



2017 BUDGET IN BRIEF

To the Stakeholders of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2017. 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 in the budget process have not only helped Gwinnett meet past years' economic challenges, but have also made our county a premier place to live, work, and play. Through conservative budgeting practices, prudent financial planning, and sound management, the County has maintained AAA credit ratings from all three credit rating agencies since 1997. This triple-AAA designation is shared by only about three dozen other counties in the nation.

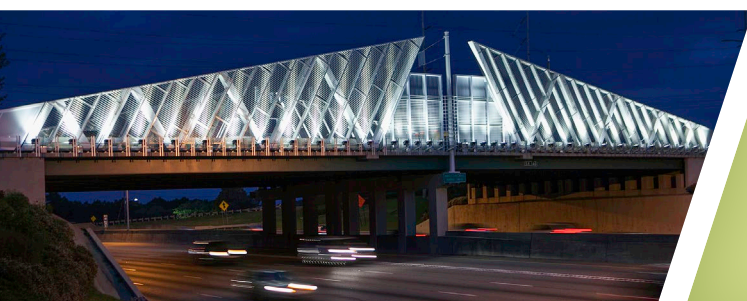
The \$1.56 billion budget is approximately 5.6 percent higher than 2016 and includes an operating budget of \$1.18 billion and a capital budget of \$384 million. The primary focus of the 2017 budget is on supporting public safety, expanding the courts to meet demand, supporting community needs, and retaining employees. Workforce retention measures include a 4 percent pay-for-performance raise for eligible employees, continuation of longevity pay, and revamped pay for public safety officers. Cost saving measures such as continuing the 90-day vacancy policy and requiring justification for specific commitment items remain in effect for 2017. Significant capital improvements funded by SPLOST programs include a courthouse expansion at the Gwinnett Justice and Administration Center, a new gym at George Pierce Park plus expansions and improvements at other parks, and renovations at the senior center housed in the Norcross Human Services Center.

Gwinnett County is committed to continuing core services and the quality of life our residents and businesses have come to enjoy through the delivery of efficient, effective services. While the last several years have been spent reacting to the Great Recession and restoring core services cut in prior years, we are now prepared to focus on creating the future. As the financial outlook improves, we can look forward to a prosperous future shaped, directed, and guided by our mission, vision, and values.

2017 Adopted Budget Comparison to Prior Year

	2016 Adopted	2017 Adopted	% Change
Operating	\$ 1,117,671,175	\$ 1,180,557,235	5.6%
Capital	363,176,186	383,703,573	5.7%
Total	\$ 1,480,847,361	\$ 1,564,260,808	5.6%

Contributions to Capital	1.89%
Compensation Plan	1.31%
Pension Contributions	0.67%
Decision Packages	0.61%
Indirect Cost Contributions	0.51%
Base Budget Adjustments	0.61%
Insurance and Claims	0.44%
Debt Service Reduction	-0.42%





Board of Commissioners

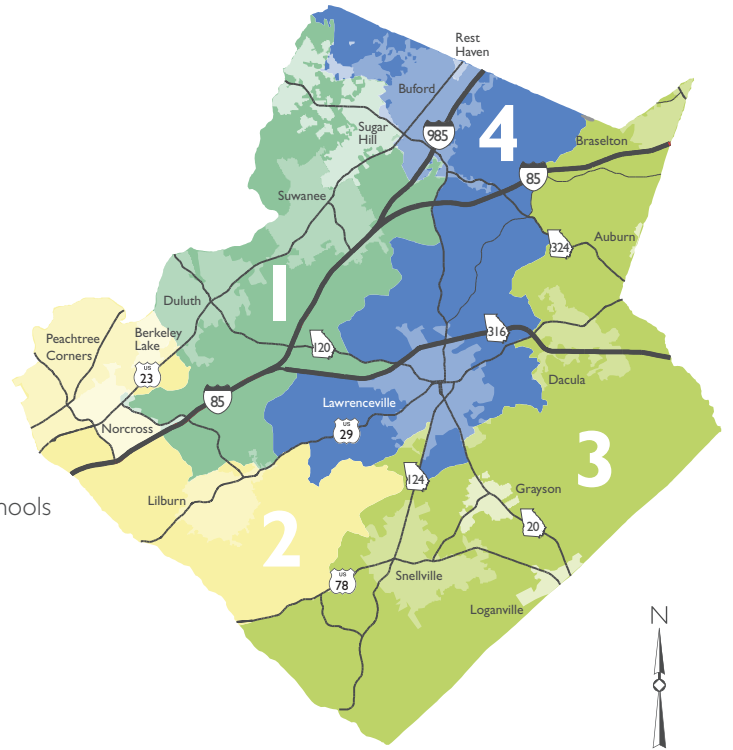
Charlotte Nash, Chairman
 Jace Brooks, District 1
 Lynette Howard, District 2
 Tommy Hunter, District 3
 John Heard, District 4

