



budget document **2009**



• **gwinnett**county georgia





# 2009 Budget Document

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**gwinnett**county

County Commission  
Charles E. **Bannister**, Chairman

Shirley Fanning **Lasseter**, District 1  
Bert **Nasuti**, District 2  
Mike **Beaudreau**, District 3  
Kevin **Kenerly**, District 4

75 Langley Drive  
Lawrenceville, GA 30046

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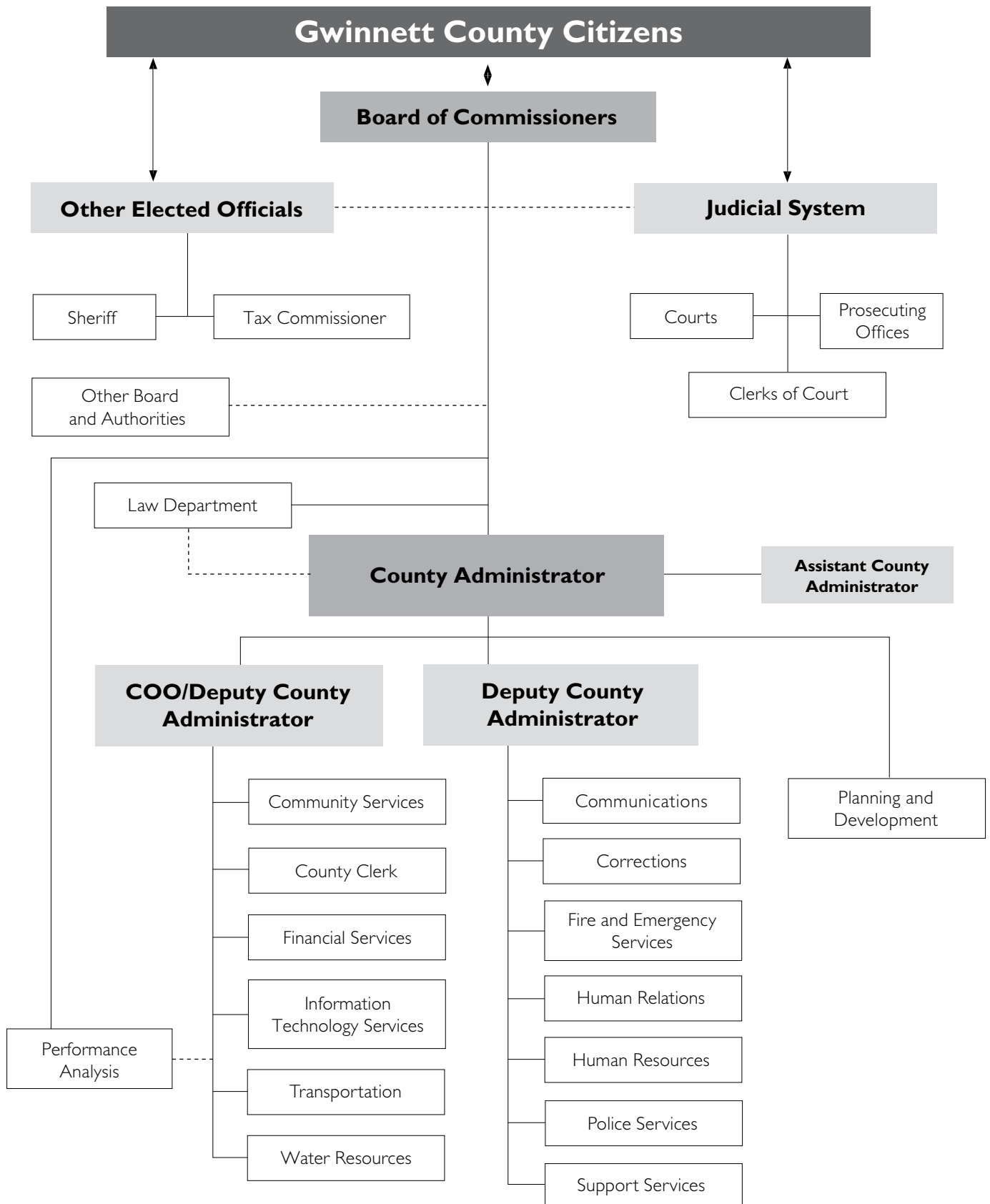
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- introduction section

This section contains a high-level organizational chart and general facts about Gwinnett County and its municipalities.

**GWINNETT COUNTY ORGANIZATIONAL CHART**





## Department Directors

County Administrator  
Jock A. **CConnell**

Deputy County Administrator, COO  
Michael D. **Comer**

Deputy County Administrator  
Susan **Lee**

Assistant County Administrator  
Lisa **Johnsa**

County Attorney  
Karen **Thomas**

Community Services  
Phil **Hoskins**, Director

Corrections  
David **Peek**, Warden

Financial Services  
Aaron J. **Bovos**, Director

Fire and Emergency Services  
Chief Steve **Rolader**

Human Resources  
Kenneth **Poe**, Director

Information Technology Services  
John **Matelski**, Director

Planning and Development  
Glenn **Stephens**, Director

Police Services  
Chief Charles M. **Walters**

Support Services  
Steve **North**, Director

Transportation  
Brian **Allen**, Director

Water Resources  
Lynn **Smarr**, Acting Director

## Elected Officials

Clerk of Court  
Tom **Lawler**

District Attorney  
Daniel J. **Porter**

Chief Magistrate Court Judge  
George F. **Hutchinson III**

Probate Court Judge  
Walter J. **Clarke Jr.**

Sheriff  
R.L. "Butch" **Conway**

Solicitor  
Rosanna **Szabo**

Tax Commissioner  
Katherine **L. Meyer**

State Court Judges  
Robert W. **Mock Sr.**, Chief Judge  
Pamela D. **South**  
Joseph C. **Iannazzone**  
Carla E. **Brown**  
Randolph G. **Rich**  
John F. **Doran Jr.**

Superior Court Judges  
K. Dawson **Jackson**, Chief Judge  
Michael C. **Clark**  
Melodie **Snell-Conner**  
Debra K. **Turner**  
William M. **Ray III**  
R. Timothy **Hamil**  
Ronnie K. **Batchelor**  
Thomas N. **Davis Jr.**  
Warren P. **Davis**  
Karen E. **Beyers**

## Judicially Appointed Officials

Juvenile Court Judges  
Robert V. **Rodatus**, Presiding Judge  
Stephen E. **Franzén**  
Phyllis **Miller**

Recorder's Court Judges  
Robert S. **Jones**, Chief Judge  
Michael **Greene**  
Patti **Muise**

Clerk of Recorder's Court  
Jeff C. **West**

Court Administrator  
Philip M. **Boudewyns**

## Department of Financial Services

Aaron J. **Bovos**  
Director

Maria **Woods**  
Deputy Director

Casey **Snyder**  
Deputy Director

Chuck **Huckleberry**  
Deputy Director

Jane **Osetkowski**  
Executive Assistant

### budget division

Chad **Teague**, Director  
Charles **Collins**, Budget Manager  
Donna **Coté**, Budget Manager  
Susan **Paul**, Debt Manager

Peggy **Bowen**, Financial Analyst  
Mary **Cox**, Financial Analyst  
Cheryl **Dyer**, Financial Analyst  
Kirk **Gagnard**, Financial Analyst  
Peggy **LeBeau**, Financial Analyst  
Sheila **McGaughey**, Financial Analyst  
Cheryl **O'Kelley**, Financial Analyst

Linda **Hayes**, Budget Assistant

### economic analysis division

Alfie **Meek**, PhD, Director  
Candice **McKie**, Program Analyst

## Government Finance Officers Association Statement



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## history



Covering 437 square miles of frontier land the Creek and Cherokee Indians ceded to the state, Gwinnett County was named after Button Gwinnett, one of Georgia's three signers of the Declaration of Independence. The Georgia Legislature created Gwinnett County on December 15, 1818.

In 1819, the home of Elisha Winn, one of Gwinnett's early leaders instrumental in the creation of the county and in whose parlor the early planning took place, became the first county courthouse. The first elections were held in the parlor, and superior court proceedings were conducted in his barn, while the first jail stood nearby. Winn selected Lawrenceville as the site for the county seat and donated the land for the first permanent courthouse, which was completed in 1824 for \$4,000. When it was destroyed by fire in 1871, a second courthouse was constructed in 1872, but was torn down in 1884 when it was deemed inadequate. It was finally replaced in 1885 with the building now known as the Historic Courthouse and was used as the county's courthouse until 1988, when the construction on the Gwinnett Justice and Administration Center was completed.

In 1914, a portion of Gwinnett was joined with parts of Walton and Jackson Counties to form Barrow County. More of Gwinnett's land area was lost in the mid-1950s with the construction of Buford Dam. As the Chattahoochee River was backed up behind the new dam, the water of Lake Lanier covered hundreds of acres.

## population

For 2008, Gwinnett's population was an estimated 789,499. Based on projections, Gwinnett is expected to reach over one million by the year 2026.

## public safety

The Department of Corrections is housed in the Comprehensive Correctional Complex, an 800-bed complex that contains 512 beds for medium- and minimum-security state and county inmates. This complex also contains 288 work release program beds for non-violent criminal offenders and parents who fail to pay court-ordered child support.

Gwinnett County's Department of Police Services is a nationally accredited agency with an authorized strength of 788 sworn officers, supported by 313 non-sworn officers providing law enforcement services to the county. The Police Annex/E-911 center, currently under construction, will open in early 2010.



Gwinnett County's Department of Fire and Emergency Services covers one of the largest demographic areas in the state of Georgia. Serving this area with fire protection and emergency medical services is the mission of the department. The department meets its challenge with an authorized force of 838 well-trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. Fire Station 28 near Loganville opened in June 2008. Fire Station 29 near Braselton and relocations for Fire Station 7 in Duluth and Fire Station 18 in Hamilton Mill are currently under construction.

## transportation

Gwinnett's infrastructure includes more than 2,750 miles of roads, which include more than 643 signalized intersections. The 2009 Capital Budget and 2010 – 2014 Plan for the Transportation Capital Improvement Program (CIP) totals \$300 million.

The new state-of-the-art Traffic Control Center (TCC) opened in mid-2008. The TCC is staffed during peak travel times to monitor traffic flow and to assist in making any



adjustments on the system. The TCC is able to communicate with over 400 of the signals and communicates with over 50 CCTV. In 2009, the new traveler information system via the web and television will be implemented.

Briscoe Field is the fourth busiest airport in the state, located on approximately 500 acres. It is capable of handling all light, general aviation and most corporate jet aircraft. Two fixed base operators provide excellent service and three flight schools provide instruction. A security fence was installed along the perimeter in 2008.

Gwinnett County Transit operates local bus service Monday through Saturday. Forty-eight Express Buses operate weekdays during peak travel times. The five express routes allow individuals to park their cars at central locations and take transit to destinations in downtown Atlanta. In 2008, the Transit system transported more than two million people on express and local buses.

## education

Gwinnett County Public Schools is the largest school system in Georgia and the 15<sup>th</sup> largest school system in the country with a growth rate of 4,000 new students each year. Total enrollment for 2008 – 2009 was just under 160,000 which includes 69 elementary schools, 21 middle schools, 17 high schools, and 10 alternative education centers. The average cost to educate a student is \$8,156 per year. Gwinnett's school system serves approximately 159,949 meals daily and operates over 1,700 school buses that travel more than 23 million miles annually, and transport an average of 120,000 students twice daily. In fiscal year 2009, its total operating budget is \$1.859 billion dollars.

There are more than 35 private schools in Gwinnett, and the City of Buford operates its own public school system.

Gwinnett is also home to several universities, such as DeVry Institute of Technology, Shorter College, Gwinnett Technical College, Georgia Perimeter College (partnered with the University of Georgia), and Georgia Gwinnett College.

Georgia Gwinnett College opened its doors as a four-year college in fall 2007. Prior to that, the College only offered a two-year associate degree. The first Georgia Gwinnett College graduation was held May 2008. By 2010, enrollment is estimated to be 8,000.

In May 2008, The University of Georgia moved its Gwinnett programs from the campus it currently shares with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85. Although the last class of UGA undergraduates students in Gwinnett graduated in the spring of 2008, enrollment in the graduate programs continues to expand, as well as the number of programs offered. Last summer UGA launched its first PhD program in Counseling Psychology.



Established in 1935, the Gwinnett County Library System has grown to 14 full-service branches. Construction on the Hamilton Mill Branch Library began in 2008. It will be the 15<sup>th</sup> branch library and the County's third green building. The library is scheduled to open in the winter of 2010.

## business environment

### Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	20,750
Gwinnett County Government	4,991
Gwinnett Health Care System	4,198
Wal-Mart	3,593
Publix*	2,897
United States Postal Service	2,301
State of Georgia	2,167
Kroger*	1,904
Scientific Atlanta, a Cisco Company	1,863
Primerica	1,700

*\*Based on full-time equivalent (FTE)*

*Source: Calls to individual companies – March 2009*

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997. In 2008, \$237.5 million in revenue bonds were issued, which includes \$190 million in water and sewer revenue bonds. The County's favorable rating indicates solid financial management and results in significant interest savings for our citizens.

Gwinnett County issued 25,034 occupation tax certificates (business licenses) in 2008. Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies.

The retail market in Gwinnett offers citizens the choice of Gwinnett Place Mall, the Mall of Georgia, or Discover Mills, each bringing a different type of shopping experience to Gwinnett.

In 1984, Gwinnett Place Mall became the first mall in Gwinnett and is located at I-85 and Pleasant Hill Road. With anchor stores of Macy's, JCPenney, Sears, and Belk. Gwinnett Place has over 145 stores.

The Mall of Georgia opened in 1999 and is located on Highway 20 near Buford. The mall is anchored by several major retailers such as Macy's, Dillard's, Nordstrom, JCPenney, Belk, and Dick's Sporting Goods. It encompasses more than two million square feet, has more than 220 shops, a 20-screen movie theatre with IMAX 3-D, and a village area with an interactive fountain and outdoor pavilion, which is used for free concerts and other events for patrons to enjoy throughout the year.

Discover Mills opened in November 2001 and is located at the junction of I-85/Highway 120 and Sugarloaf Parkway. It is a 1.1 million-square-foot, market-dominant retail and entertainment destination featuring 15 anchors, including Bass Pro Shop's Outdoor World and Last Call from Neiman Marcus. There are also over 170 specialty retailers, as well as a variety of theme restaurants, casual dining, and cutting-edge entertainment venues such as Jillian's, Woodward Skatepark, an 18-screen movie theater, and the Medieval Times dinner theater.

## recreation and arts



The Operations Division of Gwinnett Parks and Recreation offers something for everyone from taking a yoga class, learning how to make pottery, or joining in a pick-up basketball game. They also manage facility rentals and work with Gwinnett's 23 youth athletic associations to offer sports like baseball/softball, basketball, cheerleading, football, soccer, roller hockey, flag football, lacrosse, and other youth sports. In 2008, the division offered over 6,259 classes, summer camps, and special events.

Gwinnett Parks and Recreation operates 34 parks and facilities that include 150 athletic fields, 42 tennis courts, 18 multi-purpose sports courts, 17 swimming pools, five dog park areas, trails, outdoor skate complexes, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2008, Lucky Shoals Park Community Recreation Center and Gymnasium, West Gwinnett Park and Aquatic Center, Peachtree Ridge Park and Rock Springs Park opened. In addition, several new parks are currently under design or construction.

Gwinnett County continues to place a high priority on greenspace acquisition and its park construction program. As of 2008, the total parkland acreage grew to over 8,600 acres for both passive and active parks.

The Gwinnett Center consists of a convention center, 702-seat performing arts center, 13,000-seat arena, and a grand ballroom. Beautiful landscaping and on-site parking make a visit to any of these facilities enjoyable.

A 50,000-square-foot exhibit hall anchors the Convention Center. This facility also has 23 meeting rooms that can accommodate up to 1,000 attendees. The Grand Ballroom is also located in the Convention Center and is a spacious 21,600 square feet.



The Arena is home to the Gwinnett Gladiators of the East Coast Hockey League and the Georgia Force, arena football's 2007 Southern Division Champions. Included in the design are 36 corporate suites, wider seats, high-end sound, and versatile lighting. This facility can be a venue for Broadway shows, sporting events, music concerts, and many other types of entertainment.

A \$19 million parking deck is currently under construction that will provide a three-tiered parking structure and 950 spaces for Arena patrons.

The AAA Braves Baseball affiliate is moving from Richmond, Virginia, and will call Gwinnett County its home in time for the 2009 season. Construction began in 2008 on a \$64 million state-of-the-art stadium. The stadium will seat over 10,000 fans and will be completed in March 2009.

## healthcare

Gwinnett Medical Center is a not-for-profit healthcare network offering facilities and services to Gwinnett and the surrounding community. Its 500-bed system includes two hospitals plus supporting facilities anchored by its flagship campus in Lawrenceville. Systemwide, there are over 4,000 associates and 800 affiliated physicians representing more than 50 specialty healthcare fields.



Gwinnett Medical Center's Lawrenceville campus is the flagship facility, which includes Gwinnett Day Surgery; the Emergency Department, including a Level II Trauma Center; the Center for Sleep Disorders; the Women's Pavilion that includes a high-risk pregnancy unit; the Marion Allison Webb Center for screening mammography, breast health education, and resource center; a center for orthopedics; an expanded laboratory; a center for neuroscience; an outpatient imaging center; Extended Care Center; and the Center for Gastrointestinal and Pulmonary Endoscopy. This campus currently has 175 beds but will add 129 more in fall 2009 with the opening of the North Tower.

Gwinnett Medical Center – Duluth is an 81-bed hospital campus in Duluth. It includes the latest state-of-the-art technology and is the first all-digital hospital in the north metro Atlanta area.

Other facilities in the Gwinnett Medical Center include GMC Imaging Center – Hamilton Mill (Dacula) and the Glancy Campus (Duluth).

Other facilities in the Gwinnett Hospital System include the Gwinnett Extended Care Center, which provides nursing home care and transition between hospital and home care, and Summit Ridge, a center for psychiatry and addiction medicine.

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 231-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, obstetrics, breast health center, and an in-patient physical rehabilitation center. The Eastside Heritage Center, located at the original hospital campus on Fountain Drive, specializes in the caring and treatment of many adult conditions. The center includes programs for senior mental health, wound care, sleep disorders, and pain management.

Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop service centers, and manages County funding for nonprofit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.

## government

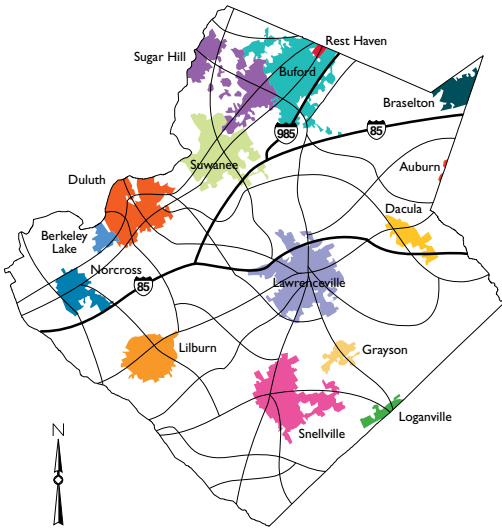


Built in 1885 and renovated in 1992, the Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for citizens and civic organizations. The annual lighting of the tree at Christmas, the Moonlight and Music Summer Concert Series, and many other festivals are held here during the year.

Governed by a five-member Board, Gwinnett's local government is composed of a chairperson elected at-large and four commissioners elected by district for four-year terms. The chairperson appoints the County Administrator, who oversees 12 executive departments.

While most county government operations are located in the Gwinnett Justice and Administration Center (GJAC), some departments are now located in the Annex Building, One Justice Square, and the Recorder's/Juvenile Court facility. As relocations and additions occur, the existing facilities undergo reconfigurations to better meet residents' needs.

## municipalities



*Spanning 437 square miles, Gwinnett County has 15 municipalities within its boundaries. In 2008, there were an estimated 789,499 people calling Gwinnett home.*

POPULATION – July 1, 2007 Estimate <i>(Source – U.S. Census Bureau)</i>	
Auburn	306 *
Berkeley Lake	2,064
Braselton	680 *
Buford	11,148 *
Dacula	4,636
Duluth	25,953
Grayson	1,471
Lawrenceville	28,969
Lilburn	11,526
Loganville	2,539 *
Norcross	10,490
Rest Haven	106 *
Snellville	20,076
Sugar Hill	16,725
Suwanee	14,878

\* Population within Gwinnett County

**Auburn** – Located on US Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988, when it annexed 2,500 acres.

**Berkeley Lake** – Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills.

**Braselton** – Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson counties.

**Buford** – Buford is Gwinnett’s northernmost city with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town.

**Dacula** – Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn was one of Gwinnett’s early leaders and his home served as a temporary first courthouse.

**Duluth** – In the early 1800s, this was a part of Cherokee Indian territory, but in 1821 was developed as the town of Howell Crossing. In 1873 the town name was changed to Duluth following completion of the railroad.

**Grayson** – An area of rolling pastures and small farms, Grayson was founded in 1880. Previously known as Berkely, it is another city given birth by the railroad.

**Lawrenceville** – Lawrenceville is the largest city in Gwinnett. Incorporated in 1821, it is the second oldest city in metro Atlanta and is the county seat.

**Lilburn** – In 1892 it was a railroad stop known as the town of McDaniel; it was changed to Lilburn in the early 1900s and named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway.

**Loganville** – This town also started as a branch of the railroad in 1898 and is another city that Gwinnett shares with an adjoining county.

**Norcross** – The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres and is listed in the United States Register of Historic Places.

**Rest Haven** – Incorporated in 1940, one of the newest cities in Gwinnett and is only a mile and a half wide.

**Snellville** – In 1885, Snellville was founded by Thomas Snell and James Sawyer and is located on US Highway 78 in the southeastern corner of the county.

**Sugar Hill** – This town’s name came from a freight wagon traveling down a steep hill in the 1800s that spilled its load of sugar all over the hill, becoming “Sugar Hill.” The city was chartered in 1939.

**Suwanee** – Beginning as an Indian village and later serving as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office.



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## • executive summary

This section provides an overview of the budget and County government financing. Included are the transmittal letter; an outline of policies and procedures; a statement of our mission, goals, and objectives for 2009; an explanation of the budget process; the overall financial status of the County, including a graph depicting a history of revenues and expenditures; debt management information; a discussion of short-range issues as well as long-range issues; the budget resolution; a schedule of graphs comparing source of revenues and use by category combined for all funds; history of authorized positions combined for all funds; and a history of millage rates and tax digest.



75 Langley Drive • Lawrenceville, GA 30045-6900  
(tel) 770.822.7820 • (fax) 770.822.7818

March 4, 2009

Dear Chairman and District Commissioners:

It is my pleasure to present the published budget of Gwinnett County as adopted by the Board of Commissioners on March 3, 2009. This budget is consistent with the long-term goals of the County and it reflects the short-term goals stated by the Board, while providing support to meet the service delivery needs of the citizens of Gwinnett County.

The 2009 budget has been developed within the framework of a five year financial plan for the County. This plan's themes encompass a public safety focus, long-term financial stability, and efficiency in government services. This 2009 budget includes:

- Results of the **Service, Value, and Responsibility** (SVR) initiative totaling approximately \$40 million in cost savings and fee structure modifications
- 75 positions for Fire and EMS related to opening stations 29 and 30, adding a ladder truck, and a new ambulance unit
- 59 positions for Police with 58 being new uniformed officers and one for the E-911 Center
- 8 positions in the Clerk of Court for additional caseload management
- 6 positions in the District Attorney's office which includes additional Assistant District Attorneys for both the Drug Task Force and Juvenile Court and an investigator
- 1 Magistrate Judge converting from part-time to full-time for case load growth
- 2 positions related to the opening of Settles Bridge Park, the Isaac Adair House, and Freeman's Mill Park
- Elimination of 108 positions among various departments
- Postponement of various capital projects

### **Business Planning Process**

The process of preparing, recommending, and adopting a balanced budget for Gwinnett County is always a challenging task for staff, citizens, and elected officials. This year's process proved no different. In fact, this budget was especially challenging as Gwinnett suffered the same economic downturn which has gripped the nation. Not only did we need to consider the anticipated revenue impact from declining property values, we also had to analyze the impact of a softening economy on all revenue sources.

Revenues are only half of the equation. We also began using a new methodology for how to allocate the limited resources we have to achieve outcomes our citizens require. This methodology is the Business Planning Process (BPP). This budget contains the results of four departments that participated in a pilot: Fire, Information Technology Services, Judiciary, and Water Resources.

The basic concept of BPP is to have departments develop cohesive business plans to produce the outcomes our citizens expect. The process sets out to have each department examine the services it is providing and determine if it:

- Is aligned with the strategic direction of the County, as defined in Gwinnett's **2030 Unified Plan**;
- Is Considered "core" to the Mission of government; *and*
- Achieves outcomes relative to the resources allocated.

*continued...*

Going forward into 2010 all departments reporting to the Board of Commissioners will be required to participate, with Constitutional Officers invited to do so. As this process becomes more ingrained in the organization, it will become easier for all stakeholders to determine their results and for policymakers to make funding decisions in a more informed manner.

### **Service Delivery Strategy**

With the adoption of a Unified Plan, the County is required to renew its **Service Delivery Strategy** (SDS) with the 15 incorporated cities in Gwinnett. This process actually began over three years ago when the Unified Plan development started.

SDS is an agreement the State requires that defines which services the County and Cities will provide, at what level they will provide them, and how they will be funded.

Depending on the outcome of these discussions with the municipalities, the County's funding structure for some services could change dramatically, particularly Police, Fire/EMS, and the Department of Transportation.

This budget was formed in anticipation for the additional need of public safety resources, as noted above.

### **Triple AAA**

Gwinnett continues to garner AAA debt ratings from all three rating agencies for the 11<sup>th</sup> straight year. This has enabled Gwinnett to incorporate a strong capital improvement program which encompasses both pay-as-you-go financing and debt borrowings. The County acknowledges both the controllable and uncontrollable factors that influence the bond rating. Plans have been implemented to facilitate the maintenance of the AAA rating wherever possible.

### **Budget at a Glance**

The total 2009 Budget, including all operating and capital funds, is \$1,710,655,983. The Operating Budget is \$951,219,562 and the Capital Budget is \$759,436,421. The five-year Capital Plan is \$1,419,710,123. The total 2009 Budget is \$63 million more than the 2008 Reconciliation Budget. This is due to the voter-approved extension of the Special Purpose Local Option Sales Tax (SPLOST) program. The following table shows the history of the budget each year for the last five years.

Year	Operating Budget	% ch.	Capital Budget	% ch.	Total Budget	% ch.
2009	\$951,219,562	8.9%	\$759,436,421	-1.9%	\$1,710,655,983	3.8%
2008	\$873,031,009	7.1%	\$774,152,958	-3.3%	\$1,647,183,967	2.0%
2007	\$815,169,167	6.6%	\$800,236,564	-10.6%	\$1,615,405,731	-2.7%
2006	\$764,452,067	1.7%	\$895,147,921	10.6%	\$1,659,599,988	6.4%
2005	\$751,435,529	12.0%	\$809,009,554	12.3%	\$1,560,445,083	12.2%

The total 2009 Capital spending plan accounts for 44 percent of the 2009 Budget. In total, Capital decreased 1.9 percent from \$774 to \$759 million. The County's capital budget fluctuates based on the funding levels of major projects. Major projects in the capital program that were under construction in 2008 with completion anticipated in 2009 include a Police Annex building, Harbins Passive Park Phase I, pipelines reuse of water for irrigation, and the Hamilton Mill Library.

The 2009 budget keeps infrastructure and basic core services as the County's priority. The continued emphasis on public safety, criminal justice, and water and sewer services demonstrate the County's commitment to keeping Gwinnett County a preferred place to live, work, and play. This budget also continues the funding of a competitive pay and benefits package that can attract and retain the kind of quality workforce our citizens have come to expect.

Detailed information on all facets of the budget can be found within this document. The **Executive Summary** brings the 2009 Budget, including the five-year CIP together at a high level, and it discusses the budget objectives, processes and issues. The two sections of the document titled **Operating Funds** and **Capital Funds** quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the **Departmental Information** section. The Capital Funds section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the **Capital Programs** section.

Your support and direction throughout the budget process are greatly appreciated. Your dedication to effectively address the many challenges that face the County is invaluable to the formulation of a functional, fiscally-sound, balanced budget. I would also like to thank all of those who have worked with us to arrive at an acceptable plan for 2009. Many professional staff members and citizens contributed to this budget process. I commend them for the work and continued efforts to improve this document. It is the goal of the Department of Financial Services and the Budget Division to continue to work through a cooperative effort with County employees, elected officials, and citizens to ensure a financially stable future for Gwinnett County.

Respectfully submitted,



Maria Woods,  
Acting Director of Financial Services

## mission, vision, values, and objectives

### 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.

### Objectives in 2009

With our mission in mind and in pursuit of our goal, the following objectives were established for 2009:

- Continue to keep the County's core services strong by favoring funding for extended services in public safety related and direct service areas
- The County will adjust the compensation package as necessary to recruit and retain qualified employees. The County will evaluate salaries with the metro Atlanta area and adjust, as necessary, to remain competitive while staying within the guidelines of the Balanced Compensation policy
- Maintenance of existing services will take priority over new or expanded services.
- Whenever possible, funding will be provided for replacement equipment that will benefit County operations by reducing maintenance costs, eliminating downtime, etc.
- Funding for expansions in direct service areas in which property taxes are not the funding source will be strongly considered as long as current revenues are available
- Efficiency improvement will be emphasized in funding priorities. One-time purchases of equipment that reduce other costs will be encouraged
- As funding allows, the budget will seek to maintain a ratio of County employees to residents between 5.75 – 6.25 authorized positions per 1,000 residents in order to maintain a quality level of service to the citizens
- The County will provide practical and easy-to-use services through multiple channels of access to its constituency, businesses, other governments, and employees through innovative and effective use of information technology
- The County will examine and study tax structuring alternatives, and the possibility of providing incentives for redevelopment/revitalization
- Projects included in the Capital Improvement Program should be consistent with the Gwinnett County 2030 Unified Plan

- Capital projects should be financed to the greatest extent possible through user fees and assessments where direct benefit to users results from construction of the project
- All service and funding expansion considerations will be reviewed in terms of the current year impact and the long-term impact (up to five years) on operating revenues and fund balances. The County will continue to move forward and expedite current projects in the Capital Improvement Program as annual funding becomes available
- Capital improvements will be reviewed in terms of the operating impact for up to five years from the fiscal year budget
- Capital project requests that provide for the renovation of existing facilities, resulting in preservation of the County's prior investment, shall receive priority funding consideration

## policies and procedures

Under *Georgia Code 36-5-22.1*, amended by House Bill N<sup>o</sup>. 1815, the County Government Authority (Board of Commissioners) has original and exclusive jurisdiction over the following:

- The levy of general and special taxes
- The appropriation of funds
- The fixing of rates of all other charges
- The authorization to incur indebtedness
- The completion of work where cost is to be assessed against benefited property and establishment of the basis for such assessment
- The authorization and provision for contracts
- The control of public roads, private ways, bridges, and ferries, according to law, giving the Chairman authority to accept subdivision plats when specified requirements are met
- The establishment or alteration of election precincts and militia districts according to law
- The acceptance of the provisions of optional statutes (when statute legally permits acceptance)
- The carrying out of requirements previously required of the commissioner of roads and revenues in respect to zoning and planning
- The creation or modification of boundaries of special taxing district authorized by law
- The bonding of County officers, if not fixed by statute
- The enactment of ordinances or other authorized legislation as necessary
- The determination of priorities of capital improvements
- The calling of elections for voting of bonds
- The appointment of retained legal counsel and independent county auditor, providing for their compensation

Under this amendment to the state law, the Chairman must submit annually a proposed, balanced budget governing expenditures of all County funds, including capital outlay and public works projects before December 1. The fiscal year runs from January through December. The procedures for budget preparation, submission and review of the governing authority, public review, notice, and hearings are provided in Chapter 81 of Title 36 of the Georgia Code. Compliance with these laws is reflected in the budget process calendar on page II – 16.

To aid in the financial administration of the County, the Department of Financial Services has been established and is maintained according to the Gwinnett County Code 3-1001. The Director of Financial Services and his/her office plan and prepare for the financial needs of the County, being responsible to the Commission through the County Administrator.

The responsibilities of the Director of Financial Services include Accounting, Budget, Grants, Debt Administration, Treasury, Risk Management, Benefits, and Purchasing. A brief summary of significant policies developed for each of these areas is shown on the following pages. The Financial Services Director also acts in a coordinating role for work performed in the Tax Assessor's Office. There is also an Economic Analysis Division under the Finance Director who works with all aspects of financial operations, as appropriate. Economic Development is a primary responsibility of the Economic Analysis Division.

### **Accounting**

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the



County are protected from loss, theft, or misuse, and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Beginning with fiscal year 2002, Gwinnett County follows Statement No. 34 of the Governmental Accounting Standards Board. This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, governmentwide statements (including all funds) will be presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred.

Proprietary funds and agency funds are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for proprietary funds is on determination of net income.

### **Budget, Grants Administration, and Debt Management**

The minimum legal level of budget control is at the fund/department level as specified in the Georgia Code. However, County policy and the adopted annual Budget Resolution require further controls. Those controls and the procedures used for amending the budget throughout the year are enumerated in the Budget Resolution in the Executive Summary.

The basic unit for internal accounting and budgetary control within Gwinnett County exists at the fund level. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives. Operational control of departmental budgets is accomplished through an automated system of preliminary checks of funds availability on an appropriation unit basis (group of accounts).

The Board of Commissioners reviews staff-prepared estimates of revenues, fee schedules, and expenditures through the adoption of the annual budget. Staff also reviews the actual revenue and expenditure activity again at mid-year. Changes are made based on costs of services provided, the impact of inflation upon the provision of services, and the actual activity observed in revenue collections. The Board of Commissioners adopts the changes made to the budget at this time via the Mid-Year Budget Reconciliation adoption. The mid-year review also coincides with the adoption of the millage rate and submission of the tax digest to the state Department of Revenue. At this time, property tax revenue projections are re-evaluated and adjusted to conform to the tax digest.

The Commissioners adopt an annual operating and capital budget. The annual capital budget includes the yearly allocation for each capital project. They also review annually and adopt a five-year plan for capital requirements. A pay-as-you-go policy is assumed

for as many capital programs as possible. When financing of capital improvements through issuance of debt is necessary it is done, when possible, through user fees and assessment districts where the users benefit directly from the construction.

The basic criteria for a capital project is an item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years. It should have a total project cost of \$250,000 over the six-year Capital Improvement Plan (CIP) or \$100,000 on an annual basis. Some types of equipment may constitute a capital project when grouped together. Revenues within capital funds collected in excess of expenditures are carried forward to fund ongoing project needs of the program in subsequent years.

All governmental operating funds maintain a fund reserve of at least one-twelfth of the budgeted appropriations. Funds that have debt obligations or revenue restrictions require a reserve of one-sixth of the budgeted appropriations. This policy demonstrates the County's determination to be fiscally responsible. The County also sets aside two months of the previous year's expenditures for the General Fund as a reserve. The County General Fund has a \$1 million contingency for unforeseen needs. The Board of Commissioners must approve the use of contingency funding. All unobligated operating appropriations lapse at year-end.

All available funding resources from the community and/or cooperating governments are integrated into the budget. Priority for funding is given to federally or state mandated projects, as well as projects that provide for the renovation of existing facilities, resulting in preservation of the community's prior investment, or which reduce operating costs. Projects that have been previously initiated and are in subsequent phases of completion are also considered priorities.

New facilities whose construction or acquisition will result in substantially increased operating costs must be carefully considered; plans for the funding of the operating costs must be included in the overall budget process. Deferral of some capital projects may occur if and when financial constraints occur.

Grant administration, including preparation of the single audit, is an additional function of the Budget Division. Whenever grants are available from State or Federal governments, efforts are made to secure these funds if they fit within the overall plans of the County. Once granted, funds are used prudently in the hopes of renewal unless fulfillment of the requirements proves to be too costly.

Debt Management, which includes the bond issuance process, is another function coordinated by the Budget Division. When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

### **Treasury**

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize utilization of funds with respect to liquidity and yield. All investments are made in accordance with the laws of the State of Georgia and the County Investment Policy, which was re-adopted by the Board of Commissioners in August 2002, providing for minimum risks on the basis of protection from fraud or malicious misappropriation. Only authorized personnel within the Department of Financial Services are authorized to make investments from the County's monies, such personnel being the Director of Financial Services, the Director of the Treasury Division, the Investment Manager of the Treasury Division, or Invest-

ment Managers hired by the County in accordance with the Investment Policy. All investments are secured.

The Treasury Division also administers the Business and Occupation Licensing functions as well as cash management and disbursement operations of the County.

### **Risk Management and Benefits**

The County manages its risks by purchasing limited liability coverages and internally sets aside assets for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability. Auto Liability does the same specifically for damages to non-County-owned vehicles. The Workers' Compensation Fund services claims for employee exposure to injuries. All departments, agencies, and authorities of the County participate in these funds. These internal service funds allocate the cost of providing claims service and payment by charging a premium to each department. These charges are based upon recent trends in actual claims experience of the County as a whole and at the department level.

The Risk Management Division also manages all facets of employee benefits including health insurance, life insurance, dental, prescription drug, and short-term and long-term disability insurance. Health and prescription drug benefits are self-funded and self-insured by the County. The other products listed above are insured products. The division also oversees the County's retirement and deferred compensation plans, and retiree health benefits. The goal of these programs is to provide comprehensive, cost-effective employee benefit plans that meet the needs of Gwinnett County employees and their families. Risk Management purchases excess policies for workers' compensation and general liability.

### **Purchasing**

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in early 1995. It was amended in June 2007. Through it, the Purchasing Division establishes dollar limits and buying parameters; describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property; and explains contracting procedures including bonding, insurance, and vendor performance.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by any department head; however, a letter of justification must be submitted to the Director of Financial Services as soon as practical. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Board of Commissioners for approval at its next meeting (see *Purchasing Guidelines on the next page*).

Gwinnett County Purchasing Guidelines	
Up to \$2,499.99	Direct placement of order at the discretion of the department head.
\$2,500 – \$4,999.99	Minimum of three quotations taken by department
\$5,000 – \$9,999.99	Minimum of three telephone quotations taken by Purchasing Division personnel
\$10,000 – \$100,000	Minimum of three written quotations by Purchasing Division personnel
Above \$100,000	Solicitation of formal, sealed bids by Purchasing Division personnel. Award of the bids made at a formal meeting by the Board of Commissioners.

## economic environment

With effects of the global recession evident in all indicators, and historical evidence pointing to a very slow recovery period, the 2009 budget was constructed within the framework of a realistic multi-year view of the local economy.

### Current Conditions

For the 12 months ending in March 2009, the Gwinnett County Index of Current Economic Indicators was down 14 percent and has been below the 12-month moving average for 19 consecutive months.

As of March 2009, on a seasonally-adjusted basis, consumer confidence was 78.8 percent below the same month a year ago, household employment was 6.7 percent below the same month a year ago, and hotel/motel occupancy was 12.8 percent less than the same month a year ago. With household spending closely correlated with consumer confidence, sales tax revenues are also down over the same period last year—the third consecutive year that sales tax revenue growth has posted negative numbers.

The labor market in Gwinnett is expected to continue weakening in 2009, with the unemployment rate likely rising to double digits. The Georgia Department of Labor pegs Gwinnett County's unemployment rate at 8.9 percent in May (on a seasonally-adjusted basis, it is 9.1 percent). While still lower than the state rate of 9.5 and the national rate of 9.1, it is still more than twice as high as any rate Gwinnett has experienced in the last 14 years. Through the four quarters ending in December 2008, a net loss of nearly 17,000 private sector jobs occurred in Gwinnett, representing nearly six percent of total private employment in the county.

Housing construction has experienced significant declines over the last three years and as reflected in foreclosures, the local market continues seeking the bottom. Since 2004, advertised foreclosures are up more than 400 percent in Gwinnett County. Last year saw an increase of 64 percent, and so far, 2009 is up another 55 percent. With unemployment and interest rates on the rise, this number is expected to grow.

Although the decline in housing will slow, if for no other reason than it doesn't have much farther to fall, the commercial real estate sector is expected to experience declines in 2009 and improvement in housing data is not expected until 2010. With one out of every 12 private-sector jobs in Gwinnett in the construction industry, plus those that are indirectly supported by construction, there is substantial evidence to indicate that Gwinnett County will continue to feel some impacts of this recession over an extended period.

### Leading Indicators

For the 12 months ending in April, the Gwinnett County Index of Leading Economic Indicators is down 3.9 percent. Noteworthy is that April data reflect a slight rebound from March, an increase of 7.4 percent. After spending 23 consecutive months below the moving average, the Leading Index, designed to forecast the county's economic performance three to six months in advance, is above the 12-month moving average. This is significant because if the index is consistently above or below this average, it is a signal that the economy is headed in either direction three to six months down the road. It is too soon to tell whether the increase in the Leading Index is actually the beginning of an upward trend, or if it is simply an anomaly.

Nevertheless, of the four indicators used to measure the Leading Index, the single largest contributor to the increase in the index was single-family building permits, which increased dramatically during the month. While the rise in permits is welcomed news, single-family building permits are still down 58.3 percent for the year, adjusted for seasonality.

With respect to the employment picture, initial unemployment claims in April were 30.0 percent below the March level, a glimmer of light, within the context of an 87.4 percent increase above the same month a year ago. Year-to-date monthly averages of initial claims have significantly outpaced levels from any previous recessionary period since 1997.

## **Outlook**

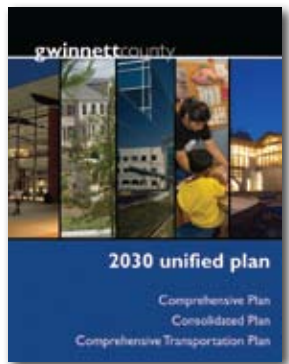
The “official” start of this recession was December 2007, and already 15 months into it, a bottom remains elusive. Since the Great Depression, only two other recessions (1973–1975 and 1981–1982) have lasted longer than 13 months. This will be the third, and could very easily turn into the longest downturn since the Great Depression.

Unlike “normal” recessions that come after a period of tight monetary policy, this economic downturn is the result of an asset bubble and credit tightening. As such, it is likely to be less sensitive to monetary policy, and continued fiscal policy efforts are to be expected from the federal government.

Although Gwinnett County is expected to receive a fair share of *Economic Recovery Act*-funding, the effect is expected to be artificial and short-lived.

Medium-term, Gwinnett’s high-tech economic base and strength in logistics and distribution should prompt recovery earlier than most. Further, despite the current economic environment, over the long term, continued population growth will fuel both housing and consumer-driven industries. However, for 2009, expectations for growth in either housing or consumption and overall employment growth are muted with optimism for some early signs of recovery in 2010.

## short-range issues



In 2009, the population of Gwinnett County, Georgia, is expected to rise above the 800,000 level, anchoring the northeast corner of the metropolitan Atlanta area.

With the majority of its population living in unincorporated areas, the County provides a wide variety of services ranging from police protection to acquiring and maintaining parks and greenspace.

This section discusses some of the major short-range issues facing Gwinnett County.

### Public Safety

The Board of Commissioners continues to place an emphasis on public safety services. Keeping pace with community conditions and population growth, the 2009 budget includes 135 new positions for police and fire services.

The addition of 58 police officer positions will increase the ratio of officers per thousand residents served from 1.05 to 1.13, toward a goal of 1.25 per thousand.

Further, the 2009 budget adds two new fire stations (Tribble Mill and Braselton), a ladder truck, and an ambulance to the service capacity. These enhancements are expected to reduce the County's average response time from the current 7.5 minutes toward the long-term goal of 5.0 minutes, ultimately saving more lives and lowering property insurance premiums for many property owners.

### Economic Development

Recognizing that organic growth was maturing, economic development was elevated in priority in 2006 when the Board of Commissioners adopted an *Economic Development Ordinance* and created an Economic Analysis Division. Additionally, support of **Partnership Gwinnett**, a Chamber-led community and economic development initiative has continued.

**Partnership Gwinnett's** initiatives have resulted in 40 companies relocating or expanding major new facilities, accounting for almost 3,000 new jobs. Major corporate expansions include Cisco and Xicom Wireless. Corporate relocations in 2008 include Suniva, Inc. (100 new jobs) and NCR (300 new jobs), with additional announcements expected to continue in 2009.

Also in 2009, several other efforts are expected to come to fruition including the opening of Gwinnett Stadium, creation of tax allocation districts and the initial steps to implement the **2030 Unified Plan**.

Finalized in late 2008, the 2030 Unified Plan for land use, housing, and transportation organized around five themes: promoting economic development and maintaining fiscal health; fostering redevelopment; improving mobility and accessibility; providing more housing choices; and making Gwinnett a preferred place to live, work, and play.

The County continues to work closely with three Community Improvement District (CID) organizations to help revitalize and improve the areas around Gwinnett Place Mall, the US 78 corridor near Snellville, and the Gwinnett Village area around Jimmy Carter Boulevard.

### Service, Value, and Responsibility

In preparation for the 2009 budget, the County undertook a comprehensive services review and cost management study. The project resulted in a net improvement in fiscal position of \$40.0 million, including \$33 million in expenditure savings and \$7.0 million in revenue enhancements.

More than 80 employees served on 10 evaluation teams led by senior management and facilitated by a consultant. The teams reviewed departmental budgets and operations and created a list of ways to cut costs and improve efficiency. Among the areas under examination were non-core services, administrative functions, rates and fees, productivity, facility operations and maintenance, equipment, inventories, supplies, and personnel costs including overtime and benefits. A total of 150 cost-saving options were identified with approximately 100 incorporated into the 2009 budget. Further study and implementation of ideas surfaced during the SVR projects are expected to continue over the next several fiscal years.

The project also resulted in elimination of 90 positions, primarily in Planning and Development services due to slow land development and building activity. Expansion and renovation plans for Juvenile Court and the One Justice Square building were delayed, and compensation adjustments helped reduce costs by approximately \$1.6 million.

Revenue enhancement consists primarily of increases in ambulance transport fees, planning and development fees and business occupation taxes.

### **Business Planning Process**

Gwinnett County has been managing organizational performance since 1997 when a task force was created to improve departmental operations and assist in the budgeting process.

The year 2009 marks the 12<sup>th</sup> year goals and performance measures have been used to allocate resources and manage operations. In 2008, a centralized business intelligence database system called "Corporater" was implemented, enabling management throughout the County to report, monitor, and manage organizational performance using a single system.

The next phase is the transformation of the County's budgeting process into a strategic planning process, with the annual spending plan (budget) as the first-year "action plan" of a broader, performance-driven, strategic business plan.

For the 2010 budget, the following sequence is planned.

1. A strategic planning workshop will be held with the Board of Commissioners to set broad strategic themes.
2. Next, a departmental planning meeting is envisioned to coordinate strategies, analyze interdepartmental opportunities, and establish financial parameters.
3. Then, departments will develop multi-year business plans, updating and developing initiatives to support the strategic priorities set by the Board of Commissioners within financial parameters.
4. Once each department's business plan is complete, departments are expected to come together again to present their plans to each other, approving objectives and initiatives that will go forward in the budget.
5. Lastly, departments will prepare traditional budgets based on approved initiatives, submitting those budgets to the Finance Department for consolidation and review against financial parameters. Based on the fiscal position of the consolidated budget, additional Budget Review teams may be organized to make final priority recommendations to the Chairman.



Thereafter, in accordance with State laws, the Chairman will propose a budget, public hearings will be held and the Board of Commissioners will adopt a 2010 budget.

The new process is expected to improve alignment of strategic themes with government initiatives, focus management attention on the most important priorities, and assure achievement of outcomes most-valued by the community.

### **Solid Waste Management Plan**

In 2009, Gwinnett County will be conducting a study of its options as it moves toward revising its Solid Waste Ordinance and possibly amending the previously approved update to its *Solid Waste Management Plan*. Implementation of a new *Solid Waste Ordinance* to be effective January 1, 2009, was enjoined by a court order in December 2008. As directed by the court, the County is currently operating under an ordinance adopted in 2007.

Through a competitive process, the County has secured the services of a nationally recognized solid waste consulting firm to complete the following tasks:

- Review the *Solid Waste Management Plan* and prior study
- Evaluate service delivery options/business management plan
- Maximize public input
- Make recommendations for new ordinance/solid waste management plan revisions

The goal is to have a revised ordinance adopted in the fourth quarter of 2009, with implementation of a revised solid waste program in the second quarter of 2010.

## long-range issues

The County has many planning tools in place to help map out its future. Some of these tools include:

- *Comprehensive Parks and Recreation Master Plan*
- *Open Space and Greenways Master Plan*
- *Water and Wastewater Master Plan*
- *Comprehensive Transportation Plan*
- *2030 Unified Plan*
- *Capital Improvement Program*
- Six-Year Forecast of Revenues and Expenditures
- Population Forecasts

As noted above, the County has completed its **2030 Unified Plan**. This new plan will guide the county's growth and infrastructure development for decades. It is an innovative roadmap for smart growth in Gwinnett. The *2030 Unified Plan* coordinated the updates of the **Comprehensive Plan**, the *Consolidated Plan*, and the **Comprehensive Transportation Plan**.

The County also has a number of initiatives being developed to address long range issues. Examples of these include a *Solid Waste Master Plan*, *Wellness Program* and *Disease Management Plan*, Succession Planning, Transit Planning Services, an *Environmental Sustainability Program*, and an *Information Technology Strategic Plan*.

These long-range planning tools guide County officials in making decisions about land use, public service delivery needs, timing and placement of community facilities, and future revenue streams to fund these needs. These plans attempt to identify key long-range issues that are most likely to affect the County's growth and propose strategies to utilize the County's resources in the most effective manner. Some of the issues facing Gwinnett County over the next six years and the strategies to address them are discussed below.



### Public Safety

The steady growth of the County's population continues to pressure the ability to deliver emergency fire and medical services to the citizens it serves. Identifying the number of additional fire stations needed and plotting the relocation of others are critical in formulating long-range capital investment plans. The **2009 CIP** includes funding for Fire Services capital needs through SPLOST programs that will bring the total number of fire stations in the county to 30 by 2010. Currently, the county has 28 stations in service. Due to the county's growth, a long-range issue exists in increasing the number of stations to 34 by 2014.

Population growth creates service delivery issues for Police Services as well. Two additional Police Precincts are included in the five year *Capital Improvement Plan* to assist in the provision of adequate police services which will bring the total number of precincts to seven. The Grayson Police Precinct is the first of the two planned additional precincts.

### Economic Development

In 2005, the Gwinnett County Board of Commissioners (BOC) recognized the need for the County to be more proactive in the area of economic development. During the preceding two decades, rapid growth—both residential and commercial—was the norm and there was little need to proactively pursue development. However, the 2001 recession hit Gwinnett disproportionately hard and the County saw literally thousands of high-tech jobs leave due to rapid technological changes, jobs relocated overseas, and slowing consumer demand. In addition, population growth was slowing and the future with an aging population was beginning to be recognized. Gwinnett could no longer sit

back and let change happen. A more proactive stance to economic development was necessary.

Therefore, in early 2006, the BOC adopted the County's first *Economic Development Ordinance*. The ordinance allowed for various financial incentives (under a very strict set of guidelines) to be used to attract business and industry to Gwinnett. Three months after the ordinance was passed, the County landed a major data center for Hewlett-Packard which brought dozens of jobs and more than a quarter of a billion dollars in capital investment. A new era in Gwinnett's economic growth had begun.



Also in 2006, the Gwinnett County Chamber of Commerce commenced *Partnership Gwinnett*, a five-year communitywide strategic plan that was jointly funded by both the private and public sectors. In 2008, the *Economic Development Ordinance* was amended to bring it in line with the strategic goals of *Partnership Gwinnett* and to make it a more effective tool in targeting strategic industries for the County. Those changes have been successful and the latest example of that success is the recent relocation of the NCR's world headquarters from Dayton, Ohio (where the company was founded 125 years ago), to Gwinnett County. NCR's relocation will bring more than 1,200 high paying executive jobs and millions more in capital investment to Gwinnett.

Gwinnett now finds itself in yet another deep, broad-based, national recession. While the many successes of the past three years and the communitywide strategic plan are a good start, the county is still shedding both jobs and investment as the economy works through this downturn. Having a proactive economic development program in place has certainly helped, but going forward—in both the near- and long-term—strategic focus will need to be paid to the County's economic development efforts. Nearly a third of the strategic policy goals outlined in the County's recently completed *2030 Comprehensive Plan* relate directly to proactive economic development efforts. If Gwinnett County is to remain a preferred place, proactive strategic economic development policies will need to play a significant role not only through this downturn, but for years to come.

### **Service, Value, and Responsibility**

As discussed above, the County is at a maturity point where service demands and financing sources are undergoing a shift, and the current recession has amplified the effect of slowing revenue.

Under these conditions, county management recently undertook a comprehensive services review and cost-management study with both short- and long-range implications on services. A total of 150 options were identified with approximately 100 immediately incorporated into the 2009 budget. Further study and implementation of many other concepts surfaced during the SVR projects are expected to continue over the next several fiscal years. Below is a discussion of several of the issues under continuing study.

### **Workforce Health**

Rising healthcare costs continue to affect county government in several areas. Gwinnett County is addressing this issue in a multi-faceted approach. One such approach includes entering into a contract in 2009 to provide Wellness Promotion and Disease Management Services for the Gwinnett County Health Plan with options to renew through the year 2013.

While the *Gwinnett County Health Plan (GCHP)* for county employees and retirees has maintained a wellness program for many years, it now has the goal of enhancing the program to a true state-of-the-art program in support of benefits cost control and increased employee productivity. GCHP is facing some unique challenges in the area of medical cost management and is looking to provide wellness promotion/disease manage-

ment services that can effectively manage their membership from a behavioral change perspective and help to lower the associated healthcare costs.

This initiative will include health and lifestyle promotion/education, health risk assessment tools, website development, as well as overall wellness promotion and disease management program coordination to support optimal health for GCHP members.

### **Technology Innovation**

To further enhance the use of technology to achieve operational efficiencies in business units, Gwinnett County is developing a comprehensive five-year information technology strategic plan. A contract for this work was awarded in 2009, and will include a one-year tactical plan and cost estimates for each recommendation. The plan is expected to address our business systems and technology infrastructure including hardware, networks, and telecommunications.



The County workforce consists of approximately 4,900 employees that are distributed among over 40 remote locations. The Gwinnett Justice and Administration Center (GJAC) is the largest single location with approximately 1,400 employees. The Department of Information Technology Services has the largest concentration of technology-related employees with approximately 125 including full-time employees and contractors. Other agencies also have technology-related employees that support agency specific technologies.

The County business systems and technology infrastructure include a variety of large enterprise class technologies including a variety of specialized systems. These systems are considered our primary business systems; however, each County agency also has business applications that are specific to their unique business.

As the County matures, assertive application of technology will be essential for affordably meeting service goals.

### **Asset Management**

Over the past few years, the Department of Water Resources has developed an asset management approach to making business decisions, becoming an industry leader in its ability to make appropriate decisions based on risk, life-cycle costs, and value to customers. This approach enables the utility to plan, acquire, maintain, operate, rehabilitate, replace, and dispose of infrastructure assets in the most cost effective manner, providing the required level of service for present and future generations. Numerous programs and initiatives to support this program are in various stages of development and implementation, most notably the development and implementation of computerized work order/asset management systems, which will facilitate the collection of important infrastructure data which can be analyzed and assessed to aid in making critical operating and capital investment decisions.

### **Leadership and Succession**

To further identify leadership talent within our organization, Gwinnett County is in the process of launching a formal succession planning program. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which critical positions are targeted and staff prepared to qualify for the targeted positions. Succession planning charts are being developed for appointed positions at this time. This strategic planning tool will aid county leaders in a changing workforce.





Results of these initiatives are immediately accruing, with benefits expected throughout the five-year forecast period. The County will continue to explore and identify other innovative measures to improve efficiency.

### **Environmental Sustainability Program**

In 2009, the Gwinnett County Board of Commissioners established environmental sustainability to be an essential value to the County, and is committed to concerted and long-term environmental stewardship in the procurement, development, operations and maintenance of its facilities, fleet, equipment, and other assets. Policies and practices associated with this commitment are expected to reduce the County's operating costs, provide a healthier environment for the County's employees and citizens; and protect, conserve, and enhance our natural resources.

The Board expressed its support for the *Gwinnett Environmental Sustainability Program*, a long-term and comprehensive set of county policies, initiatives, and practices that promote environmental sustainability in the procurement, development, operations and maintenance of the County's facilities, fleet, equipment and other assets; and in the daily lives of those in the Gwinnett County community. These sustainability objectives and activities are aligned with the objectives of the Atlanta Regional Commission's *Green Communities Program* under which the County will be seeking certification. These objectives include commitments to environmental stewardship and best practices in the following areas at the governmental and community levels:

- Facility construction, renovation, and maintenance
- Energy usage
- Water usage
- Trees and greenspace
- Air quality and transportation
- Recycling, waste reduction, and materials reuse
- Procurement of environmentally-preferred products, materials, and services
- Land use: development and revitalization strategies
- Education

The County further resolved that energy conservation will be a central part of the County's sustainability practices, and to highlight these efforts will join ENERGY STAR as a Partner. ENERGY STAR® is a joint program of US Environmental Protection Agency and US Department of Energy that promotes energy efficient practices and products.



Putting this commitment into practice, the Gwinnett Environmental and Heritage Center is the County's first LEED-certified building. This facility exemplifies the County's early commitment to green-building prior to any official policy regarding LEED construction being adopted. In addition, Gwinnett County has several LEED-registered projects including the 911 Center, the Police Training Facility, the Senior Service Center, and the Hamilton Mill Library.

*Leadership in Energy and Environmental Design (LEED)* is an objective certification program and nationally accepted benchmark for the design, construction, and operation of high-performance green buildings. The LEED certification rating system addresses six major areas of environmental concern: sustainable sites; water efficiency; energy and atmosphere; materials and resources; indoor environmental quality; and innovation and design process. LEED certification offers many benefits including environmental, economic, and occupant-oriented performance and health advantages. Studies show that LEED-certified projects cost less to operate and maintain, are energy and water efficient, and contribute to occupant health and productivity.

Gwinnett County agencies and departments have implemented a number of best practices in an effort to become more efficient and lessen our impact on the environment. These endeavors encompass a broad range of categories including energy, water, waste, and air. The purpose of this **Gwinnett Environmental Sustainability Program** is to formalize those undertakings, determine our current environmental baseline, and establish a comprehensive plan for County efforts in the future.

### Solid Waste

As mentioned above in short range issues, the County is currently conducting a study of the *Solid Waste Management Plan*. This will include a review of the current program, industry best practices, State of Georgia requirements, peer governments, recycling capabilities, requirements, and options, and development of and assistance with public forums to hear the opinions and recommendations of Gwinnett County citizens concerning how the County's solid waste program should be operated in the future. A sustainable solid waste plan, conducted in an environmentally sound manner, will be a critical element in the protection of public health and safety for generations to come.

### Water and Wastewater

The Department of Water Resources works closely with various planning entities in the County, region, and state to ensure that the long-term interests of the citizens of Gwinnett are fairly and accurately represented; to facilitate coordinated planning efforts; and to ensure the continued compliance with required regulations. Over the past three years, the department has been an active participant in both the Gwinnett County Unified Planning process as well as the *Metropolitan North Georgia Water Planning District Plan* updates. Now that both of those planning processes have been completed, the department is moving forward with the development of the *2030 Gwinnett County Water and Wastewater Master Plan*. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections as outlined in both the *Gwinnett County Unified Plan* and the updated *Metropolitan North Georgia Water Planning District plans*. Proposals from consultants to assist in the development of this Master Plan have been solicited and reviewed, with the expectation that a contract will be awarded this summer. The consultant team will work closely with an internal Technical Advisory Committee and an external Public Advisory Committee over the next year to develop plans and policies. Completion is anticipated during 2010.

Gwinnett County's population continues to grow, with projections indicating that the population will reach one million between 2020 and 2030. All of those citizens will need an abundant supply of clean water. During the development of the **Capital Improvement Program** (CIP), needs are identified through Master Planning, continual monitoring of growth trends and based on operational necessities. Business case evaluations are conducted on identified needs in order to fully develop the scope of projects, select appropriate solutions, prioritize importance, and incorporate them into the CIP. This is intended to develop a stable, self-sustaining CIP.

Another way to increase the supply of drinking water is by reducing the amount used for landscape irrigation. The F. Wayne Hill Water Resources Center (WRC) treats wastewater to very high standards. This highly treated but non-potable water can be sold at reduced rates to area businesses for irrigation purposes, thus conserving drinking water. The County has infrastructure in place to transport this reuse water and has entered into agreements with some private golf courses and county parks to provide reuse water for irrigation purposes. In addition, the Mall of Georgia's reuse water system became operational 2008. The County will continue to seek out additional customers for this highly treated reuse water.

Water reclamation, or the treatment of wastewater, is another area that requires extensive long-range planning. The County currently operates five water reclamation





facilities. These facilities, along with the cooperative arrangements with DeKalb County, provide 71.62mgd in permitted wastewater treatment capacity. The Yellow River WRF is currently undergoing a major expansion which will bring the total treatment capacity at that location to 22mgd. Once completed, the new facility will enable the decommissioning of several smaller water reclamation facilities, thus reducing the total number of facilities in the county to three. This will allow for greater efficiencies and economies of service.

Water and wastewater system planning is not limited to water treatment plants and water reclamation facilities. The CIP includes numerous projects to expand, improve, maintain, and rehabilitate the water and wastewater collection, storage, and distribution systems.

### **Transportation**

The purpose of the *Comprehensive Transportation Plan (CTP)* is to inform Gwinnett County officials on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and funding of those projects. The CTP is paired with the Unified Plan's *Comprehensive Land-Use Planning* element. Together, these two documents define the long term comprehensive vision for growth of the County, and a plan for investment in the County's transportation system and other supporting infrastructure.

The Gwinnett County *Unified Plan* examines alternative land use and transportation scenarios, which allow development of transportation investment strategies consistent with the likely land use and economic development future of the County. These scenarios and the resulting recommendations considered a full range of intermodal transportation improvements and strategies that would enhance the mobility, accessibility and safety performance of the County's transportation system.

The CTP examines a range of transportation options, as well as a variety of supporting strategies aimed at improving system performance. Given the current use of the transportation system in Gwinnett, and indeed in all of Georgia, it is not surprising that expansion of road capacity and improved traffic operations top the list of priority projects. This plan, however, also examines the need for improvements in other modes of transportation, such as transit, bicycles, and walking.

The Atlanta region is currently examining the future of transit through the efforts of the Transit Planning Board (TPB) and other planning partners. The CTP is developed with this in mind. The planning team met with all of the relevant transportation agencies to make sure that the recommended actions in the CTP were consistent with regional policies and directions being taken by other agencies. The CTP includes policy elements relating to land use strategies, access management, and travel demand management, all of which are important in optimizing transportation system performance.

Gwinnett County began transit operations in the fall of 2001 with express bus service to downtown Atlanta. Today, express buses run on six routes, five-days-a-week during peak travel times. Local bus service, which operates Monday through Saturday, connects neighborhoods and businesses to the County's cultural, shopping, and educational opportunities. Funding for the transit program is provided by the County, state, and federal government grants and fare box revenues.

In 2009, the Gwinnett County Board of Commissioners awarded a contract to review existing transit services, prepare a transit development plan, update *Title VI* compliance activities, and study bus advertising potential. Public involvement will be an important component of the study. The County is seeking innovative strategies for involving the public throughout the plan preparation at a level appropriate for this type of study.



## Community Services

Gwinnett County's long-range planning efforts were recognized in 2008 when Gwinnett County Parks and Recreation received the coveted **Grand Gold Medal Award** for Excellence in Park and Recreation Management from the National Recreation and Park Association (NRPA) and the American Academy for Park and Recreation Administration (AAPRA) as the number one park agency in the nation. Finalists submitted master/strategic plans and videos featuring their agency and achievements. The most prestigious award of its kind, the Gold Medal honors park systems and communities throughout the United States that demonstrate excellence in citizen involvement and support systems, long-range planning, fiscal resource management, environmental stewardship, preservation, technological integration, program planning and assessment, professional development, agency recognition and services for special populations.

Gwinnett County adopted the *Open Space and Greenways Master Plan* in May 2002. This plan is a comprehensive document intended to inform and guide the County's ongoing greenspace preservation program. The primary goals of the plan are to increase recreation opportunities, protect and improve water quality, increase connectivity via a system of greenways trails, and reduce the environmental impacts of development. A few of the numerous secondary goals of the plan include enhancing aesthetics throughout the County, protecting plant and animal habitat, promoting biodiversity, enhancing air quality, and improving transportation opportunities.

Consistent with these plans, Gwinnett County celebrated the grand opening of Gwinnett's largest park to date, Harbins Park, in 2009. Overall, Harbins Park totals over 1,900 acres, with the first phase encompassing the 1,289-acre passive portion of the park. A second future phase is in the master planning stage and will include more active elements of a community park to open in the future.



**Initial Operating Impacts – General Fund  
2009 – 2013 Major Capital Projects**

<b>Description</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Total</b>
Ambulance Service Expansion	\$ 661,051	\$ 687,493	\$ 714,993	\$743,592	\$773,336	\$3,580,465
Fire Station 29 Staff	2,499,648					2,499,648
Fire Station 30 Staff	841,754					841,754
Hamilton Mill Library	1,300,000					1,300,000
<b>Total</b>	<b>\$ 5,302,453</b>	<b>\$ 687,493</b>	<b>\$ 714,993</b>	<b>\$743,592</b>	<b>\$ 773,336</b>	<b>\$ 8,221,867</b>

\* One Per Year

*This schedule shows the initial operating impact of the listed major projects. Most of these costs will be ongoing costs.*

## budget process

The annual budget process begins early in the year, many months before the first recommendation is made to the Board of Commissioners. Arriving at a balanced budget that will allow Gwinnett County to provide necessary services for all of its citizens is an enormous task that involves a lot of time by dedicated County elected officials and staff members.

The budget process is divided into two primary components: the **Capital Budget** and **Five-Year Capital Improvement Plan** and the **Operating Budget**. The 2009 process began within the Budget Division of Financial Services. The budget staff started by compiling the capital and operating budget preparation packages for departments. The process then shifted to the County department level with the Capital Budget. The Capital Improvement Program consists of a one-year budget and a five-year plan. Departments were asked to look carefully at their capital needs over the six-year period and to prioritize those needs. Some capital projects had begun but had not been completed while others are mandated by either the state or federal government. Of course, a higher priority was placed on projects that fell under these categories in accordance with the budget policy objectives in the **Executive Summary**.

County financial staff set the conservative spending groundwork for the 2009 Budget by closely examining the historical spending patterns of all County agencies. No agency can overspend its appropriated amounts, so a small amount of each department's budget is not spent.

For this budget year, historical operating under-expenditures were used, along with known obligations for the next fiscal year, to create the targeted operating base budget. The operating base budget is the level of funding that allows the department to maintain their existing level of service. Every county department was instructed to keep their operating budget request under this target operating base budget. Most department budgets were limited to no growth from the previous year to about three percent. This does not include funding requests by the departments for increases to service levels.

Each department reviewed its spending priorities to make the best use of taxpayer dollars that were allotted to them. By encouraging re-prioritizing, the County's financial staff freed up scarce funding to be used for immediate needs.

The County maintains 28 separate operating funds. Most central services, such as financial services, purchasing, legal assistance, human resources, and information technology, are within the largest fund, the General Fund. Other large funds, such as Water and Sewer Operating and Recreation, use General Fund services consistently.

If the County did not provide these central services to the other funds, it would have to either hire staff or contract out for them. Therefore, the General Fund charges other funds for these services. These costs have been allocated to the funds based on usage, helping to show the true operating cost of all County funds.

Departments were also asked to carefully review capital requests that would impact the operating budget in future years and provide written material that would substantiate the cost of those impacts. The Capital requests were then submitted to the Budget Division of Financial Services for review. At that time, the budget analysts examined the requests for accuracy, reasonability, and availability of funding.

After much study, the requests and a recommendation on those requests were submitted to the Capital Budget Review Team. Both the Capital and Operating Review Teams are made up of the County Administrator, or designee, the Financial Services

Director, key department or division directors, and two citizen representatives. Budget staff facilitates all review team meetings and compiles all data.

The role of the Capital Review Team is to arrive at a proposed Capital Plan that is consistent with the Comprehensive Plan for the County as directed by the Board of Commissioners. This group arrived at their proposal after much consideration and after discussions with department directors and other departmental officials. The needs as reflected within the **Comprehensive Plan** must be included in the **Capital Improvement Plan** in conjunction with available revenues.

Concurrently with the completion of Capital requests by departments, the Operating Budget process began. Each department reviewed the base budget required to maintain current services and estimated the cost of necessary expansions. Each area of the County carefully examined its needs based on departmental history and projections for the coming year. Organizational structure was reviewed, including staffing requirements, salary schedules, and possible program modifications. A detailed accounting was made of equipment needs, overtime, travel, and training. Division directors and staff carefully reviewed the information looking for better and more efficient ways of maintaining adequate service levels and providing for future needs.

Once formalized, the departments' operating budget requests for 2009 were submitted to Financial Services. Along with the requests, revenue projections from departments were submitted and carefully reviewed by budget analysts. Property tax projections were derived after careful study of relevant economic indicators. Members of the Budget Division staff analyzed these budget requests, comparing sources of revenue with requested expenditures. Recommendations for reductions in base budget funding were then made for each department based on the department's history, spending patterns, and projections for future needs.

The Operating Budget recommendation was then submitted to the Operating Budget Review Team. By that time, the Capital Review Team was compiling their capital budget and five-year plan recommendation. This year's Operating Review Team also included a representative from the Office of the County Administrator, Director of Financial Services, Director of Community Services, Human Resources Director, representative from the Fire Department, and two citizens. The Operating Review Team carefully studied the financial condition of the County and the projected revenues for 2009. They met with each department individually to discuss requested service expansions. Available revenues were then compared to the operating base budget funding that was brought forward by the Budget Division. It was determined that service levels could be increased or enhanced in needed areas in accordance with the objectives of the 2009 Budget in the Executive Summary. In the 2009 budget process, priorities were given to fund staffing and operations for capital projects anticipated for completion in 2009. These additions, along with capital improvements, were then forecasted over a period of five years to adequately consider their impact on both current revenues and future revenues. There were many requests that could not be funded due to funding restraints although the requests reflected valid needs.

Following this analysis of revenues, service needs, operating impact of capital improvements and forecasting each of these out into the future, the Operating Review Team finalized their recommendation. The Operating Budget recommendation and the Capital Improvement Plan recommendation were then presented in mid-October to the County Administrator and Chairman of the Board of Commissioners.

By County Ordinance, a proposed budget must be submitted to the Board of Commissioners on or before December 1 of each year. The 2009 Proposed Budget was submitted to the Board of Commissioners on December 1, 2008. The Board of Com-

missioners reviewed the proposed budget during the month of December to prepare it for formal adoption. A public hearing must be held at least one week before the formal adoption of the budget. This requirement was met on December 11, 2008.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. An interim budget was adopted by the Board of Commissioners on January 6, 2009, with a final Adopted Budget approved on March 3, 2009. The final budget is presented in its entirety with this document.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the Budget Resolution for adjustments in certain cases. Primary authority, however, rests with the Board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. Refer to the Budget Resolution in the Executive Summary for the conditions under which adjustments can be made and by whose authority.

At mid-year, the Board adopts a Budget Reconciliation that replaces the original adopted budget. The purpose of the mid-year reconciliation is to review actual experience to date for the year in regard to both revenues and expenditures. The adoption of the Budget Reconciliation is done in conjunction with or shortly after the adoption of the County's millage rate. At this point in the fiscal year, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual expense experience.

## budget process – flow chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2009 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
<b>Preparation:</b>												
Computer request material is prepared and sent to departments by DoSS (Department of Support Services)	→											
Capital Budget prep material is prepared and sent out to departments		→										
Operating Budget prep material is prepared and sent out to departments			→									
Vehicle replacement request materials are prepared and sent out by DoSS			→									
Departments prepare capital requests				→								
Departments prepare operating requests					→							
<b>Review and Recommend:</b>												
Millage rate adoption for current year					→							
Mid-Year Budget Reconciliation for current year					→							
Budget staff reviews capital requests							→					
Budget staff reviews operating requests							→					
Capital and Operating Budget requests summarized and staff recommendations completed							→					
Review Teams analyze budget requests and meet with individual departments								→				
<b>Finalize and Adopt:</b>												
Review Teams' recommendations finalized									→			
Budget recommendations presented to the County Administrator and Chairman									→			
Chairman's proposed budget presented to the Board of Commissioners										→		
Budget availability advertised										→		
Public Hearing											→	
Board of Commissioners' review											→	
Adoption of the budget												→

## FY 2009 Resolution Amounts

Operating Budget	FY 2009	Capital Budget	FY 2009	FY2010 – 2014
<b>Tax-Related Funds</b>		<b>Tax -Related Funds</b>		
General	\$ 491,600,686	Capital Project	\$ 86,703,814	\$ 81,826,430
G.O. Bond (1986)	8,644,383			
G.O. Bond Detention Center	7,954,904			
Recreation Fund	35,319,783			
Speed Humps	121,400			
Street Lighting	6,623,150			
<b>Total Tax-Related</b>	<b>550,264,306</b>	<b>Total Tax-Related</b>	<b>86,703,814</b>	<b>81,826,430</b>
<b>Special-Use Funds</b>		<b>Special-Use Funds</b>		
Corrections Inmate Welfare	145,575	SPLOST (1997)	625,069	-
Crime Victims Assistance	1,122,228	SPLOST (2001)	66,983,255	4,798,677
DA Special Operations Fund	131,735	SPLOST (2005)	219,634,582	38,254,724
E-911	14,475,000	SPLOST (2009)	96,788,813	621,971,003
Police Special Investigation	2,048,834			
Sheriff Inmate Store	526,586			
Sheriff Special Operations	228,850			
Stadium Operating	2,647,713			
Tourism	13,011,076			
Tourism Sustainability Fund	435,842			
Tree Bank Fund	5,000			
<b>Total Special-Use</b>	<b>34,778,439</b>	<b>Total Special-Use</b>	<b>384,031,719</b>	<b>665,024,404</b>
<b>Enterprise Funds</b>		<b>Enterprise Funds</b>		
Airport	904,775	Airport R & E	2,818,860	17,903,876
Local Transit	9,011,122	Solid Waste R & E	5,992,261	-
Solid Waste	2,627,006	Stormwater R & E	32,948,412	101,104,839
Stormwater Operating	31,430,250	Transit R & E	33,256,333	7,039,965
Water and Sewer Operating	233,555,032	W & S R & E/Bond	213,685,021	546,810,609
<b>Total Enterprise</b>	<b>277,528,185</b>	<b>Total Enterprise</b>	<b>288,700,887</b>	<b>672,859,289</b>
<b>Internal Service Funds</b>				
Auto Liability	803,874			
Fleet Management	5,689,485			
Group Self Insurance	60,872,976			
Risk Management	7,277,749			
Vehicle Purchasing	9,061,500			
Workers' Comp.	4,943,049			
<b>Total Internal Service</b>	<b>88,648,633</b>			
<b>Total Operating Funds</b>	<b>951,219,563</b>	<b>Total Capital Funds</b>	<b>759,436,421</b>	<b>1,419,710,123</b>

*R & E = Renewal & Extension  
SPLOST = Special Purpose Local Option Sales Tax*

## budget resolution

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2009 FOR EACH FUND OF GWINNETT COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS AND AGENCIES; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2009 TAX DIGEST AND AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES.

WHEREAS, the Gwinnett County Board of Commissioners ("Board") is the governing authority of said County, and

WHEREAS, the Board has been presented a Proposed Budget which is the County's financial plan for said fiscal year and includes all projected revenues and allowable expenditures, and

WHEREAS, appropriate advertised public hearings have been held on the 2009 Proposed Budget, as required by Federal, State, and Local Laws and regulations, and

WHEREAS, the Board has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations, and

WHEREAS, the Board decrees that the Proposed 2009 Budget (as amended) shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

WHEREAS, each of the funds has a balanced budget, such that Anticipated Funding Sources equal Proposed Expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed Expenditures to the Departments or Organizational Units named in each Fund.

BE IT FURTHER RESOLVED that Expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the Appropriations authorized by this Budget and Amendments thereto or Actual Funding Sources, whichever is less.

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted, as specified herein, as multiple-year project budgets as provided for in *O.C.G.A. § 36-81-3(b)(2)*.

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among the various accounts within a Department shall require only the approval of the Director of Financial Services for amounts up to \$25,000, to or from personal services, operations, contributions, indigent defense, capital outlay or other accounts, the approval of the County Administrator for amounts up to \$100,000, and the approval of the Board of Commissioners for amounts exceeding \$100,000.

BE IT FURTHER RESOLVED that the 2009 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: "Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

- I. The Director of Financial Services to:
  - (a) allocate funds to the appropriate Department from insurance proceeds and/

or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;

(b) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassifications to Departments and Organizational Units as necessary to provide funding for compensation actions approved by the Board of Commissioners;

(c) allocate funds from the established Judicial Reserve to appropriate departments within the Judicial System as required;

(d) allocate funds from the established Inmate Housing Reserve to appropriate departments as required;

(e) allocate funds from the established Inmate Medical Reserve or fund balance to various funds/departments when required to cover medical expenses;

(f) allocate funds from designed fund balance for Other Post Employment Benefits;

(g) transfer funds resulting from salary savings or transfer balances resulting from underexpenditures in operating accounts into pension reserve or healthcare reserves;

(h) authorize preparation and submission of applications for grant funding; however acceptance of all grant awards is subject to approval of the Board of Commissioners;

(i) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;

(j) approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however in no case shall appropriations exceed actual available funding sources.

2. The County Administrator to:

(a) transfer funds from departmental budgets to Contributions to Capital Projects for amounts up to \$25,000;

(b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;

(c) allocate funds from the established Revitalization Reserve as required;

(d) allocate funds from the established Operational Efficiency Reserve as required;

(e) reallocate funding among projects approved by the Board of Commissioners.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with *O.C.G.A. 36-81-3*. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and is intended to be used only when necessary to facilitate the orderly management of projects and/or program; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project.



BE IT FURTHER RESOLVED that the Board of Commissioners shall approve increases in authorized positions. Vacant positions may be reallocated within the same department or reassigned to another department and filled authorized positions may be reassigned at the same grade level between departments with the authorization of the County Administrator.

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2009 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2009 will depend upon availability of funds and appropriation by the Board of Commissioners.

BE IT FURTHER RESOLVED that the Director of Financial Services is granted authority to implement certain pay adjustments in light of specific targeted market adjustments analyses including inter- and intra-fund transfers as necessary from established reserves in the 2009 Budget.

BE IT FURTHER RESOLVED that the compensation for County appointments by the Board of Commissioners to the various Boards and Authorities has been set (see *attached schedule*). This does not preclude any department for reimbursing those members for actual expenses incurred in the performance of duty.

BE IT FURTHER RESOLVED that the County Administrator is granted authority to authorize benefits pursuant to **O.C.G.A. §47-23-106** for retired Superior Court Judges.

## fund structure and financial status

### Overview

Gwinnett County government is financially and operationally sound. Emphasizing long-range planning in the budgeting process, a five-year forecast is utilized to analyze the implications of annual service investments, assuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. Further, the County has set a policy of not obligating its citizens to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

This section describes the County's financial architecture and the condition of the major funds.

### Operating Funds

The 2009 Operating Budget for Gwinnett County contains 28 separate funds that are categorized into four fund groups: **Tax-Related Funds**, **Special-Use Funds**, **Enterprise Funds**, and **Internal Service Funds**. These groups and some of the funds are all highlighted in the following sections.

### Tax-Related Funds

Tax related funds are funds whose primary revenues are derived from taxes. These include the **General Fund**, **Recreation Fund**, **Debt Service Fund**, and the **Street Lighting and Speed Hump Fund**.

### General Fund

The General Fund is the largest operating fund within the 2009 Operating Budget, encompassing operational funding for most County services including public safety, courts and sheriff, public works, community services, and general government.

The financial status of the General Fund remains solid.

In 2009, expenditures of the General Fund are expected to total \$448.5 million, a decrease of \$2.9 million or 0.6 percent below the 2008 actual level of \$451.4 million primarily due to budgetary reductions of \$33.0 million associated with the **Service, Value, and Responsibility** project, partially offset by planned growth of public safety services.

In 2009, revenues of the General Fund are expected to total \$491.6 million, an increase of \$78.2 million, or 18.9 percent, primarily due to anticipated growth in property tax revenue resulting from an expected increase in the property tax millage rate. Since 1996, combined County property tax rates have declined by 3.98 mills or 26.7 percent from 14.95 mills to 10.97 mills in 2008. However, with growth in the net tax digest for the General Fund expected to be flat in 2009, the estimated rate for 2009 is 12.22. This rate is typically set in June of each year after the value of the property digest becomes clear.

### Recreation Fund

The Recreation Fund is maintained by the Department of Community Services and to account for activities related to the parks system and recreation programs including but not limited to trails, athletic fields, aquatic centers, historic sites, camps, classes, and events.

With strong citizen support and utilization of fee-based services, the financial status of the Recreation Fund remains healthy.

In 2009, expenditures of the Recreation Fund are expected to total \$33.6 million, a decrease of \$10.0 million or 22.9 percent below the 2008 actual level of \$43.6 primarily due to a one-time expense of \$12.0 million in 2008 to support the new stadium. Excluding this item, 2009 expenditures reflect an increase of \$2.0 million or 6.3 percent above the adjusted 2008 level of \$31.6, primarily due to increased maintenance costs

associated with new parks and historic sites scheduled to be opened in 2009, including the Settles Bridge Park; the Isaac Adair House and Freeman's Mill Park.

In 2009, revenues of the Recreation Fund are expected to total \$35.3 million, an increase of \$6.5 million or 22.4 percent primarily due to anticipated growth in property tax revenue resulting from an expected increase in the property tax millage rate.

Since 1998, the county property tax rate for Recreation declined by .21 mills or 21.0 percent from 1.00 mills to .79 mills in 2008. However, with growth in the net tax digest for the General Fund expected to be flat in 2009, the estimated rate for 2009 is 1.00. This rate is typically set in June of each year after the value of the property digest becomes clear.

Five-year forecasts are projecting continued growth and include continuation of a contribution of 10 percent of revenues to fund capital projects throughout the forecast period.

### **Debt Service Funds**

Other tax-related funds include both General Obligation (G.O.) Debt Service Funds (the 1986 Issue and the Detention Center Issue).

The financial status of these funds remains secure.

In 2009, expenditures of the Debt Service Funds are expected to total \$13.8 million, a decrease of \$0.06 million or 0.5 percent from the 2008 level.

The millage rates for these funds are expected to remain at 0.22 (1986) and 0.24 mills (Detention Center), respectively, in 2009. Revenues totaling \$15.3 million are estimated to cover debt service requirements of both bond issues.

### **Special-Use Funds**

Special-Use Funds account for funds that are restricted to a specific purpose by state law or local ordinance. Some of these funds have continuing obligations, such as personnel, while others account for one-time purchases.

### **E-911 Fund**

The County's E-911 Fund revenues come from fees assessed on monthly telephone and wireless phone charges. These revenues fund the operation of the E-911 communication center. Additional public safety service demands have placed expanding operational needs on this fund.

The E-911 Fund continues to be financially strong, providing financial backing for a vital service expected to field 500,000 telephone calls in 2009.

In 2009, expenditures of the E-911 Fund are expected to total \$13.4 million, an increase of \$4.4 million or 48.8 percent above the 2008 actual level of \$9.0 primarily due to a major contribution to capital construction associated with the Police Annex facility which will contain an expanded E-911 facility and provide the support foundation for planned expansion of public safety field services.

In 2009, revenues of the E-911 Fund are expected to total \$14.5 million, an increase of \$1.2 million or 8.9 percent primarily due to continued growth in wireless services.

The Gwinnett County subscriber fee of \$1.10 was raised to \$1.30 effective July 1, 2006, and the \$0.80 per month wireless phone fee was increased to \$1.00.

## **Crime Victims Assistance Fund**

The Crime Victims Assistance Fund was established in 1996 to account for revenues generated through an additional five percent fee added to court fines to aid in funding victim assistance programs.

Projected 2009 revenues of \$1.0 million enable the District Attorney and Solicitor General to finance the *Crime Victims Assistance Program*. Additionally, two certified non-profit agencies, Gwinnett Sexual Assault Center, and the *Partnership Against Domestic Violence* are funded from this source.

## **Enterprise Funds**

Enterprise funds are operated on a business-like basis using the full accrual accounting method. These services are supported through the use of user fees and charges with revenues earned in excess of operations and debt service reinvested in infrastructure through a contribution to a related capital fund.

The County operates five enterprises on this basis including water and sewer service, stormwater management, solid waste, transit, and the Briscoe Field airport.

## **Water and Sewer Operating Fund**

The Water and Sewer Operating Fund is the County's second largest operating fund within the 2009 Operating Budget, encompassing operational funding for the County's water and wastewater systems.

The financial status of the Water and Sewer Operating Fund remains healthy.

In 2009, expenditures of the Water and Sewer Operating Fund are expected to total \$233.5 million, an increase of \$50.0 million or 27.2 percent above the 2008 actual level of \$183.6 million primarily due to increases totaling \$43.5 in infrastructure-related costs including \$7.0 million in debt service and \$36.5 million in pay-as-you-go financing of planned infrastructure.

A total of \$62.3 million or 26.7 percent of the 2009 Adopted Budget is appropriated for a transfer to the Water and Sewer Renewal and Extension Fund for funding of water and sewer capital improvements.

Excluding infrastructure-related costs, the 2009 base operating budget totals \$101.4 million, an increase of \$6.4 million or 6.8 percent from the 2008 actual level of \$95.0 million.

In 2009, revenues of the Water and Sewer Operating Fund are expected to total \$214.3 million, an increase of \$19.3 million or 9.9 percent. Water and Sewer revenues are analyzed very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2011.

County financial staff use these rates to create models to help determine annual revenue projections to fund operations, capital needs, and existing and projected debt service requirements. These models then help drive the decision-making process in setting the water and sewer system's operating budget.

## **Stormwater Operating Fund**

Beginning in 2006, a stormwater utility was established to generate revenues to fund operating and capital needs. In November 2005, the Board of Commissioners approved

a rate schedule for the stormwater utility, with increases established through 2011. The financial status of the Stormwater Operating Fund remains solid.

In 2009, expenditures of the Stormwater Operating Fund are expected to total \$31.4 million, an increase of \$9.4 million or 42.6 percent above the 2008 actual level of \$22.0 million primarily due to increases totaling \$7.1 in pay-as-you-go financing of planned infrastructure.

A total of \$21.0 million or 66.9 percent of the 2009 Adopted Budget is appropriated for a transfer to the Stormwater Renewal and Extension Fund for funding of stormwater facility improvements.

In 2009, revenues of the Stormwater Fund are expected to total \$31.4 million, an increase of \$7.4 million or 30.9 percent primarily due to a planned increase in the utility rate. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet, to \$2.01 in FY 2008 and again to \$2.46 in FY 2009.

### **Local Transit Operating Fund**

Established in 2000, the Local Transit Fund accounts for the revenues and operations of the County's first local mass transit system. This system began express bus service operations to employment centers in downtown Atlanta in 2001 and added limited local bus route service in late 2002. The express service has proven to be extremely popular and successful, and the local service is expected to expand and grow as more routes are added or modified to take into account rider demand. As services expand, the operating budget for the Transit Fund continues to grow.

The financial status of the Local Transit Operating Fund remains strong.

In 2009, expenditures of the Local Transit Operating Fund are expected to total \$9.0 million, an increase of \$1.1 million or 14.0 percent above the 2008 actual level of \$7.9 million.

In 2009, revenues of the Local Transit Operating Fund are expected to total \$9.0 million, an increase of \$.7 million or 8.4 percent. Fare Box revenue is expected to total \$3.9 million, a decrease of \$0.4 million or 10.0 percent below the 2008 level of \$4.3 million primarily due to moderating retail gasoline prices. In 2009, the General Fund operating subsidy is expected to total 55.2 percent of fund expenditures budget, not taking into account any grant revenues designated for operation of the Transit system.

### **Internal Service Funds**

Internal service funds account for goods or services provided by one department or agency within the County to another. Other funds or departments pay the internal service funds on a pay-as-you-go status or an actuarial assessment of future costs. The County operates six services on an internal service basis including health, life and disability insurance, risk management, automobile liability, workers compensation, fleet management, and vehicle purchasing.

The **Group Self-Insurance Fund** accounts for the premiums and benefits paid for employees' health, life, and disability insurance.

The **Risk Management Fund** accounts for all property liability and casualty insurance coverage.

**The Workers' Compensation Fund** covers expenses associated with workers' compensation claims. Departments are assessed based on authorized personnel and claim history. The County maintains sufficient retained earnings in this fund to cover expected claims and has taken steps to ensure that costs are minimized while providing statutory care to workers suffering on-the-job injuries.

