

gwinnettcounty

Engage Gwinnett

A Discussion on Revenue



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a great place to live and work

February 17, 2010



Katherine L. Meyer, Tax Commissioner



The Gwinnett County Tax Commissioner's Office will provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology and a professional workforce.

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www.GwinnettTaxCommissioner.com*



Tax Commissioner's Office

*Average Property Tax
Collection Rate for
Last 10 Years:
99%*



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Collection Analysis

Collection Analysis for Real & Personal Property as of December 31, 2009

2007 TAXES		
Collection Activity - Calendar Year 2007		
Original Digest	852,155,306.50	94.99%
Adjustments (1)	(14,535,517.36)	
Adjusted Digest	837,619,789.14	
Collections	795,614,460.00	
Remaining Balance 12/31/2007	42,005,329.14	
Percent Collected As of 12/31/2007	94.99%	

Collection Activity - Calendar Year 2008		
Adjustments (1)	(1,038,786.05)	3.69%
Adjusted Digest	836,581,003.09	
Collections	30,838,098.48	
Remaining Balance 12/31/2008	10,128,444.61	
Percent Collected As of 12/31/2008	98.79%	

Collection Activity - Calendar Year 2009		
Adjustments (1)	(117,688.61)	0.75%
Adjusted Digest	836,463,314.48	
Collections	6,310,696.90	
Remaining Balance 12/31/2009	3,700,059.10	
Percent Collected As of 12/31/2009	99.56%	

(1) Adjustments - \$11.2 million in 2007 represents pending appeals. Other adjustments include general corrections such as assessment changes and homestead exemption status changes.

All figures include taxes, special assessments such as stormwater fees and street lights, tax return late filing fees and mobile home decal fees.

2008 TAXES		
Collection Activity - Calendar Year 2008		
Original Digest	910,823,476.37	94.23%
Adjustments (1)	(16,830,024.20)	
Adjusted Digest	893,993,452.17	
Collections	842,365,903.96	
Remaining Balance 12/31/2008	51,627,548.21	
Percent Collected As of 12/31/2008	94.23%	

Collection Activity - Calendar Year 2009		
Adjustments (1)	(235,302.80)	4.16%
Adjusted Digest	893,758,149.37	
Collections	37,215,183.25	
Remaining Balance 12/31/2009	14,177,062.16	
Percent Collected As of 12/31/2009	98.41%	

(1) Adjustments - \$13.2 million in 2008 represents pending appeals. Other adjustments include general corrections such as assessment changes and homestead exemption status changes.

All figures include taxes, special assessments such as stormwater fees and street lights, tax return late filing fees and mobile home decal fees.

2009 TAXES		
Collection Activity - Calendar Year 2009		
Original Digest	932,129,600.71	94.31%
Adjustments (1)	(15,516,940.04)	
Adjusted Digest	916,612,660.67	
Collections	864,472,703.81	
Remaining Balance 12/31/2009	52,139,956.86	
Percent Collected As of 12/31/2009	94.31%	