County Administration

Glenn Stephens, County Administrator
 Phil Hoskins, Deputy County Administrator

Chairman's Budget Review Team

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, CFO/VP, Georgia Hispanic Chamber of Commerce



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

Decision packages, or departmental requests for service reductions and service enhancements, play an integral role in the development of the budget.

In keeping with the County's priorities, the following key service enhancements and decision packages were included in the 2017 budget (*amounts are approximate*).

Invest in Public Safety and Judicial System: \$6,308,000

- Workforce retention and development
 - New Master Officer rank for Police Officers, Sheriff Deputies, and Corrections Officers
 - Pay differential for specialized police units
- Eighteen ambulance unit positions
- One Emergency Operations Specialist position
- Ten part-time Senior Officer positions for retired Gwinnett County Police Officers to assist with training and recruiting and to perform a variety of other tasks such as patrol and lobby officer duties
- Law Clerk to provide support to Magistrate Court
- District Attorney Victim Advocate for Juvenile Court
- Seven staffing positions to support Solicitor General's increasing caseload
- Seven Deputy Sheriff positions



Invest in Water Resources: \$1,309,000

- Staffing for a two-person hydro-jet crew and a two-person acoustic sewer evaluation crew
- Resources and marketing specialist position to educate residents on reducing sanitary sewer overflows
- Five contract management positions
- Four customer service positions

Support Community Needs: \$2,688,000

- Four positions to support park expansions and improvements
- Restore one Traffic Analyst position (eliminated in 2009) to coordinate traffic calming program options
- Add transit flex service to provide public transportation access in areas where fixed route service would be too costly and inefficient
- Provide Wi-Fi on some transit buses
- Expand community outreach services
- One position to provide homemaking services to seniors

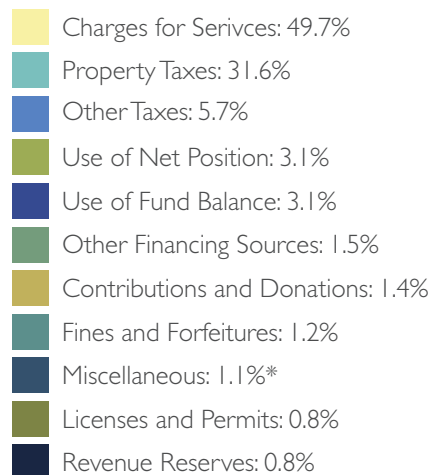
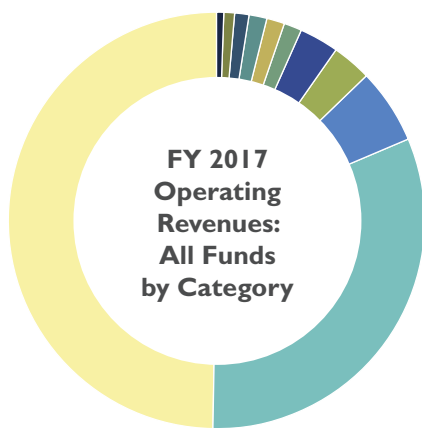


Six county residents and business people served on the 2017 budget review team. Departments and agency directors presented their business plans and operating budget requests in September 2016. Chairman Charlotte Nash, County staff, and the six citizen reviewers studied the plans, requests, and projected revenues to make recommendations for the budget.

Fiscal year 2017 business plan presentations have been recorded and are available for viewing at www.TVgwinnett.com under *Video On Demand*.

