-Williams House to the GEHC. The house was donated to Gwinnett County.

The renovation of the Bogan Park Aquatic Center was also completed, and the facility was reopened for public use in October 2013. This major renovation project included the replacement of the building structure shell, new HVAC/dehumidification system, more efficient lighting system, renovated locker rooms, repainting/replastering as needed, new entry/lobby area, new filtration system, and multiple other improvements.

Finally, a number of renovation and improvement projects to existing parks and recreational facilities were completed in 2013. Examples include the Bethesda Park repaving project, Little Mulberry Park trail improvements, new park security systems, renovation work at the Gwinnett Historic Courthouse and the Lawrenceville Female Seminary building, and others.





2014 – 2019 Capital Improvement Plan

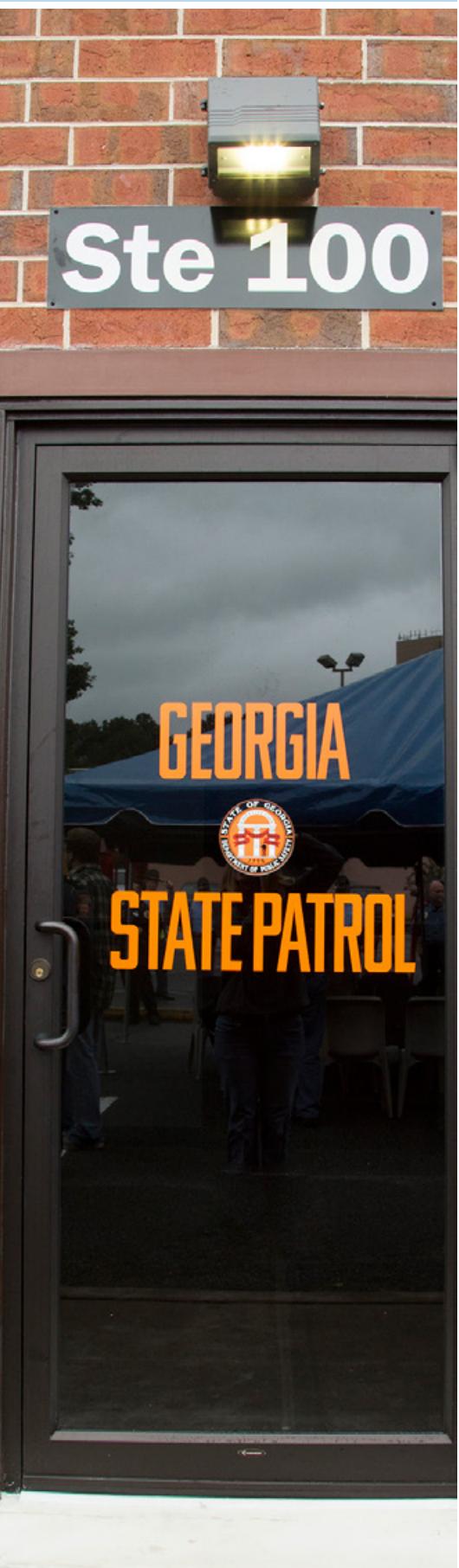
The 2014 capital budget and the 2015 – 2019 plan for the Community Services Capital Improvement Program totals \$106.1 million.

At its October 2013 meeting, the Gwinnett County Recreation Authority approved the 2013 Capital Improvements Plan, which serves as the guide for parks and recreation capital projects for the next five years. In addition, the Recreation Authority recommended that any/all funding from the 2014 SPLOST referendum be targeted for improvement/renovations to existing parks and recreational facilities. With the approval of SPLOST on November 5, 2013, a listing of recommended capital projects will be presented to the Board of Commissioners during the first quarter of 2014. The funding amount for the three-year SPLOST period for parks facilities is approximately \$24 million. In addition, for the first time, funding was also allocated for Senior Services capital projects of approximately \$5 million. Again, this capital project listing will be provided in the first quarter of 2014.

Parks and Recreation will continue to implement the 2009 SPLOST program as approved. Major capital projects remaining include: JB Williams Park (new park development), Level Creek Park (new park development), South Gwinnett Park (park renovation project), Rock Springs Park Soccer Complex (park improvement), George Pierce Park Gymnasium (park improvement), Freeman's Mill Park (historic site improvement), Isaac Adair House (historic site improvement), McDaniel Farm Park (park improvement), and other renovation and improvement projects.

Community Services Capital Improvement Program (\$)

Project Definition	2014	2015	2016	2017	2018	2019	Total 2014 – 2019
2014 SPLOST	9,328,805	12,746,836	13,176,088	3,349,306	-	-	38,601,035
Community Service Facilities	-	250,000	-	-	-	-	250,000
Fleet Equipment	414,773	268,140	191,456	200,419	77,500	811,267	1,963,555
Libraries	1,295,688	-	-	-	4,070,088	-	5,365,776
Parks and Recreation	25,136,889	21,543,178	7,813,498	860,000	860,000	860,000	57,073,565
Funds Carried Forward Adjustment	2,831,973	-	-	-	-	-	2,831,973
Total Community Services	39,008,128	34,808,154	21,181,042	4,409,725	5,007,588	1,671,267	106,085,904



General Government:

Capital Improvement Programs

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications, as well as upgrades to the mainframe, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous projects including studies and budgeted capital contingencies

2013 Capital Achievements – Support Services

Projects affecting public safety continued to be priorities in 2013. Highlights for 2013 capital projects follow.

Fire and Emergency Services: Construction began on the new Fire Equipment Maintenance Building located next to the Fire Apparatus Storage Building on Swanson Drive. This facility will provide space for testing and maintaining a variety of firefighting and emergency rescue equipment and is scheduled to be completed in the first quarter of 2014. On a larger scale, design and construction advanced on the redevelopment and upgrade of the County's Fire Training Academy. The purpose of this project is to enlarge and improve the facility so that it can continue to provide not only quality training for new recruits but expanded and ongoing training for all firefighters to comply with the National Standards for Fire Services. The project is being developed in two phases. The first phase, a new driving course, is expected to be ready for use by February 2014. The second and larger phase of the project includes the development of a new 34,900 square foot classroom/training building, a new three-bay apparatus storage facility, and a new outdoor training pavilion. Construction documents for this work have been completed, and the project will bid early in 2014. Site preparation and entrance drive construction were completed at the future site for a relocated Fire Station 10 to comply with the terms of the land purchase.

Fuel Sites: Two upgrades to County fuel sites were completed. These projects included the installation of Diesel Exhaust Fluid (DEF) dispensers at four fuel sites (Swanson, Seaboard, Scenic Highway, and Snellville) and the installation of a new Video over Internet Protocol camera system at all 11 fuel sites.

Georgia State Patrol: In addition to its support of the County's public safety departments, the department also negotiated a lease and administered the build-out of a 2,535 square foot space on Pleasant Hill Road for use by the Georgia State Patrol. The State Patrol occupied this space in August and is using it as a post from which to patrol the I-85 corridor.

Gwinnett County Senior Services Center: Phase 2 of the Gwinnett County Senior Services Center broke ground in late 2012 and is scheduled for occupancy in January 2014. The project includes a 12,000 square foot addition with a new kitchen and other features to support Senior Services food service programs. The project will complete the consolidation of Senior Services' administrative, casework, and food service functions in a single modern Leadership in Energy and Environmental Design (LEED)-certified facility. The project is funded by Community Development Block Grant monies through the U.S. Department of Housing and Urban Development Community Development.

Morgue and Medical Examiner's Office: The department conducted a programming study and feasibility analysis for the development of a facility to house a new and expanded morgue consolidated with space for the Medical Examiner's Office. This study was driven by a growing awareness of the present morgue's physical inadequacy and the opportunity for creating operational efficiencies in combining the morgue with the Medical Examiner's Office in a single facility. The study determined the optimal size and configuration of the facility, evaluated site possibilities, and provided a cost estimate for all elements of the facility's design and construction. The study will be used as a basis for development of the new facility in 2014.

Police Headquarters: Funding remaining from the SPLOST supported additional upgrades to Police Headquarters in 2013. These projects included the replacement and repair of the three roof areas at headquarters, the replacement of several aging HVAC roof top units, and some additional interior enhancements. In addition, capital maintenance funds were used to engineer and procure a replacement emergency generator for support of the headquarters facility.

Capital maintenance projects completed during 2013 include the following items:

- Comprehensive Correction Complex
 - Replacement of the boiler based water heating system
 - Upgrade and reconfiguration of a portion of the HVAC system to improve cooling and air distribution in the dining areas
- Department of Transportation Central Maintenance Facility
 - Replacement of the fire suppression system at the Traffic Control Center
- Fire Stations
 - Replacement of the HVAC units at Fire Stations 2, 3, 16, and 17
- Female Seminary
 - Repair and repainting of exterior woodwork and restoration/resealing of brick
- Government Annex
 - Installation of a plumbing booster pump
 - Completion of the first phase of the multi-year project to replace the HVAC system
- Gwinnett Historic Courthouse
 - Repainting and refurbishment of exterior woods and metals, replacement of event room carpet, and refurbishment of restrooms
- Gwinnett Justice and Administration Center
 - Completion of Phase 6 in the six-year plan to replace all of the HVAC system controls
 - Implementation of the first phase of a multi-year project to replace all of the HVAC air distribution boxes
 - Replacement of a drive and fan on the cooling tower





- Upgrade of chilled water piping and controls in the central HVAC plant to improve operating efficiency
- Libraries
 - Replacement of automatic sliding entrance doors at six library branches
- Multiple County Facilities
 - Implementation of electrical load tests and electrical panel inspections and repairs on more than 30 County facilities
 - Replacement of fire alarm systems at the Norcross Human Services Center, Airport Control Tower, Government Annex, and One Justice Square
- One Justice Square
 - Landscaping enhancements
- Parks
 - Replacement of controls on HVAC systems at the Lucky Shoals Community Center and the Rhodes Jordan Community Center
 - Replacement of HVAC units on concession/restroom buildings at several parks
- Police Department
 - Replacement of the cooling tower at the East Precinct
- Tag Office
 - Build-out of a new Commercial Tag transaction area and a new call center for the Lawrenceville Tag Office

2013 Capital Achievements – Information Systems

The following are activities and accomplishments of the Department of Information Technology Services in 2013:

- Deployed the ability to issue electronic citations to an initial group of users in Public Safety
- Completed the installation of approximately 1,200 rocket modems and associated hardware (MDTs and Docking stations) in the Police's, Fire's, Sheriff's, and Department of Water Resources' vehicle fleet
- Completed the transition from the RadiolP connectivity platform to the NetMotion connectivity platform for the Police's, Fire's, Sheriff's, and Department of Water Resources' mobile units
- Completed upgrades to numerous business systems such as the Customer Relationship Management System (to Version 7.0), Police Records Management System, Business Warehouse, Fleet Management System, and the Tax System
- Upgraded the lighting system at the Tuggle Road 800 MHz radio tower site
- Installed Voice over Internet Protocol (VoIP) telephone systems at the Department of Transportation's Central Facility, Department of Water Resources' Lanier and Lucky Shoals Filter Plants, Planning and Development, and Shorty Howell Park
- Installed video surveillance equipment at Fleet Management fuel islands and Shorty Howell Park
- Replaced/upgraded the entire network infrastructure at the Sheriff's Detention Center
- Initiated online bill pay for Energy Excise Tax billing and Solid Waste invoice submissions
- Completed several migrations and/or enhancements such as the Board and Authorities web application, Jboss migration, GC Workplace Redesign, Charitable Donations, Employee Interaction Center, County Administrator workflow enhancements, and Stars migration to a web solution

2014 – 2019 Capital Improvement Plan

The 2014 capital budget and 2014 – 2019 plan for the General Government Capital Improvement Program totals \$330.4 million.

