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15

BUDGET IN BRIEF

Board of Commissioners

Charlotte Nash, Chairman
Jace Brooks, District 1
Lynette Howard, District 2
Tommy Hunter, District 3
John Heard, District 4

County Administration

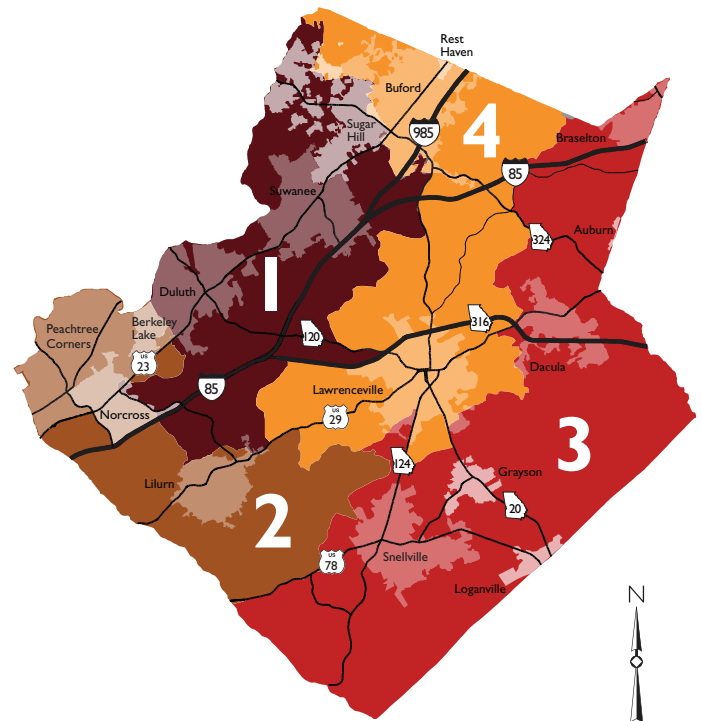
Glenn Stephens, County Administrator
Phil Hoskins, Deputy County Administrator

Department of Financial Services

Maria Woods, CFO/Department Director

Chairman's Budget Review Team

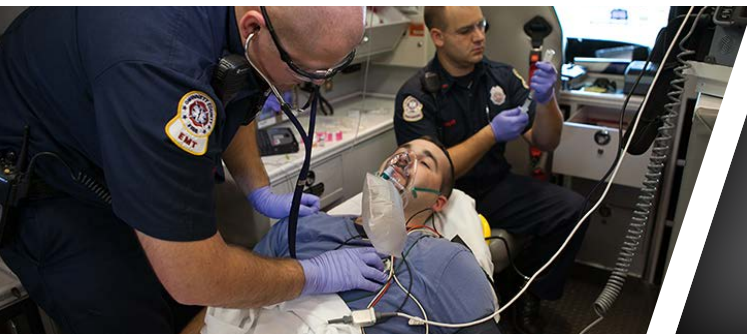
Mark Brock, Building Maintenance Director, Gwinnett County Public Schools
Burt Manning, Retired Real Estate Appraiser/Assessment Administrator
Roger Willis, Retired District Manager, Jackson EMC
Latabia Woodward, Strategic Planning Principal, Georgia Power



Commission Districts

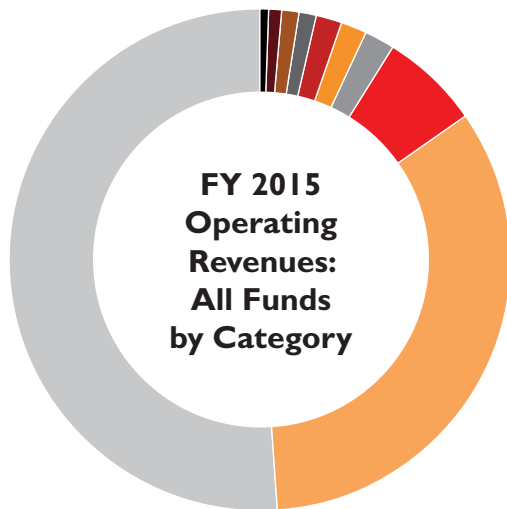
To the Stakeholders of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2015. This document is a summary of our overall plan for allocating available resources to provide services and sustain Gwinnett County's vision. The \$1.42 billion budget is the result of many hours of hard work and tough decision making, and we believe it demonstrates the County's long-standing commitment to prudent financial planning. Such planning allows us to carry out our mission, vision, and values while ensuring the highest standards of service to the community.



