



Budget in Brief

FY 2012



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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

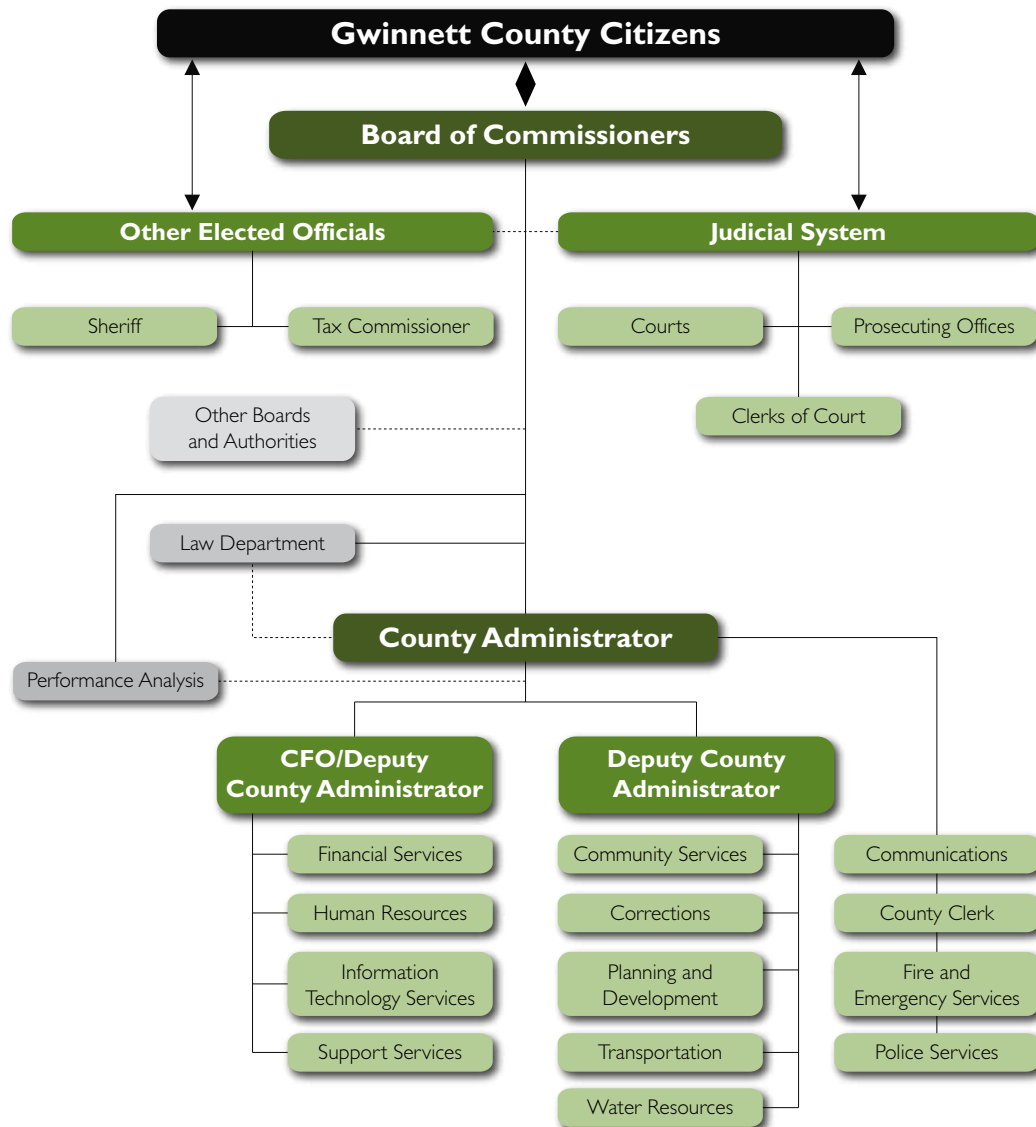
Department of Financial Services

Maria B. Woods

Department Director



Gwinnett County Organizational Chart



At A Glance

Form of Government
Governing Board/County Administrator

Area
437 Square Miles

**Total Adopted Fiscal Year 2012 Budget
(Includes All Funds except Grant Funds)**
\$1.3 Billion

- Operating Budget: \$898 Million
- Capital Budget: \$430 Million

2011 Net Certified Digest
\$25.3 Billion

Staffing: Total Authorized Positions
4,815

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.



The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program in 1984. This award is the highest form of recognition in governmental budgeting. Gwinnett County has received this prestigious award for 23 years.

About the Budget in Brief

Gwinnett County adopted the annual budget on January 3, 2012, after a public hearing was held on December 13, 2011, seeking 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 Business Planning Process, mission, vision, and values for the provision of core services and Board of Commissioners' initiatives. Gwinnett County provides this document to summarize the organization and financial plan for fiscal year 2012. The detailed budget and policy information is available in the annual budget document.*



*The Annual Budget Document will be available spring 2012 at www.gwinnettbudget.com.

Additional information regarding the budget review process is available at [2012 Budget Review Process](#).

To Stakeholders and Citizens of Gwinnett County:

It is our privilege to present the Budget in Brief for fiscal year 2012. 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 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, Lois Love, Norwood Davis, Herman Pennamon, David Crews, and participating departmental and agency representatives, were guided by the 2012 Budget Goals during this year's budget planning process. The goals included compliance with state and federal mandates, funding priority core services, balancing the budget without a millage rate or tax increase, and completing a comprehensive five-year financial review. In order to meet those goals the 2012 budget process included a modified zero-based budget method that required all departments and agencies to justify their requests for funding. The 2012 Budget Highlights included a \$4.4 million increase in the insurance premium tax distribution from the state of Georgia, no new positions, no employee pay raises, and a continuation of the 90-day job vacancies policy. Initiatives to accomplish the 2012 Budget Goals include a reduction of the number of vehicle replacements and extension of the life of existing vehicles, elimination of the county contribution to pay-as-you-go capital projects, and reduction in contribution to workers' compensation and risk fund.

These philosophies as well as a modified zero-based approach framed the formulation of the 2012 budget.

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. Gwinnett has continued to stay ahead of the curve, and efforts to relieve pressure on the General Fund began before the housing market decline. Despite three years of cuts, the County has maintained our core services and residents' quality of life. We continue to deliver efficient, effective services through proactive management of the County's financial plan with conservative budgeting.

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.



