This section contains a listing of authorities, boards, and committees; statistical information; the salary structure for County personnel; acronyms; and a glossary of terms.
COMMISSION DISTRICT 1
JACE BROOKS

COMMISSION DISTRICT 2
LYNETTE HOWARD

COMMISSION DISTRICT 3
TOMMY HUNTER

COMMISSION DISTRICT 4
JOHN HEARD
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
Audit Committee
Board of Commissioners
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Ethics Board
Evermore Community Improvement District Board
Family and Children Services Board
Georgia Innovation Corridor Joint Development Authority
Gwinnett Animal Advisory Council
Gwinnett Citizen Corps Council
Gwinnett Convention and Visitors Bureau
Gwinnett County Public Employees Retirement System
Gwinnett County Public Employees Retirement System – Audit Committee
Gwinnett County Public Employees Retirement System – Investment Committee
Gwinnett County Public Library Board of Trustees
Gwinnett Historical Restoration and Preservation Board
Gwinnett Place Community Improvement District Board
Gwinnett Transit System Advisory Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Gwinnett Village Community Improvement District Board
Hospital Authority
Housing Authority
Human Relations Commission
Investment Committee
Licensing and Revenue Board of Appeals
Lilburn Community Improvement District Board
Merit Board
Partnership for Community Action
Planning Commission
Public Facilities Authority
Purchasing Policy and Review Committee
Recreation Authority
Redevelopment Agency
Region Three Behavioral Health and Developmental Disabilities (DBHDD) Advisory Council
Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2014 – Transportation
Special Purpose Local Options Sales Tax (SPLOST) Citizens Project Selection Committee – 2017
Special Purpose Local Option Sales Tax (SPLOST) Citizens Project Selection Committee – 2017 – Transportation
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Sugarloaf Community Improvement District Board
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals
POPULATION DENSITY CONTINUES TO RISE IN GWINNETT

Sources: U.S. Census Bureau. 2017 population estimate from Woods & Poole

PERCENT CHANGE IN GWINNETT’S POPULATION EACH DECADE
Source: U.S. Census Bureau

POPULATION DENSITY PER SQUARE MILE
2016 Estimates
Source: U.S. Census Bureau
*2012 includes three special elections and five scheduled elections.
This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2018.

### Merit and Non-Merit Pay Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>CR233</th>
<th>FI252</th>
<th>$44,164</th>
<th>$80,731</th>
</tr>
</thead>
</table>

### Appointed Pay Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>CR213</th>
<th>FP421</th>
<th>$48,632</th>
<th>$129,298</th>
</tr>
</thead>
</table>

### Protective Services Pay Scale

| Grade | Mid | $154,617 | $23,437 | $29,834 | $93,959 | $37,699 | $42,162 |

### Step 0 Schedule

<table>
<thead>
<tr>
<th>Grade</th>
<th>Step 0</th>
<th>Step 12</th>
</tr>
</thead>
</table>

### Hourly Rates

Hourly rates are based on a 2080 schedule.