New vehicles and replacements are purchased through the **Vehicle Purchasing Fund**. County departments pay depreciated costs of vehicles into this fund after the initial purchase to provide sufficient funding for replacing the vehicle when it has served its useful life. Overall, this fund balance stays at the level needed to replace vehicles in a timely manner.

The **Fleet Management Fund** is operated on a pay-as-you-go basis. There is a fixed charge assessed to departments per vehicle, however most revenue from this fund is earned through direct payments for services, such as repairs, or tangibles, such as parts.

### **Group Self-Insurance (Healthcare) Fund**

In the face of increases in healthcare costs, the financial status of the Group Self-Insurance Fund remains positive.

To contain rapid increases, the County implemented changes in the health plan in order to balance costs between the County and participants. Future year changes in this area include continued adjustments to cost sharing to lessen the total financial impact to the County and the enrolled employees.

In 2009, expenditures of the Group Self-Insurance Fund are expected to total \$60.9 million, an increase of \$8.7 million or 16.6 percent above the 2008 actual level of \$52.2 based on growth in actual claims expenses in previous years.

In 2009, revenues of the Group Self-Insurance Fund are expected to total \$52.3 million, an increase of \$2.2 million or 4.3 percent above the 2008 actual level of \$50.1 million. The percentage of salaries contributed to the Fund was decreased from 20 percent in 2004 to 19 percent in 2005, to 18 percent in 2007 and was further reduced to 16.5 percent for 2009.

### **Capital Project Fund**

This capital project fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$86.7 million in 2009. The General Fund is contributing \$6.9 million towards funding of the capital program. Due to the passage of the 2009 Special Purpose Local Option Sales Tax (SPLOST), the required contribution from the General Tax Fund has been reduced to approximately 1.4 percent. The Recreation Fund will contribute a total of \$3.5 million, or 10 percent of the Operating Fund revenue. Some of the highlights of projects supported in this fund include park improvements, social services facilities, and other County projects.

### **SPLOST Programs**

Gwinnett County has utilized the SPLOST as a primary source of revenue for capital projects since it became an option for counties in 1985. SPLOST law has changed over the years impacting allowable purposes, allowable length of SPLOST programs, distribution of proceeds, and ballot language among other things. Throughout all of these changes, the County has been able to adapt and the citizens have supported the use of SPLOST funding to move the County forward. SPLOST funding was used to build the current Gwinnett Justice and Administration Center; numerous road improvement projects, fire stations, police precincts, new parks, libraries, and other various capital infrastructure improvements. The passage of SPLOST programs has had a profound

impact on County operations by shifting the burden of funding these projects from property taxes.

### **2001 SPLOST Fund**

This voter-approved SPLOST fund became effective April 1, 2001, and expired on March 31, 2005. Sales taxes collected during this period have allowed the County to continue funding a large percentage of our capital needs on a pay-as-you-go basis and will have a major impact on the operating and capital budgets for the next several years. The SPLOST allows more flexibility in adjusting the contributions from the tax-related operating funds to capital and allows many needed capital projects to become reality. The 2001 SPLOST generated just over \$496 million in sales tax collections. Funded with the 2001 SPLOST are projects in the areas of libraries, parks and recreation, public safety, and transportation.

### **2005 SPLOST Fund**

On November 2, 2004, the voters of Gwinnett County approved a four-year extension of the SPLOST to be designated for capital improvements within the County and its municipalities. Updated projections of sales tax collections for the 2005 Program are \$587.5 million. However, in keeping with the County's practice of conservatively budgeting anticipated revenue, only \$555.6 million, is budgeted to date. The entire *Cities' Share Allocation* of the initial projection, or \$94.2 million, is included in the initial budget for the program. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, the SPLOST had been exclusively a County tax. Revenue generation for the 2005 Program will be monitored monthly and any proceeds received above the initial allocation will be budgeted at a later time. In addition to the funding for the cities, funds from the 2005 SPLOST will be used for projects in the areas of libraries, parks and recreation, public safety, and transportation.

### **2009 SPLOST Fund**

In November 2008, the citizens of Gwinnett County approved a referendum authorizing the County to extend a one-cent Special Purpose Local Option Sales Tax (SPLOST) for five years beginning in April 2009.

Estimated projections of sales tax collection for the 2009 Program are \$785 million. Collections from the sales tax designated for the County will be used solely for capital projects in the areas, parks and recreation, transportation, public safety, court facilities, and libraries. The remaining sales tax collections, approximately 16 percent of the 2009 SPLOST Program, will go to cities.

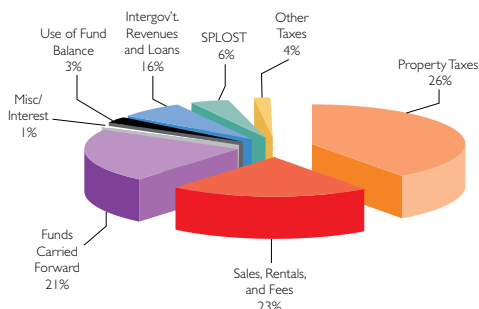
### **Water and Sewer Capital Funds**

The 2009 budget for the combined water and sewer capital funds is \$214 million. This reflects the total amount of all remaining prior year bond funds and renewal and extension funds. The County's Water and Sewer Capital Improvement Program (CIP) is a dynamic, forward thinking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a fast growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both. Several major projects such as completion of the Lower Big Haynes Pump Station and Force Main, ongoing construction of the No Business Creek Pump Station/Tunnel and improvements to current wastewater collection and treatment facilities such as Yellow River and Crooked Creek are included in the 2009 budget. The County also has several important maintenance items including sewer inflow and infiltration corrections, a pre-stressed concrete cylindrical pipe replacement program, and water service line replacements. The County has issued over \$871 million in water and sewer bonds since 1998. These bond proceeds have been used

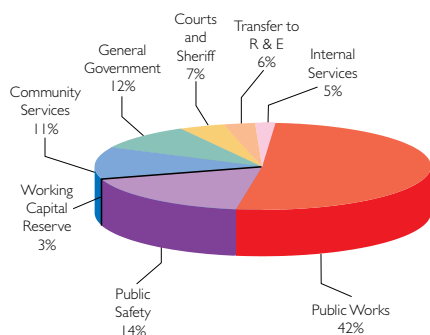
to help fund the F. Wayne Hill Water Resources Center that began operations in December 2000, the Shoal Creek Filter Plant, the expansion of the Hill Center, and upgrades to the Patterson-Marathon Pump Station and Force Main. Additional bond issues of approximately \$224 million will be necessary over the life of this CIP. The Water and Sewer Renewal and Extension Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, over \$62 million budgeted in 2009 continue to support these funds.



## operating and capital funds combined FY 2009 revenue and appropriations



**FY 2009 Revenues**



**FY 2009 Appropriations**

### FY 2009 Revenues

Property Taxes	398,482,498
Sales, Rentals, and Fees	355,442,712
Intergovt. Revenues and Bonds	239,805,071
Special Purpose Local Option Sales Tax	98,989,610
Misc/Interest	18,882,542
Other Taxes	58,543,119
	1,170,145,552
Use of Fund Balance	44,403,715
Funds Carried Forward	318,885,710
	363,289,425
	1,533,434,977

### FY 2009 Appropriations\*

Public Works	639,226,149
General Government	187,333,281
Public Safety	216,959,811
Community Services	170,993,708
Courts and Sheriff	108,653,142
Internal Services	77,449,730
	1,400,615,821
Transfer to R & E	83,459,478
Working Capital Reserve	49,359,678
	132,819,156
	1,533,434,977

\* **General Government:** County Administration, Law, Finance, Tax Commissioner, Support Services, and Human Resources; **Courts and Sheriff:** Juvenile Court, Sheriff, Clerk of Court, Trial Court, Limited Jurisdiction Court, District Attorney, Solicitor, Recorder's Court, Probation; **Public Works:** Water Resources, Planning and Development, and Transportation; **Community Services:** Community Services; **Public Safety:** Police, Fire and Emergency Services, Corrections, and Medical Examiner; **Internal Services:** Risk, Workers' Compensation, GSI, Fleet, Auto Liability, and Vehicle Purchasing

## debt summary

### Overview and Debt Financing Principles

Due to its rapid growth, the County has used long term general obligation and limited liability revenue debt to fund the expansion of major capital facilities and infrastructure. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

The County protects its financial position and attempts to provide the best service to its citizens for the least cost, achieved through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent auditing firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and rating use. An excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings insures the bonds are well accepted in the marketplace. Taxpayer money is saved due to obtaining the lowest possible interest rates at the time of sale and elimination of the need to purchase municipal bond insurance for credit enhancement.

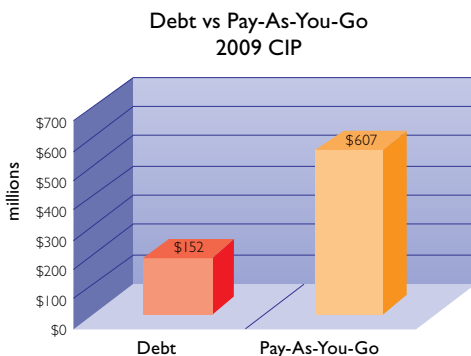
The county government achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of only 22 counties in the United States with this prestigious rating. The County has maintained those ratings to date. Over the last 10 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you go funding and low levels of tax-supported debt.

Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. The County has issued both general obligation and revenue debt to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements since 1985. Only 12 percent of the \$2.2 billion **2009 – 2014 Capital Improvement Program** is funded by debt.

Pay-as-you-go funding of capital improvements include contributions from the County's tax funds (general and recreation) into capital funds. Contributions for 2009 will be approximately two percent from general tax and 10 percent from recreation tax.

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Gwinnett due to the large amount of retail sales generated in the county. Since 1985, the County has used SPLOST revenues to fund capital needs including the current justice and administration center, libraries, public safety facilities, and major expansion of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. Nearly \$2 billion has been collected since 1985 for capital improvements across the County.

Voters approved the current four-year SPLOST in November 2004. It went into effect in April 2005 and is being used for the construction of libraries and continued improvements to public safety, parks and recreation facilities, and roads. Pay-as-you-go methods significantly reduce the long-term burden of debt-related financing. In addition, the 2005 SPLOST Program allocates approximately 16 percent of tax collections to capital improvements in Gwinnett County cities. The 2005 SPLOST Program is budgeted to collect more than \$550 million during its four-year period.



In November 2008, Gwinnett voters approved an extension of the current SPLOST program. The 2009 SPLOST program starts on April 1, 2009, following the expiration of the 2005 SPLOST program on March 31, 2009. The new five-year program is expected to raise about \$785 million to be shared between County and city governments. The County's portion will be used for transportation, parks and recreation, public safety, court facilities, and libraries. By using sales tax to fund these projects, the County has been able to minimize long-term debt.

### Types of Debt

The issuance of General Obligation (G.O.) Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, general obligation bonds require the approval of the voters and the debt ceiling is 10 percent of taxable property. Before G.O. debt is proposed, a public survey is usually performed to determine what the citizenry wants and is willing to finance. Once approved, G.O. bonds are direct obligations, which are backed by the full faith and credit of the County.

Gwinnett County has two issues of G.O. Bonds outstanding at this time. The first series was sold in 2002 to refund bonds issued in 1992. The proceeds from the original bonds provided for a major expansion of the library system and road system within the County. The 2002 bonds have final maturity in 2011.

Voters approved a \$75 million bond referendum in November 2002 for funding of an expansion to the County's Detention Center. These bonds, also rated AAA by all three rating agencies, were sold in June 2003. The 2003 G.O. Bonds have final maturity in 2023.

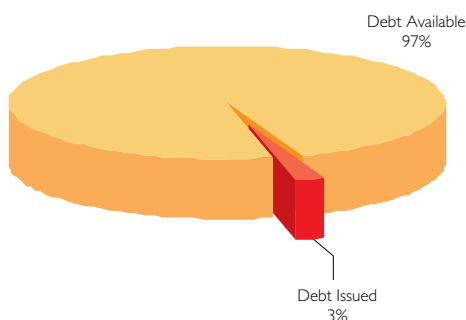
The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt. The millage rate associated with this levy is calculated annually at a rate that will allow for the interest and principal payment.

The constitutional debt limit for General Obligation Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2008, for Gwinnett County was \$2,935,313,000 providing a debt margin of \$2,873,041,000 (unaudited). At December 31, 2008, there is a total par amount outstanding of \$85,790,000 in General Obligation Bonds. As the information in the previous graph reveals, Gwinnett has used approximately three percent of its debt limit.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2008, for the County's Series 2002 and Series 2003 bond issues (unaudited):

Year	Principal	Interest	Total
2009	10,945,000	2,860,264	13,805,264
2010	11,380,000	2,490,220	13,870,220
2011	11,870,000	2,101,448	13,971,448
2012	3,380,000	1,845,119	5,225,119
2013	3,510,000	1,741,769	5,251,769
2014 – 2018	19,870,000	6,818,341	26,688,341
2019 – 2023	24,835,000	2,577,100	27,412,100
<b>Total</b>	<b>\$85,790,000</b>	<b>\$20,434,261</b>	<b>\$106,224,261</b>

Percentage of Debt Limit Used



In addition to general obligation bonds, the County issues revenue debt to fund some of its capital needs through a lease agreement between the County and the applicable authority. The County pledges income derived from the acquired or constructed assets to pay debt services. For example, the revenue bonds issued for water and sewer improvements are backed by a pledge of the County's general tax revenues, while revenue bonds for recreation construction are backed by a pledge of the recreation tax revenues.

The County has issued revenue bonds for both general government and proprietary activity. Where possible, County revenue bond issues are repaid through the operating revenues of the entity. The following tables show the outstanding debt service amounts on the Recreation Authority and the Combined Water and Sewerage Authority as of December 31, 2008 (unaudited).

### Recreation Authority Revenue Bonds

\$31,340,000 Series 1992 Refunding – Issued on 12/01/92

Year	Principal	Interest	Total
2009	2,310,000	217,200	2,527,200
2010	2,465,000	73,950	2,538,950
<b>Total</b>	<b>\$4,775,000</b>	<b>\$291,150</b>	<b>\$5,066,150</b>

### Combined Water and Sewerage Authority Revenue Bonds

\$ 63,128,000	Series 1994 Refunding	Issued 2/1/94
\$120,000,000	Series 2002	Issued 5/1/02
\$218,075,000	Series 2003	Issued 6/5/03
\$120,000,000	Series 2004	Issued 10/21/04
\$259,600,000	Series 2005	Issued 3/17/05
\$121,375,000	Series 2006	Issued 3/9/06
\$190,000,000	Series 2008	Issued 8/21/08

Year	Principal	Interest	Total
2009	12,443,938	54,328,968	66,772,906
2010	13,974,000	56,354,923	70,328,923
2011	35,350,000	39,038,483	74,388,483
2012	37,230,000	37,580,733	74,810,733
2013	46,895,000	36,023,602	82,918,602
2014 – 2018	266,810,000	148,120,495	414,930,495
2019 – 2023	314,525,000	85,659,530	400,184,530
2024 – 2028	189,325,000	18,618,389	207,943,389
<b>Total</b>	<b>\$916,552,938</b>	<b>\$475,725,123</b>	<b>\$1,392,278,061</b>

Bond covenants require that certain debt coverage be maintained to ensure the repayment of the bonds and the continued financial stability of the enterprise. Such is the case with the County's Water and Sewerage bonds. The County has historically maintained coverage ratios in excess of covenants agreed upon in the bond documents.

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt requirements for water and wastewater capital needs. A Water and Sewer Rate Resolution approved in July 2005 increased water and sewer rates over a period of six years beginning in January 2006. The monthly bill for the average water and sewer residential customer increased slightly more than six percent between 2007 and 2008. Over the six-year time period, the average monthly water and sewer residential bill will increase 31 percent, from \$50.86 in 2006 to \$74.12 in 2011.

These rate increases will help to offset the debt service cost of proposed Water and Sewerage Authority revenue bonds estimated to total \$225 million, which are anticipated to be issued between 2009 and 2014. These issues will fund capital improvements recommended by the County's 50-year Water and Wastewater Master Plan. However, the structuring and the timing of their issuance will be dependent upon future bond market conditions. In addition, the County has received approval for a \$54 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment will begin once the project is completed in 2010.

Other outstanding debt amounts as of December 31, 2008, are as follows (unaudited):

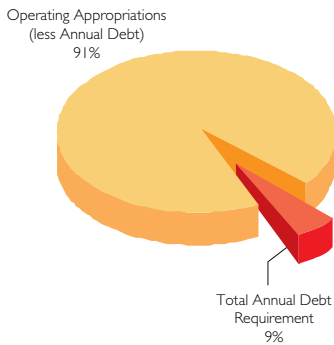
**Georgia Environmental Facilities Authority Loan Series 1985 – 1986, 1988 – 1991, 2008**

Year	Principal	Interest	Total
2009	1,148,000	679,000	1,827,000
2010	1,183,000	644,000	1,827,000
2011	1,156,000	609,000	1,765,000
2012	988,000	578,000	1,566,000
2013	933,000	549,000	1,482,000
2014 – 2018	5,108,000	2,304,000	7,412,000
2019 – 2023	5,934,000	1,479,000	7,413,000
2024 – 2028	6,767,000	519,000	7,286,000
<b>Total</b>	<b>23,217,000</b>	<b>7,361,000</b>	<b>30,578,000</b>

The total annual requirements on all outstanding debt as of December 31, 2008, including interest, are as follows (unaudited, rounded to the nearest thousand):

Year	G.O.	W & S	Rec	Other	Total
2009	13,805	66,773	2,527	1,827	84,932
2010	13,870	70,329	2,539	1,827	88,565
2011	13,971	74,388		1,765	90,125
2012	5,225	74,811		1,566	81,602
2013	5,252	82,919		1,482	89,652
2014 – 2018	26,688	414,930		7,412	449,031
2019 – 2023	27,412	400,185		7,413	435,010
2024 – 2028		207,943		7,286	215,229
<b>Total</b>	<b>\$106,224</b>	<b>\$1,392,278</b>	<b>\$5,066</b>	<b>\$30,578</b>	<b>\$1,534,146</b>

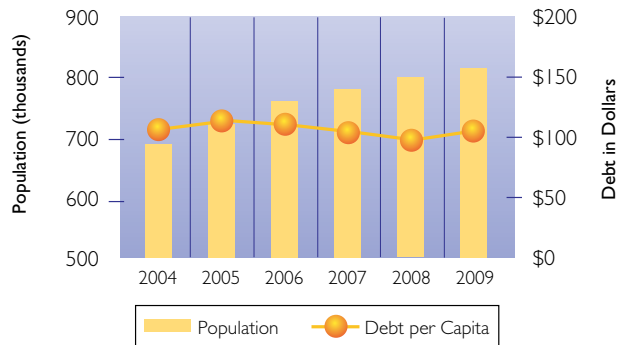
### Annual Debt as a Percentage of Operations



The total annual debt requirement for 2009 is approximately nine percent of the total operating budget of \$951.2 million, resulting in total operating appropriations less annual debt of \$866.3 million.

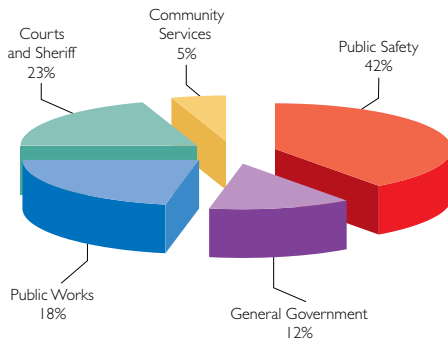
Debt per capita is based on total annual debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2009 (all debt categories) is approximately \$84.9 million. Current estimated debt service per capita averages \$104 per person. This is a slight increase from last year's average of approximately \$100 per person. This increase is attributed to the issuance of the Series 2008 Water and Sewer bonds as well as GEFA loans.

### Debt Service per Capita



As the graph indicates, overall annual debt obligations have grown at a slower rate than population. This is due in part to voter willingness to fund capital improvements by the use of SPLOST program dollars, and also to periodic reassessment of existing debt obligations to determine possible opportunities to reduce debt service costs. Gwinnett County strives to fund the expansion of major capital facilities and infrastructure at the lowest possible cost.

## gwinnett county authorized position history FY 2006 – 2009



Agency (*)	Group (**)	2006 (***)	2007 (***)	2008 (***)	2009 Adopted
Clerk of Court	Courts & Sheriff	93	97	99	107
Clerk of Recorder's Court	Courts & Sheriff	16	17	17	17
Community Services	Comm. Services	241	251	269	258
Corrections	Public Safety	142	142	142	142
County Administration	General Govt.	19	34	34	38
District Attorney	Courts & Sheriff	87	89	97	103
Financial Services	General Govt.	177	176	172	169
Fire Services	Public Safety	713	757	766	833
Human Resources	General Govt.	32	32	32	32
Information Technology	General Govt.	0	0	78	114
Judiciary	Courts & Sheriff	83	88	92	94
Juvenile Court	Courts & Sheriff	59	61	61	61
Law	General Govt.	20	18	18	18
Planning and Develop.	Public Works	143	153	154	109
Police Services	Public Safety	951	1013	1048	1101
Probate Court	Courts & Sheriff	20	22	22	22
Public Utilities	Public Works	606	608	623	606
Recorder's Ct. Judges	Courts & Sheriff	9	9	9	9
Sheriff	Courts & Sheriff	621	686	688	688
Solicitor	Courts & Sheriff	48	53	54	54
Support Services	General Govt.	211	195	112	112
Tax Commissioner	General Govt.	118	118	118	118
Transportation	Public Works	175	177	177	177
Unallocated	General Govt.	2	2	11	9
<b>Total</b>		<b>4,586</b>	<b>4,798</b>	<b>4,893</b>	<b>4,991</b>

*Positions are full-time regular employees and permanent part-time employees.*

*(\*) Grants and capital positions are included in this chart.*

*(\*\*) Groups are represented in the pie chart.*

*(\*\*\*) As of December 31.*

## general fund tax digest values FY 2000 – 2009 (millions)

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 (*)
Real Property	13,757	15,422	17,432	18,955	20,560	21,846	24,268	27,443	28,671	28,196
Exemptions	(1,438)	(1,975)	(2,573)	(2,987)	(3,396)	(3,378)	(3,833)	(4,527)	(4,566)	(4,052)
<b>Net Real Prop.</b>	<b>12,319</b>	<b>13,447</b>	<b>14,859</b>	<b>15,968</b>	<b>17,164</b>	<b>18,468</b>	<b>20,435</b>	<b>22,916</b>	<b>24,105</b>	<b>24,144</b>
Personal Prop.	3,170	3,341	3,139	3,064	2,949	3,157	3,343	3,563	3,664	3,745
Exemptions	(962)	(1,082)	(871)	(798)	(788)	(880)	(940)	(1,018)	(1,082)	(1,065)
<b>Net Per. Prop.</b>	<b>2,208</b>	<b>2,259</b>	<b>2,268</b>	<b>2,266</b>	<b>2,161</b>	<b>2,277</b>	<b>2,403</b>	<b>2,545</b>	<b>2,582</b>	<b>2,680</b>
Utilities	342	360	362	380	400	442	419	415	441	436
Motor Vehicles	1,614	1,785	1,918	1,958	1,961	1,935	1,895	2,100	2,204	2,448
Mobile Homes	19	20	21	21	20	20	21	22	21	23
<b>Total Digest</b>	<b>16,502</b>	<b>17,871</b>	<b>19,428</b>	<b>20,593</b>	<b>21,706</b>	<b>23,142</b>	<b>25,173</b>	<b>27,998</b>	<b>29,353</b>	<b>29,731</b>

Information on FY 2000 through FY 2008 is from the "Final Digests"  
 (\*) This tax digest is the certified digest for FY 2009



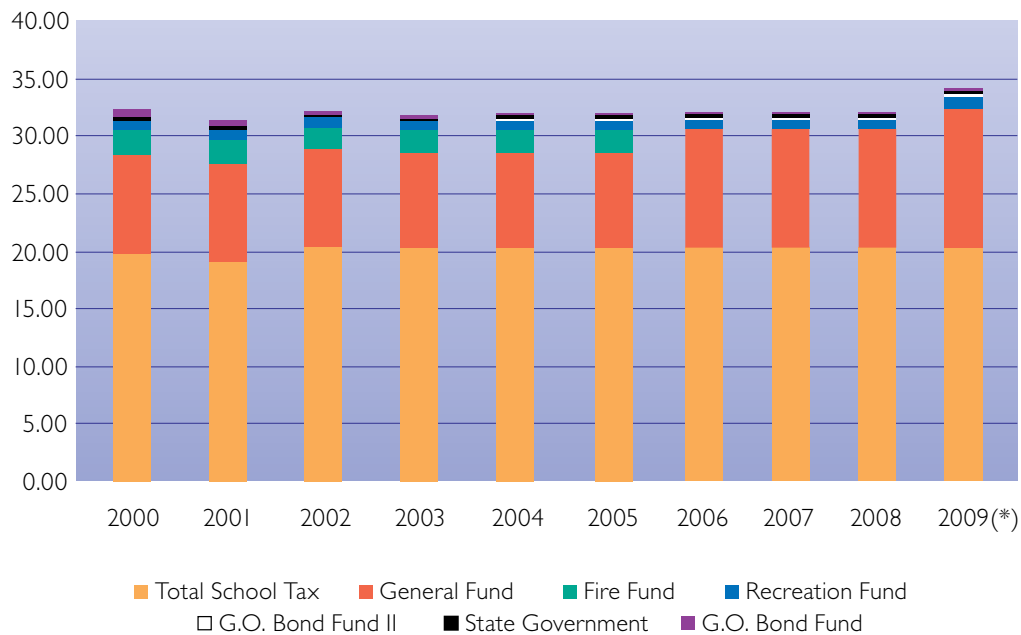
Note: **Mobile Homes** value is too small to appear on this chart  
 (\*) Forecasted



## tax-related funds real and personal property tax rates FY 2000 – 2009 (mills)

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009(*)
General Fund	8.48	8.43	8.30	8.29	8.27	10.14	10.00	9.81	9.72	12.22
Fire Fund	2.06	1.90	1.87	1.87	1.87	-	-	-	-	-
Recreation Fund	0.88	0.86	0.85	0.85	0.84	0.84	0.82	0.80	0.79	1.00
G.O. Bond Fund	0.57	0.30	0.30	0.24	0.24	0.24	0.23	0.23	0.22	0.23
G.O. Bond Fund II	-	-	-	0.25	0.25	0.25	0.25	0.24	0.24	0.24
<b>Total County Tax</b>	<b>11.99</b>	<b>11.49</b>	<b>11.32</b>	<b>11.50</b>	<b>11.47</b>	<b>11.47</b>	<b>11.30</b>	<b>11.08</b>	<b>10.97</b>	<b>13.69</b>
School M&O	17.12	18.62	18.62	18.87	18.87	19.25	19.25	19.25	19.25	19.25
School Bonds	2.05	1.80	1.68	1.43	1.43	1.30	1.30	1.30	1.30	1.30
<b>Total School Tax</b>	<b>19.17</b>	<b>20.42</b>	<b>20.30</b>	<b>20.30</b>	<b>20.30</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>
<b>State Government</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>Total Property Tax</b>	<b>31.41</b>	<b>32.16</b>	<b>31.87</b>	<b>32.05</b>	<b>32.02</b>	<b>32.27</b>	<b>32.10</b>	<b>31.88</b>	<b>31.77</b>	<b>34.49</b>

(\*) This millage rate is a projection and subject to BOC adoption. The actual rate may be different upon adoption due to policy consideration and changes in values that occur in 2009.



Note: **State Government** rate is too small to appear on this chart.

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## • operating funds

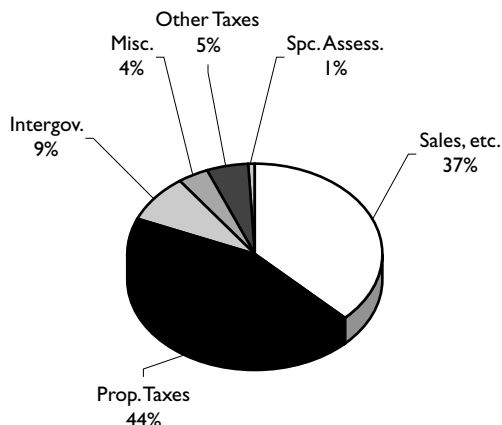
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2009 budget.

## operating funds revenue and expenditures by category FY 2006 – 2009

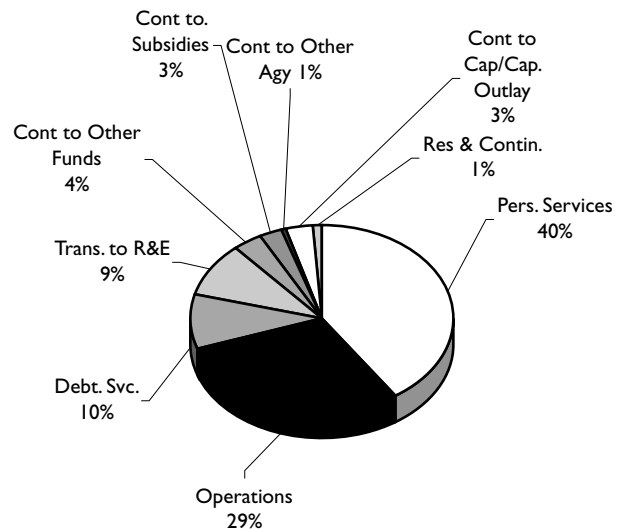
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Sales, Charges, Fees, etc.	296,466,043	314,820,925	332,933,146	340,198,362	2.2%
Property Taxes	298,798,829	316,945,490	313,155,514	398,482,498	27.2%
Intergovernmental	86,242,288	83,125,606	82,235,461	78,002,223	-5.1%
Miscellaneous and Interest	33,788,516	34,430,461	21,729,669	33,476,356	54.1%
Other Taxes	37,569,223	51,368,139	47,076,384	50,236,958	6.7%
Special Assessments	5,991,535	6,029,570	6,015,482	6,419,400	6.7%
<b>Total Revenues</b>	<b>758,856,434</b>	<b>806,720,191</b>	<b>803,145,656</b>	<b>906,815,797</b>	<b>12.9%</b>
Use of Fund Balance	-	-	-	44,403,765	
<b>Total</b>	<b>758,856,434</b>	<b>806,720,191</b>	<b>803,145,656</b>	<b>951,219,562</b>	<b>18.4%</b>
<b>Expenditures</b>					
Personal Services	305,815,372	337,756,206	352,361,313	365,230,164	3.7%
Operations	206,944,001	214,960,264	238,130,880	262,458,995	10.2%
Debt Service	78,053,398	76,674,965	79,136,872	87,472,169	10.5%
Transfer to R&E	54,552,724	53,502,476	39,878,381	83,459,478	109.3%
Cont. to Other Funds	34,695,266	43,611,892	35,291,217	33,589,908	-4.8%
Cont. to Subsidized Agencies	22,017,499	22,416,743	23,658,837	23,506,744	-0.6%
Cont to Other Agencies	1,000,000	860,567	6,440,250	6,015,157	-6.6%
Cont to Cap/Capital Outlay	22,498,832	24,971,956	54,819,320	29,091,388	-46.9%
Reserves/Contingencies	-	-	-	11,035,882	
<b>Total Expenditures</b>	<b>725,577,092</b>	<b>774,755,069</b>	<b>829,717,070</b>	<b>901,859,885</b>	<b>8.7%</b>
Working Capital Reserve	-	-	-	49,359,677	
<b>Total</b>	<b>725,577,092</b>	<b>774,755,069</b>	<b>829,717,070</b>	<b>951,219,562</b>	<b>14.6%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.

FY 2009 Revenues



FY 2009 Expenditures



## operating funds revenue and expenditures by fund FY 2006 – 2009

	2006 Actual		2007 Actual	
	Revenue	Expend.	Revenue	Expend.
<b>Tax-Related Funds</b>				
General	398,170,038	383,076,731	422,756,230	418,942,591
Recreation	28,228,833	26,738,639	28,865,241	29,088,577
G.O. Bond – 1986 Issue	7,105,918	8,518,608	7,291,224	8,561,758
G.O. Bond – Detention Center	7,334,972	5,273,006	7,521,155	5,246,031
Street Lighting	6,201,165	6,055,330	6,199,261	5,894,779
Speed Humps	110,958	19,925	105,570	20,544
<b>Total Tax-Related</b>	<b>447,151,884</b>	<b>429,682,239</b>	<b>472,738,681</b>	<b>467,754,280</b>
<b>Enterprise Funds</b>				
Water and Sewer	194,843,835	189,459,954	207,948,017	196,792,804
Local Transit	8,043,313	8,790,333	7,740,868	8,741,637
Airport	842,622	1,336,591	861,706	906,351
Stormwater	15,016,145	16,821,296	15,900,344	15,633,153
Solid Waste	751,573	748,382	928,527	758,500
<b>Total Enterprise</b>	<b>219,497,488</b>	<b>217,156,556</b>	<b>233,379,462</b>	<b>222,832,445</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	47,515,803	42,001,015	47,963,670	47,552,853
Fleet Management	7,119,935	6,391,028	7,599,266	7,328,423
Risk Management	9,254,805	4,353,426	7,066,234	4,287,481
Vehicle Purchasing	1,780,079	4,335,490	7,533,477	5,464,690
Workers' Comp	4,003,922	6,476,192	4,886,034	1,649,055
Auto Liability	772,817	224,109	773,399	630,124
<b>Total Internal Service</b>	<b>70,447,361</b>	<b>63,781,260</b>	<b>75,822,080</b>	<b>66,912,626</b>
<b>Special-Use Funds</b>				
E-911	11,637,936	7,318,679	12,867,829	8,566,008
Tourism	7,407,028	5,865,828	7,672,443	6,260,776
Crime Victims	958,998	837,647	994,148	819,525
Police Special Investigation	1,183,510	683,991	2,617,165	1,007,289
Sheriff Inmate Store	230,365	129,011	288,961	440,763
Corrections Inmate Welfare	102,246	89,183	89,854	110,917
Sheriff Spec. Ops.	239,618	32,698	249,568	50,440
District Attorney Spec. Ops.	-	-	-	-
Stadium Operating	-	-	-	-
Tree Bank	-	-	-	-
Tourism Sustainability	-	-	-	-
<b>Total Special-Use</b>	<b>21,759,701</b>	<b>14,957,037</b>	<b>24,779,968</b>	<b>17,255,718</b>
<b>Total – All Funds</b>	<b>758,856,434</b>	<b>725,577,092</b>	<b>806,720,191</b>	<b>774,755,069</b>

## operating funds revenue and expenditure by fund FY 2006 – 2009

	2008 Unaudited		2009 Budget (*)	
	Revenue	Expend.	Revenue	Approp.
<b>Tax-Related Funds</b>				
General	413,401,594	451,421,069	491,600,685	448,462,692
Recreation	28,856,424	43,652,159	35,319,783	33,617,252
G.O. Bond – 1986 Issue	6,972,060	8,592,358	7,313,546	8,644,383
G.O. Bond – Detention Center	7,678,493	5,197,481	7,954,904	5,214,382
Street Lighting	5,993,101	6,404,440	6,618,500	6,623,150
Speed Humps	110,609	22,267	121,400	30,299
<b>Total Tax-Related</b>	<b>463,012,281</b>	<b>515,289,774</b>	<b>548,928,818</b>	<b>502,592,158</b>
<b>Enterprise Funds</b>				
Water and Sewer	195,026,449	183,594,413	214,333,000	233,555,032
Local Transit	8,314,545	7,901,237	9,011,122	9,011,122
Airport	893,283	760,410	885,518	904,775
Stormwater	24,005,074	22,041,793	31,430,250	31,430,250
Solid Waste	2,996,550	2,576,817	1,106,000	2,627,006
<b>Total Enterprise</b>	<b>231,235,901</b>	<b>216,874,670</b>	<b>256,765,890</b>	<b>277,528,185</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	50,138,652	52,187,654	52,308,487	60,872,976
Fleet Management	7,384,479	6,293,289	5,689,485	5,538,803
Risk Management	6,326,208	5,411,863	6,956,252	7,277,749
Vehicle Purchasing	8,221,694	4,756,905	2,387,904	9,061,500
Workers' Comp.	3,855,617	3,416,752	4,943,049	4,680,506
Auto Liability	762,888	220,033	803,874	750,000
<b>Total Internal Service</b>	<b>76,689,538</b>	<b>72,286,496</b>	<b>73,089,051</b>	<b>88,181,534</b>
<b>Special-Use Funds</b>				
E-911	13,290,064	9,026,914	14,475,000	13,398,419
Tourism	7,273,880	13,378,569	7,804,661	13,011,076
Crime Victims	975,091	971,331	1,060,300	1,122,228
Police Special Investigation	1,221,461	1,227,052	1,152,000	2,048,834
Sheriff Inmate Store	337,816	144,858	375,000	526,586
Corrections Inmate Welfare	89,104	118,411	92,150	145,575
Sheriff Spec. Ops.	862,775	398,995	228,850	140,000
District Attorney Spec. Ops.	19,255	-	131,735	131,735
Stadium Operating	2,126,821	-	2,271,500	2,647,713
Tree Bank	-	-	5,000	-
Tourism Sustainability	6,011,669	-	435,842	385,842
<b>Total Special-Use</b>	<b>32,207,936</b>	<b>25,266,130</b>	<b>28,032,038</b>	<b>33,558,008</b>
<b>Total – All Funds</b>	<b>803,145,656</b>	<b>829,717,070</b>	<b>906,815,797</b>	<b>901,859,885</b>

(\*) Where applicable, revenues in the 2009 budget column do not include any budgeted use of fund balance and appropriations do not include any working capital reserve.

## operating funds fund balance summaries FY 2006 – 2009

	2006 Actual	2007 Unaudited	2008 Unaudited	2009 Budget
<b>General Fund (*)</b>				
<b>Balance January 1</b>	<b>132,942,469</b>	<b>148,035,776</b>	<b>151,849,415</b>	<b>113,829,940</b>
Sources	398,170,038	422,756,230	413,401,594	491,600,685
Uses	(383,076,731)	(418,942,591)	(451,421,069)	(448,462,692)
<b>Ending Fund Balance</b>	<b>148,035,776</b>	<b>151,849,415</b>	<b>113,829,940</b>	<b>156,967,933</b>
Required Reserve (**)	79,611,956	63,846,122	69,823,765	75,236,845
<b>Recreation Fund (*)</b>				
<b>Balance January 1</b>	<b>24,347,535</b>	<b>25,837,729</b>	<b>25,614,393</b>	<b>10,818,658</b>
Sources	28,228,833	28,865,241	28,856,424	35,319,783
Uses	(26,738,639)	(29,088,577)	(43,652,159)	(33,617,252)
<b>Ending Fund Balance</b>	<b>25,837,729</b>	<b>25,614,393</b>	<b>10,818,658</b>	<b>12,521,189</b>
Required Reserve (**)	4,456,440	4,848,096	7,275,360	5,602,875
<b>General Obligation Debt Service Fund (*)</b>				
<b>Balance January 1</b>	<b>14,319,195</b>	<b>12,906,505</b>	<b>11,635,971</b>	<b>10,015,673</b>
Sources	7,105,918	7,291,224	6,972,060	7,313,546
Uses	(8,518,608)	(8,561,758)	(8,592,358)	(8,644,383)
<b>Ending Fund Balance</b>	<b>12,906,505</b>	<b>11,635,971</b>	<b>10,015,673</b>	<b>8,684,836</b>
Required Reserve (**)	667,929	538,004	538,004	538,004
<b>General Obligation Debt Service Fund – Detention Center (*)</b>				
<b>Balance January 1</b>	<b>6,684,589</b>	<b>8,746,555</b>	<b>11,021,679</b>	<b>13,502,691</b>
Sources	7,334,972	7,521,155	7,678,493	7,954,904
Uses	(5,273,006)	(5,246,031)	(5,197,481)	(5,214,382)
<b>Ending Fund Balance</b>	<b>8,746,555</b>	<b>11,021,679</b>	<b>13,502,691</b>	<b>16,243,213</b>
Required Reserve (**)	1,230,078	1,165,953	1,165,953	1,165,953
<b>Street Lighting Fund (*)</b>				
<b>Balance January 1</b>	<b>4,296,544</b>	<b>4,442,379</b>	<b>4,746,861</b>	<b>4,335,522</b>
Sources	6,201,165	6,199,261	5,993,101	6,618,500
Uses	(6,055,330)	(5,894,779)	(6,404,440)	(6,623,150)
<b>Ending Fund Balance</b>	<b>4,442,379</b>	<b>4,746,861</b>	<b>4,335,522</b>	<b>4,330,872</b>
Required Reserve (**)	504,611	491,232	533,703	551,929
<b>Speed Hump Fund (*)</b>				
<b>Balance January 1</b>	<b>592,809</b>	<b>683,842</b>	<b>768,868</b>	<b>857,210</b>
Sources	110,958	105,570	110,609	121,400
Uses	(19,925)	(20,544)	(22,267)	(30,299)
<b>Ending Fund Balance</b>	<b>683,842</b>	<b>768,868</b>	<b>857,210</b>	<b>948,311</b>
Required Reserve (**)	1,660	1,712	1,856	2,525

(\*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(\*\*) Required reserve is defined as three months of annual use for the General Fund in 2006 and two months of annual use for 2007 thru 2009; two months annual use for the Recreation Fund; and the first interest payment of the following year for the General Obligation Debt Service Funds; and one month of annual use for the Street Lighting and Speed Hump Funds.

## operating funds fund balance summaries FY 2006 – 2009

	2006 Actual	2007 Unaudited	2008 Unaudited	2009 Budget
<b>E-911 Fund (*)</b>				
<b>Balance January 1</b>	<b>16,058,727</b>	<b>20,377,984</b>	<b>24,679,805</b>	<b>28,942,955</b>
Sources	11,637,936	12,867,829	13,290,064	14,475,000
Uses	(7,318,679)	(8,566,008)	(9,026,914)	(13,398,419)
<b>Ending Fund Balance</b>	<b>20,377,984</b>	<b>24,679,805</b>	<b>28,942,955</b>	<b>30,019,536</b>
Required Reserve (**)	-	-	-	-
<b>Tourism Fund (*)</b>				
<b>Balance January 1</b>	<b>11,298,280</b>	<b>12,839,480</b>	<b>14,251,147</b>	<b>8,146,458</b>
Sources	7,407,028	7,672,443	7,273,880	7,804,661
Uses	(5,865,828)	(6,260,776)	(13,378,569)	(13,011,076)
<b>Ending Fund Balance</b>	<b>12,839,480</b>	<b>14,251,147</b>	<b>8,146,458</b>	<b>2,940,043</b>
Required Reserve (**)	-	-	-	-
<b>Crime Victims Assistance Fund (*)</b>				
<b>Balance January 1</b>	<b>1,383,427</b>	<b>1,504,778</b>	<b>1,679,401</b>	<b>1,683,161</b>
Sources	958,998	994,148	975,091	1,060,300
Uses	(837,647)	(819,525)	(971,331)	(1,122,228)
<b>Ending Fund Balance</b>	<b>1,504,778</b>	<b>1,679,401</b>	<b>1,683,161</b>	<b>1,621,233</b>
Required Reserve (**)	-	-	-	-
<b>Police Special Investigations Fund (*)</b>				
<b>Balance January 1</b>	<b>2,480,007</b>	<b>2,979,526</b>	<b>4,589,402</b>	<b>4,583,811</b>
Sources	1,183,510	2,617,165	1,221,461	1,152,000
Uses	(683,991)	(1,007,289)	(1,227,052)	(2,048,834)
<b>Ending Fund Balance</b>	<b>2,979,526</b>	<b>4,589,402</b>	<b>4,583,811</b>	<b>3,686,977</b>
Required Reserve (**)	-	-	-	-
<b>Sheriff Inmate Store Fund (*)</b>				
<b>Balance January 1</b>	<b>1,094,967</b>	<b>1,196,321</b>	<b>1,044,519</b>	<b>1,237,477</b>
Sources	230,365	288,961	337,816	375,000
Uses	(129,011)	(440,763)	(144,858)	(526,586)
<b>Ending Fund Balance</b>	<b>1,196,321</b>	<b>1,044,519</b>	<b>1,237,477</b>	<b>1,085,891</b>
Required Reserve (**)	-	-	-	-
<b>Corrections Inmate Welfare Fund (*)</b>				
<b>Balance January 1</b>	<b>212,467</b>	<b>225,530</b>	<b>204,467</b>	<b>175,160</b>
Sources	102,246	89,854	89,104	92,150
Uses	(89,183)	(110,917)	(118,411)	(145,575)
<b>Ending Fund Balance</b>	<b>225,530</b>	<b>204,467</b>	<b>175,160</b>	<b>121,735</b>
Required Reserve (**)	-	-	-	-

(\*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(\*\*) Reserve is not required.



## operating funds fund balance summaries FY 2006 – 2009

	2006 Actual	2007 Unaudited	2008 Unaudited	2009 Budget
<b>Sheriff Special Operations Fund (*)</b>				
<b>Balance January 1</b>	<b>36,699</b>	<b>243,619</b>	<b>442,747</b>	<b>906,527</b>
Sources	239,618	249,568	862,775	228,850
Uses	(32,698)	(50,440)	(398,995)	(140,000)
<b>Ending Fund Balance</b>	<b>243,619</b>	<b>442,747</b>	<b>906,527</b>	<b>995,377</b>
Required Reserve (**)	-	-	-	-
<b>District Attorney Special Operations Fund (*)</b>				
<b>Balance January 1</b>	-	-	-	<b>19,255</b>
Sources	-	-	19,255	131,735
Uses	-	-	-	(131,735)
<b>Ending Fund Balance</b>	-	-	<b>19,255</b>	<b>19,255</b>
Required Reserve (**)	-	-	-	-
<b>Stadium Operating Fund (*)</b>				
<b>Balance January 1</b>	-	-	-	<b>2,126,821</b>
Sources	-	-	2,126,821	2,271,500
Uses	-	-	-	(2,647,713)
<b>Ending Fund Balance</b>	-	-	<b>2,126,821</b>	<b>1,750,608</b>
Required Reserve (**)	-	-	-	-
<b>Tree Bank Fund (*)</b>				
<b>Balance January 1</b>	-	-	-	-
Sources	-	-	-	5,000
Uses	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	<b>5,000</b>
Required Reserve (**)	-	-	-	-
<b>Tourism Sustainability Fund (*)</b>				
<b>Balance January 1</b>	-	-	-	<b>6,011,669</b>
Sources	-	-	6,011,669	435,842
Uses	-	-	-	(385,842)
<b>Ending Fund Balance</b>	-	-	<b>6,011,669</b>	<b>6,061,669</b>
Required Reserve (**)	-	-	-	-

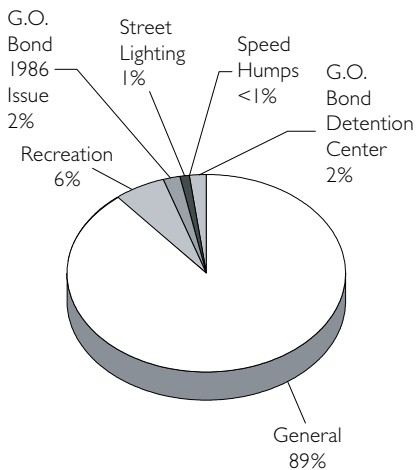
(\*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(\*\*) Reserve is not required.

**operating tax-related funds**

## operating tax related funds definitions

**Individual Funds as a Percentage of all  
Operating Tax Related Funds**



The **tax-related fund group** consists of funds, which derive their primary revenue from taxes (i.e. property, motor vehicle, and special assessments).

### **Budget Basis**

Budgets for governmental fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

### **Operating Tax-Related Funds**

The **General Fund** is used to account for all financial resources of a general operating nature that are not required to be accounted for in other funds. This is the County's largest operating fund and where most of the County's operations are located. This fund also supports various capital projects with an annual contribution to the capital project fund. The general fund is supported by revenues derived from property taxes, other taxes, licenses and permits, intergovernmental revenues, judicial revenues, fines and forfeitures, charges for services, and other miscellaneous revenues. The activities included in this fund are public safety, transportation, courts, planning and development, health and community services, and general government.

Prior to 2006, the **Fire District Fund** was used to account for the operations and maintenance of fire protection services provided to taxpayers in the fire district. This fund supported the operations of the Department of Fire and Emergency Services and contributed annually to capital projects for the necessary fire service related capital improvements. Beginning in FY 2006, the Fire Fund was dissolved and the operations of fire services were combined with the General Fund.

The **Recreation Fund** is used to account for operations and maintenance of the county's parks and recreation facilities. A specific annual property tax levy and miscellaneous revenues that include admissions, concessions, and sports activity fees provide financing. This fund is legally mandated to be utilized to provide quality parks and leisure opportunities for the citizens of Gwinnett County. The recreation fund also contributes annually to the capital project fund in support of the capital improvement program for parks and recreation.

The **General Obligation Debt Service (G.O. Bond) Fund** is used to specifically account for the principal and interest payments on the 1986 general obligation bond issue for roads and libraries. Revenue is derived principally from a countywide property tax levied for debt services.

The **General Obligation Debt Service – Detention Center (G.O. Bond) Fund** is used to specifically account for the principal and interest payments on the 2003 general obligation bond issue for the detention center expansion. Revenue is derived principally from a countywide property tax levied for debt services.

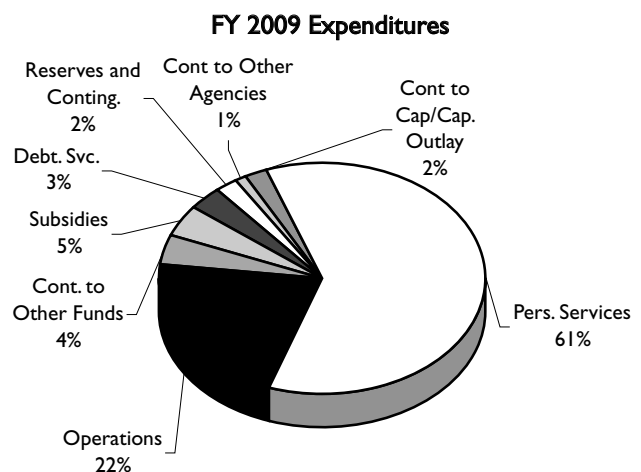
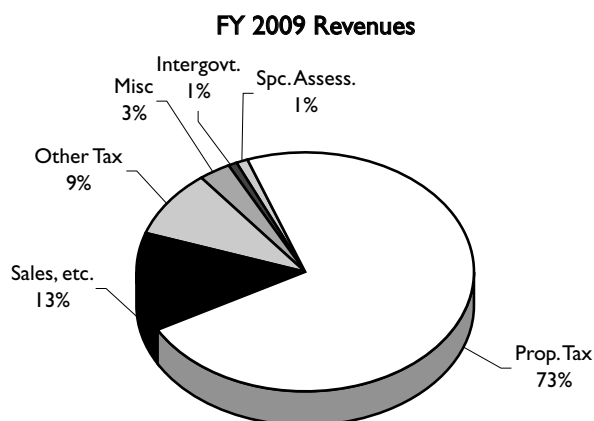
The **Street Lighting Fund** is used to account for revenues derived from special assessments against properties benefiting from street lighting. The fund supports the County's street lighting program that provides residential and commercial property owners a method for lighting the roads within their neighborhoods and developments.

The **Speed Hump Fund** is used to account for revenues derived from special assessments against properties benefiting from speed humps. The fund supports the County's speed hump program that provides residential and commercial property owners a method of reducing speed within their neighborhoods and developments.

## operating tax-related funds revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Unaudited	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Property Taxes	298,798,829	316,945,490	313,155,514	398,482,498	27.2%
Sales, Charges, Fees, etc.	75,821,304	65,810,973	77,619,730	72,883,645	-6.1%
Other Taxes	37,569,223	51,368,139	47,076,384	50,236,958	6.7%
Miscellaneous and Interest	22,280,417	26,934,942	14,391,449	17,147,522	19.2%
Intergovernmental	6,690,576	5,649,567	4,753,722	3,758,795	-20.9%
Special Assessments	5,991,535	6,029,570	6,015,482	6,419,400	6.7%
<b>Total Revenues</b>	<b>447,151,884</b>	<b>472,738,681</b>	<b>463,012,281</b>	<b>548,928,818</b>	<b>18.6%</b>
Use of Fund Balance	-	-	-	1,335,487	
<b>Total</b>	<b>447,151,884</b>	<b>472,738,681</b>	<b>463,012,281</b>	<b>550,264,305</b>	<b>18.8%</b>
<b>Expenditures</b>					
Personal Services	255,573,222	285,909,003	296,585,502	306,250,164	3.3%
Operations	94,550,881	98,535,015	104,429,863	108,477,838	3.9%
Cont. to Other Funds	22,294,705	25,338,642	19,645,701	20,325,850	3.5%
Cont. to Subsidized Agencies	21,954,078	22,353,322	23,595,416	23,443,323	-0.6%
Debt Service	16,310,207	16,330,480	16,311,439	16,385,965	0.5%
Reserves/Contingencies	-	-	-	11,035,882	
Cont to Other Agencies	1,000,000	860,567	6,440,250	6,015,157	-6.6%
Cont to Cap/Capital Outlay	17,999,146	18,427,251	48,281,603	10,657,979	-77.9%
<b>Total Expenditures</b>	<b>429,682,239</b>	<b>467,754,280</b>	<b>515,289,774</b>	<b>502,592,158</b>	<b>-2.5%</b>
Working Capital Reserve	-	-	-	47,672,147	
<b>Total</b>	<b>429,682,239</b>	<b>467,754,280</b>	<b>515,289,774</b>	<b>550,264,305</b>	<b>6.8%</b>

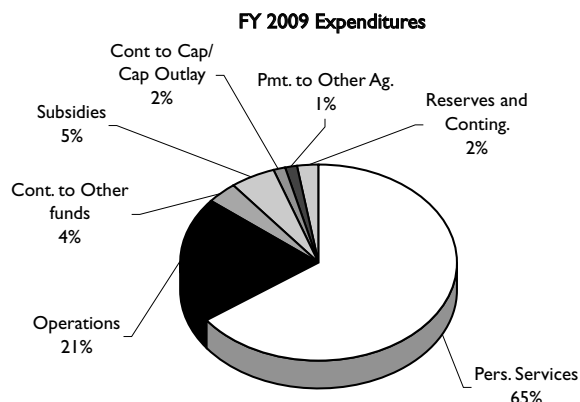
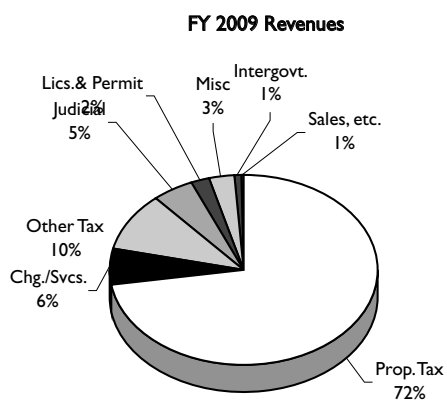
(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.



## general fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget	% Chg. 08
<b>Balance January 1 (*)</b>	<b>132,942,469</b>	<b>148,035,776</b>	<b>151,849,415</b>	<b>113,829,940</b>	
<b>Revenues</b>					
Property Taxes	263,700,252	280,649,077	276,382,198	355,982,974	
Charges for Services	27,691,341	23,803,468	34,834,536	30,411,596	
Other Taxes	36,414,132	50,386,957	46,494,214	49,637,433	
Judicial Revenues	22,016,356	24,405,293	24,883,155	24,227,528	
Licenses and Permits	20,150,195	11,521,530	10,662,396	11,234,171	
Miscellaneous and Interest	19,787,689	24,999,396	13,530,572	14,796,461	
Intergovernmental	6,288,141	5,338,718	4,604,495	3,614,795	
Sales, Rentals, and Fees	2,121,932	1,651,791	2,010,028	1,695,727	
<b>Total Revenues</b>	<b>398,170,038</b>	<b>422,756,230</b>	<b>413,401,594</b>	<b>491,600,685</b>	
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>398,170,038</b>	<b>422,756,230</b>	<b>413,401,594</b>	<b>491,600,685</b>	
<b>Expenditures</b>					
Personal Services	244,016,481	273,729,996	282,032,327	292,083,459	
Operations	81,878,023	84,835,754	88,097,876	92,340,590	
Cont. to Other Funds	18,814,247	21,537,701	18,084,158	16,418,280	
Cont. to Subsidized Agencies	21,954,078	22,353,322	23,595,416	23,443,323	
Cont. to Cap/Capital Outlay	15,413,902	15,625,251	33,171,042	7,126,001	
Payments to Other Agencies	1,000,000	860,567	6,440,250	6,015,157	
Reserve/Contingencies	-	-	-	11,035,882	
<b>Total Expenditures</b>	<b>383,076,731</b>	<b>418,942,591</b>	<b>451,421,069</b>	<b>448,462,692</b>	
Working Capital Reserve	-	-	-	43,137,993	
<b>Total</b>	<b>383,076,731</b>	<b>418,942,591</b>	<b>451,421,069</b>	<b>491,600,685</b>	
<b>Balance December 31</b>	<b>148,035,776</b>	<b>151,849,415</b>	<b>113,829,940</b>	<b>156,967,933</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.

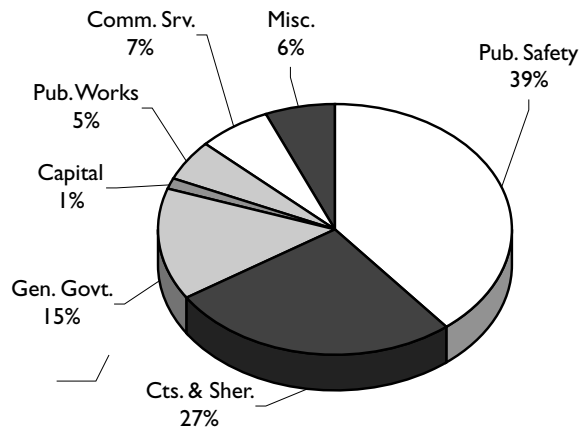


## general fund revenue and expenditures FY 2006 – 2009

Agency	Group (*)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (**)
Clerk of Courts	Courts and Sheriff	7,971,355	8,290,502	8,385,433	9,066,998
Clerk of Recorder's Court	Courts and Sheriff	920,477	1,049,049	1,121,602	1,187,442
Community Services	Comm. Services	4,653,002	4,948,137	4,963,460	4,020,364
Community Services – Elections	Comm. Services	-	-	5,101,659	1,160,927
Contribution to Capital (***)	Cont. to Capital	14,900,000	14,728,000	32,415,440	5,751,236
Corrections	Public Safety	11,846,699	12,606,160	13,282,413	12,720,997
County Administration	General Govt.	1,632,917	3,686,296	5,129,767	5,682,372
District Attorney	Courts and Sheriff	6,519,346	6,476,924	7,539,936	8,445,449
Financial Services	General Govt.	12,322,216	12,981,122	12,866,625	13,217,928
Fire and Emergency Services	Public Safety	60,825,809	64,193,347	68,871,819	76,827,240
Human Resources	General Govt.	3,045,543	3,344,531	3,144,001	3,491,422
Information Technology	General Govt.	-	-	20,887,890	23,069,994
Internal Audit	General Govt.	723,058	-	-	-
Judiciary	Courts and Sheriff	16,334,905	17,312,981	18,335,371	19,278,500
Juvenile Court	Courts and Sheriff	5,937,424	6,216,463	6,356,206	6,484,724
Law	General Govt.	1,421,759	1,351,818	1,442,055	1,213,376
Medical Examiner	Public Safety	769,382	814,235	854,946	901,271
Miscellaneous (***)	Miscellaneous	13,445,857	24,864,020	16,483,171	29,003,414
Planning and Development	Public Works	9,927,694	10,264,760	10,478,309	8,280,589
Police Services	Public Safety	64,690,671	75,408,063	80,462,232	85,677,801
Probate Court	Courts and Sheriff	1,433,686	1,498,812	1,513,980	1,704,573
Probation	Courts and Sheriff	92,378	105,340	90,260	105,620
Recorder's Court Judges	Courts and Sheriff	1,165,234	1,180,317	1,276,693	1,371,254
Sheriff	Courts and Sheriff	60,678,943	63,503,351	68,502,575	67,128,696
Solicitor	Courts and Sheriff	3,514,578	3,846,994	3,794,240	4,270,970
Subsidized Agencies	Comm. Services	22,735,153	23,297,056	24,327,739	24,279,864
Support Services	General Govt.	31,605,129	31,395,740	8,714,186	9,131,070
Tax Commissioner	General Govt.	8,024,005	8,766,467	8,546,565	9,071,374
Transportation	Public Works	15,939,511	16,946,523	16,532,496	15,917,227
<b>Total</b>		<b>383,076,731</b>	<b>419,077,008</b>	<b>451,421,069</b>	<b>448,462,692</b>

(\*) Groups are represented in the pie chart.  
 (\*\*\*) Figures are appropriations not expenditures.  
 (\*\*\*) Contribution to Capital is included as a stand alone category

**FY 2009 General Fund Appropriations**



## general fund revenue definitions and assumptions

### Property Taxes

**Definition:** This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

**Assumptions:** This category represents 72 percent of the total FY 2009 General Fund revenues. In 2004, the millage rate decreased by .02 to 8.27 due to a rollback to offset the property value update. Beginning in FY 2005, the Fire Fund was combined with the General Fund. This move generated a 19 percent growth in property tax revenues in this fund due to the combined millage rate of 10.14. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were not recognized until FY 2006, which resulted in an extraordinary increase in revenues in 2006. In FY 2006, the millage rate was decreased an additional 0.14 to 10.00 and another .19 to 9.81 in FY 2007 to offset the property value update. Due to the growth trend in building permits, the overall digest is projected to increase by 7.1 percent in 2009. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	186,352,425	6.3%
05 Actual	221,930,239	19.1%
06 Actual	263,700,252	18.8%
07 Actual	280,649,077	6.4%
08 Unaudited	276,382,198	-1.5%
09 Budgeted	355,982,974	28.8%

### Charges for Services

**Definition:** This category consists of revenues realized from fees charged for services from various County departments, miscellaneous building permits, and inspections (examples: building fees, development permits, charges and commissions for the Tax Commissioner, fees and charges for animal control, ambulance transport fees, and correctional work release and work alternative programs). The Gwinnett County Board of Commissioners primarily sets these fees.

**Assumptions:** This category represents six percent of the total FY 2009 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006. The decrease in FY 2007 is primarily due to the downturn in building and development permits, which decreased 36 percent from FY 2006, and ambulance fees by 14 percent due to collection problems. The correction of the collection problems for ambulance fees resulted in a huge increase in revenues for FY 2008 and a corresponding decrease in FY 2009.

**Charges for Services**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	25,383,052	4.2%
05 Actual	25,870,788	1.9%
06 Actual	27,691,341	7.0%
07 Actual	23,803,468	-14.0%
08 Unaudited	34,834,536	46.3%
09 Budgeted	30,411,596	-12.7%

## general fund revenue definitions and assumptions

### Other Taxes

**Definition:** This category includes revenues realized from beer and wine taxes, insurance premium, railroad equipment car assessments, intangible recording taxes, mixed-drink excise taxes, distilled spirits excise taxes, financial institution license taxes, occupation taxes, hotel/motel taxes, and taxes on cut timber.

**Assumptions:** This category represents 10 percent of the total FY 2009 General Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. Beginning In 2002, an exorbitant amount of refinancing instigated by lower interest rates caused an increase in Intangible Recording Taxes. Refinancing leveled off in FY 2004 causing a slight decrease in annual revenues. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. Beginning in FY 2007, occupation taxes of approximately \$13,500,000 were recorded in this category instead of being grouped with Licenses and Permits; therefore, a larger than normal increase is reported, with the offsetting decrease being reported in the Licenses and Permits category. A decrease was recognized in 2008 primarily due to the economic conditions. The increase in projections for 2009 are based on an rate increase for occupation taxes.

### Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	32,480,030	-0.5%
05 Actual	35,432,454	9.1%
06 Actual	36,414,132	2.8%
07 Actual	50,386,957	38.4%
08 Unaudited	46,494,214	-7.7%
09 Budgeted	49,637,433	6.8%

### Judicial

**Definition:** Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the courts of Gwinnett County. This category also includes various fees and charges collected by the Tax Commissioner and the Sheriff of Gwinnett County, which are mandated by state law and adopted by the Gwinnett County Board of Commissioners.

**Assumptions:** This category represents six percent of the total FY 2009 General Fund revenues. There has been no increase in the rate structure of these revenue sources. In FY 2005, a lag in the collection of property taxes resulted in the charges for the Tax Commissioner not being fully recognized in the time frame anticipated. Changes were recognized in FY 2006. The revenue projections in this category are based on historical growth trends.

### Judicial History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	23,276,539	10.1%
05 Actual	21,264,630	-8.6%
06 Actual	22,016,356	3.5%
07 Actual	24,405,293	10.8%
08 Unaudited	24,883,155	2.0%
09 Budgeted	24,227,528	-2.6%



## general fund revenue definitions and assumptions

### Licenses and Permits

**Definition:** This category includes revenues realized from business licenses, cable franchise fees, alcoholic privilege licenses, permits, and trade licenses. The Board of Commissioners sets the fees for these licenses and permits.

**Assumptions:** This category represents two percent of the total FY 2009 General Fund revenues. FY 2005 recognized a 9.5 percent growth in Business License over the previous year, thus the larger than normal overall increase in this category. The revenue projections are typically based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006. Beginning in FY 2007, occupation taxes of approximately \$13,500,000 was recorded in the Other Taxes category instead of being grouped in this category. Therefore, a larger than normal decrease is reported, with the offsetting increase being reported in the Other Taxes category. The decrease in revenue for 2008 is the result of the current economic conditions. The increase projected for FY 2009 is from a fee increase which went into effect April 1, 2009.

**Licenses and Permits History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	16,565,833	4.1%
05 Actual	18,146,863	9.5%
06 Actual	20,150,195	11.0%
07 Actual	11,521,530	-42.8%
08 Unaudited	10,662,396	-7.5%
09 Budgeted	11,234,171	5.4%

### Miscellaneous/Interest

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues (examples of miscellaneous revenue: insurance reimbursements, rebates/refunds/commissions, donations, and contributions).

**Assumptions:** This category represents three percent of the total FY 2009 General Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

**Miscellaneous/Interest History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	14,428,053	11.9%
05 Actual	17,066,863	18.3%
06 Actual	19,787,689	15.9%
07 Actual	24,999,396	26.3%
08 Unaudited	13,530,572	-45.9%
09 Budgeted	14,796,461	9.4%

**general fund**  
revenue definitions  
and assumptions

**Intergovernmental**

**Definition:** Revenues in this category consist of reimbursements or contribution from Federal, State, and other local governments or agencies.

**Assumptions:** This category represents one percent of the total FY 2009 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators. The decrease since FY 2006 is due to a decline in the housing market; therefore, the State Real Estate Transfer Taxes decreased by 22 percent.

**Intergovernmental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,774,695	6.4%
05 Actual	6,644,175	15.1%
06 Actual	6,288,141	-5.4%
07 Actual	5,338,718	-15.1%
08 Unaudited	4,604,495	-13.7%
09 Budgeted	3,614,795	-21.5%

**Sales and Rental**

**Definition:** This category consists of revenue realized from equipment rentals, facility rentals, merchandise and food sales, sales of GIS data, and various miscellaneous sales and rentals.

**Assumptions:** This category represents less than one percent of the total FY 2009 General Fund revenues. The large increase for FY 2004 is due to a new space rental contract with DFACS at One Justice Square. The increase in FY 2006 is primarily due to a larger than normal one-time sale of surplus equipment and property.

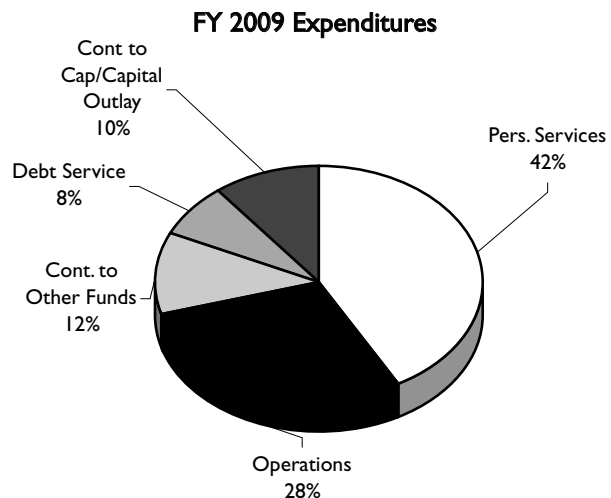
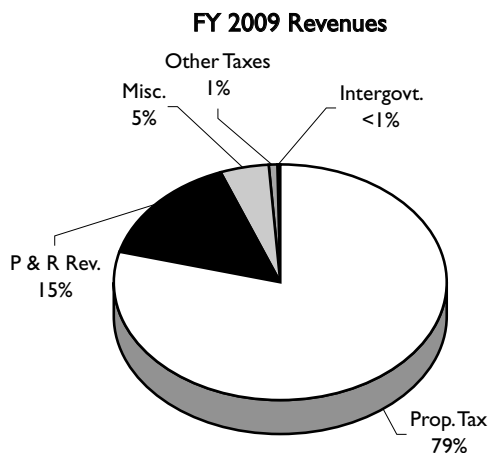
**Sales and Rental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,745,935	140.5%
05 Actual	1,766,455	1.2%
06 Actual	2,121,932	20.1%
07 Actual	1,651,791	-22.2%
08 Unaudited	2,010,028	21.7%
09 Budgeted	1,695,727	-15.6%

## recreation funds revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>24,347,535</b>	<b>25,837,729</b>	<b>25,614,393</b>	<b>10,818,658</b>	
<b>Revenues</b>					
Property Taxes	21,765,470	22,376,041	22,632,053	27,978,624	23.6%
Parks and Recreation Revenue	3,841,480	4,428,891	5,229,615	5,314,623	1.6%
Miscellaneous and Interest	1,622,071	1,231,465	525,444	1,605,511	205.6%
Other Taxes	745,673	632,783	375,309	339,025	-9.7%
Intergovernmental	254,139	196,061	94,003	82,000	-12.8%
<b>Total Revenues</b>	<b>28,228,833</b>	<b>28,865,241</b>	<b>28,856,424</b>	<b>35,319,783</b>	<b>22.4%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>28,228,833</b>	<b>28,865,241</b>	<b>28,856,424</b>	<b>35,319,783</b>	<b>22.4%</b>
<b>Expenditures</b>					
Personal Services	11,505,777	12,124,912	14,495,468	14,106,674	-2.7%
Operations	6,668,126	7,859,033	9,984,383	9,567,951	-4.2%
Cont. to Other Funds	3,460,899	3,779,941	1,540,147	3,883,449	152.1%
Debt Service	2,518,593	2,522,691	2,521,600	2,527,200	0.2%
Cont to Cap/Capital Outlay	2,585,244	2,802,000	15,110,561	3,531,978	-76.6%
<b>Total Expenditures</b>	<b>26,738,639</b>	<b>29,088,577</b>	<b>43,652,159</b>	<b>33,617,252</b>	<b>-23.0%</b>
Working Capital Reserve	-	-	-	1,702,531	
<b>Total</b>	<b>26,738,639</b>	<b>29,088,577</b>	<b>43,652,159</b>	<b>35,319,783</b>	<b>-19.1%</b>
<b>Balance December 31</b>	<b>25,837,729</b>	<b>25,614,393</b>	<b>10,818,658</b>	<b>12,521,189</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



## recreation fund revenue definitions and assumptions

### Property Taxes

**Definition:** This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

**Assumptions:** This category represents 79 percent of the total FY 2009 Recreation Fund revenues. The millage rate was reduced to offset the property tax value update by .01 FY 2004, .02 in FY 2006 and another .02 in FY 2007. Due to the growth trend in building permits, population, and in conjunction with economic indicators, the overall Property tax collections are projected to increase by 1.9 percent in 2009. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were actually recognized in the following year.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	18,779,767	5.2%
05 Actual	18,557,855	-1.2%
06 Actual	21,765,470	17.3%
07 Actual	22,376,041	2.8%
08 Unaudited	22,632,053	1.1%
09 Budgeted	27,978,624	23.6%

### Parks and Recreation Revenues

**Definition:** This category includes revenues realized from merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.

**Assumptions:** This category represents 15 percent of the total FY 2009 Recreation Fund revenues. There has been no major increase to the rate structure of these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand. The opening of several new parks and aquatic centers impacted the 2007 and 2008 revenues.

**Parks and Recreation Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	3,535,061	15.6%
05 Actual	3,771,837	6.7%
06 Actual	3,841,480	1.9%
07 Actual	4,428,891	15.3%
08 Unaudited	5,229,615	18.1%
09 Budgeted	5,314,623	1.6%

## recreation fund revenue definitions and assumptions

### Miscellaneous/Interest

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues. Examples of miscellaneous revenue: insurance reimbursements, rebates/refunds/commissions, donations, and contributions.

**Assumptions:** This category represents five percent of the total FY 2009 Recreation Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The decrease of actual revenues in 2008 were primarily due to the current economic conditions and the decline in interest rates. Based on this sharp decline, the FY 2009 budget may be too aggressive.

#### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	589,376	5.6%
05 Actual	895,659	52.0%
06 Actual	1,622,071	81.1%
07 Actual	1,231,465	-24.1%
08 Unaudited	525,444	-57.3%
09 Budgeted	1,605,511	205.6%

### Other Taxes

**Definition:** This category includes revenues realized from railroad equipment car assessments, intangible recording taxes, and taxes on cut timber.

**Assumptions:** This category represents one percent of the total FY 2009 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. Beginning in FY 2002 revenues increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. In FY 2004, refinancing leveled off; therefore a decrease in collections of the intangible recording tax was recognized. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

#### Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	724,591	-24.1%
05 Actual	784,455	8.3%
06 Actual	745,673	-4.9%
07 Actual	632,783	-15.1%
08 Unaudited	375,309	-40.7%
09 Budgeted	339,025	-9.7%

**recreation fund**  
revenue definitions  
and assumptions

**Intergovernmental**

**Definition:** Revenues in this category consist primarily of state transfer of real estate tax.

**Assumptions:** This category represents less than one percent of the total FY 2009 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. A steady decline in refinancing since 2004 has decreased the collections of the State Transfer Real Estate tax.

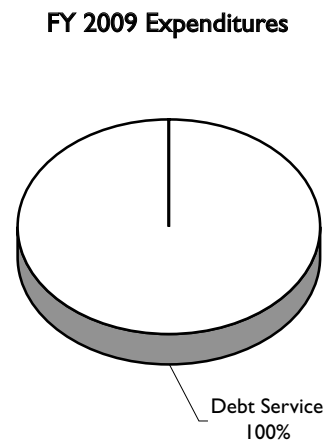
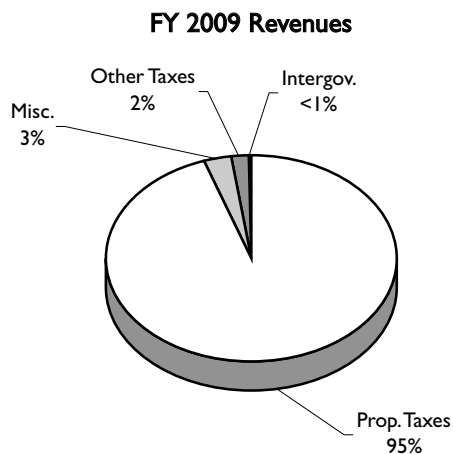
**Intergovernmental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	214,080	-33.2%
05 Actual	258,511	20.7%
06 Actual	254,139	-1.7%
07 Actual	196,061	-22.8%
08 Unaudited	94,003	-52.1%
09 Budgeted	82,000	-12.8%

## general obligation debt service fund (1986 issue) revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>14,319,195</b>	<b>12,906,505</b>	<b>11,635,971</b>	<b>10,015,673</b>	
<b>Revenues</b>					
Property Taxes	6,412,486	6,824,910	6,757,924	6,934,521	2.6%
Miscellaneous and Interest	420,265	244,330	85,932	225,025	161.9%
Other Taxes	200,530	166,971	101,189	124,000	22.5%
Intergovernmental	72,637	55,013	27,015	30,000	11.0%
<b>Total Revenues</b>	<b>7,105,918</b>	<b>7,291,224</b>	<b>6,972,060</b>	<b>7,313,546</b>	<b>4.9%</b>
Use of Fund Balance	-	-	-	1,330,837	
<b>Total</b>	<b>7,105,918</b>	<b>7,291,224</b>	<b>6,972,060</b>	<b>8,644,383</b>	<b>24.0%</b>
<b>Expenditures</b>					
Debt Service	8,518,608	8,561,758	8,592,358	8,644,383	0.6%
<b>Total Expenditures</b>	<b>8,518,608</b>	<b>8,561,758</b>	<b>8,592,358</b>	<b>8,644,383</b>	<b>0.6%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>8,518,608</b>	<b>8,561,758</b>	<b>8,592,358</b>	<b>8,644,383</b>	<b>0.6%</b>
<b>Balance December 31</b>	<b>12,906,505</b>	<b>11,635,971</b>	<b>10,015,673</b>	<b>8,684,836</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



**general obligation  
debt service (G.O. Bond)  
fund (1986 issue)**  
revenue definitions  
and assumptions

**Property Taxes**

**Definition:** This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

**Assumptions:** This category represents 95 percent of the total FY 2009 G.O. Bond Fund revenues. In an effort to offset the property tax value update, the millage rate decreased by .06 in FY 2003 and another .01 in FY 2006, bringing the total millage rate to 0.23. Due to the growth trend in building permits, population, and in conjunction with economic indicators, the overall property tax collections are projected to remain relatively the same in 2009. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based as on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until FY 2006, so they were recognized in the following year.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,636,913	3.9%
05 Actual	5,541,746	-1.7%
06 Actual	6,412,486	15.7%
07 Actual	6,824,910	6.4%
08 Unaudited	6,757,924	-1.0%
09 Budgeted	6,934,521	2.6%

**Miscellaneous/Interest**

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues. Examples of miscellaneous revenue: insurance reimbursements, rebates/refunds/commissions, donations, and contributions.

**Assumptions:** This category represents three percent of the total FY 2009 G.O. Bond Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due current economic conditions and to lower interest rates, the revenues in this category decreased since FY 2006. Due to a declining fund balance beginning in FY 2006, interest earnings for this fund are steadily decreasing. Based on the current interest rates, FY 2009 budget may too aggressive.

**Miscellaneous/Interest History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	213,514	4.4%
05 Actual	377,724	76.9%
06 Actual	420,265	11.3%
07 Actual	244,330	-41.9%
08 Unaudited	85,932	-64.8%
09 Budgeted	225,025	161.9%



**general obligation  
debt service (G.O. Bond)  
fund (1986 issue)**  
revenue definitions  
and assumptions

**Other Taxes**

**Definition:** This category includes revenues realized from railroad equipment car assessments, intangible recording taxes, and taxes on cut timber.

**Assumptions:** Revenues in this category represent two percent of the total FY 2009 G.O. Bond Fund revenues. These taxes are calculated on a percentage of sales in the housing market. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

**Other Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	192,570	-39.3%
05 Actual	229,265	19.1%
06 Actual	200,530	-12.5%
07 Actual	166,971	-16.7%
08 Unaudited	101,189	-39.4%
09 Budgeted	124,000	22.5%

**Intergovernmental**

**Definition:** Revenues in this category consist primarily of state transfer of real estate tax.

**Assumptions:** This category represents less than one percent of the total FY 2009 G.O. Bond Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. A steady decline in refinancing since 2004 has decreased the collections of state transfer real estate taxes.

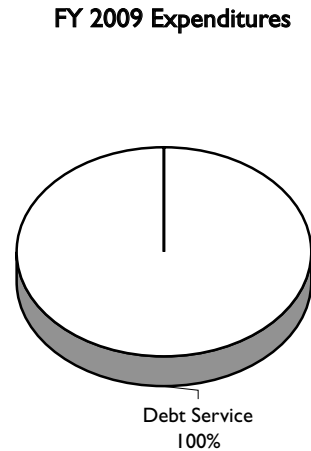
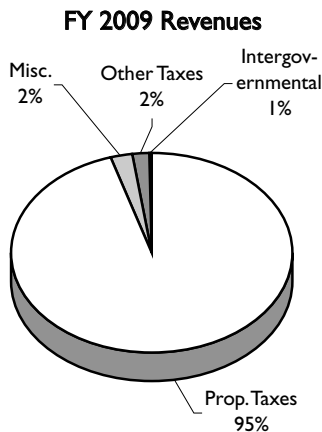
**Intergovernmental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	60,462	-40.8%
05 Actual	73,858	22.2%
06 Actual	72,637	-1.7%
07 Actual	55,013	-24.3%
08 Unaudited	27,015	-50.9%
09 Budgeted	30,000	11.0%

## general obligation debt service fund (detention center) revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>6,684,589</b>	<b>8,746,555</b>	<b>11,021,679</b>	<b>13,502,691</b>	
<b>Revenues</b>					
Property Taxes	6,920,621	7,095,462	7,383,339	7,586,379	2.7%
Miscellaneous and Interest	129,804	184,490	161,273	200,025	24.0%
Other Taxes	208,888	181,428	105,672	136,500	29.2%
Intergovernmental	75,659	59,775	28,209	32,000	13.4%
<b>Total Revenues</b>	<b>7,334,972</b>	<b>7,521,155</b>	<b>7,678,493</b>	<b>7,954,904</b>	<b>3.6%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>7,334,972</b>	<b>7,521,155</b>	<b>7,678,493</b>	<b>7,954,904</b>	<b>3.6%</b>
<b>Expenditures</b>					
Debt Service	5,273,006	5,246,031	5,197,481	5,214,382	0.3%
<b>Total Expenditures</b>	<b>5,273,006</b>	<b>5,246,031</b>	<b>5,197,481</b>	<b>5,214,382</b>	<b>0.3%</b>
Working Capital Reserve	-	-	-	2,740,522	
<b>Total</b>	<b>5,273,006</b>	<b>5,246,031</b>	<b>5,197,481</b>	<b>7,954,904</b>	<b>53.1%</b>
<b>Balance December 31</b>	<b>8,746,555</b>	<b>11,021,679</b>	<b>13,502,691</b>	<b>16,243,213</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.



**general obligation  
debt service fund  
(detention center)**  
revenue definitions  
and assumptions

**Property Taxes**

**Definition:** This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

**Assumptions:** This category represents 95 percent of the total FY 2009 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was .25. In FY 2007, the millage rate decreased by .01 to offset the property tax value update bringing the millage rate to .24. Due to the growth trend in building permits, population, and in conjunction with the economic indicators, the overall property tax collections are projected to remain relatively the same in FY 2009. Revenues are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were recognized in the following year.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,826,450	18.6%
05 Actual	5,803,914	-0.4%
06 Actual	6,920,621	19.2%
07 Actual	7,095,462	2.5%
08 Unaudited	7,383,339	4.1%
09 Budgeted	7,586,379	2.7%

**Miscellaneous/Interest**

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues.

**Assumptions:** This category represents two percent of the total FY 2009 G.O. Bond Fund (Detention Center) revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are therefore conservatively projected. Based on current economic conditions, interest rates have declined, therefore, FY 2009 budget may too aggressive.

**Miscellaneous/Interest History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	41,160	168.0%
05 Actual	125,845	205.7%
06 Actual	129,804	3.2%
07 Actual	184,490	42.1%
08 Unaudited	161,273	-12.6%
09 Budgeted	200,025	24.0%

**general obligation  
debt service fund  
(detention center)**

revenue definitions  
and assumptions

**Other Taxes**

**Definition:** This category includes revenues realized from railroad equipment car assessments, intangible recording taxes, and taxes on cut timber.

**Assumptions:** This category represents two percent of the total FY 2009 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales in the housing market. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing transactions since 2004 has decreased the collection of intangible taxes.

**Other Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	200,427	100.0%
05 Actual	202,637	1.1%
06 Actual	208,888	3.1%
07 Actual	181,428	-11.7%
08 Unaudited	105,672	-41.8%
09 Budgeted	136,500	29.2%

**Intergovernmental**

**Definition:** This category includes revenues realized from a tax on each real estate sales transaction occurring within the county. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates.

**Assumptions:** This category represents less than one percent of the total FY 2009 G.O. Bond Fund (Detention Center) revenues. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. The steady decline in refinancing transactions since 2004 has decreased the collection of state transfer real estate taxes.

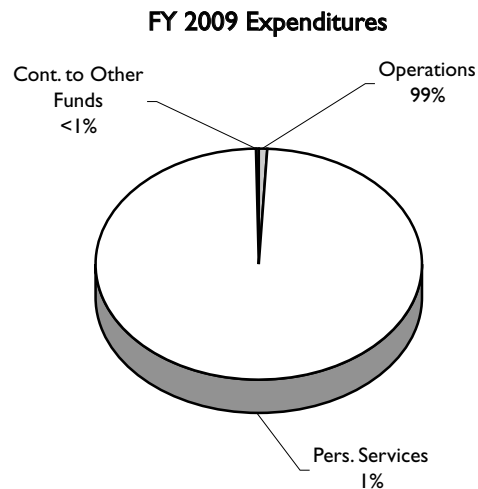
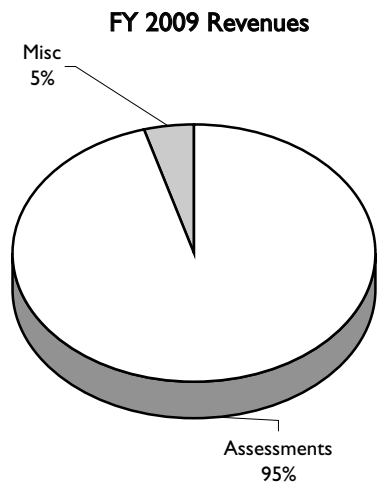
**Intergovernmental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	62,981	193.2%
05 Actual	76,935	22.2%
06 Actual	75,659	-1.7%
07 Actual	59,775	-21.0%
08 Unaudited	28,209	-52.8%
09 Budgeted	32,000	13.4%

## street lighting fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>4,296,544</b>	<b>4,442,379</b>	<b>4,746,861</b>	<b>4,335,522</b>	
<b>Revenues</b>					
Street Light Assessments	5,897,858	5,933,398	5,913,476	6,316,000	6.8%
Miscellaneous and Interest	303,307	265,863	79,625	302,500	279.9%
<b>Total Revenues</b>	<b>6,201,165</b>	<b>6,199,261</b>	<b>5,993,101</b>	<b>6,618,500</b>	<b>10.4%</b>
Use of Fund Balance	-	-	-	4,650	
<b>Total</b>	<b>6,201,165</b>	<b>6,199,261</b>	<b>5,993,101</b>	<b>6,623,150</b>	<b>10.5%</b>
<b>Expenditures</b>					
Personal Services	50,964	54,095	57,707	60,031	11.0%
Operations	5,984,807	5,819,684	6,325,337	6,538,998	12.4%
Cont. to Other Funds	19,559	21,000	21,396	24,121	14.9%
<b>Total Expenditures</b>	<b>6,055,330</b>	<b>5,894,779</b>	<b>6,404,440</b>	<b>6,623,150</b>	<b>12.4%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>6,055,330</b>	<b>5,894,779</b>	<b>6,404,440</b>	<b>6,623,150</b>	<b>12.4%</b>
<b>Balance December 31</b>	<b>4,442,379</b>	<b>4,746,861</b>	<b>4,335,522</b>	<b>4,330,872</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



## street lighting fund revenue definitions and assumptions

### Street Lighting Assessments:

**Definition:** This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners sets the rates. This fee is billed and collected in conjunction with the property tax bills.

**Assumptions:** This category represents 95 percent of the total FY 2009 Street Lighting Fund revenues. These revenues are collected at a 98.5 percent collection rate. The Board of Commissioners approved a rate increase effective January 1, 2001. The growth trends in building permits indicate that this revenue will increase by approximately 6.8 percent in 2009. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were recognized in the following year.

### Street Lighting Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,358,186	5.0%
05 Actual	5,337,361	-0.4%
06 Actual	5,897,858	10.5%
07 Actual	5,933,398	0.6%
08 Unaudited	5,913,476	-0.3%
09 Budgeted	6,316,000	6.8%

### Miscellaneous/Interest

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues. Examples of miscellaneous revenue: insurance reimbursements, rebates/refunds/commissions, donations, and contributions.

**Assumptions:** This category represents six percent of the total FY 2009 Street Lighting Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to a one-time utility rebate, FY 2005 and FY 2006 collections were much higher than normal.

