

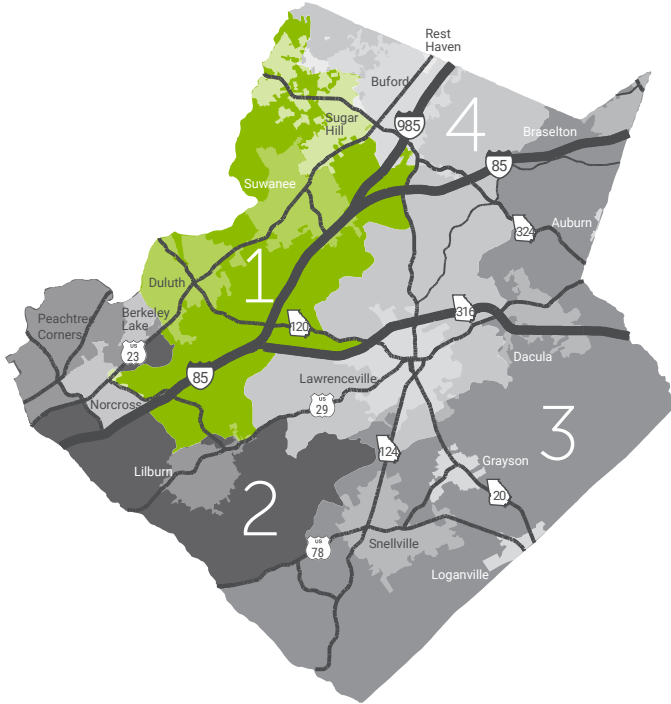


Section 7 APPENDIX

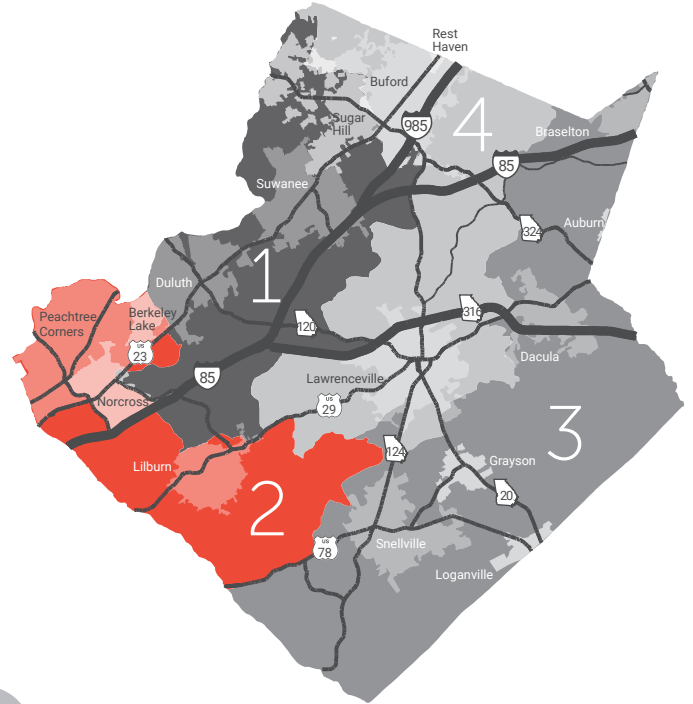
This section contains statistical information, the salary structure for County personnel, and a glossary of terms.

