

Budget In Brief



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FY 2013 Adopted Capital Budget

Board of Commissioners

Charlotte J. Nash
Chairman

Jace Brooks
District 1 Commissioner

Lynette Howard
District 2 Commissioner

Tommy Hunter
District 3 Commissioner

John Heard
District 4 Commissioner

County Administration

Glenn P. Stephens
County Administrator

Aaron J. Bovos
Deputy County Administrator
Chief Financial Officer

Department of Financial Services

Maria B. Woods
Department Director



At A Glance

Form of Government

Governing Board/County Administrator

Area

437 Square Miles

Total Adopted Fiscal Year 2013 Budget

(Includes All Funds except Grant Funds)

\$1.5 Billion

- Operating Budget: \$1.06 Billion
- Capital Budget: \$405 Million

2012 Net Certified Property Tax Digest

\$24.3 Billion

Note: The 2012 Net Certified Property Tax Digest does not represent the final 2012 Digest. Certain 2012 property tax appeals are currently outstanding, and the 2012 Digest will be finalized by February 2013.

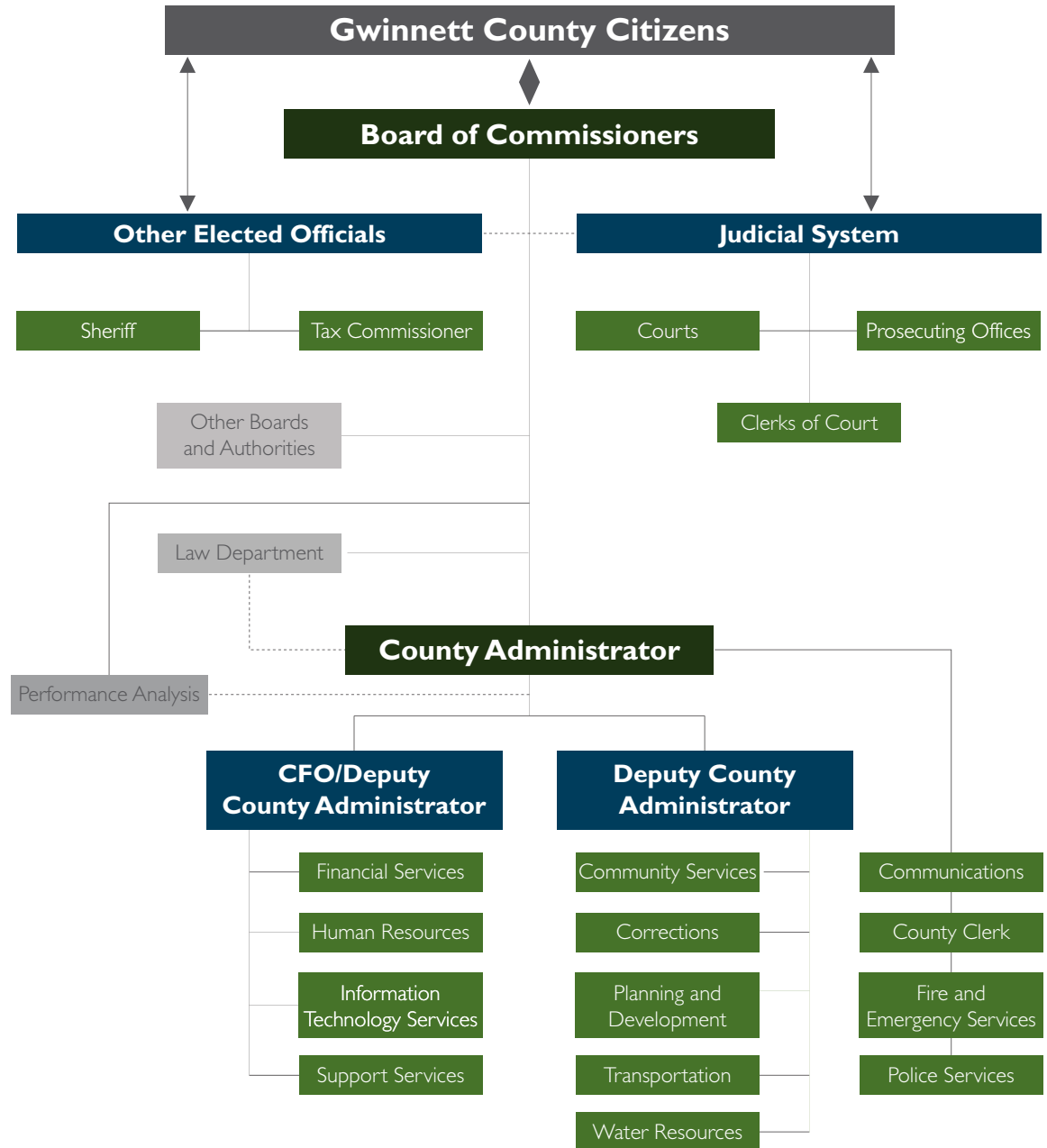
Staffing: Total Authorized Positions

4,824

County History

Gwinnett County was named for Button Gwinnett, one of Georgia's three signers of the Declaration of Independence. The Georgia Legislature created Gwinnett County on December 15, 1818.

Gwinnett County Organizational Chart



About the Budget in Brief

Gwinnett County's fiscal year is consistent with a calendar year. The Board of Commissioners adopted the annual budget on January 3, 2013, after holding a public hearing on December 10, 2012, to gather input from Gwinnett residents. Gwinnett County's annual budget is the result of a strategic planning process aligning the budget with the County's mission, vision, and values for the provision of core services and Board of Commissioners' initiatives. Gwinnett County provides this document to summarize the organizational and financial plan for fiscal year 2013. The detailed budget and related policy information are available in the annual budget document.*

Budget Document Award



*The annual Budget Document will be available in the spring of 2013 at www.gwinnettbudget.com.

Additional information regarding the budget review process is available at www.gwinnettcounty.com on the [2013 Guide to the Budget](#) page.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its annual budget for the fiscal year beginning January 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operational guide, and as a communications device.



To the Stakeholders of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2013. This document is a summary of our overall plan for allocating resources to provide services and sustain Gwinnett County's vision.

In today's challenging economic landscape, many of our residents and businesses are facing difficult financial times. The County is also experiencing financial challenges due to the continued decline in the ad valorem tax digest, which represents a decrease in revenue needed to fund services. The Chairman's Citizens Budget Review Team members Houston Bass, Mark Brock, David Crews, Lois Love, Marian Lucia, and Herman Pennamon and participating departmental and agency representatives, made recommendations for the budget with these challenges in mind. The 2013 budget focuses on preserving core services, establishing a budget for new service districts, maintaining necessary reserves, and addressing the impact of legislative changes. It also adjusts for the loss of revenues resulting from estimated decreases in property values, changes mandated by the consent order that ended the Service Delivery Strategy (SDS) litigation between the County and its cities (see *page 6*), and the creation of the new city of Peachtree Corners. The budget does not include pay raises for County employees, and the County will continue a policy of holding vacant positions unfilled for at least 90 days.