2014 – 2019 Capital Improvement Plan – Support Services

The following projects are currently under design or construction or are scheduled to start in 2014:

Fire Equipment Maintenance Building and the Driving Training Course: The Fire Equipment Maintenance Building and the Driving Training Course associated with the County's Fire Training Academy will be completed in early 2014. Other major elements of the Fire Training Academy including redevelopment of the classroom building, a new apparatus storage building, and an outdoor framing pavilion will be bid for construction in the first quarter of 2014.

Georgia State Patrol: Another public safety project is the development of a new permanent facility to house the Georgia State Patrol Post. This proposed project involves the construction of a facility of approximately 10,000 square feet. Efforts in 2014 will focus on identifying and acquiring a site for the facility and starting the design process. This project also will be funded from the 2014 SPLOST.

Library Branches: A major focus of activity in 2014 will be the development of three library branch relocations and expansions. One of these projects, the Lilburn Branch Library and City Hall project, is already underway. This project is a unique joint venture between the County and the City of Lilburn that will relocate the Lilburn Branch Library and Lilburn City Hall to a new shared building with a strong civic presence and the modern efficiencies of LEED design. Design development of this facility has been completed, and the County and City expect to complete the construction documents and bid this work in 2014. Two additional branch relocations, Norcross and Duluth, will be funded from the newly approved 2014 SPLOST. These facilities, more than 32 years in age, will be replaced and upgraded with freshly conceived 22,000 square foot buildings. Activities in 2014 will include identification and acquisition of the new sites and initiation of design services later in the year.

Morgue and Medical Examiner's Office: The department will proceed with the design of a new combined facility for the County's Morgue and Medical Examiner's Office. The project will be funded from the proceeds of the voter approved 2014 SPLOST.

Senior Services Centers: One of new areas of focus from the 2014 SPLOST will be the enhancement of the County's Senior Services centers. Projects on the horizon for 2014 include renovations and possible expansions at the Buford Human Services Center and Norcross Human Services Center and the development of a new free-standing facility at a location yet to be identified. The County expects to complete programming and initiate design on all of these projects during the year. In addition, grant funds are available from the Department of Housing and Urban Development's Community Development Block Grant Program to renovate the Lawrenceville Senior Services Center. With the recent relocation of administrative and food service functions from this building, there is an opportunity to reconfigure and enhance the center. Design of these modifications will start early in 2014.

Capital Maintenance Projects: 2014 will again include a major focus on general capital maintenance projects. Some projects began or were funded in 2013, while others are newly programmed for the year. Projects to be completed or newly implemented in 2014 include the following items:



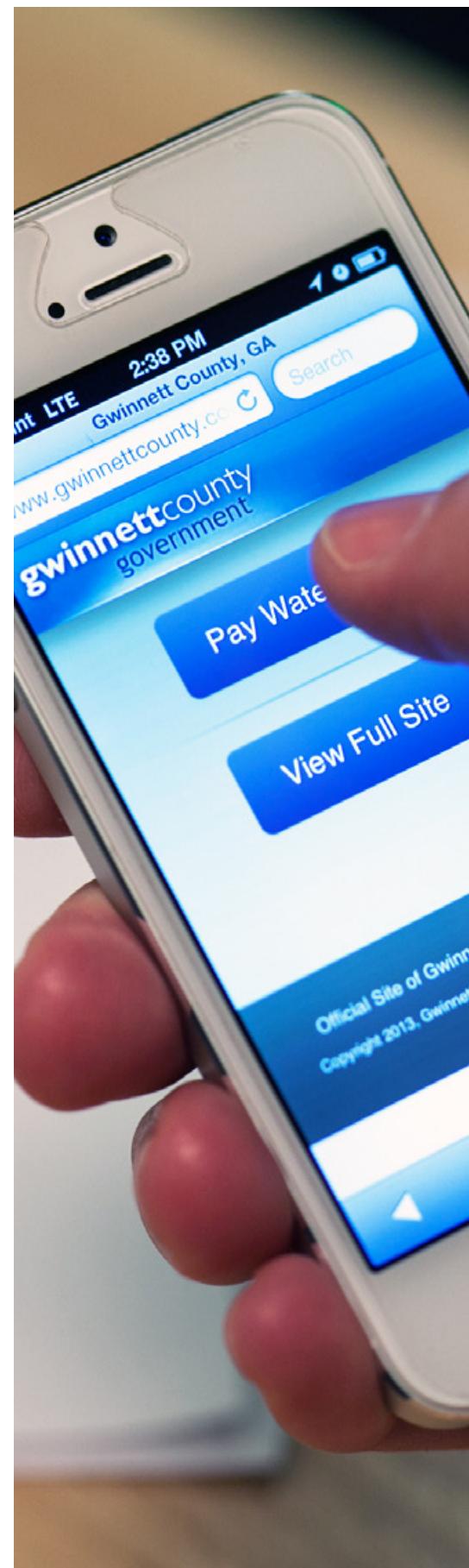


- Bethesda Senior Center
 - Replacement of all major HVAC units
- Buford Human Services Center
 - Engineering of a redesign and upgrade to the HVAC system
- Central Services
 - Re-engineering and upgrading of the HVAC controls system to provide more efficient operation and more refined controls for the Records Warehouse
- Comprehensive Corrections Complex
 - Replacement of aging and deteriorated laundry and kitchen equipment
- Government Annex
 - Replacement of the HVAC distribution system on the top three floors
- Gwinnett Historic Courthouse
 - Replacement of the low slope built-up roof
- Gwinnett Justice and Administration Center
 - Replacement of the fire alarm system
 - Replacement of the paver walkway system
 - Replacement of the dining room flooring in the cafeteria
 - Implementation of various plumbing system repairs and upgrades
 - Conversion of the video surveillance system to a Video over Internet Protocol (VoIP) system
 - Conversion of the former IT Data Center to office space
 - Implementation of the second and third phases of a multi-year plan to replace all air distribution boxes on the HVAC system
- Libraries
 - Completion of the roof replacement on the Buford Branch Library and Mountain Park Branch Library
 - Implementation of roof replacements on the Snellville Branch Library and Peachtree Corners Branch Library
 - Replacement of carpet at the Mountain Park and Collins Hill Branch libraries
 - Installation of new HVAC systems controls on the Dacula and Grayson Branch libraries
- Multiple County Facilities
 - Plumbing fixture retrofits (installations of low flow units) on 23 County facilities
 - Continued landscaping upgrades on the One Justice Square Building and the Courts Annex
 - Replacement of the fire alarm systems on the Collins Hill Branch Library, Bogan Aquatic Center, Bethesda Senior Center, and Collins Hill Aquatic Center
- Parks
 - Replacement of several HVAC units on older concession/restroom buildings at County parks
- Police and 911 Facilities
 - Replacement of the batteries in the UPS units within the Police Annex and 911 Center
 - Analysis, engineering, and HVAC system modifications as needed to address ventilation and air balance issues at the Police Training Firing Range
 - Replacement of three aging HVAC rooftop units at Police Headquarters

2014 – 2019 Capital Improvement Plan – Information Systems

Several of the major projects currently underway include:

- Ensure compliance with mandated requirements issued by the Federal Bureau of Investigation for advanced authentication of individuals accessing sensitive federal and state criminal justice databases in the execution of their law enforcement duties for the purpose of protecting the sources, transmissions, storage, and generation of criminal justice information
- Continued implementation of the VoIP telephone systems at the Sheriff's Detention Center, Corrections, F. Wayne Hill Reclamation Facility, and the Court Annex
- Continued deployment and availability of Gwinnett County services via mobile device accessibility to citizens, business partners, and employees
- Replacement or upgrade of the County's current FileNet Enterprise Content Management System with a system that will provide more functionality, efficiencies, and integration with other mission-critical systems such as SAP, SharePoint, Accela, Recreation, Fleet, and Geographic Information Systems (GIS)
- Implementation of Symantec Endpoint Management Suite to enhance and streamline the support, security, and management functions of client endpoint devices located strategically throughout County offices
- Upgrade of Supplier Relationship Management System (SRM) to version 7.0 to provide more functionality and enhancements to internal and external customers doing business with the County and to ensure continued support from the provider of the system
- Replacement of the Jail Management System to be used by the Sheriff's Detention Center, Correctional Institute, and the Diversion Center
- Implementation of an Enterprise Billing System to consolidate all or some of the County's different billing processes so citizens will receive one consolidated bill for County services presented in a uniform format with common methods of payments, rules-based billing cycles, and collection methods. An Enterprise Billing System would also improve visibility of outstanding receivables, better financial reporting, and revenue forecasting.
- Expansion of the Enterprise Asset Management System to include County assets maintained by the Department of Support Services inclusive of real property, easements, rights of way, leases, and the facilities that are located on such properties, all of which will be integrated with the County's GIS and combined with a computerized maintenance management system
- Update the Disaster Recovery Plan through the acquisition of equipment and services needed to interconnect the GJAC Data Center and the E-911 Data Center to diminish downtime of critical business systems and to ensure business continuity



General Government Capital Improvement Program (\$)

Project Definition	2014	2015	2016	2017	2018	2019	Total 2014 – 2019
2014 SPLOST	23,099,774	31,563,423	32,626,327	8,293,476	-	-	95,583,000
Cities Share of 2009 SPLOST	9,890,041	-	-	-	-	-	9,890,041
Computers and Computer Systems	6,205,782	16,550,657	20,197,368	7,351,741	7,379,341	6,529,475	64,214,364
Contingencies and Miscellaneous Projects	(24,477,535)	(6,531,810)	(346,698)	2,328,386	66,420	58,090	(28,903,147)
General Government Facilities	5,230,201	21,230,487	5,384,097	2,554,815	72,062,923	599,990	107,062,513
Underground Storage Tank Improvements	80,000	30,000	30,000	30,000	559,047	-	729,047
Funds Carried Forward Adjustment	81,840,226	-	-	-	-	-	81,840,226
Total General Government	101,868,489	62,842,757	57,891,094	20,558,418	80,067,731	7,187,555	330,416,044

Public Safety:

Capital Improvement Programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2013 Capital Achievements

Achievements in 2013 pertaining to the Gwinnett County Police Department include the following:

- Police Headquarters Renovation: During 2013, further renovation activity included exterior improvements at Police Headquarters. Re-roofing was done to the front, back, and high roofs. There were also three HVAC replacements completed. The upgrade to the HVAC controls is currently in negotiations with the manufacturer, Trane.
- Animal Welfare and Enforcement Center: Improvements during 2013 at the Animal Welfare and Enforcement Center included testing for kennel coatings. The current testing for kennel coating was completed in October and is still in the testing phase. The mold remediation and removal began in November to include removal of the molded ceiling and wall panels on the adoption side of the facility with the replacement of new ceiling boards and wall panels to follow. Duct cleaning, installation of exhaust fans, and dehumidification equipment have been installed. The upgrade to the HVAC controls is pending.
- Major Repairs and Renovations: During 2013, the Police Major Repairs and Renovations project included the replacement of a generator located at Police Headquarters. Carpet replacement was completed at the Central Precinct.

