



Gwinnett

2018 BUDGET IN BRIEF

TO THE STAKEHOLDERS OF GWINNETT COUNTY:

It is our privilege to present the Budget in Brief for fiscal year 2018. This document provides a summary of our plan for allocating resources that align with the County's priorities.

The 2018 budget continues Gwinnett County's history of sustainable, conservative budgeting practices and demonstrates its commitment to prudent financial planning. The \$1.67 billion fiscal year 2018 budget is approximately 6.9 percent higher than 2017, primarily due to transfers for capital improvements and increased costs for salaries and benefits. With a focus on safety and quality of life, the budget includes funding to maintain core county services such as the jail, courts, police and fire protection, roads, transit, and water, as well as funding additions for new or ongoing initiatives reflective of the County's priorities set by the Board of Commissioners.

The County's priorities are:

- Ensuring **Mobility and Access** by providing and maintaining a transportation infrastructure that meets the diverse and evolving needs of the community
- Cultivating an environment that promotes a sense of **Livability and Comfort** within every segment of the community
- Maintaining a **Strong and Vibrant Local Economy** by engaging with our community partners and supporting local businesses to achieve the common goal of a thriving economy
- Encouraging **Communication and Engagement** by seeking to keep every segment of our community and organization engaged in and knowledgeable of County operations
- Maintaining a **Smart and Sustainable Government** by consistently operating based on sound reasoning with a long-term focus
- Emphasizing a **Safe and Healthy Community** in all County decisions and actions

The year 2018 is a milestone year for Gwinnett County, marking 200 years since the County was established. From our humble beginnings as an agrarian community in the 1800s to our unprecedented growth as the second largest county in the state of Georgia, Gwinnett has a lot to celebrate. We are entering into our bicentennial year with a new brand that captures modern Gwinnett. The official seal drafted in the 1980s has been replaced with a new logo that resembles a colorful kaleidoscope to symbolize that Gwinnett County is a great place to live, to have a business, to experience diversity, to have fun, to raise a family, and to retire.



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*

CHAIRMAN'S BUDGET REVIEW TEAM

Seven county residents served on the 2018 Budget Review Team. Chairman Charlotte Nash, County staff, and the seven citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Review team members included:

Lisa Burleson
Retired District Level Administrator, Gwinnett County Public Schools