COMMISSION DISTRICTS

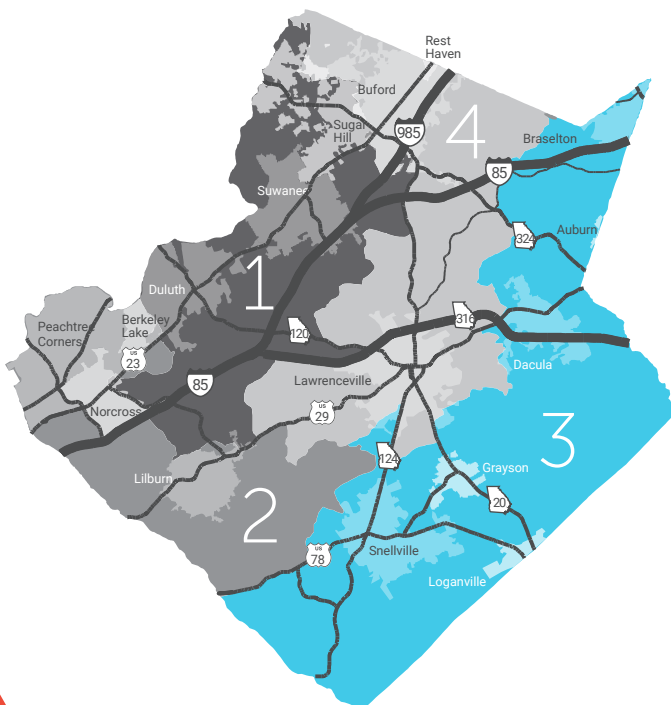
COMMISSION DISTRICT 1
JACE BROOKS



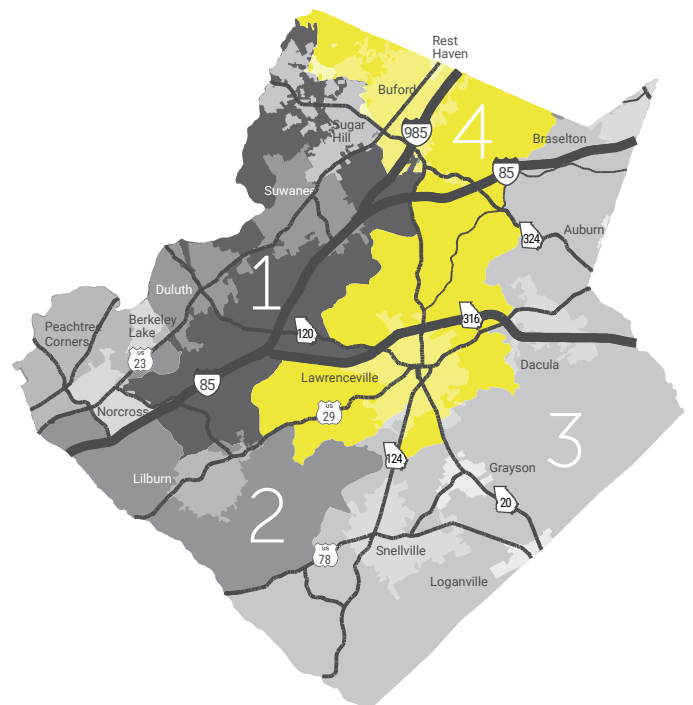
COMMISSION DISTRICT 2
BEN KU

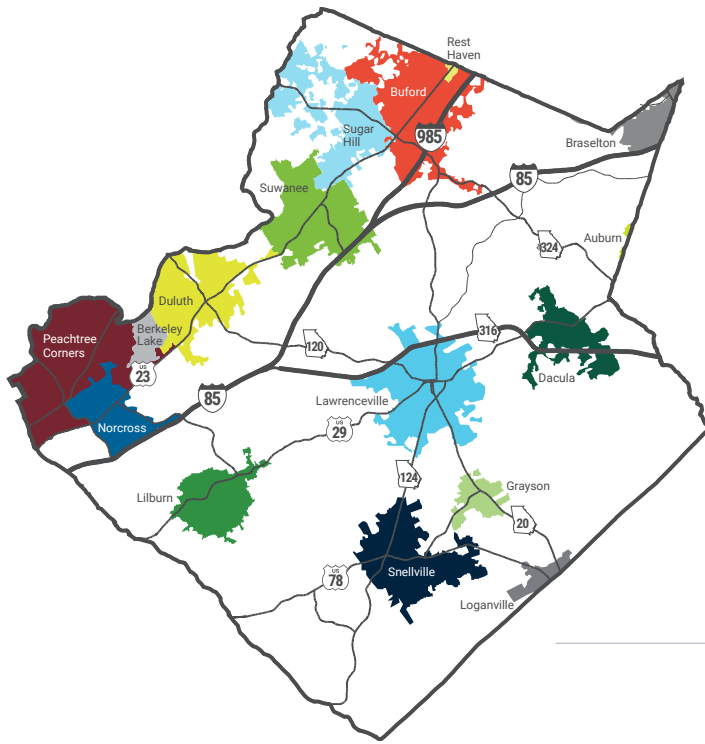


COMMISSION DISTRICT 3
TOMMY HUNTER



COMMISSION DISTRICT 4
MARLENE FOSQUE





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

IN 2019, AN ESTIMATED **958,574 PEOPLE** CALLED GWINNETT HOME.

SOURCE: WOODS & POOLE

Unincorporated:
Population = 696,465

Auburn: Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, annexing 2,500 acres. (Population = 227*)

Berkeley Lake: Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills. (Population = 2,129)

Braselton: Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson Counties. (Population = 4,647*)

Buford: Buford is Gwinnett's northern most city, with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town. (Population = 14,013*)

Dacula: Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his Dacula home served as a temporary first courthouse. (Population = 6,255)

Duluth: In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad. (Population = 29,527)

Grayson: Founded in 1880, Grayson is another city given birth by the railroad. The city was previously known as Berkely. (Population = 4,409)

Lawrenceville: Incorporated in 1821, Lawrenceville is the county seat. (Population = 29,795)

Lilburn: In 1892, a railroad stop known as the town of McDaniel developed. Renamed Lilburn in the early 1900s, this city is named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway. (Population = 12,644)

Loganville: This town also started as a branch of the railroad in 1898 and is another city that Gwinnett shares with an adjoining county. (Population = 2,979*)

Norcross: The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres listed in the U.S. Register of Historic Places. (Population = 16,563)

Peachtree Corners: Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011. (Population = 43,509)

Rest Haven: Incorporated in 1940, Rest Haven is one mile and a half wide. (Population = 32*)

Snellville: In 1885, Snellville was founded by Thomas Snell and James Sawyer. It is located on U.S. Highway 78 in the southeastern corner of the County. (Population = 19,906)

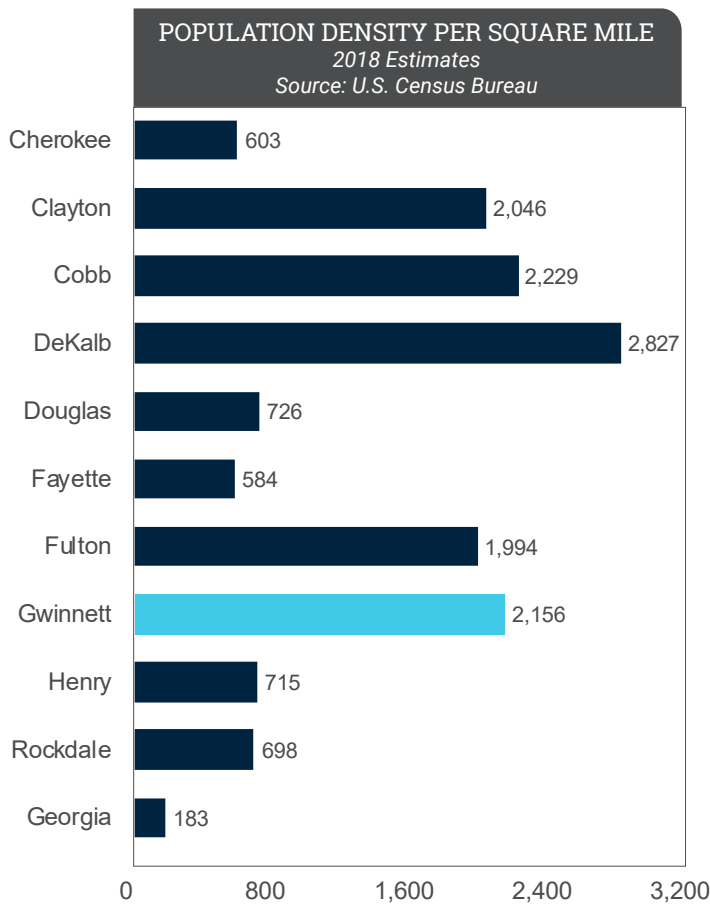
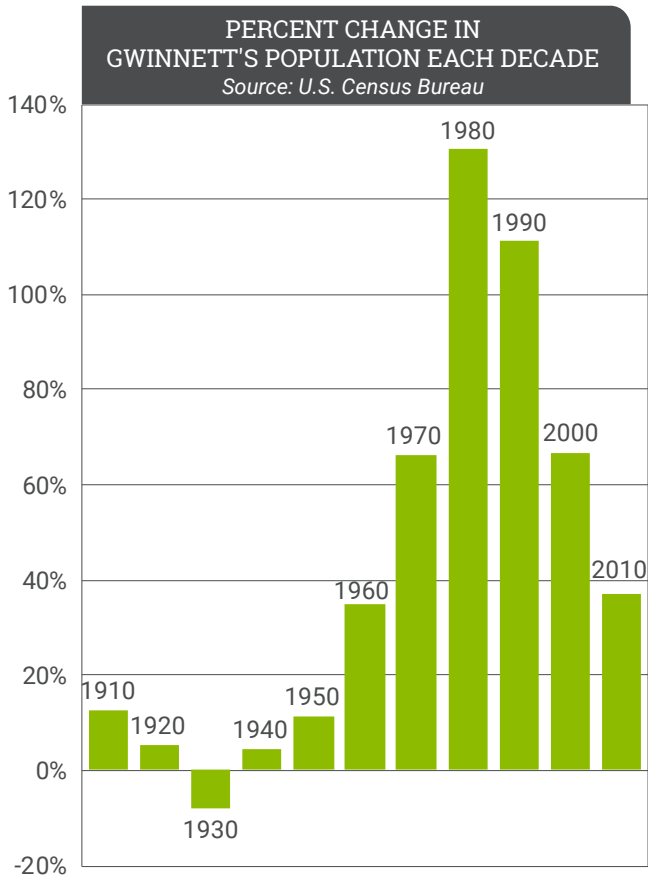
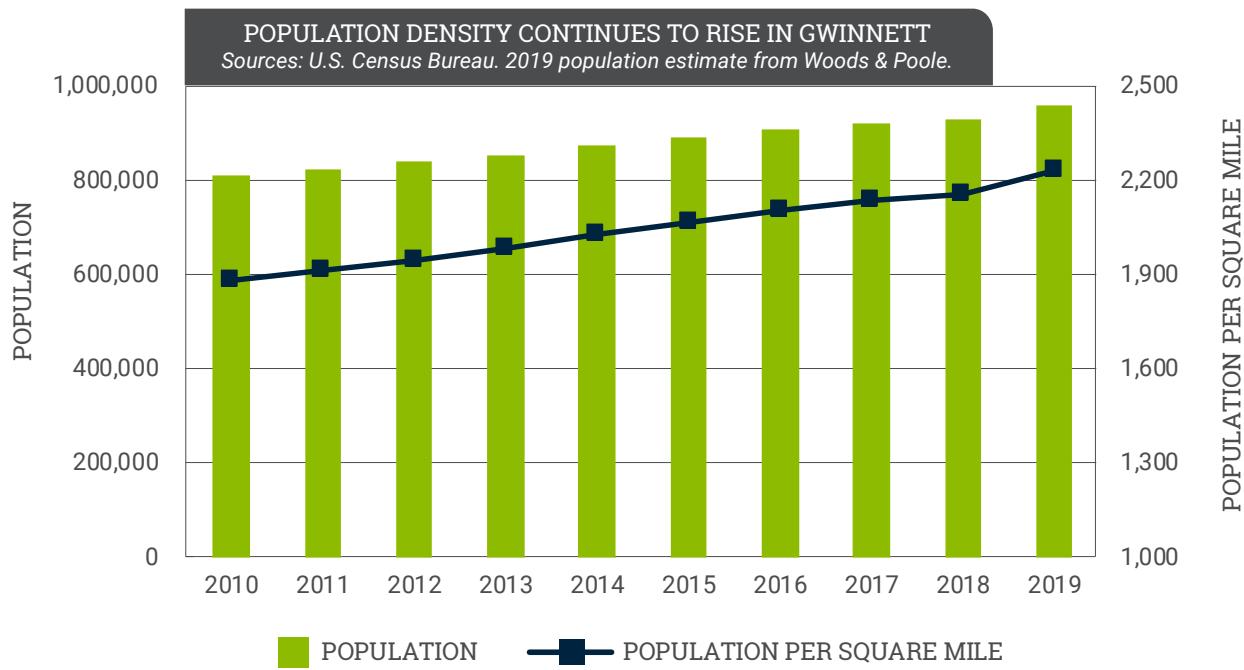
Sugar Hill: This town's name is said to have come from an incident in the 1800s when a freight wagon traveling down a steep hill spilled its load of sugar. The city was chartered in 1939. (Population = 24,112)

