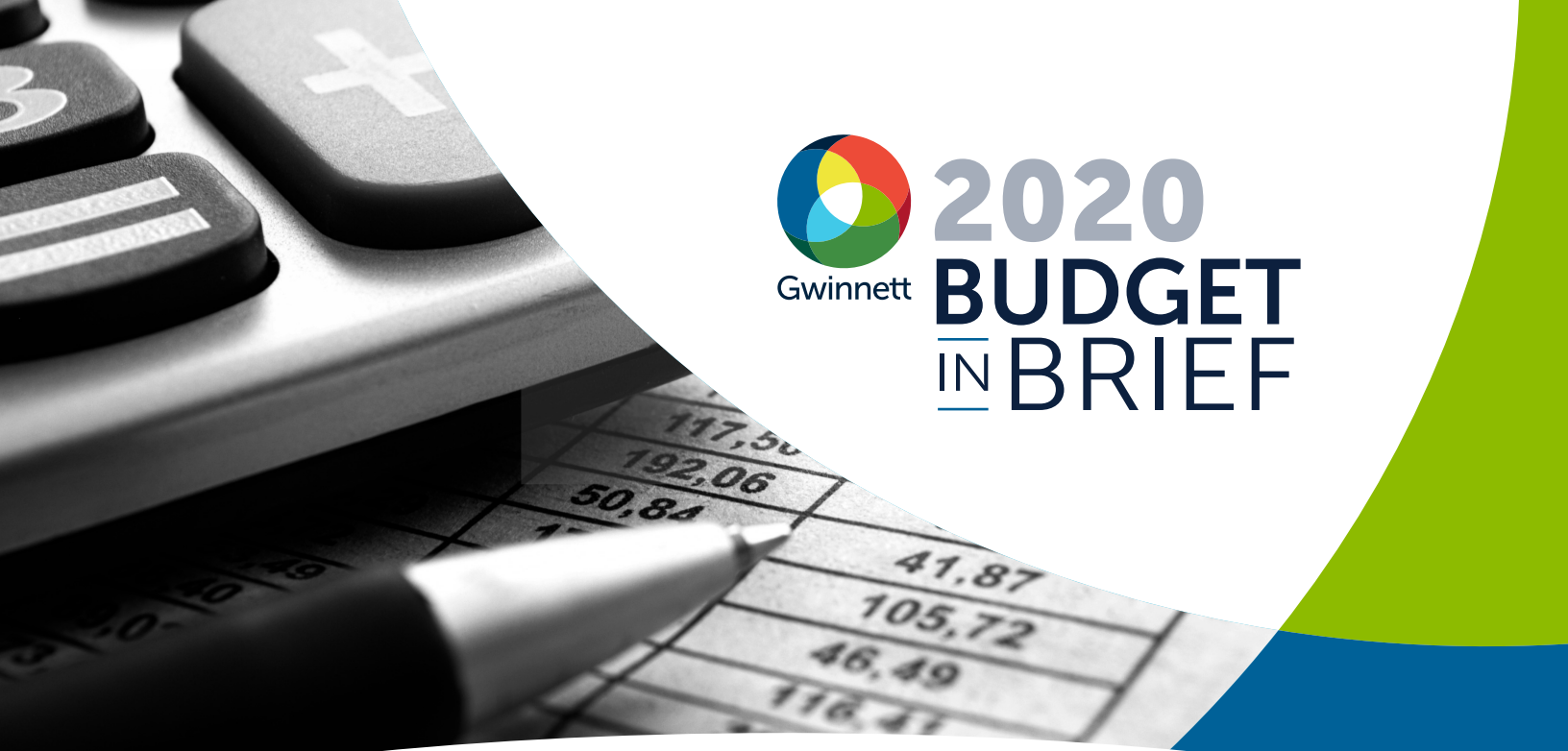




2020 BUDGET IN BRIEF



TO THE STAKEHOLDERS OF GWINNETT COUNTY:

Gwinnett County is committed to excellence, smart management, and sustainable decision-making. At the core of the 2020 budget process is the desire to be responsible stewards of County resources and focus on projects and initiatives that bring the most value to residents. Therefore, we are proud to present the Budget in Brief for fiscal year 2020.

