



budget in brief 2007



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

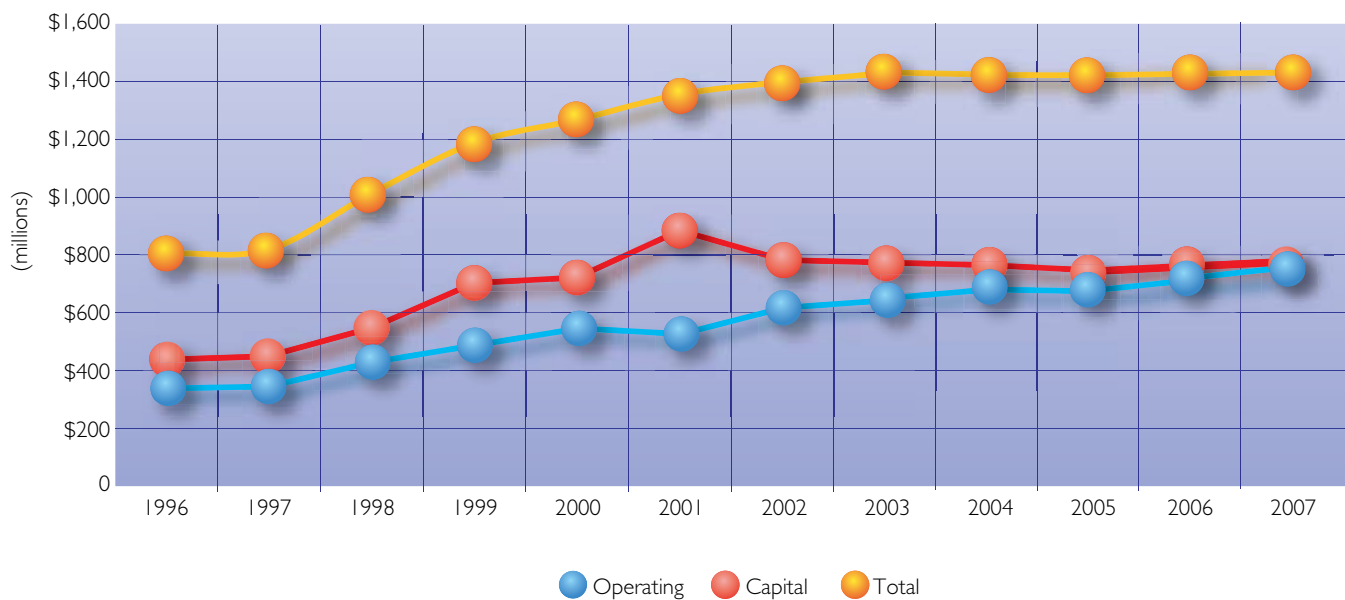


2007 **budget**

Operating	\$799,163,195
Capital	\$875,885,922
Total Budget	\$1,675,049,117

budget history
operating and capital

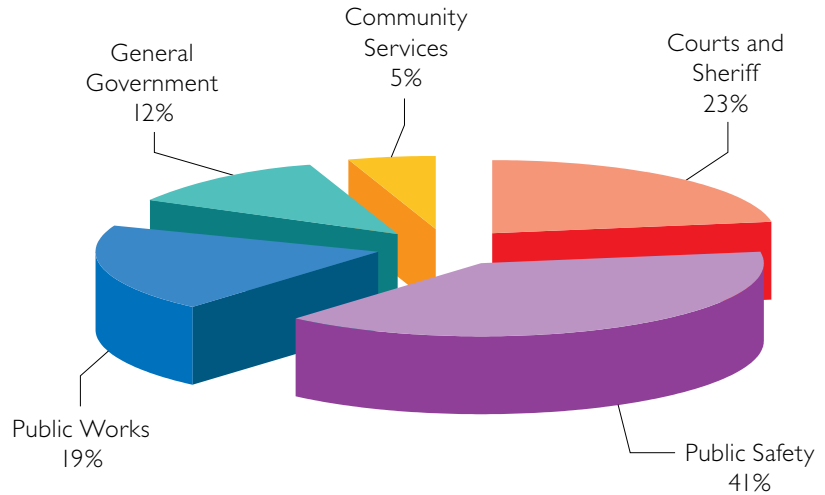
The Operating Budget increases as Gwinnett County provides services to more citizens, while the Capital Budget fluctuates based on the timing of major project construction.