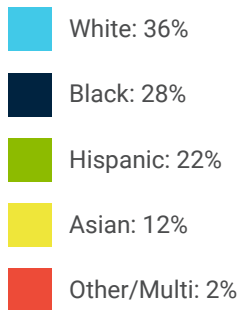
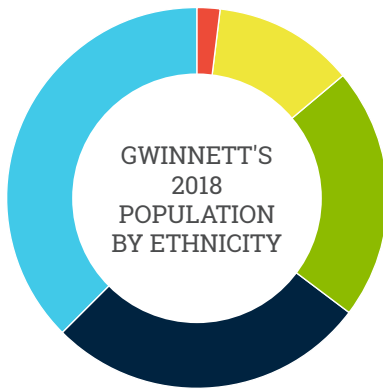
Suwanee: Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office. (Population = 20,569)

*Population within Gwinnett County

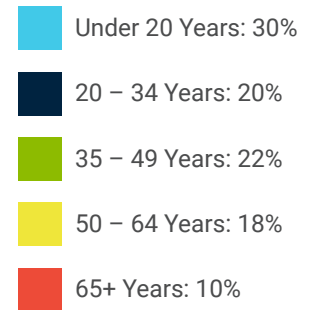
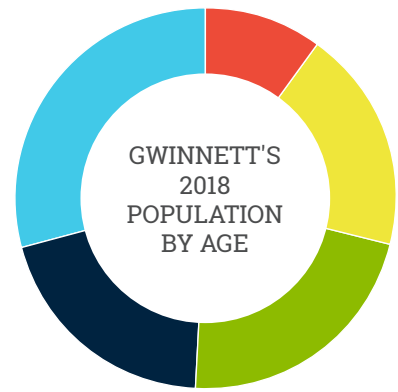
Source: U.S. Census Bureau's July 1, 2019 population estimates

STATISTICAL INFORMATION

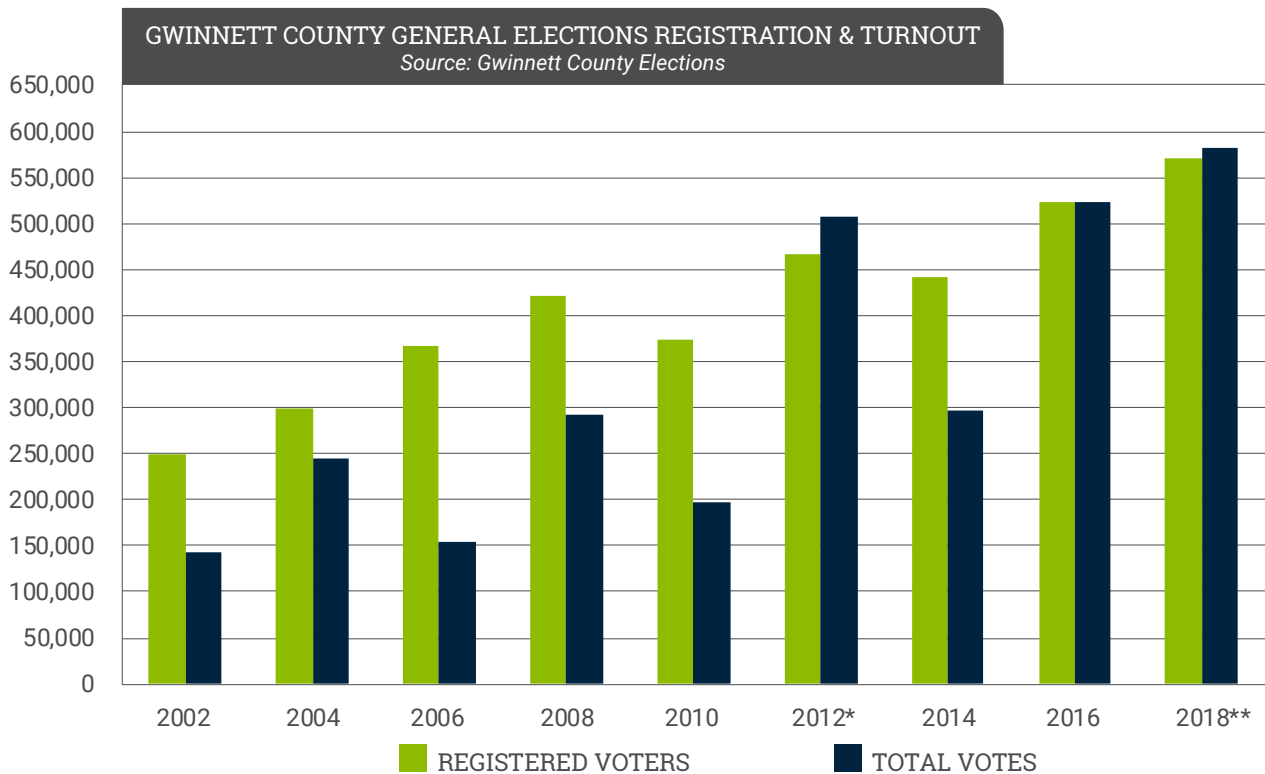




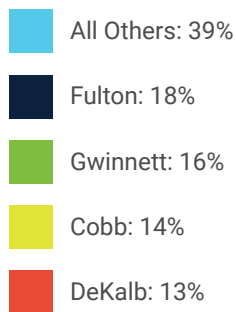
Source: U.S. Census Bureau



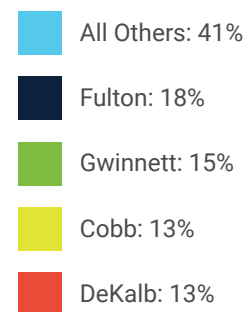
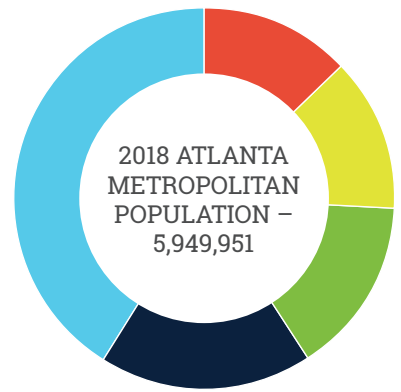
Source: U.S. Census Bureau



