



gwinnettcounty

budget in brief **2005**



GEORGIA

05

board of
commissioners

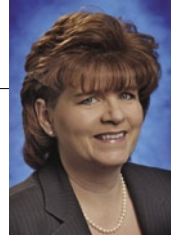
Charles E. **Bannister**

CHAIRMAN



Lorraine A. **Green**

DISTRICT 1



Bert **Nasuti**

DISTRICT 2



Michael A. **Beaudreau**

DISTRICT 3



Kevin **Kenerly**

DISTRICT 4



gwinnettcounty
triple AAA rated

Jock **Connell**

County Administrator

Michael **Comer**

Deputy County Administrator

Lisa **Johnsa**

Director

Department of Financial Services

Prepared by:

Department of Financial Services
Budget Division
770.822.7822

Layout and Design

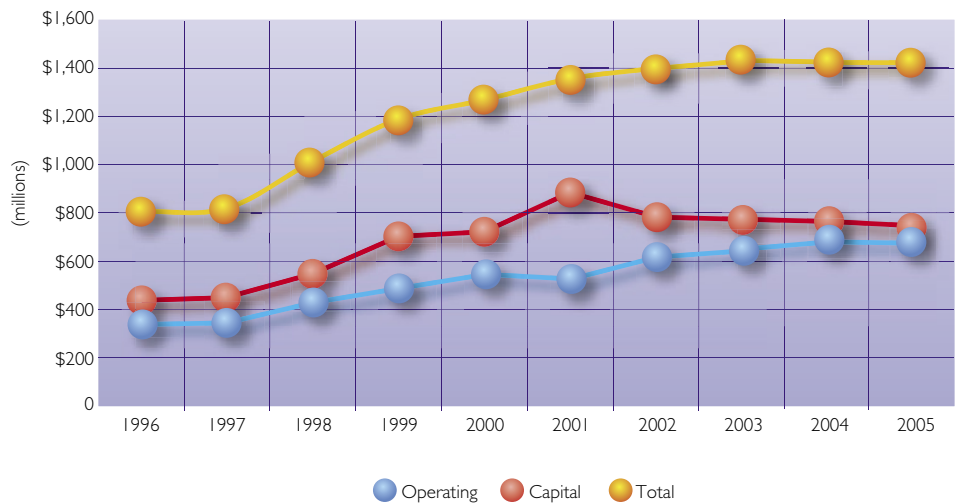
Shannon E. Coffey
Department of Support Services
Communications Division

2005 budget

Operating	\$751,060,775
Capital	\$752,316,125
Total Budget	\$1,503,376,900

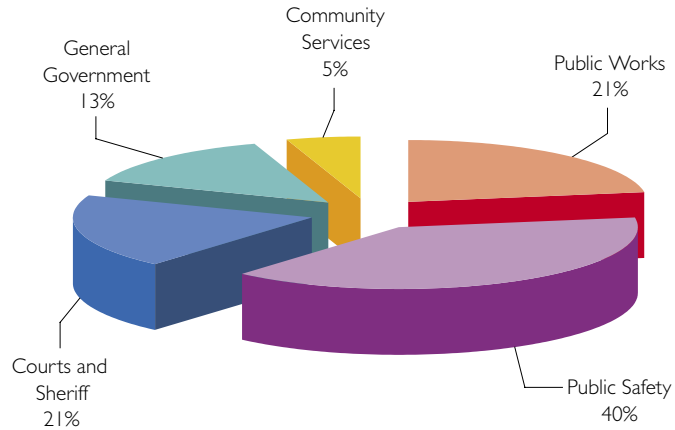
budget history operating and capital

The Operating Budget increases as Gwinnett County provides services to more citizens, while the Capital Budget fluctuates based on the timing of major project construction.



