



# 2016 BUDGET IN BRIEF

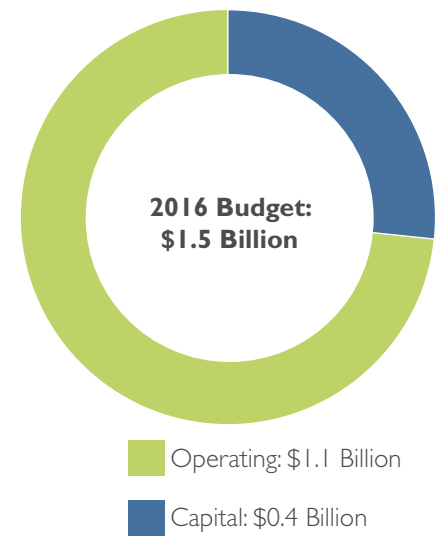
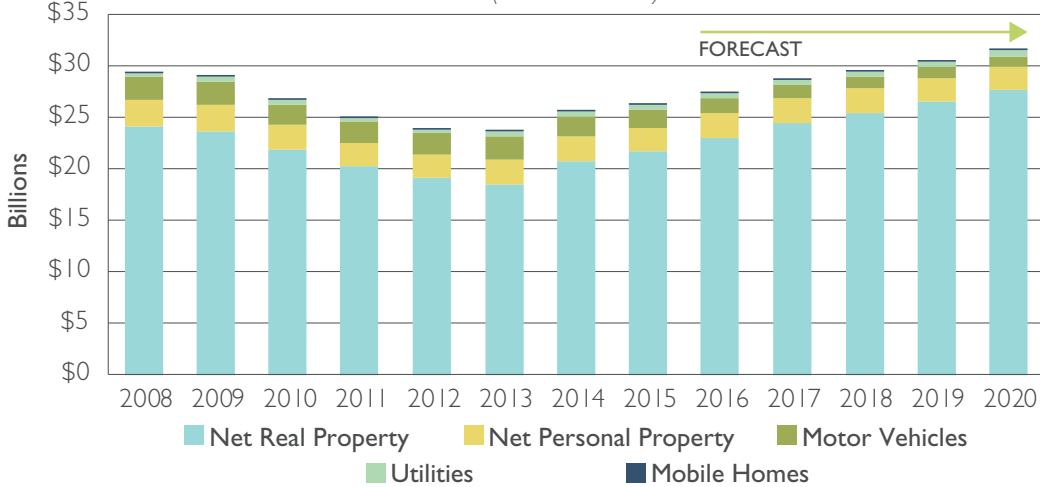
## To the Stakeholders of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2016. This document is a summary of our overall plan for allocating resources while sustaining the County's vision. Long-range planning, advisory panels, and citizen participation have helped Gwinnett meet the economic challenges of the past few years. The property tax digest has grown over the last two years and is expected to return to 2008 levels by 2018. With the improving economy and growth in the property tax digest, County officials are cautiously optimistic about the future.

The 2016 budget totals \$1.5 billion, up from slightly over \$1.4 billion last year. Separate budgets are developed for operating expenses and capital improvements. The operating budget of approximately \$1.1 billion includes daily operating costs like salaries and maintenance. The capital budget of approximately \$363 million funds infrastructure and facilities. Common themes this year were funding services cut during the recession, recruiting and retaining a high quality workforce, and investing in essential infrastructure and critical community needs.

The 2016 budget invests in the big picture and continues Gwinnett's history of sustainable, conservative budgeting practices. The budget looks at least three to five years ahead at future implications of today's decisions and demonstrates the County's long-standing commitment to prudent financial planning.