Achievements in 2013 pertaining to the Department of Fire and Emergency Services include the following:

- The purchase of six new medic units (ambulances) to replace older units
- The purchase of one additional new medic unit (ambulance)
- The purchase of four new fire engines to replace older units
- The purchase of one new squad vehicle to replace an older unit
- The replacement of Fire Station 11's rear asphalt driveway with a concrete driveway
- The installation of a side road, retention pond, and fencing at the new site for Fire Station 10
- The construction of a new concrete driver training pad as part of the Fire Academy's Phase One project
- The replacement of HVAC systems at four Fire Stations (2, 3, 16, and 17)
- The replacement of carpet at Fire Resource Management
- The installation of roofing wall panels at five stations (5, 6, 20, 23, and 25)
- The replacement of 16 various light-duty vehicles
- The replacement of two operational command vehicles
- The replacement of the forklift at Fire Resource Management





2014 – 2019 Capital Improvement Plan

The 2014 capital program and 2015 – 2019 plan for the Public Safety Capital Improvement Program totals \$188.2 million. Some of the highlights of planned improvements are listed below.

Police Services' capital improvement plans for 2014 – 2019 include existing capital projects: improvements to the Animal Welfare and Enforcement Center and major repairs and renovations at Police Headquarters. There will be two new projects to include an upgrade to one of the police helicopters and a five-year replacement program for police firearms.

Future plans for the Department of Fire and Emergency Services include: the addition of Fire Station 31 located at the Georgia Gwinnett College campus, which is expected to be a 12,800-square-foot facility; relocation of Fire Station 10 near Coolray Stadium, which is also expected to be a 12,800-square-foot facility; improvements at the Fire Academy; identifying plans and locations for the construction of Stations 33 and 34 for future County growth; adding additional medic units; the upgrading of the department's self-contained breathing apparatus; and the replacement of older HVAC systems.

Public Safety Capital Improvement Program (\$)

Project Definition	2014	2015	2016	2017	2018	2019	Total 2014 – 2019
2014 SPLOST	13,993,208	19,120,253	19,764,132	5,023,960	-	-	57,901,553
Contingencies and Miscellaneous Projects	265,445	81,918	81,918	81,918	81,921	-	593,120
Correctional/Detention Facilities	492,520	883,754	1,486,409	154,919	23,625	94,500	3,135,727
Emergency Communications and Other Equipment	165,652	1,998,250	1,089,125	1,094,125	185,000	-	4,532,152
Fire Facilities	6,909,103	29,410,607	11,662,914	5,259,131	16,512,677	4,962,555	74,716,987
Police Facilities	3,040,000	3,190,000	260,000	190,000	200,000	-	6,880,000
Public Safety Vehicles and Equipment	9,560,995	7,959,927	4,580,168	4,557,721	4,938,589	4,711,668	36,309,068
Funds Carried Forward Adjustment	4,157,959	-	-	-	-	-	4,157,959
Total Public Safety	38,584,882	62,644,709	38,924,666	16,361,774	21,941,812	9,768,723	188,226,566



Transportation:

Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvement, and Transit.

The County's Road Improvement Program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing the capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations as well as Advanced Traffic Management System (ATMS) improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road Category funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing Category renovates, rehabilitates, and resurfaces existing County roads to prolong the life of the road.

The County Airport Improvement Category consists of various improvements to Gwinnett County's Briscoe Field, the fourth busiest airport in the state. Projects in the Transit Category consist of the acquisition/replacement of buses and equipment and the construction of various transit facilities.

2013 Capital Achievements

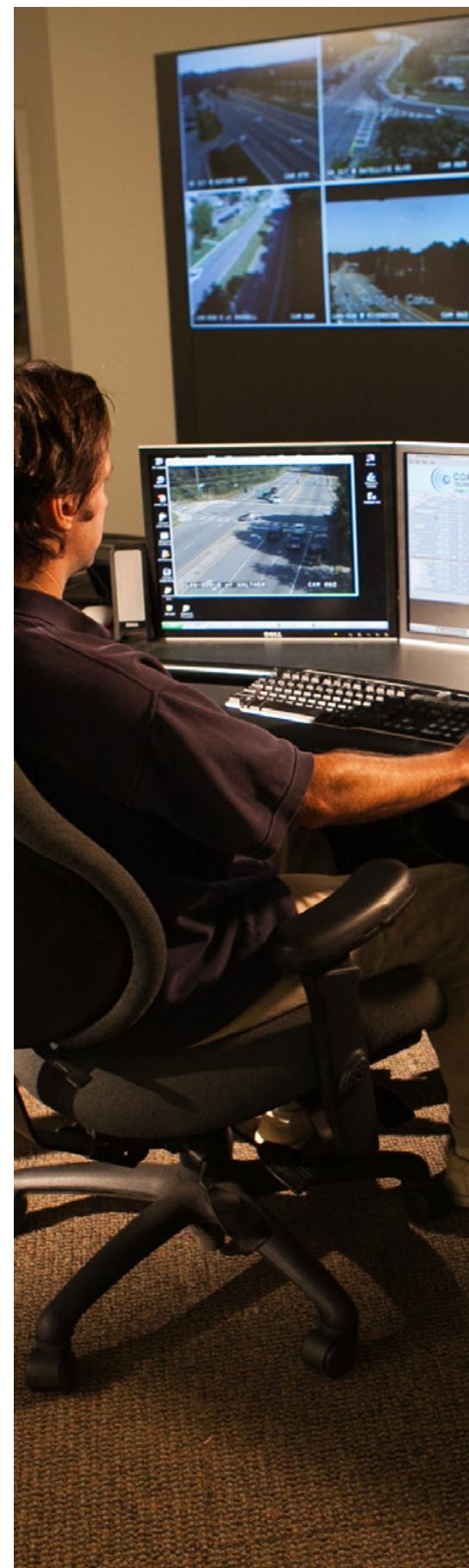
- Completed construction of the Pleasant Hill Road Diverging Diamond Interchange (DDI) project
- Began construction on the new Jimmy Carter Boulevard at I-85 DDI
- Awarded and began construction of the widening of SR 20 from Peachtree Industrial Boulevard to Burnette Trail
- Worked with Georgia DOT to award and begin construction of the SR 20 widening and bridge replacement project over the Chattahoochee River, which ties into the County SR 20 let widening project from Peachtree Industrial Boulevard to Burnette Trail
- Completed construction on the bridge replacement and alignment project located on Killian Hill Road at the Yellow River
- Formed the Citizens Project Selection Committee (CPSC) for the new 2014 SPLOST Program
- Began working with the CPSC on the prioritization of projects for the 2014 SPLOST Program
- Opened to traffic the second section phase of the Pleasant Hill Road widening from Buford Highway to Howell Ferry Road
- Opened new bridge on Cruse Road over Sweetwater Creek

- Opened 21 projects to traffic
- Began initial design on 10 new projects and four ATMS/ITS projects
- Completed three new traffic signal installations with reallocated SPLOST funds as QuickFix Projects (SR 324 at Morgan Road, SR 124 at Jim Moore Road, and McGinnis Ferry Road at Scales Road)
- Activated seven new traffic signals and 11 traffic signal rebuilds/modifications in road improvement or development projects
- Completed three ATMS/ITS projects (SR 124/Centerville Highway/Scenic Highway from the DeKalb County line to Oak Road, SR 20 from Ozora/Cooper Roads to SR 124/Scenic Highway, West Park Place/Rockbridge Road/Annistown Road from US 78 to SR 124/Scenic Highway) that added an additional 17.7 miles of fiber optic cable, 28 CCTV cameras, and 35 traffic signals to the Traffic Control Center (TCC)
- Completed designs, advertised projects, and set to award bids on two ATMS/ITS projects (Dacula Road from SR 324/Gravel Springs Road to SR 8/Winder Highway and SR 324/Gravel Springs Road from SR 20/Buford Drive to Dacula Road)
- Completed 13 Quick-Fix projects to improve traffic flow at various locations and the rehabilitation of six bridges
- Resurfaced 135 miles of roadway
- Nearly completed construction on Taxiway W rehabilitation project including replacement of existing incandescent lighting with LED fixtures to minimize power consumption
- Began construction on electrical vault relocation project to improve airport operating efficiency
- Implemented the first group of recommendations made by the Airport Privatization Citizens Review Committee (APCRC) to enhance the general aviation facilities at the airport
- Continued implementation of the Computer Aided Dispatch/Automated Vehicle Location (CAD/AVL) system for Transit
- Implemented improved Local Transit Routes to provide direct service to the Doraville MARTA station and reduce transfers

2014 – 2019 Capital Improvement Plan

The 2014 capital budget and 2015 – 2019 plan for the Transportation Capital Improvement Program totals approximately \$448.4 million. Some of the major projects are as follows:

- Continue delivery of the 2009 SPLOST Program
- Implementation of the 2014 SPLOST Program
- Fully implement the CAD/AVL for Transit with real-time vehicle location
- Complete the construction on the Jimmy Carter Boulevard DDI
- Continue construction on the SR 20 widening from Peachtree Industrial Boulevard to Burnette Trail and widening/bridge project over Chattahoochee River
- Complete the development of the recommended prioritized project lists with the CPSC and prepare recommendation for consideration by the Board of Commissioners
- Complete the procurement of the new Transportation Consultant Demand Professional Services contract
- Complete engineering and land acquisition for the Five Forks Trickum Road widening project from Oak Road to Killian Hill Road
- Initiate an update to the Comprehensive Transportation Plan (CTP)
- Continue the expansion of the ATMS/ITS network, growth of the Advanced Traveler Information System (ATIS) and GCSmartCommute website, coordination with public safety, and usage of the Traffic Control Center



Transportation Capital Improvement Program (\$)

Project Definition	2014	2015	2016	2017	2018	2019	Total 2014 – 2019
2014 SPLOST	54,418,032	74,356,543	76,860,513	19,537,623	-	-	225,172,711
Airport Improvements	20,500	128,313	144,325	224,375	161,250	-	678,763
Bridge and Roadway Drainage Improvements	6,567,446	3,400,546	-	2,000,000	3,000,000	3,000,000	17,967,992
Intersection Improvements	8,219,341	4,898,906	830,000	880,000	1,130,000	1,130,000	17,088,247
Major Road Improvements	29,179,862	22,156,450	4,521,666	-	-	-	55,857,978
Miscellaneous Projects and Contingencies	2,297,935	3,427,815	5,125,000	1,400	-	-	10,852,150
Resurfacing/Rehabilitation	10,096,309	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	60,096,309
Road and Safety Alignments	4,105,590	1,139,500	420,000	520,000	720,000	720,000	7,625,090
School Safety Program	4,161,959	1,936,712	2,050,000	1,000,000	1,000,000	1,000,000	11,148,671
Sidewalk/Multi-Use Trails	9,272,641	4,611,336	900,000	200,000	250,000	250,000	15,483,977
Transit Program	2,640,559	3,113,468	636,634	631,995	919,413	1,968,416	9,910,485
Unpaved Roads	169,489	150,000	-	-	-	-	319,489
Funds Carried Forward Adjustment	16,169,841	-	-	-	-	-	16,169,841
Total Transportation	147,319,504	129,319,589	101,488,138	34,995,393	17,180,663	18,068,416	448,371,703

Water Resources:

Capital Improvement Programs

The Water Resources' Capital Improvement Program consists of projects that provide clean, potable water for Gwinnett residents and businesses; manage stormwater; collect and reclaim wastewater to protect the environment; and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to existing water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. The Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the County with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transports finished or drinking water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Projects related to Stormwater Management are also included in several areas. These are pipe replacement, pipe lining, flood studies, dam rehabilitation, watershed master planning, stream improvement, and Best Management Practices (BMP) projects. Stormwater infrastructure maintenance and rehabilitation ensures the proper conveyance of runoff and protects public safety. In addition, these efforts keep the County compliant with EPD MS4 permit requirements.