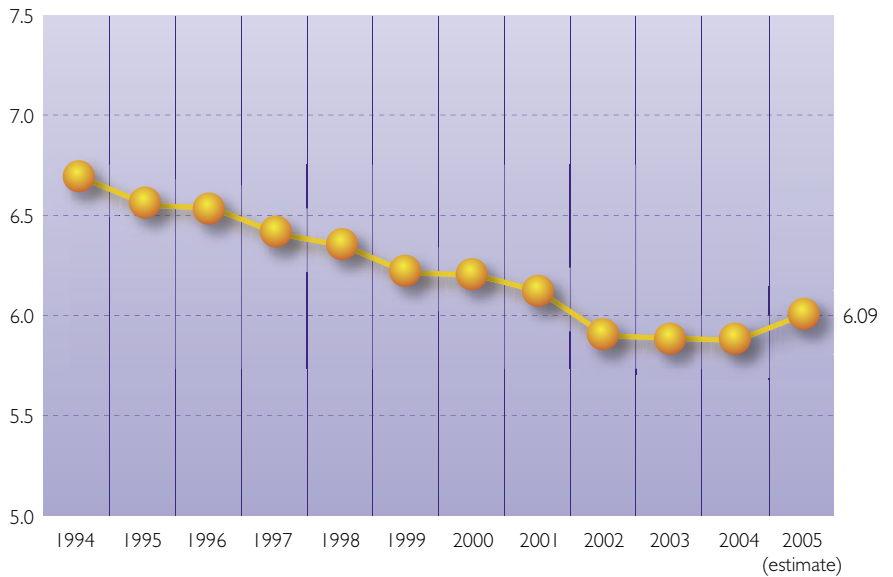
2005 authorized positions
all funds

There are 4,391 authorized positions in the 2005 Budget, which includes all operating and capital funds.



ratio of authorized county employees
per 1,000 residents

The ratio of County employees to population has been on the decline over the last decade, however, the addition of 239 new positions in this year's budget is increasing the ratio of county employees per 1,000 residents from last year's 5.95 to 6.09 in 2005.



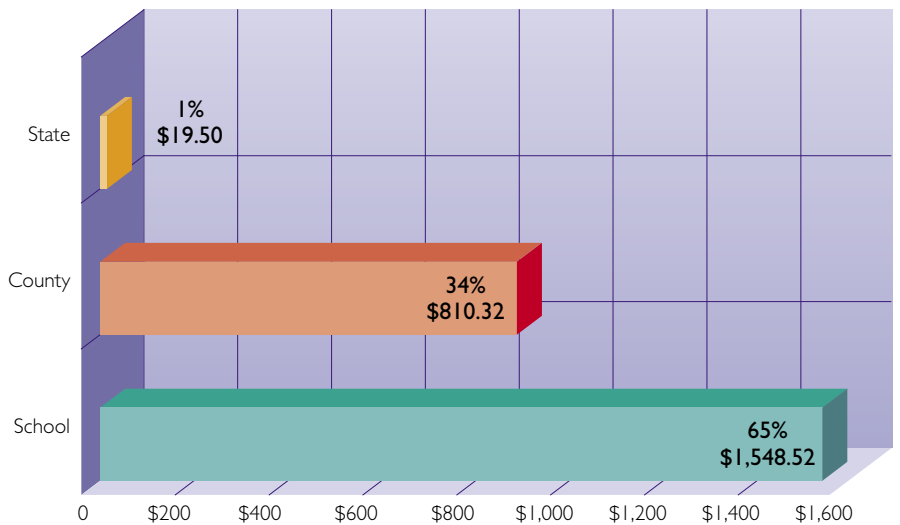
property tax bill
regular homestead
exemptions

County – General Fund	\$10,000
County – Recreation Fund	\$7,000
School – Maintenance and Operation	\$4,000
State	\$2,000

There are several types of homestead exemptions that have been enacted to reduce the ad valorem taxation for Georgia homeowners. The Regular homestead exemptions shown above apply to property owned and occupied by the taxpayer as his or her legal residence as of January 1.

