

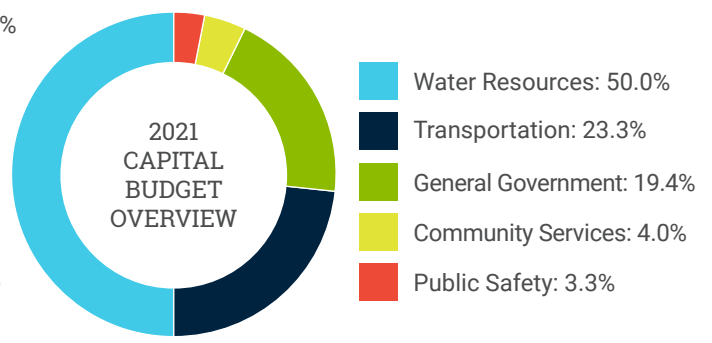
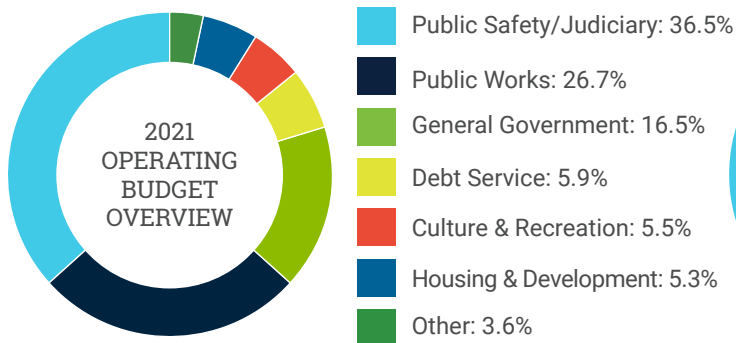


# 2021 BUDGET IN BRIEF

## TO THE STAKEHOLDERS OF GWINNETT COUNTY:

The adopted budget for fiscal year 2021 continues Gwinnett County's commitment to excellence and the tradition of conservative budgeting through strategic planning. The budget was developed in consideration of current issues, the uncertainty regarding COVID-19, and anticipated future challenges. It provides a solid financial foundation for the incoming Board of Commissioners and allows flexibility for new initiatives. We are proud to present Gwinnett County's 2021 Budget in Brief.

In total, the combined operating and capital budget for 2021 is \$1.91 billion, which is up 3.7 percent from the 2020 adopted budget. The operating budget of \$1.47 billion is approximately \$28 million, or 1.9 percent, higher than the adopted 2020 budget. The increase includes \$5.5 million for expansions of services and new positions for County departments. Nearly two-thirds of the operating budget is designated for public safety/judiciary and public works. The capital budget is \$441 million, which is an increase of approximately \$40 million compared to 2020's capital budget. The largest percentage of the capital budget, 50 percent, is allocated for water resources.



The 2021 adopted budget focuses on maintaining adequate reserves in accordance with our financial policies, addressing our aging infrastructure, adapting to community needs, delivering services efficiently to the community, and investing in catalysts for stimulating economic growth and opportunity. Through the strategic planning of our resources and collaboration with our cities and partners, we will continue to deliver superior services to our residents while meeting the challenges faced today and planning for the future.

## BOARD OF COMMISSIONERS



**Nicole L. Hendrickson**  
Chairwoman



**Kirkland D. Carden**  
District 1



**Ben Ku**  
District 2



**Jasper Watkins III**  
District 3



**Marlene M. Fosque**  
District 4

(To view commissioners' bios, [click here.](#))

## COUNTY ADMINISTRATION

Glenn Stephens, *County Administrator*

Maria Woods, *Deputy County Administrator/Chief Financial Officer*

## BUDGET REVIEW TEAM

Five county residents served on the 2021 Budget Review Team. Former Chairman Charlotte Nash, County staff, and the five citizen reviewers studied departments' and agencies' business plans, budget requests, and revenue projections to make recommendations for the budget.

