



Budget in Brief

Revised May 2011

FY 2011

Table of Contents

Elected Officials	2
County Administration	2
Organizational Structure	3
About the Budget in Brief	4
Transmittal Letter	5
Mission, Vision, Values, and Goals	6
Planning for the Future	7
FY 2011 Operating Budget – Overview	8
FY 2011 Service Reductions/Enhancements	11
FY 2011 Operating Revenue	16
FY 2011 Operating Appropriations	22
FY 2011 Adopted Capital Budget	26



Board of Commissioners

Charlotte J. Nash
Chairman

Shirley Fanning Lasseter
District 1 Commissioner

Lynette Howard
District 2 Commissioner

Mike Beaudreau
District 3 Commissioner

John Heard
District 4 Commissioner

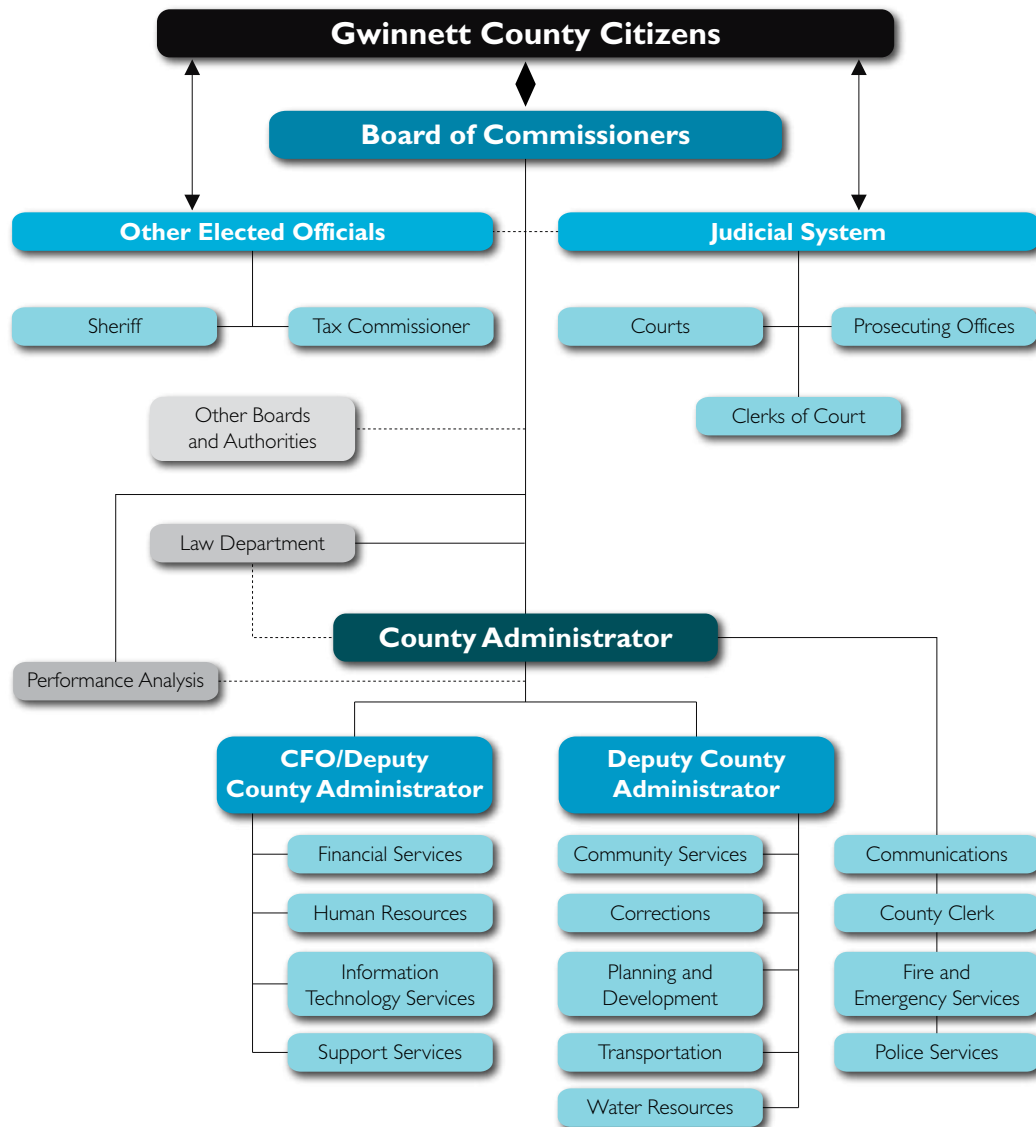
County Administration

Glenn P. Stephens
County Administrator

Aaron J. Bovos
Deputy County Administrator
Chief Financial Officer



Gwinnett County Organizational Chart



At A Glance

Form of Government
Governing Board/County Administrator

Area
437 Square Miles

Total Adopted Fiscal Year 2011 Budget
(Includes All Funds except Grant Funds)
\$1.3 Billion

- Operating Budget: \$977.5 Million
- Capital Budget: \$337.3 Million

2010 Final Net Digest
\$26.6 Billion

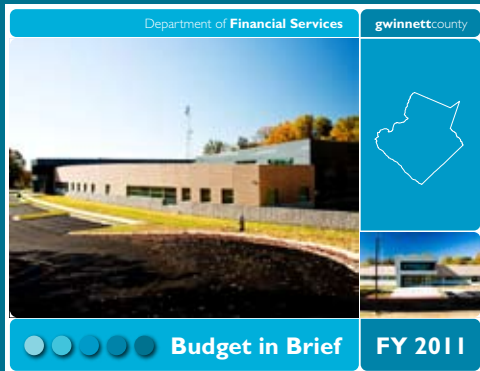
Staffing: Total Authorized Positions
4,823

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.

About the Budget in Brief

Gwinnett County adopted the annual budget on January 4, 2011, after public hearings were held for input from Gwinnett County citizens. Gwinnett County's annual budget is the result of a strategic planning process aligning the budget with the County's mission, vision, and core principles, prioritized for the provision of core services and Board of Commissioners' initiatives. Gwinnett County provides this document to summarize the organization and financial plan for FY 2011. The detailed budget and policy information is available in the Annual Budget Document*.



*The Annual Budget Document is available at www.gwinnettbudget.com.

To the Citizens of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2011. This document is a summary of our overall action plan for allocating Gwinnett County resources to sustain Gwinnett County's vision.

Many of our citizens are facing difficult financial times, and Gwinnett County is also addressing financial challenges due to the continued decline in the ad valorem tax digest, which represents a decrease in revenue needed to fund expenses. With that in mind, the Chairman's citizens budget review team members, which included Laurie McClain, Wayne Sikes, Herman Pennamon, Sam Brownlee, Mike Levensgood, Dan King, and participating departmental and agency representatives, were guided by a few key thoughts that emerged during this year's budget planning process. These thoughts were preserving core services wherever possible, preventing new services from being offered, funding activities required by state legislation, and continuing programs to reduce costs, streamlining operations. These philosophies framed the formulation of the 2011 budget.

Although the 2011 budget includes an \$18 million use of general fund reserves, County administration as directed by the Board of Commissioners is charged with developing a plan to eliminate the deficit.

The changes in spending for this budget reflect Engage Gwinnett recommendations, unfunded mandates, as well as the Board of Commissioners' direction. As much as we have adapted to these changes, we need to be mindful that there are difficult years ahead and this budget continues our progress towards that future. Our history of fiscal responsibility and the ability to anticipate change has enabled Gwinnett County to maintain high levels of services despite economic and legislative uncertainty.

It is our commitment to continue to support Gwinnett County's mission – the Gwinnett County government will deliver superior services in partnership with our community – as we address the challenges of the future.