Revised November 4, 2017

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<table>
<thead>
<tr>
<th>ACRONYMS</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1C1P</td>
<td>(One Congregation-One Precinct project Initiative)</td>
</tr>
<tr>
<td>ACA</td>
<td>(American Correctional Association)</td>
</tr>
<tr>
<td>ACH</td>
<td>(Automated Clearing House)</td>
</tr>
<tr>
<td>ADA</td>
<td>(Americans with Disabilities Act)</td>
</tr>
<tr>
<td>ADR</td>
<td>(Alternative Dispute Resolution)</td>
</tr>
<tr>
<td>AEP</td>
<td>(Achievement of Excellence in Procurement)</td>
</tr>
<tr>
<td>ANR</td>
<td>(Agriculture and Natural Resources)</td>
</tr>
<tr>
<td>ATMS</td>
<td>(Advanced Traffic Management)</td>
</tr>
<tr>
<td>BCE</td>
<td>(Business Case Evaluation)</td>
</tr>
<tr>
<td>BOC</td>
<td>(Board of Commissioners)</td>
</tr>
<tr>
<td>BSC</td>
<td>(Balanced Scorecard)</td>
</tr>
<tr>
<td>CAD</td>
<td>(Computer Aided Dispatch)</td>
</tr>
<tr>
<td>CAFR</td>
<td>(Comprehensive Annual Financial Report)</td>
</tr>
<tr>
<td>CALEA</td>
<td>(Commission on Accreditation for Law Enforcement Agencies)</td>
</tr>
<tr>
<td>CCTV</td>
<td>(Closed Circuit Television)</td>
</tr>
<tr>
<td>CHINS</td>
<td>(Children in Need of Services)</td>
</tr>
<tr>
<td>CI</td>
<td>(Continuous Improvement)</td>
</tr>
<tr>
<td>CID</td>
<td>(Community Improvement District)</td>
</tr>
<tr>
<td>CIP</td>
<td>(Capital Improvement Plan)</td>
</tr>
<tr>
<td>CJCC</td>
<td>(Criminal Justice Coordinating Council)</td>
</tr>
<tr>
<td>CMMS</td>
<td>(Computerized Maintenance Management System)</td>
</tr>
<tr>
<td>COOP</td>
<td>(Continuity of Operations Plan)</td>
</tr>
<tr>
<td>CPSC</td>
<td>(Citizens Project Selection Committee)</td>
</tr>
<tr>
<td>CSI</td>
<td>(Crime Scene Investigation)</td>
</tr>
<tr>
<td>CTP</td>
<td>(Comprehensive Transportation Plan)</td>
</tr>
<tr>
<td>DB</td>
<td>(Defined Benefit) Plan</td>
</tr>
<tr>
<td>DC</td>
<td>(Defined Contribution) Plan</td>
</tr>
<tr>
<td>DCA</td>
<td>(Georgia Department of Community Affairs)</td>
</tr>
<tr>
<td>DDS</td>
<td>(Department of Driver Services)</td>
</tr>
<tr>
<td>DFACS</td>
<td>(Department of Family and Children Services)</td>
</tr>
<tr>
<td>DHS</td>
<td>(Department of Human Services)</td>
</tr>
<tr>
<td>DIP</td>
<td>(Ductile Iron Pipe)</td>
</tr>
<tr>
<td>DMV</td>
<td>(Department of Motor Vehicle)</td>
</tr>
<tr>
<td>DoITs</td>
<td>(Department of Information Technology Services)</td>
</tr>
<tr>
<td>DoSS</td>
<td>(Department of Support Services)</td>
</tr>
<tr>
<td>DOT</td>
<td>(Department of Transportation)</td>
</tr>
<tr>
<td>DRIVES</td>
<td>(Driver Record and Integrated Vehicle Enterprise System)</td>
</tr>
<tr>
<td>DWOP</td>
<td>(Dismissed for Want of Prosecution)</td>
</tr>
<tr>
<td>DWR</td>
<td>(Department of Water Resources)</td>
</tr>
<tr>
<td>EHC</td>
<td>(Environmental and Heritage Center)</td>
</tr>
<tr>
<td>EMS</td>
<td>(Emergency Medical Services)</td>
</tr>
<tr>
<td>ERP</td>
<td>(Enterprise Resource Planning)</td>
</tr>
</tbody>
</table>
NACo (National Association of Counties)
NACWA (The National Association of Clean Water Agencies)
NASDAQ (National Association of Securities Dealers Automated Quotations System)
NGHS (Northeast Georgia Health System)
NPDES (National Pollutant Discharge Elimination System)
NRCY (Nitrified Recycle)
OPEB (Other Post-Employment Benefits)
OSPM (Office of Strategy and Performance Management)
OTC (Office of the Tax Commissioner)
P&D (Department of Planning and Development)
PAC (Prosecuting Attorneys’ Council) of Georgia
P-Card (Procurement Card)
PCCP (Prestressed Concrete Cylinder Pipe)
RCP (Reinforced Concrete Pipe)
RFP (Request for Proposal)
RFTP (Request for Technical Proposal)
RPA (Real Property Appraisal)
S&P (Standard & Poor’s)
SC (Secondary Clarifier)
SCADA (Supervisory Control and Data Acquisition)
SDC (System Development Charge)
SDS (Service Delivery Strategy)
SEC (Securities and Exchange Commission)
SOP (Standard Operating Procedure)
SPLOST (Special Purpose Local Option Sales Tax)
SQL (Structure Query Language)
TAD (Tax Allocation District)
TAVT (Title Ad Valorem Tax)
TCC (Traffic Control Center)
TDP (Transit Development Plan)
TIF (Tax Increment Financing)
TVIP (Teen Victim Impact Panel)
UASI (Urban Area Security Initiative)
UCR (Uniform Crime Rate)
UGA (University of Georgia)
VAP (Victim Assistance Program)
VERP (Vehicle and Equipment Replacement Plan)
VoIP (Voice over Internet Protocol)
VPN (Virtual Private Network)
WAP (Work Alternative Program)
WLAN (Wireless Local Area Network)
WRC (Water Reclamation Center)
WRF (Water Reclamation Facility)
WRP (Work Release Program)
**Account**: A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County’s financial system.