David Cuffie
CEO, Total Vision Consulting LLC

Norwood Davis
CFO, 12Stone Church

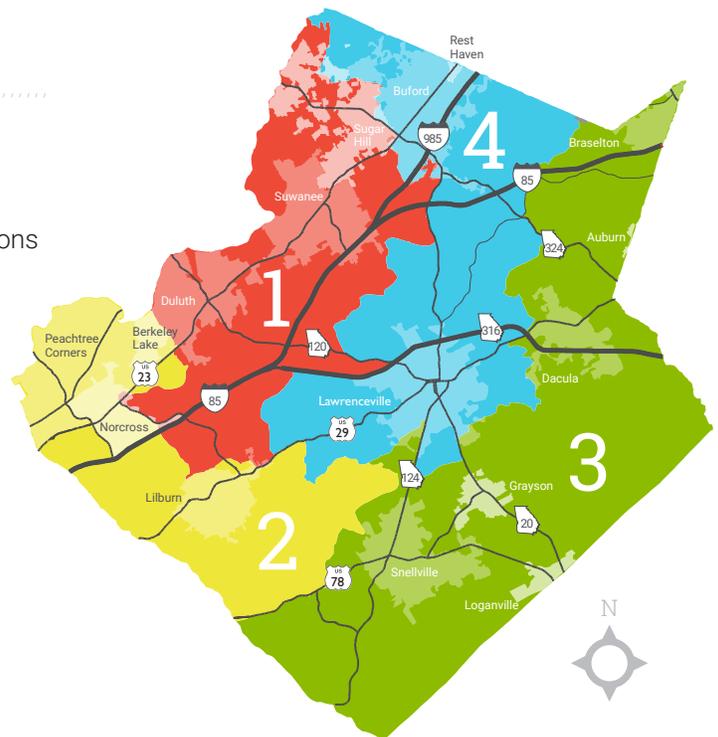
Kevin Do
Realtor, Remax Grand South

Burt Manning
Retired Real Estate Appraiser/Assessment Administrator

Santiago Marquez
President and CEO, Georgia Hispanic Chamber of Commerce

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 2018 budget process, departments and agencies developed cohesive business plans connecting strategy and core services to the budget using a modified zero-based budget method. This budget method requires all departments and agencies to 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 2018 business plan presentations have been recorded and are available for viewing at www.TVGwinnett.com under [Video on Demand](#). The 2018 budget includes funding for decision packages and other initiatives supporting the County's priorities in the amount of \$25.8 million, or 2.0 percent of the \$1.28 billion operating budget.

Below are key decision packages/initiatives approved in the fiscal year 2018 budget:

Mobility and Access:

- Provide Wi-Fi on remaining transit buses
- Additional engineer in the Traffic Control Center to improve traffic flow

Livability and Comfort:

- Continue to support the library system's outreach and educational efforts
- Funding to address homelessness
- Three Parks and Recreation positions to expand programming and partnerships for the newly renovated Lilburn Activity Building and other nearby parks
- Four positions to manage the new Natural and Cultural Resource Section of Community Services

Strong and Vibrant Local Economy:

- Five additional positions in Planning and Development to support county development and construction activity

Communication and Engagement:

- Bicentennial events to celebrate the County's 200th anniversary
- Two Public Relations positions to help support the County's public outreach programs and social media strategy
- An Animal Welfare outreach program to educate communities about pet ownership

Smart and Sustainable Government:

- Pay-for-performance increases and longevity pay to continue efforts to recruit and retain a strong workforce
- Funds to support advanced in-person and Sunday voting, dependent upon the availability of trained poll workers
- Four bilingual positions in Elections to improve communication and engagement with the Hispanic community

Safe and Healthy Community:

- Thirty police officer positions to serve a growing service population and continue community-focused policing programs
- Thirty-five sworn police positions and one civilian administrative position to staff the new Bay Creek precinct
- Two ambulance crews (18 positions) to staff new ambulances at Stations 27 (Dacula) and 30 (Rosebud area)
- Twelve part-time Deputy Sheriff positions to provide court and building security, warrant and temporary protection order services, and support jail operations
- Eighteen firefighter positions to staff a new ladder truck at Fire Station 10 (Mall of Georgia area)

Note: The list above includes key decision packages and does not reflect all decision packages approved for 2018. See the 2018 Budget Document for more information.