2011 Accomplishments

Police Services:

- Created Metal Theft Unit
- Reaccredited Explosive Ordnance Disposal by FBI

Fire and Emergency Services:

- Responded to more than 64,450 fire and medical calls
- First department in the state to receive accreditation for paramedic training

Support Services:

- Outsourced tire replacements for heavy equipment and fire vehicles
- Reduced commercial (outsourced) vehicle repairs

Financial Services:

- Implemented Property Tax Calculator public education tool

Planning and Development:

- Unified Development Ordinance Request for Proposal
 - Development of Georgia 316/Research and Development Corridor of Sector Plan

Judicial:

- Implemented one day – one trial option for jury service

Recorder's Court:

- Offered amnesty program in March 2011

District Attorney:

- Unveiled a series of informational kiosks throughout the Gwinnett Justice and Administration Center to aid crime victims and witnesses

Tax Commissioner:

- Property Tax – Served 162,058 customers and processed 316,683 transactions
- Motor Vehicle – Served 895,334 customers and processed 1,116,496 transactions

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 2012

- Meet state/federal mandates
- Fund priority core services
- Balance the budget without a tax increase
- Complete a comprehensive five-year financial review

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 its services to determine if the services are:

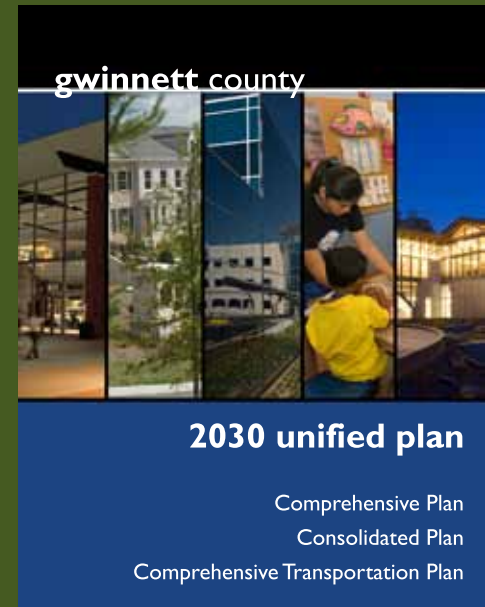
- Aligning with the strategic direction of the County, as defined in the 2030 Unified Plan
- Providing services that are core to the mission of government
- Achieving outcomes relative to the resources allocated

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 the allocation of limited resources.

Budget Process

The budget process is the basis for deciding the allocation of scarce resources among various competing priorities. The budget becomes the annual financial 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 estimated sources/revenues equals estimated uses/appropriations.



County Demographics

Population	
1980	166,903
1990	352,910
2000	588,448
2011	822,467

Source: U.S. Census Bureau, Decennial Census Counts

Racial Composition

Non-Hispanic White:

- 1990: 89.4%
- 2000: 67.0%
- 2010: 44.0%

Non-Hispanic Black:

- 1990: 5.1%
- 2000: 13.1%
- 2010: 22.9%

Non-Hispanic Asian:

- 1990: 2.9%
- 2000: 7.2%
- 2010: 10.5%

Non-Hispanic Mixed Race/Other:

- 1990: 0.2%
- 2000: 1.9%
- 2010: 2.5%

Hispanic:

- 1990: 2.4%
- 2000: 10.9%
- 2010: 20.1%

Operating Budget Overview

**Adopted FY 2012 Operating Budget
Comparison With Prior Year – All Funds**

	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
Tax Related Funds				
General	\$ 403,542,501	\$ 421,752,659	\$ (18,210,158)	-4.3%
G.O. Bond 2002 (1986)*	-	8,776,881	(8,776,881)	-100.0%
G.O. Bond Detention Center	5,482,618	5,916,596	(433,978)	-7.3%
Recreation Fund	28,705,053	30,554,478	(1,849,425)	-6.1%
Total Tax Related	\$ 437,730,172	\$ 467,000,614	\$ (29,270,442)	-6.3%
Special Use Funds				
Speed Humps	\$ 116,176	\$ 115,301	\$ 875	0.8%
Street Lighting	6,918,830	6,859,789	59,041	0.9%
Corrections Inmate Welfare	99,267	138,869	(39,602)	-28.5%
Crime Victims Assistance	1,155,528	1,284,308	(128,780)	-10.0%
DA Federal Asset Sharing	205,000	175,000	30,000	17.1%
E-911	16,819,192	11,778,583	5,040,609	42.8%
Juvenile Court Supervision	77,525	-	77,525	-
Police Special Justice	1,492,915	4,619,616	(3,126,701)	-67.7%
Police Special Treasury	264,233	265,145	(912)	-0.3%
Police Special State	884,135	2,843,128	(1,958,993)	-68.9%
Sheriff Inmate Store	374,721	361,508	13,213	3.7%
Sheriff Special Operations Justice	100,000	1,626,448	(1,526,448)	-93.9%
Sheriff Special Operations Treasury	500,000	961,995	(461,995)	-48.0%
Sheriff Special Operations State	100,000	169,430	(69,430)	-41.0%
Stadium Operating	2,162,842	2,148,728	14,114	0.7%
Tree Bank Fund	30,610	36,692	(6,082)	-16.6%
Tourism	6,987,527	10,993,078	(4,005,551)	-36.4%
Tourism Sustainability*	-	4,844,206	(4,844,206)	-100.0%
Total Special Use	\$ 38,288,501	\$ 49,221,824	\$ (10,933,323)	-22.2%

Adopted FY 2012 Operating Budget Comparison With Prior Year – All Funds *cont'd*

	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
Enterprise Funds				
Airport	\$ 838,828	\$ 834,184	\$ 4,644	0.6%
Local Transit	7,752,427	9,618,114	(1,865,687)	-19.4%
Solid Waste	41,708,348	39,656,172	2,052,176	5.2%
Stormwater	30,424,532	30,524,600	(100,068)	-0.3%
Water and Sewer	280,003,599	265,276,000	14,727,599	5.6%
Total Enterprise	\$ 360,727,734	\$ 345,909,070	\$ 14,818,664	4.3%
Internal Service Funds				
Administration Support	\$ 53,051,814	\$ -	\$ 53,051,814	-
Auto Liability	849,731	1,000,811	(151,080)	-15.1%
Fleet Management	5,937,128	5,645,916	291,212	5.2%
Group Self Insurance	43,630,471	40,688,542	2,941,929	7.2%
Risk Management	6,914,440	7,063,508	(149,068)	-2.1%
Vehicle Purchasing*	-	23,536,791	(23,536,791)	-100.0%
Workers' Compensation	4,234,875	4,736,882	(502,007)	-10.6%
Total Internal Service	\$ 114,618,459	\$ 82,672,450	\$ 31,946,009	38.6%
Total Operating Funds with Indirect Cost Allocation	\$ 951,364,866	\$ 944,803,958	\$ 6,560,908	0.7%
Subtract Indirect Cost Allocation	52,986,033	14,203,699	38,782,334	273.0%
Total Operating Funds	\$ 898,378,833	\$ 930,600,259	\$ (32,221,426)	-3.5%

*Funds were closed in fiscal year 2011.