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

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

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

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

**Accrued Expenses**: Expenses recorded in the period goods or services were received but paid from a subsequent period.

**Activity**: A specific and distinguishable unit of work or service performed.

**Ad Valorem Tax**: Tax imposed on property according to the value of the property being taxed.

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

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

**Appropriation Unit**: The lowest level at which budget control is established for a set of expense budget lines within the local government financial system.

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

**ATIS (Advanced Traveler Information System)**: An intelligent transportation system that acquires, analyzes, and presents information to assist surface travelers in moving from a starting location (origin) to their desired destination. Relevant information may include locations of incidents, weather and road conditions, optimal routes, recommended speeds, and lane restrictions.

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

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

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

**Basis Point**: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

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

Bond Rating: Represents the credit worthiness of an issuer of debt according to ratings published by independent credit rating agencies. Gwinnett uses the services of the nation’s three primary bond rating agencies – Moody’s Investor Service, Standard & Poor’s, and Fitch.

BSC (Balanced Scorecard): A balanced approach to performance measurement that monitors the strategic success of an organization through the tracking of key performance indicators within the perspectives of organizational learning and growth, internal process efficiency and effectiveness, financial stewardship, and citizen/customer engagement.

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

Budget Basis: Method of accounting used when calculating usable funds for appropriation and may differ from generally accepted accounting principles (GAAP), the method used in financial reporting.

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

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. See “Legal Level of Control.”

Budget Document: An official publication that outlines the financial plan as adopted by the legislative body; the document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County’s finances in a standardized format.

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

Capital Asset: Property or equipment valuing more than $5,000 with a life expectancy of more than one year.

Capital Budget: Year one of the Capital Improvement Plan which is appropriated with the annual budget and accounted for within a capital project fund.

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

**Capital Outlay:** Expenditures for the acquisition of capital assets.

**Capital Project Fund:** Fund type used to account for financial resources, along with additional revenues specific to individual projects, used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

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

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

**CI (Continuous Improvement) Program:** A program that uses principles from various disciplines such as Lean and Six Sigma to improve business practices through the reduction of waste, elimination or error, and standardization and documentation of processes.

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

**CIP (Capital Improvement Plan):** A plan that describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

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

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

**COOP (Continuity of Operations Plan):** An initiative that prepares Gwinnett County departments and agencies to continue operation of their essential functions under a broad range of circumstances, including natural, human-caused, or technological threats.

**CPSC (Citizens Project Selection Committee):** The Citizens Project Selection Committee was established to assist Gwinnett County Transportation in preparing a recommendation of transportation projects for the Board of Commissioners for the Special Purpose Local Option Sales Tax (SPLOST). The CPSC is made up of representatives of major interest groups who were self-selected to serve on the committee, including homeowners, businesses, environmental, schools, civic organizations, freight, young professionals, and seniors.

**Connection Charge:** Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

**CTP (Comprehensive Transportation Plan):** The purpose of the CTP is to inform Gwinnett County officials on the subject of future transportation needs, projects that address the needs, advantages, costs, and funding of those projects.

**Current Service Level:** That funding amount that allows an organization to continue at the existing level of service.
**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 percent-age of his/her salary to the plan. The employer contribution is determined by the employees’ participation date. The employee bears the investment risk.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

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

**Debt Limit:** A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

**Debt Service:** Principal and interest payments associated with the issuance of bonds.

**Decision Package:** A request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually has a cost increase, while a service reduction usually has cost savings.

**Digest (or Tax Digest):** A comprehensive list of all taxable and non-taxable property in the county.

**Digest Ratio:** The ratio of the sales price to the appraised value of taxable property.

**Distinguished Budget Presentation Award Program:** A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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

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

**Enterprise Fund:** Proprietary fund type used to report an activity when a fee is charged to external users for goods and services.

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

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

**Expenditure:** Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

**Expense:** Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity’s ongoing major or central operations.
Explore Gwinnett: Gwinnett County’s official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

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.

GAAP (Generally Accepted Accounting Principles): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GASB (Governmental Accounting Standards Board): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information System (CJIS).

GCSmartCommute: A resource that lets Gwinnett residents view real-time traffic along major corridors.

GEFA (Georgia Environmental Finance Authority): An agency of the state of Georgia that facilitates programs that conserve and improve Georgia’s energy, land, and water resources, providing loans for water, sewer, and solid waste infrastructure.

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

GFOA (Government Finance Officers Association): A professional association of state, provincial, and local government finance officers in the United States and Canada.