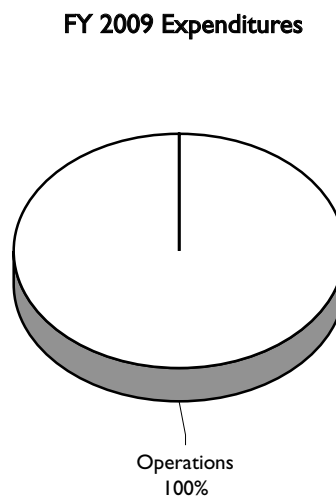
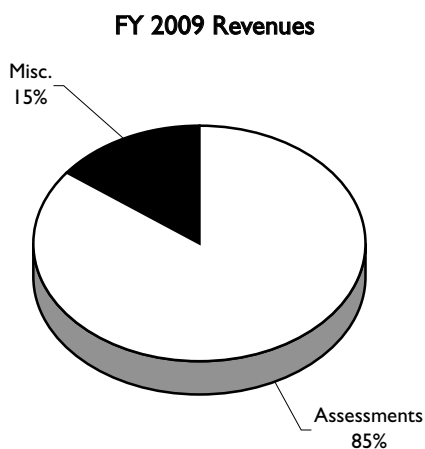
### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	14,385	-35.5%
05 Actual	115,958	706.1%
06 Actual	303,307	161.6%
07 Actual	265,863	-12.4%
08 Unaudited	79,625	-70.0%
09 Budgeted	302,500	279.9%

## speed hump fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1 (*)</b>	<b>592,809</b>	<b>683,842</b>	<b>768,868</b>	<b>857,210</b>	
<b>Revenues</b>					
Speed Hump Assessments	93,677	96,172	102,006	103,400	1.4%
Miscellaneous and Interest	17,281	9,398	8,603	18,000	109.2%
<b>Total</b>	<b>110,958</b>	<b>105,570</b>	<b>110,609</b>	<b>121,400</b>	<b>9.8%</b>
<b>Expenditures</b>					
Operations	19,925	20,544	22,267	30,299	36.1%
<b>Total Expenditures</b>	<b>19,925</b>	<b>20,544</b>	<b>22,267</b>	<b>30,299</b>	<b>36.1%</b>
Working Capital Reserve	-	-	-	91,101	
<b>Total</b>	<b>19,925</b>	<b>20,544</b>	<b>22,267</b>	<b>121,400</b>	<b>445.2%</b>
<b>Balance December 31</b>	<b>683,842</b>	<b>768,868</b>	<b>857,210</b>	<b>948,311</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.



NOTE: Expenditures for this fund will increase as the program ages. Almost all work related to the Speed Hump Program is now accomplished in the SPLOST programs.

## speed hump fund revenue definitions and assumptions

### Speed Hump Assessments

**Definition:** This revenue is a special assessment levied against properties benefiting from speed humps. In response to numerous complaints about speed problems in neighborhoods, the Board of Commissioners approved policies and procedures for the installation of speed humps. This revenue is billed in conjunction with the property tax bills.

**Assumptions:** This category represents 85 percent of the total FY 2009 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate.

#### Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	81,613	3.3%
05 Actual	85,624	4.9%
06 Actual	93,677	9.4%
07 Actual	96,172	2.7%
08 Unaudited	102,006	6.1%
09 Budgeted	103,400	1.4%

### Miscellaneous/Interest

**Definition:** Revenues in this category consist primarily of interest dividends and various one-time miscellaneous revenues. Examples of miscellaneous revenue: insurance reimbursements, rebates/refunds/commissions, donations, and contributions.

**Assumptions:** This category represents 15 percent of the total FY 2009 Speed Hump Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. With the rise and fall of interest rates in the early 2000s, revenues from interest dipped then increased.

#### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	12,990	68.5%
05 Actual	13,492	3.9%
06 Actual	17,281	28.1%
07 Actual	9,398	-45.6%
08 Unaudited	8,603	-8.5%
09 Budgeted	18,000	109.2%



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**operating enterprise funds**

## operating enterprise funds definitions

The enterprise fund group consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operation. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing equity.

### Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis. Under this basis of accounting, transactions, and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

### Operating Enterprise Funds

**The Water and Sewer Operating Fund** is used to account for the financial transactions for the water and sewer services for the county. This fund supports the water and sewer operations of the Department of Water Resources including debt service payments for outstanding bonds. The fund's excess revenues are transferred at year-end to the Renewal and Extension Fund for funding a portion of the water and sewer capital improvement program. Revenues are derived from water and sewer sales, connection fees, and other miscellaneous revenues.

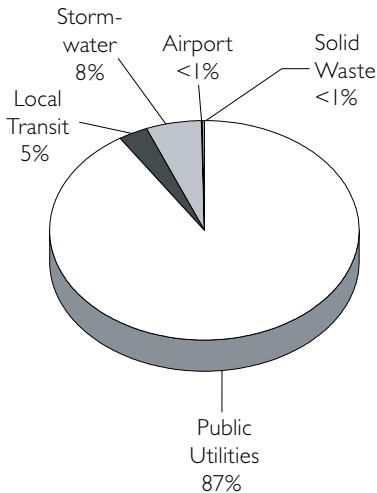
**The Stormwater Operating Fund** is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division of the Department of Water Resources, which attempts to meet the mandated stormwater requirements of federal and state agencies. Revenues are derived from Stormwater fees.

**The Local Transit Operating Fund** is used to account for all financial transactions related to the operation and maintenance of the County's local transit system. Revenues are derived from fares and General Fund subsidies.

**The Airport Operating Fund** is used to account for all financial transactions related to the operation and maintenance of the Gwinnett County Airport. Revenues are generally derived from the rental of space and facilities.

**The Solid Waste Operating Fund** is used to account for the financial transactions related to solid waste management. Proceeds from the fund are used to ensure the County is in compliance with the *Comprehensive Solid Waste Management Act*. Revenues are derived from franchise fees and tipping fees from landfill owners and solid waste haulers. Excess revenues at year-end are transferred to the Solid Waste Renewal and Extension Fund to be used for the solid waste capital improvement program.

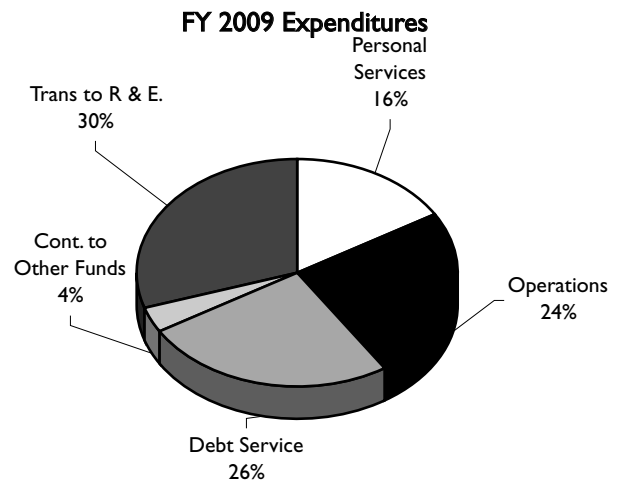
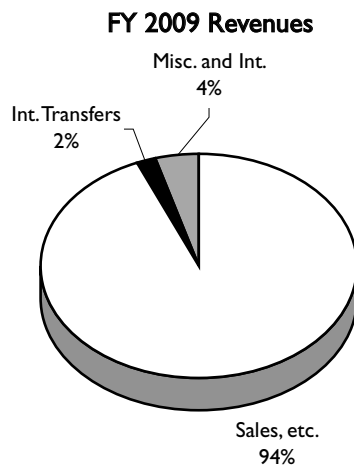
**Individual Funds as a Percentage of all Operating Enterprise Funds**



## operating enterprise funds revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Sales, Rentals, Fees, etc.	200,753,717	225,447,113	224,170,303	240,526,679	7.3%
Internal Transfers	11,429,973	4,636,572	3,524,493	4,978,427	41.3%
Intergovernmental	-	-	-	-	
Miscellaneous and Interest	7,313,798	3,295,777	3,541,105	11,260,784	218.0%
<b>Total Revenues</b>	<b>219,497,488</b>	<b>233,379,462</b>	<b>231,235,901</b>	<b>256,765,890</b>	<b>11.0%</b>
Use of Retained Earnings	-	-	-	20,762,295	
<b>Total</b>	<b>219,497,488</b>	<b>233,379,462</b>	<b>231,235,901</b>	<b>277,528,185</b>	<b>20.0%</b>
<b>Expenditures</b>					
Personal Services	39,985,798	40,765,261	43,669,604	45,372,831	3.9%
Operations	51,774,832	58,595,208	61,320,053	67,584,378	10.2%
Debt Service	61,743,191	60,344,485	62,825,433	71,086,204	13.1%
Cont. to Other Funds	9,100,011	9,625,015	9,181,199	10,025,294	9.2%
Trans. to R & E	54,552,724	53,502,476	39,878,381	83,459,478	109.3%
<b>Total</b>	<b>217,156,556</b>	<b>222,832,445</b>	<b>216,874,670</b>	<b>277,528,185</b>	<b>28.0%</b>

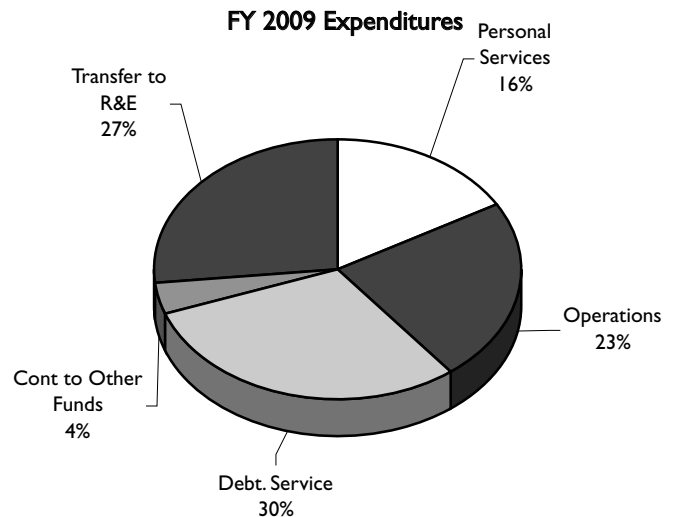
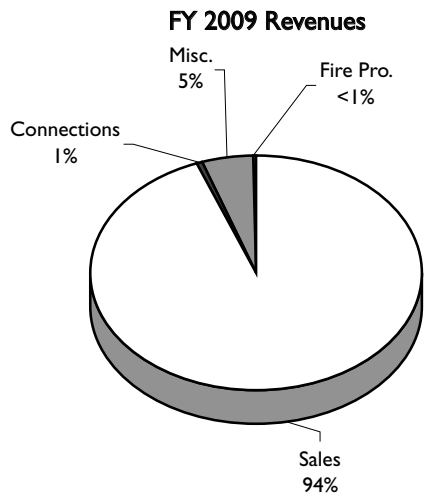
(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.



## water and sewer operating fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Sales and Other Fees	184,711,668	202,565,259	191,954,033	201,585,996	5.0%
Connection Charges	2,683,501	1,873,074	1,302,321	1,373,150	5.4%
Miscellaneous and Interest	6,963,533	3,067,441	1,305,803	10,919,294	736.2%
Fire Protection	485,133	442,243	464,292	454,560	-2.1%
<b>Total</b>	<b>194,843,835</b>	<b>207,948,017</b>	<b>195,026,449</b>	<b>214,333,000</b>	<b>9.9%</b>
Use of Retained Earnings	-	-	-	19,222,032	
<b>Total</b>	<b>194,843,835</b>	<b>207,948,017</b>	<b>195,026,449</b>	<b>233,555,032</b>	<b>19.8%</b>
<b>Expenditures</b>					
Personal Services	34,817,914	35,628,741	37,918,420	39,080,224	3.1%
Operations	40,617,813	47,450,198	48,755,240	53,344,977	9.4%
Debt Service	61,743,191	60,344,485	62,825,433	69,752,849	11.0%
Cont. to Other Funds	8,154,228	8,369,380	8,296,085	9,036,215	8.9%
Trans. to Renewal and Ext.	44,126,808	45,000,000	25,799,235	62,340,767	141.6%
<b>Total</b>	<b>189,459,954</b>	<b>196,792,804</b>	<b>183,594,413</b>	<b>233,555,032</b>	<b>27.2%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.



## water and sewer operating fund revenue definitions and assumptions

### Sales and Other Fees

**Definition:** This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits.

**Assumptions:** This category represents 94 percent of the total FY 2009 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners enacted a rate resolution in December 2000, which increased water and sewer rates for 2001 on average of 5.1 percent, and again in 2003 by the same amount. A December 2001 rate resolution added a water volumetric increase of 5.2 percent and a sewer volumetric increase of 5.4 percent effective January 2005. A July 2005 rate resolution established water and sewer rate increases effective 2006 through 2011. FY 2009 had been budgeted conservatively due to the previous drought and ongoing watering ban.

#### Sales and Other Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	161,802,390	6.9%
05 Actual	176,155,786	8.9%
06 Actual	184,711,668	4.9%
07 Actual	202,565,259	9.7%
08 Unaudited	191,954,033	5.3%
09 Budgeted	201,585,996	5.0%

### Connection Charges

**Definition:** The revenue in this category consists of water service connection charges based on water meter size.

**Assumptions:** This category represents one percent of the total FY 2009 projected revenue in this fund. The revenue projections are based on the current rate of additional construction and growth within the county. FY 2005 through FY 2008 experienced a decrease due to a drop in actual water connections. Due to the previous decreases, FY 2009 may be budgeted too aggressively.

#### Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	3,564,801	9.7%
05 Actual	3,097,824	-13.1%
06 Actual	2,683,501	-13.4%
07 Actual	1,873,074	-30.2%
08 Unaudited	1,302,321	-30.4%
09 Budgeted	1,373,150	5.4%

## water and sewer operating fund revenue definitions and assumptions

### Miscellaneous/Interest Revenues

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represent five percent of the total FY 2009 projections. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. There was an extraordinary refund receipted of 4.7 million from the State for sales tax paid in FY 2006 which represents the large increase shown. Beginning in 2009, Contributions from Developers for SDCs are receipted in this fund, therefore a large increase in expected revenues is shown.

#### Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,122,719	-68.20%
05 Actual	1,313,071	17.00%
06 Actual	6,963,533	430.30%
07 Actual	3,067,441	-56.00%
08 Unaudited	1,305,803	-57.40%
09 Budgeted	10,919,294	736.23%

### Fire Protection

**Definition:** The revenues in this category are for fire hydrant rental fees and fire service pipe. The fire service pipe is a fire protection line equipped with an approved detector check meter, which is purchased and installed at the customer's expense.

**Assumptions:** This category represents less than one percent of the total FY 2009 projected revenues for this fund. Currently, the rate of private fire service pipe is calculated at \$1.45 per inch.

#### Fire Protection History and Projections

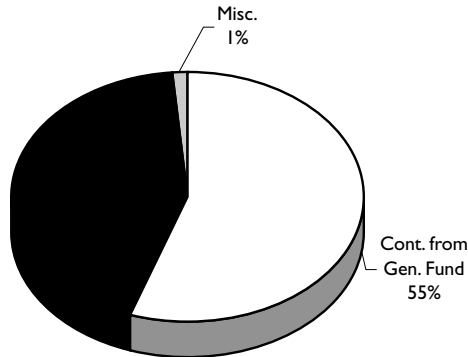
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	391,816	3.7%
05 Actual	411,802	5.1%
06 Actual	485,133	17.8%
07 Actual	442,243	-8.9%
08 Unaudited	464,292	5.0%
09 Budgeted	454,560	-2.1%

## local transit operating fund revenue and expenditures FY 2006 – 2009

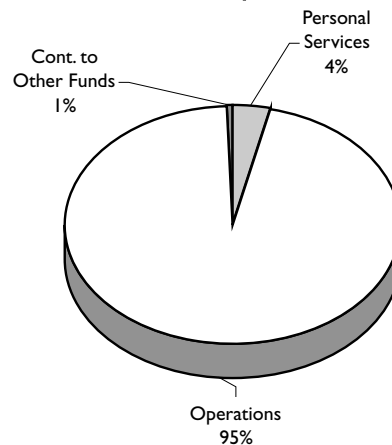
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. From General Fund	4,977,506	4,636,572	3,524,493	4,978,427	41.3%
Fare Box Revenues	2,899,494	3,039,808	4,336,833	3,902,545	-10.0%
Miscellaneous/Interest	166,313	64,488	453,219	130,150	-71.3%
<b>Total Revenues</b>	<b>8,043,313</b>	<b>7,740,868</b>	<b>8,314,545</b>	<b>9,011,122</b>	<b>8.4%</b>
Use of Retained Earnings	-	-	-	-	
<b>Total</b>	<b>8,043,313</b>	<b>7,740,868</b>	<b>8,314,545</b>	<b>9,011,122</b>	<b>8.4%</b>
<b>Expenditures</b>					
Personal Services	324,400	296,958	282,038	320,677	13.7%
Operations	8,404,822	8,387,803	7,570,086	8,636,489	14.1%
Cont to Other Funds	61,111	56,876	49,113	53,956	9.9%
<b>Total</b>	<b>8,790,333</b>	<b>8,741,637</b>	<b>7,901,237</b>	<b>9,011,122</b>	<b>14.0%</b>

(\*) Expenditures in this column are technically appropriated amounts.  
In 2006, all revenues and expenses related to state and federal grants are in a separate fund.

**FY 2009 Revenues**



**FY 2009 Expenditures**





## local transit operating fund revenue definitions and assumptions

### Contribution from General Fund

**Definition:** This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not self-supporting and is therefore subsidized by this contribution.

**Assumptions:** This category represents 55 percent of the total FY 2009 revenue projections for this fund. The projection for this contribution is ultimately based on net revenues and expenditures projected for this fund.

#### Contributions from General Fund History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	8,098,666	38.4%
05 Actual	5,936,724	-26.7%
06 Actual	4,977,506	-16.2%
07 Actual	4,636,572	-6.2%
08 Unaudited	3,524,493	-24.0%
09 Budgeted	4,978,427	41.3%

### State Funds

**Definition:** The revenue in this category consists of a contribution from the Georgia Department of Transportation for preventive maintenance and the start-up of this fund.

**Assumptions:** Beginning in FY 2006, these funds are being recognized apart from the Transit Fund as a Grant instead of being receipted as part of the maintenance and operation budget.

#### State Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	110,953	40.0%
05 Actual	222,624	100.9%

### Fare Box Revenues

**Definition:** Revenues in this category consist primarily of fares or bus transportation within the local transit system.

**Assumptions:** The revenues in this category are 43 percent of the total FY 2009 projections for this fund. The rates are \$2.00/adult/one-way; \$1.00/senior citizen and disabled citizens/one-way; and \$1.00/youth/one-way.

#### Fare Box Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,870,892	36.2%
05 Actual	2,551,420	36.4%
06 Actual	2,899,494	13.6%
07 Actual	3,039,808	4.8%
08 Unaudited	4,336,833	42.7%
09 Budgeted	3,902,545	-10.0%

**local transit  
operating fund**  
revenue definitions  
and assumptions

**Federal Funds**

**Definition:** The revenue in this category consists of a contribution from the United States Department of Transportation for preventive maintenance for the start-up of this fund.

**Assumptions:** Beginning in FY 2006, these funds are being recognized apart from the Transit Fund as a grant instead of being receipted as part of the maintenance and operation budget.

**Federal Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,141,283	80.2%
05 Actual	1,780,994	56.1%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** This category represents two percent of the total FY 2009 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore projected conservatively.

**Miscellaneous/Interest Revenue History and Projections**

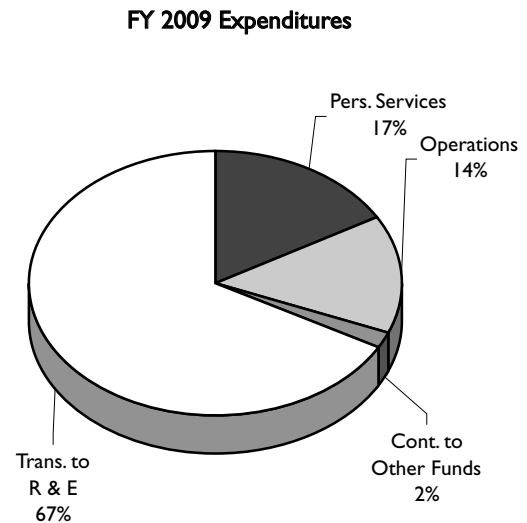
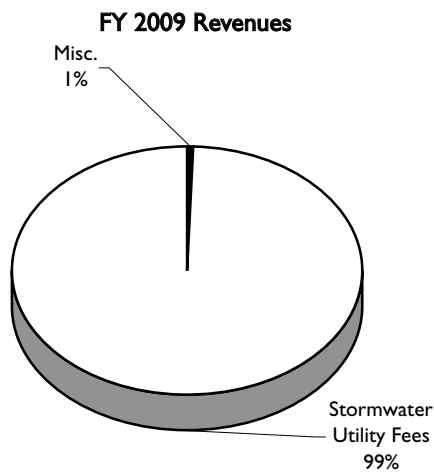
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	8,424	-66.6%
05 Actual	104,203	1,136.9%
06 Actual	166,313	59.6%
07 Actual	64,488	-61.2%
08 Unaudited	453,219	602.8%
09 Budgeted	130,150	-71.3%

## stormwater management operating fund revenue and expenditures FY 2006 – 2009

	2006 Unaudited	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Contri. From General Fund	6,452,467	-	-	-	
Miscellaneous/Interest	149,733	158,916	82,763	200,250	142.0%
Stormwater Utility Fees (**)	8,413,945	15,741,428	23,922,311	31,230,000	30.5%
<b>Total</b>	<b>15,016,145</b>	<b>15,900,344</b>	<b>24,005,074</b>	<b>31,430,250</b>	<b>30.9%</b>
<b>Expenditures</b>					
Personal Services	4,546,148	4,552,616	4,932,352	5,214,321	5.7%
Operations	2,133,959	2,000,510	2,495,229	4,539,665	81.9%
Cont. to Other Funds	556,496	823,027	668,515	672,588	0.6%
Trans. to R & E	9,584,693	8,257,000	13,945,697	21,003,676	50.6%
<b>Total</b>	<b>16,821,296</b>	<b>15,633,153</b>	<b>22,041,793</b>	<b>31,430,250</b>	<b>42.6%</b>

(\*) Expenditures in this column are technically appropriated amounts.

(\*\*) An adjusting entry was made in FY 2006 to correct an error to Stormwater Utility Fees in FY 2005.



**stormwater  
management  
operating fund**  
revenue definitions  
and assumptions

**Contribution from General Fund**

**Definition:** This category consists of funds contributed from the General Fund. Beginning with FY 2007, the stormwater fund will be self-supporting and will no longer be subsidized by the general fund.

**Assumptions:** Beginning in FY 2007 this fund became self-sufficient, due to the implementation of a countywide stormwater utility charge in FY 2006.

**Contributions from General Fund History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,825,296	9.0%
05 Actual	6,403,185	9.9%
06 Actual	6,452,467	0.8%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends.

**Assumptions:** The revenues in this fund represent one percent of the total projections for FY 2009 in this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. Due to increasing interest rates along with the actual growth in revenues beginning in FY 2005, collections in this category were higher than in previous years. Beginning in 2007, interest rates declined, therefore, the revenues in this category dropped.

**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	16,356	-51.1%
05 Actual	91,190	457.5%
06 Actual	149,733	64.2%
07 Actual	158,916	6.1%
08 Unaudited	82,763	-47.9%
09 Budgeted	200,250	142.0%

**stormwater  
management  
operating fund**  
revenue definitions  
and assumptions

**Stormwater Utility Fees**

**Definition:** This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County.

**Assumptions:** This category represents 99 percent of the total FY 2009 projected revenue for this fund. From FY 1999 through FY 2005, this revenue was a reimbursement to the County from each municipality for their portion of stormwater drainage within the incorporated areas of Gwinnett County. In FY 2003, the amount charged to the municipalities decreased due to a procedural change in calculating the amount owed to the County. The decrease shown in FY 2005 was an accounting adjustment made in error. The correction was included in the FY 2006 revenue. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet, to \$2.01 in FY 2008 and again to \$2.46 in FY 2009.

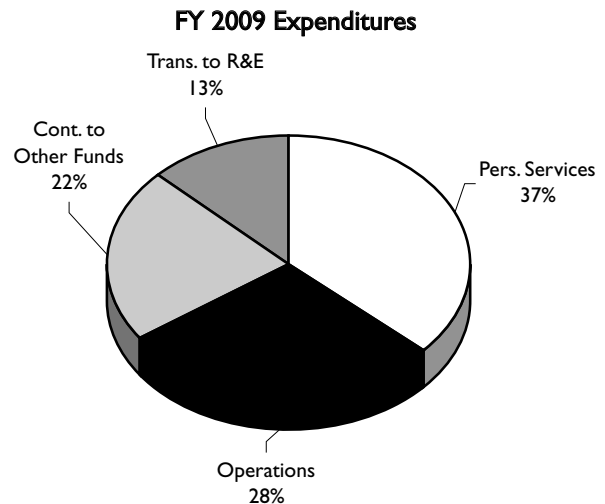
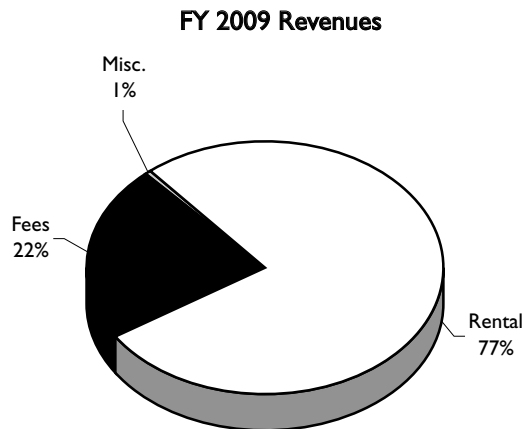
**Municipality Agreements History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	24,605	-10.6%
05 Actual	-329,495	-1,439.1%
06 Actual	8,413,945	2,653.6%
07 Actual	15,741,428	87.1%
08 Unaudited	23,922,311	52.0%
09 Budgeted	31,230,000	30.5%

## airport operating fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Rental	628,476	651,117	672,026	680,428	1.3%
Fees and Charges	185,938	207,053	178,452	200,000	12.1%
Miscellaneous/Interest	28,208	3,536	42,805	5,090	-88.1%
<b>Total</b>	<b>842,622</b>	<b>861,706</b>	<b>893,283</b>	<b>885,518</b>	<b>-0.9%</b>
Use of Retained Earnings	-	-	-	19,257	
<b>Total</b>	<b>842,622</b>	<b>861,706</b>	<b>893,283</b>	<b>904,775</b>	<b>1.3%</b>
<b>Expenditures</b>					
Personal Services	297,335	286,946	275,099	331,851	20.6%
Operations	188,685	274,049	213,196	257,717	20.9%
Cont. to Other Funds	123,879	187,356	138,666	200,172	44.4%
Transfer to R & E	726,692	158,000	133,449	115,035	-13.8%
<b>Total</b>	<b>1,336,591</b>	<b>906,351</b>	<b>760,410</b>	<b>904,775</b>	<b>19.0%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.



## airport operating fund revenue definitions and assumptions

### Rental

**Definition:** The revenues in this category consist of facilities and equipment rentals as well as some miscellaneous rental fees.

**Assumptions:** This category represents 77 percent of the total FY 2009 projected revenues in this fund. There are no rate changes projected for 2009.

#### Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	557,062	-0.7%
05 Actual	606,663	8.9%
06 Actual	628,476	3.6%
07 Actual	651,117	3.6%
08 Unaudited	672,026	3.2%
09 Budgeted	680,428	1.3%

### Fees and Charges

**Definition:** This category consists of revenues collected from a percentage of gross fees, fuel sales commissions, tie-down revenues, and other miscellaneous fees and charges.

**Assumptions:** The revenues in this category represent 22 percent of the total FY 2009 projections for this fund. Due to a downturn in the economy after 2001, airport activity decreased. An increase in activity was realized starting in FY 2003 but has decreased slightly since. There are no rate changes projected for 2009.

#### Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	182,016	-0.9%
05 Actual	193,750	6.5%
06 Actual	185,938	-4.0%
07 Actual	207,053	11.4%
08 Unaudited	178,452	-13.8%
09 Budgeted	200,000	12.1%

### Miscellaneous/Interest Revenues

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** This category represents one percent of the total revenue projected for FY 2009 in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

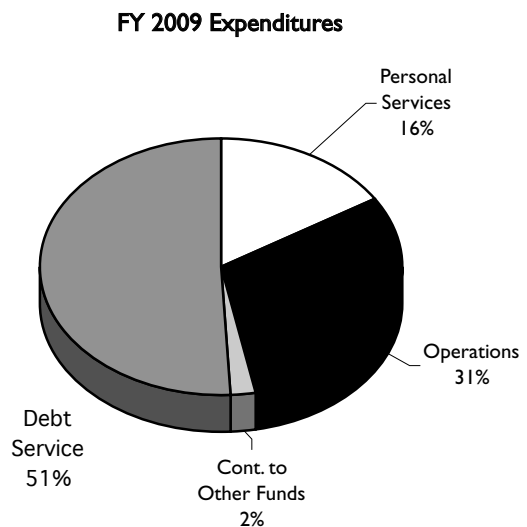
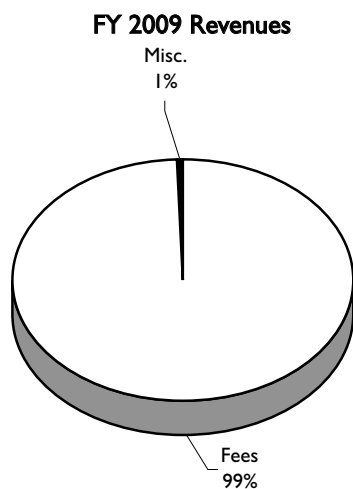
#### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	16,647	42.5%
05 Actual	22,171	33.2%
06 Actual	28,208	27.2%
07 Actual	3,536	-87.5%
08 Unaudited	42,805	1,110.5%
09 Budgeted	5,090	-88.1%

## solid waste operating fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Fees and Charges	745,562	927,131	1,340,035	1,100,000	-17.9%
Miscellaneous/Interest	6,011	1,396	1,656,515	6,000	-99.6%
<b>Total Revenues</b>	<b>751,573</b>	<b>928,527</b>	<b>2,996,550</b>	<b>1,106,000</b>	<b>-63.1%</b>
Use of Retained Earnings	-	-	-	1,521,006	
<b>Total</b>	<b>751,573</b>	<b>928,527</b>	<b>2,996,550</b>	<b>2,627,006</b>	<b>-12.3%</b>
<b>Expenditures</b>					
Personal Services	-	-	261,695	425,758	62.7%
Operations	421,440	482,648	2,286,302	805,530	-64.8%
Cont. to Other Funds	212,411	188,376	28,820	62,363	116.4%
Debt Service	-	-	-	1,333,355	
Transfer to Renewal and Ext.	114,531	87,476	-	-	
<b>Total</b>	<b>748,382</b>	<b>758,500</b>	<b>2,576,817</b>	<b>2,627,006</b>	<b>1.9%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are generally transferred to the Renewal and Extension Fund to finance needed capital improvements; however, in FY 2009 there is use of retained earnings budgeted. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.





**solid waste  
operating fund**  
revenue definitions  
and assumptions

**Fees and Charges**

**Definition:** Revenues in this category are from franchise fees and tipping fees received from solid waste haulers and landfills.

**Assumptions:** This category represents 99 percent of the total FY 2009 revenue projections for this fund. In 2003 the rate increased from \$0.75 to \$1.20 per quarter for residential customers and \$1.50 to \$2.40 per quarter for commercial customers. FY 2005 and FY 2007 collections included a one-time accounting adjustment.

**Fees and Charges History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	722,203	13.4%
05 Actual	946,292	31.0%
06 Actual	745,562	-21.2%
07 Actual	927,131	24.4%
08 Unaudited	1,340,035	44.5%
09 Budgeted	1,100,000	-17.9%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends.

**Assumptions:** This category represents one percent of the total FY 2009 revenue projections for this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. FY 2008 includes a one-time transfer from Capital.

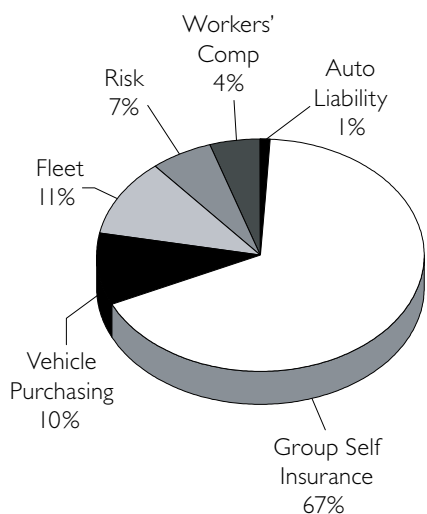
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	11,048	-42.3%
05 Actual	5,490	-50.3%
06 Actual	6,011	9.5%
07 Actual	1,396	-76.8%
08 Unaudited	1,656,515	118,561.5%
09 Budgeted	6,000	-99.6%

**operating internal service funds**

## operating internal service funds definitions

**Individual Funds as a Percentage of all  
Operating Internal Service Funds**



The internal service fund group consists of funds which are set up to account for the financing of goods or services provided by one department or agency of County government to another department or agency on a cost reimbursement basis.

### **Budget Basis**

Budgets for proprietary fund types are adopted on the full accrual basis. Under this basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows. However, encumbrances in operating proprietary funds are treated as expenses in the year the commitment to purchase is incurred.

### **Operating Internal Service Funds**

The **Group Self-Insurance Fund** is used to account for all financial transactions related to the payment of premiums and benefits for employees' health and disability and life insurance. Revenues are derived from employee and employer contributions. The County portion of these contributions is a percentage of each department's employee salaries. The fund supports the operation of the benefits division of Financial Services including the payment of insurance premiums and claims.

The **Fleet Management Fund** is used to account for all financial transactions related to the maintenance of the County vehicle fleet. Revenues are derived from charges to the user departments for fuel, maintenance, repair, and insurance, plus a fixed flat rate surcharge per vehicle per month. The fund supports the operation of the fleet management division of Support Services.

The **Risk Management Fund** is used to account for all financial transactions related to the County's property liability and casualty insurance coverage. Revenues are derived from charges to the user departments based on the number of employees, prior department claims, and property liability coverage needs. The fund supports the operation of the risk management division of Financial Services including the payment of insurance premiums and claims.

The **Vehicle Purchasing Fund** is used to account for all financial transactions related to the acquisition of new and replacement vehicles for the County fleet with the exception of enterprise funds. Revenue is derived from charges to the user departments for replacement vehicles. The fund supports the purchase of all County vehicles, except those purchased directly from enterprise funds.

The **Workers' Compensation Fund** is used to account for all financial transactions related to payment of workers' compensation claims. Revenues are derived from the user departments based on the number of employees and prior departmental workers' compensation claims. The fund provides protection to County employees for work-related injuries or illnesses.

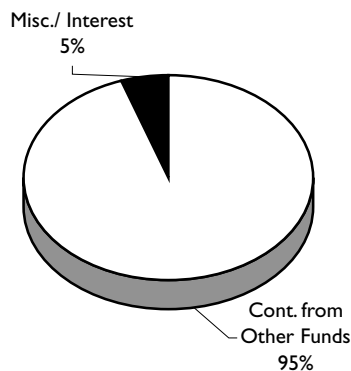
The **Auto Liability Fund** is used to account for all financial transaction related to the County's property liability and casualty insurance coverage on vehicles only. Revenues are derived from charges to the user departments based on the number of vehicles, prior departmental claims, and property liability coverage needs.

## operating internal service funds revenue and expenditures FY 2006 – 2009

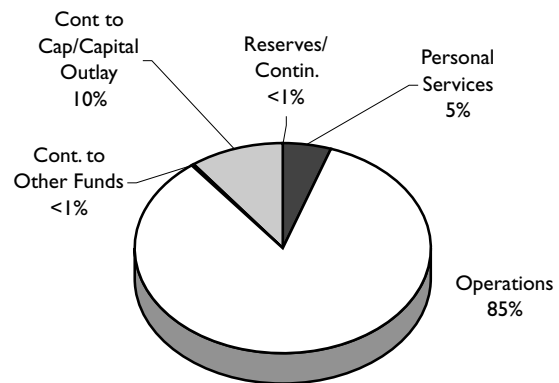
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. fm. Other Funds and Fees	68,121,739	72,839,467	73,957,246	69,265,001	-6.3%
Miscellaneous/Interest	2,325,622	2,982,613	2,732,292	3,824,050	40.0%
<b>Total Revenues</b>	<b>70,447,361</b>	<b>75,822,080</b>	<b>76,689,538</b>	<b>73,089,051</b>	<b>-4.7%</b>
Use of Fund Balance	-	-	-	15,559,582	
<b>Total</b>	<b>70,447,361</b>	<b>75,822,080</b>	<b>76,689,538</b>	<b>88,648,633</b>	<b>15.6%</b>
<b>Expenditures</b>					
Personal Services	4,079,722	3,838,573	4,141,902	4,582,320	10.6%
Operations	52,100,986	49,116,458	62,964,685	74,382,803	18.1%
Cont. to Other Funds	3,193,043	8,492,905	423,004	154,911	-63.4%
Cont to Cap/Capital Outlay	4,407,509	5,464,690	4,756,905	9,061,500	90.5%
Reserves/Contingency	-	-	-	-	
<b>Total Expenditures</b>	<b>63,781,260</b>	<b>66,912,626</b>	<b>72,286,496</b>	<b>88,181,534</b>	<b>22.0%</b>
Working Capital Reserve	-	-	-	467,099	
<b>Total</b>	<b>63,781,260</b>	<b>66,912,626</b>	<b>72,286,496</b>	<b>88,648,633</b>	<b>22.6%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.

**FY 2009 Revenues**



**FY 2009 Expenditures**

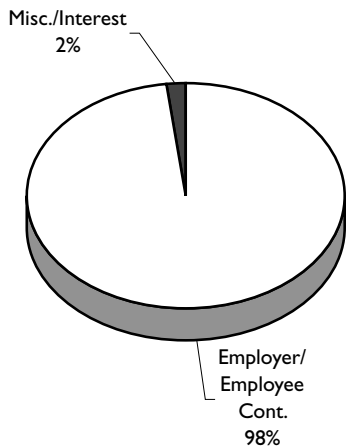


## group self-insurance fund revenue and expenditures FY 2006 – 2009

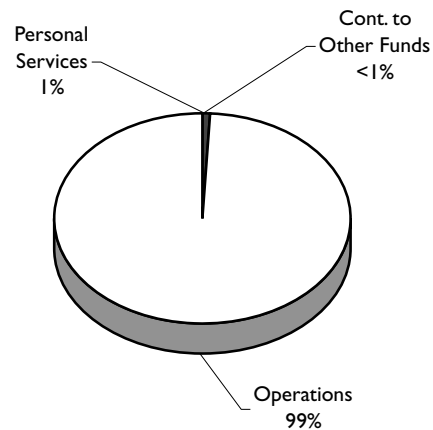
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Employer/Employee Cont.	46,549,395	47,121,914	49,321,749	51,293,487	4.0%
Miscellaneous/Interest	966,408	841,756	816,903	1,015,000	24.2%
<b>Total Revenues</b>	<b>47,515,803</b>	<b>47,963,670</b>	<b>50,138,652</b>	<b>52,308,487</b>	<b>4.3%</b>
Use of Fund Balance	-	-	-	8,564,489	
<b>Total</b>	<b>47,515,803</b>	<b>47,963,670</b>	<b>50,138,652</b>	<b>60,872,976</b>	<b>21.4%</b>
<b>Expenditures</b>					
Personal Services	485,783	352,797	389,708	432,203	10.9%
Operations	41,508,542	38,827,572	51,793,334	60,436,815	16.7%
Cont. to Other Funds	6,690	8,372,484	4,612	3,958	-14.2%
<b>Total Expenditures</b>	<b>42,001,015</b>	<b>47,552,853</b>	<b>52,187,654</b>	<b>60,872,976</b>	<b>16.6%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>42,001,015</b>	<b>47,552,853</b>	<b>52,187,654</b>	<b>60,872,976</b>	<b>16.6%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve. FY 2007 includes a one-time transfer to OPEB Trust Fund.

**FY 2009 Revenues**



**FY 2009 Expenditures**



**group self-insurance fund**  
revenue definitions  
and assumptions

**Employer/Employees Contributions**

**Definition:** This category consists of revenues from contribution from all Gwinnett County funds as well as employees of the Gwinnett County Board of Commissioners.

**Assumptions:** This category represents 98 percent of the total FY 2009 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. In FY 2004 the rate for the employer's portion increased from 17 percent to 20 percent, decreased to 19 percent in FY 2005 and decreased again to 18 percent in FY 2007. The FY 2006 contribution total includes a one-time contribution from the Department of Water Resources which will be contributed to OPEB in FY 2007. The employer's contribution for FY 2009 decreased from 18 percent to 16.5 percent.

**Employer/Employees Contributions History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	41,169,850	21.6%
05 Actual	41,965,208	9.5%
06 Actual	46,549,395	10.9%
07 Actual	47,121,914	1.2%
08 Unaudited	49,321,749	4.7%
09 Budgeted	51,293,487	4.0%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represent two percent of the total FY 2009 projections for this category. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, this revenue decreased. In FY 2007 interest earned decreased due to a one-time contribution to OPEB trust fund, which decreased the fund's balance.

**Miscellaneous/Interest Revenues History and Projections**

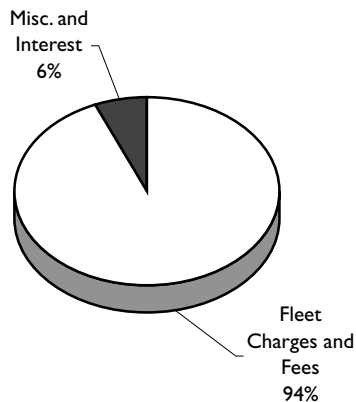
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	627,359	36.9%
05 Actual	809,401	29.0%
06 Actual	966,408	19.4%
07 Actual	841,756	-12.9%
08 Unaudited	816,903	-3.0%
09 Budgeted	1,015,000	24.2%

## fleet management fund revenue and expenditures FY 2006 – 2009

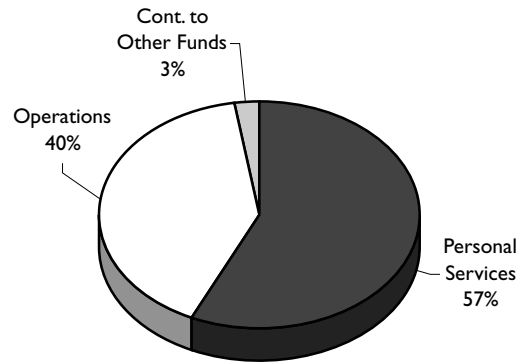
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Fleet Charges and Fees	7,066,777	7,609,923	7,307,675	5,320,485	-27.2%
Miscellaneous/Interest	53,158	(10,657)	76,804	369,000	380.4%
<b>Total Revenues</b>	<b>7,119,935</b>	<b>7,599,266</b>	<b>7,384,479</b>	<b>5,689,485</b>	<b>-23.0%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>7,119,935</b>	<b>7,599,266</b>	<b>7,384,479</b>	<b>5,689,485</b>	<b>-23.0%</b>
<b>Expenditures</b>					
Personal Services	2,725,457	2,573,568	2,783,321	3,146,402	13.0%
Operations	3,428,547	4,647,714	3,337,804	2,248,465	-32.6%
Cont. to Other Funds	165,005	107,141	160,814	143,936	-10.5%
Cont to Cap/Capital Outlay	72,019	-	11,350	-	
<b>Total Expenditures</b>	<b>6,391,028</b>	<b>7,328,423</b>	<b>6,293,289</b>	<b>5,538,803</b>	<b>-12.0%</b>
Working Capital Reserve	-	-	-	150,682	
<b>Total</b>	<b>6,391,028</b>	<b>7,328,423</b>	<b>6,293,289</b>	<b>5,689,485</b>	<b>-9.6%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**



## fleet management fund

revenue definitions  
and assumptions

### Fleet Rental

**Definition:** Revenues in this category consist of contributions from all Gwinnett County funds to cover the actual maintenance and operations of vehicles and heavy equipment incurred by each department.

**Assumptions:** This category represents 65 percent of the total FY 2009 revenues in this fund. These budget projections are based on the prior year history and Fleet Management Fund's approved operating budget. Actual revenues are recognized on a cost reimbursement basis.

**Fleet Rental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,178,634	20.2%
05 Actual	5,513,514	6.5%
06 Actual	5,689,383	3.2%
07 Actual	6,194,532	8.9%
08 Unaudited	5,431,850	-12.3%
09 Budgeted	3,686,740	-32.1%

### Surcharges/ Fixed Charges

**Definition:** These revenues consist of surcharges to each department for fuel and parts, a fixed charge (user fee) per vehicle, and any other miscellaneous sales.

**Assumptions:** Revenues in this category represent 29 percent of the total FY 2009 projections for this fund. Revenue projections for fuel and parts surcharges are based on prior year history of revenues recognized on a cost reimbursement basis. The projections for the fixed charge are based on \$30 per vehicle per month and \$10 off-road vehicle per month, which is contributed over to the Fleet Management Fund from each Gwinnett County department that has vehicles.

**Surcharges/Fixed Charges History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,168,098	20.3%
05 Actual	1,255,780	7.5%
06 Actual	1,377,394	9.7%
07 Actual	1,415,391	2.8%
08 Unaudited	1,875,825	32.5%
09 Budgeted	1,633,745	-12.9%



**fleet management fund**  
revenue definitions  
and assumptions

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** This category represents six percent of the total FY 2009 revenue projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The FY 2005 and FY 2007 revenue was due to loss on investments and is recognized as negative revenue. This can happen on smaller funds, which maintain low fund balances.

**Misc./Interest Revenues History and Projections**

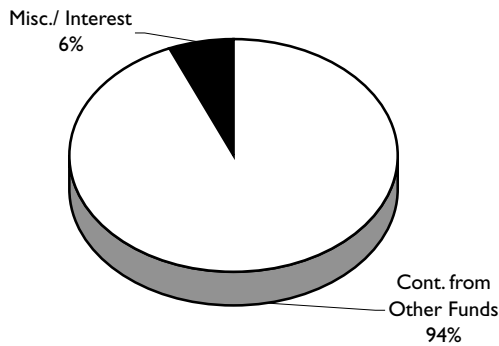
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	4,034	-72.7%
05 Actual	537	-86.7%
06 Actual	53,158	9,799.1%
07 Actual	-10,657	-120.5%
08 Unaudited	76,804	620.7%
09 Budgeted	369,000	380.6%

## risk management fund revenue and expenditures FY 2006 – 2009

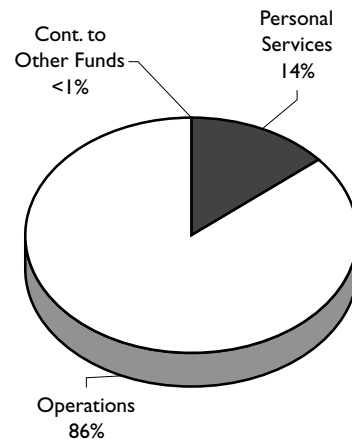
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. from Other Funds	8,829,924	6,637,320	6,000,546	6,506,202	8.4%
Miscellaneous/Interest	424,881	428,914	325,662	450,050	38.2%
<b>Total Revenues</b>	<b>9,254,805</b>	<b>7,066,234</b>	<b>6,326,208</b>	<b>6,956,252</b>	<b>10.0%</b>
Use of Fund Balance	-	-	-	321,497	
<b>Total</b>	<b>9,254,805</b>	<b>7,066,234</b>	<b>6,326,208</b>	<b>7,277,749</b>	<b>15.0%</b>
<b>Expenditures</b>					
Personal Services	868,482	909,849	968,873	1,003,715	3.6%
Operations	3,463,596	3,364,352	4,185,412	6,267,017	49.7%
Cont. to Other Funds	21,348	13,280	257,578	7,017	-97.3%
<b>Total Expenditures</b>	<b>4,353,426</b>	<b>4,287,481</b>	<b>5,411,863</b>	<b>7,277,749</b>	<b>34.5%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>4,353,426</b>	<b>4,287,481</b>	<b>5,411,863</b>	<b>7,277,749</b>	<b>34.5%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.

**FY 2009 Revenues**



**FY 2009 Expenditures**



**risk management fund**  
revenue definitions  
and assumptions

**Contributions from Other Funds**

**Definition:** Revenues in this category are received through contributions from all Gwinnett County funds.

**Assumptions:** This category represents 94 percent of the total FY 2009 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage. In FY 2006, the County rebalanced the Risk and Workers' Compensation Funds to more accurately reflect the costs to the respective funds. This resulted in a one-time contribution of \$3 million from the Workers' Compensation Fund.

**Contributions from Other Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	4,851,984	54.4%
05 Actual	4,263,971	-12.1%
06 Actual	8,829,924	107.1%
07 Actual	6,637,320	-24.8%
08 Unaudited	6,000,546	-9.6%
09 Budgeted	6,506,202	8.4%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represent six percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to increasing interest rates and a higher fund balance, FY 2006 interest earnings increased by 70 percent.

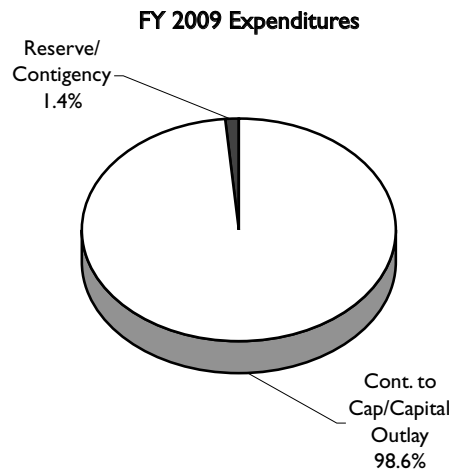
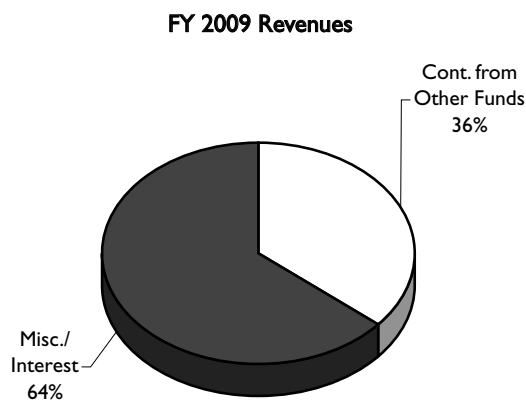
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	179,694	26.1%
05 Actual	248,646	38.4%
06 Actual	424,881	70.9%
07 Actual	428,914	0.9%
08 Unaudited	325,662	-24.1%
09 Budgeted	450,050	38.2%

## vehicle purchasing fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. from Other Funds	1,451,271	6,304,717	7,022,414	862,904	-87.7%
Miscellaneous/Interest	328,808	1,228,760	1,199,280	1,525,000	27.2%
<b>Total Revenues</b>	<b>1,780,079</b>	<b>7,533,477</b>	<b>8,221,694</b>	<b>2,387,904</b>	<b>-71.0%</b>
Use of Fund Balance	-	-	-	6,673,596	
<b>Total</b>	<b>1,780,079</b>	<b>7,533,477</b>	<b>8,221,694</b>	<b>9,061,500</b>	<b>10.2%</b>
<b>Expenditures</b>					
Cont to Cap/Capital Outlay	4,335,490	5,464,690	4,756,905	8,936,500	87.9%
Reserve/Contingency	-	-	-	125,000	
<b>Total Expenditures</b>	<b>4,335,490</b>	<b>5,464,690</b>	<b>4,756,905</b>	<b>9,061,500</b>	<b>90.5%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>4,335,490</b>	<b>5,464,690</b>	<b>4,756,905</b>	<b>9,061,500</b>	<b>90.5%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.



**vehicle purchasing fund**  
revenue definitions  
and assumptions

**Contributions from Other Funds**

**Definition:** Revenues in this category are contributions from all Gwinnett County funds, with the exception of enterprise funds.

**Assumptions:** This category represents 36 percent of the total FY 2009 revenue projections in this fund. The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. The decrease in FY 2006 and again in FY 2009 is due to the county utilizing the fund's balance to pay for current year purchases.

**Contributions from Other Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,205,439	1.4%
05 Actual	5,854,816	12.5%
06 Actual	1,451,271	-75.2%
07 Actual	6,304,717	343.5%
08 Unaudited	7,022,414	11.4%
09 Budgeted	862,904	-87.7%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represents 64 percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The decrease in FY 2006 is due to the use and therefore a reduction of fund's balance on which interest is earned.

**Miscellaneous/Interest Revenues History and Projections**

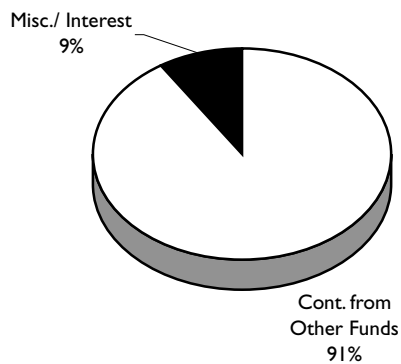
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	628,770	17.6%
05 Actual	899,183	43.0%
06 Actual	328,808	-63.4%
07 Actual	1,228,760	273.7%
08 Unaudited	1,199,280	-2.4%
09 Budgeted	1,525,000	27.2%

## worker's compensation fund revenue and expenditures FY 2006 – 2009

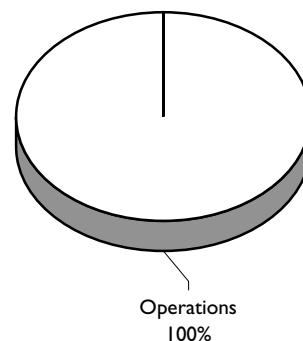
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. from Other Funds	3,471,833	4,406,971	3,559,318	4,493,049	26.2%
Miscellaneous/Interest	532,089	479,063	296,299	450,000	51.9%
<b>Total Revenues</b>	<b>4,003,922</b>	<b>4,886,034</b>	<b>3,855,617</b>	<b>4,943,049</b>	<b>28.2%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>4,003,922</b>	<b>4,886,034</b>	<b>3,855,617</b>	<b>4,943,049</b>	<b>28.2%</b>
<b>Expenditures</b>					
Personal Services	-	2,359	-	-	
Operations	3,476,192	1,646,696	3,416,752	4,680,506	37.0%
Cont. to Other Funds	3,000,000	-	-	-	
<b>Total Expenditures</b>	<b>6,476,192</b>	<b>1,649,055</b>	<b>3,416,752</b>	<b>4,680,506</b>	<b>37.0%</b>
Working Capital Reserve	-	-	-	262,543	
<b>Total</b>	<b>6,476,192</b>	<b>1,649,055</b>	<b>3,416,752</b>	<b>4,943,049</b>	<b>44.7%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**



## worker's compensation fund

revenue definitions  
and assumptions

### Contributions from Other Funds

**Definition:** Revenues in this category are received through contributions from all Gwinnett County funds.

**Assumptions:** This category represents 91 percent of the total FY 2009 projected revenues in this fund. These projections are based on the number of employees. The contribution is based on actual worker's compensation loss history from the affected funds.

#### Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	2,340,047	66.2%
05 Actual	2,784,925	19.0%
06 Actual	3,471,833	24.7%
07 Actual	4,406,971	26.9%
08 Unaudited	3,559,318	-19.2%
09 Budgeted	4,493,049	26.2%

### Miscellaneous/Interest Revenues

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represents nine percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2008, the collections for interest dividends decreased. Based on the lower interest rates, FY 2009 budget may be too aggressive.

#### Miscellaneous/Interest Revenues History and Projections

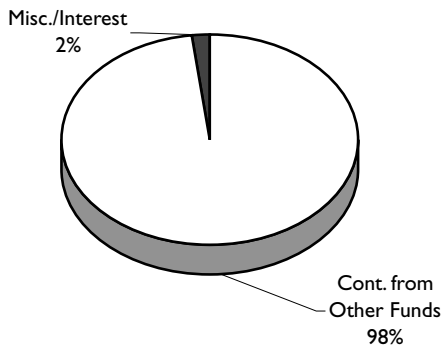
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	250,599	63.1%
05 Actual	277,022	10.5%
06 Actual	532,089	92.1%
07 Actual	479,063	10.0%
08 Unaudited	296,299	-59.0%
09 Budgeted	450,000	51.9%

## auto liability fund revenue and expenditures FY 2006 – 2009

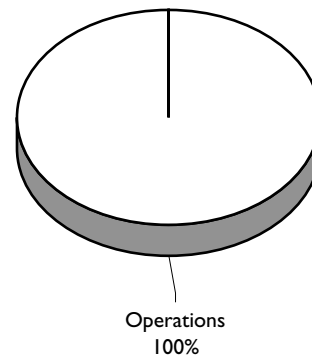
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Cont. from Other Funds	752,539	758,622	745,544	788,874	5.8%
Miscellaneous/Interest	20,278	14,777	17,344	15,000	-13.5%
<b>Total</b>	<b>772,817</b>	<b>773,399</b>	<b>762,888</b>	<b>803,874</b>	<b>5.4%</b>
<b>Expenditures</b>					
Cont to Cap/Capital Outlay	-	-	-	-	
Operations	224,109	630,124	220,033	750,000	240.9%
<b>Total Expenditures</b>	<b>224,109</b>	<b>630,124</b>	<b>220,033</b>	<b>750,000</b>	<b>240.9%</b>
Working Capital Reserve	-	-	-	53,874	
<b>Total</b>	<b>224,109</b>	<b>630,124</b>	<b>220,033</b>	<b>803,874</b>	<b>265.3%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**





**auto liability  
fund**  
revenue definitions  
and assumptions

**Contributions from Other Funds**

**Definition:** Revenues in this category are received through contributions from all Gwinnett County funds.

**Assumptions:** This category represents 98 percent of the total FY 2009 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only.

**Contributions from Other Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	0	NA
05 Actual	724,433	100.0%
06 Actual	752,539	3.9%
07 Actual	758,622	0.8%
08 Unaudited	745,544	-5.8%
09 Budgeted	788,874	5.8%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The revenues in this category represent two percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

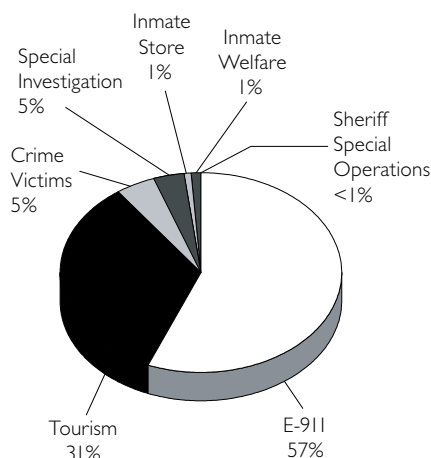
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	0	NA
05 Actual	6,373	100.0%
06 Actual	20,278	68.6%
07 Actual	14,777	-27.1%
08 Unaudited	17,344	-13.5%
09 Budgeted	15,000	-13.5%

**operating special use funds**

## operating special use funds definitions

**Individual Funds as a Percentage of all  
Operating Special Use Funds**



Special Use Funds are set up to account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance.

### **Budget Basis**

Budgets for governmental fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

### **Operating Special Use Funds**

The **E-911 Fund** is used to account for the financial transactions related to the operation of the E-911 system. Operational funds are primarily derived from the monthly subscriber fees paid via subscribers' telephone bills. The current monthly subscriber fee supports the operation of the County's E-911 Communication Center. The current monthly subscriber fee for wireless phones based in Gwinnett County will be used to underwrite the cost of E-911 services.

The **Tourism Fund** is used to account for the portion of hotel/motel tax set aside to promote tourism. These funds are appropriated in accordance with *O.C.G.A.48-13-51*. The law requires that a portion of the seven-cent hotel/motel tax must be set aside for the promotion of tourism and operations of the Civic Center. The County has a contract with the Gwinnett Convention and Visitors Bureau to meet these requirements.

The **Crime Victims Assistance Fund** is used to account for revenues derived from a five percent fee added to all municipal, state, superior, magistrate, and recorder's court fines. This fund was established to comply with state legislation that was passed in 1996 requiring the additional fee. The funding can only be used to support approved crime victims assistance programs in the County.

The **Police Special Investigations Fund** is used to account for all financial transaction related to confiscated funds and/or property resulting from action against various criminal elements by Police Services. By law, these funds must be used to combat illegal activities or for other law enforcement purposes.

The **Sheriff Inmate Store Fund** is used to account for revenues derived from the sale of items to inmates at the County's Pre-Trial Detention Center. Proceeds are used to provide recreational materials, equipment, and educational programs for the benefit of the detainees.

The **Corrections Inmate Welfare Fund** is used to account for revenues derived from the sale of items at the County's correctional institute. Proceeds are used to provide recreational materials, equipment, and educational programs for the benefit of the inmates.

The **Sheriff Special Operations Fund** is used to account for all financial transactions related to the confiscated funds and/or property resulting from action against various criminal elements by the Sheriff's Department. By law, these funds must be used to combat illegal activities or for other law enforcement purposes.

The **District Attorney Special Operations Fund** is used to account for all financial transactions related to the confiscated funds and/or property resulting from action against various criminal elements by the District Attorney's office. By law, these funds must be used to combat illegal activities or for other law enforcement purposes.

The **Stadium Operating Fund** is used to account for all financial transactions relating to the operation of the Gwinnett Stadium. Operational funds are primarily derived from excise taxes on rental vehicles, stadium rental fees, ticket surcharge, parking surcharge, and naming rights.

The **Tourism Sustainability Fund** is used to account for hotel/motel taxes which are set aside for the promotion of tourism. Once the county's contractual obligations to the Gwinnett Convention and Visitor's Bureau are met and in accordance with *O.C.G.A. 48-13-51*, the excess funds are transferred to this fund to be utilized for future tourism purposes resulting from economic development.

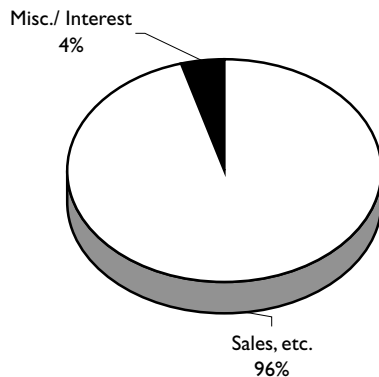
The **Tree Bank Fund** is used to account for all financial transactions relating to the tree preservation and replacement plan in accordance with the *Gwinnett County Buffer, Landscape, and Tree Ordinance*.

## operating special use funds revenue and expenditures FY 2006 – 2009

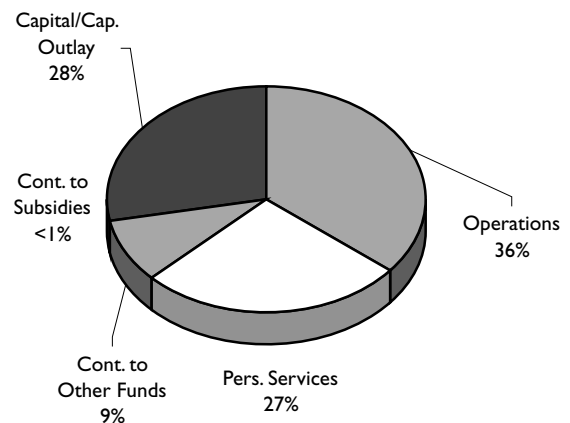
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Revenues</b>					
Sales, Rentals, Fees, etc.	19,891,022	23,562,839	31,143,113	26,788,038	-14.0%
Miscellaneous/Interest	1,868,679	1,217,129	1,064,823	1,244,000	16.8%
<b>Total Revenues</b>	<b>21,759,701</b>	<b>24,779,968</b>	<b>32,207,936</b>	<b>28,032,038</b>	<b>-13.0%</b>
Use of Fund Balance	-	-	-	6,746,401	
<b>Total</b>	<b>21,759,701</b>	<b>24,779,968</b>	<b>32,207,936</b>	<b>34,778,439</b>	<b>8.0%</b>
<b>Expenditures</b>					
Operations	8,517,302	8,713,583	9,416,279	12,013,976	27.6%
Personal Services	6,176,630	7,243,369	7,964,305	9,024,849	13.3%
Cont. to Other Funds	107,507	155,330	6,041,313	3,083,853	-49.0%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Cap./Capital Outlay	92,177	1,080,015	1,780,812	9,371,909	426.3%
<b>Total Expenditures</b>	<b>14,957,037</b>	<b>17,255,718</b>	<b>25,266,130</b>	<b>33,558,008</b>	<b>32.8%</b>
Working Capital Reserve	-	-	-	1,220,431	
<b>Total</b>	<b>14,957,037</b>	<b>17,255,718</b>	<b>25,266,130</b>	<b>34,778,439</b>	<b>37.6%</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve. Excess appropriations are funded from the existing fund's balance.

**FY 2009 Revenues**



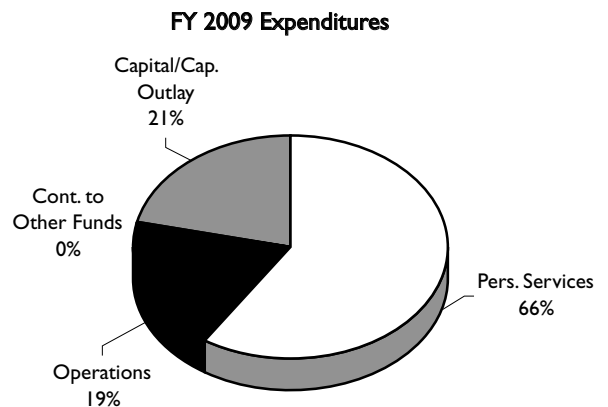
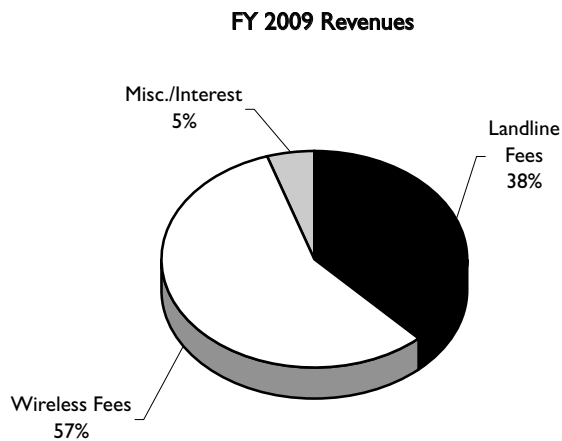
**FY 2009 Expenditures**



## E-911 fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>16,058,727</b>	<b>20,377,984</b>	<b>24,679,805</b>	<b>28,942,955</b>	
<b>Revenues</b>					
Landline Phone Fees	3,620,420	6,085,861	4,942,143	5,500,000	11.3%
Wireless Phone Fees	6,870,303	6,219,336	7,765,954	8,250,000	6.2%
Miscellaneous/Interest	1,147,213	562,632	581,967	725,000	24.6%
<b>Total Revenues</b>	<b>11,637,936</b>	<b>12,867,829</b>	<b>13,290,064</b>	<b>14,475,000</b>	<b>8.9%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>11,637,936</b>	<b>12,867,829</b>	<b>13,290,064</b>	<b>14,475,000</b>	<b>8.9%</b>
<b>Expenditures</b>					
Personal Services	5,385,195	6,447,019	7,017,895	7,940,859	13.2%
Operations	1,840,295	1,792,857	1,721,156	2,555,388	48.5%
Cont. to Other Funds	93,189	144,922	33,340	39,358	18.1%
Cont to Cap./Capital Outlay	-	181,210	254,523	2,862,814	1024.8%
<b>Total Expenditures</b>	<b>7,318,679</b>	<b>8,566,008</b>	<b>9,026,914</b>	<b>13,398,419</b>	<b>48.4%</b>
Working Capital Reserve	-	-	-	1,076,581	
<b>Total</b>	<b>7,318,679</b>	<b>8,566,008</b>	<b>9,026,914</b>	<b>14,475,000</b>	<b>60.4%</b>
<b>Balance December 31</b>	<b>20,377,984</b>	<b>24,679,805</b>	<b>28,942,955</b>	<b>30,019,536</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are typically budgeted as a working capital reserve.



## E-911 fund revenue definitions and assumptions

### Landline Phone Fees

**Definition:** This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system.

**Assumptions:** This category represents 38 percent of the total FY 2009 E-911 Fund revenues. These revenue projections are based on the number of subscribers at \$1.30 per month for regular telephone lines. The decrease beginning in FY 2002 represents a trend toward more wireless phones. The increase for FY 2007 is based on a rate increase from \$1.10 per phone line to \$1.30 per phone line and a one-time posting error of wire-less phone fee revenue to the land line account.

#### Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	4,613,399	-2.1%
05 Actual	4,253,112	-7.8%
06 Actual	3,620,420	-14.9%
07 Actual	6,085,861	68.1%
08 Unaudited	4,942,143	-18.8%
09 Budgeted	5,500,000	11.3%

### Wireless Phone Fees

**Definition:** This category consist of revenues received from each wireless telecommunications connection subscribed to by subscribers whose billing address is within the jurisdiction of Gwinnett County. These fees are paid via telephone bills and are to be used for the general support of the E-911 system.

**Assumptions:** The revenue in this category represents 57 percent of the FY 2009 projections in this fund. This revenue began in FY 1999 and has steadily surpassed the collections for regular phone lines. The ordinance for the collection of the \$0.80 E-911 wireless phone fee was passed in 1998. Effective 7.01.06, the rate increased to \$1.00 per wireless phone. Decreased collections in 2007 are attributable to a one-time posting error of revenue to the land line account and mask an actual increase from 2006 to 2007 actuals.

#### Wireless Phone Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	4,010,751	3.4%
05 Actual	5,622,551	40.2%
06 Actual	6,870,303	22.2%
07 Actual	6,219,336	-9.5%
08 Unaudited	7,765,954	24.9%
09 Budgeted	8,250,000	6.2%

**E-911 fund**  
revenue definitions  
and assumptions

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** This category represents five percent of the total FY 2009 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. In FY 2005, there was a \$3.5 million use of fund balance for a capital project; therefore the interest earned decreased from the previous year. Increased revenue in FY 2006 is attributable to a one-time refund.

**Miscellaneous/Interest Revenues History and Projections**

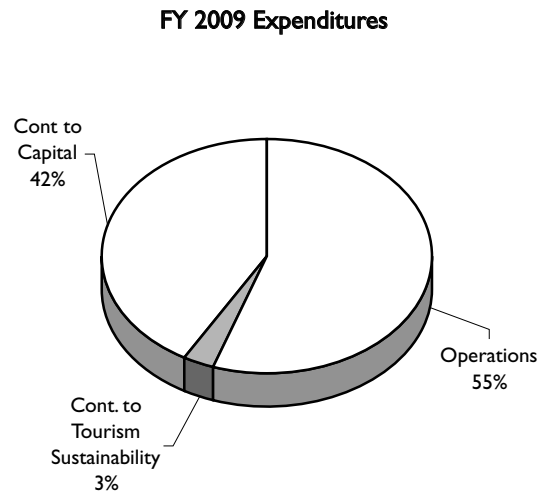
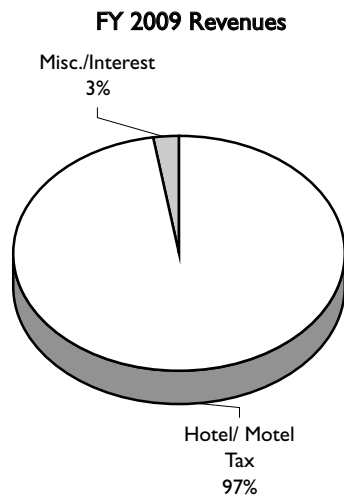
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	375,903	66.4%
05 Actual	272,049	-27.6%
06 Actual	1,147,213	321.7%
07 Actual	562,632	-51.0%
08 Unaudited	581,967	3.4%
09 Budgeted	725,000	24.6%



## tourism fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>11,298,280</b>	<b>12,839,480</b>	<b>14,251,147</b>	<b>8,146,458</b>	
<b>Revenues</b>					
Hotel/Motel Tax	7,028,947	7,336,606	7,000,473	7,604,661	8.6%
Tax Penalties/Interest	-	4,852	13,624	-	-100.0%
Miscellaneous/Interest	378,081	330,985	259,783	200,000	-23.0%
<b>Total</b>	<b>7,407,028</b>	<b>7,672,443</b>	<b>7,273,880</b>	<b>7,804,661</b>	<b>7.3%</b>
Use of Fund Balance	-	-	-	5,206,415	
<b>Total</b>	<b>7,407,028</b>	<b>7,672,443</b>	<b>7,273,880</b>	<b>13,011,076</b>	<b>78.9%</b>
<b>Expenditures</b>					
Operations	5,865,828	6,260,776	6,803,744	7,200,059	5.8%
Cont. to Tourism Sustain.	-	-	6,000,000	385,842	-93.6%
Cont. to Capital	-	-	574,825	5,425,175	843.8%
<b>Total Expenditures</b>	<b>5,865,828</b>	<b>6,260,776</b>	<b>13,378,569</b>	<b>13,011,076</b>	<b>-2.7%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>5,865,828</b>	<b>6,260,776</b>	<b>13,378,569</b>	<b>13,011,076</b>	<b>-2.7%</b>
<b>Balance December 31</b>	<b>12,839,480</b>	<b>14,251,147</b>	<b>8,146,458</b>	<b>2,940,043</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.



## tourism fund revenue definitions and assumptions

### Hotel/Motel Tax

**Definition:** This category accounts for revenues collected from the seven percent hotel/ motel tax. These revenues are collected on a monthly basis from each hotel or motel in Gwinnett County. According to state law, a portion of this tax must be set aside for the promotion of tourism.

**Assumptions:** This category represents 97 percent of the total FY 2009 Tourism Fund revenues. Beginning in FY 2001, the revenues from Hotel/Motel tax were received exclusively in the Tourism Fund, whereas, in years past a portion was received in the General Fund. The FY 2009 projection is based on a seven percent tax rate with the entire portion being received in the Tourism Fund.

#### Hotel/Motel Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	5,715,900	10.3%
05 Actual	6,380,457	11.6%
06 Actual	7,028,947	10.2%
07 Actual	7,336,606	4.4%
08 Unaudited	7,000,473	-4.6%
09 Budgeted	7,604,661	8.6%

### Miscellaneous/Interest Revenues

**Definition:** Revenues in this category consist primarily of interest dividends.

**Assumptions:** This category represents three percent of the total FY 2009 Tourism Fund revenues. The interest dividends are based on current totals in conjunction with current economic indicators. FY 2004 includes a one-time transfer from the Tourism Authority.

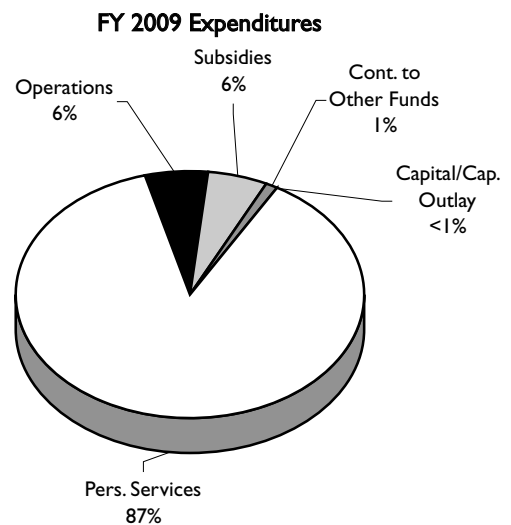
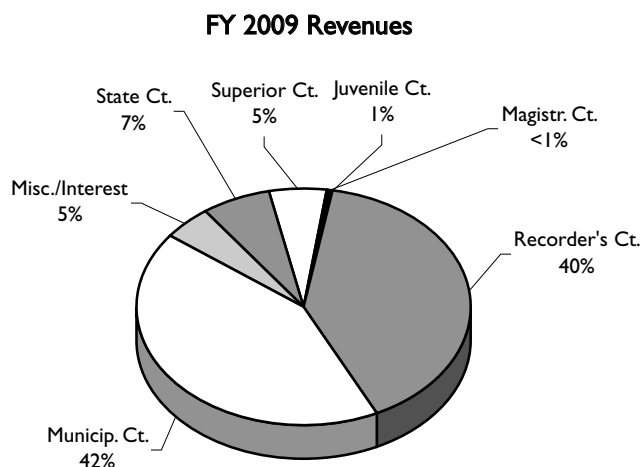
#### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,398,189	1,913.3%
05 Actual	267,212	-80.9%
06 Actual	378,081	41.5%
07 Actual	335,837	-44.4%
08 Unaudited	273,407	-18.6%
09 Budgeted	200,000	-26.8%

## crime victims assistance fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>1,383,427</b>	<b>1,504,778</b>	<b>1,679,401</b>	<b>1,683,161</b>	
<b>Revenues</b>					
Fines – Recorder's Court	321,331	388,221	401,644	425,000	5.8%
Fines – Municipal Court	438,081	415,878	408,398	450,000	10.2%
Miscellaneous/Interest	62,694	60,438	30,643	50,000	63.2%
Fines – State Court	73,901	66,457	68,993	70,000	1.5%
Fines – Superior Court	52,253	56,572	60,694	59,000	-2.8%
Fines – Juvenile Court	9,856	6,507	4,705	6,200	31.8%
Fines – Magistrate Court	882	75	14	100	614.3%
<b>Total Revenues</b>	<b>958,998</b>	<b>994,148</b>	<b>975,091</b>	<b>1,060,300</b>	<b>8.7%</b>
Use of Fund Balance	-	-	-	61,928	
<b>Total</b>	<b>958,998</b>	<b>994,148</b>	<b>975,091</b>	<b>1,122,228</b>	<b>15.1%</b>
<b>Expenditures</b>					
Personal Services	728,598	721,475	875,144	981,496	12.2%
Operations	32,146	25,088	24,257	66,030	172.2%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Other Funds	13,482	9,541	7,309	11,281	54.3%
Cont. to Cap./Capital Outlay	-	-	1,200	-	-100.0%
<b>Total Expenditures</b>	<b>837,647</b>	<b>819,525</b>	<b>971,331</b>	<b>1,122,228</b>	<b>15.5%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>837,647</b>	<b>819,525</b>	<b>971,331</b>	<b>1,122,228</b>	<b>15.5%</b>
<b>Balance December 31</b>	<b>1,504,778</b>	<b>1,679,401</b>	<b>1,683,161</b>	<b>1,621,233</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



**crime victims  
assistance fund**  
revenue definitions  
and assumptions

**Fines – State/Superior/Recorders/Magistrate Courts**

**Definition:** This category consists of revenues received from a percentage of court fines from the state, superior, magistrate, and recorder's courts from both the County and the various municipalities. These funds are used for the crime victims assistance program within the solicitor's office and the district attorney's office. The law governing these funds went into effect July 1, 1995.

**Assumptions:** This category represents 95 percent of the total FY 2009 revenues for this fund. This revenue is derived from five percent of the court fines collected.

**Fines – Various Courts History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	728,780	2.5%
05 Actual	790,874	8.5%
06 Actual	896,304	13.3%
07 Actual	933,710	4.2%
08 Unaudited	944,448	1.2%
09 Budgeted	1,010,300	7.0%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends.

**Assumptions:** This category represents five percent of the total FY 2009 revenues for this fund. The interest dividends are based on current totals in conjunction with current economic indicators. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues had a large increase.

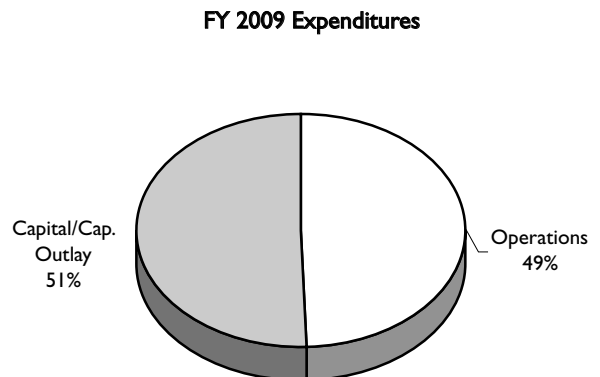
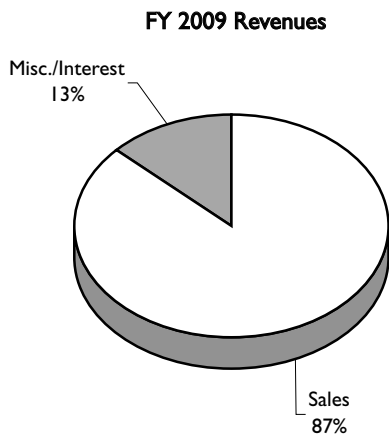
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	21,187	6.9%
05 Actual	34,675	63.7%
06 Actual	62,694	80.8%
07 Actual	60,438	-3.6%
08 Unaudited	30,643	-49.3%
09 Budgeted	50,000	63.2%

## police special investigation fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>2,480,007</b>	<b>2,979,526</b>	<b>4,589,402</b>	<b>4,583,811</b>	
<b>Revenues</b>					
Sale of Confiscated Items	999,856	2,403,383	1,092,203	1,000,000	-8.4%
Miscellaneous/Interest	183,654	213,782	129,258	152,000	17.6%
<b>Total Revenues</b>	<b>1,183,510</b>	<b>2,617,165</b>	<b>1,221,461</b>	<b>1,152,000</b>	<b>-5.7%</b>
Use of Fund Balance	-	-	-	896,834	
<b>Total</b>	<b>1,183,510</b>	<b>2,617,165</b>	<b>1,221,461</b>	<b>2,048,834</b>	<b>67.7%</b>
<b>Expenditures</b>					
Operations	608,794	397,879	626,786	1,011,480	61.4%
Contributions to Other Funds	-	-	15,535	-	
Cont. to Cap/Capital Outlay	75,197	609,410	584,731	1,037,354	77.4%
<b>Total Expenditures</b>	<b>683,991</b>	<b>1,007,289</b>	<b>1,227,052</b>	<b>2,048,834</b>	<b>67.0%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>683,991</b>	<b>1,007,289</b>	<b>1,227,052</b>	<b>2,048,834</b>	<b>67.0%</b>
<b>Balance December 31</b>	<b>2,979,526</b>	<b>4,589,402</b>	<b>4,583,811</b>	<b>3,686,977</b>	

(\*\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund balance.



**police special investigation fund**  
revenue definitions  
and assumptions

**Sale of Confiscated/Unclaimed**

**Definition:** This category consists of revenue received from the confiscation of money or the sale of property confiscated from illegal drug and narcotics activities. Proceeds are used in combating drug abuse.

**Assumptions:** This category represents 87 percent of the total FY 2009 Police Special Investigations Funds revenues. Revenue in this category is unpredictable due to the nature of their collection and is, therefore conservatively predicted.

**Sales of Confiscated/Unclaimed History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	715,748	45.4%
05 Actual	630,507	-11.9%
06 Actual	999,856	58.6%
07 Actual	2,403,383	140.4%
08 Unaudited	1,092,203	9.2%
09 Budgeted	1,000,000	-8.4%

**Miscellaneous/Interest Revenue**

**Definition:** Revenue in this category consists primarily of interest dividends.

**Assumptions:** This category represents 13 percent of the total FY 2009 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators.

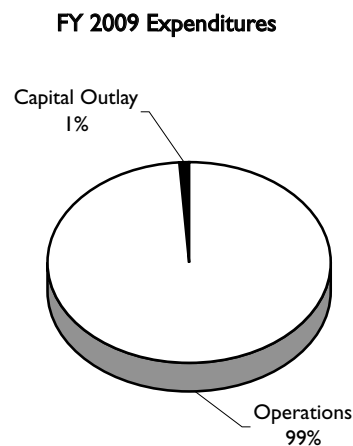
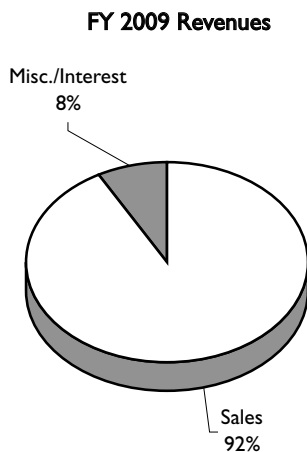
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	51,183	110.9%
05 Actual	123,805	141.9%
06 Actual	183,654	48.5%
07 Actual	213,782	16.4%
08 Unaudited	129,258	-39.5%
09 Budgeted	152,000	17.6%

## sheriff inmate store fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>1,094,967</b>	<b>1,196,321</b>	<b>1,044,519</b>	<b>1,237,477</b>	
<b>Revenues</b>					
Sales	187,123	254,742	322,109	345,000	7.1%
Miscellaneous/Interest	43,242	34,219	15,707	30,000	91.0%
<b>Total Revenues</b>	<b>230,365</b>	<b>288,961</b>	<b>337,816</b>	<b>375,000</b>	<b>11.0%</b>
Use of Fund Balance	-	-	-	151,586	
<b>Total</b>	<b>230,365</b>	<b>288,961</b>	<b>337,816</b>	<b>526,586</b>	<b>55.9%</b>
<b>Expenditures</b>					
Operations	129,011	153,763	144,858	520,020	259.0%
Cont. to Cap/Capital Outlay	-	287,000	-	6,566	
<b>Total Expenditures</b>	<b>129,011</b>	<b>440,763</b>	<b>144,858</b>	<b>526,586</b>	<b>263.5%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>129,011</b>	<b>440,763</b>	<b>144,858</b>	<b>526,586</b>	<b>263.5%</b>
<b>Balance December 31</b>	<b>1,196,321</b>	<b>1,044,519</b>	<b>1,237,477</b>	<b>1,085,891</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund balance.



**sheriff inmate  
store fund**  
revenue definitions  
and assumptions

**Sales**

**Definition:** This category consists of revenues received from sale proceeds from the commissary provided for inmates at the detention center.

**Assumptions:** This category represents 92 percent of the total FY 2009 Sheriff Inmate Store Fund revenues. Revenues remain relatively the same from year to year.

**Sales History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	167,899	23.0%
05 Actual	197,123	17.4%
06 Actual	187,123	-5.1%
07 Actual	254,742	36.1%
08 Unaudited	322,109	20.9%
09 Budgeted	345,000	7.1%

**Miscellaneous/Interest Revenue**

**Definition:** Revenue in this category consists primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** Revenues in this category represents eight percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators. The interest earnings decreased in FY 2007 and FY 2008 due to a use of fund balance.

**Miscellaneous/Interest Revenues History and Projections**

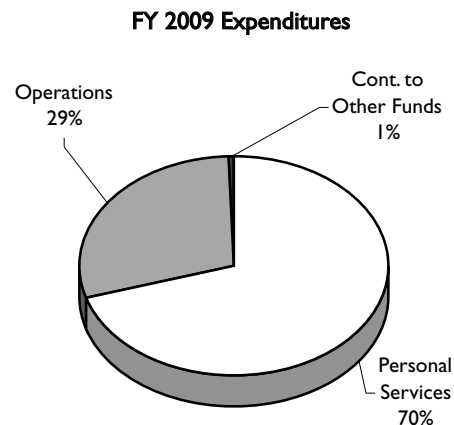
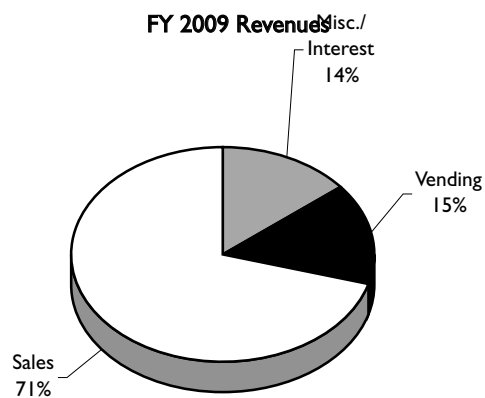
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	16,288	-30.9%
05 Actual	29,002	78.1%
06 Actual	43,242	49.1%
07 Actual	34,219	-20.9%
08 Unaudited	15,707	-56.9%
09 Budgeted	30,000	91.0%



## corrections inmate welfare fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>212,467</b>	<b>225,530</b>	<b>204,467</b>	<b>175,160</b>	
<b>Revenues</b>					
Miscellaneous/Interest	15,371	12,427	16,126	13,150	-18.5%
Vending Sales	15,688	12,315	15,611	14,000	-10.3%
Merchandise Sales	71,187	65,112	57,367	65,000	13.3%
<b>Total Revenues</b>	<b>102,246</b>	<b>89,854</b>	<b>89,104</b>	<b>92,150</b>	<b>3.4%</b>
Use of Fund Balance	-	-	-	53,425	
<b>Total</b>	<b>102,246</b>	<b>89,854</b>	<b>89,104</b>	<b>145,575</b>	<b>63.4%</b>
<b>Expenditures</b>					
Personal Services	62,837	74,875	71,266	102,494	43.8%
Operations	25,510	35,175	46,481	42,422	-8.7%
Cont. to Other Funds	836	867	664	659	-0.8%
Cont. to Cap./Capital Outlay	-	-	-	-	
<b>Total Expenditures</b>	<b>89,183</b>	<b>110,917</b>	<b>118,411</b>	<b>145,575</b>	<b>22.9%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>89,183</b>	<b>110,917</b>	<b>118,411</b>	<b>145,575</b>	<b>22.9%</b>
<b>Balance December 31</b>	<b>225,530</b>	<b>204,467</b>	<b>175,160</b>	<b>121,735</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



**corrections inmate  
welfare fund**  
revenue definitions  
and assumptions

**Sales**

**Definition:** This category consists of revenues received from sale proceeds from the commissary provided for inmates at the correctional institute.

