

gwinnettcounty

budget in brief **2006**



GEORGIA

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

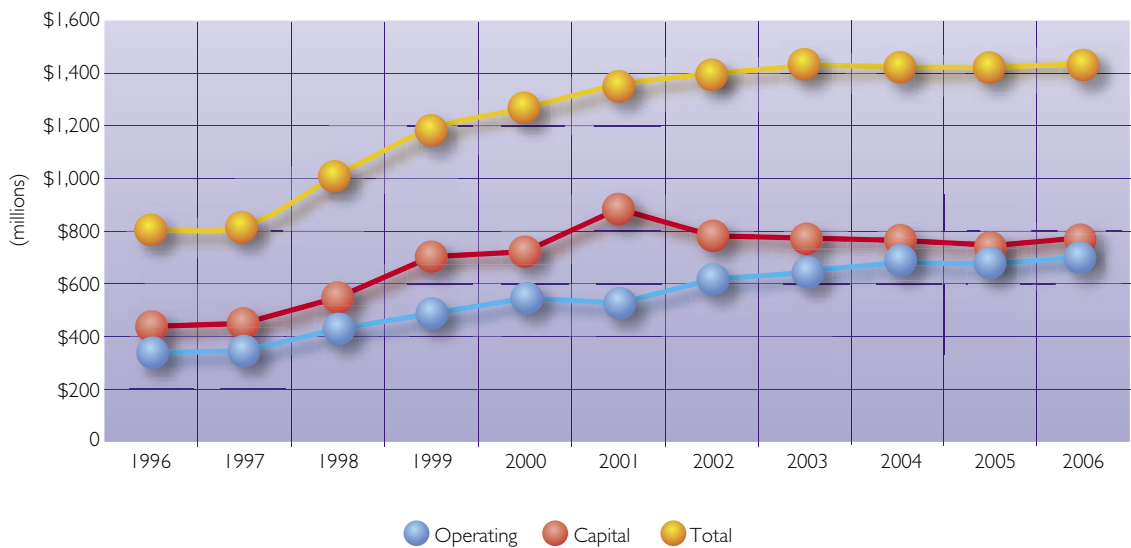
Shannon E. Coffey
Department of Support Services
Communications Division

2006 budget

Operating	\$755,743,488
Capital	\$787,353,492
Total Budget	\$1,543,096,980

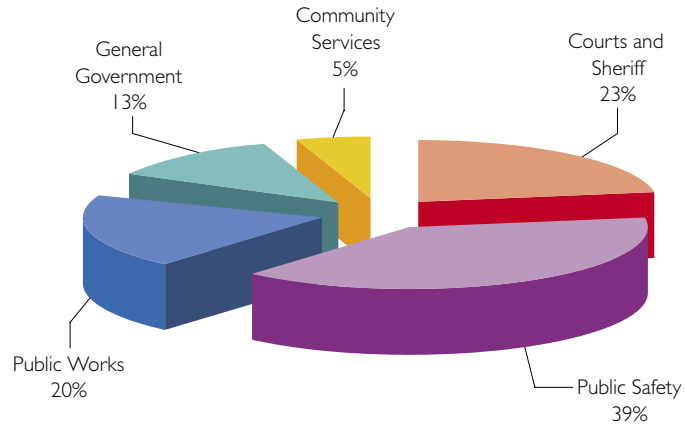
budget history operating and capital

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.