**Historical Digest Growth and Forecast**  
(FY2008 to FY2020)





## Board of Commissioners

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

## County Administration

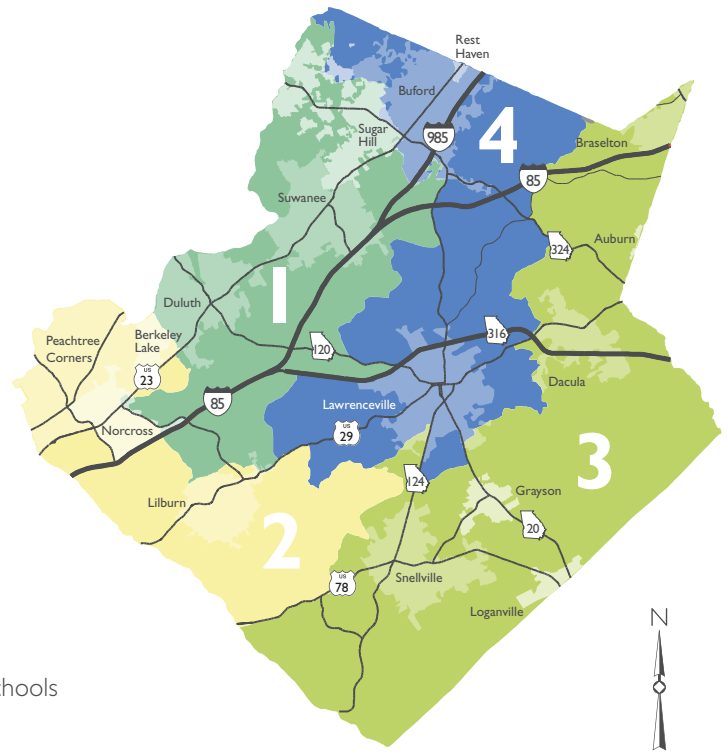
Glenn Stephens, County Administrator  
 Phil Hoskins, Deputy County Administrator

## Department of Financial Services

Maria Woods, CFO/Department Director

## Chairman's Budget Review Team

Mark Brock, Building Maintenance Director, Gwinnett County Public Schools  
 Lisa Bureson, Retired District Level Administrator, Gwinnett County Public Schools  
 Burt Manning, Retired Real Estate Appraiser/Assessment Administrator  
 Santiago Marquez, CFO/VP, Georgia Hispanic Chamber of Commerce  
 Latabia Woodward, Strategic Planning Principal, Georgia Power



**Commission Districts**



Charlotte Nash  
Chairman



Jace Brooks  
District 1



Lynette Howard  
District 2



Tommy Hunter  
District 3



John Heard  
District 4

## Key Decision Packages and Operating Impacts

Analyzing service enhancements give the most value to the community and bring us closer to our vision.



In keeping with the County's priorities, the following key service enhancements and decision packages were included in the 2016 budget (*amounts are approximate*).

### Invest in Public Safety and Judicial System: \$6,700,000

- Thirty police officers
- Twenty-five police positions unfrozen
- Nine ambulance unit positions
- Nonprofit clinic funding to help relieve demands of emergency medical services and hospital systems
- New Special Victim Unit in the District Attorney's office
- Investigative analyst for the District Attorney's office to provide technical support for drug task force cases
- Twelve part-time Sheriff deputies
- Two Juvenile Court attorneys and a case coordinator
- Full-time magistrate judge

### Invest in Transportation: \$490,000

- Maintenance and care of rights-of-way
- Transit service enhancements that add three new express routes

### Recruit and Retain Workforce: \$12,000,000

- Pay-for-performance increases
- Longevity pay for eligible employees

### Support Community Needs: \$9,800,000

- Retain information and assistance services and volunteer program (formerly funded by grants) for Senior Services
- Expand home care and delivered meals for seniors on waiting lists
- Increase funding for 2016 elections
- Extend hours and locations for advance in-person voting to reduce wait time for elections
- Elections training outreach activities position for Elections
- Partially restore park maintenance personnel
- Simpsonwood Park support
- Recreational programming for parks
- Restore library support funding to 88 percent of 2008 levels
- Six animal welfare positions

### Support Economic Development/Redevelopment: \$890,000

- Two positions to focus on economic development
- Increase code enforcement activities