In total, the combined operating and capital budget for 2020 is \$1.84 billion, which is 1.1 percent higher than the 2019 adopted budget. The operating budget of \$1.44 billion is \$57.4 million, or 4.1 percent, higher than the adopted 2019 budget. It includes funding for 179 new positions and \$29.2 million in decision packages and other operating initiatives to meet increased service demands. The capital budget is \$401 million, which is a decrease of approximately \$37 million compared to 2019's capital budget. This decrease is due largely to a higher than typical 2019 capital budget for facilities, infrastructure, and needed improvements to the County's stormwater drainage systems.

Budget requests for 2020 were prioritized based upon merit and their strategic alignment with the County's priorities as set by the Board of Commissioners. These priorities made up the framework for establishing the 2020 budget:



Safe and Healthy
Community



Mobility and
Access



Livability and
Comfort



Strong and Vibrant
Local Economy



Communication
and Engagement



Smart and Sustainable
Government

Gwinnett County is entering into its third century as a beautiful mosaic of people, cultures, and businesses. Demographic changes and a growing population have some of the greatest impacts on the budget through an increased demand for services. Some of the other factors that influenced the 2020 budget were maintaining County assets, ensuring adequate reserves, funding pension and other post employment benefits, known as OPEB, and meeting the challenge of rising medical costs. Through the strategic planning of our resources, we will continue to deliver superior services to our residents while meeting the challenges faced today and planning for the future.

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

Six county residents served on the 2020 Budget Review Team. Chairman Charlotte Nash, County staff, and the six 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

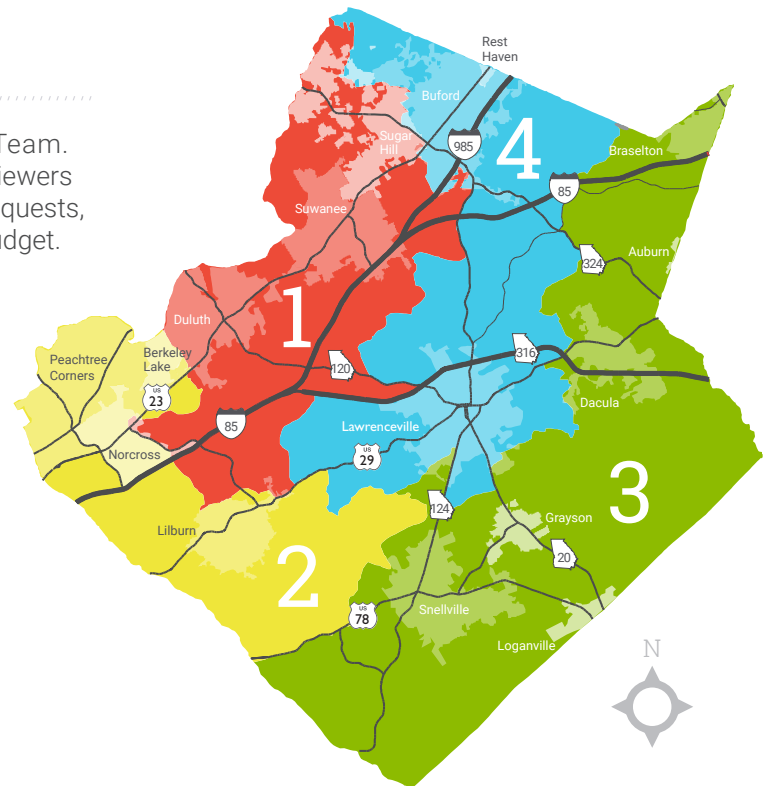
Thuy Hotle
Retired Planner, Department of Planning and Development

Asif Jessani
Principal Marketing and Technology Consultant, CCS: Marketing and Technology

Santiago Marquez
President and CEO, Georgia Hispanic Chamber of Commerce

Keith Roche
Lawrenceville City Councilman and retired business executive

COMMISSION DISTRICTS



KEY DECISION PACKAGES AND OPERATING INITIATIVES

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 resources. Departments and agencies may request additional funding through the business planning process and decision packages. A decision package is a request to either increase or decrease the level of service that the submitting department provides. A service enhancement usually increases costs, while a service reduction usually results in cost savings.

Departments' fiscal year 2020 business plan presentations have been recorded and are available for viewing at TVGwinnett.com under [Video On Demand](#).