Sincerely,



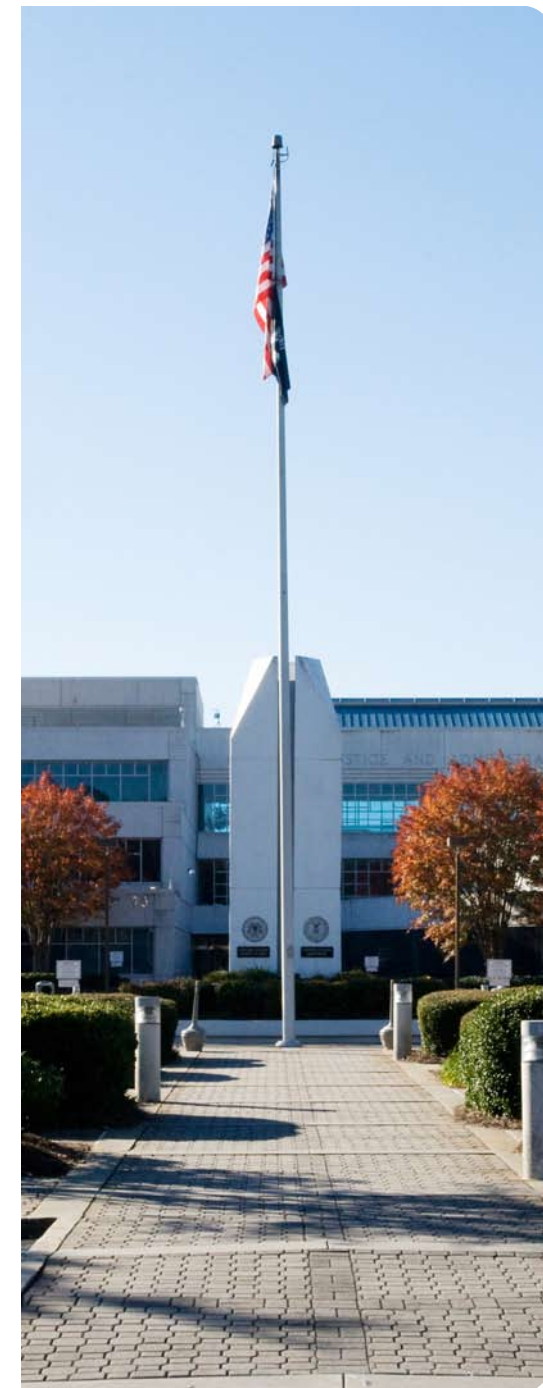
Glenn P. **Stephens**
County Administrator



Aaron J. **Bovos**
Deputy County Administrator
Chief Financial Officer



Maria B. **Woods**
Finance Director



2010 Accomplishments

Police Services:

- 911 Annex brought online
- CALEA accreditation process completed
- Re-established the Quality of Life Unit

Parks and Recreation:

- Vines Park Master Plan
- Artificial Turf of Duncan Creek Park Football Field
- Ivy Creek Greenway
- Number One Park Agency in the State by Georgia Recreation and Parks Association (GRPA)

Support Services:

- E-bay sales generated more than \$1.1 million in revenue
- Managed County's utility rate analysis project

Financial Services:

- Distinguished Budget Presentation Award
- Certificate in Achievement for Excellence in Financial Reporting Award
- Triple AAA Rating Maintained

Fire and Emergency Services:

- Citizen Fire Academy Alumni Group donated 2,965 volunteer hours
- Began Gwinnett Safe Kids program

Planning and Development:

- Unified Plan named Georgia Planning Association Outstanding Planning Document
- Georgia Urban Forestry Council Award

Water Resources:

- Georgia Association of Floodplain Management – Excellence in Floodplain Management 2010
- Georgia Association of Water Professionals – Phase I Stormwater Management Program of the Year Award 2010

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, fiscally responsible, and deliver services that are among the best in the nation

Goals for 2011

- Use Engage Gwinnett Recommendations
- Preserve core services
- Add no new services
- Fund state mandates
- Implement efficiencies for savings

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 is the annual financial plan resulting from the business planning process. During the business planning process, each department examines their services to determine if the services are:

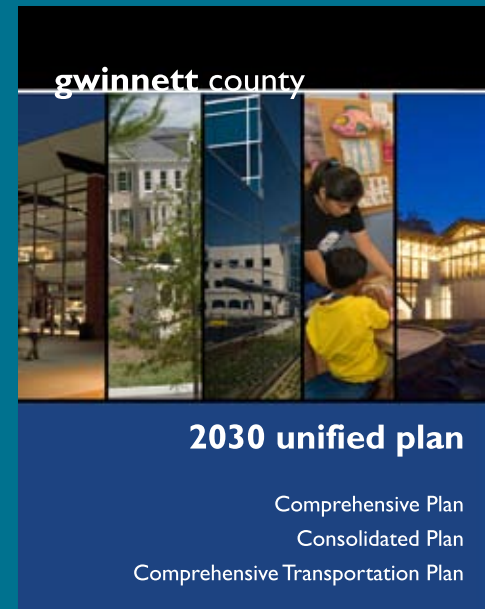
- Aligning with the strategic direction of the County, as defined in Gwinnett's 2030 Unified Plan
- Providing services "core" to the mission of government
- Achieving outcomes relative to the resources allocated

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 reductions in expenses and revenues.

Budget Process

The Budget Process is the basis for deciding the allocation of scarce resources among various competing alternatives. The budget becomes the basis for the implementation of the plan for the government. 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 estimate revenues and appropriated fund balances equals appropriations.



County Demographics

Population	
1980	166,903
1990	352,910
2000	596,296
2009*	808,167

* Population Estimate Source: U.S. Census Bureau

Racial Composition

Non-Hispanic White:

- 1990: 89.2%
- 2000: 67.3%
- 2009: 49.2%

Non-Hispanic Black:

- 1990: 5.2%
- 2000: 13.2%
- 2009: 21.5%

Non-Hispanic Asian:

- 1990: 2.9%
- 2000: 7.3%
- 2009: 9.5%

Non-Hispanic Mixed Race/Other:

- 1990: 0.2%
- 2000: 1.2%
- 2009: 1.9%

Hispanic:

- 1990: 2.4%
- 2000: 10.9%
- 2009: 18.0%

Operating Budget Overview

Adopted FY 2011 Operating Budget Comparison With Prior Year – All Funds

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
Tax Related Funds				
General	\$ 448,582,708	\$ 485,696,586	\$ (37,113,878)	-7.6%
G.O. Bond (1986)	8,776,881	8,712,734	64,147	0.7%
G.O. Bond Detention Center	5,895,003	7,055,000	(1,159,997)	-16.4%
Recreation Fund	30,403,825	38,140,587	(7,736,762)	-20.3%
Speed Hump	115,093	113,169	1,924	1.7%
Street Lighting	6,871,716	6,854,651	17,065	0.2%
Total Tax Related	\$ 500,645,226	\$ 546,572,727	\$ (45,927,501)	-8.4%
Special Use Funds				
Corrections Inmate Welfare	\$ 139,882	\$ 149,258	\$ (9,376)	-6.3%
Crime Victims Assistance	1,241,558	1,165,084	76,474	6.6%
DA Special Operations Fund	182,500	154,000	28,500	18.5%
E-911	11,727,252	14,188,072	(2,460,820)	-17.3%
Police Special Investigation	2,295,313	3,596,937	(1,301,624)	-36.2%
Sheriff Inmate Store	361,508	528,816	(167,308)	-31.6%
Sheriff Special Operations	700,000	809,042	(109,042)	-13.5%
Stadium Operating	2,158,476	2,184,966	(26,490)	-1.2%
Tourism	10,556,920	8,288,925	2,267,995	27.4%
Tourism Sustainability Fund	4,834,167	1,189,373	3,644,794	306.4%
Tree Bank Fund	36,692	15,885	20,807	131.0%
Total Special Use	\$ 34,234,268	\$ 32,270,358	\$ 1,963,910	6.1%

**Adopted FY 2011 Operating Budget
Comparison With Prior Year – All Funds *cont'd***

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
Enterprise Funds				
Airport	\$ 851,250	\$ 945,027	\$ (93,777)	-9.9%
Local Transit	10,523,956	7,195,288	3,328,668	46.3%
Solid Waste	39,689,510	55,021,358	(15,331,848)	-27.9%
Stormwater Operating	30,470,250	35,508,929	(5,038,679)	-14.2%
Water and Sewer Operating	265,217,000	248,992,925	16,224,075	6.5%
Total Enterprise	\$ 346,751,966	\$ 347,663,527	\$ (911,561)	-0.3%
Internal Service Funds				
Auto Liability	\$ 1,000,811	\$ 753,050	\$ 247,761	32.9%
Fleet Management	6,250,122	5,903,584	346,538	5.9%
Group Self-Insurance	55,855,390	59,147,290	(3,291,900)	-5.6%
Risk Management	7,099,418	7,081,483	17,935	0.3%
Vehicle Purchasing	21,000,000	5,432,500	15,567,500	286.6%
Workers' Compensation	4,733,579	4,680,506	53,073	1.1%
Total Internal Service	\$ 95,939,320	\$ 82,998,413	\$ 12,940,907	15.6%
Total Operating Funds	\$ 977,570,780	\$ 1,009,505,025	\$ (31,934,245)	-3.2%

NOTE: Grant Funds are not included.



What are fund types?