NOTE: Grant Funds are not included.



What are fund types?

Governmental Funds account for financial resources and expenditures for county services including, but not limited to, General Government, Public Safety, Public Works, Courts and Sheriff, and Community Services.

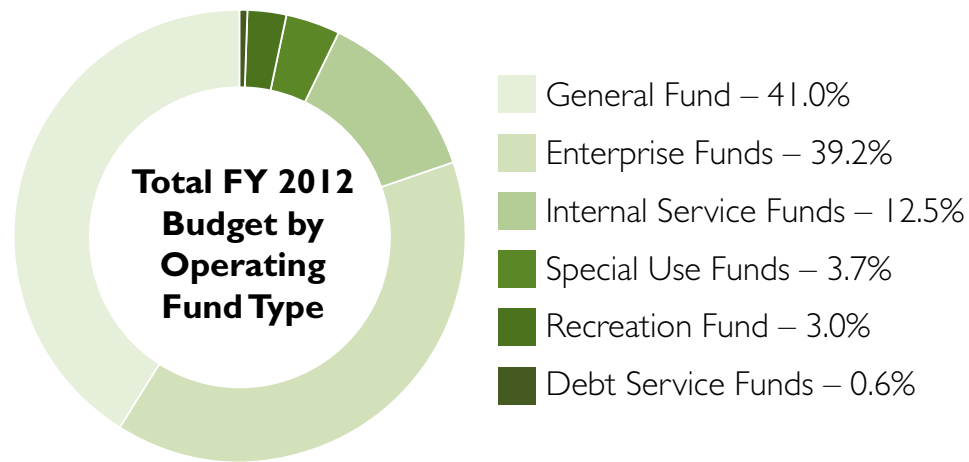
- Tax related funds include the General, General Obligation Bond, and Recreation Funds
- Special Use Funds are governmental funds that account for specific revenue sources that are legally restricted to expenditures for special purposes such as Street Lighting, Speed Hump, E-911, and Tourism
- Internal Service Funds are included as Governmental Funds because their services primarily benefit governmental rather than business-type functions. Examples of Internal Service Funds include Administrative Support, Group Self Insurance, and Workers' Compensation

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

The operating budget for fiscal year 2012 for all funds totals \$898,378,833. This represents a decrease of \$32,221,426 million or 3.5 percent less than the fiscal year 2011 reconciliation budget.

**Adopted FY 2012 vs. 2011
Reconciliation Operating Budget – All Funds**





Operating Funds – Summary

Fiscal year 2012 operating funds total \$898,378,833. The County implemented a full cost accounting approach aimed at deriving the total cost of providing different services. To facilitate this approach, we created a new internal service fund called Administrative Support that contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

Gwinnett remains ahead of the curve by proactively managing our financial plan with conservative budgeting. In addition to the cost savings initiatives discussed on page five, Police Services and Fire and Emergency Services will continue to maintain 25 vacant positions each, which equates to budget reductions of \$1,351,801 and \$1,379,129, respectively. In addition, Juvenile Court will hold five positions vacant, which equates to \$382,261. Departments reducing operating costs while using inmate labor include Water Resources (\$55,059), Corrections (\$122,300), Fire and Emergency Services (\$14,500), and Police Services (\$12,000). Due to a state-mandated change to Georgia firearms permits, the 2012 budget includes a \$70,000 increase for Probate Court. The Recreation Fund reduced its budget by \$340,000, mostly due to reductions in personnel costs. The Recreation Fund also increased revenues by \$133,219. Evaluating how the County does business and living within our means have played a substantial role in controlling expenditures.



Operating Funds – Revenues

Adopted FY 2012 Budget Comparison with Prior Year Operating Funds Revenue

	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
All Funds				
Taxes	\$ 356,943,897	\$ 377,892,877	\$ (20,948,980)	-5.5%
Licenses and Permits	7,437,808	7,696,929	(259,121)	-3.4%
Intergovernmental	3,238,200	3,451,806	(213,606)	-6.2%
Charges for Services	524,404,504	450,205,005	74,199,049	16.5%
Fines and Forfeitures	16,004,606	15,087,294	917,312	6.1%
Investment Income	752,624	1,243,405	(490,331)	-39.4%
Contribution and Donations	5,624,550	9,790,900	(4,166,350)	-42.6%
Miscellaneous	6,894,408	9,083,392	(2,188,984)	-24.1%
Other Financing Sources	9,475,194	12,145,571	(2,670,377)	-22.0%
Total Revenues with Indirect Cost Allocation	\$ 930,775,791	\$ 886,597,179	\$ 44,178,612	5.0%
Subtract Indirect Cost Allocation	52,986,033	14,203,699	38,782,334	273.0%
Total Revenues	\$ 877,789,758	\$ 872,393,480	\$ 5,396,278	0.6%

*Table does not include the use of fund balance, net assets, and stabilization reserve.

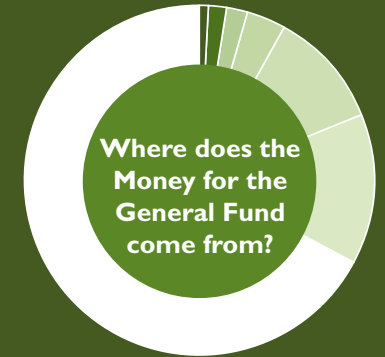


- Charges for Service – 53.7%
- Property Taxes – 33.5%
- Other Taxes – 7.2%
- Fines and Forfeitures – 1.8%
- Miscellaneous* – 1.3%
- Other Financing Sources – 1.1%
- Contributions and Donations – 0.8%
- Licenses and Permits – 0.6%

**Includes Intergovernmental Revenues and Investment Income*

Total Operating Fund Revenues for fiscal year 2012 are \$877,789,758, which does not include the use of fund balances (\$10,652,229), use of net assets (\$8,331,887), 90-day vacancy policy savings (\$1,604,959), or indirect cost allocation (\$52,986,033). This represents a \$5,396,278 increase from the fiscal year 2011 reconciliation budget.