Review team members included:

**Norwood Davis**  
*CFO, 12Stone Church*

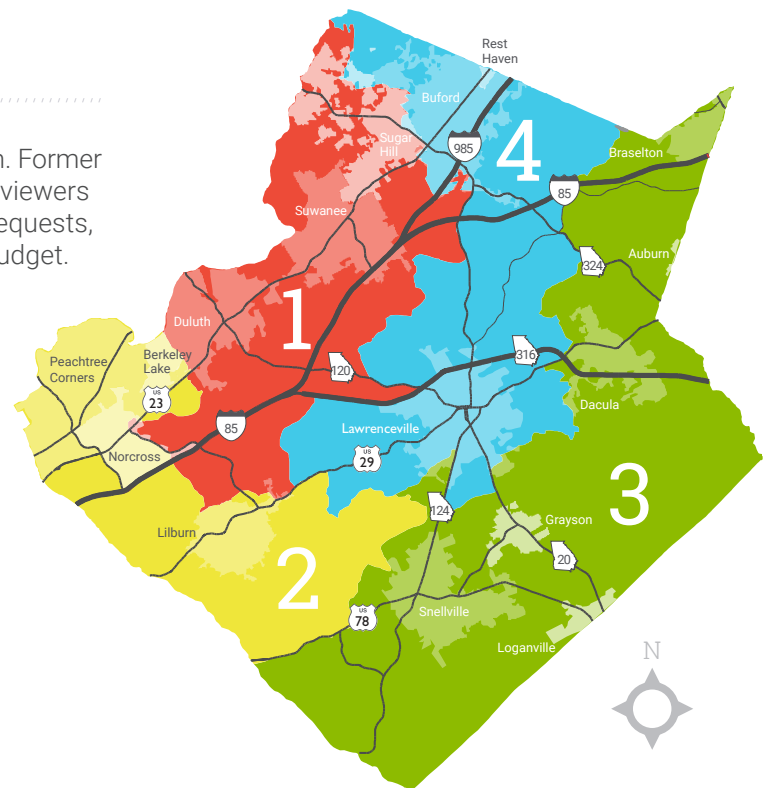
**Thuy Hotle**  
*Retired Planner, Department of Planning and Development*

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

**Keith Roche**  
*Lawrenceville City Councilman and retired business executive*

**Maurice Thompson II**  
*Partner, Consultuoso*

### COMMISSION DISTRICTS



## 2021 BUDGET PROCESS

The 2021 budget process began with the Board of Commissioners' strategic planning session. The board issued priorities that were used by the County Administrator's Office and County departments to develop strategies that guided operational requests. The priorities are as follows:



Safe & Healthy  
Community



Mobility &  
Access



Livability &  
Comfort



Strong & Vibrant  
Local Economy



Smart & Sustainable  
Government



Communication  
& Engagement

Through internal planning with a focus on these priorities, departments formulated their budget requests and provided justifications for any increases in funding levels. Departments' fiscal year 2021 business plan presentations have been recorded and are available for viewing at [TVGwinnett.com](http://TVGwinnett.com) under [Video on Demand](#).

The budget requests were then submitted to Financial Services where information was compiled for further review. The Budget Review Team reviewed and prioritized the requests based on merit and funding availability. The Chairman then considered which services are most critical and valuable to the County, made further changes as necessary, and presented the proposed 2021 budget to the Board of Commissioners. The fiscal year 2021 budget was adopted by the Board of Commissioners on January 5, 2021.

Below are key operating initiatives approved in the fiscal year 2021 budget:

### Safe & Healthy Community:

- Expansion of the Epidemiology and Infectious Disease Program
- Thirty sworn police officer positions to meet increased demand for services and maintain high service levels
- Two crime and intelligence analyst positions to investigate criminal activity at the Situational Awareness and Crime Response Center

### Mobility & Access:

- A project coordinator position to integrate both traffic and transit technologies into the County's Advanced Transportation Management System

### Livability & Comfort:

- Funding to support the Gwinnett County Public Library System
- Funding to support HomeFirst Gwinnett, an organization addressing homelessness in the county

### Strong & Vibrant Local Economy:

- A GIS associate in the Department of Water Resources to create maps to assist the Board of Commissioners in evaluating rezoning requests for future developments

### Smart & Sustainable Government:

- Four Voter Registration and Elections Division positions to administer voter records more efficiently and continue to be responsive to the needs of voters as the number of registered voters grows
- Three maintenance technicians for busy maintenance districts to provide timely responses to service requests and address minor roadway repairs before they grow larger and more expensive
- Two Information Technology positions to assist with the deployment and management of the County's Public Safety Solution