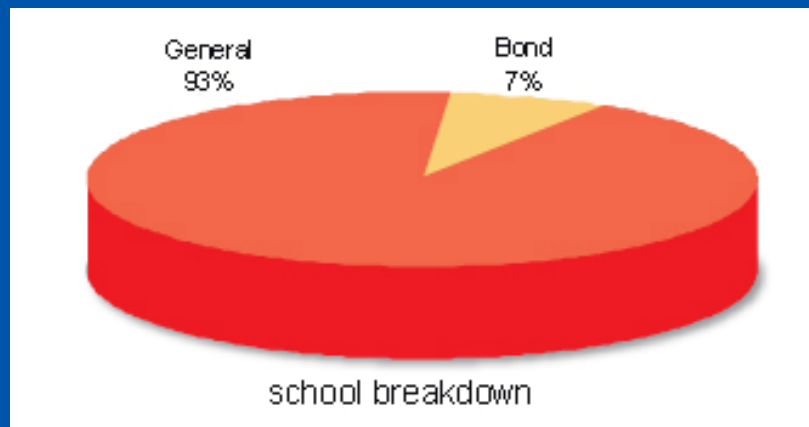
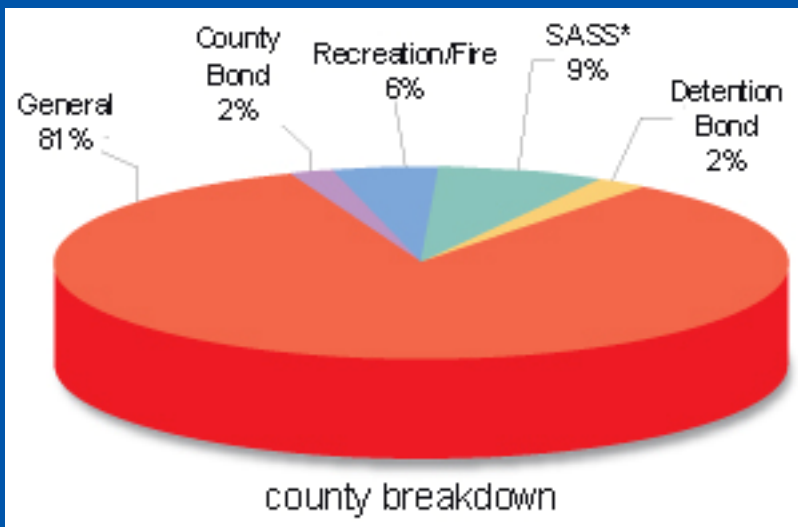
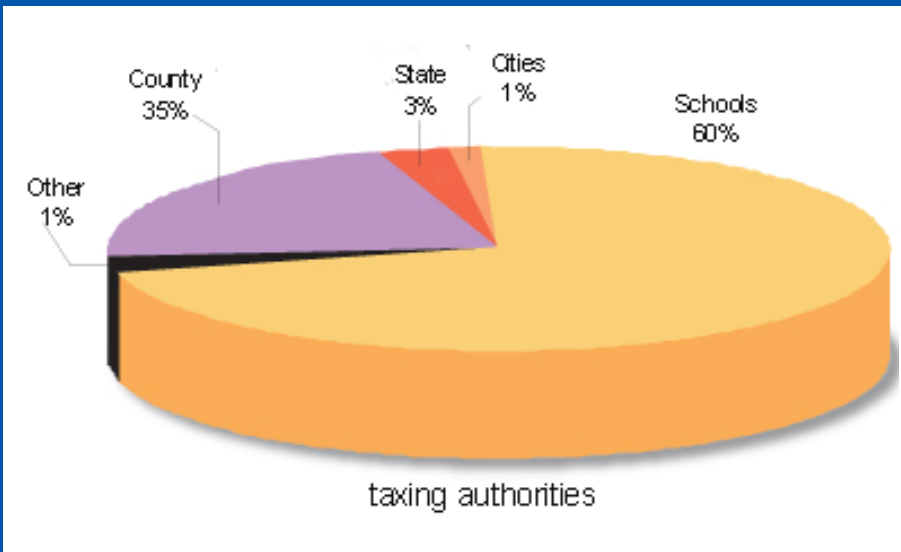
(1) Adjustments - \$8.6 million in 2009 represents pending appeals. Other adjustments include general corrections such as assessment changes and homestead exemption status changes.

All figures include taxes, special assessments such as stormwater fees and street lights, tax return late filing fees and mobile home decal fees.



Tax Commissioner's Office

Total Revenue Distribution 2008



*SASS: Special Assessments



Aaron J. Bovos, CFO

AGENDA

- Revenues by Source
- Department Revenue and Expense Comparison
- Non-Exchange Revenues
- Property Taxes and Millage Rates
- LOST II