Adopted FY 2017 Operating Budget: Comparison with Prior Year Revenues

	FY 2017 Adopted Budget	% Change over FY 2016
Operating Revenues		
Taxes	\$ 440,622,029	1.0%
Licenses and Permits	9,109,084	12.1%
Intergovernmental	4,832,120	1.7%
Charges for Services	586,742,761	3.0%
Fines and Forfeitures	13,837,531	-14.7%
Investment Income	2,351,613	1.3%
Contributions and Donations	16,579,738	-1.3%
Miscellaneous	5,605,137	-14.4%
Other Financing Sources	18,289,053	23.9%
Total Revenues	\$ 1,097,969,066	2.1%
Revenue Reserves	9,000,000	-
Use of Net Position	36,412,972	117.9%
Use of Fund Balance	37,175,197	123.2%
Total Revenues and Revenue Reserves and Use of Net Position/Fund Balance	\$ 1,180,557,235	5.6%



*Includes Intergovernmental Revenue and Investment Income

On January 3, 2017, the Gwinnett County Board of Commissioners adopted a balanced operating budget of \$1.18 billion. Gwinnett's adopted budget is in line with sustainable, conservative budgeting practices and looks at least three to five years ahead at future implications of our decisions.



2017 Budget Approach

Vacancy Policy

Continuation of the 90-day vacancy policy

Core Services

Maintaining mandated/priority core services

Commitment Items

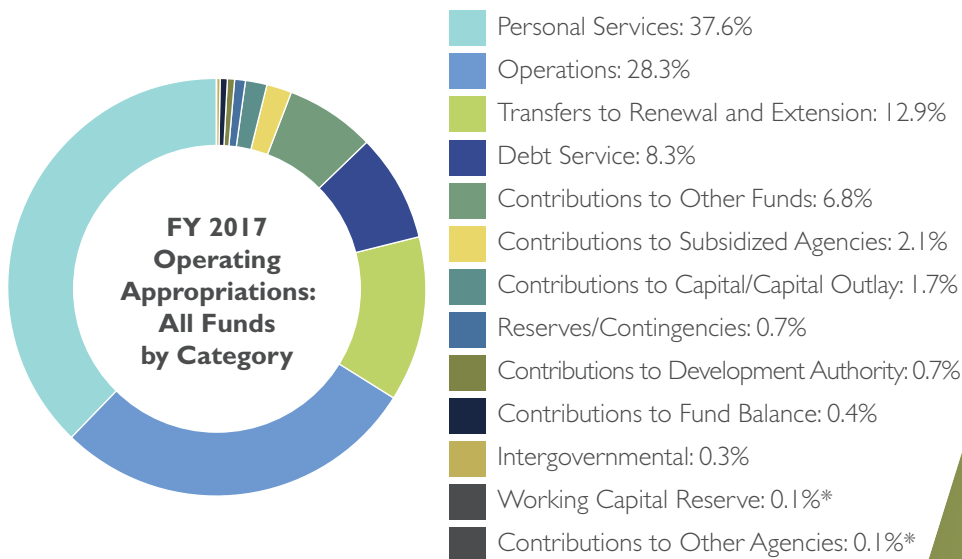
Justification of specific commitment items

Decision Packages

Evaluating service enhancements and reductions

Adopted FY 2017 Operating Budget: Comparison with Prior Year Appropriations

	FY 2017 Adopted Budget	% Change over FY 2016
Operating Appropriations		
Personal Services	\$ 443,159,887	7.3%
Operations	333,831,720	3.3%
Debt Service	98,091,791	-4.6%
Intergovernmental	3,928,976	-6.5%
Transfers to Renewal and Extension	152,234,467	16.1%
Contributions to Other Funds	80,719,531	11.1%
Contributions to Development Authority	7,585,433	0.0%
Contributions to Subsidized Agencies	24,193,272	3.1%
Contributions to Other Agencies	1,597,095	4.2%
Contributions to Capital/Capital Outlay	19,950,639	-2.7%
Reserves/Contingencies	8,441,950	15.4%
Total Appropriations	\$ 1,173,734,761	6.0%
Working Capital Reserve	1,679,512	-60.3%
Contributions to Fund Balance	5,142,962	-14.8%
Total Appropriations and Contributions to Reserve/Fund Balance	\$ 1,180,557,235	5.6%