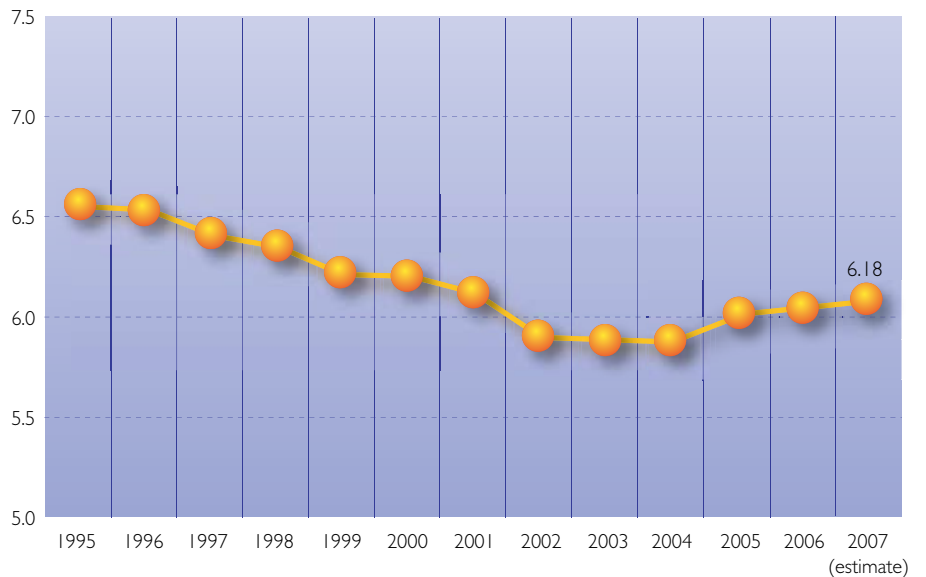
2007 authorized positions
all funds

There are 4,797 authorized positions in the 2007 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 211 new positions in this year's budget is increasing the ratio of county employees per 1,000 residents from last year's 6.10 to 6.18 in 2007.





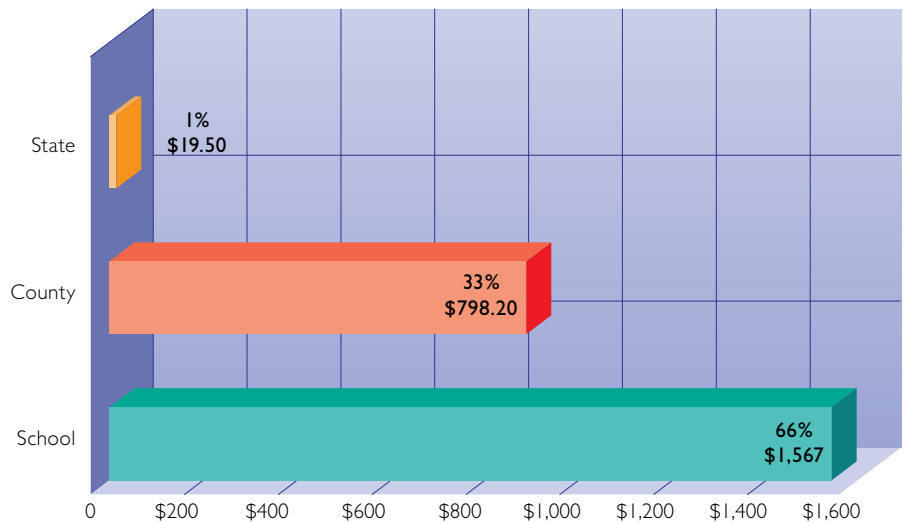
property tax bill
regular homestead
exemptions

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.