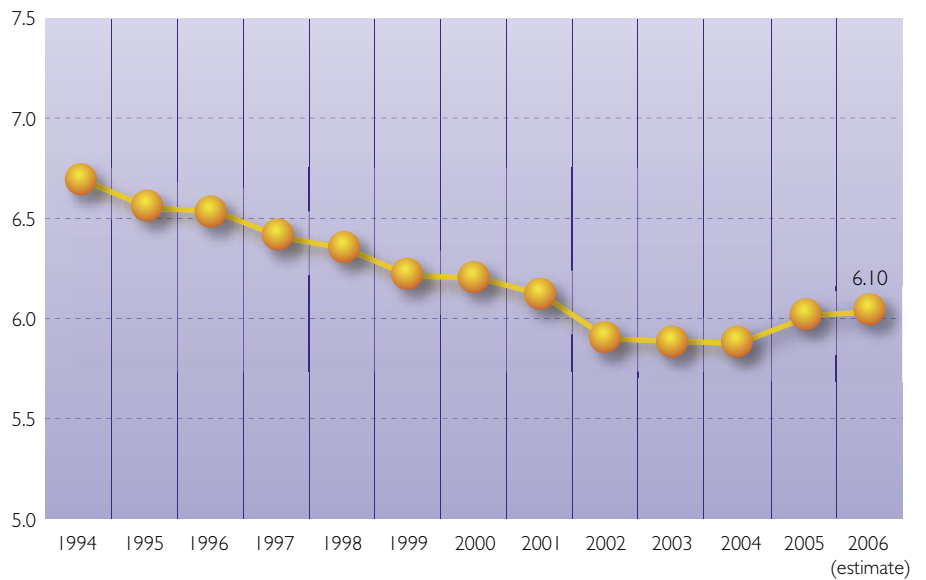
2006 authorized positions all funds

There are 4,586 authorized positions in the 2006 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 181 new positions in this year's budget is increasing the ratio of county employees per 1,000 residents from last year's 6.06 to 6.10 in 2006.



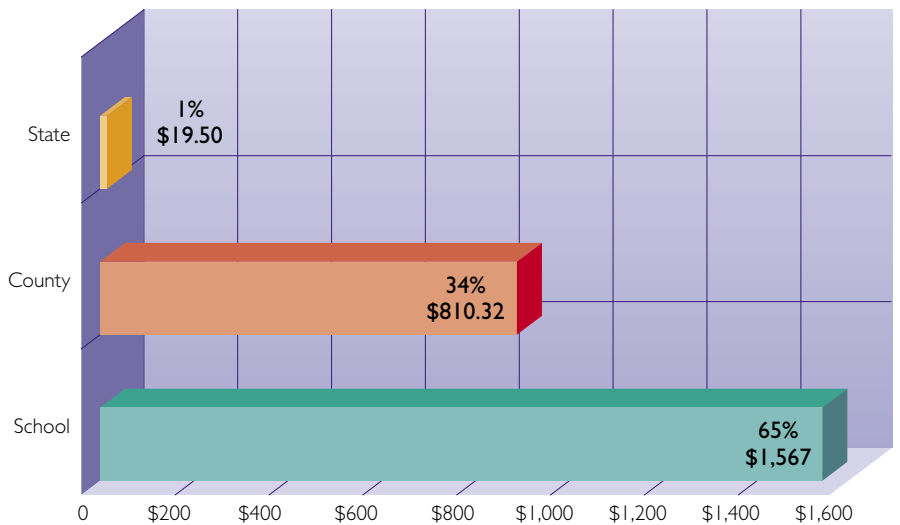
property tax bill
regular homestead
exemptions

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.

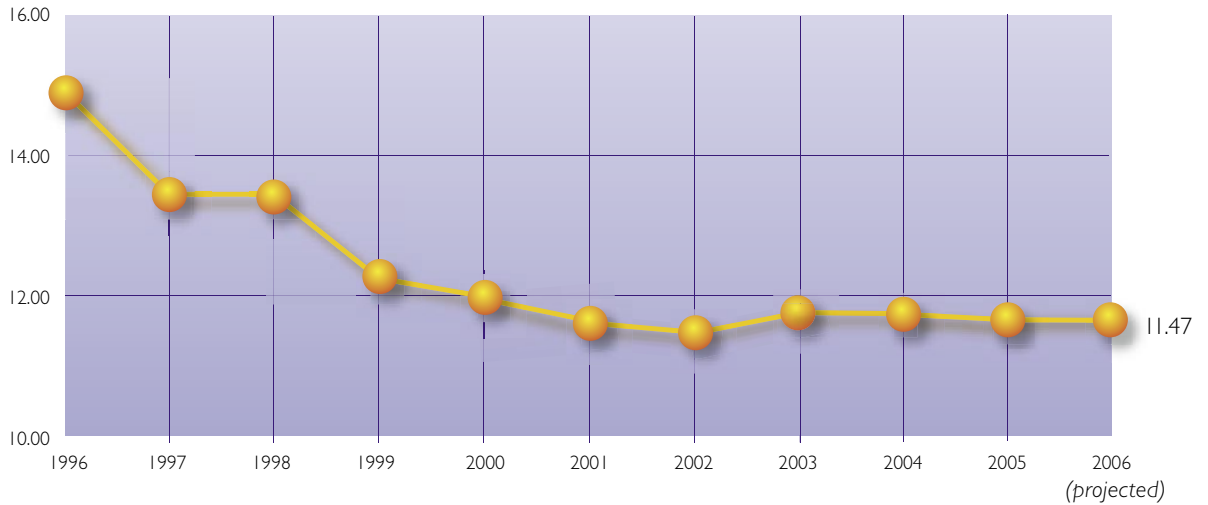
**projected tax bill on
a \$200,000 home**
\$2,396.82

School taxes, assuming rates set by the Board of Education in 2005, account for 65% of the 2006 unincorporated 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 2006, the amounts below may be slightly lower.



millage rate eight-year history

The FY 2006 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%, since 1996.



millage reduction since 1996 county portion only

Pending any changes in values that occur in 2006, a slight reduction to the proposed millage rate may be appropriate prior to the actual millage rate adoption in 2006.