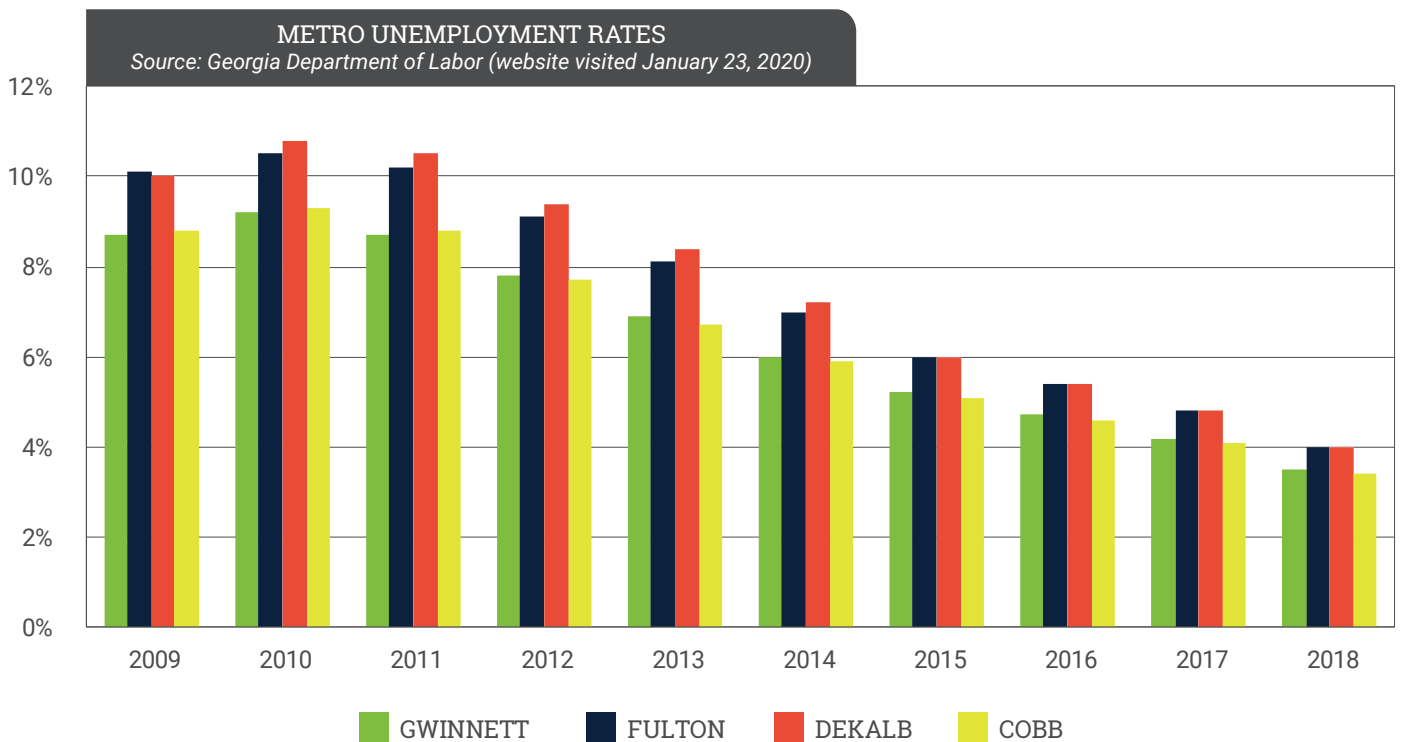
*2012 includes three special elections and five scheduled elections.
 **2018 includes four scheduled elections.

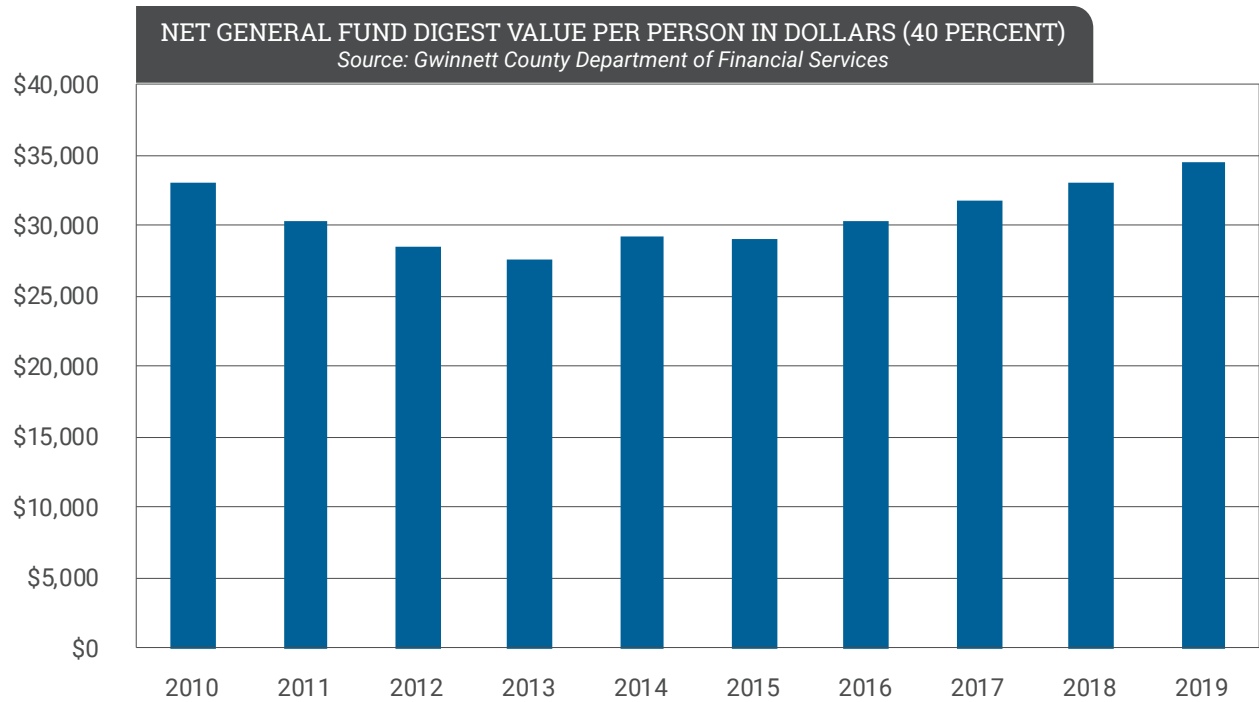


Source: Georgia Department of Labor
(website visited January 23, 2020)