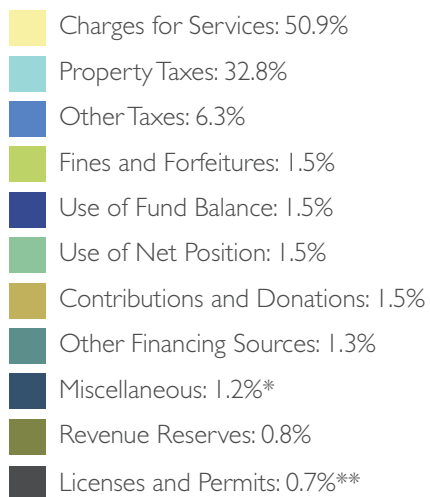
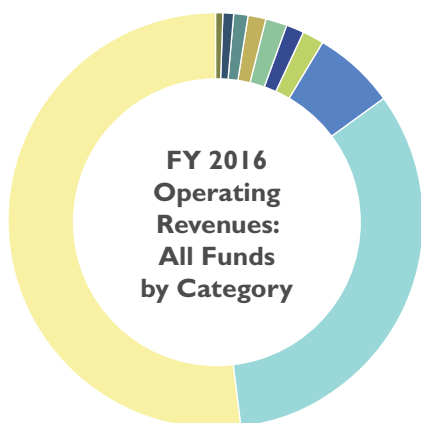


Five county residents and business people served on the 2016 budget review committee. Presentations from elected officials and department directors were heard by the review committee in late August and early September. Along with the County's financial staff, the committee reviewed departmental business plans, budget needs and revenue projections. As a result of the budget review team's deliberations, the resulting 2016 budget holds the line on property tax rates while investing more in police, fire and emergency services, the judicial system, and senior services. The budget also continues Gwinnett's commitment to maintaining and improving transportation and water resources systems.

View departmental business plans and budget presentations that were held in September 2015 for the 2016 budget preparation process at [www.TVgwinnett.com](http://www.TVgwinnett.com) under *Video On Demand*.

## Adopted FY 2016 Operating Budget: Comparison with Prior Year Revenues

	FY 2016 Adopted Budget	% Change over FY 2015
<b>Operating Revenues</b>		
Taxes	\$ 436,369,879	3.8%
Licenses and Permits	8,129,101	5.3%
Intergovernmental	4,749,631	22.2%
Charges for Services	569,408,521	5.9%
Fines and Forfeitures	16,223,644	-0.6%
Investment Income	2,320,657	22.1%
Contributions and Donations	16,794,774	-6.5%
Miscellaneous	6,548,119	3.7%
Other Financing Sources	14,755,465	38.7%
<b>Total Revenues</b>	<b>\$ 1,075,299,791</b>	<b>5.1%</b>
Revenue Reserves	9,000,000	-
Use of Net Position	16,713,197	-18.7%
Use of Fund Balance	16,658,187	76.5%
<b>Total Revenues and Revenue Reserves and Use of Net Position/Fund Balance</b>	<b>\$ 1,117,671,175</b>	<b>6.2%</b>



\*Includes Intergovernmental Revenue and Investment Income

\*\*Value is too small to appear on this chart

On January 5, 2016, the Gwinnett County Board of Commissioners adopted a balanced operating budget of \$1.1 billion. Gwinnett's adopted budget is in line with conservative budgeting practices and looks three to five years ahead. The budget was balanced while holding the line on property tax rates.