Below are key decision packages/initiatives approved in the fiscal year 2020 operating budget:

Safe and Healthy Community:

- Thirty police officer positions to meet increased demand for services
- Two crime and intelligence analyst positions to receive required training prior to the opening of the Police Situational Awareness and Crime Response Center
- Six police communications officers to increase personnel for the new Alternate E-911 Center and ensure coverage is available 24 hours a day, 7 days a week
- Eighteen firefighter positions to staff two new medic units
- Twenty-seven positions in the Department of Fire and Emergency Services to staff three new alternative response vehicles
- An 11th Superior Court Judge and support positions in the areas of Clerk of Court, District Attorney, and Administrative Office of the Courts, as well as additional sheriff's deputies for courtroom security

Mobility and Access:

- Three Department of Transportation positions to enhance the County's traffic signal and communications system

Livability and Comfort:

- Funding to address homelessness and affordable housing needs

Communication and Engagement:

- Extended voting hours, advance voting options, voting materials in several languages, and a pay increase for poll officials
- A position to increase community engagement opportunities
- Funding to continue supporting Gwinnett 101 Citizens Academy and Gwinnett Youth Commission

Smart and Sustainable Government:

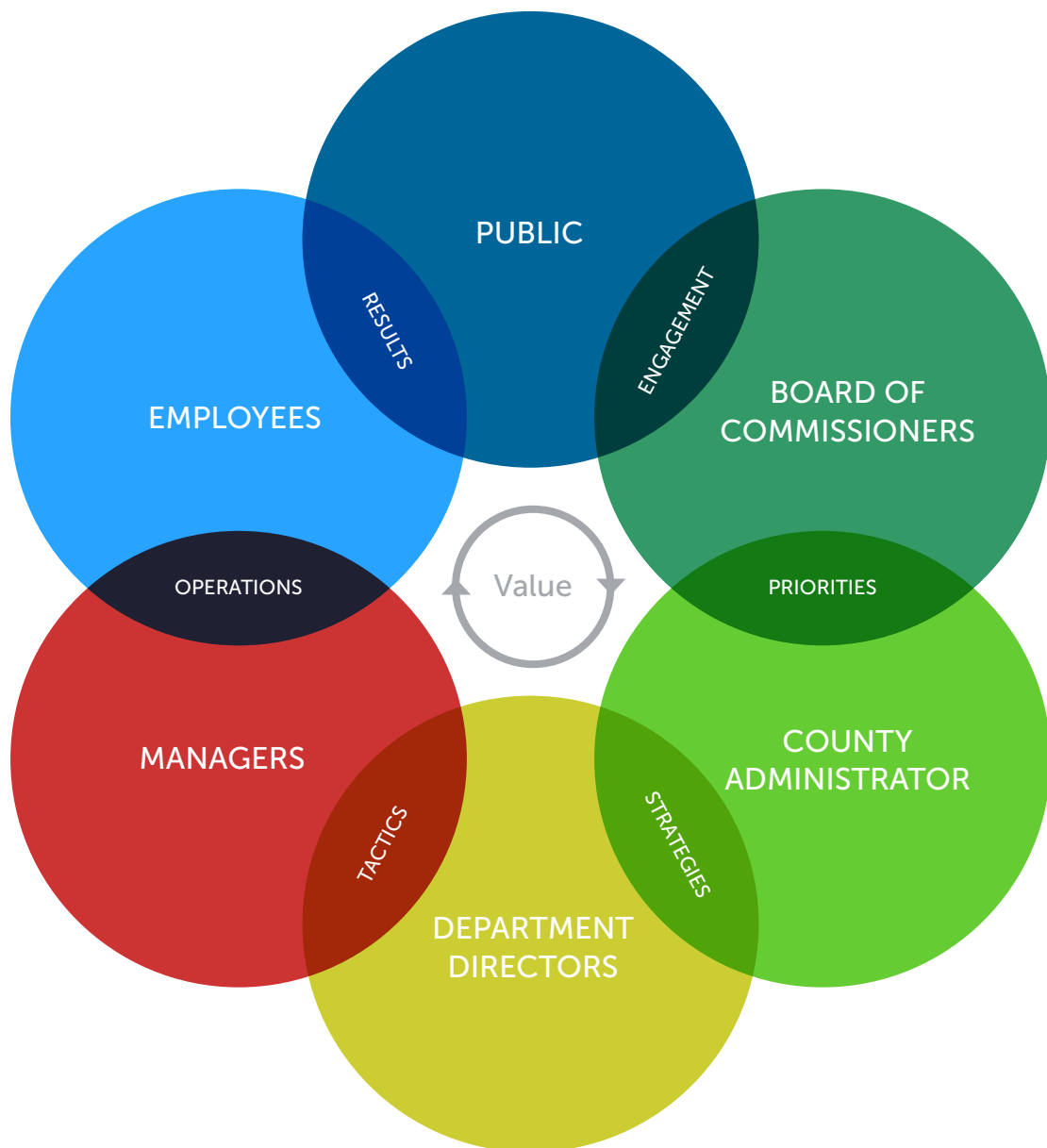
- Funding to continue efforts to recruit and retain a quality workforce through pay-for-performance increases and longevity pay
- A program analyst in the Police Department's Technology Research Unit to meet increased workloads and stay up-to-date on technological advancements
- Five positions for the Department of Planning and Development to assist in the areas of fire plan review, electronic document processing, and supporting applicants through the zoning and development process
- A senior IT systems administrator position and two contractors to enhance cybersecurity and assist in the mitigation of security risks