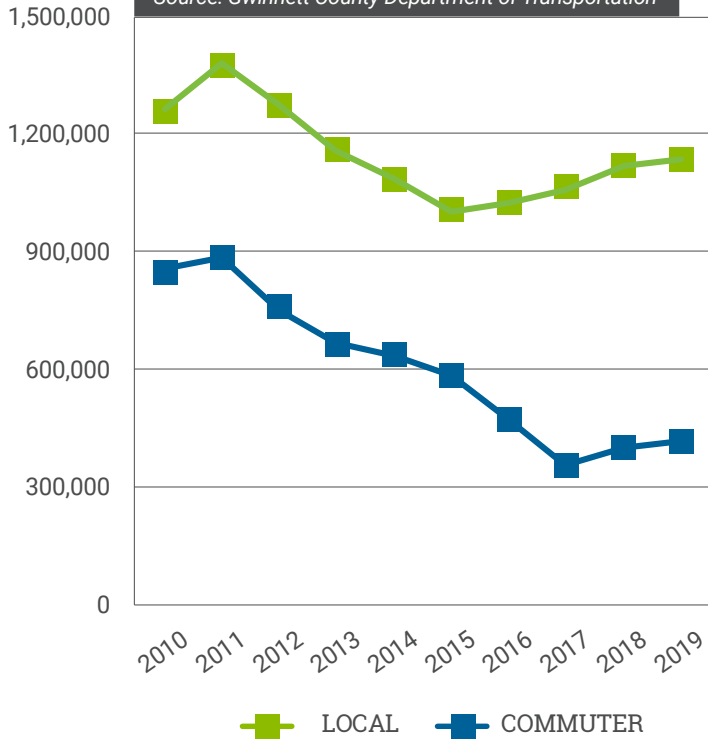


Source: U.S. Census Bureau
(website visited January 23, 2020)

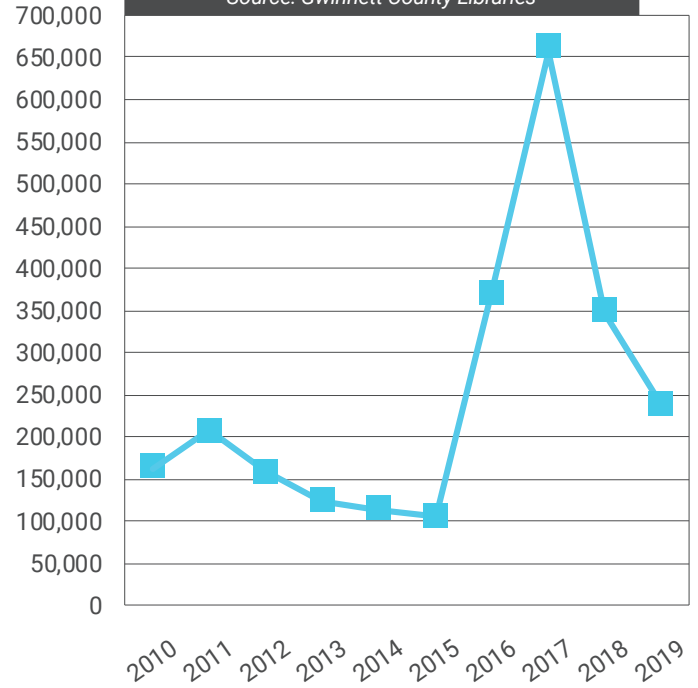




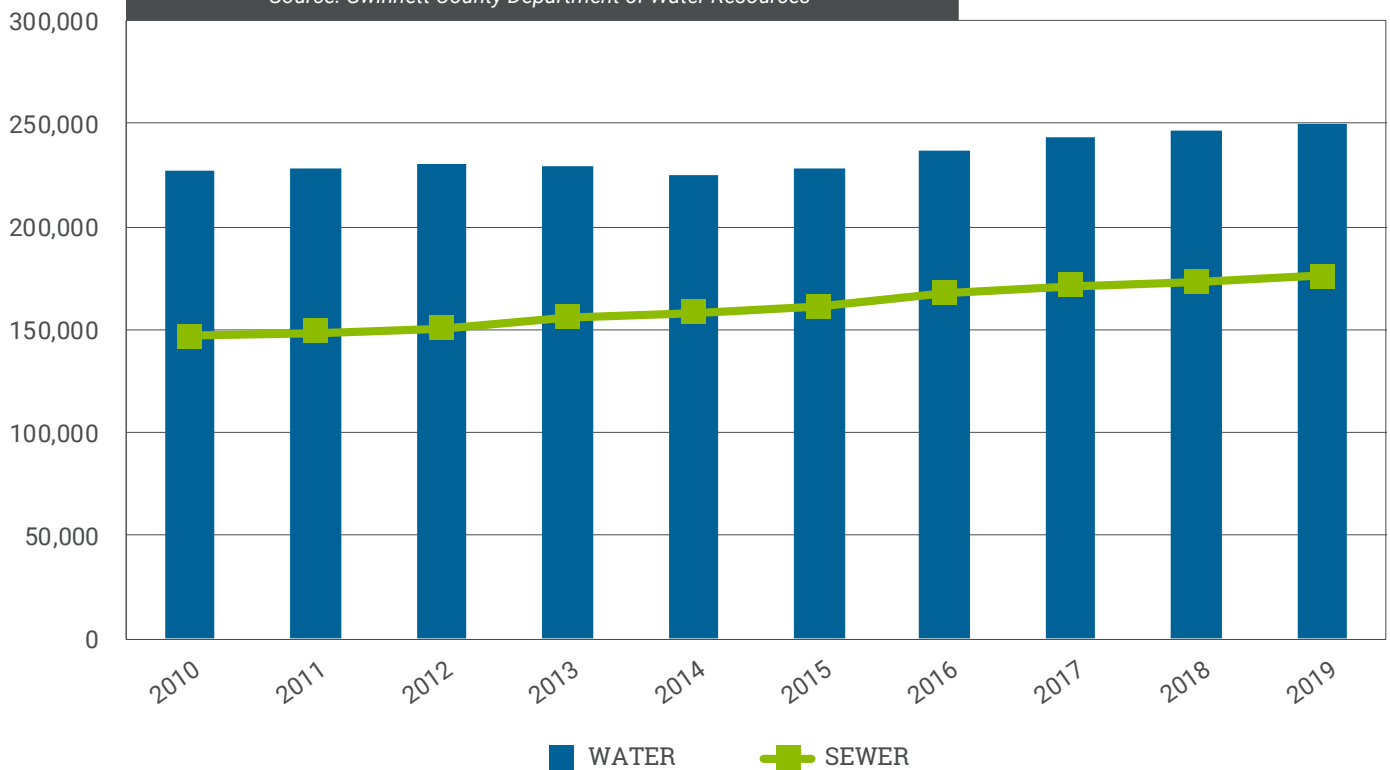
**GWINNETT COUNTY
LOCAL TRANSIT SYSTEM RIDERSHIP**
Source: Gwinnett County Department of Transportation