ADOPTED FY 2018 OPERATING BUDGET: COMPARISON WITH PRIOR YEAR REVENUES

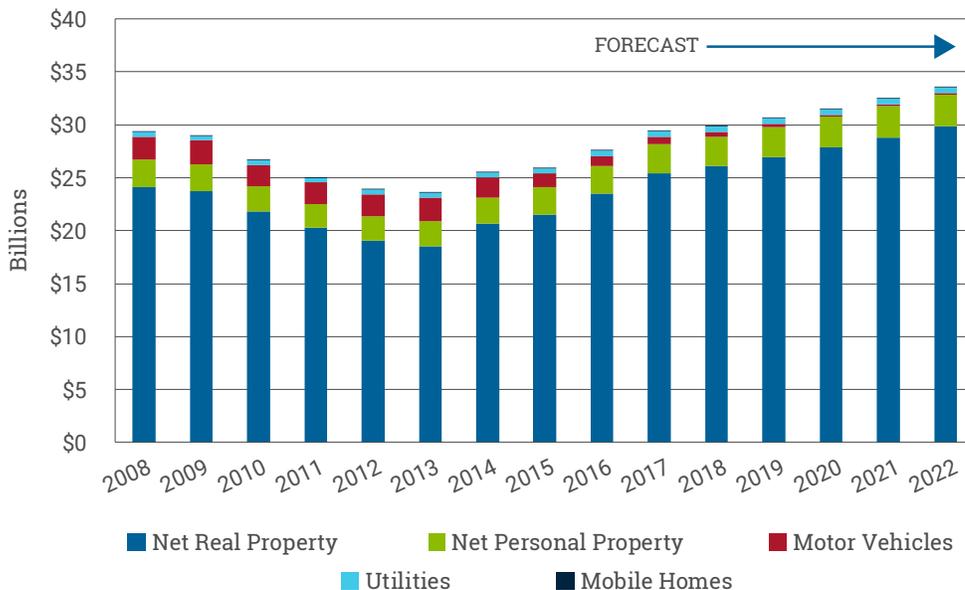
| | FY 2018 Adopted Budget | % Change over FY 2017 |
|-------------------------------------------------------------------------------------|---------------------------|--------------------------|
| Operating Revenues | | |
| Taxes | \$ 481,402,688 | 9.3% |
| Licenses & Permits | 9,414,450 | 3.4% |
| Intergovernmental | 5,092,534 | 5.4% |
| Charges for Services | 609,046,119 | 3.8% |
| Fines & Forfeitures | 13,179,030 | -4.8% |
| Investment Income | 3,674,440 | 56.3% |
| Contributions & Donations | 15,039,603 | -9.3% |
| Miscellaneous | 5,332,809 | -4.9% |
| Other Financing Sources | 19,133,513 | 4.6% |
| Total Revenues | \$ 1,161,315,186 | 5.8% |
| Revenue Reserves | 9,000,000 | - |
| Use of Net Position | 61,686,190 | 69.4% |
| Use of Fund Balance | 49,607,727 | 33.4% |
| Total Revenues and Revenue Reserves and Use of Net Position/Fund Balance | \$ 1,281,609,103 | 8.6% |



- Charges for Services: 47.5%
- Property Taxes: 32.2%
- Other Taxes: 5.4%
- Use of Net Position: 4.8%
- Use of Fund Balance: 3.9%
- Other Financing Sources: 1.5%
- Contributions & Donations: 1.2%
- Miscellaneous: 1.1%*
- Fines & Forfeitures: 1.0%
- Licenses & Permits: 0.7%
- Revenue Reserves: 0.7%

*Includes Intergovernmental Revenue and Investment Income

CONDITION OF THE DIGEST FY 2008 – 2022



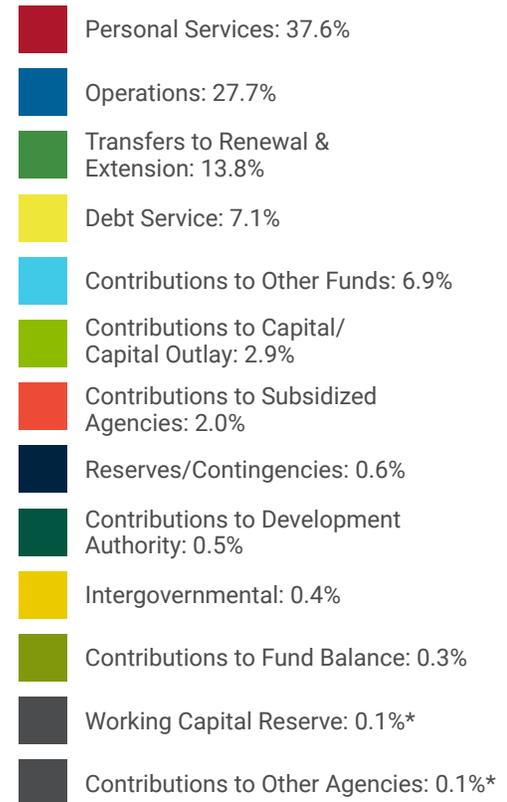
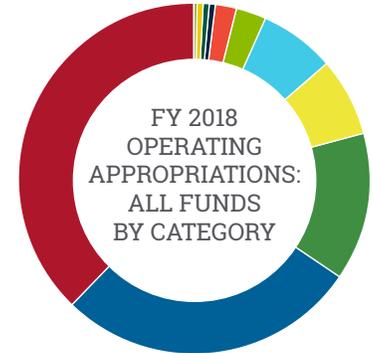
The tax digest, the value of all assessed property, is back up to its 2008 level at \$29.4 billion after hitting a low in 2013 and beginning to recover in 2014. The 2018 budget was based on maintaining the current 13.51 millage rate. Less than half, or 32.2 percent, of the total operating budget is funded with property tax revenue.