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)
2006	Projected Millage Rate	11.47

operating budget by fund

Tax Related Funds	Total Budget
General	\$399,520,281
Recreation	27,666,617
General Obligation Bond (1986 Issue)	8,399,058
General Obligation Bond (Det. Center)	7,301,479
Street Lighting	5,624,500
Speed Hump	114,500

\$448,626,435

Special Use Funds

E-911	\$11,210,652
Tourism	6,087,000
Crime Victims	946,268
Police Special Investigations	944,866
Sheriff Inmate Store	218,100
Corrections Inmate Welfare	147,087
Sheriff Special Operations	5,000

\$19,558,973

Enterprise Funds

Public Utilities	\$181,852,100
Stormwater	15,590,967
Local Transit	10,963,485
Airport	821,500
Solid Waste	761,500

\$209,989,552

Internal Service Funds

Group Self-Insurance	\$48,273,523
Automobile Liability	754,051
Fleet Management	7,077,377
Risk Management	9,033,438
Vehicle Purchasing	5,585,908
Workers' Compensation	6,844,231

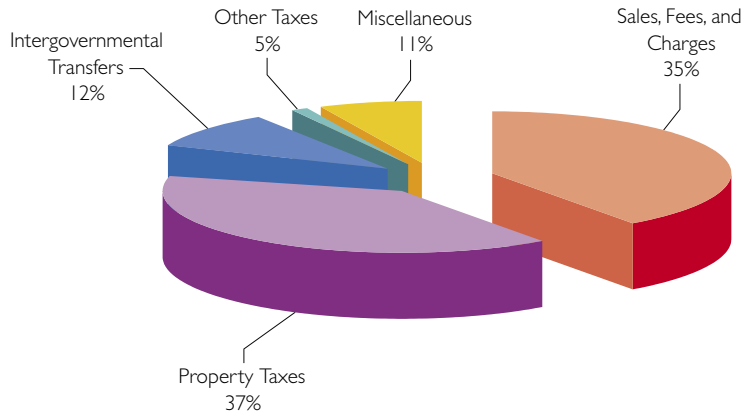
\$77,568,528

Total Operating Budget

\$755,743,488

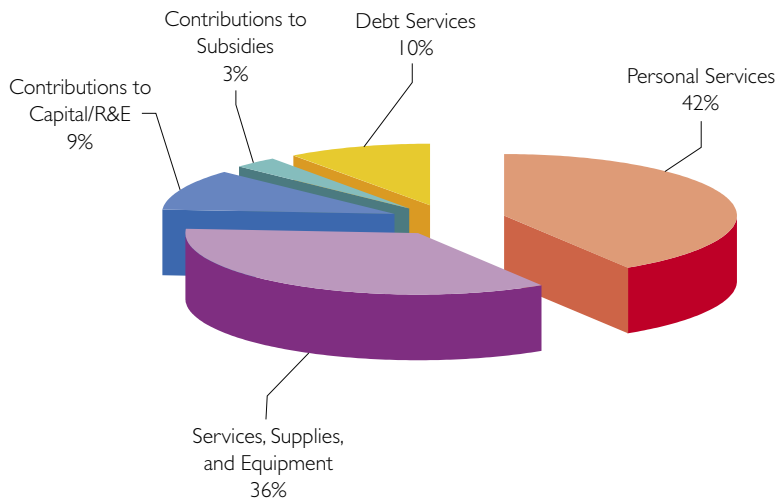
all operating funds \$755.7 million revenues

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



appropriations

Personal Services (employee salaries and fringe benefits) account for only 42% of the County's total operating appropriation budget.



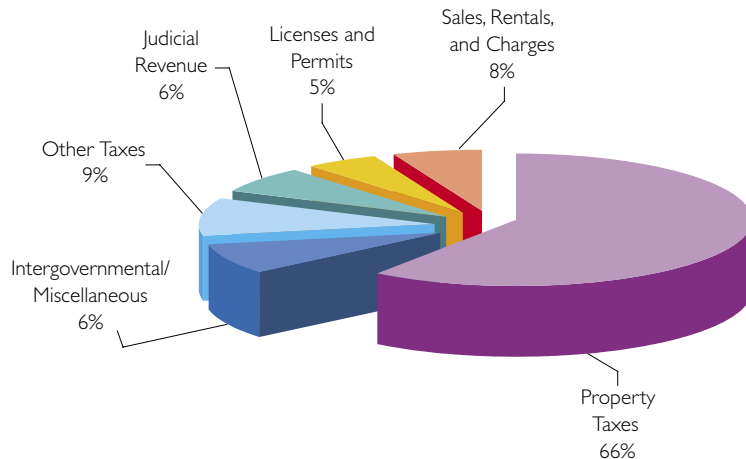
general fund

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.