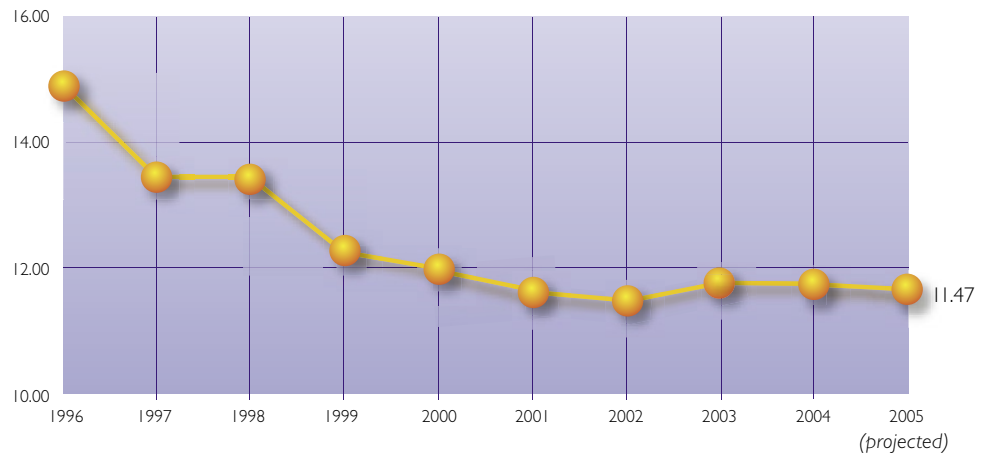
**projected tax bill on
a \$200,000 home**
\$2,378.34

School taxes, with rates set by the Board of Education, account for 65% of the 2005 Gwinnett County property tax bill. County taxes, with rates set by the Board of Commissioners, account for 34% of the total tax bill. Pending any changes in values that occur in 2005, the amounts below may be slightly lower.



millage rate eight-year history

The FY 2005 Budget retains the total 2-mill reduction as a result of the passage of the 1997 and 2001 Special Purpose Local Option Sales Tax (SPLOST) referendum. The millage rate also has been reduced several times to offset property value updates (see *millage reduction table below*). The County Government's millage rate will have decreased 3.48 mills or 23 percent since 1996.



millage reduction since 1996 county portion only

Pending any changes in values that occur in 2005, a slight reduction to the proposed millage rate may be appropriate prior to the actual millage rate adoption in 2005.

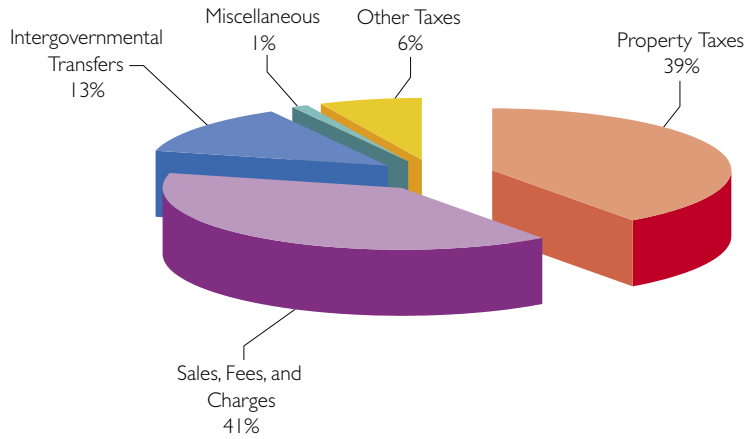
1996	Millage Rate	14.95
1997	Reduced with passage of 1997 Sales Tax	(1.50)
1999	Reduced to offset property value update	(1.20)
2000	Reduced to offset property value update	(0.26)
2001	Reduced with passage of the 2001 Sales Tax	(0.50)
2002	Reduced to offset property value update	(0.17)
2003	Voter Approved Detention Center Bond	0.25
2003	Reduced to offset property value update	(0.07)
2004	Reduced to offset property value update	(0.03)
2005	Projected Millage Rate	11.47