ADOPTED FY 2018 OPERATING BUDGET: COMPARISON WITH PRIOR YEAR APPROPRIATIONS

2018 Budget Approach

- Continuation of the 90-day vacancy policy
- Justification of specific commitment items
- Continuation of the decision packages for services reductions and service enhancements
- Maintaining mandated and priority core services
- Linking the budget to the County's priorities set by the Board of Commissioners

| | FY 2018 Adopted Budget | % Change over FY 2017 |
|---------------------------------------------------------------------------------------|-------------------------|-----------------------|
| Operating Appropriations | | |
| Personal Services | \$ 481,475,477 | 8.6% |
| Operations | 355,331,062 | 6.4% |
| Debt Service | 91,412,431 | -6.8% |
| Intergovernmental | 4,465,085 | 13.6% |
| Transfers to Renewal & Extension | 176,716,209 | 16.1% |
| Contributions to Other Funds | 87,787,722 | 8.8% |
| Contributions to Development Authority | 6,586,864 | -13.2% |
| Contributions to Subsidized Agencies | 25,845,361 | 6.8% |
| Contributions to Other Agencies | 1,605,000 | 0.5% |
| Contributions to Capital/Capital Outlay | 36,509,628 | 83.0% |
| Reserves/Contingencies | 8,168,942 | -3.2% |
| Total Appropriations | \$ 1,275,903,781 | 8.7% |
| Working Capital Reserve | 1,709,424 | 1.8% |
| Contributions to Fund Balance | 3,995,898 | -22.3% |
| Total Appropriations and Contributions to Working Capital Reserve/Fund Balance | \$ 1,281,609,103 | 8.6% |



*Value is too small to appear on this chart

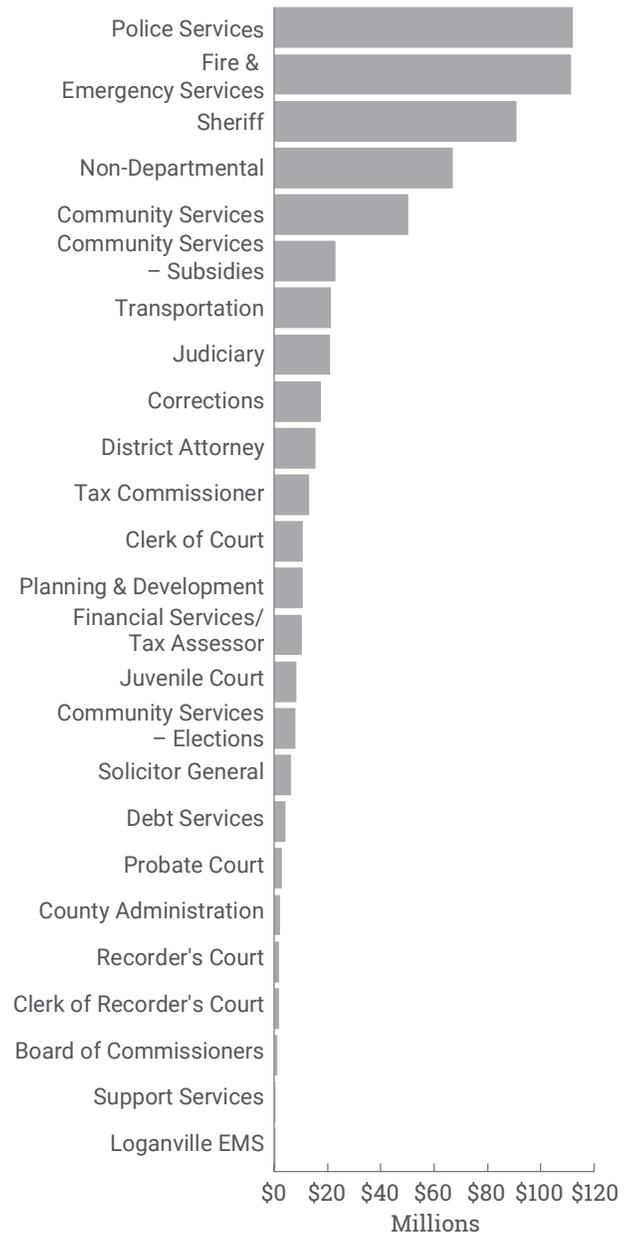
Early in the 2018 budget process, Gwinnett County adopted the tagline "Remarkable Gwinnett." From a financial perspective, this tagline reflects our:

- Triple-AAA credit rating
- Adequate reserves
- Well-funded pension and OPEB plans
- Healthy tax digest
- Availability of SPLOST funding



ADOPTED FY 2018 BUDGET: COMPARISON WITH PRIOR YEAR TAX-RELATED FUNDS APPROPRIATIONS BY ACTIVITIES

| | FY 2018 Adopted Budget | % Change over FY 2017 |
|-----------------------------------------|------------------------------|--------------------------|
| Tax-Related Activities | | |
| Police Services | \$ 111,924,915 | 7.6% |
| Fire & Emergency Services | 111,142,967 | 5.7% |
| Sheriff | 90,766,098 | 5.8% |
| Non-Departmental* | 67,437,555 | 17.5% |
| Community Services | 50,332,792 | 22.8% |
| Community Services – Subsidies | 23,093,531 | 4.1% |
| Transportation | 21,311,135 | 13.3% |
| Judiciary | 20,945,067 | 5.6% |
| Corrections | 17,581,177 | 10.0% |
| District Attorney | 15,281,202 | 13.0% |
| Tax Commissioner | 13,227,125 | 5.7% |
| Clerk of Court | 10,631,232 | 2.4% |
| Planning & Development | 10,547,176 | 11.6% |
| Financial Services/Tax Assessor | 10,409,954 | 13.7% |
| Juvenile Court | 8,026,992 | 5.3% |
| Community Services – Elections | 7,892,250 | 193.2% |
| Solicitor General | 6,189,224 | 11.2% |
| Debt Service | 4,250,750 | -0.3% |
| Probate Court | 2,797,379 | 14.6% |
| County Administration | 2,303,160 | 25.5% |
| Recorder's Court | 1,855,316 | -2.5% |
| Clerk of Recorder's Court | 1,752,625 | 14.4% |
| Board of Commissioners | 1,291,193 | 5.0% |
| Support Services | 191,684 | 9.3% |
| Loganville EMS | 45,312 | 0.3% |
| Tax-Related Funds Appropriations | \$ 611,227,811 | 10.2% |



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

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



Gwinnett County employees at all levels in all departments are capable, well-trained, and highly motivated. The County received 83 awards in 2016. Some are listed below:

- National Gold Medal Award for Best Parks Program in the U.S.
- Plant of the Year and Project of the Year (DWR)
- Many NACo awards of excellence
- Citizen Engagement Award (Governing Institute)

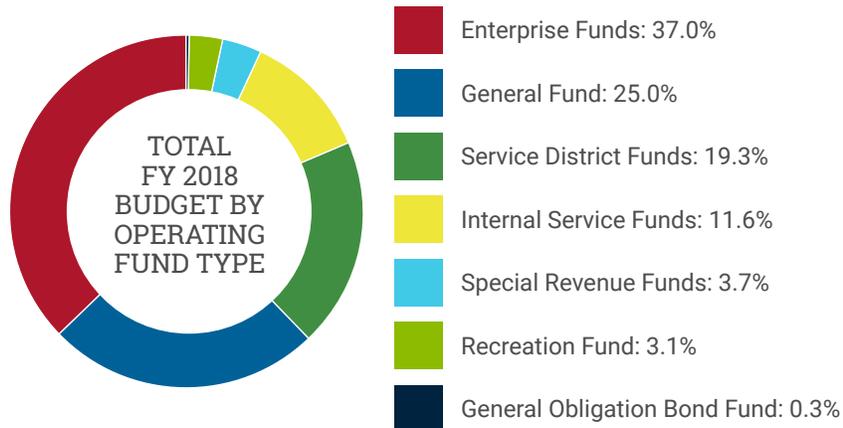
Click [here](#) for a complete list of awards. This site will be updated with 2017 awards in February 2018.