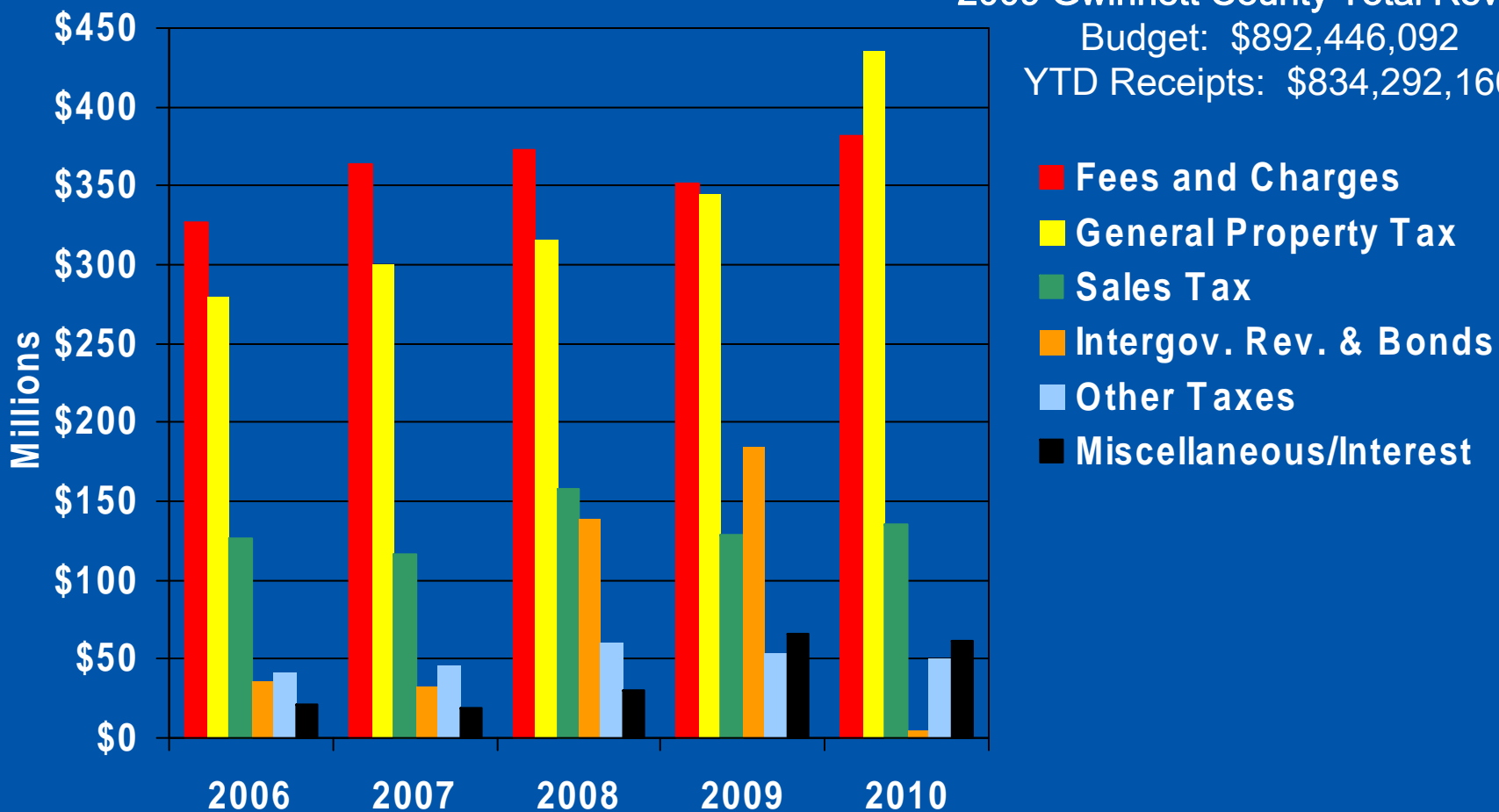
Revenues by Source

All Funds (excluding inter-fund transfers)