**Assumptions:** Revenues in this category represents 86 percent of the total FY 2009 projections for this fund.

**Sales History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	82,460	48.9%
05 Actual	52,439	-36.4%
06 Actual	86,875	65.7%
07 Actual	77,427	-10.9%
08 Unaudited	72,978	-5.7%
09 Budgeted	79,000	8.3%

**Miscellaneous/Interest Revenue**

**Definition:** Revenue in this category consists primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** This category represents 14 percent of the total FY 2009 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators

**Miscellaneous/Interest Revenues History and Projections**

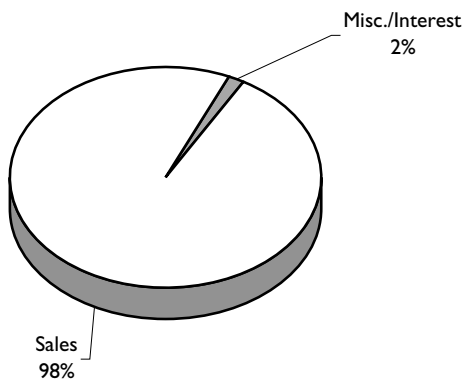
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	17,830	-13.5%
05 Actual	15,166	-14.9%
06 Actual	15,371	1.4%
07 Actual	12,427	-19.1%
08 Unaudited	16,126	29.8%
09 Budgeted	13,150	-18.5%

## sheriff special operations fund revenue and expenditures FY 2006 – 2009

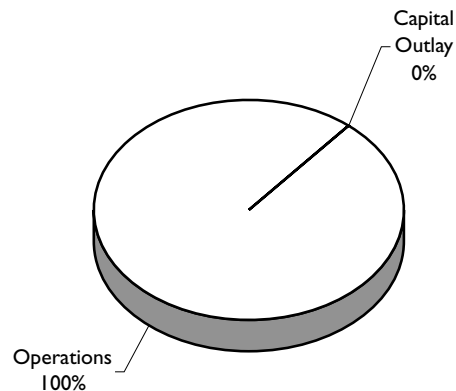
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	<b>36,699</b>	<b>243,619</b>	<b>442,747</b>	<b>906,527</b>	
<b>Revenues</b>					
Sale of Confiscated/Unclaimed	201,194	246,922	860,306	225,000	-73.8%
Miscellaneous/Interest	38,424	2,646	2,469	3,850	55.9%
<b>Total Revenues</b>	<b>239,618</b>	<b>249,568</b>	<b>862,775</b>	<b>228,850</b>	<b>-73.5%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	<b>239,618</b>	<b>249,568</b>	<b>862,775</b>	<b>228,850</b>	<b>-73.5%</b>
<b>Expenditures</b>					
Operations	15,718	48,045	48,997	140,000	185.7%
Cont. to Other Funds	-	-	-	-	
Cont. to Cap./Capital Outlay	16,980	2,395	349,998	-	
<b>Total Expenditures</b>	<b>32,698</b>	<b>50,440</b>	<b>398,995</b>	<b>140,000</b>	<b>-64.9%</b>
Working Capital Reserve	-	-	-	88,850	
<b>Total</b>	<b>32,698</b>	<b>50,440</b>	<b>398,995</b>	<b>228,850</b>	<b>-42.6%</b>
<b>Balance December 31</b>	<b>243,619</b>	<b>442,747</b>	<b>906,527</b>	<b>995,377</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**



**sheriff special  
operations fund**  
revenue definitions  
and assumptions

**Sales of Confiscated/Unclaimed**

**Definition:** This category consists of revenues received from the confiscation of money or the sale of property confiscated from illegal drug and narcotics activities. Proceeds are used to combat drug abuse.

**Assumptions:** Revenues in this category are extremely unpredictable due to the nature of their collection and are, therefore, conservatively projected. This revenue type represents 98 percent of the total FY 2009 projections for this fund. In FY 2004, the sheriff did not have any collections due to staffing issues.

**Sales of Confiscated/Unclaimed History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	0	-100.0%
05 Actual	14,394	100.0%
06 Actual	201,194	1,297.8%
07 Actual	246,922	22.7%
08 Unaudited	860,306	248.4%
09 Budgeted	225,000	-73.8%

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** Revenues in this category represents two percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

**Miscellaneous/Interest Revenues History and Projections**

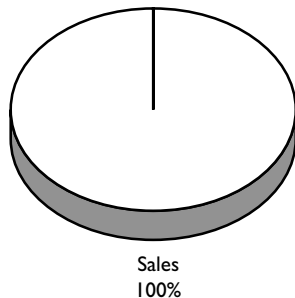
Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	188	-28.2%
05 Actual	3,813	1,928.2%
06 Actual	38,424	907.7%
07 Actual	2,646	-93.1%
08 Unaudited	2,469	-6.7%
09 Budgeted	3,850	55.9%

## district attorney special operations fund revenue and expenditures FY 2006 – 2009

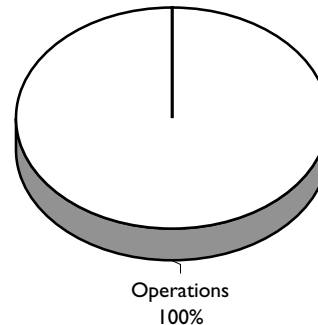
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	-	-	-	<b>19,255</b>	
<b>Revenues</b>					
Sale of Confiscated/Unclaimed	-	-	19,255	131,735	584.2%
Miscellaneous/Interest	-	-	-	-	
<b>Total Revenues</b>	-	-	<b>19,255</b>	<b>131,735</b>	<b>584.2%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	-	-	<b>19,255</b>	<b>131,735</b>	<b>584.2%</b>
<b>Expenditures</b>					
Operations	-	-	-	131,735	
Cont. to Other Funds	-	-	-	-	
Cont. to Cap./Capital Outlay	-	-	-	-	
<b>Total Expenditures</b>	-	-	-	<b>131,735</b>	
Working Capital Reserve	-	-	-	-	
<b>Total</b>	-	-	-	<b>131,735</b>	
<b>Balance December 31</b>	-	-	<b>19,255</b>	<b>19,255</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**



**district attorney special  
operations fund**  
revenue definitions  
and assumptions

**Sales of Confiscated/Unclaimed**

**Definition:** This category consists of revenues received from the confiscation of money or the sale of property confiscated from illegal drug and narcotics activities. Proceeds are used to combat drug abuse.

**Assumptions:** Revenues in this category are extremely unpredictable due to the nature of their collection and are, therefore, conservatively projected.

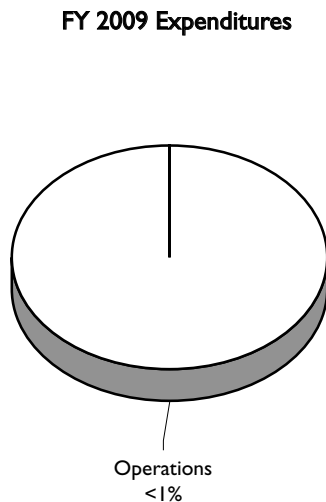
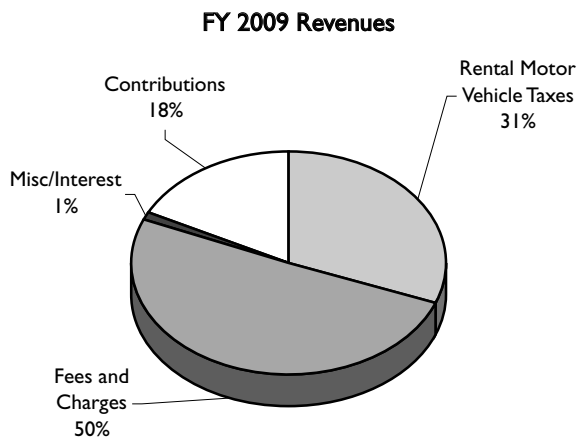
**Sales of Confiscated/Unclaimed History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	19,255	0%
09 Budgeted	131,735	584.2%

## stadium operating fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	-	-	-	<b>2,126,821</b>	
<b>Revenues</b>					
Rental Motor Vehicle Taxes	-	-	571,655	701,500	22.7%
Fees and Charges	-	-	-	1,150,000	
Miscellaneous/Interest	-	-	17,201	20,000	16.3%
Contributions	-	-	1,537,965	400,000	-74.0%
<b>Total Revenues</b>	-	-	<b>2,126,821</b>	<b>2,271,500</b>	<b>6.8%</b>
Use of Fund Balance	-	-	-	376,213	
<b>Total</b>	-	-	<b>2,126,821</b>	<b>2,647,713</b>	<b>24.5%</b>
<b>Expenditures</b>					
Debt Services	-	-	-	1,000	
Cont. to Cap./Capital Outlay	-	-	-	2,646,713	
<b>Total Expenditures</b>	-	-	-	<b>2,647,713</b>	
Working Capital Reserve	-	-	-	-	
<b>Total</b>	-	-	-	<b>2,647,713</b>	
<b>Balance December 31</b>	-	-	<b>2,126,821</b>	<b>1,750,608</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.



## stadium operating fund revenue definitions and assumptions

### Rental Motor Vehicle Taxes

**Definition:** This category consists of revenues received from a three percent excise tax charged on rental vehicles. This tax is collected by the rental companies and remitted to the County monthly.

**Assumptions:** Revenues in this category represents 31 percent of the total FY 2009 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for the Gwinnett County Baseball Stadium.

#### Rental Motor Vehicle Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	571,655	0%
09 Budgeted	701,500	22.7%

### Fees and Charges

**Definition:** This category consists of revenues received from ticket surcharge, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges.

**Assumptions:** Revenues in this category represents 51 percent of the total FY 2009 projections for this fund. Fees/rates include: ticket surcharge at \$1.00 each; stadium rental fees at \$250,00 annually; parking fees at 50 percent of \$3.00 per car and \$10.00 per bus; naming rights at anything over \$350,000 (the first \$350,000 goes to the Braves organization).

#### Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	0	0%
09 Budgeted	1,150,000	100.0%

### Miscellaneous/Interest Revenues

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** Revenues in this category represents one percent of the total FY 2009 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

#### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	17,201	0%
09 Budgeted	20,000	100.0%

### Contributions

**Definition:** Revenues in this category consist primarily of a contribution from the Gwinnett Convention and Visitors Bureau based on the O&M agreement effective April 1, 2008.

**Assumptions:** This revenue type represents 18 percent of the total FY 2009 projections for this fund. The O&M agreement is based on an annual contribution from GCVB of \$400,000.

#### Contributions History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	1,537,965	0%
09 Budgeted	400,000	100.0%

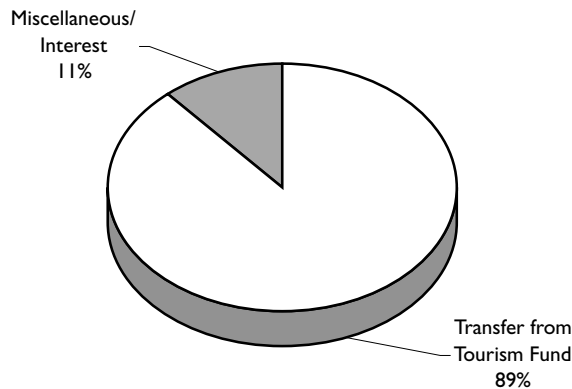


## tourism sustainability fund revenue and expenditures FY 2006 – 2009

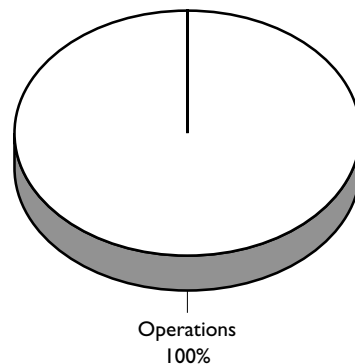
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	-	-	-	<b>6,011,669</b>	
<b>Revenues</b>					
Transfer from Tourism Fund	-	-	6,000,000	385,842	-93.6%
Miscellaneous/Interest	-	-	11,669	50,000	328.5%
<b>Total Revenues</b>	-	-	<b>6,011,669</b>	<b>435,842</b>	<b>-92.8%</b>
Use of Fund Balance	-	-	-	-	
<b>Total</b>	-	-	<b>6,011,669</b>	<b>435,842</b>	<b>-92.8%</b>
<b>Expenditures</b>					
Operations	-	-	-	385,842	
Cont. to Other Funds	-	-	-	-	
Cont. to Cap./Capital Outlay	-	-	-	-	
<b>Total Expenditures</b>	-	-	-	<b>385,842</b>	
Working Capital Reserve	-	-	6,011,669	50,000	-99.2%
<b>Total</b>	-	-	<b>6,011,669</b>	<b>435,842</b>	<b>-92.8%</b>
<b>Balance December 31</b>	-	-	<b>6,011,669</b>	<b>6,061,669</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.

**FY 2009 Revenues**



**FY 2009 Expenditures**



**tourism sustainability fund**  
revenue definitions  
and assumptions

**Transfer from Other Funds**

**Definition:** Revenues in this category are received through a transfer from the Tourism Fund. Once the County's contractual hotel/motel tax obligations with GCVB are satisfied, the remaining revenue received through the seven percent hotel motel excise tax is transferred to this fund for future tourism purposes.

**Assumptions:** The revenues in this category are simply derived from hotel/motel tax not used in the Tourism Fund. The Tourism Fund is left with a year-end fund balance equaling half of the next year's debt payment and then the remainder of the fund's balance is transferred to this fund.

**Transfer from Other Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	6,000,000	-
09 Budgeted	385,842	-

**Miscellaneous/Interest Revenues**

**Definition:** Revenues in this category consist primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

**Assumptions:** The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

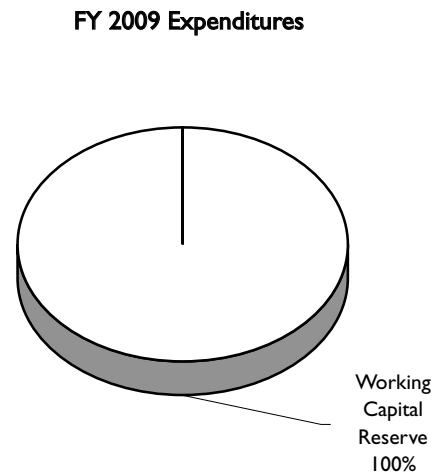
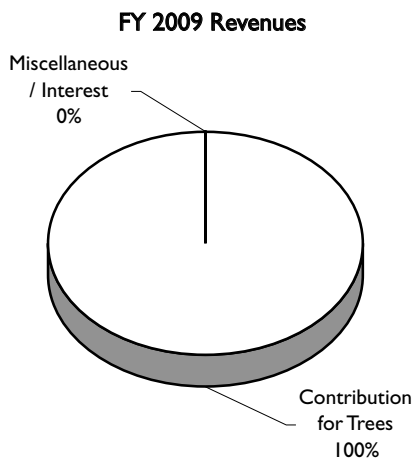
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	11,669	-
09 Budgeted	50,000	-

## tree bank fund revenue and expenditures FY 2006 – 2009

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)	% Chg. 08-09
<b>Balance January 1</b>	-	-	-	-	
<b>Revenues</b>					
Contribution for Trees	-	-	-	5,000	
Miscellaneous/Interest	-	-	-	-	
<b>Total Revenues</b>	-	-	-	<b>5,000</b>	
Use of Fund Balance	-	-	-	-	
<b>Total</b>	-	-	-	<b>5,000</b>	
<b>Expenditures</b>					
Operations	-	-	-	-	
Cont. to Other Funds	-	-	-	-	
Cont. to Cap./Capital Outlay	-	-	-	-	
<b>Total Expenditures</b>	-	-	-	-	
Working Capital Reserve	-	-	-	5,000	
<b>Total</b>	-	-	-	<b>5,000</b>	
<b>Balance December 31</b>	-	-	-	<b>5,000</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a working capital reserve.



**tree bank fund**  
revenue definitions  
and assumptions

**Contributions for Trees**

**Definition:** Revenues in this category are received through a contribution, in accordance with the Gwinnett County *Buffer, Landscape, and Tree Ordinance*, from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes.

**Assumptions:** The revenues in this category are new and are therefore conservatively projected.

Contributions for Trees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Unaudited	0	-
09 Budgeted	5,000	-

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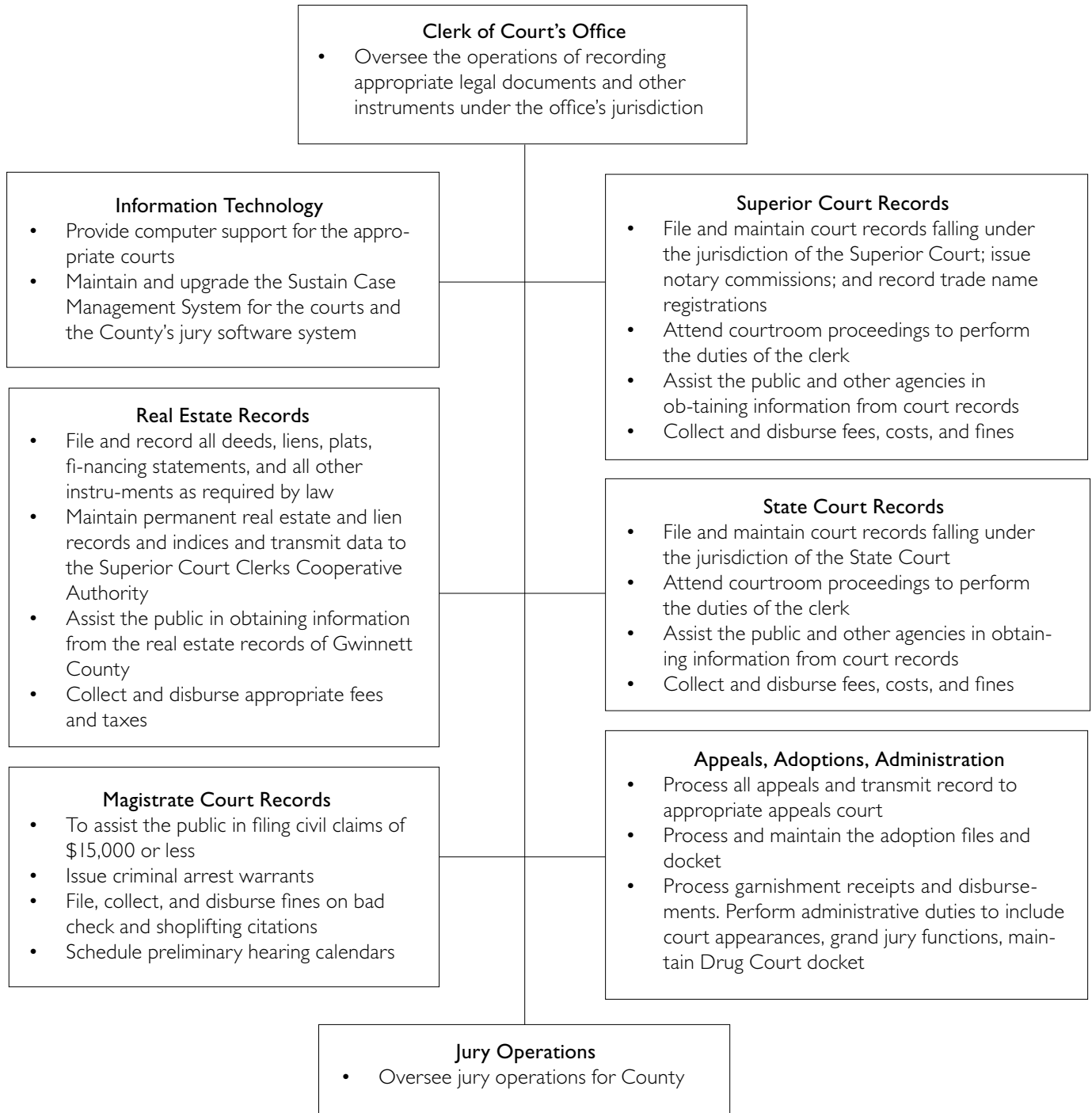


- departmental information

This section includes organizational charts that reflect the structure of the agency, mission, issues, goals and performance measures, personnel summaries, and a historical summary of expenditures and appropriations.

## clerk of court: mission and organization chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



## clerk of court: goals, performance measures, issues, and budgets

### Clerk of Court (Goals, Performance Measurements, and Budgets)

#### Departmental Goals

1. To process, file, and record work in a timely manner as prescribed by law.				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Judicial cases filed	110,971	121,140	134,893	128,640
Property records recorded	272,406	254,163	214,211	194,724
Notary commissions/trade names issued	6,733	6,609	5,945	5,814
2. To provide friendly and prompt service to the public and court officials.				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Number of Deputy Clerks	77	81	83	91
Filings per clerk	5,006	4,718	4,278	3,617
Jurors drawn	41,163	39,989	43,145	44,050
Jury trials	276	291	293	300
Number of Jury Clerks	4	4	4	4
3. To collect and disburse appropriate civil costs, recording fees, fines, and real estate taxes.				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Civil costs and recording fees	\$ 9,520,828	\$ 9,814,210	\$ 10,401,278	\$ 10,120,121
Criminal fines	\$ 4,594,341	\$ 5,235,415	\$ 5,713,376	\$ 5,284,089
Transfer taxes collected	\$ 9,913,069	\$ 7,789,236	\$ 3,813,046	\$ 1,701,876
Intangible taxes collected	\$ 29,034,945	\$ 25,091,085	\$ 15,121,803	\$ 12,301,307
4. To reconcile and disburse court trust funds.				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Criminal cash bonds	\$ 5,461,983	\$ 6,110,066	\$ 6,047,355	\$ 2,819,181
Garnishments	\$ 13,087,468	\$ 15,894,055	\$ 19,634,258	\$ 18,068,409
Special registry	\$ 36,228,258	\$ 20,129,022	\$ 29,676,356	\$ 33,709,887

#### Departmental Issues for FY 2009

1. Reconstruction of office space
2. Implementation of new case management system
3. Training of personnel to process increasing workload

#### Departmental Issues for FY 2010 and Beyond

1. Provide quality and timely service while maintaining budget expense at lowest levels possible
2. Establish accounting division to reconcile and manage revenue collections and trust funds

### Clerk of Court (General Fund)

<b>Expenditures/Appropriations (\$)</b>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	5,564,653	5,756,830	5,873,637	6,367,333
Operations	2,313,336	2,418,027	2,431,493	2,627,171
Contributions to Other Funds	90,966	96,561	79,103	67,694
Contribution to Capital/Capital Outlay	2,400	19,084	1,200	4,800
<b>Total</b>	<u>7,971,355</u>	<u>8,290,502</u>	<u>8,385,433</u>	<u>9,066,998</u>

<b>Authorized Positions – Clerk of Court</b>	93	97	99	107
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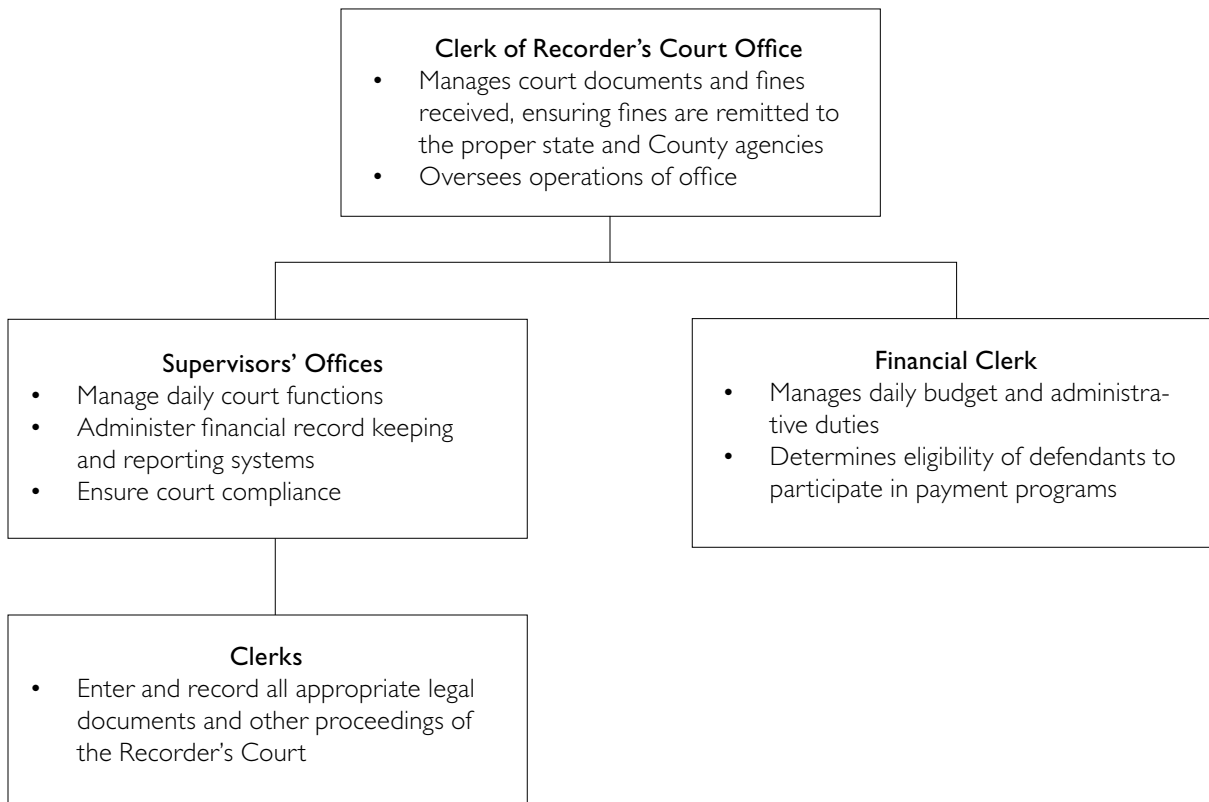
#### FY 2009 Program Modifications (\$)

1. Four Deputy Clerk III and four Deputy Clerk IV for workload increase (start date 03/01)	<u>2009 Budget</u>	<u>2010 Est.</u>
	377,888	433,059



**clerk of recorder's court:** mission and organization chart

To effectively handle all court documentation for all traffic and code ordinance citations, violations, and accusations filed in accordance with the laws of the State of Georgia and Gwinnett County.



## clerk of recorder's court: goals, performance measures, issues, and budgets

### Clerk of Recorder's Court (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

1. To be prompt and responsive to the citizens of Gwinnett.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Cases handled without court appearance	49,527	68,284	61,707	64,792
Money received without court appearance	\$ 8,141,221	\$ 10,788,470	\$ 10,860,492	\$ 11,403,516
Total number of citations processed	81,894	106,970	128,364	134,782

2. To assess programs and opportunities given to each defendant to ensure fairness.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Court appearance – money received	\$ 881,749	\$ 954,265	\$ 888,690	\$ 933,124
Probation – money received	\$ 1,163,851	\$ 1,042,677	\$ 1,200,252	\$ 1,260,264
Credit card program – money received	\$ 1,800,195	\$ 2,241,632	\$ 2,471,131	\$ 2,594,687

#### Departmental Issues for FY 2009

1. We are converting to a new Case Management System in 2009 that will improve the operations of our office in many areas.
2. Phone wait times for defendants with questions regarding their cases or fine amounts are often extensive.
3. Develop a written policies and procedures in the Clerk of the Recorder's Court.
4. The Recorder's Courts General Ledger is maintained in Quicken and doesn't interface with SAP.
5. Implement a formal training program for new Court Associates.
6. Process Bench Warrants more carefully and efficiently.

#### Departmental Issues for FY 2010 and Beyond

1. Review and fine-tune our programs of collecting fine and payment options before they are delinquent.
2. Assist other departments, such as the Sheriff's Department, by offering new compliance measures for bench warrants issued over 10 years ago.
3. Provide quality and timely service while maintaining budget expenses at lowest levels possible.

### Clerk of Recorder's Court (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	797,879	893,915	991,259	1,023,548
Operations	106,753	141,155	118,977	145,180
Contributions to Other Funds	15,845	13,979	11,366	18,714
<b>Total</b>	<b>920,477</b>	<b>1,049,049</b>	<b>1,121,602</b>	<b>1,187,442</b>

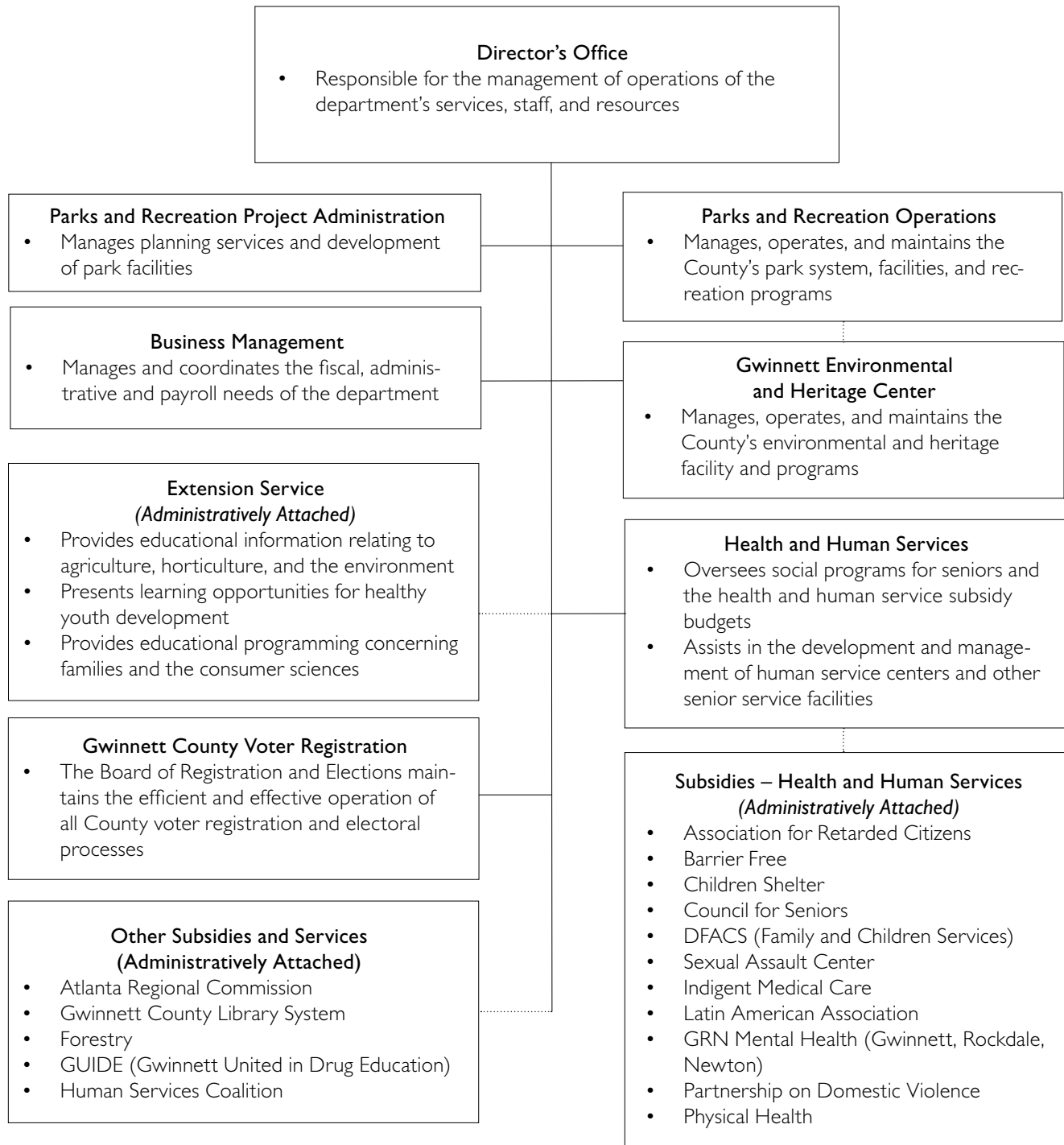
Authorized Positions – Clerk of Recorder's Court	16	17	17	17
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#### FY 2009 Program Modifications (\$)

1. None		2009 Budget	2010 Est.
		-	-

## community services: mission and organization chart

The Department of Community Services will provide and/or assist in the delivery of quality social, recreational, educational, and other human service programs for the benefit of the residents of Gwinnett County.



## community services: goals, performance measures, issues, and budgets

### Community Services (Goals, Performance Measures, and Issues)

#### Departmental Goals

1.	To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the citizens of Gwinnett.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Master plans or feasibility studies	10	5	4	6
	Inhouse construction projects completed	10	16	15	12
2.	To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year round basis.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Classes, programs, camps, and events offered	4,643	5,616	6,259	6,259
3.	To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Grant funding/donations received	\$70,038	\$74,087	\$18,218	\$27,327
4.	To provide quality health and human services to the citizens of Gwinnett County.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Percentage seniors satisfied with programs	85%	100%	100%	100%
5.	To provide educational assistance to youth and adult citizens and businesses through telephone calls, office visits, site visits, and the phone tree system for Extension Services.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Citizens assisted through phone calls	53,824	69,086	57,889	57,000
	Citizens assisted through office visits	3,818	4,077	2,992	2,700

#### Departmental Issues for FY 2009

1. Evaluation of SVR implementation of 2009 budget reductions and service delivery for Parks and Recreation.
2. Establishment of 2009 SPLOST capital program schedule and program management services. Begin implementation.
3. Implementation of revised rates and fees for programs/services in the Recreation Fund (includes Parks and Recreation and the Environmental and Heritage Center).
4. Evaluation of strategic initiatives associated with the provision of Senior Services, including reduction of senior clients on waiting lists, increased volunteers, and increased revenue generation.
5. Management of the programming/construction of the Senior Services Center – CDBG Project.
6. Evaluation and implementation of Voter Registration and Elections operational analysis.

#### Departmental Issues for FY 2010 and Beyond

1. Implementation of the 2009 SPLOST program for Parks and Recreation.
2. Management of the Recreation Fund to provide for expansion of services due to the implementation of the 2009 SPLOST program for Parks and Recreation.
3. Development of long-range strategies to address the increasing Senior Services needs for a growing senior citizen population.
4. Continued development of a succession plan with each division within Community Services for key management positions.
5. Continued evaluation of Voter Registration and Elections operations and adherence to all federal/state/local election laws.
6. Enhancement of tax-supported services to Gwinnett County citizens through greater utilization of volunteers and other means of community support; increased revenue generation for services; and operational efficiencies through technology and training.

## Community Services (Recreation Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	11,505,777	12,124,912	14,495,468	14,106,674
Operations	6,668,126	7,859,033	9,063,740	9,567,951
Debt Service	2,518,593	2,522,691	2,521,600	2,527,200
Contribution to Capital/Cap Outlay	2,585,244	2,802,000	15,110,561	3,531,978
Contributions to Other Funds	3,460,899	3,779,941	2,460,789	3,883,449
<b>Total</b>	<b>26,738,639</b>	<b>29,088,577</b>	<b>43,652,158</b>	<b>33,617,252</b>

<b>Authorized Positions – Community Services</b>	180	189	197	186
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
1. Added one Grounds Maint Asc III (start 04/01) and operations for opening of Settles Bridge Park	81,963	58,940
2. Operations for opening of Alexander Park	41,021	41,021
3. Program Assistant (start 10/01) and operations for the Issac Adair	55,800	
4. Increase in maintenance for new parks and facilities coming online	87,220	87,220
5. Additional funding to cover the costs due to vandalism and graffiti	2,000	2,000
6. Increase in electrical maintenance for new parks and facilities	4,600	4,600
7. Increase in plumbing maintenance for new parks and facilities	4,200	4,200
8. Additional funding for gym attendants and rental fees paid to	11,854	11,854
9. Additional funding for supplies for the Settles Bridge new pavillion	3,035	3,035
10. Additional funding for supplies for the Alexander Park new pavillion	5,578	5,578

## Community Services (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	3,043,212	3,209,491	3,186,002	2,293,893
Operations	1,400,456	1,437,840	1,574,601	1,619,905
Contributions to Other Funds	209,334	196,080	202,857	106,566
<b>Total</b>	<b>4,653,002</b>	<b>4,843,411</b>	<b>4,963,460</b>	<b>4,020,364</b>

<b>Authorized Positions – Community Services</b>	53	50	50	49
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
1. SVR – Eliminate Resource Conservation and Development	(35,664)	(76,370)
2. SVR – Eliminate Soil and Water Conservation	(37,889)	(77,978)
3. Additional funding for the Senior Service Program due to increase in food supplies	7,746	7,746

### Community Services (General Fund – Elections\*)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	N/A	N/A	1,938,552	662,940
Operations	N/A	N/A	3,152,556	488,476
Contributions to Other Funds	N/A	N/A	10,552	9,511
<b>Total</b>	<b>-</b>	<b>-</b>	<b>5,101,660</b>	<b>1,160,927</b>
Authorized Pos – Comm Srvc (Elections Only)	N/A	N/A	11	10
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
I. None			-	-

(\* In 2008, Elections was moved from Support Services to Community Services.

### Community Services (Subsidized Agencies – General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	47,260	80,383	101,716	103,693
Operations	732,405	844,065	626,006	739,713
Contributions to Other Funds	1,410	19,287	1,601	1,740
Contribution – Subsidized Agencies	21,954,078	22,353,321	23,595,416	23,434,718
<b>Total</b>	<b>22,735,153</b>	<b>23,297,056</b>	<b>24,324,739</b>	<b>24,279,864</b>
Authorized Positions – Support Services (*)	1	2	2	2
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
I. Additional funding for operations for the new Hamilton Mill Library			393,800	393,800

(\* Positions in this area do not report to Community Services, but assist the subsidized County libraries.

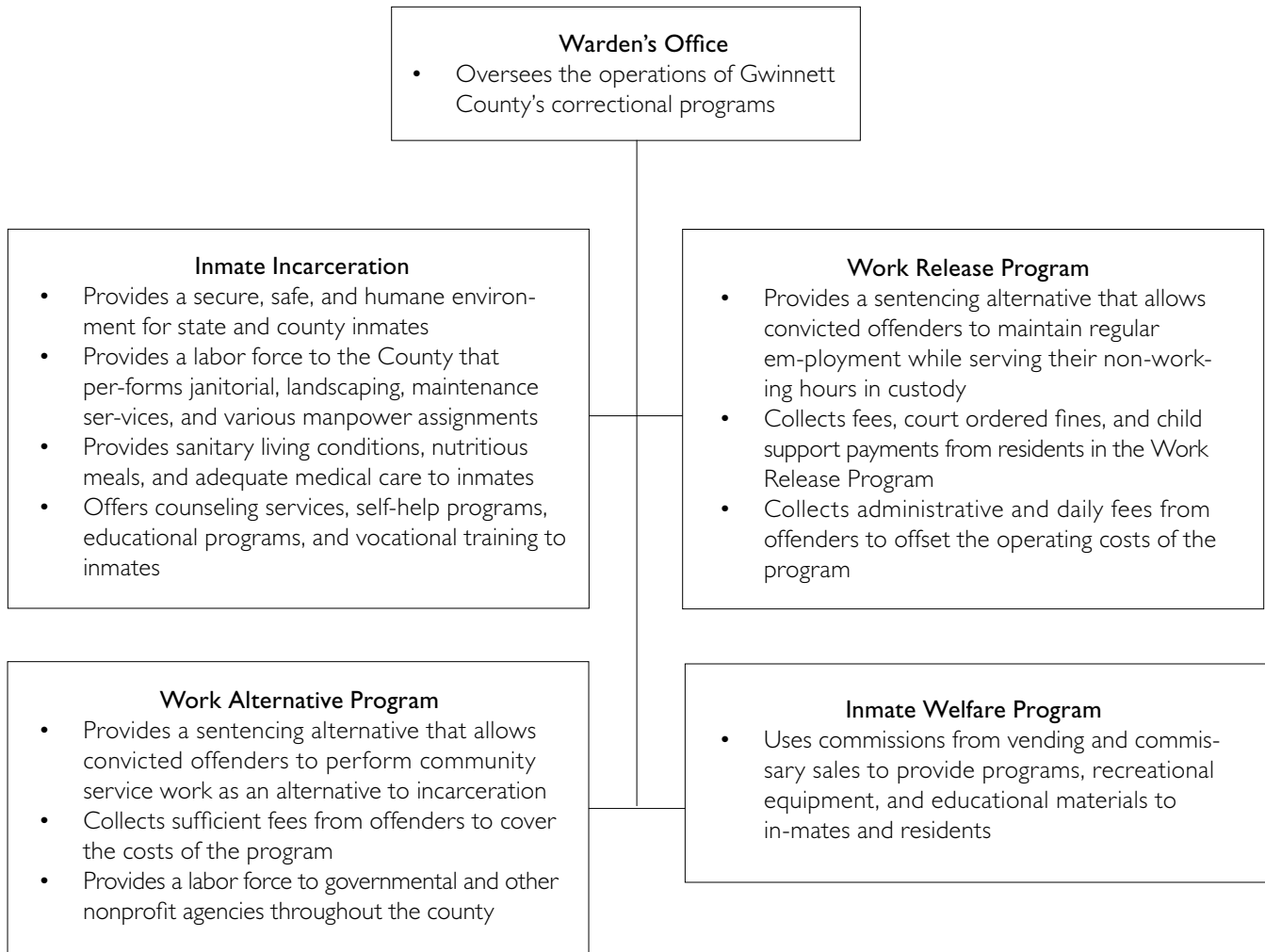
### Community Services (Crime Victims Assistance Fund)

Expenditures/Appropriations (\$)(**)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Partnership Against Domestic Violence – Contrib.	33,421	33,421	33,421	33,421
Gwinnett Rape Crisis – Contribution	30,000	30,000	30,000	30,000
<b>Total</b>	<b>63,421</b>	<b>63,421</b>	<b>63,421</b>	<b>63,421</b>
Authorized Positions – Community Services	-	-	-	-
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
None			-	-

(\*\*) The Solicitor and District Attorney also use this fund.

## correctional services: mission and organization chart

To provide a safe, secure, and humane environment for inmates, staff, and the community; to provide an inmate labor work force for Gwinnett County to help maintain cost effective services; and to provide cost effective sentencing alternatives for the local judicial branch of government.



## correctional services: goals, performance measures, issues, and budgets

### Correctional Services (Goals, Performance Measures, and Issues)

#### Departmental Goals

- To maintain a safe, secure, and humane environment for inmates, staff, and the community.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Avg. inmate population – County-Sentenced	259	274	290	384
Avg. inmate population – State-Sentenced	230	209	227	128

- To supply an inmate labor work force for Gwinnett County to help maintain cost effective services.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Working inmates on external details	255	280	320	320
External detail hours actually worked	208,782	252,554	303,474	300,000
Value of work performed by inmates	\$ 2,430,222	\$ 2,939,729	\$ 3,532,437	\$ 3,500,000

- To provide cost effective sentencing alternatives for the local judicial branch of government.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Average work release population	185	183	164	155
Work Alternative Program community service hours performed	58,548	60,240	52,848	50,000
Value of community service labor	\$ 301,522	\$ 328,317	\$ 350,000	\$ -

- To train inmates under the Workforce Investment Act (WIA) to provide vocational and educational training to the offender population.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Inmates graduating from WIA training	32	44	33	40
Inmates earning their GEDs	45	49	63	50

#### Departmental Issues for FY 2009

- The 2009 budget failed to fund a request for an increase that is part of an annual contract. The department's medical contract increases each year by approximately 5% and a request for \$50,000 to cover this increase was made in the 2009 budget process. Without this money, the department may be unable to provide medical service to its inmates as required by law.
- The department has been identified as potentially having a major role in the County's solid waste plan. What role the department may have has yet to be determined.
- The recent economic down turn has resulted in decreased revenue from the Work Release Program.
- In an effort to alleviate overcrowding at the County jail beds previously allocated to the GA Department of Corrections were converted to County use.

#### Departmental Issues for FY 2010 and Beyond

- The SVR initiative to eliminate the Correctional Services Department.
- Increase support of Gwinnett Clean & Beautiful initiatives to improve community appearance.
- Pursue and implement new and innovative opportunities to provide additional services and/or serve expanded Gwinnett County and municipality customer base. (Revenue)
- Enhance operational effectiveness by completing the American Correctional Association's national accreditation process.
- Increase capture of uncollected revenue (Work Release).



## Correctional Services (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	8,488,962	8,952,687	9,189,179	9,439,282
Operations	3,184,422	3,251,406	3,779,917	3,126,626
Contributions to Other Funds	169,775	402,067	313,317	155,089
Contribution to Capital/Capital Outlay	3,540	-	-	-
<b>Total</b>	<b>11,846,699</b>	<b>12,606,160</b>	<b>13,282,413</b>	<b>12,720,997</b>

Authorized Positions – Correctional Services 140                      140                      140                      140

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
I. Four Suits of Body Armor for Safety Improvements.	15,600	-

## Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	62,837	74,875	71,266	102,494
Operations	25,510	35,175	46,484	42,422
Contributions to Other Funds	836	867	662	659
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>89,183</b>	<b>110,917</b>	<b>118,412</b>	<b>145,575</b>

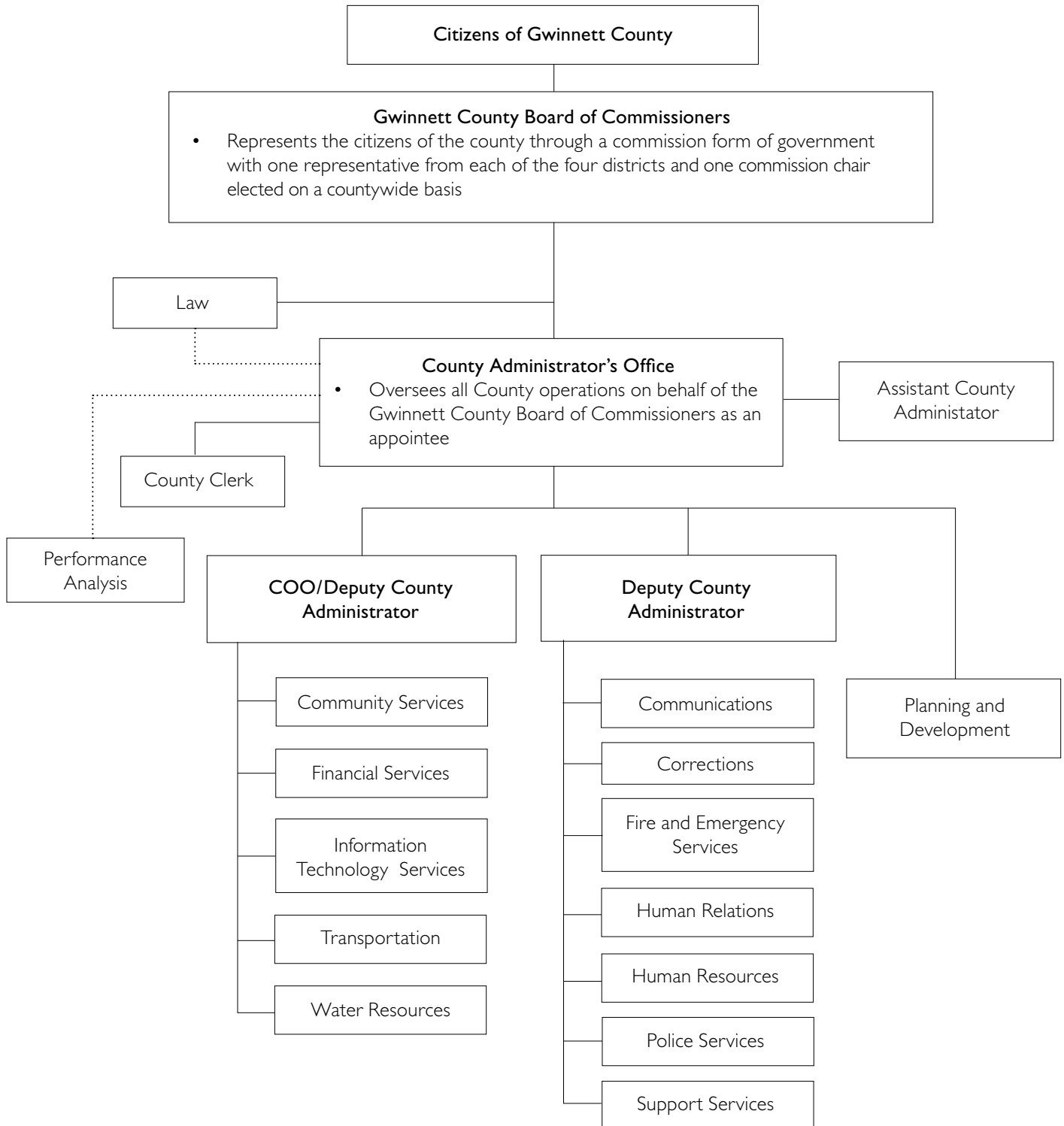
Authorized Positions – Correctional Services |                                      |                                      |                                      |

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

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## county administrator: mission, vision, values, and organization chart

The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful green space, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens. 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.



## county administrator: goals, performance measures, issues, and budgets

### County Administration (Goals, Performance Measures, and Issues)

#### Departmental Goals

1. To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Agenda Items Processed	1,417	1,135	1,100	1,100
Board of Commissioners Meetings	34	36	34	36

2. To evaluate budget requests based on long-term impacts, not just immediate ones, in order to maintain fiscal balance in the future while addressing the most important service needs of the community.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Program modifications requested	\$ 33,437,785	\$ 35,052,939	\$ 36,540,164	\$ 37,049,797
Program modifications approved	\$ 16,858,970	\$ 13,053,018	\$ 8,577,280	\$ 14,251,957

3. To encourage effective management of resources through the county government by holding managers accountable for the outcome of their decisions and actions.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Percent of General Fund Budget expended	95%	95%	95%	95%
Percent of Operating Budget expended	96%	95%	92%	95%

#### Departmental Issues for FY 2009

1. Monitor economic conditions that impact both state government and the metro economy.
2. Develop Unified Plan implementation program.
3. Conclude the realignment of business planning/strategy with budget process.
4. Conclude service delivery plan.
5. Continued emphasis on Service, Value, Responsibility (SVR) Project, LEAN Program, and other cost management initiatives.
6. Recruit and develop senior managers.
7. Increase capital program delivery and infrastructure investment.
8. Ensure Gwinnett participates in federal stimulus programs.
9. Increase economic development, in conjunction with Partnership Gwinnett.
10. Mitigate employee benefits cost increases.
11. Conclude changes for solid waste plan.

#### Departmental Issues for FY 2010 and Beyond

1. Implement Unified Plan objectives
2. Revitalization
3. Economic development
4. Strengthen senior management team
5. Focus on transportation infrastructure

### County Administration (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	1,504,951	2,786,201	3,525,234	3,721,866
Operations	108,455	848,133	1,538,768	1,892,879
Contributions to Other Funds	19,511	40,602	65,765	67,627
Contribution to Capital/Capital Outlay	-	11,360	-	-
<b>Total</b>	<b>1,632,917</b>	<b>3,686,296</b>	<b>5,129,767</b>	<b>5,682,372</b>

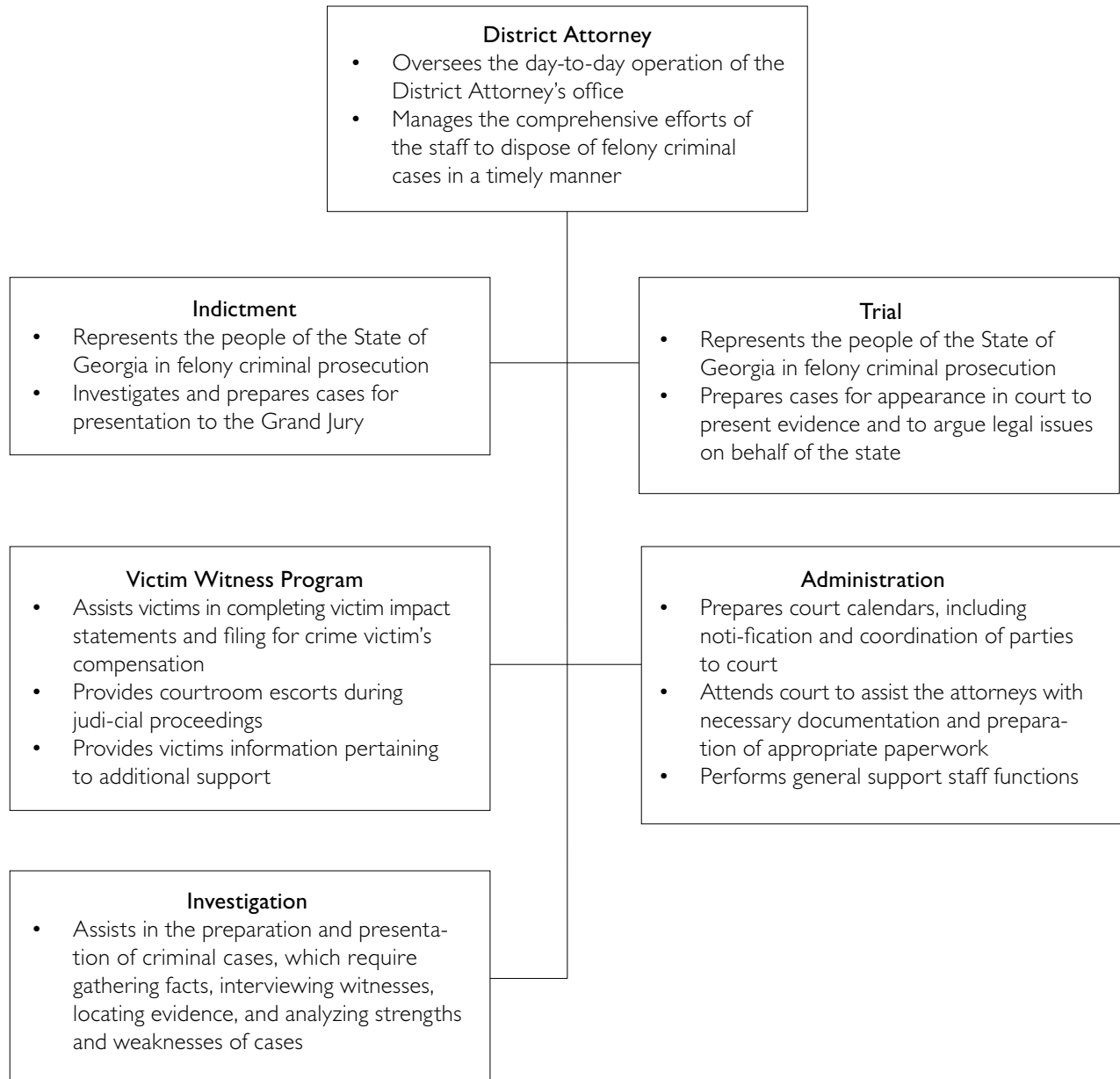
<b>Authorized Positions – County Administration</b>	19	34	36	38
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#### FY 2009 Program Modifications (\$)

1. Additional funding in Professional Services for Temp Services.	45,000	45,000
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## **district attorney:** mission and organization chart

To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of the State and numerous statutes of the *Official Code of Georgia* including both criminal and civil court appearances.



## district attorney: goals, performance measures, issues, and budgets

### District Attorney (Goals, Performance Measurements, and Budgets)

#### Departmental Goals

- To represent the people of the State of Georgia in the prosecution of felony warrants.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Felony cases received	6,270	6,658	6,492	6,816
Cases disposed	6,192	6,307	6,680	6,880

- To assist all persons who fall victim to felony crimes that occur in Gwinnett County.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Contacts per Advocate	5,330	6,124	6,250	6,375
Victim Contacts	42,637	48,992	50,000	51,000

- To prosecute delinquent cases in Juvenile Court.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Juvenile Court hearings attended	5,987	6,930	7,000	6,782

#### Departmental Issues for FY 2009

- Increased trial costs including expert witnesses, travel and interpreter costs
- Continued need for service with shrinking State budget
- Increased complexity of cases due to the extensive multi-defendant cases, particularly the drug trafficking cases

#### Departmental Issues for FY 2010 and Beyond

- Lack of space until courthouse addition is built
- Caseload projected to increase based on population and increase in number of police officers added to GCPD

### District Attorney (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	6,061,829	6,018,897	6,959,890	7,891,501
Operations	357,941	315,360	393,837	416,591
Contributions to Other Funds	95,333	142,622	177,691	132,172
Contribution to Capital/Capital Outlay	4,243	45	8,518	5,185
<b>Total</b>	<b>6,519,346</b>	<b>6,476,924</b>	<b>7,539,936</b>	<b>8,445,449</b>

<b>Authorized Positions – District Attorney</b>	80	82	90	95
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#### FY 2009 Program Modifications (\$)

	2009 Budget	2010 Est.
1. One Attorney II-AT17 and one Legal Associate II for Juvenile Court plus start-up costs (start date 07/01)	83,814	166,026
2. One Criminal Investigator-CI12 for increase workload plus start up costs (start date 07/01)	74,404	87,922
3. Two Attorneys II-AT17 plus start up costs for Drug Task Force (start date 07/01)	122,506	228,270

### District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$) (**)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	357,587	363,519	396,639	379,078
Operations	13,402	13,924	16,792	29,000
Contributions to Other Funds	8,225	4,322	3,296	6,664
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>379,214</b>	<b>381,765</b>	<b>416,727</b>	<b>414,742</b>

Authorized Positions – District Attorney 5                      5                      5                      5

FY 2009 Program Modifications (\$) 2009 Budget      2010 Est.  
 None. -                                      -

(\*\*) The Solicitor and Community Services also use this fund.

### District Attorney (Special Ops Fund)

Expenditures/Appropriations (\$) (**)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	-	-	-	131,735
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,735</b>

Authorized Positions – District Attorney -                                      -                                      -                                      1

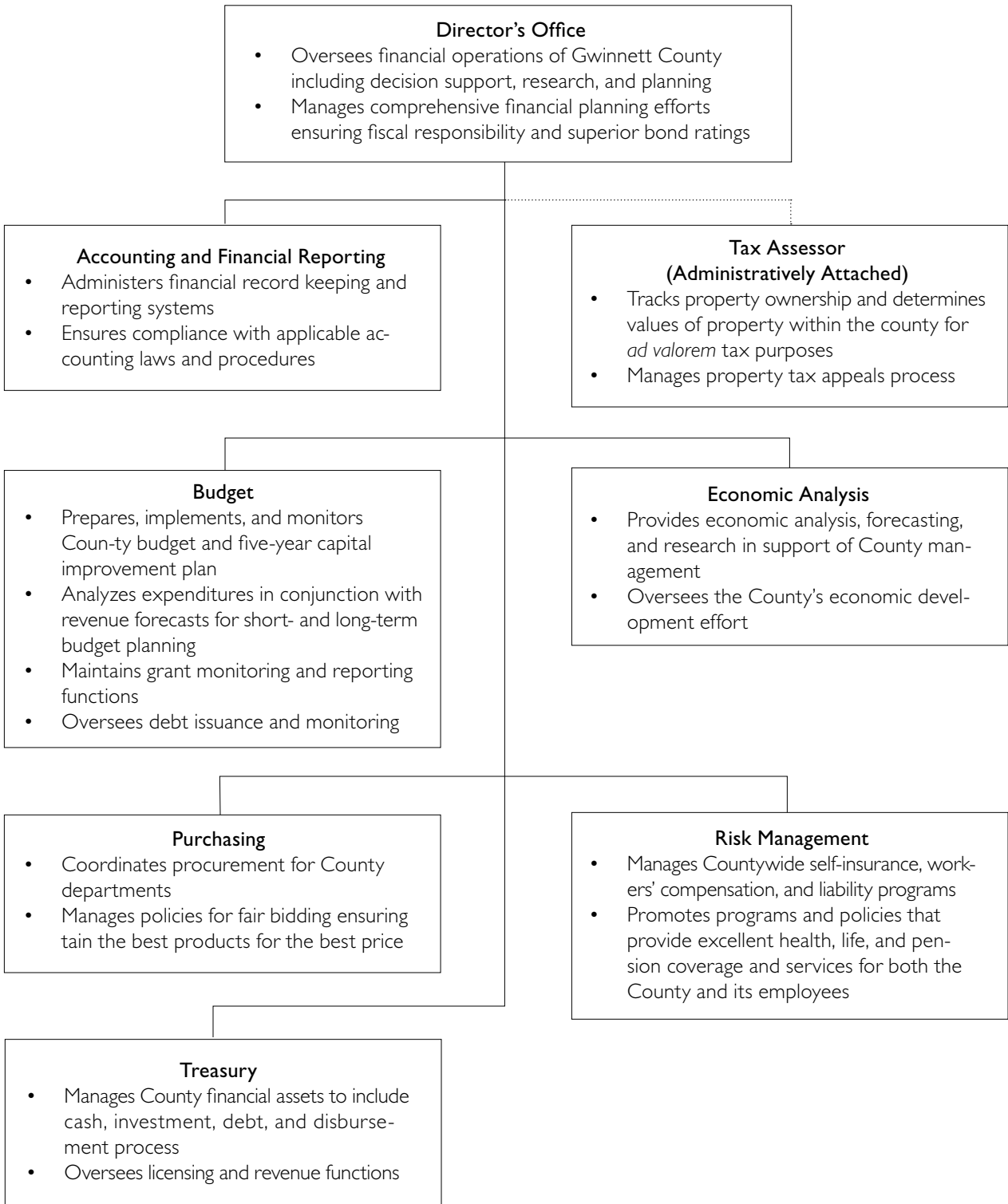
FY 2009 Program Modifications (\$) 2009 Budget      2010 Est.  
 None -    -

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## financial services: mission and organization chart

To advise the Board of Commissioners and the County Administrator on financial matters, to monitor and forecast economic and financial trends, to manage the fiscal affairs of the County government, and provide an array of internal services.



## financial services: goals, performance measures, issues, and budgets

### Financial Services (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

1. To provide timely and accurate financial information to the Board of Commissioners and County Administration thereby enhancing decision making and promoting long-term integrity.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Agenda items processed	992	1,364	812	830
County Administrator forms processed	70	271	115	120
Variance of estimated revenue and actual	99%	101%	100%	100%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

2. To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Fixed assets maintained	18,755	23,472	27,676	30,891
Contract compliance reviews	686	613	568	580
Total dollars of grants maintained	\$ 75,410,783	\$ 80,932,897	\$ 88,796,973	\$ 86,699,963
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

3. To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Bids with no formal protest	99%	99%	98%	97%
Procedures training sessions held	11	36	7	13
Number of prebid/preproposal conferences held	172	140	92	90

4. To effectively manage workers' compensation and property claims administration.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Workers' compensation claims handled	594	564	607	575
General liability claims handled	1,201	1,062	1,022	1,050
Workplace injuries in current year	524	500	454	500

5. To provide efficient and effective benefits plans and its administration.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Benefit plan participants	4,485	4,575	5,099	5,100
Benefits problem intakes processed	573	925	867	900

6. To promote employee safety awareness through training, committee meetings, and safety inspections.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Employees trained	1,658	2,548	2,537	2,000
Safety classes conducted	74	93	115	105
Safety inspections completed	99	101	123	100

7. To ensure accuracy and timeliness in creation of the County's tax digest.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Parcels updated	52,000	66,000	55,000	75,000
Digest ratio (Percentage of Sales Prices)	96%	96%	95%	97%

8. To improve overall investment performance of County assets by expanding market access and strategies.

	2006 Actual	2007 Actual	2008 Est.	2009 Proj.
Investment maintained by the County (billions)	\$ 1.155	\$ 0.948	\$ 0.838	\$ 0.962
Exceed benchmarks for investments (variance)	30 basis points	13 basis points	21 basis points	15 basis points
Exceed established benchmark for investments (frequency)	N/A	N/A	95%	95%

**Departmental Issues for FY 2009**

1. Maximize American Recovery and Reinvestment Act of 2009 funding.
2. Increase Federal Funding of Grants.
3. Implement the Business Process Planning approach for budget development.
4. Implement County TADs.
5. Continue to look at and support economic development and redevelopment opportunities.
6. Maximize negotiated cost savings opportunities.
7. Implementation of an enhanced Wellness Program with financial incentives for participation.
8. Initiation of a safety audit system in key risk exposure departments.
9. Review and determine approach to Solid Waste Management Plan.
10. Increase utilization of Internet-based functions for payment processing.

**Departmental Issues for FY 2010 and Beyond**

1. Maintain quality staff while allowing for a robust assimilation and develop plan to support succession planning and staff movement.
2. Develop long-term financial forecast.
3. Continue to look at and support economic development and redevelopment opportunities.
4. Upgrade of Supplier Management and Contract Management Systems.
5. Enhance employee health cost control.
6. Revision of the defined benefit pension portfolio investment allocation policy.
7. Implement operational aspects of Solid Waste Magement Plan.
8. Implement 3% withholding on vendors effective January 1, 2012 (IRS Code Section 3402(t) – 2006 Tax Increase Prevention and Reconciliation Act as amended by the 2009 American Recovery and Reinvestment Act.
9. Yearly, continue to identify and revalue all properties that need updating to maintain acceptable levels on future tax digests.

**Financial Services (General Fund)**

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	10,858,927	11,114,537	10,776,783	11,110,532
Operations	1,258,647	1,548,614	1,765,900	1,881,621
Contributions to Other Funds	203,442	317,971	323,942	225,775
Contribution to Capital/Capital Outlay	1,200	-	-	-
<b>Total</b>	<b>12,322,216</b>	<b>12,981,122</b>	<b>12,866,625</b>	<b>13,217,928</b>
Authorized Positions – Financial Services	157	159	150	149
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
I. None			-	-

**Financial Services (Group Self-Insurance Fund)**

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	485,783	352,797	389,708	432,203
Operations	41,508,542	38,827,572	51,793,334	60,436,815
Contributions to Other Funds	6,690	8,372,484	4,612	3,958
<b>Total</b>	<b>42,001,015</b>	<b>47,552,853</b>	<b>52,187,654</b>	<b>60,872,976</b>
Authorized Positions – Financial Services	9	6	6	6
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
None			-	-

## Financial Services (General Obligation Debt Service Fund – 1986 Issue)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Debt Services	8,518,608	8,561,758	8,592,358	8,644,383
<b>Total</b>	<b>8,518,608</b>	<b>8,561,758</b>	<b>8,592,358</b>	<b>8,644,383</b>
 Authorized Positions	 -	 -	 -	 -
 FY 2009 Program Modifications (\$)			 <u>2009 Budget</u>	 <u>2010 Est.</u>
None			-	-

## Financial Services (General Obligation Debt Service Fund – Detention Center)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Debt Services	5,273,006	5,246,031	5,197,481	5,214,382
<b>Total</b>	<b>5,273,006</b>	<b>5,246,031</b>	<b>5,197,481</b>	<b>5,214,382</b>
 Authorized Positions	 -	 -	 -	 -
 FY 2009 Program Modifications (\$)			 <u>2009 Budget</u>	 <u>2010 Est.</u>
None			-	-

## Financial Services (Tourism Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Tourism Operations	5,865,828	6,260,776	2,040,297	2,211,914
Contributions to Other Funds	-	-	10,763,447	10,362,132
Contribution to Capital/Capital Outlay	-	-	574,825	437,030
<b>Total</b>	<b>5,865,828</b>	<b>6,260,776</b>	<b>13,378,569</b>	<b>13,011,076</b>
 Authorized Positions	 -	 -	 -	 -
 FY 2009 Program Modifications (\$)			 <u>2009 Budget</u>	 <u>2010 Est.</u>
None			-	-

## Financial Services (Tourism Sustainability Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Reserve/Contingencies	N/A	N/A	-	385,842
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385,842</b>
 Authorized Positions	 -	 -	 -	 -
 FY 2009 Program Modifications (\$)			 <u>2009 Budget</u>	 <u>2010 Est.</u>
None			-	-

## Financial Services (Risk Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	868,482	909,849	968,873	1,003,715
Operations	3,463,596	3,364,352	4,185,412	6,267,017
Contributions to Other Funds	21,348	13,280	257,578	7,017
<b>Total</b>	<b>4,353,426</b>	<b>4,287,481</b>	<b>5,411,863</b>	<b>7,277,749</b>
 Authorized Positions – Financial Services	 8	 8	 8	 8
Authorized Positions – Law	2	2	2	2

## Financial Services (Worker's Compensation Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	-	2,359	-	-
Operations	3,476,192	1,646,696	3,416,752	4,680,506
Contributions to Other Funds	3,000,000	-	-	-
<b>Total</b>	<b>6,476,192</b>	<b>1,649,055</b>	<b>3,416,752</b>	<b>4,680,506</b>
Authorized Positions – Financial Services	-	-	-	-
FY 2009 Program Modifications (\$)			2009 Budget	2010 Est.
None			-	-

## Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	-	-	261,695	425,758
Operations	421,440	482,648	2,286,302	805,530
Debt Services	-	-	-	1,333,355
Contributions to Other Funds	212,411	188,376	28,820	62,363
Transfer to Renewal and Extension	114,531	87,476	-	-
<b>Total</b>	<b>748,382</b>	<b>758,500</b>	<b>2,576,817</b>	<b>2,627,006</b>
Authorized Positions	-	-	-	-
FY 2009 Program Modifications (\$)			2009 Budget	2010 Est.
None			-	-

## Financial Services (Auto Liability)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Insurance Premiums and Claims	224,109	630,124	220,033	750,000
<b>Total</b>	<b>224,109</b>	<b>630,124</b>	<b>220,033</b>	<b>750,000</b>
Authorized Positions	-	-	-	-
FY 2009 Program Modifications (\$)			2009 Budget	2010 Est.
None			-	-

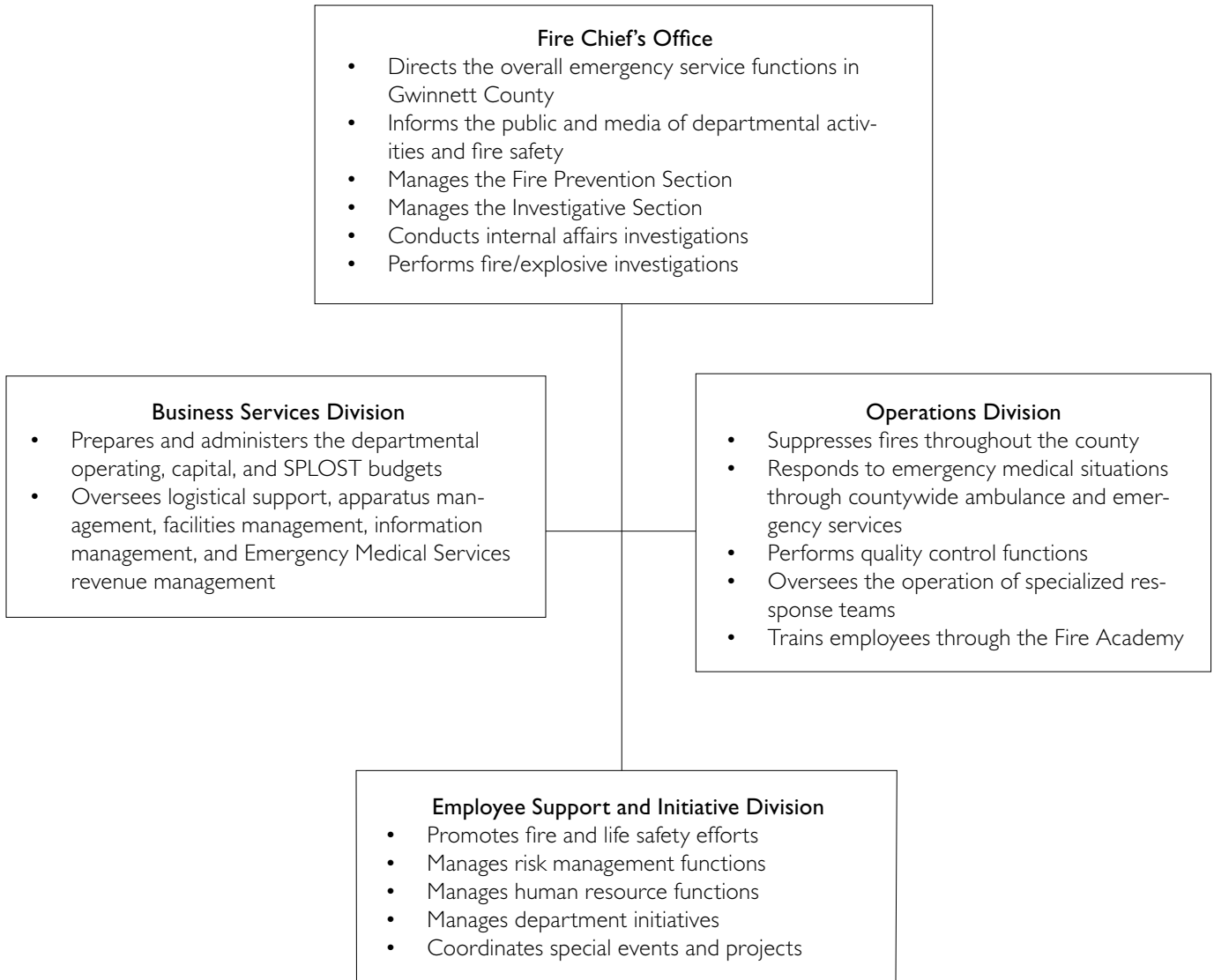
## Financial Services (Stadium Operating Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Operations	N/A	N/A	-	2,646,113
Debt Services	-	-	-	1,600
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,647,713</b>
Authorized Positions	-	-	-	-
FY 2009 Program Modifications (\$)			2009 Budget	2010 Est.
None			-	-

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## fire and emergency services: mission, vision, values, and organization chart

To provide fire and emergency service education, prevention, and response services to Gwinnett County citizens and visitors in order to save lives and property. Serving this area with fire protection and emergency medical services is the mission of the Department of Fire and Emergency Services. We will deliver the highest quality of assistance to all customers. **Values:** Truth, Trust, Respect, and Unity.



## fire and emergency services: goals, performance measures, issues, and budgets

### Fire and Emergency Services (Goals, Performance Measures, and Issues)

#### Departmental Goals

- Optimize the service delivery capabilities of the department to better serve the citizens of Gwinnett County.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Percentage of responses within six minutes	46%	47%	48%	49%
Percentage of responses within eight minutes	28%	28%	28%	28%
Percentage of responses within 11 minutes	17%	18%	17%	17%
Percentage of responses greater than 11 minutes	9%	7%	7%	7%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Emergency Medical Services responses	89,448	108,547	101,976	103,962
Patients transported	23,432	28,740	29,302	31,446

- Ensure the safety of the public through the aggressive enforcement of codes and standards.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Fire Inspections per unit employee	1,378	1,089	1,105	1,287
Plans reviewed per unit employee	1,645	1,657	1,301	2,213
Field inspections conducted	12,406	11,981	12,158	14,158
Plans reviewed	11,512	11,601	7,811	6,640

- Anticipate, plan for, and mitigate the effects of natural and manmade disasters.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Fire responses	24,328	22,534	23,624	23,753
Hazardous materials incidents	277	278	622	852
Other incidents (false alarms, etc.)	13,420	13,222	20,121	24,654

- Heighten the public awareness of fire safety through the utilization of community education opportunities.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Community training opportunities offered	1,844	1,796	1,489	1,800

#### Departmental Issues for FY 2009

- Achieving strategic deployment of department facilities through the use of a station location model.
- Monitoring the operations and maintenance costs associated with the expansion of new and renovated facilities.
- Monitoring the quality of services through a quality improvement and assurance program.
- Providing adequate deployment forces to mitigate overtime escalation.
- Consolidation of department warehouses as well as consolidating Police and Corrections warehouses.

#### Departmental Issues for FY 2010 and Beyond

- Meeting the demands for medical service will necessitate the systematic expansion of the EMS delivery system.
- Expanding the training efforts to prepare new leaders will require expanded efforts through the Fire Academy.
- The growth of the department as it prepares to meet the demands for service will require an enhanced recruiting effort to fill position vacancies.



## Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	54,025,945	56,806,438	60,703,716	65,765,417
Operations	5,157,879	5,224,469	6,632,469	8,965,070
Contributions to Other Funds	1,539,394	2,029,635	1,518,012	1,878,323
Contribution to Capital/Capital Outlay	102,591	132,838	17,622	218,430
<b>Total</b>	<b>60,825,809</b>	<b>64,193,380</b>	<b>68,871,819</b>	<b>76,827,240</b>

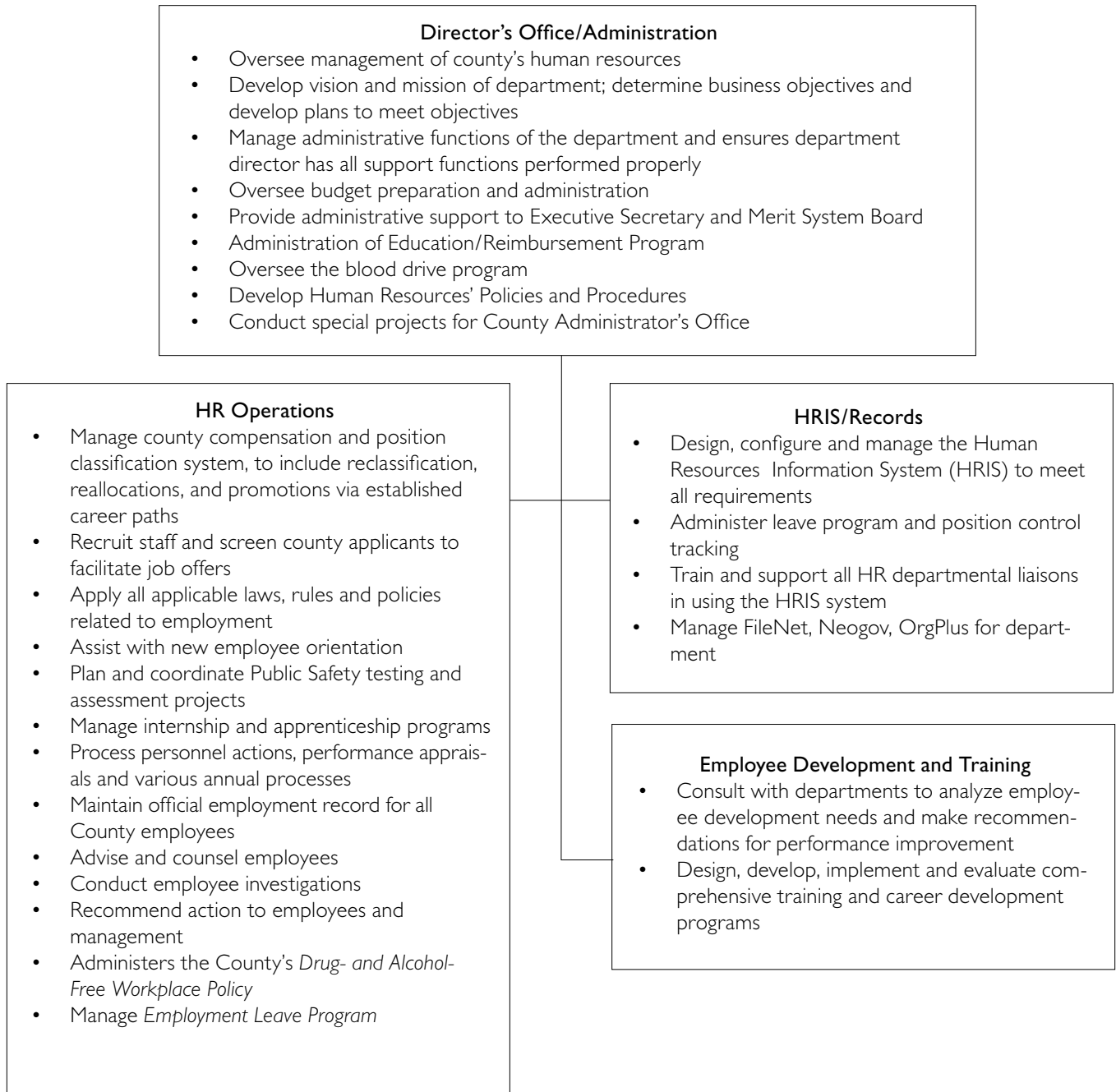
<b>Authorized Positions: Fire and Emergency Services</b>	713	757	766	838
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FY 2008 Program Modifications (\$)	2009 Budget	2010 Est.
1. 12 Firefighter III, 3 FF Driver/Engineer and 3 FF Capt. (start 01/01) plus start up costs for Ladder 18	1,385,941	1,307,847
2. 9 Firefighter III; 3 FF Driver/Engineer and 3 FF Lt. (start 01/01) plus start up costs for Station 29	1,163,572	1,096,031
3. 21 Firefighter III; 6 FF Driver/Engineer; 3 FF Capt.; and 3 FF Lt. (start 03/01) plus start up costs for Station 30	2,112,435	2,574,775
4. 9 Firemedic for Ambulance Expansion plus start up costs (start date 03/01)	496,534	576,477
5. Lease for Station 13	175,000	175,000

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## human resources: mission, vision, values, and organization chart

Human Resources mission is to provide quality human resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment. Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government. We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers.



## human resources: goals, performance measures, issues, and budgets

### Human Resources (Goals, Issues, Performance Measurements, and Budgets)

#### Departmental Goals

1. Reduce average full-time vacancy rate for departments reporting to the CA to 4%.	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Average full-time job vacancies per year	8%	4.1%	4.96%	4%
2. Maintain voluntary turnover rate for departments reporting to the CA (voluntary terminations) at or below 7%.	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Percent of voluntary termination	10.50%	9.25%	8.15%	7%
3. Reduce Sworn Police vacancy rate at or below 5%.	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Proj.</u>
Percent of Sworn Police vacancies per year	3.3%	4.54%	5.19%	5%

#### Departmental Issues for FY 2009

1. Conduct feasibility study for AOC to conduct Gwinnett County random drug screens
2. Consolidate new hire information Neogov/SAP
3. Develop and implement enhanced PFP plan for deputy and division directors
4. Realign Balanced Compensation targets
5. Conduct feasibility study for consolidation of public safety pre-employment physicals
6. Audit departmental succession plans and coordinate annual update
7. Train management/supervisors on updated drug and alcohol policy and procedures
8. Reduce employee turnover and improve new-hire retention
9. Add education/certification information to employee SAP data
10. Scan employee files (red and white) into FILENET
11. Develop Countywide Business Continuity plan
12. Train management/supervisors on updated FMLA/ADAAA regulations
13. Reduce vacancy rate for sworn police department positions and other departments
14. Reduce time to fill positions
15. Ensure continuous retraining opportunities for managers and supervisors
16. Monitor monthly departmental spending
17. Ensure continuous skill development for HR staff

#### Departmental Issues for FY 2010 and Beyond

1. Attracting and retaining highly qualified diverse workforce that reflects the county population
2. Continue to provide effective training programs to ensure continuous employee learning and development.

### Human Services (General Fund)

<b>Expenditures/Appropriations (\$)</b>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Personal Services	2,278,221	2,613,310	2,535,516	2,752,570
Operations	742,235	704,385	587,351	715,056
Contributions to Other Funds	25,087	26,836	21,134	23,796
<b>Total</b>	<u><b>3,045,543</b></u>	<u><b>3,344,531</b></u>	<u><b>3,144,001</b></u>	<u><b>3,491,422</b></u>
 <b>Authorized Positions – Human Resources</b>	 32	 32	 32	 32
 <b>FY 2009 Program Modifications (\$)</b>			<u>2009 Budget</u>	<u>2010 Est.</u>
1. None			-	-

## information technology: mission, vision, values, and organization chart

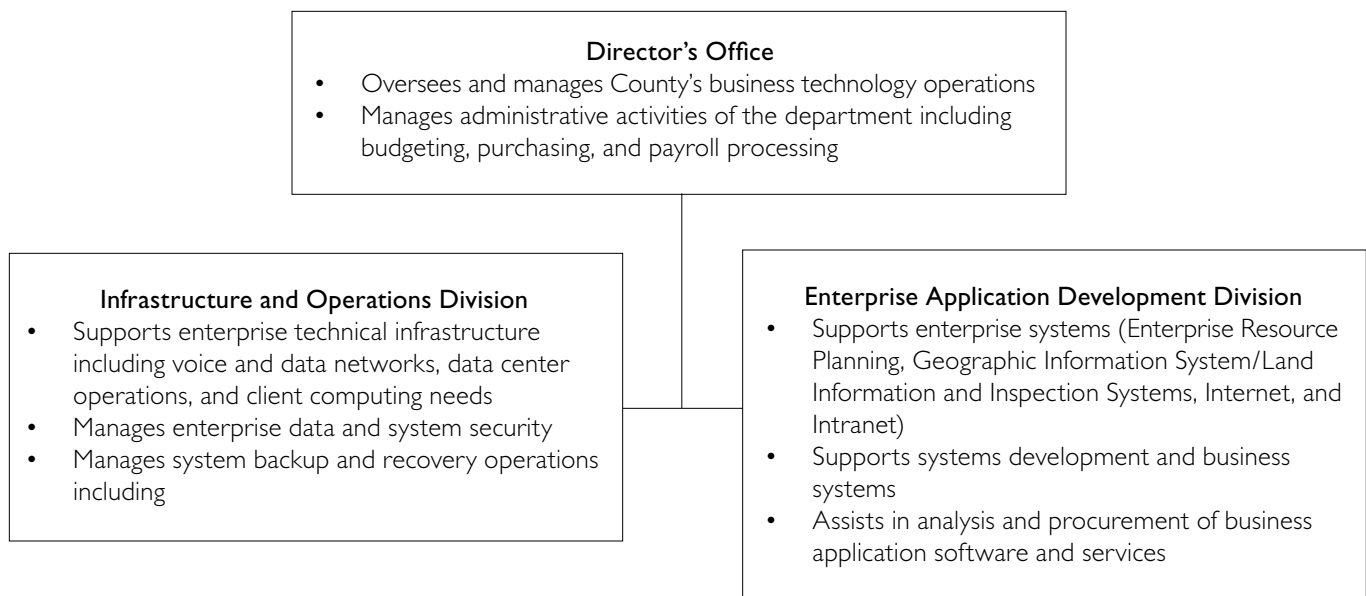
Information Technology Services will provide high quality and cost-effective technology solutions engineered to support County business activities and provide citizens with access to e-government services.

### Vision Statement

- Our vision is to provide innovative technology leadership and solutions necessary to ensure County agencies and citizens are provided with access to information and services in a timely manner
- Our vision will be accompanied by excellent customer service provided in an efficient and cost effective manner

### Values Statement

- The core values of Information Technology Services include our goal of providing excellent service and responsive technology support for County agencies and citizens
- Our values are built upon a foundation of experience, education, and training required in providing the best and most cost-effective technology leadership



## Information Technology (Goals, Performance Measurements, Issues, and Budgets)

### Departmental Goals

- I. To provide professional, dedicated, efficient technology support in a manner conducive to timeliness and a high level of customer service.

	2006 Actual	2007 Actual	2008 Actual	2008 Proj.
Percent service requests completed on schedule	N/A	N/A	94%	96%
Percent help desk calls resolved to logged	N/A	N/A	96%	98%
Percent network/servers/mainframe available	N/A	N/A	99%	

### Departmental Issues for FY 2009

1. Upgrade of SAP R3, Plant Maintenance, Project Systems, and Strategic Enterprise Management (SEM).
2. Implement Disaster Recovery program and construction of secondary data center.
3. Upgrade Microsoft desktop and server operating systems to more current stable versions.
4. Upgrade GJAC and DWR telephone system to Voice of Internet Protocol (VOIP).
5. Continuation of the Criminal Justice Information System (CJIS) upgrade with subsequent phases.
6. Conversion of long term contract labor to full time employees.
7. Consolidation of technical support from non-DoITS BOC agencies.
8. Migrate Intranet from current platform to a system that closely integrates with our office productivity software and other business systems.
9. Develop a five-year strategic plan.

### Departmental Issues for FY 2010 and Beyond

1. Complete implementation of VOIP telephone system.
2. Continuation of CJIS implementation.
3. Complete upgrade of SAP R3, Plant Maintenance, Project Systems, and SEM.
4. Complete Disaster Recovery program by installing systems in secondary data center and developing formal Disaster Recovery operational procedures including conducting simulated test.
5. Migrate Internet from current platform to an alternative platform that improves functionality and usability along with reducing cost to support and operate.
6. Establish services contracts with multiple vendors to provide technical services on demand.
7. Complete asset management program.

