



2019 BUDGET IN BRIEF

TO THE STAKEHOLDERS OF GWINNETT COUNTY:

.....
It is our privilege to present the Budget in Brief for fiscal year 2019. This document provides a summary of our plan for allocating resources that align with the County's priorities.
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With a focus on public safety and maintaining assets, the \$1.8 billion budget for fiscal year 2019 continues Gwinnett County's history of sustainable, conservative budgeting practices and demonstrates its commitment to prudent financial planning. The 2019 operating budget, excluding transfers between funds, is approximately 4.8 percent higher than the 2018 budget, primarily due to increased personnel costs as the County adds necessary personnel and addresses compensation issues.

The annual budget process begins with base funding to maintain core county services such as the jail, courts, police and fire protection, roads, transit, and water. Additions for new or ongoing initiatives are reflective of the County's six priorities set by the Board of Commissioners: safe and healthy community, mobility and access, livability and comfort, strong and vibrant local economy, communication and engagement, and smart and sustainable government.

A **safe and healthy community** remains a top priority. The 2019 budget adds more police officers in the community and sheriff's deputies to staff the detention center and additional courtrooms resulting from the expansion of the Gwinnett Justice and Administration Center. The budget also includes adding positions for Fire and Emergency Services and funding for construction of the Georgia State Patrol Post 51.

Another priority, **mobility and access**, includes expanding transit as well as improving and maintaining roads and the airport. The **livability and comfort** priority funds libraries, parks and park programs, senior services, trails and greenways, and addresses homelessness. Economic development and redevelopment, a new Water Innovation Center, reliable infrastructure, and the 2040 Unified Plan fall under the **strong and vibrant local economy** priority.

In support of the **communication and engagement** priority, the budget includes the addition of education and outreach positions for the departments of Planning and Development and Community Services. In order to maintain a **smart and sustainable government**, the budget is based on sound reasoning with a long-term focus on asset management, operational efficiencies, and quality of service.

In addition to ensuring the County's priorities were met, many external factors were considered during the development of the budget. Gwinnett County is currently operating in a period of expansion where the broader economy is helping drive growth. While the County has benefited from this period of growth, we realize there are many external factors affecting the budget that are out of our control such as federal and state legislation, increasing health care costs, and the national and international economic environment. Gwinnett County remains committed to accepting the challenges and embracing the opportunities that the future has to offer by employing the smart and sustainable models of fiscal responsibility that have proven critical in the good times and the bad.

BOARD OF COMMISSIONERS



Charlotte Nash
Chairman



Jace Brooks
District 1



Ben Ku
District 2



Tommy Hunter
District 3



Marlene M. Fosque
District 4

COUNTY ADMINISTRATION

Glenn Stephens, *County Administrator*
Phil Hoskins, *Deputy County Administrator*

CHAIRMAN'S BUDGET REVIEW TEAM

Five county residents served on the 2019 Budget Review Team. Chairman Charlotte Nash, County staff, and the five citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Review team members included:

David Cuffie
CEO, Total Vision Consulting LLC

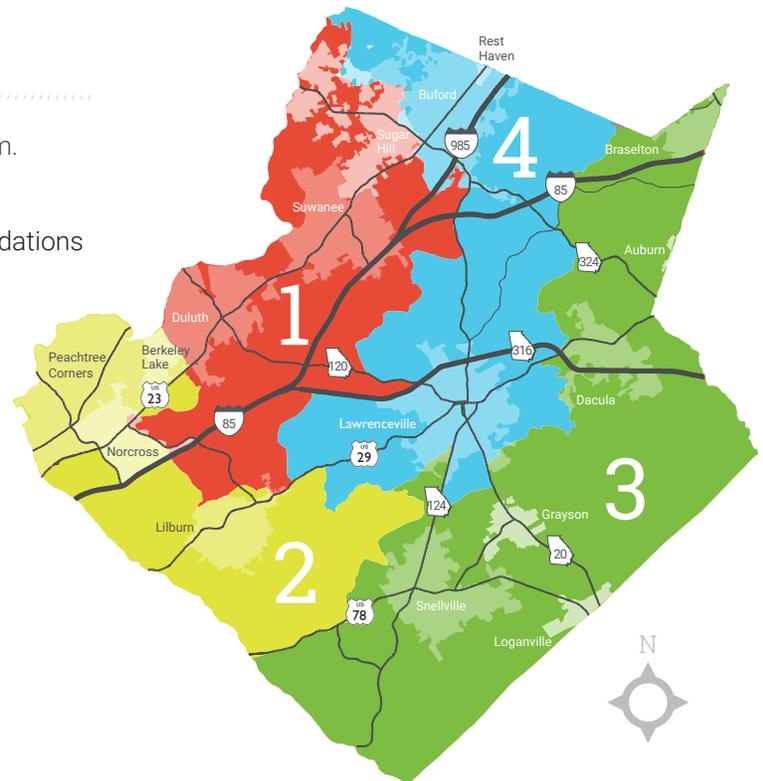
Norwood Davis
CFO, 12Stone Church

Santiago Marquez
President and CEO, Georgia Hispanic Chamber of Commerce

Keith Roche
Lawrenceville City Councilman and retired business executive

Alida Sims
Social Worker, Regional Kinship Navigator, Georgia Department of Community Services Division of Family and Children Services

COMMISSION DISTRICTS





KEY DECISION PACKAGES AND OPERATING INITIATIVES

As part of the fiscal year 2019 budget process, departments and agencies developed cohesive business plans connecting strategy and core services to the budget. All departments and agencies justify their requests for funding through the business planning process and decision packages. Decision packages are requests 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.

Departments and agencies presented their business plans and decision package proposals to the Budget Review Team for consideration, and those that aligned with the County's priorities were given preference. Fiscal Year 2019 business plan presentations have been recorded and are available for viewing at www.TVGwinnett.com under [Video on Demand](#). The 2019 budget includes funding for decision packages and other initiatives supporting the County's priorities in the amount of \$29.0 million, or 2.1 percent of the \$1.4 billion operating budget.

Below are key decision packages/initiatives approved in the fiscal year 2019 budget:

Safe and Healthy Community:

- Thirty police officer positions to serve a growing service population and continue to provide excellent police services
- Forty-two Deputy Sheriff positions to provide court and building security for the courthouse expansion, warrant and temporary protection order services, and support jail operations
- Two fire inspectors to advance community risk reduction
- Three instructor positions at the Fire Academy

Mobility and Access:

- Transit contracts manager to manage expanding transit services
- Airport operations manager to manage airport expansion projects and focus on tenant and lease administration
- Three positions for the Department of Transportation to enhance support of the County's roadways

Livability and Comfort:

- Continue to support the library system's outreach and educational efforts
- Funding to address homelessness and affordable housing needs

Communication and Engagement:

- A Planning and Development position to support community engagement opportunities
- A Community Services position to increase educational programs which will be offered in English and Spanish
- Continue supporting Gwinnett 101 Citizens Academy and Youth Commission

Smart and Sustainable Government:

- Seven Animal Welfare positions to assist with handling increased requests for services and to help educate residents about Animal Welfare ordinances
- Six Water Resources positions to increase customer service and satisfaction
- Four asset management positions to help plan, track, and maintain more than \$5.3 billion in County assets
- Two additional positions in Planning and Development to improve efficiency levels
- Pay-for-performance increases, longevity pay, and a mid-year market adjustment to remain competitive in attracting and retaining a strong workforce

Note: The list above includes key decision packages and does not reflect all decision packages approved for 2019. See the 2019 Budget Document for more information.

The Management Framework

The Management Framework is the overarching structure of the sequential steps of strategic thinking within the County. 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. The Management Framework was an essential part of the fiscal year 2019 budget process — departments aligned their operating budget requests to Countywide priorities using the Management Framework.