gwinnettcounty
GEORGIA

	FY 2015 Adopted Budget	% Change over FY 2014
Operating Revenues		
Taxes	\$ 420,274,065	4.5%
Licenses and Permits	7,722,250	1.5%
Intergovernmental	3,887,959	-1.7%
Charges for Services	537,660,824	-1.0%
Fines and Forfeitures	16,316,325	8.6%
Investment Income	1,900,230	-20.0%
Contributions and Donations	17,955,602	48.6%
Miscellaneous	6,312,660	-5.2%
Other Financing Sources	10,636,726	9.4%
Total Revenues	\$ 1,022,666,641	2.0%
Use of Net Position	20,568,956	54.9%
Use of Fund Balance	9,435,707	-13.1%
Total Revenues and Use of Net Position/Fund Balance	\$ 1,052,671,304	2.5%



- Charges for Services: 51.1%
- Property Taxes: 33.6%
- Other Taxes: 6.3%
- Use of Net Position: 1.9%
- Contributions and Donations: 1.7%
- Fines and Forfeitures: 1.6%
- Miscellaneous: 1.2%*
- Other Financing Sources: 1.0%
- Use of Fund Balance: 0.9%
- Licenses and Permits: 0.7%

*Includes Intergovernmental Revenues and Investment Income

2015 Budget Dynamics

Throughout the budget planning process, departments consistently identified the following as factors that would affect the 2015 budget:

- Slight growth projected in the tax digest
- Workforce retention and recruitment
- Restoration of certain services
- Future financial stability

Watch for the upcoming [State of the County Address](#) in February to see what is in store for Gwinnett in 2015.



On January 6, 2015, the Gwinnett County Board of Commissioners adopted a balanced operating budget of \$1.05 billion that preserves and partially restores certain core services.

In keeping with a history of conservative budgeting practices, the fiscal year 2015 budget was prepared with a long-term outlook in mind. The budget review team considered the dynamics listed in the box above when making their budget recommendations. County officials anticipate slight growth in the tax digest in 2015 as the economy continues to show signs of improvement. Gwinnett's commitment to attracting and retaining good employees, delivering and restoring core services, and maintaining financial sustainability will ensure the quality of life residents and businesses have come to enjoy.



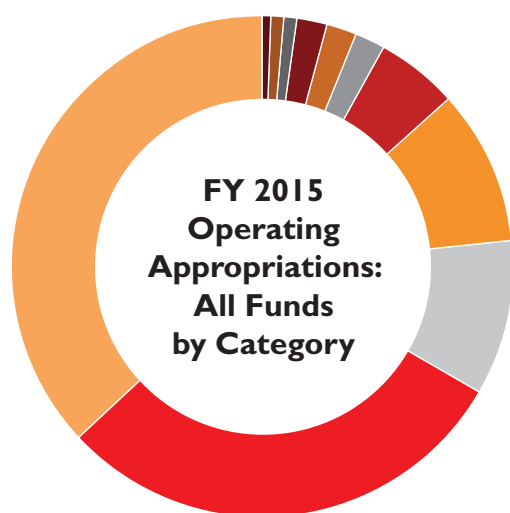
2015 Budget Approach

- Comprehensive capital improvement review
- Continuation of 90-Day Vacancy Policy
- Mandated/priority core services
- Continuation of decision packages for service reductions and service enhancements
- Justification of specified commitment items