A history of fiscal responsibility and the ability to anticipate change has enabled Gwinnett County to maintain high levels of service despite economic and legislative uncertainty. Since 1997, the County continues to maintain the highest standards of excellence in its financial practices, which has resulted in AAA credit ratings from all three of the credit rating agencies. This high level of fiscal responsibility has allowed the County to anticipate declining economic conditions and to respond appropriately; efforts to relieve pressure on the General Fund began before the housing market decline. The County strives to maintain core services and the quality of life our residents and businesses enjoy through the delivery of efficient, effective services and conservative budgeting practices associated with the proactive management of the County's financial plan.

We are committed to continue supporting Gwinnett County's mission, vision, and values as we address future challenges. We invite Gwinnett County's stakeholders to participate in setting our government's priorities and shaping our bright future.

Mission

The Gwinnett County Government will deliver superior services in partnership with our community.

Vision

Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens.

Values

- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.
- We believe that our government must be customer-focused and fiscally responsible and deliver services that are among the best in the nation.

2013 Budget Themes

- Plan for projected reduction in revenue due to a decline in our property tax digest
- Create new service districts
- Preserve core services
- Continue comprehensive five year financial review process
- Maintain fund balance reserves

2012 Accomplishments

Police Services:

- Attained low Uniform Crime Reports (UCR) crime rates
- Initiated a Crime-Free Multi-Housing Program

Fire and Emergency Services:

- Awarded Fire Academy Paramedic Program Accreditation
- Received National Association of Counties Award for Firefighters Lunch and Mentorship Experience (F.L.A.M.E.)

Human Resources:

- Implemented Volunteer Gwinnett
- Migrated employees into more cost effective health care plans

Support Services:

- Completed HVAC and electrical retrofits at 40 facilities
- Constructed Five Forks Library and Police Headquarters renovations

Financial Services:

- Maintained triple-AAA credit rating
- Refunded a portion of the 2003 General Obligation Bonds, which achieved a net present value savings of approximately \$2.2 million

Planning and Development:

- Implemented *Unified Development Ordinance* Project (Policy A.1.1 and A.2.1)
- Initiated Vacant Structures Registration Process

Transportation:

- Completed the final section of Sugarloaf Parkway Extension Phase I
- Awarded the Computer Aided Dispatch/Automated Vehicle Locate system for Transit

Background

State law requires that cities and counties operate under a service delivery strategy (SDS) agreement that defines the services to be provided by each jurisdiction and sets out how those services are funded.

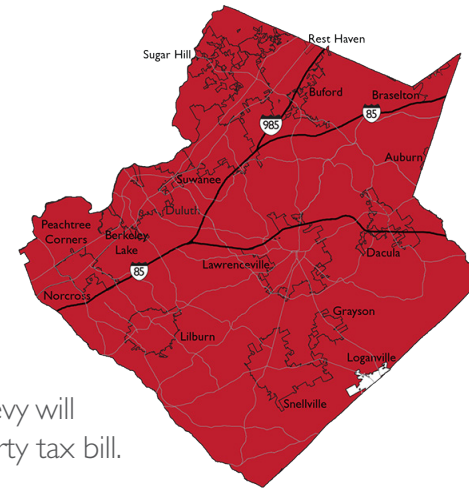
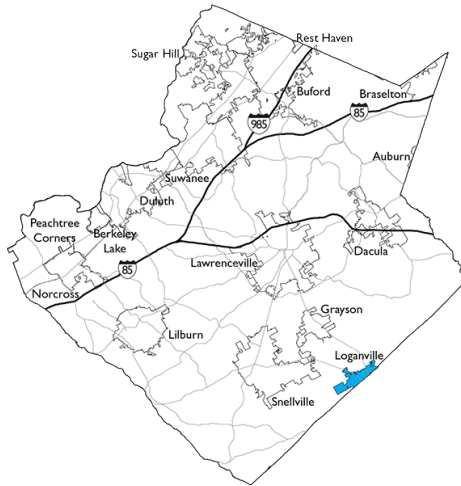
After several years of litigation and a court order, Gwinnett County and 15 cities reached a negotiated settlement in early 2012. The settlement allowed all of the parties to have input into the final outcome versus being required to implement the court order. As a result, the county and cities entered a new SDS agreement that affects the way the County budgets and provides some services. This agreement created four new service districts that became effective on January 1, 2013. The service districts include all of the different areas in Gwinnett County that receive designated services provided by county government.

The new service districts also change the way property owners will pay for county-provided services. Starting in 2013, the Gwinnett County property tax bill will reflect millage rates based on where a property is located and what services are provided by county government. In other words, a dedicated millage rate will be paid by the property owners who receive specific county-provided services.

Gwinnett County Service Districts

Fire and Emergency Medical Services District

- The fire and emergency medical services district includes all properties within unincorporated Gwinnett County and all cities except Loganville.
- Gwinnett County is responsible for providing fire and emergency medical protection within this district.
- The city of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services as described below.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.

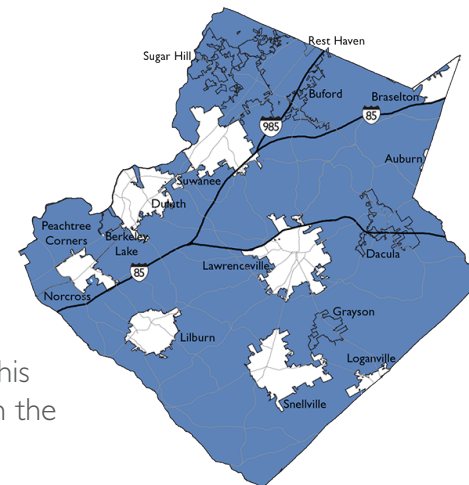


Loganville Emergency Medical Services District

- The Loganville emergency medical services district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County.
- Gwinnett County is responsible for providing emergency medical services within this district, which is funded through a contractual agreement with the County.
- At this time, no millage rate is associated with this service district.

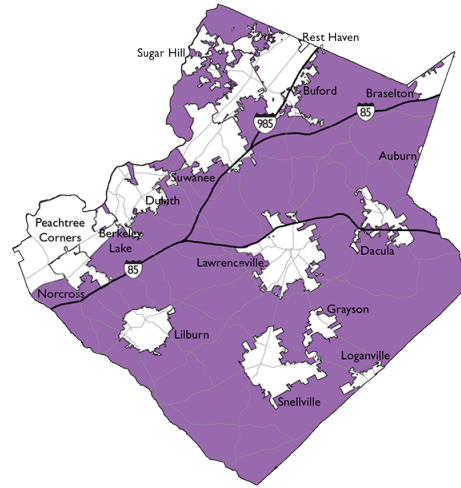
Police Services District

- The police services district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill).
- Gwinnett County is responsible for providing police protection within this district.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.



Development and Enforcement Services District

- The development and enforcement services district includes all properties within unincorporated Gwinnett County.
- Gwinnett County is responsible for providing short-term planning and code enforcement services within this district.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.