Other project categories include Miscellaneous Projects and Contingencies.

In all categories the need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, service level alignment, remaining life or a combination of these and other influences.

2013 Capital Achievements

The focus of the Department of Water Resources (DWR)'s current Capital Improvements Program is rehabilitation and replacement of aging infrastructure and there have been several completed projects in 2013. Several condition assessment programs have been completed on the equipment at the water reclamation and water production facilities. Also completed was the thickener project at the F. Wayne Hill Water Resources Center (WRC) and selection of the Nutrient Recovery Facility process for the handling of biosolids.

Design was completed in 2009 on improvements to the Crooked Creek Water Reclamation Facility. Improvements are needed at this aging facility because some of the original components are nearing the end of their useful life. Construction began in early 2010 and is expected to be completed during the second quarter of 2014. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.





The completion of some major interceptor and pump station projects allowed for the shutting down of three smaller outdated pump stations, resulting in more than \$100,000 in annual operating costs savings. This was in support of a continuing effort to consolidate treatment at the larger County facilities, using fewer pump stations for conveyance. These projects also allowed the County to reduce the wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F. Wayne Hill WRC. Construction was also completed for a major upgrade to the Norris Lake pump station and force main, as recommended by the South Gwinnett Business Case Evaluation. These major components of the system were built to improve sewage service in the southern portion of the County.

Improvements were made to the Water Filtration Plants resulting in operational efficiencies and enhanced reliability. Construction was initiated in the installation of standby power generation at the filter plants and is scheduled to be completed during the second quarter of 2014. Installation of these generators will ensure water production capability in the event of a regional power failure. Other reliability improvements include the relocation and installation of backwash pumps.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest are the improvements along Highway 316 and associated utility relocations. These require significant design and construction efforts to relocate water and sewer pipes within the area of disturbance. Another 12 miles of water mains have been replaced as part of the Distribution System Rehabilitation Program.

The Stormwater Management Division completed a total of approximately \$17 million in capital drainage improvement projects involving the lining and replacement of aging infrastructure. As part of the Watershed Improvement Program, approximately \$2.8 million in stream restoration and Best Management Practice (BMP) construction projects were completed. In addition, the floodplain model database was updated, and the County continues to be 100 percent compliant with floodplain mapping requirements mandated by the Metropolitan North Georgia Water Planning District (MNGWPD).

2014 – 2019 Capital Improvement Plan

The 2014 capital budget and 2015 – 2019 plan for the Water Resources Capital Improvement Program totals approximately \$834.0 million. Some of the major projects are described in the following paragraphs.

The Department of Water Resources has prepared a new Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections outlined in Gwinnett County's Unified Plan. The formal implementation of an Asset Management program is ongoing. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department, and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses. The department has performed a business case evaluation that resulted in the future implementation of UV disinfection and onsite generation of sodium hypochlorite, an inherently safer process for chlorination.

As the emphasis of the Capital Improvement Plan (CIP) shifts from growth to rehabilitation during this planning period, the development of a reliability centered maintenance program will be implemented.

The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has initiated a pump station phase-out program to decommission pump stations and reduce associated long-term operational costs. Three pump stations have been decommissioned and several more candidates have been identified and are in the process of design.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2014. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$32.9 million between 2014 and 2019.

The County currently contracts with DeKalb County for treatment of up to 5 mgd of wastewater at its Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey South Gwinnett flows to a water reclamation facility in Gwinnett County. The final phase of this project is nearing completion.

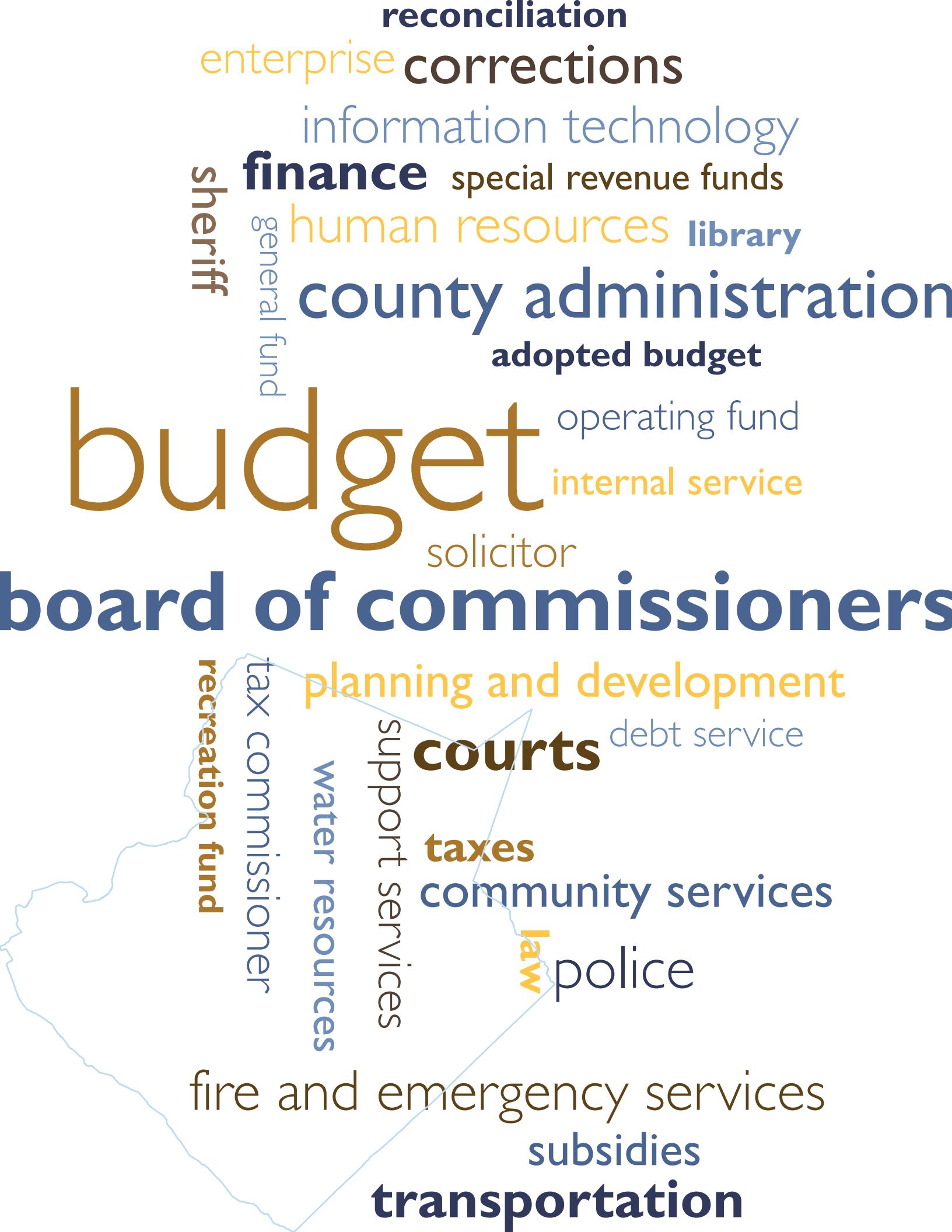
The department has initiated a replacement program for prestressed concrete cylinder pipe (PCCP), which has proven to be a problematic material in the transmission system. The program plans to replace 15 miles of this pipe beginning in 2014.

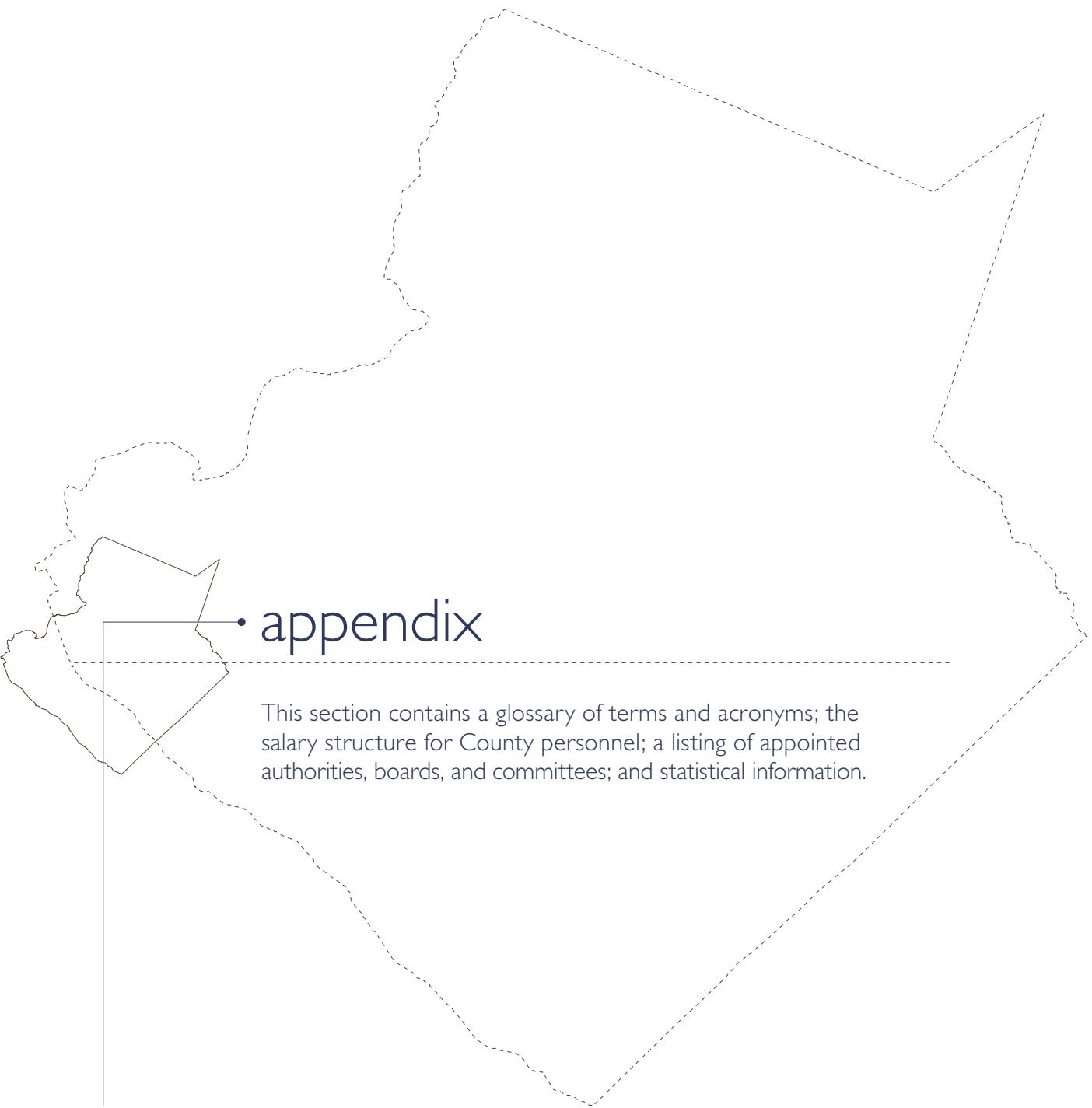
The 2014 – 2019 capital budget program for the Stormwater Renewal and Extension Fund totals approximately \$129.4 million. The scope of this budget encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet federal standards and to inventory and analyze the current storm drain system. The Stormwater capital budget also supports watershed protection efforts required by the NPDES permits.