operating budget by fund

Tax Related Funds	Total Budget
General	\$354,622,037
Fire	50,168,983
Recreation	25,085,598
General Obligation Bond (1986 Issue)	8,417,908
General Obligation Bond (Det. Center)	6,475,857
Street Lighting	5,502,500
Speed Hump	112,000
	\$450,384,883
Special Use Funds	
E-911	\$15,064,066
Tourism	5,285,000
Crime Victims	919,957
Police Special Investigations	694,966
Sheriff Inmate Store	182,000
Corrections Inmate Welfare	142,793
	\$22,288,782
Enterprise Funds	
Public Utilities	\$180,823,745
Storm Water	6,520,685
Local Transit	10,598,004
Airport	847,322
Solid Waste	688,000
	\$199,477,756
Internal Service Funds	
Group Self-Insurance	\$53,612,537
Automobile Liability	725,000
Fleet Management	7,168,856
Risk Management	7,107,625
Vehicle Purchasing	6,750,865
Workers' Compensation	3,544,471
	\$78,909,354
Total Operating Budget	\$751,060,775

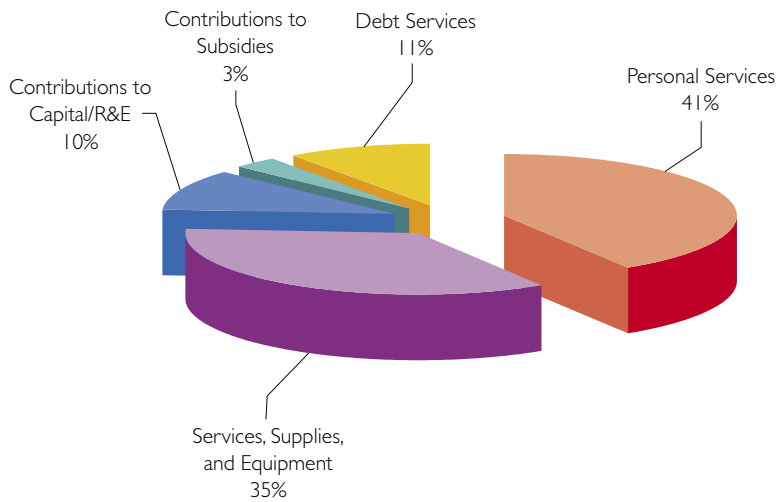
all operating funds
\$751 million
revenues

Taxes account for less than half of the County's total operating revenue.



appropriations

Personal Services (employee salaries and fringe benefits) account for only 41% of the County's total operating appropriation budget.



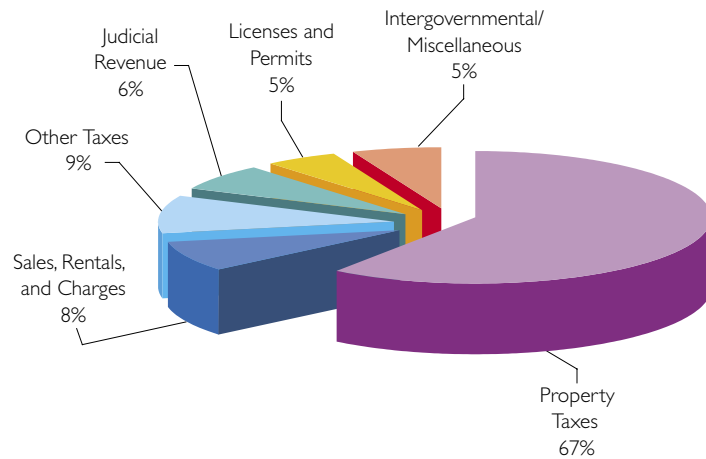
general fund

The General Fund is the County's largest operating fund and where much of the County's tax supported general government activities are funded. The General Fund's revenues are also used to support various capital projects with an annual contribution to the Capital Project Fund.