Governmental funds account for all financial resources and expenditures for county services including, but not limited to, General Government, Public Safety, Public Works, Courts and Sheriff, and Community Services. The General Fund is the primary tax related fund, accounting for the revenues (including ad valorem taxes) and expenditures for general government operations.

Tax related funds also include General Obligation Bond, Recreation, Speed Hump, and Street Lighting Funds.

Special Use Funds are governmental funds that account for specific revenue sources that are legally restricted to expenditures for special purposes such as E-911 and Tourism.

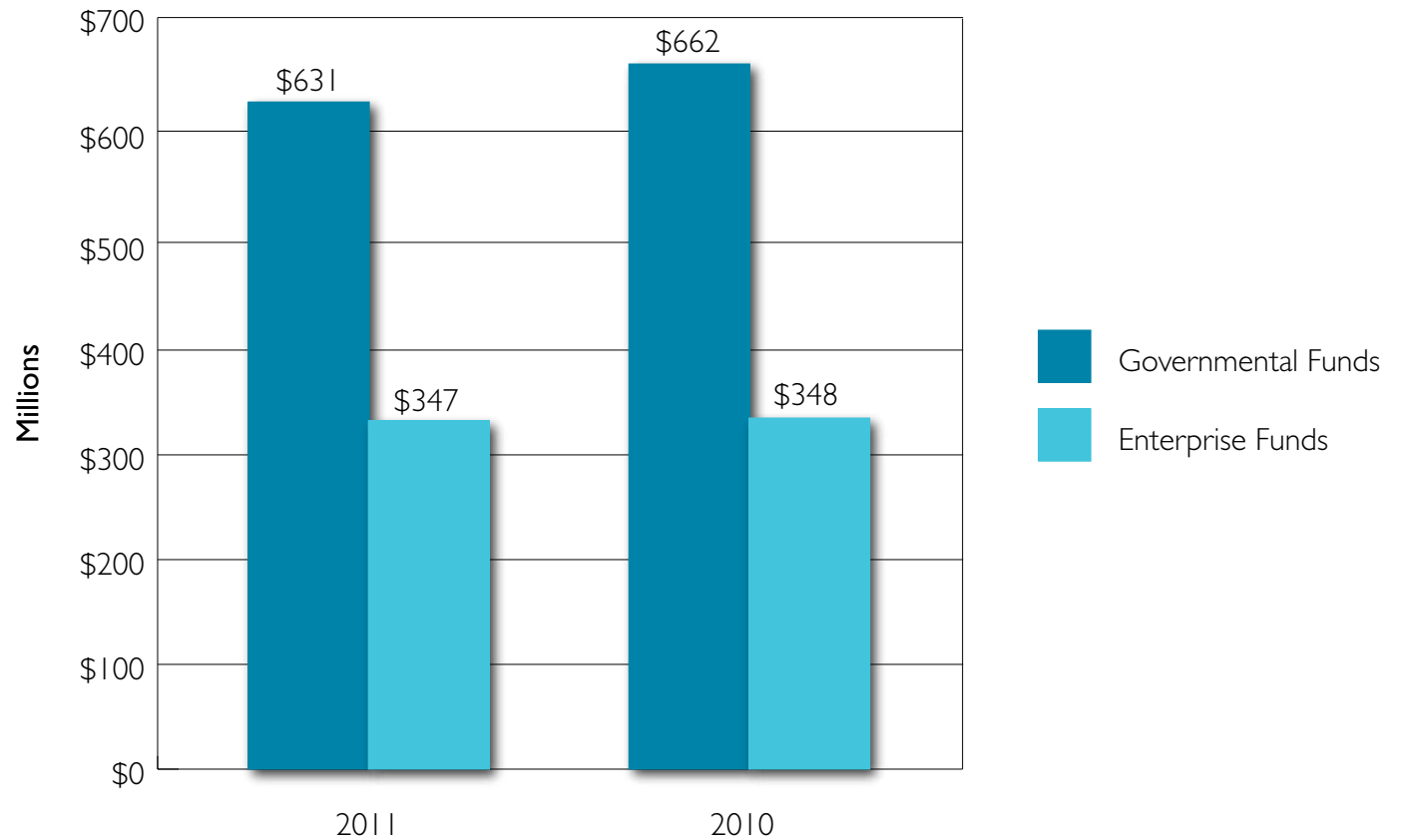
Internal Service Funds are included as Governmental Funds because their services primarily benefit governmental rather than business-type functions.

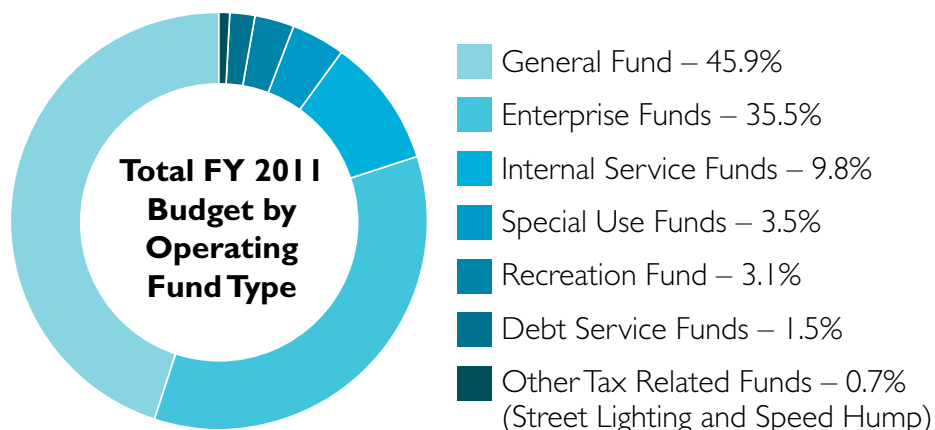
Examples of Internal Service Funds include Group Self Insurance and Workers' Compensation.

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

The operating budget for fiscal year 2011 for all funds totals \$977,570,780. This represents a decrease of \$31,934,245 million or 3.2 percent less than the fiscal year 2010 reconciliation budget.

**Adopted FY 2011 vs. FY 2010
Reconciliation Operating Budget – All Funds**





Operating Fund – Summary

FY 2011 operating funds total \$977,570,780. This includes a net service reduction for all funds of \$1,180,902, as well as a net increase of one in the number of authorized positions. Engage Gwinnett recommendations played a substantial role in guiding the priorities of service reductions.

Major service reductions include a 15 percent (or \$2,844,365) reduction in funding to the library system and a 50 percent (or \$982,310) reduction in subsidies made to external agencies (excluding Coalition for Health and Human Services) as well as a transfer of \$189,616 in funding from the General Fund to a grant fund. In addition to the reductions, Gwinnett included funding for Senate Bill 346 (SB346). The amount of the funding related to SB346 is \$1,694,690, of which \$1,384,736 is funded within the Department of Financial Services and \$309,954 is funded through the Clerk of Court's office. In addition to the financial impact of the unfunded state mandate of SB346, other impacts include:

- Each property to receive Notice of Current Assessment – allows all to be appealed
- Current Year Assessment can not exceed preceding year purchase price (2011 tax value cannot exceed 2010 purchase price)
- Extends appeal period to 45 days
- Establishes two new appeal processes
- Millage rate rollback calculated on Maintenance and Operations only
- Redefines installment billings





Citizens Committee
on the Future of
Gwinnett County

2011 Service Enhancements/(Reductions) Descriptions

General Fund	Appropriation Amount
Board of Equalization – SB 346	\$ 1,694,690
Special Election/Runoff	1,054,207
GED Instruction and testing	22,950
Re-accreditation audit fee	10,498
Library Maintenance Department – Fleet Method Change	(1,275)
Council for Seniors 50 percent reduction	(1,395)
Net cost to convert contractor to ITS employee	(2,154)
Eliminate Barrier Free Subsidy	(3,372)
Reduce CAFR expenses	(3,800)
Treasury eliminate Bloomberg Annual Contract	(17,100)
Eliminate GED teacher	(33,448)
Move Child Shelter cost to CDBG Grant	(66,150)
Reduce General Fund expenses by charging Audit fees to other funds	(73,650)
Eliminate Human Resource Position Funding	(86,085)
Move Hi Hope cost to CDBG Grant	(123,466)
Reduce contract outsourcing expense	(158,780)
Indigent Medical 50 percent reduction	(225,000)
Fleet Method Change	(305,994)
Department of Family and Children's Services 50 percent reduction	(371,767)
GRN Mental Health 50 percent reduction	(384,148)
Adjust salary and wages/fringes calculation for vacant positions	(397,911)
Library Subsidy 15 percent reduction	(2,844,365)
General Fund Total	\$ (2,317,515)