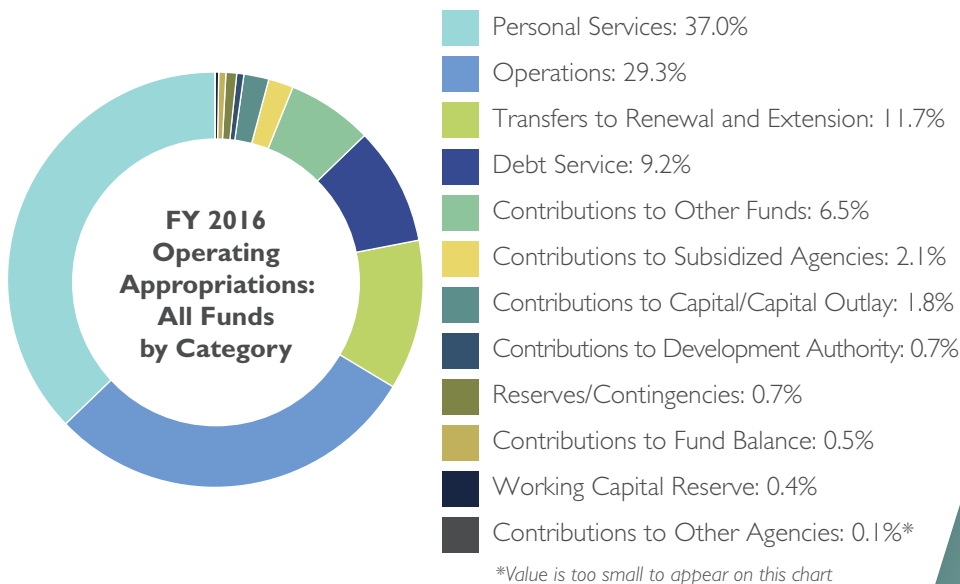


## 2016 Budget Approach

- Continuation of the 90-day vacancy policy
- Mandated/priority core services
- Justification of specified commitment items
- Continuation of decision packages for service reductions and service enhancements

## Adopted FY 2016 Operating Budget: Comparison with Prior Year Appropriations

	FY 2016 Adopted Budget	% Change over FY 2015
<b>Operating Appropriations</b>		
Personal Services	\$ 413,151,650	6.2%
Operations	327,327,516	5.2%
Debt Service	102,820,115	-1.9%
Transfers to Renewal and Extension	131,091,348	25.0%
Contributions to Other Funds	72,623,295	31.2%
Contributions to Development Authority	7,582,696	-0.1%
Contributions to Subsidized Agencies	23,466,854	7.4%
Contributions to Other Agencies	1,532,250	35.3%
Contributions to Capital/Capital Outlay	20,497,917	9.6%
Reserves/Contingencies	7,315,950	10.4%
<b>Total Appropriations</b>	<b>\$ 1,107,409,591</b>	<b>8.4%</b>
Working Capital Reserve	4,225,416	-79.8%
Contributions to Fund Balance	6,036,168	-43.0%
<b>Total Appropriations and Contributions to Reserve/Fund Balance</b>	<b>\$ 1,117,671,175</b>	<b>6.2%</b>