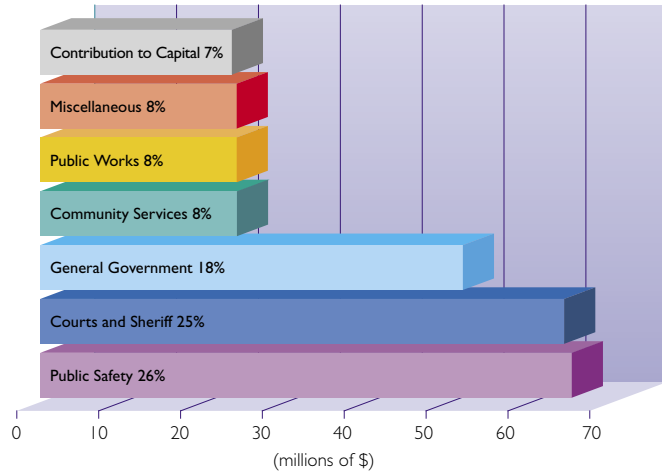
Revenue

Revenue Sources	2005 Budget
Property Taxes	\$ 237,443,761
Other Taxes	33,264,763
Licenses and Permits	17,756,351
Intergovernmental, Miscellaneous	18,153,545
Judicial Revenue	21,369,149
Sales, Rental, Charges	26,634,468
TOTAL REVENUES	\$354,622,037

Property and Other Taxes account for 76% of the General Fund's total revenue.



appropriations by service area



general fund appropriations by department

Department/Agency	2005 Budget
Clerk of Court	\$ 8,043,011
Clerk of Recorder's Court	890,516
Community Services	4,565,501
Corrections	11,627,870
County Administration	1,581,460
District Attorney	6,126,563
Financial Services	11,993,125
Fire and Emergency Services	9,934,727
Human Resources	3,401,815
Internal Audit	860,639
Judiciary	14,668,323
Juvenile Court	5,091,295
Law	1,598,226
Medical Examiner	668,529
Planning and Development	11,081,675
Police	63,164,008
Probate Court	1,441,124
Probation	105,176
Recorder's Court Judges	1,228,888
Sheriff	40,645,333
Solicitor	3,476,514
Support Services	30,301,263
Support Services – Elections	1,086,188
Tax Commissioner	7,867,338
Transportation	15,942,425
Non-Departmental	
Subsidized Agencies	20,801,972
Contribution to Capital	21,411,000
Other Non-Departmental	26,927,962
Total Appropriations	326,532,466
Working Capital Reserve	28,089,571
TOTAL GENERAL FUND	\$354,622,037

2005 capital budget total capital budget by fund

Tax Related Funds

Capital Project Fund	82,695,847
General Obligation Bond Construction Fund (2003)	44,475,950
	\$127,171,797

Enterprise Funds

Airport Renewal and Extension Fund	1,898,850
Solid Waste Renewal and Extension Fund	345,000
Storm Water Renewal and Extension Fund	16,632,136
Transit Renewal and Extension Fund	22,306,785
Water and Sewer Renewal and Extension/ Bond Funds Combined	161,144,244
	\$202,327,015

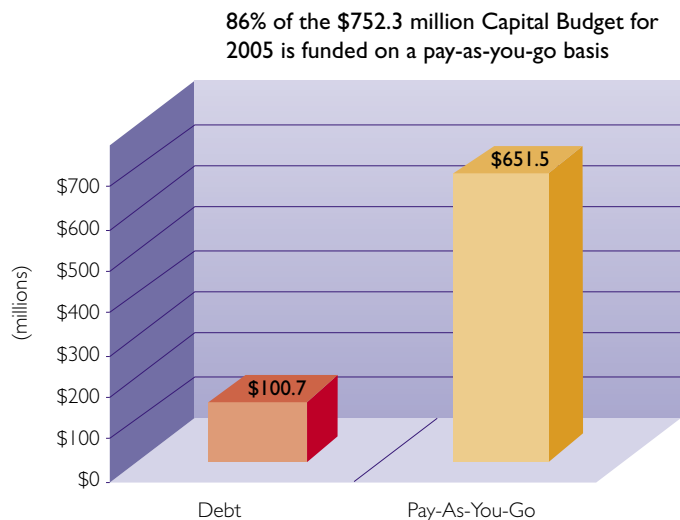
Special Use Funds

Special Local Option Sales Tax Fund (1992)	10,674,664
Special Local Option Sales Tax Fund (1997)	127,917,332
Special Local Option Sales Tax Fund (2001)	193,882,184
Special Local Option Sales Tax Fund (2005)	90,343,133
	\$422,817,313