### Communication & Engagement:

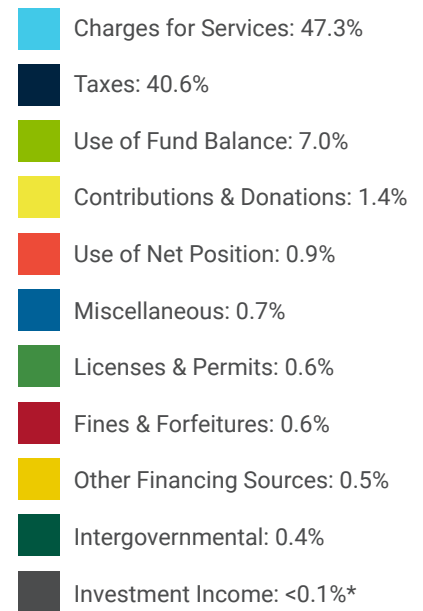
- A resource and marketing coordinator in the Police Department to improve how the department engages with the community
- Funding to support the Police Department's new Community Affairs Section
- A solid waste project coordinator to develop and implement a public education program promoting recycling and reduction of waste
- Funding to continue to support the Gwinnett 101 Citizens Academy and Gwinnett Youth Commission



# ADOPTED FY 2021 OPERATING BUDGET:

## Comparison with Prior Year Revenues

	FY 2021 Adopted Budget	% Change from FY 2020
<b>Operating Revenues</b>		
Taxes	\$ 597,467,462	8.6%
Licenses & Permits	9,230,992	-6.7%
Intergovernmental	5,253,768	-3.0%
Charges for Services	693,786,966	2.9%
Fines & Forfeitures	8,497,813	-29.5%
Investment Income	1,424,574	-80.9%
Contributions & Donations	21,024,468	17.0%
Miscellaneous	10,743,638	2.5%
Other Financing Sources	6,833,456	-42.9%
<b>Total Revenues</b>	<b>\$ 1,354,263,137</b>	<b>4.2%</b>
Use of Net Position	13,313,279	-53.3%
Use of Fund Balance	103,127,383	-9.9%
<b>Total Revenues &amp; Use of Net Position/ Fund Balance</b>	<b>\$ 1,470,703,799</b>	<b>1.9%</b>



\*Value is too small to appear on this chart

Tax revenues represent approximately 41 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.

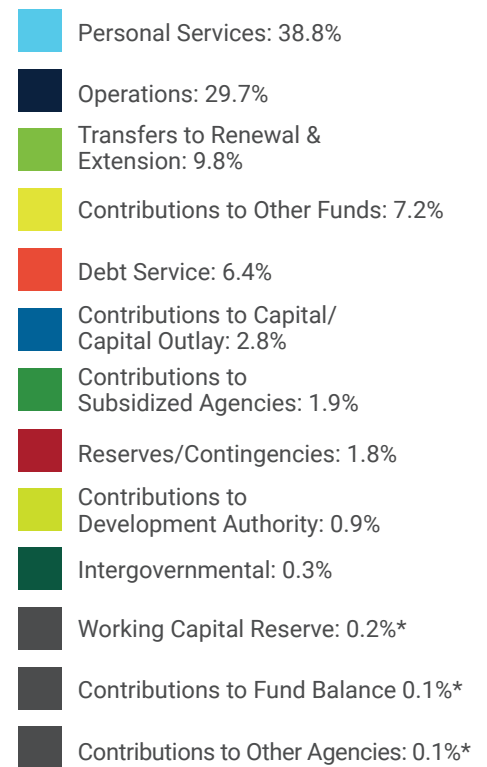
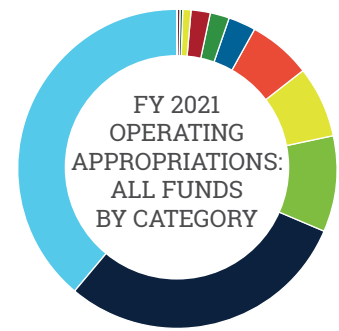
The tax digest, the value of all assessed property, has grown approximately 13 percent from 2017 to 2019. Tax digest improvements are largely attributable to Gwinnett's healthy economy characterized by rising property values and new construction.