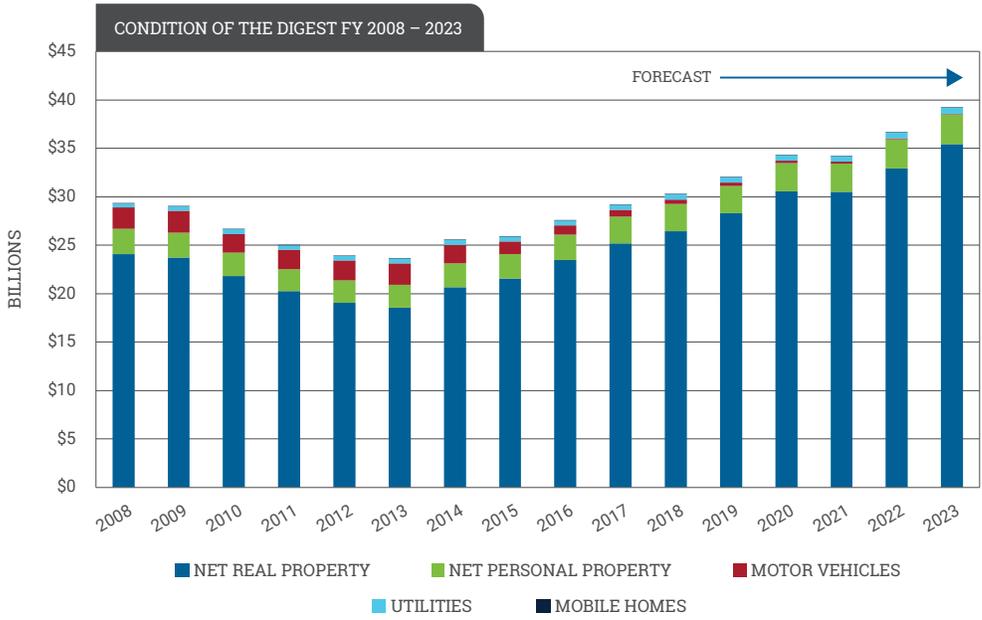
ADOPTED FY 2019 OPERATING BUDGET: COMPARISON WITH PRIOR YEAR REVENUES

	FY 2019 Adopted Budget	% Change from FY 2018
Operating Revenues		
Taxes	\$ 504,655,548	4.8%
Licenses & Permits	9,304,900	(1.2)%
Intergovernmental	5,408,502	6.2%
Charges for Services	633,594,577	4.0%
Fines and Forfeitures	12,325,059	(6.5)%
Investment Income	9,566,786	160.4%
Contributions & Donations	24,110,014	60.3%
Miscellaneous	11,223,640	110.5%
Other Financing Sources	18,909,994	(1.2)%
Total Revenues	\$ 1,229,099,020	5.8%
Use of Net Position	69,917,415	13.3%
Use of Fund Balance	86,241,053	73.8%
Total Revenues and Revenue Reserves and Use of Net Position/Fund Balance*	\$ 1,385,257,488	8.1%



- Charges for Services: 45.7%
- Taxes: 36.5%
- Use of Fund Balance: 6.2%
- Use of Net Position: 5.0%
- Contributions & Donations: 1.7%
- Other Financing Sources: 1.4%
- Fines & Forfeitures: 0.9%
- Miscellaneous: 0.8%
- Investment Income: 0.7%
- Licenses & Permits: 0.7%
- Intergovernmental: 0.4%

*Includes transfers between funds



The tax digest, the value of all assessed property, has grown at an average of nearly 6 percent per year over the last three years. It is above pre-recession levels after hitting a low in 2013 and beginning to recover in 2014. Less than half of the total operating budget is funded with property tax revenue.