Water Resources Capital Improvement Program (\$)

Project Definition	2014	2015	2016	2017	2018	2019	Total 2014 – 2019
County and State DOT Utility Relocations	3,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,500,000
Miscellaneous Projects and Contingencies	27,681,221	35,591,238	19,051,238	30,297,238	42,247,238	40,167,238	195,035,411
Sewer Interceptors, Force Mains, and Pump Stations	300,000	200,000	200,000	200,000	200,000	200,000	1,300,000
Sewer Rehabilitation	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Stormwater Management	28,127,377	26,129,822	26,597,762	27,677,762	27,752,762	27,500,000	163,785,485
Water Production Facilities	5,500,000	5,000,000	-	6,000,000	8,000,000	5,000,000	29,500,000
Water Reclamation Facilities	14,250,000	19,700,000	36,500,000	17,100,000	3,100,000	3,100,000	93,750,000
Water Transmission and Distribution	42,950,000	47,700,000	52,000,000	53,500,000	53,500,000	48,500,000	298,150,000
Funds Carried Forward Adjustment	35,000,000	-	-	-	-	-	35,000,000
Total Water Resources	158,808,598	136,821,060	136,849,000	137,275,000	137,300,000	126,967,238	834,020,896





• appendix

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

Glossary and Acronyms

A

ACCG (Association County Commissioners of Georgia): A nonprofit agency that serves as a consensus of building, training, and legislative organization for Georgia 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) the County uses to determine its financial position and results of operations.

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

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (*whether or not cash is received at that time*) and expenditures are recorded when goods and services are received (*whether 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 Resolution: The formal statement approved by the Board of Commissioners that shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by fund.

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

Affordable Care Act: Also known as the Patient Protection and Affordable Care Act (PPACA). The landmark health reform legislation passed by the 111th Congress and signed into law by President Barack Obama in March 2010. The legislation includes a list of health-related provisions that began taking effect in 2010 and will continue to be rolled out over the next four years. Key provisions are intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. Source: *Affordable Care.org*.

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

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 County values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

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

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

Appropriation Unit: The lowest level at which budget control is established for a set of expense budget lines within the local government financial system.

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

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

ATIS (Advanced Traveler Information System): An Intelligent transportation system that acquires, analyzes, and presents information to assist surface travelers in moving from a starting location (origin) to their desired destination. Relevant information may include locations of incidents, weather and road conditions, optimal routes, recommended speeds, and lane restrictions.

B

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

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

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

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. 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: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation's three primary bond rating agencies – Moody's Investor Service, Standard & Poor's, and Fitch.

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

Budget Basis: Method of accounting used when calculating usable funds for appropriation and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

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

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See "Legal Level of Control."

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

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 that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format.

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

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

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and 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 incorporates smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for the 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: 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 businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

CIP (Capital Improvement Plan): A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

CJIS (Criminal Justice Information 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, gun background checks, etc.

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

CPSC (Citizens Project Selection Committee): The Citizens Project Selection Committee was established to assist Gwinnett County Transportation in preparing a recommendation of transportation projects for the Board of Commissioners for the Special Purpose Local Option Sales Tax (SPLOST). The CPSC is made up of representatives of six major interest groups—homeowners, businesses, environmental, schools, civic organizations, and seniors—who were self-selected to serve on the committee.

CRM (Customer Relationship Management): An information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationships in an organized way.

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

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

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

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 those needs, and the advantages, costs, and funding of those projects.

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

D

DB (Defined Benefit) Plan: One of Gwinnett County's retirement plans. In this plan, an eligible participant receives a specific pension benefit amount based on a formula of average eligible compensation and years of service. Gwinnett County bears the investment risk. The plan is funded by employee and employer contributions.

DC (Defined Contribution) Plan: One of Gwinnett County's retirement plans. In this plan, the employee elects to contribute a percentage of his/her salary to the plan. The employer contribution is determined by the employees' participation date. The employee bears the investment risk.

DDI (Diverging Diamond Interchange): An intersection design that shifts traffic to the opposite side of the road, making left turns onto the interstate easier and improving the flow of traffic across the bridge. The DDI's innovative design relieves congestion, improves safety, and is less expensive than replacing or widening the bridge.

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 that is charged as an expense during a particular period.

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 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 that 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 resident. This department collects and reclaims Gwinnett's wastewater to protect the environment, provides adequate drainage, and enhances water quality so that streams in Gwinnett County meet designated uses.

E

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

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

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

Encumbrance: Purchase orders or contracts that 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: Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

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

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

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods received or services rendered.

Expense: Outflows or other use of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

F

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

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

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

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

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): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GASB (Governmental Accounting Standards Board): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information Services (CJIS).

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 approximately 17,500 state, provincial, and local government finance officers in the United States and Canada.

GIS (Geographic Information System): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of Gwinnett County government's judicial and administrative operations.

G.O. (General Obligation) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., "To reduce the average full-time vacancy rate to 5 percent."

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from 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 that allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners' names on their driver's licenses.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

HUD (U.S. Department of Housing and Urban Development): The United States federal department that administers federal programs supporting better housing and urban renewal; HUD was created in 1965.

I

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).

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 that ensures responsible accounting for all functions.

Internal Service Fund: Proprietary fund type used to account for the financing of goods or services provided by one government department or agency to another government department or agency of a government 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.

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 efficiency and productivity while using modern information technologies to improve residents' 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.

(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, CO₂ 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.

Liability: Debt or legal obligation arising out of past transactions that 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

Mandate: An order 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 mandates.

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

Mission: A general statement of purpose. A mission provides a framework within which a 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. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

N

Net Assets: Excess of total assets minus total liabilities.

Net Position: The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends, which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. 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 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 Revenue: 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.

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: 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.

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: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

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

Project: A specifically defined undertaking or action with 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

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

R

R & E (Renewal and Extension): Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, 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 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).

RFP (Request for Proposal): A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

S

SAP: A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

SDS (Service Delivery Strategy): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service identified and the mechanisms used to facilitate the service provision and funding sources.

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: 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 1 percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

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

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

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

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a 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 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.

U

Unassigned Fund Balance: The difference between total Fund Balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

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

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. Also see "Fee."

V

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

VoIP (Voice over Internet Protocol): A way to carry phone calls over an IP data network, whether on the Internet or an internal network. A primary attraction of VoIP is its ability to help reduce expenses because telephone calls travel over the data network rather than the phone company's network.

W

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

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

WIP (Watershed Improvement Plan): Capital improvement plan focused on improving the county's water quality and stream conditions.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County's Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2014.