*Value is too small to appear on this chart

Gwinnett County – Remaining Strong

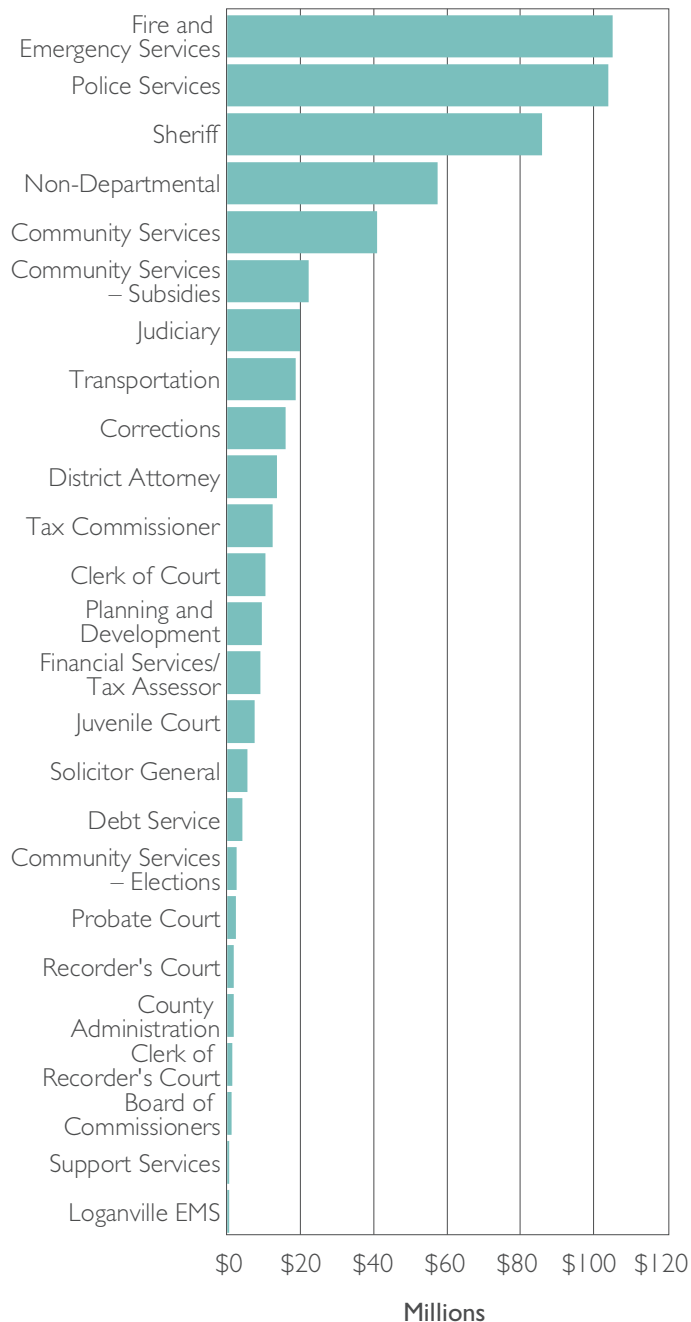
- Award-winning government with triple-AAA credit rating
- Real property tax digest expected to return to pre-recession level by 2017
- Thriving economy attracting new businesses and job growth
- Growing population expected to exceed 1 million by 2020
- Strong funded ratios for Pension and Other Post-Employment Benefit obligations
- Commitment to reducing long-term obligations

Adopted FY 2017 Budget: Comparison with Prior Year Tax-Related Funds Appropriations by Activities

	FY 2017 Adopted Budget	% Change over FY 2016
Tax-Related Activities		
Fire and Emergency Services	\$ 105,145,447	5.7%
Police Services	104,051,743	3.3%
Sheriff	85,817,230	8.4%
Non-Departmental*	57,386,023	11.1%
Community Services	40,990,838	6.1%
Community Services – Subsidies	22,186,827	3.0%
Judiciary	19,838,709	3.7%
Transportation	18,801,475	9.7%
Corrections	15,977,143	8.8%
District Attorney	13,525,865	4.9%
Tax Commissioner	12,515,052	-5.1%
Clerk of Court	10,379,273	4.4%
Planning and Development	9,453,792	7.5%
Financial Services/Tax Assessor	9,153,002	13.4%
Juvenile Court	7,624,313	2.0%
Solicitor General	5,566,873	16.0%
Debt Service	4,261,788	-35.4%
Community Services – Elections	2,691,744	-70.5%
Probate Court	2,440,370	9.2%
Recorder's Court	1,902,622	21.4%
County Administration	1,835,621	-
Clerk of Recorder's Court	1,532,639	-7.4%
Board of Commissioners	1,229,400	95.1%
Support Services	175,360	17.3%
Loganville EMS	45,178	5.6%
Tax-Related Funds Appropriations	\$ 554,528,327	4.8%

*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.