TOTAL CAPITAL BUDGET

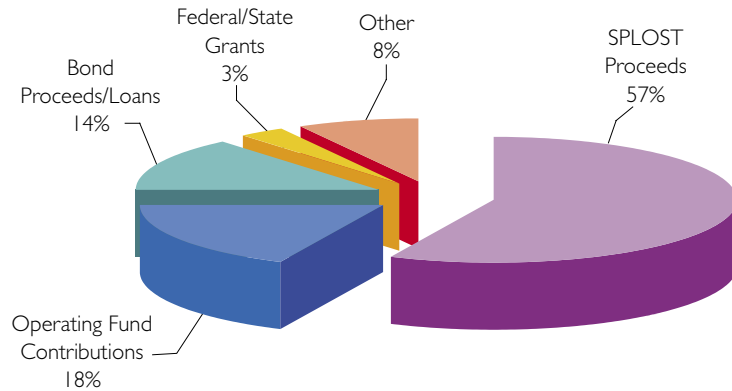
\$752,316,125

debt vs.
pay-as-you-go
(millions)



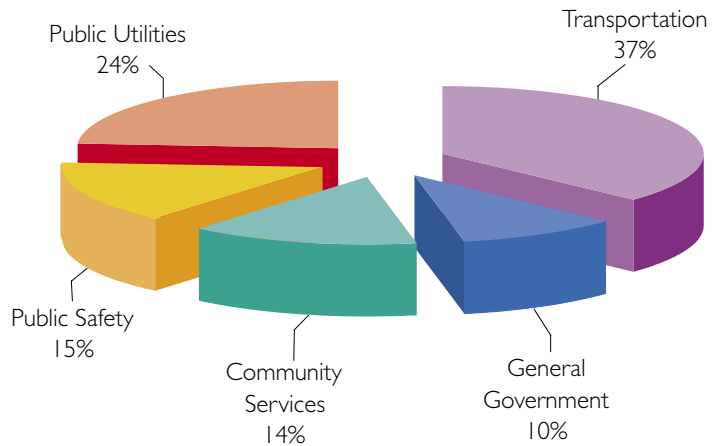
2005 capital budget \$752.3 million revenues

Revenue earned in a previous year and rolled forward into the current year makes up over half of the 2005 Capital Budget.



appropriations

Emphasis has been placed on Transportation and Public Utilities improvements. These categories account for 61% of the 2005 Capital Budget.



2005 capital budget categories

Community Services

Community Service Facilities	25,347,644
Libraries	7,802,298
Parks and Recreation	71,166,612

\$104,316,554

General Government

Computers and Computer Systems	21,582,149
Cities Share of 2005 SPLOST	16,616,325
Contingencies and Miscellaneous Projects	8,154,946
General Government Facilities	29,799,419
Underground Storage Tank Program	1,828,231

\$77,981,070

Public Safety

Emergency Communications and Other Equipment	8,781,020
Correctional/Detention Facilities	45,835,595
Public Safety Vehicles/Equipment	4,426,700
Fire Facilities	19,380,689
Police Facilities	33,477,309

\$111,901,313

Public Utilities

County and State DOT Utility Relocations	4,819,678
Miscellaneous Projects and Contingencies	16,145,848
Sewer Interceptors, Force Mains, and Pump Stations	46,740,150
Sewer Rehabilitations	17,608,442
Storm Water Management Program	16,632,136
Water Production Facilities	11,762,153
Water Reclamation Facilities	46,135,091
Water Storage	729,876
Water Transmission and Distribution	18,005,954

\$178,579,328

Transportation

Airport Improvements	1,898,850
Bridges/Roadway Drainage Improvements	21,271,040
Miscellaneous Projects and Contingencies	11,281,992
Intersection Improvements	35,030,707
Major Road Improvements	76,570,897
Road Rehabilitation and Resurfacing	10,354,507
Road and Safety Alignment Program	53,195,580
School Safety Program	18,014,191
Sidewalk/Multi-Use Trail	20,485,812
Transit Program	22,306,785
Unpaved Road Program	9,127,499

\$279,537,860

GRAND TOTAL \$752,316,125

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www.gwinnettcounty.com