Development and Enforcement Services District

Includes:
Unincorporated Gwinnett County

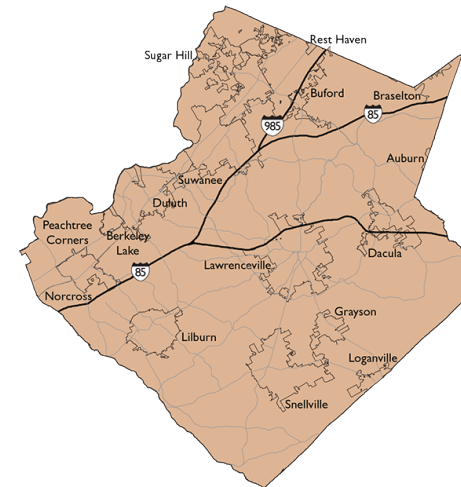


Fire and Emergency Services District

Includes:
Unincorporated Gwinnett County • Auburn
Berkeley Lake • Braselton • Buford • Dacula
Duluth • Grayson • Lawrenceville • Libburn
Norcross • Peachtree Corners • Rest Haven
Snellville • Sugar Hill • Suwanee

General Fund

- The County's general fund will continue to support services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, and elections.
- The general fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the general fund. This levy will be itemized on the property tax bill.



General, Recreation, and Bond Funds

Includes:
Unincorporated Gwinnett County • All 16 Cities

Recreation Fund

- The voter-approved recreation fund supports and maintains parks and recreation programs and facilities countywide.
- The recreation fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the recreation fund. This levy will be itemized on the property tax bill.



Loganville Emergency Medical Services District

Includes:
Loganville

Bond Fund

- The bond fund repays debt on the voter-approved expansion of the jail, also known as the Gwinnett County Pre-Trial Detention Center.
- The bond fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the bond fund. This levy will be itemized on the property tax bill.



Police Services District

Includes:
Unincorporated Gwinnett County
Berkeley Lake • Buford • Dacula • Grayson
Peachtree Corners • Rest Haven • Sugar Hill

Planning for the Future

2030 Unified Plan

Gwinnett County's Unified Plan encompasses the following themes:

- Maintaining economic development and fiscal health
- Fostering redevelopment
- Maintaining mobility and accessibility
- Providing more housing choices
- Keeping Gwinnett a preferred place

Business Planning Process

The business planning process connects strategy and core services to the budget and decision making process.

The budget represents the financial plan resulting from the business planning process. During the business planning process, each department examines its services to determine if the services are:

- Aligning with the strategic direction of the County, as defined in the 2030 Unified Plan
- Providing services that are core to the mission of government
- Achieving outcomes relative to the resources allocated

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for the allocation of limited resources.

Budget Process

The budget process is the basis for deciding the allocation of scarce resources among various competing priorities. Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balances/net position is equal to appropriations.



Operating Budget Overview

Adopted FY 2013 Operating Budget Comparison With Prior Year – All Funds

	FY 2013 Adopted Budget	FY 2012 Reconciliation Budget	Increase (Decrease) over FY 2012	
			Amount	%
Tax Related Funds				
General*	\$ 284,421,736	\$ 412,442,796	\$ (128,021,060)	-31.0%
G.O.Bond Detention Center	25,572,829	5,485,154	20,087,675	366.2%
Recreation Fund	29,557,168	28,715,169	841,999	2.9%
Loganville EMS*	16,800	820,000	(803,200)	-98.0%
Fire and Emergency Services*	106,159,946	-	106,159,946	-
Development and Code Enforcement*	11,746,884	-	11,746,884	-
Police*	119,028,204	-	119,028,204	-
Total Tax Related	\$ 576,503,567	\$ 447,463,119	\$ 129,040,448	28.8%
Special Revenue Funds				
Speed Humps	\$ 117,404	\$ 114,877	\$ 2,527	2.2%
Street Lighting	7,421,840	7,420,679	1,161	0.0%
Authority Imaging	1,964,812	-	1,964,812	-
Corrections Inmate Welfare	69,394	99,267	(29,873)	-30.1%
Crime Victims Assistance	1,175,483	1,156,158	19,325	1.7%
DA Federal Asset Sharing	205,000	205,000	-	0.0%
E-911	16,225,460	19,451,284	(3,225,824)	-16.6%
Juvenile Court Supervision	67,849	106,344	(38,495)	-36.2%
Police Special Justice	1,224,550	1,834,200	(609,650)	-33.2%
Police Special Treasury	695	264,233	(263,538)	-99.7%
Police Special State	1,159,009	1,164,057	(5,048)	-0.4%

*Funds affected by the creation of Special Service Districts. See page 6 for more information.

County Demographics

Population	
1980	166,903
1990	352,910
2000	588,448
2010	805,321
2012*	837,873

Source: U.S. Census Bureau, Decennial Census Counts

*2012 population estimate from Moody's Analytics Forecast

Racial Composition

Non-Hispanic White:

- 1990: 89.4%
- 2000: 67.3%
- 2010: 44.0%
- 2011: 43.3%

Non-Hispanic Black:

- 1990: 5.1%
- 2000: 13.2%
- 2010: 23.0%
- 2011: 23.4%

Non-Hispanic Asian:

- 1990: 2.9%
- 2000: 7.3%
- 2010: 10.7%
- 2011: 10.7%

Non-Hispanic Mixed Race/Other:

- 1990: 0.2%
- 2000: 1.2%
- 2010: 2.0%
- 2011: 2.1%

Hispanic:

- 1990: 2.4%
- 2000: 10.9%
- 2010: 20.2%
- 2011: 20.5%

Source: U.S. Census Bureau.