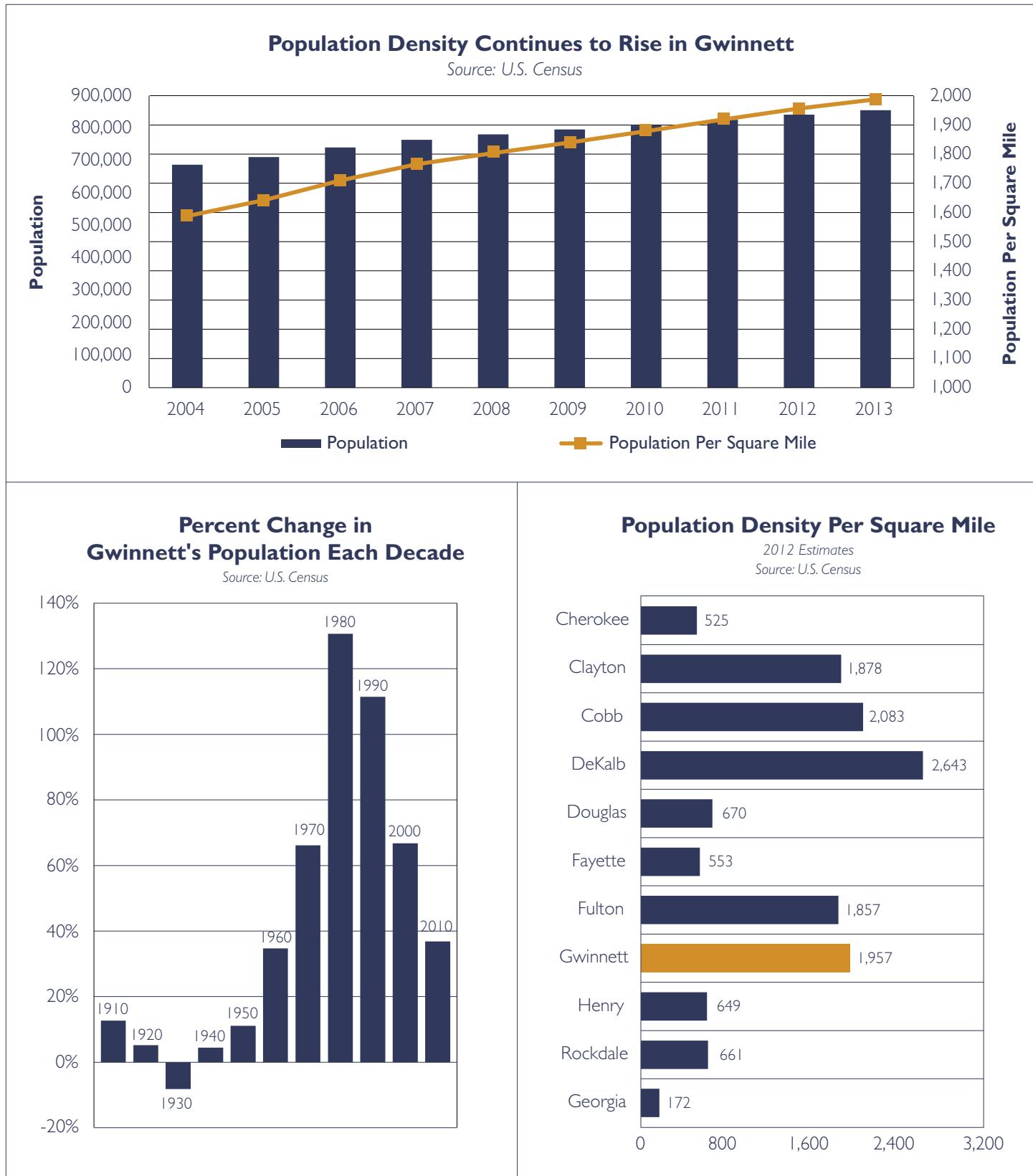
	Merit and Non-Merit Pay Scale						Appointed Pay Scale						Job	Grade	Step 0	Step 12	
	DBM	2014 min	1st Qtr	Mid-point	2014 Max	Spread	Grade	2014 Min	1st Qtr	Midpoint	2014 Max	Spread					
Grade A11	A11(1)	\$22,754	\$25,883	\$29,012	\$35,269	55%							Corrections Officer-4125	CR213	\$31,673	\$50,709	
	A11(2)	\$24,119	\$27,436	\$30,752	\$37,385	55%							Corrections Officer Senior	CR223	\$34,206	\$54,765	
	A11(3)	\$25,567	\$29,082	\$32,598	\$39,629	55%							Corrections Officer Corporal	CR243	\$40,363	\$64,623	
Grade A12	A12(1)	\$24,746	\$28,149	\$31,552	\$38,357	55%	100J	\$24,370	\$28,025	\$31,681	\$38,991	60%	Classification Officer	CR253	\$43,681	\$69,935	
	A12(2)	\$26,231	\$29,837	\$33,444	\$40,658	55%	100I	\$25,709	\$29,565	\$33,421	\$41,134	60%	Corrections Officer Sergeant	CR323	\$43,681	\$69,935	
	A12(3)	\$27,805	\$31,628	\$35,451	\$43,098	55%							Corrections Officer Lieutenant	CR423	\$51,662	\$82,712	
Grade A13	A13(1)	\$26,911	\$30,611	\$34,311	\$41,712	55%	100H	\$27,221	\$31,304	\$35,387	\$43,553	60%	Deputy Sheriff	SH213	\$34,028	\$54,481	
	A13(2)	\$28,525	\$32,448	\$36,370	\$44,214	55%	100G	\$28,965	\$33,310	\$37,655	\$46,344	60%	Deputy Sheriff Senior	SH223	\$38,777	\$62,083	
	A13(3)	\$30,238	\$34,395	\$38,553	\$46,868	55%							Deputy Sheriff Corporal	SH243	\$43,676	\$69,926	
Grade B21	B21(1)	\$29,266	\$33,656	\$38,046	\$46,826	60%	100F	\$30,848	\$35,475	\$40,102	\$49,357	60%	Deputy Sheriff Sergeant	SH323	\$46,989	\$75,231	
	B21(2)	\$31,043	\$35,700	\$40,356	\$49,669	60%							Deputy Sheriff Lieutenant-4904	SH423	\$52,969	\$84,805	
	B21(3)	\$32,819	\$37,741	\$42,664	\$52,510	60%							Deputy Sheriff Lieutenant (Appointed)	SH101	\$52,969	\$84,805	
Grade B22	B22(1)	\$31,827	\$36,601	\$41,375	\$50,923	60%	100E	\$32,819	\$37,742	\$42,665	\$52,511	60%	Firefighter I	FF213	\$34,246	\$54,829	
	B22(2)	\$33,736	\$38,796	\$43,857	\$53,977	60%							Firefighter II	FF223	\$36,837	\$58,978	
	B22(3)	\$35,761	\$41,125	\$46,489	\$57,218	60%							Firefighter III	FF233	\$39,633	\$63,454	
Grade B23	B23(1)	\$34,611	\$39,803	\$44,995	\$55,378	60%	100D	\$35,113	\$40,380	\$45,647	\$56,181	60%	Firemedic	FF233	\$39,633	\$63,454	
	B23(2)	\$36,689	\$42,192	\$47,695	\$58,702	60%							Firefighter Driver/Engineer	FF243	\$42,649	\$68,282	
	B23(3)	\$38,890	\$44,723	\$50,557	\$62,224	60%							Firefighter Lieutenant	FF323	\$45,900	\$73,488	
Grade B24/B31	B24(1)/B31(1)	\$37,640	\$43,286	\$48,932	\$60,224	60%	100C	\$37,563	\$43,667	\$49,771	\$61,979	65%	Community Risk Reduction (Lieutenant)	FF322	\$43,882	\$70,257	
	B24(2)/B31(2)	\$39,899	\$45,884	\$51,869	\$63,839	60%							Firefighter Captain	FF423	\$52,392	\$83,881	
	B24(3)/B31(3)	\$42,293	\$48,636	\$54,980	\$67,668	60%							Fire Inspector	FI242	\$38,430	\$61,528	
Grade B25/B32	B25(1)/B32(1)	\$40,934	\$47,074	\$53,214	\$65,494	60%	100B	\$40,145	\$46,668	\$53,192	\$66,239	65%	Fire Inspector Senior	FI252	\$41,793	\$66,911	
	B25(2)/B32(2)	\$43,389	\$49,898	\$56,406	\$69,423	60%	100A	\$42,942	\$49,920	\$56,898	\$70,855	65%	Fire Inspections Captain	FI423	\$52,392	\$83,881	
	B25(3)/B32(3)	\$45,991	\$52,890	\$59,788	\$73,586	60%							Fire Investigator	FI243	\$40,736	\$65,220	
Grade C41	C41(1)	\$44,516	\$51,750	\$58,983	\$73,451	65%	100	\$47,215	\$54,888	\$62,560	\$77,905	65%	Fire Investigator Senior	FI253	\$44,298	\$70,923	
	C41(2)	\$47,187	\$54,854	\$62,522	\$77,858	65%							Fire Investigation Captain	FI423	\$52,392	\$83,881	
	C41(3)	\$50,017	\$58,145	\$66,273	\$82,529	65%							Fire Planner I	FP411	\$42,878	\$68,649	
Grade C42	C42(1)	\$48,410	\$56,276	\$64,143	\$79,876	65%	101	\$50,491	\$58,696	\$66,901	\$83,311	65%	Fire Planner II	FP421	\$46,628	\$74,653	
	C42(2)	\$51,314	\$59,653	\$67,991	\$84,669	65%							Fire Planning Manager	FP521	\$59,971	\$96,016	
	C42(3)	\$54,394	\$63,233	\$72,072	\$89,749	65%							Police Officer	PL213	\$36,074	\$57,755	
Grade C43	C43(1)	\$52,647	\$61,202	\$69,757	\$86,867	65%	102	\$53,991	\$62,764	\$71,538	\$89,085	65%	Police Officer Senior	PL223	\$38,777	\$62,083	
	C43(2)	\$55,806	\$64,874	\$73,942	\$92,079	65%							Police Officer Corporal	PL243	\$43,676	\$69,926	
	C43(3)	\$59,154	\$68,767	\$78,379	\$97,604	65%							Police Officer Pilot	PL253	\$44,298	\$70,923	
Grade C44/C51	C44(1)/C51(1)	\$57,253	\$66,557	\$75,860	\$94,468	65%	103	\$57,738	\$67,120	\$76,502	\$95,267	65%	Police Officer Sergeant	PL323	\$46,989	\$75,231	
	C44(2)/C51(2)	\$60,688	\$70,550	\$80,412	\$100,135	65%							Police Officer Lieutenant	PL423	\$52,969	\$84,805	
	C44(3)/C51(3)	\$64,330	\$74,784	\$85,237	\$106,145	65%							Police Aviation Manager	PL433	\$56,977	\$91,223	
Grade C45/C52	C45(1)/C52(1)	\$62,262	\$72,380	\$82,497	\$102,733	65%	104/200	\$61,785	\$72,597	\$83,409	\$105,034	70%					
	C45(2)/C52(2)	\$65,997	\$76,722	\$87,447	\$108,896	65%											
	C45(3)/C52(3)	\$69,958	\$81,327	\$92,695	\$115,431	65%											
Grade D61	D61(1)	\$67,711	\$78,714	\$89,717	\$111,723	65%	105/201	\$66,054	\$77,613	\$89,173	\$112,292	70%					
	D61(2)	\$71,774	\$83,437	\$95,100	\$118,426	65%	106/202/300	\$70,638	\$83,000	\$95,362	\$120,085	70%					
	D61(3)	\$76,080	\$88,443	\$100,806	\$125,532	65%											
Grade D62	D62(1)	\$73,636	\$85,601	\$97,567	\$121,499	65%	107/203/301	\$75,576	\$88,802	\$102,028	\$128,479	70%					
<small>Hourly rates are based on a 2080 schedule. Revised January 4, 2014</small>																	
<small>108/204/302 \$77,405 \$90,950 \$104,496 \$131,588 70%</small>																	
<small>205/303 \$82,707 \$97,181 \$111,655 \$140,602 70%</small>																	
<small>206/304 \$88,373 \$103,839 \$119,304 \$150,235 70%</small>																	
<small>305/400 \$94,426 \$110,951 \$127,475 \$160,524 70%</small>																	
<small>306/401 \$100,894 \$118,551 \$136,207 \$171,520 70%</small>																	
<small>402 \$107,795 \$126,659 \$145,524 \$183,252 70%</small>																	
<small>403 \$115,179 \$135,336 \$155,492 \$195,805 70%</small>																	
<small>404 \$123,058 \$144,594 \$166,129 \$209,199 70%</small>																	
<small>405 \$131,488 \$154,498 \$177,508 \$223,529 70%</small>																	
<small>500 \$140,482 \$165,066 \$189,650 \$238,819 70%</small>																	
<small>501 \$150,113 \$176,383 \$202,653 \$255,192 70%</small>																	
<small>600</small>																	

Authorities, Boards, and Committees

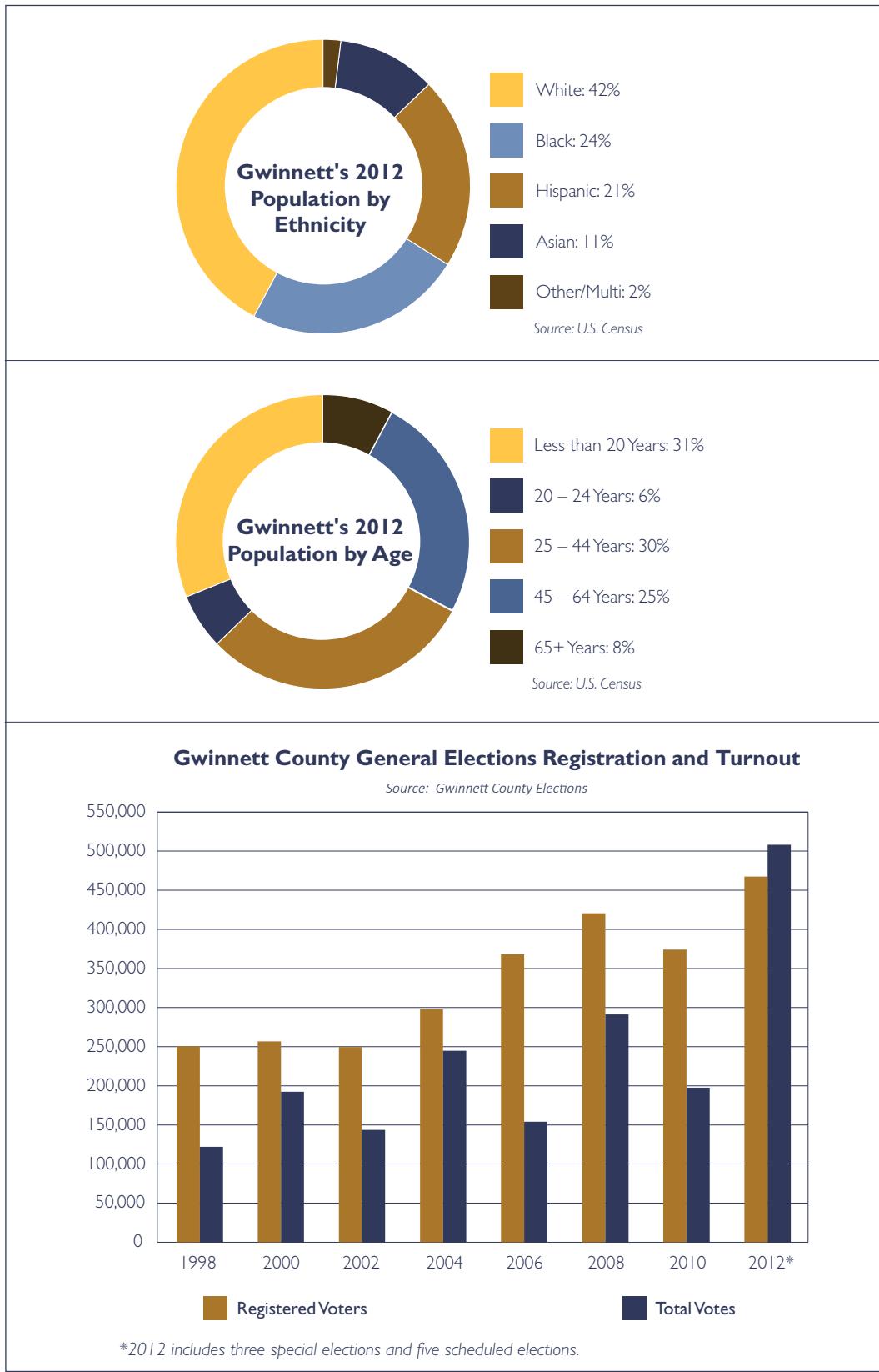
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Some Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipment.