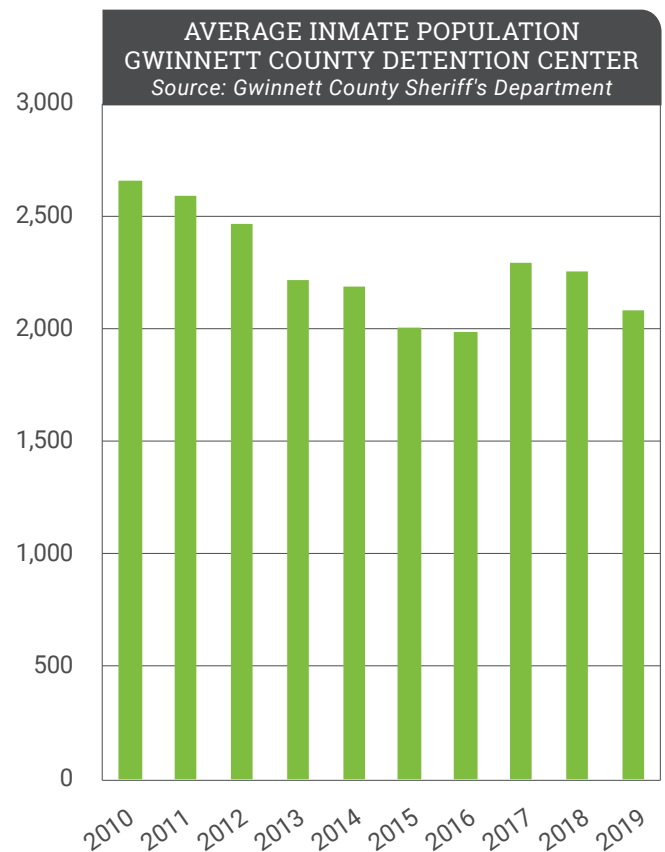
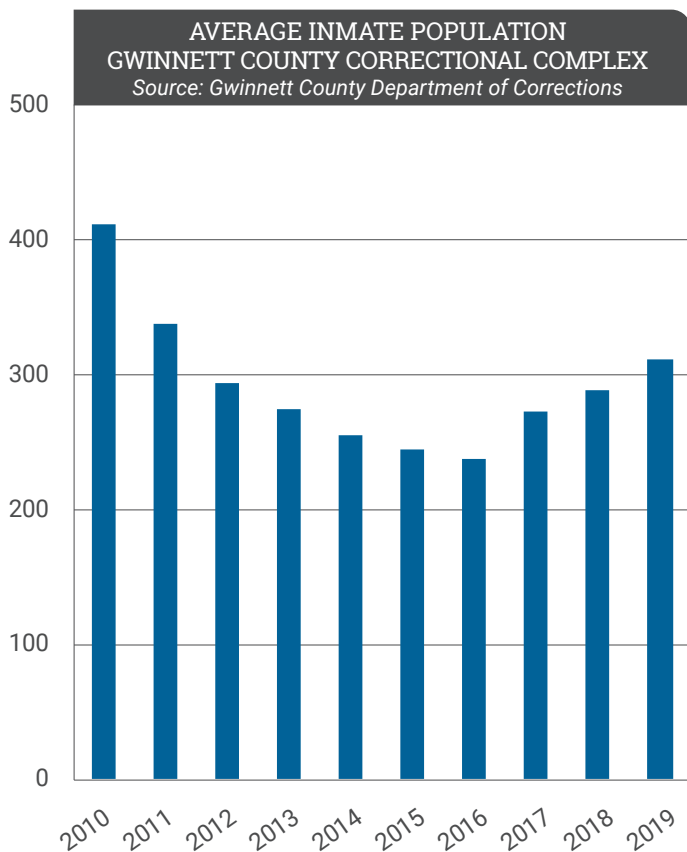
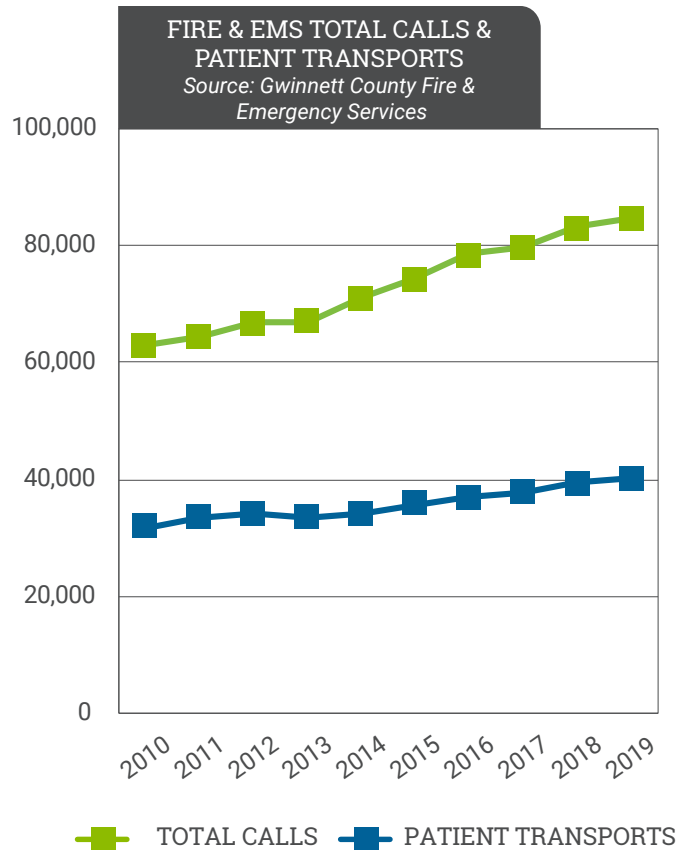
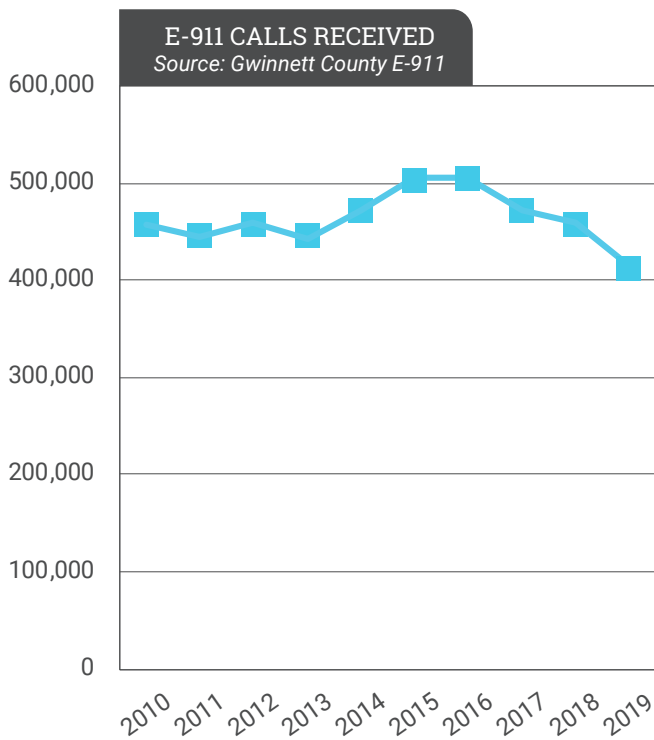


**GWINNETT COUNTY LIBRARY SYSTEM
TOTAL PROGRAMMING ATTENDANCE**
Source: Gwinnett County Libraries



GWINNETT COUNTY WATER AND SANITARY SEWER CUSTOMERS
Source: Gwinnett County Department of Water Resources





This chart contains the pay scale for Appointed, Merit/Non-Merit, District Attorney, and Protective Service positions effective July 1, 2019.