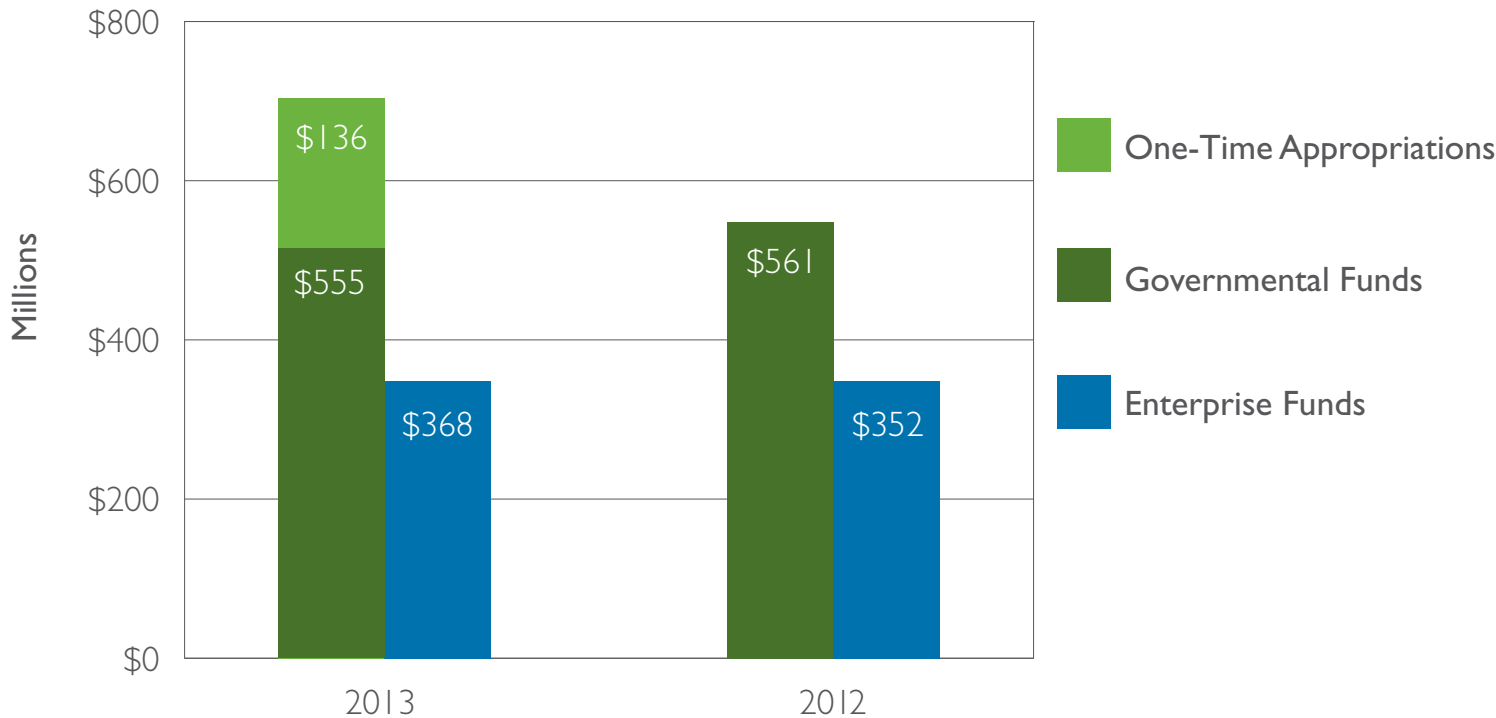
Adopted FY 2013 Operating Budget Comparison With Prior Year – All Funds *cont'd*

	FY 2013 Adopted Budget	FY 2012 Reconciliation Budget	Increase (Decrease) over FY 2012	
			Amount	%
Special Revenue Funds (cont'd)				
Sheriff Inmate Store	535,648	374,104	161,544	43.2%
Sheriff Special Operations Justice	150,000	201,584	(51,584)	-25.6%
Sheriff Special Operations Treasury	250,000	1,044,345	(794,345)	-76.1%
Sheriff Special Operations State	150,000	163,956	(13,956)	-8.5%
Stadium Operating	2,181,052	2,162,842	18,210	0.8%
Tree Bank Fund	30,000	30,610	(610)	-2.0%
Tourism	7,074,862	7,089,070	(14,208)	-0.2%
Total Special Use	\$ 40,003,058	\$ 42,882,610	\$ (2,879,552)	-6.7%
Enterprise Funds				
Airport	\$ 880,250	\$ 839,296	\$ 40,954	4.9%
Local Transit	7,766,676	7,752,981	13,695	0.2%
Solid Waste	42,983,790	41,563,142	1,420,648	3.4%
Stormwater	30,347,777	30,375,416	(27,639)	-0.1%
Water and Sewer	295,014,000	280,034,150	14,979,850	5.3%
Total Enterprise	\$ 376,992,493	\$ 360,564,985	\$ 16,427,508	4.6%
Internal Service Funds				
Administrative Support	\$ 51,282,786	\$ 53,133,881	\$ (1,851,095)	-3.5%
Auto Liability	1,050,726	849,731	200,995	23.7%
Fleet Management	6,105,286	6,123,509	(18,223)	-0.3%
Group Self Insurance	41,579,882	43,899,272	(2,319,390)	-5.3%
Risk Management	6,632,519	6,914,440	(281,921)	-4.1%
Workers' Compensation	5,229,496	4,234,875	994,621	23.5%
Total Internal Service	\$ 111,880,695	\$ 115,155,708	\$ (3,275,013)	-2.8%
Total Operating Funds with Indirect Cost Allocation	\$ 1,105,379,813	\$ 966,066,422	\$ 139,313,391	14.4%
Subtract Indirect Cost Allocation	46,613,031	52,984,599	(6,371,568)	-12.0%
Total Operating Funds	\$ 1,058,766,782	\$ 913,081,823	\$ 145,684,959	16.0%

NOTE: Grant Funds are not included.

The operating budget for fiscal year 2013 for all funds totals \$1,058,766,782. Excluding significant, one-time appropriations in the 2013 budget related to the creation of new service districts and defeasance of outstanding debt, the total operating budget is \$923 million, an increase of \$10 million or 1 percent from the 2012 reconciliation budget.

Adopted FY 2013 vs. 2012 Reconciliation Operating Budget – All Funds



What is a fund?

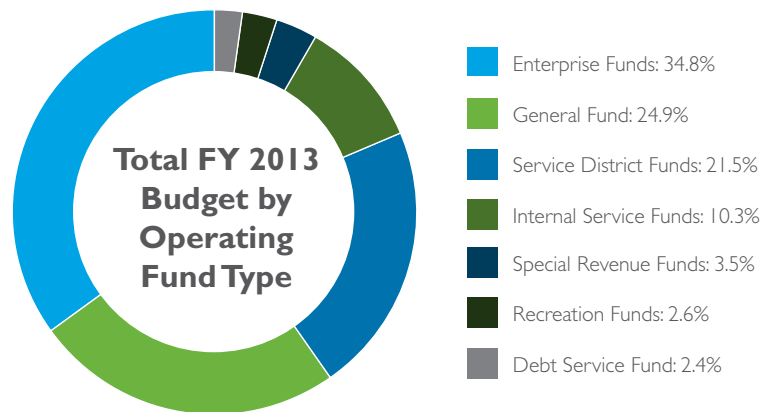
A fund is an accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying out specific activities or obtaining certain objectives.

What are fund types?

Governmental Funds account for financial resources and expenditures for county services including, but not limited to, General Government, Public Safety, Public Works, Courts and Sheriff, and Community Services.

- Tax related funds include the General, General Obligation Bond, Recreation, Development and Code Enforcement, Fire/EMS, Loganville EMS, and Police Funds.
- Special Revenue Funds are governmental funds that account for specific revenue sources that are legally restricted to expenditures for special purposes such as Street Lighting, Speed Hump, E-911, and Tourism.
- Internal Service Funds are included as Governmental Funds because their services primarily benefit governmental rather than business-type functions. Examples of Internal Service Funds include Administrative Support, Group Self Insurance, and Workers' Compensation.

Enterprise Funds account for business-related resources and expenditures. Gwinnett County operates Water and Sewerage, Stormwater, Airport, Solid Waste, and Local Transit Funds that are supported primarily by user fees and provide services to the community at-large.



Operating Funds – Summary

Fiscal year 2013 operating funds appropriations total \$1,058,766,782. In February 2012, a consent order that ended the SDS litigation between Gwinnett County and its cities required the creation of four new special service districts: Fire and Emergency Medical Services, Police, Loganville Emergency Medical, and Development and Code Enforcement. The new service districts provide services and collect revenues only within certain geographical areas of the County rather than countywide. The creation of service districts requires a \$51 million transfer of fund balance from the General Fund to the newly created service district funds to establish a 3-month operating reserve in accordance with County policy.