Adopted FY 2015 Operating Budget

Comparison With Prior Year: Appropriations

	FY 2015 Adopted Budget	% Change over FY 2014
Operating Appropriations		
Personal Services	\$ 389,048,824	4.0%
Operations	311,187,634	3.0%
Debt Service	104,860,373	-0.2%
Transfers to Renewal and Extension	104,856,472	34.0%
Contributions to Other Funds	55,340,548	-17.6%
Contributions to Development Authority	7,588,195	-0.1%
Contributions to Subsidized Agencies	21,851,426	3.2%
Contributions to Other Agencies	1,132,250	11.6%
Contributions to Capital/Capital Outlay	18,695,123	-7.3%
Reserves/Contingencies	6,629,225	-2.2%
Total Appropriations	\$ 1,021,190,070	3.8%
Working Capital Reserve	20,885,563	-49.6%
Contributions to Fund Balance	10,595,671	381.8%
Total Appropriations and Contributions to Reserve/Fund Balance	\$ 1,052,671,304	2.5%



Personal Services: 37.0%
Operations: 29.5%
Debt Service: 10.0%
Transfers to Renewal and Extension: 10.0%
Contributions to Other Funds: 5.2%
Contributions to Subsidized Agencies: 2.1%
Working Capital Reserve: 2.0%
Contributions to Capital/Capital Outlay: 1.8%
Contributions to Fund Balance: 1.0%
Contributions to Development Authority: 0.7%
Reserves/Contingencies: 0.6%
Contributions to Other Agencies: 0.1%*

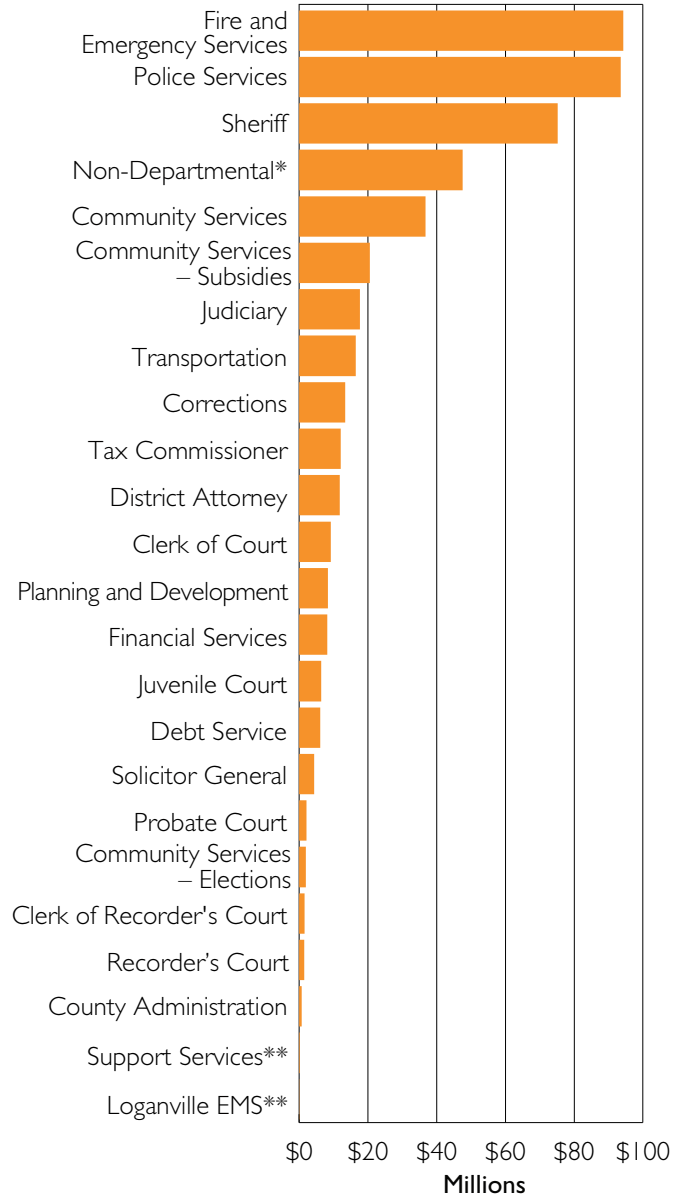
*Value is too small to appear on this chart