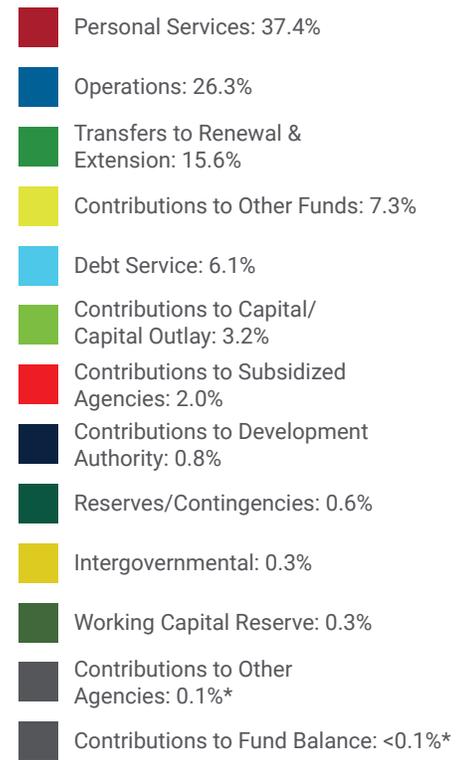
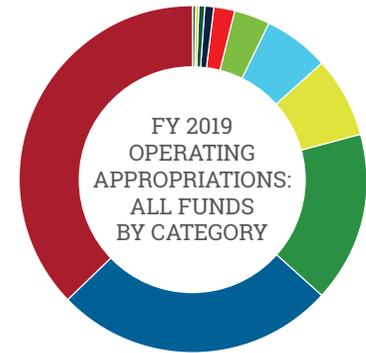
ADOPTED FY 2019 OPERATING BUDGET: COMPARISON WITH PRIOR YEAR APPROPRIATIONS

2019 Budget Approach

- Maintenance of mandated and priority core services
- Continuation of the 90-day vacancy policy
- Justification of specific commitment items
- Continuation of decision packages for services reductions and service enhancements
- Alignment of decision package requests with the County's priorities

	FY 2019 Adopted Budget	% Change from FY 2018
Operating Appropriations		
Personal Services	\$ 517,651,481	7.5%
Operations	364,015,333	2.4%
Debt Service	84,819,252	(7.2)%
Intergovernmental	4,563,478	2.2%
Transfers to Renewal & Extension	216,540,568	22.5%
Contributions to Other Funds	100,739,631	14.8%
Contributions to Development Authority	10,994,249	66.9%
Contributions to Subsidized Agencies	27,449,630	6.2%
Contributions to Other Agencies	1,606,500	0.1%
Contributions to Capital/Capital Outlay	44,639,019	22.3%
Reserves/Contingencies	7,852,750	(3.9)%
Total Appropriations	\$ 1,380,871,891	8.2%
Working Capital Reserve	3,776,366	120.9%
Contributions to Fund Balance	609,231	(84.8)%
Total Appropriations and Contributions to Working Capital Reserve/Fund Balance*	\$ 1,385,257,488	8.1%