Note: The list above includes key decision packages and does not reflect all decision packages approved for 2020. See the 2020 Budget Document, available in April, for more information.



The Management Framework

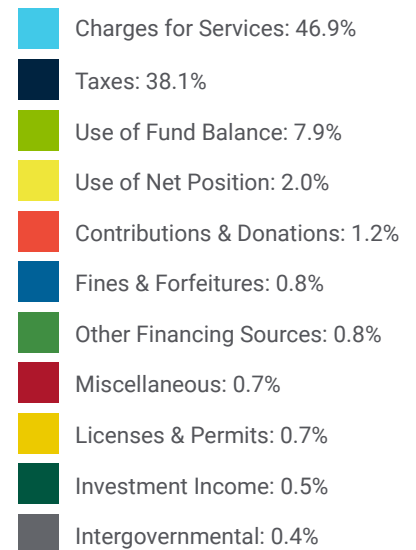
The Management Framework is the overarching structure of the sequential steps of strategic thinking within the County. The Management Framework will aid in achieving the County's priorities by defining how we will approach them, the decisions we will make within that approach to enable action, and the specific actions we will take to get results and ultimately produce value. The Management Framework was an essential part of the fiscal year 2020 budget process; departments aligned their budget requests to Countywide priorities using the Management Framework.



ADOPTED FY 2020 OPERATING BUDGET:

Comparison with Prior Year Revenues

	FY 2020 Adopted Budget	% Change from FY 2019
Operating Revenues		
Taxes	\$ 550,383,610	9.1%
Licenses & Permits	9,893,375	6.3%
Intergovernmental	5,417,561	0.2%
Charges for Services	674,138,527	6.4%
Fines & Forfeitures	12,056,150	(2.2)%
Investment Income	7,445,696	(22.2)%
Contributions & Donations	17,969,646	(25.5)%
Miscellaneous	10,477,759	(6.6)%
Other Financing Sources	11,976,930	(36.7)%
Total Revenues	\$ 1,299,759,254	5.7%
Use of Net Position	28,537,000	(59.2)%
Use of Fund Balance	114,396,181	32.6%
Total Revenues and Use of Net Position/ Fund Balance	\$ 1,442,692,435	4.1%



Tax revenues represent approximately 38 percent of the total operating budget. Taxes help pay for government services including parks, police, fire, transportation, and many others. Property taxes on real estate, vehicles, utilities, and personal property make up the majority of tax revenues.

The tax digest, the value of all assessed property, has grown approximately 11 percent from 2016 to 2018. Tax digest improvements are largely attributable to Gwinnett's healthy economy characterized by rising property values and new construction.