911 Advisory Committee
Airport Authority
Arts Facility Authority
Board of Commissioners
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Evermore Community Improvement District
Family and Children Services Board
Georgia BioScience Joint Development Authority
Gwinnett Animal Advisory Council
Gwinnett Convention and Visitors Bureau
Gwinnett County Public Employees Retirement System
Gwinnett County Public Employees Retirement System – Audit Committee
Gwinnett County Public Employees Retirement System – Investment Committee
Gwinnett County Public Library Board of Trustees
Gwinnett Historical Restoration and Preservation Board
Gwinnett Place Community Improvement District
Gwinnett Transit System Advisory Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Gwinnett Village Community Improvement District
Hospital Authority
Housing Authority
Human Relations Commission
I-85 Alternative Analysis Study Policy Advisory Committee
Investment Committee
Licensing and Revenue Board of Appeals
Lilburn Community Improvement District
Merit Board
Partnership for Community Action
Planning Commission
Public Facilities Authority
Purchasing Policy and Review Committee
Recreation Authority
Redevelopment Agency
Region Three Behavioral Health and Developmental Disabilities (DBHDD)
Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2009
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2014
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals

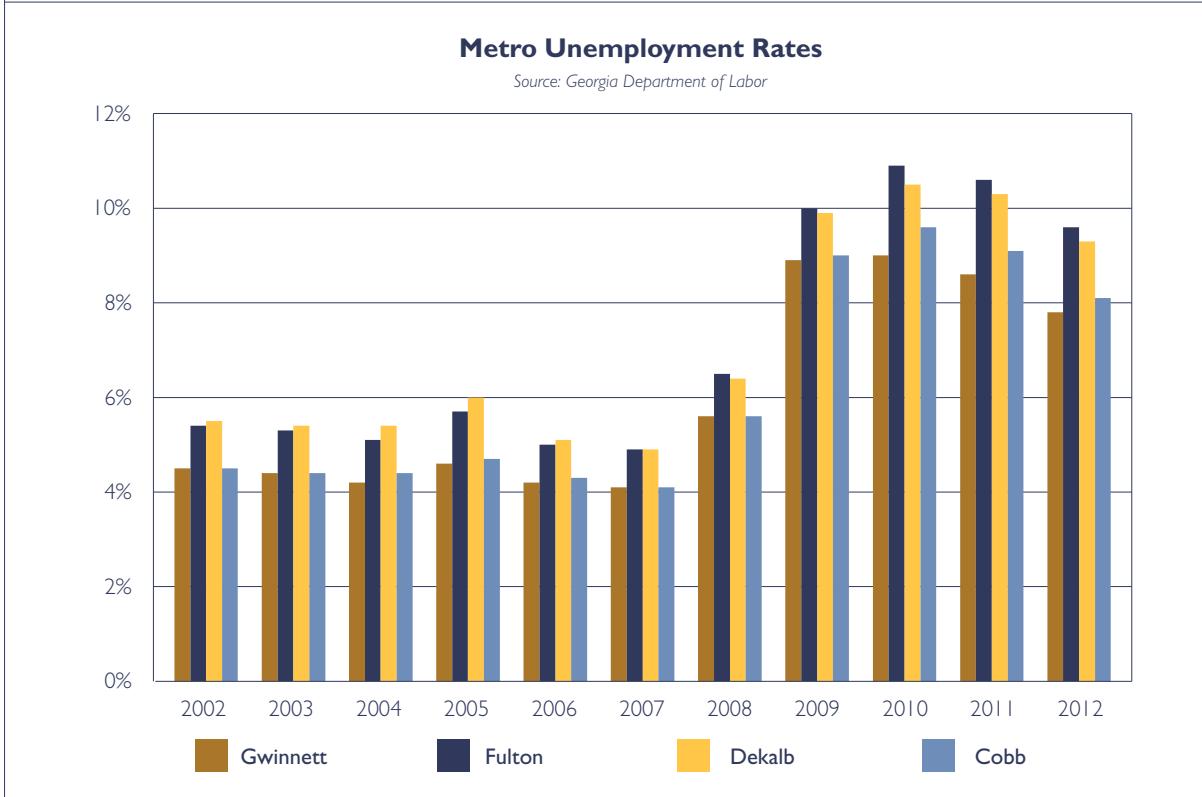
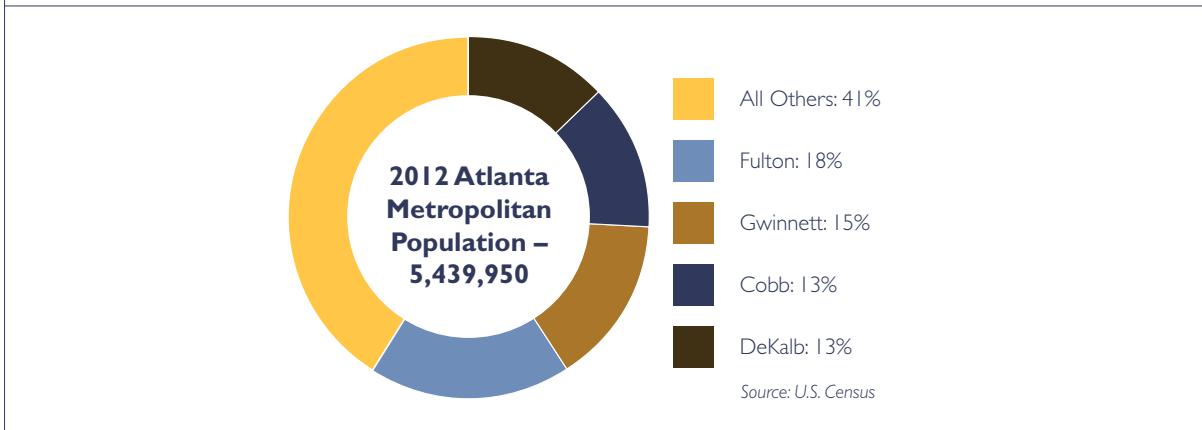
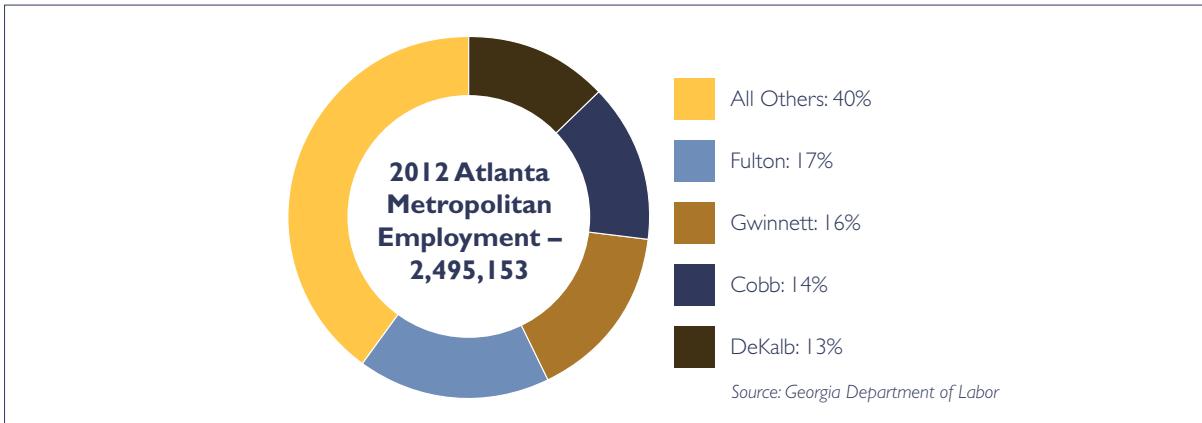
Statistical Information



Statistical Information



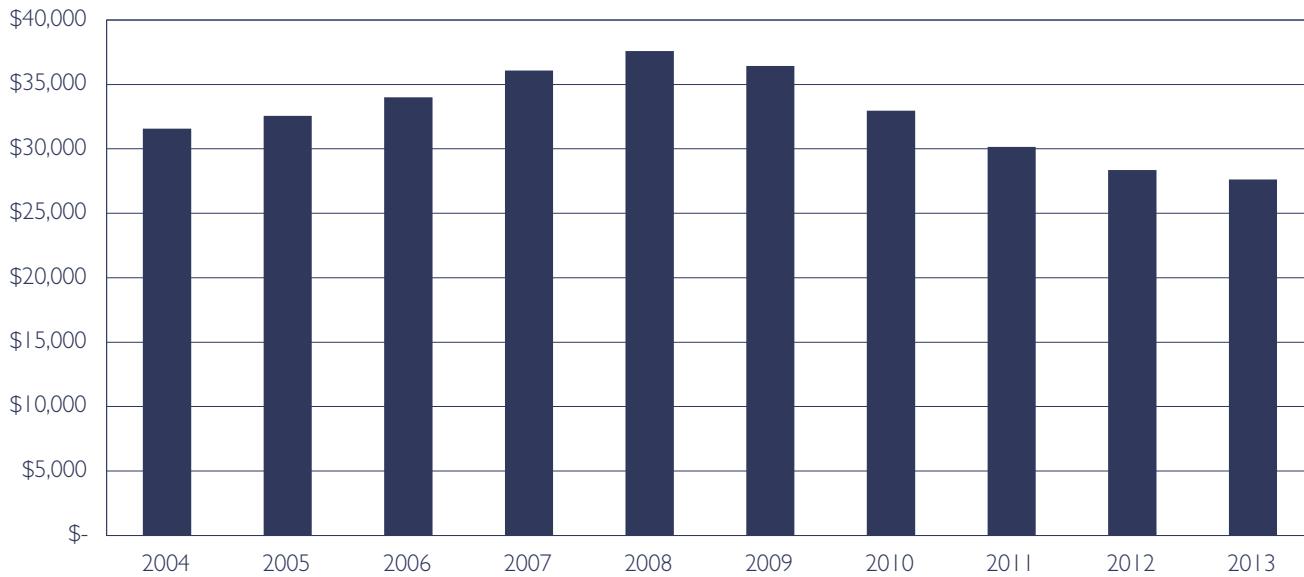
Statistical Information



Statistical Information

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

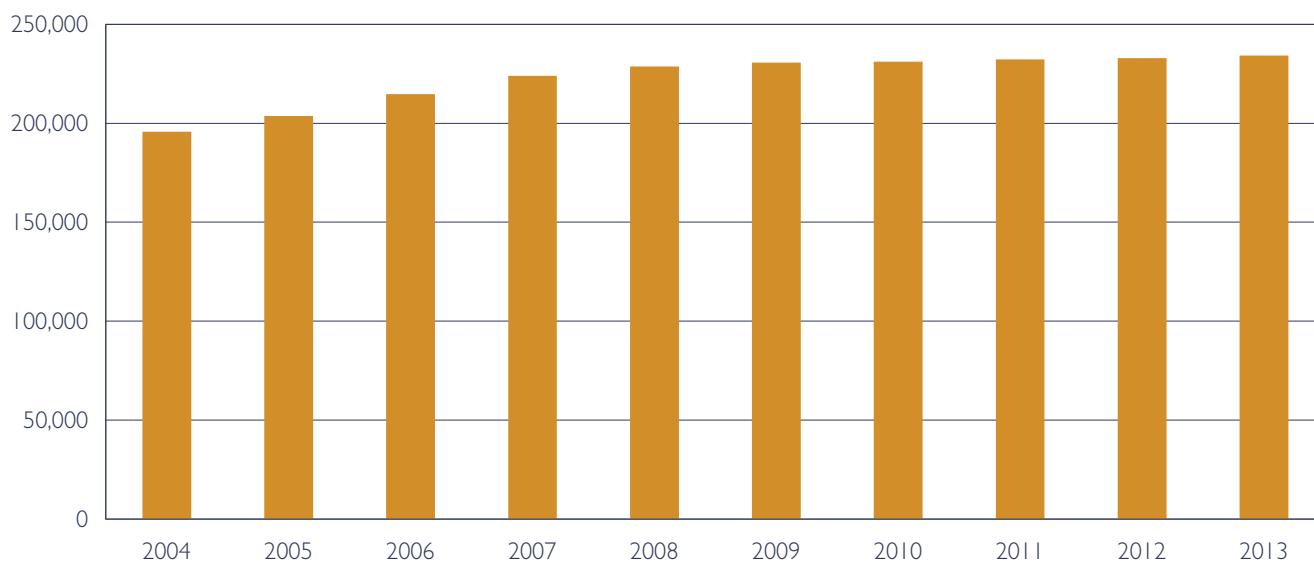
Source: Gwinnett County Department of Financial Services