In addition to the creation of these new funds, the County established the Authority Imaging Fund as recommended by external auditors. Monies that were previously reported as agency funds have been moved to the Operating Budget as a special revenue to better reflect the nature of the fund. Special revenue funds are held at the discretion of the local government. Funds deposited and expended within the Authority Imaging fund will benefit the Clerk of Court’s Office.

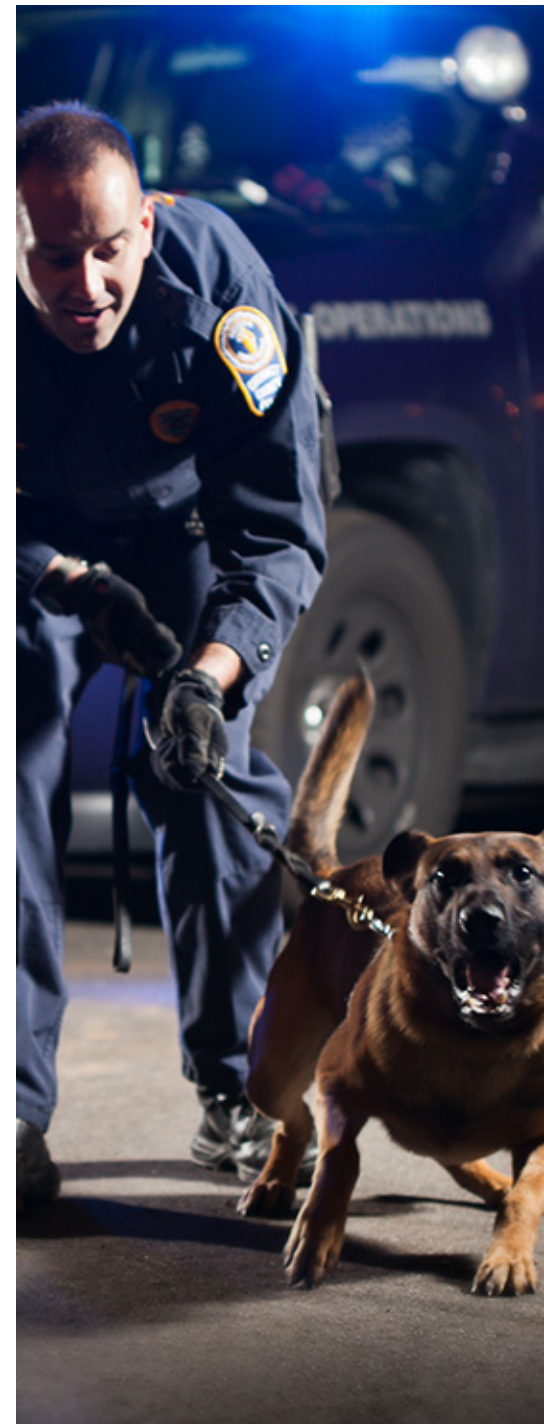
Even in the midst of structural changes to funds and the decline in the tax digest, Gwinnett County continues to strive to identify, provide, and fund core services. Every dollar of general operating expense is identified, enumerated, and justified through modified zero-based budgeting.

2013 Decision Package Descriptions – Impact of Legislation

Fund	Description	Appropriation Amount
General	District Attorney – House Bill 1176 – Criminal Justice Reform – (3 positions)	\$ 299,149
General	Tax Assessor – House Bill 386 <i>Tax Reform Act</i>	175,000
General	Solicitor General – House Bill 1176 – Criminal Justice Reform – Criminal Investigator	64,887
General	Tax Commissioner – House Bill 386 <i>Tax Reform Act</i>	500,000
General	Tax Commissioner – Distribution of new license plates	170,991
Crime Victims	Solicitor General – House Bill 1176 – Criminal Justice Reform – Criminal Investigator	53,885
Total New Appropriations from Legislative Impacts		\$ 1,263,912

2013 Decision Package Descriptions – Other Appropriations

Fund	Description	Appropriation Amount
General	Non-departmental – Update Unified Plan	\$ 250,000
General	District Attorney – Criminal Investigator	122,089
General	District Attorney – Victim Advocate – Translator	59,236
General	Juvenile Court – Salary Savings (4 positions)	(264,995)
Sheriff Inmate	Jail Visitation Tracking System	120,000
Group Self Insurance	Human Resources – Mobile Mammography	33,400
Administrative Support	County Administration – Personal Services (1 position)	(81,702)
Other Appropriations Total		\$ 238,028





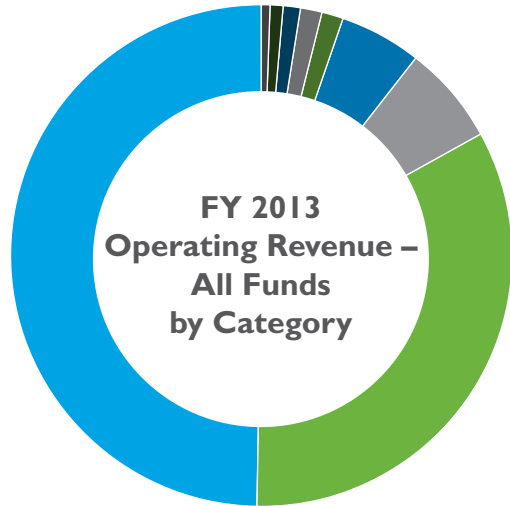
Operating Funds – Revenues

Adopted FY 2013 Budget Comparison with Prior Year Operating Funds Revenue

	FY 2013 Adopted Budget	FY 2012 Reconciliation Budget	Increase (Decrease) over FY 2012	
			Amount	%
All Funds				
Taxes	\$ 387,564,838	\$ 360,101,137	\$ 27,463,701	7.6%
Licenses and Permits	7,478,718	7,689,308	(210,590)	-2.7%
Intergovernmental	3,569,212	3,243,200	326,012	10.1%
Charges for Services	533,733,054	522,100,135	11,632,919	2.2%
Fines and Forfeitures	15,257,198	15,385,098	(127,900)	-0.8%
Investment Income	977,390	1,010,558	(33,168)	-3.3%
Contribution and Donations	7,056,550	5,624,550	1,432,000	25.5%
Miscellaneous	6,743,212	8,498,548	(1,755,336)	-20.7%
Other Financing Sources	11,483,131	10,321,771	1,161,360	11.3%
Transfer 3-Month Reserve	51,129,401	-	51,129,401	-
Total Revenues with Indirect Cost Allocation	\$ 1,024,992,704	\$ 933,974,305	\$ 91,018,399	9.7%
Subtract Indirect Cost Allocation	49,678,737	55,992,166	(6,313,429)	-11.3%
Total Revenues	\$ 975,313,967	\$ 877,982,139	\$ 97,331,828	11.1%

*Table does not include the use of fund balance or net position. Both the 2012 Reconciliation Budget and the 2013 Adopted Budget included the use of fund balance or the use of net position in various funds to maintain a legally balanced budget.