ADOPTED FY 2018 OPERATING BUDGET BY FUND: COMPARISON WITH PRIOR YEAR

| | FY 2018 Adopted Budget | FY 2017 Adopted Budget | Increase (Decrease) over FY 2017 | |
|--------------------------------------------------|---------------------------|---------------------------|----------------------------------|--------------|
| | | | Amount | % |
| Tax-Related Funds | | | | |
| General | \$ 320,231,655 | \$ 284,661,878 | \$ 35,569,777 | 12.5% |
| General Obligation Bond | 4,250,750 | 4,261,788 | (11,038) | -0.3% |
| Development & Enforcement | 12,846,661 | 11,622,098 | 1,224,563 | 10.5% |
| Fire & Emergency Services | 116,771,197 | 111,006,056 | 5,765,141 | 5.2% |
| Loganville EMS | 45,312 | 45,178 | 134 | 0.3% |
| Police | 117,197,169 | 106,936,498 | 10,260,671 | 9.6% |
| Recreation | 39,885,067 | 35,994,831 | 3,890,236 | 10.8% |
| Total Tax-Related | \$ 611,227,811 | \$ 554,528,327 | \$ 56,699,484 | 10.2% |
| Special Revenue Funds | | | | |
| Speed Humps | \$ 161,783 | \$ 160,215 | \$ 1,568 | 1.0% |
| Street Lighting | 7,543,825 | 7,455,115 | 88,710 | 1.2% |
| Authority Imaging | 1,191,421 | 960,000 | 231,421 | 24.1% |
| Corrections Inmate Welfare | 107,000 | 95,000 | 12,000 | 12.6% |
| Crime Victims Assistance | 884,107 | 1,292,004 | (407,897) | -31.6% |
| District Attorney Federal Justice Asset Sharing | 140,000 | 140,785 | (785) | -0.6% |
| District Attorney Federal Treasury Asset Sharing | 23,328 | - | 23,328 | - |
| E-911 | 22,777,371 | 22,291,477 | 485,894 | 2.2% |
| Juvenile Court Supervision | 61,551 | 52,363 | 9,188 | 17.5% |
| Police Special Justice | 500,893 | 713,259 | (212,366) | -29.8% |
| Police Special State | 582,495 | 609,180 | (26,685) | -4.4% |
| Sheriff Inmate | 757,606 | 769,600 | (11,994) | -1.6% |
| Sheriff Special Justice | 100,000 | 100,000 | - | 0.0% |
| Sheriff Special Treasury | 150,000 | 150,000 | - | 0.0% |
| Sheriff Special State | 75,000 | 73,670 | 1,330 | 1.8% |
| Stadium Operating | 2,334,050 | 2,715,201 | (381,151) | -14.0% |
| Tree Bank | 65,000 | 8,000 | 57,000 | 712.5% |
| Tourism | 9,877,100 | 9,040,157 | 836,943 | 9.3% |
| Total Special Revenue | \$ 47,332,530 | \$ 46,626,026 | \$ 706,504 | 1.5% |

ADOPTED FY 2018 OPERATING BUDGET BY FUND: COMPARISON WITH PRIOR YEAR (CONT.)