More than one-third (34 percent) of the total revenue for all Operating funds and more than two-thirds (67 percent) of the General Fund revenue is derived from property taxes. On August 8, 2011, the County lowered the millage rate from 13.25 to 13.02 mills for 2011. The operations millage rate of 11.78 remained the same, but the board eliminated a debt-service levy of .23 mills. As a result of the decrease in the millage rate as well as lower property tax values, most residents noticed a decrease in their tax bill.



- Property Taxes – 67.0%
- Other Taxes – 13.9%
- Charges for Services – 11.0%
- Fines and Forfeitures – 3.6%
- Licenses and Permits – 1.9%
- Other Finance Source – 1.6%
- Miscellaneous* – 1.0%

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

Total revenues for General Fund for fiscal year 2012 are \$397,264,694. This figure does not include the 90-day vacancy policy savings of \$1,604,959 or indirect cost allocation of \$4,672,848.

Although property tax accounts for only 34 percent of all operating fund revenues, within the General Fund, property tax accounts for 67 percent of all revenue needed to fund County operations.

Hyundai headquarters move to Norcross

Hyundai Construction Equipment Americas, Inc., located its headquarters and warehouse facility in Norcross in Gwinnett County in late 2011. This project will create approximately 100 jobs over five years and represents a \$10 million investment. The facility will serve as the company's Americas headquarters and includes a 217,000-square-foot facility, employee training center with classrooms, and multiple conference rooms.

RockTenn consolidates operations to Gwinnett

RockTenn announced in the summer of 2011 the consolidation of its Chicago and Metro St. Louis operations to Gwinnett, bringing an increased presence in the county and 500 new jobs to the community – representing \$5 million in capital investment. Although not a Fortune 500 company in 2011, RockTenn will be well-positioned for the coveted corporate listing in 2012. This will make Gwinnett's fourth Fortune 500 company to either expand or relocate in the last three years.

Creator of Eddie's Attic brings entertainment venue to Duluth

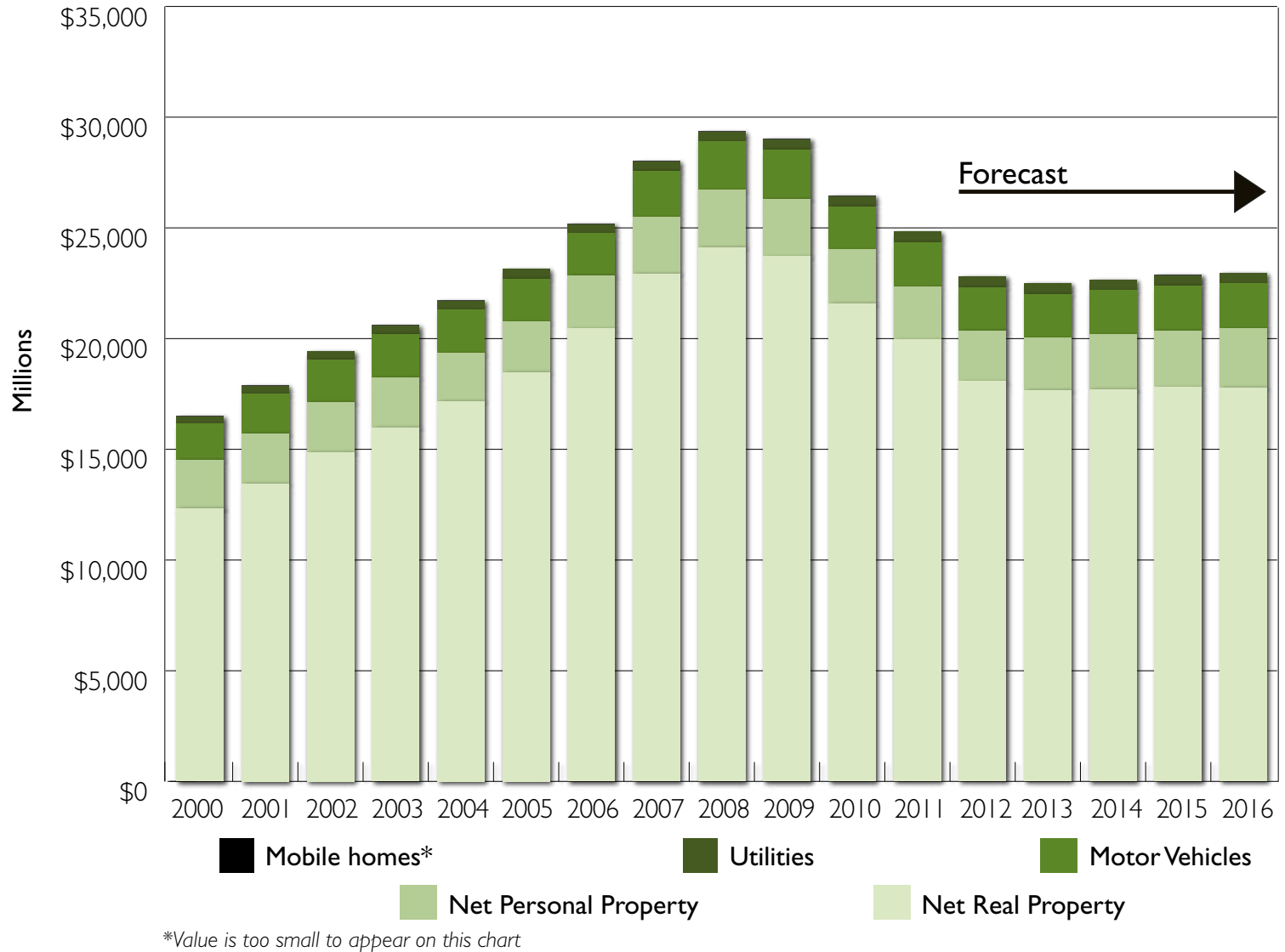
Partnership Gwinnett joined the City of Duluth in welcoming Atlanta music icon Eddie Owen to the Red Clay Theatre. Eddie Owen Presents celebrated its opening night on December 2, 2011, in the theatre's 14,000 square-foot venue, with a seating capacity of 250. Owen's move to Duluth's Red Clay Theatre provides a significant redevelopment opportunity for the facility.