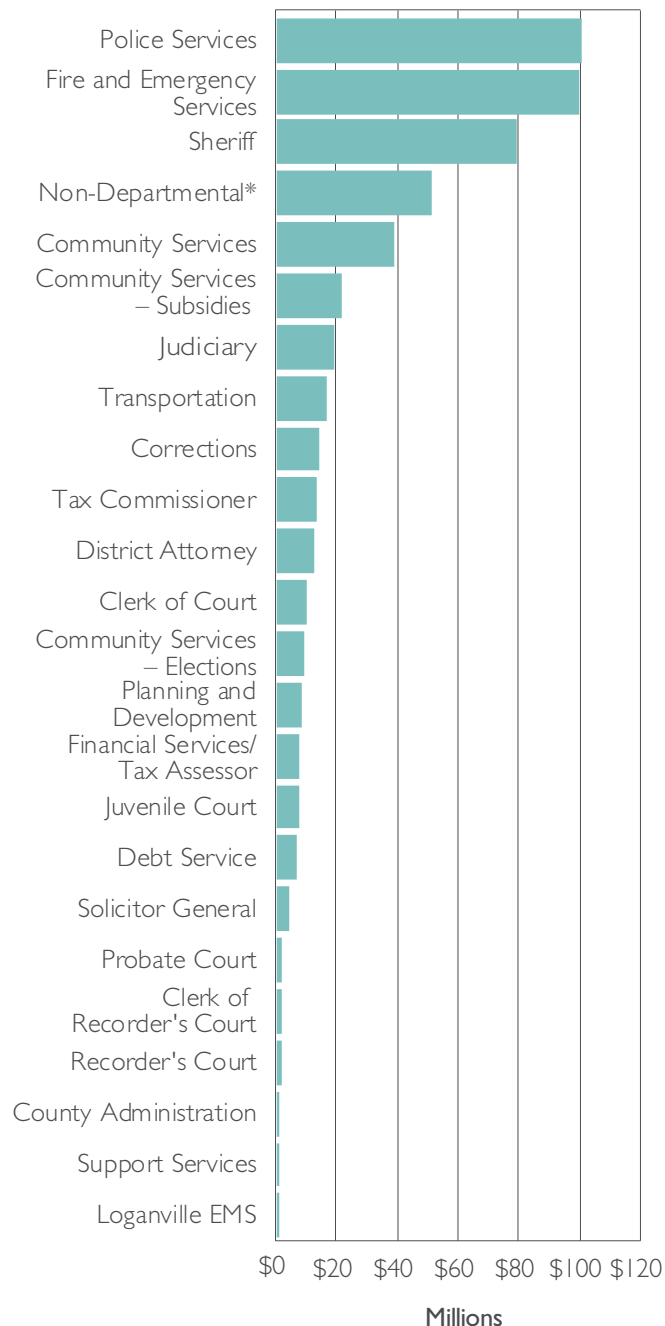


## Gwinnett County – Fiscally Sustainable, Economically Viable

- Budget is balanced
- Based on same millage rate as 2015
- Maintains the reserve policy
- Commitment to multi-year planning
- Pay-as-you-go capital program
- Maintains triple-AAA rating
- Sustains progress toward pension obligations
- Enhances the quality of life and safety of residents

## Adopted FY 2016 Operating Budget: Comparison With Prior Year Tax-Related Funds Appropriations By Activities

	FY 2016 Adopted Budget	% Change over FY 2015
<b>Tax-Related Activities</b>		
Police Services	\$ 100,717,242	7.7%
Fire and Emergency Services	99,481,865	5.5%
Sheriff	79,171,142	5.2%
Non-Departmental*	51,653,171	8.5%
Community Services	38,636,372	5.2%
Community Services - Subsidies	21,539,409	4.8%
Judiciary	19,134,369	8.6%
Transportation	17,143,295	4.0%
Corrections	14,688,471	9.8%
Tax Commissioner	13,191,995	9.2%
District Attorney	12,891,415	9.1%
Clerk of Court	9,944,409	8.1%
Community Services - Elections	9,112,381	379.0%
Planning and Development	8,796,107	5.5%
Financial Services/Tax Assessor	8,071,420	-1.6%
Juvenile Court	7,477,996	16.6%
Debt Service	6,598,597	7.4%
Solicitor General	4,799,030	10.5%
Probate Court	2,234,909	3.9%
Clerk of Recorder's Court	1,654,925	6.7%
Recorder's Court	1,566,808	6.3%
County Administration	630,184	-12.6%
Support Services	149,456	-0.7%
Loganville EMS	42,777	72.3%
<b>Tax-Related Funds Appropriations</b>	<b>\$ 529,327,745</b>	<b>8.1%</b>



**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



### 2016 Big Picture Investments

Throughout the budget planning process, Gwinnett County leaders identified the following big picture investments for the 2016 budget:

- Public safety and judicial system
- Support of community needs
- Workforce recruitment and retention
- Financial sustainability