Adopted FY 2015 Operating Budget

Comparison With Prior Year: Tax-Related Funds Appropriations By Activities

	FY 2015 Adopted Budget	% Change over FY 2014
Tax-Related Activities		
Fire and Emergency Services	\$ 94,274,048	2.5%
Police Services	93,513,390	-3.5%
Sheriff	75,228,755	0.6%
Non-Departmental	47,605,008	35.9%
Community Services	36,716,371	11.6%
Community Services - Subsidies	20,549,659	3.3%
Judiciary	17,622,406	6.6%
Transportation	16,486,993	2.0%
Corrections	13,376,297	-3.0%
Tax Commissioner	12,081,242	5.9%
District Attorney	11,814,052	5.8%
Clerk of Court	9,203,505	5.8%
Planning and Development	8,337,652	0.8%
Financial Services	8,205,627	-6.3%
Juvenile Court	6,414,973	1.4%
Debt Service	6,142,158	4.5%
Solicitor General	4,341,567	1.1%
Probate Court	2,150,318	5.6%
Community Services - Elections	1,902,553	-64.6%
Clerk of Recorder's Court	1,551,194	13.7%
Recorder's Court	1,473,507	-11.4%
County Administration	721,231	-51.6%
Support Services	150,491	6.5%
Loganville EMS	24,827	4.5%
Tax-Related Funds Appropriations	\$ 489,887,824	3.0%

Note: Includes the General Fund, Service District Funds, Recreation Fund, and General Obligation Bond Fund



*Non-departmental appropriations consist primarily of reserves, contributions to capital funds, and contributions to other funds
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Operating Budget Review Team

Budget review meetings took place during the annual budget planning cycle. Comprised of County staff as well as residents appointed by Chairman Charlotte Nash, the budget review team examined needs and recommended how resources should be allocated. As a result of the budget review team's deliberations, the 2015 budget holds the line on property tax rates, addresses critical expansion of fire and emergency medical services, adjusts employee compensation, and partially restores funding for some important services to meet increased demand.

Representatives from departments and agencies presented their business plans and proposed budgets to the Chairman's budget review team in September 2014. To view these presentations, please visit www.tvgwinnett.com.



Adopted FY 2015 Operating Budget

Comparison With Prior Year

	FY 2015 Adopted Budget	FY 2014 Adopted Budget	Increase (Decrease) over FY 2014	
			Amount	%
Tax-Related Funds				
General	\$ 246,606,396	\$ 241,304,226	\$ 5,302,170	2.2%
General Obligation Bond	6,142,158	5,877,659	264,499	4.5%
Recreation	31,308,870	28,876,112	2,432,758	8.4%
Loganville EMS	24,827	23,750	1,077	4.5%
Fire and Emergency Services	96,922,187	93,724,919	3,197,268	3.4%
Development and Enforcement	9,926,204	9,073,155	853,049	9.4%
Police	98,957,182	96,759,110	2,198,072	2.3%
Total Tax-Related	\$ 489,887,824	\$ 475,638,931	\$ 14,248,893	3.0%
Special Revenue Funds				
Speed Humps	\$ 123,331	\$ 120,633	\$ 2,698	2.2%
Street Lighting	7,742,625	7,447,664	294,961	4.0%
Authority Imaging	960,000	1,904,434	(944,434)	-49.6%
Corrections Inmate Welfare	79,200	81,509	(2,309)	-2.8%
Crime Victims Assistance	1,200,382	1,240,470	(40,088)	-3.2%
District Attorney Federal Asset Sharing	215,000	215,000	-	0.0%
E-911	19,489,773	17,960,734	1,529,039	8.5%
Juvenile Court Supervision	57,784	63,751	(5,967)	-9.4%
Police Special Justice	1,034,149	1,119,152	(85,003)	-7.6%
Police Special State	880,240	876,747	3,493	0.4%
Sheriff Inmate	558,183	574,000	(15,817)	-2.8%
Sheriff Special Justice	75,000	50,232	24,768	49.3%
Sheriff Special Treasury	150,000	150,881	(881)	-0.6%
Sheriff Special State	75,000	108,800	(33,800)	-31.1%
Stadium Operating	2,678,596	2,689,056	(10,460)	-0.4%
Tree Bank	10,000	15,000	(5,000)	-33.3%
Tourism	7,618,070	7,103,673	514,397	7.2%
Total Special Revenue	\$ 42,947,333	\$ 41,721,736	\$ 1,225,597	2.9%