2011 Service Enhancements/(Reductions) Descriptions *cont'd*

Police Special Investigation Fund	Appropriation Amount
Hardware/software for forensic recovery – Police	\$ 107,110
Electronic surveillance equipment upgrade	75,000
Hardware/software for forensic recovery – DA's office	37,433
Police patrol dogs, dual purpose, two each at \$15,500 each	31,000
2100 MHz band down converter	20,000
25W power amp	12,000
Training investigators covering three spectrums	12,000
Concrete pads, tarps, and dog houses for two new K9's	4,350
Additional training expenses pertaining to K9 dogs	2,500
Police Special Investigation Fund Total	\$ 301,393
Recreation Fund	
Delay in opening Isaac Adair House for six months	\$ (150)
Lawrenceville Female Seminary – reductions in GOE	(5,955)
Reduction in vehicle repairs/equipment	(16,570)
Adjust salary and wages/fringes calculation for vacant positions	(41,827)
Fleet Method Change	(45,915)
Delay in filling two vacant positions for 11 months	(62,921)
Elimination of Program Supervisor	(124,626)
Recreation Fund Total	\$ (297,964)
Water and Sewer Operating Fund	
Fleet Method Change	\$ (36,392)
Water and Sewer Operating Fund Total	\$ (36,392)



2011 Service Enhancements/(Reductions) Descriptions *cont'd*

Local Transit Operating Fund	Appropriation Amounts
Fleet Method Change	\$ (914)
Local Transit Operating Fund Total	\$ (914)
Airport Operating Fund	
Fleet Method Change	\$ (3,285)
Airport Operating Fund Total	\$ (3,285)
Stormwater Operating Fund	
Fleet Method Change	\$ (5,005)
Stormwater Operating Fund Total	\$ (5,005)
Solid Waste Operating Fund	
Fleet Method Change	\$ (24)
Solid Waste Operating Fund Total	\$ (24)
Risk Management Fund	
Fleet Method Change	\$ (205)
Risk Management Fund Total	\$ (205)
Fleet Management Fund	
Maintain and upgrade the eleven fuel sites	\$ 1,066,000
Mandates from EPA and EPD	120,000
Fleet Method Change	(6,991)
Fleet Management Fund Total	\$ 1,179,009
Total 2011 Service Enhancements/Reductions	\$ (1,180,902)



2011 Service Enhancement Revenues Descriptions

General Fund		Revenue
Recover County property damages from accidents, claims – Revenue Increase	\$	75,000
Increase refund rebate commissions – Revenue Increase		40,000
General Fund Total	\$	115,000
Recreation Fund		
Fees from the Athletic Association – ball field lights – Revenue Increase	\$	150,000
Lease Scoreboard panels for advertising – Revenue Increase		39,000
Concession Stand Permit Use Fee – Revenue Increase		17,000
Recreation Fund Total	\$	206,000
Fleet Management Fund		
Board of Education 1/2 contribution for EPA/EPD and upgrade fuel sites – Revenue Increase	\$	593,000
Fleet Management Fund Total	\$	593,000
Total 2011 Service Enhancement Revenue	\$	914,000

Total 2011 Revenue enhancements accounted for an increase in operating fund revenues of \$914,000.

The 2011 budget process started with a \$47.5 million deficit in the General Fund budget. Through the process, the deficit was narrowed by voluntary reductions submitted by departments (\$5.7 million), net service reductions (\$2.3 million), and incorporating the Engage Gwinnett recommendation for using part of the 2009 property tax billing which was received in 2010 to balance the 2011 budget (\$15.8 million for capital; \$5 Million for the Hospital Authority). In addition, there were reductions to subsidized agencies and the library. The budget deficit was narrowed to approximately \$18 million during the budget process.



Operating Funds – Revenues

Adopted FY 2011 Budget Comparison with Prior Year Operating Fund Revenue

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
All Funds				
Taxes	\$ 375,527,899	\$ 467,576,010	\$ (92,048,111)	-19.7%
Licenses and Permits	8,011,111	7,391,729	619,382	8.4%
Intergovernmental	3,248,995	3,385,101	(136,106)	-4.0%
Charges for Services	450,235,843	453,074,483	(2,838,640)	-0.6%
Fines and Forfeitures	16,576,243	18,769,151	(2,192,908)	-11.7%
Investment Income	877,436	1,627,171	(749,735)	-46.1%
Contributions and Donations	9,790,900	9,020,600	770,300	8.5%
Miscellaneous	8,370,840	6,640,903	1,729,937	26.0%
Other Financing Sources	14,165,946	22,819,573	(8,653,627)	-37.9%
Total Operating Revenues All Funds*	\$ 886,805,213	\$ 990,304,721	\$ (103,499,508)	-10.5%

*Table does not include the use of fund balance/net assets. Both the 2010 Reconciliation Budget and the 2011 Adopted Budget included the use of fund balance/net assets for a legally balanced budget.





- Charges for Service – 50.8%
- Property Taxes – 36.0%
- Other Taxes – 6.3%
- Fines and Forfeitures – 1.9%
- Other Financing Sources – 1.6%
- Miscellaneous* – 1.4%
- Contributions and Donations – 1.1%
- Licenses and Permits – 0.9%

**Includes Intergovernmental Revenue and Investment Income*

Total Operating Fund Revenues for fiscal year 2011 are \$886,805,213, which does not include the budgeted use of fund balances. This represents a 10 percent or \$103,499,508 decrease from the FY 2010 reconciliation budget. The decline in property tax revenue accounts for an overwhelming majority of the total decrease.

More than one-third (36 percent) of the total revenue for all Operating funds and more than two-thirds (69 percent) of the General Fund revenue is derived from property taxes. On December 1, 2009, the County approved the final millage rate, representing an increase of 2.28 mills over the 2009 millage rate. The tax bills for the increase in the 2009 millage rate were issued in March 2010. This one-time revenue billing generated more than \$50 million for the General Fund and more than \$5 million for the Recreation Fund. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$3 billion in 2010. While the County has benefitted from the increased millage rate and the one-time billing in 2010, the ad valorem digest is projected to continue to decline.



- Property Taxes – 69.1%
- Other Taxes – 11.9%
- Charges for Services – 11.8%
- Fines and Forfeitures – 3.5%
- Permits and Licenses – 1.9%
- Miscellaneous* – 1.8%

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

Total revenues for General Fund for fiscal year 2011 are \$410,587,445. This figure does not include the use of fund balance (\$37,995,263).

Although property tax accounts for only 36 percent of all operating fund revenues, within the General Fund, property tax accounts for 69 percent of all revenue needed to fund County operations.

By the numbers: 2010

Elections:

Registered Voters 374,054
 Voter Turnout for General Election 197,727

Water Resources:

Service requests 14,396
 Customer service inquiries 361,736
 Collection rate 98.0%

Transportation:

Transit riders carried 2,117,106
 Traffic studies completed 190
 Miles of roads maintained 2,750