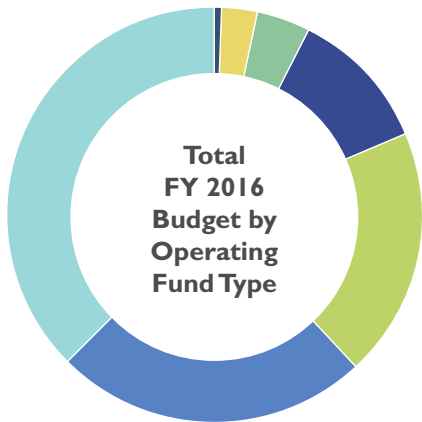


## Adopted FY 2016 Operating Budget: Comparison With Prior Year

	FY 2016 Adopted Budget	FY 2015 Adopted Budget	Increase (Decrease) over FY 2015	
			Amount	%
<b>Tax-Related Funds</b>				
General	\$ 273,205,416	\$ 246,606,396	\$ 26,599,020	10.8%
General Obligation Bond	6,598,597	6,142,158	456,439	7.4%
Recreation	32,593,754	31,308,870	1,284,884	4.1%
Loganville EMS	42,777	24,827	17,950	72.3%
Fire and Emergency Services	102,880,664	96,922,187	5,958,477	6.1%
Development and Enforcement	10,554,317	9,926,204	628,113	6.3%
Police	103,452,220	98,957,182	4,495,038	4.5%
<b>Total Tax-Related</b>	<b>\$ 529,327,745</b>	<b>\$ 489,887,824</b>	<b>\$ 39,439,921</b>	<b>8.1%</b>
<b>Special Revenue Funds</b>				
Speed Humps	\$ 121,600	\$ 123,331	\$ (1,731)	-1.4%
Street Lighting	7,667,591	7,742,625	(75,034)	-1.0%
Authority Imaging	960,000	960,000	-	0.0%
Corrections Inmate Welfare	83,000	79,200	3,800	4.8%
Crime Victims Assistance	1,128,981	1,200,382	(71,401)	-5.9%
District Attorney Federal Asset Sharing	145,514	215,000	(69,486)	-32.3%
E-911	20,681,055	19,489,773	1,191,282	6.1%
Juvenile Court Supervision	51,678	57,784	(6,106)	-10.6%
Police Special Justice	1,563,552	1,034,149	529,403	51.2%
Police Special State	708,060	880,240	(172,180)	-19.6%
Sheriff Inmate	733,466	558,183	175,283	31.4%
Sheriff Special Justice	75,000	75,000	-	0.0%
Sheriff Special Treasury	150,000	150,000	-	0.0%
Sheriff Special State	60,000	75,000	(15,000)	-20.0%
Stadium Operating	2,697,411	2,678,596	18,815	0.7%
Tree Bank	10,000	10,000	-	0.0%
Tourism	8,621,610	7,618,070	1,003,540	13.2%
<b>Total Special Revenue</b>	<b>\$ 45,458,518</b>	<b>\$ 42,947,333</b>	<b>\$ 2,511,185</b>	<b>5.8%</b>

Continued...

	FY 2016 Adopted Budget	FY 2015 Adopted Budget	Increase (Decrease) over FY 2015	
			Amount	%
<b>Enterprise Funds</b>				
Airport	\$ 987,487	\$ 942,444	\$ 45,043	4.8%
Local Transit	9,912,171	8,858,289	1,053,882	11.9%
Solid Waste	44,162,483	43,620,613	541,870	1.2%
Stormwater	31,354,537	31,297,058	57,479	0.2%
Water and Sewer	331,293,789	317,528,457	13,765,332	4.3%
<b>Total Enterprise</b>	<b>\$ 417,710,467</b>	<b>\$ 402,246,861</b>	<b>\$ 15,463,606</b>	<b>3.8%</b>
<b>Internal Service Funds</b>				
Administrative Support	\$ 56,077,919	\$ 50,486,779	\$ 5,591,140	11.1%
Auto Liability	1,011,000	1,015,272	(4,272)	-0.4%
Fleet Management	6,597,556	6,228,625	368,931	5.9%
Group Self-Insurance	50,029,740	48,627,347	1,402,393	2.9%
Risk Management	7,115,444	6,914,642	200,802	2.9%
Workers' Compensation	4,342,786	4,316,621	26,165	0.6%
<b>Total Internal Service</b>	<b>\$ 125,174,445</b>	<b>\$ 117,589,286</b>	<b>\$ 7,585,159</b>	<b>6.5%</b>
<b>Total Operating Funds</b>	<b>\$ 1,117,671,175</b>	<b>\$ 1,052,671,304</b>	<b>\$ 64,999,871</b>	<b>6.2%</b>