Charges for services are collected on 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 2021 OPERATING BUDGET:

## Comparison with Prior Year Appropriations

	FY 2021 Adopted Budget	% Change from FY 2020
<b>Operating Appropriations</b>		
Personal Services	\$ 568,673,253	2.6%
Operations	437,345,506	8.5%
Debt Service	93,407,379	16.1%
Intergovernmental	4,939,223	8.1%
Transfers to Renewal & Extension	144,528,211	-17.5%
Contributions to Other Funds	106,239,591	1.9%
Contributions to Development Authority	13,323,299	24.1%
Contributions to Subsidized Agencies	27,870,377	-0.8%
Contributions to Other Agencies	1,423,500	-12.3%
Contributions to Capital/Capital Outlay	41,348,268	-31.7%
Reserves/Contingencies	26,385,623	58.5%
<b>Total Appropriations</b>	<b>\$ 1,465,484,230</b>	<b>1.8%</b>
Working Capital Reserve	3,542,406	47.0%
Contributions to Fund Balance	1,677,163	60.4%
<b>Total Appropriations &amp; Contributions to Working Capital Reserve/Fund Balance</b>	<b>\$ 1,470,703,799</b>	<b>1.9%</b>



\*Value is too small to appear on this chart

### Significant factors impacting the current budget environment

- **Transition in County leadership**
  - Reserves budgeted to allow the new Board of Commissioners to decide which initiatives they deem most important
- **Potential impacts of COVID-19**
  - Tightening some aspects of the budget to allow for additional flexibility to respond to potential future impacts of COVID-19
- **Uncertain economic situation**
  - Emphasis on a solid base budget with departments providing justification for operating and capital needs as well as any expansions in service



## TAX-RELATED FUNDS ADOPTED FY 2021 BUDGET: Comparison with Prior Year Appropriations by Activities

	FY 2021 Adopted Budget	% Change from FY 2020
<b>Tax-Related Activities<sup>1</sup></b>		
Police Services	\$ 137,870,260	2.7%
Fire & Emergency Services	137,315,973	2.5%
Sheriff	111,219,047	4.0%
Non-Departmental <sup>2</sup>	76,576,112	-4.6%
Community Services	64,512,767	9.2%
Planning & Development	32,483,700	92.8%
Judiciary	26,844,236	-2.2%
Community Services – Subsidies	26,163,799	3.6%
Transportation	24,892,267	-2.8%
Corrections	20,098,149	2.9%
District Attorney	19,247,754	3.2%
Tax Commissioner	16,022,750	5.7%
Clerk of Court	13,124,317	8.3%
Financial Services/Tax Assessor	10,025,621	0.2%
Juvenile Court	8,787,291	1.0%
Solicitor General	7,326,292	2.1%
Community Services – Elections	5,422,418	-50.8%
Probate Court	3,384,893	6.5%
Debt Service	2,501,526	–
County Administration	2,205,659	41.4%
Recorder's Court	2,105,796	-1.6%
Clerk of Recorder's Court	1,810,197	-3.3%
Board of Commissioners	1,536,793	0.4%
Support Services	437,853	-2.4%
Loganville EMS	62,057	14.6%
<b>Tax-Related Funds Appropriations</b>	<b>\$ 751,977,527</b>	<b>4.0%</b>

<sup>1</sup> Includes General Fund; Development & Enforcement Services, Fire & EMS, Loganville EMS, and Police Services District Funds; Recreation Fund; Economic Development Tax Fund; The Exchange at Gwinnett TAD Fund; and The Exchange at Gwinnett TAD Debt Service Fund

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

### Economic Development Tax Fund

The Economic Development Tax Fund was established in 2020 to collect resources for and to provide financial assistance to the Development Authority of Gwinnett County for economic development purposes. The fund will be supported through a new millage rate for economic development, which was adopted by the Board of Commissioners at a rate of 0.3 mills. The first project to be supported by this millage rate will be the new Rowen knowledge community. The Rowen Foundation will manage the project, and the tax levy will be used to assist the Development Authority in supporting the Rowen Foundation for operating costs, additional land purchases, planning and development costs, and debt service for the Development Authority bonds until it becomes a self-sustaining entity. The Rowen Foundation will pay back Gwinnett County and the Development Authority, including interest, with proceeds from land sales.

Rowen will be a truly generational project that will transform Gwinnett County into a leader in research and innovation in the medical, agricultural, and environmental sciences. Initial projections estimate that Rowen will generate 18,500 jobs by 2035 with the potential for over 100,000 jobs upon full development of the site.

More information on the Rowen Foundation can be found at [RowenLife.com](http://RowenLife.com).