Primerica breaks ground on global headquarters in Gwinnett

On November 4, 2011, Georgia Governor Nathan Deal joined Gwinnett Chamber Economic Development, the Georgia Department of Economic Development, and local officials for Primerica's groundbreaking ceremony in Gwinnett County. This will serve as the financial firm's future global headquarters site. The new 344,476 square foot state-of-the-art facility is expected to be ready for occupancy in April 2013 and will have the capacity to hold an additional 200 employees.

Source: Gwinnett County Chamber of Commerce

Historical Digest Growth and Forecast



For many years, Gwinnett enjoyed a growing property tax digest. Growth in the digest slowed in 2008, and the digest declined in 2009. The digest is projected to continue to decline through at least 2012. The millage rate for 2011 is 13.02 mills, which is 12.9 percent lower than the 1996 millage rate of 14.95 mills.

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. Starting in 2009, the digest began to decline as the economy impacted property values and growth slowed. The second component to calculating property tax is 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. The 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 from 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, the General Fund and Recreation Fund have different exemptions, while General Obligation Bond Funds do not have any exemptions. In short, there are many exemptions that are unique to each homeowner.

See what services your property taxes fund and calculate your estimated property taxes by visiting the [Your Money](#) page at www.gwinnettcounty.com and using our [Where Your Property Taxes Go](#) tool.

Calculating the Tax Bill

The example below shows only the standard exemptions and calculates property taxes for the average property value in unincorporated Gwinnett (\$176,000) and begins with the assessed value (\$70,400).

General Fund	Transaction	Value
Standard exemption General Fund	\$70,400 - 10,000	\$60,400
Divide by 1,000	\$60,400 / 1,000	60.4
Multiply by General Fund millage rate	60.4 × 11.78	\$711.51
Recreation Fund		
Standard exemption Recreation Fund	\$70,400 - 7,000	\$63,400
Divide by 1,000	\$63,400 / 1,000	63.4
Multiply by Recreation Fund millage rate	63.4 × 1.0	\$63.40
General Obligation Bonds		
Divide by 1,000	\$70,400 / 1,000	70.4
Multiply by GO Bond millage rates	70.4 × 0.24	\$16.90

The average tax bill for the County portion is the sum of the three components \$711.51 (General Fund) + \$63.40 (Recreation Fund) + \$16.89 (Bond Funds) = \$791.80. 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 \$176,000 house in Gwinnett County in 2011.

ACCOUNT SUMMARY

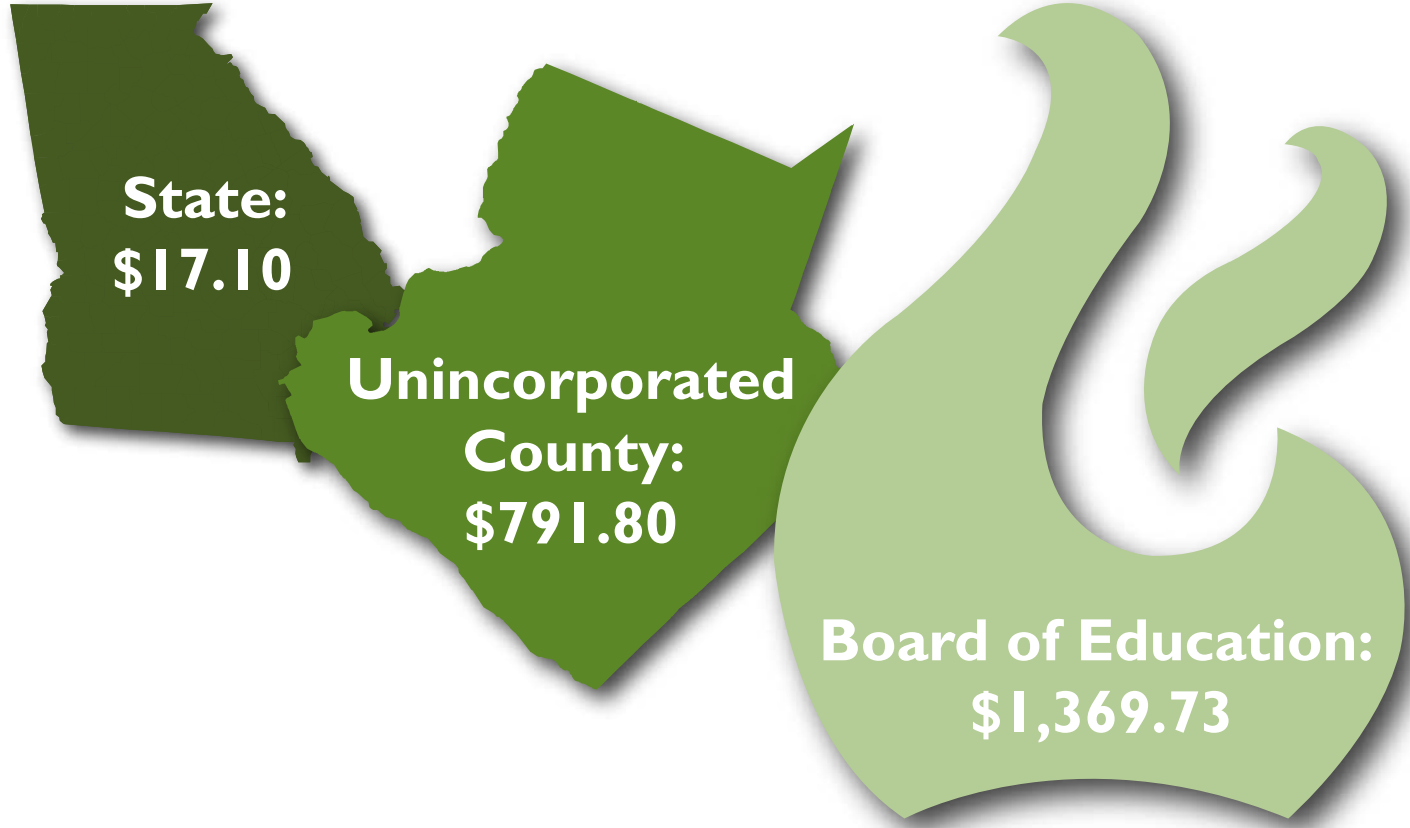
PROPERTY TAXES	176.00
ADDITIONAL TAXES	176.00
TOTAL TAXES	352.00

Tax Items:

Tax Name	Parcel ID	Total Amount Due	Due Date	Assessed Value
2011	010001111	\$2,178.63	11-01-2011	

Department Contact Information

- State House Management: 770-602-1141
- County Manager's Office: 770-602-1142
- County Manager's Office: 770-602-1143
- Personnel Property (Health, Welfare, Pension, Retirement): 770-602-1144
- Real Estate Services, Appraisals & Landmarking: 770-602-1145
- Special Events and Special Events: 770-602-1146
- Board of Health: 770-602-1147
- City of Marietta: 770-602-1148
- City of Roswell: 770-602-1149
- City of Alpharetta: 770-602-1150
- City of Dunwoody: 770-602-1151
- City of Kennesaw: 770-602-1152



*Average property tax bill: \$2,178.63. This estimate does not include special assessments or city taxes and assumes standard exemption without value offset exemption.