APPOINTED PAY SCALE			MERIT AND NON-MERIT PAY SCALE			PROTECTIVE SERVICES PAY SCALE			
Grade	2019 Min	2019 Max	Grade (DBM)	2019 Min	2019 Max	Position Title	Grade	Step 0	Step 12
			A11(1)	\$24,140	\$37,417	Correction Officer-4125	CR213	\$33,601	\$53,797
			A11(2)	\$25,588	\$39,661	Correction Officer Senior	CR223	\$36,289	\$58,101
100J	\$25,854	\$41,366	A11(3)	\$27,124	\$42,042	Correction Officer Master	CR233	\$38,466	\$61,585
100I	\$27,274	\$43,639	A12(1)	\$26,253	\$40,693	Correction Officer Corporal	CR243	\$42,822	\$68,559
			A12(2)	\$27,828	\$43,134	Classification Officer	CR253	\$46,341	\$74,194
100H	\$28,878	\$46,205	A12(3)	\$29,498	\$45,722	Correction Officer Sergeant	CR323	\$46,341	\$74,194
100G	\$30,729	\$49,167	A13(1)	\$28,550	\$44,252	Correction Officer Lieutenant	CR423	\$54,808	\$87,749
			A13(2)	\$30,262	\$46,907	Deputy Sheriff	SH213	\$36,101	\$57,799
100F	\$32,727	\$52,363	A13(3)	\$32,079	\$49,723	Deputy Sheriff Senior	SH223	\$41,139	\$65,864
			B21(1)	\$31,049	\$49,678	Deputy Sheriff Master	SH233	\$43,607	\$69,816
			B21(2)	\$32,934	\$52,694	Deputy Sheriff Corporal	SH243	\$46,336	\$74,185
100E	\$34,818	\$55,708	B21(3)	\$34,817	\$55,708	Deputy Sheriff Sergeant	SH323	\$49,851	\$79,812
			B22(1)	\$33,765	\$54,024	Deputy Sheriff Lieutenant-4904	SH423	\$56,195	\$89,969
			B22(2)	\$35,790	\$57,264	Deputy Sheriff Lieutenant (Appointed)	SH101	\$56,195	\$89,969
			B22(3)	\$37,939	\$60,702	Firefighter I	FF213	\$36,331	\$58,168
100D	\$37,252	\$59,603	B23(1)	\$36,719	\$58,751	Firefighter II	FF223	\$39,081	\$62,570
			B23(2)	\$38,923	\$62,277	Firefighter III	FF233	\$42,047	\$67,319
			B23(3)	\$41,258	\$66,013	Firemedic	FF233	\$42,047	\$67,319
100C	\$39,851	\$65,754	B24(1)/B31(1)	\$39,932	\$63,892	Firefighter Driver/Engineer	FF243	\$45,246	\$72,441
			B24(2)/B31(2)	\$42,329	\$67,726	Community Risk Reduction Lieutenant	FF322	\$46,555	\$74,535
			B24(3)/B31(3)	\$44,868	\$71,789	Fire Apparatus Lieutenant	FF322	\$46,555	\$74,535
			B25(1)/B32(1)	\$43,426	\$69,482	Firefighter Lieutenant	FF323	\$48,695	\$77,963
			B25(2)/B32(2)	\$46,032	\$73,651	Firefighter Captain	FF423	\$55,582	\$88,989
			B25(3)/B32(3)	\$48,792	\$78,067	Fire Inspector	FI242	\$40,771	\$65,275
100B	\$42,589	\$70,273	C41(1)	\$47,227	\$77,924	Fire Inspector Senior	FI252	\$44,338	\$70,986
100A	\$45,557	\$75,170	C41(2)	\$50,060	\$82,599	Fire Inspections Captain	FI423	\$55,582	\$88,989
			C41(3)	\$53,063	\$87,555	Fire Investigator	FI243	\$43,217	\$69,192
			C42(1)	\$51,358	\$84,741	Fire Investigator Senior	FI253	\$46,996	\$75,242
			C42(2)	\$54,439	\$89,825	Fire Investigation Captain	FI423	\$55,582	\$88,989
100	\$50,091	\$82,650	C42(3)	\$57,706	\$95,215	Fire Planner I	FP411	\$45,489	\$72,830
			C43(1)	\$55,853	\$92,157	Fire Planner II	FP421	\$49,468	\$79,200
			C43(2)	\$59,204	\$97,687	Fire Planning Manager	FP521	\$63,623	\$101,863
101	\$53,566	\$88,385	C44(1)/C51(1)	\$60,740	\$100,221	Police Officer	PL213	\$38,270	\$61,272
			C44(2)/C51(2)	\$64,384	\$106,234	Police Officer Senior	PL223	\$41,139	\$65,864
			C44(3)/C51(3)	\$68,248	\$112,609	Police Officer Master	PL233	\$43,607	\$69,816
			C45(1)/C52(1)	\$66,054	\$108,989	Police Officer Corporal	PL243	\$46,336	\$74,185
			C45(2)/C52(2)	\$70,017	\$115,528	Police Pilot	PL253	\$46,996	\$75,242
			C45(3)/C52(3)	\$74,219	\$122,461	Police Pilot Senior	PL323	\$49,851	\$79,812
104/200	\$65,547	\$111,431	D61(1)	\$71,835	\$118,527	Police Pilot Chief	PL423	\$56,195	\$89,969
			D61(2)	\$76,145	\$125,639	Police Officer Sergeant	PL323	\$49,851	\$79,812
			D61(3)	\$80,713	\$133,177	Police Officer Lieutenant	PL423	\$56,195	\$89,969
			D62(1)	\$78,120	\$128,898	Police Aviation Manager	PL433	\$60,447	\$96,778
105/201	\$70,077	\$119,130							
106/202/300	\$74,940	\$127,398							
107/203/301	\$80,179	\$136,304							
108/204/302	\$82,119	\$139,602							
205/303	\$87,744	\$149,165							
206/304	\$93,755	\$159,384							
305/400	\$100,177	\$170,300							
306/401	\$107,039	\$181,966							
307/402	\$114,360	\$194,412							
403	\$122,194	\$207,730							
404	\$130,553	\$221,940							
405	\$139,495	\$237,142							
406/500	\$149,037	\$253,363							
501	\$159,255	\$270,733							
600	Based on Contractual Agreement								

Hourly rates are based on a 2080 schedule

Revised July 1, 2019

DISTRICT ATTORNEY PAY SCALE			
Position Title	Grade	Min	Max
DA - Court Associate	DA10	\$31,049	\$54,025
DA - Legal Associate	DA11	\$36,719	\$63,891
DA - Victim Advocate	DA12	\$39,851	\$65,754
DA - Assistant Victim Witness Program Director	DA13	\$50,091	\$88,159
DA - Legal Manager	DA14	\$53,567	\$88,385
DA - Assistant District Attorney	DA15	\$57,279	\$100,810
DA - Criminal Investigator	DA15	\$57,279	\$100,810
DA - Confidential Executive Assistant	DA16	\$65,547	\$111,430
DA - Assistant Chief Investigator	DA17	\$66,586	\$113,197
DA - Assistant District Attorney Senior	DA18	\$63,006	\$110,891
DA - Managing Attorney	DA20	\$70,077	\$119,130
DA - Chief Investigator	DA20	\$70,077	\$119,130
DA - Victim Witness Program Director	DA20	\$70,077	\$119,130
Deputy Chief Assistant District Attorney	DA30	\$87,744	\$149,164
Chief Assistant District Attorney	DA40	\$93,755	\$159,383

A

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the County's financial system.