2009 Gwinnett County Total Revenue

Budget: \$892,446,092

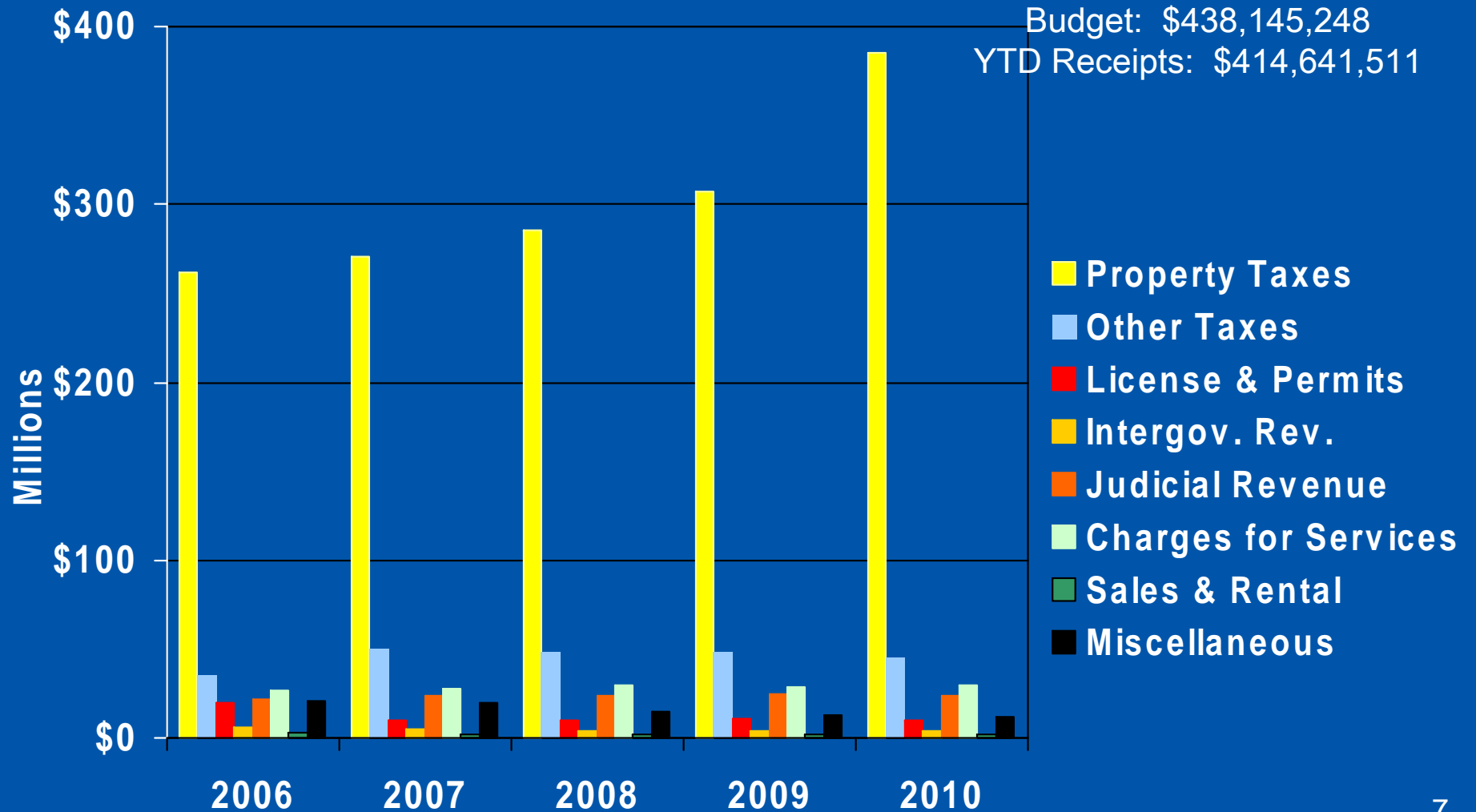
YTD Receipts: \$834,292,160





General Fund Revenues

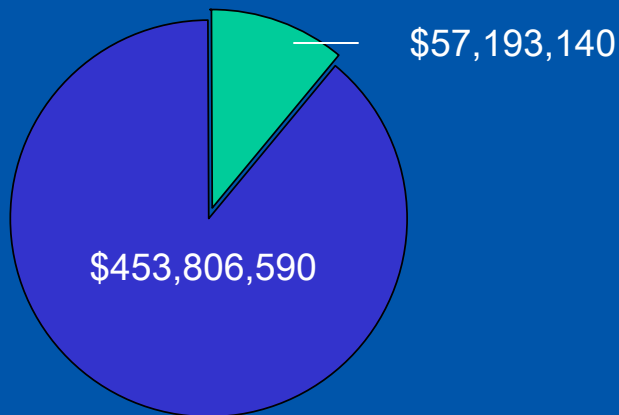
2009 General Fund Total Revenue
 Budget: \$438,145,248
 YTD Receipts: \$414,641,511