## Information Technology (General Fund)\*

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	-	-	7,147,502	10,687,181
Operations	-	-	13,693,291	12,330,100
Contributions to Other Funds	-	-	47,097	52,713
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	-	-	<b>20,887,890</b>	<b>23,069,994</b>

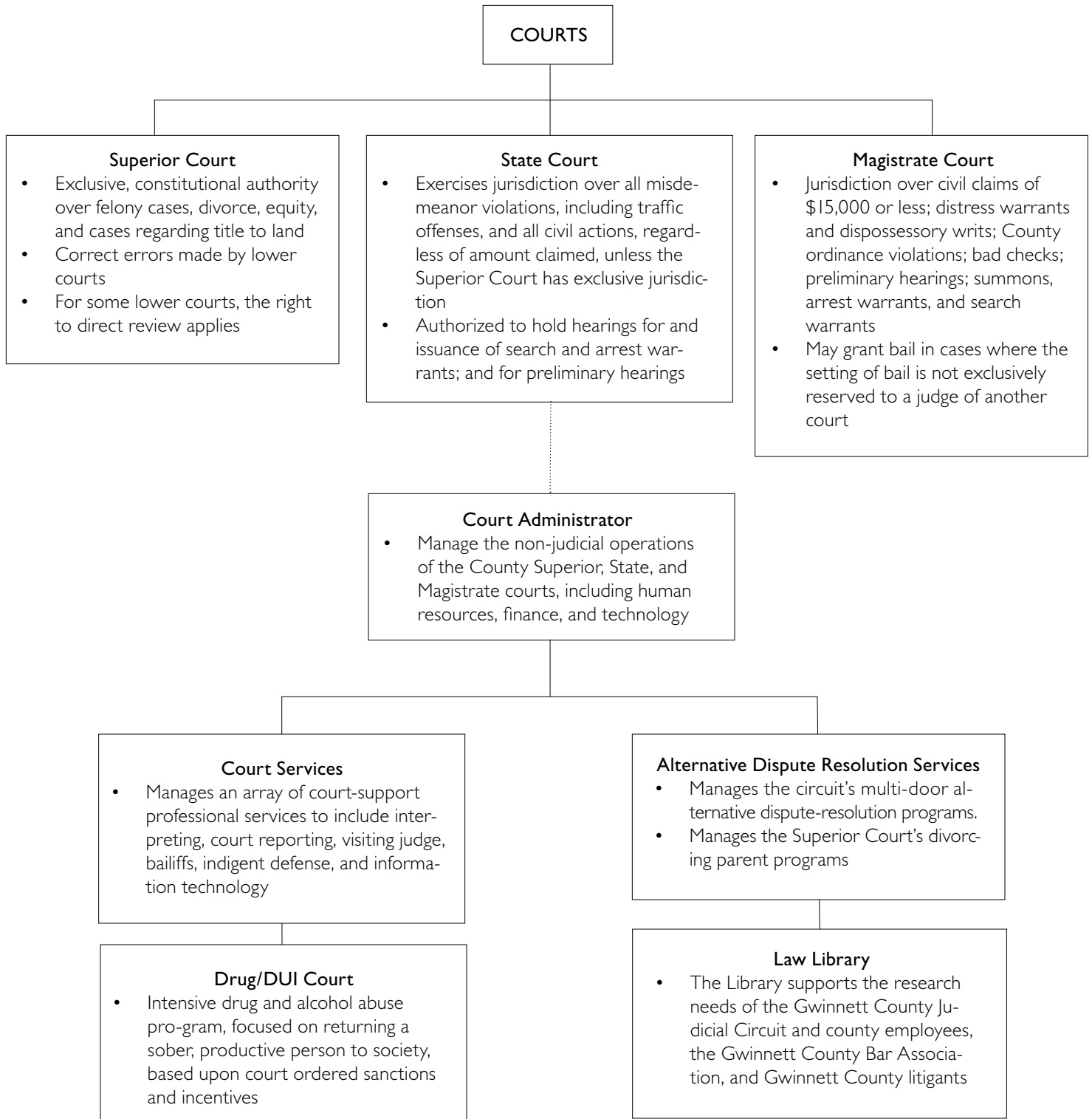
<b>Authorized Positions</b>	-	-	79	125
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	2009 Budget	2010 Est.
I. Additional funds for License and Support Agreements.	929,009	929,009

(\* In 2008, Information Technology moved from Support Services and became its own department.

## judiciary: mission and organization chart

To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



## judiciary: goals, performance measures, issues, and budgets

### Judiciary (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Performance Measures

##### 1. Felony cases filed and disposed

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Felony cases filed	5,832	5,546	5,883	6,177
Felony cases disposed	5,830	6,060	6,472	6,177
Percent of felony filings disposed	100.0%	109.3%	110.0%	100.0%

##### 2. Misdemeanor cases filed and disposed

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Misdemeanor cases filed	7,306	7,768	10,517	11,043
Misdemeanor cases disposed	7,561	8,148	8,892	10,490
Percent of misdemeanor filings disposed	103.5%	104.9%	84.5%	95.0%

##### 3. Civil cases filed and disposed in the trial courts

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Civil cases filed	28,807	36,288	38,335	42,169
Civil cases disposed	25,586	33,426	34,766	37,952
Percent of civil filings disposed	88.8%	92.1%	90.7%	90.0%

##### 4. Domestic cases filed and disposed

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Domestic cases filed	7,030	7,109	10,001	10,300
Domestic cases disposed	7,101	7,314	10,489	10,300
Percent of domestic filings disposed	101.0%	102.9%	104.9%	100.0%

##### 5. Civil cases filed and disposed in the non-trial courts

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Civil cases filed	40,708	41,584	47,111	49,467
Civil cases disposed	39,686	40,523	45,630	47,982
Percent of civil filings disposed	97.5%	97.4%	96.9%	97.0%

#### Departmental Issues for FY 2009

1. As the caseload for the superior, state, and magistrate courts continue to increase, additional judges will be needed to support these courts.
2. The Superior Court's drug court program has been in place three years and the State Court DUI court two years. Full-time County staff is needed to support the continuity of these programs as they continue to grow and grant funding continues to decrease.
3. As the number of case filings, attorneys and pro-se litigants in the Gwinnett Circuit continue to increase, utilization of the Law Library increases, placing a strain on the existing staff. Additional staff is needed.
4. The Administrative Office of the Courts provides administrative and support services to the superior, state, and magistrate courts. Due to the additional judgeships added over the past few years, the AOC needs an additional employee to cover these services.
5. Family violence cases are some of the most volatile cases filed in the courts. The Magistrate Court is hampered by the lack of follow-up that could provide alternatives and protection to victims and their families. A family violence coordinator is needed to monitor compliance with court orders.

#### Departmental Issues for FY 2010 and Beyond

1. Space remains a priority issue with the Courts. With the passage of the SPLIST, a new courthouse addition is in the planning stages. There is currently no office space available for additional judgeships.
2. Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space and budgetary issues the jail and the courthouse continue to face, the time is right for a pre-trial program.
3. The multi-million dollar CJIS project began in 2008 with parts of project one expected to go live in 2009. As the implementation of this project continues dedicated staff will be needed to manage the integrated criminal justice systems throughout the County.
4. In 2008, the court added a drug testing lab. With projected growth in clients and revenue, a separate facility or leased space will be needed in the future.
5. The enormous change in the diversity of the population that the county has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold over the past five years and this growth is expected to continue. A direct impact will be in the cost of providing interpreting services and the staff time to coordinate.



6. Gwinnett County's ADR program was created to offer litigants, with cases filed in the Gwinnett County Courts, a variety of ways to resolve their disputes which may be preferable to trial. This process saves both the litigants and court, time and money. As more litigants and attorneys take advantage of this program, additional staffing will be required.

### Judiciary (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	8,763,295	9,613,354	10,261,482	10,931,454
Operations	7,479,229	7,617,654	7,998,139	8,283,255
Contributions to Other Funds	86,781	76,373	70,150	63,791
Contribution to Capital/Capital Outlay	5,600	5,600	5,600	-
<b>Total</b>	<b>16,334,905</b>	<b>17,312,981</b>	<b>18,335,371</b>	<b>19,278,500</b>

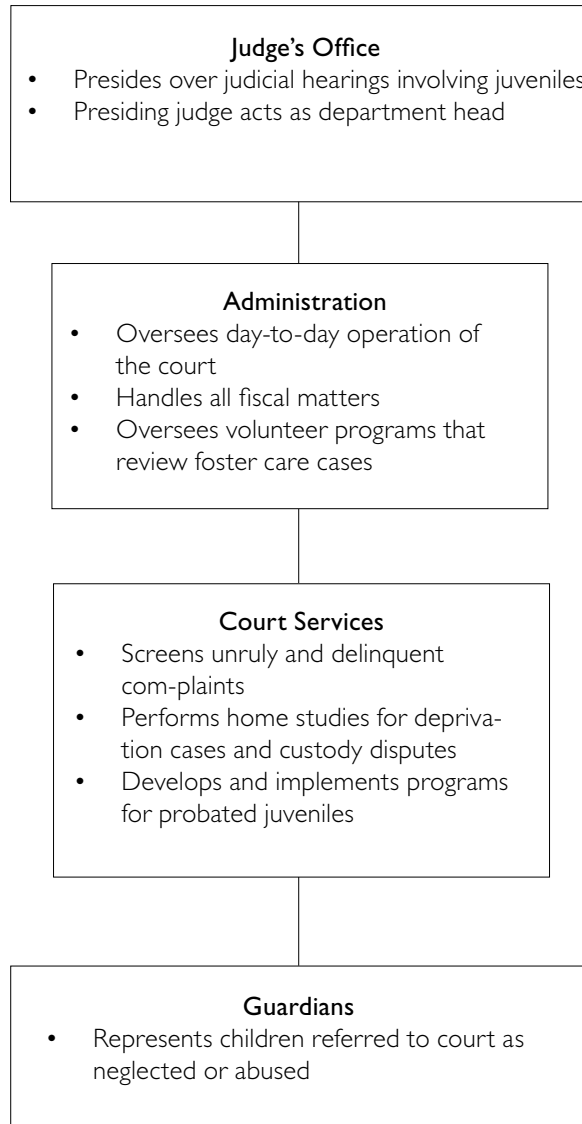
Authorized Positions – Judiciary	83	88	93	94
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FY 2009 Program Modifications (\$)	2008 Budget	2009 Est.
1. Senior Judge per diem supplement increase	79,882	-
2. Change status of one PT Magistrate Judge to full-time (start 01/01)	69,663	69,663
3. Drug/DUI Court Case Manager (start 03/01)	27,401	55,345

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**juvenile court:** mission and organization chart

To exercise jurisdiction over all juveniles within the county who are alleged to be delinquent, unruly, traffic offenders, or deprived children, as well as children who are subjects of custody disputes, and to supervise those juveniles placed on probation.



## juvenile court: goals, performance measures, issues, and budgets

### Juvenile Court (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

1. To provide rehabilitative and/or punitive actions/services in issues involving status offenders/delinquent juveniles.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Delinquent filings	7,427	7,573	7,219	7,500
Delinquent filings disposed	6,989	9,538	8,755	8,000
Percent of delinquent filings disposed	94%	125%	121%	105%

2. To provide the necessary action/services to reunite families and/or provide direction in deprivation cases.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Deprivation filings	2,261	2,075	713	750
Deprivation filings disposed	2,381	3,757	1,653	1,200
Percent of delinquent filings disposed	105%	136%	231%	160%

3. To provide direction/rulings in issues concerning marriage, military, emancipation, and other issues relating to juveniles.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Special proceeding filings	347	157	189	190
Special proceeding filings disposed	441	241	161	190
Percent of delinquent filings disposed	127%	153%	85%	100%

4. To provide hearings for traffic violations by juveniles, custody issues, child support, and termination of parental rights.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Traffic violation filings	1,359	1,288	1,032	1,100
Traffic violation filings disposed	1,260	1,607	1,141	1,150
Percent of violation filings disposed	93%	125%	110%	105%

5. This is the combined total number of offenses, deprived filings, and other motions which require action before the court.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Total charges/filings handled by the Court	11,390	11,348	9,301	11,000
Total charges/filings disposed by the Court	11,071	15,893	11,874	11,000
Percentage of total charges/filings disposed	97%	140%	126%	100%

6. To cooperate and interact with other agencies/citizens as needed in order to facilitate appropriate programs for deprived/delinquent youth.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Program referrals	3,131	3,477	3,630	3,700
Programs completed	3,068	3,405	3,583	3,600
Percent of programs completed	98%	98%	99%	97%

#### Departmental Issues for FY 2009

1. Build out of the fourth floor to add waiting area space and space for the Guardians DA's Office and Intake
2. Additional funding for medical bills for non-committed youth that are held in detention.
3. Implementation of Indigent Defense electronic invoicing.

**Departmental Issues for FY 2010 and Beyond**

1. Lack of bed space for incarcerated youths.
2. Additional Intake and Probation staff due to increase in cases.

**Juvenile Court (General Fund)**

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	4,701,452	4,975,479	5,146,110	5,236,641
Operations	1,156,880	1,161,818	1,127,415	1,193,700
Contributions to Other Funds	79,092	79,166	82,681	54,383
<b>Total</b>	<b>5,937,424</b>	<b>6,216,463</b>	<b>6,356,206</b>	<b>6,484,724</b>

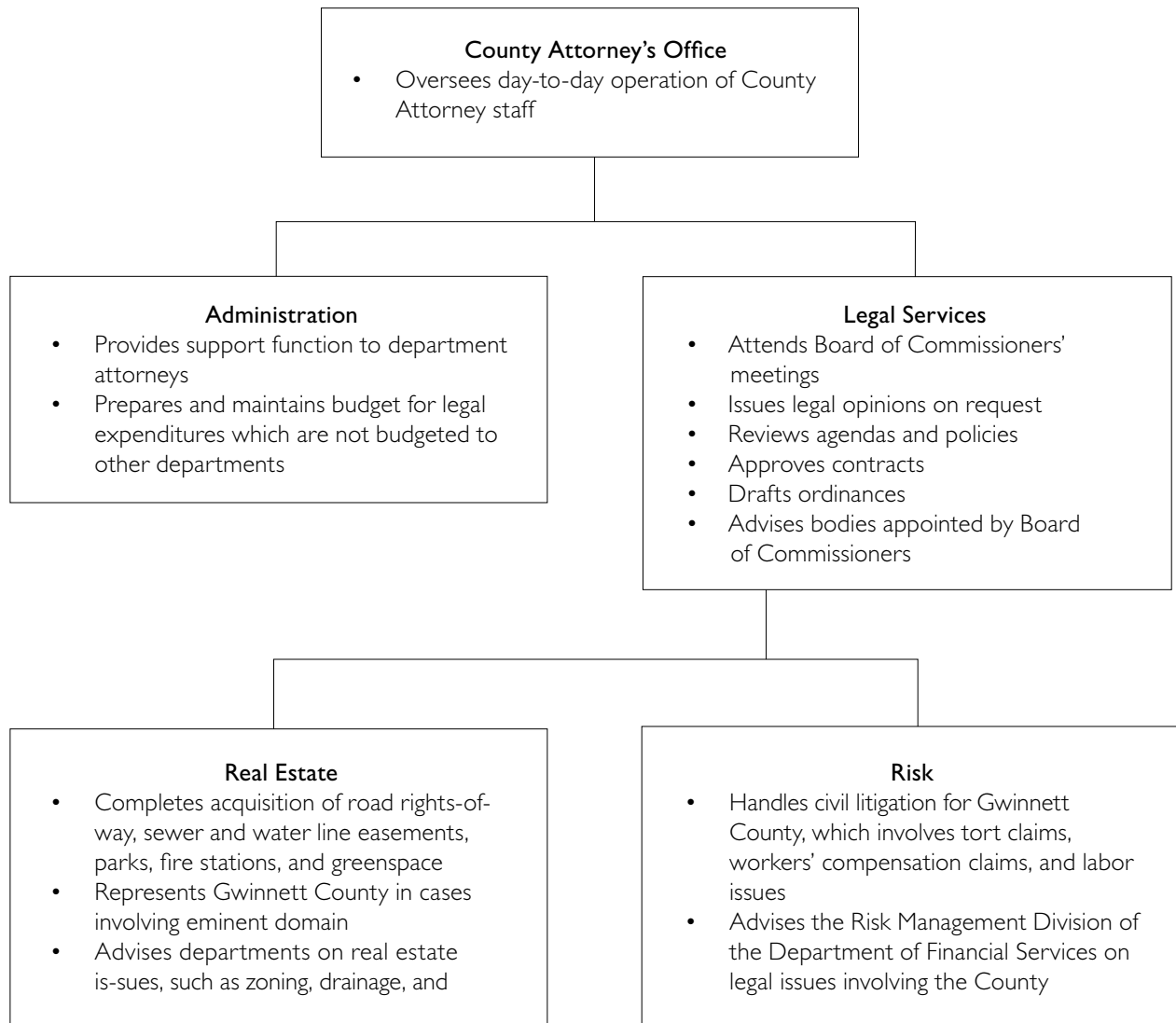
Authorized Positions – Juvenile Court	59	61	61	61
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
I. None	-	-

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## law department: mission, vision, values, and organization chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, and staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the State of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations while maintaining an excellent staff with continued improvements in office technology. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



## law department: goals, performance measures, issues, and budgets

### Law Department (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

- To ensure that a full-range of high quality legal services are provided.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Assignments received	817	825	950	1000
Legal opinions requested	32	35	22	15
Contracts submitted for review	1016	1025	788	788

- To process workload in a timely manner and be responsive to the needs of clients.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Assignments or legal opinions completed	778	775	910	950
Lawsuits completed	91	90	173	150
Contracts processed	980	980	787	800

#### Departmental Issues for FY 2009 and Beyond

- The continued growth in the county will result in an ongoing increase in service-related and land development-related issues.
- The requests for non-litigation services provided by this office, such as requests for legal opinions, open records requests, and review of assignments and agenda items, continue to be of increased complexity and volume.
- The current economic environment will result in an increased volume of tax appeals.
- Demands for immediate information and services continue the need for thorough record keeping. Client Profiles, a case management software program, was implemented in 2006, increasing our ability to rapidly manage cases, track incoming requests, and outgoing responses.
- With the passage of the 2008 SPLOST, acquisitions and condemnations for roads and other purposes will continue to increase.
- Implementation of an updated solid waste plan will require ordinance revisions and extensive legal guidance.

#### Departmental Issues for FY 2010 and Beyond

- The Special Purpose Local Option Sales Tax (SPLOST) will continue to result in acquisitions and condemnations for parks, libraries, roads, and public safety facilities.
- The litigation caseload being handled in-house continues to be of increased complexity.
- Achieving the goal of maintaining a positive quality of life for Gwinnett County residents will continue to require new and revised ordinances.

### Law Department (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	1,323,821	1,228,543	1,342,799	1,104,476
Operations	85,991	81,495	91,348	108,900
Contributions to Other Funds	11,947	12,088	7,908	-
<b>Total</b>	<b>1,421,759</b>	<b>1,322,126</b>	<b>1,442,055</b>	<b>1,213,376</b>

Authorized Positions – Law (*)	14	12	12	12
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FY 2009 Program Modifications (\$)		2009 Budget	2010 Est.
None		-	-

(\*) Law Department has two additional positions in the Risk Fund in each year for a total of 14.



The following two areas of the General Fund budget are not affiliated with any department directly. The "Miscellaneous Expenses (General Fund)" consists mainly of the fund's contribution to capital projects, the fund's contributions to other funds (Stormwater and Local Transit), various reserves, and a Countywide contingency. The Medical Examiner's contract is a privatized service. The internal audit function of the County was moved under the County Administrator's Office mid-year 2006.

### Miscellaneous Expenses (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	235,169	64,401	61,567	597,739
Operations	780,308	1,163,047	897,111	1,370,061
Contributions to Other Funds	11,430,380	17,636,572	9,524,493	10,841,610
Contribution to Capital Projects	14,900,000	14,728,000	32,415,440	5,751,236
Payment to Agencies	1,000,000	6,000,000	6,000,000	6,000,000
Reserve/Contingencies	-	-	-	10,194,004
<b>Total</b>	<b>28,345,857</b>	<b>39,592,020</b>	<b>48,898,611</b>	<b>34,754,650</b>

Authorized Positions	-	-	-	-
<b>FY 2009 Program Modifications (\$)</b>			<b>2009 Budget</b>	<b>2010 Est.</b>
I. None			-	-

### Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Operations	769,382	814,235	854,946	901,271
<b>Total</b>	<b>769,382</b>	<b>814,235</b>	<b>854,946</b>	<b>901,271</b>

Authorized Positions	-	-	-	-
<b>FY 2009 Program Modifications (\$)</b>			<b>2009 Budget</b>	<b>2010 Est.</b>
None			-	-

### Internal Audit (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	539,176	N/A	N/A	N/A
Operations	175,224	N/A	N/A	N/A
Contributions to Other Funds	8,658	N/A	N/A	N/A
<b>Total</b>	<b>723,058</b>	<b>0</b>	<b>0</b>	<b>0</b>

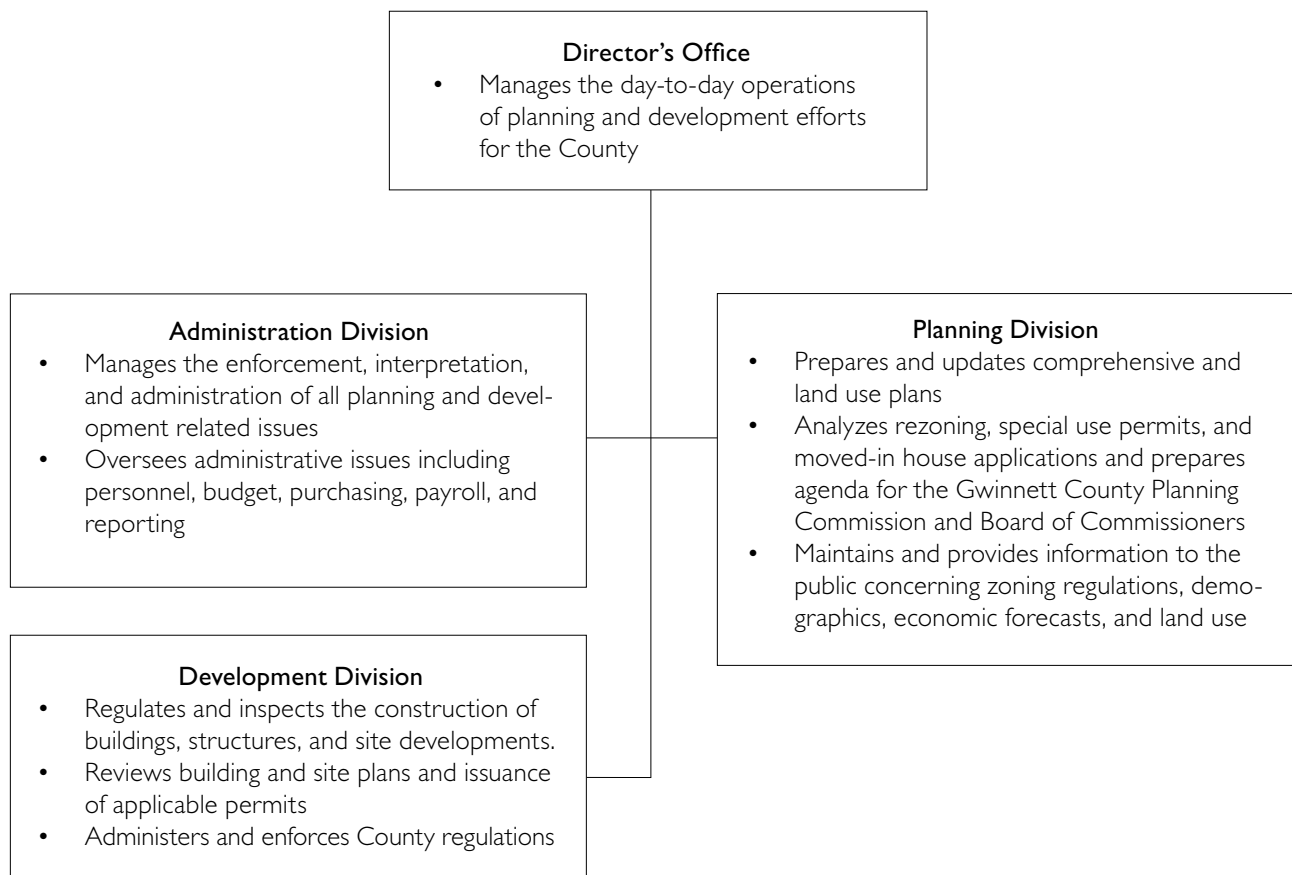
Authorized Positions	7	-	-	-
<b>FY 2009 Program Modifications (\$)</b>			<b>2009 Budget</b>	<b>2010 Est.</b>
None			-	-

(\* The internal audit function of the County was moved under the County Administrator's office mid-year 2006.

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## planning and development: mission, vision, values, and organization chart

To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalizing residential and non-residential neighborhoods. To protect the natural environment and facilitate the creation of a built environment desired by the citizens of Gwinnett County through planning and development review. We are committed to conducting business responsibly with integrity through planning, reviewing, and monitoring of development. We will endeavor to provide quality service to our customers in a timely manner. We will strive to maintain an excellent standard of service to our customers while committing ourselves to act with courtesy and professionalism. We will encourage and support an environment where team members bring individual strengths and talents to work together to meet our unified goal of superior customer service.



## planning and development: goals, performance measures, issues, and budgets

### Planning and Development (Goals, Performance Measures, and Issues)

#### Departmental Goals

1. To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Rezoning applications processed	194	195	91	70
Special use applications processed	133	115	93	70
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

2. To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Development plans accepted by committee	747	587	294	175
Development permits issued	397	359	225	160
Percent of development plans reviewed within 14 days of request (Plans reviewed within eight days of submittal)	100%	100%	100%	100%

3. To conduct complaint inspections within two weeks of request to enforce necessary regulations.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Code violation cases received	8,042	<i>Moved to Police</i>	N/A	N/A
Percent code violation inspections conducted within two weeks of request	67%	<i>02/01/2007</i>	N/A	N/A

4. To process building permits within one day of request to ensure a responsive level of customer service.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Building permits issued – residential	7,903	4,928	2,257	2,000
Building permits issued – non-residential	8,091	7,183	5,531	4,374
Percent processed within one day of request	100%	100%	100%	100%

5. To conduct building inspections within two business days to ensure safe construction.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Building inspections conducted	306,630	250,676	165,905	82,722
Building inspections conducted within two business days of request	100%	100%	100%	100%

#### Departmental Issues for FY 2009

1. To finalize adoption of the Comprehensive Unified Plan.
2. To revise County's zoning ordinance.
3. To implement Project.DOX for improved efficiency in plan review project submittals
4. To implement Accela Land Management.
5. To revise Buffer Landscape and Tree Handbook.

#### Departmental Issues for FY 2010 and Beyond

1. To implement Comprehensive Unified Plan through Sector Plans.
2. To assist in implementation of Tax Allocation Districts (TAD).
3. To establish Transfer Development Rights Policy (TDR).
4. To review County's sign ordinance.
5. To revise County's development regulations.
6. To study Stormwater Management Regulations in regard to development and redevelopment.

## Planning and Development (General Fund)

Expenditures/Appropriations (\$)	2006 Budget	2007 Audited	2008 Unaudited	2009 Budget
Personal Services	9,090,897	9,128,985	9,583,059	7,425,856
Operations	659,325	610,105	528,203	641,740
Contributions to Other Funds	177,472	525,638	367,047	212,993
<b>Total</b>	<b>9,927,694</b>	<b>10,264,728</b>	<b>10,478,309</b>	<b>8,280,589</b>

Authorized Positions – Planning and Development (*)	143	143	131	92
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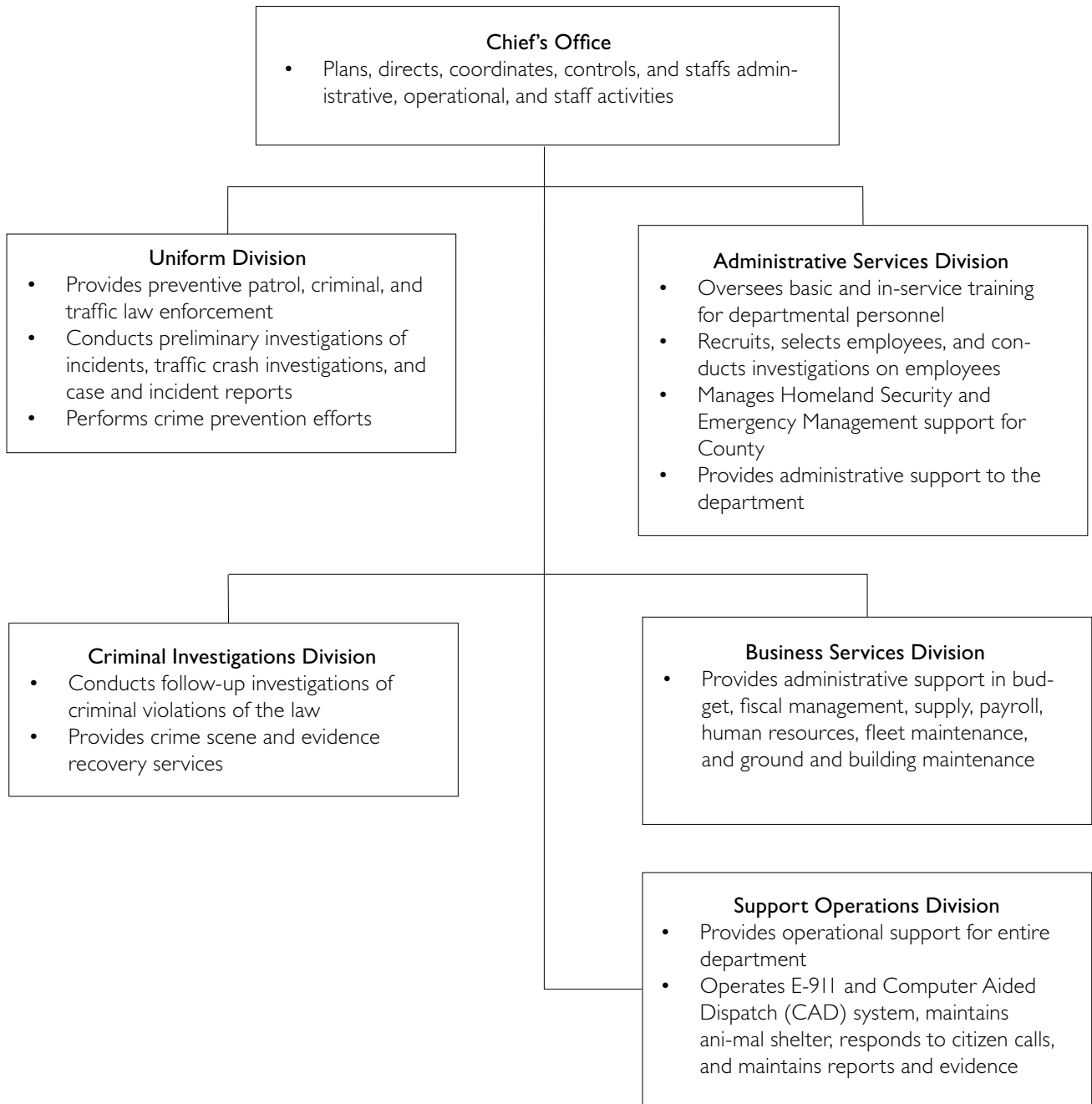
FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
I. None	-	-

(\*) Planning and Development has 12 additional positions in Water and Sewer Operating Fund and Stormwater Management Fund for a total of 121 positions.

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## police services: mission, vision, values, and organization chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department and the community we serve. We are committed to developing future leaders through training and education.



## police services: goals, performance measures, issues, and budgets

### Police Services (Goals, Performance Measures, and Issues)

#### Departmental Goals

- Increase staffing to meet increasing service population, changing demographics, and population patterns.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Officers per 1,000 service populations	1.06	1.07	1.06	1.01
Criminal Investigation cases assigned	6,096	5,742	6,392	6,200
E-911 calls received	497,735	492,401	468,480	500,000
Traffic calls answered	183,936	184,076	192,095	218,988
General calls answered	464,974	466,762	532,440	638,928

- Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Department staff trained	6,150	6,528	7,214	7,575

#### Departmental Issues for FY 2009

- Increasing staffing levels for both civilian and sworn positions.
- Retention and recruitment of employees and increasing diversity of the workforce.
- Addressing crime patterns and trends identified through CompStat.
- Obtaining new technology to increase efficiency and productivity.
- Continued development of physical facilities including completion of Headquarters Annex, building the Grayson precinct, planning for Hamilton Mill precinct and renovation of Police Headquarters.
- Prepare for re-accreditation in 2010.

#### Departmental Issues for FY 2010 and Beyond

- Increasing staffing levels for both civilian and sworn positions.
- Retention and recruitment of employees and increasing diversity of the workforce.
- Addressing crime patterns and trends identified through CompStat.
- Obtaining new technology to increase efficiency and productivity.
- Continued development of physical facilities including completion of building the Grayson precinct, planning for Hamilton Mill precinct and renovation of Police Headquarters.
- Meet Emergency Management Accreditation Program Emergency Management Standards.

### Police Services (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	52,849,947	58,324,113	61,315,017	67,400,110
Operations	9,586,977	10,545,294	11,797,135	12,675,314
Contributions to Other Funds	2,129,649	6,115,058	6,655,793	4,471,677
Contribution to Capital/Capital Outlay	124,098	423,598	694,287	1,130,700
<b>Total</b>	<b>64,690,671</b>	<b>75,408,063</b>	<b>80,462,232</b>	<b>85,677,801</b>

Authorized Positions – Police Services	833	895	927	976
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
Increased police staffing by adding 29 officers (one Lt., four Sergeants, four Corporals, and 20 Police Officer Sr.) (start 04/01)	2,941,735	2,178,831
Increased police staffing by adding 29 officers (one Lt., four Sergeants, four Corporals, and 20 Police Officer Sr.) (start 10/01)	2,056,121	2,178,831
Additional funding for replacement of body armor	115,000	-
Homeland Security Continuity of Operations Plan	184,400	86,000

### Police Services (E-911 Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	5,385,195	6,447,019	7,017,895	7,940,859
Operations	1,840,295	1,792,857	1,721,156	2,555,388
Contributions to Other Funds	93,189	144,922	33,340	39,358
Contribution to Capital/Capital Outlay	-	181,210	254,523	2,862,814
<b>Total</b>	<b>7,318,679</b>	<b>8,566,008</b>	<b>9,026,914</b>	<b>13,398,419</b>
Authorized Positions – Police Services	118	118	122	123

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
One Communications Officer III (start 03/01)	49,614	59,516

### Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Operations	608,794	397,879	626,787	1,011,480
Contributions to Other Funds	-	-	15,535	-
Contribution to Capital/Capital Outlay	75,197	609,410	584,731	1,037,354
<b>Total</b>	<b>683,991</b>	<b>1,007,289</b>	<b>1,227,053</b>	<b>2,048,834</b>

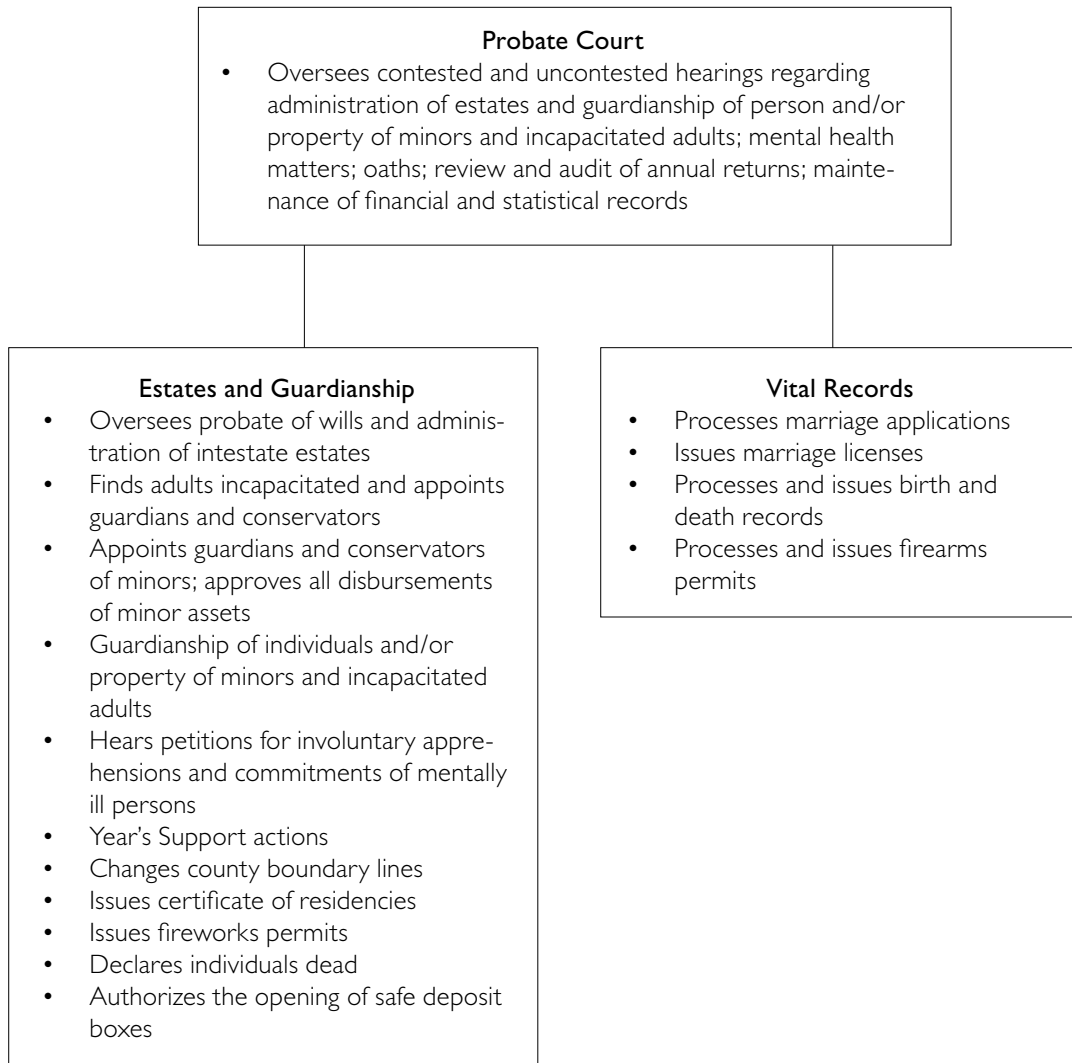
Authorized Positions	-	-	-	-
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
Internet Based service that will allow Police to track and monitor daily Pawn Shop transactions	30,000	30,000
Two Instant-Armor Tactical Blanket (Rifle Rated)	92,000	-

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## probate court: mission and organization chart

To apply the law to specific controversies focusing on those regarding the administration of estates and guardianships of person and property; to provide minors and incapacitated adults with oversight of their financial resources; to maintain the integrity of the County's vital records; to provide quality service to the public; and to provide fiscal accountability and effective use of resources to the County.



## probate court: goals, performance measures, issues, and budgets

### Probate Court (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

1. To protect the property of minors and incapacitated adults.

	2006 Actual	2007 Actual	2008 Actual.	2009 Proj.
Total Guardianships combined	1,029	1,081	945	1,175
Total Estates, General, and Mental Health filed	1,803	1,808	1,892	2,200

2. To issue documents for residents concerning matters of vital records.

	2006 Actual	2007 Actual	2008 Actual.	2009 Proj.
Births	8,383	9,237	8,679	9,026
Deaths	3,224	3,469	3,757	3,907
Marriage licenses issued	6,610	5,798	5,333	5,546
Firearm Permits applied for	3,779	3,953	7,346	8,081

#### Departmental Issues for FY 2009

1. Need for additional staff for estimated caseload increases.
2. Need for additional staff for increased customer interaction for Vital Records customers.
3. Need for additional staff for increased issuance of birth and death records for statewide births and deaths due to new Vital Event Information System (VEIS).
4. Provide adequate information on legal issues to firearms customers.
5. Address increased citizenship requirements for firearm applicants as well as Guardianships/Conservatorships.
6. Address issues concerning language barriers with customers. This problem is growing quite extensively.
7. Lack of full-time hearing officer/associate judge and support staff to handle calendar overflow.
8. Lack of control over information technology acquisition and direction.
9. Lack of succession planning and financial planning for acquiring experienced personnel.
10. Need for additional staff to provide cross training of position, extensive time requirements for training Estate staff.
11. Need of additional staff for scanning of documents into new Icon System.

#### Departmental Issues for FY 2010 and Beyond

1. Additional staff is needed due to increased caseload with accompanying need for resources.
2. Prepare for growth of county with regards to births, deaths, marriages, and firearms as well as Estate needs.
3. Special issues for growth – Probate Court split between two offices. Vital Records has already outgrown its office space: customer lines often get quite long and need direction by security.
4. Need for additional staff to provide coverage in all divisions of the court due to growth of county.
5. Additional staff needed to prepare for increased issuance of Vital Records with VEIS system.
6. Need for full-time hearing office/associate judge and support staff.
7. Need for a full time receptionist due to increased customers coming in person for forms and information.
8. Need for full-time court clerk due to increased workload.

### Probate Court (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	1,264,580	1,347,139	1,349,802	1,473,339
Operations	136,274	129,865	149,437	215,721
Contributions to Other Funds	32,832	19,408	14,741	15,513
Contribution to Capital/Capital Outlay	-	2,400	-	-
<b>Total</b>	<b>1,433,686</b>	<b>1,498,812</b>	<b>1,513,980</b>	<b>1,704,573</b>

#### Authorized Positions – Probate Court

	20	22	22	22
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#### FY 2009 Program Modifications (\$)

	2009 Budget	2010 Est.
1. Increase Temporary S&W funding due to increase workload.	13,715	13,715
2. Increase Professional Services for scanning of court records.	68,321	-

**probation:** mission and organization chart

The Georgia Department of Corrections protects and serves the public as a professional organization by effectively managing offenders while helping to provide a safe and secure environment for the citizens of Georgia.

**Probation**

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence
- Collaboration and partnering with stakeholders is essential to our effectiveness

## probation: goals, performance measures, issues, and budgets

### Probation (Goals, Performance Measures, Issues, and Budgets)

#### Departmental Goals

1. To utilize budget dollars with maximum efficiency and closely monitor the increasing high risk felony caseloads.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Active probationers	11,000	11,400	12,250	12,656
Pre-sentence investigations/record checks	3,050	3,600	5,025	5,100
Court hours	6,200	6,800	7,020	7,100

2. To increase fine and restitution collections and provide quality services to victims.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Fines and restitution collected/disbursed	\$ 4,018,557	\$ 4,275,000	\$ 4,849,909	\$ 5,000,000
Community service hours completed	35,000	44,000	47,608	48,000

3. To insure quality field supervision is conducted on high risk cases such as sex offenders.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Average caseload size	250	275	275	250
Counseling referrals	1,600	1,850	2,009	2,300
Alcohol/drug test conducted	2,141	2,600	2,690	2,800

#### Departmental Issues for FY 2009

1. Reduce case sizes at the same time increase referrals.
2. Supervise more in the field.

#### Departmental Issues for FY 2010 and Beyond

1. The re-entry of inmates from prison to the community.
2. The supervision of higher risk offenders.

### Probation (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Expenditures/Appropriations (\$)				
Operations	90,698	93,390	87,740	103,100
Contributions to Other Funds	1,680	11,950	2,520	2,520
<b>Total</b>	<b>92,378</b>	<b>105,340</b>	<b>90,260</b>	<b>105,620</b>

#### Authorized Positions

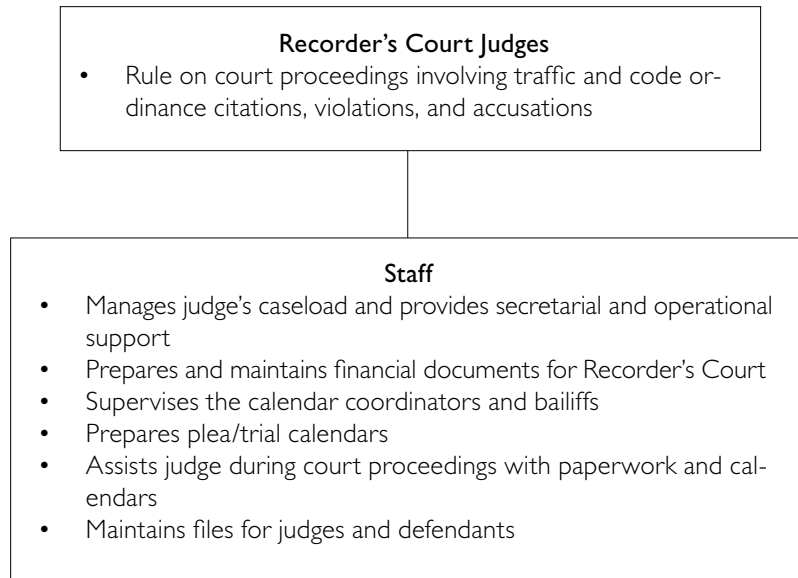
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#### FY 2009 Program Modifications (\$)

None	2009 Budget	2010 Est.
	-	-

**recorder's court judges:** mission and organization chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



## recorder's court judges: goals, performance measures, issues, and budgets

### Recorder's Court Judges (Goals, Performance Measurements, Issues, and Budgets)

#### Departmental Goals

1. To adjudicate traffic and code ordinance cases.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Number of traffic citations issued	138,549	150,644	150,802	151,000
Number of environmental citation issued	5,397	6,210	5,031	5,500
Red light citations issued	13,451	8,624	5,562	5,000

2. To ensure compliance on cases in a timely fashion.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Cases with guilty judgments	17,007	19,039	19,176	19,500
Number of bench warrants issued	8,440	8,574	10,043	12,000
Number of cases handled through the court	44,727	51,699	51,274	37,274
Red light citations handled through the court	132	92	24	120

#### Departmental Issues for FY 2009

1. Continue to assist foreign speaking citizens into compliance through the judicial process.
2. Continue to develop the court process in serving the public in a more timely manner.

#### Departmental Issues for FY 2010 and Beyond

1. Assist the Recorder's Court Clerks office in better serving the public efficiently.

### Recorder's Court Judges (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	1,019,673	1,051,586	1,104,981	1,117,917
Operations	138,035	120,957	165,781	247,400
Contributions to Other Funds	7,526	7,774	5,931	5,937
<b>Total</b>	<b>1,165,234</b>	<b>1,180,317</b>	<b>1,276,693</b>	<b>1,371,254</b>

#### Authorized Positions – Recorder's Court Judges

	9	9	9	9
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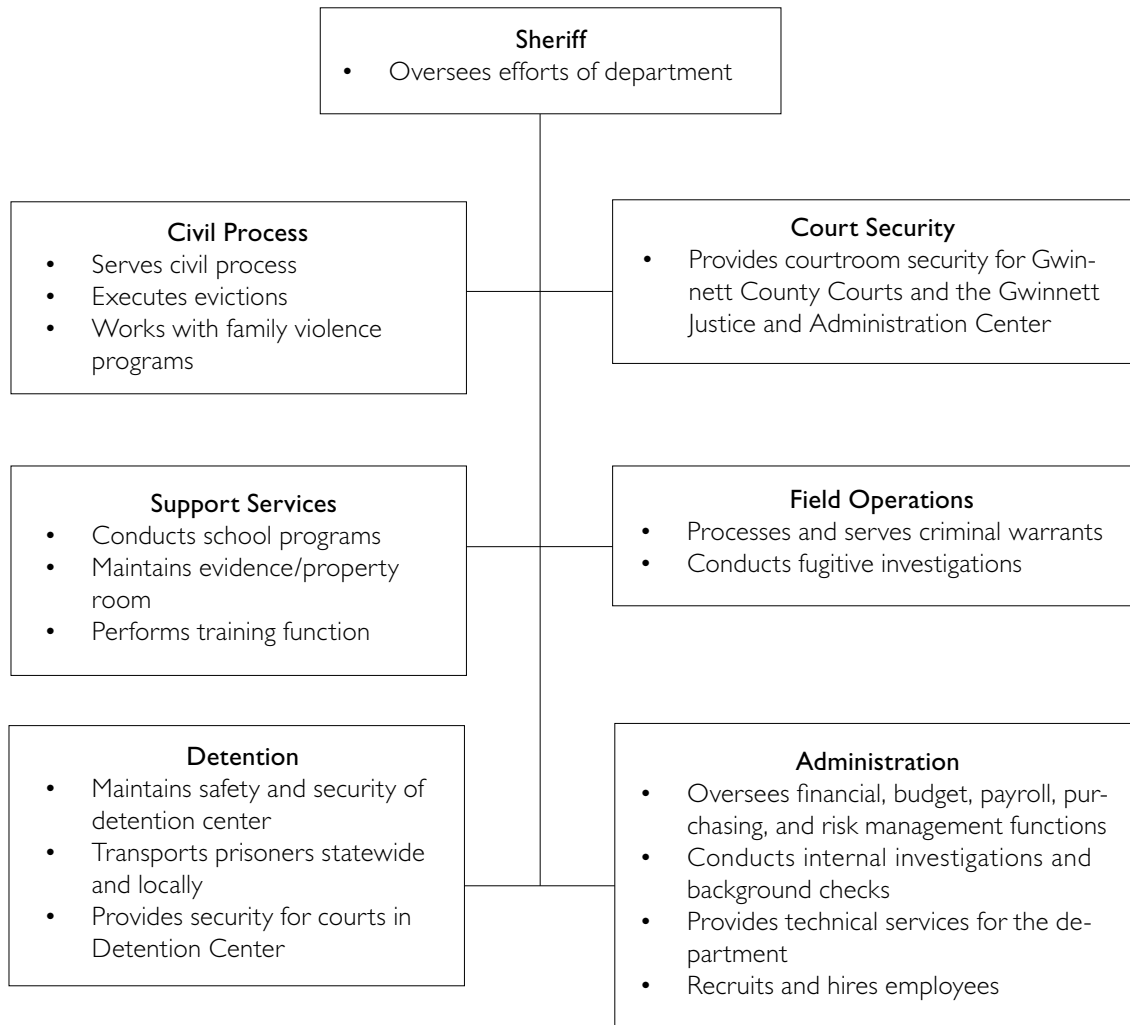
#### FY 2009 Program Modifications (\$)

		2009 Budget	2010 Est.
None		-	-



## sheriff: mission and organization chart

The Gwinnett County Sheriff's Department is committed to provide our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This department will continually strive to maintain the highest law enforcement standards possible.



## sheriff: goals, performance measures, issues, and budgets

### Sheriff (Goals, Performance Measures, and Issues)

#### Departmental Goals

1. To provide a safe and secure Detention Center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Detention Center admissions	34,815	36,000	38,000	40,000
Average daily inmate population in Detention Center	2,281	2,400	2,650	2,725

2. To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
3. Courts in session	9,260	9,500	9,953	10,251

4. To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Warrants received for service	17,541	19,277	25,418	27,959
Civil papers received for service	64,006	77,465	88,569	101,854
Family violence orders received for service	2,968	3,113	3,237	3,366
Warrants served	13,277	13,543	14,860	15,603
Civil papers served	53,355	58,099	61,802	66,128
Family violence orders served	2,800	2,884	3,011	3,131

5. To provide security and protection for the Gwinnett County Justice and Administration Center, and other County court facilities to ensure the safety of staff and the public.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
People through security at GJAC	433,000	450,000	433,185	476,503
People through Juvenile/Recorder's Court	116,000	125,000	126,000	138,600

#### Departmental Issues for FY 2009

1. Preparing for the implementation of 287g immigration enforcement program.
2. Retain current staffing levels for sworn and civilian personnel.
3. Meet demands of increasing workloads in all areas of responsibility.

#### Departmental Issues for FY 2010 and Beyond

1. Planning for construction of second jail tower.
2. Recruitment and retention of quality personnel.
3. Increase staffing levels to adequately meet service demands.

### Sheriff (General Fund)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	38,232,338	44,396,432	48,505,731	49,135,765
Operations	21,165,736	16,584,190	17,708,347	16,258,052
Contributions to Other Funds	1,010,639	2,295,129	2,260,122	1,727,379
Contribution to Capital/Capital Outlay	270,230	227,600	28,375	7,500
<b>Total</b>	<b>60,678,943</b>	<b>63,503,351</b>	<b>68,502,575</b>	<b>67,128,696</b>
 <b>Authorized Positions – Sheriff</b>	 619	 684	 688	 688

FY 2009 Program Modifications (\$)	<u>2009 Budget</u>	<u>2010 Est.</u>
1. None	-	-

**Sheriff (Inmate Store Fund)**

Expenditures/Appropriations (\$)	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	129,011	153,763	144,858	520,020
Contribution to Capital/Capital Outlay	-	287,000	-	6,566
<b>Total</b>	<b>129,011</b>	<b>440,763</b>	<b>144,858</b>	<b>526,586</b>

Authorized Positions – Sheriff - - - -

FY 2009 Program Modifications (\$)	<u>2009 Budget</u>	<u>2010 Budget</u>
1. Additional funding for Video Broadcast System	6,566	-
2. Increase PC lease for two computers in the Inmate Law Library	1,000	1,000

**Sheriff (Special Operations Fund)**

Expenditures/Appropriations (\$)	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Unaudited</u>	<u>2009 Budget</u>
Operations	15,718	48,045	48,997	140,000
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	16,980	2,395	349,998	-
<b>Total</b>	<b>32,698</b>	<b>50,440</b>	<b>398,995</b>	<b>140,000</b>

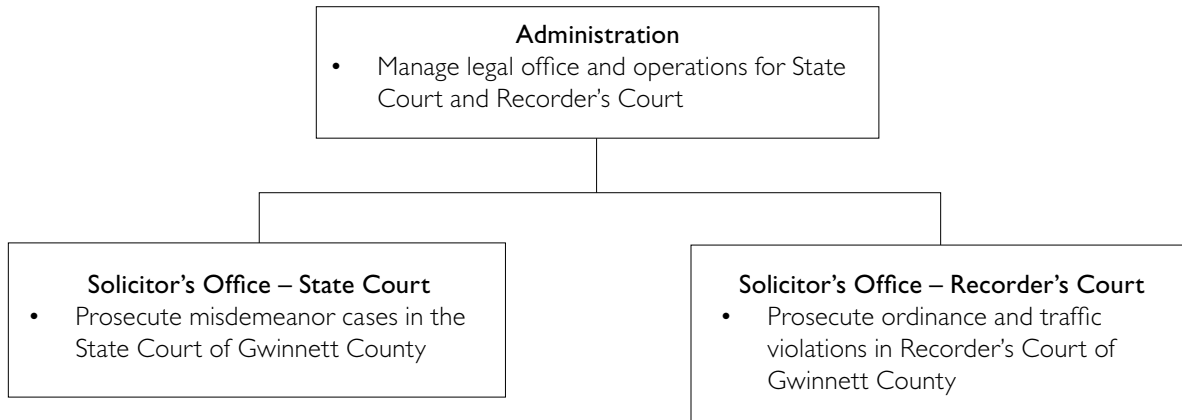
Authorized Positions – Sheriff - - - -

FY 2009 Program Modifications (\$)	<u>2009 Budget</u>	<u>2010 Est.</u>
None	-	-

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**solicitor:** mission and organization chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



## solicitor: goals, performance measures, issues, and budgets

### Solicitor (Goals, Performance Measurements, Issues, and Budgets)

#### Departmental Goals

1. The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting crimes and ordinance violations and providing the highest quality legal services to the public.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Misdemeanor cases received in State Court	8,100	8,908	9,708	10,000
Cases disposed in State Court	8,420	7,839	10,469	10,750

2. The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers the risks of dangerous and impaired driving.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Traffic citations received in Recorder's Court	119,687	150,644	150,802	151,000
Number of citations disposed in Recorder's Court	100,000	122,800	118,977	120,000
Red Light Camera Citations received in Recorder's Court	13,451	8,624	5,562	5,000
Teen Victim Impact Panel attendance	N/A	882	1,256	1,736
DUI Court graduates	N/A	44	95	103

3. Graffiti, vandalism, property maintenance, and housing code violations breed serious crime. The Solicitor's Office will reduce blight and clean up targeted areas by reducing the time it takes to get these cases to court and increasing the conviction rate and penalties associated with these crimes.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Environment citations received in Recorder's Court	5,403	4,132	5,031	5,300

#### Departmental Issues for FY 2009

1. Continued implementation of new case management system.
2. Implementation of Phase I of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court.
3. Training staff on technological changes.
4. Training staff to improve performance including legal updates and refreshers, litigation and trial techniques, quality of life crimes, and community prosecution.
5. Implementation and training of comprehensive policies and procedures manual.
6. Increase the number of employees certified to operate GCIC terminals to assure quick access to criminal history information including jail, Recorder's Court, GJAC, and GJAC Courtside.
7. Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution.
8. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.

#### Departmental Issues for FY 2010 and Beyond:

1. State certification and accreditation of the Investigative Unit to assure best management practices.
2. VAP program accreditation for CALEA.
3. Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
4. Enhance and increase the number of schools requiring or offering Parent Awareness programming for teen drivers.
5. Training staff to improve performance including; legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution, and updating office policies and procedures.
6. Improve courtroom technology and efficiency by use of laptops and related peripherals for legal research and document preparation in court.

## Solicitor (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	3,270,708	3,525,373	3,533,825	3,913,619
Operations	205,576	235,111	197,294	287,081
Contributions to Other Funds	38,294	78,276	63,121	69,620
Contribution to Capital/Capital Outlay	-	8,234	-	650
<b>Total</b>	<b>3,514,578</b>	<b>3,846,994</b>	<b>3,794,240</b>	<b>4,270,970</b>
 Authorized Positions – Solicitor	 42	 47	 47	 47
 FY 2009 Program Modifications (\$)			<b>2009 Budget</b>	<b>2010 Est.</b>
None			-	-

## Solicitor (Crime Victims Fund)

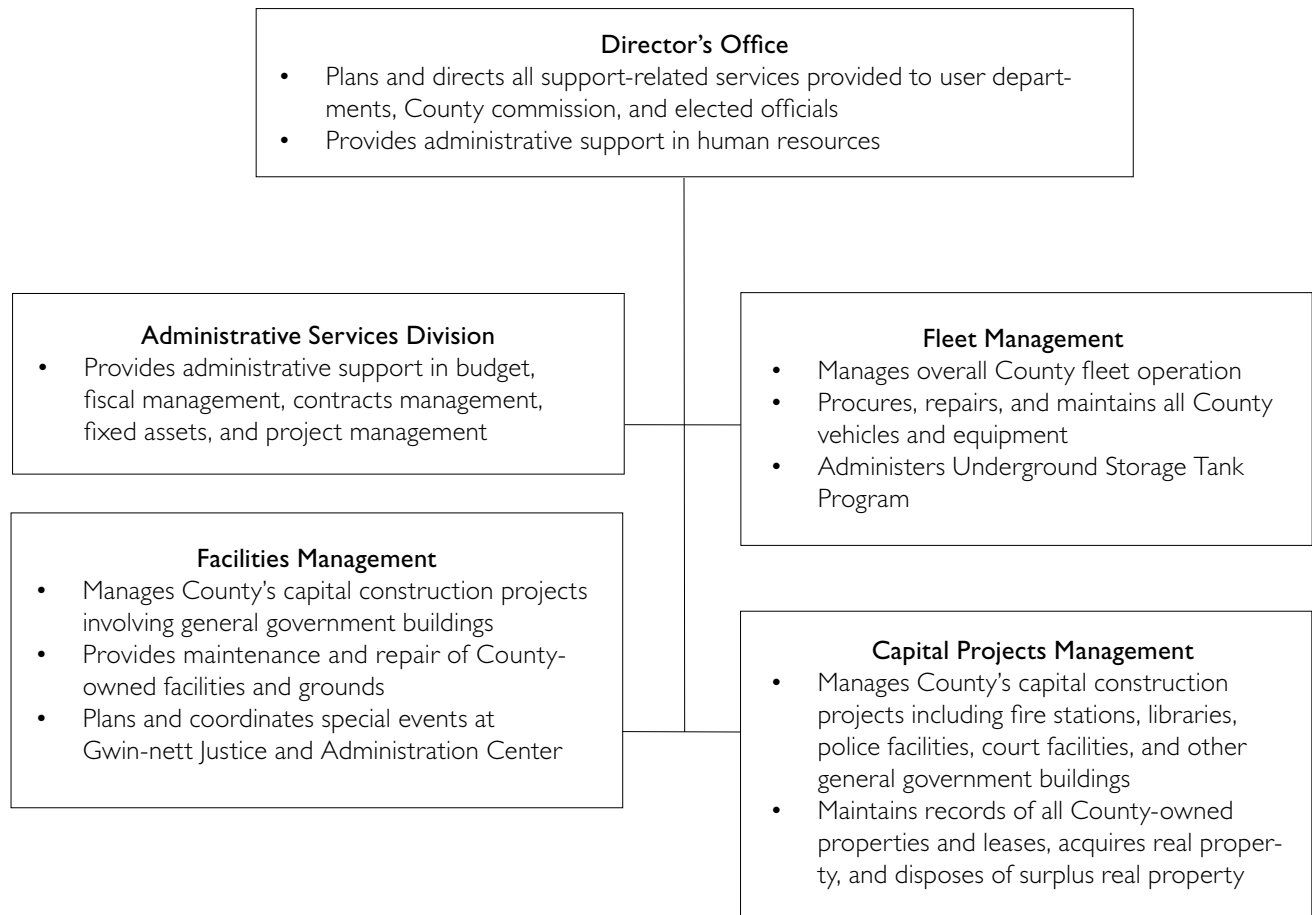
Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	371,011	357,956	478,506	602,418
Operations	18,744	11,164	7,464	37,030
Contributions to Other Funds	5,257	5,219	4,013	4,617
Contribution to Capital/Capital Outlay	-	-	1,200	-
<b>Total</b>	<b>395,012</b>	<b>374,339</b>	<b>491,183</b>	<b>644,065</b>
 Authorized Positions – Solicitor	 6	 6	 7	 7
 FY 2009 Program Modifications (\$)			<b>2009 Budget</b>	<b>2010 Est.</b>
None			-	-

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**support services:** mission, vision, values, and organization chart

Support Services is an internal service organization that provides responsive, high-quality services in the areas of Facilities Management, Fleet Management, Construction Management, and Property Management. Our vision is to remain the best example of an internal service organization where services are provided and sustained by the highest quality staff at all levels.



## support services: goals, performance measures, issues, and budgets

### Support Services (Goals, Performance Measurements, Issues, and Budgets)

#### Departmental Goals

1. To complete vehicular preventative maintenance services and repairs in a cost-efficient and timely manner to minimize down-time and provide high quality services.

	2006 Actual		2007 Actual		2008 Actual		2009 Proj.
Average cost per preventative maintenance job	\$ 135		\$ 119		\$ 128		\$ 125
Average cost per repair job	\$ 386		\$ 419		\$ 470		\$ 425
Percent work orders that have to be reworked	2%		1%		0.40%		1%
Percent work orders completed within two working days	57%		57%		82%		80%

2. To provide comprehensive, cost-efficient, and effective construction services and maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2006 Actual		2007 Actual		2008 Actual		2009 Proj.
Buildings maintained	52		49		49		49
Cost-per-square foot/buildings maintained	\$ 1.45		\$ 1.77		\$ 1.93		\$ 2.07
Percent routine maintenance work orders completed within 10 days of request	N/A		N/A		70%		75%

3. To identify surplus properties owned by the County, process these properties for sale, and return them to the County tax digest roll to expand the county tax base.

	2006 Actual		2007 Actual		2008 Actual		2009 Proj.
4. Pieces of property managed	573		639		666		676
Total value of property managed	\$576,307,287		\$616,625,561		\$639,029,112		\$654,029,112
Average length of time to sell property	8 mos.		8 mos.		12 mos.		12 mos.

5. To provide cost-efficient construction of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2006 Actual		2007 Actual		2008 Actual		2009 Proj.
Construction projects completed	27		9		6		6

#### Departmental Issues for FY 2009

1. Complete construction of Fire Station 7, Fire Station 18, and Fire Station 29.
2. Complete Peachtree Corners Tag Office relocation.
3. Complete Clerk of Courts old deed room renovation.
4. Complete substantially all construction of Police Headquarters Annex, E-911 Center at Hi-Hope Road.
5. Complete substantially all construction of Hamilton Mill Branch Library as a LEED Building.
6. Initiate construction of Fire Stations 30, Fire Station 31, and Senior Service Center (Phase I).
7. Initiate design of Grayson Area Police Precinct, Courthouse Addition, Police Evidence Storage, and Fire Station 32.
8. Oversee and coordinate Gwinnett Environmental Sustainability Program.
9. Complete in-house water/energy audits on 20% of County facilities and implement Countywide Employee Energy Conservation program.
10. Complete utilities rate analysis on all County electrical accounts.
11. Complete installation of additional emergency generator and UPS at GIAC and complete 1<sup>st</sup> and 2<sup>nd</sup> phases of GJAC HVAC building controls replacement.
12. Develop a five-year fuel site master plan.
13. Develop a green fleet plan and reduce overall County fleet.

## Departmental Issues for FY 2010 and Beyond

1. Complete construction of Fire Station 10, Fire Station 30, Fire Station 31, and Fire Station 32
2. Complete construction of Senior Services Center and Grayson Area Police Precinct
3. Complete construction of Police Headquarters Improvements and Police evidence storage renovation.
4. Implement 2<sup>nd</sup> phase of Government Annex HVAC system replacement and Phase 3 of GIAC HVAC building controls replacement.
5. Continue oversight and coordination of Gwinnett Environmental Sustainability Program.
6. Complete construction and operational turnover of Police Headquarters Annex/E-911 and Hamilton Mill Branch Library
7. Initiate the five-year fuel site master plan

### Support Services (General Fund – Excluding Elections)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	12,057,761	11,635,032	4,383,934	4,557,658
Operations	16,423,822	18,219,527	3,804,509	4,163,811
Contributions to Other Funds	372,303	416,821	525,743	409,601
Contribution to Capital/Capital Outlay	-	7,897	-	-
<b>Total</b>	<b>28,853,886</b>	<b>30,279,277</b>	<b>8,714,186</b>	<b>9,131,070</b>

Authorized Pos – Supt Srvc (Excluding Elections)	154	148	63*	63
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(\*) In 2008, Information Technology moved from Support Services and became its own department.

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
I. None	-	-

### Support Services (General Fund – Elections)\*

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	1,319,471	639,152	N/A	N/A
Operations	1,417,520	461,905	N/A	N/A
Contributions to Other Funds	14,252	15,406	N/A	N/A
Contribution to Capital/Capital Outlay	-	-	N/A	N/A
<b>Total</b>	<b>2,751,243</b>	<b>1,116,463</b>	<b>-</b>	<b>-</b>

Authorized Pos – Supt Srvc (Elections Only)	11	11	-	-
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FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

(\*) In 2008, Elections moved from Support Services to Community Services.

### Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	2,725,457	2,573,568	2,783,321	3,146,402
Operations	3,428,547	4,647,714	3,337,804	2,248,465
Contributions to Other Funds	165,005	107,141	160,814	143,936
Contribution to Capital/Capital Outlay	72,019	-	11,350	-
<b>Total</b>	<b>6,391,028</b>	<b>7,328,423</b>	<b>6,293,289</b>	<b>5,538,803</b>

Authorized Positions – Support Srvc (Fleet)	46	47	49	49
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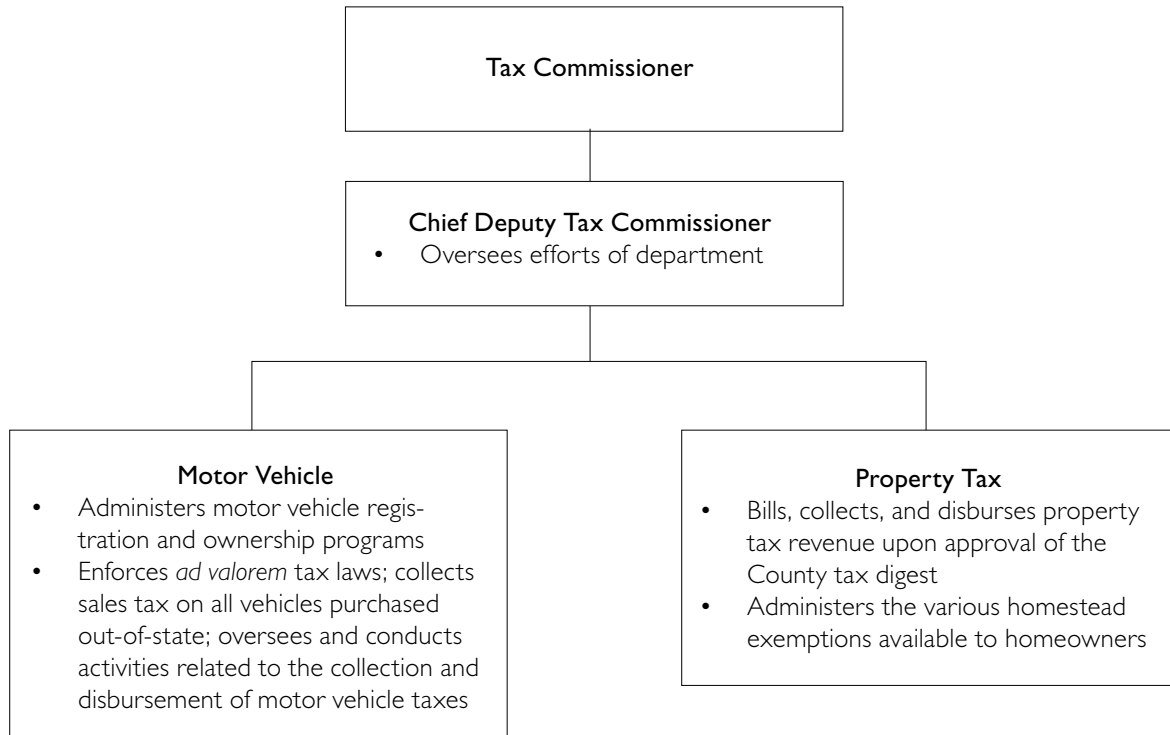
FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

## Support Services (Vehicle Purchasing Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Capital Outlay	4,335,490	5,464,690	4,756,905	8,936,500
Reserves/Contingency	-	-	-	125,000
<b>Total</b>	<b>4,335,490</b>	<b>5,464,690</b>	<b>4,756,905</b>	<b>9,061,500</b>
 Authorized Positions	 -	 -	 -	 -
 FY 2009 Program Modifications (\$)			<b>2009 Budget</b>	<b>2010 Est.</b>
I. Added 60 new vehicles for various agencies and funds			1,420,600	-

**tax commissioner:** mission and organization chart

To provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.



## tax commissioner: goals, performance measures, issues, and budgets

### Tax Commissioner (Goals, Performance Measures, and Issues)

#### Departmental Goals

1. To improve the overall response rate to citizens.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
<b>Motor Vehicle Division:</b>				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	100%	100%	100%	100%
Phone calls returned within one business day	100%	100%	100%	100%
<b>Property Tax Division:</b>				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	95%	98%	97%	98%

2. To improve processing time.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
<b>Motor Vehicle Division:</b>				
Regular mail within five business days	100%	100%	100%	100%
Fleet mail within five business days	100%	100%	100%	100%
Dealer mail within five business days	100%	100%	100%	100%
Internet/IVR renewals within one business day	100%	99%	100%	100%
<b>Property Tax Division:</b>				
Regular mail (peak season) within five business days	100%	100%	100%	100%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage co. mail within five business days	98%	100%	100%	100%
Mortgage co. bulk payments within six business days	100%	100%	100%	100%
Interactive voice recognition/Web payments within two business days	93%	85%	98%	99%

3. Improve the percentage of citizens satisfied with services provided by the Tax Commissioner.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
<b>Motor Vehicle Division:</b>				
Comment cards saying satisfied	94.5%	89%	87%	80%
Walk-in wait time under 10 minutes	82.60%	61%	77%	75%
<b>Property Tax Division:</b>				
Comment cards saying satisfied	94.93%	60%	64%	95%
Walk-in wait time under five minutes (non-peak season)	100%	100%	100%	99%
Walk-in wait time under 15 minutes (peak season)	100%	99%	100%	100%
Interactive Voice Recognition availability	97%	100%	99%	99%

4. Improve collection rates for taxes and returned checks.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Percentage of property taxes collected for billing (as of December 31 of billing year)	95.2%	95%	94%	95%
Percentage of motor vehicle returned checks collected	93%	84%	84%	85%

**Departmental Issues for FY 2009**

1. Continuing the implementation of the property tax billing and collection system.
2. Continuing the implementation of the new Mail Center Processing Technology.
3. Cross-training of DMV employees to accept property tax payments.
4. Pursuing the potential of the state utilizing a new motor vehicle title system which will maintain electronic files for motor vehicle titles with a lien.
5. Dealing with frequent unplanned failures of the state motor vehicle registration/title system that needs to be replaced.
6. Handling new license plates that were introduced, as well as processing out-of-area emission extensions.
7. During the last seven years, the County has experienced a 25 percent growth in population, 24 percent increase in the number of registered vehicles, 36 percent increase in walk-in customers, and a 26 percent increase in transactions while the number of full-time equivalents employed by the Office of the Tax Commissioner has decreased.
8. Relocating the Peachtree Corners Branch Tag Office.
9. Implementing stormwater fee collection for certain cities.
10. Adding responsibilities due to the creation of the Lilburn and Norcross Tax Allocation Districts.

**Departmental Issues for FY 2010 and Beyond**

1. Complying with legislative mandates requiring additional staff and resources.
2. Continuing technology advancements will require additional technical support and resources.
3. Continuing to work with stormwater fees and credits.
4. Implementing billing for solid waste fees if approved.
5. Implementing stormwater billing for certain cities.
6. Adding responsibilities due to the creation of new Tax Allocation Districts for CIDs and other cities.
7. Relocating the Norcross Branch Tag Office and Lawrenceville Branch Tag Office.

**Tax Commissioner (General Fund)**

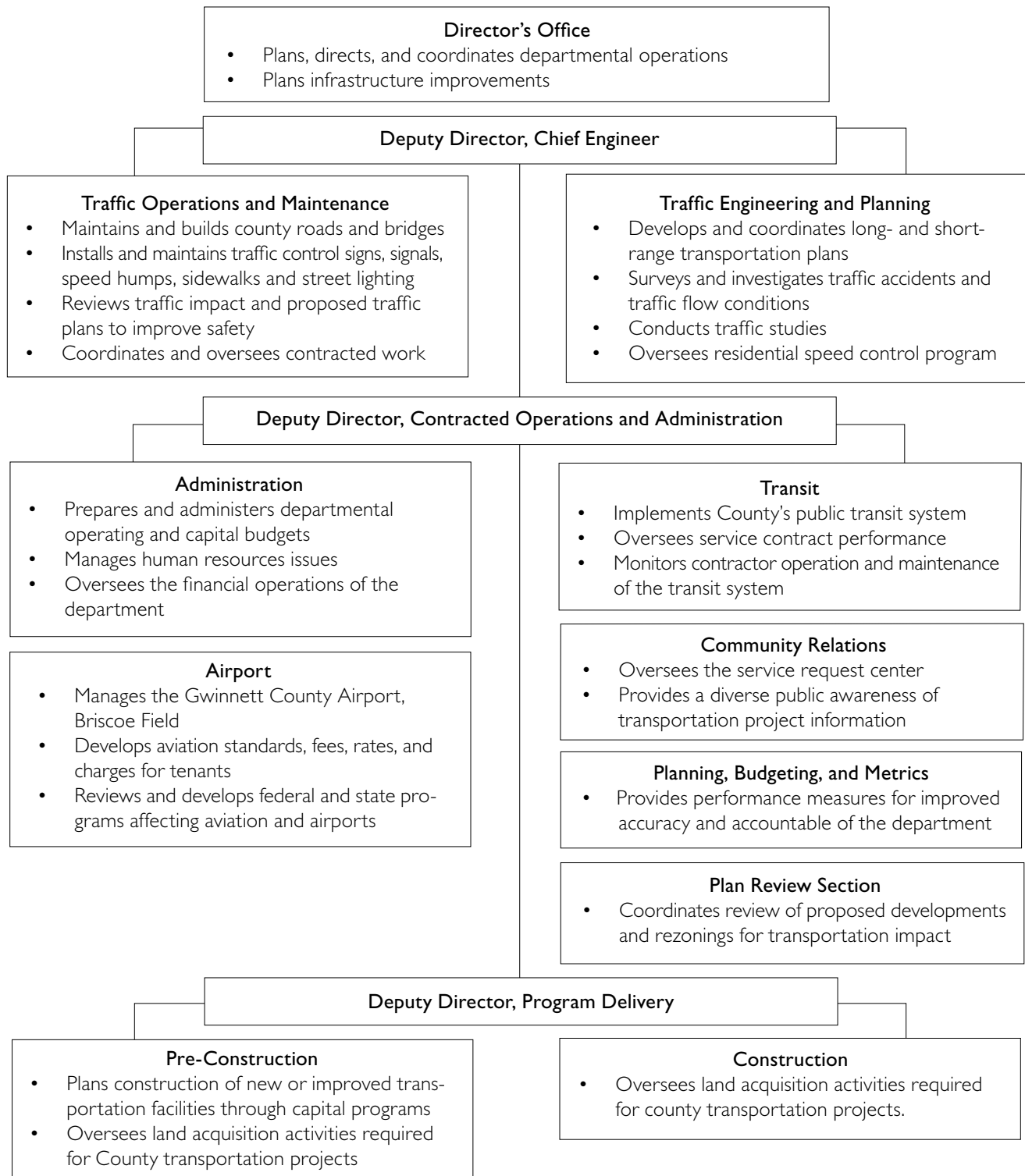
Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	6,207,954	6,576,389	6,400,529	6,903,633
Operations	1,712,411	2,089,213	2,056,185	2,075,263
Contributions to Other Funds	103,640	100,865	89,851	92,478
<b>Total</b>	<b>8,024,005</b>	<b>8,766,467</b>	<b>8,546,565</b>	<b>9,071,374</b>
 <b>Authorized Positions – Tax Commissioner</b>	 118	 118	 118	 118
 <b>FY 2009 Program Modifications (\$)</b>			<b>2009 Budget</b>	<b>2010 Est.</b>
None			-	-

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## transportation: mission, vision, values, and organization chart

The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



## transportation: goals, performance measures, issues, and budgets

### Transportation (Goals, Performance Measures, and Issues)

#### Departmental Goals

1. To maintain and operate the County's surface transportation system in a safe and efficient manner to provide safe usage by the general public.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Traffic studies completed.	364	460	351	350
Miles of roads maintained.	2,700	2,750	2,750	2,750
Traffic signals maintained.	612	626	650	650

2. To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe and economical manner:

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Transit riders carried.	1,917,854	1,937,832	2,088,313	2,000,000
Transit vehicles in service.	67	67	76	80

3. To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Airport take-offs and landings.	87,676	87,707	79,330	80,000
Aircraft based in Gwinnett.	466	433	432	450

4. To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Street lights added to system.	1,421	1,500	425	450

5. To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2006 Actual	2007 Actual	2008 Actual	2009 Proj.
Speed hump requests processed.	224	182	135	125
Speed humps installed.	53	70	61	50

#### Departmental Issues for FY 2009

1. Implementation of the 2009 SPLOST
2. Implementation of five stimulus projects
3. Implement the new Advanced Traveler Information System (ATIS)
4. Upgrade existing 35 bus fleet with new state of the art motorcoaches
5. Pursue innovative project mechanism (PPI)

#### Departmental Issues for FY 2010 and Beyond

1. Continued implementation of the 2009 SPLOST Program
2. Close out the 2001 SPLOST Program
3. Program and continue with construction of Economic Stimulus Projects
4. Completion of Sugarloaf Parkway Extension Phase I
5. Completion of a Transit Development Plan

## Transportation (General Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	10,468,398	9,991,329	10,114,503	10,465,496
Operations	4,531,422	4,948,695	4,776,373	3,981,937
Contributions to Other Funds	939,691	1,947,904	1,641,620	1,462,294
Contribution to Capital/Capital Outlay	-	58,595	-	7,500
<b>Total</b>	<b>15,939,511</b>	<b>16,946,523</b>	<b>16,532,496</b>	<b>15,917,227</b>

Authorized Positions – Transportation 161                      159                      152                      152

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

## Transportation (Local Transit Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	324,400	296,958	282,038	320,677
Operations	8,404,822	8,387,803	7,570,086	8,636,489
Contributions to Other Funds	61,111	56,876	49,113	53,956
<b>Total</b>	<b>8,790,333</b>	<b>8,741,637</b>	<b>7,901,237</b>	<b>9,011,122</b>

Authorized Positions – Transportation 3                                      3                                      3                                      3

Authorized Positions – Financial Services 1                                      1                                      1                                      1

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

## Transportation (Streetlighting Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	50,964	54,095	57,707	60,031
Operations	5,984,807	5,819,684	6,325,337	6,538,998
Contributions to Other Funds	19,559	21,000	21,396	24,121
<b>Total</b>	<b>6,055,330</b>	<b>5,894,779</b>	<b>6,404,440</b>	<b>6,623,150</b>

Authorized Positions – Transportation 1                                      1                                      1                                      1

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

## Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	297,335	286,946	275,099	331,851
Operations	188,685	274,049	213,196	257,717
Contributions to Other Funds	123,879	187,356	138,666	200,172
Transfer to Renewal and Extension	726,692	158,000	133,449	115,035
<b>Total</b>	<b>1,336,591</b>	<b>906,351</b>	<b>760,410</b>	<b>904,775</b>

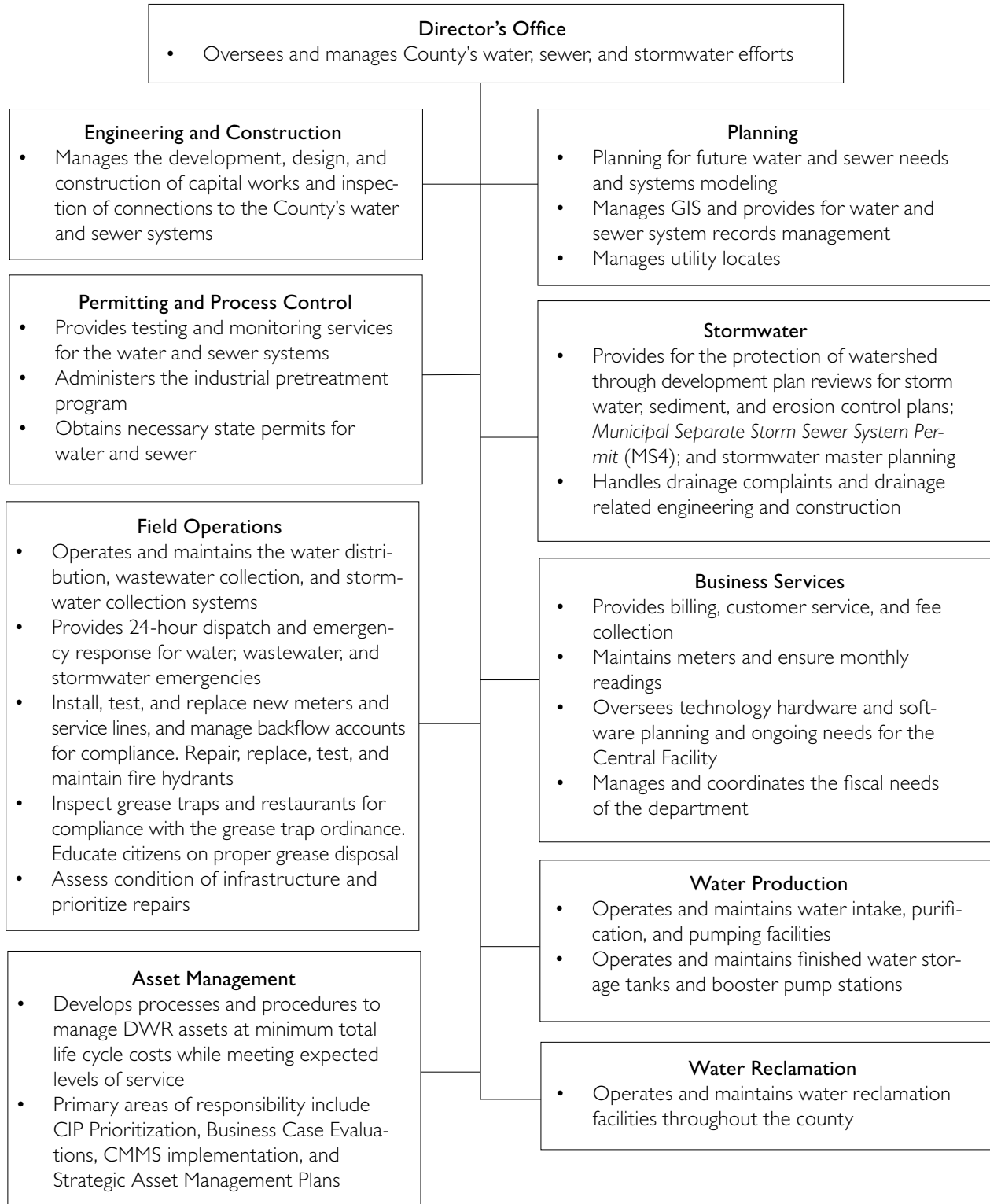
Authorized Positions – Transportation 5                                      5                                      5                                      5

FY 2009 Program Modifications (\$)	2009 Budget	2010 Est.
None	-	-

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budge
Operations	19,925	20,544	22,267	30,000
Contributions to Other Funds				299
<b>Total</b>	19,925	20,544	22,267	30,299
 <b>Authorized Positions</b>	 -	 -	 -	 -
 <b>FY 2009 Program Modifications (\$)</b>			<b>2009 Budget</b>	<b>2010 Est</b>
None			-	-

## water resources: mission, vision, values, and organization chart

The mission of the Gwinnett County Department of Water Resources is to enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources. The Gwinnett County Department of Water Resources will be widely recognized as a publicly-owned utility of the highest caliber in all aspects of its services and operations, through a commitment to and demonstration of service excellence to our customers. We will provide water, wastewater, and stormwater services that are timely and serve the needs of our customers.



## water resources: goals, performance measures, issues, and budgets

### Water Resources (Goals, Performance Measures, and Issues)

#### Departmental Goals

1.	To emphasize customer service, cost effectiveness, communication, and teamwork to meet the public utility needs of Gwinnett County and its citizens. (Water and Sewer Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Service requests	30,358	28,539	27,360	30,000
	Customer service inquires	560,000	241,684	386,218	400,000
	Collection rate	99%	98%	98%	99%
2.	To proactively maintain all stormwater conveyance facilities for which the County is responsible such that the design capacity is maintained. (Stormwater Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Service requests completed	2,548	2,305	2,543	2,500
	Facilities projects completed	1,151	1,187	1,000	1,000
3.	To maintain an equitable system of rates, charges, and expenditures which conserve the utilities' bonding capacity and afford maximum funding flexibility. (Water and Sewer Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Operating expense per customer	\$ 624	\$ 659	\$ 683	\$ 728
	Drinking water cost per million gallons treated	\$ 382	\$ 403	\$ 523	\$ 550
	Wastewater cost per million gallons treated	\$ 1,235	\$ 1,302	\$ 1,350	\$ 1,450
4.	To emphasize compliance with all federal, state, and local environmental regulatory requirements.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Drinking water permit violations	1	1	0	0
	Water reclamation permit violations	2	0	0	1
5.	To emphasize infrastructure maintenance.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Service line breaks per 1,000 customers	4.4	11.0	6.3	6
	Sanitary sewer overflows per mile of line	0.180	0.017	0.1	0.1
	Water leaks repaired	12,265	12,878	3,704	3500
6.	To provide real time reviews of development documents to support the Planning and Development Department's permitting process.	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Plans reviewed (Water and Sewer)	10,427	8,128	4,992	3,422
	Permits issued for water taps (meters)	8,045	3,608	1,225	1,000
	Permits issued for sewer taps	6,768	3,510	1,314	1,000
	Development permits	397	359	225	160
	Percentage plans reviewed within 14 days	100%	100%	100%	100%
7.	To provide leadership and support the control of nonpoint source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Drainage designs completed	41	42	47	50
8.	To aggressively map storm sewer system in the county GIS system. (Stormwater Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>
	Miles of drainage system inventoried	435	334	50	25
	Sub-basins inventoried	4	2.5	0	0
9.	To add subbasins to Master Plan for stormwater management and water quality improvements to meet water quality standards. (Stormwater Unit)	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Proj.</b>

## Departmental Issues for FY 2009

1. Continue to participate in the updates, as required by state law, of the Metropolitan North Georgia Water Planning District Plans and coordinate the update of the department's Water and Sewer Master Plan with the revision of the County's Comprehensive Plan.
2. Continue the replacement and upgrading construction of the Yellow River Water Reclamation Facility that will consolidate the treatment capacity in the Ocmulgee Basin at one plant, improve operating efficiency, and reduce pollutants loads to the Yellow River.
3. Continue the construction of the Reclaimed Water Pipeline to Lake Lanier that will allow the recycle up to 40 mgd of reclaimed water to Lake Lanier in the future for the protection of Gwinnett's raw water source.
4. Update the County's Drought Contingency Plan so as to provide increased reliability of the raw water supply to ensure that the citizens of Gwinnett will be guaranteed a safe reliable drinking water supply.
5. Continue to fund, develop and implement the capacity assurance program for wastewater infrastructure so as to maintain the assets, reduce sanitary sewer overflows, and protect ambient water quality.
6. Continue watershed protection efforts by implementing watershed improvement plans in sub basins to return stream segments that do not meet water quality standards to compliance and meet the designated use as required by NPDES permit conditions.
7. Continue to improve stormwater management by repairing and replacing aging stormwater infrastructure, establishing the 100-year floodplain elevations, maintaining the GIS stormwater infrastructure inventory, and designing and implementing flood control structure upgrades as required by state criteria.
8. Revise and expand the County's water conservation program and update the fiscal proforma in conformity with conservative demands.