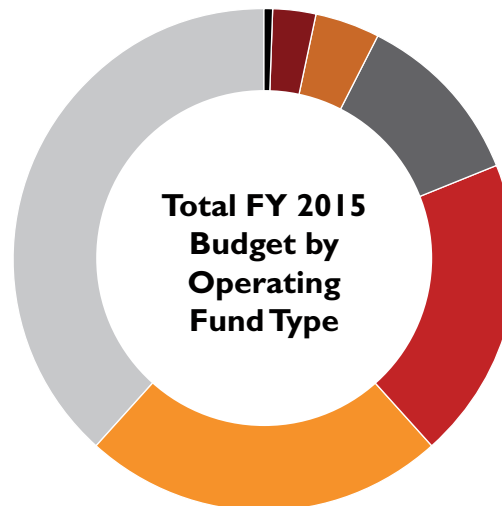
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	FY 2015 Adopted Budget	FY 2014 Adopted Budget	Increase (Decrease) over FY 2014	
			Amount	%
Enterprise Funds				
Airport	\$ 942,444	\$ 860,781	\$ 81,663	9.5%
Local Transit	8,858,289	7,925,943	932,346	11.8%
Solid Waste	43,620,613	41,423,712	2,196,901	5.3%
Stormwater	31,297,058	30,764,800	532,258	1.7%
Water and Sewer	317,528,457	307,049,789	10,478,668	3.4%
Total Enterprise	\$ 402,246,861	\$ 388,025,025	\$ 14,221,836	3.7%
Internal Service Funds				
Administrative Support	\$ 50,486,779	\$ 52,812,998	\$ (2,326,219)	-4.4%
Auto Liability	1,015,272	1,051,741	(36,469)	-3.5%
Fleet Management	6,228,625	6,609,642	(381,017)	-5.8%
Group Self-Insurance	48,627,347	48,115,762	511,585	1.1%
Risk Management	6,914,642	6,857,197	57,445	0.8%
Workers' Compensation	4,316,621	6,302,737	(1,986,116)	-31.5%
Total Internal Service	\$ 117,589,286	\$ 121,750,077	\$ (4,160,791)	-3.4%
Total Operating Funds	\$ 1,052,671,304	\$ 1,027,135,769	\$ 25,535,535	2.5%

Key Decision Packages and Operating Impacts

(approximate amounts)

- Employee compensation adjustments: \$7,300,000
- New Fire Station 31 near Georgia Gwinnett College: \$3,000,000
- Roadside maintenance services: \$600,000
- Transit services: \$500,000
- Treatment Court Unit expansion: \$364,000
- Animal Control positions: \$258,000
- Additional Judiciary support personnel: \$259,000
- Information Security Management Division: \$186,000
- Transportation service for older adults: \$150,000

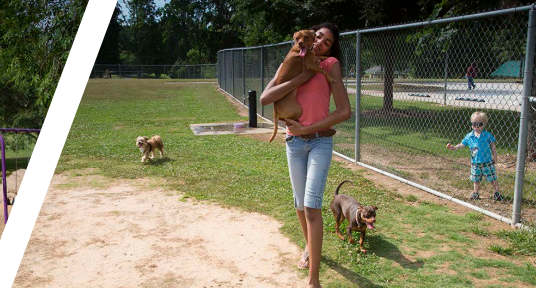


Enterprise Funds: 38.2%
General Fund: 23.4 %
Service District Funds: 19.5%
Internal Service Funds: 11.2%
Special Revenue Funds: 4.1%
Recreation Fund: 3.0%
Debt Service Fund: 0.6%