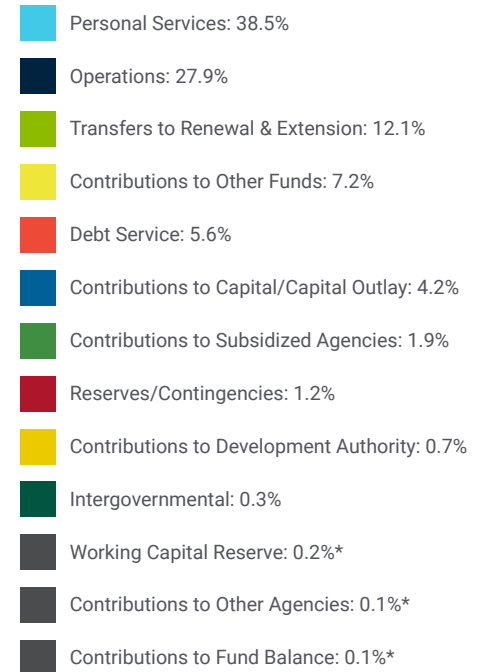
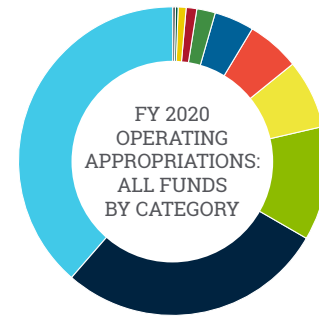
Charges for Services are collected for services provided by the County such as water and sewer, solid waste, ambulances, courts, and transit. These revenues represent approximately 47 percent of the total operating budget.



ADOPTED FY 2020 OPERATING BUDGET:

Comparison with Prior Year Appropriations

	FY 2020 Adopted Budget	% Change from FY 2019
Operating Appropriations		
Personal Services	\$ 554,108,492	7.0%
Operations	402,951,982	10.7%
Debt Service	80,457,466	(5.1)%
Intergovernmental	4,568,478	0.1%
Transfers to Renewal & Extension	175,273,823	(19.1)%
Contributions to Other Funds	104,257,795	3.5%
Contributions to Development Authority	10,731,776	(2.4)%
Contributions to Subsidized Agencies	28,082,738	2.3%
Contributions to Other Agencies	1,623,500	1.1%
Contributions to Capital/Capital Outlay	60,537,573	35.6%
Reserves/Contingencies	16,642,860	111.9%
Total Appropriations	\$ 1,439,236,483	4.2%
Working Capital Reserve	2,410,456	(36.2)%
Contributions to Fund Balance	1,045,496	71.6%
Total Appropriations and Contributions to Working Capital Reserve/Fund Balance	\$ 1,442,692,435	4.1%



*Value is too small to appear on this chart

Significant factors impacting the current budget environment

- Strong economy and healthy tax digest
- Adequate reserves
- Well-funded pension and OPEB plans
- Triple-AAA credit rating
- Growing population
- Rising medical costs
- Maintaining County assets

TAX-RELATED FUNDS ADOPTED FY 2020 BUDGET: Comparison with Prior Year Appropriations by Activities

	FY 2020 Adopted Budget	% Change from FY 2019
Tax-Related Activities¹		
Police Services	\$ 134,273,047	6.8%
Fire & Emergency Services	133,938,946	13.5%
Sheriff	106,922,315	5.7%
Non-Departmental ²	80,256,542	23.9%
Community Services	59,104,569	6.0%
Judiciary	27,447,287	9.4%
Transportation	25,616,315	8.4%
Community Services – Subsidies	25,251,234	4.4%
Corrections	19,535,463	6.5%
District Attorney	18,647,243	13.8%
Planning & Development	16,846,768	42.2%
Tax Commissioner	15,162,195	5.8%
Clerk of Court	12,123,106	2.3%
Community Services – Elections	11,013,658	135.0%
Financial Services/Tax Assessor	10,007,377	2.6%
Juvenile Court	8,702,916	3.4%
Solicitor General	7,178,333	11.9%
Probate Court	3,177,490	8.0%
Recorder's Court	2,139,896	4.0%
Clerk of Recorder's Court	1,872,197	10.0%
County Administration	1,559,463	11.2%
Board of Commissioners	1,530,301	15.5%
Support Services	448,758	50.3%
Loganville EMS	54,169	23.5%
Debt Service	–	(100.0)%
Tax-Related Funds Appropriations	\$ 722,809,588	10.5%

¹ Includes General Fund; Development & Enforcement Services, Fire & EMS, Loganville EMS, and Police Services District Funds; Recreation Fund; and General Obligation Bond Fund.