| | FY 2018 Adopted Budget | FY 2017 Adopted Budget | Increase (Decrease) over FY 2017 | |
|-------------------------------|---------------------------|---------------------------|----------------------------------|--------------|
| | | | Amount | % |
| Enterprise Funds | | | | |
| Airport | \$ 1,148,188 | \$ 1,310,810 | \$ (162,622) | -12.4% |
| Local Transit | 14,382,290 | 12,389,376 | 1,992,914 | 16.1% |
| Solid Waste | 46,831,891 | 46,196,816 | 635,075 | 1.4% |
| Stormwater | 37,972,297 | 32,135,841 | 5,836,456 | 18.2% |
| Water and Sewer | 374,126,068 | 354,085,692 | 20,040,376 | 5.7% |
| Total Enterprise | \$ 474,460,734 | \$ 446,118,535 | \$ 28,342,199 | 6.4% |
| Internal Service Funds | | | | |
| Administrative Support | \$ 67,522,993 | \$ 60,056,567 | \$ 7,466,426 | 12.4% |
| Auto Liability | 1,034,705 | 1,033,215 | 1,490 | 0.1% |
| Fleet Management | 7,617,971 | 6,478,456 | 1,139,515 | 17.6% |
| Group Self-Insurance | 61,001,449 | 55,077,454 | 5,923,995 | 10.8% |
| Risk Management | 7,500,106 | 7,252,948 | 247,158 | 3.4% |
| Workers' Compensation | 3,910,804 | 3,385,707 | 525,097 | 15.5% |
| Total Internal Service | \$ 148,588,028 | \$ 133,284,347 | \$ 15,303,681 | 11.5% |
| Total Operating Funds | \$ 1,281,609,103 | \$ 1,180,557,235 | \$ 101,051,868 | 8.6% |



CAPITAL HIGHLIGHTS



Mobility and Access

Construction of two new Park and Ride Lots on State Route 316

Improvements to the Indian Trail Park and Ride Lot

Various SPLOST funded transportation improvements



Livability and Comfort

Relocation of the Snellville and Lawrenceville libraries

Improvements to senior center facilities including expanding the Norcross Senior Center



Strong and Vibrant Local Economy

Civic center expansion

Maintenance and expansion of water and sewer system and roadways to promote economic growth



Smart and Sustainable Government

Construction of a Global Water Innovation Center for research and education

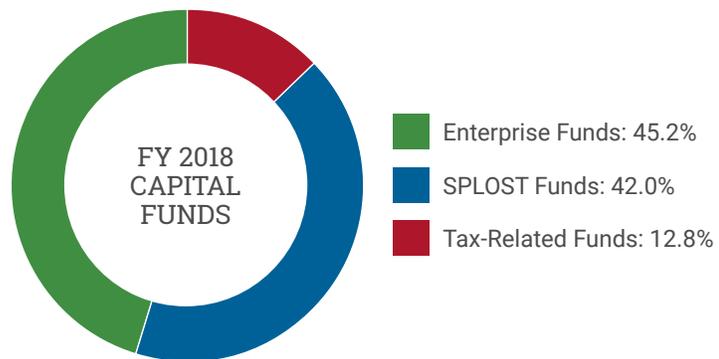


Safe and Healthy Community

Construction of the Bay Creek Police Precinct and alternate E-911 Center

ADOPTED FY 2018 CAPITAL BUDGET

| | FY 2018 Adopted Budget |
|---------------------------------------------|------------------------|
| Tax-Related Capital Funds | |
| Capital Projects | \$ 41,232,607 |
| Vehicle Replacement | 8,619,958 |
| Total Tax-Related | \$ 49,852,565 |
| Special Revenue Funds | |
| 2009 Special Purpose Local Option Sales Tax | \$ 1,450,000 |
| 2014 Special Purpose Local Option Sales Tax | 19,860,567 |
| 2017 Special Purpose Local Option Sales Tax | 142,857,538 |
| Total Special Revenue | \$ 164,168,105 |
| Enterprise Funds | |
| Airport Renewal & Extension | \$ 101,565 |
| Stormwater Renewal & Extension | 27,227,975 |
| Transit Renewal & Extension | 1,126,142 |
| Water and Sewer Renewal & Extension/Bond | 147,929,048 |
| Total Enterprise | \$ 176,384,730 |
| Total Capital Funds | \$ 390,405,400 |



Capital Improvement Plan Budget Review Committee

A Capital Improvement Plan (CIP) review committee was created to help evaluate capital budget requests. Members included:

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

Burt Manning, Citizen Representative
Brett West, Police Services
Jonathan Yungel, Information Technology

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.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,
& PHOTOGRAPHS:**

Communications Division

CREATED:

January 2018

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.gwinnettcountry.com