Operating Fund Revenues

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 cut timber. This revenue accounts for 40.7 percent of the total revenue for the Operating Funds. The total for fiscal year 2012 is \$356,943,897. This amount represents a \$20,948,980 or 5.5 percent decrease from the fiscal year 2011 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 \$7,437,808 or nearly 1 percent of the total revenue for the Operating Funds. This amount represents a \$259,121 or 3.4 percent decrease from the fiscal year 2011 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. The total for fiscal year 2012 is \$3,238,200. This amount represents a \$213,606 or 6.2 percent decrease from the fiscal year 2011 reconciliation budget.

Charges for Services: This category represents revenues realized from fees charged for services from various County departments that include, but are 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 \$471,418,021, net of indirect costs, or 53.7 percent of the total. This amount represents a \$35,416,715 or 8.1 percent increase from the fiscal year 2011 reconciliation budget.

Fines and Forfeitures: This category represents revenues realized from fines related to the courts and bond forfeitures. This revenue accounts for 1.8 percent of the total revenue for the Operating Funds. The total for fiscal year 2012 is \$16,004,606. This amount represents a \$917,312 or 6.1 percent increase from the fiscal year 2011 reconciliation budget.

Miscellaneous Revenues: This category represents revenues that are not categorized in other areas – such as rental for hangers and tie-downs at the airport. The total for fiscal year 2012 is \$6,894,408. This amount represents a \$2,188,984 or 24.1 percent decrease from the fiscal year 2011 reconciliation budget.

Other Financing Sources: This category represents revenues that transfer from other funds. The total for fiscal year 2012 is \$9,475,194. This amount represents a \$2,670,377 or 22 percent decrease from the fiscal year 2011 reconciliation budget.

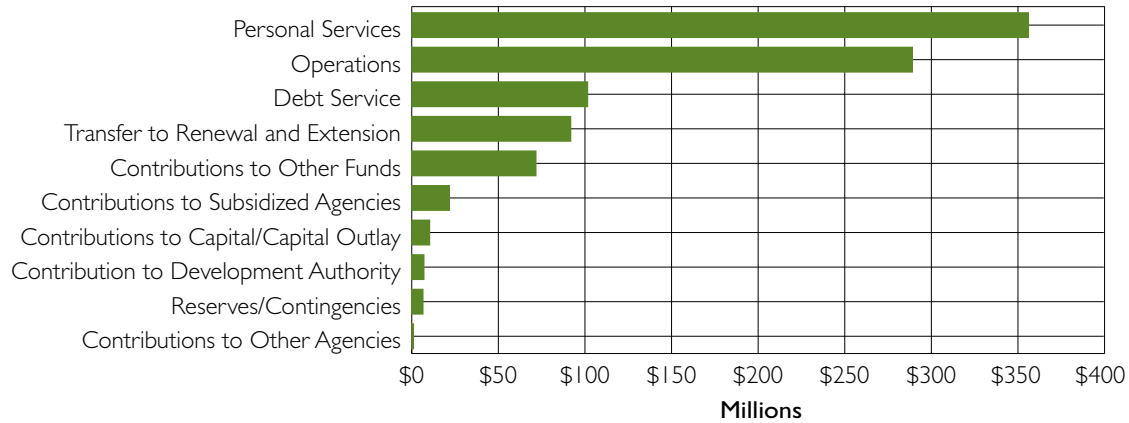


Adopted FY 2012 Budget Comparison With Prior Year – All Operating Fund Appropriations

	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
Appropriations				
Personal Services	\$ 356,709,815	\$ 350,488,813	\$ 6,221,002	1.8%
Operations	287,959,432	288,548,353	(588,921)	-0.2%
Debt Service	101,568,996	107,824,659	(6,255,663)	-5.8%
Transfer to Renewal and Extension	91,817,000	81,811,337	10,005,663	12.2%
Contribution to Other Funds	64,546,938	27,215,817	37,331,121	137.2%
Contribution to Development Authority	7,065,345	6,064,951	1,000,394	16.5%
Contribution to Subsidized Agencies	21,690,518	21,727,705	(37,187)	-0.2%
Contribution to Other Agencies	1,010,000	6,382,136	(5,372,136)	-84.2%
Contribution to Capital/Capital Outlay	10,367,239	30,936,918	(20,569,679)	-66.5%
Reserves/Contingencies	4,747,504	10,594,288	(5,846,784)	-55.2%
Total Appropriations without use of Net Assets/Working Capital Reserve and with Indirect Cost Allocation	\$ 947,482,787	\$ 931,594,977	\$ 15,887,810	1.7%
Use of Net Assets/ Working Capital Reserve	3,882,079	13,208,981	(9,326,902)	-70.6%
Subtract Indirect Cost Allocation	52,986,033	14,203,699	38,782,334	273.0%
Total Appropriations	\$ 898,378,833	\$ 930,600,259	\$ (32,221,426)	-3.5%

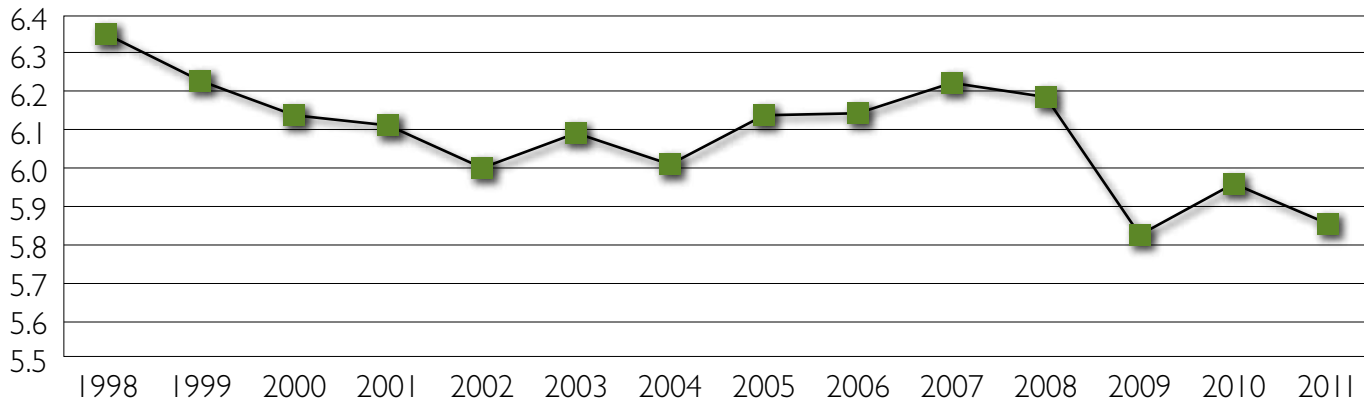
NOTE: Does not include Grant Funds.