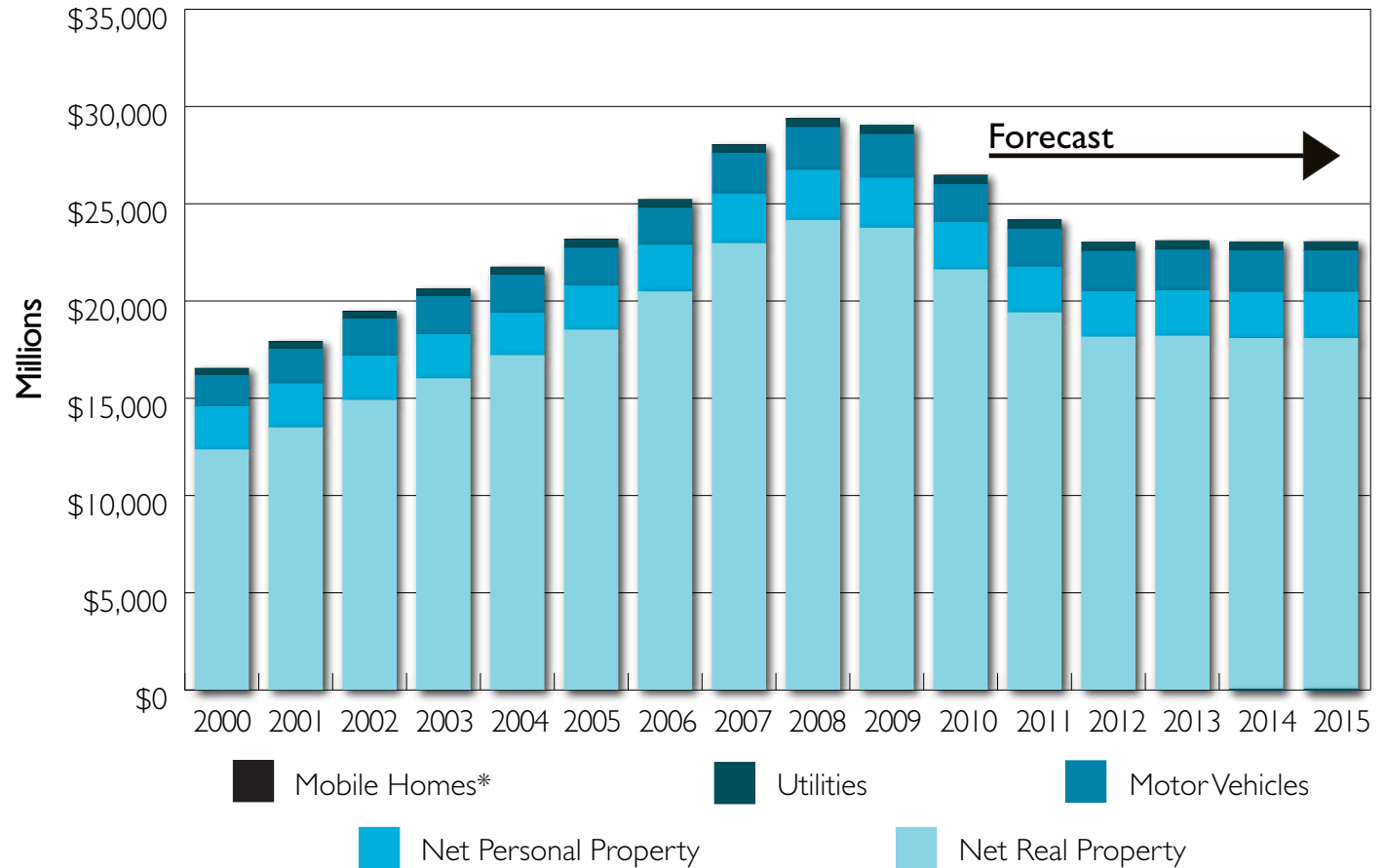
Police Services:

Officers per 1,000 service populations 107
 Criminal Investigation cases assigned 5,400
 E-911 calls received 457,606
 Traffic calls answered 194,200
 General calls answered 481,839

Fire and Emergency Services:

Percentage of responses within six minutes 45.0%
 Percentage of responses within eight minutes 28.7%
 Fire responses 21,399
 Community training opportunities offered 1,526

Historical Digest Growth and Forecast



*Value is too small to appear on this chart

For many years, Gwinnett enjoyed a growing digest. Beginning in 2008, the growth began to slow and in 2009, the growth declined. The digest is projected to decline through at least 2012. The millage rate for 2010 is 13.25, which is 11.4 percent lower than the 1996 millage rate of 14.95.

How is property tax calculated?

The amount of property tax revenue is based on the size of the Tax Digest which is the total value of all property subject to taxation as determined by the Tax Assessor. Property in Georgia is assessed at 40 percent of the fair market value, unless otherwise specified by law. The economy, as well as state and local policies, impacts the size of the net digest. Gwinnett enjoyed a growing digest for many years due to factors such as population growth and increasing property values. Since 2008, the digest began to decline as the economy impacted property values and growth slowed. The amount of property tax revenue is also based on the tax rate (or millage rate), which is set annually by the Board of Commissioners. The Board of Education and the governing authority of municipalities also establish tax rates based on the property values. A tax rate of one mill represents a tax liability of \$1 per \$1,000 of assessed value. These rates are the amount required to fund planned expenditures divided by the net digest.

Exemptions provide property tax relief to homeowners. Gwinnett residents benefit from regular homestead exemptions as well as a value offset exemption. The Value Offset Exemption holds the assessed value of a property constant for the County tax portion of a tax bill, even if there is an increase in property value. Assessed value of property may increase when the property changes ownership. School, state, and city taxes continue to be taxed at the current assessed value. Property owners also benefit with exemptions from the school system as well as municipalities. There are many tax exemptions based on age, income, and disability that also benefit Gwinnett property owners. Additionally, General Fund and Recreation Fund have different exemptions, while General Obligation Bond Funds do not have any exemptions. In short, there are many exemptions which are unique to each homeowner.

The average home has a fair market value of \$188,000 in Gwinnett County. Fair market value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. Assessed value is 40 percent of the fair market value.

Formula to calculate property tax for a home with a fair market value of \$188,000:

$$\text{Annual Property Tax} = [(40\% \times \text{Fair Market Value}) - \text{Exemptions}] \times \text{Millage Rate}$$

$$\text{Annual Property Tax} = [(.40 \times \$188,000) - \text{Exemptions}] \times \text{Millage Rate}$$

$$\text{Annual Property Tax} = \$75,200 - \text{Exemptions} \times \text{Millage Rate}$$

The assessed value of this home is \$75,200.

Calculating the Tax Bill

The example below shows only the standard exemptions and calculates property taxes for the average property value in unincorporated Gwinnett and begins with Assessed Value (\$75,200).

General Fund	Transaction	Value
Standard exemption General Fund	\$75,200 - 10,000	\$65,200
Divide by 1,000	\$65,200 / 1,000	65.2
Multiply by General Fund millage rate	65.2 x 11.78	\$768.06
Recreation Fund		
Standard exemption Recreation Fund	\$75,200 - 7,000	\$68,200
Divide by 1,000	\$68,200 / 1,000	68.2
Multiply by Recreation Fund millage rate	68.2 x 1.0	\$68.20
General Obligation Bonds		
Divide by 1,000	\$75,200 / 1,000	75.2
Multiply by GO Bond millage rates	75.2 x 0.47	\$35.34

The average tax bill for the County portion is the sum of the three components \$768.06 (General Fund) + \$68.20 (Recreation Fund) + \$35.34 (Bond Funds) = \$871.60. This example does not include special assessments, taxes for Gwinnett Board of Education, municipalities, or the state of Georgia.

How much of each tax bill goes to Gwinnett County?

The tax bill you receive from the County Tax Commissioner includes property taxes and assessments for several taxing authorities.

Calculations: Based on taxes paid by an average \$188,000 house in Gwinnett County in 2010.

NOTICE OF TAXES - GWINNETT COUNTY, GEORGIA
AA THORNE L. MEYER
TAX COMMISSIONER

TAXPAYER: JOHN Q TAXPAYER
ADDRESS: 123 ANYWHERE ST, LAWRENCEVILLE GA 30046

TAX YEAR	PARCEL ID	TOTAL AMOUNT DUE	DUPLICATE	DUPLICATE PAID
2010	R1234 567	\$2,796.37		11-15-2010

Important Information About . . .

COUNTY MILLAGE RATES	BOARD OF COMMISSIONERS	770-822-2868
HOMEHEAT EXEMPTIONS & STATEMENT INQUIRIES	TAX COMMISSIONER	770-822-8800
SCHOOL MILLAGE RATES	BOARD OF EDUCATION	878-381-4500
PERSONAL PROPERTY VALUATION HEARINGS, BUSINESSSES, APPEALS, APPEALS	TAX ASSESSOR	770-822-7700
REAL ESTATE VALUATION, APPEALS & COMPARISON CORRECTIONS	TAX ASSESSOR	770-822-2200
STREET LIGHTS AND SPEED TABLES	TRAFFIC ENGINEERING	770-822-7440
STORMWATER MANAGEMENT	WATER RESOURCES	878-370-7440
CITY OF SUGAR HILL, STONEMANTON	CITY OF SUGAR HILL	770-848-6716
CITY OF SNELLVILLE, STONEMANTON	CITY OF SNELLVILLE	770-848-3024

***PENALTIES AND INTEREST:** If not paid in full by the assessed installment due date, the current 10% penalty is added based on the unpaid installment amount. Beginning November 15, interest accrues at one percent (1%) per calendar month for any past amount (10% penalty, if this penalty is not assessed in full, a 2% fee will be assessed against the property until the month of record on or January 1). For real property, if within 30 days of the date of delinquency the owner on January 1 provides in good faith the transfer of ownership and receipt of title, a 75% fee will be assessed on the amount of the amount on or the date of delinquency. Once a 2% fee has been assessed, property will not be eligible for a refund.