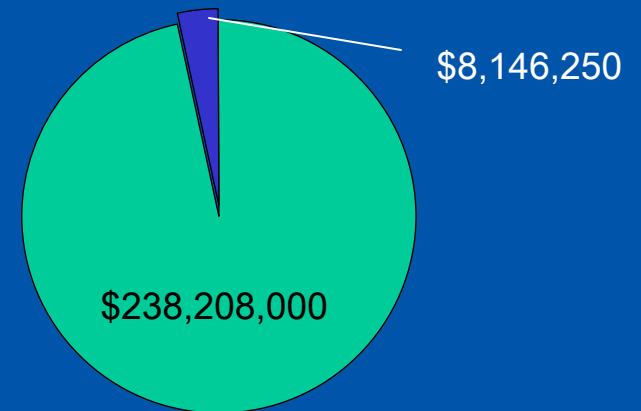


Primary Operating Funds Revenues by Source

General Operating Fund - \$510,999,730

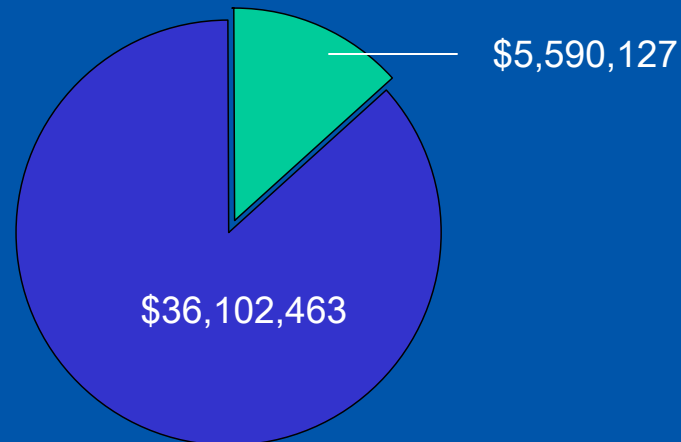


Water & Sewer Operating Fund - \$246,354,250



Non-Exchange
Exchange

Recreation Operating Fund - \$41,692,590





Charges for Service

Exchange by Department			
Dept	Total Gen Fund Rev	Total Gen Fund Expense	% of Total
Clerk of Court	\$ 7,398,334	\$9,075,962	81.52%
Clerk of Recorder's	\$510	\$1,192,972	0.04%
Community Services	\$66,409	\$27,904,315	0.24%
Corrections	\$1,025,657	\$12,720,997	8.06%
County Admin	\$13,582	\$5,182,459	0.26%
District Attorney	\$1,531	\$7,839,973	0.02%
Financial Services	\$108,071	\$11,062,890	0.98%
Fire & Emrgncy Srvc	\$11,233,833	\$75,570,830	14.87%
Human Resources	\$1,020	\$2,828,820	0.04%
Information Tech	\$255	\$21,019,410	0.00%
Judiciary	\$337,173	\$13,338,479	2.53%
Juvenile Court	\$732	\$6,010,327	0.01%
Law	\$2,041	\$948,921	0.22%
Planning & Dev	\$5,096,390	\$6,833,943	74.57%
Police Services	\$1,299,303	\$85,469,747	1.52%
Probate Court	\$0	\$1,670,044	0.00%
Recorder's Court	\$0	\$1,371,254	0.00%
Sheriff	\$1,315,018	\$65,817,237	2.00%
Solicitor General	\$401,787	\$4,270,971	9.41%
Support Services	\$1,876,754	\$8,266,394	22.70%
Tax Commissioner	\$15,570,632	\$9,311,409	167.22%
Transportation	\$27,347	\$14,570,912	0.19%
Water Resources (F501)	\$238,979,452	\$246,358,011	97.00%



Non-Exchange Revenues (Taxes)

	Total
Property Tax	\$384,693,898
Insurance Premium Tax	\$23,031,034
Occupation Tax	\$13,102,739
Beer Tax	\$3,927,285
Mix Drink Tax	\$888,807
Fin Inst Tax	\$829,381
Wine Excise Tax	\$826,797
Dis Spirits Tax	\$103,350