² Non-departmental appropriations consist primarily of reserves, contributions to capital funds, and contributions to other funds.

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 more than 20 years
- Global leader in water and wastewater services
- Highly accredited public safety departments (Fire and Emergency Services, Corrections, and Police)
- Nationally recognized parks and recreational services
- Long-term planning focus
- Pay-as-you-go financing used for infrastructure projects funded by SPLOST, saving more than \$1.8 billion in financing costs since 1985

ADOPTED FY 2020 OPERATING BUDGET BY FUND:

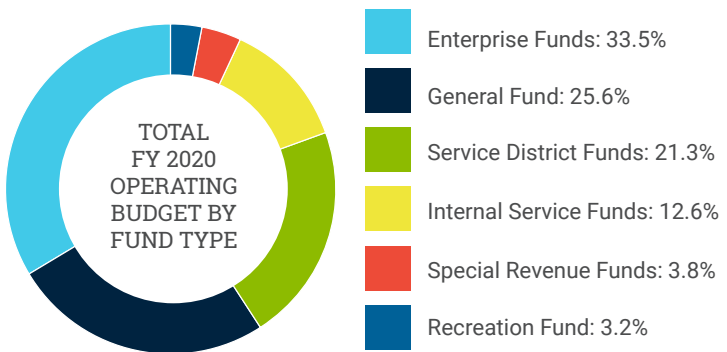
Comparison with Prior Year

	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease) from FY 2019	
			Amount	%
Tax-Related Funds				
General	\$ 368,860,924	\$ 336,028,460	\$ 32,832,464	9.8%
General Obligation Bond	—	4,255,250	(4,255,250)	(100.0)%
Development & Enforcement Services District	16,409,358	13,881,372	2,527,986	18.2%
Fire & Emergency Services District	146,865,493	126,067,174	20,798,319	16.5%
Loganville EMS District	54,169	43,875	10,294	23.5%
Police Services District	144,220,153	129,352,548	14,867,605	11.5%
Recreation	46,399,491	44,720,506	1,678,985	3.8%
Total Tax-Related	\$ 722,809,588	\$ 654,349,185	\$ 68,460,403	10.5%
Special Revenue Funds				
Speed Humps	\$ 435,697	\$ 160,222	\$ 275,475	171.9%
Street Lighting	7,581,042	7,703,702	(122,660)	(1.6)%
Authority Imaging	639,872	882,651	(242,779)	(27.5)%
Corrections Inmate Welfare	130,200	127,520	2,680	2.1%
Crime Victims Assistance	937,887	944,277	(6,390)	(0.7)%
District Attorney Federal Justice Asset Sharing	175,000	137,000	38,000	27.7%
District Attorney Federal Treasury Asset Sharing	—	13,338	(13,338)	(100.0)%
E-911	27,298,718	25,362,883	1,935,835	7.6%
Juvenile Court Supervision	55,883	69,744	(13,861)	(19.9)%
Police Special Justice	111,000	110,000	1,000	0.9%
Police Special State	951,334	1,068,395	(117,061)	(11.0)%
Sheriff Inmate	715,330	868,607	(153,277)	(17.6)%
Sheriff Special Justice	200,000	100,000	100,000	100.0%
Sheriff Special Treasury	200,000	150,000	50,000	33.3%
Sheriff Special State	200,000	100,000	100,000	100.0%
Stadium Operating	2,397,613	2,353,465	44,148	1.9%
Tree Bank	20,000	20,000	—	—
Tourism	12,804,134	13,425,912	(621,778)	(4.6)%
Total Special Revenue	\$ 54,853,710	\$ 53,597,716	\$ 1,255,994	2.3%

ADOPTED FY 2020 OPERATING BUDGET BY FUND:

Comparison with Prior Year (cont.)