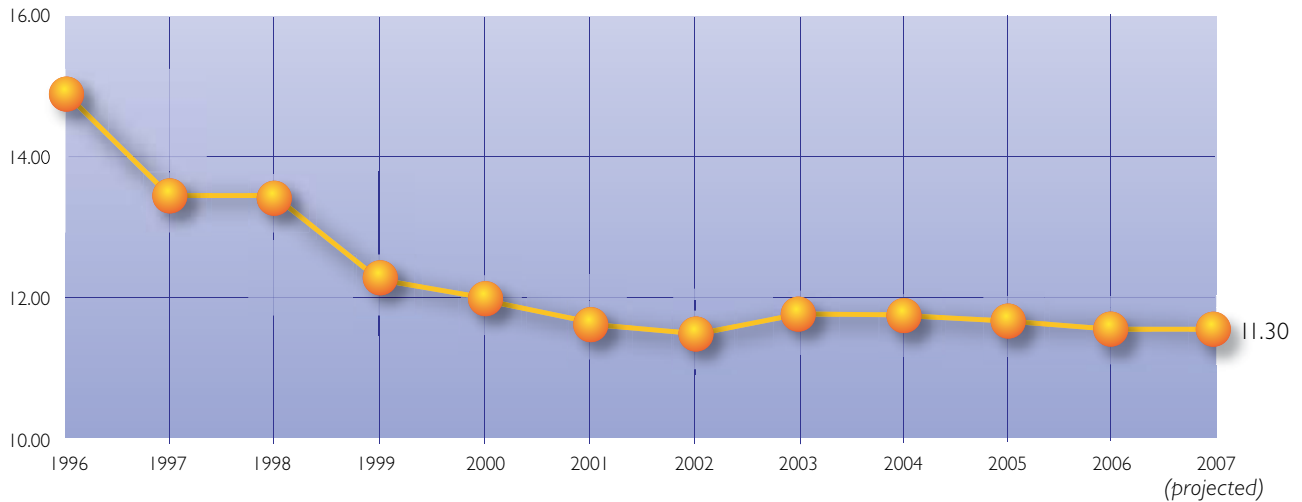
projected tax bill on
a \$200,000 home
\$2,384.70

School taxes, assuming rates set by the Board of Education in 2006, account for 66% of the estimated 2007 unincorporated Gwinnett County property tax bill. County taxes, with rates set by the Board of Commissioners, account for 33% of the total tax bill. Pending any changes in values that occur in 2007, the amounts below may be slightly lower.



millage rate history

The FY 2007 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 3.65 mills, or 24%, since 1996.



millage reduction since 1996 county portion only

Pending any changes in values that occur in 2007, a slight reduction to the proposed millage rate may be appropriate prior to the actual millage rate adoption in 2007.

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	Reduced to offset property value update	(0.17)
2007	Projected Millage Rate	11.30



operating budget
by fund

Tax Related Funds	Total Budget
General	\$419,406,729
General Obligation Bond (1986 Issue)	8,564,133
General Obligation Bond (Det. Center)	7,413,360
Recreation	29,214,578
Speed Hump	109,000
Street Lighting	6,087,175

Special Use Funds

Corrections Inmate Welfare	142,119
Crime Victims	922,900
E-911	12,650,000
Police Special Investigations	1,304,537
Sheriff Inmate Store	488,000
Sheriff Special Operations	15,000
Tourism	7,755,000

Enterprise Funds

Airport	849,938
Local Transit	10,426,760
Solid Waste	862,000
Stormwater	15,674,160
Water and Sewer	197,868,000

Enterprise Funds

Automobile Liability	760,131
Fleet Management	7,153,341
Group Self-Insurance	50,025,951
Risk Management	7,485,480
Vehicle Purchasing	9,212,925
Workers' Compensation	4,771,978