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

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

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

Americans with Disabilities Act (ADA): Federal legislation passed in 1990 that prohibits discrimination against people with disabilities. It prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

Appropriation: An authorization determined by the legislative body of a government that permits assumption of obligations or expenditures of governmental resources. Gwinnett County approves appropriations for fixed dollar amounts annually.

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

Audit: The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant, the CPA can express an opinion on the fairness of the entity's financial statements.

B

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

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

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits (employment): A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

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

Bond Covenant: A legally binding term of agreement between the bondholder and the bond issuer. Bond covenants are designed to protect the interests of both parties.

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

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

Budget Basis: Method of accounting used when calculating usable funds for appropriation. Budget basis may differ from generally accepted accounting principles, which is the method used in financial reporting.

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

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

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

Budget Resolution: The formal statement adopted by the Board of Commissioners that shows budgeted revenues and expenditures at the legal level of budget control for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain budget transfers or other budget adjustments.

C

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

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

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

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government’s general capital assets.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition represents a public betterment to the community and adds to the total capital assets of the County. The project should generally have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year.

Capital Outlay: Expenditures for the acquisition of capital assets.

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

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

CID (Community Improvement District): A defined area within which non-residential property owners choose to pay an additional tax or fee in order to fund improvements within the district’s boundaries.

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

CLE (Continuing Legal Education): Professional education for attorneys that takes place after their initial admission to the bar.

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

Commission on Fire Accreditation International: An organization that provides an assessment tool to determine when a fire department has achieved an appropriate level of professional performance and efficiency. The Commission on Fire Accreditation International defines “Standards of Response Coverage” as being those adopted, written policies and procedures that determine the distribution, concentration and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials and other forces of technical response. The CFAI has nine points of assessment.

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

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

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

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

D

DB (Defined Benefit) Plan: One of Gwinnett County’s retirement plans. In this plan, an eligible participant receives a specific pension benefit amount based on a formula of average eligible compensation and years of service. Gwinnett County bears the investment risk. The plan is funded by employee and employer contributions.

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

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction. In Georgia the legal limit is 10 percent of the assessed values of properties.

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

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

Depreciation: An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset’s value has been depleted or consumed.

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

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

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

E

EAP (Employee Assistance Program): An employee benefit program that assists employees with various needs and provides employees with access to information about life transitions and challenges outside of the normal workday.

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose.

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

EOP (Emergency Operations Plan): A document which outlines how a facility will respond to an emergency. Specific areas of responsibility are assigned for performing functions in response to a disaster. The EOP describes emergency response, continuity of operations, continuity of government, and recovery from emergencies or disasters.

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

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

Expense: Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Explore Gwinnett: Gwinnett County's official tourism organization dedicated to strengthening the economy by marketing the county as a destination for conventions, sporting events, meetings, and leisure travel.

F

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

Fee: A charge imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

FTE (Full-Time Equivalent): The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as eight hours per day.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary (Internal Service and Enterprise Funds), and Fiduciary (Trust Funds, Agency Funds).

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.

G

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

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

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

GCPS (Gwinnett County Public Schools): The largest school system in Georgia, serving more than 180,000 students in 2019 – 2020. GCPS's vision is to become a system of world-class schools where students acquire the knowledge and skills to be successful in college and careers.

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

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

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

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

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of Gwinnett County government's judicial and administrative operations.

GMC (Gwinnett Medical Center) – Lawrenceville: Now called Northside Hospital Gwinnett. When Northside Hospital and GMC merged in 2019, GMC – Lawrenceville was renamed Northside Hospital Gwinnett. Northside Hospital Gwinnett offers nationally recognized and renowned services, including the Strickland Heart Center's cardiovascular specialties, neurosurgery, genetic testing, and more.

G.O. (General Obligation) Bond: A common type of municipal bond in the United States approved by voters that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

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

Governmental Fund: A fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

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

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

Gwinnett County Standard: An expectation of excellence manifested in a dedication to exemplary performance and externally affirmed through accreditation, award, and recognition.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

Hotel/Motel Occupancy Tax: A tax on the rental of rooms that the city, county, state or county may require; it is generally owed on the price of accommodations or any additional fees, like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

I

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

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

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

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

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

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

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

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

L

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

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

LEED (Leadership in Energy & Environmental Design): An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, carbon dioxide emissions reduction, indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. For Gwinnett County, the legal level of control is at the fund/department level.

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

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

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

M

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

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

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

Microtransit/Flex Service: A form of demand-responsive transport. This transit service offers flexible routing and/or flexible scheduling of minibuses. Microtransit providers build routes so as to match demand (trip) and supply (driven vehicle) and extend the efficiency and accessibility of the transit service.

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

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

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

N

National Animal Care and Control Association: A non-profit organization that is committed to setting the standard of professionalism in animal welfare and public safety through training, networking, and advocacy.

Net Position: The residual of all other financial statement elements presented in a statement of financial position for proprietary fund types (enterprise and internal service). It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

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

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

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

Operating Expenditures/Expenses: Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

Operating Revenues: Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

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

OTC (Office of the Tax Commissioner): The Office of the Tax Commissioner bills, collects and disburses personal and property taxes and administers homestead exemptions under the direction of Gwinnett County Tax Commissioner Richard Steele. Serving also as an agent for the state of Georgia, the tax commissioner registers and titles motor vehicles and disburses associated revenue.

P

Paratransit Service: An auxiliary transit service without fixed routes or schedules, usually serving the disabled on demand.

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

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

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

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

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

PMIS (Project Management Information System): A tool which typically consists of one or more software applications that can help the project team plan, schedule, monitor, and report on a project.

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

Procurement: The process of buying goods or services.

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

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

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

Proprietary Fund: A fund that focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a county utility. There are two types of proprietary funds: enterprise and internal service funds.

R

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

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

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

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

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

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

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

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

S

SACRC (Situational Awareness and Crime Response Center): The Gwinnett County Police Department Situational Awareness and Crime Response Center is expected to open in 2021 at police headquarters. The SACRC will be equipped with camera systems, license plate readers and other technologies meant to enhance situational awareness to help keep officers better informed while en route to incidents and to get a better grasp on active situations.

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

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

SCADA (Supervisory Control and Data Acquisition): A computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.

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

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

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

SPLOST (Special Purpose Local Option Sales Tax): A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for the purpose of funding the building of parks, roads, and other public facilities.

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

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

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

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

T

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

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

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

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

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

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

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

U

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

Unified Development Ordinance: A document intended to formalize the community’s vision for future development, as captured in the 2040 Unified Plan. The Unified Development Ordinance updates, streamlines, and combines the County’s existing zoning resolution, development regulations, and other related resources into one integrated code document that embraces the new image, goals, and policies of the 2040 Unified Plan.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see “Fee.”*

V

Values: The guiding principles that define an organization’s internal conduct as well as its relationships with external customers and stakeholders.

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

W

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

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

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

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

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