*Includes transfers between funds



*Value is too small to appear on this chart

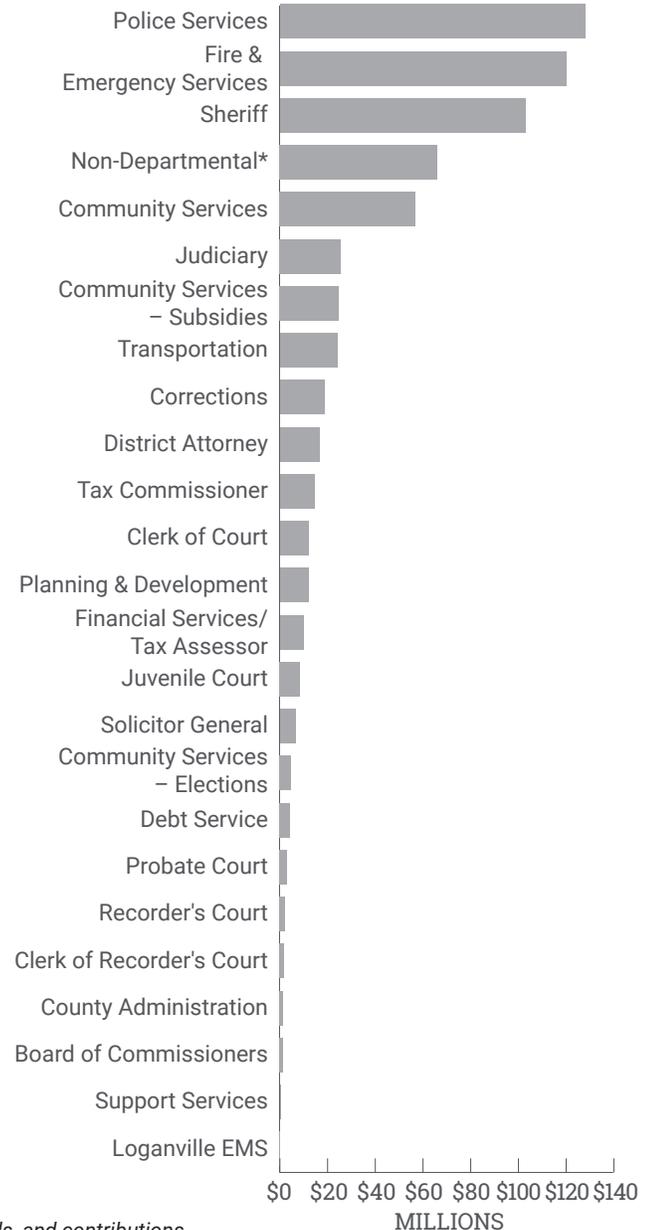
Current Environment

- Strong economy and healthy tax digest
- Adequate reserves
- Well-funded Pension and OPEB plans
- Triple-AAA credit rating

More than **20** triple
years of **AAA**
achievement

ADOPTED FY 2019 BUDGET: COMPARISON WITH PRIOR YEAR TAX-RELATED FUNDS APPROPRIATIONS BY ACTIVITIES

	FY 2019 Adopted Budget	% Change from FY 2018
Tax-Related Activities		
Police Services	\$ 125,743,303	12.3%
Fire & Emergency Services	117,960,492	6.1%
Sheriff	101,188,350	11.5%
Non-Departmental*	64,776,185	(3.9)%
Community Services	55,733,331	10.7%
Judiciary	25,078,373	19.7%
Community Services – Subsidies	24,194,444	4.8%
Transportation	23,620,795	10.8%
Corrections	18,337,006	4.3%
District Attorney	16,386,417	7.2%
Tax Commissioner	14,331,834	8.4%
Clerk of Court	11,855,443	11.5%
Planning & Development	11,843,557	12.3%
Financial Services/Tax Assessor	9,758,355	(6.3)%
Juvenile Court	8,416,428	4.9%
Solicitor General	6,412,927	3.6%
Community Services – Elections	4,687,116	(40.6)%
Debt Service	4,255,250	0.1%
Probate Court	2,941,278	5.1%
Recorder's Court	2,057,036	10.9%
Clerk of Recorder's Court	1,702,352	(2.9)%
County Administration	1,402,004	(39.1)%
Board of Commissioners	1,324,522	2.6%
Support Services	298,512	55.7%
Loganville EMS	43,875	(3.2)%
Tax-Related Funds Appropriations **	\$ 654,349,185	7.1%



*Non-departmental appropriations consist primarily of reserves, contributions to capital funds, and contributions to other funds.

**Includes transfers between funds

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



The Gwinnett County Standard

Some examples of how Gwinnett County meets an expectation of excellence, smart management, and sustainable decision-making are as follows:

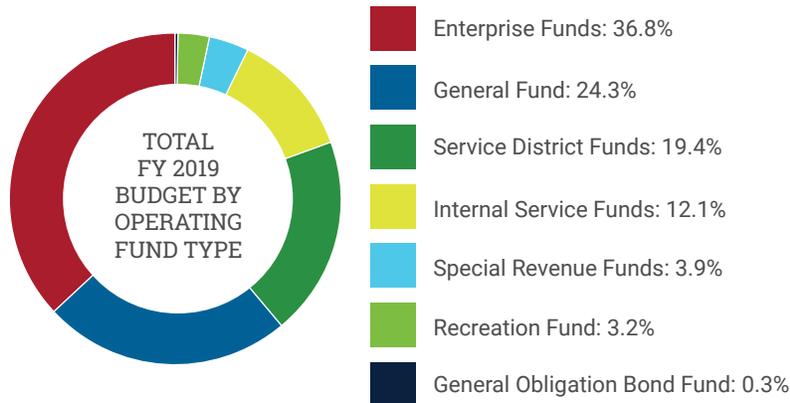
- Fiscally responsible – triple-AAA rated for over 20 years
- Global leader in water and wastewater services
- Highly accredited public safety departments (Fire and Emergency Services, Corrections, and Police)
- Emphasis on maintaining and replacing assets
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than \$1 billion in financing costs since 1985

ADOPTED FY 2019 OPERATING BUDGET BY FUND: COMPARISON WITH PRIOR YEAR

	FY 2019 Adopted Budget	FY 2018 Adopted Budget	Increase (Decrease) from FY 2018	
			Amount	%
Tax-Related Funds				
General	\$ 336,028,460	\$ 320,231,655	\$ 15,796,805	4.9%
General Obligation Bond	4,255,250	4,250,750	4,500	0.1%
Development & Enforcement	13,881,372	12,846,661	1,034,711	8.1%
Fire & Emergency Services	126,067,174	116,771,197	9,295,977	8.0%
Loganville EMS	43,875	45,312	(1,437)	(3.2)%
Police	129,352,548	117,197,169	12,155,379	10.4%
Recreation	44,720,506	39,885,067	4,835,439	12.1%
Total Tax-Related	\$ 654,349,185	\$ 611,227,811	\$ 43,121,374	7.1%
Special Revenue Funds				
Speed Humps	\$ 160,222	\$ 161,783	\$ (1,561)	(1.0)%
Street Lighting	7,703,702	7,543,825	159,877	2.1%
Authority Imaging	882,651	1,191,421	(308,770)	(25.9)%
Corrections Inmate Welfare	127,520	107,000	20,520	19.2%
Crime Victims Assistance	944,277	884,107	60,170	6.8%
District Attorney Federal Justice Asset Sharing	137,000	140,000	(3,000)	(2.1)%
District Attorney Federal Treasury Asset Sharing	13,338	23,328	(9,990)	(42.8)%
E-911	25,362,883	22,777,371	2,585,512	11.4%
Juvenile Court Supervision	69,744	61,551	8,193	13.3%
Police Special Justice	110,000	500,893	(390,893)	(78.0)%
Police Special State	1,068,395	582,495	485,900	83.4%
Sheriff Inmate	868,607	757,606	111,001	14.7%
Sheriff Special Justice	100,000	100,000	—	—
Sheriff Special Treasury	150,000	150,000	—	—
Sheriff Special State	100,000	75,000	25,000	33.3%
Stadium Operating	2,353,465	2,334,050	19,415	0.8%
Tree Bank	20,000	65,000	(45,000)	(69.2)%
Tourism	13,425,912	9,877,100	3,548,812	35.9%
Total Special Revenue	\$ 53,597,716	\$ 47,332,530	\$ 6,265,186	13.2%

ADOPTED FY 2019 OPERATING BUDGET BY FUND: COMPARISON WITH PRIOR YEAR (CONT.)