***TAX RETURN/REASSESSMENT APPEALS:** If you do not agree with the value assessed to your property for tax purposes, it is your right to file a tax return with the Tax Assessor's Office and state the value you consider to be accurate. The return may be filed any time between January 1 and August 1. If you file a return, you will be notified of whether the Assessor's Office agrees with your stated value through an Assessor's Office letter. If you receive an Assessor's Office letter, you must file a return with the Assessor's Office within 30 days of the date of the letter. If you do not file a return, you will be deemed to have accepted the assessed value. For more information on filing tax returns and appealing value assessments, visit the Tax Assessor's website at www.GwinnettAssessor.com or contact the Assessor's Office at 770-822-7200.

***PROPERTY SUBJECT TO SALE:** This bill will not be mailed to both the old and new owners if applicable. If the property was bought or sold after January 1, based on the date you provide in full without regard to provision of laws based on when the property sold or when the business ceased operation. The entire tax liability is assessed on the day of the calendar year. Businesses that have ceased operation or have been sold should contact the Assessor's Office, Personal Property Division at 770-822-7200.

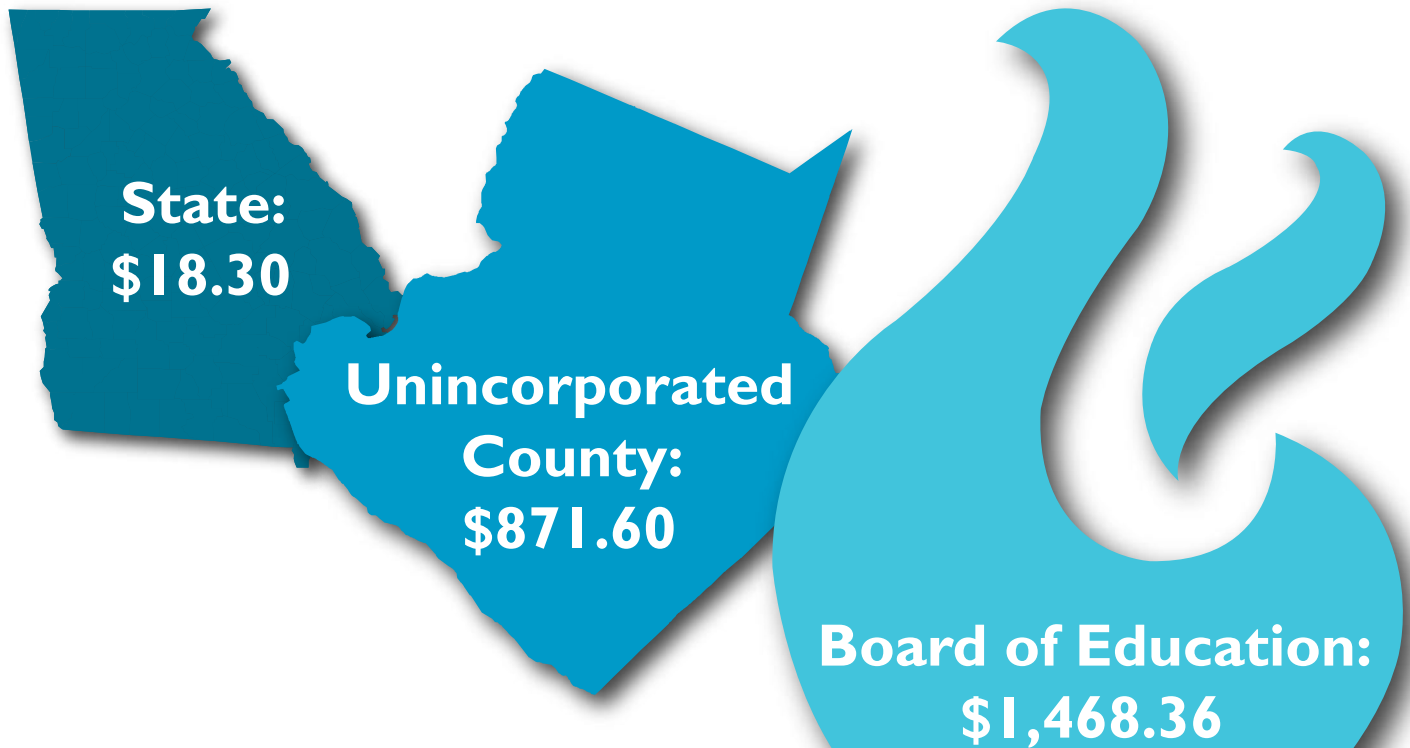
***EXEMPTIONS:** Gwinnett County offers numerous exemptions to eligible property owners. In addition to regular homestead exemptions, certain persons may be entitled to senior and disabled exemptions based on eligibility. By law, property owners must notify the County of their primary residence as of January 1 of the tax year for which application is made. If you are eligible for one of these exemptions and are not currently receiving the benefit of the exemption, you must notify the Assessor's Office no later than April 1 of the tax year for which application is made. If you would like more information on eligible exemptions, please contact the Assessor's Office at the Contact Justice and Administration Center. You must also contact us if you no longer qualify for your current exemption. Exemption applications should be filed by returning your mortgage unless the owner is changed on the deed.

IF YOU OWN MORE THAN ONE PROPERTY AND DO NOT RECEIVE ALL YOUR NOTICES, PLEASE VISIT OUR WEBSITE AT www.GwinnettTaxCommissioner.com TO VIEW TAX INFORMATION. FOR DUPLICATE NOTICES, EMAIL GwinnettCounty@GwinnettTaxCommissioner.com OR CALL 770-822-8800. FAILURE TO RECEIVE A NOTICE DOES NOT RELIEVE LIABILITY TO MEET DUE DATES. LATE CHARGES WILL APPLY EVEN IF YOU DO NOT RECEIVE A NOTICE.

PAYMENT OPTIONS:

- Use our website to view current pay account activity or to pay online by debit/credit card at www.GwinnettTaxCommissioner.com.
- Call 770-822-8800 for more information.
- Call 770-822-8800 and pay your account by telephone using your card.
- Mail the bill and a check or \$100 bills with your check or money order payable to Gwinnett County Tax Commissioner.
- Mail the bill and a check or \$100 bills with your check or money order payable to Gwinnett County Tax Commissioner.
- For the HomeReady Tax services or questions, visit our office at the Contact Justice and Administration Building at 770-822-8800.

PLEASE REMIT PAYMENTS TO:
GWINNETT COUNTY TAX COMMISSIONER
POST OFFICE BOX 372
LAWRENCEVILLE, GA 30046



*Average property tax bill: \$2,358.26. This estimate does not include special assessments, municipalities, and assumes standard exemption without value offset exemption.

Operating Fund Revenues *Cont'd*

Taxes: This category includes tax revenues realized from property, hotel-motel, car rental, beer and wine, insurance premium, railroad equipment car assessments, intangible recording, mixed drink excise, distilled spirits, financial institution license, occupation, and on cut timber. This revenue accounts for 42.3 percent of the total revenue for the Operating Funds. Total for FY 2011: \$375,527,899. This amount represents a 19.7 percent or \$92,048,111 decrease from the FY 2010 reconciliation budget.

Licenses and Permits: This category includes revenues realized from business licenses, alcoholic privilege licenses, permits, and trade licenses. The Board of Commissioners sets the fees for these licenses and permits. This revenue accounts for \$8,011,111 or nearly 1 percent of the total revenue for the Operating Funds. This amount represents an 8.4 percent increase of \$619,382 over the FY 2010 reconciliation budget.

Intergovernmental: This category represents reimbursements or contributions from federal, state, and other local governments or agencies. This revenue accounts for less than 1 percent of the total revenue for the Operating Funds. Total for FY 2011: \$3,248,995. This amount represents a 4 percent or \$136,106 decrease over the FY 2010 reconciliation budget.

Charges for Services: This category represents revenues realized from fees charged for services from various County departments which include but is not limited to water and sewer fees, local transit fees, solid waste Fees, stormwater fees, ambulance transport fees, judicial fees, and Sheriff and Correctional fees. This revenue source accounts for \$450,235,843 or 51 percent of the total. This amount represents a less than 1 percent or \$2,838,640 decrease from the FY 2010 reconciliation budget.

Fines and Forfeitures: This category represents revenues realized from fines related to the courts and bond forfeitures. This revenue accounts for 2 percent of the total revenue for the Operating Funds. Total for FY 2011: \$16,576,243. This amount represents a nearly 12 percent or \$2,192,908 decrease from the FY 2010 reconciliation budget.