## Departmental Issues for FY 2010 and Beyond

1. Plan, propose, and implement fair and equitable water, sewer, and stormwater rate and system development fee structures that will ensure and maintain the economic stability of the enterprise funds for which the department is responsible.
2. Plan and implement a long-range capital improvement program that provides infrastructure and capacity for wastewater, water supply, and stormwater as needed by an increasing county population, and/or for redevelopment.
3. Continue watershed protection efforts with best management practices installation, maintenance and operation to return steam segments to compliance with water quality standards and maintain compliance with NPDES permit conditions.
4. Continue to properly maintain installed assets to reduce sanitary sewer overflows, protect ambient water quality and provide safe and reliable drinking water service to the ratepayers and citizens.
5. Operate and maintain wastewater reclamation and water filtration plants in compliance with permits with energy and chemical cost optimization.

### Water Resources (Water and Sewer Operating Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	34,817,914	35,628,741	37,918,420	39,080,224
Operations	40,617,813	47,450,198	48,755,240	53,344,977
Debt Services	61,743,191	60,344,485	62,825,433	69,752,849
Contribution to Other Funds	8,154,228	8,369,380	8,296,085	9,036,215
Transfer to Renewal and Extension	44,126,808	45,000,000	25,799,235	62,340,767
<b>Total</b>	<b>189,459,954</b>	<b>196,792,804</b>	<b>183,594,413</b>	<b>233,555,032</b>
Authorized Positions – Water Resources	545	553	563	544
Authorized Positions – Planning and Development	-	11	12	6
FY 2009 Program Modifications (\$)			<u>2009 Budget</u>	<u>2010 Est.</u>
None			-	-

## Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$)	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Personal Services	4,546,148	4,552,616	4,932,352	5,214,321
Operations	2,133,959	2,000,510	2,495,229	4,539,665
Contribution to Other Funds	556,496	823,027	668,515	672,588
Transfer to Renewal and Extension	9,584,693	8,257,000	13,945,697	21,003,676
<b>Total</b>	<b>16,821,296</b>	<b>15,633,153</b>	<b>22,041,793</b>	<b>31,430,250</b>
Authorized Positions – Water Resources	61	55	60	60
Authorized Positions – Planning and Development	-	11	11	6
FY 2009 Program Modifications (\$)			2009 Budget	2010 Est.
None			-	-





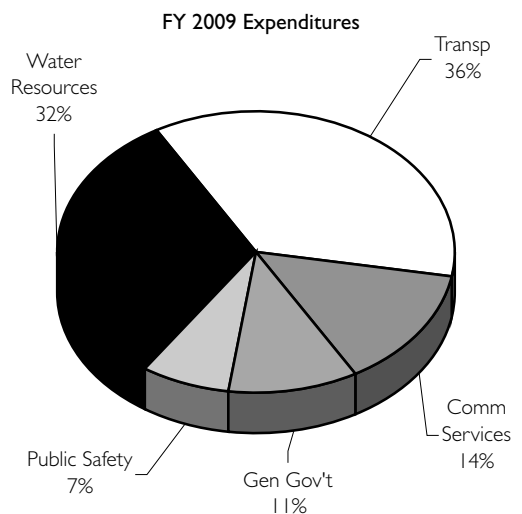
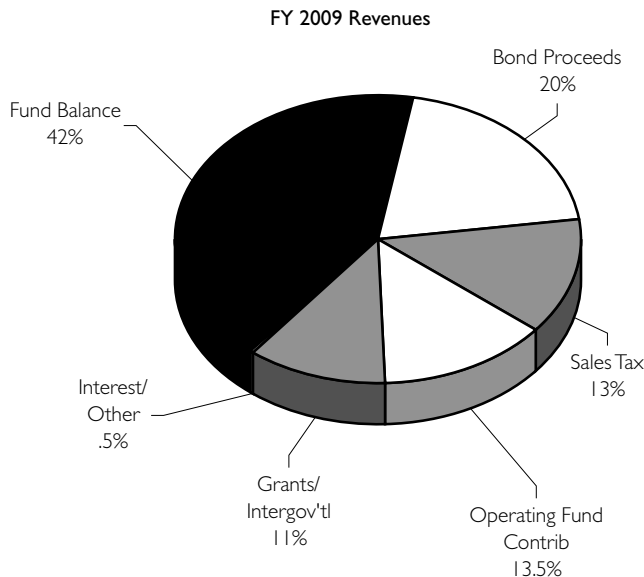
## • capital funds

This section provides financial summaries of revenues and appropriations for the 2009 budget and the 2010 – 2014 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

## capital funds: revenue and expenditures by category FY 2006 – 2009 (dollars)

	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget (*)
<b>Revenues</b>				
Bond/Loan Proceeds	-	8,794,551	217,474,669	151,768,988
Sales Tax Proceeds	155,939,736	152,527,849	138,755,825	98,989,610
Operating Fund Contributions	73,415,719	73,980,823	173,585,825	102,950,955
System Development Charges	32,012,114	20,744,597	8,737,781	-
Grants/Intergov'tl Contributions	7,312,815	11,150,483	10,932,659	84,278,289
Interest Income	32,088,881	25,109,568	42,937,576	2,500
Other Revenues	2,901,751	2,802,530	7,988,997	2,560,368
<b>Total Revenues</b>	<b>303,671,016</b>	<b>295,110,401</b>	<b>600,413,332</b>	<b>440,550,710</b>
Use of Fund Balance				318,885,710
<b>Total</b>	<b>303,671,016</b>	<b>295,110,401</b>	<b>600,413,332</b>	<b>759,436,421</b>
<b>Expenditures</b>				
Community Services	61,104,040	94,613,027	56,109,831	105,721,752
General Government	74,803,992	44,005,270	42,055,806	79,480,450
Public Safety	40,541,784	25,394,455	47,690,721	56,271,590
Water Resources	105,969,203	227,957,438	252,378,785	243,406,164
Transportation	114,902,990	148,838,870	140,372,453	274,556,465
<b>Total Expenditures</b>	<b>397,322,009</b>	<b>540,809,060</b>	<b>538,607,597</b>	<b>759,436,421</b>

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund's balance.



## capital funds: revenue and expenditures by fund FY 2006 – 2009

	2006 Actual		2007 Actual		2008 Unaudited		2009 Budget	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
<b>Tax Related Funds</b>								
Capital Projects	16,795,090	41,249,593	21,897,797	23,978,893	51,549,670	31,107,364	23,056,656	86,703,814
G.O. Bond Const (2003)	422,991	12,327,792	16,471	302,840				
<b>Total Tax Related</b>	<b>17,218,081</b>	<b>53,577,385</b>	<b>21,914,268</b>	<b>24,281,734</b>	<b>51,549,670</b>	<b>31,107,364</b>	<b>23,056,656</b>	<b>86,703,814</b>
<b>Enterprise Funds</b>								
Airport R & E	1,460,745	764,855	454,111	313,586	332,600	201,358	1,183,824	2,818,860
Solid Waste R & E	327,573	-	290,373	-	4,541,063	4,203,211	2,500	5,992,261
Stormwater R & E	14,177,869	14,452,921	13,813,399	19,998,435	16,673,198	15,880,002	26,762,625	32,948,412
Transit R & E	955,747	263,816	540,385	37,178	4,834,334	5,247,390	29,510,932	33,256,333
W & S (Combined)	84,659,038	102,465,721	76,324,107	209,952,392	334,848,177	61,553,133	212,715,683	213,685,021
<b>Total Enterprise</b>	<b>101,580,972</b>	<b>117,947,312</b>	<b>91,422,374</b>	<b>230,301,591</b>	<b>361,229,372</b>	<b>87,085,093</b>	<b>270,175,564</b>	<b>288,700,887</b>
<b>Special Use Funds</b>								
SPLOST (1992)	221,364	705,504	34,512					
SPLOST (1997)	9,632,982	65,015,274	7,494,670	63,216,329	2,507,071	44,886,930	7,478,720	625,069
SPLOST (2001)	12,224,562	99,766,326	11,312,652	79,819,090	4,854,737	42,857,736	7,373,216	66,983,255
SPLOST (2005)	162,793,055	60,310,207	162,931,925	143,190,317	178,044,124	156,603,386	35,677,744	219,634,582
SPLOST (2009)							96,788,813	96,788,813
<b>Total Special Use</b>	<b>184,871,964</b>	<b>225,797,312</b>	<b>181,773,758</b>	<b>286,225,736</b>	<b>185,405,932</b>	<b>244,348,052</b>	<b>147,318,493</b>	<b>384,031,719</b>
<b>Total All Funds</b>	<b>303,671,016</b>	<b>397,322,009</b>	<b>295,110,401</b>	<b>540,809,060</b>	<b>598,184,974</b>	<b>362,540,509</b>	<b>440,550,713</b>	<b>759,436,420</b>

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W & S = Water and Sewer

## governmental capital funds: fund balance summaries FY 2006 – 2009

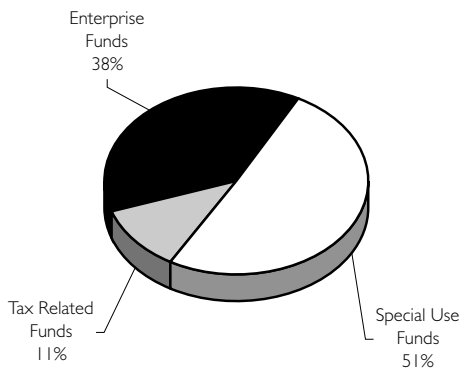
	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
<b>2003 G.O. Bond Construction Fund</b>				
Balance January 1	12,191,170	286,369		
Sources	422,991	16,471		
Uses	(12,327,792)	(302,840)		
<b>Balance December 31</b>	<b>286,369</b>			
<b>Capital Project Fund</b>				
Balance January 1	88,981,114	64,526,611	62,445,515	82,887,821
Sources	16,795,090	21,897,797	51,549,670	23,056,656
Uses	(41,249,593)	(23,978,893)	(31,107,364)	(86,703,814)
<b>Balance December 31</b>	<b>64,526,611</b>	<b>62,445,515</b>	<b>82,887,821</b>	<b>19,240,663</b>
<b>1992 Sales Tax Fund</b>				
Balance January 1	449,628	(34,512)		
Sources	221,364	34,512		
Uses	(705,504)			
<b>Balance December 31</b>	<b>(34,512)</b>			
<b>1997 Sales Tax Fund</b>				
Balance January 1	146,677,905	91,295,613	35,573,954	(6,805,905)
Sources	9,632,982	7,494,670	2,507,071	7,478,720
Uses	(65,015,274)	(63,216,329)	(44,886,930)	(625,069)
<b>Balance December 31</b>	<b>91,295,613</b>	<b>35,573,954</b>	<b>(6,805,905)</b>	<b>47,746</b>
<b>2001 Sales Tax Fund</b>				
Balance January 1	258,482,223	170,940,459	102,434,021	64,431,022
Sources	12,224,562	11,312,652	4,854,737	7,373,216
Uses	(99,766,326)	(79,819,090)	(42,857,736)	(66,983,255)
<b>Balance December 31</b>	<b>170,940,459</b>	<b>102,434,021</b>	<b>64,431,022</b>	<b>4,820,983</b>
<b>2005 Sales Tax Fund</b>				
Balance January 1	73,546,369	176,029,217	195,770,825	217,211,563
Sources	162,793,055	162,931,925	178,044,124	35,677,744
Uses	(60,310,207)	(143,190,317)	(156,603,386)	(219,634,582)
<b>Balance December 31</b>	<b>176,029,217</b>	<b>195,770,825</b>	<b>217,211,563</b>	<b>33,254,725</b>
<b>2009 Sales Tax Fund</b>				
Balance January 1				
Sources				96,788,813
Uses				(96,788,813)
<b>Balance December 31</b>				

Notes: Fund balance in capital funds is planned to be used in subsequent years for the continuation of planned projects.

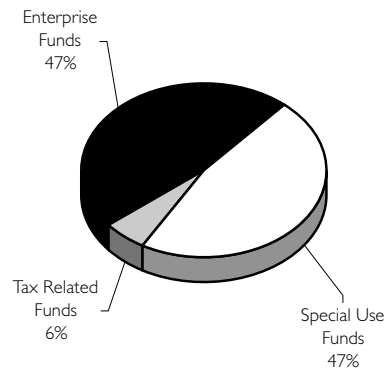
## capital funds: revenue and appropriations by fund FY 2009 – 2014

	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Tax Related Funds</b>								
Capital Project	231,865,885	86,703,814	25,367,053	14,935,732	14,653,270	14,126,850	12,743,525	400,396,130
<b>Sub-Total</b>	<b>231,865,885</b>	<b>86,703,814</b>	<b>25,367,053</b>	<b>14,935,732</b>	<b>14,653,270</b>	<b>14,126,850</b>	<b>12,743,525</b>	<b>400,396,130</b>
<b>Enterprise Funds</b>								
Airport R & E	9,377,115	2,818,860	861,125	4,507,501	4,724,000	1,361,250	6,450,000	30,099,851
Solid Waste R & E	4,203,211	5,992,261						10,195,472
Stormwater R & E	82,894,173	32,948,412	18,557,181	18,296,543	19,941,187	21,216,901	23,093,027	216,947,424
Transit R & E	34,012,603	33,256,333	123,452	1,906,493	32,371	15,750	4,961,900	74,308,902
W&S R&E/Bonds Comb.	1,381,771,344	213,685,021	116,214,635	122,452,891	121,166,930	102,387,760	84,588,393	2,142,266,974
<b>Sub-Total</b>	<b>1,512,258,445</b>	<b>288,700,887</b>	<b>135,756,393</b>	<b>147,163,428</b>	<b>145,864,488</b>	<b>124,981,661</b>	<b>119,093,320</b>	<b>2,473,818,622</b>
<b>Special Use Funds</b>								
1997 SPLOST	510,473,166	625,069						511,098,234
2001 SPLOST	481,678,694	66,983,255	4,798,677					553,460,627
2005 SPLOST	395,633,048	219,634,582	31,975,421	4,635,873	1,643,430			653,522,354
2009 SPLOST		96,788,813	136,132,071	147,203,292	150,423,301	152,018,377	36,193,962	718,759,816
<b>Sub-Total</b>	<b>1,387,784,908</b>	<b>384,031,719</b>	<b>172,906,169</b>	<b>151,839,165</b>	<b>152,066,731</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>2,436,841,031</b>
<b>Total CIP</b>	<b>3,131,909,239</b>	<b>759,436,421</b>	<b>334,029,615</b>	<b>313,938,324</b>	<b>312,584,489</b>	<b>291,126,888</b>	<b>168,030,807</b>	<b>5,311,055,783</b>

2009 Capital Budget



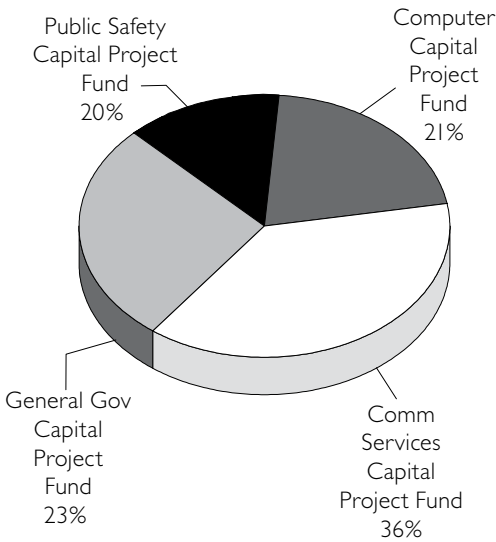
2010 – 2014 Capital Plan



**capital tax-related funds**

## capital tax-related funds definitions

**2009 Capital Budget Tax-Related Funds**



**Tax-related funds** derive their primary revenues from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt where property taxes are used for the servicing of the debt.

### **Budget Basis**

Budgets for governmental fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

### **Fund Definitions**

**The Capital Project Fund** accounts for financial resources provided by the contribution of typically a percentage of projected revenues in the general and recreation operating funds for each fiscal year. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

### **Revenue Source Definitions**

**Contributions from General and Recreation Funds** are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General and Recreation Funds, which are then contributed to certain capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases and current economic indicators.

For 2009, the contribution from General Fund to Capital Budget is approximately two percent. These contributions are authorized for expenditures for the current budget year only, although their use can be planned for several years in advance. For 2009, the contribution from Recreation Fund contributions to Capital Budget is 10 percent. These funds are restricted to recreation-related capital projects, while contributions from General Fund are not restricted to any particular use.

**Federal and State Grants and Contributions** consist of funds received from federal, state and/or other local governments or agencies. These types of revenue fund specific capital improvements and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

**Interest Earnings** are revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return of invested fund equity.

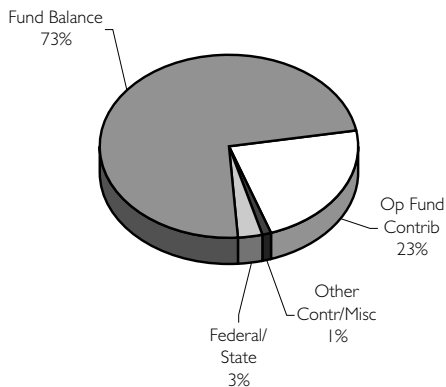
**Other Revenues** include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

## capital tax-related funds: revenue and appropriations FY 2009 – 2014

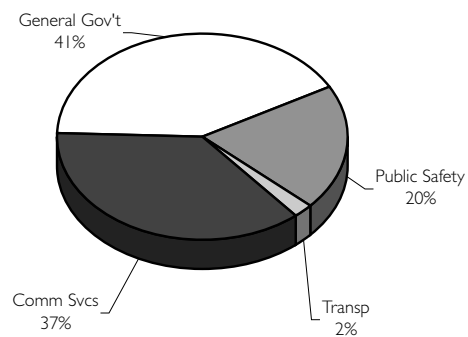
	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Revenues</b>								
Operating Fund Contrib.	301,025,565	19,491,477	12,412,933	10,751,021	12,554,270	13,370,966	12,714,525	382,320,757
Federal and State Grants	6,062,305	2,666,954						8,729,259
Public/Private Contrib.	4,172,759	773,012	402,618	133,200	99,000	79,000	29,000	5,688,589
Miscellaneous Revenues	2,324,922	125,213						2,450,135
Capital Fund Contrib.	1,207,389							1,207,389
<b>Total Revenues</b>	<b>314,792,941</b>	<b>23,056,656</b>	<b>12,815,551</b>	<b>10,884,221</b>	<b>12,653,270</b>	<b>13,449,966</b>	<b>12,743,525</b>	<b>400,396,130</b>
Funds Carried Forward	(82,927,055)	63,647,158	12,551,502	4,051,511	2,000,000	676,884		
<b>Total</b>	<b>231,865,885</b>	<b>86,703,814</b>	<b>25,367,053</b>	<b>14,935,732</b>	<b>14,653,270</b>	<b>14,126,850</b>	<b>12,743,525</b>	<b>400,396,130</b>

<b>Appropriations</b>								
Community Services	26,840,227	31,770,658	1,530,000	1,445,000	1,660,000	1,875,000	2,090,000	67,210,886
General Government	159,633,517	35,846,226	20,522,053	11,595,732	11,018,270	10,276,850	8,678,525	257,571,172
Public Safety	32,322,982	17,198,905	1,690,000	170,000	250,000	250,000	250,000	52,131,887
Transportation	12,884,361	1,888,025	1,625,000	1,725,000	1,725,000	1,725,000	1,725,000	23,297,386
Water Resources	184,799							184,799
<b>Total</b>	<b>231,865,885</b>	<b>86,703,814</b>	<b>25,367,053</b>	<b>14,935,732</b>	<b>14,653,270</b>	<b>14,126,850</b>	<b>12,743,525</b>	<b>400,396,130</b>

2009 Capital Budget Revenues



2009 Capital Budget Appropriations





## capital project fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Operating Fund Contrib.	301,025,565	19,491,477	12,412,933	10,751,021	12,554,270	13,370,966	12,714,525	382,320,757
Federal and State Grants	6,062,305	2,666,954						8,729,259
Public/Private Contrib.	4,172,759	773,012	402,618	133,200	99,000	79,000	29,000	5,688,589
Miscellaneous Revenues	2,324,922	125,213						2,450,135
Capital Fund Contrib.	1,207,389							1,207,389
<b>Total Revenues</b>	<b>314,792,941</b>	<b>23,056,656</b>	<b>12,815,551</b>	<b>10,884,221</b>	<b>12,653,270</b>	<b>13,449,966</b>	<b>12,743,525</b>	<b>400,396,130</b>
Funds Carried Forward	(82,927,055)	63,647,158	12,551,502	4,051,511	2,000,000	676,884		
<b>Total</b>	<b>231,865,885</b>	<b>86,703,814</b>	<b>25,367,053</b>	<b>14,935,732</b>	<b>14,653,270</b>	<b>14,126,850</b>	<b>12,743,525</b>	<b>400,396,130</b>

### Appropriations

#### Clerk of Court

Closed Finalization	3,668,698							3,668,698
<b>Total</b>	<b>3,668,698</b>							<b>3,668,698</b>

#### Community Services

AAA Stadium	9,889,761	21,560,239						31,450,000
Arena Parking Deck	574,825	5,425,175						6,000,000
Emergency Capital Repairs (2009)		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Facility Furnishings and Equip (2009)		50,000	50,000	60,000	70,000	80,000	90,000	400,000
Field Utility and Landscape Impv		200,000	120,000	140,000	160,000	180,000	200,000	1,000,000
Greenways Development	119,008	130,992						250,000
Issac Adair House	246,811	45,490						292,302
L'ville Human Svc Ctr	264,588	119,493						384,081
Maintenance Equipment (2008)	74,477	25,105						99,581
Maintenance Equipment (2009)		139,850	150,000	160,000	170,000	180,000	190,000	989,850
Maintenance/Renovation (2009)		820,300	500,000	550,000	600,000	650,000	700,000	3,820,300
Minor Cap Projects – Unforseen	18,109	131,891						150,000
Misc/Renov/Imprv (2007)	676,667	288,010						964,676
Misc/Renov/Imprv (2008)	374,639	45,882						420,521
POC Hosea Road Facility	100,150	39,850						140,000
Park Partnerships			100,000	100,000	100,000	100,000	100,000	500,000
Pinckneyvill Hockey Rink Roof	51,899	1,648,101						1,700,000
Playground Additions (2009)		500,000	50,000	100,000	150,000	200,000	250,000	1,250,000
Pool Renovations (2008)	313,158	22,012						335,170
Pool Renovations (2009)		74,000	100,000	150,000	200,000	250,000	300,000	1,074,000
Recreation Set-Asides Repairs	114,611	22,811	10,000	10,000	10,000	10,000	10,000	187,422
Resurfacing and Paving (2009)		404,400	100,000	125,000	150,000	175,000	200,000	1,154,400
South Gwinnett Park Renov	247,343	2,657						250,000
Tennis Facility			300,000					300,000

## capital project fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Tribble Mill Park Improvements	76,557	8,443						85,000
Vines Botanical Garden Pk	535,811	6,289						542,100
Closed Finalization	13,161,812	9,670						13,171,483
<b>Total</b>	<b>26,840,227</b>	<b>31,770,658</b>	<b>1,530,000</b>	<b>1,445,000</b>	<b>1,660,000</b>	<b>1,875,000</b>	<b>2,090,000</b>	<b>67,210,886</b>
<b>Corrections</b>								
Closed Finalization	16,119,681							16,119,681
<b>Total</b>	<b>16,119,681</b>							<b>16,119,681</b>
<b>County Administrator</b>								
PE.G. Cable Access (2008)	14,729	712,504						727,233
PE.G. Cable Access (2009)		250,000	50,000	50,000	50,000	50,000		450,000
Public Information and Signage	96,719	36,581						133,300
Closed Finalization	773,900							773,900
<b>Total</b>	<b>885,348</b>	<b>999,085</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>2,084,433</b>
<b>Financial Services</b>								
Closed Finalization	7,643,391							7,643,391
<b>Total</b>	<b>7,643,391</b>							<b>7,643,391</b>
<b>Fire Services</b>								
Major Repairs/Upgrades (2007)	72,145	102,639						174,784
Major Repairs/Upgrades (2008)	11,727	78,901						90,628
Major Repairs/Upgrades (2009)		120,000						120,000
Major Repairs/Upgrades (Plan)			120,000	120,000	200,000	200,000	200,000	840,000
Stormwater Action Program	29,141	622,859						652,000
Closed Finalization	1,338,409							1,338,409
<b>Total</b>	<b>1,451,422</b>	<b>924,399</b>	<b>120,000</b>	<b>120,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>3,215,821</b>
<b>Human Resources</b>								
Closed Finalization	638,363							638,363
<b>Total</b>	<b>638,363</b>							<b>638,363</b>
<b>Information Technology Services</b>								
Accuvote Touch Screen Voting	1,602,035	185,725	392,390		402,200			2,582,350
Business System Application	540,719	113,627						654,345
Computer Equip New (2008)	197,845	36,466						234,311
Computer Equip New (2009)		117,656						117,656

## capital project fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Computer Equip Repl (2008)	146,003	7,100						153,103
Computer Equip Repl (2009)		169,633	8,000	8,000	8,000	8,000		201,633
Computerizing Fire Pre-Arrival	226,655	91,441						318,097
Criminal Justice Info System	2,050,350	3,058,107	1,414,645	1,333,645	251,710			8,108,456
Customer Relationships Mgmt	4,686,708	618,292						5,305,000
Data Center Relocation	445,964	10,756						456,720
Disaster Recovery	691,969	408,391	775,000					1,875,360
E-Government Plan	4,610,156	1,107,502		30,000		30,000		5,777,658
E-Solutions	61,418	57,675						119,093
EMS Records Management	727,836	1,167						729,003
ERP Growth	2,767,569	1,572,375						4,339,944
Electronic Document Mgt Grwth	2,086,146	629,973						2,716,119
Enterprise Resource Planning	16,697,116	471,720						17,168,836
GCIC Upgrade	55,207	45,625						100,832
GIS Growth (2007)	320,047	420,749						740,796
GTA Wireless	12,000	12,000						24,000
IT Strategic Plan Implem.	3,846,944	1,114,620	300,000	300,000	300,000	300,000		6,161,564
IT Hardware/Software Conting.			597,112	628,112	507,475	507,475	507,475	2,747,649
Information Security System	73,011	6,739						79,750
Internet-Intranet Expansion		530,000	500,000					1,030,000
Jail Management System Upgrd		834,425						834,425
Kiosks – Public and Court		280,000						280,000
Land Mgmt and Inspection Sys	145,010	104,990						250,000
NCR Itran 3000	187,963	64,290						252,253
Networking and Comm (2007)	1,306,481	1,950						1,308,431
Networking and Comm (2009)		1,494,000						1,494,000
Office Productivity/Software (2008)	394,030	327						394,357
Office Productivity/Software (2009)		210,708						210,708
Printer Replacements (2009)		10,000						10,000
Project Management System	408,217	82,783						491,000
Prosecutor Dialog	492,798	359,278	50,000	25,000	25,000	25,000	25,000	1,002,076
Registration System Upgrade	12,141	89,483	38,000	40,000	42,000	44,000	46,000	311,624
SAP Upgrades		240,000	1,600,000	258,750	611,500	240,000	80,000	3,030,250
Sustain eCourt	270,045	1,726,873						1,996,918
Upgrade EMS Management Sys		403,260	949,487					1,352,747
Video Conferencing	100,052	9,948						110,000
Voice Technology Upgrade	12,303	1,273,400	2,170,280					3,455,983
Closed Finalization	19,917,177							19,917,177
<b>Total</b>	<b>65,091,913</b>	<b>17,973,054</b>	<b>8,794,914</b>	<b>2,623,507</b>	<b>2,147,885</b>	<b>1,154,475</b>	<b>658,475</b>	<b>98,444,222</b>

## capital project fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Juvenile Court</b>								
Juvenile Court Expansion	63,692	7,573	1,079,690					1,150,955
<b>Total</b>	<b>63,692</b>	<b>7,573</b>	<b>1,079,690</b>					<b>1,150,955</b>
<b>Planning and Development</b>								
Community Sector Plan Dev			220,000	220,000	220,000	220,000		880,000
Development Forfeiture		125,213						125,213
Major Rewrite Zoning/Dev Regs		405,000	380,000					785,000
Major Update Comp Plan	359,970	8,879						368,849
One Justice Square Renovation	44,078	17,435	880,487					942,000
Closed Finalization	616,612							616,612
<b>Total</b>	<b>1,020,660</b>	<b>556,527</b>	<b>1,480,487</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>		<b>3,717,674</b>
<b>Police Services</b>								
Aviation Fuel Tank		200,000						200,000
CAD/TI Site License (E-911)		180,000						180,000
Digitl Image Sys CRIME SCENE	59,364	25,636						85,000
FRED and FRED-C Support	49,222	61,778	20,000					131,000
Field Communication Equip		1,157,965						1,157,965
Field Rptg Wireless Mobile Inter	1,485,317	47,662						1,532,979
Forensic Video Analysis	18,312	1,688						20,000
GangNet Project	144,785	30,215						175,000
Hazard Mitigation Plan		100,000						100,000
Information System for SIS		250,000						250,000
Major Repairs and Renovations		88,300	50,000	50,000	50,000	50,000	50,000	338,300
Police Annex	1,137,026	12,489,063	1,500,000					15,126,089
Pro QA – Interface to CAD	79,546	70,454						150,000
Spectra Radio Replacement	2,502,972	151,501						2,654,473
Special Response/Rescue Veh	271,979	21						272,000
SWAT Equipment Vehicle		300,000						300,000
WireTap Room Upgrade		175,000						175,000
Closed Finalization	8,423,478							8,423,478
<b>Total</b>	<b>14,172,001</b>	<b>15,329,283</b>	<b>1,570,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>31,271,284</b>
<b>Sheriff</b>								
GCDC Fire Alarm System		700,000						700,000
Security System Improvements	408,305	190,642						598,947
Sheriff's Building Sprinkler Sys	59,418	54,582						114,000
Closed Finalization	112,153							112,153
<b>Total</b>	<b>579,877</b>	<b>945,223</b>						<b>1,525,101</b>

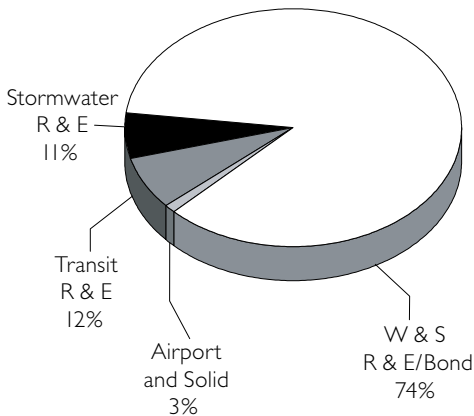
## capital project fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Support Services</b>								
311 Call Center	2,018		97,982					100,000
Capital HVAC Repl/Reserve	603,007	726,353	464,840	485,930	529,810	898,315	80,645	3,788,900
Clerk of Court Renovation	59,945	1,440,055						1,500,000
Correction Complex Courtyard	5,893	981						6,874
Demolition of Properties	6,021	23,980						30,000
Facilities Repair/Enhan/Upgrades		104,560						104,560
Fuel Site Renovs/Upgrades		50,000						50,000
GJAC Renovations and Upgd	498,391	120,523						618,914
GJAC Renovations and Upgd	129,947	602,518						732,465
Justice Sys Master Plan Study		674,204						674,204
Misc. Facilities Renov and Upgds	1,067,046	74,589						1,141,636
Misc. Facilities Renov and Upgds	235,272	50,493						285,765
Misc. Facilities Renov and Upgds			395,770	695,665	716,485	737,980	774,880	3,320,780
Peachtree Corners Tag Office	128,659	281,341						410,000
Recorders/Juvenile Court Facility	14,549,603							14,549,603
Space Utilization Plan Imple	11,353,867	112,275						11,466,141
UST New Facilities	1,201,966	178,493	404,036					1,784,494
UST Remediation/Closure	2,313,024	959,354	301,200	166,400	98,000	58,000	58,000	3,953,978
Closed Finalization	48,466,792	24,592						48,491,383
<b>Total</b>	<b>80,621,451</b>	<b>5,424,309</b>	<b>1,663,828</b>	<b>1,347,995</b>	<b>1,344,295</b>	<b>1,694,295</b>	<b>913,525</b>	<b>93,009,699</b>
<b>Transportation</b>								
Guard Rail Installation		150,000	150,000	150,000	150,000	150,000	150,000	900,000
Heavy Equipment (2007)	200,723	286,106						486,829
Heavy Equipment (2008)	113,636	204,164						317,800
Heavy Equipment Repl		200,000	500,000	500,000	500,000	500,000	500,000	2,700,000
Misc. Road Improvements (09)		150,000						150,000
Misc. Road Improvements (plan)			200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signals (2008)	386,414	10,454						396,868
Traffic Signals (2009)		500,000						500,000
Traffic Signals (plan)			500,000	600,000	600,000	600,000	600,000	2,900,000
Traffic Signal Optimiz (2007)	252,461	38,930						291,390
Traffic Signal Optimiz (2008)	223,550	1,197						224,747
Traffic Signal Optimiz (2009)		275,000						275,000
Traffic Signal Optimiz (plan)			275,000	275,000	275,000	275,000	275,000	1,375,000
Closed Finalization	11,707,577	72,175						11,779,752
<b>Total</b>	<b>12,884,361</b>	<b>1,888,025</b>	<b>1,625,000</b>	<b>1,725,000</b>	<b>1,725,000</b>	<b>1,725,000</b>	<b>1,725,000</b>	<b>23,297,386</b>
<b>Water Resources</b>								
Closed Finalization	184,799							184,799
<b>Total</b>	<b>184,799</b>							<b>184,799</b>
<b>Contingencies</b>								
Capital Contg – General Tax		8,727,345	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	33,727,345
Capital Contg – Recreation Tax		1,869,760	2,453,134	2,354,230	2,256,090	2,158,080	2,106,525	13,197,819
Capital Contg – Other		288,572						288,572
<b>Total</b>	<b>231,865,885</b>	<b>86,703,814</b>	<b>25,367,053</b>	<b>14,935,732</b>	<b>14,653,270</b>	<b>14,126,850</b>	<b>12,743,525</b>	<b>400,396,130</b>

**capital enterprise funds**

## capital enterprise funds definitions

2009 Capital Budget Enterprise Funds



**Enterprise Funds**, or proprietary funds, are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

### Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis. Under this basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

### Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations and expansions of airport infrastructure and facilities, the acquisition of new and replacement vehicles and equipment, and future development of the Gwinnett County Airport.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, and future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund, Federal Transit Administration grants and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewerage system operations. Such resources are used for major repairs, renovations, expansions, and future development of the water and sewerage system and the acquisition of new and replacement equipment.

The **2008 Water and Sewer Bond Construction Fund** accounts for the financial resources provided from the existing Water and Sewerage Authority Revenue bond issue. These resources are used to fund renovations, expansions, and future developments of the water and wastewater system infrastructure.

### Revenue Source Definitions

**Revenue Bonds** are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt

service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority when planning future bond issuance.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations (less a reserve equal to one and a half months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

**Water and Sewer System Development Charges** are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

**Federal and State Grants Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and these projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

**Interest Earnings** are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

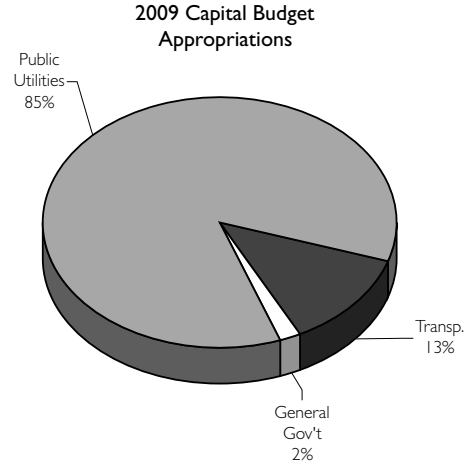
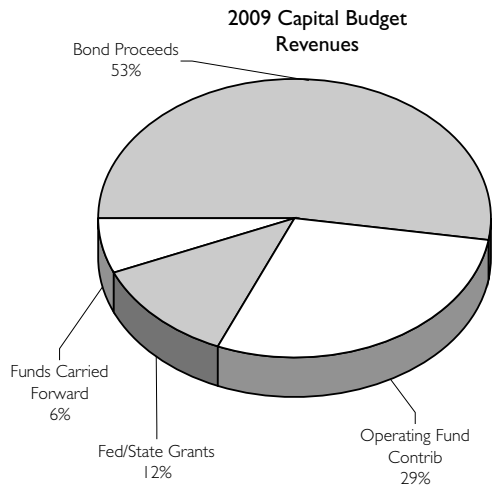
**Other Revenues** include funds received from private developers, citizens, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.



## capital enterprise funds: revenue and appropriations FY 2009 – 2014

	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Revenues</b>								
Bond/Loan Proceeds	681,696,204	151,768,989	831,000	100,000,000				934,296,193
Operating Fund Contrib	602,467,191	83,459,478	86,719,395	92,671,061	85,480,151	85,978,604	76,551,865	1,113,327,744
Sys Develop Charges	180,131,120		9,042,857	15,298,661	18,037,604	16,618,857	15,535,857	254,664,956
Fed/State Grant	42,973,428	34,944,596	2,228,334	4,371,850	4,303,896	1,267,500	6,584,529	96,674,133
Interest Income	61,666,050	2,500						61,668,550
Miscellaneous Revenue	11,819,354							11,819,354
Capital Fund Contrib	1,062,853							1,062,853
Public/Private Contrib	304,838							304,838
<b>Total Revenues</b>	<b>1,582,121,038</b>	<b>270,175,563</b>	<b>98,821,586</b>	<b>212,341,572</b>	<b>107,821,651</b>	<b>103,864,961</b>	<b>98,672,251</b>	<b>2,473,818,622</b>
Funds Carried Forward	(69,862,593)	18,525,324	36,934,807	(65,178,144)	38,042,836	21,116,701	20,421,069	
<b>Total</b>	<b>1,512,258,445</b>	<b>288,700,887</b>	<b>135,756,393</b>	<b>147,163,428</b>	<b>145,864,488</b>	<b>124,981,661</b>	<b>119,093,320</b>	<b>2,473,818,622</b>

<b>Appropriations</b>								
Water Resources	1,464,665,517	246,633,433	134,771,816	140,749,434	141,108,117	123,604,661	107,681,420	2,359,214,397
Transportation	43,389,718	36,075,194	984,577	6,413,994	4,756,371	1,377,000	11,411,900	104,408,753
General Government	4,203,211	5,992,261						10,195,472
<b>Total</b>	<b>1,512,258,445</b>	<b>288,700,887</b>	<b>135,756,393</b>	<b>147,163,428</b>	<b>145,864,488</b>	<b>124,981,661</b>	<b>119,093,320</b>	<b>2,473,818,622</b>



## airport renewal and extension fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Asset Disp – Govt	61,883							61,883
Fed –Cap – Direct	6,912,121	1,042,922	665,000	3,973,375	4,179,050	1,235,000	6,127,500	24,134,968
IR – Dividend	438,778							438,778
O – Misc	13,343							13,343
State – Cap – Direct	101,293	25,866	17,500	104,563	109,975	32,500	161,250	552,947
Trans In – Airport	2,790,807	115,035	104,563	101,850	100,000	93,750	100,000	3,406,005
Trans In – Capital	1,062,853							1,062,853
Trans In – Gen Fund	429,074							429,074
<b>Total Revenues</b>	<b>11,810,152</b>	<b>1,183,824</b>	<b>787,063</b>	<b>4,179,788</b>	<b>4,389,025</b>	<b>1,361,250</b>	<b>6,388,750</b>	<b>30,099,851</b>
Funds Carried Forward	(2,433,037)	1,635,037	74,062	327,713	334,975		61,250	
<b>Total</b>	<b>9,377,115</b>	<b>2,818,860</b>	<b>861,125</b>	<b>4,507,501</b>	<b>4,724,000</b>	<b>1,361,250</b>	<b>6,450,000</b>	<b>30,099,851</b>

### Appropriations

Air Traffic Control Tower Equip		460,000						460,000
Aircraft Washrack		50,000	125,000					175,000
Airport Ramp Lighting					75,000	500,000		575,000
Airport Security Fencing	231,131	36,285						267,416
Cedars Rd Security Fencing			250,000					250,000
Central Basing Area			125,000	870,000				995,000
Environ Doc-TxyY/Cntl Basing		415,000						415,000
Environ Doc-NC Basing					375,000			375,000
Equipment New and Rep I (2008)	32,249	49,951						82,200
Equipment New and Rep I (2009)		21,000						21,000
Fuel Storage Tank Barriers				75,000	150,000			225,000
Installation of CCTV System		75,000						75,000
North Apron Rehabilitation				75,000	1,148,000			1,223,000
North Central Basing Area						150,000	1,500,000	1,650,000
NW Stormwater Area Land							1,500,000	1,500,000
Obstruction Removal – Approach		79,653						79,653
Reimbursement – Cedars Land							3,450,000	3,450,000
Replace AWOS System		90,000						90,000
Runway 7L-25R	1,146,740							1,146,740
Runway/Taxiway Safety Area			200,000	2,717,501				2,917,501
Taxiway D, E, F, and G Strength				175,000	900,000			1,075,000
Taxiway "W" Strengthening				125,000	1,201,000			1,326,000
Taxiway "Y" – Yankee				220,000	750,000	650,000		1,620,000
Contingency		1,538,797	161,125	250,000	125,000	61,250		2,136,172
Closed Finalization	7,966,994	3,175						7,970,168
<b>Total</b>	<b>9,377,115</b>	<b>2,818,860</b>	<b>861,125</b>	<b>4,507,501</b>	<b>4,724,000</b>	<b>1,361,250</b>	<b>6,450,000</b>	<b>30,099,851</b>

**solid waste renewal and extension fund:  
revenue and appropriations FY 2009 – 2014**

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Asset Disp – Govt	1,814							1,814
IR – Dividend	2,095,034	2,500						2,097,534
Trans In – SW	3,664,399							3,664,399
Trans In – Risk	4,431,725							4,431,725
<b>Total Revenues</b>	<b>10,192,972</b>	<b>2,500</b>						<b>10,195,472</b>
Funds Carried Forward	(5,989,761)	5,989,761						
<b>Total</b>	<b>4,203,211</b>	<b>5,992,261</b>						<b>10,195,472</b>

**Appropriations**

Contingency	1,646,250	1,368,747						3,014,997
Recovered Materials		2,748,750						2,748,750
Recycling Bank Reconstruct	2,556,961	1,874,764						4,431,725
<b>Total</b>	<b>4,203,211</b>	<b>5,992,261</b>						<b>10,195,472</b>

## stormwater renewal and extension fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Trans In-Stormwater	31,787,390	21,003,676	16,566,188	17,815,520	19,460,164	20,735,879	22,612,004	149,980,821
Trans In-Gen Fund	42,386,972							42,386,972
Federal-Capital-Indirect/Indirect	6,569,367	4,364,876	1,442,470					12,376,712
Loan Proceeds (GEFA)	3,605,927	1,394,073						5,000,000
IR-Dividends	3,525,575							3,525,575
Stormwater Mitigation Buffer Fees	877,783		300,000	300,000	300,000	300,000	300,000	2,377,783
Stormwater Stream Mitigation Credits			142,857	142,857	142,857	142,857	142,857	714,285
State-Capital-Direct	516,137							516,137
Miscellaneous Revenue	69,138							69,138
<b>Total Revenues</b>	<b>89,338,289</b>	<b>26,762,625</b>	<b>18,451,515</b>	<b>18,258,377</b>	<b>19,903,021</b>	<b>21,178,736</b>	<b>23,054,861</b>	<b>216,947,424</b>
Funds Carried Forward	(6,444,116)	6,185,787	105,666	38,166	38,166	38,166	38,166	
<b>Total</b>	<b>82,894,173</b>	<b>32,948,412</b>	<b>18,557,181</b>	<b>18,296,543</b>	<b>19,941,187</b>	<b>21,216,901</b>	<b>23,093,027</b>	<b>216,947,424</b>
<b>Appropriations</b>								
<b>Water Resources</b>								
Asset Management		449,886	250,000	250,000	250,000	250,000	250,000	1,699,886
Big Haynes Watershed S/W Demo	1,169,101	1,771,989	150,000					3,091,090
Big Haynes Watershed Improvmts	415,672	1,256,055						1,671,727
Crooked Creek BMP Retrofit	772,878	22						772,900
DWR Data Management		230,000						230,000
DWR Mezzanine Build Out	107,692							107,692
Equipment New and Replacements	346,272	1,354,851	250,000	250,000	250,000	250,000	250,000	2,951,123
Lower Yellow Rvr Watershed Imprv	220,888	779,112						1,000,000
Mobile GIS - Arc-FMViewer	13,070	44,798						57,868
Natural Resources WtrshdStructure	14,047,890	4,474,178	2,109,970					20,632,039
Source ID - Stressed Septic Systems	427,609	180,013	300,000	300,000	300,000	300,000	300,000	2,107,623
Stormwater Drainage Imprv	16,820,596	16,340,602	10,245,617	12,417,032	14,266,593	15,773,641	17,758,100	103,622,181
Stormwater Infrastructure Inventory	5,461,161	50,114	250,000	250,000				6,011,275
Stormwater Master Plan	4,467,891	639,643	500,000	500,000				6,107,534
Stormwater Mitigation-Stream Buffer	617,193	1,044,590	300,000	300,000	300,000	300,000	300,000	3,161,783
Stormwater Utility	2,371,945	24,886						2,396,831
Stream Restoration (206 Federal )			1,384,000	1,148,500	1,333,500	1,095,000	1,000,000	5,961,000
Watershed Impact Assessment	382,364							382,364
Watershed Improvement Impl	4,462,301	637,699						5,100,000
WatershedProtectionImplementation	816,575	1,347,215						2,163,790
WatershedImprvmtImplementation	872,554	1,218,446	2,498,857	2,756,857	3,142,857	3,142,857	3,142,857	16,775,285
Wetland / Stream Mitigation Bank	298,828							298,828
Program Administration/Contingency	60	285,934						285,994
<b>Total Water Resources</b>	<b>54,092,542</b>	<b>32,130,032</b>	<b>18,238,444</b>	<b>18,172,389</b>	<b>19,842,950</b>	<b>21,111,498</b>	<b>23,000,957</b>	<b>186,588,812</b>
<b>Financial Services</b>								
Capital Salary Project		5,756	38,166	38,166	38,166	38,166	38,166	196,585
<b>Total Financial Services</b>		<b>5,756</b>	<b>38,166</b>	<b>38,166</b>	<b>38,166</b>	<b>38,166</b>	<b>38,166</b>	<b>196,585</b>
<b>Information Technology (IT)</b>								
Computer Equipment-New	11,125	11,355						22,480
Computer Equipment-Repl	7,588	9,212						16,800
Electronic Document Mgt Growth	161,827	113,843						275,670
ERP Growth		50,000						50,000
GIS Growth	548,052	158,328						706,380
IT Hardware/Software Contingency			47,238	47,238	47,238	47,238	47,238	236,190
Land Management Inspection System		250,000						250,000
Office Productivity Software	3,666	2,267						5,933
Printer Replacements	6,200	14,600						20,800
SAP Upgrades		20,000	133,333	38,750	12,833	20,000	6,666	231,582
Voice Technology Repl / Upgrd		180,000	100,000					280,000
	738,457	809,606	280,571	85,988	60,071	67,238	53,904	2,095,835
Closed projects	28,063,174	3,018						28,066,192
<b>Total</b>	<b>82,894,173</b>	<b>32,948,412</b>	<b>18,557,181</b>	<b>18,296,543</b>	<b>19,941,187</b>	<b>21,216,901</b>	<b>23,093,027</b>	<b>216,947,424</b>

## transit renewal and extension fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Fed – Cap Direct	24,743,279	24,811,279	83,277	94,132				49,731,967
Trans In – Gen Fund	9,716,041		61,644	1,969,691	391,987	531,975	851,861	13,523,198
State – Cap Direct	3,682,231	4,699,653	20,087	199,780	14,871		295,779	8,912,401
IR – Dividend	1,612,862							1,612,862
Contrib – Private Source	200,000							200,000
O-Ref Rebates Comm	118,473							118,473
Damaged Property Reimb	210,000							210,000
<b>Total Revenues</b>	<b>40,282,886</b>	<b>29,510,932</b>	<b>165,009</b>	<b>2,263,603</b>	<b>406,858</b>	<b>531,975</b>	<b>1,147,640</b>	<b>74,308,902</b>
Funds Carried Forward	(6,270,283)	3,745,401	(41,557)	(357,110)	(374,487)	(516,225)	3,814,260	
<b>Total</b>	<b>34,012,603</b>	<b>33,256,333</b>	<b>123,452</b>	<b>1,906,493</b>	<b>32,371</b>	<b>15,750</b>	<b>4,961,900</b>	<b>74,308,902</b>

### Appropriations

Cedars Road Facility	1,327,290	5,500,307					4,929,650	11,757,247
Commuter Buses/Equip	4,230,355	17,750,171						21,980,526
Discover Mills Park-Ride	20,504	1,137,835						1,158,339
I-985 at SR20 Park-Ride		6,000,000						6,000,000
Regional Fare Collection	917,989	418,889						1,336,877
Transit Enhancements		1,356,342	123,452	1,906,493	32,371	15,750	32,250	3,466,657
Transit Contingency		1,092,790						1,092,790
Closed Finalization	27,516,466							27,516,466
<b>Total</b>	<b>34,012,603</b>	<b>33,256,333</b>	<b>123,452</b>	<b>1,906,493</b>	<b>32,371</b>	<b>15,750</b>	<b>4,961,900</b>	<b>74,308,902</b>

## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Revenue Bond Proceeds	651,623,564	124,197,884		100,000,000				875,821,448
Trans In – DPU Operating	369,626,043	62,340,767	69,987,000	72,784,000	65,528,000	64,617,000	52,988,000	757,870,810
Trans In – SDC	179,253,337		8,600,000	14,855,804	17,594,748	16,176,000	15,093,000	251,572,889
Use of Fund Balance	135,677,740							135,677,740
Loan Proceeds (GEFA)	26,466,713	26,177,032	831,000					53,474,744
IR – Dividends	53,993,801							53,993,801
Miscellaneous Revenues	11,344,704							11,344,704
Trans In – General	907,000							907,000
Trans In – Fire	1,050,000							1,050,000
State – Capital Direct	334,000							334,000
Federal – Capita Direct	115,000							115,000
Contribution from Developers	104,838							104,838
<b>Total Revenues</b>	<b>1,430,496,740</b>	<b>212,715,683</b>	<b>79,418,000</b>	<b>187,639,804</b>	<b>83,122,748</b>	<b>80,793,000</b>	<b>68,081,000</b>	<b>2,142,266,974</b>
FCF – W&S	(28,984,656)	26,456,181	(8,430,947)	(33,636,698)	6,493,967	21,594,760	16,507,393	
FCF – 2008 W&S Bonds	(19,740,740)	19,740,740						
FCF – 2009 W&S Bonds		(45,227,582)	45,227,582					
FCF – 2011 W&S Bonds				(31,550,215)	31,550,215			
<b>Total</b>	<b>1,381,771,344</b>	<b>213,685,021</b>	<b>116,214,635</b>	<b>122,452,891</b>	<b>121,166,930</b>	<b>102,387,760</b>	<b>84,588,393</b>	<b>2,142,266,974</b>

### Appropriations

#### Water Resources

Admin/Contingency – W&S R&E	5,137,035	1,647,691						6,784,727
ACF & SeFPCWater Allocation	1,715,971	95,998	250,000	250,000	250,000	250,000	250,000	3,061,969
Alcovy River and Ezzard PS and FM	16,785,338	15,620						16,800,958
Backflow Prevention Program	83,586	2,952						86,538
Biosolids Master Plan					8,000,000	40,000,000	32,000,000	80,000,000
Brooks Rd PS and FM	11,214,705							11,214,705
Brooks Rd PS Upgrade and FM	3,832,932	8,081						3,841,013
Capital Needs – Business Eval		600,000		10,400,000	12,104,777	6,070,208	1,000,000	30,174,985
Computerized Lab Managemnt	218,448	156,552						375,000
Crooked Creek WRF Improv	753,723	600,000						1,353,723
DWR Data Management		885,000	570,000					1,455,000
DWR Central – Upgrades	42,719	118,218						160,938
DWR Graphic Records – Growth	1,443,638	175,927						1,619,564
DWR Internet Bill Presentation	96,000	54,000						150,000
DWR RelocationCoordination	2,086,917	197,326						2,284,244
Developer Participation	1,986,502	50,000						2,036,502
Digital Format Records	111,145	80,461						191,607
Distribution System Rehab	5,969,113	3,036,518	5,750,000	6,000,000	6,000,000	6,000,000	6,000,000	38,755,631
Equipment – New and Replacemt	1,984,932	4,158,229	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	13,143,161
Facility Rehab – Water Production	4,988,449	1,248,977	1,000,000	1,700,000	1,450,000	1,000,000	1,000,000	12,387,426
Filter Backwash Equalization	10,115,401							10,115,401
Fire Hydrant Installation	17,083	42,917						60,000
Flow and Pressure Monitoring	41,907	389,260	360,000			381,468		1,172,635
General Engineering and Planning	976,892	354,358	359,884	650,000	650,000	650,000	650,000	4,291,134
Generator Acquisition – PS	1,666,358	73,508						1,739,866
Harbins Area Water Mains	222,876	3,106						225,982
Lanier Filter Plant UV Disinfect	9,569,149	508,135						10,077,284
Level Creek PS and FM	34,307,899	4,074						34,311,973
Lower Big Haynes PS and FM	37,319,336	8,033						37,327,369
Misc. R & E Contingency		81,824		1,570,000	1,570,000	1,370,000	1,352,000	5,943,824
Mobile Arc-Fm Viewer	530,624	398,450						929,074

## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
No Business Creek PS/Tunnel	46,147,260	27,082,330	831,000					74,060,591
N Chattahoochee PS	816,053	4,351						820,404
Old Norcross Rd PS	9,945,736	1,852,884						11,798,620
Patterson-Marathon PS and FM	14,881,074	441,377						15,322,451
PCCP Replacement Program	2,934,728	6,594						2,941,322
Petition Sewer	1,216,183	99,300	100,000	100,000	100,000	100,000	100,000	1,815,483
Program Management	11,726,724	376,959						12,103,683
Pump Station Rehab	4,006,933	1,500,150	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	15,007,082
Raw Water Pump Station Upgd	12,387,057	204,175						12,591,232
Reclaimed Water Reuse	4,777,008	1,142,915	100,000	100,000	100,000	100,000	100,000	6,419,924
Reuse Pipeline and Diffuser-Lanier	13,649,340	5,337,327						18,986,667
Rockbridge Pump Station	2,330,198	28,766						2,358,964
Rosemoore PSDecommission	266,048	118,449						384,497
Sanitary Sewer Sys Renewal	3,654,897	1,225,281	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	14,880,178
Sewage Flow Monitor – SCADA	8,219,011	3,368,774	150,000	150,000				11,887,786
Sewer Assessment Program	35,023,534	2,215,309	2,100,000	2,700,000	2,900,000	3,000,000	3,000,000	50,938,842
Shoal Creek Filter Plant	111,755,394	427,023						112,182,418
South Gwinnett Wastewater	83,344	2,738,492	7,500,000	4,043,587	24,079,252	15,089,065	15,401,040	68,934,780
SR 20 Widening Util Upgr	2,092,467	57,533						2,150,000
SR 120 (Sugarloaf) Util Upgr	3,272,202	168,232						3,440,433
Tanglewood PS Upgrade & FM Extension	1,050,056	7,271						1,057,327
Tanks and Pump Stations	17,253,524	3,195						17,256,720
Upper Big Haynes Interceptor	3,450,064	88,661						3,538,725
Upper Chattahoochee Basin	54,893	50,000	25,000	25,000	25,000	25,000	25,000	229,893
Utility Relocation Program	5,398,753	5,127,449	4,500,000	5,000,000	5,500,000	5,000,000	5,000,000	35,526,202
WRF Demolition Program					1,600,000	3,400,000		5,000,000
WRF Rehab Imprvmnt Prgm	3,793,519	2,357,329	1,600,000	1,600,000	1,200,000	1,200,000	1,200,000	12,950,849
Wastewater Capacity Assurance	558,478	29,900						588,377
Wastewater Flow Metering	1,820,113	829,887	825,000	850,000	875,000	3,200,000	1,000,000	9,400,000
Water and Sewer Master Plan	632,080	482,000	50,000	100,000	50,000	200,000	200,000	1,714,080
Water and Sewer Planning Studies	1,466,602	795,038	350,000	350,000	350,000	350,000	385,000	4,046,640
Water and Sewer Rate Study	128,492	248,298						376,790
Water Accountability Program	1,574,927	877,827	50,000	50,000	50,000	50,000	1,000,000	3,652,754
Water Meter – New Installations	1,937,097	2,273,878	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	11,710,975
Water Meter Replacement Pgm	4,721,249	1,000,257	1,000,000	525,000	1,000,000	1,000,000	1,000,000	10,246,506
Water Production – Generators	73,063	99,433		3,550,000	7,825,000			11,547,496
Water Pumping Optimization	17,451	182,549						200,000
Water Service Line Replacemnt	4,048,585	852,953	300,000	300,000				5,501,538
Water Storage Facilities Rehab – Phase II	1,326,545	1,144,236	200,000	200,000	200,000	200,000	200,000	3,470,781
Watershed Protection Implementation	1,995,043	6,105,256	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	38,100,298
West Side Pump Station and Tank	2,229,005							2,229,005
Wholesale Backflow Preventers	18,100							18,100
Yellow River WRF Improvemnts	33,858,503	26,618,237	29,673,283					90,150,024
<b>Total DWRR</b>	<b>529,810,013</b>	<b>112,565,090</b>	<b>69,644,167</b>	<b>53,213,587</b>	<b>88,879,029</b>	<b>101,635,741</b>	<b>83,863,040</b>	<b>1,039,610,667</b>
<b>DOT</b>								
Garner Rd (Miller-Five Forks)	616,856	21,065						637,921
I-85 Collector Distributor	9,776,355	43,717						9,820,071
North Berkeley Lake Road Reloc	227,900	22,100						250,000
SR 124 at Prospect Intersection	169,333	4,728						174,061
Sugarloaf Parkway Extension		348,000						348,000
<b>Total DOT</b>	<b>10,790,444</b>	<b>439,609</b>						<b>11,230,054</b>
<b>Financial Services</b>								
Capital Salary project		265,696	505,695	505,695	505,695	505,695	505,695	2,794,171
<b>Total Financial Services</b>		<b>265,696</b>	<b>505,695</b>	<b>505,695</b>	<b>505,695</b>	<b>505,695</b>	<b>505,695</b>	<b>2,794,171</b>

## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2009 – 2014

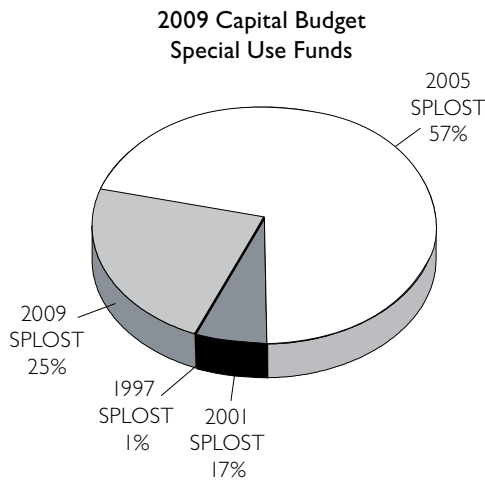
Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Information Technology</b>								
Computer Eqt – New	9,121	6,479						15,600
Computer Eqt – Repl	5,692	116,108						121,800
Computerized Maintenance	433,902	31,086						464,988
Customer Relationship Management	536,989	183,011						720,000
Electronic Document Mgt Sys	150,842	49,445						200,287
ERP Growth	1,382,354	356,824						1,739,177
GIS Growth	969,478	52,404						1,021,882
IT Contingency			170,524	206,324	206,324	206,324	206,324	995,820
Land Management Inspection	188,652	61,348						250,000
Office Productivity Software	20,780	80,553						101,333
Printer Replacements	11,247	6,153						17,400
Project Management System	54,827	173						55,000
SAP upgrades		40,000	266,667	77,500	25,667	40,000	13,334	463,168
Voice Technology Repl / Upgrd		720,000	400,000					1,120,000
Total IT	3,763,884	1,703,584	837,191	283,824	231,991	246,324	219,658	7,286,456
Closed Projects	661,339,915							661,339,915
Total PY Bonds and W&S R&E	1,205,704,256	114,973,979	70,987,053	54,003,106	89,616,715	102,387,760	84,588,393	1,722,261,262
<b>2008 W&amp;S Bond Fund</b>								
Alcovy River PS and FM – Phase II	7,682,890	683,110						8,366,000
Brooks Rd PS Upgrade and FM	13,792,605	152,430						13,945,034
Crooked Creek WRF Improvemt	1,915,387	400,114						2,315,500
Lower Big Haynes PS and FM	28,153,041	522,280						28,675,321
Patterson-Marathon PS and FM	14,177,399	597,354						14,774,753
Reuse Pipeline and Diffuser – Lanier	38,125,328	6,109,237						44,234,565
Shoal Creek Filter Plant	6,806,225	102						6,806,327
Yellow River WRF Improvement	65,414,214	11,052,535						76,466,749
Admin / Contingency Fund		223,578						223,578
Total 2008 W&S Bond	176,067,088	19,740,740						195,807,828
<b>Proposed Bond Funds</b>								
Crooked Creek WRF Improvemt		13,558,000	11,725,000	20,210,000	27,031,600			72,524,600
Reuse Pipeline and Diffuser – Lanier		10,015,068						10,015,068
South Gwinnett Wastewater WRF				31,069,785				31,069,785
Yellow River WRF Improvement		55,397,234	33,502,582	17,170,000	4,518,615			110,588,431
Total Proposed Bond		78,970,302	45,227,582	68,449,785	31,550,215			224,197,884
<b>Total</b>	<b>1,381,771,344</b>	<b>213,685,021</b>	<b>116,214,635</b>	<b>122,452,891</b>	<b>121,166,930</b>	<b>102,387,760</b>	<b>84,588,393</b>	<b>2,142,266,974</b>



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**capital special use funds**

## capital special use funds definitions



**Special use funds** are set up to account for the use of funds that are restricted for specific purposes as required by state law or local ordinance.

### Budget Basis

Budgets for special use fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

### Fund Definitions

The **1997 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 1996 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; expansions, renovations and development of parks and recreation facilities; and construction and renovations of fire and police facilities and equipment.

The **2001 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2000 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land, expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment.

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$88 million in funds will be provided to the cities for City Assistance.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$123 million in funds will be provided to the cities for City Assistance.

### Revenue Source Definitions

**Special Purpose Local Option Sales Tax Revenues** are revenues of a one percent of sales tax collected by the State on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

**Federal and State Grants and Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars.

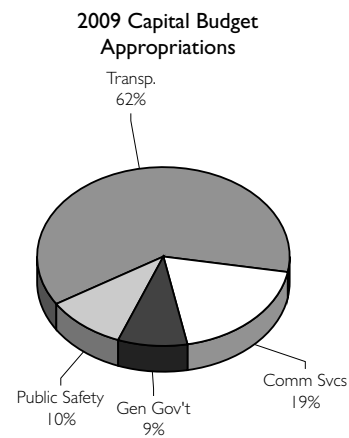
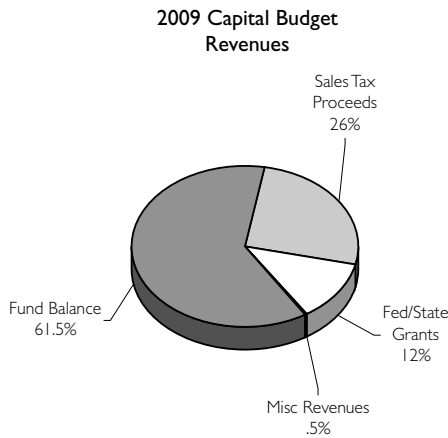
**Interest Earnings** are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

**Other Revenues** are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.

## capital special use funds: revenue and appropriation FY 2009 – 2014

	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Revenues</b>								
Sales Tax Proceeds	1,464,276,774	98,989,610	136,132,071	147,203,292	150,423,301	152,018,377	36,193,962	2,185,237,387
Interest Income	161,317,082							161,317,082
Fed/State Grants/Contrib	27,712,732	46,666,739	5,000,000					79,379,471
Public/Private Contrib	3,839,361	150,143						3,989,504
Other Contrib	1,611,647							1,611,647
Miscellaneous Revenues	3,793,941	1,512,000						5,305,941
<b>Total Revenues</b>	<b>1,662,551,536</b>	<b>147,318,492</b>	<b>141,132,071</b>	<b>147,203,292</b>	<b>150,423,301</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>2,436,841,031</b>
Funds Carried Forward	(274,766,628)	236,713,227	31,774,098	4,635,873	1,643,430			
<b>Total</b>	<b>1,387,784,908</b>	<b>384,031,719</b>	<b>172,906,169</b>	<b>151,839,165</b>	<b>152,066,731</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>2,436,841,031</b>

<b>Appropriations</b>								
Community Services	455,395,186	73,948,075	32,791,528	22,157,000	30,065,610	36,840,982	7,823,683	659,022,065
General Government	91,307,766	34,250,632	35,780,210	83,976,142	32,722,960	25,931,006	6,171,763	310,140,479
Public Safety	173,001,911	39,477,145	17,455,867	9,917,480	16,938,712	11,413,714	3,801,974	272,006,804
Water Resources	3,054,842							3,054,842
Transportation	665,025,203	236,355,867	86,878,563	35,788,543	72,339,449	77,832,675	18,396,542	1,192,616,842
<b>Total</b>	<b>1,387,784,908</b>	<b>384,031,719</b>	<b>172,906,169</b>	<b>151,839,165</b>	<b>152,066,731</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>2,436,841,031</b>



## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
SPLOST	414,800,497							414,800,497
IR – Dividend	68,323,928							68,323,928
State – Cap – Direct	15,348,128	7,478,720						22,826,848
O – Misc	2,294,843							2,294,843
Trans In – Capital	1,566,647							1,566,647
Contrib – Private Source	1,133,910							1,133,910
Fed – Cap – Direct	151,561							151,561
<b>Total Revenues</b>	<b>503,619,515</b>	<b>7,478,720</b>						<b>511,098,234</b>
Funds Carried Forward	6,853,651	(6,853,651)						
<b>Total</b>	<b>510,473,166</b>	<b>625,069</b>						<b>511,098,234</b>

### Appropriations

Revenue Administration	1,235,807	553,411						1,789,218
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#### Police Services Program

Animal Welfare and Enforce Ctr	1,062,238							1,062,238
Aviation Hanger	459,345							459,345
Central Precinct	2,645,485							2,645,485
Eastside Dacula Precinct	708,140							708,140
Grayson Precinct	171,721	1,984						173,705
Mall of Georgia Precinct	1,903,425							1,903,425
Police HQ/Expansion Renov	2,161,244							2,161,244
Police Program Administration	3,194							3,194
Police Training Center	5,430,251							5,430,251
Southside Police Precinct	1,890,468							1,890,468
Westside Police Precinct	2,131,127							2,131,127
<b>Total Police Program</b>	<b>18,566,638</b>	<b>1,984</b>						<b>18,568,622</b>

#### Fire Services Program

Ambulance Replacement	193,737							193,737
Ambulance Service Expansion	551,077							551,077
EMOS Vehicle	75,758							75,758
Fire Academy Improvements	1,935,181							1,935,181
Fire Admin Headquarters Comp	6,017,207							6,017,207
Fire Apparatus Program	8,475,042							8,475,042
Fire Apparatus Storage Facility	1,911,619							1,911,619
Fire Station 5 Relocation	4,148,300							4,148,300
Fire Station 7 Relocation	19,949	2,139						22,088
Fire Station 11 Relocation	2,582,850							2,582,850
Fire Station 22 Southside	2,345,242							2,345,242
Fire Station 23 Steve Reynolds	1,920,332							1,920,332
Fire Station 24 Mall of Georgia	2,573,743							2,573,743
Fire Station 25 Berkmar/N Lilb	3,282,742							3,282,742
Fire Station 26 W Sugar Hill	3,098,373							3,098,373
Fire Station 27 Hwy 324/Dacul	166,830							166,830
Fire Station 28 Rosebud-Logan	366,622							366,622
Fire Station Renovations	701,232							701,232
SCBA Equipment	1,831,708							1,831,708
Vehicles	214,760							214,760
<b>Total – Fire Program</b>	<b>42,412,306</b>	<b>2,139</b>						<b>42,414,444</b>

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Parks and Recreation Program</b>								
Active Parks Land Acquisition	2,054,946							2,054,946
Best Friend Park	1,627,815							1,627,815
Bethesda Park Development	2,068,566							2,068,566
Bethesda Park Improvements	300,942							300,942
Dacula Park Redevelopment	4,869,040							4,869,040
George Pierce Park Expan/Dev	1,627,399							1,627,399
Greenways Development	1,191,405							1,191,405
Harmony Grove Soccer Complex	504,791							504,791
In-House Program Admin	183,592							183,592
Jones Bridge Park Shoreline Sta	360,030							360,030
Mountain Park Park Redevelop	4,008,681							4,008,681
Nature Center	19,900							19,900
North District New Park Dev	9,388,371							9,388,371
Passive Community Parks Pgrm	965,784							965,784
Passive Parks Land Acquisition	3,674,863							3,674,863
Peachtree Ridge Park Site	89,713							89,713
Pinckneyville Park	6,847,185							6,847,185
Pinckneyville Park Expansion	8,430,312							8,430,312
Rhodes Jordan Park Expan	9,389,691							9,389,691
Shorty Howell Expan/Dev	4,197,729							4,197,729
South District New Park Dev	3,102,585							3,102,585
Tribble Mill Park	13,491	591						14,082
Tribble Mill Park Improvements	4,258,798							4,258,798
<b>Total Parks and Rec</b>	<b>69,175,629</b>	<b>591</b>						<b>69,176,220</b>
<b>Major Road Improvements</b>								
Breckenridge Blvd Ext	10,400,156							10,400,156
Club Drive	3,853,663							3,853,663
I-85 Collector	2,384,378	858						2,385,236
McGinnis Ferry Rd Ext	8,828,518							8,828,518
Medlock Bridge Road	5,370,692							5,370,692
North Berkeley Lake Road	9,323,502							9,323,502
North Connector Road	4,799,362							4,799,362
Northmont/Commerce Conn	4,376,867							4,376,867
Satellite Blvd Extension	25,229,982							25,229,982
Satellite Blvd Widening	8,445,557							8,445,557
SR 120	24,317							24,317
SR 324	25,258,654							25,258,654
SR 324 Widening (NCross-Co)	9,084,386							9,084,386
Steve Reynolds Blvd	8,172,079							8,172,079
Sugarloaf Pkw Ext	8,877,711							8,877,711
<b>Sub-Total</b>	<b>134,429,825</b>	<b>858</b>						<b>134,430,682</b>
<b>School Safety Projects</b>								
Atlantic Blvd.	34,233							34,233
Bogan Road	562,802							562,802
Buford Highway	911,345							911,345
Bunten Road	452,044							452,044
Burns Road	376,770							376,770
Campbell Road	939,818							939,818
Cruse Rd at Sweetwater	1,120,562							1,120,562
Hebron Church Road	183,084							183,084
Herrington Road	356,403							356,403
Hope Hollow Rd and Oakgrove	1,696,387							1,696,387
Leggett Drive	566,083							566,083
Old Norcross Road	739,871							739,871
Old Peachtree Road	379,410							379,410
Old Peachtree Road	503,164							503,164
Ozora Road	687,515							687,515
Pounds Road	476,902							476,902

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Queuing Lanes and Misc	1,742,308							1,742,308
River Road (North River Drive)	425,214							425,214
Rock Springs Road	409,087							409,087
Ross Road	881,939							881,939
Russell Road	386,417							386,417
Settles Bridge at Johnson	546,400							546,400
Spain Road	192,875							192,875
SR 324	327,696							327,696
SR 324 at Ft. Daniel Elem	963,380							963,380
West Price Road	504,760							504,760
<b>Sub-Total</b>	<b>16,366,470</b>							<b>16,366,470</b>
<b>Road Safety and Alignment Projects</b>								
Alcovy Road	27,652							27,652
Alcovy Road	408,504							408,504
Alcovy Road	423,378							423,378
Atkinson Road	624,699							624,699
Bethesda School Road	308,140							308,140
Bold Springs Road	796,414							796,414
Bramlett Shoals Road	783,229							783,229
Bramlett Shoals Road	1,339,995							1,339,995
Bramlett Shoals Road	733,353							733,353
Bramlett Shoals Road	3,527							3,527
Brooks Road	219,789							219,789
Brooks Road	418,570							418,570
Brooks Road	27,613							27,613
Bunten Road	1,722,102							1,722,102
Cedars Road	487,816							487,816
Centerville-Rosebud Road	164,586							164,586
Centerville-Rosebud Road	827,418							827,418
Centerville-Rosebud Road	1,130,890							1,130,890
Centerville-Rosebud Road	617,451							617,451
Chandler Road	923,126							923,126
Cooper Road	26,125							26,125
Cooper Road	1,382,572							1,382,572
Ewing Chapel Road	272,768							272,768
Fence Road	616,429							616,429
Fence Road	951,731							951,731
Grayson-New Hope Road	19,732							19,732
Grayson-New Hope Road	267,912							267,912
Hamilton Mill Road	942,403							942,403
Hamilton Mill Road	434,518							434,518
Harbins Road	887,745							887,745
Harbins Road	421,547							421,547
Harbins Road	802,745							802,745
Herrington Road	821,000							821,000
Herrington Road	749,892							749,892
Hillcrest Drive	297,029							297,029
Hog Mountain	521,503							521,503
Hog Mountain Road	664,274							664,274
Hog Mountain Road	1,118,129	965						1,119,094
Lee Road	14,317							14,317
Martin Chapel Road	932,301							932,301
Mineral Springs Road	1,381,690							1,381,690
Mineral Springs Road	188,499							188,499
Mink Livsey Road	14,081							14,081
Mink Livsey Road	794,122							794,122
Mink Livsey Road	14,559							14,559
Mink Livsey Road	640,323							640,323
Mink Livsey Road	14,026							14,026
New Hope Road	628,051							628,051
New Hope Road	402,152							402,152

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
New Hope Road	339,192							339,192
Old Fountain Road	3,935,119							3,935,119
Old Loganville Road	713,899							713,899
Old Loganville Road	36,043							36,043
Old Loganville Road	56,667							56,667
Old Peachtree Road	809,569							809,569
Old Peachtree Road	1,105,398							1,105,398
Old Suwanee Road	153,289							153,289
Ozora Road	422,187							422,187
Ozora Road	4,190,917							4,190,917
Pate Road	11,988							11,988
Pate Road	10,994							10,994
Pate Road	9,188							9,188
Pate Road	8,630							8,630
Pinehurst Road	66,845							66,845
Pleasant Hill Road	9,585,418							9,585,418
Riverside Road	2,837,803							2,837,803
Riverside Road	707,134							707,134
Rockbridge Road	1,234,201							1,234,201
Rosebud Road	425,797							425,797
Rosebud Road	32,784							32,784
Rosebud Road	201							201
Russell Road	814,024							814,024
Russell Road	369,325							369,325
Sardis Church Road	39,583							39,583
Sardis Church Road	561,614							561,614
Sardis Church Road	812,016							812,016
SR 124	1,469							1,469
Sycamore Road	772,593							772,593
Sycamore Road	1,280,354							1,280,354
Sycamore Road	1,218,201							1,218,201
Sycamore Road	112,201							112,201
Temple Johnson Road	10,039							10,039
Temple Johnson Road	63,575							63,575
Temple Johnson Road	8,208							8,208
Temple Johnson Road	21,442							21,442
Thompson Mill Road	37,312							37,312
Tom Smith Road	1,011,272							1,011,272
Tom Smith Road	320,245							320,245
Whitehead Road	327,918							327,918
Whitehead Road	226,419							226,419
Williams Road	1,977,003							1,977,003
Rd Safety and Align Contg	122,586							122,586
<b>Sub-Total</b>	<b>65,011,089</b>	<b>965</b>						<b>65,012,054</b>
<b>Bridges/Culverts/Drainage Improvements</b>								
Cedars Road	1,404,753							1,404,753
Five Forks Trickum Rd	856,271							856,271
Old Peachtree Road	1,986,770							1,986,770
Paved Road Bridges	9,942,765							9,942,765
Roadway Drainage Improve	3,838,297							3,838,297
Roadway Drainage Improve	319,144							319,144
Roadway Drainage Improve	1,396,931							1,396,931
Roadway Drainage Improve	331,002							331,002
SR 20 (Ozora Rd – Plantation)	2,708,273							2,708,273
Stormwater Imprv – Paxton Lane	239,625							239,625
<b>Sub-Total</b>	<b>23,023,832</b>							<b>23,023,832</b>



## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Intersection Improvements</b>								
Arnold Rd at US 29		1,722,231						1,722,231
Arnold Road and Five Forks		4,730,935						4,730,935
Beaver Ruin Road and US 23		601,856						601,856
Beaver Ruin Road and US 29		3,710,252						3,710,252
Beaver Ruin and Steve Reynolds		2,160,761						2,160,761
Buford Hwy at O P'tree/Rogers		2,783,666						2,783,666
Cedars Road at SR 8		1,126,728						1,126,728
Dacula Rd at Dacula Library		463,916						463,916
Five Fks Trickum at Oleander		813,564						813,564
Harbins Road at Williams Rd		1,658,783						1,658,783
Howell Ferry Rd		1,081,948						1,081,948
Indian Trail at Oakbrook Pkw		947,100						947,100
JCB at Dawson/Live Oak		2,164,353						2,164,353
JCB-Oakbrook Pkwy to I-85		3,304,411						3,304,411
Jimmy Carter Blvd and US 29		2,215,000						2,215,000
Jimmy Carter Blvd and US 23		2,266,612						2,266,612
Killian Hill Rd at US 78		884,291						884,291
New Hope Rd at Chandler		100,000						100,000
Old Norcross at Davis Circle		460,982						460,982
Old Norcross at Herrington		611,785						611,785
Old Norcross at W Liddell Rd		550,759						550,759
Old Norcross Road and Langford		1,269,358						1,269,358
PIB (Holcomb Bg-Rogers Bg)		1,499,637						1,499,637
Pleasant Hill Rd and US 29		5,166,915						5,166,915
Ridge Road at Hamilton Mill		1,121,642						1,121,642
Rockbridge Road at US 29		1,366,130						1,366,130
Satellite Blvd at SR 120		21,605						21,605
Signal and Control Sys. Enhance		979,002						979,002
South Old P'tree Rd at PIB		1,283,903						1,283,903
SR 141 (Holcomb Bg-Chatt Rv)		487,894						487,894
SR 20 at SR 84		1,362,540						1,362,540
SR 84 and US 78		2,761,886						2,761,886
Suwanee Dam Rd at PIB		67,349						67,349
Thompson Pkw at Singleton Rd		33,270						33,270
Turn Lane-Quick Resp Imprv		350,065						350,065
US 23 and SR 20		258,817						258,817
US 29 at Harbins Road		347,111						347,111
<b>Sub-Total</b>		<b>52,737,058</b>						<b>52,737,058</b>
<b>Sidewalk Projects</b>								
Beaver Ruin Road		743,900						743,900
Bethesda School Road		489,292						489,292
Buford Highway		165,872						165,872
Bush Road		694,795						694,795
Camp Perrin Road		237,167						237,167
Church Street		88,364						88,364
Cities – Sidewalks, Ped Safety		2,441,270						2,441,270
Collins Hill Road		77,882						77,882
Crooked Creek Road		12,668						12,668
Dacula Road		498,155						498,155
Dogwood Road		525,879						525,879
Dogwood Road		233,377						233,377
East Jones Bridge Road		156,320						156,320

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Five Forks Trickum	13,396							13,396
Five Forks/Lake Lucerne	1,319,075							1,319,075
Hill Street	9,085							9,085
Lebanon Road	676,802							676,802
Livable Centers Implementation	1,500							1,500
Lou Ivy Road	943,792							943,792
McGinnis Ferry at Chatt River	74,714							74,714
Mill Creek Multi-use Path	705,783							705,783
Miller Road	230,816							230,816
Odum Street	77,803							77,803
Old Norcross Road	690,389							690,389
Plunketts Road	834,130							834,130
Rockbridge Road	3,069,949							3,069,949
Russell Road	1,090,101							1,090,101
Shiloh Road	15,097							15,097
Spain Road	16,484							16,484
Spalding Drive	481,846							481,846
Tab Roberts Road	921,340							921,340
Western Gwinnett Bike Path	474,042							474,042
<b>Sub-Total</b>	<b>18,011,086</b>							<b>18,011,086</b>
<b>Unpaved Road Improvements</b>								
Bailey Road	105,219							105,219
Crawford Place	6,861							6,861
Givens Road	1,588,981							1,588,981
Hannah Road	22,195							22,195
Harris Road	58,793							58,793
Lenora Road	100,481							100,481
Luke Edwards Road	70,508							70,508
Ozora Church Road	40,243							40,243
Park Drive	30,550							30,550
Peachtree Circle	62,872							62,872
Perry Road	12,817							12,817
Tullis Road	146,654							146,654
Westbrook Road	1,174,263							1,174,263
White Road	20,387							20,387
Unpaved Roads – Misc. Proj Contg	1,556,006							1,556,006
<b>Sub-Total</b>	<b>4,996,830</b>							<b>4,996,830</b>
Capital Project Rehab/Resurfac	45,806,566	4,185						45,810,751
Neighborhood Speed Control	973,542							973,542
Major Update Comp Plan	25,000							25,000
Transportation Planning	2,478,627							2,478,627
Program Management	7,655,040	60,936						7,715,976
Reserve for Utility Relocations	2,846,392							2,846,392
Road Program Contingency	4,721,432							4,721,432
<b>Total Rd Imprv Prog</b>	<b>379,082,787</b>	<b>66,944</b>						<b>379,149,731</b>
<b>Total</b>	<b>510,473,166</b>	<b>625,068</b>						<b>511,098,234</b>

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
SPLOST	496,072,036							496,072,036
IR – Dividend	39,884,531							39,884,531
State – Cap – Direct	7,930,457	5,923,073						13,853,530
O – Misc	692,818	168,000						860,818
Contrib – Private Source	1,254,903	82,143						1,337,046
Fed – Cap – Indirect	252,665	1,200,000						1,452,665
<b>Total Revenues</b>	<b>546,087,411</b>	<b>7,373,216</b>						<b>553,460,627</b>
Funds Carried Forward	(64,408,717)	59,610,040	4,798,677					
<b>Total</b>	<b>481,678,694</b>	<b>66,983,255</b>	<b>4,798,677</b>					<b>553,460,627</b>

### Appropriations

Revenue Administration	406,115	4,485,972						4,892,088
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#### Fire and Emergency Services

Ambulance Replacements	953,087							953,087
Ambulance Service Expansion	198,725							198,725
Fire Apparatus Program	4,120,351	1,186,292						5,306,643
Fire Station 1 Relocation	3,709,114							3,709,114
Fire Station 7 Relocation	3,815,187	767,952						4,583,139
Fire Station 8 Relocation	2,977,480	20,000						2,997,480
Fire Station 10 Relocation		1,380,000						1,380,000
Fire Station 12 Relocation	4,922,433							4,922,433
Fire Station 26 W Sugarhill	512,856							512,856
Fire Station 27 Hwy 324/Dacu	2,893,637							2,893,637
Fire Station 28 Rosebud/Loga	2,801,644							2,801,644
Fire Station 31 Gwinnett College		1,355,886						1,355,886
Land Management and Inspec	47,770	202,230						250,000
Pod Building for Station 20		150,000						150,000
Fire Program Contingency		500,000						500,000
<b>Total Fire Program</b>	<b>26,952,285</b>	<b>5,562,360</b>						<b>32,514,645</b>

#### Police Services

Animal Welfare and Enforce Ctr	284,825							284,825
Eastside Precinct 7	3,641,686							3,641,686
Grayson Precinct	750							750
Land Management and Inspec	47,770	202,230						250,000
Police Annex		1,277,218						1,277,218
Police Training Center	22,503,116	1,931,571						24,434,687
<b>Total Police Program</b>	<b>26,478,147</b>	<b>3,411,019</b>						<b>29,889,166</b>

#### Support Services

GA DMV Customer Serv Ctr	2,196,637							2,196,637
<b>Total Support Svcs</b>	<b>2,196,637</b>							<b>2,196,637</b>

<b>Total – Public Safety</b>	<b>55,627,070</b>	<b>8,973,379</b>						<b>64,600,449</b>
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## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Library Program</b>								
Dacula Library	5,588,150							5,588,150
Grayson Library	1,429,255							1,429,255
Hamilton Mill Library	254,371	747,937						1,002,308
Library Facilities Master Plan	84,268							84,268
Suwanee Library	5,164,840							5,164,840
<b>Total Library Program</b>	<b>12,520,884</b>	<b>747,937</b>						<b>13,268,821</b>
<b>Parks and Recreation Program</b>								
Active Parks Land Acquisition	30,769,142							30,769,142
Alcovy/Harbins Passive Park	5,617,873	407,814						6,025,687
Alexander Park Site	48,398							48,398
Bay Creek Park	7,312,159							7,312,159
Best Friend Park Renovation	7,619,995							7,619,995
Bethesda Park Expansion	11,511,254	9,950						11,521,204
Bogan Park Renovations	2,317,406							2,317,406
Collins Hill Park Improvements	1,391,870							1,391,870
Dacula Park Activity Center	3,097,119							3,097,119
Deshong Area Park	4,089,114							4,089,114
Duncan Creek Park	6,119,561							6,119,561
Five Forks/R Reagan Park	2,055,315							2,055,315
George Pierce Park (Phase II)	7,016,358							7,016,358
Graves Park	3,407,247	103,800						3,511,047
Greenways Development	2,668,562	1,100,000						3,768,562
Gwt Co Environ & Heritage Ctr	18,791,640	5,401						18,797,042
Holcomb Bridge Park	1,125,549							1,125,549
In House Program Admin	812,539							812,539
Jones Bridge Park (Phase II)	637,779							637,779
Lenora Park Expansion	8,136,264							8,136,264
Little Mulberry Park Dev	5,377,063							5,377,063
McDaniel Farm Park Dev	2,465,339							2,465,339
Mtn Pk Aquatic Ctr & Act Bldg	9,656,299							9,656,299
Park Land/Open Space Acquisition	6,085,119							6,085,119
Park Maintenance Facility	433,889							433,889
Passive Parks Land Acquisition	49,081,550							49,081,550
P'tree Ind Blvd Aquatic Center	42,979							42,979
Rhodes Jordan Park Expansion	461,606							461,606
Settles Bridge	60,000							60,000
Shorty Howell Park Renov	9,162,169							9,162,169
Spriggs Rd Park Site	39,999							39,999
Sweetwater Park	3,950,836							3,950,836
Tribble Mill Park	200,000							200,000
Yellow River Park Development	4,036,971	168,494						4,205,465
Cities Share/Contributions	11,023,823							11,023,823
<b>Total Parks &amp; Rec</b>	<b>226,622,785</b>	<b>1,795,460</b>						<b>228,418,245</b>