Operating Funds – Revenues



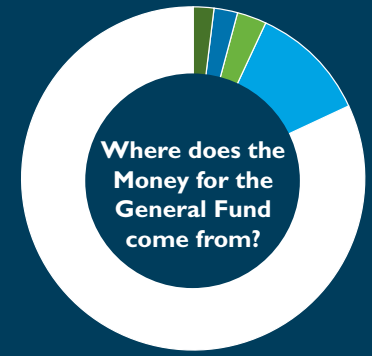
- Charges for Services: 49.7%
- Property Taxes: 33.1%
- Other Taxes: 6.5%
- Transfer 3-Month Reserve: 5.2%
- Fines and Forfeitures: 1.6%
- Miscellaneous: 1.2%*
- Other Financing Sources: 1.2%
- Licenses and Permits: 0.8%
- Contributions and Donations: 0.7%

**Includes Intergovernmental Revenues and Investment Income.*

Total budgeted Operating Fund Revenues for fiscal year 2013 are \$975,313,697, which does not include the budgeted use of fund balances of \$70,193,283, use of net position of \$10,193,826, or indirect cost allocation of \$49,678,737. This represents a \$97,331,828 increase from the fiscal year 2012 reconciliation budget. More than half of this increase is attributable to the budgeted 3-month reserve transfers to the new service districts. The remainder of the increase is primarily attributable to property tax revenues and charges for services.

The County has budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. When the 2012 budget was developed, the digest was estimated to decline approximately 8 percent from 2011, whereas current estimates approximate the final digest decline was closer to 5 percent. As a result, property tax revenue came in higher than expected in 2012, and the County increased the budget for property taxes in 2013. It is important to note, however, that the property tax digest is expected to drop 1.9 percent in 2013, marking five years of decline. Overall, with the projected drop in 2013, the digest will have declined just over 20 percent or \$7 billion since 2008. About one-third of the total revenue for all operating funds is derived from property taxes.

Commissioners will set the millage rate for property taxes in the summer after assessments and appeals are completed in the spring. A millage rate will be associated with each of the new service districts and rates will depend on a property's location, which determines what services are provided by the County.



- Property Taxes: 81.7%
- Charges for Services: 11.0%
- Other Taxes: 3.0%
- Fine and Forfeitures: 2.2%
- Miscellaneous: 2.0%*
- Other Finance Sources: 0.1%

**Includes Contributions and Donations, Intergovernmental, and Investment Income*

Total fiscal year 2013 revenues for General Fund are \$241,785,043. This figure does not include the use of fund balance totaling \$42,636,693.

Property taxes account for 81.7 percent of revenues in the General Fund, and 33.1 percent of revenues across all operating funds.

Steps in the budget process

Gwinnett County's budget process involves three steps: strategic planning, budget development, and finalization/adoption.

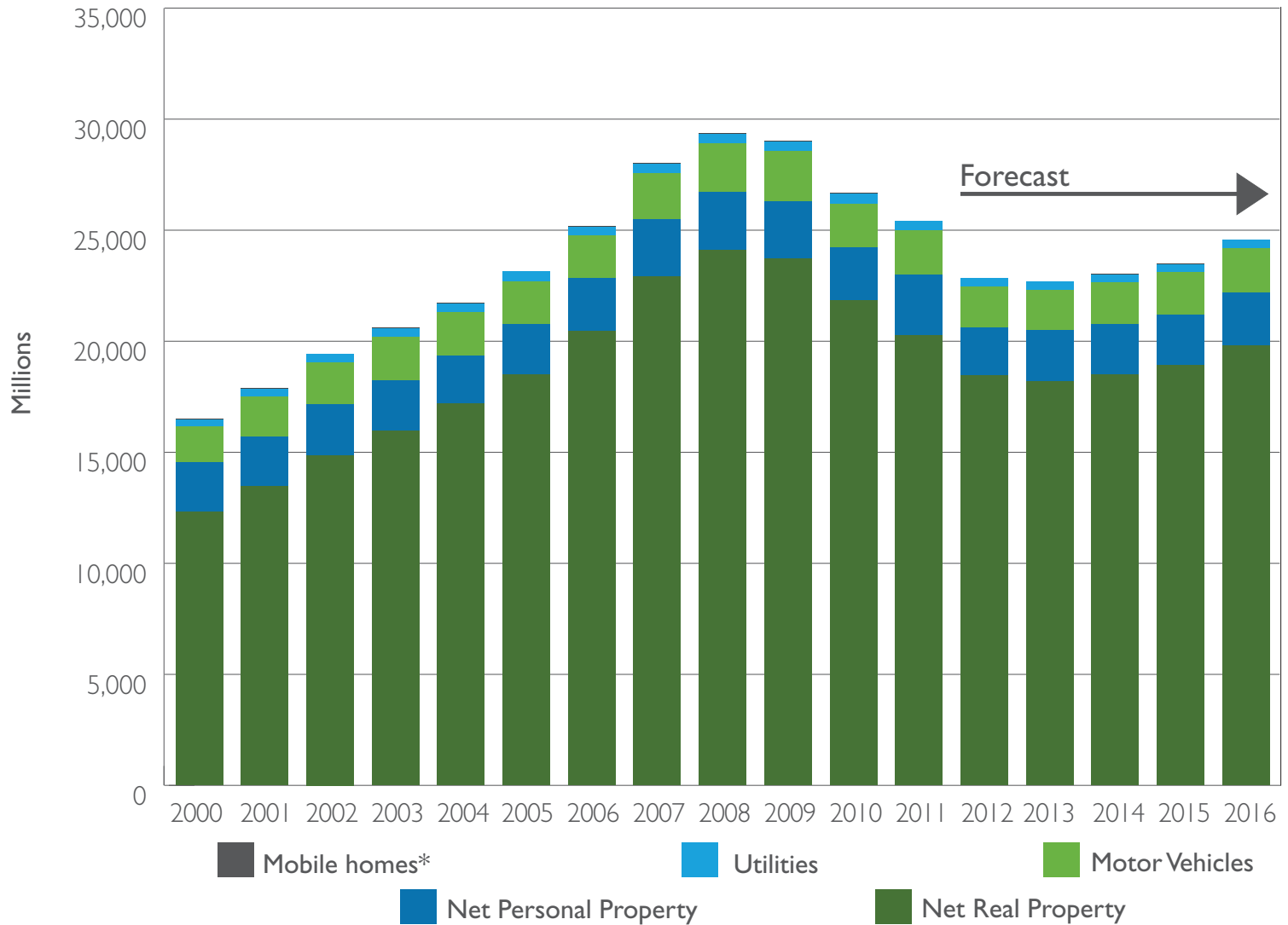
The strategic planning phase runs from April to July and includes the Board of Commissioners meeting to discuss objectives and priorities, departmental strategic planning meetings, millage rate adoption, and midyear budget reconciliation.