Property Taxes

- Stable source of revenue
- Concept of “Fair Market Value”
- Georgia DoR submittal and review
- Sanctions for procedural non-compliance

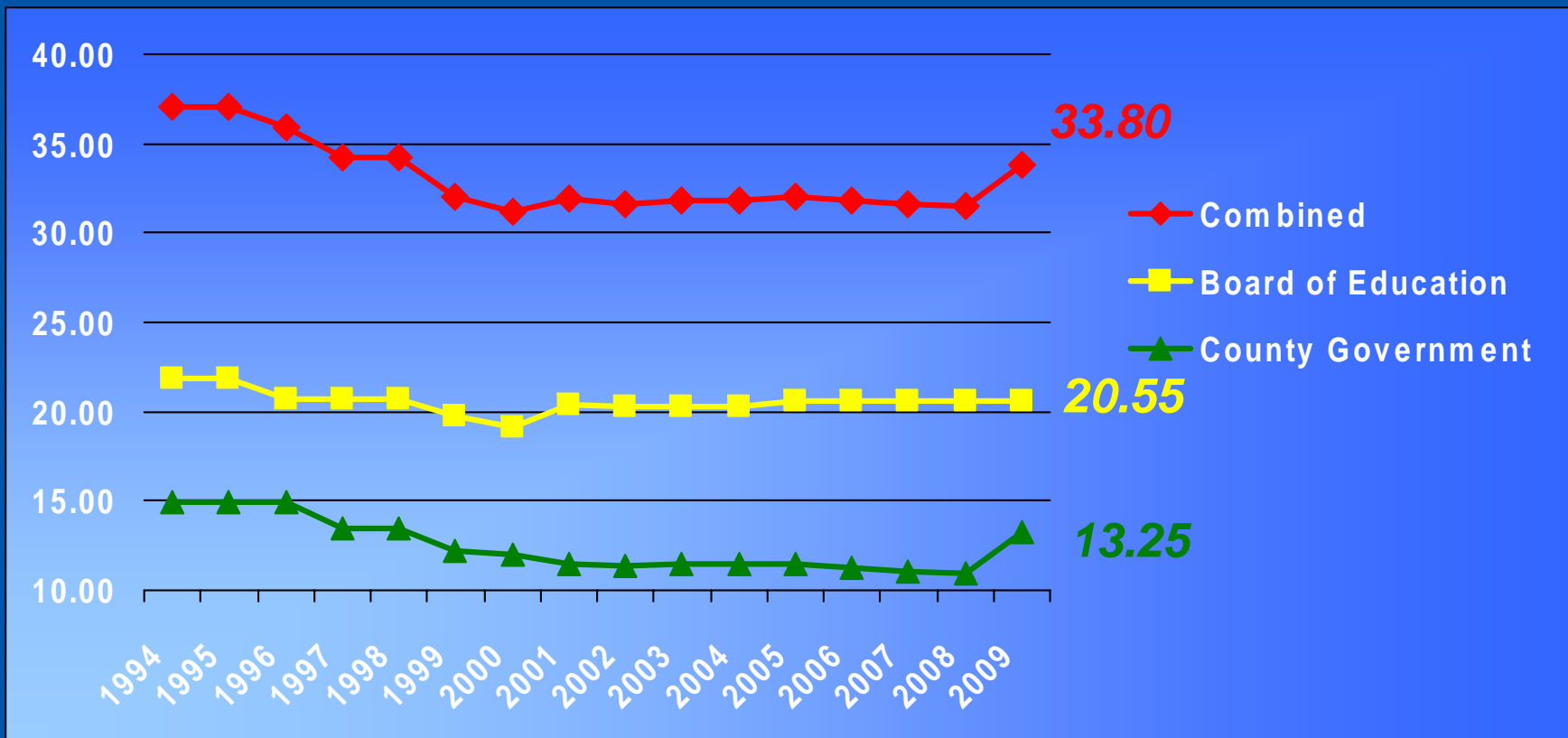
In Georgia, the county portion is usually about 40% of the tax bill