Miscellaneous Revenues: This category represents revenues that are not clearly defined by other areas – such as rental for hangers and tie downs at the airport. Total for FY 2011: \$8,370,840. This amount represents a 26.0 percent increase over FY 2010 reconciliation budget.

Other Financing Sources: This category represents revenues that a transfers from other funds. An example would be revenue derived from indirect cost allocation. Total for FY 2011: \$14,165,946. This amount represents a 37.9 percent decrease from FY 2010 reconciliation budget.



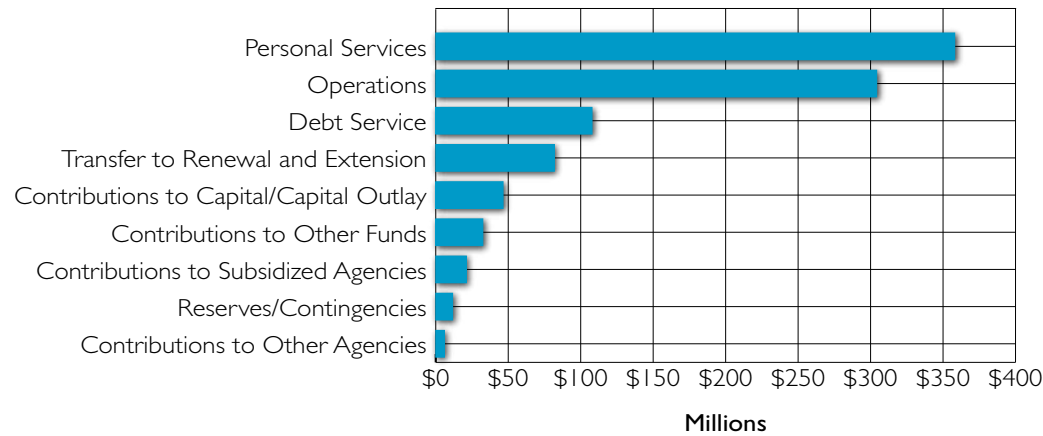
Adopted FY 2011 Budget Comparison With Prior Year – All Operating Fund Appropriations

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
All Operating Funds				
Personal Services	\$ 358,046,530	\$ 370,642,028	\$ (12,595,498)	-3.4%
Operations	304,213,624	293,267,006	10,946,618	3.7%
Debt Service	107,824,659	105,079,910	2,744,749	2.6%
Transfer to Renewal and Extension	81,811,337	82,468,340	(657,003)	-0.8%
Contribution to Other Funds	28,522,183	41,579,021	(9,107,977)	-21.9%
Contribution to Subsidized Agencies	21,146,613	24,872,516	(3,725,903)	-15.0%
Contribution to Other Agencies	6,010,000	6,010,000	-	0.0%
Contribution to Capital/Capital Outlay	50,392,157	26,420,505	20,022,791	75.8%
Reserves/Contingencies	11,625,000	21,518,543	(9,893,543)	-46.0%
Subtotal	\$ 969,592,103	\$ 971,857,869	\$ (2,265,766)	-0.2%
Working Capital Reserve	7,978,677	37,647,156	(29,668,479)	-78.8%
Total Appropriations All Operating Funds	\$ 977,570,780	\$ 1,009,505,025	\$ (31,934,245)	-3.2%

NOTE: Does not include Grant Funds.

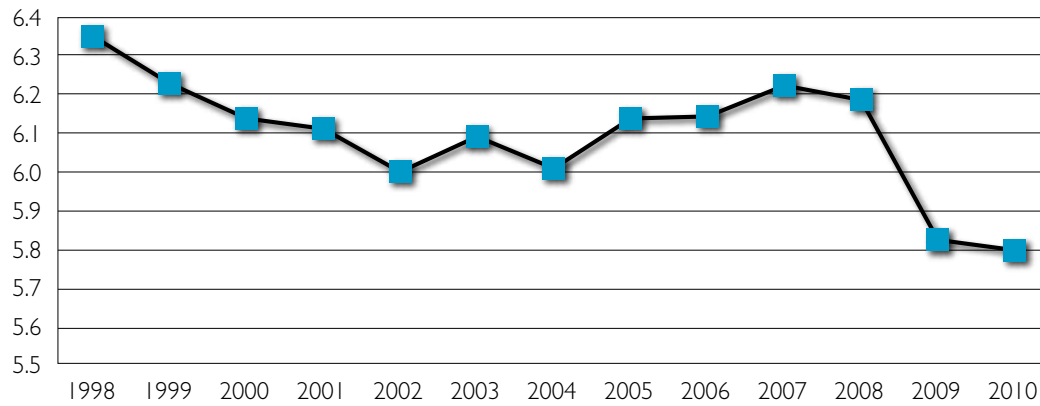


FY 2011 Operating Fund Appropriations by Category



The total FY 2011 Operating Fund Appropriations equal \$977,570,780 which represents a \$31,934,245 decrease from the FY 2010 reconciliation budget. More than 35 percent of all operating fund appropriations relate to Personal Services. Personal Services includes salaries and wages, employee benefits, as well as pension. 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 12 years ago and has declined significantly since 2008. Examples of Operations appropriations include utilities, contracts for maintenance, insurance and claims, as well as supplies necessary for operations. Debt Service primarily consists of principal and interest payments for the outstanding water and sewer bonds. Nearly 80 percent of all appropriations fall into these three categories.

Ratio of Authorized Positions Per 1,000 Population



Source: Gwinnett County Financial Services



Adopted FY 2011 Budget Comparison With Prior Year – General Fund Appropriations

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
General Fund				
Police Services	\$ 83,906,051	\$ 85,302,984	\$(1,396,933)	-1.6%
Fire and Emergency Services	76,167,441	73,696,612	2,470,829	3.4%
Sheriff	68,113,680	67,749,051	364,629	0.5%
Non-Departmental	54,470,282	84,163,070	(29,692,788)	-35.3%
Information Technology Services	24,494,446	20,876,216	3,618,230	17.3%
Community Services Subsidies	20,232,323	24,276,331	(4,044,008)	-16.7%
Transportation	14,895,624	14,850,766	44,858	0.3%
Corrections	12,616,564	12,402,987	213,577	1.7%
Financial Services	12,595,137	11,365,311	1,229,826	10.8%
Judiciary	11,466,944	15,714,974	(4,248,030)	-27.0%
Clerk of Court	9,114,299	9,075,962	38,337	0.4%
Tax Commissioner	9,046,710	9,399,644	(352,934)	-3.8%
Support Services	8,107,975	8,183,269	(75,294)	-0.9%
District Attorney	7,904,041	7,989,973	(85,932)	-1.1%
Planning and Development	7,100,252	6,965,645	134,607	1.9%



Adopted FY 2011 Budget Comparison with Prior Year General Fund Appropriations *cont'd*

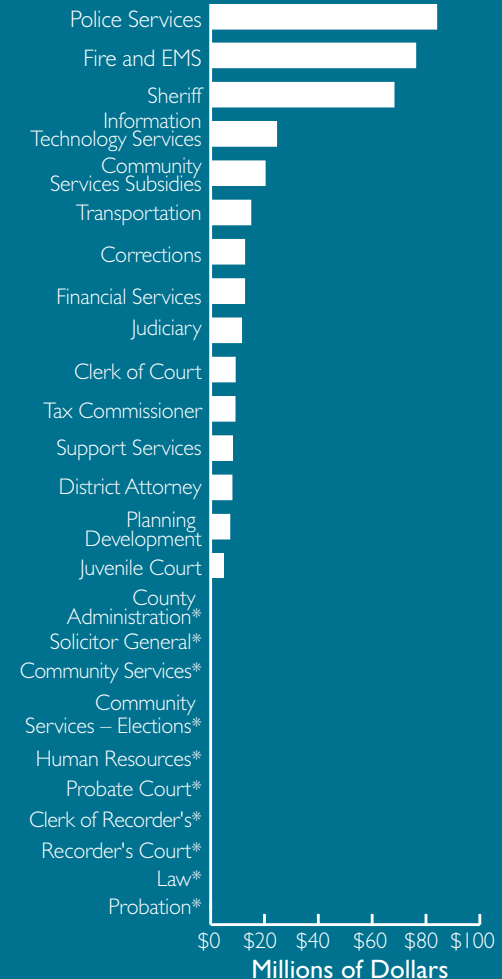
	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
General Fund				
Juvenile Court	\$ 4,958,431	\$ 6,062,530	\$ (1,104,099)	-18.2%
County Administration	4,721,336	5,182,459	(461,123)	-8.9%
Solicitor General	3,787,718	3,759,115	28,603	0.8%
Community Services	3,778,581	3,641,362	137,219	3.8%
Community Services – Elections	3,365,652	5,833,750	(2,468,098)	-42.3%
Human Resources	2,853,299	3,048,820	(195,521)	-6.4%
Probate Court	1,586,912	1,637,255	(50,343)	-3.1%
Clerk of Recorder's	1,206,481	1,202,461	4,020	0.3%
Recorder's Court	1,176,754	1,369,124	(192,370)	-14.1%
Law	907,955	948,921	(40,966)	-4.3%
Probation	7,820	10,730	(2,910)	-27.1%
Contribution to Fund Balance		987,264	(987,264)	-100.0%
Total General Fund Appropriations	\$ 448,582,708	\$ 485,696,586	\$ (37,113,878)	-7.6%

The total operating budget for the General Fund for fiscal year 2011 is \$448,582,708. This represents a \$37,113,878 or 7.6 percent decrease from the FY 2010 reconciliation budget.