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Transportation Program</b>								
<b>Roadway Improvements</b>								
Five Forks/Trickum Road	126,703	878,297						1,005,000
Gwinnett University Improv	741,407	1,558,593						2,300,000
Hurricane Shoals Road		200,000						200,000
McGinnis Ferry Ext	4,615,741	864,008						5,479,749
Old Peachtree Road	1,600,466	202,961						1,803,427
Pleasant Hill Road	2,945,850	778,855						3,724,705
Rockbridge Road	4,998,033	1,189,409						6,187,441
SR 120 Realignment	1,456,800							1,456,800
Sugarloaf Parkway Extension	18,422,429	1,117,173						19,539,601
US 29 (Brand Bank-Victor St )	10,408,342	2,518,824						12,927,167
US 78 at SR 124	1,000,000							1,000,000
Zoar Church Road		300,000	200,000					500,000
Roadway Improvements Contg	100	491,512						491,612
<b>Sub-Total</b>	<b>46,315,872</b>	<b>10,099,631</b>	<b>200,000</b>					<b>56,615,503</b>
<b>Intersection and Traffic Operations</b>								
Arnold Road at Hutchins Road	709,078	190,889						899,968
Dickens Road at Harbins Road	2,151,054	167,804						2,318,857
Dogwd/Hollybk at Webb Gin	1,526,331							1,526,331
Lawville Hwy at Indian Trail	1,001,852	2,028,781						3,030,633
Lenora Church Rd at Lee Rd	1,098,857	336,614						1,435,471
Old Fountain Rd at Old P'tree	2,256,306	175,094						2,431,400
PIB at Holcomb Bridge Rd	979,320	260,063						1,239,384
PIB at SR 120	493,404	232,796						726,200
P'tree Pkw at Holcomb Bridge	900,588	321,117						1,221,706
Rogers Bridge at Main/Chatt Rv	851,744	153,614						1,005,359
SR 84 at Bennett Road	1,219,541	11,970						1,231,511
SR 120 at Albion Farms Road	1,069,047							1,069,047
SR 120 at L'ville-Suwanee Rd	12,040							12,040
SR 124 at Jackson Street	971,200							971,200
SR 317 at Satellite Boulevard	168,278	79,829						248,107
Traffic Signal System Upgrades	8,911,350	10,344,616						19,255,966
Turn Lane Improv @Various	342,656	757,344						1,100,000
US 29 at Gloster Road	474,610							474,610
Intersect and Traffic Oper Contg		570,486						570,486
<b>Sub-Total</b>	<b>25,137,258</b>	<b>15,631,018</b>						<b>40,768,276</b>
<b>Road Safety and Alignment Improvements</b>								
Braselton Hwy	1,417,672	855						1,418,527
Burns Road	1,849,190	186,883						2,036,073
Burns Road	1,719,474	206,411						1,925,885
Button Gwinnett Drive	586,819	13,771						600,591
Button Gwinnett Drive	459,744	14,000						473,744
Centerville-Rosebud Road	1,105,135	103,750						1,208,885
Dacula Road	560,394							560,394
Dogwood Road	37,088	50,000						87,088
Graves Road	548,754							548,754
Harbins Road	662,927	130,469						793,396
Hewatt Road	794,442	184,810						979,252
Holcomb Bridge Road	7,083	384,277						391,360
Lake Lucerne Road	2,041,571	15,000						2,056,571

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Lenora Church Road I	1,252,690	10,214						1,262,904
Lester Road	800,451							800,451
Mount Moriah Road	15,395							15,395
New Hope at Bowman	107,094	542,906						650,000
Oak Road		125,000	207,453					332,453
Old Norcross Road	2,159,064	443,052						2,602,116
Old Peachtree Road	323,126	1,343,234						1,666,360
Old Peachtree Road	840	249,160	150,000					400,000
Pounds Road		165,104						165,104
Rockbridge Road	236,733							236,733
S Old Peachtree Road	621,003	2,918						623,921
SR 124	2,042,269	374,694						2,416,963
Springdale Road	844,205	151,761						995,966
Stone Drive		59,308						59,308
US 29 Winder Hwy	1,478,355							1,478,355
Webb Gin House Road	2,223,840	284,402						2,508,242
Williams Road	1,125,373	103,707						1,229,080
Road Safety and Align Contg		590,705	100,000					690,705
<b>Sub-Total</b>	<b>25,020,732</b>	<b>5,736,390</b>	<b>457,453</b>					<b>31,214,576</b>
<b>Bridge/Culverts</b>								
Cole Drive	655,356							655,356
Indian Trail Road	311,383	4,515,817						4,827,200
Killian Hill Road	91,036	383,847	969,695					1,444,578
Old Norcross Road	1,528,944	667,536						2,196,480
Paved Road Bridges	509,597	450,263						959,860
Rogers Bridge Rd	200,454	389,546						590,000
Russell Road	2,342,535	8,122						2,350,656
SR 20 Widening (Ozora-Planta)	905,055	194,945						1,100,000
W Liddell Rd-Club Dr Conn	254,105	827,426	100,000					1,181,531
Bridge/Culvert Contingency		173,008						173,008
<b>Sub-Total</b>	<b>6,798,464</b>	<b>7,610,510</b>	<b>1,069,695</b>					<b>15,478,670</b>
<b>School Safety Projects</b>								
Berry Road	227,248							227,248
Bethany Church Rd Sidewalk	1,876,040	505,400						2,381,440
Bogan Rd Sidewalk	629,690	27,973						657,664
Brownlee Rd Sidewalk	60,227							60,227
Buford City Schools (Various)	3,000,000							3,000,000
Cooper Rd/Grayson Elem	467,230	109,770						577,000
Cruse Rd Sidewalk	215,795	49,847						265,642
Dogwood Rd Sidewalk	335,790							335,790
Fence & Dacula Rd Turn Ln	1,703,704							1,703,704
Georgia Belle Ct Sidewalk	49,153	145,087						194,240
Hewatt Rd Sidewalk	4,245							4,245
Holly Brook Rd Sidewalk	640,783							640,783
Johnson Rd Sidewalk	16,973							16,973
New Hope Rd Turn Lane	549,585							549,585
New Hope/Simonton Turn Lane	999,780							999,780
Oak Rd Sidewalk	829,755	129,741						959,496
Old P'tree Rd Sidewalk(Richard)	147,771							147,771
Old P'tree Sidewalk (Sugarloaf)	233,769							233,769
Old P'tree Turn Ln (Sugarloaf)	631,798							631,798
Old Snellville Rd Sidewalk	718,238							718,238

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Ridge Rd Sidewalk	354,446	11,445						365,892
Ridge Rd Turn Lane	1,593,542							1,593,542
Rock Springs Rd Turn Lane	576,856							576,856
Sever Rd Sidewalk	574,237							574,237
SR 124/Lena Carter	9,600	190,400						200,000
SR 124 Sidewalk	597,952	64,465						662,417
SR 124 Turn Ln	14,943							14,943
Sycamore Rd Sidewalk	679,548	23						679,571
Sycamore Rd Turn Lane	273,900	2,255						276,155
Tom Smith Rd Sidewalk	486,704							486,704
Various Schools	4,952,297	1,050						4,953,347
Webb Gin House Rd Sidewalk	57,344							57,344
West Price Rd Sidewalk	372,429	214,163	200,000					786,592
School Safety Program Contg		547,880						547,880
<b>Sub-Total</b>	<b>23,881,372</b>	<b>1,999,500</b>	<b>200,000</b>					<b>26,080,872</b>
<b>Sidewalk and Multi-Use Trail Projects</b>								
Brook Hollow Parkway	823,617	97,469						921,086
Camp Perrin Road	815,058							815,058
Civic Ctr Area Pedestrian Improvements	139,419	170,581						310,000
Five Forks Trickum Road	364,825	2,399						367,225
Garner Road	1,964,413	280,667						2,245,080
Grayson Pkw/G New Hope Rd	1,178,013							1,178,013
Hill Street	189,384							189,384
Holcomb Bridge Road	220,215	607,272	50,000					877,487
Holcomb Bridge Road	177,460	493,234	795,000					1,465,694
Holcomb Bridge Road	10,921							10,921
Lakeview Road	426,125	141,342						567,467
Lester Road		150,000	323,089					473,089
Mountain View Road	56,837	243,163						300,000
N Berkeley Lake Road	87,708	726,620						814,328
N Berkeley Lake Road	91,452	442,708						534,160
N Peachtree/Medlock Bridge Rd	18,806							18,806
Peachtree Corners Circle	60,417							60,417
Peachtree Industrial Blvd	213,303	298,697						512,000
Peachtree Parkway	1,669,842	41,546						1,711,387
Pharrs Road	1,169,987	310,305						1,480,292
Pine Grove Avenue	423,377							423,377
Richland Parkway		100,000						100,000
Ridgedale Drive	308,657	90,107						398,764
River Drive	442,521							442,521
Rockbridge Road	945,252							945,252
Rockbridge Road	29,682							29,682
Rosebud Road	484,999							484,999
S Berkeley Lake Road	42,072							42,072
South Old Peachtree Road	1,023,816	4,228						1,028,044
Sweetwater Road	656,831							656,831
Trail on new alignment	32,496	497,504	635,440					1,165,440
West Liddell Road		600						600
Sidewalk/Multi-Use Trail Contg		756,514						756,514
<b>Sub-Total</b>	<b>14,067,503</b>	<b>5,454,956</b>	<b>1,803,529</b>					<b>21,325,988</b>

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Capital Rehabilitation and Resurfacing</b>								
Non Major Road Resurfacing	15,664,731	35						15,664,766
Resurf LAR32-59-1 (135)	1,740,805							1,740,805
Resurf LAR00-S05-00 (072)	549,573							549,573
Resurf LAR00-S05-00 (165)	260,888							260,888
Resurf LAR00-S05-00 (179)	264,465							264,465
Resurf LAR04-S006-00 (593)	276,990							276,990
Resurf LAR04-S006-00 (597)	129,427							129,427
Resurf LAR04-S006-00 (585)	733,517							733,517
Resurf LAR07-S010-00 (079)	3,182,548	537,117						3,719,665
Resurf LAR07-S010-00 (076)	69,841	2,897						72,738
Capital Rehab/Resurf Contg	1,174,903	37,341						1,212,243
<b>Sub-Total</b>	<b>24,047,687</b>	<b>577,390</b>						<b>24,625,077</b>
Cities Allocation	11,023,823							11,023,823
Land Management and Inspec	47,770	202,230						250,000
Program Contingency		411,464						411,464
Program Management	3,263,268	2,177,657	1,000,000					6,440,925
Reserve for Utility Relocation		492,247						492,247
Residential Speed Control	416,244	192,106	68,000					676,350
TCC Equipment	712,631	44,770						757,400
Transportation Planning	1,195,597	350,640						1,546,237
Closed Finalization	4,573,618							4,573,618
<b>Total Transportation</b>	<b>186,501,839</b>	<b>50,980,507</b>	<b>4,798,677</b>					<b>242,281,024</b>
<b>Total</b>	<b>481,678,694</b>	<b>66,983,255</b>	<b>4,798,677</b>					<b>553,460,627</b>



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## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
SPLOST	553,404,241	2,200,797						555,605,039
State – Cap – Direct	2,929,921	30,942,945	5,000,000					38,872,866
IR – Dividend	53,108,623							53,108,623
Fed – Cap – Direct	1,099,999	1,122,001						2,222,000
Contrib-Private Srce	1,450,547	68,000						1,518,547
Other Misc	806,279	1,344,000						2,150,279
Trans-In E-911	45,000							45,000
<b>Total Revenues</b>	<b>612,844,611</b>	<b>35,677,744</b>	<b>5,000,000</b>					<b>653,522,354</b>
Funds Carried Forward	(217,211,562)	183,956,839	26,975,421	4,635,873	1,643,430			
<b>Total</b>	<b>395,633,048</b>	<b>219,634,582</b>	<b>31,975,421</b>	<b>4,635,873</b>	<b>1,643,430</b>			<b>653,522,354</b>

### Appropriations

Revenue/Administration	234,504	6,734,391						6,968,895
Capital Salaries Project		706,456						706,456

### Fire and Emergency Services

Ambulance Replacements	1,756,296	1,112,266						2,868,562
Ambulance Service Expansion	791,459	416,341						1,207,800
Fire Apparatus Replacements	4,182,085	3,691,435	158,800					8,032,320
Fire Station 10 Relocation	14,333	813,667						828,000
Fire Station 18 Relocation	2,616,873	2,789,127						5,406,000
Fire Station 29	2,700,205	1,353,637						4,053,842
Fire Station 30	1,328,074	4,137,538						5,465,613
Fire Station 31	30,409	1,859,591						1,890,000
Fire Station 32	10,736	104,264						115,000
Capital Salaries Project		71,735						71,735
Fire Program Contingency		961,120						961,120
<b>Total Fire Program</b>	<b>13,430,471</b>	<b>17,310,721</b>	<b>158,800</b>					<b>30,899,991</b>

### Police Services

Evidence Storage Facility		75,000						75,000
Grayson Police Precinct	8,935	101,115	3,089,950					3,200,000
Headquarters Improvements	256,009	787,773	1,151,218					2,195,000
Police Annex	2,355,702	3,663,750						6,019,452
Police Equipment		500,000						500,000
Capital Salaries Project		34,244						34,244
Police Program Contingency		1,539,827						1,539,827
<b>Total Police Program</b>	<b>2,620,646</b>	<b>6,701,709</b>	<b>4,241,168</b>					<b>13,563,523</b>

### Public Safety

800 Mhz Radio System – Digital	33,581,581	6,418,419						40,000,000
Animal Welfare and Enforce Ctr	6,763,201	68,794						6,831,995
<b>Total Public Safety Program</b>	<b>40,344,782</b>	<b>6,487,213</b>						<b>46,831,995</b>
<b>Total – All Public Safety</b>	<b>56,395,898</b>	<b>30,499,643</b>	<b>4,399,968</b>					<b>91,295,510</b>

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Library Program</b>								
Grayson Library	4,105,170	312,859						4,418,028
Hamilton Mill Library	364,234	7,042,981						7,407,215
Library Contingency		2,053,687						2,053,687
Peachtree Ridge Library	827,234	1,222,891	313,044	22,725				2,385,894
<b>Total Library Program</b>	<b>5,296,638</b>	<b>10,632,418</b>	<b>313,044</b>	<b>22,725</b>				<b>16,264,824</b>
<b>Parks and Recreation Program</b>								
Alexander Park	3,522,777	977,223						4,500,000
Bay Creek Park (Phase II)	2,139,600	1,460,400						3,600,000
Bethesda Park Improvements	94,100	468,900						563,000
Club Drive Park	2,998,802	293,928						3,292,730
Duncan Creek Park	3,243,064	13,858						3,256,922
Freeman's Mill Park	486,477	4,170,964						4,657,441
George Pierce Park Trails	100,578	2,099,422						2,200,000
Greenways Acquisition/Dev	3,157,918	12,924,234		2,017,848				18,100,000
Gwt Environmental and Heritage Ctr	4,916,032	1,016,468						5,932,500
In-House Program Admin	600,532	198,591						799,123
Lucky Shoals Park Redevelop	6,412,404	60,096						6,472,500
Mountain Park Park Improv	1,000,578	15,576						1,016,154
New Park Development (BC)	207,270	2,500,000						2,707,270
Park Land/Open Space Acquis	67,000,970	549,188						67,550,158
Peachtree Ridge Park	17,691,351	262,813						17,954,164
Rabbit Hill Park	1,018,145	2,515,914						3,534,059
Rhodes Jordan Park Trails	156,450	319,646	5,683,584					6,159,680
Rock Springs Park	6,294,401	633,599						6,928,000
Settles Bridge Park	2,278,239	2,221,761						4,500,000
Tribble Mill Park	479,259	20,741						500,000
West Gwinnett Park	17,969,627	148,073						18,117,700
Yellow River Park		12,066						12,066
Yellow River Post Office Histor Park Program Contingency	10,676	125,324						136,000
		3,948,607						3,948,607
<b>Total Parks and Rec</b>	<b>141,779,251</b>	<b>36,957,390</b>	<b>5,683,584</b>	<b>2,017,848</b>				<b>186,438,073</b>
<b>Transportation Program</b>								
<b>Roadway Improvements</b>								
Cruse Road	10,351	345,165		300,000				655,516
Five Forks Trickum Road	15,037	284,963	700,000					1,000,000
Grayson High School Access	6,127	480,223						486,350
Gwinnett University Improv		1,500,000						1,500,000
Hillcrest Rd/Satellite Blvd Conn	60,840	39,160	150,000					250,000
I-85 Collector	59,085	275,993	90,000					425,077
McGinnis Ferry Road Extension	23,370	5,694,455	191,000					5,908,825
Medlock Bridge Road	31,000							31,000
North Berkeley Lake Road	53,728	541,781						595,508
Old Norcross Road	972,077	486,973						1,459,050
Old Peachtree Road	982,403	1,981,647						2,964,050
Pleasant Hill Road	1,130,307	9,631,853	1,200,000					11,962,160
Satellite Blvd Widening	48,362	51,096						99,458
SR 20 (PIB-Chattahoochee)	96,503	11,216,903	5,321,000					16,634,405
SR 20 (Ozora-SR 81)	2,840,235	3,379,025						6,219,260
SR 20 to Collins Hill Connector	2,852	2,147,148						2,150,000
SR 120		25,000						25,000
SR 324	3,271,360	1,789,934						5,061,295

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
SR 324 Widening (NCross-County Conn)	1,215,081	1,638,692						2,853,774
Sugarloaf Extension	38,740,907	18,173,762						56,914,669
US 78	1,098,276	526,584	150,000					1,774,860
Webb Gin House Road	3,232,698	272,353						3,505,050
Major Roads Contingency		122,138						122,138
<b>Sub-Total</b>	<b>53,890,599</b>	<b>60,604,847</b>	<b>7,802,000</b>	<b>300,000</b>				<b>122,597,446</b>
<b>Intersection and Traffic Operations</b>								
Arcado Rd at Lilburn Ind Way	119,348	953,352						1,072,700
Arcado Rd at Luxomni Rd	177,520	1,145,180						1,322,700
Arnold Road & Five Forks	1,250,229	752,684						2,002,912
Beaver Ruin Road and US 29	983,440	826,308						1,809,748
Buford Hwy at Old P'tree/Rogers Bridge	111,114	112,591						233,705
Buford Hwy at Woodward Mill	193,761	1,189,229						1,382,990
Dacula Rd at SR 8/US 29	18,601	181,399						200,000
FF Trickum Rd at Catherine Dr	1,416,092	254,608						1,670,700
FF Trickum Rd at Deer Oaks Dr	1,681,272	680,109						2,361,382
FF Trickum Rd at Ashton Lane	88,674	236,326						325,000
Harbins Road at Williams Road	12,974	92,524						105,499
Indian Trail at Oakbrook Parkway	246,003	333,012						579,015
Indian Trail Rd at I-85 NB Ramps	59,043	287,167						346,210
JCB -Oakbrook Pkwy to I-85	1,311,949	571,158						1,883,107
Jimmy Carter Blvd and US 29	95,696	2,308,072	1,335,830					3,739,598
Lenora Church Road at Lee Road	1,120,899	124,501						1,245,400
New Hope Rd at Chandler	49,800	388,487						438,287
North Road at Pinehurst Road	120,294	1,038,756	300,000					1,459,050
Old Peachtree Rd at Rock Springs Rd	4,135	95,865						100,000
Peachtree Industrial at SR 120	10,597	1,317,403	72,000					1,400,000
PIB (Holcomb Bridge-Rogers Bridge)	5,625	11,342						16,968
Pleasant Hill Rd and US 29	532,519	1,176,566						1,709,085
Rosebud Rd at Cooper Rd	1,865,723	177,059						2,042,782
Satellite Blvd at Boggs Rd	2,984	197,016						200,000
SR 120 at Meadow Church Rd		60,000	100,000					160,000
SR 124 at Oak Road	1,701	73,300	100,000					175,000
SR 124 at Webb Gin House Rd	1,036,225	1,814,582						2,850,807
SR 20 at Old Peachtree Rd	987,785	2,535,340						3,523,125
US 29 at Harbins Road	32,328	95,959						128,286
US 78 at Rosebud Road	242,502	935,292						1,177,793
Intersections Contingency	0	82,769						82,769
<b>Sub-Total</b>	<b>13,678,831</b>	<b>20,047,956</b>	<b>1,907,830</b>					<b>35,634,617</b>
<b>Road Safety and Alignment Improvements</b>								
Bramlett Shoals Road	2,951	121,807						124,758
C'ville-Rosebud Rd		54,000	250,000					304,000
C'ville-Rosebud Rd (SR 124)	77,188	652,337						729,525
C'ville-Rosebud Rd (W Hyns)		190,000	393,620					583,620
Dacula Road at Old P'Tree Rd	51,314	932,116						983,430
Fence Road	42,745	147,255	393,620					583,620
Grayson-New Hope Road								
Hamilton Mill Rd at Camp Br	60,307	204,693						265,000
Herrington Road	197,295	2,652,296						2,849,591
Hewatt Road at Brownlee Lane	226,938	1,169,979	43,240					1,440,157
Hi Hope Rd/Hurricane Shoals	9,506							9,506
Hog Mountain Road	14,757	212,659						227,416
Hog Mountain Road	48,496	28,782						77,278
Hog Mountain Rd (Brasleton Hwy/SR124)	1,157,878	1,787,846						2,945,724
Hope Hollow Road	411,429	755,811						1,167,240

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Johnson Drive		160,000	326,350					486,350
Kilcrease Road		60,000	100,000					160,000
Lenora Chc R at C'ville Rosebud		220,000	460,890					680,890
Live Oak Parkway	133,271	66,729						200,000
Mineral Springs Road	46,240	130,489						176,729
Mineral Springs (2000' S Lt Mulberry Rvr)		60,000	100,000					160,000
New Hope Rd at Hiram Davis	40,225	640,665						680,890
New Hope Rd at Luke Edwards	71,175	684,876						756,051
Norris Lake Road at Amy Drive		235,000	494,525					729,525
Old Fountain Road		255,432						255,432
Ozora Road	17,228	557,883						575,111
Pleasant Hill Road		203,762						203,762
Ridgedale Drive	102,831	772,599						875,430
Riverside Road	11,200	495,259						506,459
Riverside Road	2,117	115,501						117,618
Rock Springs Road		229,594	354,026					583,620
Rosebud Road at Knight Circle	59,065	199,515	494,525					753,104
Russell Road (West of SR 20)	150,356	505,964	900,000					1,556,320
Sardis Church Road	18,000	15,970						33,970
Sardis Church Road	14,261	18,844						33,105
Sardis Church Rd (400' S Wvndham Plk Dr)	115,407	59,593						175,000
S Rockbridge Rd at Manitou	55,553	144,447						200,000
Sycamore Road	6,429	409,275						415,704
Sycamore Road	316,761	180,469						497,230
Whitehead Road	75,000							75,000
Safety and Align Contingency		93,543	10,355					103,898
<b>Sub-Total</b>	<b>3,535,922</b>	<b>15,424,988</b>	<b>4,321,151</b>					<b>23,282,062</b>
<b>Bridge/Culverts</b>								
Arcado Road (Jackson Creek)	332,375	2,932,990	1,461,785					4,727,150
Herrington Rd (Fork Creek)	993,824	2,889,626						3,883,450
Lee Road (No Business Creek)	125,966	297,140	200,000					623,106
McGinnis Ferry at Chatt River	396,751	1,782,487						2,179,238
Old Loganville Road		590,000	500,000					1,090,000
Old Suwanee Rd	194,334	569,564						763,898
Pate Rd at Humdon Road	271,685	328,315	600,000					1,200,000
Pate Rd at Old Loganville Rd	176,742	377,018	300,000					853,760
Patterson Road (Pew Creek)	63,990	236,010	100,000					400,000
Paved Road Bridges	745,081	559,135						1,304,217
Satellite-Hillcrst Conn at I-85		250,000						250,000
Smithtown-Old P'tree Conn	4,000	100,000	100,000					204,000
Temple Johnson (Carr. Dwms)		500,000						500,000
Temple Johnson (W-Big Haynes)	154,398	445,602	400,000					1,000,000
W Liddell-Club Connect at I-85			243,175					243,175
Bridge Contingency		1,044	15,875					16,919
<b>Sub-Total</b>	<b>3,459,147</b>	<b>11,858,931</b>	<b>3,920,835</b>					<b>19,238,913</b>
<b>School Safety Projects</b>								
Buford Dam Rd (Lanier MS Rep)	922,918	654,544						1,577,462
Cooper Road/Grayson Area	130,271	79,729						210,000
E Union Grove Cir (Dacula Elem)	736,126	31,664						767,790
Hope Hollow Rd & Oakgrove Rd	80	130,329						130,409
Hurricane Shoals Road (Dyer ES)	103,732	668,111						771,843
Kilgore Rd (Patrick Elem)	913,192	35,112						948,303
Misc. School Safety Proj & Qu		213,916						213,916
New Hope Rd (Lovin Elem)	1,017,483	175,027						1,192,510
New Hope Road (Archer High)	197,408	1,252,592						1,450,000
Old Auburn Rd (Dacula MS)	28,807	133,660						162,467
Peachtree Ind Blvd (North Gw)	144,511	854,327						998,837
Rosebud Rd (Rosebud Elem)	702,576	274,391						976,967

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Rosebud Rd (Bay Creek Mid)	896,982	391,787						1,288,769
Sever Road/Tab Roberts	187,437	212,563						400,000
South Gwinnett Area Middle School		100,000						100,000
South Puckett Rd (Pucketts)	931,398	201,584						1,132,982
SR 20 (Woodward Mill Elem)	158,792	579,958						738,750
SR 124 (Twin Rivers Middle)	136,647	175,871						312,518
Suwanee Dam Rd (White Oak)	1,060,553	426,410						1,486,963
<b>Sub-Total</b>	<b>8,268,913</b>	<b>6,591,575</b>						<b>14,860,488</b>
<b>Sidewalk and Multi-Use Trail Projects</b>								
Bethany Church Rd (SR 124)	102,958	232,623						335,581
Bethany Church Rd (US 78)		90,000						90,000
Davis Circle	175,317	323,863						499,180
East Park Place Blvd South		10,000	10,000					20,000
Hewatt Road		60,000						60,000
Holcomb Bridge Road		329,000	1,150,000					1,479,000
Hurricane Shoals Road	45,321	129,680						175,000
Indian Trail Rd (Hillcrest Rd)	171,321	957,761						1,129,082
Indian Trail Rd (Oakbrook Pkwy)	1,115,045	354,622						1,469,667
Indian Trail Rd ( Beaver Ruin)	102,143	121,984						224,127
Jim Moore Road	43,753	97,805						141,558
JCB at Singleton		500,000						500,000
McCart Road	866,262	184,875						1,051,137
Meadow Church Road	258,243	325,205						583,448
Mill Creek Multi-Use Path	418	413,144						413,563
Miller Road	74,517	323,828						398,345
North Berkeley Lake Road		175,000	443,400					618,400
Old Norcross Road		100,000						100,000
Old Snellville Highway	506,523	184,966						691,490
Patrick Rd/Pine Rd Multi-Use		100,000	200,000					300,000
Pharrs Road	408,138	45,612						453,750
Pinehurst Road		25,000	35,000					60,000
Pleasant Hill Rd (Satellite)	225,770	829,488						1,055,258
Pleasant Hill Rd ( Burns Rd)		50,000						50,000
Rehab/Identified Revit Areas	2,285,967	714,033	690,800					3,690,800
Rockbridge Road	397,448	429,544						826,992
Rockbridge Rd (US 78 to E Park Pl Blvd)		135,000						135,000
Ross Road		125,000						125,000
Sidewalk Conn(Disc Mills-Civic)		80,000						80,000
West Price Road	53,773	50,948						104,720
Western Gwinnett Bikeway (Summer-How	14,887	37,571						52,458
Western Gwinnett Bikeway (Howell-Roger		52,631						52,631
Rogers Bridge Trail	5,650	375,686						381,336
Sidewalk Contingency		58,081	232,946					291,027
<b>Sub-Total</b>	<b>6,853,454</b>	<b>8,022,950</b>	<b>2,762,146</b>					<b>17,638,550</b>
<b>Capital Rehabilitation and Resurfacing</b>								
LARP 05-S007-00 (764)	1,239,376							1,239,376
LARP 05-S007-00 (766)	276,189							276,189
LARP 05-S007-00 (768)	947,657							947,657
LARP 05-S007-00 (762)	6,220							6,220
LARP 06-S008-00 (717)	112,417	291,887						404,304
LAR08-S011-00 (323)	158,434	433,258						591,691
LAR08-S011-00 (324)	1,495,593	3,176,272						4,671,864
Cap Project Rehab and Resurf	6,598,567	948,930						7,547,497
<b>Sub-Total</b>	<b>10,834,452</b>	<b>4,850,347</b>						<b>15,684,799</b>

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Residential Speed Control			32,000	100,000	143,430			275,430
Transportation Planning	382,085	190,618	150,000					722,704
Major Update Comp Plan	1,275,439	1						1,275,441
Pleasant Hill at I-85 Interchange	150,000							150,000
Jimmy Carter at I-85 Interchange	150,000							150,000
Reserve for Utility Relocation		773	258,975					259,748
Unpaved Roads		158,325						158,325
Program Management	16,576	1,267,424	423,887	2,195,300	1,500,000			5,403,187
Capital Salaries Project		276,113						276,113
Road Program Contingency		16,877						16,877
<b>Total Transportation</b>	<b>102,495,418</b>	<b>129,311,726</b>	<b>21,578,824</b>	<b>2,595,300</b>	<b>1,643,430</b>			<b>257,624,698</b>
<b>Cities Share Allocation</b>								
05 SPLOST – Cities Share	89,431,339	4,792,558						94,223,898
<b>Sub-Total</b>	<b>89,431,339</b>	<b>4,792,558</b>						<b>94,223,898</b>
<b>Total</b>	<b>395,633,048</b>	<b>219,634,582</b>	<b>31,975,421</b>	<b>4,635,873</b>	<b>1,643,430</b>			<b>653,522,354</b>

## 2009 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Revenues	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
SPLOST		96,788,813	136,132,071	147,203,292	150,423,301	152,018,377	36,193,962	718,759,816
<b>Total Revenues</b>		<b>96,788,813</b>	<b>136,132,071</b>	<b>147,203,292</b>	<b>150,423,301</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>718,759,816</b>
<b>Total</b>		<b>96,788,813</b>	<b>136,132,071</b>	<b>147,203,292</b>	<b>150,423,301</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>718,759,816</b>

### Appropriations

#### Fire and Emergency Services

Ambulance Service Expansion				369,089	369,089	369,089		1,107,267
Fire Academy Improvements				1,000,000	3,500,000			4,500,000
Fire Apparatus Replacements			1,772,204	330,750	1,391,594	509,474	2,613,969	6,617,991
Ambulance Replacements			897,968	962,752	1,000,000	1,587,660	1,188,005	5,636,385
Fire Program Contingency						891,536		891,536
Fire Station 10 – Relocation			2,791,356					2,791,356
Fire Station 31			4,791,356					4,791,356
Fire Station 32				5,409,000				5,409,000
Fire Station 33					3,636,305			3,636,305
Fire Station 34						5,321,305		5,321,305
<b>Total – Fire Services</b>			<b>10,252,883</b>	<b>8,071,591</b>	<b>9,896,988</b>	<b>8,679,064</b>	<b>3,801,974</b>	<b>40,702,500</b>

#### Police Services

Radio System Expansion			957,127	1,845,889	4,238,708			7,041,724
Evidence Storage Facility			1,845,889					1,845,889
New Precinct 7					2,734,650			2,734,650
Replacement Helicopter					68,366	2,734,650		2,803,016
<b>Total – Police Services</b>			<b>2,803,016</b>	<b>1,845,889</b>	<b>7,041,724</b>	<b>2,734,650</b>		<b>14,425,279</b>

#### Support Services

<b>Courthouse Addition</b>		473,500	12,558,122	58,866,199	7,063,944			78,961,765
<b>Total – Support Services</b>		<b>473,500</b>	<b>12,558,122</b>	<b>58,866,199</b>	<b>7,063,944</b>			<b>78,961,765</b>

#### Library Program

Library Relocation			532,500	3,000,000		1,870,147		5,402,647
Library Relocation			532,500	3,000,000		1,870,147		5,402,647
<b>Total – Library Program</b>			<b>1,065,000</b>	<b>6,000,000</b>		<b>3,740,294</b>		<b>10,805,294</b>

#### Parks and Recreation Program

Bryson Park (Phase I – II)		4,500,000	4,300,000					8,800,000
George Pierce Park Expansion				200,000	850,000	450,000		1,500,000
Greenways Acquisition							1,500,000	1,500,000
Greenways Development				400,000	2,700,000	2,300,000		5,400,000
Greenways Master Plan Update		80,000	49,780					129,780
Gwinnett Environmental and Heritage Ctr					1,000,000	500,000		1,500,000
Harbins Community Park (Phase II)		312,440	8,787,560	3,143,760				12,243,760
In-House Program Administration		300,150	450,000	450,000	450,000	450,000	149,850	2,250,000



## 2009 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Issac Adair House		1,600,000						1,600,000
J.B. Williams Park				400,000	3,700,000	600,000		4,700,000
Lanier Park			300,000	5,578,907	6,364,853			12,243,760
Lions Club Park		800,000				3,500,000	836,000	5,136,000
Little Mulberry Park						1,200,000	800,000	2,000,000
McDaniel Farm Park						1,462,167	537,833	2,000,000
Mountain View Park		312,440	8,787,560	3,143,760				12,243,760
Open Space Parks Master Plans			55,000		55,000	55,000		165,000
Park Land/Open Space Acquisition		15,909,250		800,000	13,125,757	13,048,521	2,000,000	44,883,528
Rehabilitation Program					750,000	750,000	1,000,000	2,500,000
Rhodes Jordan Park			3,000,000					3,000,000
Rock Springs Park Expansion					420,000	3,480,000		3,900,000
South Gwinnett Park					650,000	5,250,000		5,900,000
Tribble Mill Park							1,000,000	1,000,000
Unstructured Parks Sites Master Plans						55,000		55,000
<b>Total Parks and Rec</b>		<b>23,814,280</b>	<b>25,729,900</b>	<b>14,116,427</b>	<b>30,065,610</b>	<b>33,100,688</b>	<b>7,823,683</b>	<b>134,650,588</b>
<b>Major Road Improvements</b>								
Various Projects to be Determined		1,943,076	7,349,251	3,944,499	20,623,109	22,704,980	5,366,552	61,931,467
Sugarloaf Parkway		14,392,014	10,299,834	5,738,477				30,430,325
<b>Sub-Total</b>		<b>16,335,090</b>	<b>17,649,085</b>	<b>9,682,976</b>	<b>20,623,109</b>	<b>22,704,980</b>	<b>5,366,552</b>	<b>92,361,792</b>
<b>Intersection and Traffic Operations</b>								
Various Projects to be determined		6,534,036	7,059,634	3,873,191	8,249,244	9,081,992	2,146,621	36,944,718
<b>Sub-Total</b>		<b>6,534,036</b>	<b>7,059,634</b>	<b>3,873,191</b>	<b>8,249,244</b>	<b>9,081,992</b>	<b>2,146,621</b>	<b>36,944,718</b>
<b>Road Safety and Alignment Projects</b>								
Various Projects to be Determined		3,267,018	3,529,817	1,936,595	4,124,622	4,540,996	1,073,310	18,472,358
<b>Sub-Total</b>		<b>3,267,018</b>	<b>3,529,817</b>	<b>1,936,595</b>	<b>4,124,622</b>	<b>4,540,996</b>	<b>1,073,310</b>	<b>18,472,358</b>
<b>Bridges/Culverts/Drainage Improvements</b>								
Various Projects to be Determined		8,984,300	9,706,996	5,325,637	11,342,710	12,487,739	2,951,604	50,798,986
<b>Sub-Total</b>		<b>8,984,300</b>	<b>9,706,996</b>	<b>5,325,637</b>	<b>11,342,710</b>	<b>12,487,739</b>	<b>2,951,604</b>	<b>50,798,986</b>
<b>School Safety Projects</b>								
Various Projects to be Determined		4,083,773	4,412,271	2,420,744	5,155,777	5,676,245	1,341,638	23,090,448
<b>Sub-Total</b>		<b>4,083,773</b>	<b>4,412,271</b>	<b>2,420,744</b>	<b>5,155,777</b>	<b>5,676,245</b>	<b>1,341,638</b>	<b>23,090,448</b>
<b>Sidewalk Projects</b>								
Various Projects to be Determined		6,534,036	7,059,634	3,873,190	8,249,244	9,081,992	2,146,621	36,944,717
<b>Sub-Total</b>		<b>6,534,036</b>	<b>7,059,634</b>	<b>3,873,190</b>	<b>8,249,244</b>	<b>9,081,992</b>	<b>2,146,621</b>	<b>36,944,717</b>

## 2009 special purpose local option sales tax fund: revenue and appropriations FY 2009 – 2014

Appropriations	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Capital Rehabilitation and Resurfacing</b>								
Various Projects to be Determined		8,984,300	9,706,997	5,325,637	11,342,710	12,487,739	2,951,604	50,798,987
Sub-Total		<b>8,984,300</b>	<b>9,706,997</b>	<b>5,325,637</b>	<b>11,342,710</b>	<b>12,487,739</b>	<b>2,951,604</b>	<b>50,798,987</b>
<b>Residential Speed Control</b>								
Transportation Planning		130,681	141,193	77,464	164,985	181,640	42,932	738,895
Unpaved Roads		1,061,780	1,147,190	629,394	1,340,503	1,475,827	348,828	6,003,522
Total Transportation		<b>55,996,689</b>	<b>60,501,062</b>	<b>33,193,243</b>	<b>70,696,019</b>	<b>77,832,675</b>	<b>18,396,542</b>	<b>316,616,230</b>
<b>Cities Share Allocation</b>								
Cities Share		16,504,344	23,222,088	25,109,943	25,659,016	25,931,006	6,171,763	122,598,160
Sub-Total		<b>16,504,344</b>	<b>23,222,088</b>	<b>25,109,943</b>	<b>25,659,016</b>	<b>25,931,006</b>	<b>6,171,763</b>	<b>122,598,160</b>
<b>Total</b>		<b>96,788,813</b>	<b>136,132,071</b>	<b>147,203,292</b>	<b>150,423,301</b>	<b>152,018,377</b>	<b>36,193,962</b>	<b>718,759,816</b>

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## • capital program

This section includes a description of the major capital achievements of fiscal year 2008 and the programs that make up the 2009 – 2014 Capital Improvement Program. Included are program descriptions, impact on County operation, and a listing of the projects that make up each program.

## community services capital improvement programs



The Community Services Program is made up of projects that help provide a comprehensive and coordinated system of community, health, and social services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, libraries, community centers, and public health facilities. Other projects involve providing quality parks and recreational facilities such as passive and active parkland, sports fields, tennis complexes, aquatic centers, multi-use trails, and other recreational needs.

### 2008 Capital Achievements

In 2008, Gwinnett County Parks and Recreation was recognized as the number one park agency in the nation as it received the coveted Grand Gold Medal Award for Excellence in Park and Recreation Management from the National Recreation and Park Association (NRPA) and the American Academy for Park and Recreation Administration (AAPRA). The Gold Medal honors park systems and communities throughout the United States that demonstrate excellence in citizen involvement and support systems, long-range planning and assessment, professional development, agency recognition, and services for special populations.

Several grand openings took place in 2008. The new 23-acre West Gwinnett Park and Aquatic Center, which opened in February, is a 43,100-square-foot two-story aquatic center with spectator seating on the upper level for 750 people. Inside features a 25-yard by 30-foot instructional pool, a 25-yard by 25-meter competition pool along with restrooms, offices, and locker rooms. An outdoor 9,259-square-foot leisure pool with open slides, a closed-tube slide, river channel, beach-style entry, and play structures opened in May. Additionally, the park features two lighted multi-purpose fields and a ¼-mile walking track.

Peachtree Ridge Park opened in April. This 155.7-acre park features the second special-needs ball field and playground in the county, three lighted baseball/softball fields, two soccer fields, a football field with lighted walking track, a second playground, basketball courts, pavilion, and a one-mile paved multi-purpose trail.

Other accomplishments include a new community recreation center and gymnasium at Lucky Shoals Park; a section of Rock Springs Park that features a football field with lighted walking track, concession building, press box, and two miles of paved multi-purpose trails; Club Drive Park, featuring two half-court basketball courts, playground, fishing lake, pavilion, and a paved multi-purpose trail; and Duncan Creek Park with a 20,000-square-foot lighted skate complex and basketball courts.

Groundbreaking took place on what will be Gwinnett's largest park, Harbins Park, in February. Harbins Park has more than 1,900 acres and will include three miles of paved multi-purpose trails as well as trails for mountain biking and horseback riding, open-field play area, pavilion, playground, restroom, maintenance facility, and an equestrian-only parking lot. A future phase still to be planned and constructed will include active community park elements such as sports fields.

In October, a groundbreaking was held for the new Hamilton Mill Library. This library will be a 20,000-square-foot facility and will be the county's first library designated on Leadership in Energy and Environmental Design (LEED)<sup>®</sup>. This facility will become the 15<sup>th</sup> library in the system.

### 2009 – 2014 Capital Improvement Plan

The 2009 capital budget and the 2010 – 2014 plan for the Community Services Capital

Improvement Program totals \$244 million. The plan consists of completion of the remaining projects approved in the 2005 SPLOST program, but will also consist of projects in the 2009 SPLOST program, which was approved by the voters in 2008. This includes the development of new parks along with renovations and expansions to existing parks and recreation facilities. It also includes the relocation of two library branches. There has been \$46.3 million identified for park land and greenway acquisition. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Community Services Facilities</b>								
AAA Stadium	9,889,761	21,560,239						31,450,000
Arena Parking Deck	574,825	5,425,175						6,000,000
Gwt Environ and Heritage Ctr	23,754,654	1,024,888			1,000,000	500,000		26,279,542
L'ville Human Svc Ctr	264,588	119,493						384,081
<b>Sub-Total</b>	<b>34,483,828</b>	<b>28,129,795</b>			<b>1,000,000</b>	<b>500,000</b>		<b>64,113,622</b>
<b>Libraries</b>								
Grayson Library	4,105,170	312,859						4,418,028
Hamilton Mill Library	618,605	7,790,918						8,409,523
Library Contingency		2,053,687						2,053,687
Library Relocation			532,500	3,000,000		1,870,147		5,402,647
Library Relocation			532,500	3,000,000		1,870,147		5,402,647
Peachtree Ridge Library	827,234	1,222,891	313,044	22,725				2,385,894
Closed Finalization	12,266,513							12,266,513
<b>Sub-Total</b>	<b>17,817,522</b>	<b>11,380,355</b>	<b>1,378,044</b>	<b>6,022,725</b>		<b>3,740,294</b>		<b>40,338,940</b>
<b>Parks and Recreation</b>								
Alcovy/Harbins Passive Park	5,617,873	407,814						6,025,687
Alexander Park	3,522,777	977,223						4,500,000
Bay Creek Park (Phase II)	2,139,600	1,460,400						3,600,000
Bethesda Park Expansion	11,511,254	9,950						11,521,204
Bethesda Park Improvements	94,100	468,900						563,000
Bryson Park (Phase I-II)		4,500,000	4,300,000					8,800,000
Club Drive Park	2,998,802	293,928						3,292,730
Duncan Creek Park	3,243,064	13,858						3,256,922
Emergency Capital Repairs		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Facility Furnishings and Equip		50,000	50,000	60,000	70,000	80,000	90,000	400,000
Field Utility and Landscape		200,000	120,000	140,000	160,000	180,000	200,000	1,000,000
Freeman's Mill Park	486,477	4,170,964						4,657,441
George Pierce Park Expan				200,000	850,000	450,000		1,500,000
George Pierce Park Trails	100,578	2,099,422						2,200,000
Graves Park	3,407,247	103,800						3,511,047
Greenways Acquisition/Dev	5,826,481	14,024,234		2,417,848	2,700,000	2,300,000		27,268,562
Greenways Acquisition							1,500,000	1,500,000
Greenways Master Plan	119,008	130,992						250,000
Greenways Master Plan Upd		80,000	49,780					129,780
Harbins Community Park (Phase II)		312,440	8,787,560	3,143,760				12,243,760
In-House Program Admin	600,532	198,591						799,123
In-House Program Admin		300,150	450,000	450,000	450,000	450,000	149,850	2,250,000
Issac Adair House	246,811	1,645,490						1,892,302
J. B. Williams Park				400,000	3,700,000	600,000		4,700,000
Lanier Park			300,000	5,578,907	6,364,853			12,243,760
Lions Club Park		800,000				3,500,000	836,000	5,136,000
Little Mulberry Park						1,200,000	800,000	2,000,000
Lucky Shoals Park Redevelop	6,412,404	60,096						6,472,500
Maintenance Equipment	74,477	25,105						99,581
Maintenance Equipment		139,850	150,000	160,000	170,000	180,000	190,000	989,850
Maintenance/Renovation		820,300	500,000	550,000	600,000	650,000	700,000	3,820,300
McDaniel Farm Park						1,462,167	537,833	2,000,000
Minor Capital Projects	18,109	131,891						150,000
Misc/Renov/Improvements	676,667	288,010						964,676
Misc/Renov/Improvements	374,639	45,882						420,521
Mountain Park Park Improve	1,000,578	15,576						1,016,154
Mountain View Park		312,440	8,787,560	3,143,760				12,243,760
New Park Dev (Area B/C)	207,270	2,500,000						2,707,270

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Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Open Space Pks Master Plan			55,000		55,000	55,000		165,000
Park Land/Open Space Acq	67,000,970	16,458,438		800,000	13,125,757	13,048,521	2,000,000	112,433,686
Park Partnerships			100,000	100,000	100,000	100,000	100,000	500,000
Park Program Contingency		3,948,607						3,948,607
Peachtree Ridge Park	17,691,351	262,813						17,954,164
Pinckneyville Hockey Rink	51,899	1,648,101						1,700,000
Playground Additions		500,000	50,000	100,000	150,000	200,000	250,000	1,250,000
POC Hosea Road Facility	100,150	39,850						140,000
Pool Renovations	313,158	22,012						335,170
Pool Renovations		74,000	100,000	150,000	200,000	250,000	300,000	1,074,000
Rabbit Hill Park	1,018,145	2,515,914						3,534,059
Rec Set-Asides Repairs	114,611	22,811	10,000	10,000	10,000	10,000	10,000	187,422
Rehabilitation Program					750,000	750,000	1,000,000	2,500,000
Resurfacing and Paving		404,400	100,000	125,000	150,000	175,000	200,000	1,154,400
Rhodes Jordan Park	156,450	319,646	5,683,584					6,159,680
Rhodes Jordan Park			3,000,000					3,000,000
Rock Springs Park	6,294,401	633,599						6,928,000
Rock Springs Park Expan					420,000	3,480,000		3,900,000
Settles Bridge Park	2,278,239	2,221,761						4,500,000
South Gwinnett Park					650,000	5,250,000		5,900,000
South Gwinnett Park Renov	247,343	2,657						250,000
Tennis Facility			300,000					300,000
Tribble Mill Park	479,259	20,741						500,000
Tribble Mill Park							1,000,000	1,000,000
Tribble Mill Park Improve	76,557	8,443						85,000
Unstructured Pks Mstr Plans						55,000		55,000
Vines Botanical Garden Pk	535,811	6,289						542,100
West Gwinnett Park	17,969,627	148,073						18,117,700
Yellow River Park Develop	4,036,971	180,560						4,217,531
Yellow River Post Office	10,676	125,324						136,000
Closed Finalization	262,926,679	10,262						262,936,941
<b>Sub-Total</b>	<b>429,981,046</b>	<b>66,211,602</b>	<b>32,943,484</b>	<b>17,579,275</b>	<b>30,725,610</b>	<b>34,475,688</b>	<b>9,913,683</b>	<b>621,830,389</b>
<b>Total</b>	<b>482,282,396</b>	<b>105,721,752</b>	<b>34,321,528</b>	<b>23,602,000</b>	<b>31,725,610</b>	<b>38,715,982</b>	<b>9,913,683</b>	<b>726,282,951</b>



## general government capital improvement programs

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications, as well as upgrades to the mainframe, networking and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities
- The Underground Storage Tank category includes projects regarding closure and/or remediation of underground fuel storage tanks due to seepage and improvements to other tanks to bring them in compliance to meet federal standards
- Miscellaneous projects including studies and budgeted capital contingencies



### 2008 Capital Achievements

The County moved forward with initiatives in Information Technology which include completion of the user requirements and validation of necessary data exchanges relating to the Criminal Justice Information System project. The purpose of this project is to establish a means through which the various County justice and public safety agencies can share data using their existing criminal justice information systems.

Support Services has completed the relocation of the Information Technology Services Data Center from the third floor to the lower level of the Gwinnett Justice and Administration Center (GJAC). This entailed the relocation of all network, servers and processing equipment to the new location. Relocating the center will help to meet the current and future expansion needs while leveraging current and emerging technologies to provide a secure computing environment.

Additionally, design is underway for renovations in the Clerk of Court area vacated due to the Deed Room Relocation which was completed in 2008 and design for the expansion of the Gwinnett Justice and Administration Center.

### 2009 – 2014 Capital Improvement Plan

The 2009 Capital Budget and the 2010 – 2014 plan for the General Government and Computer Capital Improvement Program totals \$331.2 million. Several of the major projects currently under design and/or construction are described below:

- Continuation of the Criminal Justice information System upgrade. Once fully implemented, Gwinnett County will have an enterprisewide, integrated criminal justice system.
- Replacement and/or upgrade of the Countywide telecommunication system to a Voice of Internet Protocol (VOIP). This project will replace the existing, older PBX systems with a single vendor solution for long-term standardization of voice services. It will also establish a core system at GJAC with a second location at the Department of Water Resources as a redundant site.

- An expansion is scheduled for the judicial side of GJAC which will consist of a multi-story judicial system expansion. Although the addition has not been completely programmed, this project is expected to include a building addition of approximately 200,000 square feet plus a basement for prisoner movement, a parking structure for general parking, and accommodations for secure parking. This project will be designed and constructed with a goal of obtaining a LEED Certified rating.
- A Clerk of Court Renovation project will involve the renovation of approximately 17,240 square feet of office space, filing areas, and customer service counters. The walk-up counters support the Magistrate, State, and Superior Courts functions. The Magistrate counter and filing area, currently located in the atrium area, will be relocated into the Clerk of Court office area. The current planning calls for the new counter to move forward pushing the outside wall aligning the exterior walls.
- Installation of an additional emergency generator and UPS at GJAC and complete first and second phases of GJAC HVAC building controls replacement.

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Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Computers and Computer Systems</b>								
Accuvote Touch-Screen Voting	1,602,035	185,725	392,390		402,200			2,582,350
Business System Application	540,719	113,627						654,345
Computer Equip – New	218,091	43,006						261,097
Computer Equip – New		128,951						128,951
Computer Equip – Repl	159,284	9,220						168,503
Computer Equip – Repl		292,833	8,000	8,000	8,000	8,000		324,833
Computerized Maint Mgt Sys	433,902	31,086						464,988
Computerizing Fire Pre-Arrival	226,655	91,441						318,097
Criminal Justice Info System	2,050,350	3,058,107	1,414,645	1,333,645	251,710			8,108,456
Customer Relationship Mgmt	5,223,697	801,303						6,025,000
Data Center Relocation	445,964	10,756						456,720
Disaster Recovery	691,969	408,391	775,000					1,875,360
E-Government Plan	4,610,156	1,107,502		30,000		30,000		5,777,658
Electronic Document Mgt	2,398,815	793,261						3,192,076
EMS Records Management	727,836	1,167						729,003
Enterprise Resource Planning	1,669,116	471,720						17,168,836
ERP Growth	4,149,923	1,979,199						6,129,122
E-Solutions	61,418	57,675						119,093
GCIC Upgrade	55,207	45,625						100,832
GIS Growth	1,837,576	631,481						2,469,057
IT Hardware/Software Contg			814,874	881,674	761,037	761,037	761,037	3,979,659
IT Strategic Plan Implement	3,846,944	1,114,620	300,000	300,000	300,000	300,000		6,161,564
Information Security System	73,011	6,739						79,750
Internet-Intranet Expan/Migration		530,000	500,000					1,030,000
Jail Management System Upgd		834,425						834,425
Kiosks – Public and Court		280,000						280,000
Land Mgmt and Inspection Sys	476,971	1,023,029						1,500,000
NCR Itran 3000	187,963	64,290						252,253
Networking/Communications	1,306,481	1,950						1,308,431
Networking/Communications		1,494,000						1,494,000
Office Productivity/Software	418,476	37,200						455,676
Office Productivity/Software		256,655						256,655
Printer Replacements	17,447	6,353						23,800
Printer Replacements		24,400						24,400
Project Management System	463,044	82,956						546,000
Prosecutor Dialog	492,798	359,278	50,000	25,000	25,000	25,000	25,000	1,002,076
Registration System Upgrade	12,141	89,483	38,000	40,000	42,000	44,000	46,000	311,624
SAP Upgrades		300,000	2,000,000	375,000	650,000	300,000	100,000	3,725,000
Sustain eCourt	270,045	1,726,873						1,996,918
Upgrade EMS Mgmt System		403,260	949,487					1,352,747
Video Conferencing	100,052	9,948						110,000
Voice Technology Upgrade	12,303	2,173,400	2,670,280					4,855,983
Closed Finalization	24,889,430	12,000						24,901,430
<b>Sub-Total</b>	<b>74,697,817</b>	<b>21,092,933</b>	<b>9,912,676</b>	<b>2,993,319</b>	<b>2,439,947</b>	<b>1,468,037</b>	<b>932,037</b>	<b>113,536,766</b>
<b>Cities Share of SPLOST</b>								
05 SPLOST – Cities Share	89,431,339	4,792,558						94,223,898
09 SPLOST – Cities Share		16,504,344	23,222,088	25,109,943	25,659,016	25,931,006	6,171,763	122,598,160
<b>Sub-Total</b>	<b>89,431,339</b>	<b>21,296,902</b>	<b>23,222,088</b>	<b>25,109,943</b>	<b>25,659,016</b>	<b>25,931,006</b>	<b>6,171,763</b>	<b>216,822,058</b>
<b>Contingencies and Misc Projects</b>								
Capital Contg – General Tax		8,727,345	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	33,727,345
Capital Contg – Other		1,869,760	2,453,134	2,354,230	2,256,090	2,158,080	2,106,525	13,197,819
Capital Contg – Rec Tax		288,572						288,572
01 SPLOST Revenue/Admin	406,115	4,485,972						4,892,088
05 SPLOST Revenue/Admin	234,504	6,734,391						6,968,895

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
97 SPLOST Revenue/Admin	1,235,807	553,411						1,789,218
Capital Salaries Project		977,908	543,861	543,861	543,861	543,861	543,861	3,697,212
Community Sector Plan Dev			220,000	220,000	220,000	220,000		880,000
Development Forfeiture		125,213						125,213
Major Rewrite Zoning/Dev		405,000	380,000					785,000
Major Update Comp Plan	359,970	8,879						368,849
P.E.G. Cable Access	14,729	712,504						727,233
P.E.G. Cable Access		250,000	50,000	50,000	50,000	50,000		450,000
Public Information and Signage	96,719	36,581						133,300
Solid Waste RE Contingency	1,646,250	1,368,747						3,014,997
Closed Finalization	13,340,965							13,340,965
<b>Sub-Total</b>	<b>17,335,059</b>	<b>26,544,283</b>	<b>8,646,995</b>	<b>8,168,090</b>	<b>8,069,951</b>	<b>7,971,941</b>	<b>7,650,386</b>	<b>84,386,704</b>
<b>General Government Facilities</b>								
311 Call Center	2,018		97,982					100,000
Capital HVAC Repl/Reserve	603,007	726,353	464,840	485,930	529,810	898,315	80,645	3,788,900
Clerk of Court Renovation	59,945	1,440,055						1,500,000
Courthouse Addition		473,500	12,558,122	58,866,199	7,063,944			78,961,765
Demolition of Properties	6,021	23,980						30,000
Facilities Repair/Enhan/Upgds		104,560						104,560
Fuel Site Renovs/Upgrades		50,000						50,000
GJAC Renov and Upgrade	498,391	120,523						618,914
GJAC Renov and Upgrade	129,947	602,518						732,465
Justice System Mstr Plan Study		674,204						674,204
Juvenile Court Expansion	63,692	7,573	1,079,690					1,150,955
Misc. Facilities Renov/Upgds	1,067,046	74,589						1,141,636
Misc. Facilities Renov/Upgds	235,272	50,493						285,765
Misc. Facilities Renov/Upgds			395,770	695,665	716,485	737,980	774,880	3,320,780
One Justice Square Renov	44,078	17,435	880,487					942,000
Peachtree Corners Tag Office	128,659	281,341						410,000
Recovered Materials Handling Fac		2,748,750						2,748,750
Recycling Bank Reconstruction	2,556,961	1,874,764						4,431,725
Space Utilization Plan Implem	11,353,867	112,275						11,466,141
Closed Finalization	65,218,926	25,572						65,244,498
<b>Sub-Total</b>	<b>81,967,829</b>	<b>9,408,485</b>	<b>15,476,891</b>	<b>60,047,794</b>	<b>8,310,239</b>	<b>1,636,295</b>	<b>855,525</b>	<b>177,703,059</b>
<b>Underground Storage Tank Prog</b>								
UST New Facilities	1,201,966	178,493	404,036					1,784,494
UST Remediation/Closure	2,313,024	959,354	301,200	166,400	98,000	58,000	58,000	3,953,978
<b>Sub-Total</b>	<b>3,514,990</b>	<b>1,137,847</b>	<b>705,236</b>	<b>166,400</b>	<b>98,000</b>	<b>58,000</b>	<b>58,000</b>	<b>5,738,473</b>
<b>Total</b>	<b>266,947,035</b>	<b>79,480,450</b>	<b>57,963,886</b>	<b>96,485,546</b>	<b>44,577,153</b>	<b>37,065,279</b>	<b>15,667,711</b>	<b>598,187,059</b>

## public safety capital improvement programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County citizens. Projects include correctional facility improvements, detention facility improvements, and fire and police facilities.

Other projects in this program include the purchase of new and replacement field communication equipment (radios, base stations, and mobile data terminals or laptops) and upgrades for the County's 800-MHz radio system, as well as the acquisition of new and replacement emergency vehicles such as fire apparatus, ambulances, and other emergency equipment.

### 2008 Capital Achievements

The Department of Police Services had an eventful year of accomplishments for 2008 culminating with completion of the Radio System Digital Migration. This migration replaces the County's existing analog system in favor of a digital platform to meet the service demands for the users. The digital platform meets Association of Public Safety Communications Officials (APCO25) standards, improves system performance, interoperability, and supports higher data transmission for field reporting programs.

Construction of the Police Headquarters Annex and E-911 Center began in September 2008. The 45,000-square-foot, one-story building will accommodate 180 employees along with a new, fully-equipped, state-of-the-art E-911 Communications Center; Emergency Operations Center (Homeland Security), and backup data center. It will also house the police technical support and professional standards unit. The facility is scheduled to be completed in 2009.

Board approval was granted to construct a police radio tower in cooperation with Forsyth County in 2008. This additional tower is located in Forsyth County (Fire Station 10) and will provide improved radio system coverage throughout Gwinnett County. The tower is scheduled to be completed in 2009.

Also currently under way is 800-MHz rebanding. The FCC's Rebanding Order was designed to protect public safety communications within the 800-MHz spectrum from interference by FCC-licensed commercial mobile-telephone services. The FCC's Rebanding Order requires Sprint Nextel to pay each affected Licensee those actual costs associated with its Rebanding Order, inclusive of equipment, vendor, internal, technical consultant and legal costs. The Rebanding is expected to be completed in 2009.

The relocation of Fire Station 1, located in Norcross, was completed and a ribbon cutting ceremony was held in February 2008. This two-bay facility houses the County's 22<sup>nd</sup> in service ambulance.

The relocation of Fire Station 7 was completed and a ribbon cutting ceremony was held in March 2008. This 13,000-square foot, three-bay facility is located at 3343 Bunten Road in Duluth.

The construction of Fire Station 28 was completed and a ribbon cutting ceremony was held in June 2008. Fire Station 28 is a two-bay facility.

### 2009 – 2014 Capital Improvement Plan

The 2009 capital budget and the 2010 – 2014 plan for the Public Safety Capital Improvement Program totals \$118 million. Some of the highlights of planned improvements are listed below.



- The Grayson Police Precinct is planned for construction. This project will be a one-story building, approximately 13,000 square-feet, with 100 parking spaces located at Bay Creek Park in Grayson. The additional precinct will assist in provision of adequate police services for the Grayson area.
- Groundbreaking for Fire Station 18 began in August 2008. This facility is being relocated to the Hamilton Mill area. Construction on the 12,800-square-foot facility is expected to be completed by the end of 2009.
- Groundbreaking for Fire Station 29 began in August 2008. This new 8,600-square foot facility is located east of Sardis Church Road in northeast Gwinnett (Buford/Braselton area). Construction is expected to be completed by the end of 2009.
- Ground breaking for Fire Station 30 began in March 2009. This new facility is located in the Tribble Mill Park area and will be a three-bay station.
- In November, voters approved an extension of the one-penny SPLOST. This program will fund the seventh police precinct in the northern part of the county. Additional Public Safety projects will include the relocation of Fire Station 10 and the construction of Stations 31, 32, 33, and 34, as well as equipment purchases such as ambulances, fire apparatus, and police equipment.

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Correctional/Detention Facilities</b>								
GCDC Fire Alarm System		700,000						700,000
Security System	408,305	190,642						598,947
Sheriff's Building Sprinkler System	59,418	54,582						114,000
Closed Finalization	16,231,835							16,231,835
<b>Sub-Total</b>	<b>16,699,558</b>	<b>945,223</b>						<b>17,644,782</b>
<b>Contingencies and Miscellaneous</b>								
Capital Salaries Project		105,979						105,979
Fire Program Contingency		500,000						500,000
Fire Program Contingency		961,120						961,120
Fire Program Contingency						891,536		891,536
Police Program Contingency		1,539,827						1,539,827
Stormwater Action Program	29,141	622,859						652,000
<b>Sub-Total</b>	<b>29,141</b>	<b>3,729,785</b>				<b>891,536</b>		<b>4,650,462</b>
<b>Emergency Comm and Other Equipment</b>								
800-Mhz Radio System (Digital)	33,581,581	6,418,419						40,000,000
Aviation Fuel Tank		200,000						200,000
CAD/TI Site License (E-911)		180,000						180,000
Digital Sys for CRIME SCENE	59,364	25,636						85,000
FRED and FRED-C Support	49,222	61,778	20,000					131,000
Field Communication Equip		1,157,965						1,157,965
Field Reporting-Wireless Mobile Interfac	1,485,317	47,662						1,532,979
Forensic Video Analysis	18,312	1,688						20,000
GangNet Project	144,785	30,215						175,000
Hazard Mitigation Plan		100,000						100,000
Information System for SIS		250,000						250,000
Pro QA – Interface to CAD	79,546	70,454						150,000
Radio System Expansion			957,127	1,845,889	4,238,708			7,041,724
Special Resp/Rescue Vehicle for SWAT	271,979	21						272,000
Spectra Radio Replacement	2,502,972	151,501						2,654,473
SWAT Equipment Vehicle		300,000						300,000
WireTap Room Upgrade		175,000						175,000
Closed Finalization	8,712,599							8,712,599
<b>Sub-Total</b>	<b>46,905,677</b>	<b>9,170,339</b>	<b>977,127</b>	<b>1,845,889</b>	<b>4,238,708</b>			<b>63,137,740</b>
<b>Public Safety Vehicles/Equipment</b>								
Ambulance Replacements	2,903,120	1,112,266	897,968	962,752	1,000,000	1,587,660	1,188,005	9,651,771
Ambulance Service Expansion	1,541,261	416,341		369,089	369,089	369,089		3,064,869
Fire Apparatus Replacements	16,777,479	4,877,726	1,931,004	330,750	1,391,594	509,474	2,613,969	28,431,996
Helicopter Replacement					68,366	2,734,650		2,803,016
Police Equipment – Aviation		500,000						500,000
Closed Finalization	2,122,227							2,122,227
<b>Sub-Total</b>	<b>23,344,086</b>	<b>6,906,334</b>	<b>2,828,972</b>	<b>1,662,591</b>	<b>2,829,049</b>	<b>5,200,873</b>	<b>3,801,974</b>	<b>46,573,879</b>
<b>Fire Facilities</b>								
Fire Academy Improvements				1,000,000	3,500,000			4,500,000
Fire Station 07 Relocation	3,835,136	770,091						4,605,227
Fire Station 08 Relocation	2,977,480	20,000						2,997,480
Fire Station 10 Relocation	14,333	2,193,667	2,791,356					4,999,356
Fire Station 18 Relocation	2,616,873	2,789,127						5,406,000
Fire Station 29	2,700,205	1,353,637						4,053,842
Fire Station 30	1,328,074	4,137,538						5,465,613
Fire Station 31	30,409	3,215,477	4,791,356					8,037,242

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Fire Station 32	10,736	104,264		5,409,000				5,524,000
Fire Station 33					3,636,305			3,636,305
Fire Station 34						5,321,305		5,321,305
Major Repairs/Upgrades (2007)	72,145	102,639						174,784
Major Repairs/Upgrades (2008)	11,727	78,901						90,628
Major Repairs/Upgrades (2009)		120,000						120,000
Major Repairs/Upgrades (Plan)			120,000	120,000	200,000	200,000	200,000	840,000
Pod Building for Station 20		150,000						150,000
Closed Finalization	47,228,368							47,228,368
<b>Sub-Total</b>	<b>60,825,487</b>	<b>15,035,341</b>	<b>7,702,711</b>	<b>6,529,000</b>	<b>7,336,305</b>	<b>5,521,305</b>	<b>200,000</b>	<b>103,150,149</b>
<b>Police Facilities</b>								
Animal Welfare and Enforcement Ctr	8,110,264	68,794						8,179,058
Evidence Storage Facility		75,000	1,845,889					1,920,889
Grayson Police Precinct	181,406	103,099	3,089,950					3,374,455
Major Repairs/Renovations		88,300	50,000	50,000	50,000	50,000	50,000	338,300
Police Annex	3,492,728	17,430,031	1,500,000					22,422,759
Police Headquarters Improvements	256,009	787,773	1,151,218					2,195,000
Police Training Center	27,933,367	1,931,571						29,864,938
Precinct 7					2,734,650			2,734,650
Closed Finalization	15,544,114							15,544,114
<b>Sub-Total</b>	<b>55,517,888</b>	<b>20,484,568</b>	<b>7,637,057</b>	<b>50,000</b>	<b>2,784,650</b>	<b>50,000</b>	<b>50,000</b>	<b>86,574,163</b>
<b>Total</b>	<b>203,321,836</b>	<b>56,271,590</b>	<b>19,145,867</b>	<b>10,087,480</b>	<b>17,188,712</b>	<b>11,663,714</b>	<b>4,051,974</b>	<b>321,731,174</b>



## transportation capital improvement programs



The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several subcategories), Airport Improvements, and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the third busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

The County's road program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing capacity of existing roads
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings
- School Safety projects improve traffic safety near schools by installing turn lanes at school entrances, installation of sidewalks, and signalization improvements
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road Program funds the paving of gravel and dirt roads throughout the county
- The Rehabilitation and Resurfacing program renovates, rehabilitates, and resurfaces existing county roads to prolong the life of the road
- Contingencies/Miscellaneous projects include the 2001 SPLOST allocation to the cities for road improvements, program administration costs, heavy equipment needs, and residential speed control

### **2008 Capital Achievements**

Gwinnett County purchased nine new commuter coaches that provide seating for up to 57 passengers each. These coaches were purchased for \$4.2 million. Federal transit funds provided 80 percent, Georgia Department of Transportation provided 10 percent, and Gwinnett County provided 10 percent. The new buses are powered by clean diesel engines that use ultra-low sulfur fuel and meet strict EPA air quality emission standards. Gwinnett Transit local bus service operates Monday through Saturday with a 2008 average daily boarding of 4,368. The Express buses operate weekdays during peak travel times Monday through Friday. The routes allow individuals to park their cars at central locations and take transit to destinations in downtown Atlanta. Daily boardings from the express routes in 2008 averaged 3,049.

The Gwinnett County Airport has continued to keep the growth of brush and saplings cleared away from obstructing the airport's instrument approaches. This also keeps from providing vegetation for animal habitat.

The newly-widened State Route 120/Duluth Highway connecting Lawrenceville to Interstate 85 is now open. The County managed land acquisition while the state DOT provided engineering and construction.

State Route 20/Grayson Highway has opened its new lanes south of Lawrenceville to Grayson. The County kept the project moving using \$13 million of its allocation of state funds for arterial road improvements.

The Interstate 85 and State Route 316 interchange is complete. The completion of this project has provided much needed relief in traffic flow as the two major thoroughfares merge.

Widening of Hwy 324 from State Route 20 to State Route 124 is complete. However, the bridge over Interstate 85 still needs to be replaced. The County will receive funding of \$13.2 million in Federal stimulus money.

In addition to the major road achievements, the Department of Transportation has completed eight intersection improvements, 10 safety and alignment projects, one bridge project, seven school safety projects and nine sidewalk/pedestrian safety projects. Some of these improvements include an upgrade to the intersection of Cooper and Rosebud Road south of Grayson which will include turn lanes and a new traffic signal, eliminating the current four-way stop. Another upgrade on Webb Gin House Road with Scenic Highway will add a center turn lane and sidewalk from there to Ronald Reagan Parkway.

Operation and Maintenance resurfaced 60 miles of roadway in 2008 at a total estimated cost of \$5.5 million. Only \$87 thousand was received in State LARP funding which is a substantial decrease from previous years.

## **2009 – 2014 Capital Improvement Plan**

The 2008 capital budget and 2009 – 2014 plan for the Transportation Capital Improvement Program totals \$599.2 million. Some of the major projects are described in the following paragraphs.

- Continued construction of Sugarloaf Parkway Extension from SR 20 to New Hope. Construction has been awarded for the section from New Hope to Martins Chapel Road and design is underway from Martins Chapel to SR 316
- Development and design for improvements to Jimmy Carter Boulevard at Interstate 85
- Continuation of State Route 20 widening to Brand Road which is near the Walton county line and widening from Peachtree Industrial Boulevard to the Chattahoochee River which reached the Forsyth county line. State Route 20 will have at least four lanes upon completion of these two projects
- In early 2009, Gwinnett County signed a contract with Motor Coach Industries to purchase an additional 35 new commuter coaches that provide expanded seating. These coaches were purchased for \$16.1 million. Federal transit funds provided 80 percent, Georgia Department of Transportation provided 10 percent, and Gwinnett County provided 10 percent. The new buses are also powered by clean diesel engines that use ultra-low sulfur fuel and meet strict EPA air quality emission standards

Based on efforts of 2008 and previous years, Gwinnett County will receive approximately \$91 million in Federal stimulus money associated with the *American Recovery and Reinvestment Act*. Phase I projects include the following:

- SR 324 over I-85 Bridge: widening and replacement, approximately \$13.2 million
- McGinnis Ferry Road extension: approximately \$24.4 million
- SR 20 from Ozora/Cooper Roads to Brand Road: widening, approximately \$19.5 million
- US 29 at Beaver Ruin Road: intersection improvement, approximately \$7.3 million
- US 29 at Pleasant Hill Road: intersection improvement, approximately \$12.1 million
- Sugarloaf Parkway ATMS: approximately \$2.8 million
- Buford Highway/US 23 ATMS: approximately \$2.1 million
- Transit Capital Assistance: approximately \$9.4 million

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Airport Improvements</b>								
Air Traffic Control Tower Equip Upgrade		460,000						460,000
Aircraft Washrack		50,000	125,000					175,000
Airport Ramp Lighting					75,000	500,000		575,000
Airport Security Fencing	231,131	36,285						267,416
Cedars Rd Animal/Sec Fencing			250,000					250,000
Central Basing Area			125,000	870,000				995,000
Contingency		1,538,797	161,125	250,000	125,000	61,250		2,136,172
Environ Doc – Txy Y/Cntl Basing		415,000						415,000
Environ Doc – NC Basin/Twy W					375,000			375,000
Equipment New and Replac	32,249	70,951						103,200
Fuel Storage Tank Barriers				75,000	150,000			225,000
Installation of CCTV System		75,000						75,000
North Apron Rehabilitation				75,000	1,148,000			1,223,000
North Central Basing Area Dev						150,000	1,500,000	1,650,000
NW Stormwater Area Land Ac							1,500,000	1,500,000
Obstruction Rem/Airport Appr		79,653						79,653
Reimb – Cedars Land Acquis							3,450,000	3,450,000
Replace AWOS System		90,000						90,000
Runway/Taxiway Safe Area Stre			200,000	2,717,501				2,917,501
Taxiway D, E, F, and G Strength				175,000	900,000			1,075,000
Taxiway W Strength/Rehab				125,000	1,201,000			1,326,000
Taxiway Y – Yankee				220,000	750,000	650,000		1,620,000
Closed Finalization	9,113,734	3,175						9,116,909
<b>Sub-Total</b>	<b>9,377,115</b>	<b>2,818,860</b>	<b>861,125</b>	<b>4,507,501</b>	<b>4,724,000</b>	<b>1,361,250</b>	<b>6,450,000</b>	<b>30,099,851</b>
<b>Bridges/Roadway Drainage Improvements</b>								
Arcado Road (Jackson Creek)	332,375	2,932,990	1,461,785					4,727,150
Bridge Contg – 2005 SPLOST		1,044	15,875					16,919
Bridge Contg – 2001 SPLOST		173,008						173,008
Herrington Rd (Fork Creek)	993,824	2,889,626						3,883,450
Indian Trail Road	311,383	4,515,817						4,827,200
Killian Hill Road	91,036	383,847	969,695					1,444,578
Lee Road (No Business Creek)	125,966	297,140	200,000					623,106
McGinnis Ferry at Chatt River	396,751	1,782,487						2,179,238
Old Loganville Road		590,000	500,000					1,090,000
Old Norcross Road	1,528,944	667,536						2,196,480
Old Suwanee Rd	194,334	569,564						763,898
Pate Rd at Hurndon Road	271,685	328,315	600,000					1,200,000
Pate Rd at Old Loganville Rd	176,742	377,018	300,000					853,760
Patterson Road (Pew Creek)	63,990	236,010	100,000					400,000
Paved Road Bridges – 2001	509,597	450,263						959,860
Paved Road Bridges – 2005	745,081	559,135						1,304,217
Rogers Bridge Road	200,454	389,546						590,000
Russell Road	2,342,535	8,122						2,350,656
Satellite-Hillcrst Conn at I-85		250,000						250,000
Smithtown – Old Peachtree Conn	4,000	100,000	100,000					204,000
SR 20 Widening	905,055	194,945						1,100,000
Temple Johnson (Carr: Dwns)		500,000						500,000
Temple Johnson (W-Big Haynes)	154,398	445,602	400,000					1,000,000
Various Projects to be Determined		8,984,300	9,706,996	5,325,637	11,342,710	12,487,739	2,951,604	50,798,986
W Liddell Rd – Club Dr Conn	254,105	827,426	343,175					1,424,706
Closed Finalization	655,356							655,356
<b>Sub-Total</b>	<b>10,257,611</b>	<b>28,453,742</b>	<b>14,697,526</b>	<b>5,325,637</b>	<b>11,342,710</b>	<b>12,487,739</b>	<b>2,951,604</b>	<b>85,516,569</b>
<b>Miscellaneous Projects and Contingencies</b>								
Capital Salaries Project		276,113						276,113
Guard Rail Installation	120,568	150,000	150,000	150,000	150,000	150,000	150,000	1,020,568
Heavy Equipment	314,359	690,270	500,000	500,000	500,000	500,000	500,000	3,504,629
Major Update Comp Plan	1,275,439	1						1,275,441
Misc Road Improvements	87,668	150,000	200,000	200,000	200,000	200,000	200,000	1,237,668
Program Mgmt – 1997 SPLOST	379,082,787	66,944						379,149,731
Program Mgmt – 2001 SPLOST	3,263,268	2,177,657	1,000,000					6,440,925

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Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Program Mgmt – 2005 SPLOST	16,576	1,267,424	423,887	2,195,300	1,500,000			5,403,187
Reserve for Utility Reloc (2001)		492,247						492,247
Reserve for Utility Reloc (2005)		773	258,975					259,748
Residential Speed Control(2001)	416,244	192,106	68,000					676,350
Residential Speed Control (2005)			32,000	100,000	143,430			275,430
Residential Speed Control (2009)		130,681	141,193	77,464	164,985	181,640	42,932	738,895
Road Prog Contg – 2001 SPLOST		411,464						411,464
Road Prog Contg – 2005 SPLOST		16,877						16,877
TCC Equipment	712,631	44,770						757,400
Traffic Signal Optimization	476,011	315,126	275,000	275,000	275,000	275,000	275,000	2,166,137
Traffic Signals	728,002	510,463	500,000	600,000	600,000	600,000	600,000	4,138,465
Transportation Planning (2001)	1,195,597	350,640						1,546,237
Transportation Planning (2005)	382,085	190,618	150,000					722,704
Transportation Planning (2009)		1,061,780	1,147,190	629,394	1,340,503	1,475,827	348,828	6,003,522
Closed Projects Finalization	29,839,433	72,166						29,911,599
<b>Sub-Total</b>	<b>417,910,668</b>	<b>8,568,120</b>	<b>4,846,245</b>	<b>4,727,158</b>	<b>4,873,918</b>	<b>3,382,467</b>	<b>2,116,760</b>	<b>446,425,334</b>

### Intersection Improvements

Arcado Rd at Lilburn Ind Way	119,348	953,352						1,072,700
Arcado Rd at Luxomni Rd	177,520	1,145,180						1,322,700
Arnold Road & Five Forks	1,250,229	752,684						2,002,912
Arnold Road at Hutchins Road	709,078	190,889						899,968
Beaver Ruin Road and US 29	983,440	826,308						1,809,748
Buford Hwy at Old P'tree/Rogers Bridge	11,114	112,591						123,705
Buford Hwy at Woodward Mill	193,761	1,189,229						1,382,990
Dacula Rd at SR 8/US 29	18,601	181,399						200,000
Dickens Road at Harbins Road	2,151,054	167,804						2,318,857
FF Trickum Rd at Ashton Lane	88,674	236,326						325,000
FF Trickum Rd at Catherine Dr	1,416,092	254,608						1,670,700
FF Trickum Rd at Deer Oaks Dr	1,681,272	680,109						2,361,382
Harbins Road at Williams Road	12,974	92,524						105,499
Indian Trail at Oakbrook Parkway	246,003	333,012						579,015
Indian Trl Rd at I-85 NB ramps	59,043	287,167						346,210
Inters Contg – 2001 SPLOST		570,486						570,486
Inters Contg – 2005 SPLOST		82,769						82,769
JCB -Oakbrook Pkwy to I-85	1,311,949	571,158						1,883,107
Jimmy Carter Blvd and US 29	95,696	2,308,072	1,335,830					3,739,598
Lawrenceville Hwy at Indian Trail	1,001,852	2,028,781						3,030,633
Lenora Church Road at Lee Road	2,219,756	461,115						2,680,871
New Hope Rd at Chandler	49,800	388,487						438,287
North Road at Pinehurst Road	120,294	1,038,756	300,000					1,459,050
Old Fountain Road at Old P'tree Rd	2,256,306	175,094						2,431,400
Old Peachtree Rd at Rock Springs Rd	4,135	95,865						100,000
Peachtree Industrial at SR 120	504,001	1,550,199	72,000					2,126,200
PIB (Holcomb Bridge – Rogers Bridge)	5,625	11,342						16,968
Pleasant Hill Rd and US 29	532,519	1,176,566						1,709,085
P'tree Ind Blvd at Holcomb Bridge Rd	979,320	260,063						1,239,384
P'tree Parkway at Holcomb Bridge Rd	900,588	321,117						1,221,706
Rogers Bridge Rd at Main/Chatt River	851,744	153,614						1,005,359
Rosebud Rd at Cooper Rd	1,865,723	177,059						2,042,782
Satellite Blvd at Boggs Rd	2,984	197,016						200,000
SR 120 at Meadow Church Rd		60,000	100,000					160,000
SR 124 at Oak Road	1,701	73,300	100,000					175,000
SR 124 at Prospect Road	169,333	4,728						174,061
SR 124 at Webb Gin House Rd	1,036,225	1,814,582						2,850,807
SR 20 at Old Peachtree Rd	987,785	2,535,340						3,523,125
SR 84 at Bennett Road	1,219,541	11,970						1,231,511
SR 317 at Satellite Boulevard	168,278	79,829						248,107
Traffic Signal System Upgrades	8,911,350	10,344,616						19,255,966
Turn Lane Improvements at Various Inter	342,656	757,344						1,100,000
US 29 at Harbins Road	32,328	95,959						128,286
US 78 at Rosebud Road	242,502	935,292						1,177,793
Various Projects to be Determined		6,534,036	7,059,634	3,873,191	8,249,244	9,081,992	2,146,621	36,944,718
Closed Finalization	4,053,228							4,053,228
<b>Sub-Total</b>	<b>38,985,422</b>	<b>42,217,738</b>	<b>8,967,464</b>	<b>3,873,191</b>	<b>8,249,244</b>	<b>9,081,992</b>	<b>2,146,621</b>	<b>113,521,671</b>

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Major Road Improvements</b>								
Cruse Road	10,351	345,165		300,000				655,161
Five Forks Trickum Road	126,703	878,297						1,005,000
Five Forks Trickum Road	15,037	284,963	700,000					1,000,000
Grayson High School Access	6,127	480,223						486,350
Gwinnett University Improv	741,407	3,058,593						3,800,000
Hillcrest Rd/Satellite Blvd Conn	60,840	39,160	150,000					250,000
Hurricane Shoals Road		200,000						200,000
I-85 Collector	9,835,440	319,710	90,000					10,245,150
McGinnis Ferry Rd Ext	4,639,111	6,558,463	191,000					11,388,574
North Berkeley Lake Road	281,628	563,881						845,508
Old Norcross Road	972,077	486,973						1,459,050
Old Peachtree Road	1,600,466	202,961						1,803,427
Old Peachtree Road	982,403	1,981,647						2,964,050
Pleasant Hill Road	2,945,850	778,855						3,724,705
Pleasant Hill Road	1,130,307	9,631,853	1,200,000					11,962,160
Roadway Improv Contg (2001)	100	613,650						613,750
Rockbridge Road	4,998,033	1,189,409						6,187,441
Satellite Blvd Widening	48,362	51,096						99,458
SR 20 (Ozora-SR 81)	2,840,235	3,379,025						6,219,260
SR 20 (PIB-Chattahoochee)	96,503	11,216,903	5,321,000					16,634,405
SR 20 to Collins Hill Connector	2,852	2,147,148						2,150,000
SR 120		25,000						25,000
SR 324	3,271,360	1,789,934						5,061,295
SR 324 Widening (NCross-County Conn)	1,215,081	1,638,692						2,853,774
Sugarloaf Extension	57,163,336	34,030,949	10,299,834	5,738,477				107,232,596
US 29 (Brand Bank – Victor St.)	10,408,342	2,518,824						12,927,167
US 78 (East Park Place Blvd – SR 124)	1,098,276	526,584	150,000					1,774,860
Various Projects to be Determined		1,943,076	7,349,251	3,944,499	20,623,109	22,704,980	5,366,552	61,931,467
Webb Gin House Road	3,232,698	272,353						3,505,050
Zoar Church Road		300,000	200,000					500,000
Closed Finalization	2,487,799							2,487,799
<b>Sub-Total</b>	<b>110,210,726</b>	<b>87,453,384</b>	<b>25,651,085</b>	<b>9,982,976</b>	<b>20,623,109</b>	<b>22,704,980</b>	<b>5,366,552</b>	<b>281,992,813</b>
<b>Road Rehab and Resurfacing</b>								
Capital Rehab and Resurf (2001)	1,174,903	37,341						1,212,243
Capital Rehab and Resurf (2005)	6,598,567	948,930						7,547,497
LAR07-S010-00 (079)	3,182,548	537,117						3,719,665
LAR07-S010-00 (076)	69,841	2,897						72,738
LARP 06-S008-00 (717)	112,417	291,887						404,304
LAR08-S011-00 (323)	158,434	433,258						591,691
LAR08-S011-00 (324)	1,495,593	3,176,272						4,671,864
Non-Major Road Resurfacing	15,664,731	35						15,664,766
Various Projects to be Determined		8,984,300	9,706,997	5,325,637	11,342,710	12,487,739	2,951,604	50,798,987
Closed Finalization	6,425,107							6,425,107
<b>Sub-Total</b>	<b>34,882,139</b>	<b>14,412,037</b>	<b>9,706,997</b>	<b>5,325,637</b>	<b>11,342,710</b>	<b>12,487,739</b>	<b>2,951,604</b>	<b>91,108,864</b>
<b>Road and Safety Alignment Program</b>								
Bramlett Shoals Road	2,951	121,807						124,758
Braselton Hwy.	1,417,672	855						1,418,527
Burns Road	1,849,190	186,883						2,036,073
Burns Road	1,719,474	206,411						1,925,885
Button Gwinnett Drive	586,819	13,771						600,591
Button Gwinnett Drive	459,744	14,000						473,744
Centerville-Rosebud Road	1,105,135	103,750						1,208,885
C'ville-Rosebud Rd		54,000	250,000					304,000
C'ville-Rosebud Rd (SR 124)	77,188	652,337						729,525
C'ville-Rosebud Rd (W Hyns)		190,000	393,620					583,620
Dacula Road at Old Peachree Rd	51,314	932,116						983,430
Dogwood Road	37,088	50,000						87,088

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Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Fence Road	42,745	147,255	393,620					583,620
Hamilton Mill Rd at Camp Br	60,307	204,693						265,000
Harbins Road	662,927	130,469						793,396
Herrington Road	197,295	2,652,296						2,849,591
Hewatt Road	794,442	184,810						979,252
Hewatt Road at Brownlee Lane	226,938	1,169,979	43,240					1,440,157
Hog Mountain Road	14,757	212,659						227,416
Hog Mountain Road	48,496	28,782						77,278
Hog Mountain Rd (Braselton Hwy/SR124)	1,157,878	1,787,846						2,945,724
Holcomb Bridge Road	7,083	384,277						391,360
Hope Hollow Road	411,429	755,811						1,167,240
Johnson Drive		160,000	326,350					486,350
Kilcrease Road		60,000	100,000					160,000
Lake Lucerne Road	2,041,571	15,000						2,056,571
Lenora Church Road I	1,252,690	10,214						1,262,904
Lenora Chc R at C'ville Rosebud		220,000	460,890					680,890
Live Oak Parkway	133,271	66,729						200,000
Mineral Springs Road	46,240	130,489						176,729
Mineral Springs (2000' S Lt Mulberry River)		60,000	100,000					160,000
New Hope at Bowman	107,094	542,906						650,000
New Hope Rd at Hiram Davis	40,225	640,665						680,890
New Hope Rd at Luke Edwards	71,175	684,876						756,051
Norris Lake Road at Amy Drive		235,000	494,525					729,525
Oak Road		125,000	207,453					332,453
Old Fountain Road		255,432						255,432
Old Norcross Road	2,159,064	443,052						2,602,116
Old Peachtree Road	323,126	1,343,234						1,666,360
Old Peachtree Road	840	249,160	150,000					400,000
Ozora Road	17,228	557,883						575,111
Pleasant Hill Road		203,762						203,762
Pounds Road		165,104						165,104
Rd Safety Cntg -- 2001 SPLOST		590,705	100,000					690,705
Rd Safety Cntg -- 2005 SPLOST		93,543	10,355					103,898
Ridgedale Drive	102,831	772,599						875,430
Riverside Road	11,200	495,259						506,459
Riverside Road	2,117	115,501						117,618
Rock Springs Road		229,594	354,026					583,620
Rosebud Road at Knight Circle	59,065	199,515	494,525					753,104
Russell Road (West of SR 20)	150,356	505,964	900,000					1,556,320
S Old Peachtree Road	621,003	2,918						623,921
SR 124	2,042,269	374,694						2,416,963
Sardis Church Road	18,000	15,970						33,970
Sardis Church Road	14,261	18,844						33,105
Sardis Church Rd (400' S Wyndham Pk Dr)	115,407	59,593						175,000
South Rockbridge Rd at Manitou/Carole	55,553	144,447						200,000
Springdale Road	844,205	151,761						995,966
Stone Drive		59,308						59,308
Sycamore Road	6,429	409,275						415,704
Sycamore Road	316,761	180,469						497,230
Various Projects to be Determined		3,267,018	3,529,817	1,936,595	4,124,622	4,540,996	1,073,310	18,472,358
Webb Gin House Road	2,223,840	284,402						2,508,242
Williams Road	1,125,373	103,707						1,229,080
Closed Finalization	3,724,588							3,724,588
<b>Sub-Total</b>	<b>28,556,655</b>	<b>24,428,397</b>	<b>8,308,421</b>	<b>1,936,595</b>	<b>4,124,622</b>	<b>4,540,996</b>	<b>1,073,310</b>	<b>72,968,996</b>
<b>Sidewalk/Multi-Use Trail</b>								
Bethany Church Rd (SR 124)	102,958	232,623						335,581
Bethany Church Rd (US 78)		90,000						90,000
Brook Hollow Parkway	823,617	97,469						921,086
Civic Ctr Area Pedestrian Improvements	139,419	170,581						310,000
Davis Circle	175,317	323,863						499,180
East Park Place Blvd South		10,000	10,000					20,000
Five Forks Trickum Road	364,825	2,399						367,225
Garner Road	2,581,269	301,732						2,883,001
Hewatt Road		60,000						60,000

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Holcomb Bridge Road	220,215	607,272	50,000					877,487
Holcomb Bridge Road	177,460	822,234	1,945,000					2,944,694
Hurricane Shoals Road	45,321	129,680						175,000
Indian Trail Rd (Hillcrest Rd)	171,321	957,761						1,129,082
Indian Trail Rd (Hillcrest-Oakbrook Pkwy)	1,115,045	354,622						1,469,667
Indian Trail Rd (Beaver Ruin)	102,143	121,984						224,127
Jim Moore Road	43,753	97,805						141,558
JCB at Singleton		500,000						500,000
Lakeview Road	426,125	141,342						567,467
Lester Road		150,000	323,089					473,089
McCart Road	866,262	184,875						1,051,137
Meadow Ch Rd (Old P'tree/Premir Pky N)	258,243	325,205						583,448
Mill Creek Multi-Use Path	418	413,144						413,563
Miller Road	74,517	323,828						398,345
Mountain View Road	56,837	243,163						300,000
N Berkeley Lake Road	87,708	726,620						814,328
N Berkeley Lake Road	91,452	442,708						534,160
North Berkeley Lake Rd (Bush to Lkshore)		175,000	443,400					618,400
Old Norcross (Pleasant Hill to McDaniel Rd)		100,000						100,000
Old Snellville Highway	506,523	184,966						691,490
Patrick Rd/Pine Rd Multi-Use		100,000	200,000					300,000
Peachtree Industrial Blvd	213,303	298,697						512,000
Peachtree Parkway	1,669,842	41,546						1,711,387
Pharrs Road	1,169,987	310,305						1,480,292
Pharrs Road	408,138	45,612						453,750
Pinehurst Road		25,000	35,000					60,000
Pleasant Hill Rd (Satellite)	225,770	829,488						1,055,258
Pleasant Hill Rd (US 29 to Burns Rd)		50,000						50,000
Rehab/Identified Revit Areas	2,285,967	714,033	690,800					3,690,800
Richland Parkway		100,000						100,000
Ridgedale Drive	308,657	90,107						398,764
Rockbridge Road	397,448	429,544						826,992
Rockbridge Rd (US 78 to E Park Place Blvd)		135,000						135,000
Rogers Bridge Trail	5,650	375,686						381,336
Ross Road		125,000						125,000
Sidewalk Conn (Disc Mills to Civic Ctr)		80,000						80,000
Sidewalk Contingency (2001)		756,514						756,514
Sidewalk Contingency (2005)		58,081	232,946					291,027
South Old Peachtree Road	1,023,816	4,228						1,028,044
Trail on new alignment	32,496	497,504	635,440					1,165,440
Various Projects to be Determined		6,534,036	7,059,634	3,873,190	8,249,244	9,081,992	2,146,621	36,944,717
West Liddell Road		600						600
West Price Road	53,773	50,948						104,720
Western Gwinnett Bikeway (Summer – Howell)	14,887	37,571						52,458
Western Gwinnett Bikeway (Howell – Rogers)		52,631						52,631
Closed Finalization	5,297,331							5,297,331
<b>Sub-Total</b>	<b>21,537,812</b>	<b>20,033,007</b>	<b>11,625,309</b>	<b>3,873,190</b>	<b>8,249,244</b>	<b>9,081,992</b>	<b>2,146,621</b>	<b>76,547,175</b>

#### School Safety Program

Bethany Church Rd Sidewalk (Shiloh HS)	1,876,040	505,400						2,381,440
Bogan Rd Sidewalk (Harmony ES)	629,690	27,973						657,664
Buford Dam Rd (Lanier MS Rep)	922,918	654,544						1,577,462
Cooper Road/Grayson Area Elem I	597,501	189,499						787,000
Cruse Rd Sidewalk (JV Benefield ES)	215,795	49,847						265,642
E Union Grove Cir (Dacula Elem)	736,126	31,664						767,790
Georgia Belle Ct S'walk (Meadowcreek)	49,153	145,087						194,240
Hope Hollow Rd and Oakgrove Rd	80	130,329						130,409
Hurricane Shoals Road (Dyer ES Repl)	103,732	668,111						771,843
Kilgore Rd (Patrick Elementary School)	913,192	35,112						948,303
Misc. School Safety Proj and Qu		213,916						213,916
New Hope Rd (Lovin Elementary School)	1,017,483	175,027						1,192,510
New Hope Road (Archer High School)	197,408	1,252,592						1,450,000
Oak Rd Sidewalk (Gwin Oaks ES)	829,755	129,741						959,496
Old Auburn Rd (Dacula MS)	28,807	133,660						162,467



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Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Peachtree Ind Blvd (N Gwinnett)	144,511	854,327						998,837
Ridge Rd S'walk (Harmony Area ES/MS)	354,446	11,445						365,892
Rosebud Rd (Rosebud Elem)	702,576	274,391						976,967
Rosebud Rd (Bay Creek Middle School)	896,982	391,787						1,288,769
School Safety Contingency		547,880						547,880
Sever Road/Tab Roberts	187,437	212,563						400,000
South Gwinnett Area Middle School		100,000						100,000
South Puckett Rd (Pucketts)	931,398	201,584						1,132,982
SR 20 (Woodward Mill Elem School)	158,792	579,958						738,750
SRI 24/Lena Carter (Sugar Hill Area HS)	146,247	366,271						512,518
SR 124 Sidewalk (Hamilton Mill HS/MS)	597,952	64,465						662,417
Suwanee Dam Rd (White Oak)	1,060,553	426,410						1,486,963
Sycamore Rd Sidewalk (Sugar Hill ES)	679,548	23						679,571
Sycamore Rd Turn Ln (Sugar Hill ES)	273,900	2,255						276,155
Various Projects to be Determined		4,083,773	4,412,271	2,420,744	5,155,777	5,676,245	1,341,638	23,090,448
Various Schools	4,952,297	1,050						4,953,347
West Price Rd Sidewalk	372,429	214,163	200,000					786,592
Closed Finalization	12,573,537							12,573,537
<b>Sub-Total</b>	<b>32,150,285</b>	<b>12,674,847</b>	<b>4,612,271</b>	<b>2,420,744</b>	<b>5,155,777</b>	<b>5,676,245</b>	<b>1,341,638</b>	<b>64,031,807</b>
<b>Transit Program</b>								
Cedars Road Transit Facility	1,327,290	5,500,307					4,929,650	11,757,247
Comm/Local/ADA Bus/Equip	4,230,355	17,750,171						21,980,526
Discover Mills Park and Ride Expansion	20,504	1,137,835						1,158,339
I-985 at SR20 Park and Ride Expansion		6,000,000						6,000,000
Regional Smartcard Fare	917,989	418,889						1,336,877
Transit Enhancements		1,356,342	123,452	1,906,493	32,371	15,750	32,250	3,466,657
Transit Revenue Contingency		1,092,790						1,092,790
Closed Finalization	27,516,466							27,516,466
<b>Sub-Total</b>	<b>34,012,603</b>	<b>33,256,333</b>	<b>123,452</b>	<b>1,906,493</b>	<b>32,371</b>	<b>15,750</b>	<b>4,961,900</b>	<b>74,308,902</b>
<b>Unpaved Road Program</b>								
Unpaved Roads (2005 SPLOST)		158,325						158,325
Unpaved Roads (2009 SPLOST)		81,675	88,245	48,415	103,115	113,525	26,832	461,807
<b>Sub-Total</b>		<b>240,000</b>	<b>88,245</b>	<b>48,415</b>	<b>103,115</b>	<b>113,525</b>	<b>26,832</b>	<b>620,132</b>
<b>Total</b>	<b>737,881,036</b>	<b>274,556,465</b>	<b>89,488,140</b>	<b>43,927,537</b>	<b>78,820,820</b>	<b>80,934,675</b>	<b>31,533,442</b>	<b>1,337,142,117</b>

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## water resources capital improvement programs

The Water Resources Capital Improvement Program consists of projects that provide clean, potable water for Gwinnett residents and businesses; manage stormwater; collect and reclaim wastewater to protect the environment; and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the county with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished, or drinking, water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Projects related to Stormwater management are also included in several areas. These are pipe replacement, pipe lining, flood studies, dam rehabilitation, watershed master planning, stream improvement and BMP projects. Stormwater infrastructure maintenance and rehabilitation ensures the proper conveyance of runoff and protects public safety. In addition, these efforts keep the County compliant with EPD MS4 permit requirements.