GIS (Geographic Information System): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of Gwinnett County government’s judicial and administrative operations.
G.O. (General Obligation) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government’s pledge to use legally available resources, including tax revenues, to repay bond holders.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., “To reduce the average full-time vacancy rate to 5 percent.”

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

Gwinnett 101 Citizens Academy: A free program that seeks to develop and nurture informed and engaged residents, students, and business owners in Gwinnett. Class members get a first-hand glimpse of how the County works and build a network with others who live, work, and learn in Gwinnett County.

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.

Indirect Costs: The allocation of administrative support departments’ costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines.

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

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

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

Internal Service Fund: A type of proprietary fund used to account for the financing of goods or services provided by one government department or agency to another government department or agency within the same reporting entity on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit.

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

ITS (Information Technology Services): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents’ access to government information and services.

LEAD academy: A professional development program offered by Gwinnett County’s Department of Human Resources to newly promoted or newly hired supervisors and managers.

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

LEED (Leadership in Energy & Environmental Design): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.
Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example is the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

Management Framework: The overarching structure of strategic and performance management within the County. There are six parts, which include Engagement, Priorities, Strategies, Tactics, Operations, and Results. The Management Framework will aid in achieving the County’s priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value.

Mandate: An order by the state to fulfill their instructions. An example is the state’s determination of the salaries of judges. The County is obligated to fulfill the state’s mandates.

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

Mission: A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., “To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property.”

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

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.

Odyssey Case Management System: A case management software that allows users to open court cases and e-file documents from a single website to a number of Georgia courts.

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends which often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.
Operating Revenues: Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

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

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

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

Partnership Gwinnett: A public-private initiative dedicated to bringing new jobs and capital investment to Gwinnett County.

Pay-As-You-Go: A method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department’s delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County’s budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

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

Project: A specifically defined undertaking or action with target start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

ProQA Software: Software that integrates with the computer aided dispatch system and provides an automated process for processing medical questions and providing medical instructions to callers with a medical emergency prior to the arrival of EMS units. One of the major benefits of the ProQA software is that it streamlines the interrogation process and reduces the amount of time it takes to process a call for dispatch.

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

**R&E (Renewal and Extension):** Term that refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R&E is usually used in reference to Water Resources, Stormwater, Transit, Solid Waste, and Airport programs.

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

**Reserve:** The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring needs. The reserve level is established by County policy.

**Reserve and Contingency:** Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners’ approval.

**Revenue:** Income from all sources appropriated for the payment of public expenses.

**Revenue Bond:** Bond secured by the revenues of the specific operation being financed.

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

**RFP (Request for Proposal):** A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

**S**

**SAP:** A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. SAP provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

**Sales Tax:** Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

**SDS (Service Delivery Strategy):** Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service and the mechanisms used to facilitate the service provision and funding sources.

**Section 203: Federal Voting Rights Act:** A federal act that provides citizens who are not fluent in English the opportunity to be informed voters and participate effectively in elections by requiring covered jurisdictions to provide language assistance and establish an outreach program.

**Special Assessment:** Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

**Special Revenue Fund:** Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

**SPLOST (Special Purpose Local Option Sales Tax):** A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.
State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

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

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

Succession Planning: An ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization.

Sustainability: The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance, wholly or partly, the redevelopment costs within that area.

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

TAVT (Title Ad Valorem Tax): A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales and use tax and the annual ad valorem tax (the “birthday tax”). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax-Related Fund: A fund that derives its revenue primarily from property taxes.

UDO (Unified Development Ordinance): A document intended to formalize the community’s vision for future development, as captured in the 2030 Unified Plan. The UDO updates, streamlines, and combines the County's existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the 2030 Unified Plan.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

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

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. Also see “Fee.”
Values: The guiding principles that define an organization’s internal conduct as well as its relationships with external customers and stakeholders.

Vision: A set of ideas that describe an organization’s aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

VoIP (Voice over Internet Protocol): A way to carry phone calls over an IP data network, whether on the internet or an internal network. A primary attraction of VoIP is its ability to help reduce expenses because telephone calls travel over the data network rather than the phone company’s network.

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

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

Wi-Fi: The standard wireless local area network (WLAN) technology for connecting computers and myriad electronic devices to each other and to the Internet. Wi-Fi is the wireless version of a wired Ethernet network, and it is commonly deployed alongside it.

WIP (Watershed Improvement Plan): Capital improvement plan focused on improving the County’s water quality and stream conditions.

Workers’ Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County’s Department of Corrections that, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.