	FY 2019 Adopted Budget	FY 2018 Adopted Budget	Increase (Decrease) from FY 2018	
			Amount	%
Enterprise Funds				
Airport	\$ 2,401,059	\$ 1,148,188	\$ 1,252,871	109.1%
Economic Development	5,257,000	—	5,257,000	—
Local Transit	17,386,029	14,382,290	3,003,739	20.9%
Solid Waste	42,242,156	46,831,891	(4,589,735)	(9.8)%
Stormwater	42,620,129	37,972,297	4,647,832	12.2%
Water & Sewer	400,137,158	374,126,068	26,011,090	7.0%
Total Enterprise	\$ 510,043,531	\$ 474,460,734	\$ 35,582,797	7.5%
Internal Service Funds				
Administrative Support	\$ 77,932,740	\$ 67,522,993	\$ 10,409,747	15.4%
Auto Liability	1,797,000	1,034,705	762,295	73.7%
Fleet Management	8,716,084	7,617,971	1,098,113	14.4%
Group Self-Insurance	64,441,806	61,001,449	3,440,357	5.6%
Risk Management	8,617,887	7,500,106	1,117,781	14.9%
Workers' Compensation	5,761,539	3,910,804	1,850,735	47.3%
Total Internal Service	\$ 167,267,056	\$ 148,588,028	\$ 18,679,028	12.6%
Total Operating Funds	\$ 1,385,257,488	\$ 1,281,609,103	\$ 103,648,385	8.1%



CAPITAL HIGHLIGHTS



Safe and Healthy Community
Construction of Georgia State Patrol Post 51
Cyber security solutions



Mobility and Access
Transit service expansion
Airport improvements
Roadway enhancements and maintenance
Development of Harris Trail, part of the Countywide Trails Master Plan



Livability and Comfort
Relocation of Duluth, Norcross, and Snellville libraries
GJAC courthouse expansion and parking deck construction



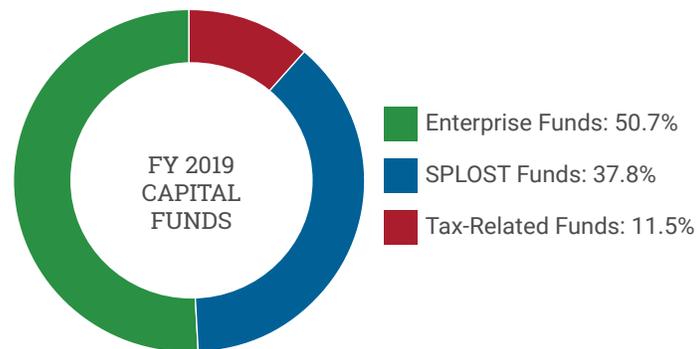
Strong and Vibrant Local Economy
Infinite Energy Center expansion
Construction of a Water Innovation Center
Infrastructure maintenance, in accordance with the 2040 Unified Plan
Small Business Resource Center



Smart and Sustainable Government
Asset management program

ADOPTED FY 2019 CAPITAL BUDGET

	FY 2019 Adopted Budget
Tax-Related Capital Funds	
Capital Projects	\$ 44,211,474
Vehicle Replacement	6,088,830
Total Tax-Related	\$ 50,300,304
Special Revenue Funds	
2009 Special Purpose Local Option Sales Tax	\$ 3,832,000
2014 Special Purpose Local Option Sales Tax	10,434,915
2017 Special Purpose Local Option Sales Tax	151,312,350
Total Special Revenue	\$ 165,579,265
Enterprise Funds	
Airport Renewal & Extension	\$ 1,426,225
Stormwater Renewal & Extension	32,969,768
Transit Renewal & Extension	8,299,109
Water & Sewer Renewal & Extension/Bond	179,905,835
Total Enterprise	\$ 222,600,937
Total Capital Funds	\$ 438,480,506



Capital Improvement Plan Budget Review Committee

A Capital Improvement Plan (CIP) review committee helps evaluate capital budget requests. Members of the 2019 CIP Review Committee included:

Buffy Alexzulian, Financial Services
Dennis Baxter, Support Services
Lewis Cooksey, Transportation

Richard Rosser, Information Technology
Brett West, Police Services

Committee Mission

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

The County maintains several online resources to provide residents and businesses with detailed information about Gwinnett's financial operations.

Visit us at www.gwinnettcounty.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,
& PHOTOGRAPHS:**

Communications Division

CREATED:

January 2019

We would like to express our appreciation to department directors and elected officials, Financial Services staff, 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

Gwinnett
COUNTY GOVERNMENT

Gwinnett Justice & Administration Center
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www.gwinnettcounty.com