Number of RI Property Classifications in Gwinnett

Source: Tax Assessor's Office

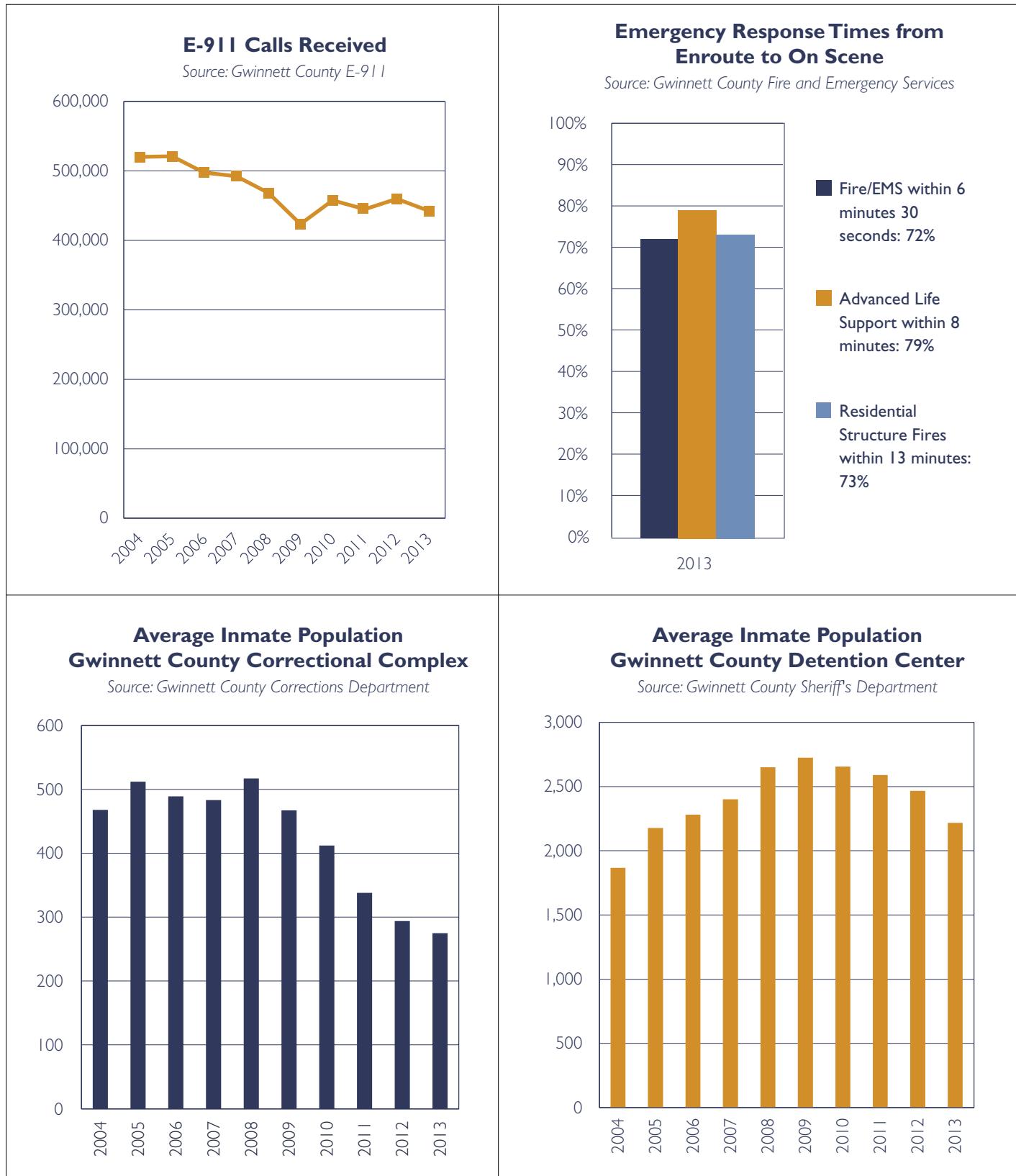
(Note: RI's are an approximation of the total number of houses.)



Statistical Information

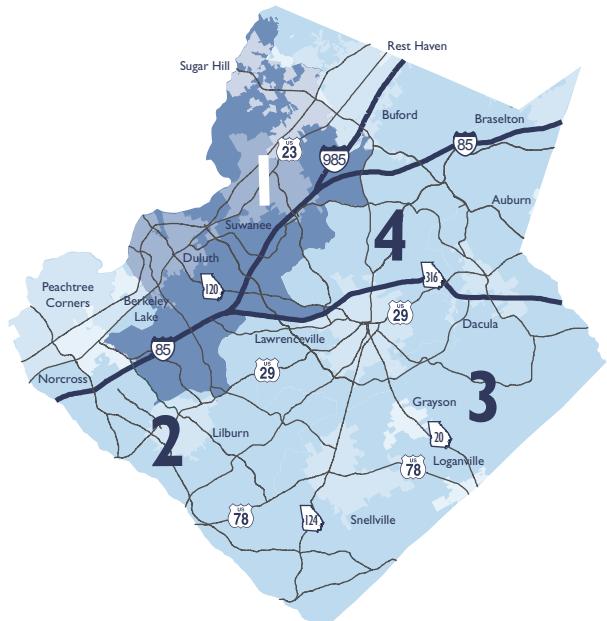


Statistical Information

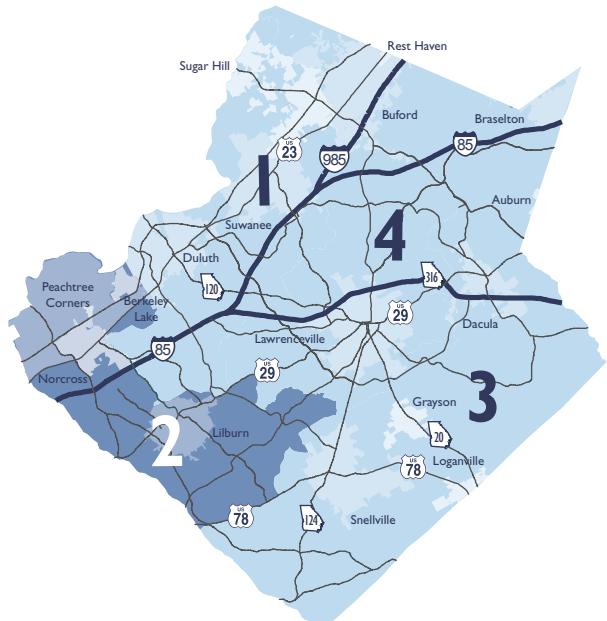


Commission Districts

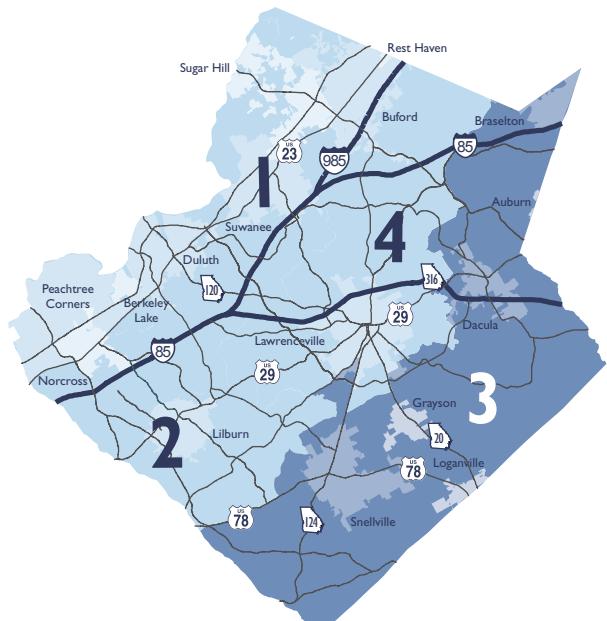
Commission District 1
Jace Brooks



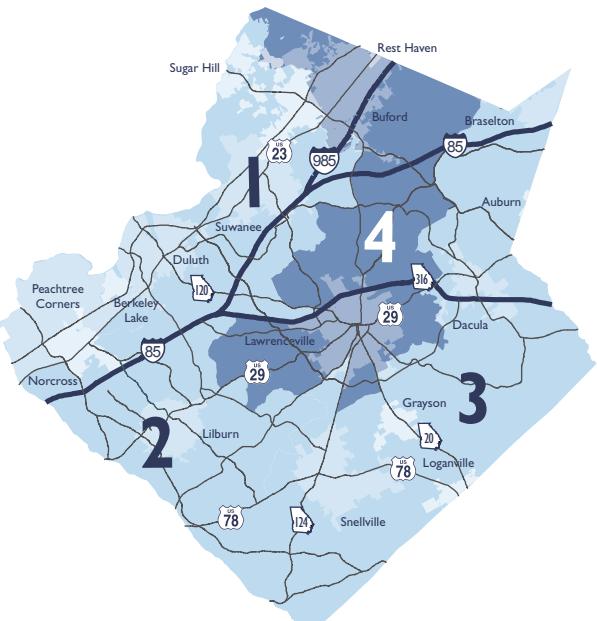
Commission District 2
Lynette Howard



Commission District 3
Tommy Hunter



Commission District 4
John Heard



About the Cover

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The Department of
Financial Services

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Questions about this document?

Contact the Department of
Financial Services at 770.822.7850

75 Langley Drive • Lawrenceville, GA

www.gwinnettbudget.com



The Animal Welfare and Enforcement Center is a 36,000 square foot facility located at 884 Winder Highway in Lawrenceville. The center features a 1,200 square foot barn, a Police K9 operations building, and an enclosed pasture.

The center has placed a new emphasis on saving animals through adoptions, rescues, and pets reclaimed by owners, helping to dramatically decrease the euthanasia rate from 7,850 in 2009 to just 2,467 in 2013.

The center partners with community rescue groups, offers pet ownership courses, and holds year-round promotions in an effort to boost the number of adoptions and rescues. The center also hosts low-cost spay and neuter clinics throughout the year.

The center also has an Itty Bitty Kitties program where volunteers care for very young kittens until they are old enough to find their forever homes. This program saved 600 kittens in 2013.

For more information on how you can adopt your new family member or for tips on successful pet ownership, visit the Animal Welfare and Enforcement Center's website at www.gwinnettanimalcontrol.com.