In Gwinnett, the county portion is only 34.5% of the tax bill



History of Millage Rates

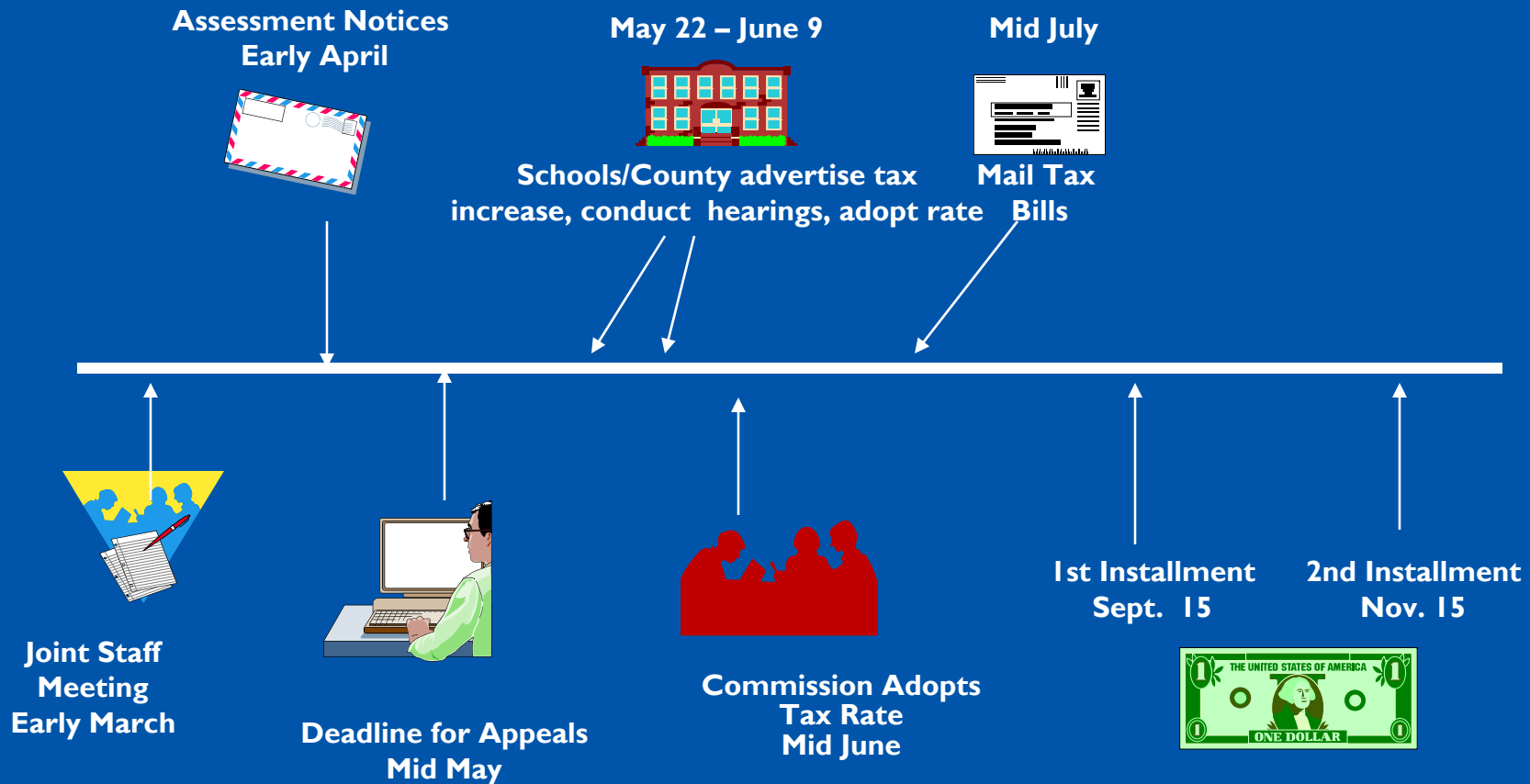
1994 to 2009





Steve Pruitt - Tax Assessor

Millage Rate Adoption





L.O.S.T. II

- **Requires Action at the State Level 2010**
- **New Revenue Stream**
- **Voter Approved**
- **50% Rollback of Property Taxes**



Questions ?