FY 2012 Operating Fund Appropriations by Category



The total fiscal year 2012 Operating Fund Appropriations equal \$898,378,833, which represents a \$37,783,390 decrease from the fiscal year 2011 reconciliation budget. About 40 percent of all operating fund appropriations relate to Personal Services. Personal Services includes salaries and wages, employee benefits, and retirement. 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 13 years ago. 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 78 percent of all appropriations fall into these three categories.

Ratio of Authorized Positions Per 1,000 Population



Source: Gwinnett County Financial Services



Adopted FY 2012 Budget Comparison With Prior Year – General Fund Appropriations

	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
General Fund				
Police Services	\$ 89,156,202	\$ 79,101,588	\$ 10,054,614	12.7%
Fire and Emergency Services	79,703,048	74,286,109	5,416,939	7.3%
Sheriff	71,631,673	67,674,010	3,957,663	5.8%
Non-Departmental	22,421,912	34,146,229	(11,724,317)	-34.3%
Information Technology Services*	-	23,931,746	(23,931,746)	-100.0%
Community Services Subsidies	20,589,033	20,616,199	(27,166)	-0.1%
Transportation	16,681,486	14,257,981	2,423,505	17.0%
Judiciary	15,592,599	14,420,032	1,172,567	8.1%
Corrections	13,107,435	12,392,484	714,951	5.8%
Tax Commissioner	10,930,354	9,015,428	1,914,926	21.2%
District Attorney	9,595,420	7,785,953	1,809,467	23.2%
Clerk of Court	9,064,900	9,033,188	31,712	0.4%
Support Services*	-	7,911,046	(7,911,046)	-100.0%
Planning and Development	8,614,375	6,905,238	1,709,137	24.8%
Financial Services*	8,575,865	12,437,169	(3,861,304)	-31.0%
Community Services – Elections	6,327,282	2,935,930	3,391,352	115.5%
Juvenile Court	5,764,141	5,310,139	454,002	8.5%
Community Services	5,636,793	3,615,559	2,021,234	55.9%
Solicitor General	4,261,655	3,749,469	512,186	13.7%
Human Resources*	-	2,744,876	(2,744,876)	-100.0%
Probate Court	1,903,737	1,594,259	309,478	19.4%
Recorder's Court	1,568,289	1,242,020	326,269	26.3%

Adopted FY 2012 Budget Comparison with Prior Year General Fund Appropriations *cont'd*

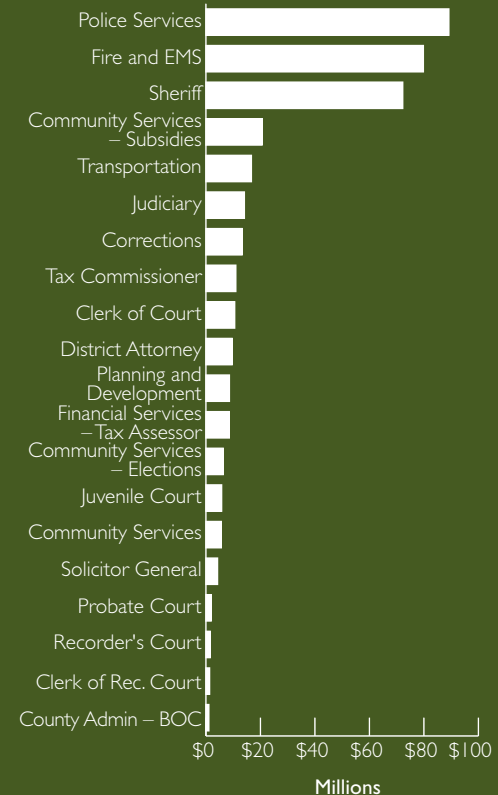
	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
Clerk of Recorder's Court	1,343,846	1,195,044	148,802	12.5%
Law*	-	896,776	(896,776)	-100.0%
County Administration*	1,063,475	4,546,367	(3,482,892)	-76.6%
Probation	8,981	7,820	1,161	14.8%
Total General Fund Appropriations with Indirect Cost Allocation	\$ 403,542,501	\$ 421,752,659	\$ (18,210,158)	-4.3%
Subtract Indirect Cost Allocation	34,706,874	-	34,706,874	-
Total General Fund Appropriations	\$ 368,835,627	\$ 421,752,659	\$ (52,917,032)	-12.5%

*The General Fund no longer includes Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; or County Administration, with the exception of the County Clerk and Board of Commissioners. These functional areas are now accounted for in the Internal Service Fund entitled Administrative Support.

The total operating budget for the General Fund for fiscal year 2012 is \$368,835,627 without indirect cost. This represents a \$52,917,032 or 12.5 percent decrease from the fiscal year 2011 reconciliation budget.

The General Fund, which accounts for 44.9 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.