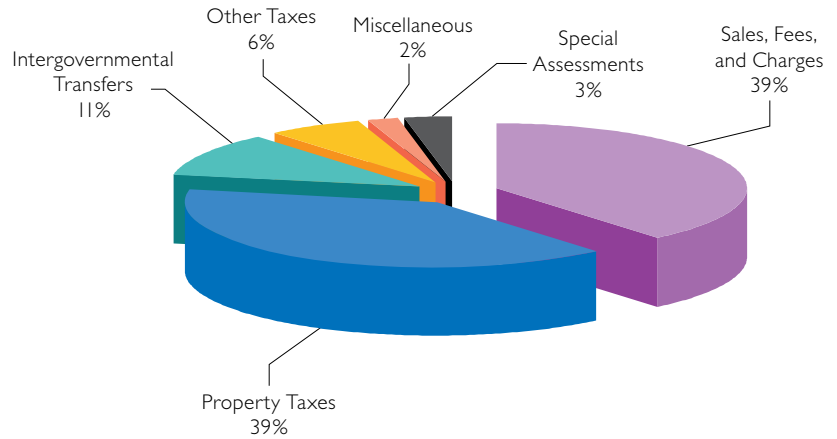
Total Operating Budget

\$799,163,195



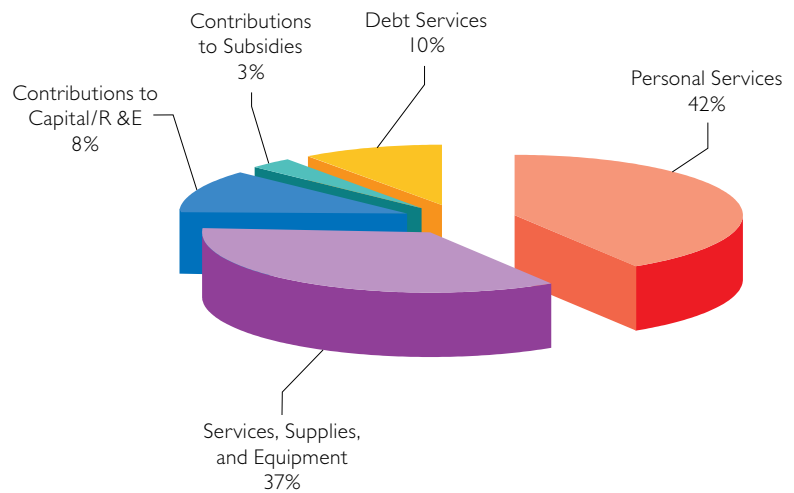
all operating funds
\$774.2 million
revenues