2017 Budget Highlights

When developing the 2017 budget, Gwinnett County leaders and the budget review team set priorities based on the following key focus areas:

- Public Safety and Judicial System
- Water Resources
- Community needs
- Workforce retention

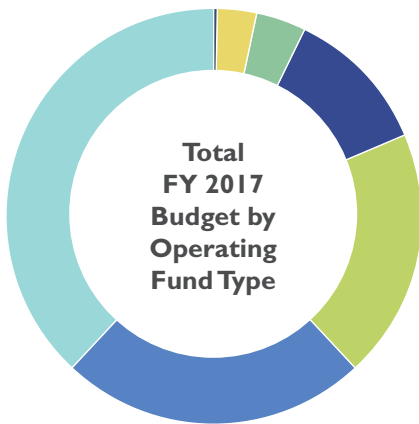


Adopted FY 2017 Operating Budget By Fund: Comparison With Prior Year

	FY 2017 Adopted Budget	FY 2016 Adopted Budget	Increase (Decrease) over FY 2016	
			Amount	%
Tax-Related Funds				
General	\$ 284,661,878	\$ 273,205,416	\$ 11,456,462	4.2%
General Obligation Bond	4,261,788	6,598,597	(2,336,809)	-35.4%
Development and Enforcement	11,622,098	10,554,317	1,067,781	10.1%
Fire and Emergency Services	111,006,056	102,880,664	8,125,392	7.9%
Loganville EMS	45,178	42,777	2,401	5.6%
Police	106,936,498	103,452,220	3,484,278	3.4%
Recreation	35,994,831	32,593,754	3,401,077	10.4%
Total Tax-Related	\$ 554,528,327	\$ 529,327,745	\$ 25,200,582	4.8%
Special Revenue Funds				
Speed Humps	\$ 160,215	\$ 121,600	\$ 38,615	31.8%
Street Lighting	7,455,115	7,667,591	(212,476)	-2.8%
Authority Imaging	960,000	960,000	-	0.0%
Corrections Inmate Welfare	95,000	83,000	12,000	14.5%
Crime Victims Assistance	1,292,004	1,128,981	163,023	14.4%
District Attorney Federal Asset Sharing	140,785	145,514	(4,729)	-3.2%
E-911	22,291,477	20,681,055	1,610,422	7.8%
Juvenile Court Supervision	52,363	51,678	685	1.3%
Police Special Justice	713,259	1,563,552	(850,293)	-54.4%
Police Special State	609,180	708,060	(98,880)	-14.0%
Sheriff Inmate	769,600	733,466	36,134	4.9%
Sheriff Special Justice	100,000	75,000	25,000	33.3%
Sheriff Special Treasury	150,000	150,000	-	0.0%
Sheriff Special State	73,670	60,000	13,670	22.8%
Stadium Operating	2,715,201	2,697,411	17,790	0.7%
Tree Bank	8,000	10,000	(2,000)	-20.0%
Tourism	9,040,157	8,621,610	418,547	4.9%
Total Special Revenue	\$ 46,626,026	\$ 45,458,518	\$ 1,167,508	2.6%

Continued...

	FY 2017 Adopted Budget	FY 2016 Adopted Budget	Increase (Decrease) over FY 2016	
			Amount	%
Enterprise Funds				
Airport	\$ 1,310,810	\$ 987,487	\$ 323,323	32.7%
Local Transit	12,389,376	9,912,171	2,477,205	25.0%
Solid Waste	46,196,816	44,162,483	2,034,333	4.6%
Stormwater	32,135,841	31,354,537	781,304	2.5%
Water and Sewer	354,085,692	331,293,789	22,791,903	6.9%
Total Enterprise	\$ 446,118,535	\$ 417,710,467	\$ 28,408,068	6.8%
Internal Service Funds				
Administrative Support	\$ 60,056,567	\$ 56,077,919	\$ 3,978,648	7.1%
Auto Liability	1,033,215	1,011,000	22,215	2.2%
Fleet Management	6,478,456	6,597,556	(119,100)	-1.8%
Group Self-Insurance	55,077,454	50,029,740	5,047,714	10.1%
Risk Management	7,252,948	7,115,444	137,504	1.9%
Workers' Compensation	3,385,707	4,342,786	(957,079)	-22.0%
Total Internal Service	\$ 133,284,347	\$ 125,174,445	\$ 8,109,902	6.5%
Total Operating Funds	\$ 1,180,557,235	\$ 1,117,671,175	\$ 62,886,060	5.6%