## ADOPTED FY 2021 OPERATING BUDGET BY FUND:

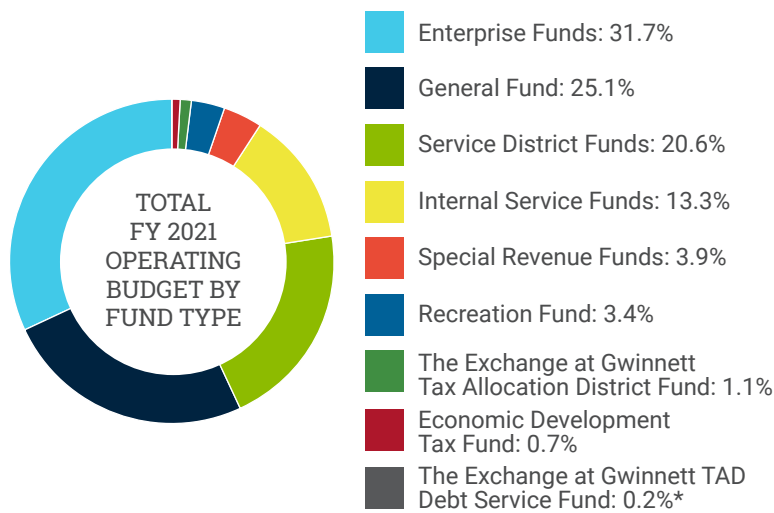
Comparison with Prior Year

	FY 2021 Adopted Budget	FY 2020 Adopted Budget	Increase (Decrease) from FY 2020	
			Amount	%
<b>Tax-Related Funds</b>				
General	\$ 370,789,322	\$ 368,860,924	\$ 1,928,398	0.5%
Development & Enforcement Services District	14,375,521	16,409,358	(2,033,837)	-12.4%
Fire & Emergency Services District	144,137,593	146,865,493	(2,727,900)	-1.9%
Loganville EMS District	62,057	54,169	7,888	14.6%
Police Services District	143,985,450	144,220,153	(234,703)	-0.2%
Recreation	50,472,826	46,399,491	4,073,335	8.8%
Economic Development Tax	9,785,509	—	9,785,509	—
The Exchange at Gwinnett Tax Allocation District	15,867,723	—	15,867,723	—
The Exchange at Gwinnett TAD Debt Service	2,501,526	—	2,501,526	—
<b>Total Tax-Related</b>	<b>\$ 751,977,527</b>	<b>\$ 722,809,588</b>	<b>\$ 29,167,939</b>	<b>4.0%</b>
<b>Special Revenue Funds</b>				
Speed Hump	\$ 441,560	\$ 435,697	\$ 5,863	1.3%
Street Lighting	8,939,774	7,581,042	1,358,732	17.9%
Authority Imaging	707,842	639,872	67,970	10.6%
Corrections Inmate Welfare	192,422	130,200	62,222	47.8%
Crime Victims Assistance	880,398	937,887	(57,489)	-6.1%
District Attorney Federal Justice Asset Sharing	175,000	175,000	—	0.0%
E-911	27,137,366	27,298,718	(161,352)	-0.6%
Juvenile Court Supervision	54,466	55,883	(1,417)	-2.5%
Police Special Justice	234,110	111,000	123,110	110.9%
Police Special State	124,900	951,334	(826,434)	-86.9%
Sheriff Inmate	781,737	715,330	66,407	9.3%
Sheriff Special Justice	200,000	200,000	—	0.0%
Sheriff Special Treasury	100,000	200,000	(100,000)	-50.0%
Sheriff Special State	100,000	200,000	(100,000)	-50.0%
Stadium	2,365,985	2,397,613	(31,628)	-1.3%
Tree Bank	30,000	20,000	10,000	50.0%
Tourism	14,717,020	12,804,134	1,912,886	14.9%
<b>Total Special Revenue</b>	<b>\$ 57,182,580</b>	<b>\$ 54,853,710</b>	<b>\$ 2,328,870</b>	<b>4.2%</b>

# ADOPTED FY 2021 OPERATING BUDGET BY FUND:

Comparison with Prior Year (cont.)