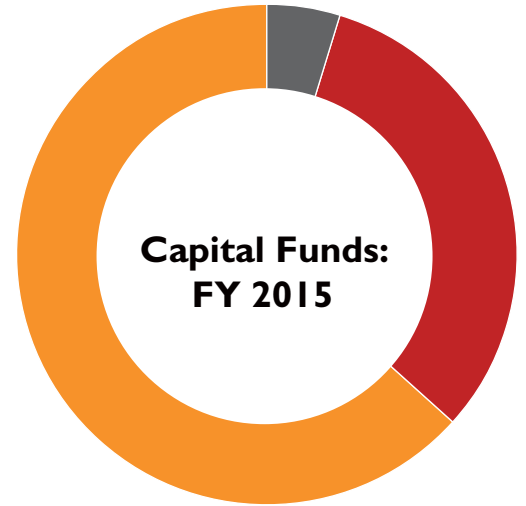
Capital Highlights

- Construction of Fire Station 31
- Relocation of Fire Station 10
- Opening of Level Creek Park



Adopted FY 2015 Capital Budget

Capital	FY 2015 Adopted Budget
Capital Projects	\$ 16,277,234
Vehicle Replacement	1,999,514
Total Tax-Related	\$ 18,276,748
Special Purpose Local Option Sales Tax SPLOST (2009)	111,536,031
Special Purpose Local Option Sales Tax SPLOST (2014)	123,068,722
Total Special Revenue	\$ 234,604,753
Airport Renewal and Extension	142,188
Solid Waste Renewal and Extension	12,773
Stormwater Renewal and Extension	20,526,417
Transit Renewal and Extension	12,687,449
Water and Sewer Renewal and Extension/Bond	84,790,015
Total Enterprise	\$ 118,158,842
Total Capital Funds	\$ 371,040,343



Capital Funds: FY 2015

- SPLOST Funds: 63.2%
- Enterprise Funds: 31.9%
- Tax-Related Funds: 4.9%

Capital Improvement Plan Budget Review Committee

A CIP Review Committee was created to help evaluate capital budget requests. Members consisted of Mark Brock, Citizen Representative; Russell Knick, Fire and Emergency Services; Michael Plonowski, Support Services; Richard Schoeck, Water Resources; David Tucker, Transportation; and Maria Woods, Financial Services.

Committee Mission

- Create a balanced CIP – The adopted CIP is a balanced six-year plan. All expenditures will be funded with identified revenues.
- Review the CIP budget requests for reasonableness, soundness, and funding viability.
- Make specific recommendations to the Chairman regarding the CIP Budget.

If you would like to view the **budget resolution**, please visit www.gwinnettbudget.com.
The detailed annual **Budget Document** will be published on the above webpage in spring 2015.



About the Cover: Fire and Emergency Services – Chest Pain Responses

Fire and Emergency Services responds to more than 50,184 calls for emergency medical assistance annually. A number of those responses are related to persons experiencing chest pain or an acute cardiac event. By training personnel through a nationally accredited paramedic program and providing the latest in 12-Lead EKG technology, paramedics in the field can now send electronic vital signs and a telemetry (EKG) strip to the hospital directly from the incident scene. This innovative approach allows cardiac and surgical teams additional time to prepare for critical patients while the ambulance is still en route to the receiving facility. Fire and Emergency Services continues to be committed to the health and well-being of all residents and visitors of Gwinnett County.



Find us online!

www.gwinnettcountry.com

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations. Visit us at www.gwinnettcountry.com and click on the *Your Money* button.



Guide to the Budget



Where Your Property Taxes Go



SPLOST



Archive: Financial Reports

Prepared by:

Department of Financial Services

Editing, Layout and Design, and Photographs:

Communications Division

Created:

January 2015

We would like to express our appreciation to the department directors and elected officials, the Financial Services staff, the Communications staff, and staff members in other departments for their exceptional contributions to the preparation of this document.

Questions about this document?

Contact the Department of Financial Services at 770.822.7850

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