- Enterprise Funds: 37.4%
- General Fund: 24.4%
- Service District Funds: 19.4%
- Internal Service Funds: 11.2%
- Special Revenue Funds: 4.1%
- Recreation Fund: 2.9%
- General Obligation Bond Fund: 0.6%







## Capital Highlights

### Public Safety and Judicial

- Courthouse expansion
- Bay Creek Precinct
- Medical Examiner building construction
- Body cameras for police officers and Sheriff deputies

### Community Needs

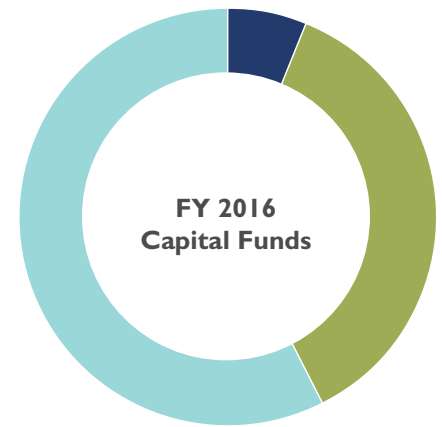
- New Centerville Senior Center
- Renovations to Buford, Lawrenceville and Norcross Senior Centers

### Major Infrastructure

- Continued focus on maintenance of water and sewer system
- Transportation improvements

## Adopted FY 2016 Capital Budget

	FY 2016 Adopted Budget
<b>Capital</b>	
Capital Projects	\$ 17,920,314
Vehicle Replacement	5,244,532
<b>Total Tax-Related</b>	<b>\$ 23,164,846</b>
Special Purpose Local Option Sales Tax SPLOST (2009)	80,478,386
Special Purpose Local Option Sales Tax SPLOST (2014)	127,428,606
<b>Total Special Revenue</b>	<b>\$ 207,906,992</b>
Airport Renewal and Extension	17,000
Stormwater Renewal and Extension	20,280,803
Water and Sewer Renewal and Extension/Bond	111,806,545
<b>Total Enterprise</b>	<b>\$ 132,104,348</b>
<b>Total Capital Funds</b>	<b>\$ 363,176,186</b>



- SPLOST Funds: 57.2%
- Enterprise Funds: 36.4%
- Tax-Related Funds: 6.4%

## Capital Improvement Plan Budget Review Committee

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

Mark Brock, Citizen Representative  
 Russell Knick, Fire and Emergency Services  
 Dennis Baxter, Support Services

Richard Shoeck, Water Resources  
 Anthony Winter, Information Services  
 Buffy Alexzulian, Financial Services

## Committee Mission

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



## About the Cover: Special Purpose Local Option Sales Tax

Gwinnett voters have approved a series of SPLOST programs since the mid-1980s. Over the years, SPLOST has paid for such projects as the Gwinnett Justice and Administration Center, the Infinite Energy Center convention facilities, greenspace, new parks and recreation facilities, road improvements, new police and fire stations, and libraries around the county. SPLOST programs have added value to the community by funding projects that support core services and enhance our infrastructure.

Now with the 2014 SPLOST program, a portion of sales tax dollars are going toward capital projects for seniors. As one of the fastest growing segments of the population in the County, Gwinnett's senior residents are looking for opportunities to remain active and healthy. This new category for SPLOST funding will provide new facilities and improve older ones to make that possible and help keep Gwinnett a great place to live, work, and play for residents of all ages.

Learn more about SPLOST at [www.gwinnettsplost.com](http://www.gwinnettsplost.com).

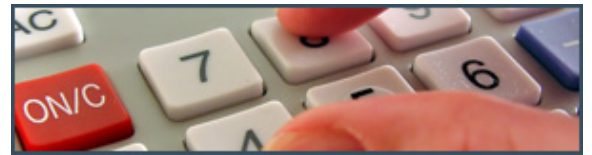


Find us online at [www.gwinnettcountry.com](http://www.gwinnettcountry.com)!

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](http://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 2016

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

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[www.gwinnettcountry.com](http://www.gwinnettcountry.com)