The budget development phase runs from July to October. During this phase, departments prepare draft budgets. In September, each department presents their proposed budget and future business plans to the Citizen's Budget Review Committee. 2013 departmental presentations can be watched online on the [Budget Review Meetings](#) Web page.

The last phase, finalization/adoption, runs from October to January. During this phase, the Chairman makes her final recommendation to the Board of Commissioners. This typically takes place in November. The Board reviews the proposed budget and holds a public hearing in December. The budget is then adopted at the first meeting of the new year.

In short, the budget is designed to keep infrastructure and basic core services as the County's priority. For more information regarding financial information and budgeting in Gwinnett County, visit the [Financial Services](#) Web page.

Historical Digest Growth and Forecast



*Value is too small to appear on this chart

For many years, Gwinnett enjoyed a growing property tax digest. Growth in the digest slowed in 2008, and the digest began to decline in 2009. The digest is projected to continue to decline through 2013. As a result of SDS, County millage rates will vary depending upon where a property is located.

**Adopted FY 2013 Budget
Comparison With Prior Year – All Operating Fund Appropriations**

	FY 2013 Adopted Budget	FY 2012 Reconciliation Budget	Increase (Decrease) over FY 2012	
			Amount	%
Appropriations				
Personal Services	\$ 355,386,542	\$ 353,125,877	\$ 2,260,665	0.6%
Operations	291,864,463	292,228,875	(364,412)	-0.1%
Debt Service	126,733,191	101,568,996	25,164,195	24.8%
Transfer to Renewal and Extension	100,560,995	91,993,000	8,567,995	9.3%
Contribution to Other Funds	68,172,278	65,485,409	2,686,869	4.1%
Contribution to Service District Funds	51,129,401	-	51,129,401	-
Contribution to Development Authority	7,056,545	7,065,345	(8,800)	-0.1%
Contribution to Subsidized Agencies	20,829,832	21,844,361	(1,014,529)	-4.6%
Contribution to Other Agencies	3,510,000	11,845,640	(8,335,640)	-70.4%
Contribution to Capital/Capital Outlay	10,541,238	11,026,726	(485,488)	-4.4%
Reserves/Contingencies	10,324,292	3,962,256	6,362,036	160.6%
Subtotal	\$ 1,046,108,777	\$ 960,146,485	\$ 85,962,292	9.0%
Subtract Indirect Cost Allocation	46,613,031	52,984,599	(6,371,568)	-12.0%
Total Appropriations All Operating Funds	\$ 999,495,746	\$ 907,161,886	\$ 92,333,860	10.2%

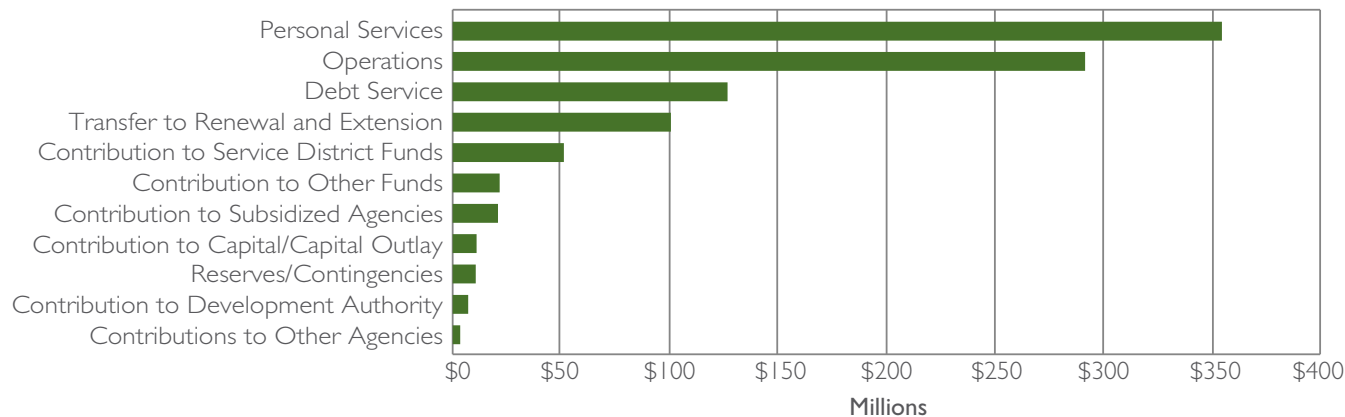
NOTES:

- Does not include Grant Funds.
- Table does not include contributions to fund balance or net position. Both the 2012 Reconciliation Budget and the 2013 Adopted Budget included contributions to fund balance or net position in various funds to maintain a legally balanced budget.





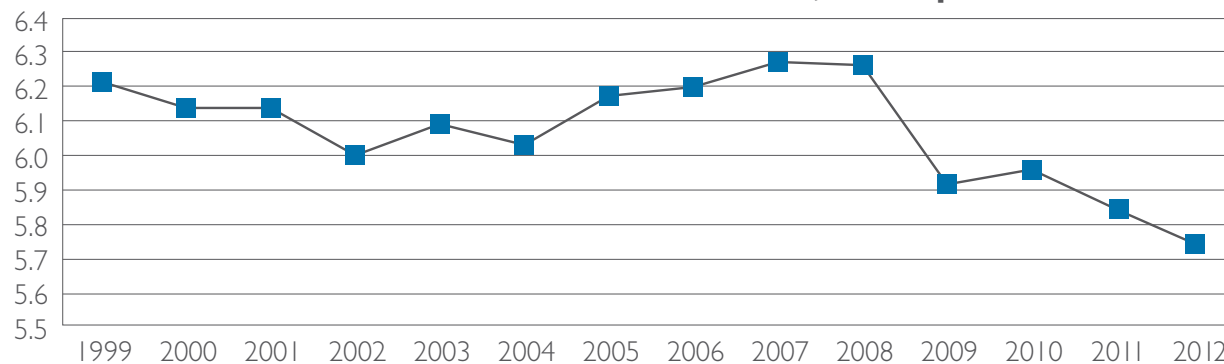
FY 2013 Operating Fund Appropriations by Category



The total fiscal year 2013 Operating Fund Appropriations equal \$999,495,746, which does not include the budgeted contributions to fund balances of \$55,416,874, contributions to net position of \$3,854,162, or indirect cost allocation of \$46,613,031. This represents a \$92,333,860 increase from the fiscal year 2012 reconciliation budget. More than half of this increase, \$51 million, is attributable to the budgeted 3-month reserve transfers to the new service district funds. The other largest contributing factor is the \$20 million defeasance of general obligation debt.

About 34 percent of all operating fund appropriations relate to Personal Services which includes salaries and wages, employee benefits, and retirement. While Personal Services represents a large portion of the County's operating budget, the ratio of authorized positions to population continues to be lower than it was 14 years ago. Examples of Operations appropriations include utilities, contracts for maintenance, insurance and claims, and supplies necessary for operations. Debt Service primarily consists of principal and interest payments for the outstanding water and sewer bonds. Nearly 74 percent of all appropriations fall into these three categories.