	FY 2021 Adopted Budget	FY 2020 Adopted Budget	Increase (Decrease) from FY 2020	
			Amount	%
<b>Enterprise Funds</b>				
Airport	\$ 2,457,598	\$ 1,504,424	\$ 953,174	63.4%
Economic Development	5,612,697	5,426,622	186,075	3.4%
Local Transit	12,005,590	16,708,874	(4,703,284)	-28.1%
Solid Waste	45,512,048	42,976,552	2,535,496	5.9%
Stormwater	31,886,836	30,612,025	1,274,811	4.2%
Water & Sewer	368,494,794	386,560,661	(18,065,867)	-4.7%
<b>Total Enterprise</b>	<b>\$ 465,969,563</b>	<b>\$ 483,789,158</b>	<b>\$ (17,819,595)</b>	<b>-3.7%</b>
<b>Internal Service Funds</b>				
Administrative Support	\$ 92,898,086	\$ 87,191,689	\$ 5,706,397	6.5%
Auto Liability	2,331,372	2,348,934	(17,562)	-0.7%
Fleet Management	9,834,250	9,118,558	715,692	7.8%
Group Self-Insurance	75,082,049	67,497,563	7,584,486	11.2%
Risk Management	9,853,756	9,497,755	356,001	3.7%
Workers' Compensation	5,574,616	5,585,480	(10,864)	-0.2%
<b>Total Internal Service</b>	<b>\$ 195,574,129</b>	<b>\$ 181,239,979</b>	<b>\$ 14,334,150</b>	<b>7.9%</b>
<b>Total Operating Funds</b>	<b>\$ 1,470,703,799</b>	<b>\$ 1,442,692,435</b>	<b>\$ 28,011,364</b>	<b>1.9%</b>



\*Value is too small to appear on this chart



## CAPITAL HIGHLIGHTS



**Safe & Healthy Community**  
Situational Awareness and Crime Response Center

Expansion of Police Training Center

Fire Academy improvements



**Mobility & Access**

Transportation projects (many funded by SPLOST)

Briscoe Field Airport – Master Plan update and maintenance projects

Advanced Transportation Management System enhancements



**Livability & Comfort**

Development of Discovery Park and Beaver Ruin Park

Renovation and maintenance of recreational areas



**Strong & Vibrant Local Economy**

Rowen knowledge community

Exchange at Gwinnett mixed-use development through a Tax Allocation District

Gwinnett Entrepreneur Center

The Water Tower: Global Innovation Hub @ Gwinnett

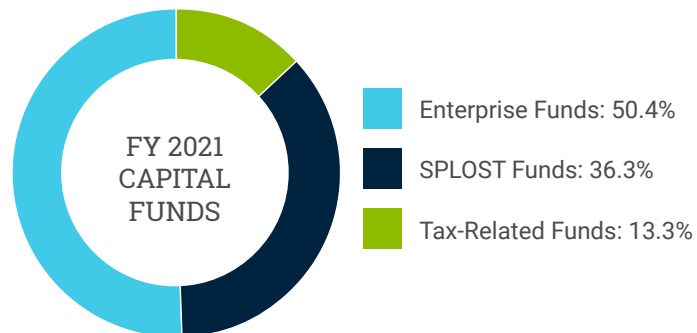


**Smart & Sustainable Government**

Capital maintenance projects

## ADOPTED FY 2021 CAPITAL BUDGET

	FY 2021 Adopted Budget
<b>Tax-Related Capital Funds</b>	
Capital Projects	\$ 52,107,178
Vehicle Replacement	6,526,140
<b>Total Tax-Related</b>	<b>\$ 58,633,318</b>
<b>Special Revenue Funds</b>	
2009 Special Purpose Local Option Sales Tax	\$ 50,000
2014 Special Purpose Local Option Sales Tax	9,598,835
2017 Special Purpose Local Option Sales Tax	150,400,657
<b>Total Special Revenue</b>	<b>\$ 160,049,492</b>
<b>Enterprise Funds</b>	
Airport Renewal & Extension	\$ 745,000
Stormwater Renewal & Extension	20,128,464
Transit Renewal & Extension	370,334
Water & Sewer Renewal & Extension	123,022,191
2020 Water & Sewer Bond Construction	78,046,006
<b>Total Enterprise</b>	<b>\$ 222,311,995</b>
<b>Total Capital Funds</b>	<b>\$ 440,994,805</b>



### Capital Improvement Plan Budget Review Team

A Capital Improvement Plan review team was created to help evaluate capital budget requests. Members of the 2021 team included:

Buffy Alexzulian, Financial Services

Lewis Cooksey, Transportation

David Mogge, Support Services

Dorothy Parks, Information Technology Services

Brian Wolfe, Fire and Emergency Services

### Committee Mission

- Balanced CIP: The adopted CIP is a balanced six-year plan. All appropriations will be matched with projected 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  
[GwinnettCounty.com](http://GwinnettCounty.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](http://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 2021

*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