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



appropriations

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





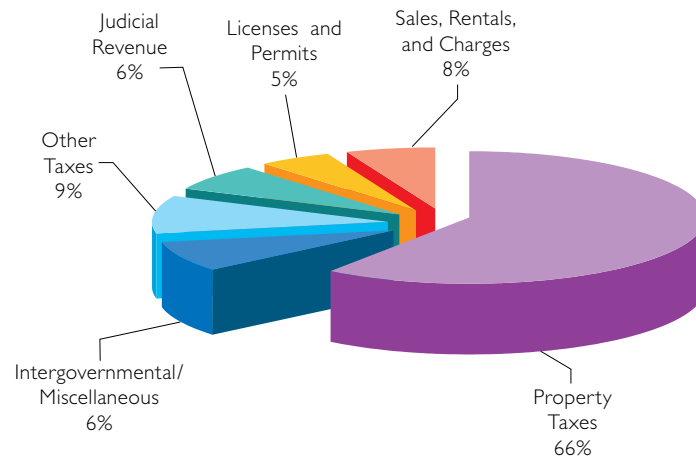
general fund

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

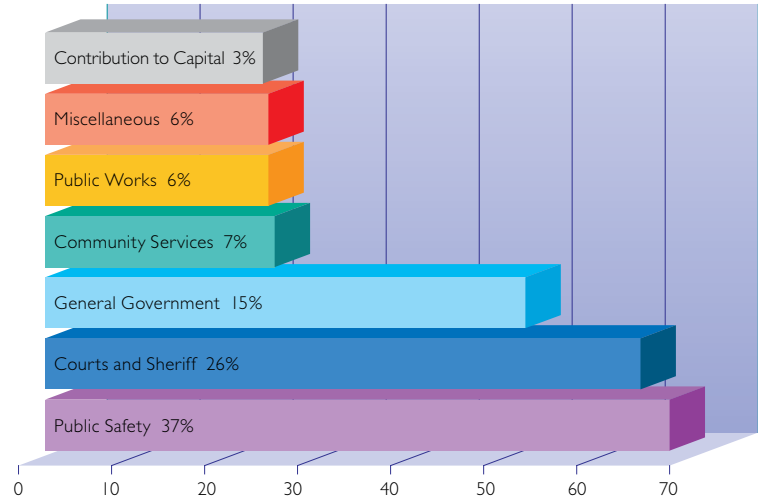
Revenue Sources	2007 Budget
Property Taxes	\$ 264,784,252
Other Taxes	37,275,170
Licenses and Permits	22,273,066
Intergovernmental, Miscellaneous	24,712,186
Judicial Revenue	23,292,870
Sales, Rental, Charges	31,325,491
TOTAL REVENUES	403,663,035
Use of Fund Balance	15,743,694
ALL FUNDING SOURCES	\$ 419,406,729

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





general fund
appropriations
by service area



general fund
appropriations
by department

General Fund

2007 Budget

Clerk of Court	\$ 8,412,935
Clerk of Recorder's Court	1,072,318
Community Services	4,822,615
Corrections	12,530,845
County Administration	2,547,271
District Attorney	6,711,918
Financial Services	13,821,760
Fire and Emergency Services	66,052,887
Human Resources	3,308,763
Judiciary	17,458,370
Juvenile Court	6,099,123
Law	1,648,002
Planning and Development	10,062,316
Police	75,731,307
Probate Court	1,527,872
Probation	115,453
Recorder's Court Judges	1,324,824
Sheriff	60,695,108
Solicitor General	4,073,321
Support Services	31,914,142
Support Services – Elections	1,154,944
Tax Commissioner	8,367,418
Transportation	17,585,631
Subsidized Agencies	23,364,276
Non-Departmental	24,275,310
Contribution to Capital	14,728,000

TOTAL GENERAL FUND

\$419,406,729



2007 capital budget

total capital
budget by fund

Tax Related Funds

Capital Project Fund	76,161,779
	\$76,161,779

Enterprise Funds

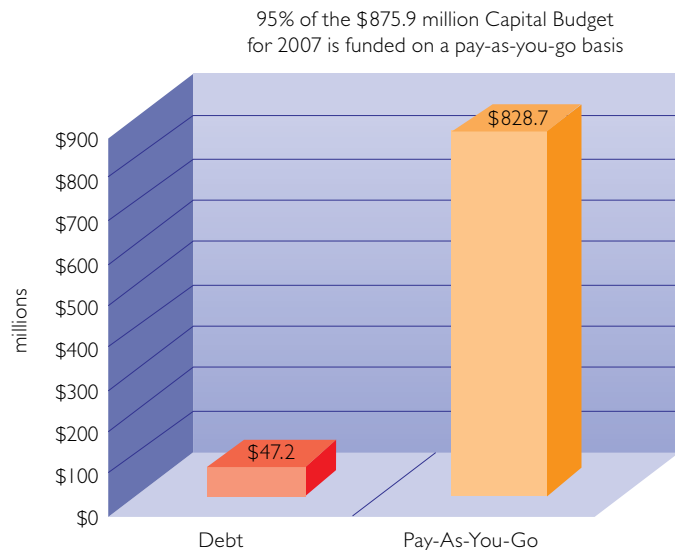
Airport Renewal and Extension Fund	2,091,153
Solid Waste Renewal and Extension Fund	3,196,689
Stormwater Renewal and Extension Fund	35,328,899
Transit Renewal and Extension Fund	19,475,683
Water and Sewer Renewal and Extension/ Bond Funds Combined	278,122,382
	\$338,214,806

Special Use Funds

Special Local Option Sales Tax Fund (1997)	74,273,386
Special Local Option Sales Tax Fund (2001)	153,545,248
Special Local Option Sales Tax Fund (2005)	233,690,703
	\$461,509,337