Adopted FY 2012 General Fund Departmental Appropriations



Police Services:
\$89,156,202 or 22 percent

Fire and Emergency Services:
\$79,703,048 or 20 percent

Sheriff's Department:
\$71,631,673 or 18 percent

Courts (and related functions):
\$49,094,587 or 12 percent

Adopted FY 2012 Capital Budget Comparison With Prior Year – All Funds

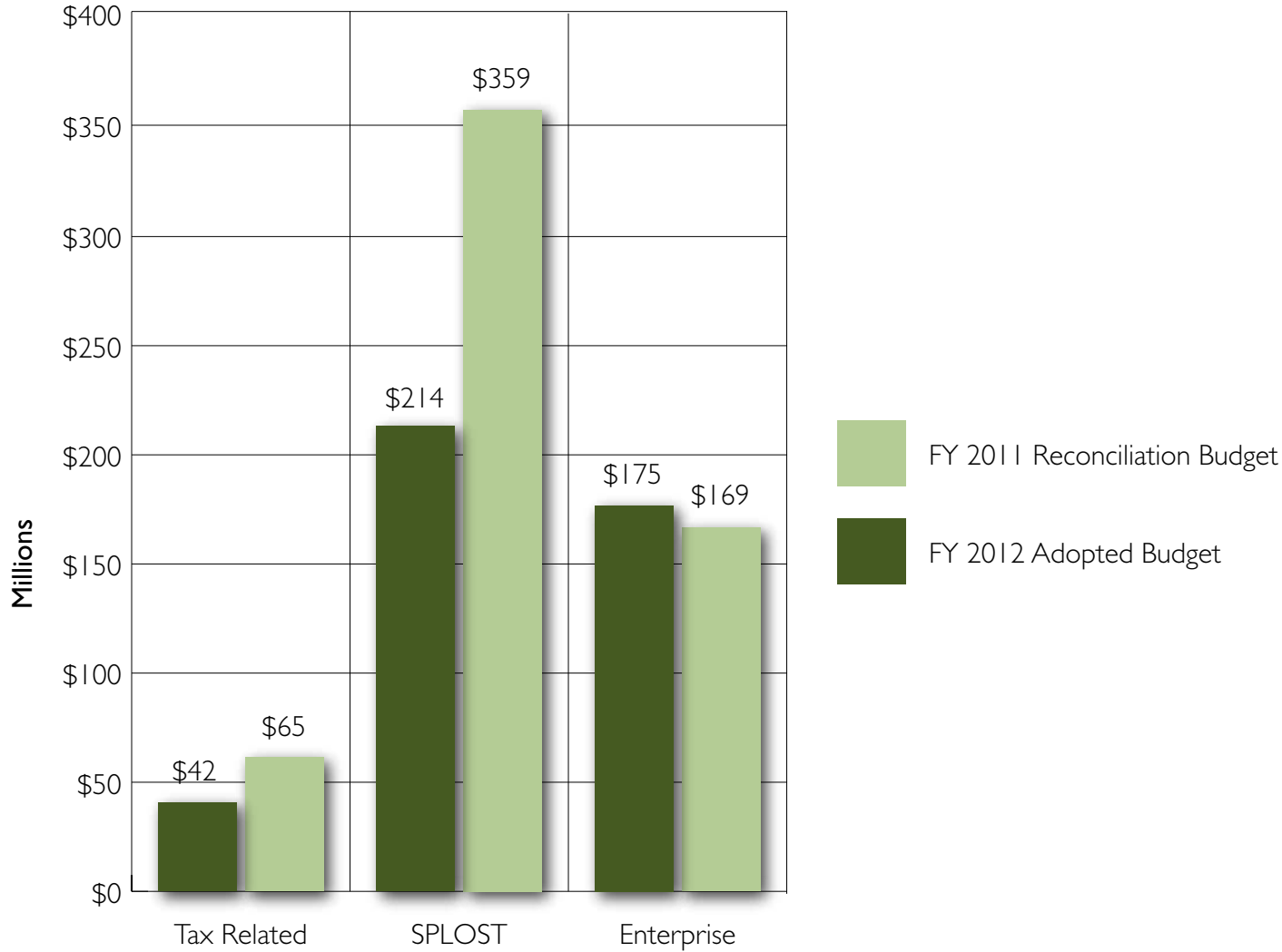
	FY 2012 Adopted Budget	FY 2011 Reconciliation Budget	Increase (Decrease) over FY 2011	
			Amount	%
Capital				
Tax Related Funds				
Capital Projects	\$ 29,796,293	\$ 51,531,804	\$ (21,735,511)	-42.2%
Vehicle Replacement	11,901,725	12,990,188	(1,088,463)	-8.4%
Total Tax Related	\$ 41,698,018	\$ 64,521,992	\$ (22,823,974)	-35.4%
SPLOST				
SPLOST (2001)	-	21,598,394	(21,598,394)	-100.0%
SPLOST (2005)	66,786,302	160,257,934	(93,471,632)	-58.3%
SPLOST (2009)	149,662,069	178,063,204	(28,401,135)	-16.0%
Total Special Use	\$ 216,448,371	\$ 359,919,532	\$ (143,471,161)	-39.9%
Enterprise				
Airport Renewal and Extension	44,125	2,974,805	(2,930,680)	-98.5%
Solid Waste Renewal and Extension	-	630,014	(630,014)	-100.0%
Stormwater Renewal and Extension	30,126,467	23,389,427	6,737,040	28.8%
Transit Renewal and Extension	-	4,305,269	(4,305,269)	-100.0%
Water and Sewer Renewal and Extension/Bond	144,583,448	137,656,557	6,926,891	5.0%
Total Enterprise	\$ 174,754,040	\$ 168,956,072	\$ 5,797,968	3.4%
Total Capital Funds with Indirect Cost Allocation	432,900,429	\$ 593,397,596	\$ (160,497,167)	-27.0%
Subtract Indirect Cost Allocation	2,942,817	588,579	2,354,238	400%
Total Capital Funds	\$ 429,957,612	\$ 592,809,017	\$ (162,851,405)	-27.5%

NOTE: Grant Funds are not included.

The capital budget for fiscal year 2012 for all funds totals \$429,957,612. This figure does not include the indirect cost allocation \$2,942,817. This represents a decrease of \$162,851,405 million or 27.5 percent decrease from fiscal year 2011 reconciliation budget. The majority of the decrease is related to the use of 2001, 2005, and 2009 SPLOST proceeds for the completion of major capital projects in 2011.



Capital Funds Comparison – FY 2012 versus FY 2011



Details about specific capital projects and these capital funds are available in the annual budget document.*

*The annual budget document will be available spring 2012 at www.gwinnettbudget.com or the *Your Money* page

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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.

POWER Program Gas-to-Energy Project

Located at the F. Wayne Hill Plant in Buford

Construction completed in June 2011

Total project cost of \$5.59 million – paid for with a combination of federal and stimulus funds and local water and sewer funds

Gas-to-energy project can generate up to 40 percent of the plant's energy needs

Projected to save approximately \$400,000 per year

Earned the 2010 CREATE Community Local Government Innovation Award for Environmental Sustainability from the Atlanta Regional Commission and the 2011 Achievement Award from the National Association of Counties



Questions about this document?

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