- Enterprise Funds: 37.8%
- General Fund: 24.1%
- Service District Funds: 19.5%
- Internal Service Funds: 11.3%
- Special Revenue Funds: 3.9%
- Recreation Fund: 3.0%
- General Obligation Bond Fund: 0.4%





Capital Highlights

Public Safety and Judicial

- Courthouse addition at the Gwinnett Justice and Administration Center
- Body cameras for Police and Sheriff
- Field communication equipment for Police, Fire, and Sheriff
- Two ambulance units for Fire Stations 21 and 22

Community Needs

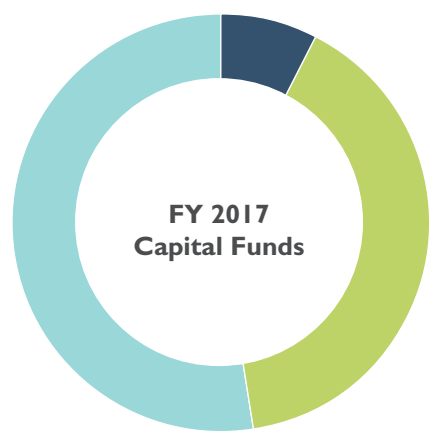
- Alexander Park, McDaniel Farm Park, and Graves Park expansions
- Opening of new E.E. Robinson Park
- George Pierce Park gym addition
- Transit flex schedule technology
- Installation of Wi-Fi on some buses

Water Resources

- Rehabilitation of water production and reclamation facilities
- Wastewater treatment plant improvements
- Stormwater drainage improvements

Adopted FY 2017 Capital Budget

	FY 2017 Adopted Budget
Capital	
Capital Projects	\$ 26,611,035
Vehicle Replacement	2,909,109
Total Tax-Related	\$ 29,520,144
2009 Special Purpose Local Option Sales Tax	19,402,983
2014 Special Purpose Local Option Sales Tax	73,969,119
2017 Special Purpose Local Option Sales Tax	107,339,590
Total Special Revenue	\$ 200,711,692
Airport Renewal and Extension	267,525
Solid Waste Renewal and Extension	95,107
Stormwater Renewal and Extension	23,431,847
Transit Renewal and Extension	1,308,771
Water and Sewer Renewal and Extension/Bond	128,368,487
Total Enterprise	\$ 153,471,737
Total Capital Funds	\$ 383,703,573



- SPLOST Funds: 52.3%
- Enterprise Funds: 40.0%
- Tax-Related Funds: 7.7%

Capital Improvement Plan Budget Review Committee

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

Buffy Alexzulan, Financial Services
 Dennis Baxter, Support Services
 Mark Brock, Citizen Representative

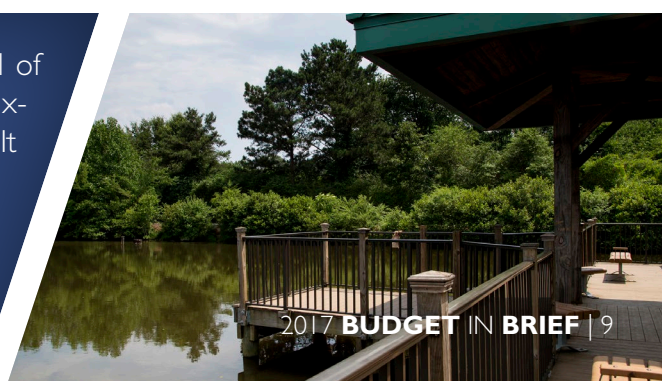
Russell Knick, Fire and Emergency Services
 Richard Schoeck, Water Resources
 Tim Tullis, Information Services

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.

On November 8, 2016, Gwinnett County voters approved the renewal of the one-cent Special Purpose Local Option Sales Tax (SPLOST). The six-year program will start when the current program expires in March 2017. It will raise an estimated \$950 million for capital projects.

County and city officials have agreed to share SPLOST proceeds, with the County receiving 78.76 percent and cities getting 21.24 percent. To learn about the planned uses, please read the [2017 SPLOST fact sheet](#).



Find us online at 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

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Communications Division

Created:

January 2017

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



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