TOTAL CAPITAL BUDGET **\$875,885,922**

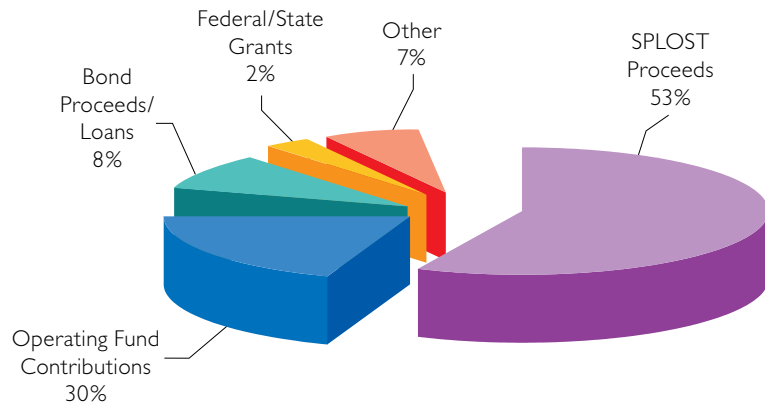
debt vs.
pay-as-you-go
(millions)





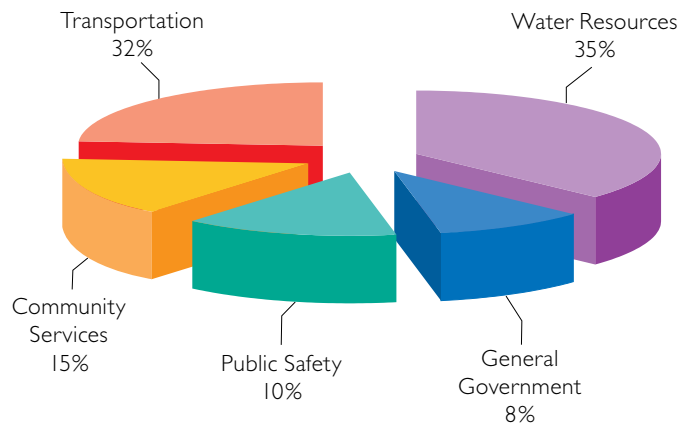
2007 capital budget
 \$875.9 million
 revenues

SPLOST Proceeds and Contributions from Operating Funds make up approximately 83% of the 2007 Capital Budget.



appropriations

Emphasis has been placed on Transportation and Water Resources improvements. These categories account for 67% of the 2007 Capital Budget.





2007 capital budget categories

Community Services

Libraries	1,677,208
Parks and Recreation	129,443,538
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	\$131,120,746

General Government

Computers and Computer Systems	20,704,503
Cities Share of 2005 SPLOST	20,946,850
Contingencies and Miscellaneous Projects	5,502,731
General Government Facilities	19,015,283
Underground Storage Tank Program	1,723,409
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	\$67,892,776

Public Safety

Emergency Communications and Other Equipment	15,195,880
Public Safety Vehicles/Equipment	2,326,650
Fire Facilities	24,661,284
Police Facilities	45,297,210
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	\$87,481,024

Water Resources

County and State DOT Utility Relocations	6,403,265
Miscellaneous Projects and Contingencies	17,909,330
Sewer Interceptors, Force Mains, and Pump Stations	138,020,672
Sewer Rehabilitations	22,858,168
Stormwater Management Program	34,396,520
Water Production Facilities	26,566,106
Water Reclamation Facilities	54,205,875
Water Storage	1,265,762
Water Transmission and Distribution	9,814,866
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	\$311,440,564

Transportation

Airport Improvements	2,091,153
Bridges/Roadway Drainage Improvements	28,161,139
Miscellaneous Projects and Contingencies	13,719,245
Intersection Improvements	51,178,256
Major Road Improvements	73,264,450
Road Rehabilitation and Resurfacing	15,925,021
Road and Safety Alignment Program	46,661,342
School Safety Program	10,109,154
Sidewalk/Multi-Use Trail	17,301,165
Transit Program	19,475,683
Unpaved Road Program	64,204
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	\$277,950,812

GRAND TOTAL \$875,885,922

gwinnettcounty
75 langley drive
lawrenceville, ga 30045

www.gwinnettcounty.com