	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease) from FY 2019	
			Amount	%
Enterprise Funds				
Airport	\$ 1,504,424	\$ 2,401,059	\$ (896,635)	(37.3)%
Economic Development	5,426,622	5,257,000	169,622	3.2%
Local Transit	16,708,874	17,386,029	(677,155)	(3.9)%
Solid Waste	42,976,552	42,242,156	734,396	1.7%
Stormwater	30,612,025	42,620,129	(12,008,104)	(28.2)%
Water & Sewer	386,560,661	400,137,158	(13,576,497)	(3.4)%
Total Enterprise	\$ 483,789,158	\$ 510,043,531	\$ (26,254,373)	(5.1)%
Internal Service Funds				
Administrative Support	\$ 87,191,689	\$ 77,932,740	\$ 9,258,949	11.9%
Auto Liability	2,348,934	1,797,000	551,934	30.7%
Fleet Management	9,118,558	8,716,084	402,474	4.6%
Group Self-Insurance	67,497,563	64,441,806	3,055,757	4.7%
Risk Management	9,497,755	8,617,887	879,868	10.2%
Workers' Compensation	5,585,480	5,761,539	(176,059)	(3.1)%
Total Internal Service	\$ 181,239,979	\$ 167,267,056	\$ 13,972,923	8.4%
Total Operating Funds	\$ 1,442,692,435	\$ 1,385,257,488	\$ 57,434,947	4.1%



CAPITAL HIGHLIGHTS



Safe and Healthy Community
Situational Awareness and Crime Response Center

Alternate E-911 Center

Medic units and alternative response vehicles



Mobility and Access

Five-lane bridge on Harbins Road over State Route 316

Park-and-Ride lot at Harbins Road and State Route 316

Ivy Creek Greenway expansion

Improvements to roads, intersections, and bridges

Gwinnett Place Transit Center expansion



Livability and Comfort

Park maintenance and renovations

Development of Beaver Ruin Park

Relocation of Duluth, Norcross, and Snellville libraries



Strong and Vibrant Local Economy

Gwinnett Entrepreneur Center

Infinite Energy Center expansion

The Water Tower: Global Innovation Hub @ Gwinnett

Redevelopment of the Stone Mountain Tennis Center



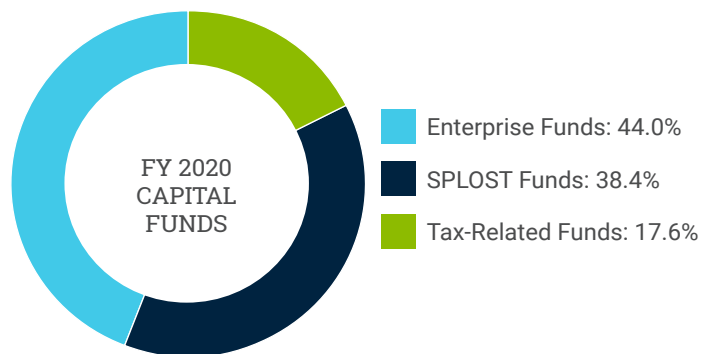
Smart and Sustainable Government

Cybersecurity solutions

Capital maintenance projects

ADOPTED FY 2020 CAPITAL BUDGET

	FY 2020 Adopted Budget
Tax-Related Capital Funds	
Capital Projects	\$ 59,371,046
Vehicle Replacement	11,093,000
Total Tax-Related	\$ 70,464,046
Special Revenue Funds	
2009 Special Purpose Local Option Sales Tax	\$ 792,000
2014 Special Purpose Local Option Sales Tax	9,941,000
2017 Special Purpose Local Option Sales Tax	143,528,396
Total Special Revenue	\$ 154,261,396
Enterprise Funds	
Airport Renewal & Extension	\$ 226,000
Stormwater Renewal & Extension	19,644,887
Transit Renewal & Extension	1,462,500
Water & Sewer Renewal & Extension/Bond	155,375,217
Total Enterprise	\$ 176,708,604
Total Capital Funds	\$ 401,434,046



Capital Improvement Plan Budget Review Committee

A Capital Improvement Plan review committee was created to help evaluate capital budget requests. Members of the 2020 committee included:

Buffy Alexzulian, Financial Services Dorothy Parks, Information Technology Services
 Lewis Cooksey, Transportation Brian Wolfe, Fire and Emergency Services
 David Mogge, Support Services

Committee Mission

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

Gwinnett

COUNTY GOVERNMENT

Gwinnett Justice & Administration Center
75 Langley Drive | Lawrenceville, Georgia
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 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 & DESIGN, & PHOTOGRAPHS:

Communications Division

CREATED:

January 2020

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