Other project categories include Miscellaneous Projects and Contingencies.

In all categories the need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, service level alignment or a combination of these and other influences.



### 2008 Capital Achievements

As part of the process of expanding and improving the Yellow River Water Reclamation Facility, the process of selecting a design consultant and a firm to provide at-risk Construction Management was completed in 2006. Construction began in 2007, and is on schedule to complete in 2012. Regulatory approval was received in 2007, and construction began in 2008, on the installation of a 72" off-shore water reuse steel pipeline that will return highly-treated effluent to its discharge point in Lake Lanier. Construction is expected to be complete in 2009.

Design continued on improvements to the Crooked Creek Water Reclamation Facility. Improvements are needed at this aging facility because some of the original components are nearing the end of their useful life. Design is scheduled to complete in 2009, construction will begin in late 2009 or early 2010. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.

The completion of some major interceptor and pump station projects allowed for the shutting down of several smaller outdated pump stations. This was in support of a continuing effort to consolidate treatment at the larger County facilities, using fewer pump stations for conveyance. These projects also allowed the County to reduce the

wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F. Wayne Hill WRC. Construction of the No Business Creek Tunnel began in 2007, progress continued on track in 2008, and expected completion date remains early in 2010. These major components of the system are being built to improve sewage service in the southern portion of the county.

The Shoal Creek Filter Plant 60" water transmission main was completed in 2008. Completion of this project provides complete redundancy to supply finished water into the water transmission system from both water production facilities. Construction continued on the new Lanier UV Disinfection Facility project that began in 2007. Construction is on track and completion is expected in 2009. This process enhancement will assure uniform water quality for pathogen inactivation.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest are the Highway 78 and Sugarloaf relocation projects. Both required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance. Design and construction began on a 16" non-potable reuse water line from F. Wayne Hill WRC to the planned location of the Gwinnett Braves Stadium. This line completes in 2009 prior to the opening season. The line will provide reuse water to the Gwinnett Braves for irrigation of the playing field, along with wash-down of the stadium. The use of non-potable water in this instance supports ongoing sustainability efforts.



The Stormwater Management Division completed a total of \$10 million in drainage improvement projects involving the lining and replacement of aging infrastructure. Also completed was the rehabilitation of Yellow River Dams N<sup>o</sup>. 15 and N<sup>o</sup>.16, bringing these structures into compliance with current Georgia Safe Dams Regulations. As part of the Watershed Improvement Program, the Big Haynes Creek and Alcovy River Basins were studied and plans were completed to identify future stream improvement and Best Management Practice (BMP) projects. Three stream restoration construction projects, approximately 3,200 linear feet, along with seven BMP construction projects were completed. In addition, the 100-year floodplain mapping for over 800 miles of stream countywide was finalized, making the county 100 percent compliant with future floodplain mapping requirements mandated by the Metropolitan North Georgia Water Planning District (MNGWPD).

## **2009 – 2014 Capital Improvement Plan**

The 2009 capital budget and 2010– 2014 plan for the Water Resources Capital Improvement Program totals \$761 million. Some of the major projects are described in the following paragraphs.

The Water Resources Department will prepare a new Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections outlined in the Gwinnett County Unified Plan. The formal implementation of an Advanced Asset Management program is ongoing. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses.

The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water

entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has performed a business case evaluation to assess the need for emergency generators at the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. Installation of these generators will ensure water production capability in the event of a regional power failure affecting both sources. Implementation is expected to begin in 2011, and costs will approach \$11.5 million with a two year construction duration.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2009. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$11 million between 2009 and 2014.

The County currently contracts with DeKalb County for treatment of up to 5 mgd of wastewater at their Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey South Gwinnett flows to a water reclamation facility in Gwinnett County. Initial costs are being estimated, and the timing of this project could change based on negotiations with DeKalb County.

The 2009 – 2014 capital budget program for the Stormwater Utility totals \$134 million. The expanded scope of the Stormwater Utility will encompass faster upgrades to the pipe system, stream bank restoration projects, existing stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems. Efforts continue to upgrade watershed dams to meet Federal standards, and to inventory the current storm drain system. The Stormwater Utility also supports watershed protection efforts required by NPDES permits.

Design and construction of stormwater management facilities are also planned in the Sweetwater Creek and Upper Yellow River Watersheds through the Watershed Improvement Implementation project to improve conditions in streams and to protect water quality. Federal funds have been requested to implement watershed improvements.

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>County and State DOT Utility Relocations</b>								
DPU – Utility Relocation Coord	2,086,917	197,326						2,284,243
SR 20 Widening (Ozora-Plan)	2,092,467	57,533						2,150,000
SR 120 (Sugarloaf/Riverside)	3,272,202	168,232						3,440,434
Utility Relocation Program	5,398,753	5,127,449	4,500,000	5,000,000	5,500,000	5,000,000	5,000,000	35,526,202
Closed Projects Finalization	3,644,970							3,644,970
<b>Sub-Total</b>	<b>16,495,309</b>	<b>5,550,540</b>	<b>4,500,000</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>47,045,849</b>

**Miscellaneous Projects and Contingencies**

ACF and ACT River Allocation Administration (W&S R&E )	1,715,971	95,998	250,000	250,000	250,000	250,000	250,000	3,061,969
Administration (2008 Bond)	5,137,035	1,651,959						6,788,994
Biosolids Master Plan		223,578			8,000,000	40,000,000	32,000,000	223,578
Capital Needs – Business Eval		600,000		10,400,000	12,104,777	6,070,208	1,000,000	80,000,000
Computerized Lab Mgmt	218,448	156,552						30,174,985
DWR Data Management		885,000	570,000					375,000
DWR Central Upgrades	42,719	118,218						1,455,000
DWR Graphic Records System	1,443,638	175,927						160,937
DWR Internet Bill Presentation	96,000	54,000						1,619,565
Developer Participation Agrmt	1,986,502	50,000						150,000
Digital Format Records	111,145	80,461						2,036,502
Equipment – New and Repl (2007)	1,674,514	2,485,882						191,606
Equipment – New and Repl (2008)	310,417	1,672,347						4,160,397
Equipment – New and Repl (2009)			1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,982,764
Fire Hydrant Installation	17,083	42,917						7,000,000
Flow/Pressure Monitor Stat	41,907	389,260	360,000			381,468		60,000
General Engineering/Planning	976,892	354,358	359,884	650,000	650,000	650,000	650,000	1,172,635
Misc R&E Contingency		81,824		1,570,000	1,570,000	1,370,000	1,352,000	4,291,134
Mobile GIS	530,624	398,450						5,943,824
Program Management	11,726,724	376,959						929,074
Upper Chatt Basin Study	54,893	50,000	25,000	25,000	25,000	25,000	25,000	12,103,683
Wstwr Capacity Assurance	558,478	29,900						229,893
Water and Sewer Master Plan	632,080	482,000	50,000	100,000	50,000	200,000	200,000	588,378
Water and Sewer Planning Study	1,466,602	795,038	350,000	350,000	350,000	350,000	385,000	1,714,080
Water and Sewer Rate Study	128,492	248,298						4,046,640
Water Accountability Program	1,574,927	877,827	50,000	50,000	50,000	50,000	1,000,000	376,790
Wtrshd Protection Implem	748,099	700,000						3,652,754
Wtrshd Improvement Implem	1,246,943	5,405,256	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	1,448,099
Closed Project Finalization – SAP	13,537,678							36,652,199
Closed Project Finalization – AFIN	48,097,795							13,537,678
<b>Sub-Total</b>	<b>94,075,607</b>	<b>18,482,009</b>	<b>9,014,884</b>	<b>20,895,000</b>	<b>30,549,777</b>	<b>56,846,676</b>	<b>44,362,000</b>	<b>274,225,953</b>

**Sewer Intercep, Force Mains (FM), Pump Stations (PS)**

Alcovy Rvr PS/FM – Phase I	16,785,338	15,620						16,800,958
Alcovy Rvr PS/FM – Phase II	9,520,229	683,110						10,203,339
Brooks Rd PS and FM	11,214,705							11,214,705
Brooks Rd PS Upgrade/FM	17,625,537	160,511						17,786,048
Generator Acquisition – PS	1,666,358	73,508						1,739,866
Level Creek Regional PS/FM	34,307,899	4,074						34,311,973
Lower Big Haynes PS/FM/Int	65,472,377	530,313						66,002,690
No Business Crk PS/Tunnel	46,147,260	27,082,330	831,000					74,060,590
N Chattahoochee PS Upgrade	816,053	4,351						820,404
Old Norcross Rd PS	9,945,736	1,852,884						11,798,620

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
Patterson – Marathon PS Upgd	29,058,473	1,038,731						30,097,204
Petition Sewer	1,216,183	99,300	100,000	100,000	100,000	100,000	100,000	1,815,483
Reclaimed Water Reuse	4,777,008	1,142,915	100,000	100,000	100,000	100,000	100,000	6,419,923
Reuse Pipeline/Diffuser– Lanier	51,774,668	21,461,632						73,236,300
Rockbridge PS	2,330,198	28,766						2,358,964
Rosemoore Lake PS Decom	266,048	118,449						384,497
Sewer Flow Mon/PS SCADA	8,219,011	3,368,774	150,000	150,000				11,887,786
Tanglewood PS Upgrd/FM Ext	1,050,056	7,271						1,057,327
Closed Finalization	46,692,403							46,692,403
<b>Sub-Total</b>	<b>358,885,540</b>	<b>57,672,538</b>	<b>1,181,000</b>	<b>350,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>418,689,078</b>
<b>Sewer Rehabilitations</b>								
Pump Station Rehab	4,006,933	1,500,150	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	15,007,083
Sanitary Sewer System Renewal	3,654,897	1,225,281	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	14,880,178
Sewer Assessment Program	35,023,534	2,215,309	2,100,000	2,700,000	2,900,000	3,000,000	3,000,000	50,938,842
Upper Big Haynes Interce Repl	3,450,064	88,661						3,538,725
Wastewater Flow Metering	1,820,113	829,887	825,000	850,000	875,000	3,200,000	1,000,000	9,400,000
Closed Finalization	15,294,086							15,294,086
<b>Sub-Total</b>	<b>63,249,626</b>	<b>5,859,287</b>	<b>6,425,000</b>	<b>7,550,000</b>	<b>7,775,000</b>	<b>10,200,000</b>	<b>8,000,000</b>	<b>109,058,913</b>
<b>Stormwater Management Program</b>								
Asset Management		449,886	250,000	250,000	250,000	250,000	250,000	1,699,886
Big Haynes Watershed S/W Demo Project	1,169,101	1,771,989	150,000					3,091,090
Big Haynes Watershed Improvements	415,672	1,256,055						1,671,727
Crooked Creek BMP Retrofit Implemen.	772,878	22						772,900
DWR Data Management		230,000						230,000
DWR Mezzanine Build Out	107,692							107,692
Equipment New and Replacements (2007)	273,322	764,501						1,037,823
Equipment New and Replacements (2008)	72,950	187,850						260,800
Equipment New and Replacements (2009)		402,500	250,000	250,000	250,000	250,000	250,000	1,652,500
Lower Yellow Rvr Watershed Imprvmnts	220,888	779,112						1,000,000
Mobile GIS – Arc-FM Viewer	13,070	44,798						57,868
Natural Resources Watershed Struc Mgt	14,047,890	4,474,178	2,109,970					20,632,039
Source ID – Stressed Septic Systems	427,609	180,013	300,000	300,000	300,000	300,000	300,000	2,107,623
Stormwater Drainage Imprv (2007)	7,844,790							7,844,790
Stormwater Drainage Imprv (2008)	8,975,806	28,124						9,003,930
Stormwater Drainage Imprv (2009)		16,312,478	10,245,617	12,417,032	14,266,593	15,773,641	17,758,100	86,773,461
Stormwater Infrastructure Inventory	5,461,161	50,114	250,000	250,000				6,011,275
Stormwater Master Plan	4,467,891	639,643	500,000	500,000				6,107,534
Stormwater Mitigation – Stream Buffer	617,193	1,044,590						1,661,783
Stormwater Mitigation – Stream Buffer-Plan			300,000	300,000	300,000	300,000	300,000	1,500,000
Stormwater Utility	2,371,945	24,886						2,396,831
Stream Restoration (206 Federal cost share)			1,384,000	1,148,500	1,333,500	1,095,000	1,000,000	5,961,000
Watershed Impact Assessment/Monitoring	382,364							382,364
Watershed Improvement Implementation	4,462,301	637,699						5,100,000
Watershed Protection Implementation	816,575	1,347,215						2,163,790
Watershed Imprvoment Implementation	872,554	1,218,446	2,498,857	2,756,857	3,142,857	3,142,857	3,142,857	16,775,285
Wetland/Stream Mitigation Bank	298,828							298,828
Program Administration/Contingency	60	285,934						285,994
Closed Projects	25,807,995							25,807,995
<b>Sub-Total</b>	<b>79,900,536</b>	<b>32,130,032</b>	<b>18,238,444</b>	<b>18,172,389</b>	<b>19,842,950</b>	<b>21,111,498</b>	<b>23,000,957</b>	<b>212,396,807</b>

Projects	Prior Years	2009 Budget	2010	2011	2012	2013	2014	Total Program
<b>Water Production Facilities</b>								
Facility Rehabilitations – Phase I	1,507,969	10,242						1,518,211
Facility Rehabilitations – Phase II	3,480,481	1,238,735	1,000,000	1,700,000	1,450,000	1,000,000	1,000,000	10,869,216
Filter Backwash Equaliz Tank	10,115,401							10,115,401
Lanier Filter Plant UV Disinfect	9,569,149	508,135						10,077,284
Raw Water Pump Station Upgd	12,387,057	204,175						12,591,232
Shoal Creek Filter Plant	118,561,619	427,023						118,988,642
Closed Finalization	13,412,020							13,412,020
<b>Sub-Total</b>	<b>169,033,696</b>	<b>2,388,310</b>	<b>1,000,000</b>	<b>1,700,000</b>	<b>1,450,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>177,572,006</b>
<b>Water Reclamation Facilities</b>								
Crooked Creek WRF Improv	2,669,110	14,558,114	11,725,000	20,210,000	27,031,600			76,193,824
South Gwinnett Wastewater	83,344	2,738,492	7,500,000	35,113,372	24,079,252	15,089,065	15,401,040	100,004,565
WRF Demolition					1,600,000	3,400,000		5,000,000
WRF Rehab	3,793,519	2,357,329	1,600,000	1,600,000	1,200,000	1,200,000	1,200,000	12,950,849
Yellow River Improvements	99,272,717	93,063,841	63,175,865	17,170,000	4,518,615			277,201,038
Closed Finalization	422,408,080							422,408,080
<b>Sub-Total</b>	<b>528,226,771</b>	<b>112,717,776</b>	<b>84,000,865</b>	<b>74,093,372</b>	<b>58,429,467</b>	<b>19,689,065</b>	<b>16,601,040</b>	<b>893,758,356</b>
<b>Water Storage</b>								
Tanks and Pump Stations	17,253,524	3,195						17,256,719
Water Storage Fac Rehab – Phase I	795,648	10,133						805,781
Water Storage Fac Rehab – Phase II	530,897	1,134,103	200,000	200,000	200,000	200,000	200,000	2,665,000
West Side Pump Station – Tank Site	2,229,005							2,229,005
Closed Finalization	1,833,094							1,833,094
<b>Sub-Total</b>	<b>22,642,168</b>	<b>1,147,431</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>24,789,599</b>
<b>Water Transmission and Distribution</b>								
Backflow Prevention Program	83,586	2,952						86,538
Distribution Sys Rehab	5,969,113	3,036,518	5,750,000	6,000,000	6,000,000	6,000,000	6,000,000	38,755,631
Harbins Area Water Mains	222,876	3,106						225,982
PCCP Replacement Program	2,934,728	6,594						2,941,322
Water Meter – New Installations	1,937,097	2,273,878	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	11,710,975
Water Meter Replacement	4,721,249	1,000,257	1,000,000	525,000	1,000,000	1,000,000	1,000,000	10,246,506
Water – Emergency Generators	73,063	99,433		3,550,000	7,825,000			11,547,496
Water Pumping Optimization	17,451	182,549						200,000
Water Service Line Replacement	4,048,585	852,953	300,000	300,000				5,501,538
Wholesale Backflow Preventor	18,100							18,100
Closed Project Finalization	88,941,834							88,941,834
<b>Sub-Total</b>	<b>108,967,682</b>	<b>7,458,240</b>	<b>8,550,000</b>	<b>11,875,000</b>	<b>16,325,000</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>170,175,922</b>
<b>Total</b>	<b>1,441,476,936</b>	<b>243,406,164</b>	<b>133,110,193</b>	<b>139,835,761</b>	<b>140,272,194</b>	<b>122,747,239</b>	<b>106,863,997</b>	<b>2,327,712,484</b>





• appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.

## **glossary and acronyms**

### **A**

**ACCG (Association County Commissioners of Georgia):** A nonprofit of instrumentality of Georgia's county governments.

**Account:** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accounting Period:** A period of time (e.g., one month, one year) in which the County determines its financial position and results of operations.

**Accounting System:** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**Accrual Basis of Budgeting:** The method of budgeting under which revenues are budgeted when they are expected to be earned (whether or not actual cash is received at that time) and expenditures are budgeted according to when goods and services are to be received (whether or not cash disbursements are recorded for those goods and services at that time).

**Activity:** A specific and distinguishable unit of work or service performed.

**Ad Valorem Tax:** Tax imposed on property according to the value of the property being taxed.

**ADR (Alternative Dispute Resolution):** Any method used by the superior, state, magistrate, and probate courts other than litigation for resolution of disputes which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

**AIX (Advanced Interactive eXecutive):** A proprietary operating system developed by IBM based on UNIX system which allows one to run the applications you want on the hardware you want.

**Amortization:** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Appraisal:** Process by which the market value of property is appraised for tax purposes using legally specified standards of valuation; it involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

**Appropriation:** An authorization determined by the legislative body of government which permits assumption of obligations or expenditures of governmental resources; usually approved for fixed dollar amounts, semi-annually or annually.

**Appropriation Ordinance:** The official enactment by the legislative body establishing the legal authority to obligate and expend resources.

**Appropriation Unit:** Within the local government financial system, an appropriation unit refers to the lowest level at which budget control is established for a set of expense budget lines.

**Assessed Value:** The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

## B

**Balance:** Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

**Balanced Budget:** A budget is balanced when planned funds or total revenues equal planned expenditures—total outlays or disbursements—for a fiscal year.

**Base Budget Appropriation:** Funding amount that allows the fund center to function at the existing level.

**Basis Point:** Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

**Benefits:** Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

**B.E.S.T. (Business Enterprise Systems Technology):** The name of the Gwinnett County project implementing Countywide management software for customer relationship management, enterprise relationship management (procurement, human resources, accounting, grants management, treasury, investments, debt management, and budgeting) and electronic document management.

**Bond:** A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. The majority of bonds issued for County construction projects are known as General Obligation Bonds.

**Bond Anticipation Notes:** Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Covenants:** A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

**Bond Rating:** Gwinnett County uses the services of the nation's three primary bond rating services—Moody's Investors Service, Standard & Poor's, and Fitch—to perform credit analyses to determine the creditworthiness of an issuer of debt. Gwinnett County has maintained a Triple A bond rating status, the highest achievable, from Moody's, Standard and Poor's, and Fitch since 1997.

**Budget:** A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

**Budget Basis:** Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

**Budget Calendar:** The “when, what, and by whom” schedule to be followed by those involved in the preparation and administration of the budget.

**Budget Document:** The official publication prepared by the budget office that outlines the financial plan as supported by the legislative body.

**Budget Control:** Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years. The message usually presents recommendations made by the Board of Commissioners and County Administrator.

**Budget Resolution:** The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfer or expenditures of specific funds.

## C

**CAFR (Comprehensive Annual Financial Report):** This official annual report, prepared by the Department of Financial Services, presents the status of the County’s finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

**CALEA (Commission on Accreditation for Law Enforcement Agencies):** The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

**CIP (Capital Improvement Program):** A plan for capital expenditures to be incurred each year over a six-year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of County Government. It sets forth each project in which Gwinnett County is to have a part, and it specifies the resources estimated to be available to finance the projected expenditures.

**Capital Assets:** Property or equipment valuing more than \$5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

**Capital Improvement Budget:** The first year of the CIP as approved by the Board of Commissioners. The capital budget should be based on a set of long-term capital improvement programs. When the capital budget is reviewed each year, the programs are forwarded one year. (Year two, 2007, of the 2006 capital budget, as modified, becomes the capital budget for 2007.)

**Capital Improvement Project:** An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual budg-

et will incorporate smaller capital projects that should be completed in the first year of the CIP.

**Capital Outlay:** Expenditures for acquisition of capital assets.

**Cash Basis:** The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

**Charges for Service:** Charges are voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities such as swimming.

**CJIS (Criminal Justice Information Services):** State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which include annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

**Commitment Item:** Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials*; *Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

**Comprehensive Plan:** The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

**CompStat:** The process that requires all Police Majors to review crime statistics in their area of responsibility and make a presentation to Command Staff on a bi-weekly basis.

**Connection Charge:** Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting to new development some of the cost of building these facilities.

**Consumer Price Index (CPI):** CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

**Contingency:** Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

**Cost Center:** The reporting and budget level within a fund center in which expenditures are captured.

**CRM (Customer Relationship Management):** Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationship in an organized way.

**Current Service Level:** That funding amount which allows an organization to continue at the existing level of service.

## D

**DB (Defined Benefit):** An employer-sponsored (funded) retirement plan, which guarantees the employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

**DC (Defined Contribution):** An employee and/or employer-sponsored (funded) retirement plan, which does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

**Debt:** An obligation resulting from the borrowing of money or from the purchase over a period of time of goods or services, distributing the cost of financing over the life of the improvement so that future users help to repay the cost.

**Debt Limit:** A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

**Debt Service:** Interest and principal payments associated with the issuance of bonds.

**Deficit:** Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

**Digest:** The tax digest is a comprehensive list of all taxable and non-taxable property in the county.

**Digest Ratio:** The ratio of the sales price to the appraised value of taxable property.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

**DOT (Department of Transportation):** A department within the county government system which provides safe and efficient design, construction, and operation of the County's surface transportation and aviation systems for the public.

**DWR (Department of Water Resources):** Formerly known as the Department of Public Utilities, this department provides clean potable water for every Gwinnett County citizen. This department collects and reclaims Gwinnett's wastewater to protect the environment and to provide adequate drainage, and enhance water quality so streams in Gwinnett County meet designated uses.

## E

**E-Government:** Delivers integrated public services electronically allowing the government to interact electronically with citizens, companies, and other governments, possibly in the form of filings, payments, or in obtaining information; the ability to pay taxes, renew licenses, etc, over the Web.

**Economic Assumptions:** Assumptions about economic factors (e.g., *return on investments, salary increases*).

**Economic Life:** Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

**Efficiency Measures:** A type of performance measurement that determines the cost of labor or materials per unit of output or service (e.g., *cost per application processed, cost per police service call*).

**Enabling Legislation:** A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

**Encumbrance:** Purchase orders or contracts which reserve funding for specific appropriations. When the purchase order or contract is paid, the encumbrance is released and the amount becomes an expenditure.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

**Enterprise Resource Planning System (ERP):** A multi-module application which uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

**Excise Tax:** A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

**Expenditures:** Costs of goods received or services rendered.

## F

**Fee:** A fee is imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

**Fair Market Value (FMV):** Price a given property or asset would sell for in the marketplace.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

**Fund Center:** The reporting and budget level within a fund at which budget control is maintained.

**Future General Obligation Bonds:** Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as

well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

## G

**GAAP:** Generally Accepted Accounting Principles

**GASB:** This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

**GASB 34:** In June 1999, GASB *Statement No. 34* (or GASB 34) set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Gwinnett County has implemented the *Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments* financial reporting model. This standard changed the entire reporting process for local governments, requiring new entitywide financial statements, in addition to the current fund statements and other additional reports such as *Management Discussion and Analysis*.

**GASB 45:** Beginning in FY 2007, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) *Statement No. 45* for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's contribution was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

**General Fund:** The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general County government and transfers to other funds.

**GCIC (Georgia Crime Information Center):** This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information Services (CJIS).

**General Obligation Bonds:** Method of raising revenues for long-term capital financing; requires approval by referendum. In Georgia, the debt ceiling is 10 percent of taxable property. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

**GIS (Geographic Information System):** A System that combines relational databases with spatial interpretation and outputs often in the form of maps; generally used for storage, retrieval, mapping, and analysis of geographic data.



**GJAC (Gwinnett Justice and Administration Center):** The building that houses the majority of the government's judicial and administrative operations.

**Goal:** A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to five percent."*

**Grant:** A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**GRATIS (Georgia Registration and Title information System):** The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registration of stolen vehicles. The system also provides consistent name information, making sure registrations and titles match owners' names on their drivers licenses.

**Group Self-Insurance:** This internal service fund is used to centrally manage the employees' health, disability and life insurance benefit packages.

## H

**Homestead Exemption:** A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

## I

**Inflation:** A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. Also known as too many dollars chasing too few goods.

**Infrastructure:** Public domain fixed-assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

**Input Measures:** A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

**Intangible Property:** A category of personal property that includes stocks, taxable bonds, and cash.

**Internal Control:** Plan of organization for all financial operations that ensures responsible accounting for all functions.

**Internal Service Funds:** Funds used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

**Investment:** Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

**Investment Instrument:** The specific type of security that a government holds.

**Issues:** Also known as *Departmental Issues*. Issues may be legislation, events, demographic trends, or community conditions that are impacting or are anticipated to impact services. The Departmental Information section includes a description of anticipated budget year and future year issues.

**ITS (Information Technology Services):** A department within the county government which manages and supports desktop computers and printers, Countywide network connectivity, electronic business processes, telecommunications, and geographical information systems (GIS).

## L

**Lease Purchase:** Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

**Liability:** Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

**Line Item Budget:** Listing of each category of expenditures and revenues by fund, agency, and division.

**Liquidity (of Investments):** Ability to convert investments to cash promptly without penalty.

## M

**Mandated:** Ordered by the State to fulfill their instructions; an example would be how the State determines salaries of judges; the County is obligated to fulfill the State's mandate.

**Measurement:** A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

**Mill:** *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Mission:** A general statement of purpose. A mission provides a framework within which the department operates reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

**Modified Accrual Basis:** Accounting method which requires expenditures other than accrued interest on long-term debt to be recorded when such debt is incurred; revenues are recorded when they become available (i.e., in the case of tax revenue, available means within 60 days after the payment due date).

## O

**OPEB (Other Post-Employment Benefits):** Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount

annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as it the case with pension obligations.

**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

**Operating Reserve:** Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (minimum 1/12 of expenditures).

**Operating Tax-Related Funds:** Funds defined to account for the proceeds of general tax revenue sources such as property taxes, and special assessments on general tax revenue sources. Proceeds from these sources are available for expenditure on general government purposes, or for a special purpose associated with the special assessment. These funds include the General Fund, the Recreation Fund, Debt Service Funds, the Street Light Fund, and the Speed Hump Fund.

**Operations:** A category of recurring expenses, other than salaries and equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

**Outcome Measures:** A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied (e.g., *percent reduction in crime rate, percent customers satisfied with service delivery*).

**Output Measures:** A type of performance measurement that determines amount of work accomplished or service provided over a given period of time (e.g. *number of applications processed, number of inspections conducted*).

## P

**P & D (Department of Planning and Development):** This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the citizens of Gwinnett County.

**Pay-As-You-Go:** Method of payment for equipment or property using funds currently available without going into debt.

**Performance Measurement:** The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers. The process for determining how a program is accomplishing its mission.

**Personal Property:** Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

**Personal Services:** A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

**Phase:** Signifies work being performed and/or goods being received in a project (e.g., *engineering, construction, furniture*).

**Position:** A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

**Program Modification:** A written request from a department for new programs, equipment, personnel, etc. Program Modifications increase the department's operating level.

**Project:** A specifically defined undertaking or action with definite start and end dates.

**Property Tax:** Tax based on the assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

## Q

**Quality of Life Unit (QOL):** This is a unit within Gwinnett County's Police Department which partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

## R

**Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

**Renewal and Extension (R & E):** Term which refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; usually used in reference to Water Resources, Solid Waste, and Airport Programs.

**Reserve:** An amount set aside as a portion of fund equity which is legally restricted for a specific purpose and not available for appropriation or spending.

**Reserve for Contingency:** (see *Contingency*)

**Revenue:** Income from all sources appropriated for the payment of public expenses.

**Revenue Bond:** Bond secured by the revenues of the specific operation being financed.

**Revenue Estimate (Projection):** Formal estimate of revenue to be earned from a specific source for some future period; typically, future fiscal year(s).

## S

**SAP:** A German Corporation which assisted in creating the new financial system for Gwinnett County. This system provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

**Sales Tax:** Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendors collect and report the tax on behalf of the taxing jurisdiction.

**Service Value Responsibility (SVR):** A comprehensive services review and cost management initiative which began in 2008 with an objective to improve the County's financial security and focus on its core responsibilities.

**Source of Revenue:** Classification according to source or point of origin.

**Special Assessment:** Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

**Special Revenue Funds:** Funds defined to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

**SPLOST (Special Purpose Local Option Sales Tax):** Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. In order to impose this tax, the qualifying entity must submit a copy of a resolution calling for a referendum on the question of the one-percent sales tax levy to the election superintendent. If more than one-half of the votes cast is in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years (the 1997, 2001, and 2005 SPLOST programs were approved for four years).

**SRM (Supplier Relationship Management):** A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make more effective the processes between an enterprise and its suppliers.

**State-Assessed Property:** Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

**Sub-Project:** Segments or sections of a project depending on the nature of the project (e.g., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

## T

**TAD (Tax Allocation District):** The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

**Tangible Property:** Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

**Tax Anticipation Notes (TAN):** Notes issued in anticipation of tax receipts, then retired from collected taxes.

**Tax Base:** Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

**Tax Exemption:** Exclusion from the tax base of certain types of transactions or objects.

**Tax Levy:** Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

**Tax Rate:** Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as \$.45 per \$100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

**Tax Rate Limit:** Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

## U

**Unit Cost:** The cost required to produce a specific product or unit of service; example would be cost to purify one thousand gallons of water.

**User Fee:** A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fees."*

## V

**Vital Events Information System (VEIS):** An electronic registration system of vital records used by the Probate Court that now allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

## W

**Wireless Communities Georgia (WCG):** The Wireless Communities Georgia program will disburse funds to Gwinnett County to design, develop, and deploy network connectivity throughout the county. The program seeks wireless networks as a means to benefit cities, counties, and communities in the areas of economic development, education, and government efficiency.

**WIA (Workforce Investment Act):** The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

**Work Alternative Program (WAP):** Administrated by the Gwinnett County Department of Corrections, this program allows judges to sentence offenders convicted of minor crimes to perform community service work as an alternative to probation or incarceration.

**Work Release Program (WRP):** Administered by the Gwinnett County Department of Corrections and at the direction of the Courts, this program allows offenders to maintain regular employment while serving non-working hours in custody.

**Working Capital Reserve:** The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

# budget document **09** gwinnettcounty

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2009.

Merit and Non-Merit Pay Scale			Appointed Pay Scale		
DBM	MINIMUM	MAXIMUM	GRADE	MINIMUM	MAXIMUM
A11(1)	\$21,606	\$33,489			
A11(2)	\$22,901	\$35,497			
A11(3)	\$24,276	\$37,628			
A12(1)	\$23,497	\$36,420	100J	\$23,139	\$37,023
A12(2)	\$24,906	\$38,605	100I	\$24,411	\$39,057
A12(3)	\$26,401	\$40,922			
A13(1)	\$25,552	\$39,606	100H	\$25,846	\$41,354
A13(2)	\$27,085	\$41,982	100G	\$27,503	\$44,004
A13(3)	\$28,711	\$44,502			
B21(1)	\$27,789	\$44,462	100F	\$29,290	\$46,865
B21(2)	\$29,476	\$47,161			
B21(3)	\$31,162	\$49,859			
B22(1)	\$30,220	\$48,352	100E	\$31,162	\$49,859
B22(2)	\$32,032	\$51,252			
B22(3)	\$33,955	\$54,329			
B23(1)	\$32,864	\$52,582	100D	\$33,340	\$53,345
B23(2)	\$34,836	\$55,738			
B23(3)	\$36,926	\$59,082			
B24(1)/B31(1)	\$35,740	\$57,184	100C	\$35,667	\$58,850
B24(2)/B31(2)	\$37,885	\$60,615			
B24(3)/B31(3)	\$40,157	\$64,252			
B25(1)/B32(1)	\$38,867	\$62,187	100B	\$38,118	\$62,894
B25(2)/B32(2)	\$41,198	\$65,918	100A	\$40,774	\$67,277
B25(3)/B32(3)	\$43,669	\$69,870			
C41(1)	\$42,268	\$69,742	100	\$44,831	\$73,972
C41(2)	\$44,804	\$73,927			
C41(3)	\$47,492	\$78,362			
C42(1)	\$45,966	\$75,843	101	\$47,942	\$79,105
C42(2)	\$48,723	\$80,394			
C42(3)	\$51,647	\$85,218			
C43(1)	\$49,989	\$82,481	102	\$51,265	\$84,587
C43(2)	\$52,988	\$87,430			
C43(3)	\$56,167	\$92,676			
C44(1)/C51(1)	\$54,362	\$89,698	103	\$54,822	\$90,457
C44(2)/C51(2)	\$57,624	\$95,079			
C44(3)/C51(3)	\$61,082	\$100,785			
C45(1)/C52(1)	\$59,119	\$97,546	104/200	\$58,665	\$99,731
C45(2)/C52(2)	\$62,665	\$103,398			
C45(3)/C52(3)	\$66,426	\$109,603			
D61(1)	\$64,292	\$106,082	105/201	\$62,719	\$106,622
			106/202/300	\$67,072	\$114,022
			107/203/301	\$71,760	\$121,992
			108/204/302	\$73,496	\$124,944
			205/303	\$78,531	\$133,503
			206/304	\$83,911	\$142,649
			305/400	\$89,659	\$152,420
			306/401	\$95,800	\$162,860
			402	\$102,353	\$173,999
			403	\$109,364	\$185,919
			404	\$116,845	\$198,637
			405	\$124,849	\$212,243
			500	\$133,389	\$226,761
			501	\$142,534	\$242,308
			600	Based on contractual agreement.	

Yellow shadings denote grade.

Blue and green shadings are levels within the grade.

Hourly rates are based on a 2080 annual schedule.

Job	Grade	Step 0	Step 12
Classification Ofcr	CR253	\$41,989	\$67,226
Corr Ofcr Crpl	CR243	\$38,613	\$61,820
Corr Ofcr Lt	CR423	\$49,660	\$79,508
Corr Ofcr Sgt	CR323	\$41,989	\$67,226
Corr Ofcr Sr	CR223	\$32,650	\$52,274
Corr Ofcr - 4125	CR213	\$30,000	\$48,031
Deputy Sheriff	SH213	\$33,037	\$52,894
Deputy Sheriff Crpl	SH243	\$42,404	\$67,890
Deputy Sheriff Lt (Apptd)	SH101	\$51,426	\$82,335
Deputy Sheriff Lt - 4904	SH423	\$51,426	\$82,335
Deputy Sheriff Sgt	SH323	\$45,620	\$73,040
Deputy Sheriff Sr	SH223	\$37,648	\$60,275
FF Driver/Engineer	FF243	\$41,407	\$66,293
Fire Inspections Captain	FI423	\$50,866	\$81,438
Fire Inspector	FI242	\$37,311	\$59,736
Fire Inspector Sr	FI252	\$40,575	\$64,962
Fire Investigation Captain	FI423	\$50,866	\$81,438
Fire Investigator	FI243	\$39,550	\$63,321
Fire Investigator Sr	FI253	\$43,008	\$68,857
Fire Planner I	FP411	\$41,629	\$66,650
Fire Planner II	FP421	\$45,270	\$72,479
Fire Planning Mgr	FP521	\$58,224	\$93,219
Firefighter Capt	FF423	\$50,866	\$81,438
Firefighter I	FF213	\$33,248	\$53,232
Firefighter II	FF223	\$35,765	\$57,260
Firefighter III	FF233	\$38,479	\$61,606
Firefighter Lt	FF323	\$44,563	\$71,347
Firemedic	FF233	\$38,479	\$61,606
Police Aviation Mgr	PL433	\$55,318	\$88,566
Police Ofcr	PL213	\$35,023	\$56,073
Police Ofcr Crpl	PL243	\$42,404	\$67,890
Police Ofcr Lt	PL423	\$51,426	\$82,335
Police Ofcr Sgt	PL323	\$45,620	\$73,040
Police Ofcr Sr	PL223	\$37,648	\$60,275
Police Pilot	PL253	\$43,008	\$68,857

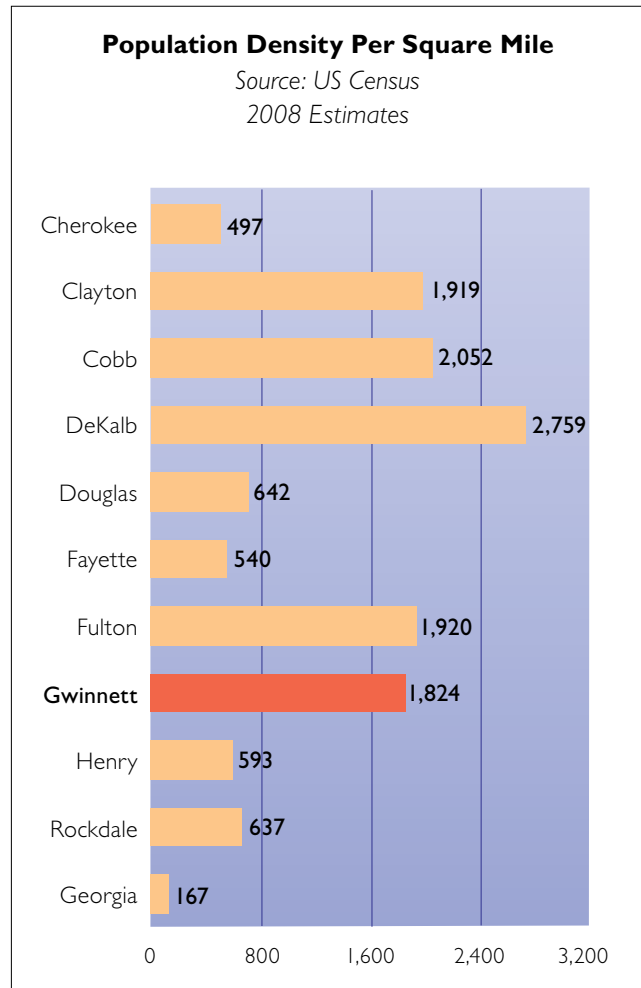
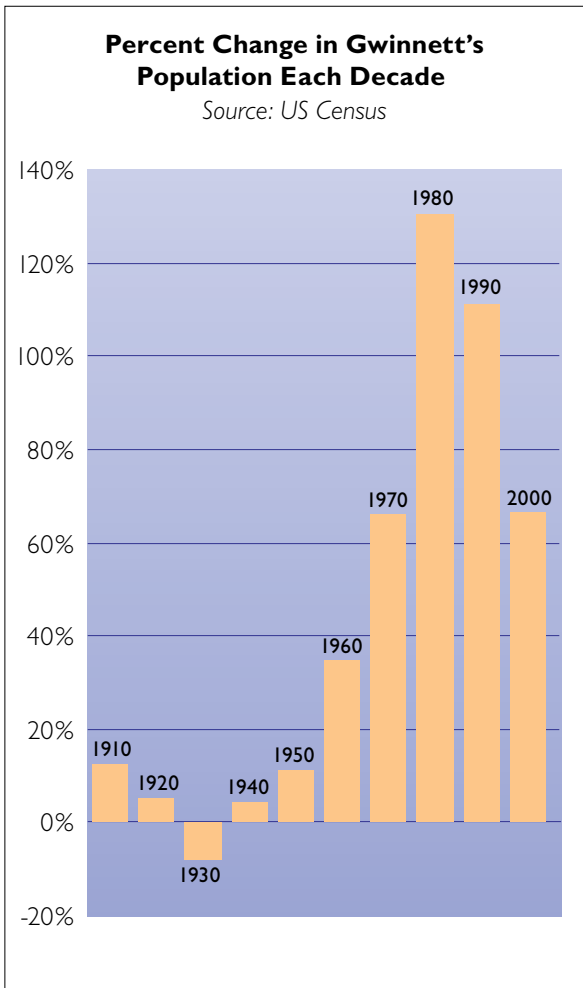
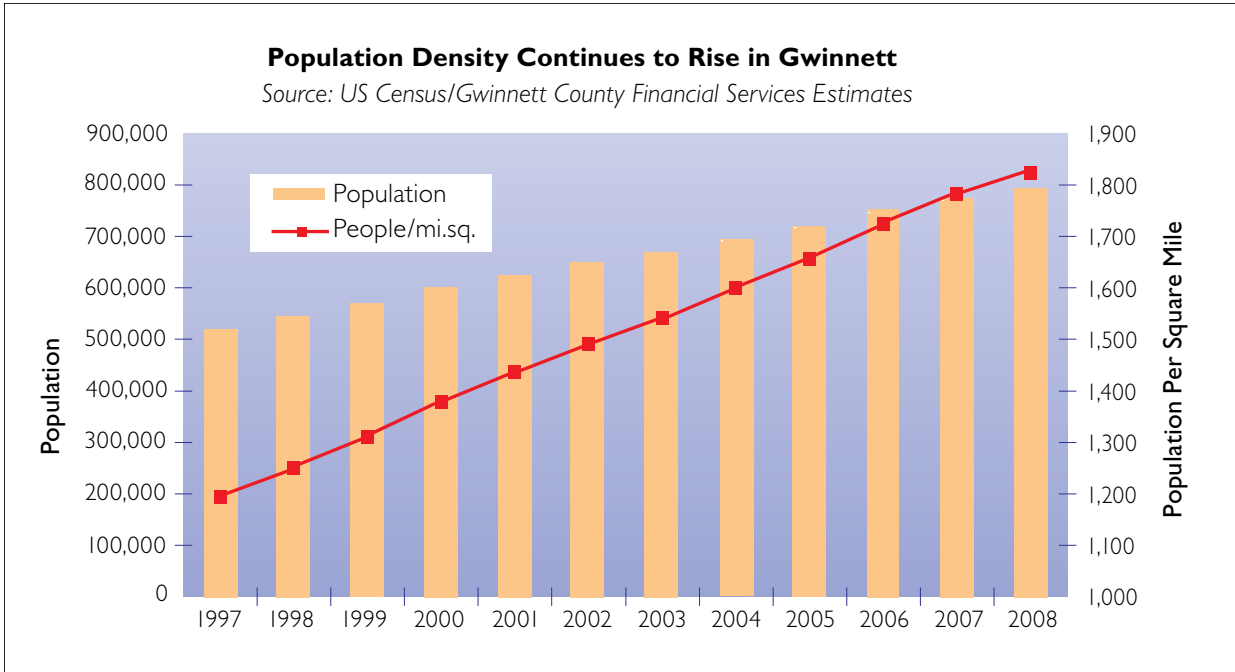
## authorities, boards, and committees

There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

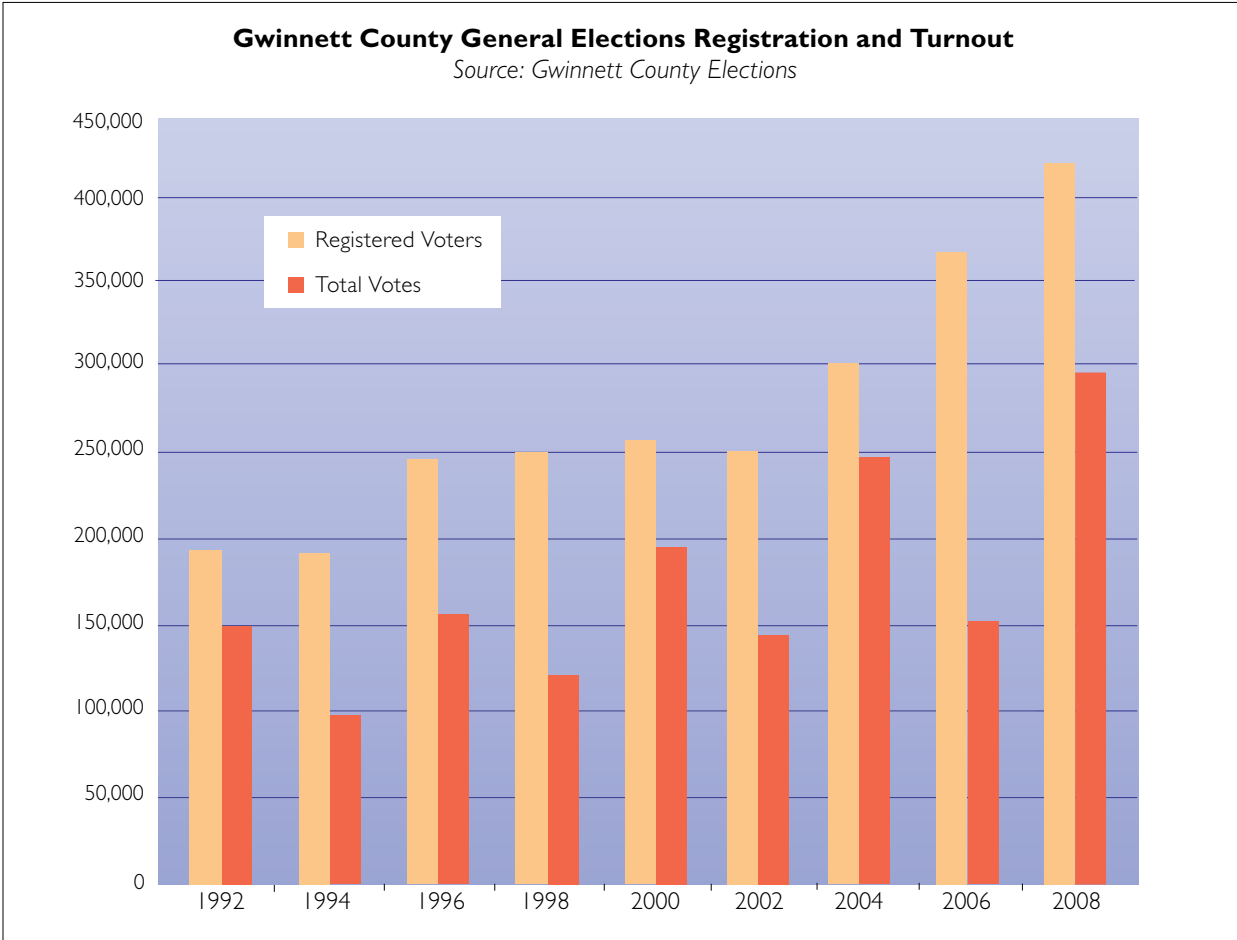
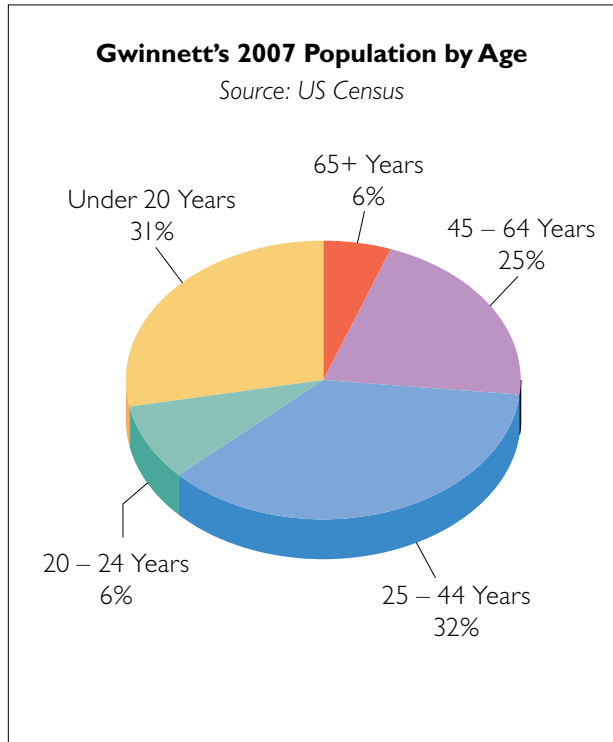
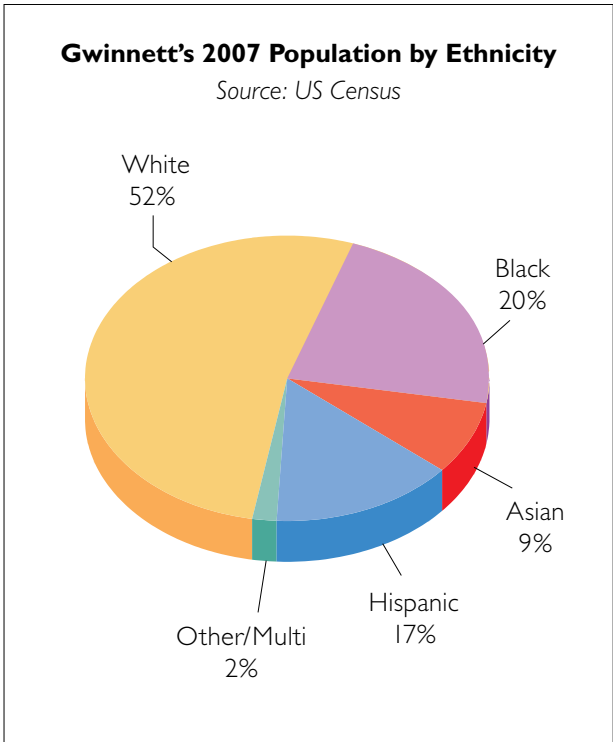
- Airport Authority
- Animal Advisory Council
- Arts Facility Authority
- Board of Construction Adjustments and Appeals
- Board of Equalization
- Board of Health
- Board of Registration and Elections
- Board of Tax Assessors
- Development Advisory Committee
- Development Authority
- Family and Children's Services Board
- Georgia BioScience Joint Development Authority
- GRN Community Service Board
- Gwinnett Convention and Visitors Bureau
- Gwinnett County Public Employees Retirement Systems
- Gwinnett County Transit System Advisory Board
- Gwinnett Historical Restoration and Preservation Board
- Gwinnett United In Drug Education (G.U.I.D.E.)
- Hospital Authority
- Housing Authority
- Human Relations Commission
- Library Board
- Licensing and Revenue Board of Appeals
- MARTA Board
- Merit Board
- Municipal-Gwinnett Planning Commission
- Partnership for Community Action
- Public Facilities Authority
- Recreation Authority
- Region Three MHDDAD Planning Board
- Springbrook Golf Course Commission
- Tree Advisory Committee
- Upper Ocmulgee River Resource Conservation and Development Council, Inc.
- Water and Sewerage Authority
- Zoning Board of Appeals



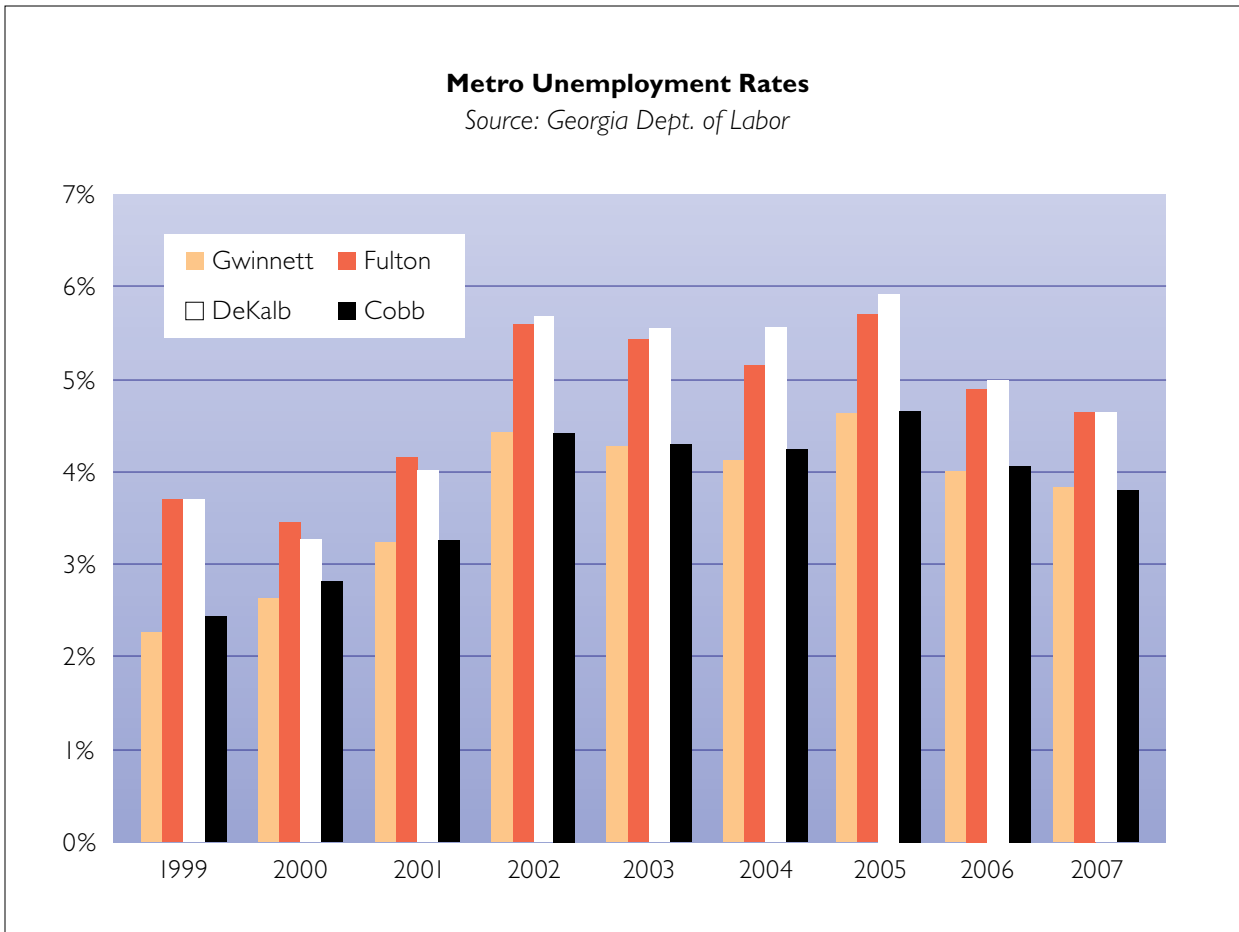
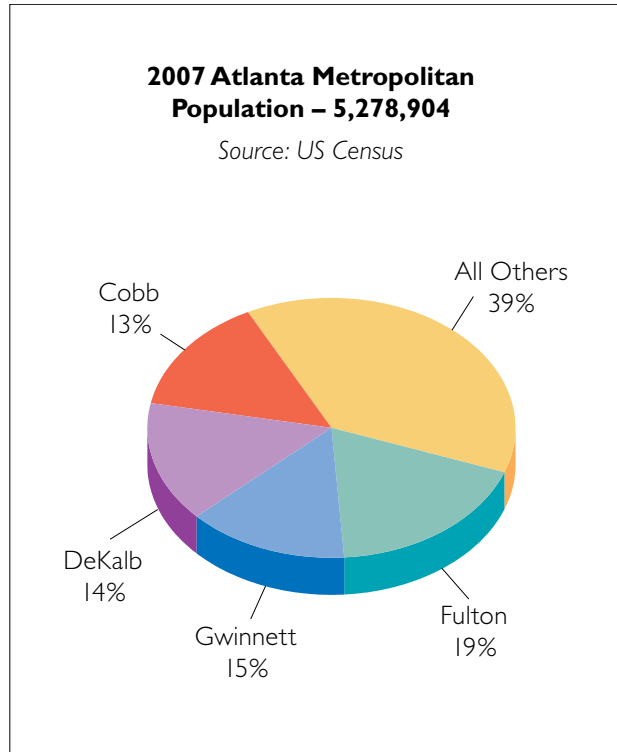
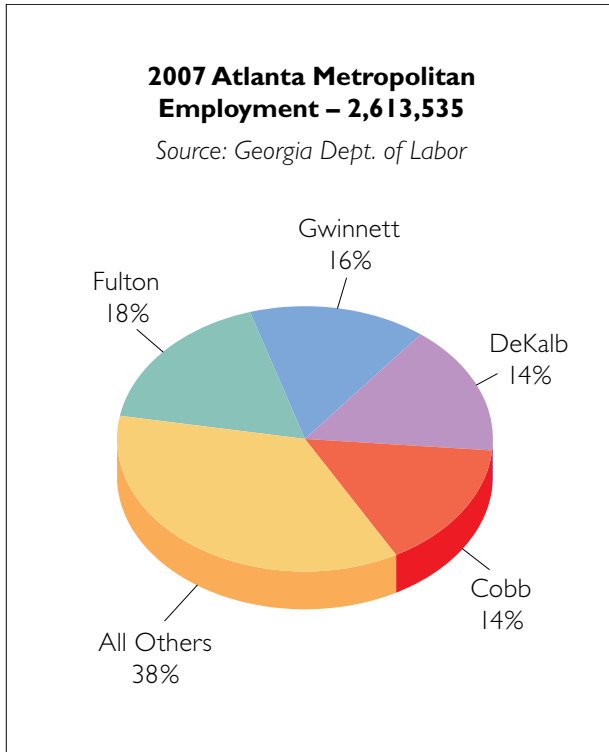
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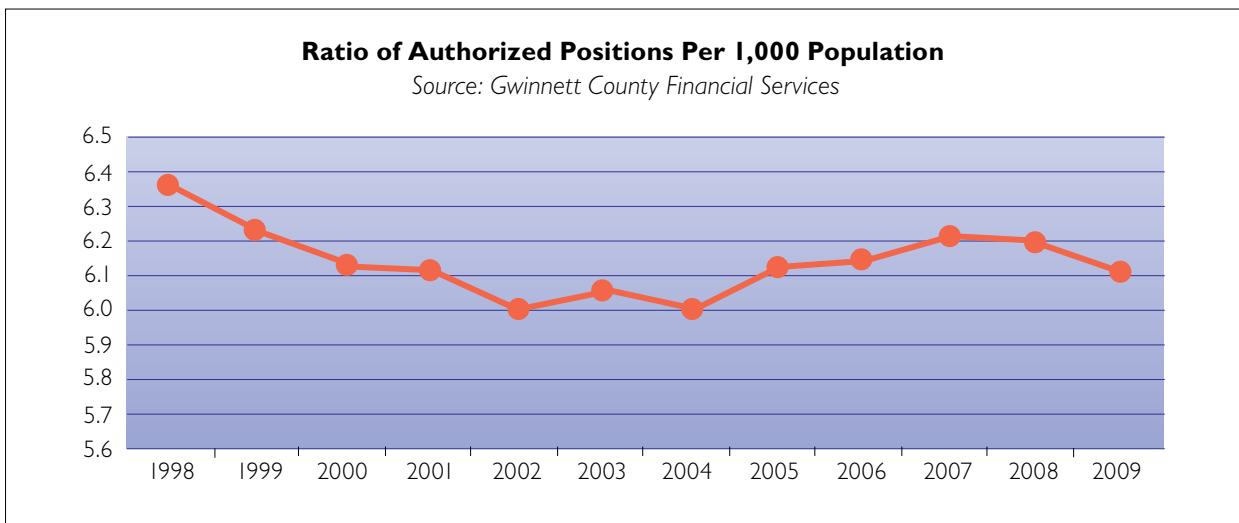
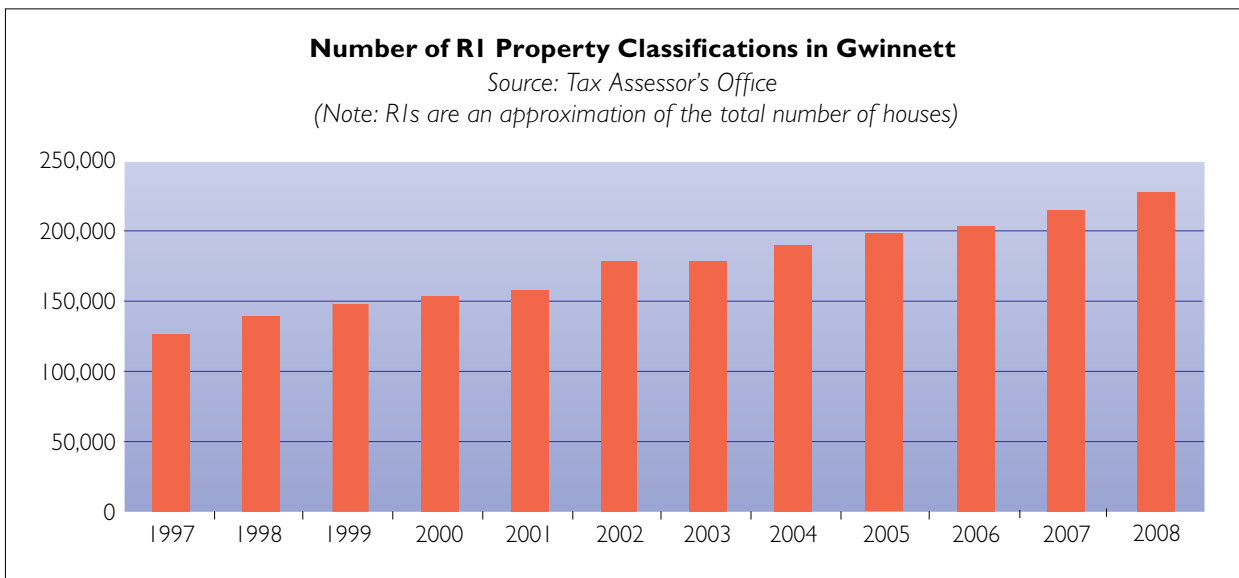
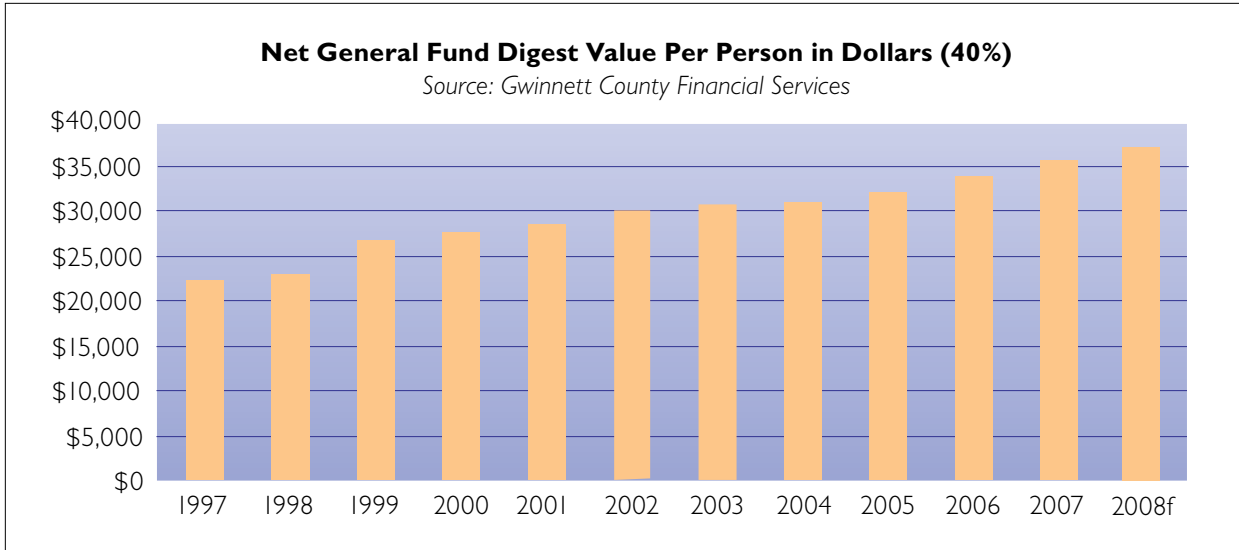
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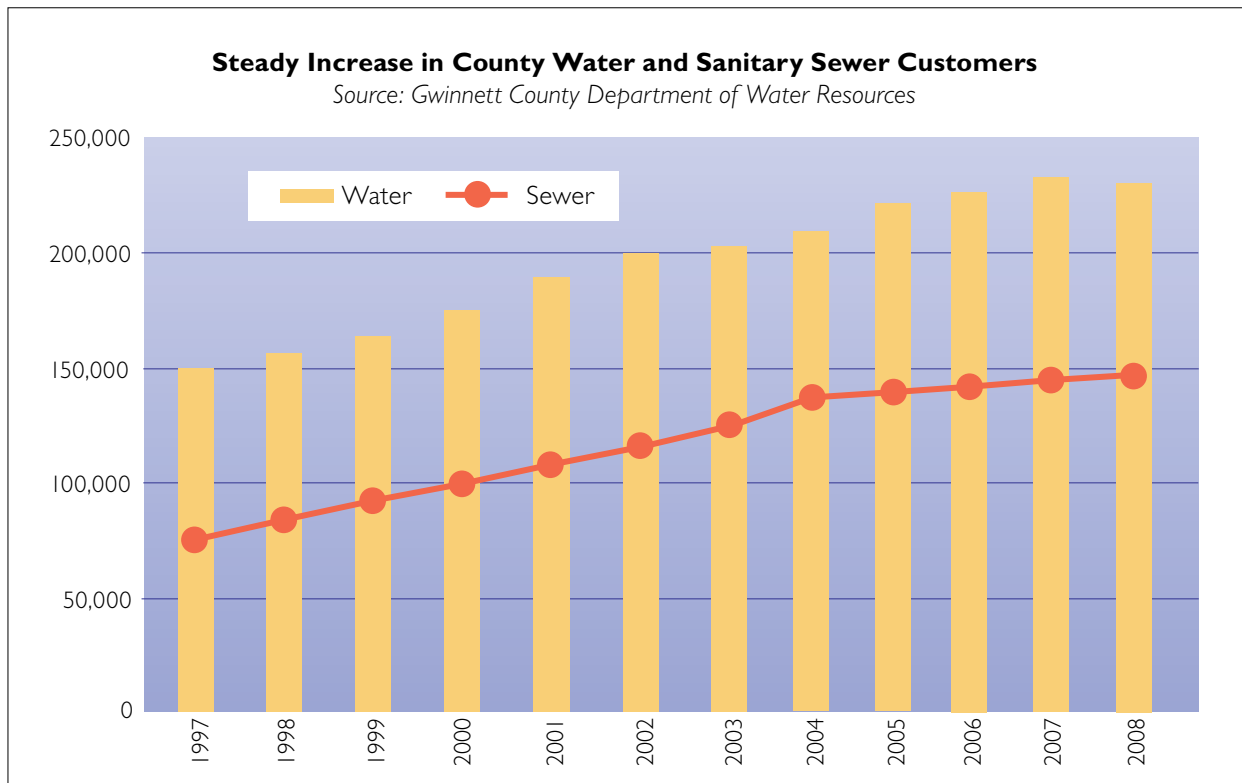
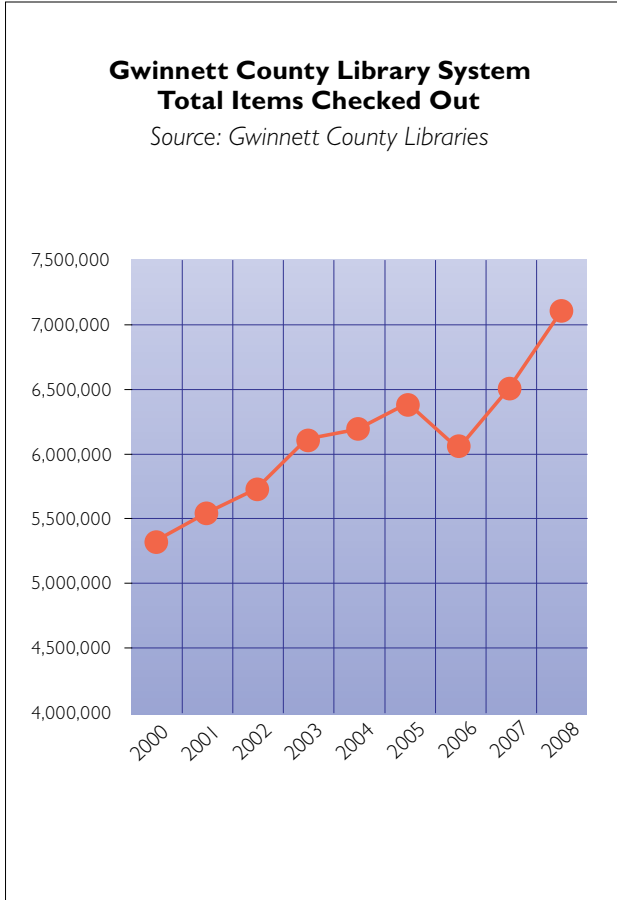
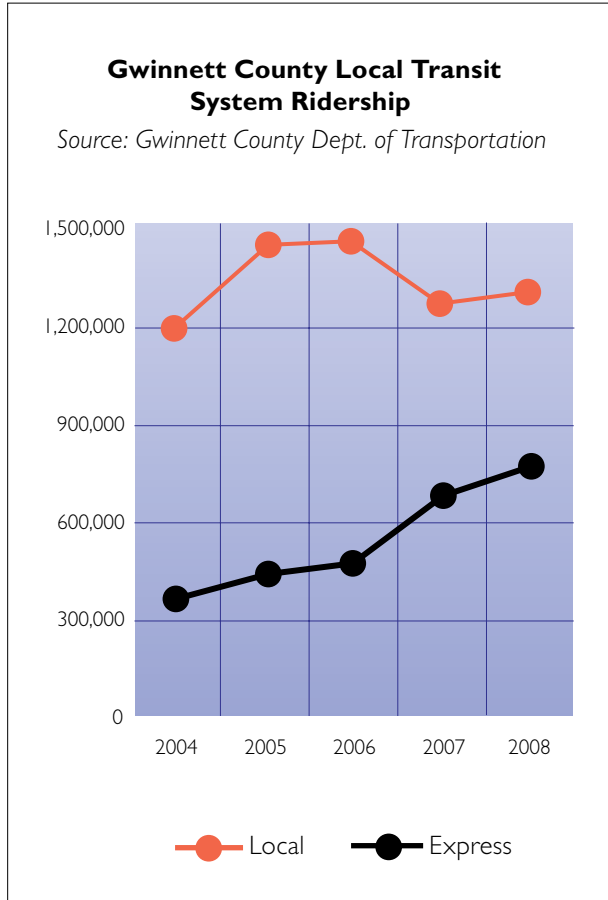
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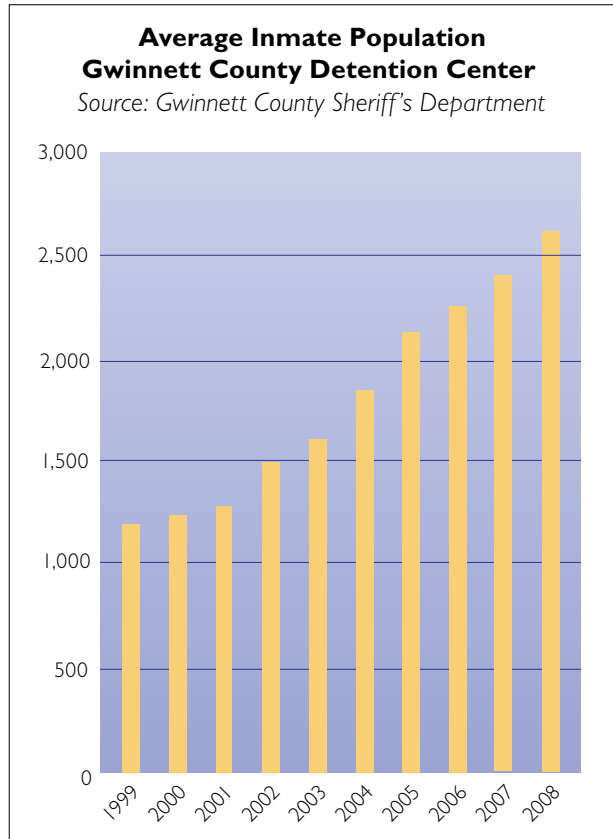
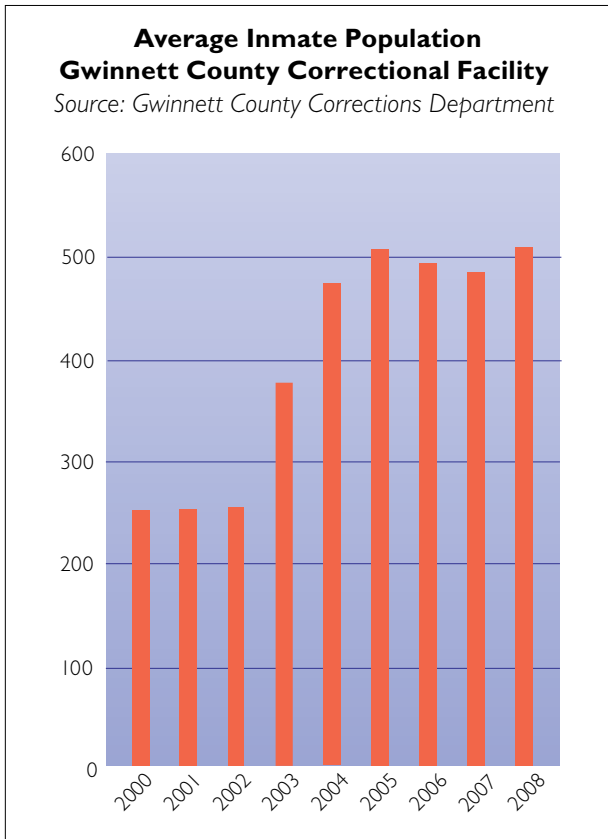
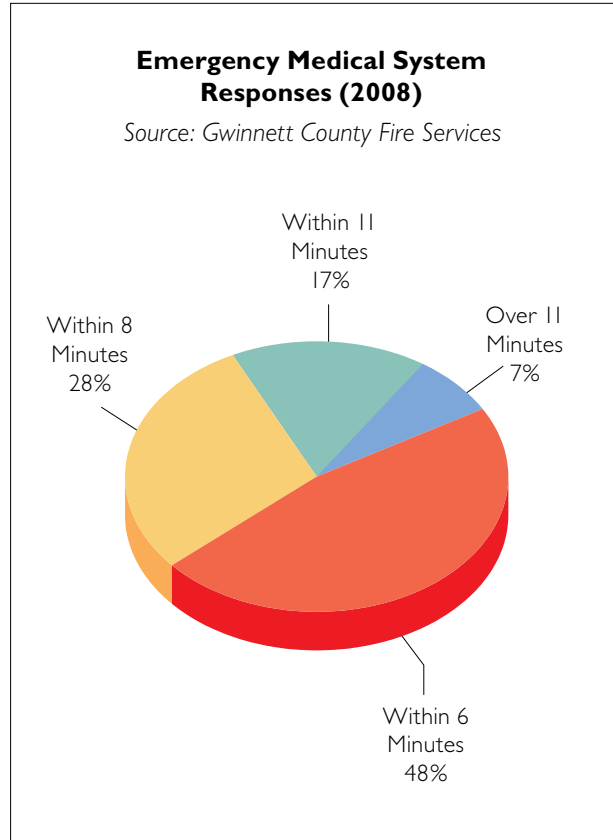
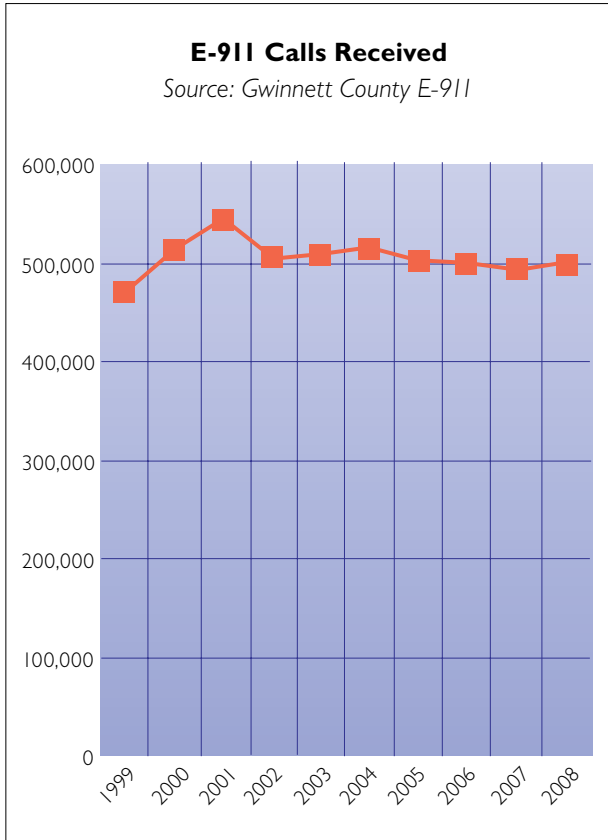
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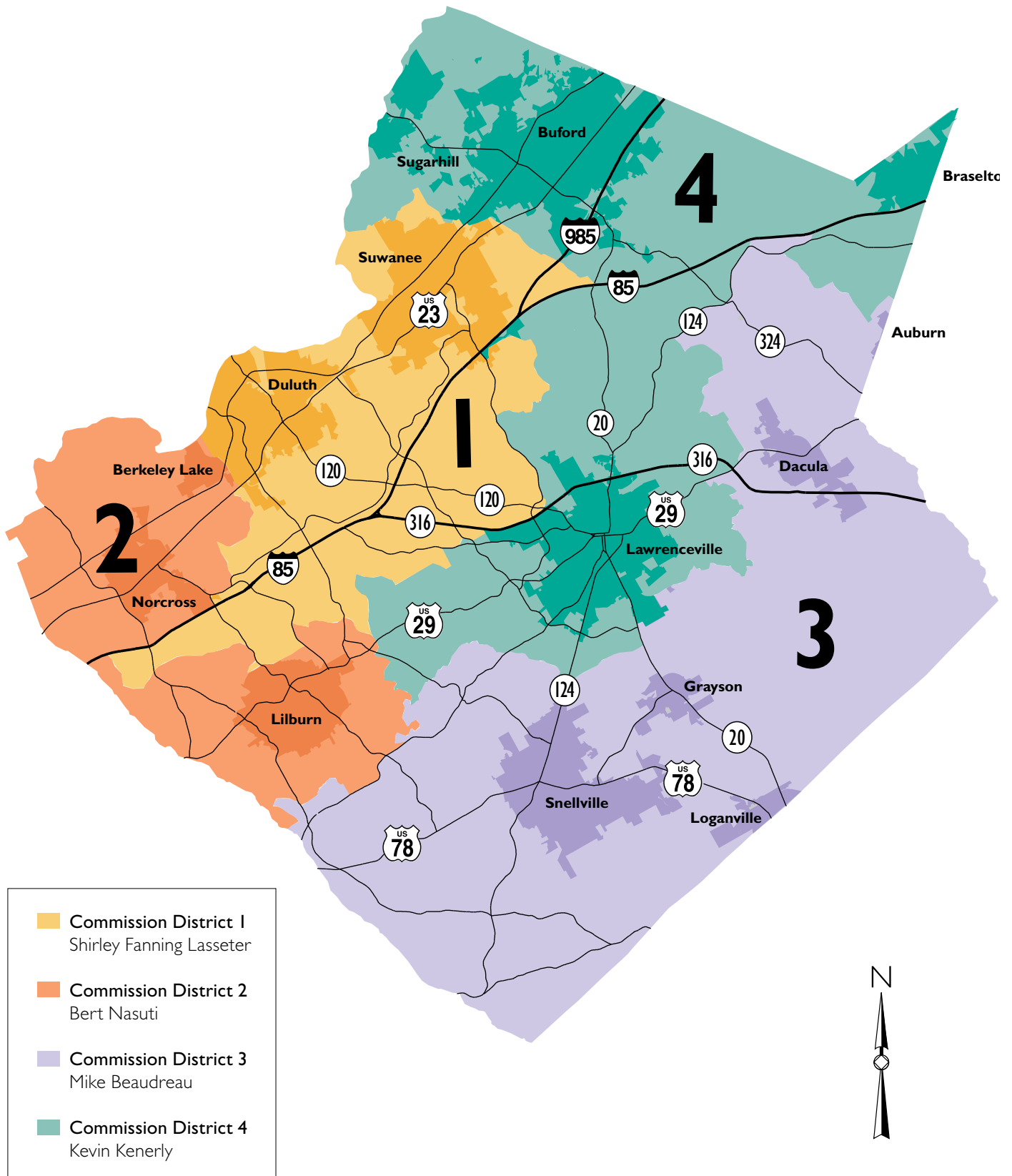
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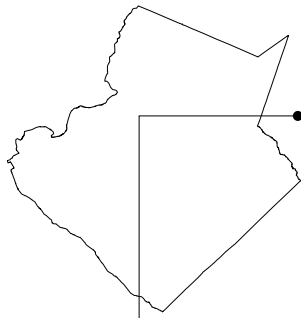


## statistical information



# commission districts





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Communications Division

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Shannon E. **Coffey**  
Communications Division



*Club Drive Park*

Photography:  
James **Corn**  
Communications Division

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**gwinnett**county  
75 Langley Drive  
Lawrenceville, GA 30046

[www.gwinnettcounty.com](http://www.gwinnettcounty.com)