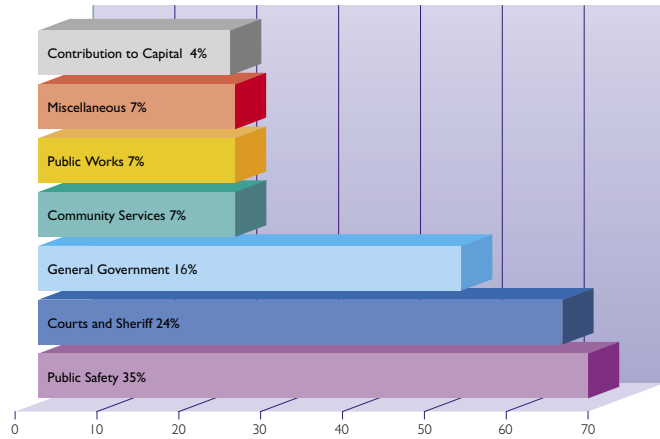
Revenue

Revenue Sources	2006 Budget
Property Taxes	\$ 245,680,135
Other Taxes	33,824,539
Licenses and Permits	18,878,530
Intergovernmental, Miscellaneous	23,991,695
Judicial Revenue	22,973,720
Sales, Rental, Charges	27,955,724
<hr/>	
TOTAL REVENUES	373,304,343
Use of Fund Balance	26,215,938
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ALL FUNDING SOURCES	\$ 399,520,281

Property and Other Taxes account for 66% of the General Fund's total revenue.



appropriations by service area



general fund appropriations by department

Department/Agency	2006 Budget
Clerk of Court	\$ 8,327,578
Clerk of Recorder's Court	942,487
Community Services	4,749,109
Corrections	12,423,544
County Administration	1,644,087
District Attorney	6,957,579
Financial Services	13,928,541
Fire and Emergency Services	60,463,609
Human Resources	3,143,625
Internal Audit	1,032,584
Judiciary	16,532,657
Juvenile Court	6,046,343
Law	1,609,970
Planning and Development	10,713,250
Police	66,444,187
Probate Court	1,529,653
Probation	107,432
Recorder's Court Judges	1,307,915
Sheriff	50,494,318
Solicitor	3,778,073
Support Services	30,245,652
Support Services – Elections	4,683,282
Tax Commissioner	8,126,846
Transportation	16,506,607
Non-Departmental	
Subsidized Agencies	22,737,142
Contribution to Capital	14,900,000
Other Non-Departmental	30,144,207

TOTAL GENERAL FUND \$399,520,281

2006 capital budget total capital budget by fund

Tax Related Funds

Capital Project Fund	81,349,521
General Obligation Bond Construction Fund (2003)	14,658,899
	\$96,008,420

Enterprise Funds

Airport Renewal and Extension Fund	471,728
Solid Waste Renewal and Extension Fund	2,328,369
Storm Water Renewal and Extension Fund	23,718,527
Transit Renewal and Extension Fund	3,837,218
Water and Sewer Renewal and Extension/ Bond Funds Combined	166,404,804
	\$196,760,646

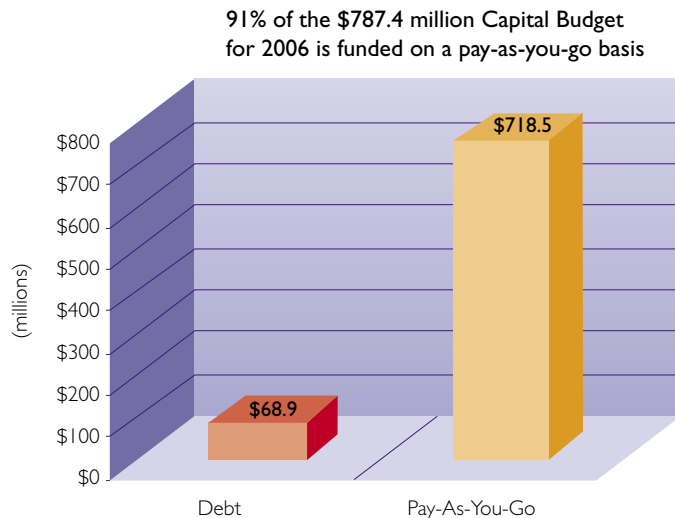
Special Use Funds

Special Local Option Sales Tax Fund (1997)	114,988,975
Special Local Option Sales Tax Fund (2001)	191,332,287
Special Local Option Sales Tax Fund (2005)	188,263,164
	\$494,584,426