Ratio of Authorized Positions Per 1,000 Population

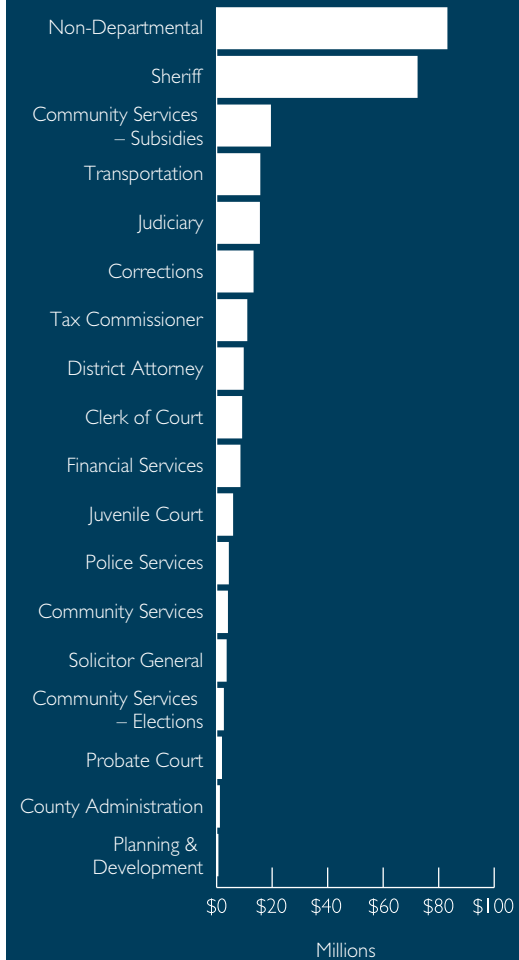


Source: Gwinnett County Department of Human Resources and U.S. Census. 2012 population estimate from Moody's Analytics Forecast.

Adopted FY 2013 Budget General Fund Appropriations

General Fund	FY 2013 Adopted Budget
Police Services	\$ 4,413,101
Sheriff	72,520,446
Non-Departmental (includes \$51 million in one-time transfers to Service Districts)	83,788,666
Community Services Subsidies	19,588,951
Transportation	15,783,712
Judiciary	15,614,527
Corrections	13,329,003
Tax Commissioner	11,070,281
District Attorney	10,480,189
Clerk of Court	9,205,726
Planning and Development	639,345
Financial Services	8,605,360
Community Services – Elections	2,626,137
Juvenile Court	5,933,166
Community Services	4,089,393
Solicitor General	3,608,983
Probate Court	1,930,924
County Administration	1,193,826
General Fund Appropriations with Indirect Cost Allocation	\$ 284,421,736
Subtract Indirect Cost Allocation	20,786,913
Total General Fund Appropriations	\$ 263,634,823

Adopted FY 2013 General Fund Departmental Appropriations



Non-Departmental:
\$83,788,666 (29 percent)

Sheriff's Office:
\$72,520,446 (25 percent)

Courts:
\$46,773,515 (16 percent)

Community Services Subsidies:
\$19,588,951 (7 percent)

The total operating budget for the General Fund for fiscal year 2013 is \$263,634,823 without indirect costs. The General Fund, which accounts for 25 percent of the total operating funds, is used to account for all financial resources of a general operating nature that are not required to be accounted for in another fund.

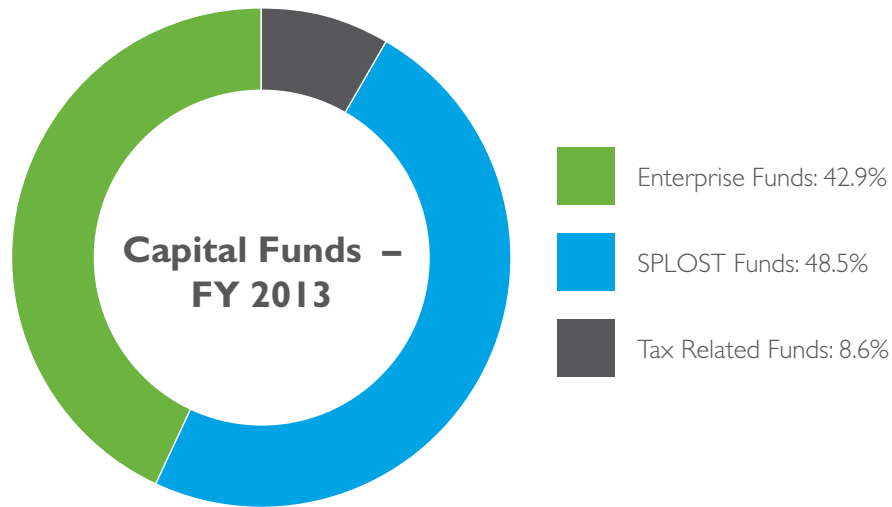
Adopted FY 2013 Capital Budget – All Funds



	FY 2013 Adopted Budget	
Capital		
Tax Related Funds		
Capital Projects	\$	24,776,942
Vehicle Replacement		9,925,426
Total Tax Related	\$	34,702,368
SPLOST		
SPLOST (2005)	\$	45,375,415
SPLOST (2009)		153,089,228
Total Special Use	\$	198,464,643
Enterprise		
Airport Renewal and Extension	\$	69,275
Solid Waste Renewal and Extension		75,000
Stormwater Renewal and Extension		33,847,217
Transit Renewal and Extension		3,599,674
Water and Sewer Renewal and Extension/Bond		137,884,107
Total Enterprise	\$	175,475,273
Total Capital Funds with Indirect Cost Allocation	\$	408,642,284
Subtract Indirect Cost Allocation		3,912,194
Total Capital Funds	\$	404,730,090

NOTE: Grant Funds are not included.

The Capital Project Budgets are adopted as multi-year project budgets. While the adopted budget includes a portion of unspent capital funds from prior years, the remaining funds will be carried forward to 2013 after the fiscal year 2012 audit is complete. The 2013 adopted budget includes capital project funding for facilities, technology, roads, maintenance, and equipment. Major road projects funded in 2013 include the Sugarloaf Parkway Extension and the Jimmy Carter I-85 Interchange. In addition, the 2013 budget includes road resurfacing and rehabilitation projects to maintain the excellent condition of our infrastructure.



Details about specific Capital Funds and projects will be available in the annual Budget Document to be produced in the spring of 2013. The 2013 Budget Document will be available at www.gwinnettbudget.com.



Prepared by:

Department of Financial Services

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We would like to express our appreciation to the department directors and elected officials, the Financial Services staff, the Communications staff, and staff members in other departments for their exceptional contributions to the preparation of this document.

Harbins Park

2002

The County acquired the Harbins – Alcovy River property primarily for open space. At 1,795 acres, it became Gwinnett's largest park site.

2006

110.8-acre expansion was purchased.

2008

Groundbreaking was held February 5 on this \$3.8 million dollar project funded by the 2001 SPLOST.

2009

Gwinnett County Parks and Recreation celebrated the grand opening on March 21.

2011

Archer Athletic Association held a groundbreaking for Harbins Park football field expansion.

2012

Harbins Park football field expansion opened.

Questions about this document?

Contact the Department of Financial Services at 770.822.7822

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