The General Fund, which accounts for 45.9 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. The General Fund is the County's largest operating fund and where most of the County's operations are funded.

A majority of this decrease (\$24 million) is attributed to the projected 8.7 percent decline in the digest. The remaining reduction is due to decreased spending. Non-departmental expenses were reduced in 2011 as those were one-time expenses in 2010.

Adopted FY 2011 General Fund Departmental Appropriations



*Values is too small to appear on this chart.

Police Services:
\$83,906,051 or 18.7 percent

Fire and Emergency Services:
\$76,167,441 or 17.0 percent

Sheriff's Department:
\$68,113,680 or 15.2 percent

Courts:
\$41,201,580 or 9.2 percent

Adopted FY 2011 Capital Budget Comparison With Prior Year – All Funds

	FY 2011 Adopted Budget	FY 2010 Reconciliation Budget	Increase (Decrease) over FY 2010	
			Amount	%
Tax Related Funds				
Capital Projects	\$ 35,103,017	\$ 43,575,303	\$ (8,472,286)	-19.4%
Vehicle Replacement	12,191,095	-	12,191,095	100.0%
Total Tax Related	\$ 47,294,112	\$ 43,575,303	\$ 3,718,809	8.5%
Special Use Funds				
SPLOST (2001)	\$ 4,635,000	\$ 35,774,950	\$ (31,139,950)	-87.0%
SPLOST (2005)	46,674,206	138,650,808	(91,976,602)	-66.3%
SPLOST (2009)	128,551,273	119,320,978	9,230,295	7.7%
Total Special Use	\$ 179,860,479	\$ 293,746,736	\$ (113,886,257)	-38.8%
Enterprise Funds				
Airport Renewal and Extension	-	\$ 2,468,316	\$ (2,468,316)	-100.0%
Solid Waste Renewal and Extension	-	2,950,310	(2,950,310)	-100.0%
Stormwater Renewal and Extension	\$ 23,649,667	25,892,683	(2,243,016)	-8.7%
Transit Renewal and Extension	1,993,944	3,213,227	(1,219,283)	-37.9%
Water and Sewer Renewal and Extension/Bond	84,560,738	181,925,695	(97,364,957)	-53.5%
Total Enterprise	\$ 110,204,349	\$ 216,450,231	\$ (106,245,882)	-49.1%
Total Capital Funds	\$ 337,358,940	\$ 553,772,270	\$ (216,413,330)	-39.1%

NOTE: Grant Funds are not included.

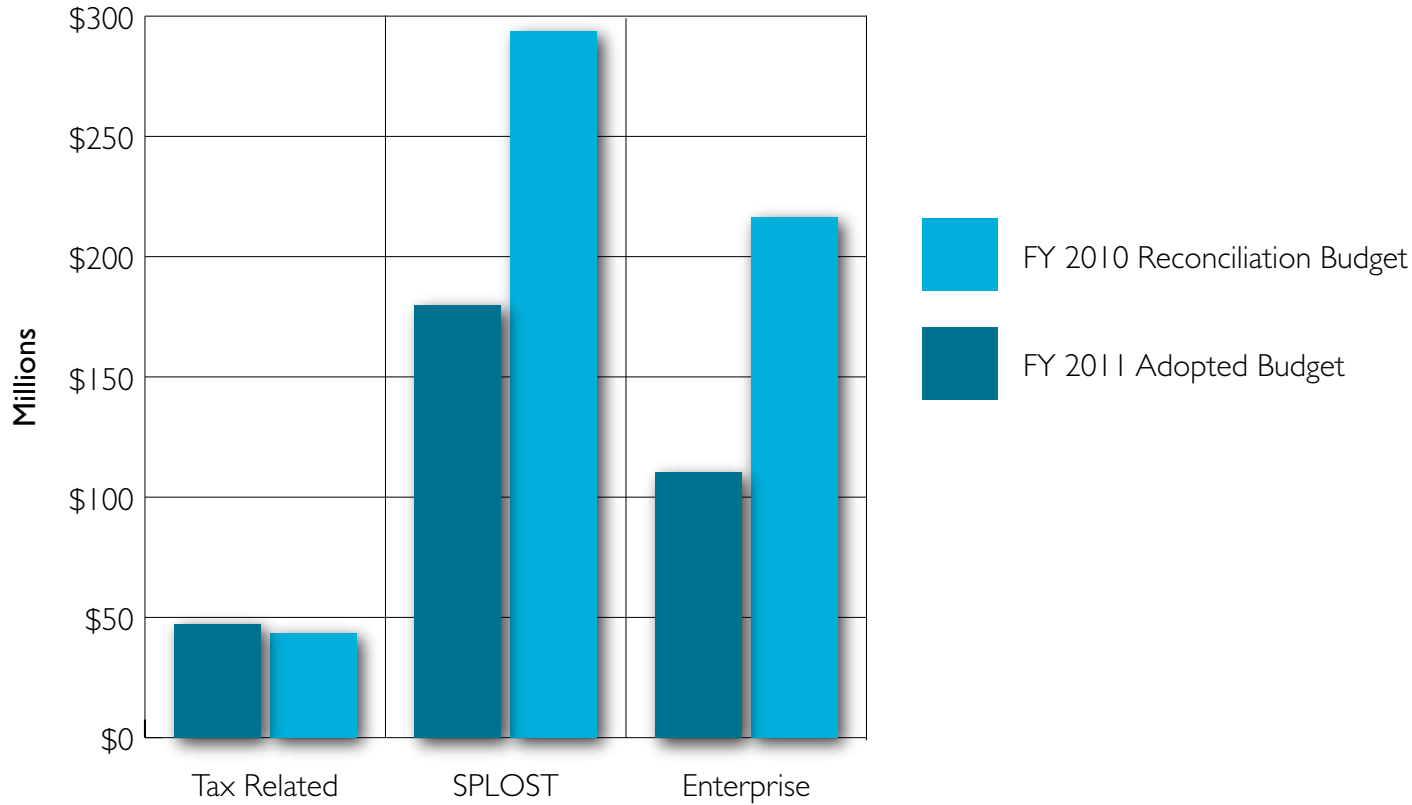
The capital budget for fiscal year 2011 for all funds totals \$337,358,940. This represents a decrease of \$216,413,330 million or 39.1 percent less than the fiscal year 2010 reconciliation budget. The majority of the decrease is related to the utilization of 2001 and 2005 SPLOST proceeds for the completion of major capital projects in 2010, as well as utilization of the previous Water and Sewer Bond proceeds for the completion of the capital projects in 2010.

New Hope Rd.
EXIT

EXIT
35
R.P.C.



Capital Fund Comparison – FY 2010 versus FY 2011



Details about specific Capital Projects and these Capital Funds are available in the Annual Budget Document.*

*The Annual Budget Document is available at www.gwinnettbudget.com.



About the Cover

Prepared by:

Department of Financial Services

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Communications Division

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Communications Division

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Communications Division

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Revised May 2011

We would like to express our appreciation to the Department Directors and Elected Officials, the Financial Services staff, the Communications staff, and the various staff members of other respective departments for their exceptional contributions to the preparation of this document.

Police Annex and E-911 Center

Located at 800 Hi-Hope Road
in Lawrenceville

Funded by 2005 Sales Tax (SPLOST)

Total Cost: \$18.7 million
Total Budgeted Cost: \$20 million
Total Savings: \$1.3 million

Opened January 13, 2010

Approximately 45,000 Square Feet

Houses the E-911 Communications
Center, Emergency Operations Center, IT
Data Center, and the Police Professional
Standards and Tele-Serve Units



Questions about this document?

Contact the Department of
Financial Services at 770.822.7822

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