TOTAL CAPITAL BUDGET

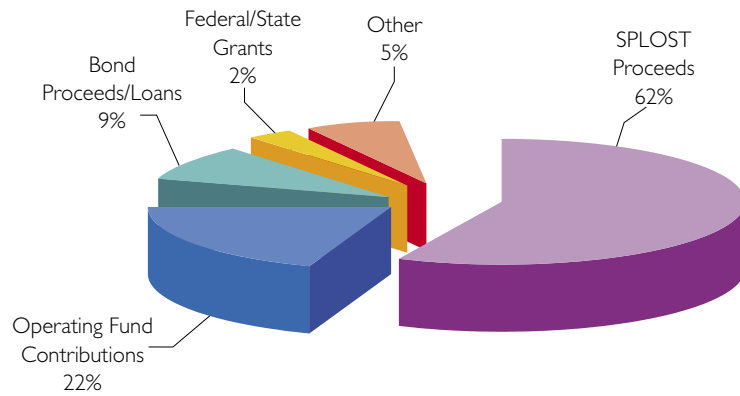
\$787,353,492

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



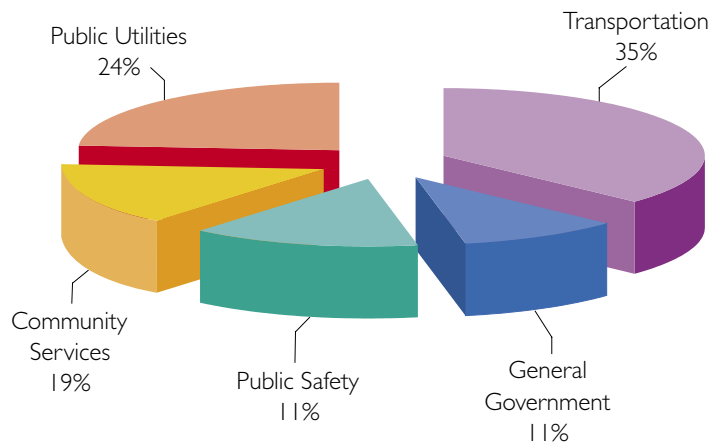
2006 capital budget \$787.4 million revenues

SPLOST Proceeds and Contributions from Operating Funds make up approximately 84% of the 2006 Capital Budget.



appropriations

Emphasis has been placed on Transportation and Public Utilities improvements. These categories account for 59% of the 2006 Capital Budget.



2006 capital budget categories

Community Services

Libraries	3,143,960
Parks and Recreation	143,160,669
	\$146,754,629

General Government

Computers and Computer Systems	20,907,095
Cities Share of 2005 SPLOST	22,155,100
Contingencies and Miscellaneous Projects	1,537,645
General Government Facilities	31,427,250
Underground Storage Tank Program	620,332
	\$76,647,422

Public Safety

Emergency Communications and Other Equipment	13,589,431
Correctional/Detention Facilities	14,827,899
Public Safety Vehicles/Equipment	3,213,700
Fire Facilities	30,649,056
Police Facilities	37,789,196
	\$100,069,282

Public Utilities

County and State DOT Utility Relocations	5,375,549
Miscellaneous Projects and Contingencies	14,794,909
Sewer Interceptors, Force Mains, and Pump Stations	53,701,097
Sewer Rehabilitations	17,109,716
Stormwater Management Program	23,198,424
Water Production Facilities	29,549,101
Water Reclamation Facilities	26,169,024
Water Storage	2,784,251
Water Transmission and Distribution	17,329,524
	\$190,011,595

Transportation

Airport Improvements	471,728
Bridges/Roadway Drainage Improvements	19,791,262
Miscellaneous Projects and Contingencies	21,009,148
Intersection Improvements	39,577,963
Major Road Improvements	67,240,604
Road Rehabilitation and Resurfacing	19,609,365
Road and Safety Alignment Program	50,050,158
School Safety Program	22,065,498
Sidewalk/Multi-Use Trail	20,024,759
Transit Program	3,837,218
Unpaved Road Program	10,192,861
	\$273,870,564

GRAND TOTAL \$787,353,492

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